

MAYOR
Ken Thurston

VICE MAYOR
Howard Berger

COMMISSIONERS
M. Margaret Bates
Richard Campbell
Denise D. Grant

CITY OF LAUDERHILL



ADMINISTRATION
INTERIM CM
Desorae Giles-Smith
INTERIM DCM
Kennie Hobbs, Jr.
CITY ATTORNEY
Earl Hall, Esq.
CITY CLERK
Andrea M. Anderson

KENNIE HOBBS, JR.
Interim Deputy City Manager / Finance Director

Date: June 1, 2020

To: Desorae Giles-Smith, Interim City Manager

From: Kennie Hobbs, Jr., Interim Deputy City Manager/Finance Director

Subject: Financial Analysis FY 2020

As discussed during our prior COVID-19 Community Updates, staff has performed an analysis of the City's financial position. As part of our analysis, we have reviewed the impact of the pandemic, labor relations and related entity agreements not only on our revenues and expenditures, but also the effect on the City's Fund Balance and Cash Position. Lastly, we will propose a Comprehensive Supplemental Appropriation and Inter-Departmental Budget Adjustment for the Commission's consideration at our June 8, 2020, Commission Meeting. The proposed adjustments will include reductions to projected revenues and expenditures and the appropriation of Restricted Fund Balance to fund necessary Operating Expenditures as projected for the remainder of Fiscal Year 2020.

Revenues

As a result of the Pandemic and the nationwide closure of businesses and the City of Lauderhill municipal complex, a number of City revenues have been impacted. For example, due to a Statewide Stay-at-Home Order; retail organizations and service providers were closed for up to 10 weeks. Accordingly, local retail outfits, restaurants and local contractors could not conduct business, thus impacting revenues at the State and Local levels. Consequently, based on a review of revenues as of June 1st, staff is projecting revenue shortfalls in the General Fund and the Lauderhill Performing Arts Center Fund in the amount of \$4.085 million and \$591,339, respectively. Specific revenue line items that will be affected include Taxes, Licenses and Permits, Services Fees and Intergovernmental Revenues.

Intergovernmental Revenues and Taxes

On June 1, 2020, the Florida Department of Revenue advised municipalities statewide that we can anticipate "significant reductions in the amount of sales tax collections for the months of April and May and likely the month of June." Additionally, Municipal Revenue Sharing, which in part is funded by sales tax collections, are anticipated to be impacted as well. As a result, we have been notified that adjustments will be made to our Revenue Sharing distributions; thus

resulting in a 50 percent decrease in budgeted Sales Tax and State Revenue Sharing revenues for the months of June and July and a 40 percent decrease in budgeted Sales Tax and State Revenue Sharing revenues for the month of August.

Electric Franchise fees and Utility Taxes are projected to be reduced by 25 percent. Florida Power and Light advised of a one-time refund to both residential and commercial customers. The proposed credit will reduce their overall billing and our franchise fee alike. Additionally, Towing Franchise fees are on pace to be collected at 50 percent of FY 2020 Budgeted Revenues. **Projected shortfall from all Taxes (\$1,910,618).**

Licenses & Permits

Although City Hall has been open, albeit a modified schedule, new business Certificate of Use and Building Permit submittals are down by 80-90 percent. This is a direct result of commercial landlords' inability to enter into new leases and a decrease in construction activity. Staff anticipates that revenues will increase moderately once City Hall reopens. However, it will not be sufficient to meet original revenue projections. **Projected shortfall for all Licenses and Permits (\$317,278).**

Service Charges

With the City operating at limited capacity due to a continued increase in new COVID-19 cases reported over the past several weeks, the City has had to make adjustments to its municipal activities and programs. For example, sports leagues (youth and adults) and community classes have been cancelled until further notice. Specific revenues affected by the cancellations include Fines and Forfeitures, Rents and Royalties, Nuisance Assessment and Disposal Revenue Sharing. **Projected shortfall for all Service Charges (\$974,709).**

Miscellaneous Revenues

Code Enforcement Fines and Facility Rental Fees have been impacted since there is a moratorium on fines and facilities remain closed. For some specific events that have revenue losses, they are offset by corresponding expenditures; for example, Jazz in the Park. Although City Facilities are scheduled to open in the coming weeks, Code Board Meetings most likely will not convene until the Emergency Order is lifted. As a result, we do not anticipate an increase in Services Charges through the remainder of the fiscal year.

Projected shortfall for all Miscellaneous Revenues (\$882,712).

Lauderhill Performance Art Center (LPAC)

As of March 20, 2020, the Performance Art Center has been closed for all performances. As such, the facility has lost out on all revenue generating opportunities. As result, all revenues relating to box office sales, facility rentals and concessions must be reduced. Please note, our current estimates are based on the Center remaining closed for the balance of the fiscal year. However, should that not be the case, an opportunity exists to generate revenue from facility rentals and concession sales, which would require future adjustments to various revenue line items. **Projected shortfall from LPAC activities (\$561,339).**

Expenditures

In accordance with the Charter, the City is required to maintain a balanced budget. For that reason, and in response to the unprecedented COVID-19 Pandemic, the City has reduced its estimated FY 2020 Commission approved revenues to \$4.676 million. As such, a corresponding reduction to budgeted expenditures is necessary. Staff has reviewed our year-to-date spending trends and is proposing adjustments across all funds. Additionally, costs associated with the proposed Police Collective Bargaining and Lauderhill Housing Authority Agreements are included as well.

Adjustments will be summarized into the following categories: Operational Expenditures, Personnel Expenditures, Contract Costs and Related Entity Agreements.

Operational Expenditures

A review of Operating Expenditures across all departments has yielded an opportunity to make substantial reductions. A partial list of the proposed reductions includes:

- Defunding all non-revenue neutral special events and community activities.
- Eliminating all local travel.
- Eliminating all non-local conferences and educational training.
- Reducing advertising budgets to reflect the reduction in hiring and special events.
- Eliminating funding for employee memberships and subscriptions.
- With the exception of legal services and agreements related to a GO Bond project, all new funding for professional services has been eliminated.

Total savings based on proposed revisions - \$1,163,747

Personnel Expenditures

As with all service establishments, 70-80 percent of the City's total expenditures are related to employee costs. As such, we are proposing a hiring freeze until the end of the fiscal year. In addition, with the exception of five police officer positions, we are proposing that we defund all other vacant positions. A summary of the impact on individual departments is listed below:

Department	Number of Positions Defunded
Administration	10
Commission	1
Human Resources	1
Finance	4
PALS	25
Fire	3
Police	Net 20 (25-5)
Public Works	5
Water and Sewer	14

As illustrated above, a total of 83 full and part-time positions will be defunded. With the exception of the public safety positions, the vast majority of the defunded positions are tied to programs or services that have been cancelled or reduced drastically as a result of COVID-19. Being that the positions will not be removed from the budget, but just defunded; should our financial position improve, a supplemental appropriation approved by the Commission would allow departments to move forward with hiring as needed. **Total savings based on proposed revisions - \$2,582,436**

Contract Costs

The proposed FOP Collective Bargaining agreement will have an impact totaling \$339,613 on the approved FY 2020 budget. As of October 1, 2019, the City Manager's Proposed Budget included funding for a majority of the approved changes. However, the FY 2020 approved budget only included funding for a two percent cost of living adjustment (COLA). As such, funding in the current budget is not sufficient to cover the cost of the four percent COLA included in the final draft. If approved, and as part of this adjustment, we will include additional funds in police salaries to fund this unanticipated expenditure. **Total impact of current budget - \$339,613.**

Related Entity Agreements

After reviewing the final draft of the proposed agreement between LHA and the City, the following impacts will be realized once approved and executed. Retained Earnings in our Utility/Stormwater Enterprise Funds will be reduced by roughly \$10.5 million. This should be approved by the Commission since it will have an impact on our Financial Indicators.

Lastly, COVID-19 related expenditures are being accounted for in a separate Fund so that they can be closely monitored. To date, we have expended \$901,000 on salary and benefits and supplies. Based on guidance from FEMA, we can expect to be reimbursed for 75 percent of said costs. Additionally, we are accounting for the additional CARES Funding for Police and Code overtime in the same Fund so that we track all event-related revenues and expenditures in a single location. As for the remaining 25 percent, all available grant funds will be applied before requesting approval from the Commission to use Restricted Fund Balance.

Please review and advise if it is ok to move forward with presenting the attached supplemental adjustment to the Commission for consideration at our June 8th Commission Meeting. As previously discussed, we will continue to monitor our Revenues and Expenditures closely and propose any adjustments when needed.

**City of Lauderhill
Supplement Appropriation
COVID**

6/2/2020

SUPPLEMENTAL

FUND 001	\$	4,084,279	
FUND 401	\$	1,055,206	
FUND 450	\$	345,656	
FUND 190	\$	194,196	
FUND 460	\$	306,433	
			\$ 5,985,770

CAPITAL

FUND 307	\$	838,347	
FUND 401	\$	208,355	
FUND 450	\$	550,000	\$ 1,596,702

INTRA DEPARTMENTAL

FUND 401	\$	60,000	
FUND 450	\$	52,013	
FUND 001	\$	361,455	
			\$ 473,468

TOTAL			\$ 8,055,940
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City of Lauderhill, Florida - Budget Adjustment

Department: CityWide		Date: 4-Jun-20		Type of Adjustment: Intra- Department Transfer Inter -Department Transfer	
The Budget adjustment Requested will Require the Following Revisions:				Supplemental Appropriation	
Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
Structure Permit	001	322	036	384,004	
Sanitation	001	313	013	137,498	
MLK Taskforce	001	366	907	11,792	
Minmum Housing Insp	001	322	049	15,457	
Sidewalk Repairs	001	343	913	11,700	
Track and Field	001	347	616	6,215	
Busineses Deve Fee	001	316	034	38,255	
Mechanical	001	322	042	195	
Business Lic NSF	001	329	100	1,714	
Small Business Expo	001	347	349	3,500	
Traffic & Court Fines	001	351	085	63,649	
Golf Merchandise	001	362	211	65	
Interest Earning	001	361	090	5,114	
Misscellaneous Rev	001	369	095	34,595	
Garnishment Fee	001	369	101	1,349	
Lauderhill Spice Tour	001	369	239	840	
Abandon Property	001	369	603	1,026	
Local Option Gas Tax	001	312	410		62,129
Electric Franchise Fees	001	313	010		88,273
Towing Franchise Fees	001	313	016		30,000
Electric Taxes	001	314	018		133,994
Telecommunication Tax	001	314	019		318,766
Propane Gas	001	314	021		12,886
Local Business Taxes	001	316	030		657,155
Business Tax Processing Fees	001	316	033		49,300
Business Tax Penalties	001	316	040		27,099
Business Lic Reinspection fee	001	316	100		7,121
Plumbing	001	322	037		26,297
Electrical	001	322	038		1,388
Grease Trap Inspection	001	322	047		1,307
Development Review	001	322	061		8,715
Certificate of Occpancy	001	322	071		3,680
Permit Processing Fees	001	322	175		4,157
Permit NSF Fee	001	329	110		203
Permit Archival Fee	001	329	300		1,905
PEMT	001	334	501		141,000
Share Revenue Sharing	001	335	052		414,596
State Sales Tax	001	335	056		756,254
FF Supplemental Comp	001	335	200		4,490
Fuel Tax Rebate	001	335	300		25,000
DEA Overtime Shared	001	337	310		15,000
County Occupation Lic	001	338	059		35,704
Contractor Reg	001	341	010		1,039
Lobbyist Reg	001	341	015		1,000
Document Rep	001	341	062		4,066
Zoning Fee	001	341	065		1,761
City Liens Research	001	341	066		51,817
Permit Search Fee	001	341	100		18,288
AVP Revenue	001	341	310		7,624
Police Special Detail	001	341	078		56,133
Police Detail CRA	001	342	079		191,732
EMS Fees	001	342	100		164,921
Police Cost Recovery	001	342	190		10,567
Fire Annual Fees	001	342	500		5,000
Police SPC Event OT	001	342	910		19,986
Fire Insp Event	001	342	920		26,310

City of Lauderhill, Florida - Budget Adjustment

Department: CityWide	Date: 4-Jun-20	Type of Adjustment: Intra- Department Transfer Inter -Department Transfer Supplemental Appropriation			
The Budget adjustment Requested will Require the Following Revisions:					
Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
EMS SPC Overtime	001	342	921		25,000
Lot Clearing Fees	001	343	067		4,460
Nuisance Assessment	001	343	068		75,292
Disposal Revenue	001	343	400		60,000
Board Up	001	343	910		8,578
Art Dance Drama	001	346	064		52
Senior Center Fee	001	346	068		855
Transporation Fee	001	346	474		1,000
We Care	001	346	633		1,000
ID Replacement	001	347	068		90
Other Rec Programs	001	347	069		2,500
Pool Admissions	001	347	070		756
Pool Lessions	001	347	071		20,159
Tennis Fees	001	347	072		5,831
Soccer Program Fees	001	347	080		215
Golf Membership	001	347	202		4,337
Golf Greens Fees	001	347	204		7,982
Greens Beautifications	001	347	205		4,975
Night Cricket	001	347	335		5,500
Junior Life Guard	001	347	600		1,000
Aquaticc Programs	001	347	601		1,500
Petanque	001	347	603		523
Basketball	001	347	604		5,000
Baseball Program	001	347	605		5,418
Football Broncos	001	347	607		15,085
Netball	001	347	608		1,000
Football Lions	001	347	610		14,900
Judo	001	347	612		500
Swim Team	001	347	613		670
summer Program	001	347	615		132,297
Golf Program	001	347	618		760
Karate	001	347	619		100
Tae Kwan Do	001	347	620		42
Nautilus Fee	001	347	636		470
PALS SPC	001	347	900		1,952
Park Ranger SPC	001	347	910		1,000
Code SPC	001	347	920		1,000
Notary Service	001	349	076		10,559
Alarm Fines	001	351	077		2,150
Parking Violation	001	351	087		23,612
Code Enforcement	001	351	088		359,729
Code Monitoring	001	351	090		21,145
Telecom Tower Lease	001	362	091		29,717
Golf Food	001	362	205		498
Golf Drinks	001	362	206		2,474
Rental Fees Carts	001	362	208		3,063
Rental Fees Clubs	001	362	209		528
Rental Fees Facilites	001	362	622		13,170
Field Rental	001	362	623		10,010
Tree Preservation Fund	001	363	239		1,025
Concert Series	001	366	140		8,900
Jazzin in the Park	001	347	617		45,000
Green Series	001	369	235		2,000
Tourist Cultural Revenue	001	369	245		1,000
Insuranc Recovery	001	369	300		434,843
MISC ACH Deposit	001	369	800		14,429
MISC Refund	001	369	905		18,933

City of Lauderhill, Florida - Budget Adjustment

Department: CityWide		Date: 4-Jun-20		Type of Adjustment: Intra- Department Transfer Inter -Department Transfer	
The Budget adjustment Requested will Require the Following Revisions:				Supplemental Appropriation	
Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
				716,968	4,801,247
Net Revenue				4,084,279	
			TOTAL	4,084,279	
REASON FOR ADJUSTMENT REQUEST (set forth Reasons the adjustment is required, the factors involved in arriving at costs, and the status of the account from which transfer is made.)					
Covid Adjustment					
Approval Requested: <i>Sean Henderson</i> Sean Henderson 2020.06.04 09:37:41 -04'00'			Approved:		
Department Head Date:			City Manager		
Approved as to availability of Funds <i>[Signature]</i> Hobbs 2020.06.04 10:02:09 -04'00'					
Finance Director Date:			City Manager		
Approved by City Commission		Audited By: <i>[Signature]</i> Yolan Todd 2020.06.04 10:13:35 -04'00'		Input By:	Control #

City of Lauderhill, Florida - Budget Adjustment

Department: General Fund	Date: 4-Jun-20	Type of Adjustment: Intra- Department Transfer Inter -Department Transfer			
The Budget adjustment Requested will Require the Following Revi			Supplemental Appropriation		
Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
Professional Services	001	111	03110		13,937
Professional Services	001	138	03110		892
Professional Services	001	223	03110		7,285
Professional Services	001	112	03110		12,524
Professional Services	001	137	03110		5,626
Professional Services	001	222	03110		17,533
Professional Services	001	139	03110		20,413
Professional Services	001	312	03110		7,694
Professional Services	001	315	03110		3,912
Professional Services	001	315	03110		97
Professional Services	001	719	03110		6,295
Professional Services	001	722	03110		600
Professional Services	001	723	03110		300
Professional Services	001	724	03110		1,160
Professional Services	001	725	03110		100
Professional Services	001	726	03110		250
Professional Services	001	727	03110		3,000
Professional Services	001	728	03110		100
Professional Services	001	511	03110		6,144
Professional Services	001	512	03110		75,000
Pre Employment Test	001	223	03115		2,558
Pre Employment Test	001	313	03115		332
Pre Employment Test	001	131	03115		150
Pre Employment Test	001	212	03115		200
Pre Employment Test	001	161	03115		2,860
Pre Employment Test	001	512	03115		6,039
Pre Employment Test	001	515	03115		7,000
Pre Employment Test	001	312	03115		955
Pre Employment Test	001	315	03115		1,411
Pre Employment Test	001	715	03115		94
Pre Employment Test	001	718	03115		57
Pre Employment Test	001	719	03115		270
Pre Employment Test	001	720	03115		467
Pre Employment Test	001	722	03115		400
Pre Employment Test	001	723	03115		400
Pre Employment Test	001	724	03115		200
Pre Employment Test	001	725	03115		400
Pre Employment Test	001	726	03115		111
Pre Employment Test	001	727	03115		155
Pre Employment Test	001	728	03115		355
Contract Services	001	719	03150		6,485
Local Travel	001	111	04010		400
Local Travel	001	101	04010		500
Local Travel	001	115	04010		400
Local Travel	001	138	04010		500
Local Travel	001	223	04010		1,500

Local Travel	001	112	04010		500
Local Travel	001	133	04010		200
Local Travel	001	137	04010		500
Local Travel	001	139	04010		680
Local Travel	001	222	04010		850
Local Travel	001	161	04010		1,000
Local Travel	001	614	04010		2,000
Local Travel	001	614	04010		2,000
Local Travel	001	720	04010		175
Local Travel	001	723	04010		350
Local Travel	001	728	04010		175
Building Maintenance	001	312	04610		50,830
Building Maintenance	001	719	04610		3,435
Building Maintenance	001	720	04610		212
Building Maintenance	001	723	04610		2,500
Building Maintenance	001	724	04610		1,525
Building Maintenance	001	725	04610		690
Building Maintenance	001	726	04610		2,690
Building Maintenance	001	727	04610		2,050
Building Maintenance	001	728	04610		675
Grounds Maintenance	001	312	04615		4,046
Grounds Maintenance	001	719	04615		750
Grounds Maintenance	001	720	04615		1,265
Grounds Maintenance	001	723	04615		1,125
Grounds Maintenance	001	724	04615		4,000
Grounds Maintenance	001	725	04615		1,049
Grounds Maintenance	001	726	04615		717
Grounds Maintenance	001	727	04615		250
Grounds Maintenance	001	728	04615		200
Equipment Rental	001	138	04430		1,200
Equipment Rental	001	313	04430		2,976
Equipment Rental	001	131	04430		649
Equipment Rental	001	515	04430		1,600
Equipment Maintenance	001	111	04620		900
Equipment Maintenance	001	313	04620		3,000
Equipment Maintenance	001	131	04620		600
Equipment Maintenance	001	312	04620		12,414
Equipment Maintenance	001	315	04620		2,500
Equipment Maintenance	001	317	04620		10,405
Equipment Maintenance	001	719	04620		3,700
Equipment Maintenance	001	720	04620		327
Equipment Maintenance	001	722	04620		1,000
Equipment Maintenance	001	723	04620		1,170
Equipment Maintenance	001	724	04620		1,623
Equipment Maintenance	001	725	04620		5,615
Equipment Maintenance	001	726	04620		1,070
Equipment Maintenance	001	727	04620		217
Equipment Maintenance	001	728	04620		428
Equipment Maintenance	001	512	04620		15,000
Printing	001	111	04710		6,112
Printing	001	115	04710		10,000
Printing	001	514	04710		1,100
Printing	001	512	04710		895
Promotions	001	111	04810		3,093
Promotions	001	161	04810		3,843

Promotions	001	101	04810		5,366
Conference & Education	001	111	04910		17,689
Conference & Education	001	114	04910		7,125
Conference & Education	001	117	04910		2,955
Conference & Education	001	138	04910		558
Conference & Education	001	223	04910		2,504
Conference & Education	001	112	04910		4,897
Conference & Education	001	133	04910		8,050
Conference & Education	001	212	04910		2,540
Conference & Education	001	222	04910		8,900
Conference & Education	001	161	04910		7,869
Conference & Education	001	315	04910		1,636
Conference & Education	001	512	04910		11,022
Conference & Education	001	614	04910		7,692
Conference & Education	001	711	04910		2,772
Conference & Education	001	715	04910		250
Conference & Education	001	717	04910		1,214
Conference & Education	001	718	04910		1,900
Conference & Education	001	720	04910		32
Conference & Education	001	725	04910		2,000
Conference & Education	001	728	04910		1,175
Training	001	138	04919		750
Training	001	133	04919		8,050
Training	001	511	04919		13,339
Training	001	720	04919		375
Training	001	723	04919		375
Training	001	725	04919		250
Training	001	728	04919		375
Advertising	001	161	04911		8,000
Office Supplies	001	223	05110		2,330
Office Supplies	001	161	05110		2,238
Office Supplies	001	511	05110		1,055
Office Supplies	001	512	05110		975
Office Supplies	001	514	05110		1,884
Office Supplies	001	515	05110		1,480
Office Supplies	001	614	05110		3,489
Office Supplies	001	312	05110		3,925
Office Supplies	001	711	05110		592
Office Supplies	001	715	05110		200
Office Supplies	001	718	05110		300
Office Supplies	001	719	05110		1,075
Office Supplies	001	720	05110		255
Office Supplies	001	722	05110		250
Office Supplies	001	723	05110		400
Office Supplies	001	725	05110		750
Office Supplies	001	726	05110		650
Office Supplies	001	727	05110		300
Office Supplies	001	728	05110		250
Janitorial Supplies	001	223	05210		100
Membership & Subs	001	111	05410		946
Membership & Subs	001	114	05410		20,598
Membership & Subs	001	223	05410		900
Membership & Subs	001	313	05410		1,200
Membership & Subs	001	112	05410		910
Membership & Subs	001	133	05410		1,250

Membership & Subs	001	137	05410		786
Membership & Subs	001	139	05410		3,685
Membership & Subs	001	212	05410		600
Membership & Subs	001	222	05410		2,787
Membership & Subs	001	161	05410		1,450
Membership & Subs	001	511	05410		511
Membership & Subs	001	512	05410		1,425
Membership & Subs	001	515	05410		2,013
Membership & Subs	001	101	05410		4,337
Membership & Subs	001	614	05410		410
Uniforms	001	111	05215		900
Uniforms	001	115	05215		450
Uniforms	001	313	05215		2,766
Uniforms	001	112	05215		1,600
Uniforms	001	131	05215		600
Uniforms	001	133	05215		600
Uniforms	001	137	05215		1,000
Uniforms	001	139	05215		500
Uniforms	001	212	05215		750
Uniforms	001	222	05215		700
Uniforms	001	512	05215		4,951
Uniforms	001	614	05215		4,067
Uniforms	001	312	05215		3,983
Uniforms	001	711	05215		150
Uniforms	001	714	05215		1,404
Uniforms	001	715	05215		1,234
Uniforms	001	717	05215		60
Uniforms	001	718	05215		300
Uniforms	001	719	05215		785
Uniforms	001	720	05215		728
Uniforms	001	722	05215		669
Uniforms	001	723	05215		784
Uniforms	001	724	05215		30
Uniforms	001	725	05215		639
Uniforms	001	726	05215		739
Uniforms	001	727	05215		120
Uniforms	001	728	05215		947
Special Supplies	001	117	05245		996
Special Supplies	001	138	05245		500
Special Supplies	001	511	05245		2,125
Special Supplies	001	512	05245		19,491
Special Supplies	001	515	05245		1,551
Special Supplies	001	614	05245		8,253
Special Supplies	001	312	05245		863
Special Supplies	001	315	05245		16,238
Special Supplies	001	317	05245		1,463
Special Supplies	001	711	05245		768
Special Supplies	001	715	05245		1,854
Special Supplies	001	717	05245		308
Special Supplies	001	719	05245		4,985
Special Supplies	001	720	05245		398
Special Supplies	001	722	05245		200
Special Supplies	001	723	05245		507
Special Supplies	001	724	05245		1,708
Special Supplies	001	725	05245		721

Special Supplies	001	726	05245		211
Special Supplies	001	727	05245		1,050
Special Supplies	001	728	05245		677
Minor Tools & Equipment	001	114	05510		3,919
Minor Tools & Equipment	001	115	05510		1,252
Minor Tools & Equipment	001	117	05510		492
Minor Tools & Equipment	001	138	05510		1,484
Minor Tools & Equipment	001	313	05510		4,000
Minor Tools & Equipment	001	131	05510		144
Minor Tools & Equipment	001	139	05510		2,358
Minor Tools & Equipment	001	137	05510		1,487
Minor Tools & Equipment	001	161	05510		500
Minor Tools & Equipment	001	511	05510		500
Minor Tools & Equipment	001	614	05510		6,979
Minor Tools & Equipment	001	315	05510		2,000
Minor Tools & Equipment	001	317	05510		2,600
Minor Tools & Equipment	001	715	05510		608
Minor Tools & Equipment	001	719	05510		900
Minor Tools & Equipment	001	720	05510		350
Minor Tools & Equipment	001	722	05510		950
Minor Tools & Equipment	001	723	05510		1,650
Minor Tools & Equipment	001	724	05510		600
Minor Tools & Equipment	001	725	05510		928
Minor Tools & Equipment	001	726	05510		950
Minor Tools & Equipment	001	727	05510		350
Minor Tools & Equipment	001	728	05510		739
Other Rec Program	001	115	05730		6,620
City Events - Bates	001	101	04824		5,381
City Events - Thurston	001	101	04826		24,313
City Events - Grant	001	101	04827		18,856
City Events - Berger	001	101	04828		14,976
City Events - Campbell	001	101	04829		19,600
Travel - Bates	001	101	04946		8,239
Travel - Berger	001	101	04947		3,000
Travel - Thurston	001	101	04948		12,454
Travel - Campbell	001	101	04951		7,616
Travel - Grant	001	101	04952		6,228
211 Broward	001	101	08119		15,000
Broward Health	001	101	08120		4,000
Junior Achievement	001	101	08127		5,500
Garden Club	001	101	08317		2,500

Premium Pay	001	223	1040		11,569
Premium Pay	001	313	1040		1,800
Premium Pay	001	117	1040		2,299
Premium Pay	001	115	1040		660
Premium Pay	001	114	1040		1,219
Premium Pay	001	511	01040		2,206
Premium Pay	001	512	1040		61,060
Premium Pay	001	514	1040		21,536
Premium Pay	001	515	1040		15,936
Premium Pay	001	714	1040		980
Premium Pay	001	718	1040		3,000
Premium Pay	001	719	1040		321
Premium Pay	001	720	1040		200
Premium Pay	001	222	1040		3993
Premium Pay	001	212	1040		10600
Premium Pay	001	139	1040		1230
Premium Pay	001	131	1040		5984
PART TIME SALARY	001	117	01020		50,899
FICA	001	117	02110		3,940
INSURANCE	001	117	02310		8,630
PREMIUM PAY	001	117	01040		600
FULL TIME SALARY	001	223	01010		28,550
PART TIME SALARY	001	223	01020		95,282
FICA	001	223	02110		8,153
PREMIUM PAY	001	223	01040		1,200
	001	313	01010		5,500
PART TIME SALARY	001	313	01020		13,658
FICA	001	313	02110		1,512
PENSION	001	313	2210		1,815
PREMIUM PAY	001	313	01040		600
PART TIME SALARY	001	101	01020		20,375
FICA	001	101	02110		1,559
FULL TIME SALARY	001	162	01010		47,144
FICA	001	162	02110		3,607
INSURANCE	001	162	02310		13,646
PENSION	001	162	02210		17,915
FULL TIME SALARY	001	139	01010		36,051
FICA	001	139	02110		4,179
PENSION	001	139	02210		18,572
FULL TIME SALARY	001	133	01010		17,757
FICA	001	133	02110		4,179
PENSION	001	133	02210		19,937
INSURANCE	001	133	02310		5,948
FULL TIME SALARY	001	222	01010		12,417
FICA	001	222	02110		950

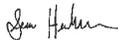
FULL TIME SALARY	001	711	01010		4,657
PENSION	001	711	02210		1,770
FICA	001	711	02110		356
FULL TIME SALARY	001	714	01010		16,261
FICA	001	714	02110		1,244
INSURANCE	001	714	02310		14,083
PENSION	001	714	02210		5,366
PART TIME SALARY	001	715	01020		45,494
FICA	001	715	02110		3,480
PART TIME SALARY	001	717	01020		22,286
FICA	001	717	02110		1,705
PART TIME SALARY	001	719	01020		24,246
FICA	001	719	02110		1,855
PART TIME SALARY	001	720	01020		130,237
FICA	001	720	02110		9,962
FULL TIME SALARY	001	722	01010		36,006
PART TIME SALARY	001	722	01020		7,763
FICA	001	722	02110		3,576
PART TIME SALARY	001	723	01020		54,363
FICA	001	723	02110		4,158
PART TIME SALARY	001	725	01020		30,316
FICA	001	725	02110		2,319
PART TIME SALARY	001	726	01020		23,041
FICA	001	726	02110		1,763
PART TIME SALARY	001	728	01020		45,413
FICA	001	728	02110		3,475
FULL TIME SALARY	001	614	01010		130,958
FICA	001	614	02110		10,645
INSURANCE	001	614	02310		17,238
PENSION	001	614	02210		61,550
PREMIUM PAY	001	614	01040		8,185
FULL TIME SALARY	001	511	01010		276,838
PREMIUM PAY	001	511	01040		5,475
PENSION	001	511	02210		79,475
FICA	001	511	02110		21,178
INSURANCE	001	511	02310		79,514
LONGEVITY	001	511	01060		4,520
FULL TIME SALARY	001	512	01010		318,755
PREMIUM PAY	001	512	01040		11,448
PENSION	001	512	02210		108,399
FICA	001	512	02110		25,262
INSURANCE	001	512	02310		89,281

FULL TIME SALARY	001	515	01010		390,917
PREMIUM PAY	001	515	01040		7,956
PENSION	001	515	02210		136,344
FICA	001	515	02110		31,279
INSURANCE	001	515	02310		101,372
FULL TIME SALARY	001	315	01010		117,180
PENSION	001	315	02210		44,529
FICA	001	315	02110		12,371
INSURANCE	001	315	02310		31,997
			TOTAL		4,084,279

REASON FOR ADJUSTMENT REQUEST (set forth Reasons the adjustment is required, the factors involved in arriving at costs, and the status of the account from which transfer is made.)

Covid Adjustment

Approval Requested:

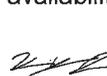
 Sean Henderson
2020.06.04 09:44:34 -04'00'

Approved:

Department Head

Date

Approved as to availability of Funds

 Kennie
Hobbs
2020.06.04

Finance Director

Date

City Manager

Approved by City Commissioner



Yolan Todd
2020.06.04 10:14:15
-04'00'

Input By:

Control #

City of Lauderdale, Florida - Budget Adjustment

Department: Fund 401	Date: 4-Jun-20			Type of Adjustment: Intra- Department Transfer Inter -Department Transfer	
The Budget adjustment Requested will Require the Following Revis				Supplemental Appropriation	
Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
Interest Earning	401	361	090	12,993	
Connection Fees	401	381	252	3,195	
Engineering Permit	401	343	280	708	
Delinquent Fees	401	343	286		30,000
Service Charges	401	343	277		60,000
Appro Retained Earnings	401	389	135		982,102
				16,896	1,072,102
Net Revenue				1,055,206	
Pre Employment Test	401	931	03115		2,000
Pre Employment Test	401	935	03115		376
Local Travel	401	911	04010		474
Local Travel	401	935	04010		2,484
Equipment Rental	401	911	04430		1,000
Equipment Rental	401	935	04430		18,994
Building Maintenance	401	933	04610		7,500
Facilities Repair	401	921	04625		8,502
Printing	401	911	04710		2,905
Printing	401	921	04710		8,622
Conf & Education	401	911	04910		6,877
Conf & Education	401	931	04910		4,930
Conf & Education	401	933	04910		3,500
Conf & Education	401	935	04910		22,228
Training	401	933	04919		2,255
Office Supplies	401	921	05110		3,000
Chemical	401	931	05220		1,500
Chemical	401	933	05220		3,000
Memberships & Subs	401	911	05410		2,805
Memberships & Subs	401	931	05410		485
Memberships & Subs	401	933	05410		540
Memberships & Subs	401	935	05410		1,266
Uniforms	401	911	05215		1,000
Uniforms	401	935	05215		7,249
Minor Tools	401	921	05510		10,000
Minor Tools	401	933	05510		1,897
Minor Tools	401	935	05510		5,349
FULL TIME SALARY	401	935	01010		194,442
PENSION	401	935	02210		64,166
FICA	401	935	02110		14,875
INSURANCE	401	935	02310		55,884
FULL TIME SALARY	401	931	01010		141,299
PENSION	401	931	02210		46,628
FICA	401	931	02110		10,809
INSURANCE	401	931	02310		30,899

Approval Requested: <i>Sean Henderson</i> Sean Henderson 2020.06.04 09:45:14 -04'00'		Approved:	
Department Head	Date:	City Manager	
Approved as to availability of Funds <i>Kennie Hobbs</i> Kennie Hobbs 2020.06.04 10:04:42	Date:		
Finance Director	Date:	City Manager	Control #
Approved by City Commission	Audited By: <i>Yolan Todd</i> Yolan Todd 2020.06.04 10:15:20 -04'00'	Input By:	Control #

City of Lauderhill, Florida - Budget Adjustment

Department: Fund 190	Date: 4-Jun-20	Type of Adjustment: Intra- Department Transfer Inter -Department Transfer
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The Budget adjustment Requested will Require the Following Revisions: **Supplemental Appropriation**

Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
Fire Protection	190	342	141	27,254	
Business Tax Penalties	190	316	040	24,701	
Fire Inspections	190	342	183		229,207
Fire Fee	190	342	110		16,944
Total				51,955	246,151
Net Revenue				194,196	
Pre Employment Test	190	611	03115		2,179
Conf & Education	190	611	04910		17,340
Conf & Education	190	613	04910		2,829
Conf & Education	190	615	04910		1,500
Office Supplies	190	611	05110		1,580
Office Supplies	190	613	05110		500
Memberships & Subs	190	611	05410		1,937
Memberships & Subs	190	613	05410		359
Uniforms	190	611	05215		24,916
Uniforms	190	613	05215		600
Uniforms	190	615	05215		207
Special Supplies	190	611	05245		5,000
Special Supplies	190	615	05245		27,734
Minor Tools	190	611	05510		8,766
Minor Tools	190	613	05510		1,560
Minor Tools	190	615	05510		5,959
FULL TIME SALARY	190	611	01010		18,978
PART TIME SALARY	190	611	02110		27,973
FICA	190	611	02110		3,705
PENSION	190	611	02210		9,110
INSURANCE	190	611	02310		29,983
PREMIUM PAY	190	611	01040		1,186
LONGEVITY	190	611	01060		295
					194,196
			TOTAL	194,196	194,196

REASON FOR ADJUSTMENT REQUEST (set forth Reasons the adjustment is required, the factors involved in arriving at costs, and the status of the account from which transfer is made.)

Covid Adjustment

Approval Requested:

Approved:

Sean Henderson

Sean Henderson
2020.06.04 09:45:42 -04'00'

Department Head Date:

Approved as to availability of Funds

Kennie Hobbs

2020.06.04

Finance Director Date:

10:06:01
04'00'

City Manager

Approved by City Commission

Audited By:

Yolan Todd

Yolan Todd
2020.06.04 10:15:54
-04'00'

Input By:

Control #

City of Lauderdale, Florida - Budget Adjustment

Department: Fund 460	Date: 4-Jun-20	Type of Adjustment: Intra- Department Transfer Inter -Department Transfer
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The Budget adjustment Requested will Require the Following Revision **Supplemental Appropriation**

Account Description	Account Number			Amount	
	Fund	Div	Object	Increase	Decrease
Concession Sales	460	347	360	67,416	
Facilities Rental Fees	460	362	622	65,607	
Ticket Sales	460	347	351	2,554	
Box Office Charges	460	347	346	25,250	
Personnel Revenue	460	347	930	11,380	
Equipment Revenue	460	347	920	5,275	
Interest Earning	460	347	090	1,374	
Gross Ciy Shows	460	347	627		485,289
Total				178,856	485,289
Net Revenue				306,433	
PART TIME SALARIES	460	915	01020		22,500
FICA	460	915	02110		1,720
PROFESSIONAL SERVICE	460	912	03110		9,325
PRE- EMPLOYMENT TESTING	460	912	03115		1,724
CONTRACT SERVICES	460	912	03150		4,700
CONTRACT SERVICES	460	913	03150		4,752
CONTRACT SERVICES	460	915	03150		5,100
EQUIPMENT RENTAL	460	913	04430		2,867
POSTAGE	460	913	04210		10,000
BUILDING MAINTENANCE	460	912	04610		19,869
Grounds Maintenance	460	912	04615		16,993
FACILITIES REPAIRS	460	912	04625		10,223
PRINTING	460	913	04710		18,744
PROMOTION	460	915	04810		144,691
CONFERENCE & EDUCATION	460	912	04910		8,163
ADVERTISING	460	915	04911		20,062
SPECIAL SUPPLIES	460	913	05245		5,000
ToTal					306,433
			TOTAL	306,433	306,433

REASON FOR ADJUSTMENT REQUEST (set forth Reasons the adjustment is required, the factors involved in arriving at costs, and the status of the account from which transfer is made.)

Covid Adjustment

Approval Requested:

Sean Henderson

Sean Henderson
2020.06.04 09:46:20 -04'00'

Approved:

Department Head

Date:

Approved as to availability of Funds

Kennie Hobbs
Kennie Hobbs
2020.06.04
10:06:39
-04'00'

Finance Director

Date:

City Manager

Approved by City Commission

Audited By:

Yolan Todd

Yolan Todd
2020.06.04 10:16:35
-04'00'

Input By:

Control #

CAPITAL

Approval Requested:  Sean Henderson 2020.06.04 09:46:45 -04'00'		Approved: 0	
Department Head	Date:	City Manager	
Approved as to availability of Funds  K. Hobbs 2020.06.04	Date:		
Finance Director	Date:	City Manager	
Approved by City Commission 	Audited By:  Yolan Todd 2020.06.04 10:17:22 -04'00'	Input By: -----	Control # -----

City of Lauderhill, Florida - Budget Adjustment

Department: General Fund		Date: 6-Jun-20		Type of Adjustment: Intra- Department Transfer Inter -Department Transfer	
The Budget adjustment Requested will Require the Following Revisions:				Supplemental Appropriation	
Account Description	Account Number			Amount	
	Fund	Div	Object	From	To
Ins Allocation	001	512	4510		66,272
Overtime	001	511	1030		32,602
Excess Coverage Liability	001	162	4521		24,817
Workers Comp	001	312	2410		21,101
Overtime	001	511	1030		20,841
Ins Allocation	001	315	4510		20,379
Workers Comp	001	726	2410		15,772
Overtime	001	114	1030		15,321
Spec Detail Pay	001	512	1050	-	13,935
OVERTIME	001	111	1030		12,905
Citywide Events	001	101	4823		11,375
Part Time Salaries	001	512	1020		10,078
Workers Comp	001	611	2410		9,839
Electric	001	512	4310		8,506
Premium Pay	001	161	1040		7,809
Electric	001	161	1040		7,403
Overtime	001	223	1030		7,391
UNIFORMS	001	315	5215		6,416
Overtime	001	115	1030		5,240
Overtime	001	131	1030	-	5,241
Overtime	001	714	1030		4,560
Overtime	001	313	1030		4,182
Pension	001	312	2210		3,558
Overtime	001	161	1030		3,363
WORKERS COMP	001	117	2410		3,199
SMALL CITY EVENTS	001	115	4820		2,856
Ins Allocation	001	312	4510		2,474
Equipment RENTAL	001	511	4430		2,443
Workers Comp	001	315	2410		2,110
FULL TIME SALARY	001	724	1010		2,081
Professional Service	001	313	3110		1,743
Overtime	001	139	1030		1,726
BANK CHARGES	001	137	3130	-	1,574
Overtime	001	222	1030		400
Uniforms	001	511	5215		375
Pension	001	724	2210		370
Workers Comp	001	728	2410		360
Group Ins	001	724	2310		240
Premium Pay	001	727	1040		300
Equipment Maintenance	001	515	4620		298
Full Time Salary	001	515	1010	50,000	
Overtime	001	515	1030	75,000	
Overtime	001	512	1030	75,000	
RESERVE FOR INSURANCE	001	162	7250	106,197	

EXCESS PROPERTY	001	162	4522	39,711	
EXCESS WORKERS	001	162	4523	15,547	
TOTAL				361,455	361,455
REASON FOR ADJUSTMENT REQUEST (set forth Reasons the adjustment is required, the factors involved in arriving at costs, and the status of the account from which transfer is made.)					
COVID GENERAL FUND					
Approval Requested:			Approved:		
Department Head		Date:			
Approved as to availability of Funds					
Finance Director		Date:	City Manager		
Approved by City Commission	Audited By:		Input By:	Control #	
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