

## City of Lauderhill, Florida - Budget Adjustment

| Department:<br>City Wide 6 Month Budget Review                        |                | Date:<br>30-Mar-25 |        | Type of Adjustment:<br>Intra- Department Transfer<br>Inter -Department Transfer |              |
|-----------------------------------------------------------------------|----------------|--------------------|--------|---------------------------------------------------------------------------------|--------------|
| The Budget adjustment Requested will Require the Following Revisions: |                |                    |        | Supplemental Appropriation                                                      |              |
| Account Description                                                   | Account Number |                    |        | Amount                                                                          |              |
|                                                                       | Fund           | Div                | Object |                                                                                 |              |
|                                                                       |                |                    |        |                                                                                 |              |
| General Fund Revenues                                                 |                |                    |        | Decrease                                                                        | Increase     |
| Discount Current Taxes                                                | 001            | 311                | 003    |                                                                                 | 203,140      |
| Tax Penalties                                                         | 001            | 311                | 026    |                                                                                 | 13,000       |
| Local Gas Tax                                                         | 001            | 312                | 410    | 25,000                                                                          |              |
| Sanitation Franchise                                                  | 001            | 313                | 013    |                                                                                 | 100,000      |
| Recycling Franchise                                                   | 001            | 313                | 019    | 100,000                                                                         |              |
| Water Tax                                                             | 001            | 314                | 015    | 330,000                                                                         |              |
| Electric Tax                                                          | 001            | 314                | 018    |                                                                                 | 50,000       |
| Communications Tax                                                    | 001            | 314                | 019    | 200,000                                                                         |              |
| Business Tax                                                          | 001            | 316                | 030    | 800,000                                                                         |              |
| Business Tax Penalties                                                | 001            | 316                | 040    |                                                                                 | 100,000      |
| Structure Permits                                                     | 001            | 322                | 036    |                                                                                 | 325,000      |
| Plumbing Permits                                                      | 001            | 322                | 037    | 10,000                                                                          |              |
| Minimum Housing Inspections                                           | 001            | 322                | 049    | 400,000                                                                         |              |
| Development Review                                                    | 001            | 322                | 061    |                                                                                 | 10,000       |
| State Revenue Sharing                                                 | 001            | 335                | 052    | 700,000                                                                         |              |
| Sales Tax                                                             | 001            | 335                | 056    | 1,000,000                                                                       |              |
| Liens Research                                                        | 001            | 341                | 066    | 125,000                                                                         |              |
| EMS Fees                                                              | 001            | 342                | 100    |                                                                                 | 1,100,000    |
| Police Special Events                                                 | 001            | 342                | 910    | 50,000                                                                          |              |
| Nuisance Assessment                                                   | 001            | 343                | 068    |                                                                                 | 10,000       |
| Sidewalk Repairs                                                      | 001            | 343                | 913    | 5,000                                                                           |              |
| Eco Dev/CRA Events                                                    | 001            | 347                | 457    |                                                                                 | 75,000       |
| Notary Services                                                       | 001            | 349                | 076    | 40,000                                                                          |              |
| Alarm Fees                                                            | 001            | 351                | 077    | 10,000                                                                          |              |
| Traffic Fines                                                         | 001            | 351                | 085    |                                                                                 | 25,000       |
| Code Enforcement Fines                                                | 001            | 351                | 088    | 75,000                                                                          |              |
| Interest Earnings                                                     | 001            | 361                | 090    | 100,000                                                                         |              |
| Admin Fee - Stormwater                                                | 001            | 369                | 135    |                                                                                 | 220,000      |
| General Fund Revenues Totals                                          | difference     | (1,738,860)        |        | \$ 3,970,000                                                                    | \$ 2,231,140 |
|                                                                       |                |                    |        |                                                                                 |              |
| General Fund Expenditures                                             |                |                    |        | Increase                                                                        | Decrease     |
| City Manager - Full Time Salaries                                     | 001            | 111                | 1010   |                                                                                 | 60,000       |
| City Manager - Group Insurance                                        | 001            | 111                | 2310   |                                                                                 | 15,000       |
| MIS - Equipment Maintenance                                           | 001            | 114                | 4620   | 80,000                                                                          |              |
| Special Events - Pension                                              | 001            | 115                | 2210   |                                                                                 | 10,000       |
| Special Events - Printing                                             | 001            | 115                | 4710   |                                                                                 | 30,000       |
| Special Events - Promotions                                           | 001            | 115                | 4810   |                                                                                 | 25,000       |
| Special Events - Jammin in the Park                                   | 001            | 115                | 4927   |                                                                                 | 99,000       |
| Special Events - Credit Card Expense                                  | 001            | 115                | 5261   |                                                                                 | 16,000       |
| Park Rangers - Full Time Salaries                                     | 001            | 117                | 1010   |                                                                                 | 40,000       |
| Park Rangers - Pension                                                | 001            | 117                | 2210   |                                                                                 | 5,000        |
| Park Rangers - Credit Card Expense                                    | 001            | 117                | 5261   |                                                                                 | 1,000        |
| Finance - Pension                                                     | 001            | 131                | 2210   |                                                                                 | 10,000       |
| Finance - Group Insurance                                             | 001            | 131                | 2310   |                                                                                 | 15,000       |

|                                                |            |             |      |                     |                     |
|------------------------------------------------|------------|-------------|------|---------------------|---------------------|
| Finance - Credit Card Expense                  | 001        | 131         | 5261 |                     | 1,160               |
| Purchasing - Full Time Salaries                | 001        | 133         | 1010 |                     | 40,000              |
| Purchasing - Pension                           | 001        | 133         | 2210 |                     | 20,000              |
| OMB - Pension                                  | 001        | 137         | 221  |                     | 10,000              |
| Intergovernmental Affairs - Full Time Salaries | 001        | 152         | 1010 | 185,000             |                     |
| Intergovernmental Affairs - Overtime           | 001        | 152         | 1030 | 1,000               |                     |
| Intergovernmental Affairs - FICA               | 001        | 152         | 2110 | 17,000              |                     |
| Intergovernmental Affairs - Pension            | 001        | 152         | 2210 | 12,500              |                     |
| Intergovernmental Affairs - Group Insurance    | 001        | 152         | 2310 | 15,000              |                     |
| Intergovernmental Affairs - Conferences        | 001        | 152         | 4910 | 5,000               |                     |
| Intergovernmental Affairs - Office Supplies    | 001        | 152         | 5110 | 2,000               |                     |
| Human Resources - Full Time Salaries           | 001        | 161         | 1010 |                     | 20,000              |
| Human Resources - Group Retiree Insurance      | 001        | 161         | 2320 |                     | 10,000              |
| Human Resources - Professional Services        | 001        | 161         | 3110 |                     | 25,000              |
| Human Resources - Training                     | 001        | 161         | 4910 |                     | 2,000               |
| Risk Management - Excess Workers Comp          | 001        | 162         | 4523 |                     | 75,000              |
| Risk Management - Reserve                      | 001        | 162         | 7350 |                     | 1,050,000           |
| Transfer to PAC                                | 001        | 201         | 9131 | 475,000             |                     |
| Debt Service - Contingency                     | 001        | 201         | 9920 |                     | 525,000             |
| Building - Full Time Salaries                  | 001        | 212         | 1010 |                     | 16,000              |
| Planning - Full Time Salaries                  | 001        | 222         | 1010 |                     | 10,000              |
| Code - Full Time Salaries                      | 001        | 223         | 1010 |                     | 300,000             |
| Code - Part Time Salaries                      | 001        | 223         | 1020 |                     | 70,000              |
| Code - Pension                                 | 001        | 223         | 2210 |                     | 100,000             |
| Code - Group Insurance                         | 001        | 223         | 2310 |                     | 80,000              |
| Code - Conferences                             | 001        | 223         | 4910 |                     | 3,000               |
| Community Standards - Full Time Salaries       | 001        | 229         | 1010 | 200,000             |                     |
| Community Standards - Part Time Salaries       | 001        | 229         | 1020 | 48,000              |                     |
| Community Standards - Overtime                 | 001        | 229         | 1030 | 3,000               |                     |
| Community Standards - FICA                     | 001        | 229         | 2110 | 18,000              |                     |
| Community Standards - Pension                  | 001        | 229         | 2210 | 60,000              |                     |
| Community Standards - Group Insurance          | 001        | 229         | 2310 | 48,000              |                     |
| Community Standards - Conferences              | 001        | 229         | 4910 | 2,000               |                     |
| Community Standards - Special Supplies         | 001        | 229         | 5245 | 3,000               |                     |
| Street Maintenance - Full Time Salaries        | 001        | 315         | 1010 |                     | 25,000              |
| Grounds Maintenance - Contract Services        | 001        | 317         | 3150 |                     | 70,000              |
| Police - Operations - Water & Sewer            | 001        | 512         | 4320 |                     | 10,000              |
| Police - Operations - Body Camera Maint        | 001        | 512         | 4621 |                     | 136,300             |
| Police - Community Svcs - Group Insurance      | 001        | 514         | 2310 |                     | 6,000               |
| Police - Support - Professional Services       | 001        | 515         | 3110 |                     | 25,000              |
| Fire Rescue - Group Insurance                  | 001        | 614         | 2310 |                     | 5,000               |
| Parks Admin - Premium Pay                      | 001        | 711         | 1040 | 1,000               |                     |
| Parks Maintenance -Full Time Salaries          | 001        | 714         | 1010 | 20,000              |                     |
| Parks Maintenance -Overtime                    | 001        | 714         | 1030 | 25,000              |                     |
| Parks Community Svcs - Premium Pay             | 001        | 719         | 1040 | 1,100               |                     |
| <b>General Fund Expenditures Totals</b>        | difference | (1,738,860) |      | <b>\$ 1,221,600</b> | <b>\$ 2,960,460</b> |
|                                                |            |             |      |                     |                     |
| <b>Federal Forfeiture Fund Revenues</b>        |            |             |      | <b>Decrease</b>     | <b>Increase</b>     |
| Interest Earnings                              | 110        | 361         | 090  |                     | 1,755               |
| Federal Forfeiture Revenue                     | 110        | 369         | 602  |                     | 1,118               |
| <b>Forfeiture Fund Revenues Totals</b>         |            |             |      | <b>\$ -</b>         | <b>\$ 2,873</b>     |
|                                                |            |             |      |                     |                     |
| <b>Federal Forfeiture Fund Expenditures</b>    |            |             |      | <b>Increase</b>     | <b>Decrease</b>     |
| Federal Forfeiture                             | 110        | 683         | 9936 | 2,873               |                     |
| <b>Forfeiture Fund Expenditure Totals</b>      |            |             |      | <b>\$ 2,873</b>     | <b>\$ -</b>         |

|                                                      |     |     |      |                     |                     |
|------------------------------------------------------|-----|-----|------|---------------------|---------------------|
|                                                      |     |     |      |                     |                     |
| <b>Public Art Fund Revenues</b>                      |     |     |      | <b>Decrease</b>     | <b>Increase</b>     |
| Interest Earnings                                    | 111 | 361 | 090  |                     | 3,197               |
| Public Art Program                                   | 111 | 363 | 238  |                     | 156,857             |
| <b>Public Art Fund Revenues Totals</b>               |     |     |      | <b>\$ -</b>         | <b>\$ 160,054</b>   |
|                                                      |     |     |      |                     |                     |
| <b>Public Art Fund Expenditures</b>                  |     |     |      | <b>Increase</b>     | <b>Decrease</b>     |
| Public Art Program                                   | 111 | 105 | 4926 | 160,054             |                     |
| <b>Public Art Fund Expenditure Totals</b>            |     |     |      | <b>\$ -</b>         | <b>\$ -</b>         |
|                                                      |     |     |      |                     |                     |
| <b>Grants Fund Revenues</b>                          |     |     |      | <b>Decrease</b>     | <b>Increase</b>     |
| Cardiff Model Building Initiative Grant              | 115 | 331 | 907  |                     | 30,000              |
| Byrne Community Project Grant                        | 115 | 369 | 248  |                     | 963,000             |
| RSD Violent Crime Grant                              | 115 | 331 | 517  |                     | 215,775             |
| Cold Case DNA Grant                                  | 115 | 369 | 247  |                     | 533,200             |
| <b>Grants Fund Revenues Totals</b>                   |     |     |      | <b>\$ -</b>         | <b>\$ 1,741,975</b> |
|                                                      |     |     |      |                     |                     |
| <b>Grants Fund Expenditures</b>                      |     |     |      | <b>Increase</b>     | <b>Decrease</b>     |
| Cardiff Model Building Initiative                    | 115 | 542 | 3152 | 30,000              |                     |
| Byrne Community Project                              | 115 | 510 | 3150 | 963,000             |                     |
| RSD Violent Crime                                    | 115 | 544 | 3150 | 215,775             |                     |
| Cold Case DNA                                        | 115 | 510 | 3150 | 533,200             |                     |
| <b>Grants Fund Expenditures Totals</b>               |     |     |      | <b>\$ 1,741,975</b> | <b>\$ -</b>         |
|                                                      |     |     |      |                     |                     |
| <b>Law Enforcement Trust Fund Revenues</b>           |     |     |      | <b>Decrease</b>     | <b>Increase</b>     |
| Appropriation of fund balance                        | 120 | 389 | 135  |                     | 495,643             |
| Interest                                             | 120 | 361 | 090  |                     | 5,371               |
| LETf Revenue                                         | 120 | 369 | 702  |                     | 39,422              |
| <b>Law Enforcement Trust Fund Revenues Totals</b>    |     |     |      | <b>\$ -</b>         | <b>\$ 540,436</b>   |
|                                                      |     |     |      |                     |                     |
| <b>Law Enforcement Trust Fund Expenditures</b>       |     |     |      | <b>Increase</b>     | <b>Decrease</b>     |
| Capital Expense                                      | 120 | 683 | 6440 | 61,500              |                     |
| LETf Expense                                         | 120 | 684 | 9935 | 478,936             |                     |
| <b>Law Enforcement Trust Fund Expenditure Totals</b> |     |     |      | <b>\$ 540,436</b>   | <b>\$ -</b>         |
|                                                      |     |     |      |                     |                     |
| <b>Windermere SND Fund Revenues</b>                  |     |     |      | <b>Decrease</b>     | <b>Increase</b>     |
| Interest Earnings                                    | 130 | 361 | 090  |                     | 1,055               |
| Interest on Non Advalorem                            | 130 | 363 | 200  |                     | 4,561               |
| <b>Windermere SND Fund Revenues Totals</b>           |     |     |      | <b>\$ -</b>         | <b>\$ 5,616</b>     |
|                                                      |     |     |      |                     |                     |
| <b>Windermere Fund Expenditures</b>                  |     |     |      | <b>Increase</b>     | <b>Decrease</b>     |
| Contract Services                                    | 130 | 130 | 3150 | 5,616               |                     |
| <b>Windermere SND Fund Expenditure Totals</b>        |     |     |      | <b>\$ 5,616</b>     | <b>\$ -</b>         |
|                                                      |     |     |      |                     |                     |
| <b>Habitat II SND Fund Revenues</b>                  |     |     |      | <b>Decrease</b>     | <b>Increase</b>     |
| Interest Earnings                                    | 140 | 361 | 090  |                     | 3,847               |
| Interest on Non Advalorem                            | 140 | 363 | 200  |                     | 213                 |
| <b>Habitat II SND Fund Revenues Totals</b>           |     |     |      | <b>\$ -</b>         | <b>\$ 4,060</b>     |
|                                                      |     |     |      |                     |                     |
| <b>Habitat II Fund Expenditures</b>                  |     |     |      | <b>Increase</b>     | <b>Decrease</b>     |
| Contract Services                                    | 140 | 140 | 3150 | 4,060               |                     |
| <b>Habitat II SND Fund Expenditure Totals</b>        |     |     |      | <b>\$ 4,060</b>     | <b>\$ -</b>         |
|                                                      |     |     |      |                     |                     |
| <b>Isles of Inverrary SND Fund Revenues</b>          |     |     |      | <b>Decrease</b>     | <b>Increase</b>     |
| Interest Earnings                                    | 145 | 361 | 090  |                     | 2,607               |

|                                                        |            |           |      |                     |                   |
|--------------------------------------------------------|------------|-----------|------|---------------------|-------------------|
| Interest on Non Advalorem                              | 145        | 363       | 200  |                     | 115               |
| <b>Isles of Inverrary SND Fund Revenues Totals</b>     |            |           |      | <b>\$ -</b>         | <b>\$ 2,722</b>   |
|                                                        |            |           |      |                     |                   |
| <b>Isles of Inverrary Fund Expenditures</b>            |            |           |      | <b>Increase</b>     | <b>Decrease</b>   |
| Contract Services                                      | 145        | 145       | 3150 | 2,722               |                   |
| <b>Isles of Inverrary SND Fund Expenditure Totals</b>  |            |           |      | <b>\$ 2,722</b>     | <b>\$ -</b>       |
|                                                        |            |           |      |                     |                   |
| <b>Manors of Inverrary SND Fund Revenues</b>           |            |           |      | <b>Decrease</b>     | <b>Increase</b>   |
| Interest Earnings                                      | 155        | 361       | 090  |                     | 5,254             |
| Interest on Non Advalorem                              | 155        | 363       | 200  |                     | 552               |
| <b>Manors of Inverrary SND Fund Revenues Totals</b>    |            |           |      | <b>\$ -</b>         | <b>\$ 5,806</b>   |
|                                                        |            |           |      |                     |                   |
| <b>Manors of Inverrary Fund Expenditures</b>           |            |           |      | <b>Increase</b>     | <b>Decrease</b>   |
| Professional Services                                  | 155        | 155       | 3110 | 5,806               |                   |
| <b>Manors of Inverrary SND Fund Expenditure Totals</b> |            |           |      | <b>\$ 5,806</b>     | <b>\$ -</b>       |
|                                                        |            |           |      |                     |                   |
| <b>Fire Fee Fund Revenues</b>                          |            |           |      | <b>Decrease</b>     | <b>Increase</b>   |
| Discount Current Taxes                                 | 190        | 311       | 003  |                     | 45,000            |
| Business Tax Penalties                                 | 190        | 316       | 040  |                     | 30,750            |
| Fire Protection Fees                                   | 190        | 342       | 141  |                     | 35,000            |
| <b>Fire Fee Fund Revenues Totals</b>                   | difference | 110,750   |      | <b>\$ -</b>         | <b>\$ 110,750</b> |
|                                                        |            |           |      |                     |                   |
| <b>Fire Fee Fund Expenditures</b>                      |            |           |      | <b>Increase</b>     | <b>Decrease</b>   |
| Fire Protection - Overtime                             | 190        | 611       | 1030 | 110,750             |                   |
| Fire Prevention - Full Time Salaries                   | 190        | 613       | 1010 |                     | 100,000           |
| Fire Prevention - Overtime                             | 190        | 613       | 1030 | 40,000              |                   |
| Fire Protection - Other Uses                           | 190        | 611       | 9900 |                     | 100,000           |
| Fire Protection - Overtime                             | 190        | 611       | 1030 | 160,000             |                   |
| <b>Fire Fee Fund Expenditures Totals</b>               | difference | (110,750) |      | <b>\$ 310,750</b>   | <b>\$ 200,000</b> |
|                                                        |            |           |      |                     |                   |
| <b>General Obligation Fund Expenditures</b>            |            |           |      | <b>Increase</b>     | <b>Decrease</b>   |
| GO Bond - Professional Services                        | 307        | 371       | 3110 | 150,000             |                   |
| GO Bond - Police Cameras                               | 307        | 341       | 6940 | 193,300             |                   |
| GO Bond - Public Safety - Contingency                  | 307        | 375       | 9910 |                     | 343,300           |
|                                                        |            |           |      |                     |                   |
| <b>Water &amp; Sewer Fund Revenues</b>                 |            |           |      | <b>Decrease</b>     | <b>Increase</b>   |
| Water Sales                                            | 401        | 343       | 275  | 860,000             |                   |
| Remetering Fees                                        | 401        | 343       | 283  | 10,000              |                   |
| Delinquent Fees                                        | 401        | 343       | 286  |                     | 100,000           |
| Availability Charge                                    | 401        | 343       | 288  |                     | 250,000           |
| Backflow Revenues                                      | 401        | 343       | 916  |                     | 14,000            |
| Interest Earnings                                      | 401        | 361       | 90   |                     | 275,000           |
| Interest on Non Ad Valorem                             | 401        | 362       | 200  |                     | 2,500             |
| Connection Fees                                        | 401        | 381       | 252  | 300,000             |                   |
| <b>Water &amp; Sewer Fund Revenues Totals</b>          | difference | (528,500) |      | <b>\$ 1,170,000</b> | <b>\$ 641,500</b> |
|                                                        |            |           |      |                     |                   |
| <b>Water &amp; Sewer Fund Expenditures</b>             |            |           |      | <b>Increase</b>     | <b>Decrease</b>   |
| Building Water Plant                                   | 401        | 917       | 6220 | 44,000              |                   |
| Sewer Plan                                             | 401        | 917       | 6308 | 135,000             |                   |
| Pump Station 47                                        | 401        | 917       | 6399 | 30,000              |                   |
| Vehicles                                               | 401        | 917       | 6420 | 165,000             |                   |
| Automated Meter                                        | 401        | 917       | 6436 | 2,200,000           |                   |
| 12" Pipe AC                                            | 401        | 917       | 6496 | 100                 |                   |
| Lead Copper Mitigation                                 | 401        | 917       | 6990 | 109,000             |                   |
| Construction Contingency                               | 401        | 917       | 9910 |                     | 696,500           |

|                                                   |            |           |      |                     |                     |
|---------------------------------------------------|------------|-----------|------|---------------------|---------------------|
| Construction Contingency                          | 401        | 918       | 9910 |                     | 2,515,100           |
| <b>Water &amp; Sewer Fund Expenditures Totals</b> | difference | (528,500) |      | <b>\$ 2,683,100</b> | <b>\$ 3,211,600</b> |
|                                                   |            |           |      |                     |                     |
| <b>Stormwater Fund Revenues</b>                   |            |           |      | <b>Decrease</b>     | <b>Increase</b>     |
| Stormwater Fees                                   | 450        | 343       | 282  | 340,000             |                     |
| Delinquent Fees                                   | 450        | 343       | 286  |                     | 20,000              |
| Interest Earnings                                 | 450        | 361       | 090  |                     | 120,000             |
| Appropriation of Retained Earnings                | 450        | 389       | 135  |                     | 1,085,000           |
| <b>Stormwater Fund Revenues Totals</b>            | difference | 885,000   |      | <b>\$ 340,000</b>   | <b>\$ 1,225,000</b> |
|                                                   |            |           |      |                     |                     |
| <b>Stormwater Fund Expenditures</b>               |            |           |      | <b>Increase</b>     | <b>Decrease</b>     |
| Administrative Fee                                | 450        | 925       | 4912 | 220,000             |                     |
| Land Acquisition                                  | 450        | 925       | 6154 | 5,000               |                     |
| Culvert Improvements                              | 450        | 925       | 6445 | 186,000             |                     |
| Roadway Improvements                              | 450        | 925       | 6525 | 24,000              |                     |
| Drainage to Turnpike                              | 450        | 925       | 6951 | 450,000             |                     |
| <b>Stormwater Fund Expenditures Totals</b>        | difference | 885,000   |      | <b>\$ 885,000</b>   | <b>\$ -</b>         |
|                                                   |            |           |      |                     |                     |
| <b>Performing Arts Center Fund Revenues</b>       |            |           |      | <b>Decrease</b>     | <b>Increase</b>     |
| Transfer from General Fund                        | 460        | 381       | 250  |                     | 475,000             |
|                                                   |            |           |      |                     |                     |
| <b>Performing Arts Center Fund Expenditures</b>   |            |           |      | <b>Increase</b>     | <b>Decrease</b>     |
| <b>LPAC Sound System</b>                          | 460        | 351       | 6519 | 475,000             |                     |
|                                                   |            |           |      |                     |                     |