



AGENDA

Lake Park Town Commission
 Town of Lake Park, Florida
Budget Workshop
Wednesday, July 28, 2010, 6:30 P.M.
 Lake Park Town Hall
 535 Park Avenue

Desca DuBois	—	Mayor
Patricia Osterman	—	Vice-Mayor
Steven Hockman	—	Commissioner
Jeanine Longtin	—	Commissioner
Kendall Rumsey	—	Commissioner
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Maria V. Davis	—	Town Manager
Thomas J. Baird, Esq.	—	Town Attorney
Vivian M. Lemley, CMC	—	Town Clerk

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Town Commission, with respect to any matter considered at this meeting, such interested person will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. *Persons with disabilities requiring accommodations in order to participate in the meeting should contact the Town Clerk's office by calling 881-3311 at least 48 hours in advance to request accommodations.*

- A. CALL TO ORDER
- B. PLEDGE OF ALLEGIANCE
- C. ROLL CALL
- D. DISCUSSION
 - 1. General Fund
 - 2. Debt Service Fund
 - 3. Streets and Roads Fund
 - 4. Enterprise Funds
- E. ADJOURNMENT

TOWN OF LAKE PARK

PROPOSED BUDGETS ALL FUNDS

FISCAL YEAR

October 1, 2010 through September 30, 2011

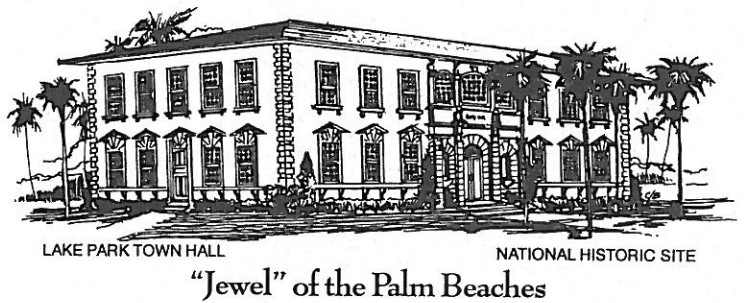
DIRECTORY OF OFFICIALS TOWN COMMISSION

Desca Dubois.....Mayor
Patricia Osterman.....Vice Mayor
Steve Hockman.....Commissioner
Jeanine Longtin.....Commissioner
Kendall Rumsey.....Commissioner

Town Manager
Maria V. Davis

Finance Director
Anne M. Costello

*The Town of
Lake Park
Office of the Town Manager*



July 18, 2010

Mayor Desca Dubois
Vice Mayor Osterman
Town Commissioners and Residents

RE: Tentative Fiscal Year 2010/11 Budget

Dear Mayor, Commissioners and Residents:

In accordance with Chapter 1, Section 282 (4) of the Lake Park Code of Ordinances, enclosed is the Fiscal Year 2010/11 Tentative Budget.

This is my fourth budget process with the Town of Lake Park and one of the most difficult of my 25 year career in government. Property values have declined dramatically over the past three years and continue to decline. The Town Commission has been faced with very unpleasant budgetary decisions over the past several years. Accordingly, every effort was made to retain service levels to the residents. However, in order to balance these declining budgets, various major cost containment measures were instituted. Some of these include but are not limited to:

Elimination of event funding, elimination of staff travel and training, elimination of capital outlay projects, reduction in Library operating hours, reduction in health insurance benefits, employee furlough days, elimination of positions, elimination of merit increases and eliminating cost of living adjustments.

In an effort to increase revenue, the Town Commission voted to install parking meters along the waterfront in Fiscal Year 2009/10. The program is projected to net approximately \$20,000 in revenue by September 30, 2010.

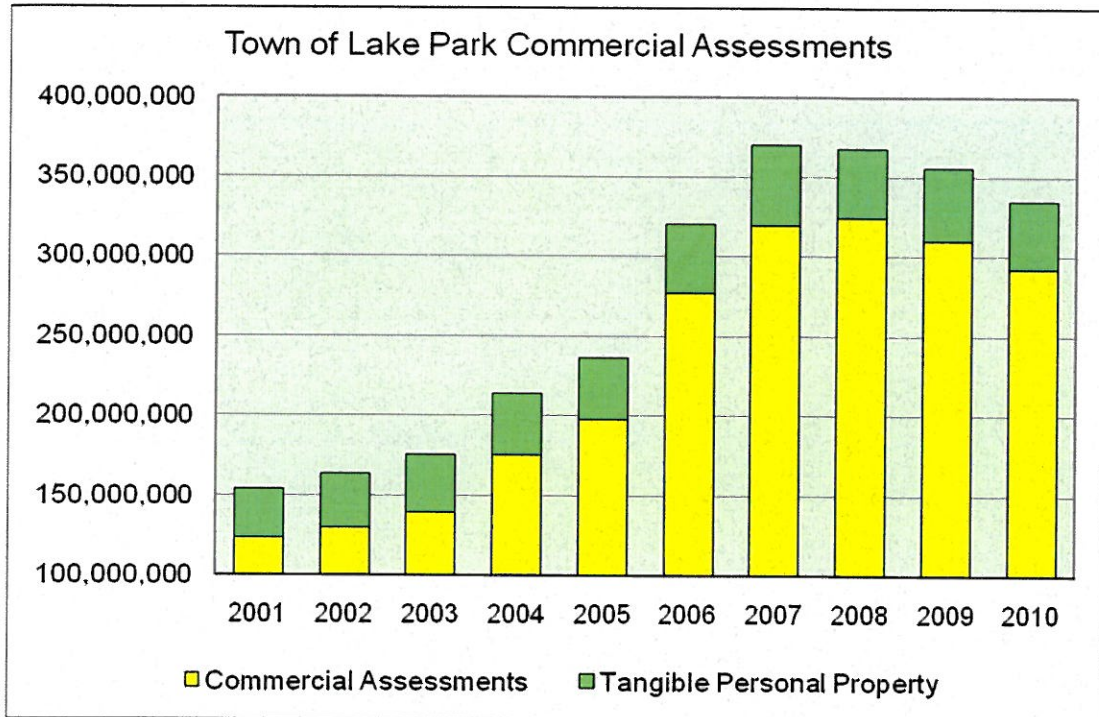
As stated above, property values have continued to decline again for the third year. Total values in tax year 2009 were \$573,052,834. Values in 2010 tax year declined to \$472,543,309 for a reduction of \$100,509,525 in value or 17.5%. At the current tax rate, this decline in value results in a reduction of revenue in the amount of \$813,000.

On a positive note, both Police and Fire budgets were reduced. The reduction of these Public Safety budgets combined with many of the cost containment measures employed by staff allowed for the Fiscal Year Budget 2010/2011 to be balanced without raising the millage rate and thus increasing property taxes. A more in-depth explanation as to why the Public Safety Budgets were reduced will be presented in the Police and Fire individual budget descriptions.

The following pages provide a brief financial overview and proposed budget highlights for Fiscal Year 2010/2011.

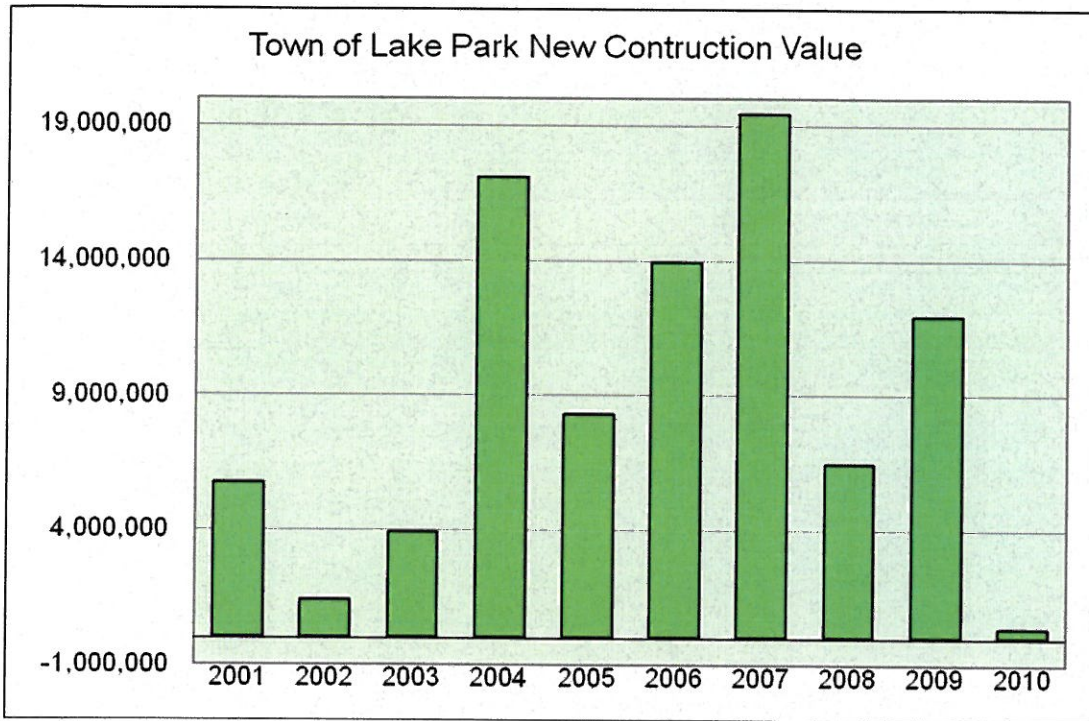
FY 2010-2011 FINANCIAL OVERVIEW

The commercial tax base of the City has decreased in FY 2010-11. The commercial tax base, which is comprised of real and personal property decreased from 355,275,354 to 334,761,498 or 5.8%. The real property (real estate) portion decreased by 17,911,931 or 5.8%.



Tax	Commercial	Tangible
Year	Assessments	Personal Prop.
2001	123,636,530	30,157,262
2002	129,724,663	33,497,336
2003	139,504,494	36,001,397
2004	175,020,828	38,469,559
2005	197,918,997	38,469,559
2006	277,146,764	43,072,903
2007	319,364,915	50,439,255
2008	324,380,752	43,278,568
2009	310,344,797	44,930,557
2010	292,432,866	42,328,632

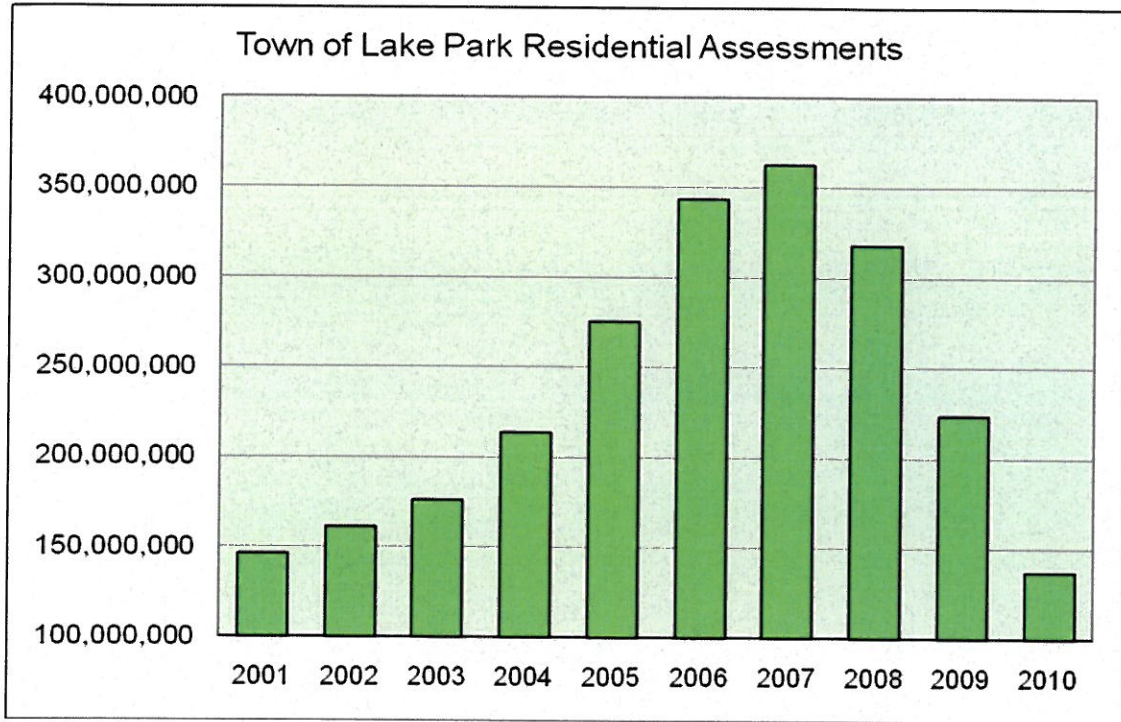
The rate of new construction in the Town of Lake Park was \$315,927. This represents a 97% decline in new construction.



Tax	New
Year	Construction
2001	5,704,050
2002	1,379,617
2003	3,867,900
2004	17,059,289
2005	8,258,777
2006	13,914,302
2007	19,455,191
2008	6,432,014
2009	11,926,199
2010	315,927

The residential property tax base continues to decline. The residential assessment declined by \$86,472,152 or 39%.

FOR TEN YEAR PERIOD 2001 - 2010

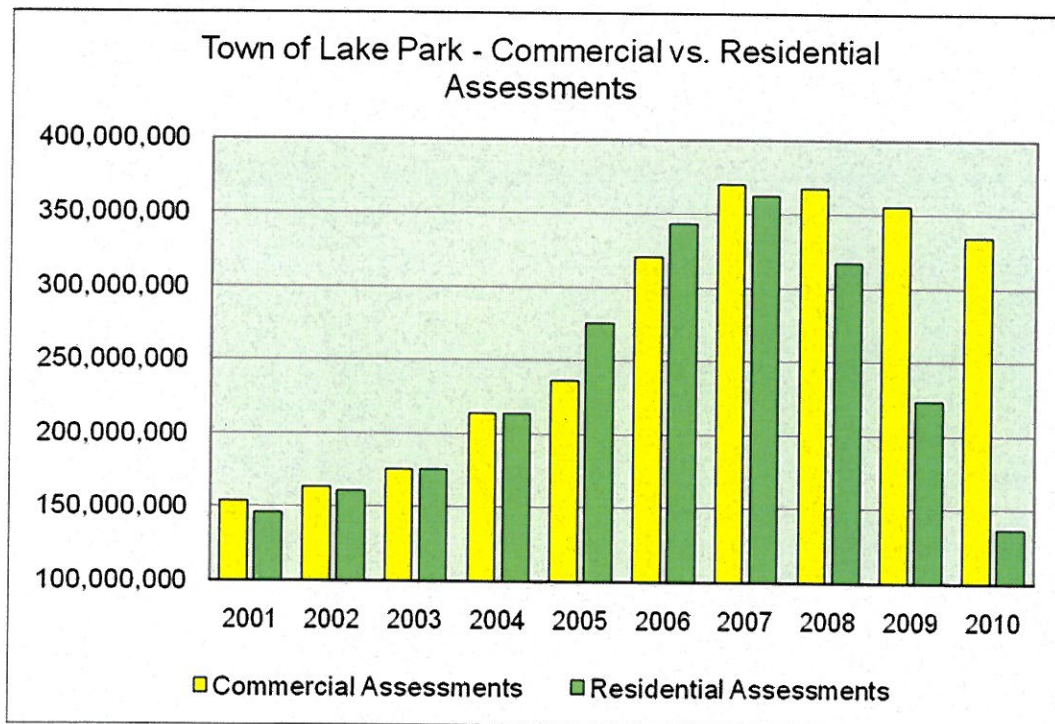


Tax Year	Residential Assessments
2001	145,630,576
2002	160,685,977
2003	175,705,535
2004	213,547,796
2005	275,026,756
2006	343,048,900
2007	362,447,556
2008	317,287,667
2009	223,053,149
2010	136,580,997

The overall ad valorem tax base of the Town declined from tax year 2009 to 2010. The Palm Beach County Property Appraiser estimates that the total Town of Lake Park tax base declined by 17.5% or \$100,509,525, netting \$617,500 in decreased property tax revenue to the general fund and a \$195,700 decrease to the CRA, at the 2009/2010 Fiscal Year approved millage rate of 8.5163 mills.

The Town's relationship between the commercial and residential tax bases has reversed by 10%. In tax year 2009 the commercial sector contributed 61% of property taxes paid to the Town and the residential sector contributed 39% of property taxes paid to the Town. In tax year 2010, the commercial sector contributed 71% of property taxes paid to the Town and the residential sector contributed 29% of property taxes paid to the Town.

The overall property assessments declined sharply (35%) from tax year 2007 to 2010. The decline in commercial assessments from tax year 2007 to 2010 is 9.5%. The decline in residential assessments from tax year 2007 to 2010 is 62%.



Tax	Commercial	Residential
Year	Assessments	Assessments
2001	153,793,792	145,630,576
2002	163,221,999	160,685,977
2003	175,505,891	175,705,535
2004	213,490,387	213,547,796
2005	236,388,556	275,026,756
2006	320,219,667	343,048,900
2007	369,804,170	362,447,556
2008	367,659,320	317,287,667
2009	355,275,354	223,053,149
2010	334,761,498	136,580,997

NON-AD VALOREM TAX REVENUE OVERVIEW

The following is a brief explanation of major revenue categories:

- **Utility Tax:** A public service tax of 10% levied by the Town on every purchase of electricity, water and metered or bottled gas.
- **Communications Services Tax:** Tax of 5.32% imposed on the retail sale of communications services which originate and terminate in the State, transferred to county and municipal governments in the same manner as the local option sales taxes using a population based distribution formula.
- **Business Tax Receipts:** Fees charged for the privilege of engaging in or managing any business, profession or occupation within the Town.
- **Building Permits:** Fees charged on residential and commercial construction and renovations.
- **Signage Permits:** Fees charged for the installation of new and temporary signs.
- **Cost Recovery:** Revenue collected on a “pass through” basis for site plan review costs.
- **Franchise Fees – Electric:** 5.9% of revenue from the sale of electricity within the Town paid by Florida Power & Light for the non-exclusive right to supply electricity and other services within the Town.
- **Franchise Fees – Gas:** 6.5% of gross revenue from the sale of gas to residential and commercial customers within the Town paid by Florida Public Utilities for the non-exclusive right to supply metered gas within the Town.
- **Franchise Fees – Solid Waste:** 10% of net revenues generated from roll-off collection services within the Town. Waste Management has an exclusive franchise to provide these services.
- **Alarm Permits:** Monies received from the Palm Beach County Sheriff’s office for burglar alarm applications and renewals.
- **State Revenue Sharing:** Municipal revenue sharing program administered by the State whereby municipalities share in proceeds derived from a percentage of sales tax collections, alternative fuel user decal fee collections, and the one-cent municipal fuel tax. Distribution is made using a population based formula.
- **Alcoholic Beverage Licenses:** 38% of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages collected within the Town remitted by the State.
- **Half Cent Sales Tax:** Distribution of a portion of state sales tax revenue via a population based formula.
- **Administrative Fees:** Fees charged to other funds for the services of administrative departments of the General Fund (e.g. Town Manager, Clerk, Human Resources, Finance, Information Technology and in Sanitation PW Administration).
- **Parking Fees:** Classified as off-road and on-road due to the taxable nature of off-road parking revenue for sales tax purposes.

- **Recreation Fees:** Fees charges for the various programs offer by the Recreation Department
 - **Tennis Program** – Rental fee paid by the Tennis Pro for the use of the tennis facility
 - **Facilities Rental** – Rental fees charged for the use of the Mirror Ballroom, Pavilion, Gazebo and ballfield.
 - **Security** – Pass-through security fee charged for Mirror Ballroom events and paid to Recreation personnel.
- **Fines & Forfeitures:** Monies received from the Clerk of the Court for fines collected on motor vehicle violations.
- **Fines – Alarm Violations:** Monies received from Palm Beach County Sheriff's office for false burglar alarms.
- **Interest Earning – Tax Collector:** Interest earned on property tax collections by the County prior to remittance to the Town.
- **Rent – Cell Towers:** Rental fees received from Sprint Nextel and AT&T for cell towers located on Town property.
- **Rent – Dunkin Donuts Lot:** Rental Fees received from Dunkin Donuts for the use of Town property for parking spaces.
- **Reimbursement – PBSO:** Reimbursement of fuel from PBSO for fuel pumped at the Public Works facility. Administrative fee of \$.12/gallon is added to reimbursement invoice per agreement with Palm Beach County. Corresponding expense item 200-52100.
- **Balance Brought Forward:** Funds taken from Fund Balance for the delinquent TIF payment to the Community Redevelopment Agency per the direction of the Town Commission.
- **Reimbursement – Stormwater Maintenance:** Reimbursement to the General Fund for the services of Public Works Administration, Grounds Maintenance and Vehicle Maintenance as they relate to stormwater activities.
- **Transfer from CRA Fund ILA:** Transfer from the Community Redevelopment Fund per inter-local agreement with the Town for the debt service related to the Alleyway Improvement Project and 725 Foresteria property acquisition and demolition.
- **Transfer from CRA – PBSO:** Transfer from the CRA to offset cost of one officer that is funded through the regular contract with the Town.
- **Transfer from Streets & Roads:** Operating transfer to help mitigate the loss of tax revenue.
- **Transfer from Marina:** Transfer from the Marina fund for its portion of debt service and operating costs related to the parking meter system.
- **Transfers from Stormwater & Sanitation:** Operating transfer from enterprise operations to help mitigate the loss of tax revenue.

EXPENDITURES AND DEPARTMENTAL BUDGET REQUESTS FOR FISCAL YEAR 2010-2011

- **General Cost of Living:** No cost of living adjustments are included in this budget.
- **Merit Increases:** No merit increases have been included in this budget.
- **Furlough Days:** The budget includes five unpaid furlough days for all employees, which is a 1.92% reduction in salary.
- **Pension Funds:** An actuarial analysis of the Retired Police Pension Fund resulted in the Town having to include a contribution of \$30,000 - \$50,000.
- **Health Insurance:** The quote to renew our current health plan provided for a 22% increase in premiums, therefore our insurance administrator has been instructed to formally bid the Town's health insurance benefits.

Departmental Budget Highlights Fiscal Year 2010-2011

The Departmental Budgets are organized for easy reference on the spreadsheets. The right two columns of each spreadsheet reflect the requested amount by staff **(2011 by Department)** and the amount proposed by the manager is reflected in the final column **(2011 Proposed Budget)**.

- **Town Commission:** Salaries do not reflect "furlough reduction" of 1.92%. Gomez Barker Associates reduced their fees by 10%.
- **Town Manager:** Currently, 5% of the Manager's Departmental Budget is abated to the CRA. This has been adjusted to 10% to more accurately reflect the amount of time the Manager's Department spends on CRA related matters.

HUMAN RESOURCES:

- **Professional Services:** The budget has been reduced by \$3,400 in anticipation of a reduction in criminal background checks, FSA Administration and outside counsel.
- **Contractual Services:** The budget has been reduced by \$750 in anticipation of reduced pre-employment physicals, background checks, drug screenings, etc.
- **Postage and Shipping:** The budget has been reduced by \$700 due to the anticipated reduction in hiring of staff.
- **Advertising:** The budget has been reduced by \$5,000 in anticipation of a reduced amount of solicitations to fill vacant positions.
- **Memberships:** Increased by \$395 due to an account reclassification for Business and Legal Reports membership.
- **Overall Operating Budget:** Reduced by \$9,850 or approximately 20%

TOWN CLERK:

- **Professional Services:** The budget was increased by \$45 to cover anticipated increase in fees for laserfische services.
- **Elections:** Increase of \$18,000 due to charges for services imposed by Supervisor of Elections and costs of educational materials development, printing and postage for two referendum questions.
- **Contractual Services:** The line item was reduced by \$5,000 due to an anticipated decrease in code modifications.
- **Advertising:** The line item was reduced by \$3,875 in anticipation of less required advertisements.
- **Office Supplies:** The line item was reduced by \$2,945 to reflect actual usage.
- **Overall Operating Budget:** Budget was increased by \$3,790 due to the \$18,000 increase in the Elections line item.

LEGAL:

- **Professional Services:** Reduced by \$10,000

INFORMATION TECHNOLOGY:

- **Professional Services:** Line item was reduced by \$925.
- **Contractual Services:** Line item reduced by \$1,200 under current year budget to reflect current usage.
- **Travel and Training:** Eliminated line item from budget in the amount of \$1,750.
- **Software – Community Development:** Budget was eliminated (\$6,000) because it is being budgeted in the Community Development Department Budget.
- **Computer Supplies:** Budget was reduced by \$1,350 compared to 2009/10 year budget.
- **Small Tools:** Budget was reduced by \$775 under current year budget.
- **Overall Operating Budget:** Budget was reduced by \$13,702 or 24%.

FINANCE:

- **Auditing:** Reduced by \$7,500 under current year budget. It was determined that no additional “single audits” (grants, etc.) are required this Fiscal Year.
- **Postage and Shipping:** Reduced by \$600 under current year budget to reflect actual usage.
- **Printing:** Increased line item by \$1,250 to cover anticipated needs.
- **Overall Operating Budget:** Budget was reduced by \$6,875

POLICE

- The police contract with PBSO was reduced from \$2,776,550 to \$2,634,120 for a net reduction of \$142,430. This is the direct result of two factors. The command staff was rotated and the Captain was replaced by a Lieutenant for a significant savings in salary. Secondly, staff successfully negotiated a reduction in the agreement between PBSO and the Town.

FIRE:

- The fire budget was reduced from \$2,001,820 to \$1,634,105 for a net reduction of \$367,715 in fees. The Town pays the County for fire services. The County's Fire Department is a Municipal Services Taxing Unit (MSTU). The County Commission sets a millage rate, and the assessment which the Town Pays is based on its total assessed property value multiplied by the millage rate. The millage rate of 3.4581 remained the same for FY 2010/2011. Although the millage rate did not change, the Town realized a significant reduction in fees due to property values declining 17.5% from \$573,052,834 to \$472,543,309.

PUBLIC WORKS:

- **Administration Division:** The budget increased slightly. The fuel budget was increased by \$1,720 to reflect the realistic usage and the uniforms budget was increased by \$250 to accommodate uniforms for the Director.
- **Grounds Maintenance Division:** Eliminated the vacant position of Grounds Crew Leader and combined those duties with those of the Grounds Foreman for a savings of \$32,620, which includes salary and fringe benefits.
- **Contractual Services:** Reduced this budget by \$4,300 by reducing fertilization applications for the parks, Town Hall and Library by 33%
- **Repair & Maintenance:** The budget was reduced by \$1000 or 20%.
- **Uniforms:** This budget was reduced by \$500.
- **Facilities Division:**
- **Contractual Services:** The decrease of \$15,750 represents the elimination of the custodial contract for the library and attendant transfer to the library budget to fund the hiring of a part-time custodian.
- **Utilities:** Budget was reduced by \$10,000 to more readily reflect actual consumption. It should be noted that staff has implemented a collective effort to reduce energy costs.
- **Garbage and Trash:** Budget was increased by \$250 to accommodate a 6.25% increase in disposal fees imposed by Solid Waste Authority.
- **Rentals:** Budget was reduced by \$500 or 50%.

- **Repair and Maintenance:** Budget was reduced by \$7,000 or 70%.
- **Uniforms:** Budget was reduced by \$120.
- **Operating Supplies:** Budget was reduced by \$1,000.
- **Building Improvements** An allocation of \$7,500 is recommended to replace carpeting in Town Hall Chambers, first floor hallway, stairs and Community Development Office. The existing carpeting is 12 years old and can no longer be cleaned.

- **Vehicle Maintenance Division:**

- **Salaries:** The salary budget has been reduced by \$59,990. The vehicle maintenance mechanic position has been eliminated from the General Fund and transferred to the Sanitation Division to more accurately reflect the appropriate allocation.
- **Overtime:** Line item reduced by 300.
- **Repairs & Maintenance:** Budget has been reduced from \$10,000 to \$4,000. The majority of the fleet is relatively new thus allowing for this budget to be reduced.
- **Vehicles Parts & Supplies:** Budget has been reduced from \$18,000 to \$15,000 in anticipation of requiring less due to the age of the fleet.
- **Uniforms:** Budget was reduced by \$1,000. Due to the transfer of the vehicle maintenance position, the Sanitation Fund will now cover this uniform expense.
- **Operating Supplies:** Budget was reduced from \$550 to \$250.
- **Fuel:** Budget was reduced from \$2,700 to \$1,400.

- **PARKING METERS:**

The parking meter program was instituted in the 2009/10 budget year without the benefit of any history to project revenue or expenditures. The allocations below reflect projections for expenditures based on nine months of experience with the meter program fully implemented. There are several existing line items that were budgeted in Fiscal Year 2009/2010 that have not been identified below because they are projected to remain constant in the upcoming budget.

- **Overtime:** An allocation of \$400 has been budgeted to accommodate anticipated overtime for meter repair.

- **Contractual Services:** A budget increase of \$50 to reflect actual expense projections.
- **Parts & Supplies:** An allocation of \$1,000 has been appropriated to accommodate routine needs.
- **Signs:** An allocation of \$400 has been appropriated.
- **Computer Supplies:** An allocation of \$300 has been appropriated.
- **Operating Supplies:** An allocation of \$500 has been appropriated.
- **Small Tools:** An allocation of \$200 has been appropriated.
- **Debt Service:** An allocation of \$32,280 has been appropriated.

COMMUNITY DEVELOPMENT:

- **Executive Salaries:** 20% of the Community Development Director's salary is abated to the CRA to reflect the division of the Director's time allocation.
- **Salary:** A full time Administrative Assistant position is being eliminated. The level of demand for building permits and related building department needs has continued to drop dramatically. The duties of this position are being consolidated among the remaining staff in the department. The savings in the elimination of this position is \$54,815
- **Contractual Services:** The budget is being reduced by \$14,600 due to the continued decline in the demand for building construction inspections.
- **Telephone:** Line item was reduced by \$800 due to change on phone plans by Information Technology Director.
- **Uniforms:** Line item was reduced by \$200.
- **Office Supplies (code):** Line item was reduced by \$1500.
- **Memberships:** Line item was increased by \$300 to reflect actual costs.

RECREATION:

- **Executive Salaries:** 50% of the Recreation Director's salary is abated to the CRA to accommodate the Director's increased involvement with special events in the CRA.
- **Part Time Salaries:** The After School Program has been eliminated for a savings of \$3,410.
- **Overtime:** Overtime budget was eliminated. (\$375)
- **Utilities:** Budget was increased by \$2,600 to reflect actual requirements.
- **Garbage & Trash:** Budget is increased by \$325 to accommodate disposal fee increase.
- **Promotional Activity:** Budget eliminated. (\$2,600) Eliminated Easter Egg Hunt and Santa's Ride.
- **Operation Supplies:** Budget has been reduced by \$1,000.
- **Fuel:** Budget reduced by \$500
- **Memberships:** Line item was increased by \$150

LIBRARY:

- **Salaries:** The overall salary budget has been reduced by \$3,485 despite adding \$11,600 for a part time custodian, as a result of skillful restructuring of the operation and reclassification of positions by the Library Director. The cleaning of the library is customarily accomplished through contractual services; however, the Library Director believes that a better job could be done with a part-time custodian. The funding allocated for the contractual services has been transferred to the salary line item.
- **Repair and Maintenance:** Line item was reduced by \$500
- **Books and Subscriptions:** Line item reduced by \$2,000
- **Overall Budget:** Was reduced by \$12,913 without reducing staff or hours.

LIBRARY STATE AID:

- It is anticipated that the State will increase its contribution to the Town from \$7,675 to \$8,025 for a net increase of \$350.

NON-DEPARTMENTAL:

This is the budget that is utilized to budget those items that cannot readily be budgeted in departmental budgets. The following are some highlights of the proposed budget.

- There is a reduction in principal in the amount of \$21,480 due to the fact that debt service for the parking meters has been moved to the appropriate cost center.
- The Town lost a law suit regarding the former Firefighters Pension and settled in the amount of \$641,780; with prejudgment interest, this amount totaled \$1,204,200. This settlement has been financed over a 15 year period. The principal and interest payment for this Fiscal Year is \$105,815
- There is a sizeable reduction in the amount of (\$195,700) in the Town's TIF contribution to the CRA as a result of the property value decline.
- An actuarial study of the Retired Police Pension Fund identified a requirement for a \$30,000 to \$50,000 contribution to accommodate market losses in the fund.

INSURANCE FUND:

The Insurance Fund is an internal service fund. The purpose of this fund is to centralize property casualty/liability, workers' compensation and miscellaneous insurance costs and allocate those costs to the user departments within the Town. Health insurance is not funded within this fund. Allocated expenses are budgeted within each cost center and transferred to the insurance fund to pay the various premiums. Revenue reflects the contributions from the other funds and expenditures represent the payment of the premiums.

STREETS AND ROADS:

This budget is primarily funded through Gas Tax and State Revenue Sharing of fuel taxes.

- **Revenue:** Local Option Gas Tax Revenue decreased by \$4,000, which was offset by an increase in State Revenue Sharing of Fuel Tax in the amount of \$7,190. There was a modest overall increase in revenue by \$3,170.
- **Expenditures:**
- **Utilities:** Reduced the line item by \$6,570. This line item was increased in the 2009-2010 Fiscal Year to accommodate an increase in electrical due to the addition of

proposed new lighting. Since the Town Commission chose to conduct a study and possible referendum, these funds are not needed in the budget.

- **Rentals:** Reduced the line item by \$2,300
- **Repair and Maintenance:** Reduced the line item by \$3,500
- **Vehicle Parts and Supplies:** Reduced the line item by \$300
- **Traffic Signs and Signals:** Reduced the line item by \$5,000
- **Road Repairs:** Allocated \$12,000 for repair of the edge of pavement along the west side of the ballfield along 7th street.
- **Sidewalk Improvements:** Allocated an additional \$12,825 for a total amount of \$30,000 to continue the sidewalk replacement program which initiated three years ago.
- **Transfer to General Fund:** This transfer was increased by \$25,000 as one of the many measures taken to balance the General Fund.

DEBT SERVICE:

This fund is used to account for the collection of property taxes levied to pay debt service on the 1997 and 1998 General Obligation Bond issues and to account for the payments made for principal and interest.

The proceeds of the two bond issues were used for the repair and redevelopment of the Town Hall, marina and other projects, and the construction of a new fire/medical facility and library addition.

ENTERPRISE FUNDS:

Enterprise Funds are those departments which are funded through user fees and are self supporting. They are not funded through property taxes. The Town has three Enterprise Funds which consist of the Marina, Stormwater Utility, and Sanitation.

MARINA:

Consistent with the downturn in the economy, the Marina has suffered a significant reduction in revenue over the past two years. The current revenue stream is inadequate to cover expenses.

Staff has not recommended a dockage rate increase over the past two years due to the number of design and construction deficiencies and attendant interruptions in service from required on-going repairs; however, the loss in revenue has placed the Marina in a deficit position which it cannot sustain any longer. To that end, staff is recommending a modest dockage rate increase.

A current rate survey revealed that the Marina's wet slip dockage rates are second to the lowest in the general area. Riviera Beach Marina has the lowest rates in the general area. Staff is recommending a modest increase of 11.4% in summer and annual rates from \$17.50 to \$19.50 per linear foot and an 11.76% increase in winter rates from \$25.50 to \$28.50 per linear foot. The following is a brief line item description of Marina Revenue and Expenditures.

Revenue:

- **Metered Parking Off-Road:** Meters were installed in mid-November 2009. Staff had no frame of reference to project revenue for the 2009/2010 Fiscal Year. Now that staff has approximately eight months of experience with metered parking, staff conservatively projects gross revenue of \$26,000 for Fiscal Year 2010/2011. There is a \$10,000 transfer to the general fund shown as an expense to cover the Marina's portion of debt service and operations.
- **Sunset Celebration Proceeds:** The Town Commission requested that Sunset Parties be hosted year round in lieu of the months of October through May; therefore revenue is projected to increase by \$500.
- **Wet Slips:** Staff projected an occupancy revenue stream of \$750,000 for the current fiscal year; however, a mid-year revenue analysis revealed a \$100,000 shortfall. Taking the increase in rates into consideration and conservatively estimating no increase in occupancy, staff estimates revenue in the amount of \$792,500 for Fiscal Year 2010/2011.
- **Ramp Fees:** Staff reduced ramp fee projections by \$11,000 or 24% to more accurately reflect current usage.
- **Parking Fees - Overnight:** Staff reduced revenue projections by \$7,000 or 31%
- **Electrical:** This line item has been reduced by one third to conservatively reflect no increase in occupancy.
- **Utility Charges:** The current rates that marina customers are charged for water and garbage are inadequate to cover actual expenses; therefore this budget was increased by \$5,000. Utility rates will be increased to cover expenses.
- **Merchandise:** This line item was reduced by 25% to more accurately reflect revenue projections.

- **Gasoline:** This line item is increased by \$53,000 due to an increase in sales during the current year, and staff is anticipating that boating will continue to increase in the upcoming fiscal year. It should be noted that gasoline is marked up by 35%.
- **Diesel:** This line item is increased by \$55,000 due to an increase in sales during the current year, and staff is anticipating that boating will continue to increase in the upcoming fiscal year. It should be noted that diesel is marked up by 35%.

Expenditures:

- **Salaries:** All salaries reflect a 1.92% decrease due to five days of furlough.
- **Telephone:** Staff eliminated several telephone lines for a savings of \$550
- **Garbage & Trash:** This line item was increased by \$2,065 to reflect the 6.5% increase in disposal charges imposed by Southern Waste Authority (SWA).
- **Operating Supplies:** This line item was reduced by \$2,000 to reflect actual usage.
- **Gasoline & Diesel Fuel:** This line item was increased substantially to reflect the anticipated increase in fuel sales.

STORMWATER:

The Stormwater Utility was established in 2008 in order to fund and implement a routine maintenance program for all of the existing drainage infrastructure throughout the Town. These funds are also generated to cover debt service for potential new drainage projects. The current Stormwater rate is 6.50 per Equivalent Stormwater Units (ESU's) per month. The average household is calculated as 1 ESU and pays \$78 per year for this service. It should be noted that no rate increases are recommended.

SANITATION:

The Sanitation Department is the largest department in the Town. Town residents pay for and enjoy excellent sanitation services. No rate increase is recommended this budget cycle.

- **Revenue:** A slight increase in recycling revenue is projected due to a change in Southern Waste Authority's revenue sharing program. Also, a slight increase is projected in commercial user fees due to the opening of Pet Smart.

- **Expenditures:**
- **Salaries:** A vehicle mechanic's position/salary has been transferred from the general fund to the Sanitation Department to more accurately reflect the division of labor in the Vehicle Maintenance Department.
- **Special Pay:** This line item was increased to accommodate the mechanic's longevity pay.
- **Disposal Fees:** The line item was increased by 10% to accommodate the increase in fees levied by Southern Waste Authority.
- **Administrative Fee:** This fee was increased by \$20,000 to more accurately reflect payment to the general fund for services rendered.
- **Gasoline & Diesel Fuel:** This line item was reduced by \$5,000 to reflect the drop in fuel rates from the prior year.

In conclusion, I must comment on and commend the Town's Department Heads for maintaining a positive outlook and continuing to provide a high level of service during these years of financial uncertainty. Many of the cost containment measures were shouldered by employees and it was the Department Heads who handled the responsibility of maintaining employee morale and productivity. Every employee in the Town has been tasked with additional responsibilities and has had to perform their jobs for less compensation. I wish to particularly thank the Department Heads who rose to the occasion and once again were very creative in assisting with cost containment recommendations.

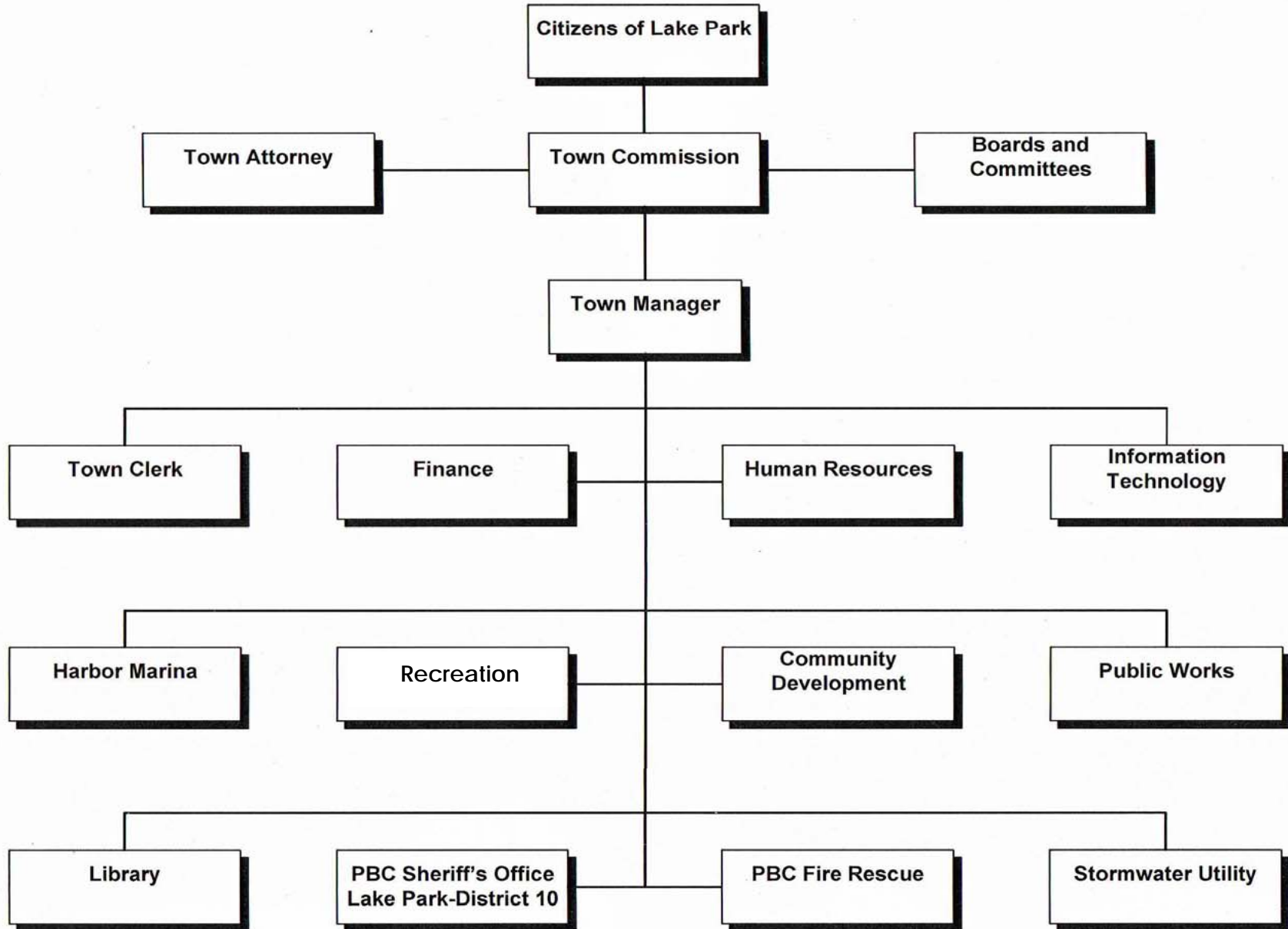
Throughout this past year I continued to meet many wonderful residents and business owners who truly love the Town's character and believe in its potential. Although the Town will always face challenges, I am confident that we will continue to progress in a positive, productive and professional manner.

Special thanks to Finance Director Anne Costello and Finance Staff for working countless hours in preparing the Tentative 2010 – 2011 Fiscal Year Budget.

Respectfully Submitted,


 Maria V. Davis
 Town Manager

TOWN OF LAKE PARK, FLORIDA ORGANIZATIONAL CHART



THE BUDGET PROCESS

In accordance with the provisions of the Town of Lake Park, the Town Manager and Town Finance Director are charged with preparing a budget for the operation of the Town government during each fiscal year beginning October 1st. The budget so prepared shall afford the Town Commission a comprehensive understanding of the needs and requirements of various departments, and is a policy document that serves as a management tool and guide by which the Town Commission, the Town Manager and the department heads can measure performance throughout the year. This adopted budget establishes the financial program of the Town for the year.

Budget planning is an on-going process, and this awareness continues throughout the year. All department heads are involved, and since they receive monthly budgetary progress reports, they constantly seek methods and procedures in which will afford the highest level of service at the most reasonable cost.

Budgetary control is maintained at the sub-object level by the encumbrances of estimated purchase amounts. Open encumbrances are reported as reservations of fund balance at fiscal year end for those financial statements presented in accordance with generally accepted accounting principals and are recorded as expenditures in the financial statements presented on a budgetary basis.

The Finance Department prepared the necessary forms and schedules for the submission of proposed budgets by departments. Information on prior years performance and other technical dates is included. In addition, a regular budget manual is prepared establishing guidelines, the procedure for completion of the forms, and the overall objectives of management.

The budget document contains a recap of all funds subject to the budgetary process. Revenues are categorized by type and detail, and are recapped as to actual receipts for the immediate two preceding fiscal years, as to estimated current fiscal year, and the projected next fiscal year. Expenditures are categorized by character, function, object and sub-object in the same yearly format as revenues. Each department includes a summary of personal services, operating expenses, capital outlay and non-operating expenditures.

Line item appropriation transfers are permitted within a department when requested by a department head and approved by the Town Manager. Appropriation transfers between departments or from contingency funds can only be authorized by specific Town Commission action. In 1982, the Florida legislature passed the Truth in Millage (TRIM) bill which was intended to increase public awareness and participation in the budget process with the goal of keeping the property tax millage at or near the prior year's level. This is referred to as the "rolled back" rate. Each year the State Department of Revenue prepared a calendar of dates which require certain actions and compliances during the budget process, culminating with certification that all requirements have been met.

All employees are made aware of the budget process and, as such, they are actively involved in its performance. Citizens are encouraged to participate in the budget formulation, and copies of it and related reports are distributed to the library and office of the Town Clerks for references and review.

PROCEDURE

PROPERTY ASSESSMENT AND TAX COLLECTION

Real and personal property valuations are determined each year as of January 1st by the Property Appraiser's office. All taxable real and personal property must be assessed at its just or fair market value. The tax roll is prepared between January 1st and July 1st with each taxpayer given notice of his assessment. The property owner has the right to file an appeal with the Property Appraisal Adjustment Board, which considers petitions relating to assessments and exemptions. The Property Appraisal Adjustment Board certifies the assessment roll upon completion of the hearing of all appeals.

Pursuant to Section 196.03, Florida Statutes, the first \$5,000 of assessed valuation of a homestead is exempt from taxation for any person who has title to and resides in such homestead on a permanent basis. Pursuant to legislation and a constitutional amendment adopted in 1980, the homestead exemption was increased to \$15,000 with respect to 1980 assessments, \$20,000 with respect to 1981 assessments and \$25,000 with respect to assessments for 1982 for any person who had been a resident of the State for five consecutive years prior to filing for a homestead exemption. Beginning January 1, 1983 the \$25,000 exemption became available regardless of the length of residency. To qualify, a person must hold title to and reside on the property as of January 1st of the taxing year.

On January 29, 2008, the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property, Amendment 1 increases the current \$25,000 homestead exemption by another \$25,000 (for property values between \$50,000 - \$75,000), except for school district taxes. Since the new \$25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a \$15,000 increase to the existing homestead exemption, resulting in an estimated annual savings of \$240 for an average homeowner. Amendment 1 also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

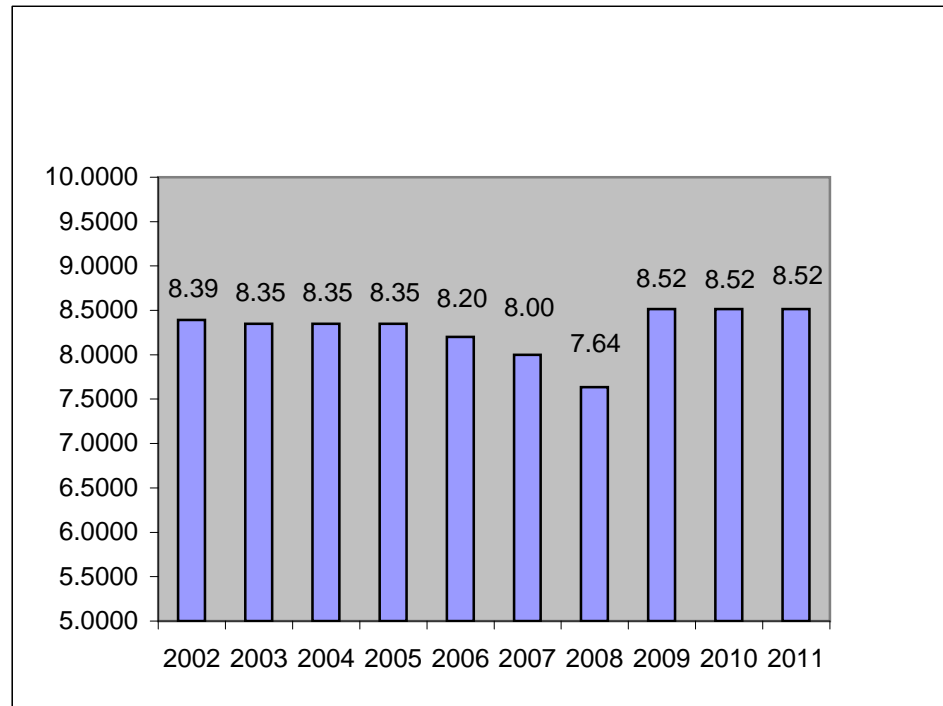
With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a \$25,000 exemption for tangible personal property.

Amendment 1 became effective on October 1, 2008, with the exception of the ten percent (10%) assessment cap on non-homestead property which became effective on January 1, 2009.

TOWN OF LAKE PARK
FISCAL YEAR 2010 - 2011
ANALYSIS OF OPERATING MILLAGE

FOR TEN YEAR PERIOD 2002 - 2011

Fiscal Year	Oper. Millage	Inc./Dec. Over Prior Year	% Inc./Dec. Over Prior Year
2002	8.3914	0.0000	0.00%
2003	8.3500	(0.0414)	-0.49%
2004	8.3500	0.0000	0.00%
2005	8.3500	0.0000	0.00%
2006	8.2000	(0.1500)	-1.80%
2007	8.0000	(0.2000)	-2.44%
2008	7.6350	(0.3650)	-4.56%
2009	8.5163	0.8813	11.54%
2010	8.5163	0.0000	0.00%
2011	8.5163	0.0000	0.00%



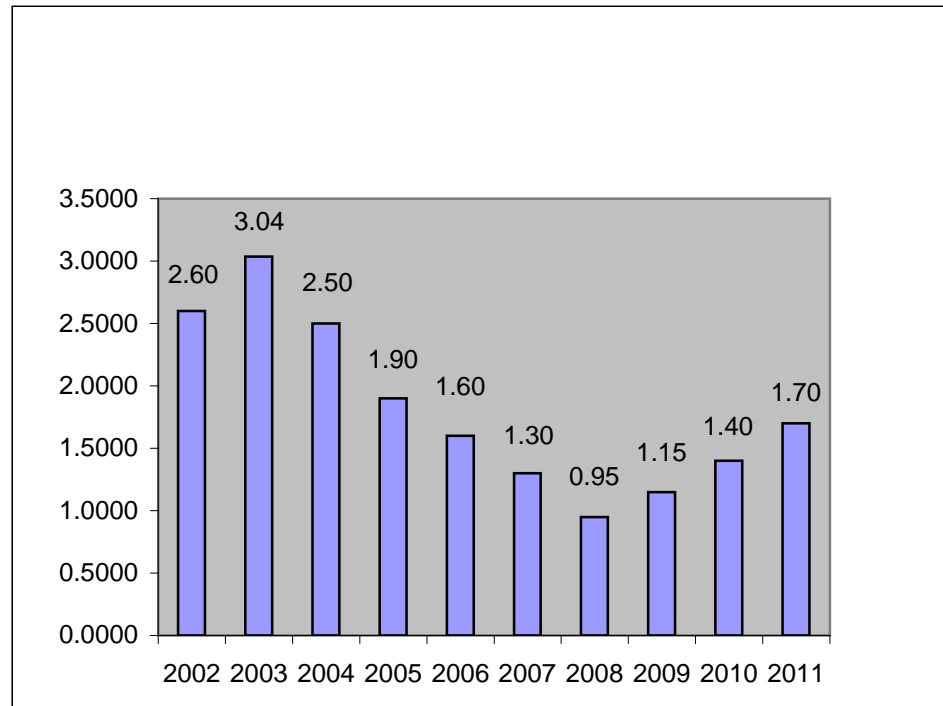
TOWN OF LAKE PARK

FISCAL YEAR 2010 - 2011

ANALYSIS OF DEBT SERVICE MILLAGE

FOR TEN YEAR PERIOD 2002 - 2011

Fiscal Year	Oper. Millage	Inc./Dec. Over Prior Year	% Inc./Dec. Over Prior Year
2002	2.6000	(0.1700)	-6.14%
2003	3.0358	0.4358	16.76%
2004	2.5000	(0.5358)	-17.65%
2005	1.9000	(0.6000)	-24.00%
2006	1.6000	(0.3000)	-15.79%
2007	1.3000	(0.3000)	-18.75%
2008	0.9500	(0.3500)	-26.92%
2009	1.1500	0.2000	21.05%
2010	1.4000	0.2500	21.74%
2011	1.7000	0.3000	21.43%



TOWN OF LAKE PARK

PROPOSED BUDGET

GENERAL FUND 001

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
GENERAL FUND REVENUE RECAP**

FUND	001	FUNCTION	General Fund					
		ACTIVITY	Revenues and Expenditures					
Budget Summary		Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues		13,484,052	11,466,324	9,724,755	6,269,080	9,585,965	8,886,345	8,871,545
Personal Services		2,543,201	2,631,014	2,481,105	1,147,941	2,397,400	2,420,555	2,282,580
Operating Expenses		6,065,342	6,121,884	6,042,165	3,181,443	6,099,759	5,651,415	5,504,835
Capital Outlay		270,490	238,915	124,981	109,968	128,800	10,000	7,500
Debt Service		65,943	375,479	338,425	238,788	345,010	337,365	337,365
Non-operating Expenses		4,404,126	837,560	868,255	479,616	819,030	777,625	739,265
Total Expenses		13,349,102	10,204,852	9,854,931	5,157,756	9,789,999	9,196,960	8,871,545
Surplus (Deficit)		134,950	1,261,472	(130,176)	1,111,324	(204,034)	(310,615)	-

Cost Center 001 - General Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL AS OF 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
001-311.100	Ad Valorem Taxes	4,583,505	4,825,752	4,179,150	3,577,111	4,159,000	3,561,575	3,527,200
001-311.110	Ad Valorem Taxes - CRA	612,691	690,204	504,260	503,282	503,285	333,700	295,900
001-311.120	Delinquent Taxes	10,246	260,212	15,000	22,407	22,400	20,000	20,000
001-314.100	Utility Tax - Electric	563,614	556,670	575,000	254,303	625,000	625,000	625,000
001-314.300	Utility Tax - Water	115,326	131,601	130,000	59,306	138,000	135,000	135,000
001-314.400	Utility Tax - Gas	2,630	2,443	30,000	9,349	30,000	30,000	30,000
001-315.100	Communications Service Tax	505,784	539,808	500,000	199,448	500,000	500,000	500,000
001-316.100	Business Tax Receipts	330,006	327,063	350,000	328,987	330,000	330,000	330,000
001-316.110	Contractors Fees	2,190	2,470	2,500	1,294	2,500	2,500	2,500
001-316.120	Bus Tax Zoning Confirmation	14,423	12,761	13,000	6,904	13,000	13,000	13,000
001-322.100	Building Permits	227,286	122,101	130,000	85,631	130,000	130,000	130,000
001-322.200	Signage Permits	-	12,510	15,000	6,100	14,150	14,000	14,000
001-322.500	Special Event Permit - Appl. Fee	525	550	500	125	275	500	500
001-322.900	Cost Recovery	-	36,677	40,000	1,413	2,500	5,000	5,000
001-323.100	Franchise Fees - Electric	609,578	599,961	635,000	178,353	620,000	620,000	620,000
001-323.400	Franchise Fees - Gas	3,038	1,342	5,000	3,838	15,600	15,500	15,500
001-323.700	Franchise Fees - Solid Waste	17,599	11,966	10,000	2,530	12,000	12,000	12,000
001-329.100	Alarm Permits	5,089	15,355	7,500	5,905	14,500	14,000	14,000
001-331.500	FEMA/State Hurricane Relief	98,609	-	-	-	-	-	-
001-334.700	Grant - State Aid to Libraries	15,208	11,639	11,650	3,838	7,675	7,675	8,025
001-335.120	State Revenue Sharing	234,332	225,153	220,000	110,516	225,000	240,000	240,000
001-335.150	Alcoholic Beverage Licenses	11,195	11,645	12,000	171	10,000	10,000	10,000
001-335.180	Half Cent Sales Tax	632,680	558,085	535,000	235,955	567,000	565,000	565,000
001-335.190	Motor Fuel Tax Refund	9,204	8,410	7,600	2,513	8,400	8,000	8,000
001-338.110	Business Tax Receipts-County	25,829	23,035	25,000	5,045	23,000	25,000	25,000
001-341.110	Administrative Fee -CRA Fund	24,903	47,748	49,925	24,965	49,925	49,925	72,050
001-341.401	Administrative Fee - Marina	78,000	60,000	60,000	30,000	60,000	60,000	75,000
001-341.402	Administrative Fee - StormWater	-	32,100	33,000	16,500	33,000	35,175	45,500
001-341.404	Admin Fee - Sanitation Fund	115,954	80,004	106,325	53,165	106,325	126,325	126,325

001-341.900	Copy Charges / Tax Searches	3,571	4,785	4,000	2,359	4,700	4,500	4,500
001-341.905	Admin Cost - Public Records Req.	-	225	-	195	300	300	300
001-342.510	Plan Review Fees Code Sec 33-7	16,933	11,414	15,000	2,625	5,000	5,000	5,000
001-344.300	Advertising - Bus Shelters	-	-	-	171	675	675	675
001-344.500	Parking Fees - Meters Off-road	-	-	105,000	9,920	25,000	28,000	28,000
001-344.510	Parking Fees - Meters On-road	-	-	100,000	7,960	16,000	18,000	18,000
001-347.100	Library Copies	936	1,185	1,200	422	425	-	-
001-347.120	Library-Teen Leadership	-	198	-	-	-	-	-
001-347.200	Recreation - Summer Camp Fees	17,252	13,600	10,000	-	10,000	10,000	10,000
001-347.205	Recreation - Music Instruction	520	-	-	-	-	-	-
001-347.210	Recreation - Miscellaneous	1,186	1,735	450	255	500	500	500
001-347.215	Recreation - Semi Pro	-	215	-	-	-	-	-
001-347.220	Recreation - Tennis Program	10,375	12,600	13,100	7,602	13,100	13,625	13,625
001-347.230	Recreation - Senior Bus Trips	-	1,815	2,000	1,363	1,375	2,000	2,000
001-347.500	Recreation - Facilities Rental	8,242	8,209	8,500	4,430	9,000	8,500	8,500
001-347.905	Recreation - Security	3,195	1,935	2,500	600	2,500	2,500	2,500
001-347.910	Bingo Fees	4,975	4,480	4,500	4,430	5,120	4,500	4,500
001-347.915	Recreation Program Fees	-	2,085	1,500	1,325	3,200	2,500	2,500
001-347.920	Ballroom Dancing Fees	3,487	1,934	1,200	703	1,200	1,200	1,200
001-347.925	Recreation - Ballfield Lights	-	-	-	970	970	1,000	1,000
001-347.931	Recreation - July Fireworks Fest	5,453	6,039	-	-	-	-	-
001-347.935	Recreation - Car Show	-	800	800	1,000	1,000	1,000	1,500
001-349.100	Service Charge - Dishonored Checks	536	650	500	220	500	500	500
001-351.100	Fines & Forfeitures	25,452	17,378	25,000	7,632	21,600	25,000	25,000
001-352.100	Fines - Library	1,675	1,955	1,200	624	1,200	1,200	1,200
001-354.100	Fines - Code Violations	82,208	52,882	50,000	19,921	30,000	50,000	50,000
001-354.105	Fines - Alarm Violations	12,755	5,575	6,000	1,525	3,350	3,500	3,500
001-354.110	Code Violations - Admin Cost	11,952	22,574	25,000	6,500	11,000	15,000	15,000
001-354.115	Code Violations - Foreclosures	-	85,000	-	-	-	-	-
001-354.120	Penalties - Business Tax Receipts	9,021	9,196	10,000	7,374	7,850	8,000	8,000
001-354.130	Fines - Parking Meter Violations	3,740	850	20,000	11,135	18,000	20,000	20,000
001-354.135	Parking Violations - Code	-	-	-	750	1,500	1,500	1,500
001-354.210	Code Violations - CIB Fund	20,240	12,096	10,000	5,105	10,000	10,000	10,000
001-361.100	Interest Earnings	148,705	30,562	80,000	3,520	7,000	10,000	10,000
001-361.110	Interest Earnings - Tax Collector	33,500	27,587	25,000	2,966	27,500	25,000	25,000
001-361.120	Sales Tax Commissions	14	33	50	28	50	50	50

001-361.130	Interest on Assessments	-	-	-	365	375	-	-
001-361.200	Filing Fees	305	390	100	300	300	250	250
001-362.100	Rent - P.B.C. Sheriff	120	120	120	60	120	120	120
001-362.120	Rent - Cell Tower	36,485	23,343	24,250	11,959	24,250	23,500	23,500
001-362.121	Rent - Cell Tower (BellSouth)	-	14,600	15,185	-	15,185	15,800	15,800
001-362.200	Rent - Dunkin Donuts Lot	-	6,600	-	5,500	6,000	6,000	7,200
001-363.120	Service Charges-Code Violations	7,600	5,600	-	3,200	4,800	4,500	4,500
001-365.100	Sale of Scrap Material	630	-	1,000	411	450	-	-
001-366.150	Donations - Summer Camp	-	-	-	-	1,165	-	-
001-366.300	Donations - Event Sponsorship	-	1,250	-	-	-	-	-
001-369.100	Miscellaneous Revenue	7,689	5,094	5,000	759	1,500	2,500	2,500
001-369.110	Coke Machine Proceeds	544	533	500	192	500	500	500
001-369.150	Miscellaneous - Copiers	11,613	-	-	-	-	-	-
001-369.200	Cash Over/Short	11	-	-	-	-	-	-
001-369.300	Refund Prior Year Expense	3,439	8,677	-	3,102	3,105	-	-
001-369.310	Reimbursement-Workman's Comp	-	3,854	-	-	-	-	-
001-369.320	Reimbursement - PBSO Fuel	-	-	-	47,410	110,000	110,000	110,000
001-38-000-9000	BALANCE BROUGHT FORWAR	-	-	250,000	-	250,000	250,000	250,000
001-380.402	Reimbursement - Stormwater Maint	-	61,725	68,000	35,063	70,125	70,125	78,000
001-381.110	Transfer from CRA Fund ILA	-	205,500	169,640	84,818	169,640	169,575	169,575
001-381.111	Transfer from CRA - PBSO	-	81,000	84,250	42,124	84,250	84,250	84,250
001-381.190	Transfer from Streets and Roads	99,996	75,000	75,000	37,500	75,000	100,000	100,000
001-381.401	Transfer from Marina	46,992	-	30,000	15,000	30,000	10,000	10,000
001-381.402	Transfer from Stormwater	-	-	51,300	25,650	51,300	51,300	51,300
001-381.404	Transfer from Sanitation	275,004	215,004	225,000	112,500	225,000	225,000	225,000
001-384.100	Loan Proceeds	3,717,488	1,209,449	-	-	-	-	-
001-389.400	Donations - Library	769	1,728	500	583	750	500	500
001-389.700	TOTAL REVENUE	13,484,052	11,466,324	9,724,755	6,269,080	9,585,965	8,886,345	8,871,545

Transfer for debt service for loan
25% of Marina meter revenue to repay meter equip.

**Town of Lake Park - General Fund
Comparison of Expenditures By Character
Fiscal Years Ended September 30, 2008-09-10-11**

	<u>2007-2008 Actual</u>	<u>2008-2009 Actual</u>	<u>2009-2010 Estimated</u>	<u>2010-2011 As Proposed</u>	<u>2010-2011 As Adopted</u>
51 General Government	6,764,233	4,505,073	2,633,925	2,506,655	
52 Public Safety	5,423,672	5,433,148	5,480,551	4,915,385	
53 Physical Environment	291,306	146,343	139,475	169,260	
54 Transportation	426,755	564,285	489,103	364,910	
57 Culture-Recreation	1,378,099	1,222,206	871,135	813,505	
59 Intragovernmental Services	190,015	231,850	172,640	101,830	
Total Expenditures	<u>14,474,080</u>	<u>12,102,905</u>	<u>9,786,829</u>	<u>8,871,545</u>	<u>-</u>

**Town of Lake Park - General Fund
Comparison of Expenditures By Object
Fiscal Years Ended September 30, 2008-09-10-11**

	<u>2007-2008 Actual</u>	<u>2008-2009 Actual</u>	<u>2009-2010 Estimated</u>	<u>2010-2011 As Proposed</u>	<u>2010-2011 As Adopted</u>
Personal Services	2,543,201	2,697,150	2,394,280	2,282,580	
Operating Expenses	6,240,050	6,271,239	6,099,709	5,504,835	
Capital Outlay	268,033	379,141	128,800	7,500	
Debt Service	61,719	40,560	312,730	337,365	
Non-Operating	5,361,077	2,714,815	851,310	739,265	
Total Expenditures	<u>14,474,080</u>	<u>12,102,905</u>	<u>9,786,829</u>	<u>8,871,545</u>	<u>-</u>

**Town of Lake Park - General Fund
Recapitulation Of Expenditures
By Department
Fiscal Years Ended September 30, 2008-09-10-11**

		<u>2007-2008</u> Actual	<u>2008-2009</u> Actual	<u>2009-2010</u> Estimated	<u>2010-2011</u> As Proposed	<u>2010-2011</u> As Adopted
51	General Government					
	100 Town Commission	105,801	110,700	101,510	98,695	
	104 Town Manager	371,450	328,249	301,050	304,945	
	105 Human Resources	186,501	195,099	139,630	136,650	
	106 Town Clerk	179,822	180,806	183,975	190,365	
	108 Town Attorney	219,380	282,800	179,575	168,000	
	110 Information Technology	155,269	218,925	174,780	143,305	
	150 Finance and Accounting	466,918	463,244	446,325	437,825	
	900 Non-Departmental	<u>5,079,092</u>	<u>2,725,250</u>	<u>1,107,080</u>	<u>1,026,870</u>	
	Total General Government	<u>6,764,233</u>	<u>4,505,073</u>	<u>2,633,925</u>	<u>2,506,655</u>	-
52	Public Safety					
	200 Police	2,582,429	2,688,215	2,907,516	2,765,090	
	250 Emergency Management	-	26,778	10,000	10,000	
	300 Fire	2,214,222	2,023,885	2,001,820	1,634,105	
	500 Community Development	<u>627,021</u>	<u>694,270</u>	<u>561,215</u>	<u>506,190</u>	
	Total Public Safety	<u>5,423,672</u>	<u>5,433,148</u>	<u>5,480,551</u>	<u>4,915,385</u>	-
53	Physical Environment					
	400 Public Works Administration	<u>291,306</u>	<u>146,343</u>	<u>139,475</u>	<u>169,260</u>	
	Total Physical Environment	<u>291,306</u>	<u>146,343</u>	<u>139,475</u>	<u>169,260</u>	-

**Recapitulation Of Expenditures
(continued)**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimated	2010-2011 As Proposed	2010-2011 As Adopted
54 Transportation					
408 Public Works - Facilities	426,755	440,735	326,640	314,205	
450 Public Works - Parking Meters		123,550	162,463	50,705	
57 Total Transportation	<u>426,755</u>	<u>564,285</u>	<u>489,103</u>	<u>364,910</u>	<u>-</u>
Culture and Recreation					
700 Library	397,745	373,109	287,360	291,415	
710 Library - State Aid	15,205	15,200	7,675	8,025	
600 Recreation	487,784	291,067	197,080	172,670	
406 Public Works - Grounds	<u>477,365</u>	<u>542,830</u>	<u>379,020</u>	<u>341,395</u>	
59 Total Culture and Recreation	<u>1,378,099</u>	<u>1,222,206</u>	<u>871,135</u>	<u>813,505</u>	<u>-</u>
Intergovernmental Services					
410 Public Works - Vehicle Maintenance	<u>190,015</u>	<u>231,850</u>	<u>172,640</u>	<u>101,830</u>	
Total Intergovernmental Services	<u>190,015</u>	<u>231,850</u>	<u>172,640</u>	<u>101,830</u>	<u>-</u>
Total Expenditures	<u><u>14,474,080</u></u>	<u><u>12,102,905</u></u>	<u><u>9,786,829</u></u>	<u><u>8,871,545</u></u>	<u><u>-</u></u>

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	LEGISLATIVE
DEPT.	100	ACTIVITY	Town Commission

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	51,864	51,732	50,435	24,639	50,435	51,445	51,445
Operating Expenses	45,992	48,205	53,650	21,994	51,075	53,750	47,250
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	97,856	99,937	104,085	46,633	101,510	105,195	98,695

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Mayor	1	1	1
Commissioners	4	4	4
	5	5	5

Cost Center 100 - Town Commission

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-511-100-11000	Executive Salaries	47,900	47,707	46,620	22,773	46,620	47,535	47,535
001-51-511-100-21000	FICA	3,664	3,650	3,565	1,742	3,565	3,635	3,635
001-51-511-100-24000	Worker's Compensation Insuranc	300	375	250	124	250	275	275
	TOTAL PERSONNEL EXPENSES	51,864	51,732	50,435	24,639	50,435	51,445	51,445
001-51-511-100-31000	Professional Services	10,000	15,894	20,000	7,846	20,000	20,000	13,500
001-51-511-100-40000	Travel & Training	-	8,896	7,500	748	5,000	7,500	7,500
001-51-511-100-41100	Telephone	2,274	2,388	2,500	753	2,000	2,000	2,000
001-51-511-100-41200	Postage & Shipping	1,099	1,400	2,100	1,358	2,700	2,700	2,700
001-51-511-100-47000	Printing	602	366	300	108	300	300	300
001-51-511-100-48000	Promotional Activity	10,734	7,083	7,000	1,810	7,000	7,000	7,000
001-51-511-100-48100	News Letter	5,760	4,147	6,500	2,054	6,500	6,500	6,500
001-51-511-100-49200	Conferences & Seminars	8,591	-	-	-	-	-	-
001-51-511-100-49400	Uniforms & Clothing	163	60	-	-	-	-	-
001-51-511-100-51000	Office Supplies	401	564	250	-	250	250	250
001-51-511-100-54200	Memberships, Dues, & Subscript	6,368	7,407	7,500	7,317	7,325	7,500	7,500
	TOTAL OPERATING EXPENSES	45,992	48,205	53,650	21,994	51,075	53,750	47,250
	TOTAL DEPT EXPENDITURES	97,856	99,937	104,085	46,633	101,510	105,195	98,695

Town Commission Budget Analysis FY10-11

- 100-31000 Professional Services** – \$13,500 – For 50% of Gomez Barker Associates (lobbyist), 50% funded in the CRA.
- 100-40000 Travel & Training** – \$7,500 – \$1,500 each allowance for the mayor and commissioners.
- 100-41100 Telephone** – \$2,000 – Used for telephone and fax expenses.
- 100-41200 Postage & Shipping** – \$2,700 – Used for regular and certified mailing, Federal Express deliveries, and postage for the Town newsletter (Cost shared with the CRA).
- 100-47000 Printing** – \$300 – Costs for printing, binding, and other reproduction services.
- 100-48000 Promotional Activity** - \$7,000 – Promotional events throughout the year (Volunteer Dinner, Holiday Luncheon, Advertisements, etc.)
- 100-48100 News Letter** – \$6,500 – Half the cost for printing of periodic newsletter.
- 100-51000 Office Supplies** – \$250 - Used for miscellaneous offices supplies.
- 100-54200 Memberships, Dues, & Subscriptions** – \$7,500 – Florida League of Cities (\$917), Palm Beach County League of Cities (\$5,150), Florida League of Mayors (\$250), and Kiwanis (\$1,000).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	LEGISLATIVE								
DEPT	100	ACTIVITY	Town Commission								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Vice Mayor	FT	N/A	360.91		9,384						9,384
Commissioner	FT	N/A	360.91		9,384						9,384
Commissioner	FT	N/A	360.91		9,384						9,384
Mayor	FT	N/A	384.62		10,000						10,000
Commissioner	FT	N/A	360.91		9,384						9,384
Total Wages & Benefits					47,535	-	-	-	-	-	47,535

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	EXECUTIVE
DEPT.	104	ACTIVITY	Town Manager

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	320,412	295,979	298,200	142,539	293,600	297,470	297,470
Operating Expenses	47,394	29,552	8,280	3,132	7,450	7,475	7,475
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	367,806	325,531	306,480	145,671	301,050	304,945	304,945

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Town Manager	1	1	1
Administrative Assistant	1	1	1
Grant Writer	1	1	1
	3	3	3

Cost Center 104 - Town Manager

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-512-104-11000	Executive Salaries	138,362	145,638	146,290	70,330	143,500	143,500	143,500
001-51-512-104-12000	Regular Salaries	106,938	74,724	74,450	36,343	73,025	73,025	73,025
001-51-512-104-15000	Special Pay	7,620	8,120	7,620	3,810	7,620	8,120	8,120
001-51-512-104-21000	FICA	16,284	13,675	18,065	6,006	17,150	17,200	17,200
001-51-512-104-22000	Retirement	23,594	26,797	24,720	12,687	25,800	25,800	25,800
001-51-512-104-23100	Health Insurance	22,242	21,365	21,830	10,300	21,000	23,965	23,965
001-51-512-104-23200	Insurance - Dental	1,292	1,076	1,200	633	1,200	1,200	1,200
001-51-512-104-23300	Insurance - Life	881	850	820	495	990	990	990
001-51-512-104-23400	Insurance - Vision	167	142	160	59	120	155	155
001-51-512-104-23500	Disability	1,931	2,207	2,095	1,400	2,245	2,470	2,470
001-51-512-104-24000	Worker's Compensation Insuranc	1,101	1,385	950	476	950	1,045	1,045
	TOTAL PERSONNEL EXPENSES	320,412	295,979	298,200	142,539	293,600	297,470	297,470
001-51-512-104-31000	Professional Services	19,337.00	12,240	-	-	-	-	-
001-51-512-104-40000	Travel & Training	56	4,236	-	-	-	-	-
001-51-512-104-41100	Telephone	6,005	5,596	4,830	1,551	4,000	4,000	4,000
001-51-512-104-41200	Postage & Shipping	241	1,127	400	232	400	400	400
001-51-512-104-47000	Printing	5,204	689	-	-	-	-	-
001-51-512-104-48000	Promotional Activity	-	31	-	-	-	-	-
001-51-512-104-49200	Conferences & Seminars	1,727	-	-	-	-	-	-
001-51-512-104-49400	Uniforms & Clothing	144	-	-	-	-	-	-
001-51-512-104-51000	Office Supplies	2,091	1,726	1,200	830	1,200	1,200	1,200
001-51-512-104-52200	Small Tools & Other	8,195	1,918	-	-	-	-	-
001-51-512-104-54200	Memberships, Dues, & Subscript	4,394	1,989	1,850	519	1,850	1,875	1,875
	TOTAL OPERATING EXPENSES	47,394	29,552	8,280	3,132	7,450	7,475	7,475
001-51-512-104-64100	Machinery & Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	367,806	325,531	306,480	145,671	301,050	304,945	304,945

Town Manager Budget Analysis FY10-11

- 104-15000 Special Pay** – \$8,120 – \$6,900 car allowance for Town Manager (\$575/mo), \$720 phone allowance for Grant Writer (\$60/mo), and \$500 longevity pay for Administrative Assistant.
- 104-41100 Telephone** – \$4,000 – This is for the department telephones. Estimated costs for office telephones should be \$2,500, cellular phones (Nextel) should be \$1,000, and air card should be \$500.
- 104-41200 Postage & Shipping** – \$400 – Used for regular and certified mailing, FedEx deliveries, and other messenger services.
- 104-51000 Office Supplies** – \$1,200 - Miscellaneous office supplies for Town Manager, Administrative Assistant, and Grants Writer.
- 104-54200 Memberships, Dues, & Subscriptions** – \$1,875 – ICMA (\$1.346), FCCMA (\$419), and PBCMA (\$100).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	EXECUTIVE								
DEPT	104	ACTIVITY	Town Manager								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Town Manager	FT	2/1	70.33	2,080	146,286	7,470	480	630	60	1,361	156,287
Grants Writer	FT	6/4	35.20	1,040	36,608	5,734	240	98	36	537	43,253
Administrative Assistant	FT	10/31	18.62	2,080	38,730	10,757	480	176	60	570	50,773
Total Wages & Benefits					221,624	23,961	1,200	904	156	2,468	250,313

**Note: 50% of Grants Writer salary budgeted to 520 CRA

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE
DEPT.	105	ACTIVITY	Human Resources

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	108,642	93,142	95,970	48,624	95,830	96,300	96,300
Operating Expenses	67,764	91,319	50,200	18,948	43,800	47,200	40,350
Capital Outlay	-	926	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	176,406	185,387	146,170	67,572	139,630	143,500	136,650

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Human Resources Director	1	1	1
Administrative Secretary (PT)	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>

Cost Center 105 - Human Resources

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-512-105-11000	Executive Salaries	61,810	62,632	59,450	30,719	59,450	58,325	58,325
001-51-512-105-12000	Regular Salaries	22,593	4,694	-	-	-	-	-
001-51-512-105-13000	Part Time Salaries	-	7,290	16,585	8,583	16,590	16,590	16,590
001-51-512-105-15000	Special Pay	-	-	500	-	500	1,500	1,500
001-51-512-105-21000	FICA	6,232	5,570	5,850	2,869	5,855	5,850	5,850
001-51-512-105-22000	Retirement	6,308	5,003	4,900	2,127	4,460	4,375	4,375
001-51-512-105-23100	Health Insurance	9,330	5,915	6,805	3,248	6,805	7,470	7,470
001-51-512-105-23200	Insurance - Dental	718	431	480	251	505	480	480
001-51-512-105-23300	Insurance - Life	281	195	195	114	230	230	230
001-51-512-105-23400	Insurance - Vision	86	51	60	26	60	60	60
001-51-512-105-23500	Disability	780	726	695	462	925	925	925
001-51-512-105-24000	Worker's Compensation Insurance	504	635	450	225	450	495	495
	TOTAL PERSONNEL EXPENSES	108,642	93,142	95,970	48,624	95,830	96,300	96,300
001-51-512-105-31000	Professional Services	36,637	56,478	23,400	7,988	20,000	23,400	20,000
001-51-512-105-34000	Contractual Services	6,144	9,717	8,750	3,777	8,750	8,750	8,000
001-51-512-105-40000	Travel & Training	11	115	-	-	-	-	-
001-51-512-105-41100	Telephone	1,051	901	980	281	980	980	980
001-51-512-105-41200	Postage & Shipping	1,177	1,236	1,200	128	700	700	500
001-51-512-105-44200	Equipment Leases	1,851	2,275	2,100	796	2,100	2,100	2,100
001-51-512-105-47000	Printing	567	1,209	200	-	200	200	200
001-51-512-105-48100	Advertising	15,610	15,768	10,000	4,141	7,000	7,000	5,000
001-51-512-105-49000	Other Current Charges	589	-	-	-	-	-	-
001-51-512-105-49100	Education & Training	424	-	-	-	-	-	-
001-51-512-105-51000	Office Supplies	3,090	2,857	2,500	1,282	3,000	3,000	2,500
001-51-512-105-54100	Books & Subscriptions	-	327	395	395	-	-	-
001-51-512-105-54200	Memberships, Dues, & Subscript	613	436	675	160	1,070	1,070	1,070
	TOTAL OPERATING EXPENSES	67,764	91,319	50,200	18,948	43,800	47,200	40,350
001-51-512-105-64100	Machinery & Equipment	-	926	-	-	-	-	-

Cost Center 105 - Human Resources

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
	TOTAL CAPITAL OUTLAY	-	926	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	176,406	185,387	146,170	67,572	139,630	143,500	136,650

Human Resources Budget Analysis FY10-11

- 105-15000 Special Pay** – \$1,500 – this includes the \$1,000 longevity payment for Human Resources Director and the \$500 monetary award for Employee of the Year Award.
- 105-31000 Professional Services** – \$20,000 – Used for criminal background checks, Benefits Workshop FSA administration, employment expenses, and outside legal expenses for labor/employment attorney expenses.
- 105-34000 Contractual Services** – \$8,000 – Used for pre-employment background checks, physicals, and drug screenings, hepatitis shots and CDL for non-enterprise fund departments.
- 105-41100 Telephone** – \$980 – Used for telephone and fax expenses.
- 105-41200 Postage & Shipping** – \$500 – Used for regular and certified mailing, Federal Express deliveries, and messenger service.
- 105-44200 Equipment Leases** – \$2,100 – Used for copier lease (\$175 per month) in Human Resources Department.
- 105-47000 Printing** – \$200 – Used for printing, binding, and other reproduction services.
- 105-48100 Advertising** - \$5,000 – Used for advertising of job openings for the Town through the Palm Beach Post, International City/County Management Association (ICMA) and other professional organizations for which there is a cost. The budgeted amount has been reduced from \$10,000 for FY10.
- 105-51000 Office Supplies** – \$2,500 - Used for miscellaneous offices supplies and includes copy paper for the copier located in the Human Resources Department which is also used by other departments.
- 105-54200 Memberships, Dues, & Subscriptions** – \$1,070 - This account includes the following:

- \$395 – Used for the Human Resources Department subscription to *What to Do About Personnel Problems in Florida* through Business and Legal Reports.
- \$675 – Used for the Human Resources Director's memberships in ICMA and the Society for Human Resource Management.

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE								
DEPT	105	ACTIVITY	Human Resources								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Human Resource Direct	FT	10/6	28.58	2,080	59,446	7,470	480	230	60	925	68,611
Administrative Secretary	PT	N/A	13.01	1,300	16,913	-	-		-		16,913
Total Wages & Benefits					76,359	7,470	480	230	60	925	85,524

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	EXECUTIVE
DEPT.	106	ACTIVITY	Town Clerk

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	122,515	127,473	131,195	62,536	127,355	129,315	129,315
Operating Expenses	37,783	49,117	52,280	33,702	53,520	53,520	59,500
Capital Outlay	-	-	-	-	-	-	-
Debt Service	3,095	3,094	3,100	1,547	3,100	1,550	1,550
Total Expenses	163,393	179,684	186,575	97,785	183,975	184,385	190,365

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Town Clerk	1	1	1
Deputy Clerk	1	1	1
	2	2	2

Cost Center 106 - Town Clerk

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-512-106-11000	Executive Salaries	54,895	57,044	57,495	27,553	56,400	56,400	56,400
001-51-512-106-12000	Regular Salaries	37,047	38,770	39,175	18,772	38,425	38,425	38,425
001-51-512-106-14000	Overtime Salaries	107	85	125	-	125	125	125
001-51-512-106-15000	Special Pay	1,220	720	1,220	360	720	720	720
001-51-512-106-21000	FICA	6,871	7,116	7,500	3,429	7,325	7,325	7,325
001-51-512-106-22000	Retirement	6,067	6,275	6,120	2,795	4,800	4,800	4,800
001-51-512-106-23100	Health Insurance	13,648	14,433	16,605	7,925	16,605	18,230	18,230
001-51-512-106-23200	Insurance - Dental	861	861	960	502	960	960	960
001-51-512-106-23300	Insurance - Life	341	347	345	204	345	350	350
001-51-512-106-23400	Insurance - Vision	103	103	120	51	120	120	120
001-51-512-106-23500	Disability	909	1,154	1,130	743	1,130	1,420	1,420
001-51-512-106-24000	Worker's Compensation Insuranc	446	565	400	202	400	440	440
	TOTAL PERSONNEL EXPENSES	122,515	127,473	131,195	62,536	127,355	129,315	129,315
001-51-512-106-31000	Professional Services	-	1,276	1,280	-	1,325	1,325	1,325
001-51-512-106-33000	Accounting, Audit & Elections	5,461	11,273	11,380	21,191	25,000	25,000	29,380
001-51-512-106-34000	Contractual Services	4,881	7,922	15,000	5,795	10,000	10,000	10,000
001-51-512-106-40000	Travel & Training	250	4,002	-	-	200	200	200
001-51-512-106-41100	Telephone	1,207	1,032	1,100	338	1,000	1,000	1,000
001-51-512-106-41200	Postage & Shipping	447	367	300	171	300	300	1,900
001-51-512-106-44200	Equipment Lease	5,620	5,796	5,800	2,218	5,800	5,800	5,800
001-51-512-106-47000	Printing	314	592	600	-	500	500	500
001-51-512-106-48100	Advertising	9,815	7,936	7,875	1,816	4,000	4,000	4,000
001-51-512-106-48200	Recording Fees	706	390	600	-	300	300	300
001-51-512-106-49100	Education & Training	89	-	-	-	-	-	-
001-51-512-106-49200	Conferences & Seminars	1,526	-	-	-	-	-	-
001-51-512-106-51000	Office Supplies	5,073	7,425	6,945	1,416	4,000	4,000	4,000

Cost Center 106 - Town Clerk

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-512-106-52100	Gasoline & Diesel Fuel	736	382	500	159	300	300	300
001-51-512-106-54100	Books & Subscriptions	55	-	350	236	250	250	250
001-51-512-106-54200	Memberships, Dues, & Subscript	1,603	724	550	362	545	545	545
	TOTAL OPERATING EXPENSES	37,783	49,117	52,280	33,702	53,520	53,520	59,500
001-51-512-106-71000	Principal	2,696	2,812	2,935	1,452	2,935	1,515	1,515
001-51-512-106-72000	Interest	399	282	165	95	165	35	35
	TOTAL DEBT SERVICE	3,095	3,094	3,100	1,547	3,100	1,550	1,550
	TOTAL DEPT EXPENDITURES	163,393	179,684	186,575	97,785	183,975	184,385	190,365

Town Clerk Budget Analysis FY10-11

- 106-14000 Overtime Salaries** – Expected cost of approximately \$125. This amount includes overtime for the Deputy Clerk for extra hours worked for Commission meeting, Volunteer Dinner, etc.
- 106-15000 Special Pay** - \$720 for telephone allowance for Town Clerk.
- 106-31000 Professional Services** – This line includes annual fee to R & S Integrated Products for Laserfiche (\$1,325).
- 106-33000 Accounting, Audit & Elections** – Approximate cost is \$29,380 for election expenses. This amount includes the costs for poll workers, SOE fees, location fees, ballot expenses, legal advertising, and delivery/pickup of voting equipment, two referendum questions on the ballot, and informational pieces mailed to residents regarding each referendum question.
- 106-34000 Contractual Services** – Expected cost of \$10,000. Municipal Code Corporation - Annual code on internet (\$400) and Schedule of Supplements (Quarterly contract – Town is charged by number of Ordinances adopted each quarter). This account is budgeted for \$5,000 less than last year.
- 106-40000 Travel & Per Diem** – For either Town Clerk or Deputy Town Clerk – Miscellaneous Clerks training, example: Records Management, Elections Laws, Public Records Request, etc. \$200.
- 106-41100 Telephone** – Telephone and fax expense in the amount of \$1,000. This represents a \$100 decrease from last year.
- 106-41200 Postage & Shipping** – Postage budgeted at \$1,900 for mailing of Release of Liens, Financial disclosures, board membership letters, Volunteer Dinner invitations, and Referendum informational mailers.
- 106-44200 Equipment Leases** – \$5,800 annual cost of Color copier lease (\$483 per month).
- 106-47000 Printing** – Estimated cost of \$500 for Mayor/Commission and board membership nameplates, picture nameplates, business cards, stationary, and envelopes. This amount is \$100 less than current year.

- 106-48100 Advertising** - Cost for advertising for ordinances, bids, elections, code/charter changes. Expected cost of advertising is \$4,000. This cost represents a decrease of \$3,000 less than current year.
- 106-48200 Recording Fees** – Estimated cost of \$300 for recording release of liens and miscellaneous records for County/State. The source of the fee is being charged for the recording fee therefore it has been cut the budget at 50% for this item.
- 106-51000 Office Supplies** – Miscellaneous offices supplies budgeted at \$4,000 for a decrease of \$3,000 from current year.
- 106-52100 Gasoline & Diesel Fuel** – Gasoline (\$300) used for deliveries of agenda packets and local meetings.
- 106-54100 Books & Subscriptions** – Estimated cost of \$250 for newspaper subscription.
- 106-54200 Memberships, Dues, & Subscriptions** – Membership dues of \$545 for FACC (\$120), International Institute of Municipal Clerks (\$200), Palm Beach Municipal Clerk’s Association (\$120), and National Notary Association for Town Clerk and Deputy Clerk (\$105).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	EXECUTIVE								
DEPT	106	ACTIVITY	Town Clerk								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Town Clerk	FT	3/22	27.64	2,080	57,491	10,757	480	195	60	845	69,828
Deputy Town Clerk	FT	4/24	18.83	2,080	39,166	7,470	480	148	60	575	47,899
Total Wages & Benefits					96,658	18,227	960	343	120	1,420	117,728

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	GENERAL GOVERNMENT - Legal Counsel
DEPT.	108	ACTIVITY	Legal

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual to Date 2009-10	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	-	-	-	-	-	-	-
Operating Expenses	183,487	226,108	178,000	89,017	179,575	178,000	168,000
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	183,487	226,108	178,000	89,017	179,575	178,000	168,000

<u>Personnel Recap</u>				
Contract	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>	

Cost Center 108 - Legal

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-514-108-31100	Professional Svc - Town Attorn	161,738	154,028	168,000	77,446	168,000	168,000	158,000
001-51-514-108-31101	Professional Svc - Other Legal	6,317	50,830	10,000	11,571	11,575	10,000	10,000
001-51-514-108-31200	Professional Svc - Foreclosure	-	21,250	-	-	-	-	-
001-51-514-108-34500	Insurance Settlements	15,432	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	183,487	226,108	178,000	89,017	179,575	178,000	168,000
001-51-514-108-99105	Cost Recovery	-	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	183,487	226,108	178,000	89,017	179,575	178,000	168,000

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE
DEPT.	110	ACTIVITY	Information Technology

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	94,189	99,375	98,305	47,104	97,255	98,355	98,355
Operating Expenses	43,641	59,336	56,652	14,256	51,850	53,075	42,950
Capital Outlay	17,242	53,815	18,050	11,233	24,050	-	-
Non-Operating	-	-	1,625	-	1,625	2,000	2,000
Total Expenses	155,072	212,526	174,632	72,593	174,780	153,430	143,305

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Chief Information Technology Officer	1	1	1
	1	1	1

Cost Center 110 - Information Technology

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-512-110-11000	Executive Salaries	70,271	75,363	75,090	36,100	73,650	73,650	73,650
001-51-512-110-15000	Special Pay	3,886	2,686	490	243	490	490	490
001-51-512-110-21000	FICA	5,200	5,470	5,785	2,513	5,675	5,675	5,675
001-51-512-110-22000	Retirement	5,373	5,689	5,500	2,509	5,575	5,575	5,575
001-51-512-110-23100	Health Insurance	8,048	8,518	9,800	4,677	9,800	10,775	10,775
001-51-512-110-23200	Insurance - Dental	431	431	480	251	480	480	480
001-51-512-110-23300	Insurance - Life	195	195	195	114	195	195	195
001-51-512-110-23400	Insurance - Vision	51	51	60	26	60	60	60
001-51-512-110-23500	Disability	677	897	855	577	1,000	1,100	1,100
001-51-512-110-24000	Worker's Compensation	57	75	50	26	50	55	55
001-51-512-110-26000	Milage Reimbursement	-	-	-	68	280	300	300
	TOTAL PERSONNEL EXPENSES	94,189	99,375	98,305	47,104	97,255	98,355	98,355
001-51-512-110-31000	Professional Services - Adm IT	11,207	15,196	10,925	7,498	13,325	10,000	10,000
001-51-512-110-34000	Contractual Services	400	2,400	4,800	-	3,600	3,600	3,600
001-51-512-110-40000	Travel & Training	-	1,019	1,750	1,750	1,750	1,000	-
001-51-512-110-41100	Telephone	-	1,786	1,600	803	1,600	1,600	1,600
001-51-512-110-41105	Telephone-DSL	-	2,858	4,200	801	4,200	4,200	4,200
001-51-512-110-46100	Equipment Maintenance Contract	2,716	3,547	3,000	1,366	3,000	3,000	3,000
001-51-512-110-49200	Conferences & Seminars	2,125	-	-	-	-	-	-
001-51-512-110-49303	Software - Administration	8,625	11,187	8,250	48	8,250	8,250	8,250
001-51-512-110-49306	Software - Finance	4,415	4,415	5,000	-	5,000	5,000	5,000
001-51-512-110-49308	Software - Community Development	-	-	6,000	-	-	6,000	-
001-51-512-110-51000	Office Supplies	391	423	-	-	-	-	-
001-51-512-110-51900	Computer Supplies & Parts	7,089	5,124	4,350	1,274	4,350	4,350	3,000
001-51-512-110-52000	Operating Supplies	4,654	3,134	4,702	391	4,700	4,000	3,000
001-51-512-110-52200	Small Tools & Others	1,246	7,522	1,275	-	1,275	1,275	500
001-51-512-110-54200	Memberships, Dues, & Subscriptions	773	725	800	325	800	800	800
	TOTAL OPERATING EXPENSES	43,641	59,336	56,652	14,256	51,850	53,075	42,950

Cost Center 110 - Information Technology

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-512-110-63000	Improvement Other Than Building	2,823	-	-	-	-	-	-
001-51-512-110-64100	Machinery & Equipment	-	34,391	6,975	2,970	12,975	-	-
001-51-512-110-64101	Hardware - Town Commission	-	1,966	-	-	-	-	-
001-51-512-110-64102	Hardware - Town Manager	-	2,194	-	-	-	-	-
001-51-512-110-64103	Hardware - Administration	1,517	-	-	-	-	-	-
001-51-512-110-64105	Hardware - Town Clerk	-	2,469	-	-	-	-	-
001-51-512-110-64106	Hardware - Finance	4,467	4,480	-	-	-	-	-
001-51-512-110-64108	Hardware - Community Development	6,121	4,387	-	-	-	-	-
001-51-512-110-64109	Hardware - Public Works	2,314	2,194	-	-	-	-	-
001-51-512-110-64110	Hardware - Library	-	-	11,075	8,263	11,075	-	-
001-51-512-110-64220	Hardware - Media Room	-	1,734	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	17,242	53,815	18,050	11,233	24,050	-	-
001-51-512-110-99901	Contingency	-	-	1,625	-	1,625	2,000	2,000
	TOTAL OTHER EXPENSES	-	-	1,625	-	1,625	2,000	2,000
	TOTAL DEPT EXPENDITURES	155,072	212,526	174,632	72,593	174,780	153,430	143,305

Information Technology Budget Analysis FY10-11

- 110-15000** **Special Pay** – Expected cost of approximately \$490. This expense is for remote DSL access.
- 110-31000** **Professional Services-Admin IT** – \$10,000 budgeted for technical support from KDT.
- 110-34000** **Contractual Services** – \$3,600 for e-mail protection and access fees for Telvue.
- 110-41100** **Telephone** –\$1,600 for cell phone (\$1,100), emergency phones (\$630), and air-cards (\$560).
- 110-41105** **Telephone-DSL** – \$4,200 for town-wide DSL charges.
- 110-46100** **Equipment Maintenance Contract** – \$3,000 for telephone maintenance (\$227.72 per month).
- 110-49303** **Software - Administration** – \$8,250 for necessary software needed during the year.
- 110-49306** **Software - Finance** - \$5,000 for annual fee for ADG accounting software.
- 110-51900** **Computer Supplies & Parts** – \$3,000 budgeted for necessary maintenance/parts needed during the year. This amount is a decrease of \$1,350 from current year.
- 110-52000** **Operating Supplies** – Miscellaneous operating supplies budgeted at \$3,000 for a decrease of \$1,700 from current year.
- 110-52200** **Small Tools & Others** – \$500 for miscellaneous items.
- 110-54200** **Memberships, Dues, & Subscriptions** – \$800.for memberships for ICMA (\$592), FCCMA (\$200), and FLGISA (\$125).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE									
DEPT	110	ACTIVITY	Information Technology									
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost	
Chief Info. Tech. Off.	FT	3/29	36.10	2,080	75,088	10,775	480	195	60	1,000	87,598	
Total Wages & Benefits					75,088	10,775	480	195	60	1,000	87,598	

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE
DEPT.	150	ACTIVITY	Finance

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	339,789	364,502	368,570	175,961	360,425	361,220	360,820
Operating Expenses	102,449	98,687	83,880	40,748	85,950	86,830	77,005
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	442,238	463,189	452,450	216,709	446,375	448,050	437,825

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Finance Director	1	1	1
Assistant to the Finance Director	1	1	1
Accountant	1	1	1
Accounts Payable/Receivable Coordinator	1	1	1
Accountant/Business Tax Coordinator (Part-Time)	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>

Cost Center 150 - Finance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-513-150-11000	Executive Salaries	92,514	97,252	98,850	47,520	96,850	96,850	96,850
001-51-513-150-12000	Regular Salaries	139,829	154,153	150,750	72,810	147,875	147,875	147,875
001-51-513-150-13000	Other & Part Time Salaries	41,551	27,484	30,450	15,002	29,875	29,875	29,875
001-51-513-150-14000	Overtime Salaries	935	908	-	140	500	500	100
001-51-513-150-15000	Special Pay	1,220	1,720	1,220	860	1,220	1,220	1,220
001-51-513-150-21000	FICA	20,781	21,135	21,525	10,024	21,150	21,150	21,150
001-51-513-150-22000	Retirement	9,386	17,525	19,325	8,404	18,525	18,525	18,525
001-51-513-150-23100	Health Insurance	27,523	30,570	37,615	17,474	37,615	38,010	38,010
001-51-513-150-23200	Insurance - Dental	1,650	1,686	1,920	1,005	1,920	1,920	1,920
001-51-513-150-23300	Insurance - Life	838	804	765	451	780	780	780
001-51-513-150-23400	Insurance - Vision	167	167	240	77	240	240	240
001-51-513-150-23500	Disability	2,675	3,039	2,885	1,881	3,250	3,575	3,575
001-51-513-150-24000	Worker's Compensation Insuranc	720	900	625	313	625	700	700
001-51-513-150-25100	Unemployment Compensation	-	7,159	2,400	-	-	-	-
	TOTAL PERSONNEL EXPENSES	339,789	364,502	368,570	175,961	360,425	361,220	360,820
001-51-513-150-31000	Professional Services	-	1,125	-	-	-	-	-
001-51-513-150-33000	Accounting & Auditing	53,500	62,250	59,000	27,600	59,000	60,000	51,500
001-51-513-150-34000	Contractual Services	12,328	2,871	2,850	1,573	2,850	2,850	2,850
001-51-513-150-40000	Travel & Per Diem	638	3,248	165	75	165	100	100
001-51-513-150-41100	Telephone	2,421	2,188	1,880	697	1,600	1,880	1,880
001-51-513-150-41200	Postage & Shipping	4,708	5,845	5,600	2,050	5,600	5,600	5,000
001-51-513-150-44200	Equipment Leases	7,550	7,811	4,350	2,736	4,350	4,350	4,350
001-51-513-150-47000	Printing	2,336	3,468	750	1,432	2,700	2,700	2,000

Cost Center 150 - Finance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-513-150-49000	Other Current Charges	415	454	450	-	450	450	450
001-51-513-150-49100	Education & Training	3,119	-	-	-	-	-	-
001-51-513-150-49200	Conferences & Seminars	1,360	-	-	-	-	-	-
001-51-513-150-49600	Bank Charges / Admin Fees	2,584	1,708	3,000	1,582	3,000	3,000	3,000
001-51-513-150-51000	Office Supplies	9,646	6,491	5,435	2,674	5,435	5,450	5,450
001-51-513-150-52200	Small Tools & Other	1,215	593	-	279	300	-	-
001-51-513-150-54100	Books & Subscriptions	144	35	-	50	50		
001-51-513-150-54200	Memberships, Dues, & Subscriptions	485	600	400	-	450	450	425
	TOTAL OPERATING EXPENSES	102,449	98,687	83,880	40,748	85,950	86,830	77,005
	TOTAL DEPT EXPENDITURES	442,238	463,189	452,450	216,709	446,375	448,050	437,825

Finance Department Budget Analysis FY10-11

- 150-15000 Special Pay** – \$1,220 – this includes \$500 longevity payment for Accounts Payable/Receivable Coordinator and the \$720 phone allowance for Director.
- 150-33000 Accounting & Auditing** – \$51,500 for auditing services.
- 150-34000 Contractual Services** – \$2,850 for armored car services (3 times weekly).
- 150-41100 Telephone** – \$1,880 – This is for the department telephones and fax. Estimated cost is \$1,320 for office telephones and \$560 for air card (Verizon).
- 150-41200 Postage & Shipping** – \$5,000 – This category covers mailings for general Finance Department mail and Sanitation billing. This amount reflects a \$600 reduction in costs from prior year.
- 150-44200 Equipment Leases** – \$4,350 – This is for the department copier and postage meter. Lease costs include annual copier lease \$2,060 (\$170.96/mo), and postage meter costs of \$1,960 (\$489.15/quarterly) and \$330 (\$80.85/quarterly).
- 150-47000 Printing-** \$2,000 – This cost is for printing of purchase orders, payroll forms, etc.
- 150-49000 Other Current Charges-** \$450 – Cost of Certificate of Achievement for annual audit.
- 150-49600 Bank Charges/Admin Fees-** \$3,000 – This account covers the cost of credit card processing and bank fees.
- 150-51000 Office Supplies** – \$5,400 for offices supplies needed for daily operation of the Finance Department.
- 150-54200 Memberships, Dues, & Subscriptions** – \$425 for Costco membership (\$150), GFOA membership (\$170) and FGFOA membership (\$20) for Finance Director , and FABTO membership for Business Tax Accountant (\$40) and \$50 for SGR GAAFR Review Newsletter.

TOWN OF LAKE PARK - ANNUAL BUDGET

WAGE AND BENEFITS - DETAIL

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE								
DEPT	150	ACTIVITY	Finance								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Accts. Pay./Rec. Coord.	FT	3/31	23.29	2,080	48,443	7,470	480	192	60	710	57,355
Finance Director	FT	8/27	47.52	2,080	98,842	15,600	480	195	60	1,355	116,532
Acct.-Bus Tax Coord.	PT		21.68	1,404	30,439		-	-	-	-	30,439
Assistant to Finance Dir	FT	4/14	25.69	2,080	53,435	7,470	480	195	60	783	62,423
Accountant	FT	12/8	23.83	2,080	49,566	7,470	480	195	60	726	58,497
Total Wages & Benefits					280,725	38,010	1,920	777	240	3,574	325,246

**TOWN OF LAKE PARK - ANNUAL BUDGET
TRAVEL AND TRAINING REQUEST - DETAIL**

Schedule 3

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE			
DEPT.	150	ACTIVITY	Finance			
Description of Training		Reason		Person Attending	By Department 2010-11	Proposed Budget 2010-11
8 hours Investment Training		Statutory requirement		Finance Director	100	100
					100	100

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	LAW ENFORCEMENT
DEPT.	200	ACTIVITY	Police - Administration

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	-	-	-	-	-	-	-
Operating Expenses	2,553,595	2,688,202	2,794,475	1,453,593	2,907,516	2,765,090	2,765,090
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	2,553,595	2,688,202	2,794,475	1,453,593	2,907,516	2,765,090	2,765,090

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Contract with Palm Beach County Sheriff			
Captain	1	1	0
Lieutenant	0	0	1
Sergeants	3	3	3
Deputy Sheriffs	19	19	19
Administrative Secretary	1	1	1
School Crossing Guards	14	14	14
	38	38	38

Budgeted 100% of contract in General Fund with CRA revenue offset of \$81,000 to cover cost of 1 officer

Cost Center 200 - Police Administration

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-52-521-200-34010	Contract PBC Sheriff	2,534,748	2,669,748	2,776,550	1,388,269	2,776,550	2,634,120	2,634,120
001-52-521-200-41100	Telephone	4,545	4,358	4,200	1,364	3,200	3,200	3,200
001-52-521-200-43000	Utilities	11,250	10,774	10,000	8,233	17,000	17,000	17,000
001-52-521-200-43250	Garbage & Trash	592	822	1,025	1,004	2,010	2,010	2,010
001-52-521-200-45000	Insurance	1,891	1,895	2,075	1,037	2,075	2,075	2,075
001-52-521-200-49101	Property Tax	569	605	625	681	681	685	685
001-52-521-200-52100	Gasoline & Diesel Fuel	-	-	-	53,005	106,000	106,000	106,000
	TOTAL OPERATING EXPENSES	2,553,595	2,688,202	2,794,475	1,453,593	2,907,516	2,765,090	2,765,090
	TOTAL DEPT EXPENDITURES	2,553,595	2,688,202	2,794,475	1,453,593	2,907,516	2,765,090	2,765,090

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	EMERGENCY AND DISASTER RELIEF SERVICES
DEPT.	250	ACTIVITY	Emergency Management

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	-	-	-	-	-	-	-
Operating Expenses	15,374	7,629	10,000	490	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	15,374	7,629	10,000	490	10,000	10,000	10,000

<u>Personnel Recap</u>				
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>	

Cost Center 250 - Emergency and Disaster Relief Services

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-52-525-250-34050	Other Contract Services - Debr	750	-	250	-	250	250	250
001-52-525-250-34055	Other Contract Services - Tree	-	-	250	-	250	250	250
001-52-525-250-34060	Other Contract Services - Stw	4,990	4,990	5,000	-	5,000	5,000	5,000
001-52-525-250-52000	Operating Supplies	9,134	2,639	4,500	490	4,500	4,500	4,500
001-52-525-250-52200	Small Tools & Others	500	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	15,374	7,629	10,000	490	10,000	10,000	10,000
	TOTAL DEPT EXPENDITURES	15,374	7,629	10,000	490	10,000	10,000	10,000

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	FIRE CONTROL
DEPT.	300	ACTIVITY	Fire - Administration

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	-	-	-	-	-	-	-
Operating Expenses	2,038,488	2,023,882	2,001,820	1,167,726	2,001,820	1,690,995	1,634,105
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	2,038,488	2,023,882	2,001,820	1,167,726	2,001,820	1,690,995	1,634,105

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Contract with Palm Beach County Fire Rescue			

Cost Center 300 - Fire

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-52-522-300-34000	Contractual Services	2,038,488	2,023,882	2,001,820	1,167,726	2,001,820	1,690,995	1,634,105
	TOTAL OPERATING EXPENSES	2,038,488	2,023,882	2,001,820	1,167,726	2,001,820	1,690,995	1,634,105
	TOTAL DEPT EXPENDITURES	2,038,488	2,023,882	2,001,820	1,167,726	2,001,820	1,690,995	1,634,105

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	PHYSICAL ENVIRONMENT
DEPT.	400	ACTIVITY	Public Works Administration

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	131,616	106,751	156,790	51,831	121,550	150,005	150,005
Operating Expenses	72,995	21,498	17,335	7,489	17,925	19,105	19,255
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	204,611	128,249	174,125	59,320	139,475	169,110	169,260

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Public Works Director	1	1	1
Assistant to the Public Works Director	1	1	1
	2	2	2

Cost Center 400 - Public Works Administration

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-53-530-400-11000	Executive Salaries	54,617	32,915	75,025	14,566	44,000	68,675	68,675
001-53-530-400-12000	Regular Salaries	49,460	51,036	48,175	24,607	49,200	47,250	47,250
001-53-530-400-14000	Overtime Salaries	592	691	-	494	500	-	-
001-53-530-400-15000	Special Pay	560	-	1,000	1,000	1,000	-	-
001-53-530-400-21000	FICA	9,408	6,011	9,525	2,969	7,250	8,875	8,875
001-53-530-400-22000	Retirement	3,743	3,772	5,500	1,675	3,500	5,700	5,700
001-53-530-400-23100	Health Insurance	10,387	8,104	13,610	4,872	11,000	14,940	14,940
001-53-530-400-23200	Insurance - Dental	651	574	960	359	720	960	960
001-53-530-400-23300	Insurance - Life	274	252	374	159	305	390	390
001-53-530-400-23400	Insurance - Vision	77	69	120	39	100	120	120
001-53-530-400-23500	Disability	874	897	1,601	621	1,400	1,750	1,750
001-53-530-400-24000	Worker's Compensation Insurance	973	975	675	338	675	745	745
001-53-530-400-25100	Unemployment Compensation	-	1,455	225	132	1,900	600	600
	TOTAL PERSONNEL EXPENSES	131,616	106,751	156,790	51,831	121,550	150,005	150,005
001-53-530-400-31000	Professional Services	32,441	750	-	-	-	-	-
001-53-530-400-34000	Contractual Services	4,782	946	900	492	1,010	1,010	1,010
001-53-530-400-40000	Travel & Per Diem	21	-	-	-	-	-	-
001-53-530-400-41100	Telephone	5,705	4,547	4,620	1,878	4,620	4,620	4,620
001-53-530-400-41200	Postage & Shipping	78	100	90	70	90	100	100
001-53-530-400-43000	Utilities	12,939	234	-	-	-	-	-
001-53-530-400-44200	Equipment Leases	2,064	2,229	2,300	848	2,300	2,300	2,300
001-53-530-400-45000	Insurance	5,400	5,400	5,925	2,963	5,925	5,925	5,925
001-53-530-400-46000	Repair & Maintenance	96	-	-	-	-	-	-
001-53-530-400-46100	Equipment Maintenance Contract	398	-	-	-	-	-	-

Cost Center 400 - Public Works Administration

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-53-530-400-47000	Printing	750	514	250	-	250	250	250
001-53-530-400-49100	Education & Training	-	2,865	-	-	-	-	-
001-53-530-400-49101	Property Taxes	178	-	-	-	-	-	-
001-53-530-400-49200	Conferences & Seminars	348	88	100	109	110	-	-
001-53-530-400-49400	Uniforms & Clothing	841	451	250	-	250	250	500
001-53-530-400-51000	Office Supplies	2,963	2,146	1,600	552	1,600	1,600	1,500
001-53-530-400-52100	Gasoline & Diesel Fuel	3,576	1,008	780	336	1,250	2,500	2,500
001-53-530-400-54100	Books & Subscriptions					-	-	-
001-53-530-400-54200	Memberships, Dues, & Subscript	415	220	520	241	520	550	550
	TOTAL OPERATING EXPENSES	72,995	21,498	17,335	7,489	17,925	19,105	19,255
	TOTAL DEPT EXPENDITURES	204,611	128,249	174,125	59,320	139,475	169,110	169,260

Public Works Administration Budget Analysis FY10-11

- 400-34000 Contractual Services** – Annual cost of \$1,010 for Public Works' monthly satellite service.
- 400-41100 Telephone** – Estimated annual cost of \$4,620 for monthly telephone and fax line expenses for the office and the cell phone expense for the Director and Assistant.
- 400-41200 Postage & Shipping** – Expected cost of \$100 for sending certified mailing and other correspondence.
- 400-44200 Equipment Leases** – Annual cost of \$2,300 for copier monthly lease.
- 400-47000 Printing** – Expense for printing work orders, letterhead, and business cards is estimated at \$250.
- 400-49101 Property Taxes** – Annual Ad Valorem/Non-Ad Valorem taxes for Public Works site.
- 400-49400 Uniforms & Clothing** – Cost to purchase safety shoes, rain gear, and Town logo polo shirts (\$500).
- 400-51000 Office Supplies** – Miscellaneous supplies for office (\$1,500).
- 400-52100 Gasoline & Diesel Fuel** – Estimated annual cost of \$2,500 for Administration vehicle's fuel.
- 400-54200 Memberships, Dues & Subscriptions** – APWA National and Chapter dues (\$550).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	PHYSICAL ENVIRONMENT									
DEPT	400	ACTIVITY	Public Works Administration									
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost	
Assist. to the PW Director	FT	11/7	23.15	2,080	48,152	7,470	480	191	60	706	57,059	
Public Works Director	FT		33.65	2,080	70,000	7,470	480	195	60	1,040	79,245	
Total Wages & Benefits					118,152	14,940	960	386	120	1,746	136,304	

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	PARKS AND RECREATION
DEPT.	406	ACTIVITY	PW Grounds Maintenance

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	341,708	362,243	293,665	146,424	296,565	264,375	264,275
Operating Expenses	88,444	103,516	63,975	30,793	70,490	76,390	71,140
Capital Outlay	13,901	43,790	3,300	-	-	-	-
Debt Service	28,497	24,278	11,965	5,980	11,965	5,980	5,980
Total Expenses	472,550	533,827	372,905	183,197	379,020	346,745	341,395

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Foreman	1	1	1
Grounds Maintenance Crew Leader	2	1	1
Maintenance Worker III	1	1	1
Maintenance Worker II	1	1	1
Irrigation Technician	1	1	1
	<u>6</u>	<u>5</u>	<u>5</u>

Cost Center 406 - Public Works Grounds

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-572-406-12000	Regular Salaries	239,625	246,612	202,425	99,520	198,550	174,800	174,800
001-57-572-406-14000	Overtime Salaries	1,220	641	500	177	500	500	400
001-57-572-406-15000	Special Pay	1,500	1,500	2,000	1,000	2,000	1,500	1,500
001-57-572-406-19900	Wages Reclassified	-	(181)	-	-	-	-	-
001-57-572-406-21000	FICA	17,522	17,929	15,675	7,293	15,400	13,525	13,525
001-57-572-406-22000	Retirement	14,176	16,581	15,000	6,739	13,750	12,750	12,750
001-57-572-406-23100	Health Insurance	52,010	54,499	44,470	22,963	43,000	45,345	45,345
001-57-572-406-23200	Insurance - Dental	3,414	3,301	2,880	1,579	2,600	2,400	2,400
001-57-572-406-23300	Insurance - Life	934	946	760	486	765	705	705
001-57-572-406-23400	Insurance - Vision	408	399	360	154	300	300	300
001-57-572-406-23500	Disability	2,399	2,931	2,345	1,642	2,600	2,375	2,375
001-57-572-406-24000	Worker's Compensation Insurance	8,500	10,625	7,250	3,626	7,250	7,975	7,975
001-57-572-406-25100	Unemployment Compensation	-	6,460	-	1,245	9,850	2,200	2,200
	TOTAL PERSONNEL EXPENSES	341,708	362,243	293,665	146,424	296,565	264,375	264,275
001-57-572-406-34000	Contractual Services	10,560	18,015	11,850	575	7,600	11,000	7,500
001-57-572-406-40000	Travel & Training	11	792	-	-	-	-	-
001-57-572-406-41100	Telephone	1,181	1,883	1,800	910	1,800	1,800	1,550
001-57-572-406-43000	Utilities	9,938	11,703	-	5,445	12,800	12,800	12,800
001-57-572-406-44100	Rentals	2,088	1,947	2,000	751	2,000	2,500	2,500
001-57-572-406-45000	Insurance	4,000	4,000	4,375	2,188	4,375	4,375	4,375
001-57-572-406-46000	Repair & Maintenance	4,352	7,873	5,000	913	3,500	4,000	4,000
001-57-572-406-46500	Bldg/Grounds Maint Supplies	516	-	-	-	-	-	-
001-57-572-406-49100	Education & Training	454	-	-	-	-	-	-
001-57-572-406-49400	Uniforms & Clothing	3,327	2,738	2,300	433	2,300	2,300	1,800

Cost Center 406 - Public Works Grounds

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-572-406-52000	Operating Supplies	29,558	35,130	27,000	14,800	27,000	28,000	27,000
001-57-572-406-52100	Gasoline & Diesel Fuel	22,459	10,998	9,550	4,778	9,000	9,500	9,500
001-57-572-406-52200	Small Tools & Other	-	8,337	-	-	-	-	-
001-57-572-406-54200	Memberships, Dues & Subscriptions	-	100	100	-	115	115	115
	TOTAL OPERATING EXPENSES	88,444	103,516	63,975	30,793	70,490	76,390	71,140
001-57-572-406-63000	Improvement Other Than Bldg	3,375	1,525	3,300	-	-	-	-
001-57-572-406-64100	Machinery & Equipment	10,526	42,265	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	13,901	43,790	3,300	-	-	-	-
001-57-572-406-71000	Principal	26,114	22,939	11,345	5,611	11,345	5,855	5,855
001-57-572-406-72000	Interest	2,383	1,339	620	369	620	125	125
	TOTAL DEBT SERVICE	28,497	24,278	11,965	5,980	11,965	5,980	5,980
	TOTAL DEPT EXPENDITURES	472,550	533,827	372,905	183,197	379,020	346,745	341,395

Public Works Grounds Maintenance Budget Analysis FY10-11

- 406-12000 Regular Salaries** – Do not fill Grounds Maintenance Crew Leader position that is vacant.
- 406-34000 Contractual Services** – Fertilize parks, ball fields and building grounds twice with a “weed & feed” fertilizer and apply a one year warranty pest control product at the ball fields (\$7,500).
- 406-41100 Telephone** – Estimated cost of \$1,550 for monthly cell phone expense for the Foreman, Crew Leader, and Irrigation Technician.
- 406-44100 Rentals** – Expected cost of \$2,500 for rental of carts to move mulch and portable boom lift for tree trimming.
- 406-45000 Insurance** – Property/Liability insurance premiums (\$4,375).
- 406-46000 Repair & Maintenance** – Costs associated with the repair and maintenance of irrigation systems; R&M expenses for turf maintenance equipment (i.e. mowers, trimmers, blowers and trailers) and tree pruning saws. Estimated annual expenses: \$4,000.
- 406-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$1,800).
- 406-52000 Operating Supplies** – Purchase ADA rated mulch for playgrounds and heart trail 4x per year. Sprinkler heads, flags, bulk chemicals (i.e. iron remover, Round-up etc.), public restroom supplies, sod for parks, clay for ball fields, topsoil, and replacement plants. (\$27,000)
- 406-52100 Gasoline & Diesel Fuel** – Expected cost of \$9,500 for vehicle and equipment fuel.
- 406-54200 Memberships, Dues & Subscriptions** – Membership in the Florida Urban Forestry Council and the Arbor Day Foundation (\$115).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	PARKS AND RECREATION								
DEPT	406	ACTIVITY	PW Grounds Maintenance								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Maint Worker II	FT	12/12	16.29	2,080	33,883	7,470	480	133	60	451	42,477
Crew Leader	FT	2/8	14.31	2,080	29,765	11,467	480	117	60	397	42,286
Irrigation Tech I	FT	1/22	13.89	2,080	28,891	7,470	480	114	60	385	37,400
Foreman	FT	10/10	21.26	2,080	44,221	7,470	480	176	60	590	52,997
Maint Worker III	FT	7/26	19.92	2,080	41,434	11,467	480	164	60	552	54,157
Total Wages & Benefits					178,194	45,344	2,400	704	300	2,375	229,317

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	PHYSICAL ENVIRONMENT
DEPT.	408	ACTIVITY	PW Facility Maintenance

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	135,309	123,717	120,460	58,964	122,545	122,990	126,030
Operating Expenses	201,859	211,543	212,995	97,162	196,295	196,595	180,675
Capital Outlay	53,916	61,923	-	1,800	7,800	7,500	7,500
Debt Service	4,214	4,214	-	-	-	-	-
Total Expenses	395,298	401,397	333,455	157,926	326,640	327,085	314,205

<u>Personnel Recap</u>				
		<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Facility Maintenance Worker III		2	2	2
Custodian		0	0	0
		2	2	2

Cost Center 408 - Public Works Facilities

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-54-597-408-12000	Regular Salaries	96,105	85,623	85,175	41,416	84,600	84,600	84,600
001-54-597-408-14000	Overtime Salaries	365	62	150	63	350	400	150
001-54-597-408-15000	Special Pay	1,000	1,000	1,000	-	1,000	1,000	1,000
001-54-597-408-21000	FICA	7,653	7,148	6,625	2,990	6,575	6,580	6,580
001-54-597-408-22000	Retirement	6,595	6,501	6,400	2,866	6,425	6,425	6,425
001-54-597-408-23100	Health Insurance	14,915	13,309	13,610	7,654	15,900	15,650	18,940
001-54-597-408-23200	Insurance - Dental	1,184	969	960	502	960	960	960
001-54-597-408-23300	Insurance - Life	378	386	315	196	340	340	340
001-54-597-408-23400	Insurance - Vision	142	116	120	51	120	120	120
001-54-597-408-23500	Disability	972	1,103	980	663	1,150	1,275	1,275
001-54-597-408-24000	Worker's Compensation Insuranc	6,000	7,500	5,125	2,563	5,125	5,640	5,640
	TOTAL PERSONNEL EXPENSES	135,309	123,717	120,460	58,964	122,545	122,990	126,030
001-54-597-408-31000	Professional Services	-	-	-	-	-	-	1,800
001-54-597-408-34000	Contractual Services	79,190	66,017	67,650	34,013	67,650	67,000	51,900
001-54-597-408-40000	Travel & Training	-	161	-	-	-	-	-
001-54-597-408-41100	Telephone	562	575	600	358	600	600	600
001-54-597-408-43000	Utilities	40,741	73,758	70,000	27,594	60,000	60,000	60,000
001-54-597-408-43250	Garbage & Trash	6,811	6,577	8,050	7,524	7,600	8,300	8,300
001-54-597-408-44100	Rentals	736	154	1,000	166	750	1,000	500
001-54-597-408-45000	Insurance	29,644	29,644	32,475	16,238	32,475	32,475	32,475
001-54-597-408-46000	Repair & Maintenance	11,366	9,709	10,000	1,777	4,000	4,000	3,000
001-54-597-408-49400	Uniforms & Clothing	1,093	487	720	229	720	720	600
001-54-597-408-52000	Operating Supplies	22,998	19,538	18,000	6,678	18,000	18,000	17,000
001-54-597-408-52100	Gasoline & Diesel Fuel	8,718	4,923	4,500	2,585	4,500	4,500	4,500
	TOTAL OPERATING EXPENSES	201,859	211,543	212,995	97,162	196,295	196,595	180,675
001-54-597-408-62100	Improvements-Bldg	33,340	61,923	-	1,800	7,800	7,500	7,500

Cost Center 408 - Public Works Facilities

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-54-597-408-63000	Improvement Other Than Bldg	20,576	-	-	-	-		
	TOTAL CAPITAL OUTLAY	53,916	61,923	-	1,800	7,800	7,500	7,500
001-54-597-408-71000	Principal	3,966	4,117	-	-	-	-	-
001-54-597-408-72000	Interest	248	97	-	-	-	-	-
	TOTAL DEBT SERVICE	4,214	4,214	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	395,298	401,397	333,455	157,926	326,640	327,085	314,205

Public Works Facilities Maintenance Budget Analysis FY10-11

- 408-31000 Professional Services** – Engineering costs for structural analysis (\$1,800).
- 408-34000 Contractual Services** – Estimated cost of \$51,900 for alarm monitoring, elevator maintenance contracts, pest control and termite inspection services, custodial services for Town Hall, PBSO Sub-station, Public Works, and Park restrooms, bi-monthly maintenance for the Town Hall chiller system, quarterly air conditioning maintenance, fire extinguisher inspections, mat rental for Public Works, and emergency generators' bi-monthly inspections along with annual tune-up.
- 408-41100 Telephone** – Estimated cost of \$600 for monthly cell phone expense for the Facilities Mechanic and Maintenance Worker.
- 408-43000 Utilities** – Expected expense of \$60,000 for cost of electricity and water for Town buildings.
- 408-43200 Garbage & Trash** – Government assessment for Solid Waste budgeted at \$8,300 for Town Hall, Public Works, and Library.
- 408-44100 Rentals** – Bucket truck rental for holiday decorating (\$500).
- 408-45000 Insurance** – Property/Liability insurance premiums (\$32,475)
- 408-46000 Repair & Maintenance** – Repair/maintenance costs for emergency building repairs (\$3,000).
- 408-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$600).
- 408-52000 Operating Supplies** – Estimated cost of \$17,000 to purchase light bulbs and ballasts, supplies needed to make repairs to facilities, safety supplies, gloves, vests, glasses, and other miscellaneous expenses.
- 408-52100 Gasoline & Diesel Fuel** – Expected cost of \$4,500 for fuel for vehicles and equipment.

TOWN OF LAKE PARK - ANNUAL BUDGET

CAPITAL OUTLAY REQUEST - DETAIL

Schedule 4

FUND	001	FUNCTION	PHYSICAL ENVIRONMENT		
DEPT.	408	ACTIVITY	PW Facility Maintenance		
Description of Equipment and/or Project	Justification and/or Items to be Replaced	Trade-in Value	Cost	By Department 2010-11	Proposed Budget 2010-11
Replace carpet in Town Hall			7,500	7,500	7,500
				7,500	7,500

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	OTHER GOVERNMENT
DEPT.	410	ACTIVITY	PW Vehicle Maintenance

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	122,602	120,587	129,480	66,200	130,890	133,125	69,190
Operating Expenses	43,593	38,490	44,250	14,850	41,750	42,040	32,640
Capital Outlay	23,782	59,671	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	189,977	218,748	173,730	81,050	172,640	175,165	101,830

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Vehicle Maintenance Foreman	1	1	1
Mechanic II (position moved to Sanitation)	1	1	0
	<u>2</u>	<u>2</u>	<u>1</u>

Cost Center 410 - Public Works Vehicle Maintenance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-59-591-410-12000	Regular Salaries	86,440	82,391	89,575	45,244	88,875	89,575	50,380
001-59-591-410-14000	Overtime Salaries	761	636	500	324	500	500	200
001-59-591-410-15000	Special Pay	-	-	-	1,500	1,500	500	-
001-59-591-410-19900	Wages Reclassified	-	(149)	-	-	-	-	-
001-59-591-410-21000	FICA	6,135	6,507	6,900	3,138	6,975	6,950	3,890
001-59-591-410-22000	Retirement	5,611	5,232	5,400	2,690	5,750	5,765	3,775
001-59-591-410-23100	Health Insurance	17,267	18,263	21,010	10,028	21,010	23,425	7,470
001-59-591-410-23200	Insurance - Dental	861	861	960	502	960	960	480
001-59-591-410-23300	Insurance - Life	330	350	335	205	355	355	195
001-59-591-410-23400	Insurance - Vision	103	103	120	51	120	120	60
001-59-591-410-23500	Disability	844	1,078	1,030	692	1,195	1,325	740
001-59-591-410-24000	Worker's Compensation Insurance	4,250	5,315	3,650	1,826	3,650	3,650	2,000
	TOTAL PERSONNEL EXPENSES	122,602	120,587	129,480	66,200	130,890	133,125	69,190
001-59-591-410-40000	Travel & Training	11	238	-	-	-	-	-
001-59-591-410-41100	Telephone	844	813	800	318	800	800	700
001-59-591-410-45000	Insurance	8,500	8,500	9,300	4,650	9,300	9,300	9,300
001-59-591-410-45120	Insurance - Storage Tank Liabl	750	825	900	450	900	990	990
001-59-591-410-46000	Repair & Maintenance	11,298	13,291	10,000	1,669	8,500	8,500	4,000
001-59-591-410-46300	Vehicle Parts & Supplies	16,965	10,202	18,000	5,951	18,000	18,000	15,000
001-59-591-410-49100	Education & Training	89	-	-	-	-	-	-
001-59-591-410-49400	Uniforms & Clothing	1,193	1,880	2,000	967	2,000	2,050	1,000
001-59-591-410-52000	Operating Supplies	559	754	550	88	550	550	250
001-59-591-410-52100	Gasoline & Diesel Fuel	3,384	1,987	2,700	757	1,700	1,850	1,400
	TOTAL OPERATING EXPENSES	43,593	38,490	44,250	14,850	41,750	42,040	32,640

Cost Center 410 - Public Works Vehicle Maintenance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-59-591-410-64100	Machinery & Equipment	23,782	59,671	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	23,782	59,671	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	189,977	218,748	173,730	81,050	172,640	175,165	101,830

Public Works Vehicle Maintenance Budget Analysis FY10-11

- 410-12000** **Regular salaries** – Transfer Mechanic II to 404-(Sanitation) cost center.
- 410-41100** **Telephone** – Estimated cost of \$700 for monthly cell phone expense for the Foreman and Mechanic.
- 410-45000** **Insurance** – Property/Liability insurance premiums (\$9,300).
- 410-45120** **Insurance – Storage Tank Liability** – Fuel tank liability insurance premiums (\$990).
- 410-46000** **Repair & Maintenance** – Repairs to fleet performed by outside vendors (\$4,000).
- 410-46300** **Vehicle Parts & Supplies** – Supplies for fleet repairs completed in-house (\$15,000).
- 410-49400** **Uniforms & Clothing** – Cost to purchase safety shoes, shop towels, fender covers, and monthly cleaning of uniforms (\$1,000).
- 410-52000** **Operating Supplies** – Estimated cost of \$250 to purchase absorbent materials for spills, hand and parts cleaners, safety supplies, and other miscellaneous expenses.
- 410-52100** **Gasoline & Diesel Fuel** – Expected cost of \$1,400 for fuel for vehicles and equipment.

TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL

FUND	001	FUNCTION	OTHER GOVERNMENT									
DEPT	410	ACTIVITY	PW Vehicle Maintenance									
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost	
Vehicle Maint. Foreman	FT	3/1	24.22	2,080	50,378	7,470	480	195	60	738	59,321	
Total Wages & Benefits					50,378	7,470	480	195	60	738	59,321	

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	TRANSPORTATION - Parking Facilities
DEPT.	450	ACTIVITY	Parking Meters

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	-	-	-	-	-	1,250	400
Operating Expenses	-	378	21,065	23,927	33,233	21,325	18,025
Capital Outlay	-	12,493	103,631	96,935	96,950	-	-
Debt Service	-	-	-	-	32,280	32,280	32,280
Total Expenses	-	12,871	124,696	120,862	162,463	54,855	50,705

<u>Personnel Recap</u>				
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>	

Cost Center 450 - Parking Meters

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-54-545-450-14000	Overtime	-	-	-	-	-	1,250	400
	TOTAL PERSONNEL EXPENSES	-	-	-	-	-	1,250	400
001-54-545-450-34000	Contractual Services	-	-	3,150	1,256	3,150	3,200	3,200
001-54-545-450-46500	Parking Meter Parts & Supplies	-	350	5,852	9,783	9,783	2,500	1,000
001-54-545-450-46600	Signs and Signals	-	-	-	4,438	4,438	1,200	400
001-54-545-450-49300	Computer Software	-	-	6,425	1,836	6,425	6,425	6,425
001-54-545-450-49600	Bank Charges/Admin Fees	-	-	1,000	1,381	4,000	6,000	6,000
001-54-545-450-51900	Computer Supplies & Parts	-	-	-	325	325	500	300
001-54-545-450-52000	Operating Supplies	-	28	4,638	4,612	4,612	1,000	500
001-54-545-450-52200	Small Tools and Others	-	-	-	296	500	500	200
	TOTAL OPERATING EXPENSES	-	378	21,065	23,927	33,233	21,325	18,025
001-54-545-450-63450	Improvements - Parking Meters	-	12,493	77,668	69,444	69,450	-	-
001-54-545-450-64100	Machinery & Equipment	-	-	25,963	27,491	27,500	-	-
	TOTAL CAPITAL OUTLAY	-	12,493	103,631	96,935	96,950	-	-
001-54-545-450-71000	Principal	-	-	-	-	24,150	26,445	26,445
001-54-545-450-72000	Interest	-	-	-	-	8,130	5,835	5,835
	TOTAL DEBT SERVICE	-	-	-	-	32,280	32,280	32,280
	TOTAL DEPT EXPENDITURES	-	12,871	124,696	120,862	162,463	54,855	50,705

Public Works Parking Meters Budget Analysis FY10-11

- 450-14000 Overtime** – Estimated wages associated with after-hours trouble calls (\$400).
- 450-34000 Contractual Services** – \$3,200 expected cost for armed guard service during coin collection and for credit card processing.
- 450-46500 Parking Meter Parts & Supplies** - \$1,000 for miscellaneous repairs due to normal wear and tear and random acts of vandalism.
- 450-46600 Signs and Signals** – \$400 for miscellaneous repairs and replacements due to accidents and random acts of vandalism.
- 450-49300 Computer Software** – \$6,425 annual lease charges from two vendors for the use of their proprietary software.
- 450-49600 Bank Charges/Admin Fees** - \$500 per month for banking services (\$6,000 annual expense).
- 450-51900 Computer Supplies & Parts** - \$300 estimated for miscellaneous replacement parts.
- 450-52000 Operating Supplies** – Estimated cost of \$500 to purchase lubricants, cleaners, lint-free cloths, brushes, and other miscellaneous supplies.
- 450-52200 Small Tools and Others** – \$200 for specialty tools and electronic equipment.

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	PROTECTIVE INSPECTIONS
DEPT.	500	ACTIVITY	Community Development

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	390,699	463,126	404,685	190,265	391,200	394,345	338,190
Operating Expenses	212,692	231,054	213,280	80,701	173,135	180,500	168,000
Capital Outlay	17,698	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	621,089	694,180	617,965	270,966	564,335	574,845	506,190

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Community Development Director	1	1	1
Planner I	1	1	1
Code Compliance Officer (FT)	2	2	2
Parking Enforcement Code Compliance Officer (PT)	2	2	2
Administrative Assistant	1	1	0
Administrative Secretary	1	1	1
	8	8	7

Cost Center 500 - Community Development

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-52-524-500-11000	Executive Salaries	67,091	70,916	71,450	34,009	70,100	71,450	71,450
001-52-524-500-12000	Regular Salaries	230,284	283,815	223,600	103,038	197,600	201,450	155,025
001-52-524-500-13000	Other & Part Time Salaries	-	-	7,500	8,116	19,450	22,625	22,625
001-52-524-500-14000	Overtime Salaries	308	342	450	442	450	450	450
001-52-524-500-15000	Special Pay	3,120	2,920	720	360	720	2,720	1,720
001-52-524-500-21000	FICA	22,497	26,730	23,610	11,003	22,075	22,425	19,220
001-52-524-500-22000	Retirement	18,414	23,075	19,925	8,122	15,950	17,775	13,625
001-52-524-500-23100	Health Insurance	33,866	36,379	37,425	15,702	35,000	36,815	36,815
001-52-524-500-23200	Insurance - Dental	3,073	3,229	3,120	1,459	3,120	2,640	2,160
001-52-524-500-23300	Insurance - Life	1,179	1,248	1,040	580	1,040	950	775
001-52-524-500-23400	Insurance - Vision	307	388	375	139	350	325	265
001-52-524-500-23500	Disability	3,264	4,334	3,570	2,235	3,800	3,975	3,315
001-52-524-500-24000	Worker's Compensation Insuranc	7,296	9,750	6,675	3,338	6,675	7,345	7,345
001-52-524-500-25100	Unemployment Compensation	-	-	4,825	1,241	13,670	2,200	2,200
001-52-524-500-26000	Milage Reimbursement	-	-	400	481	1,200	1,200	1,200
	TOTAL PERSONNEL EXPENSES	390,699	463,126	404,685	190,265	391,200	394,345	338,190
001-52-524-500-31000	Professional Services	17,606	27,117	12,000	11,900	25,370	18,000	18,000
001-52-524-500-34000	Contractual Services	150,577	127,603	119,600	52,442	104,000	116,000	105,000
001-52-524-500-34200	Contractual Svc - Cost Recover	-	35,266	40,000	1,412	2,500	5,000	5,000
001-52-524-500-34300	Contractual Svc-Code Violation	1,400	900	-	-	-	-	-
001-52-524-500-40000	Travel & Training	247	438	-	-	-	-	-
001-52-524-500-41100	Telephone	5,770	5,300	4,880	1,856	4,800	4,800	4,000
001-52-524-500-41200	Postage & Shipping	13,712	4,057	3,500	2,411	4,250	3,500	3,500
001-52-524-500-44200	Equipment Leases	4,251	4,192	3,550	1,476	3,550	3,550	3,550
001-52-524-500-45000	Insurance	-	-	3,050	1,526	3,050	3,050	3,050
001-52-524-500-47000	Printing	2,049	2,180	2,900	1,255	2,500	2,500	2,500
001-52-524-500-48100	Advertising	790	237	2,000	-	-	-	-
001-52-524-500-49000	Other Current Charges	600	-	-	-	-	-	-
001-52-524-500-49100	Education & Training	89	-	-	-	-	-	-

Cost Center 500 - Community Development

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-52-524-500-49200	Conferences & Seminars	964	-	-	-	-	-	-
001-52-524-500-49300	Computer Software	-	459	-	-	-	-	-
001-52-524-500-49400	Uniforms & Clothing	-	571	600	186	550	600	400
001-52-524-500-49900	Community Beautification Impro	-	9,020	10,000	-	10,000	10,000	10,000
001-52-524-500-51000	Office Supplies - Bldg	4,598	4,009	4,000	1,599	3,950	4,000	4,000
001-52-524-500-51010	Office Supplies - Code	2,609	2,778	2,500	340	1,200	1,500	1,000
001-52-524-500-52100	Gasoline & Diesel Fuel	5,346	3,587	2,500	2,887	5,040	5,500	5,500
001-52-524-500-52200	Small Tools & Others	-	606	-	-	-	-	-
001-52-524-500-54100	Books & Subscriptions	925	673	200	21	175	200	200
001-52-524-500-54200	Memberships, Dues, & Subscriptions	1,159	2,061	2,000	1,390	2,200	2,300	2,300
	TOTAL OPERATING EXPENSES	212,692	231,054	213,280	80,701	173,135	180,500	168,000
001-52-524-500-64100	Machinery & Equipment	17,698	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	17,698	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	621,089	694,180	617,965	270,966	564,335	574,845	506,190

Community Development Budget Analysis FY10-11

- 500-15000 Special Pay** – \$1,720 – this includes two \$500.00 longevity payments for department staff and the \$720.00 phone allowance for Director.
- 500-31000 Professional Services** – \$18,000 – This line includes the Special Magistrate expenses. However, the cost is generally offset by administrative costs being recouped from code violators. This went over budget in 2010 because of the sober house Reasonable Accommodation (RA) hearings. Per ordinance, the notification requirements and other expenses could not be recouped from the applicants and must be paid for by the Town. This year's budget reflects a slight increase of \$1,500 to cover future RA hearings.
- 500-34000 Contractual Services** – \$105,000 – Includes Hy-Byrd building inspection services which was reduced for a second straight year (\$84,800); InkForce maintenance contract (\$10,000); IMS, which is the departments building permit software (\$2,400); \$4,000 is being set aside for consulting services for the next statutorily required Evaluation and Appraisal Report (EAR); and misc contract services (e.g. GIS, engineering services for Town projects). Some of the consultant fees for updating the plan were in last year's expenses and won't be repeated this year.
- 500-41100 Telephone** – \$4,000 – This is for the department telephones. Estimated costs for office telephones should be \$1,350, cellular phones (Nextel) should be \$1,530, and air cards (Verizon) should be \$1,120.
- 500-41200 Postage & Shipping** – \$3,500 – This category covers mailings for Code and Building. Both divisions have a considerable amount of certified mailings (liens, magistrate notifications, ordinance notices, etc.). This past year exceeded budget because of the number of certified mailings required for the sober house hearings. As long as there is not another wave of reasonable accommodation requests (which is not expected) the budget should not exceed \$3,500.
- 500-44200 Equipment Leases** – \$3,550 – This is for the department copier and payments are predetermined by contract (\$295.24/mo).
- 500-49900 Community Beautification Improvement Fund** – \$10,000 – The amount budgeted is based on last year's expenses. This category is funded by a percentage of the fines that are collected. For every dollar collected twenty cents is put into the Fund. At the end of the year anything over \$10,000 is returned to the General Fund. If it is less than \$10,000 then it is not re-funded from the General Fund but rather waits for additional funds from Code fines. It's only source of revenue is from paid Code fines. The amount of money to expend is limited to the amount that is in the Fund.

- 500-51000 Office Supplies** – \$4,000 - Supplies seem to hold steady per year. Lien filing costs are included in this category and are in the \$1,000 range this past year the rest of the budget is for normal operating supplies for the department (includes Planning).
- 500-51010 Office Supplies/Code** - Supplies for normal operating supplies for the Code department.
- 500-52100 Gasoline and Diesel Fuels** - \$5,500 The price of gas has increased dramatically. Projected expenses for this year are over \$5,000. Total requested is \$5,500 for this coming year; it assumes that price will stabilize around \$3 per gallon.
- 500-54200 Memberships, Dues, & Subscriptions** – \$2,300 Includes costs for memberships in American Planning Association (APA) and the American Institute of Community Planners (AICP; this is the professional division of APA) for director and planner (\$975), dues for Code enforcement officers (\$150-\$200), notary dues for administrative assistants (\$100-\$200) and membership in the Intergovernmental Plan Amendment Review Committee (IPARC) which is \$900 per year. This membership is through an interlocal agreement with the other municipalities in the County. Total requested for this category is \$2,300.

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	PROTECTIVE INSPECTIONS									
DEPT	500	ACTIVITY	Community Development									
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost	
Code Compliance Office	FT	1/29	17.32	1,872	32,423	6,723	1,720	130	48	475	41,519	
Planner 1	FT	12/4	21.13	1,872	39,555	6,723	432	154	48	580	47,492	
Code Compliance Office	FT	10/30	24.30	1,872	45,490	6,723	432	176	48	666	53,535	
Code Compliance Office	PT	11/23	9.05	1,274	11,530	-	-	-	-	-	11,530	
Code Compliance Office	PT	11/23	9.05	1,274	11,530	-	-	-	-	-	11,530	
Administrative Secretary	FT	5/11	18.05	2,080	37,544	7,470	480	144	60	537	46,235	
Administrative Assistant	FT	6/25	22.32	-	-	-	-	-	-	-	-	
Community Dev. Director	FT	5/2	42.94	1,664	71,452	9,174	384	156	48	1,046	82,260	
**Note: 20% of Community Dev. Director salary budgeted to 520 CRA												
**Note: 10% of Planner salary budgeted to 520 CRA												
**Note: 10% of Code Compliance Officer salary budgeted to 520 CRA												
**Note: 10% of Code Compliance Officer salary budgeted to 520 CRA												
Total Wages & Benefits					249,524	36,813	3,448	760	252	3,304	294,101	

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	PARKS AND RECREATION
DEPT.	600	ACTIVITY	Recreation

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	144,094	155,340	113,275	44,799	109,900	112,820	87,820
Operating Expenses	108,163	111,239	77,300	36,693	78,415	80,250	76,100
Capital Outlay	143,951	6,297	-	-	-	2,500	-
Debt Service	311	10,116	8,765	7,509	8,765	8,750	8,750
Total Expenses	396,519	282,992	199,340	89,001	197,080	204,320	172,670

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Recreation Director	1	1	1
Maintenance Worker II (PT)	1	1	1
Various			
Camp Counselors/Security (Part-Time)	Various	Various	Various
	<u>2</u>	<u>2</u>	<u>2</u>

Cost Center 600 - Recreation Department

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-572-600-11000	Executive Salaries	60,913	64,048	48,235	22,880	47,325	47,325	32,160
001-57-572-600-12000	Regular Salaries	18,062	24,658	-	-	-	-	-
001-57-572-600-13000	Other & Part Time Salaries	24,293	18,263	34,175	8,559	29,425	34,175	30,765
001-57-572-600-14000	Overtime Salaries	1,750	1,255	375	318	375	-	-
001-57-572-600-15000	Special Pay	800	800	1,220	360	1,220	720	720
001-57-572-600-15010	Special Pay - Security	2,913	1,842	2,500	735	2,500	2,500	2,500
001-57-572-600-21000	FICA	7,578	7,646	6,615	2,217	6,200	5,625	4,850
001-57-572-600-22000	Retirement	3,118	4,262	2,415	1,038	2,375	2,375	1,610
001-57-572-600-23100	Health Insurance	15,962	21,428	10,650	5,003	10,650	12,250	7,800
001-57-572-600-23200	Insurance - Dental	646	861	360	191	360	360	240
001-57-572-600-23300	Insurance - Life	248	304	145	88	145	145	95
001-57-572-600-23400	Insurance - Vision	77	99	45	18	45	45	30
001-57-572-600-23500	Disability	734	1,124	565	405	645	725	475
001-57-572-600-24000	Worker's Compensation Insurance	7,000	8,750	5,975	2,987	5,975	6,575	6,575
001-57-572-600-25100	Unemployment Compensation	-	-	-	-	2,660	-	-
	TOTAL PERSONNEL EXPENSES	144,094	155,340	113,275	44,799	109,900	112,820	87,820
001-57-572-600-40000	Travel & Training	30	950	-	-	-	-	-
001-57-572-600-41100	Telephone	2,570	979	875	261	800	800	800
001-57-572-600-41200	Postage & Shipping	121	70	100	26	100	100	100
001-57-572-600-43000	Utilities	24,888	29,780	24,400	13,495	27,000	27,000	27,000
001-57-572-600-43250	Garbage & Trash	5,035	4,111	5,025	5,017	5,025	5,350	5,350
001-57-572-600-44200	Equipment Leases	736	368	600	-	-	200	200
001-57-572-600-45000	Insurance	11,000	11,000	12,050	6,026	12,050	12,050	12,050
001-57-572-600-46000	Repair & Maintenance	319	150	-	99	100	200	200
001-57-572-600-47000	Printing	-	-	-	48	100	50	50
001-57-572-600-48000	Promotional Activity	25,988	25,728	2,650	2,384	2,650	2,650	-
001-57-572-600-48035	Promotional - Car Show	-	788	800	1,000	1,000	1,000	1,000
001-57-572-600-48100	Advertising	25	-	-	-	-	-	-
001-57-572-600-49100	Education & Training	89	-	-	-	-	-	-

Cost Center 600 - Recreation Department

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-572-600-49200	Conferences & Seminars	47	-	-	-	-	-	-
001-57-572-600-49400	Uniforms & Clothing	792	680	400	195	400	400	400
001-57-572-600-51000	Office Supplies	1,187	1,173	500	22	500	500	500
001-57-572-600-52000	Operating Supplies	14,871	11,683	11,000	2,890	11,000	11,000	10,000
001-57-572-600-52100	Gasoline & Diesel Fuel	3,700	2,113	2,500	874	2,500	2,500	2,000
001-57-572-600-52200	Small Tools & Others	-	1,790	-	-	-	-	-
001-57-572-600-54100	Books & Subscriptions	-	25	100	-	-	-	-
001-57-572-600-54200	Memberships, Dues, & Subscript	215	190	300	415	415	450	450
001-57-572-600-57200	Program Exp - Bingo	5,673	4,389	4,000	3,393	3,400	4,000	4,000
001-57-572-600-57220	Program Exp - Summer Camp	9,717	12,975	10,000	-	10,000	10,000	10,000
001-57-572-600-57225	Program Exp - Music Instruction	1,160	-	-	-	-	-	-
001-57-572-600-57230	Program Exp - Senior Bus Trips	-	1,126	2,000	548	1,375	2,000	2,000
001-57-572-600-57235	Sponsored Event Expense	-	1,171	-	-	-	-	-
	TOTAL OPERATING EXPENSES	108,163	111,239	77,300	36,693	78,415	80,250	76,100
001-57-572-600-63000	Improvement Other Than Building	1,120	-	-	-	-	-	-
001-57-572-600-63100	Improvements - Ballfield Playground	-	3,150	-	-	-	2,500	-
001-57-572-600-64100	Machinery & Equipment	20,919	3,147	-	-	-	-	-
001-57-572-600-66501	Improvements - Ilex Park	26,883	-	-	-	-	-	-
001-57-572-600-66502	Improvements - Lake Shore Park	45,135	-	-	-	-	-	-
001-57-572-600-66900	Automobiles	49,894	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	143,951	6,297	-	-	-	2,500	-
001-57-572-600-71000	Principal	-	6,962	6,050	6,050	6,050	6,460	6,460
001-57-572-600-72000	Interest	311	3,154	2,715	1,459	2,715	2,290	2,290
	TOTAL DEBT SERVICE	311	10,116	8,765	7,509	8,765	8,750	8,750
	TOTAL DEPT EXPENDITURES	396,519	282,992	199,340	89,001	197,080	204,320	172,670

Recreation Budget Analysis FY10-11

- 600-15000** **Special Pay** – \$720 – Phone allowance for Recreation Director.
- 600-41100** **Telephone** – \$800 – Used for telephone and fax expenses.
- 600-41200** **Postage & Shipping** – \$100 – Used for regular mailing.
- 600-43000** **Utilities** – \$27,000 – Costs for electricity and water for the parks and the ball field.
- 600-43250** **Garbage & Trash** – \$5,350 – Costs for Solid Waste disposal fees for the parks and ball field.
- 600-48035** **Promotional – Car Show** - \$1,000 – Promotional costs for Car Show (Costs are offset by revenue received for the event).
- 600-52000** **Operating Supplies** – \$10,000 – Costs to operate and maintain the parks and ball field.
- 600-52100** **Gasoline & Diesel Fuel** – \$2,000 – Fuel costs for daily operations and summer camp.
- 600-54200** **Memberships, Dues, & Subscriptions** – \$450 – FRPA (\$200), NRPA (\$145), and SE Regional fees.
- 600-57200** **Program Expense – Bingo** - \$4,000 – Program costs for Bingo (Costs are offset by revenue received for each week of the program).
- 600-57220** **Program Expense – Summer Camp** - \$10,000 – Program expense for Summer Camp (Costs are offset by revenue received from participants).
- 600-57230** **Program Expense – Senior Bus Trips** - \$2,000 – Program expense for Senior Bus Trips (Costs are offset by revenue received from participants).

TOWN OF LAKE PARK - ANNUAL BUDGET

WAGE AND BENEFITS - DETAIL

FUND	001	FUNCTION	PARKS AND RECREATION								
DEPT	600	ACTIVITY	Recreation								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Recreation Director	FT	10/4	30.92	1,040	32,157	7,800	480	95	30	475	41,037
Camp Counselor	PT	1/9	9.07	1,300	12,400	-	-		-		12,400
Maintenance Worker II	PT	9/29	10.71	1,040	11,138						11,138
Various Positions	PT				11,246						7,226
Note: 50% of Recreation Director budgeted in the CRA for event planning											
Total Wages & Benefits					66,941	7,800	480	95	30	475	71,801

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	LIBRARIES
DEPT.	700	ACTIVITY	Library

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	224,652	258,943	208,425	83,833	192,175	199,865	204,940
Operating Expenses	101,540	78,594	95,903	45,955	95,185	88,475	86,475
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	326,192	337,537	304,328	129,788	287,360	288,340	291,415

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Library Director	1	1	1
Librarian I	1	1	1
Library Assistant I (Part-Time)	1	1	1
Library Assistant II (Part-Time)	2	1	1
Library Accounting Clerk (Part-Time)	1	1	1
Library Technical Assistant (Part-Time)	1	1	1
Custodian (Part-Time)*	0	0	1
	<u>7</u>	<u>6</u>	<u>7</u>

* Funds moved from Facilities contractual services.

Cost Center 700 - Library

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-571-700-11000	Executive Salaries	47,797	64,716	52,690	11,659	41,000	56,900	56,900
001-57-571-700-12000	Regular Salaries	89,535	111,906	47,200	25,609	45,000	34,350	34,350
001-57-571-700-13000	Other & Part Time Salaries	36,842	23,223	53,940	31,071	63,000	70,900	75,630
001-57-571-700-14000	Overtime Salaries	273	-	-	-	-	-	-
001-57-571-700-15000	Special Pay	500	-	460	240	600	720	720
001-57-571-700-21000	FICA	14,600	14,607	12,720	5,249	11,445	12,475	12,820
001-57-571-700-22000	Retirement	6,595	8,842	8,425	2,335	4,600	2,850	2,850
001-57-571-700-23100	Health Insurance	22,537	29,428	17,250	5,741	12,000	14,940	14,940
001-57-571-700-23200	Insurance - Dental	1,471	1,722	960	359	960	960	960
001-57-571-700-23300	Insurance - Life	426	579	300	142	365	365	365
001-57-571-700-23400	Insurance - Vision	176	206	120	39	120	120	120
001-57-571-700-23500	Disability	1,462	2,189	1,310	589	1,310	1,380	1,380
001-57-571-700-24000	Worker's Compensation Insuranc	1,216	1,525	1,050	525	1,050	1,155	1,155
001-57-571-700-25100	Unemployment Compensation	1,222	-	12,000	275	10,725	2,750	2,750
	TOTAL PERSONNEL EXPENSES	224,652	258,943	208,425	83,833	192,175	199,865	204,940
001-57-571-700-34000	Contractual Services	11,839	5,212	15,500	14,065	15,500	15,200	15,200
001-57-571-700-34010	Other Contractual Services	-	9,314	-	-	-	-	-
001-57-571-700-34100	Contracted Personal Services	9,744	-	-	-	-	-	-
001-57-571-700-40000	Travel & Training	11	261	-	-	-	-	-
001-57-571-700-41100	Telephone	1,709	1,524	1,480	487	1,350	1,350	1,350
001-57-571-700-41200	Postage & Shipping	420	593	500	279	500	500	500
001-57-571-700-43000	Utilities	14,135	-	-	-	-	-	-
001-57-571-700-44200	Equipment Leases	2,069	2,069	270	172	175	-	-
001-57-571-700-45000	Insurance	33,065	33,070	36,075	18,038	36,075	36,075	36,075
001-57-571-700-46000	Repair & Maintenance	22	1,126	1,000	-	500	500	500
001-57-571-700-47000	Printing	-	-	50	48	50	100	100
001-57-571-700-48000	Promotional Activity	33	-	75	-	75	50	50
001-57-571-700-48050	Promotional-Teen Leadership Pr	-	198	-	-	-	-	-

Cost Center 700 - Library

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-571-700-49000	Other Current Charges	2,500	-	-	-	-	-	-
001-57-571-700-49100	Education & Training	543	-	-	-	-	-	-
001-57-571-700-49310	Software	-	807	-	-	-	400	400
001-57-571-700-51000	Office Supplies	1,386	1,920	1,800	274	1,800	1,800	1,800
001-57-571-700-52000	Operating Supplies	6,545	5,510	4,400	3,321	4,400	4,500	4,500
001-57-571-700-52010	Operating Exp-Children's Program	-	1,195	-	-	-	-	-
001-57-571-700-54100	Books & Subscriptions	3,753	2,880	4,000	4,007	4,010	3,000	3,000
001-57-571-700-56000	Library Materials	13,357	12,915	30,753	5,264	30,750	25,000	23,000
001-57-571-700-59700	Miscellaneous Supplies - Donat	409	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	101,540	78,594	95,903	45,955	95,185	88,475	86,475
	TOTAL DEPT EXPENDITURES	326,192	337,537	304,328	129,788	287,360	288,340	291,415

Library Budget Analysis FY10-11

- 700-70000** **Special Pay** – \$720. Phone allowance for Director.
- 700-34000** **Contractual Services** – \$15,200. Annual Maintenance agreements on library computers, KDT. Book lease vendor for multiple copies of bestsellers, McNaughton book Leasing: \$842.50 monthly. Palm Beach Library Cooperative membership covering shared catalog vendor, Sirsi maintenance agreement. Boynton Beach Library Maintains the actual server: COALA Sirsi dues; \$5,125. OCLC Worldcat cataloging access and Interlibrary loan membership : \$270. Movie annual licensing; \$110.00.
- 700-41100** **Telephone** – \$1,350. For department telephones.
- 700-41200** **Postage & Shipping** – \$500. Letters, monthly overdue notices and Inter-library loans outside of Palm Beach area.
- 700-46000** **Repair & Maintenance** - \$500. No major repairs anticipated this year (comparably new AC and roof).
- 700-47000** **Printing** - \$100. Signage, posters, business cards; all printing originating from commercial vendor. All signage is now done in-house but new business cards are needed.
- 700-48000** **Promotional Activity** - \$50. Placement of ads in commercial publications and other media. All promotional activity this year will be free or done in-house, excluding several READ campaign posters.
- 700-49310** **Software** - \$400. Cost of annual and incidental upgrades and licenses.
- 700-51000** **Office Supplies** – \$1,800. Pens, pencils, notepads and other normal office materials purchased generally as needed, monthly and annually.
- 700-52000** **Operating Supplies** - \$4,500. Computer printer ink, paper, software, hardware and general materials relating to upkeep of Library. Supplies associated with covering and labeling of books.
- 700-54100** **Subscriptions** - \$3,000. Serials, yearbooks and magazines subscriptions paid annually.
- 700-56000** **Library Materials** - \$23,000. All other books, DVDs and other media purchased permanently for the collection on a monthly basis. Library cards, customized bar codes and related supplies. Increase in per book cost anticipated this year of up 12%. from Baker & Taylor. Youth collection is outdated and needs revision this year.

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	LIBRARIES								
DEPT	700	ACTIVITY	Library								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Director	FT	8/14	27.88	2,080	58,000	7,470	480	192	60	850	67,052
Library Acctg Clerk	PT	2/3	13.01	1,275	16,588	-	-	-	-	-	16,588
Librarian I	FT		16.83	2,080	35,000	7,470	480	172	60	529	43,711
Library Assistant II	PT	3/21	16.28	1,040	16,931	-					-
Library Assistant I	PT	12/10	10.92	1,275	13,923	-					13,923
Library Tech Assistant	PT	2/5	13.01	1,275	16,588						16,588
Custodian	PT		9.89	1,173	11,601						11,601
Total Wages & Benefits					168,631	14,940	960	364	120	1,379	169,462

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	LIBRARIES
DEPT.	710	ACTIVITY	Library - State Aid

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services	15,110	8,104	11,650	4,222	7,675	7,675	8,025
Operating Expenses	89	3,535	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total Expenses	15,199	11,639	11,650	4,222	7,675	7,675	8,025

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Library Assistant (Part-Time)	1	1	1
	1	1	1

Cost Center 710 - Library State Aid

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-57-571-710-13000	Other & Part Time Salaries	14,036	7,522	10,825	3,922	7,125	7,129	7,455
001-57-571-710-21000	FICA	1,074	582	825	300	550	546	570
	TOTAL PERSONNEL EXPENSES	15,110	8,104	11,650	4,222	7,675	7,675	8,025
001-57-571-710-49100	Education & Training	89	-	-	-	-	-	-
001-57-571-710-52000	Operating Supplies	-	3,535	-	-	-	-	-
	TOTAL OPERATING EXPENSES	89	3,535	-	-	-	-	-
001-57-571-710-64100	Machinery & Equipment	-	-	-	-	-	-	-
001-57-571-710-66000	Library Materials	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	15,199	11,639	11,650	4,222	7,675	7,675	8,025

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	LIBRARIES								
DEPT	710	ACTIVITY	Library - State Aid								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Library Assistant	PT	8/10	9.59	780	7,480						7,480
											-
											-
											-
											-
											-
Total Wages & Benefits					7,480	-	-	-	-	-	7,480

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEPARTMENTAL SUMMARY**

FUND	001	FUNCTION	OTHER GOVERNMENT						
DEPT.	900	ACTIVITY	Non-Departmental						
Budget Summary									
			Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Personal Services			-	-	-	-	-	-	-
Operating Expenses			100,000	-	6,825	267	775	800	800
Capital Outlay			-	-	-	-	-	-	-
Debt Service			29,826	333,777	314,595	223,752	288,900	288,805	288,805
Non-Operating			4,404,126	837,560	866,630	479,616	817,405	775,625	737,265
Total Expenses			4,533,952	1,171,337	1,188,050	703,635	1,107,080	1,065,230	1,026,870

Cost Center 900 - Non-Departmental

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
001-51-589-900-45000	Insurance	100,000	-	-	-	-	-	-
001-51-589-900-49050	Other Current Charges - Sales Tax	-	-	6,825	267	775	800	800
	TOTAL OPERATING EXPENSES	100,000	-	6,825	267	775	800	800
001-51-589-900-71000	Principal	-	-	28,150	-	5,350	6,670	6,670
001-51-589-900-71010	Principal - CRA Projects	-	118,421	86,330	86,327	86,330	89,500	89,500
001-51-589-900-71020	Principal - FF Pension Settlement	-	80,202	64,625	64,624	64,625	67,000	67,000
001-51-589-900-72000	Interest	12,338	-	10,950	9,147	8,055	6,735	6,735
001-51-589-900-72010	Interest - CRA Projects	-	87,067	83,310	42,447	83,310	80,085	80,085
001-51-589-900-72020	Interest - FF Pension Settlement	-	43,886	41,230	21,207	41,230	38,815	38,815
001-51-589-900-73100	Debt Issuance Costs	17,488	4,201	-	-	-	-	-
	TOTAL DEBT SERVICE	29,826	333,777	314,595	223,752	288,900	288,805	288,805
001-51-589-900-91110	Transfer to CRA - Current Year	735,494	773,506	504,260	503,282	503,285	333,700	295,900
001-51-589-900-91115	Transfer to CRA - ILA	2,420,000	-	-	-	-	-	-
001-51-589-900-91190	Transfer to Streets & Roads	-	16,920	16,925	8,460	16,925	16,925	16,925
001-51-589-900-91301	Contribution to Special Proj F	-	8,863	-	-	-	-	-
001-51-589-900-91401	Transfer to Marina Fund	-	19,370	-	-	-	-	-
001-51-589-900-91601	Contribution - Police Actuary	26,602	-	-	-	-	30,000	30,000
001-51-589-900-92110	Transfer to CRA - Delinquent P	-	-	250,000	-	250,000	250,000	250,000
001-51-589-900-95000	Settlements	-	3,537	-	-	-	-	-
001-51-589-900-96200	Unrealized Gain/Loss on Invest	16,763	15,364	-	(32,126)	-	-	-
001-51-589-900-98000	Furlough Days	-	-	(50,000)	-	-	-	-
001-51-589-900-99110	Retirement Parties	1,067	-	-	-	-	-	-
001-51-589-900-99500	Settlements	1,204,200	-	-	-	-	-	-
001-51-589-900-99901	Contingency	-	-	98,250	-	-	100,000	100,000
001-51-589-900-99907	Transfer to Fund Balance	-	-	47,195	-	47,195	45,000	44,440
	TOTAL OTHER EXPENSES	4,404,126	837,560	866,630	479,616	817,405	775,625	737,265
	TOTAL DEPT EXPENDITURES	4,533,952	1,171,337	1,188,050	703,635	1,107,080	1,065,230	1,026,870

TOWN OF LAKE PARK

PROPOSED BUDGET

INSURANCE FUND 150

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
INSURANCE FUND RECAP**

FUND	150	FUNCTION	INSURANCE FUND
		ACTIVITY	Revenues & Expenditures

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues	452,656	394,571	357,025	181,301	354,805	342,425	342,425
Personal Services	167,566	122,290	93,925	62,309	98,915	108,800	108,800
Operating Expenses	266,624	237,529	221,150	124,171	215,952	212,950	212,950
Non-Operating	-	-	41,950	-	-	20,675	20,675
Total Expenses	434,190	359,819	357,025	186,480	314,867	342,425	342,425
Surplus (Deficit)	18,466	34,752	-	(5,179)	39,938	-	-

Cost Center 150 - Insurance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL AS OF 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
150-341.001	Contributed Revenue - General	233,004	142,514	139,350	69,683	139,350	140,760	140,760
150-341.110	Contribution from CRA	-	-	11,450	725	1,450	1,595	1,595
150-341.190	Contributed Revenue - Strts & Rds	16,600	11,350	8,825	4,412	8,825	9,425	9,425
150-341.401	Contributed Revenue - Marina Fund	109,208	116,500	98,575	49,288	98,575	85,725	85,725
150-341.402	Contributed Revenue-Stormwater	-	11,500	9,325	4,662	9,325	13,500	13,500
150-341.404	Contributed Revenue - Sanitation	93,844	107,590	89,500	44,751	89,500	91,420	91,420
150-369.300	Refund Prior Year Expense	-	5,117	-	7,780	7,780	-	-
	TOTAL REVENUE	452,656	394,571	357,025	181,301	354,805	342,425	342,425
EXPENDITURES								
150-51-589-900-24000	Insurance Expense - Work Comp	167,566	122,290	93,925	62,309	98,915	108,800	108,800
	TOTAL PERSONNEL EXPENSES	167,566	122,290	93,925	62,309	98,915	108,800	108,800
150-51-589-900-45000	Insurance Expense - Prop/Liab	216,914	218,539	179,450	108,016	170,950	170,950	170,950
150-51-589-900-45120	Insurance - Storage Tank Liabi	840	816	900	1,172	1,172	1,200	1,200
150-51-589-900-45200	Insurance Expense - Bonds	732	660	800	660	660	800	800
150-51-589-900-45400	Insurance Expense - Excess Cov	12,126	9,593	15,000	6,323	10,025	15,000	15,000
150-51-589-900-49500	Insurance Claim Deductibles	36,012	7,921	25,000	8,000	33,145	25,000	25,000
	TOTAL OPERATING EXPENSES	266,624	237,529	221,150	124,171	215,952	212,950	212,950
150-51-589-900-99901	Contingency	-	-	41,950	-	-	20,675	20,675
	TOTAL OTHER EXPENSES	-	-	41,950	-	-	20,675	20,675
	TOTAL DEPT EXPENDITURES	434,190	359,819	357,025	186,480	314,867	342,425	342,425
	NET INCOME	18,466	34,752	-	(5,179)	39,938	-	-

TOWN OF LAKE PARK

PROPOSED BUDGET

STREETS & ROADS FUND 190

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
STREET & ROADS FUND RECAP**

FUND	190	FUNCTION	PW STREET & ROADS
		ACTIVITY	Revenues & Expenditures

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues	440,342	381,149	369,050	160,390	372,314	372,220	372,220
Personal Services	133,653	114,388	120,825	59,718	120,880	126,480	124,570
Operating Expenses	155,545	103,365	103,540	38,395	100,170	100,400	93,950
Capital Outlay	-	33,504	64,755	43,546	64,755	30,000	30,000
Debt Service	4,911	4,911	4,925	2,455	4,925	2,460	2,460
Non-Operating	175,336	75,000	75,005	37,500	75,000	112,880	121,240
Total Expenses	469,445	331,168	369,050	181,614	365,730	372,220	372,220
Surplus (Deficit)	(29,103)	49,981	-	(21,224)	6,584	-	-

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Foreman	1	1	1
Maintenance Worker III	1	1	1
	2	2	2

Cost Center 190 - Streets & Roads

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
190-312.410	Local Option Gas Tax	168,069	160,067	162,000	66,329	158,000	158,000	158,000
190-312.420	New Local Option Gas Tax	78,574	75,970	74,000	31,410	74,000	74,000	74,000
190-335.122	State Revenue Sharing (Fuel Ta	87,423	90,217	83,000	45,097	90,190	90,190	90,190
190-336.100	DOT Lighting Maint. 405121-1-	16,180	16,180	16,200	-	16,180	16,180	16,180
190-337.400	Grant - R2005 1180	75,353	-	-	-	-	-	-
190-369.300	Refund Prior Year Expense	-	-	-	94	94	-	-
190-369.310	Reimbursement-Workman's Comp	14,743	4,875	-	-	-	-	-
190-381.001	Transfer from General Fund	-	16,920	16,925	8,460	16,925	16,925	16,925
190-381.402	Transfer from Stormwater Fund	-	16,920	16,925	9,000	16,925	16,925	16,925
	TOTAL REVENUE	440,342	381,149	369,050	160,390	372,314	372,220	372,220
EXPENDITURES								
190-54-541-190-12000	Regular Salaries	88,279	76,878	80,810	40,097	79,150	79,150	79,150
190-54-541-190-14000	Overtime Salaries	489	180	250	83	500	1,750	200
190-54-541-190-15000	Special Pay	500	500	500	500	500	500	500
190-54-541-190-19999	Furlough Days	-	-	(1,675)	-	-	-	-
190-54-541-190-21000	FICA Taxes	6,256	5,353	6,240	2,813	6,135	6,230	6,230
190-54-541-190-22000	Retirement	5,694	4,442	5,000	1,841	5,125	6,250	6,250
190-54-541-190-23100	Health Insurance	16,254	16,292	21,010	10,028	21,000	23,425	23,065
190-54-541-190-23200	Insurance - Dental	861	718	960	502	960	960	960
190-54-541-190-23300	Insurance - Life	342	283	300	182	315	315	315
190-54-541-190-23400	Insurance - Vision	103	90	120	51	120	120	120
190-54-541-190-23500	Disability	875	902	935	634	1,100	1,205	1,205
190-54-541-190-24000	Worker's Compensation Insurance	14,000	8,750	5,975	2,987	5,975	6,575	6,575
190-54-541-190-25000	Unemployemnt Compensation	-	-	400	-	-	-	-
	TOTAL PERSONNEL EXPENSES	133,653	114,388	120,825	59,718	120,880	126,480	124,570

Cost Center 190 - Streets & Roads

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
190-54-541-190-31000	Professional Services	-	950	700	700	700	2,500	-
190-54-541-190-34000	Contractual Services	4,392	-	3,200	-	3,200	3,200	-
190-54-541-190-40000	Travel & Training	11	116	-	-	-	-	-
190-54-541-190-41100	Telephone	1,805	1,744	1,800	487	1,800	1,800	700
190-54-541-190-43000	Utilities - Electric	71,923	69,948	72,570	29,413	70,000	70,000	66,000
190-54-541-190-44100	Rentals	4,131	4,614	5,300	1,380	4,800	4,800	3,000
190-54-541-190-45000	Insurance - Liability,Property	2,600	2,600	2,850	1,425	2,850	2,850	2,850
190-54-541-190-46000	Repairs & Maintenance	663	4,117	4,000	118	1,000	1,000	500
190-54-541-190-46300	Vehicle Parts & Supplies	626	229	400	51	400	500	100
190-54-541-190-46600	Traffic Signs & Signals	2,354	3,546	6,000	242	6,000	4,000	1,000
190-54-541-190-47000	Printing	123	-	-	-	-	-	-
190-54-541-190-49100	Education & Training	89	-	-	-	-	-	-
190-54-541-190-49400	Uniforms & Clothing	739	845	720	253	720	750	500
190-54-541-190-52000	Operating Supplies	3,908	6,983	4,000	2,667	5,500	5,500	4,500
190-54-541-190-52100	Gasoline & Diesel Fuel	6,436	3,363	2,000	1,659	3,200	3,500	2,800
190-54-541-190-52200	Small Tools & Others	-	-	-	-	-	-	-
190-54-541-190-53000	Streets, Sidewalks & Drainage	55,745	3,519	-	-	-	-	-
190-54-541-190-53050	Road Repairs	-	791	-	-	-	-	12,000
	TOTAL OPERATING EXPENSES	155,545	103,365	103,540	38,395	100,170	100,400	93,950
190-54-541-190-63050	Improvements - Sidewalks	-	27,979	17,175	-	17,175	30,000	30,000
190-54-541-190-63055	Improvements - Street Lights	-	-	47,580	43,546	47,580	-	-
190-54-541-190-64100	Machinery & Equipment	-	5,525	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	33,504	64,755	43,546	64,755	30,000	30,000

Cost Center 190 - Streets & Roads

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
190-54-541-190-71000	Principal	4,278	4,463	4,665	2,304	4,665	2,405	2,405
190-54-541-190-72000	Interest	633	448	260	151	260	55	55
	TOTAL DEBT SERVICE	4,911	4,911	4,925	2,455	4,925	2,460	2,460
190-54-541-190-82101	Drainage	75,340	-	-	-	-	-	-
190-54-541-190-99001	Transfer to General Fund	99,996	75,000	75,000	37,500	75,000	100,000	100,000
190-54-541-190-99900	Emergency Reserve	-	-	5	-	-	12,880	21,240
	TOTAL OTHER EXPENSES	175,336	75,000	75,005	37,500	75,000	112,880	121,240
	TOTAL DEPT EXPENDITURES	469,445	331,168	369,050	181,614	365,730	372,220	372,220
	NET INCOME	(29,103)	49,981	-	(21,224)	6,584	-	-

Streets & Roads Budget Analysis FY10-11

- 190-41100 Telephone** – Estimated cost of \$700 for cell phone expenses for the Foreman and Maintenance Worker III.
- 190-43000 Utilities - Electric** – Cost of electric for street lights (\$66,000).
- 190-44100 Rentals** – Rental of bucket truck for walkway lighting repairs and holiday decoration installation/removal for areas outside of the CRA District (\$3,000).
- 190-45000 Insurance** – Property/Liability insurance premiums (\$2,850).
- 190-46000 Repair & Maintenance** – Repairs to vehicles completed by outside vendors (\$500).
- 190-46300 Vehicle Parts & Supplies** – Supplies for repairs to vehicles completed in-house by Public Works Vehicle Maintenance (\$100).
- 190-46600 Traffic Signs & Signals** – Cost to purchase and maintain signs and signals (\$1,000).
- 190-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$500).
- 190-52000 Operating Supplies** – Asphalt tack and patch, striping paint, bagged concrete, grinding wheels, safety supplies (gloves, glasses, vests, etc.) and other miscellaneous supplies (\$4,500).
- 190-52100 Gasoline & Diesel Fuel** – Anticipated cost of \$2,800 for vehicles and equipment fuel and oil.
- 190-53050 Road Repairs** – Budget \$12,000 for micro-surfacing of select streets throughout the Town.
- 190-63050 Improvements - Sidewalks** – Repair of damaged sidewalks throughout the Town (\$30,000).

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	190	FUNCTION	PW STREET & ROADS								
DEPT		ACTIVITY	Revenues & Expenditures								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Foreman	FT	2/3	25.39	2,080	52,811	15,595	480	195	60	774	69,915
Maintenance Worker III	FT	3/26	14.08	2,080	29,286	7,470	480	117	60	429	37,842
Total Wages & Benefits					82,098	23,065	960	312	120	1,203	107,758

TOWN OF LAKE PARK

PROPOSED BUDGET

DEBT SERVICE FUND 201

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
DEBT SERVICE FUND RECAP**

FUND	201	FUNCTION	DEBT SERVICE
		ACTIVITY	Revenues & Expenditures

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues	648,040	745,418	769,900	551,083	750,100	768,150	768,150
Debt Service	768,107	769,106	769,900	384,053	767,550	768,150	768,150
Surplus (Deficit)	(120,067)	(23,688)	-	167,030	(17,450)	-	-

Debt millage rate	1.70
Current rate	1.40

Cost Center 201 - Debt Service

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
201-311.100	Ad Valorem Taxes	646,820	745,061	769,900	551,035	750,000	768,150	768,150
201-361.100	Interest Earnings	1,220	357	-	48	100		
	TOTAL REVENUE	648,040	745,418	769,900	551,083	750,100	768,150	768,150
EXPENDITURES								
201-51-517-201-31000	Professional Services	-	1,000	1,750	-	-	-	-
201-51-517-201-71100	Principal - 1997 Series	235,731	247,560	259,600	128,458	259,600	272,625	272,625
201-51-517-201-71105	Principal - 1998 Series	242,144	253,056	264,225	130,826	264,225	276,150	276,150
201-51-517-201-72100	Interest - 1997 Series	143,719	131,889	119,875	61,266	119,275	106,850	106,850
201-51-517-201-72105	Interest - 1998 Series	146,513	135,601	124,450	63,503	124,450	112,525	112,525
	TOTAL DEBT SERVICE	768,107	769,106	769,900	384,053	767,550	768,150	768,150
	TOTAL DEPT EXPENDITURES	768,107	769,106	769,900	384,053	767,550	768,150	768,150
	NET INCOME	(120,067)	(23,688)	-	167,030	(17,450)	-	-

TOWN OF LAKE PARK

PROPOSED BUDGET

MARINA FUND 401

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
MARINA FUND RECAP**

FUND	401	FUNCTION	MARINA
		ACTIVITY	Revenues & Expenditures

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues	1,221,795	1,035,044	1,185,475	545,996	1,059,130	1,222,575	1,221,350
Personal Services	223,214	259,479	206,175	99,051	189,988	198,295	194,095
Operating Expenses	1,172,899	1,069,783	540,300	316,544	612,690	606,250	633,800
Capital Outlay	-	-	-	-	-	-	-
Debt Service	225,046	260,903	375,180	62,797	375,180	375,400	375,400
Non-Operating	48,538	-	63,820	15,000	10,000	42,630	18,055
Total Expenses	1,669,697	1,590,165	1,185,475	493,392	1,187,858	1,222,575	1,221,350
Surplus (Deficit)	(447,902)	(555,121)	-	52,604	(128,728)	-	-

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Harbor Marina Director	1	1	1
Dock Attendant	2	2	2
Dock Attendant (Part-Time)	1	1	1
	4	4	4

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
401-344.500	Parking Fees - Meters Off-road	-	-	120,000	9,417	26,000	26,000	26,000
401-347.450	Sunset Celebration Proceeds	2,010	808	1,000	458	600	750	1,500
401-347.500	Facilities Rental	1,050	450	500	600	600	500	500
401-347.512	Wet Slips	748,604	687,420	750,000	336,919	650,000	825,000	792,500
401-347.610	Ramp Fees	37,693	36,430	45,000	7,969	34,000	40,000	34,000
401-347.612	Parking Fees - Overnight	14,031	17,047	23,000	2,554	16,000	16,000	16,000
401-347.614	Electrical	39,533	24,684	30,000	10,096	21,000	21,000	20,000
401-347.616	Utility Charges	9,349	16,494	19,000	7,800	16,000	16,000	24,000
401-347.618	Pump Out	270	575	600	177	600	600	450
401-347.619	Water Tank Fill	-	-	-	20	50	50	50
401-349.900	Collection Fees	-	-	-	3,315	5,000	2,500	2,500
401-359.100	Interest/Finance Charges	-	-	-	985	1,200	800	800
401-359.300	Late Charges	-	-	-	1,084	1,200	1,000	500
401-361.100	Interest Earnings	2,536	1,354	-	40	80	75	50
401-361.120	Sales Tax Commissions	346	327	350	152	300	300	300
401-369.106	Laundry Vending	807	965	1,000	800	1,200	1,000	1,200
401-369.150	Merchandise	10,395	8,740	8,000	2,458	5,000	6,000	6,000
401-369.200	Gasoline Sales	156,983	126,089	112,000	80,104	140,000	135,000	165,000
401-369.201	Diesel	171,754	92,953	75,000	80,852	140,000	130,000	130,000
401-369.250	Brick Sponsor Contributions	221	275	-	-	100	-	-
401-369.300	Refund Prior Year Expense	-	-	-	194	195	-	-
401-381.001	Transfer from General Fund	-	19,370	-	-	-	-	-
401-389.190	Miscellaneous Revenue	26,218	1,063	25	2	5	-	-
401-389.200	Cash Over/Short	(5)	-	-	-	-	-	-
	TOTAL REVENUE	1,221,795	1,035,044	1,185,475	545,996	1,059,130	1,222,575	1,221,350

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
EXPENDITURES								
401-57-579-800-11000	Executive Salaries	48,106	66,177	66,500	31,970	65,225	65,225	65,225
401-57-579-800-12000	Regular Salaries	67,259	77,930	50,485	23,871	49,525	49,525	49,525
401-57-579-800-13000	Other/Part Time Salaries	22,067	16,036	16,400	8,081	16,100	16,100	16,100
401-57-579-800-14000	Overtime Salaries	9,231	6,077	6,200	1,031	2,000	6,200	2,000
401-57-579-800-15000	Special Pay	660	720	720	360	720	1,220	1,220
401-57-579-800-19999	Furlough Days	-	-	(3,630)	-	-	-	-
401-57-579-800-21000	FICA	10,828	12,255	10,450	4,818	10,550	10,550	10,550
401-57-579-800-22000	Retirement	2,741	8,759	8,675	3,935	8,850	9,025	9,025
401-57-579-800-23100	Health Insurance	22,227	25,347	24,055	11,481	24,055	26,410	26,410
401-57-579-800-23200	Insurance - Dental	1,644	1,615	1,440	753	1,450	1,450	1,450
401-57-579-800-23300	Insurance - Life	528	600	650	225	475	475	475
401-57-579-800-23400	Insurance - Vision	176	193	180	77	180	180	180
401-57-579-800-23500	Disability	1,276	1,856	1,200	1,023	1,758	1,935	1,935
401-57-579-800-24000	Worker's Compensation Insurance	29,208	36,500	22,850	11,426	9,100	10,000	10,000
401-57-579-800-25100	Unemployment Compensation	7,263	5,414	-	-	-	-	-
	TOTAL PERSONNEL EXPENSES	223,214	259,479	206,175	99,051	189,988	198,295	194,095
401-57-579-800-31000	Professional Services	13,796	3,869	1,800	1,782	2,500	2,500	2,500
401-57-579-800-31100	Professional Svc. - Town Attor	1,833	1,580	-	-	-	-	-
401-57-579-800-34000	Contractual Services	100,236	102,193	105,000	45,715	105,000	105,000	105,000
401-57-579-800-34901	Administrative Fee	78,000	60,000	60,000	30,000	60,000	70,000	75,000
401-57-579-800-34911	Merchandise	6,807	9,517	4,000	1,349	3,000	4,000	4,000
401-57-579-800-40000	Travel & Training	11	105	150	126	150	150	150
401-57-579-800-41100	Telephone	3,297	2,055	2,550	804	2,000	2,000	2,000
401-57-579-800-41200	Postage & Shipping	638	665	850	314	850	850	650
401-57-579-800-43000	Utilities	96,359	87,998	80,000	34,230	80,000	80,000	80,000
401-57-579-800-43250	Garbage & Trash	16,760	8,109	11,010	8,333	13,075	13,075	13,075
401-57-579-800-44100	Rentals	-	-	145	143	150	150	150

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
401-57-579-800-44200	Equipment Leases	1,496	1,692	1,700	564	565	-	-
401-57-579-800-45000	Insurance	80,000	80,000	75,725	37,862	75,725	75,725	75,725
401-57-579-800-46000	Repair & Maintenance	14,060	13,431	5,275	3,796	8,000	8,000	8,000
401-57-579-800-46100	Equipment Maintenance Contract	1,843	1,912	1,950	978	1,975	2,000	2,000
401-57-579-800-46300	Vehicle Parts/Supplies	178	511	500	112	500	500	250
401-57-579-800-46500	Bld/Grounds Maint/ Supp	2,263	-	-	-	-	-	-
401-57-579-800-46600	Signs & Signals	1,251	-	-	-	-	-	-
401-57-579-800-47000	Printing	356	1,060	500	-	250	500	500
401-57-579-800-48000	Promotional Activity	135	1,907	200	150	100	100	100
401-57-579-800-48045	Promotional - Sunset Celebration	2,027	1,109	1,000	170	500	500	1,000
401-57-579-800-48100	Advertising	8,891	10,566	1,500	1,477	3,000	1,500	1,500
401-57-579-800-49050	Oth Curr Charges - Sales Tax	-	-	7,800	231	750	750	750
401-57-579-800-49100	Education & Training	89	-	-	-	-	-	-
401-57-579-800-49101	Bad Debts	14,849	-	-	-	2,500	-	-
401-57-579-800-49300	Computer Software	5,038	3,844	3,500	3,226	3,500	3,500	3,500
401-57-579-800-49400	Uniforms & Clothing	1,846	1,397	500	120	500	500	500
401-57-579-800-49600	Bank Charges / Admin Fees	27,501	27,677	25,000	15,659	30,000	30,000	30,000
401-57-579-800-51000	Office Supplies	1,558	834	300	243	300	300	300
401-57-579-800-52000	Operating Supplies	10,180	11,925	10,000	4,313	10,000	8,000	8,000
401-57-579-800-52100	Gasoline & Diesel Fuel	244,094	170,428	138,525	124,047	207,000	196,000	218,500
401-57-579-800-52200	Small Tools & Others	1,447	990	670	670	670	500	500
401-57-579-800-54200	Memberships, Dues, & Subscript	175	130	150	130	130	150	150
401-57-579-800-59000	Depreciation Expense	435,885	464,279	-	-	-	-	-
	TOTAL OPERATING EXPENSES	1,172,899	1,069,783	540,300	316,544	612,690	606,250	633,800
401-57-579-800-64100	Machinery & Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
401-57-579-800-71000	Principal	-	-	121,540	26,538	121,540	127,725	127,725
401-57-579-800-72000	Interest	225,964	256,830	253,640	36,259	253,640	247,675	247,675
401-57-579-800-73000	Amortization Expense	(918)	4,073	-	-	-	-	-
	TOTAL DEBT SERVICE	225,046	260,903	375,180	62,797	375,180	375,400	375,400
401-57-579-800-95100	Loss on Disposal of Assets	1,546	-	-	-	-	-	-
401-57-579-800-99110	Transfer to General Fund	46,992	-	30,000	15,000	10,000	10,000	10,000
401-57-579-800-99900	Emergency Reserve	-	-	33,820	-	-	32,630	8,055
	TOTAL OTHER EXPENSES	48,538	-	63,820	15,000	10,000	42,630	18,055
	TOTAL DEPT EXPENDITURES	1,669,697	1,590,165	1,185,475	493,392	1,187,858	1,222,575	1,221,350
	NET INCOME	(447,902)	(555,121)	-	52,604	(128,728)	-	-

Marina Budget Analysis FY10-11

- 800-15000 Special Pay** – \$1,220 - \$720 for phone allowance for Marina Director and \$500 longevity pay for Dock Attendant.
- 800-31000 Professional Services** – \$2,500 – Estimated cost of services to collect past due accounts. This cost is offset by revenue received from collection service.
- 800-34000 Contractual Services** – \$105,000 - \$65,000 for CSS Security for year-round security patrolling, \$37,000 for landscape maintenance and fertilization, and \$450 for fuel spill recovery services.
- 800-34911 Merchandise** - \$4,000 - Cost of merchandise sold in the ship store. Items for sale at the ship store include ice, beer, soda, t-shirts, and boating supplies.
- 800-41100 Telephone** - \$2,000 - Cost of telephone and DSL charges.
- 800-41200 Posting & Shipping** - \$650 – Expense of mailing, including mailing of monthly billing statements.
- 800-43000 Utilities** - \$80,000 – Cost of utilities for Marina operations for electricity, water, and gas.
- 800-43250 Garbage & Trash** – This line includes the assessment fee from SWA, at an amount estimated at \$6,400, and monthly sanitation service, at an estimated cost of \$445-718 per month (amount determined by usage).
- 800-45000 Insurance** – \$75,725 - This line includes the cost of premiums for liability insurance.
- 800-46000 Repair & Maintenance** - \$8,000 -This line includes the cost of any repairs and maintenance required for the building at the marina. The amount is a decrease of \$3,000 from the original amount budgeted for FY10.
- 800-48045 Promotional – Sunset Celebration** – \$1,000 – This covers the cost of Sunset Celebration events at the Marina. The expense is offset by revenue generated from the events.
- 800-48100 Advertising** – \$1,500 -This line includes the cost for advertising with AT&T (\$765), US Chart Services (\$450), Sea Tow (\$150), and miscellaneous advertising.

- 800-49050 Other Current Charges – Sales Tax** - \$750 for sales tax on parking meters remitted to the state.
- 800-49300 Computer Software** - \$3,500 for the cost of computer support for the Dockmaster software system.
- 800-49600 Bank Charges/Admin Fees** - \$30,000 for credit card fees for processing payments in Dockmaster and parking meters.
- 800-52000 Operating Supplies** - \$8,000 for janitorial, electrical and operating supplies for daily operation. This amount also includes cost of state food permit (\$340), alcohol license (\$392), and elevator permit (\$75).
- 800-52100 Gasoline & Diesel Fuel** - \$218,500 for purchase of fuel for resale. Cost is offset by revenue (35% markup).
- 800-54200 Memberships, Dues, & Subscriptions** – \$150 for the cost of membership for the Marine Industries Association.

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	401	FUNCTION	MARINA								
DEPT		ACTIVITY	Revenues & Expenditures								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Marina Director	FT	11/12	31.97	2080	66,498	11,470	480	195	60	975	79,678
Dock Attendant	FT	2/26	11.03	2080	22,942	7,470	480	90	60	337	31,379
Dock Attendant	FT	6/19	12.92	2080	26,874	7,470	480	105	60	394	35,383
Dock Attendant	PT	10/26	10.51	1560	16,396	-	-	62	-	229	16,687
Total Wages & Benefits					132,709	26,410	1,440	452	180	1,935	163,126

TOWN OF LAKE PARK

PROPOSED BUDGET

STORMWATER UTILITY FUND 402

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
STORMWATER UTILITY FUND RECAP**

FUND	402	FUNCTION	PW STORMWATER UTILITY
		ACTIVITY	Revenues & Expenditures

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues	-	553,067	513,500	426,322	506,000	503,000	503,000
Personal Services	-	42,797	88,485	40,023	86,335	90,260	91,260
Operating Expenses	-	164,167	185,830	75,913	161,740	171,485	183,160
Capital Outlay	-	-	36,000	36,047	36,050	12,000	12,000
Debt Service	-	6,058	61,980	6,813	61,980	61,970	61,970
Non-Operating	-	16,920	141,205	34,650	69,300	167,285	154,610
Total Expenses	-	229,942	513,500	193,446	415,405	503,000	503,000
Surplus (Deficit)	-	323,125	-	232,876	90,595	-	-

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Stormwater Technician I	1	1	1
Stormwater Technician II	1	1	1
	2	2	2
ESU's	6741		
Rate	6.50		

Cost Center 402 - Stormwater Utility Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
402-311.120	Delinquent Stormwater Assess	-	3,918	-	4,746	5,000	2,500	2,500
402-334-460	State Grant - DEP	-	95,754	-	-	-	-	-
402-343.910	Stormwater Assessments	-	451,670	513,000	420,851	500,000	500,000	500,000
402-361.100	Interest Income	-	1,725	500	725	1,000	500	500
	TOTAL REVENUE	-	553,067	513,500	426,322	506,000	503,000	503,000
EXPENDITURES								
402-53-538-402-12000	Regular Salaries	-	28,282	62,175	29,890	61,000	61,000	61,000
402-53-538-402-14000	Overtime Salaries	-	-	250	75	250	250	250
402-53-538-402-19999	Furlough Days	-	-	(1,275)	-	-	-	-
402-53-538-402-21000	FICA Taxes	-	1,971	4,775	2,218	4,700	4,700	4,700
402-53-538-402-23100	Health Insurance	-	1,972	13,610	3,248	6,805	7,470	7,470
402-53-538-402-22000	Retirement	-	-	-	-	4,595	4,595	4,595
402-53-538-402-23200	Insurance - Dental	-	251	960	502	960	960	960
402-53-538-402-23300	Insurance - Life	-	71	245	143	250	250	250
402-53-538-402-23400	Insurance - Vision	-	30	120	51	120	120	120
402-53-538-402-23500	Disability	-	220	800	483	830	915	915
402-53-538-402-24000	Worker's Compensation Insurance	-	10,000	6,825	3,413	6,825	10,000	11,000
	TOTAL PERSONNEL EXPENSES	-	42,797	88,485	40,023	86,335	90,260	91,260
402-53-538-402-31000	Professional Services	-	3,407	5,000	1,569	3,000	6,000	4,500
402-53-538-402-34000	Contractual Services	-	1,284	-	-	-	-	-
402-53-538-402-34010	Permit Fees - NPDES	-	3,060	3,075	3,060	3,060	3,260	3,260
402-53-538-402-34200	Contractual Services-Maint Gen	-	61,725	68,000	35,063	70,125	70,125	78,000
402-53-538-402-34310	Disposal Fees - SWA	-	-	30,000	2,241	5,500	6,000	6,000
402-53-538-402-34500	Commissions - PBC Tax Collecto	-	1,386	5,130	4,209	5,130	5,000	5,000
402-53-538-402-34901	Administrative Fees	-	32,100	33,000	16,500	33,000	35,175	45,500
402-53-538-402-40000	Travel & Training	-	168	1,500	282	300	1,200	1,200
402-53-538-402-41100	Telephone	-	126	400	125	400	400	375

Cost Center 402 - Stormwater Utility Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
402-53-538-402-41200	Postage & Shipping	-	174	500	-	500	750	750
402-53-538-402-43000	Utilities	-	704	-	619	1,500	1,500	1,500
402-53-538-402-45000	Insurance-Liability, Property,	-	1,500	2,500	1,249	2,500	2,500	2,500
402-53-538-402-46000	Repairs & Maintenance	-	20	23,000	2,925	10,000	10,000	10,000
402-53-538-402-46300	Vehicle Parts & Supplies	-	4,697	5,000	1,056	5,000	10,000	5,000
402-53-538-402-48100	Advertising	-	560	-	-	-	-	-
402-53-538-402-49400	Uniforms	-	643	725	68	725	725	725
402-53-538-402-52000	Operating Supplies	-	8,573	3,000	1,749	11,000	8,500	8,500
402-53-538-402-52100	Gasoline & Diesel Fuel	-	5,102	5,000	5,198	10,000	10,000	10,000
402-53-538-402-54200	Memberships, Dues, & Subscr	-	-	-	-	-	350	350
402-53-538-402-59000	Depreciation Expense	-	38,938	-	-	-	-	-
	TOTAL OPERATING EXPENSES	-	164,167	185,830	75,913	161,740	171,485	183,160
402-53-538-402-63010	Improvements - Drainage	-	-	-	-	-	12,000	12,000
402-53-538-402-64100	Machinery & Equipment	-	-	2,000	-	-	-	-
402-53-538-402-66900	Vehicles	-	-	34,000	25,894	25,900	-	-
402-53-538-402-82101	Improvements-Drainage (DEP mat	-	-	-	10,153	10,150	-	-
	TOTAL CAPITAL OUTLAY	-	-	36,000	36,047	36,050	12,000	12,000
402-53-538-402-71000	Principal	-	-	46,370	-	46,370	50,770	50,770
402-53-538-402-72000	Interest	-	2,008	15,610	6,813	15,610	11,200	11,200
402-53-538-402-73000	Amortization	-	4,050	-	-	-	-	-
	TOTAL DEBT SERVICE	-	6,058	61,980	6,813	61,980	61,970	61,970
402-53-538-402-99001	Transfer to General Fund	-	-	51,300	25,650	51,300	51,300	51,300
402-53-538-402-99002	Transfer to Capital Reserve	-	-	50,000	-	-	50,000	50,000
402-53-538-402-99190	Transfer to Streets & Roads	-	16,920	18,000	9,000	18,000	18,000	18,000
402-53-538-402-99901	Contingency	-	-	21,905	-	-	47,985	35,310
	TOTAL OTHER EXPENSES	-	16,920	141,205	34,650	69,300	167,285	154,610
	TOTAL DEPT EXPENDITURES	-	229,942	513,500	193,446	415,405	503,000	503,000
	NET INCOME	-	323,125	-	232,876	90,595	-	-

Stormwater Budget Analysis FY10-11

- 402-31000 Professional Services** – Consultant fees to CG&A for NPDES reporting and miscellaneous design and budgeting services (\$4,500).
- 402-34010 Permit Fees** – NPDES co-permittee fees (\$3,260).
- 402-34200 Contractual Services – Maint. Gen.** – For reimbursement to the General Fund for Public Works services (Administration, Grounds Maintenance and Vehicle Maintenance).
- 402-34310 Disposal Fees - SWA** – Estimated cost of disposal of street sweepings and catch basin debris at the Solid Waste Authority (\$6,000).
- 402-34500 Commissions – PBC Tax Collector** – Commissions paid to Palm Beach County for collection of taxes (\$5,000).
- 402-34901 Administrative Fees** – Transfers to General Fund for administrative services (\$45,500).
- 402-40000 Travel & Training** – Training and conference attendance fees (\$1,200).
- 402-41200 Postage & Shipping** – Cost estimated at \$750 for the year to do public outreach.
- 402-43000 Utilities** – Estimated cost of hydrant water for vac/jet truck and street sweeper (\$1,500).
- 402-45000 Insurance** – Property/Liability insurance premiums (\$2,500).
- 402-46000 Repair & Maintenance** – Estimated cost of repairs for Utility equipment performed by outside vendors, stormwater structure repairs and drain line video services as needed (\$10,000).
- 402-46300 Vehicle Parts & Supplies** – Parts and repairs performed in-house for vac/jet truck, street sweeper, and skid steer loader (\$5,000).

Stormwater Budget Analysis FY10-11 (cont.)

- 402-49400** **Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$725).
- 402-52000** **Operating Supplies** – Estimated cost of \$8,500 for re-sodding swales, placing inlet placards and purchasing miscellaneous safety supplies.
- 402-52100** **Gasoline & Diesel Fuel** – Estimated fuel costs of \$10,000 for vehicles and equipment.
- 402-54200** **Membership, Dues, & Subscr** - \$350 membership for the Town’s participation in the Florida Stormwater Association.
- 402-63010** **Improvements - Drainage** – \$12,000 estimated for the construction of a sediment collection/drying bin and partial costs associated with a vehicle wash rack.

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	402	FUNCTION	PW STORMWATER UTILITY									
DEPT		ACTIVITY	Revenues & Expenditures									
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost	
Stormwater Tech I	FT		14.08	2,080	29,286	7,470	480	117	60	429	37,842	
Stormwater Tech II	FT		15.81	2,080	32,885	-	480	129	60	482	34,036	
Total Wages & Benefits					62,171	7,470	960	246	120	911	71,878	

TOWN OF LAKE PARK

PROPOSED BUDGET

SANITATION FUND 404

FISCAL YEAR

October 1, 2010 through September 30, 2011

**TOWN OF LAKE PARK - ANNUAL BUDGET
SANITATION FUND RECAP**

FUND	404	FUNCTION	PW SANITATION
		ACTIVITY	Revenues & Expenditures

Budget Summary	Actual Expenses 2007-08	Actual Expenses 2008-09	Current Budget 2009-10	Actual as of 3/31/2010	Estimate for the Year 2009-10	By Department 2010-11	Proposed Budget 2010-11
Revenues	1,520,896	1,414,292	1,479,850	1,037,965	1,504,572	1,533,150	1,533,150
Personal Services	501,692	546,510	533,725	288,557	563,675	563,035	609,205
Operating Expenses	842,536	868,061	534,775	272,237	532,250	591,875	584,145
Capital Outlay	-	-	21,750	1,199	1,200	-	-
Debt Service	11,699	26,180	117,350	105,450	117,350	114,800	114,800
Non-Operating	285,869	223,592	272,250	111,797	205,545	263,440	225,000
Total Expenses	1,641,796	1,664,343	1,479,850	779,240	1,420,020	1,533,150	1,533,150
Surplus (Deficit)	(120,900)	(250,051)	-	258,725	84,552	-	-

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Foreman	2	2	2
Equipment Operator III	3	3	3
Equipment Operator II	5	5	5
Vehicle Mechanic II (Transferred from General Fund)	0	1	1
	10	11	11

Cost Center 404 - Sanitation

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
REVENUES								
404-311.120	Delinquent Refuse Assessments	-	20,614	5,000	(1,060)	5,000	5,000	5,000
404-343.410	Commercial Assessment - SWA	71,659	72,386	75,250	70,477	75,250	75,250	75,250
404-343.420	Commercial User Fees - TLP	847,519	760,077	817,000	429,355	825,000	825,000	825,000
404-343.500	Residential Assessments - SWA	520,465	526,718	559,000	511,880	560,000	560,000	560,000
404-343.510	Residential User Fees - TLP	4,056	1,669	2,500	1,455	2,500	2,500	2,500
404-343.610	Recycling Income	33,055	10,895	5,000	8,339	10,000	25,000	25,000
404-349.100	Service Fees	-	30	-	-	-	-	-
404-361.100	Penalties	2,125	2,056	2,500	914	1,750	1,750	1,750
404-361.110	Interest Earnings	34,027	10,161	10,000	453	1,000	1,000	1,000
404-364.100	Interest Earnings - Tax Collec	3,340	2,448	2,000	(152)	1,500	1,500	1,500
404-365.100	Sale of Scrap Material	400	75	500	45	100	100	100
404-369.100	Miscellaneous Revenue	784	50	100	27	50	50	50
404-369.200	Container Proceeds	459	275	500	57	200	250	250
404-369.300	Locking Device Proceeds	900	810	500	650	750	750	750
404-369.301	Refund Prior Year Expense	-	-	-	472	472	-	-
404-369.310	Reimbursement-Workman's Comp	1,407	5,499	-	15,053	21,000	-	-
404-369.320	Reimbursement-Insurance Claims	-	329	-	-	-	-	-
404-369.400	Service Reinstatement Fees	700	200	-	-	-	-	-
404-399.999	Balance Brought Forward	-	-	-	-	-	35,000	35,000
	TOTAL REVENUE	1,520,896	1,414,292	1,479,850	1,037,965	1,504,572	1,533,150	1,533,150
EXPENDITURES								
404-53-534-404-12000	Regular Salaries	330,224	348,554	353,050	170,522	346,275	353,825	385,450
404-53-534-404-12500	Workers Comp Wages	-	-	-	12,709	17,575	-	-
404-53-534-404-13000	Other & Part Time Salaries	-	-	-	1,634	5,350	-	-
404-53-534-404-14000	Overtime Salaries	3,884	4,201	3,600	2,697	3,600	3,600	3,600
404-53-534-404-15000	Special Pay	1,220	1,140	1,000	350	1,000	1,500	2,000
404-53-534-404-19900	Wages Reclassified	-	(181)	-	(503)	(500)	-	-
404-53-534-404-19999	Furlough Days	-	-	(7,650)	-	-	-	-
404-53-534-404-21000	FICA	25,713	25,032	27,375	12,637	28,560	27,460	29,920

Cost Center 404 - Sanitation

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
404-53-534-404-22000	Retirement	15,598	20,932	19,500	10,219	23,650	23,500	22,485
404-53-534-404-23100	Health Insurance	61,139	65,793	79,000	44,040	79,000	89,550	100,925
404-53-534-404-23200	Insurance - Dental	3,985	4,126	4,800	2,404	4,800	4,800	5,280
404-53-534-404-23300	Insurance - Life	1,248	1,337	1,350	758	1,350	1,350	1,480
404-53-534-404-23400	Insurance - Vision	485	489	600	300	600	600	660
404-53-534-404-23500	Disability	3,196	4,137	4,125	2,636	4,685	5,175	5,730
404-53-534-404-24000	Worker's Compensation Insuranc	55,000	68,750	46,975	27,403	46,975	51,675	51,675
404-53-534-404-25100	Unemployment Compensation	-	2,200	-	751	755	-	-
	TOTAL PERSONNEL EXPENSES	501,692	546,510	533,725	288,557	563,675	563,035	609,205
404-53-534-404-31000	Professional Services	882	-	-	-	-	-	-
404-53-534-404-34000	Contractual Services	11,949	14,491	15,225	7,644	18,000	18,500	18,500
404-53-534-404-34310	Disposal Fees - Garbage	151,303	151,014	160,000	72,579	150,000	180,000	180,000
404-53-534-404-34500	Commissions - PBC Tax Collecto	1,725	1,767	5,900	5,553	5,900	5,900	5,900
404-53-534-404-34901	Administrative Fee	115,954	80,004	106,325	62,025	106,325	126,325	126,325
404-53-534-404-34910	Bad Debt Expense	4,886	2,776	500	-	500	500	500
404-53-534-404-40000	Travel & Training	21	423	-	-	-	-	-
404-53-534-404-41100	Telephone	1,751	1,735	1,800	752	1,800	1,800	1,800
404-53-534-404-41200	Postage & Shipping	98	63	100	-	100	375	375
404-53-534-404-44100	Rentals	9,933	-	-	-	-	-	-
404-53-534-404-45000	Insurance	38,844	38,840	42,525	24,806	42,525	42,525	39,745
404-53-534-404-46000	Repair & Maintenance	22,073	28,038	28,000	19,416	32,700	28,000	28,000
404-53-534-404-46300	Vehicle Parts & Supplies	75,676	55,995	67,000	33,492	72,000	77,000	77,000
404-53-534-404-47000	Printing	1,212	860	500	-	500	1,000	1,000
404-53-534-404-48100	Advertising	1,156	1,856	1,500	643	1,500	1,500	1,500
404-53-534-404-49100	Education & Training	178	-	-	-	-	-	-
404-53-534-404-49400	Uniforms & Clothing	3,784	3,011	3,600	500	3,600	4,000	2,550
404-53-534-404-49500	Insurance Claim Deductibles	500	-	-	-	-	-	-
404-53-534-404-51000	Office Supplies	-	19	100	66	100	100	100
404-53-534-404-52000	Operating Supplies	8,947	2,169	2,000	902	2,000	2,500	2,000
404-53-534-404-52100	Gasoline & Diesel Fuel	101,874	60,002	70,000	29,265	65,000	68,000	65,000
404-53-534-404-52101	Small Tools & Others	-	-	700	-	700	-	-

Cost Center 404 - Sanitation

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 CURR YR BUDGET	2010 ACTUAL TO 3/31/10	2010 ESTIMATE FOR THE YEAR	2011 BY DEPARTMENT	2011 PROPOSED BUDGET
404-53-534-404-52400	Containers	27,961	31,140	29,000	14,594	29,000	33,850	33,850
404-53-534-404-59000	Depreciation Expense	261,829	393,858	-	-	-	-	-
	TOTAL OPERATING EXPENSES	842,536	868,061	534,775	272,237	532,250	591,875	584,145
404-53-534-404-64100	Machinery & Equipment	-	-	21,750	1,199	1,200	-	-
404-53-534-404-66900	Vehicles	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	21,750	1,199	1,200	-	-
404-53-534-404-71000	Principal	-	-	96,575	94,205	96,575	97,680	97,680
404-53-534-404-72000	Interest	8,345	26,180	20,775	11,245	20,775	17,120	17,120
404-53-534-404-73000	Amortization Expense	3,354	-	-	-	-	-	-
	TOTAL DEBT SERVICE	11,699	26,180	117,350	105,450	117,350	114,800	114,800
404-53-534-404-96200	Unrealized Gain/Loss on Investment	10,865	8,588	-	(19,453)	(19,455)	-	-
404-53-534-404-99110	Transfer to General Fund	275,004	215,004	225,000	131,250	225,000	225,000	225,000
404-53-534-404-99901	Contingency	-	-	47,250	-	-	38,440	-
	TOTAL OTHER EXPENSES	285,869	223,592	272,250	111,797	205,545	263,440	225,000
	TOTAL DEPT EXPENDITURES	1,641,796	1,664,343	1,479,850	779,240	1,420,020	1,533,150	1,533,150
	NET INCOME	(120,900)	(250,051)	-	258,725	84,552	-	-

Sanitation Budget Analysis FY10-11

- 404-12000 Regular Salaries** – Mechanic II transferred from 410- (Vehicle Maintenance) to service Sanitation Equipment.
- 404-34000 Contractual Services** – Cost for CDL physicals, washing of sanitation vehicles, and radio tower rental (\$18,500).
- 404-34310 Disposal Fees - SWA** – Estimated cost of disposal of collected trash, garbage, and vegetation at the Solid Waste Authority. This reflects the Authority's 10% tipping fee increase (\$180,000).
- 404-34500 Commissions – PBC Tax Collector** – Commissions paid to Palm Beach County for collection of taxes (\$5,900).
- 404-34901 Administrative Fees** – Transfers to General Fund administrative services (\$126,325).
- 404-34910 Bad Debt Expense** – Estimated amount of \$500 for uncollectable sanitation billing for the year.
- 404-41100 Telephone** – Estimated cost of \$1,800 for Nextel phones for two Foremen and one Equipment Operator III.
- 404-41200 Postage & Shipping** – Cost estimated at \$375 for mailing of certified letters sent to sanitation customers.
- 404-45000 Insurance** – Property/Liability insurance premiums (\$39,745).
- 404-46000 Repair & Maintenance** – Costs for repairs for vehicles completed by outside vendors, including annual inspections (\$28,000).
- 404-46300 Vehicle Parts & Supplies** – Parts and repairs for vehicles completed in-house vehicle maintenance staff (\$77,000).
- 404-47000 Printing** – Cost of informational flyers and violation notices (\$1,000).
- 404-48100 Advertising** – Advertising costs for rate notices (\$1,500).

Sanitation Budget Analysis FY10-11 (cont.)

- 404-49400** **Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$2,550).
- 404-51000** **Office Supplies** – Estimated cost of \$100 to purchase miscellaneous office supplies.
- 404-52000** **Operating Supplies** – Estimated cost of \$2,000 to purchase safety supplies (i.e. gloves, vests, and glasses) and other miscellaneous supplies such as rakes, pitchforks and coolers.
- 404-52100** **Gasoline & Diesel Fuel** – Expected cost of \$65,000 for fuel for vehicles and equipment.
- 404-52400** **Containers** – Expected cost of \$33,850 to purchase replacement garbage dumpsters, recycle dumpsters, and garbage cans. Refurbish existing commercial dumpsters and purchase parts to refurbish cans.
- 404-64100** **Machinery & Equipment** – No Capital expenditures this year.

**TOWN OF LAKE PARK - ANNUAL BUDGET
WAGE AND BENEFITS - DETAIL**

FUND	404	FUNCTION	PW SANITATION								
DEPT		ACTIVITY	Revenues & Expenditures								
Position Classification	FT/PT	Merit Date	Hourly Rate	Hours	Base Wages	23100 Health Insurance	23200 Dental Insurance	23300 Life Insurance	23400 Vision Insurance	23500 Disability Insurance	Total Cost
Equipment Operator II	FT	10/26	14.22	2,080	29,578	7,470	480	113	60	413	38,114
Equipment Operator III	FT	10/30	16.62	2,080	34,570	7,470	480	137	60	506	43,223
Equipment Operator III	FT	10/1	16.61	2,080	34,549	7,470	480	137	60	506	43,202
Equipment Operator II	FT	11/15	14.58	2,080	30,326	7,470	480	121	60	444	38,901
Foreman	FT	2/3	24.69	2,080	51,355	9,975	480	127	60	752	62,749
Foreman	FT	3/11	21.09	2,080	43,867	7,470	480	172	60	631	52,680
Equipment Operator III	FT	11/8	19.25	2,080	40,040	7,470	480	160	60	587	48,797
Equipment Operator II	FT	10/1	13.53	2,080	28,142	7,470	480	113	60	413	36,678
Equipment Operator II	FT	9/6	15.29	2,080	31,803	7,470	480	125	60	466	40,404
Equipment Operator II	FT	10/22	14.22	2,080	29,578	15,595	480	117	60	433	46,263
Mechanic II	FT	1/3	18.84	2,080	39,187	15,595	480	156	60	575	56,052
Total Wages & Benefits					392,995	100,925	5,280	1,478	660	5,726	507,063