The City’s structure includes five Charter offices: City Attorney, City Auditor, City Clerk, City Commission, and City Manager. There are also nine (9) operational departments: Finance, Fire-Rescue, Human Resources, Information Technology Services, Parks and Recreation, Police, Public Works, Sustainable Development, and Transportation and Mobility.

**Budget Overview**

The proposed budget is the result of efforts by the Mayor and four City Commissioners, as well as City staff to allocate limited resources to best serve the needs of the City of Fort Lauderdale. The Budget, therefore, reflects the policies adopted by the City Commission in response to the needs and concerns communicated to them by the neighbors of Fort Lauderdale.

The FY 2015 Proposed Budget for the City of Fort Lauderdale, Florida was developed using a modified Program/Performance model. This model enhances the quality of decision-making and provides a vehicle to measure the City’s efficacious delivery of services. The budget is intended to serve four primary purposes: a Policy Document, an Operating Guide, a Financial Plan, and a Communications Device.

**Policy Document**

As a policy document, the proposed budget was developed within the framework of the City’s goals, strategic priorities, Community Investment Plan and financial and budgetary policies. The information contained in this document allows policy makers an opportunity to review recommendations to address long-term goals for sustainability of the City and its services.

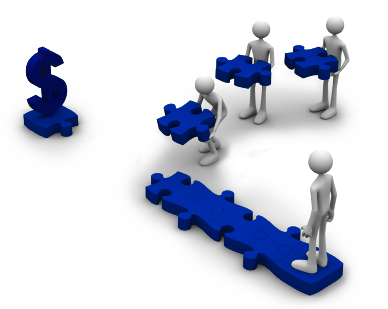
**Operations Guide**

As an operations guide, the proposed budget describes programs, services, and functions performed by each department. Departmental

goals, objectives, and performance indicators are provided for each program. An organizational chart is provided to show the City is structured for collaboration and interdepartmental coordination work. In addition, a two-year comparison and analysis of staffing is included.

**Financial Plan**

As a financial plan, the proposed budget outlines the City’s fiscal resources. This document displays projected revenue and expenditures for all operating funds. A five-year financial analysis is provided for the major revenue and expense categories.

[](http://www.google.com/url?sa=i&rct=j&q=&esrc=s&frm=1&source=images&cd=&cad=rja&docid=mIoLBMaDsH7kcM&tbnid=zFWfkdPzaqrrnM:&ved=0CAUQjRw&url=http://teamaltman.com/2012/02/lean-business-planning-and-financial-plan-mistakes/&ei=gC7QUc23J4i28wTg94DgCA&bvm=bv.48572450,d.eWU&psig=AFQjCNHCxq-nuyY-TY5m8Rll7FyBXoRHpg&ust=1372684254013167)

**Communications Device**

The budget is designed to clearly communicate information by using text, tables and graphs to summarize data for the reader. The document describes the budget process for developing, reviewing, adopting, and amending the budget. The Appendix section provides a glossary and list of acronyms to enhance reader understandability. This document can be accessed through the Internet at <http://www.fortlauderdale.gov>. Should you have any questions about the City’s proposed budget, please feel free to call the Budget/CIP and Grants Division at (954) 828-5425.

The budget process is a collaborative effort between the City Commission, City Manager staff, and neighbors to strive to meet the needs of the community at a reasonable price. Every City Commission meeting involves deliberation about what services the City should provide, at what level, and at what price. The decisions made by the City Commission throughout the year provide a general path for budget deliberations to follow**.** City employees provide the perspective of professionals as to the most efficient and effective way to implement Commission policy. Neighbors have the opportunity to express their preferences for City services and funding mechanisms through formal budget public hearings as well as at individual City Commission meetings during the year.

**Budget Development Process**

The budget process is comprised of five stages: forecast, request, review, adoption, and monitoring. These steps often overlap one another because the City is always operating in one fiscal year while developing the next.

**Forecast stage** - This is the beginning step in the development of the next year’s budget. The City Commission will set initial priorities and provide guidance for the process. Budget staff will prepare payroll projections, revenue and expenses worksheets, and additional supplemental data. This stage is overlapped with the development of the Community Investment Plan.

**Request stage** - This stage commences after departmental staff receive guidance and training. Departmental staff will begin developing their revenue and expenditures budgets based upon City Commission priorities, needs of the community, financial trends, and projections. Staff will input the projected budgetary data into the budget preparation module and complete budget forms that complement the budgetary data. Departments will have an opportunity at this stage to request additional resources or departmental reorganization at this time.

**Review stage** - This stage provides for the evaluation of departmental budget modification requests. Budget staff will review and conduct an analysis at the most detailed level of a department’s revenues and expenses. During this stage, City Management will meet individually with each department to review their budget requests and to better understand their priorities. During the months of May and June, the City Manager will meet with departments frequently to discuss the decisions necessary to prepare a proposed, balanced budget.

**Proposed Budget stage -** In July, the City Manager presents the proposed budget to the City Commission per City Charter requirements. At this step in the development of the budget, the City Commission must set a maximum millage rate that will be provided to the Broward County Property Appraiser for inclusion as a preliminary millage in the State-required “Truth in Millage” (TRIM) notice sent to all property owners.

**Adoption stage** - The City Commission holds two public hearings to tentatively adopt the millage and the budget during the month of September.

**Monitoring (Review/Preview) stage** - This occurs year round. In October, the adopted budget and authorized positions are loaded into the financial system. Throughout the fiscal year, departmental and Budget staff review purchases and personnel requisitions, access financial information on-line, and monitor City Commission agendas for financial impacts. Monthly financial reports are prepared and distributed to the City Commission and departmental staff. The Budget Team meets with departmental Budget Coordinators on a quarterly basis to review what has occurred during the last quarter and discuss the upcoming concerns or issues for the next quarter or upcoming budget process.

**January**

**Budget Calendar**

* Prepare training documents used for budget development
* Finalize budget process
* Begin/complete interim reviews with each department and discuss reorganization and temporary positions

**February**

* Budget kickoff occurs with all forms and spending guidelines distributed
* CIP Kickoff and training

**March**

* Departments prepare budget and CIP requests

**April**

* Budget Office provides budget preparation assistance to the departments
* Departments submit budget requests

**May**

* Budget Office and City Management formal budget review with departments
* Budget Advisory Board review with departments

**June**

* Broward County Property Appraiser provides preliminary property valuation
* Community Building Leadership Team receives update of budget development



**July**

* Broward County Property Appraiser certifies the property tax roll on July 1
* Completion of budget balancing
* City Manager presents the proposed budget, Community Investment Plan and five-year financial forecast to the City Commission
* City Commission adopts a proposed millage to be advertised in the Truth in Millage (TRIM) notice

**August**

* Certification of Proposed Millage and non-ad valorem fees to the Property Appraiser
* Property Appraiser distributes TRIM notices to all property owners
* Prepare for public hearings

**September**

* City Commission holds 1st and 2nd public hearings to adopt the millage and budget
* Certification of the Non Ad valorem Assessments to the Property Appraiser
* Certification of the final millage with the Property Appraiser and State of Florida Department of Revenue within 3 days of final adoption

**October**

* Beginning of new Fiscal Year
* Prepare Truth in Millage (TRIM) compliance packet for Florida Department of Revenue
* Comply with GFOA requirements for submission for the budget awards program

**November**

* Prepare Adopted Budget Document

**December**

* Publish Budget Document

**Budgetary Basis**

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions:

1. Advances from other funds are presented as revenues.
2. Encumbrances, advances to other funds, and principal on long-term debt of proprietary funds are presented as expenditures or expenses.
3. Depreciation and compensated absences are not budgeted in any funds.

The basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e., measurable and available to finance the City’s operations. Available refers to collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures (decreases in net financial resources) are recognized in the accounting period in which the related fund liabilities are incurred, as long as they are measurable. An exception to this is long-term debt and the long-term portion of accumulated compensated absences and longevity pay, which are recognized when due. Budgetary expenditures include expenditures adjusted for encumbrances at fiscal year-end and principal on long-term debt of the proprietary funds.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as a guide. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore,

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revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt or earlier if susceptible to accrual.

The major utility taxes and franchise fees are recorded as revenues when earned. Licenses and permits, fines and forfeitures, charges for services, and other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are recorded as revenues in the fiscal year levied, provided they are collected in the current period or within sixty days thereafter. Those remaining uncollected are recorded as deferred revenues. Investment income is recorded as revenue when earned. Special assessments are recorded as revenues only to the extent that individual installments are considered available.

The accrual basis of accounting is utilized by proprietary funds and pension and nonexpendable trust funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of costs incurred are deemed to have been consumed or expired. Long-term liabilities are accounted for through those funds. Depreciation of fixed assets (including capital outlay equipment purchased in the operating budget) is recorded in the accounts of these funds as well on the straight-line basis over the following useful lives: buildings (40-50 years), improvements (20-50 years), and equipment (3-15 years).