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As the Mayor, I am honored to provide a vision and trusted leadership to the citizens of beautiful Lauderhill. In collaboration with my colleagues on the City Council, we continue to listen and work with our community to ensure our agenda and our administration reflect the needs and interest of our residents and businesses. The City promotes employment and business opportunities, economic growth, improve quality of life, and embraces diversity. The Popular Annual Financial Report (PAFR) provides a snapshot of the City's strong financial position and illustrates our continued commitment to financial transparency, and it is my pleasure to disseminate it to the Public.

Lauderhill is a resilient community always searching for new opportunities to combat economic and environmental challenges. Our top priority is to continue strengthening the City's infrastructure by investing in clean water, effective and efficient water drainage, optimal quality services, robust public safety services, improve streets and roads and upgrade recreational services that will promote healthy lifestyle. The staff of approximately 600 employees is committed to the City's goals and aspirations. Residents and businesses are very much involved in the progression of Lauderhill with their participation in decision making and together we are striving for community success. As a friendly community, we would like to share our flavorsome restaurants, shopping centers, nearby beautiful beaches, performing arts center, parks, and all other amenities with visitors from all over the world. For the first time, The Men's T20 Cricket World Cup comes to Lauderhill on June 11-12, 2024, and we are excited to be a part of this great event with Broward County.

I encourage all residents and businesses of this "All America City" to read this report and I hope it will assist you in understanding the City's healthy financials standing in a summary.

Yours truly,

Ken Thurston Mayor



Message from the City Manager

Welcome to the first annual City of Lauderhill Popular Annual Financial Report (PAFR) for Fiscal Year 2023. We're always looking for new ways to improve communication with the public, and this report is designed to give you clear and useful information about the city's finances and initiatives. We hope it will not only inform but also encourage you to get involved in building our community.

This PAFR provides a wealth of information, including a comparison of Fiscal Year 2022 and Fiscal Year 2023, highlighting the city's growth and progress (see page 9 and 10). It also answers common questions like, "Where do my property taxes go?" on page 14, and outlines our public safety efforts on pages 16 and 17 to keep Lauderhill safe.

In Fiscal Year 2023, we launched our Vision and Strategic Plan, laying the foundation for Lauderhill's future. This report serves as a baseline to measure our progress. Our key focus areas this fiscal year were:

- 1. Promoting a clean, green, and sustainable environment
- 2. Enhancing public safety for a more secure city
- 3. Creating and maintaining open spaces for all ages
- 4. Supporting continued local economic growth and employment
- 5. Providing quality housing at various price points
- 6. Ensuring efficient and effective city government
- 7. Increasing customer satisfaction
- 8. Valuing diversity and inclusion

Additionally, we've adopted a five-year Capital Improvement Program to proactively address infrastructure needs. This program allows us to plan long-term capital projects, giving both the public and the City Commission a clearer view of our future plans.

We encourage you to take your time reviewing this report, and we look forward to serving you throughout Fiscal Year 2023 and beyond.

Sincerely,

Desorae Giles-Smith City Manager



Message from the Deputy City Manager/Finance Director

We are pleased to present the City of Lauderhill Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2023. As the Finance Director, it is my responsibility to ensure that the City is fiscally sound through budgeting, investing, and accounting.

The Popular Annual Financial Report is a summary of the City's overall financial position and is presented to the City of Lauderhill residents and all other interested parties in a manner that is transparent, user friendly, and understandable.

This report is a reflection of the Annual Comprehensive Financial Report (ACFR), which is prepared in conformity with generally accepted accounting principles and audited by HCT Certified Public Accountants and Consultants, LLC. The latter report gives more comprehensive details of the City's financial position while the PAFR reports the financial results of the Organization's operations.

The objective of this report is to provide informative and useful information to our readers, with the goal of enhancing awareness of the City's overall operation. Comments, suggestions, or recommendations are welcome and can be submitted to kpotting@lauderhill-fl.gov.

The PAFR along with the ACFR reports are available at the City's website via the link provided below

https://www.lauderhill-fl.gov/departments/finance-department/accounting

Respectfully,

Kennie Hobbs, Jr

Deputy City Manager/Finance Director





Elected Officials











Form of Government

- Commission passes resolutions and ordinances.
- City Manager enacts policies and actions approved by Commission, oversees daily operation
 of the City, appoints Department Directors and approves staffing selections.





Appointed City Officials

- DESORAE GILES-SMITH
 City Manager
- RENNIE HOBBS, JR.

 Deputy City Manager/ Finance & Support Services Director
- ANGEL PETTI ROSENBERG
 City Attorney
- ANDREA ANDERSON
 City Clerk
- SEAN HENDERSON
 Deputy Finance Director/CRA Director
- MARTIN CALA JUAN
 Engineering Director/City Engineer
- ROBERT TORRES
 Fire Chief
- RECILIA "CICI" KREMPLER
 Human Resources Director
- B DOUGLAS DOWNS
 IT Director
- SCOTT NEWTON
 Parks & Leisure Services Director
- CONSTANCE STANLEY
 Chief of Police
- Public Relations & Cultural Affairs Director
- HERBERT JOHNSON
 Utilities Director
- A MARC CELETTI

 Public Works Director





City of Lauderhill

★ Established June 20, 1959

★ Located in Broward County

★ Population: 73,633

★ Area: 8.5 square mile



History of City

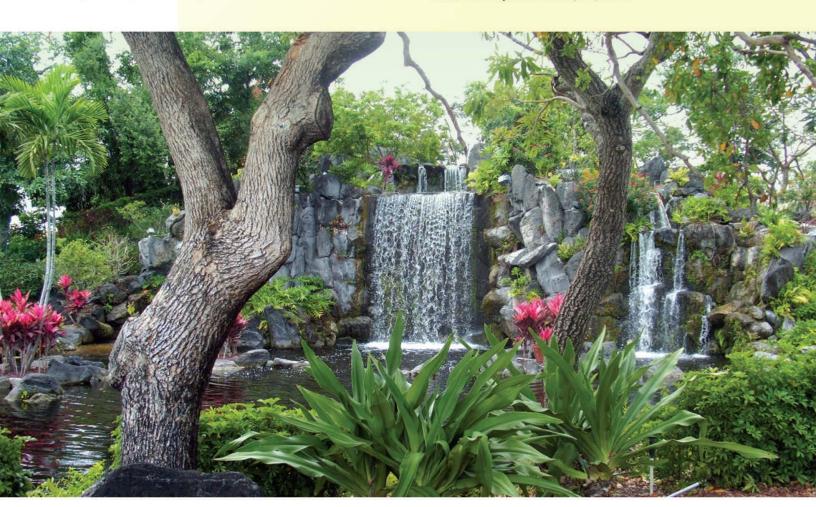
The "Founding Father" was a builder/developer named -Herbert Sadkin. The first officer of the City, appointed by the Governor of Florida, was Harold Wolk, who later became the first Mayor. Early Council Members included David Shapiro, Herbert Sadkin, Nathan Ringler, and Jerome Wolk. They held office until the first general elections in the city on November 2, 1965.

Herbert Sadkin really had planned to name Lauderhill "Sunnydale" upon its inception. After some discussions with his dear friend, New York Times journalist, William Safire, the name Sunnydale would soon be second choice. Safire explained he disliked the name "Sunnydale" because it sounded like a neighborhood in Brooklyn. For whatever reason, Mr. Safire liked the wordplay of "hill" and "dale". Although Mr. Sadkin mentioned to Safire there are no hills there, Mr. Safire replied, "There are probably no dales in Lauderdale, either!" Somehow, out of that simple discussion, the name Lauderhill was born.

Today, Lauderhill is still generally undergoing changes that take us to the current "Renaissance" we are in today. Innovation and modernization have been looked at differently over time and the leaders of the past have handled it differently. Lauderhill's rich history is marked by a reluctance to change in some decades and a complete embracing of it in others.

Its destiny is its own. Lauderhill, under its current leadership, does not allow chance or fate to determine its future. What is to be for Lauderhill is dreamed of, fought for, and attained by the many who live here and love it including the residents, the administration, and the elected officials.

Lauderhill is not just anytown, USA. We are the All America City! Lauderhill, FL, USA!





2023 REVENUES

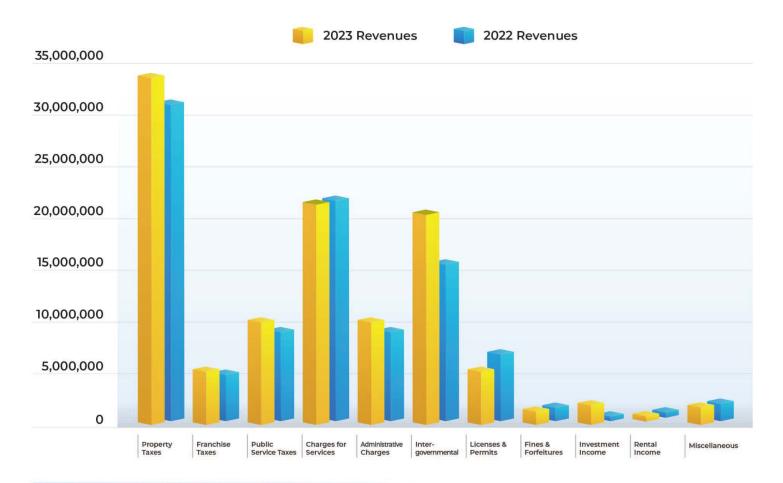
Revenues	General Fund	Fire Fund	Other Governmental Funds	Percentage of Total Revenue	Total Revenue
Property Taxes	28,546,604	78,741	5,618,57	30.12%	34,243,916
Franchise Taxes	5,924,434	_	_	5.21%	5,924,434
Public Service Taxes	10,552,820	-	-	9.28%	10,552,820
Charges for Services	2,279,586	19,627,792	-	19.27%	21,907,378
Administrative Charges	10,599,945	-	_	9.32%	10,599,945
Intergovernmental	12,604,736	-	8,104,509	18.22%	20,709,245
Licenses and Permits	5,383,491	57,253	-	4.79%	5,440,744
Fines and Forfeitures	770,032	-	203,765	0.86%	973,797
Investment Income	549,278	2,078	1,263,483	1.60%	1,814,839
Rental Income	508,643	-,	-	0.45%	508,643
Miscellaneous	865,179	1 =	132,850	0.88%	998,029
Total	78,584,748	19,765,864	15,323,178		113,673,790

2022 REVENUES

Revenues	General Fund	Fire Fund	Other Governmental Funds	Percentage of Total Revenue	Total Revenue
Property Taxes	25,890,396	45,663	6,003,222	30.50%	31,939,281
Franchise Taxes	5,463,028	=	-	5.22%	5,463,028
Public Service Taxes	9,596,892		=	9.17%	9,596,892
Charges for Services	2,303,401	19,678,485	=	20.99%	21,981,886
Administrative Charges	9,362,312	-	-	8.94%	9,362,312
Intergovernmental	11,928,431	=	4,368,451	15.56%	16,296,882
Licenses and Permits	7,477,785	44,800	_	7.18%	7,522,585
Fines and Forfeitures	743,727	_	117,243	0.82%	860,970
Investment Income	67,352	F	174,400	0.23%	241,752
Rental Income	376,598	12	=	0.36%	376,598
Miscellaneous	818,337	35	251,732	1.02%	1,070,104
Total	74,028,259	19,768,983	10,915,048		104,712,290



REVENUES



FACTS

- · General Fund is the City's primary operating fund
- Property Taxes is the largest source of revenue for the General Fund
- Fire Fund revenue derives mainly from fire assesment fees

MAJOR VARIANCES

- Property taxes revenue increased by 7.22 % as a result of property value appreciations
- Minimum housing inspection and structural permit decrease by 38% due to drop in inspections and permits
- Invesment income increased by 650.71% as market interest rate rises
- Total expenditure increased by 12.86% to satisfy debt and contractual obligations



2023 EXPENDITURES

Expenditures	General Fund	Fire Fund	Other Governmental Funds	Percentage of Total Revenue	Total Expenditures
General Government	17,897,797	-	1,120,877	15.49%	19,018,674
Public Safety	36,760,177	18,648,596	1,987,831	31.55%	57,396,604
Physical Environment	3,852,286	-	-	3.14%	3,852,286
Transportation	3,783,760	=-	_	3.08%	3,783,760
Recreation & Social Services	8,894,293	-	5,268,620	11.53%	14,162,913
Debt Service	,—	, - %	12,462,366	10.15%	12,462,366
Capital Outlay	-	3,529,538	8,594,330	7.00%	12,123,868
Total	71,188,313	22,178,134	29,434,024		122,800,471

2022 EXPENDITURES

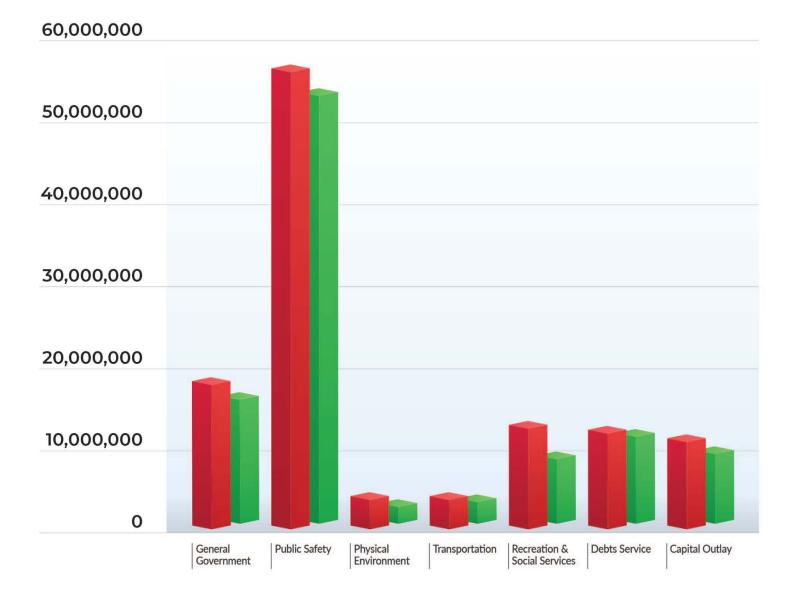
Expenditures	General Fund	Fire Fund	Other Governmental Funds	Percentage of Total Revenue	Total Expenditures
General Government	15,732,766	19—01	894,383	15.28%	16,627,149
Public Safety	34,219,109	17,927,744	1,913,637	49.68%	54,060,490
Physical Environment	2,544,900	11—21	_	2.34%	2,544,900
Transportation	3,464,345	-	-	3.18%	3,464,345
Recreation & Social Services	7,548,116		2,112,875	8.88%	9,660,991
Debt Service	9-0	-	11,910,292	10.95%	11,910,292
Capital Outlay	0-0	654,664	9,889,353	9.69%	10,544,017
Total	63,509,236	18,582,408	26,720,540		108,812,184



EXPENDITURES









ENTERPRISE FUNDS



REVENUES	2023	2022
Change for Service	424,589	445,391
Rental Income	224,605	87,064
Grants	-	326,000
Transfer In	488,000	533,706
Total	1,137,194	1,392,161

EXPENDITURES	2023	2022
Personal Services	510,153	824,479
Administrative Expenses	286,053	304,728
Contractual Services	839,137	454,460
Utilities	98,974	92,740
Repairs & Maintenance	84,475	63,899
Materials & Supplies	18,507	79,081
Total	1,837,569	1,819,387

This 1,200-seat theater features a proscenium stage, state-of-the-art sound and lighting, and is 1 of only 2 venues in Broward County that offer Broadway musicals.



REVENUES	2023	2022
Change for Service	8,647,840	8,045,868
Total	8,647,840	8,045,868

2023	2022
1,912,211	1,848,867
2,202,644	1,186,357
249,355	854,184
89,707	69,885
290,709	240,444
239,675	546,771
4,984,301	4,746,508
	1,912,211 2,202,644 249,355 89,707 290,709 239,675

WATER AND SEWER FUND

REVENUES	2023	2022
Change for Service	24,553,158	24,087,666
Connection Fees	1,625	1,206,637
Total	24,554,783	25,294,303

EXPENDITURES	2023	2022
Personal Services	5,663,930	5,203,146
Administrative Expenses	5,978,903	5,883,336
Contractual Services	8,078,217	6,848,239
Utilities	544,205	460,040
Repairs & Maintenance	944,609	464,655
Materials & Supplies	1,828,689	1,235,533
Total	23,088,553	20,094,949



Financial Position

\$78.8M NET POSITION

Net position, over period of time, serves as a useful indicator of a government's financial position. The City's overall financial position decreased by \$7.827M as a result of recognizing pension liabilites and other postemployment benefits.

Governmental Activities

Activities	2023	2022
Current and other assets	100,600	107,662
Capital assets	199,035	198,407
Deferred outflows of resources	47,204	57,754
Total assets	346,839	363,823
Other liabilities	101,452	92,093
Long-term liabilities	132,379	142,167
Deferred inflows of resources	34,185	42,913
Total liabilities	268,016	277,173
Net position	78,823	86,650

Current and other assets comprise of cash, investment, receivables, inventory that can be converted to cash within one year

Capital assets are property, plant, equipment, and infrastructure that are utilized to provide services to the residents of the City

- Deferred intflows of resources is an acquisition of net assets by the government that is applicable to a future reporting period
- Long term debt are bonds, loans, leases, pension contributions that are due in more that one year in the future
- Net position is assets plus deferred outflows of resources less liabilities plus deferred inflows of resources.

Total cash & investment

\$65,980,428

as of September 30, 2023





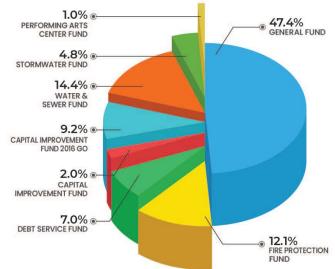
BUDGET

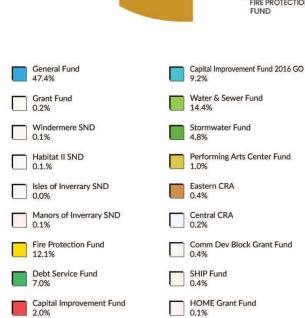
- ▼ The annual budget is the cornerstone of the City's financial planning and control
- Residents provide input for budget between February & April
- ☑ Budget delivers to Commission by July 1st annually
- ☑ Budget covers from October 1, to September 30 each year



ALL FUNDS - TOTAL BUDGET FISCAL YEAR 2023 ANNUAL BUDGET

Fund Title	Appropriation	% of Total Budget
General Fund	83,672,788	47.4%
Grant Fund	397,787	0.2%
Windermere SND	182,049	0.1%
Habitat II SND	124,511	0.1%
Isles of Inverrary SND	87,720	0.0%
Manors of Inverrary SND	240,560	0.1%
Fire Protection Fund	21,293,817	12.1%
Debt Service Fund	12,361,402	7.0%
Capital Improvement Fund	3,467,897	2.0%
Capital Improvement Fund 2016 GO	16,169,290	9.2%
Water & Sewer Fund	25,379,126	14.4%
Stormwater Fund	8,526,261	4.8%
Performing Arts Center Fund	1,723,825	1.0%
Eastern CRA	747,170	0.4%
Central CRA	323,176	0.2%
Comm Dev Block Grant Fund	728,287	0.4%
SHIP Fund	713,389	0.4%
HOME Grant Fund	230,667	0.1%
Grand Total	176,369,722	100.0%







Property Taxes

City's primary source of revenue

	2023	2022
Property Taxes	28,546,604	25,890,396
Operating Milllage	8.1999	8.1999
Debt Service Millage	1.4315	1.6944

25,890,396



- General Government
- ✓ Public Safety
- Physical Environment
- ✓ Transportation
- Recreation and Social Services



2023 •

28,546,604



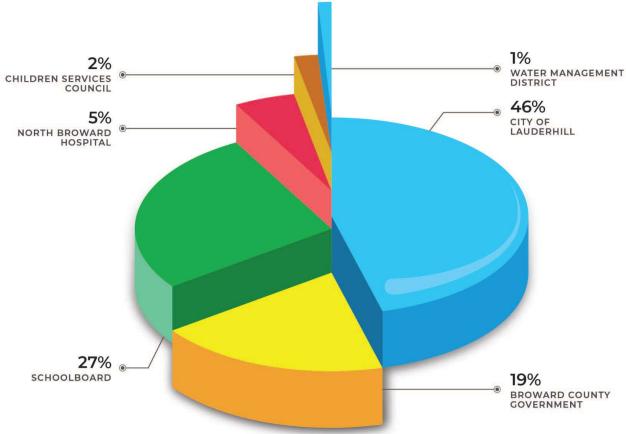
2022

[&]quot;Increase in Property taxes is a result of appreciation of property values and new constructions"

WHERE DO PROPERTY TAXES GO?

The example below shows the total amount of property tax a home owner would pay on a single family home with the median assessed value of \$184,270 The average single family homeowner will pay \$1,824.05 in property taxes to the City of Lauderhill or \$5.00 per day

Taxing Authority	Median Market Value	Median Assessed Value	Exemption	Taxable Value	Millage Rate	Tax	%
Broward Country government	354,450	184,270	50,000	134,270	5.6690	761.18	19%
School Board	354,450	184,270	50,000	134,270	6.6156	1,053.67	27%
Water Management District	354,450	184,270	50,000	134,270	0.2590	034.77	1%
North Broward Hospital	354,450	184,270	50,000	134,270	1.4307	192.10	5%
Children Services Council	354,450	184,270	50,000	134,270	0.4500	60.42	2%
City of Lauderhill	354,450	184,270	50,000	134,270	9.4887	1,824.05	46%
Grand Total			,		23.9130	3,926.19	100%



Notes:

- 1. Per BCPA 2022 Average and Median Value for Single Family Homes (City of Lauderhill)
- 2. City of Lauderhill includes Fire Rescue Assessment of \$550 (Millage Rate times Tax Value plus 550)



Capital Assets & Outstanding Debts

The City investments in capital assets for its governmental and business-type activities totaled to \$199,110, net of accumulated depreciation, as of September 30, 2023. Capital assets include land, building, water distribution, sewer collection, storm drainage system, park improvement, equipment and street improvement. The City issued debt to finance majority of its capital assets, totaling \$134,369 at the end of the fiscal year.

















2023 CAPITAL ASSETS IN THOUSANDS

Assets	Governmental Activities	Business-type Activities	Total Government
Land	38,323	349	38,672
Building	12,499	26,048	38,547
Machinery and equipment	2,716	1,738	4,454
Leases	15,641	-	15,641
Improvements (other than buildings)	34,259	30,829	65,088
Infrastructure	2,488	11,467	13,955
Construction-in-progress	22,753	9-10	22,753
Grand Total	128,679	70,431	199,110

2023 OUTSTANDING DEBTS IN THOUSANDS

Assets	Governmental Activities	Business-type Activities	Total Government
General Obligation Bonds	50,755	_	50,755
Revenue Bonds	39,305	10,570	49,875
State Revolving Fund	_	1,334	1,334
Leases	7,444	_	7,444
SBITA	76	X—2	76
Notes Payable	19,025	5,860	24,885
Grand Total	116,605	17,764	134,369



Public Safety Police Department

The Mission of the Lauderhill Police Department is to protect our Community and enhance the quality of life for our residents and visitors through professional police service in partnership with the community we serve.





Community Programs

- Coffee with a Cop
- Clergy Meetings
- Business outreach
- Slow Roll
- ✓ Youth Academy
- Shop with a Cop
- Secret Santa

- Convenience Store Task Force
- Citizens Police Academy
- Safety Town Summer Camp
- Home Owners Association
- Autism Awareness
- Safety Town Summer Camp
- Halloween Safety Day/National Night Out
- Parkway Middle School's Mentorship Program

For more information visit the City's Website:

https://www.lauderhill-fl.gov/departments/police-department



Police Personnel (184 Total)





🖺 137 Sworn 🖺 52 Civilian









Public Safety Fire Department

The Lauderhill Fire Department is committed to the safety of its citizens and to the protection of life, property and environment. Our objective is to provide superior, professional, courteous and cost effective service, through the dedication, skill and abilities of our members.

"Prepared for the Worst, Providing the Best"





Public Education Initiatives

Lauderhill Fire Rescue Department is dedicated to empowering and educating our community with life-saving knowledge through diverse array of programs focused on fire prevention and safety. We extend these vital resources to residents of all ages throughout the year, engaging with schools, homeowners' associations, and various city and community events.

Our commitment goes beyond mere dissemination of information; we take pride in staying at the forefront of fire safety advancements, continuously updating our programs to meet the evolving needs of our community. Lauderhill Fire Rescue is unwavering in our mission to ensure the safety and well-being of our residents as we work together to build a safer, more informed community. For more information on our programs, please log on to our website at www.lauderhill-fl.gov or Call Fire Administration at (954) 730-2950

Number of Firefighters & EMS → Firefighters 105 → Staff 21 → Total 126

Performance Measures > Total Fire Training > Total Fire / EMS > Emergency Response 35,208 hours Calls 16,416 time 6.30 sec









American Rescue Plan Act (ARPA)

\$18.1M

American Rescue Plan Act of 2021 established the Coronavirus State and Local Recovery Funds (SLFRF) to provide resources needed to respond to the pandemic & its economic effect and to build a more stronger, more equitable economy

WHERE ARE THE DOLLARS?

General government operations	5,407,576
Building	3,278,213
Equipment	3,206,370
Business & household a.ssistance	1,492,429
Total spent	13,384,588

In Fiscal Year 2024, the City will spend the remaining balance of \$4.7M on capital projects.











Government Finance Officers Association



Distinguished Budget Presentation Award

Distinguished Budget award is an outstanding award from the Government Finance Officers Association (GFOA). To be recognized for such an award, the budget must excel as a policy document, financial plan operating guide and communication tool.



Certificate of Achievement for Excellence in Financial Reporting

The Certificate of Achievement for Excellence in Financial Reporting is a prestigious award from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in the area of governmental accounting and financial reporting.

Insurance Services Office



ISO Class 1 Rating

Insurance Services Office (ISO) rates nearly 50,000 fire departments across the country and less than 1 percent have received a Class 1 rating. Achieving ISO Class 1 certification stands as a testament to our fire department's unwavering commitment to excellence and unparalleled service. This prestigious recognition not only validates our dedication to maintaining the highest standards of efficiency, professionalism, and preparedness but also underscores our relentless pursuit of safeguarding our community.



NEW Way to Alert The City of Lauderhill About Your Concerns



PERMIT ISSUES? WATER /SEWER ISSUES?

WATERBILL QUESTIONS?

IS THERE A STREETLIGHT OUT? SOLVE A PROBLEM

PARKING ISSUES?

CODE COMPLAINTS?

GARBAGE ISSUES? REPORT A POTHOLE?

Complete the "Lauderhill Listens" Form



- Online
- On your phone
- Take a picture of the problem and/or type out your issue and staff will address it!
 CONTACT US!

Log on to Lauderhill-fl.gov/Listens







For more information, please call 954-730-3000.





Connect Lauderhill

Stay connected with your city.

lauderhill-fl.gov/connect

Three ways to stay informed.

01

Sign up for CodeRED® alerts.

Alerts to your phone via text message or voicemail informing you about emergency and general notifications.

02

Sign up for E-Newsletters & News Releases.

Informative newsletters and news releases highlighting Lauderhill events and resources.

03

Stay connected on social media.

- @cityoflauderhill
- @cityoflauderhill
- (Control of the control of the contr
- (acitylauderhill



Glossary

Budget	Operating or capital plan illustrating revenues & expenditures
Capital Assets	Long term investments in property, plant equipment and infrastructure that are utilized to provide services to the residents and businesses ofLauderhill
Current & Other Assets	Assets that comprise of cash, investment, receivables and inventory that can be converted to cash within one year
Deferred Inflows of Resources	An acquisition of net assets by the government that is applicable to a future reporting period.
Deferred Outflow of Resources	A consumption of net assets by the government that is applicable to a future reporting period
Enterprise Funds	Fund that provides goods and services to the residents and businesses for a fee that is meant to make the entity self-sustaining
Governmental Funds	Accounts for activities primarily supported by taxes, grants and similar revenue sources
Long Term Debt	Obligations such as bonds, loans, leases, pension obligations that are due in more than one year.
Net Position	Asset plus deferred outflows of resources less liabilities, plus deferred inflows of resources.
Property Taxes	Tax based upon the assessed value of property, also known as AD Valorem Taxes.





