



City Manager's Office

Budget/CIP & Grants Division



Budget Advisory Board Interactive Training
February 20, 2019



City Manager's Office

Budget/CIP & Grants Division

OVERVIEW OF THE BUDGET PROCESS





City Manager's Office

Budget/CIP & Grants Division

Overview of Key Meetings

Budget/CIP	Due Date
Budget & Community Investment Plan (CIP) Kickoff	Tuesday, January 29th
Budget & CIP Departmental Reviews (All Funds)	March – Early April
Revenue Estimating Conference Committee	March - April
City Manager Departmental Reviews	April
Presentations to the Budget Advisory Board	May
Preliminary Budget to City Commission	June
*Proposed Budget & Five Year CIP to City Commission	Tuesday, July 9th
City Auditor Review of Proposed Budget	July - August
Public Hearing (1 & 2) Adoption City Budget	September

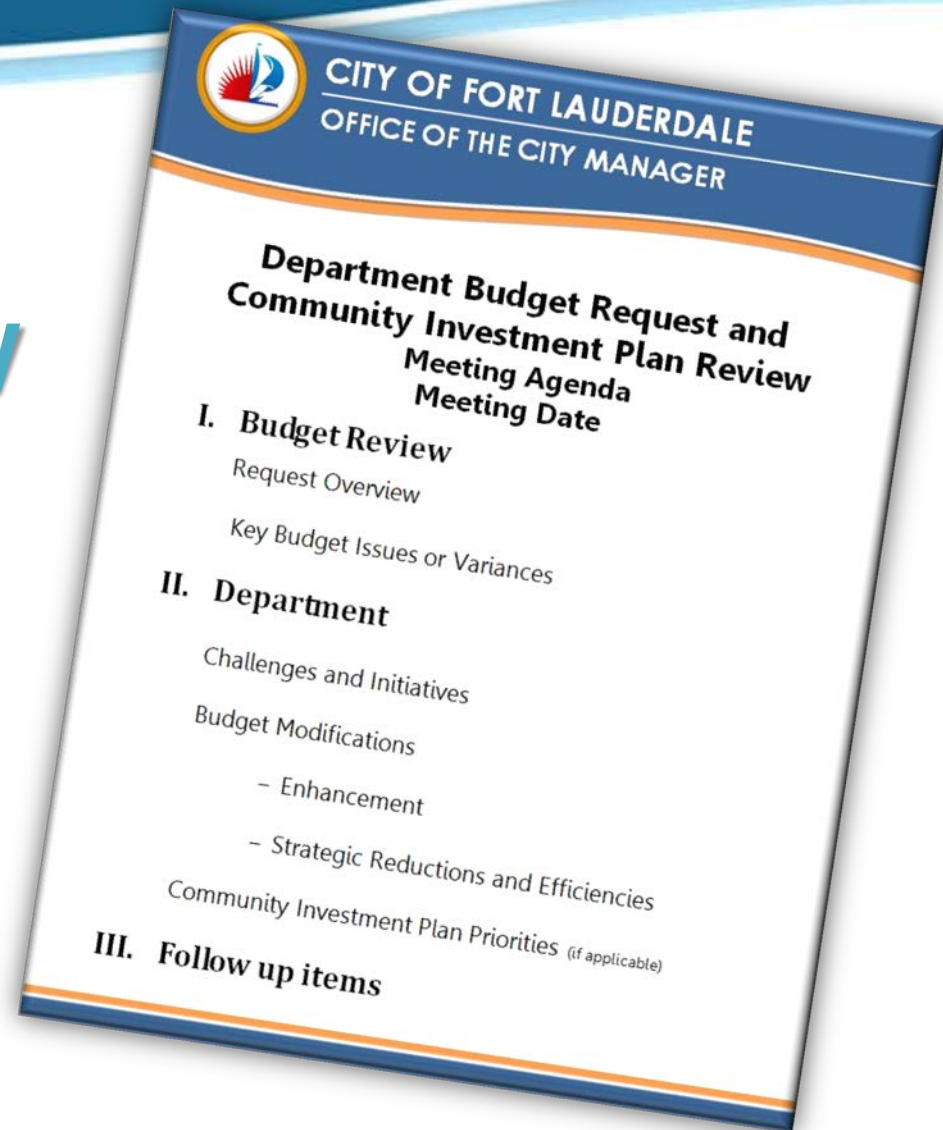
*At this meeting the City Commission sets maximum millage and special assessment rates, as well as, the dates for Public Hearings.



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Budget/CIP & Grants Division

Budget & CIP Review Meeting Agenda (March - Early April)





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Budget/CIP & Grants Division

Budget & CIP Departmental Reviews

(March – April)

Departmental Financial Summary

Financial Summary - Funding Source

	FY 2017 Actual	FY 2018 Amended	FY 2018 Year-to-Date as of 03/31/2018	FY 2018 Estimate	FY 2019 Department Budget	FY 2018 Amended	Percent Difference
General Fund 001	3,352,111	3,818,074					1
Total Funding	3,352,111	3,818,074					

Financial Summary

	FY 2017 Actual	FY 2018 Amended	FY 2018 Year-to-Date as of 03/31/2018
Human Resources	2,979,500	3,443,258	
Employee Relations	372,611	374,816	
Total Expenditures	3,352,111	3,818,074	

Financial Summary

	FY 2017 Actual	FY 2018 Amended	FY 2018 Year-to-Date as of 03/31/2018
Personal Services	2,326,999	2,547,608	
Operating Expenses	825,111	1,270,466	
Total Expenditures	3,352,111	3,818,074	
Full Time Equivalents (FTEs)	23.6	24.6	

Subject	FY 2017 Actual	FY 2018 Amended as of 03/31/2018	FY 2018 Year-to-Date as of 03/31/2018	FY 2018 Estimate	FY 2019 Department Requested	FY 2019 Budget Recommended	FY 2018 Amended vs. FY 2019 Recommended	FY 2018 Amended vs. FY 2019 Recommended (%)	Base of Expense
1301 Permanent Salaries	1,563,669	1,581,288	705,511	1,497,229	1,632,733	1,632,733	11,445	0%	
1307 Part Time Salaries	17,490	24,255	9,755	23,211	24,255	25,571	1,316	5%	Funding for part time staff including a cost of living increase and merit adjustments.
1310 Sick Conv To Cash	5,239		3,887	3,887				0%	
1313 Vac Mgmt Cont	7,539		7,241	7,242				0%	
1316 Comp Absence	15,308							0%	
1318 Payroll Annual	4,556		19,742					0%	
1319 Other Regular Salaries				10,447	10,447	10,447		0%	
1323 Longevity Pay	25,511	24,053	24,817	24,817	25,376	25,376	721	3%	
1401 Car Allowance	13,380	18,303	6,840	13,480	18,340	18,340		0%	
1407 Computer Allowance	11,287	12,487	6,240	12,487	12,487	12,487		0%	
1413 California Allowance	5,330	10,440	3,240	6,480	6,480	6,480		0%	
1501 Overtime 1.5X Pay	2,548	3,120	1,125	1,677	3,120	3,276	156	5%	For summer hiring, special projects, and records requests.
1801 Direct Labor Charges		500		500	500	500		0%	Funding for direct labor charges for War Memorial for Kids & Power of Work (JAPOW)
2101 Retirement GRN								0%	
2102 Sick Termination Pay								0%	
2103 Vacation Term Pay	3,303	300	50	100				0%	
2104 Medical Insurance	171	300	50	100				100%	
2105 Wellness Incentives	5,000	5,000	4,000	4,000				100%	
2106 Pension - General Exp	228,243	111,111	111,111	111,111	103,299	103,299	7,812	7%	
2109 Pension - Self Cost	75,241	10,440	17,751	10,440	10,440	10,440	4,547	43%	
2102 Con. On-Medicare	103,566	117,747	5,681	115,066	120,524	120,524	3,778	3%	
2104 Supplemental FICA				218	218	218		100%	
2107 Year End FICA Accr	255			1,836	799	799	799	100%	
2108 Health Insurance	102,243	104,500	51,250	102,657	116,915	116,915	10,345	10%	
2102 Workers' Comp	4,289	4,618	2,259	4,618	4,618	4,618		0%	
2107 Transfer To Special Obligations	179,304	10,614	10,614	10,614	10,614	10,614	7,190	7%	
Total Expenditures	2,212,898	2,296,802	1,046,121	2,106,909	2,304,400	2,304,130	80,298	4%	
1311 Legal Services								0%	
1325 Medical Services	76,549	65,000	10,630	65,000	65,000	65,000		0%	Post job offer medical services (physical, drug screens); fit for duty (\$53,000); \$1K monthly medical director fee (\$12,000).
1339 Other Prof Serv	134,211	178,200	10,091	178,200	146,800	154,300	(21,900)	(15%)	Funding for professional services including public safety tests and assessments for Fire Rescue and Police Departments (\$64,000); On going behavioral assessments (SOS/DOH) and Federal Medical Leave Act (FMLA) Administration (\$7,500).
1301 Ad/Marketing	23,600	30,000	4,051	30,000	30,000	30,000		0%	Funding for advertising expenses, including employment ads in newspapers, professional journals, and on the job posting websites.
1326 Conts/Fees/Permits	485	500	200	500	700	700	200	40%	Funding for various licenses and permits for employees. Funding moved from 1322 Other Facilities Rentals.
1325 Food Services	1,587	13,300	630	13,300	12,000	12,100		0%	Catered lunches and refreshments for training sessions and city sponsored programs.
1343 Prizes & Awards	15,129	23,700	136	23,700	23,750	23,750		0%	Funding for employee service awards.
									Professional services including credit checks, pre employment





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Revenue Estimating Conference Committee

(March – April)

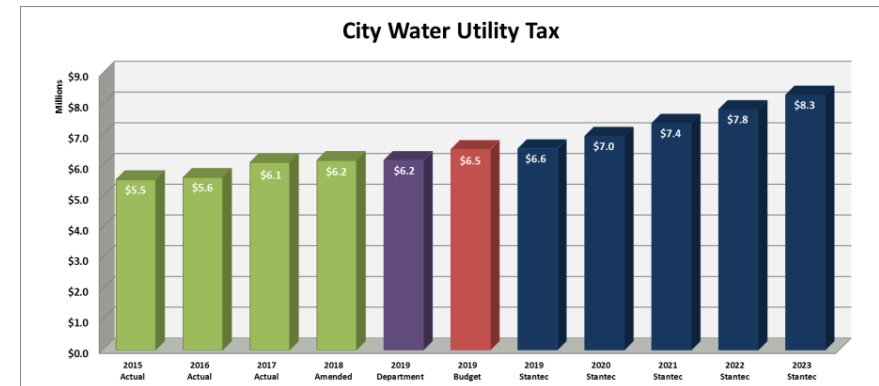
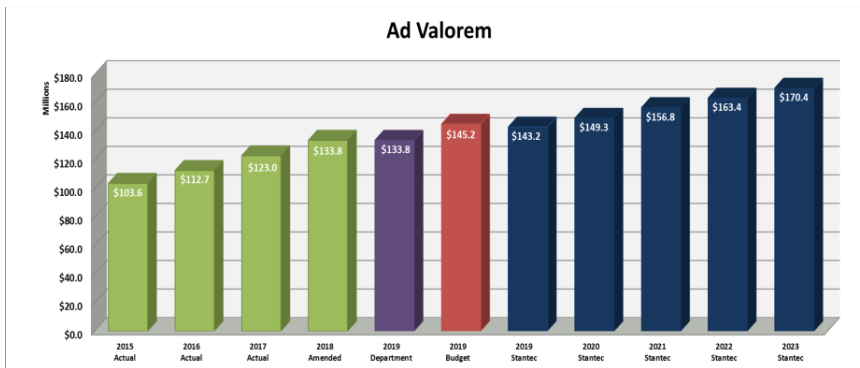




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Revenue Estimating Conference Committee



General Fund Revenue Summary

Revenue Source	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 March Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended
A102 Ad Valorem	103,619,084	112,656,399	123,123,471	122,985,339	99.9%	133,789,237	122,771,316	133,789,237	145,161,323	11,372,086
Property Taxes - Operating	103,619,084	112,656,399	123,123,471	122,985,339	99.9%	133,789,237	122,771,316	133,789,237	145,161,323	11,372,086
A501 Firefighters Pension Insurance Prem Tax	4,104,583	3,486,009	3,555,160	3,445,970	96.9%	3,486,009	-	3,445,970	3,555,160	69,151
A502 Police Retirement Insurance Premium Tax	2,244,069	2,278,773	2,494,069	2,467,354	98.9%	2,244,069	-	2,467,354	2,494,069	119,296
Sales And Use Tax	6,348,652	5,860,782	6,049,229	5,913,324	97.8%	5,860,782	-	5,913,324	6,049,229	188,447
A601 FPL Franchise Fees	16,502,787	15,966,459	16,778,400	16,305,117	97.2%	16,810,545	5,308,916	16,810,545	16,900,000	89,455
A603 Peoples Gas Franchise	243,999	242,876	245,000	224,597	91.7%	392,700	143,324	242,700	375,000	(17,700)
A610 Sanitation Franchise Fees Private Collector	6,162,019	6,180,284	6,100,000	6,031,645	98.9%	6,200,000	2,865,165	6,290,000	6,100,000	(100,000)
Franchise Fees	22,908,805	22,389,419	23,123,400	22,561,359	97.6%	23,403,245	8,317,404	23,341,245	23,375,000	(28,245)
A701 FPL Utility Tax	19,464,714	19,748,678	20,235,800	20,213,066	99.9%	20,500,000	8,673,814	20,500,000	21,000,000	500,000
A703 City Water Utility Tax	5,544,371	5,618,279	5,400,000	6,104,403	113.0%	6,173,000	2,870,524	6,173,000	6,300,000	127,000
A705 Gas Utility Tax	569,807	549,551	542,000	544,639	100.5%	550,000	307,002	550,000	550,000	-
A715 Communications Services Tax	12,043,826	11,600,863	11,043,176	11,133,921	100.8%	12,247,601	4,157,689	12,090,411	12,247,601	-
Utility Taxes	37,622,718	37,517,371	37,220,976	37,996,029	102.1%	39,470,601	16,009,029	39,311,411	40,097,601	627,000
B101 Business Tax	2,400,241	2,965,570	2,900,000	2,908,701	100.3%	3,000,000	2,874,174	3,200,000	3,050,000	50,000
B102 Florida League Of Cities Collections	-	6,000	-	-	0.0%	-	-	-	-	-
B103 Water Tax License	2,200	384	1,100	1,600	145.5%	-	-	11,600	11,600	11,600
B104 Application Fee - Vehicles For Hire	1,450	1,501	1,500	1,500	100.0%	1,500	(60)	1,500	1,500	-





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Budget/CIP & Grants Division

City Manager Meeting Agenda (April)



CITY OF FORT LAUDERDALE
OFFICE OF THE CITY MANAGER

City Manager Meeting Agenda Department Meeting Meeting Date

Budget/CIP & Grants

- Fund Overview (If applicable)
- Five year history of budget and FTEs
- Key Revenue Changes
- Budget Modification Status Report
- Key Budget Issues or Variances

Department

- Challenges and Initiatives
- Budget Modifications
 - Enhancements
 - Strategic Reductions and Efficiencies
- Community Investment Plan Priorities (If applicable)

Follow up items



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Budget/CIP & Grants Division

Budget Advisory Board

(May)

- Prior Year Direction (Will be Revised)
- 20 minute presentations
- No Power Point Presentations
- Handouts Must be Sent in Advance
- Preparing for the Budget Advisory Board





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Budget/CIP & Grants Division

Key Roles in the Budget Process

Department/ Charter Offices

- Evaluate programs & services for alignment with strategic goals
- Articulate current service levels (base budget)
- Request service level enhancements (budget modifications)
- Present the City Manager with proposed division level budgets and proposals for strategic reductions & expenditure efficiencies

Budget Division

- Facilitates a consistent budget review and development process
- Assists departments with refining and analyzing budget proposals
- Ensures transparency and accuracy in the budget process

City Manager

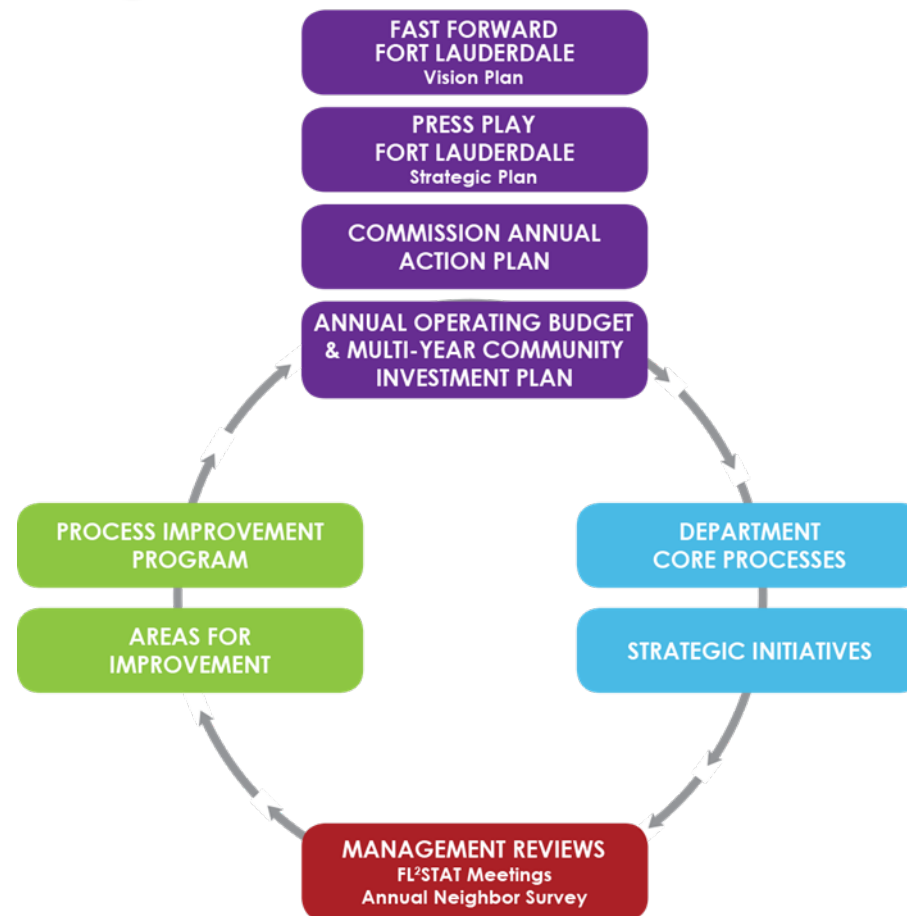
- Strategically aligns the budget with Commission priorities
- Apprise the Commission of the City's financial condition and needs
- Submits a balanced Proposed Budget (by Department and Fund) to the City Commission



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Budget/CIP & Grants Division

Integration of Priorities





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Business Plans

- **Outlines department strategic connections, accomplishments, and current initiatives**
- **Identifies Interested Parties**
- **Recognizes the department Core Processes and performance metrics**
- **Identifies Challenges and Resolution Strategies**
- **Assists departments in strategizing anticipated Budget Modification Requests and Strategic Reductions and Proposed Efficiencies**



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Budget/CIP & Grants Division

HOW THE CITY'S BUDGET IS FUNDED

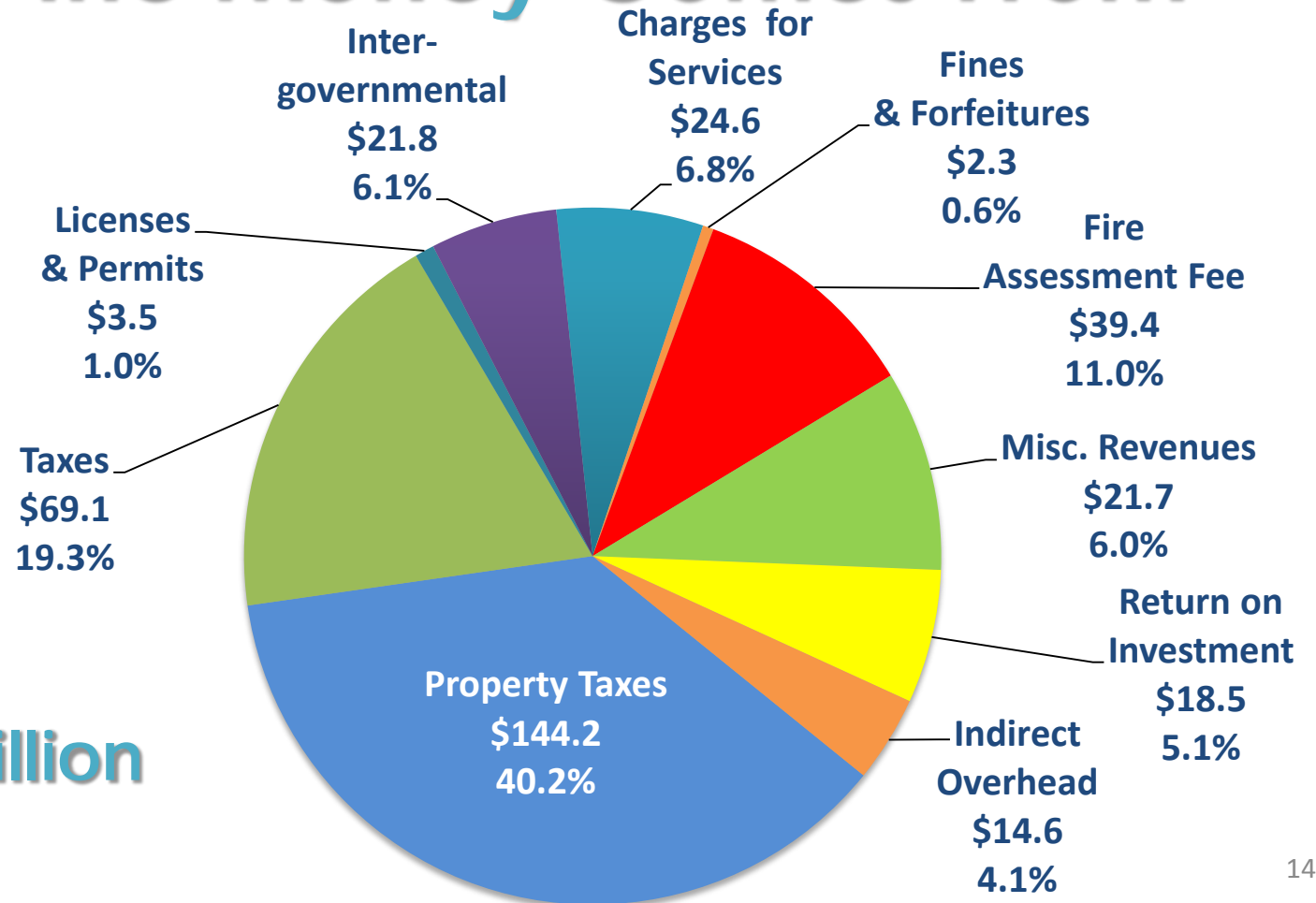




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Budget/CIP & Grants Division

Where the Money Comes From



Total: \$358.8 million



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Budget/CIP & Grants Division

City Controlled Revenue Drivers

- ❖ **Millage Rate** – 4.1193
- ❖ **Fire Assessment** – \$256 per residential unit
Recommended to stay the same, true-up to full cost recovery is planned in FY 2020
- ❖ **Return on Investment (ROI)** - Transfer from Water and Sewer, Central Regional Wastewater Reduced by 25% in FY19, \$5.1 Million reduction of revenue to the General Fund
 - Proposed reduction of 50% for FY20, \$10.2 Million reduction in revenue to the General Fund





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Budget/CIP & Grants Division

Value of 1 Mill* and Impact on Taxes Assessed

FY 2019 Value of 1 Mill			Property Taxes at 4.1193 Mills		
Mills	Gross Revenue	Net Revenue (96%)	Value of Home	With \$50,000 Homestead Exemption	No Homestead Exemption
1.00	\$36,476,193	\$35,017,145	\$300,000	\$1,030	\$1,236
0.75	\$27,357,145	\$26,262,859	\$275,000	\$927	\$1,133
0.50	\$18,238,096	\$17,508,573	\$250,000	\$824	\$1,030
0.40	\$14,590,477	\$14,006,858	\$225,000	\$721	\$927
0.30	\$10,942,858	\$10,505,144	\$200,000	\$618	\$824
0.25	\$9,119,048	\$8,754,286	\$175,000	\$515	\$721
0.15	\$5,471,429	\$5,252,572	\$150,000	\$412	\$618
0.10	\$3,647,619	\$3,501,715	\$125,000	\$309	\$515

*The Value of 1 Mill calculation is based on FY 2018 Values.

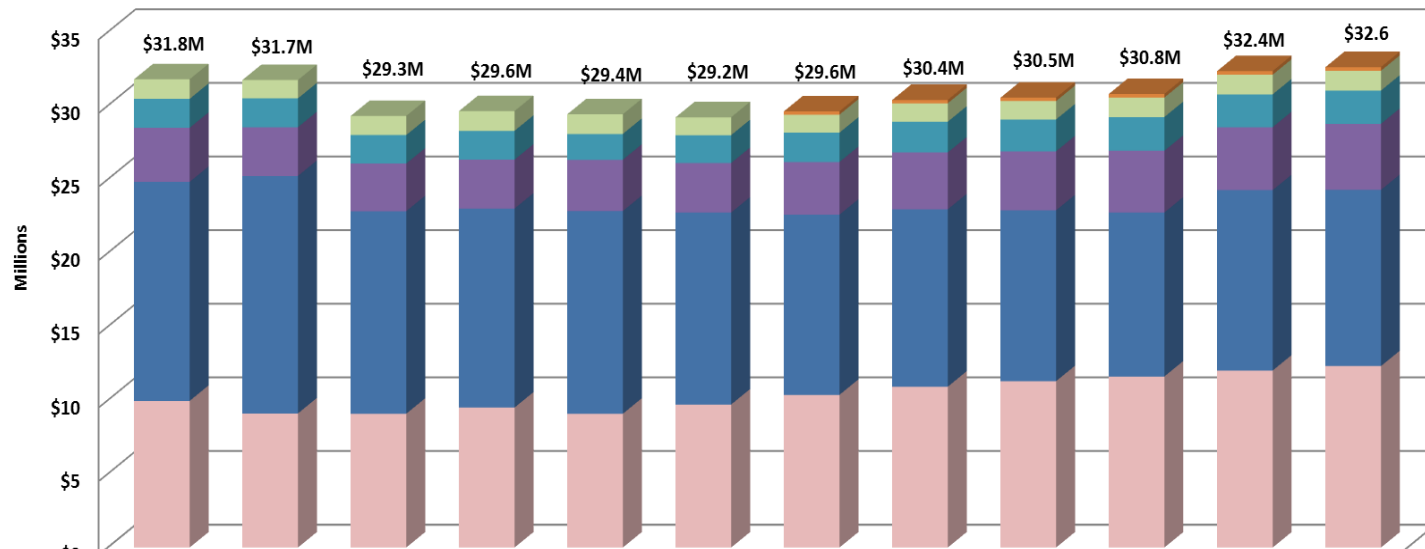


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Budget/CIP & Grants Division

State Shared Revenue History

State Shared Revenue by Funding Source



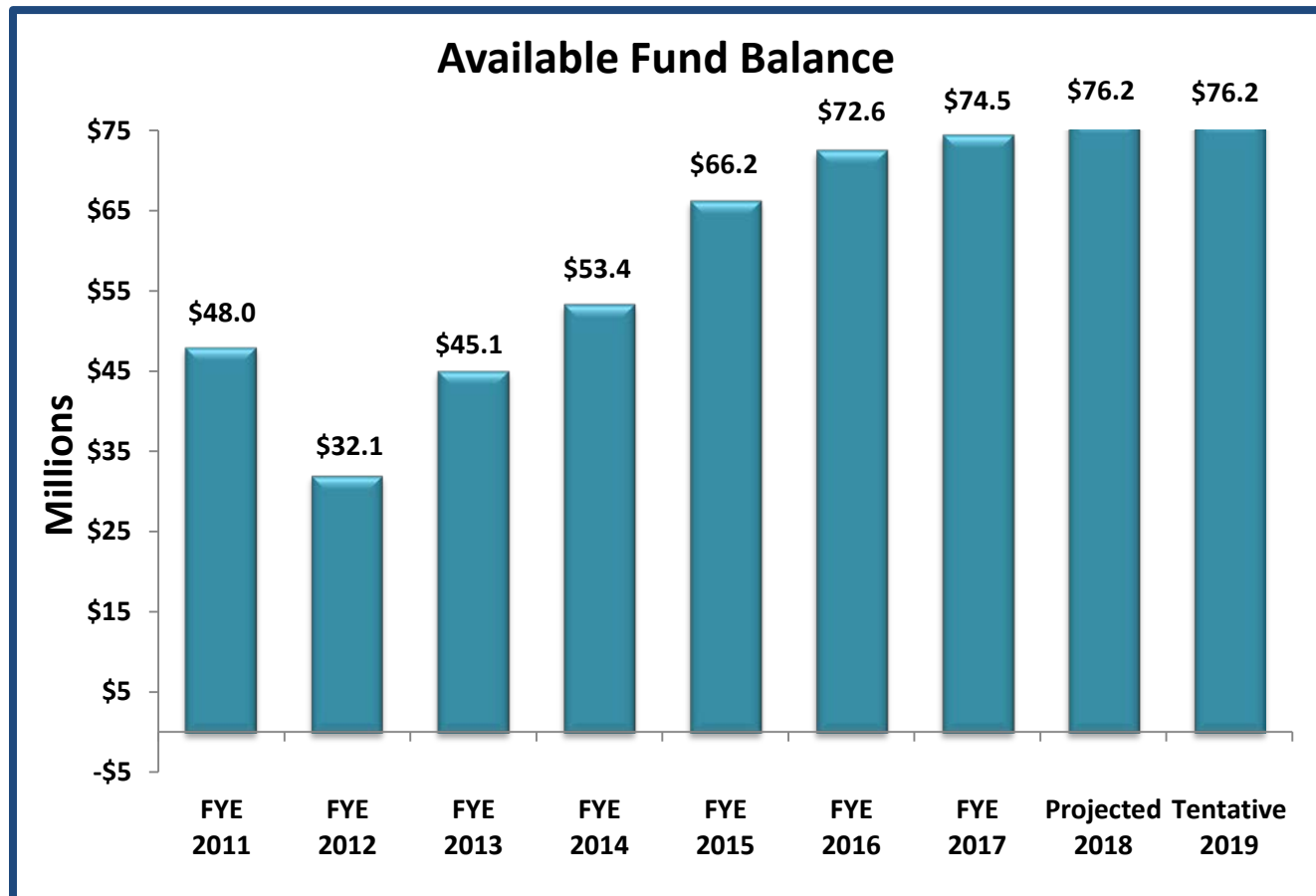
	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget
LOCAL ALTERNATIVE FUEL FEES							222,115	226,061	230,593	241,091	244,152	245,296
MOTOR FUEL TAX-REVENUE SHARING	1,332,505	1,245,528	1,299,892	1,340,597	1,334,778	1,211,411	1,226,096	1,252,812	1,249,730	1,323,947	1,335,861	1,345,153
COUNTY SHARED GAS TAX	1,964,224	1,956,006	1,932,069	1,957,399	1,754,049	1,892,288	1,991,768	2,089,825	2,163,317	2,292,220	2,228,615	2,258,328
SALES TAX-REVENUE SHARING	3,671,269	3,308,987	3,231,874	3,322,872	3,482,095	3,365,381	3,575,281	3,858,699	4,005,142	4,192,260	4,277,000	4,488,121
COMMUNICATIONS SERVICES TAX	14,869,55	16,125,55	13,754,98	13,511,02	13,763,29	13,033,66	12,234,09	12,043,82	11,600,86	11,133,92	12,247,60	11,962,29
HALF CENT SALES TAX	9,956,766	9,106,401	9,084,883	9,503,251	9,085,424	9,711,686	10,367,67	10,921,22	11,295,85	11,613,98	12,018,93	12,321,52



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Budget/CIP & Grants Division

General Fund Balance



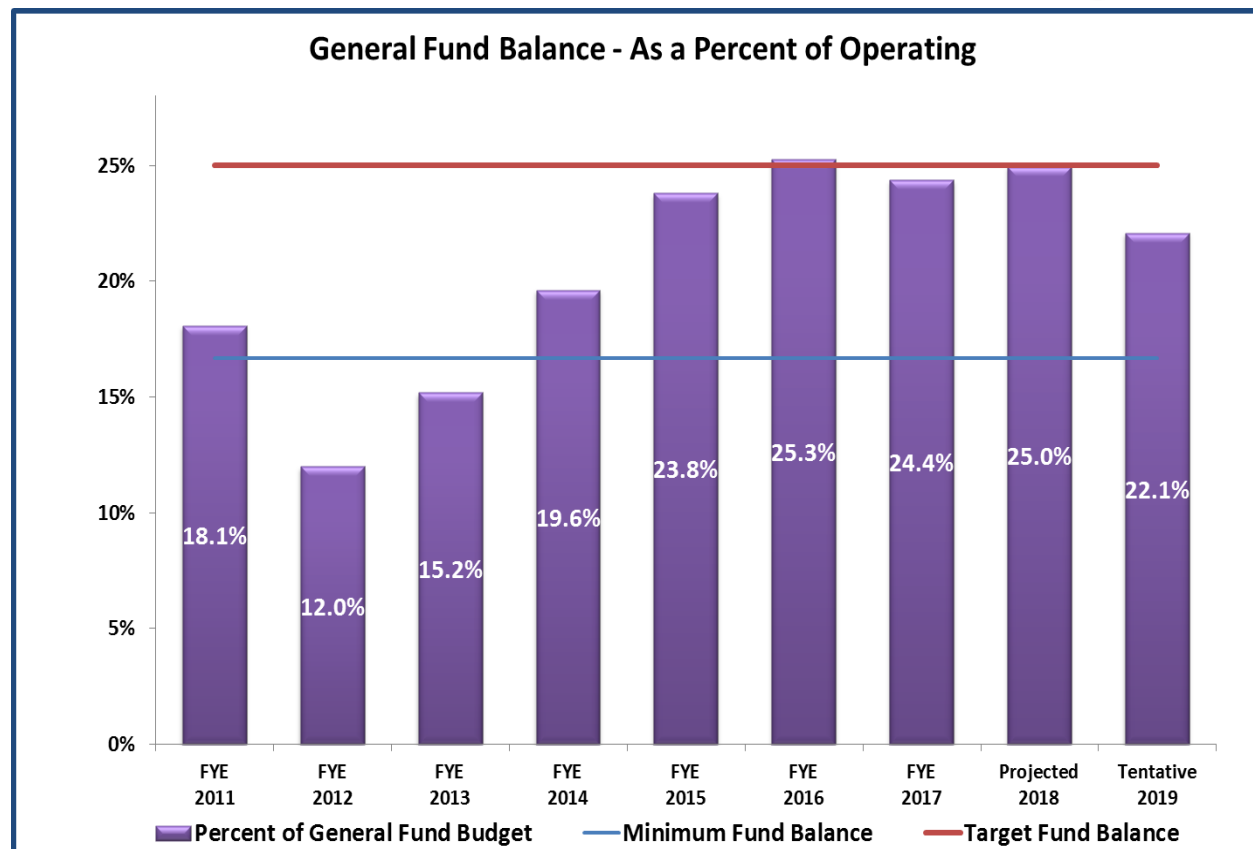
The FY 2019 estimated fund balance exceeds our minimum policy requirement by \$19.0 million but is below our target level by \$9.9 million.



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General Fund Balance - As a Percent of Operating



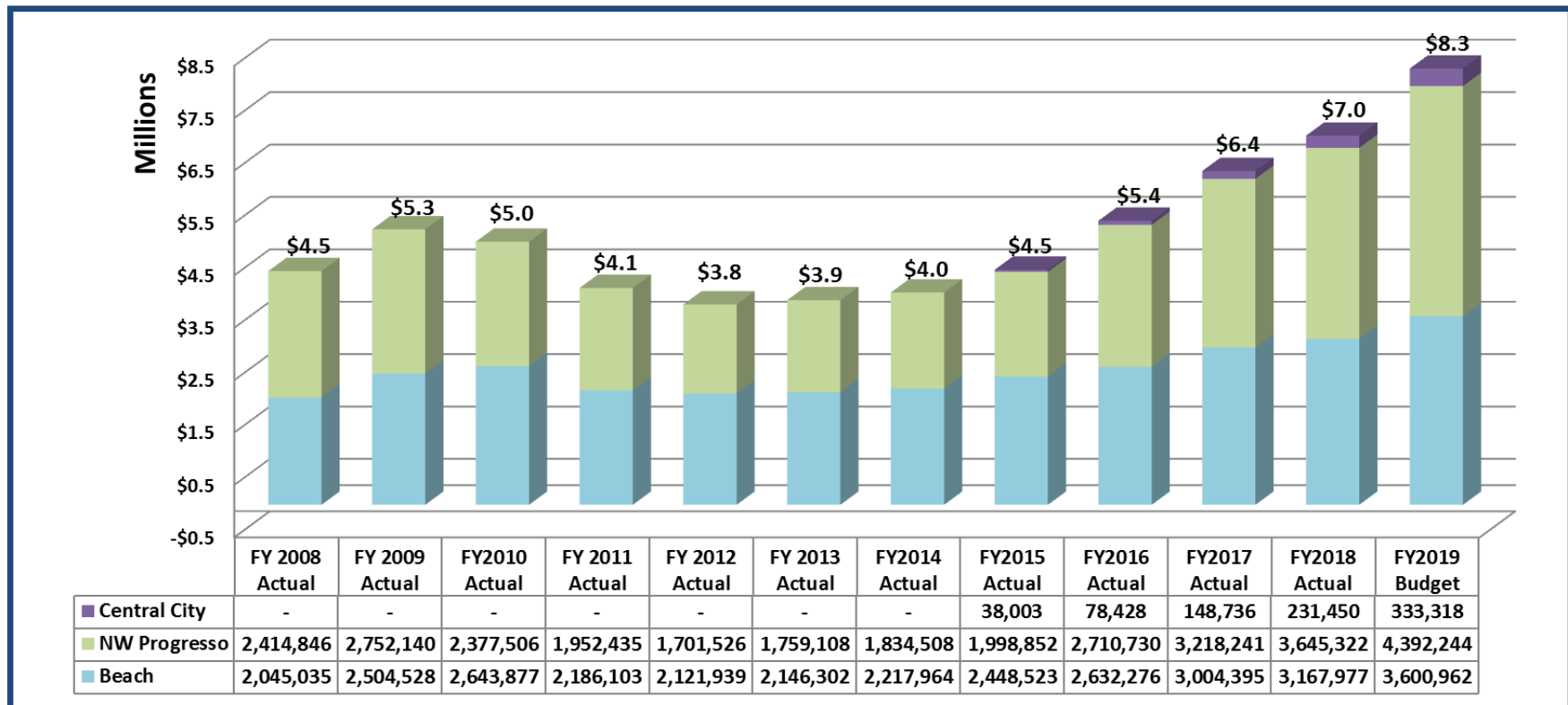
The Tentative FY 2019 Budget is 2.9% below our target fund balance of 25% the operating budget.



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Community Redevelopment Agency Growth in Transfer from General Fund

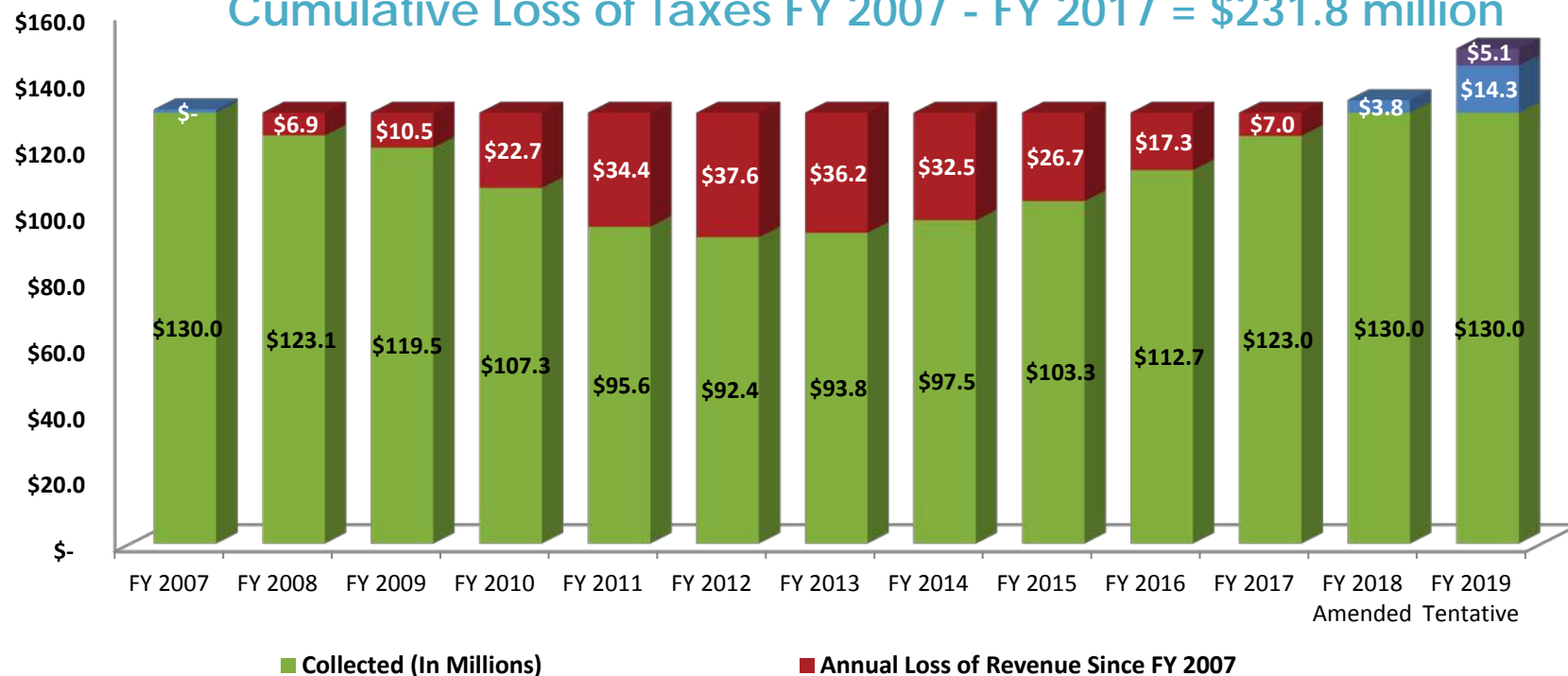




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City of Fort Lauderdale - Ad Valorem Taxes
 Cumulative Loss of Taxes FY 2007 - FY 2017 = \$231.8 million

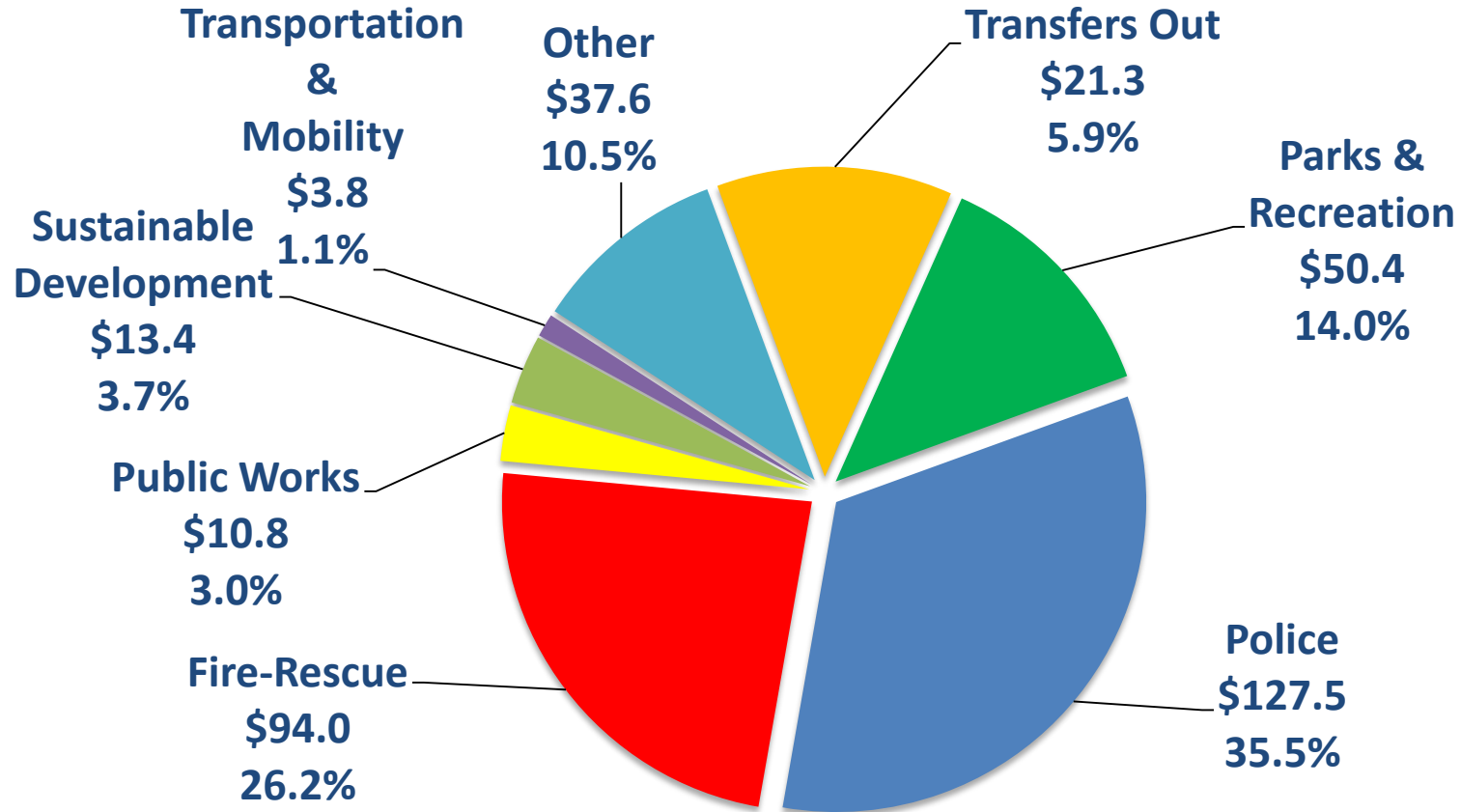


- Holding the City's millage rate at 4.1193, even when the City's taxable property values decreased, resulted in a loss of approximately \$232 million from 2007 to 2017.
- Property tax revenue recovered in FY 2018.



City Manager's Office Budget/CIP & Grants Division

Where the Money Goes



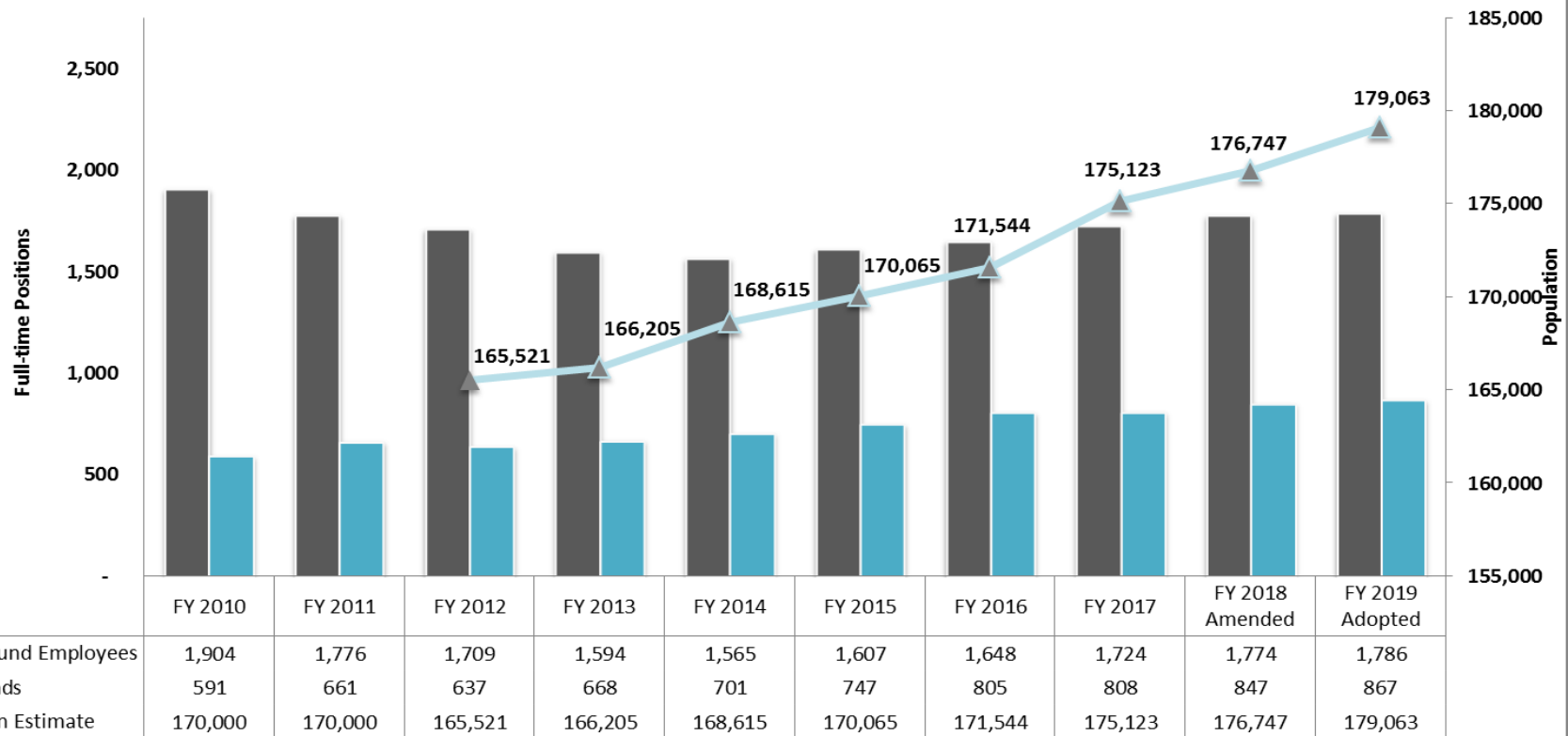


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Budget/CIP & Grants Division

Full-Time Community Builders

The Number of Full-time Community Builders and City Population





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BUDGET FUND STRUCTURE

FUND HIGHLIGHTS

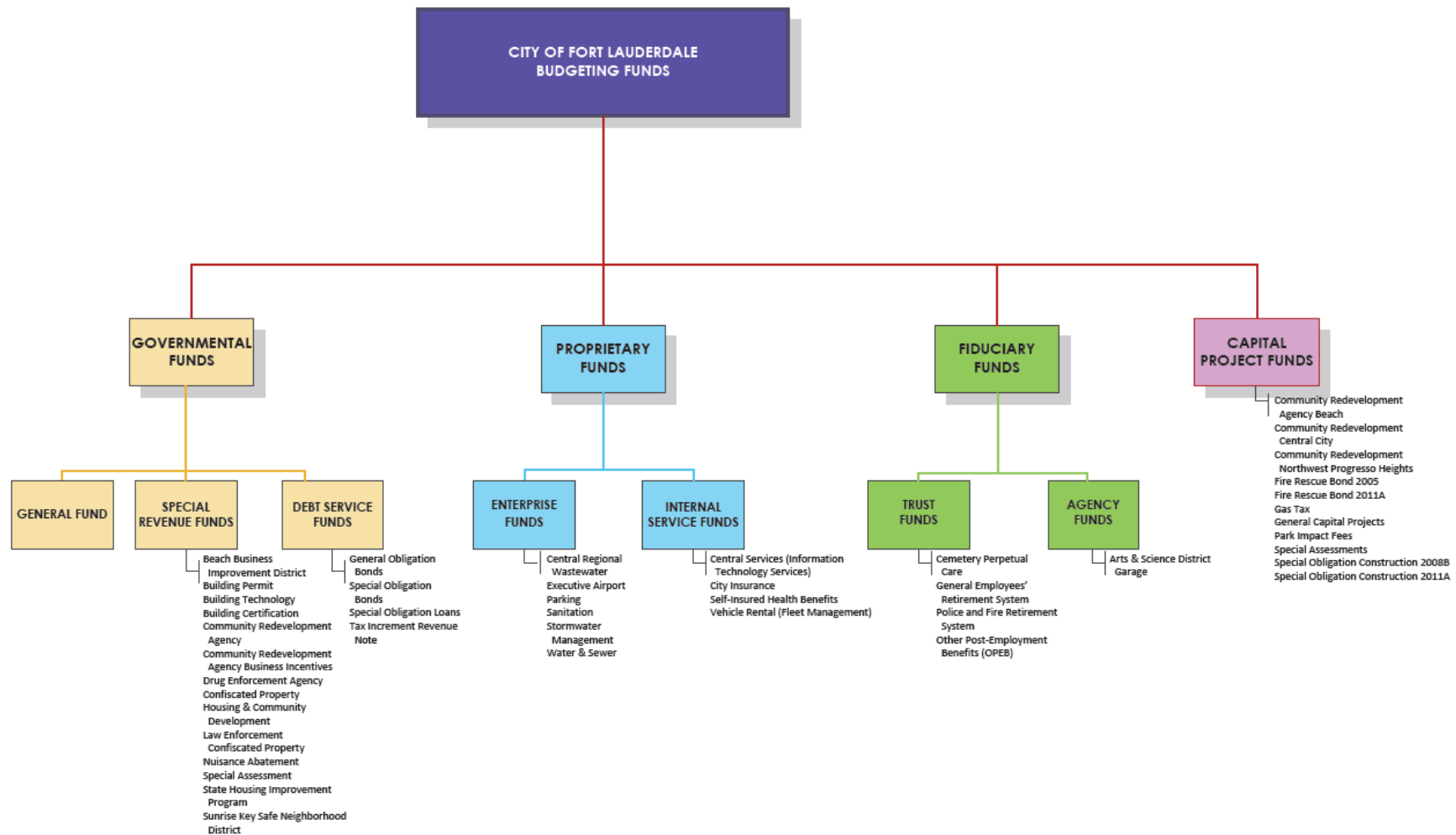




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Budget/CIP & Grants Division

Budget Fund Structure





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Budget/CIP & Grants Division

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The funds are fiscal and accounting entities with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than net income.



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Budget/CIP & Grants Division

Governmental Fund Types

- **General Fund**
- **Special Revenue Funds**
- **Debt Services Funds**
- **Capital Projects Funds**





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General Fund

*The **General Fund** is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.*



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Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal and/or regulatory provisions or administrative action. Examples of this type are:

- Beach Business Improvement District (BID)
- Building – Building Permits, Certification Maintenance, Technology
- Community Redevelopment Agencies (CRA)
- Housing & Community Development (HCD)
- Police Confiscation Funds
- State Housing Initiative Program (SHIP)



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Debt Service Funds

Debt Service Funds are used to account for the annual payment of principal, interest, and other expenditures on general long-term debt, other than bonds payable from the operations of the enterprise funds. Examples of this type are:

- General Obligation Bonds
- Special Obligation Bonds
- Special Obligation Loans
- Tax Increment Revenue Bonds





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Budget/CIP & Grants Division

Governmental Activities – Long Term Debt

DETAIL		Beginning 09/30/2018	Additions	FY 2018 Principal	Ending 09/30/2018	FY 2019 Principal	FY 2019 Interest	FY 2019 Requirement
General Obligation Bonds								
2011A	General Obligation Bond	\$ 17,205,000	-	(470,000)	16,735,000	480,000	670,425	1,150,425
2015	General Obligation Bond Refunded	14,095,000	-	(555,000)	13,540,000	575,000	487,900	1,062,900
		31,300,000	-	(1,025,000)	30,275,000	1,055,000	1,158,325	2,213,325
Special Obligation Bonds								
2012	Special Obligation (Pension Obligation)	259,735,000	-	(16,130,000)	243,605,000	16,680,000	9,802,711	26,482,711
		259,735,000	-	(16,130,000)	243,605,000	16,680,000	9,802,711	26,482,711
Special Obligation Loans								
2010A	Special Obligation Refunding Loan	3,860,600	-	(1,336,500)	2,524,100	1,246,900	61,336	1,308,236
2010B	Special Obligation Refunding Loan	4,576,100	-	(867,800)	3,708,300	890,900	98,641	989,541
2011A	Special Obligation Loan	5,161,000	-	(450,000)	4,711,000	463,000	133,489	596,489
2011B	Special Obligation Loan	773,000	-	(382,000)	391,000	391,000	4,790	395,790
		14,370,700	-	(3,036,300)	11,334,400	2,991,800	298,256	3,290,056
Tax Increment Revenue								
2015	Tax Increment Revenue Loan	6,629,000	-	(648,000)	5,981,000	669,000	178,994	847,994
		6,629,000	-	(648,000)	5,981,000	669,000	178,994	847,994
Lease Purchase Agreements								
2015	Motorola Solutions Radio Capital Lease	1,417,793	-	(461,481)	956,312	472,510	22,856	495,366
2017	Motorola Solutions Radio Capital Lease	-	6,383,587	(846,563)	5,537,024	867,474	136,764	1,004,238
2017	ESCO Capital Lease	704,151	-	(43,959)	660,192	46,458	13,059	59,517
		2,121,944	6,383,587	(1,352,003)	7,153,528	1,386,442	172,679	1,559,121
Total Governmental		\$ \$ 314,156,644	6,383,587	(22,191,303)	298,348,928	22,782,242	11,610,965	34,393,207



City Manager's Office

Budget/CIP & Grants Division

Business Activities- Long Term Debt

DETAIL		Beginning 09/30/2018	Additions	FY 2018 Principal	Ending 09/30/2018	FY 2019 Principal	FY 2019 Interest	FY 2019 Requirement
Water & Sewer (W&S) Revenue Bonds								
2012	W&S Revenue Bond	51,073,137	-	(2,630,028)	48,443,109	2,768,340	2,022,117	4,790,457
2012	W&S Revenue Regional Bond	2,426,863	-	(124,972)	2,301,891	131,660	96,170	227,830
2014	W&S Revenue Refunding Bond	121,520,000	-	-	121,520,000	1,975,000	5,376,375	7,351,375
2016	W&S Revenue Refunding Bond	144,942,459	-	(8,247,649)	136,694,810	6,732,084	4,672,437	11,404,521
2016	W&S Revenue Regional Refunding Bond	3,292,541	-	(187,351)	3,105,190	152,916	106,132	259,048
2018	W&S Revenue Bond	-	113,347,437	-	113,347,437	-	4,443,930	4,443,930
2018	W&S Revenue Regional Bond	-	82,687,563	-	82,687,563	-	3,241,870	3,241,870
		323,255,000	196,035,000	(11,190,000)	508,100,000	11,760,000	19,959,031	31,719,031
State Revolving Fund Loans								
WW47440S	State Revolving Fund Loan #3 W&S	8,503,820	-	(864,883)	7,638,937	883,874	162,022	1,045,896
WW474410	State Revolving Fund Loan #4 W&S	21,209,530	-	(1,810,054)	19,399,477	1,851,419	430,839	2,282,258
WW474410	State Revolving Fund Loan #4 Regional	5,302,382	-	(452,513)	4,849,869	462,855	107,710	570,565
WW474420	State Revolving Fund Loan #5 Regional	6,055,583	-	(491,265)	5,564,318	502,331	121,843	624,174
		41,071,315	-	(3,618,715)	37,452,600	3,700,479	822,414	4,522,893
Lease Purchase Agreements								
2017	ESCO Capital Lease - Parking	1,351,599	-	(84,379)	1,267,220	89,175	25,066	114,241
		1,351,599	-	(84,379)	1,267,220	89,175	25,066	114,241
Total Business-Type Activities		\$ \$ 365,677,914	196,035,000	(14,893,094)	546,819,820	15,549,654	20,806,511	36,356,165



City Manager's Office

Budget/CIP & Grants Division

Capital Project Funds

Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Specific appropriations for these funds are summarized in the Community Investment Plan.





City Manager's Office

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Proprietary Fund Types

Proprietary Funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector.

- Enterprise Funds
- Internal Service Funds



City Manager's Office

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Enterprise Funds

Enterprise Funds are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Funds of this type are:

- Executive Airport
- Parking
- Sanitation
- Stormwater Management
- Central Regional Wastewater
- Water & Sewer



City Manager's Office

Budget/CIP & Grants Division

Enterprise Fund Highlights

- **Airport System Fund**
 - Offers a 24-hour Federal Aviation Administration Air Traffic Control Tower
 - FY 2019 Adopted Budget is \$12,062,378
- **Parking Fund**
 - Manages the City's parking garages and lots
 - FY 2019 Adopted Budget is \$18,236,318



City Manager's Office

Budget/CIP & Grants Division

Enterprise Fund Highlights, continued

- **Sanitation Fund**
 - Provides full complement of solid waste services
 - FY 2019 Adopted Budget is \$24,106,150
- **Stormwater Management Fund**
 - Addresses water quality in the City's waterways
 - FY 2019 Adopted Budget is \$17,782,648



City Manager's Office

Budget/CIP & Grants Division

Fund Highlights

- **Water and Sewer Fund**
 - Supplies water and sewer services to 250,000 residents
 - FY 2019 Adopted Budget is \$118,862,426
- **Central Regional Wastewater Fund**
 - Provides treatment services to Ft. Lauderdale, Oakland Park, Wilton Manors, Port Everglades, Lauderdale by-the Sea, Sea Ranch Lakes, Tamarac, and Davie
 - FY 2019 Adopted Budget is \$35,929,164



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Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City or to other governmental units. Funds of this type are:

- Central Services (Information Technology Services)
- City Insurance
- Health Benefit Insurance
- Vehicle Rental (Fleet Management)



City Manager's Office

Budget/CIP & Grants Division

Internal Service Fund Highlights

- **Central Services Fund**
 - Provides citywide technical resources
 - FY 2019 Adopted Budget is \$22,101,617
- **Vehicle Rental (Fleet) Fund**
 - 1,064 vehicles and rolling stock
 - FY 2019 Adopted Budget is \$21,273,441



City Manager's Office

Budget/CIP & Grants Division

Other Fund Types

*In the City's accounting system, there are **other fund types**. These funds are fiduciary funds and account groups.*

***Fiduciary Funds** are used to account for assets held by the City in a trustee*

capacity for individuals, private organizations, other governmental units, and/or other funds. Funds of this type are:

- Arts and Science District Garage
- Cemetery Perpetual Care
- General Employee's Pension
- Police and Fire Pension



City Manager's Office
Budget/CIP & Grants Division

Fiduciary Fund Highlights

- **Arts and Science District Garage Fund**
 - 942 Space Parking Garage
 - FY 2019 Adopted Budget is \$1,898,399
- **Cemetery Perpetual Care Fund**
 - Manages the City's four cemeteries
 - FY 2019 Adopted Budget is \$1,452,500



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Thank You!

