



# AGENDA

**Lake Park Town Commission**

Town of Lake Park, Florida

**Budget Workshop**

**Wednesday, July 22, 2009, 6:00 P.M.**

**Lake Park Town Hall**

**535 Park Avenue**

<b>Desca DuBois</b>	—	<b>Mayor</b>
<b>Jeff Carey</b>	—	<b>Vice-Mayor</b>
<b>Edward Daly</b>	—	<b>Commissioner</b>
<b>Patricia Osterman</b>	—	<b>Commissioner</b>
<b>Kendall Rumsey</b>	—	<b>Commissioner</b>
.....		
<b>Maria V. Davis</b>	—	<b>Town Manager</b>
<b>Thomas J. Baird, Esq.</b>	—	<b>Town Attorney</b>
<b>Vivian M. Lemley, CMC</b>	—	<b>Town Clerk</b>

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 BUDGET**  
**ALL FUNDS**



**FISCAL YEAR 2009-2010**

# TOWN OF LAKE PARK

## PROPOSED BUDGETS ALL FUNDS

### FISCAL YEAR

October 1, 2009 through September 30, 2010

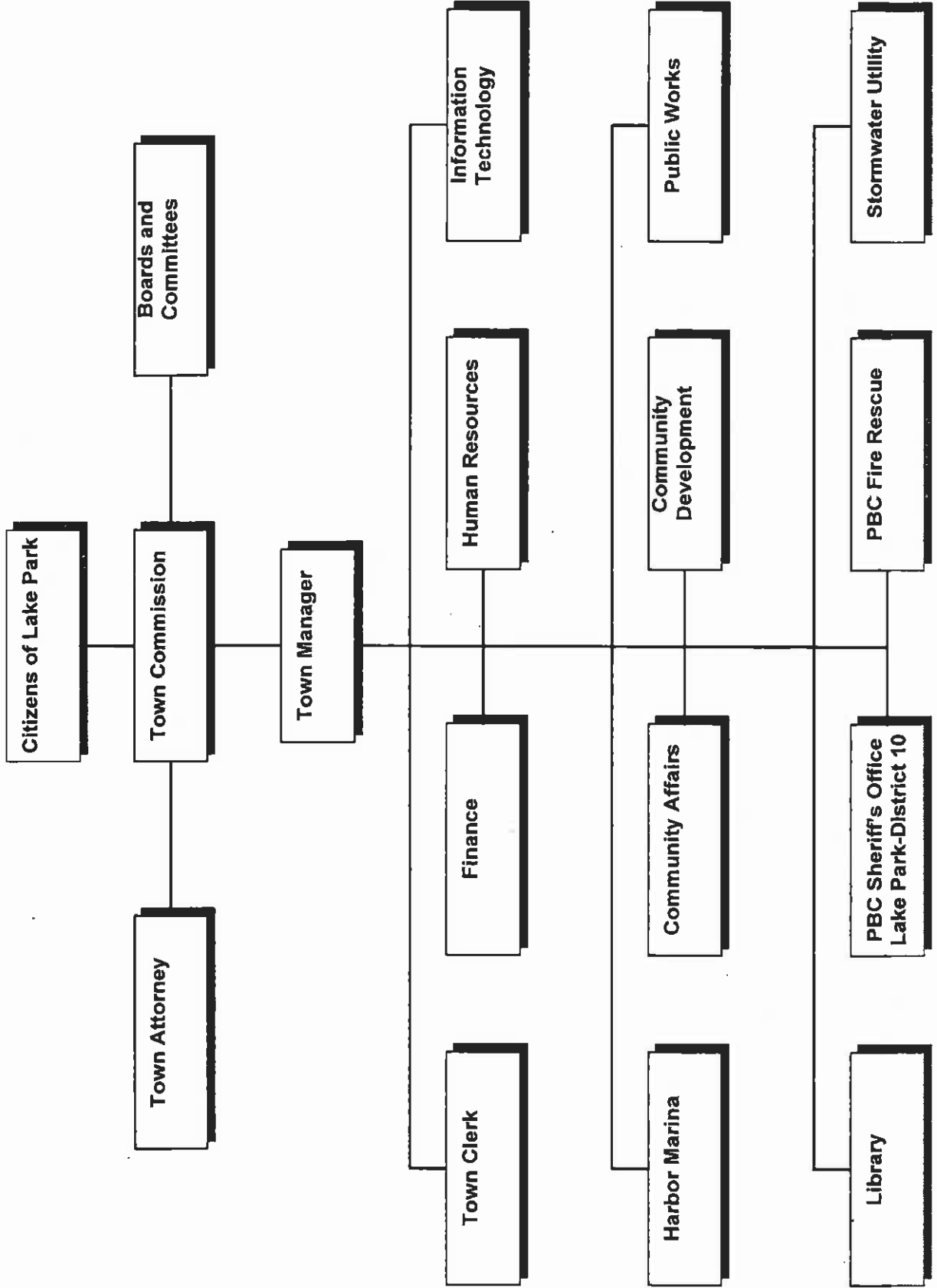
### DIRECTORY OF OFFICIALS TOWN COMMISSION

Desca Dubois.....Mayor  
Jeffery Carey..... Vice Mayor  
Ed Daly.....Commissioner  
Patricia Osterman.....Commissioner  
Kendall Rumsey.....Commissioner

Town Manager  
Maria V. Davis

Finance Director  
Anne M. Costello

# TOWN OF LAKE PARK, FLORIDA ORGANIZATIONAL CHART



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

FUND	ALL	FUNCTION	ALL FUNDS									
			Revenues and Expenditures									
		ACTIVITY	Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10			
<b>Budget Summary</b>												
		Revenues	13,879,508	17,316,165	15,429,090	9,795,052	15,316,180	13,660,320	14,118,030			
		Personal Services	3,436,148	3,401,760	3,772,210	1,774,195	3,575,681	3,848,820	3,528,380			
		Operating Expenses	7,944,385	8,691,590	7,504,742	4,121,815	7,418,768	7,543,695	7,456,815			
		Capital Outlay	455,707	268,033	548,290	1,337,323	1,314,464	149,750	107,750			
		Debt Service	1,045,004	981,017	1,831,885	921,198	1,746,865	1,650,125	1,695,275			
		Non-Operating Expenses	1,544,848	4,895,560	1,730,460	882,762	1,269,725	1,380,660	1,329,810			
		Total Expenses	14,426,092	18,237,960	15,387,587	9,037,293	15,325,503	14,573,050	14,118,030			
		Surplus (Deficit)	(546,584)	(921,795)	41,503	757,759	(9,323)	(912,730)	-			

## 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 1<sup>st</sup>. 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 legislative 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 1<sup>st</sup> 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 1<sup>st</sup> and July 1<sup>st</sup> 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 1<sup>st</sup> 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.

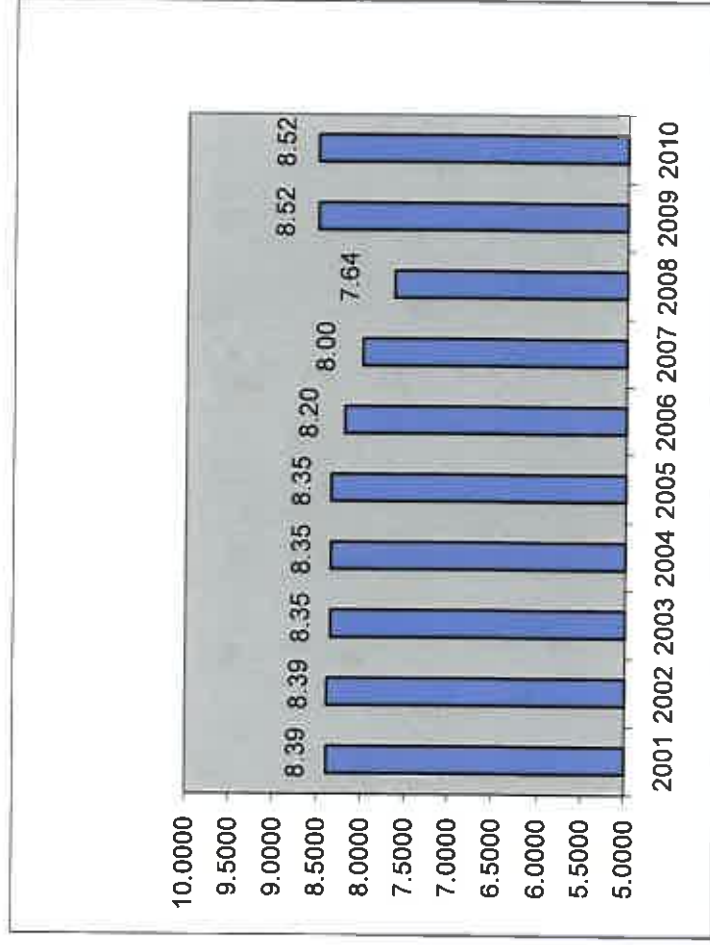
# TOWN OF LAKE PARK

## FISCAL YEAR 2009 - 2010

### ANALYSIS OF OPERATING MILLAGE

FOR TEN YEAR PERIOD 2001 - 2010

Fiscal Year	Oper. Millage	Inc./Dec.		% Inc./Dec.	
		Over Prior Year	Year	Over Prior Year	Year
2001	8.3914	0.0000		0.00%	
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%	





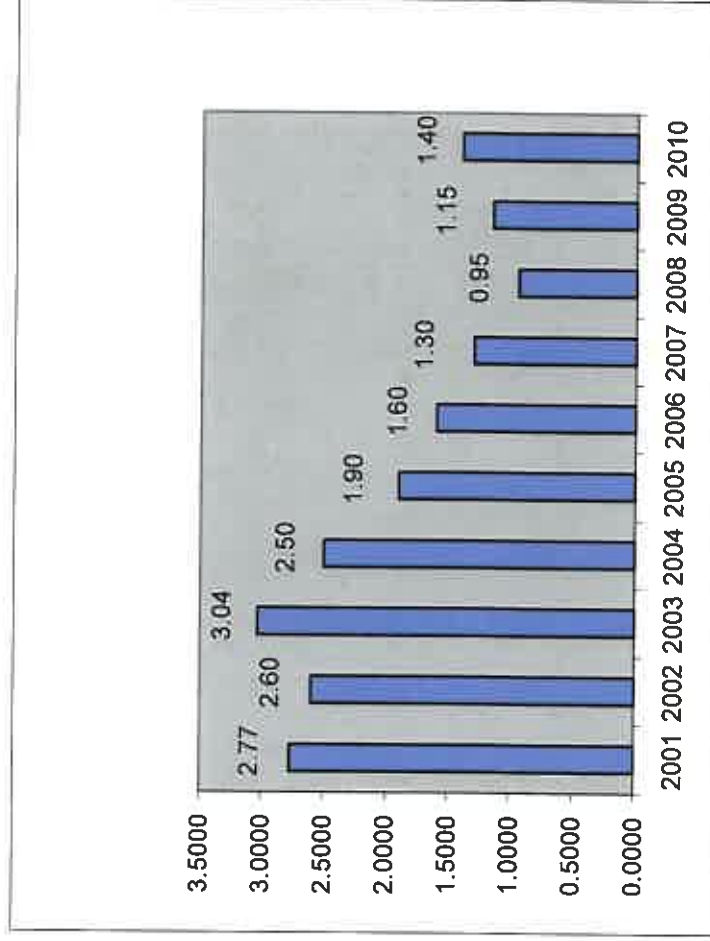
# TOWN OF LAKE PARK

## FISCAL YEAR 2009 - 2010

### ANALYSIS OF DEBT SERVICE MILLAGE

FOR TEN YEAR PERIOD 2001 - 2010

Fiscal Year	Oper. Millage	Inc./Dec.		% Inc./Dec.	
		Over Prior Year	Year	Over Prior Year	Year
2001	2.7700	0.7000		35.00%	
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%	



# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **GENERAL FUND 001**

#### **FISCAL YEAR**

**October 1, 2009 through September 30, 2010**

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

FUND	001	FUNCTION	General Fund	Revenues and Expenditures						
		ACTIVITY		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
<b>Budget Summary</b>										
		Revenues		9,736,736	13,484,052	10,632,965	7,082,560	10,303,245	9,556,295	9,773,755
		Personal Services		2,531,542	2,543,201	2,744,255	1,255,293	2,607,531	2,778,715	2,512,220
		Operating Expenses		5,912,963	6,240,050	5,999,613	3,397,810	6,011,918	6,159,000	6,073,715
		Capital Outlay		286,191	268,033	156,450	62,979	150,819	62,000	20,000
		Non-operating Expenses		1,508,173	4,453,306	1,738,375	996,812	1,332,660	1,213,715	1,167,820
		Total Expenses		10,238,869	13,504,590	10,638,693	5,712,894	10,102,928	10,213,430	9,773,755
		Surplus (Deficit)		(502,133)	(20,538)	(5,728)	1,369,666	200,317	(657,135)	-

Cost Center 001 - General Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009			2010		2010 BY		2010	
		ACTUAL	ACTUAL	YR BUDGET	ESTIMATE FOR THE YEAR	DEPARTMENT	DEPARTMENT	PROPOSED BUDGET	PROPOSED BUDGET	
	<b>REVENUES</b>									
001-311.100	Ad Valorem Taxes	5,138,757	4,583,505	4,858,250	3,990,306	4,221,935	4,179,150	4,221,935	4,179,150	4,179,150
001-311.110	Ad Valorem Taxes - CRA	-	612,691	692,335	692,334	549,515	504,260	549,515	504,260	504,260
001-311.120	Delinquent Taxes	15,153	10,246	15,000	201,093	15,000	15,000	15,000	15,000	15,000
001-314.100	Utility Tax - Electric	549,648	563,614	575,000	225,338	575,000	575,000	575,000	575,000	575,000
001-314.300	Utility Tax - Water	116,381	115,326	120,000	54,225	130,000	130,000	130,000	130,000	130,000
001-314.400	Utility Tax - Gas	2,371	2,630	2,500	1,085	3,000	3,000	3,000	3,000	3,000
001-315.100	Communications Service Tax	539,562	505,784	530,000	255,608	535,725	500,000	500,000	500,000	500,000
001-316.100	Business Tax Receipts	313,523	330,006	350,000	329,574	350,000	350,000	350,000	350,000	350,000
001-316.110	Contractors Fees	2,459	2,190	2,500	1,230	2,500	2,500	2,500	2,500	2,500
001-316.120	Business Tax Appl & Renewal Fee	9,036	14,423	15,000	6,500	13,000	13,000	13,000	13,000	13,000
001-322.100	Building Permits	365,902	227,286	250,000	65,451	130,000	130,000	130,000	130,000	130,000
001-322.200	Signage Permits	-	-	-	4,810	15,000	15,000	15,000	15,000	15,000
001-322.500	Special Event Permit - Appl. Fee	-	525	-	300	500	500	500	500	500
001-322.900	Cost Recovery	-	-	-	22,726	40,000	40,000	40,000	40,000	40,000
001-323.100	Franchise Fees - Electric	604,641	609,578	625,000	191,057	635,000	635,000	635,000	635,000	635,000
001-323.400	Franchise Fees - Gas	3,424	3,038	5,000	-	5,000	5,000	5,000	5,000	5,000
001-323.700	Franchise Fees - Solid Waste	18,803	17,599	16,000	2,925	10,000	10,000	10,000	10,000	10,000
001-323.900	Franchise Fees - Dunkin' Donuts	2,496	-	5,000	-	-	-	-	-	-
001-329.100	Alarm Permits	4,806	5,089	5,000	4,590	8,000	7,500	7,500	7,500	7,500
001-331.250	Law Enforcement Block Grant	(10,000)	-	-	-	-	-	-	-	-
001-331.500	FEMA/State Hurricane Relief	17,766	98,609	-	-	-	-	-	-	-
001-334.700	Grant - State Aid to Libraries	15,816	15,208	15,200	5,820	11,650	11,650	11,650	11,650	11,650
001-334.702	Grant - Mirror Ballroom	100,000	-	-	-	-	-	-	-	-
001-335.120	State Revenue Sharing	268,050	234,332	239,500	113,552	230,750	230,000	230,000	230,000	230,000
001-335.150	Alcoholic Beverage Licenses	14,354	11,195	12,000	149	12,000	12,000	12,000	12,000	12,000
001-335.180	Half Cent Sales Tax	675,208	632,680	655,500	242,975	572,675	575,000	575,000	575,000	575,000
001-335.190	Motor Fuel Tax Refund	5,035	9,204	3,500	1,820	7,600	7,600	7,600	7,600	7,600
001-338.110	Business Tax Receipts-County	34,165	25,829	26,000	4,487	25,000	25,000	25,000	25,000	25,000

8.5163

8.5163

8.5163

Cost Center 001 - General Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009			2010		
		ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	PROPOSED BUDGET
001-341.110	Administrative Fee -CRA Fund	24,925	24,903	47,750	47,750	47,750	49,925
001-341.401	Administrative Fee - Marina	78,000	78,000	60,000	60,000	60,000	60,000
001-341.402	Administrative Fee - StormWater	-	-	32,100	32,100	33,000	33,000
001-341.404	Admin Fee - Sanitation Fund	80,000	115,954	80,000	80,000	80,000	106,325
001-341.900	Copy Charges / Tax Searches	5,161	3,571	4,000	5,000	4,000	4,000
001-342.510	Plan Review Fees Code Sec 33-7	18,605	16,933	15,000	15,000	15,000	15,000
001-344.500	Parking Fees - Meters Off-road	-	-	-	-	-	105,000
001-344.510	Parking Fees - Meters On-road	-	-	-	-	-	100,000
001-347.100	Library Copies	1,303	936	750	1,250	1,200	1,200
001-347.120	Library-Teen Leadership Program	-	-	-	200	-	-
001-347.200	Recreation - Summer Camp Fees	12,638	17,252	15,000	7,500	10,000	10,000
001-347.205	Recreation - Music Instruction	-	520	-	-	-	-
001-347.210	Recreation - Miscellaneous	2	1,186	1,000	450	450	450
001-347.215	Recreation - Semi Pro Football	-	-	-	215	-	-
001-347.220	Recreation - Tennis Program	1,800	10,375	9,985	12,600	13,100	13,100
001-347.230	Recreation - Senior Bus Trips	-	-	4,000	1,815	2,000	2,000
001-347.500	Recreation - Facilities Rental	13,608	8,242	15,000	7,500	8,500	8,500
001-347.900	Recreation - Other Fees	1,600	-	200	-	-	-
001-347.905	Recreation - Security	-	3,195	5,000	2,100	2,500	2,500
001-347.910	Bingo Fees	5,880	4,975	5,000	4,480	4,500	4,500
001-347.915	Recreation Program Fees	-	-	-	910	1,500	1,500
001-347.920	Ballroom Dancing Fees	2,881	3,487	2,500	1,500	1,200	1,200
001-347.930	Recreation - Irish Fest	4,362	-	-	-	-	-
001-347.931	Recreation - July Fireworks Fest	3,168	5,453	4,000	4,000	4,000	-
001-347.935	Recreation - Car Show	-	-	600	800	600	800
001-349.100	Service Charge - Dishonored Checks	826	536	750	500	500	500
001-351.100	Fines & Forfeitures	18,886	25,452	25,000	25,000	25,000	25,000
001-352.100	Fines - Library	2,110	1,675	1,800	1,100	1,200	1,200
001-354.100	Fines - Code Violations	167,775	82,208	50,000	50,000	50,000	50,000
001-354.105	Fines - Alarm Violations	7,125	12,755	6,000	5,000	6,000	6,000

Cost Center 001 - General Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009			ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
		2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET			
001-354.110	Code Violations - Admin Cost	11,266	11,952	20,000	25,000	25,000	
001-354.115	Code Violations - Foreclosures	-	-	-	85,000	-	
001-354.120	Penalties - Business Tax Receipts	7,161	9,021	10,000	10,000	10,000	
001-354.130	Fines - Parking Violations	6,400	3,740	5,000	1,200	20,000	
001-354.210	Code Violations - CIB Fund	-	20,240	-	10,000	10,000	
001-361.100	Interest Earnings	240,581	148,705	240,000	40,000	80,000	
001-361.110	Interest Earnings - Tax Collector	17,705	33,500	17,000	25,000	25,000	
001-361.120	Sales Tax Commissions	4	14	150	50	50	
001-361.200	Filing Fees	255	305	100	340	100	
001-362.100	Rent - P.B.C. Sheriff	120	120	120	120	120	
001-362.120	Rent - Cell Tower	27,121	36,485	23,310	23,310	24,250	
001-362.121	Rent - Cell Tower (BellSouth)	-	-	14,590	14,600	15,185	
001-363.120	Service Charges-Code Violations	-	7,600	-	-	-	
001-363.230	Landscaping - Special Assess. Fund	26,840	-	-	-	-	
001-364.100	Sale of Surplus Property	5,742	-	5,000	-	-	
001-365.100	Sale of Scrap Material	-	630	250	-	-	
001-366.100	Teen Achieve Program	7,950	-	-	-	-	
001-366.200	Capital Contributions	40,000	-	-	-	-	
001-369.100	Miscellaneous Revenue	(2,400)	7,689	5,000	5,000	5,000	
001-369.110	Coke Machine Proceeds	460	544	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	-	
001-38-000-9000	BALANCE BROUGHT FORWARD	-	-	250,000	-	250,000	
001-380.402	Reimbursement - Stormwater Maint	-	-	61,725	61,725	68,000	
001-381.110	Transfer from CRA Fund ILA	-	-	205,500	205,500	169,640	
001-381.111	Transfer from CRA - PBSO	-	-	81,000	81,000	84,250	
001-381.190	Transfer Streets and Roads	-	99,996	75,000	75,000	75,000	
001-381.401	Transfer from Marina	-	46,992	-	-	30,000	
	Transfer from Stormwater	-	-	-	51,300	51,300	

Cost Center 001 - General Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-381.404	Transfer from Sanitation	75,000	275,004	215,000	107,502	215,000	225,000	225,000
001-384.100	Loan Proceeds	-	3,717,488	-	-	-	-	-
001-389.400	Donations	14,520	-	-	-	-	-	-
001-389.700	Donations - Library	-	769	-	176	1275	500	500
	TOTAL REVENUE	9,736,736	13,484,052	10,632,965	7,082,560	10,303,245	9,556,295	9,773,755

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, 2007-08-09-10**

	2006-2007	2007-2008	2008-2009	2009-2010	2009-2010
	Actual	Actual	Estimated	By Department	As Proposed
51 General Government	2,925,046	6,100,224	2,866,354	2,820,515	2,690,150
52 Public Safety	4,996,349	5,404,020	5,353,560	5,556,865	5,495,020
53 Physical Environment	465,265	204,611	146,325	178,090	175,175
54 Transportation	338,147	395,298	413,320	339,466	340,435
57 Culture-Recreation	1,369,278	1,210,460	1,157,711	1,140,534	895,615
59 Intragovernmental Services	144,784	189,977	165,658	177,960	177,360
<b>Total Expenditures</b>	<b>10,238,869</b>	<b>13,504,590</b>	<b>10,102,928</b>	<b>10,213,430</b>	<b>9,773,755</b>

**Town of Lake Park - General Fund**  
**Comparison of Expenditures By Object**  
**Fiscal Years Ended September 30, 2007-08-09-10**

	2006-2007	2007-2008	2008-2009	2009-2010	2009-2010
	Actual	Actual	Estimated	By Department	As Proposed
Personal Services	2,531,542	2,543,201	2,607,531	2,778,715	2,512,220
Operating Expenses	5,912,963	6,240,050	6,011,918	6,159,000	6,073,715
Capital Outlay	286,191	268,033	150,819	62,000	20,000
Debt Service	35,325	65,943	369,860	293,275	338,425
Non-Operating	1,469,848	4,387,363	962,800	920,440	829,395
<b>Total Expenditures</b>	<b>10,235,869</b>	<b>13,504,590</b>	<b>10,102,928</b>	<b>10,213,430</b>	<b>9,773,755</b>



Town of Lake Park - General Fund  
 Recapitulation Of Expenditures  
 By Department  
 Fiscal Years Ended September 30, 2007-08-09-10

	2006-2007	2007-2008	2008-2009	2009-2010	2009-2010
	Actual	Actual	Estimated	By Department	As Proposed
<b>51 General Government</b>					
100 Town Commission	116,739	97,856	97,215	104,170	99,270
104 Town Manager	268,990	367,806	325,405	323,190	307,195
105 Personnel	185,221	176,406	159,714	147,245	145,100
106 Town Clerk	175,657	163,393	177,751	196,585	186,855
108 Town Attorney	291,812	183,487	196,250	185,000	178,000
110 Information Technology	145,514	151,849	161,934	206,810	174,010
150 Finance and Accounting	403,168	442,238	455,695	465,580	452,905
900 Non-Departmental	1,337,945	4,517,189	1,292,390	1,191,935	1,146,815
Total General Government	2,925,046	6,100,224	2,866,354	2,820,515	2,690,150
<b>52 Public Safety</b>					
200 Police	2,432,956	2,553,595	2,687,275	2,794,475	2,794,675
250 Emergency Management	-	15,374	5,490	10,000	10,000
300 Fire	1,983,757	2,214,222	2,033,880	2,067,815	2,067,815
500 Community Development	579,636	620,829	626,915	684,575	622,530
Total Public Safety	4,996,349	5,404,020	5,353,560	5,556,865	5,495,020
<b>53 Physical Environment</b>					
400 Public Works Administration	465,265	204,611	146,325	178,090	175,175
Total Physical Environment	465,265	204,611	146,325	178,090	175,175

**Recapitulation Of Expenditures  
(continued)**

		<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2009-2010</u>
		<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>By Department</u>	<u>As Proposed</u>
<b>54</b>	<b>Transportation</b>					
	408 Public Works - Facilities	338,147	395,298	413,320	339,466	340,435
	Total Transportation	338,147	395,298	413,320	339,466	340,435
<b>57</b>	<b>Culture and Recreation</b>					
	700 Library	435,406	326,192	347,850	379,480	303,420
	710 Library - State Aid	19,025	15,199	11,650	11,650	11,650
	600 Recreation	449,206	396,519	275,593	275,970	205,015
	406 Public Works - Grounds	465,641	472,550	522,618	473,434	375,530
	Total Culture and Recreation	1,369,278	1,210,460	1,157,711	1,140,534	895,615
<b>59</b>	<b>Intergovernmental Services</b>					
	410 Public Works - Vehicle Maintenance	144,784	189,977	165,658	177,960	177,360
	Total Intergovernmental Services	144,784	189,977	165,658	177,960	177,360
	<b>Total Expenditures</b>	<u>10,238,869</u>	<u>13,504,590</u>	<u>10,102,928</u>	<u>10,213,430</u>	<u>9,773,755</u>

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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>LEGISLATIVE</b>					
<b>DEPT.</b>	<b>100</b>	<b>ACTIVITY</b>	<b>Town Commission</b>					
<b>Budget Summary</b>								
		<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
		51,445	51,864	51,545	25,381	51,460	51,620	51,620
		65,294	45,992	56,175	26,629	45,755	52,550	47,650
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		116,739	97,856	107,720	52,010	97,215	104,170	99,270

**Personnel Recap**

	<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	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-511-100-11000	Executive Salaries	47,535	47,900	47,535	23,402	47,435	47,535	47,535
001-51-511-100-21000	FICA	3,636	3,664	3,635	1,790	3,635	3,635	3,635
001-51-511-100-24000	Worker's Compensation Insuranc	274	300	375	189	390	450	450
	TOTAL PERSONNEL EXPENSES	51,445	51,864	51,545	25,381	51,460	51,620	51,620
001-51-511-100-31000	Professional Services	522	10,000	18,500	7,500	15,000	15,000	15,000
001-51-511-100-40000	Travel & Per Diem	1,268	-	12,500	5,407	12,500	12,500	7,500
001-51-511-100-41100	Telephone	2,209	2,274	2,500	1,089	2,300	2,500	2,500
001-51-511-100-41200	Postage & Shipping	3,184	1,099	2,000	-	1,900	2,000	2,100
001-51-511-100-43000	Utilities	9,530	-	-	-	-	-	-
001-51-511-100-43250	Garbage & Trash	465	-	-	-	-	-	-
001-51-511-100-45000	Insurance	8,497	-	-	-	-	-	-
001-51-511-100-47000	Printing	161	602	300	-	300	300	300
001-51-511-100-48000	Promotional Activity	17,762	10,734	6,000	2,091	6,000	6,000	6,000
001-51-511-100-48100	News Letter	8,470	5,760	6,500	3,135	5	6,500	6,500
001-51-511-100-49200	Conferences & Seminars	4,358	8,591	-	-	-	-	-
001-51-511-100-49400	Uniforms & Clothing	69	163	-	-	-	-	-
001-51-511-100-51000	Office Supplies	-	401	500	-	250	250	250
001-51-511-100-54100	Books & Subscriptions	20	-	-	-	-	-	-
001-51-511-100-54200	Memberships, Dues, & Subscript	8,779	6,368	7,375	7,407	7,500	7,500	7,500
	TOTAL OPERATING EXPENSES	65,294	45,992	56,175	26,629	45,755	52,550	47,650
	TOTAL DEPT EXPENDITURES	116,739	97,856	107,720	52,010	97,215	104,170	99,270

**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				
<b>Total Wages &amp; Benefits</b>					<b>47,535</b>	-	-	-	-	-	<b>47,535</b>	-	<b>47,535</b>		

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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>EXECUTIVE</b>							
<b>DEPT.</b>	<b>104</b>	<b>ACTIVITY</b>	<b>Town Manager</b>							
<b>Budget Summary</b>				<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
				238,481	320,412	291,730	144,090	301,550	306,690	298,915
				30,509	47,394	15,575	13,634	23,855	16,500	8,280
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				268,990	367,806	307,305	157,724	325,405	323,190	307,195

**Personnel Recap**

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

Cost Center 104 - Town Manager

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-104-11000	Executive Salaries	98,479	138,362	145,050	70,807	145,050	146,290	146,290
001-51-512-104-12000	Regular Salaries	83,503	106,938	74,595	35,154	74,595	82,225	74,450
001-51-512-104-15000	Special Pay	6,375	7,620	8,220	3,810	7,620	7,620	7,620
001-51-512-104-21000	FICA	14,071	16,284	17,385	5,864	17,385	18,065	18,065
001-51-512-104-22000	Retirement	15,355	23,594	19,500	13,019	26,038	24,720	24,720
001-51-512-104-23100	Health Insurance	15,654	22,242	21,515	12,642	25,284	21,830	21,830
001-51-512-104-23150	HRA Insurance	1,571	-	-	-	-	-	-
001-51-512-104-23200	Insurance - Dental	959	1,292	1,185	538	1,076	1,200	1,200
001-51-512-104-23300	Insurance - Life	460	881	865	410	820	820	820
001-51-512-104-23400	Insurance - Vision	120	167	135	71	142	160	160
001-51-512-104-23500	Disability	1,016	1,931	1,895	1,080	2,160	2,095	2,095
001-51-512-104-24000	Worker's Compensation Insuranc	918	1,101	1,385	695	1,380	1,665	1,665
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>238,481</b>	<b>320,412</b>	<b>291,730</b>	<b>144,090</b>	<b>301,550</b>	<b>306,690</b>	<b>298,915</b>
001-51-512-104-31000	Professional Services	-	19,337	-	6,270	7,500	-	-
001-51-512-104-34000	Contractual Services	840	-	-	-	-	-	-
001-51-512-104-40000	Travel & Per Diem	1,938	56	5,000	2,407	5,000	5,000	-
001-51-512-104-41100	Telephone	5,687	6,005	6,000	3,148	6,000	6,500	4,830
001-51-512-104-41200	Postage & Shipping	381	241	300	239	480	500	400
001-51-512-104-43000	Utilities	3,932	-	-	-	-	-	-
001-51-512-104-43250	Garbage & Trash	465	-	-	-	-	-	-
001-51-512-104-45000	Insurance	3,606	-	-	-	-	-	-
001-51-512-104-47000	Printing	997	-	250	-	250	250	-
001-51-512-104-48000	Promotional Activity	911	5,204	150	689	750	750	-
001-51-512-104-49000	Other Current Charges	2,748	-	-	-	-	-	-
001-51-512-104-49200	Conferences & Seminars	1,010	1,727	-	-	-	-	-
001-51-512-104-49400	Uniforms & Clothing	328	144	-	-	-	-	-

Cost Center 104 - Town Manager

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CARR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-104-51000	Office Supplies	1,914	2,091	2,000	391	2,000	1,500	1,200
001-51-512-104-52100	Gasoline & Diesel Fuel	1,475	-	-	-	-	-	-
001-51-512-104-52200	Small Tools & Other	1,703	8,195	-	-	-	-	-
001-51-512-104-54100	Books & Subscriptions	94	-	-	-	-	-	-
001-51-512-104-54200	Memberships, Dues, & Subscript	2,480	4,394	1,875	490	1,875	2,000	1,850
	TOTAL OPERATING EXPENSES	30,509	47,394	15,575	13,634	23,855	16,500	8,280
001-51-512-104-64100	Machinery & Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	268,990	367,806	307,305	157,724	325,405	323,190	307,195





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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>FINANCIAL AND ADMINISTRATIVE</b>				
<b>DEPT.</b>	<b>105</b>	<b>ACTIVITY</b>	<b>Human Resources</b>				
<b>Budget Summary</b>							
Personal Services	121,323	108,642	88,175	44,019	88,190	100,255	96,300
Operating Expenses	63,898	67,764	72,069	50,616	71,524	38,990	48,800
Capital Outlay	-	-	-	-	-	8,000	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>185,221</b>	<b>176,406</b>	<b>160,244</b>	<b>94,635</b>	<b>159,714</b>	<b>147,245</b>	<b>145,100</b>

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Human Resources Director	1	1	1
Administrative Secretary	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>

Cost Center 105 - Human Resources

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-105-11000	Executive Salaries	62,781	61,810	59,385	30,712	61,425	59,450	59,450
001-51-512-105-12000	Regular Salaries	31,440	22,593	7,740	3,737	7,475	-	-
001-51-512-105-13000	Part Time Salaries	-	-	-	-	-	20,300	16,600
001-51-512-105-14000	Overtime Salaries	358	-	-	-	-	-	-
001-51-512-105-15000	Special Pay	-	-	-	-	-	500	500
001-51-512-105-21000	FICA	6,735	6,232	5,135	2,571	5,275	6,105	5,850
001-51-512-105-22000	Retirement	7,341	6,308	7,200	2,546	5,095	4,900	4,900
001-51-512-105-23100	Health Insurance	9,464	9,330	6,710	3,451	6,905	6,805	6,805
001-51-512-105-23150	HRA Insurance	943	-	-	-	-	-	-
001-51-512-105-23200	Insurance - Dental	742	718	475	215	430	480	480
001-51-512-105-23300	Insurance - Life	228	281	195	98	200	195	195
001-51-512-105-23400	Insurance - Vision	94	86	55	26	55	60	60
001-51-512-105-23500	Disability	672	780	645	346	695	695	695
001-51-512-105-24000	Worker's Compensation Insurance	525	504	635	317	635	765	765
	TOTAL PERSONNEL EXPENSES	121,323	108,642	88,175	44,019	88,190	100,255	96,300
001-51-512-105-31000	Professional Services	1,343	36,637	33,080	30,770	33,080	10,000	22,000
001-51-512-105-34000	Contractual Services	9,579	6,144	8,750	3,489	8,750	8,750	8,750
001-51-512-105-40000	Travel & Per Diem	99	11	545	-	-	545	-
001-51-512-105-41100	Telephone	799	1,051	800	462	800	800	980
001-51-512-105-41200	Postage & Shipping	853	1,177	1,400	896	1,400	1,400	1,200
001-51-512-105-43000	Utilities	1,966	-	-	-	-	-	-
001-51-512-105-43250	Garbage & Trash	465	-	-	-	-	-	-
001-51-512-105-44200	Equipment Leases	1,062	1,851	2,285	1,050	2,285	2,285	2,100
001-51-512-105-45000	Insurance	1,574	-	-	-	-	-	-
001-51-512-105-47000	Printing	608	567	600	298	600	600	200
001-51-512-105-48100	Advertising	37,962	15,610	20,000	11,948	20,000	10,000	10,000
001-51-512-105-49000	Other Current Charges	86	589	-	-	-	-	-
001-51-512-105-49100	Education & Training	975	424	-	-	-	-	-
001-51-512-105-49400	Uniforms & Clothing	99	-	-	-	-	-	-

Cost Center 105 - Human Resources

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-105-49400	Uniforms & Clothing	99	-	-	-	-	-	-
001-51-512-105-51000	Office Supplies	5,160	3,090	3,539	1,216	3,539	3,540	2,500
001-51-512-105-54100	Books & Subscriptions	526	-	395	327	395	395	395
001-51-512-105-54200	Memberships, Dues, & Subscript	643	613	675	160	675	675	675
	TOTAL OPERATING EXPENSES	63,898	67,764	72,069	50,616	71,524	38,990	48,800
001-51-512-105-64100	Machinery & Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	185,221	176,406	160,244	94,635	159,714	139,245	145,100

## Human Resources Budget Analysis FY09-10

- 105-15000 Special Pay** – \$500 monetary award for Employee of the Year.
- 105-31000 Professional Services** – Criminal background checks, Benefits Workshop FSA administration, and labor/employment attorney expenses (\$10,000).
- 105-34000 Contractual Services** – Pre-employment background checks, physicals, and drug screenings, hepatitis shots and CDL for non-enterprise fund departments. Expected cost of \$8,750.
- 105-41100 Telephone** – Telephone and fax expense in the amount of \$980.
- 105-41200 Postage & Shipping** – Postage budgeted at \$1,200 for regular and certified mailing, Federal Express deliveries, and messenger service.
- 105-44200 Equipment Leases** – Color copier lease at \$175 per month.
- 105-47000 Printing** – Estimated cost of \$200 for printing, binding and other reproduction services.
- 105-48100 Advertising** - Cost of advertising job openings for the Town through the Palm Beach Post and ICMA. Advertising costs have been reduced to \$10,000 in anticipation of a decreased level of recruitment due to budgetary constraints.
- 105-51000 Office Supplies** – Miscellaneous offices supplies budgeted at \$3,540.
- 105-54100 Books & Subscriptions** – Estimated cost of \$395 for BLR subscription.
- 105-54200 Memberships, Dues, & Subscriptions** – Membership dues of \$675 for Human Resources Director’s memberships in ICMA and the Society for Human Resource Management.



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

**Schedule 3**

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>FINANCIAL AND ADMINISTRATIVE</b>						
<b>DEPT.</b>	<b>105</b>	<b>ACTIVITY</b>	<b>Human Resources</b>						
				<b>Description of Training</b>	<b>Reason</b>	<b>Person Attending</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>	
				ICMA Membership (renewal)	Professional Development to enhance the effectiveness of the Human Resources Director		515	515	
				Society for Human Resource Management (renewal)	Professional Development to enhance the effectiveness of the Human Resources Director		160	160	
				BLR Subscription (renewal)	Reference material -- How to Deal with Personnel Issues in Florida Human Resources Director		395	395	
							1,070	1,070	





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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>EXECUTIVE</b>				
<b>DEPT.</b>	<b>106</b>	<b>ACTIVITY</b>	<b>Town Clerk</b>				
<b>Budget Summary</b>							
Personal Services	114,250	122,515	128,910	63,192	126,670	131,475	131,475
Operating Expenses	55,883	37,783	46,356	28,218	47,981	62,010	52,280
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	5,524	3,095	3,100	1,547	3,100	3,100	3,100
<b>Total Expenses</b>	<b>175,657</b>	<b>163,393</b>	<b>178,366</b>	<b>92,957</b>	<b>177,751</b>	<b>196,585</b>	<b>186,855</b>

**Personnel Recap**

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

Cost Center 106 - Town Clerk

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-106-11000	Executive Salaries	51,111	54,895	56,795	27,617	55,235	57,495	57,495
001-51-512-106-12000	Regular Salaries	34,706	37,047	38,610	18,811	37,625	39,175	39,175
001-51-512-106-14000	Overtime Salaries	12	107	125	-	-	125	125
001-51-512-106-15000	Special Pay	-	1,220	720	360	720	1,220	1,220
001-51-512-106-21000	FICA	6,463	6,871	7,310	3,446	7,160	7,500	7,500
001-51-512-106-22000	Retirement	5,852	6,067	6,000	3,039	6,080	6,120	6,120
001-51-512-106-23100	Health Insurance	12,101	13,648	16,365	8,419	16,840	16,605	16,605
001-51-512-106-23150	HRA Insurance	1,802	-	-	-	-	-	-
001-51-512-106-23200	Insurance - Dental	742	861	950	431	865	960	960
001-51-512-106-23300	Insurance - Life	237	341	340	172	345	345	345
001-51-512-106-23400	Insurance - Vision	112	103	110	51	105	120	120
001-51-512-106-23500	Disability	649	909	1,020	563	1,130	1,130	1,130
001-51-512-106-24000	Worker's Compensation Insurance	463	446	565	283	565	680	680
	TOTAL PERSONNEL EXPENSES	114,250	122,515	128,910	63,192	126,670	131,475	131,475
001-51-512-106-31000	Professional Services	-	-	1,455	-	1,276	5,815	1,280
001-51-512-106-33000	Accounting, Audit & Elections	3,827	5,461	8,455	10,441	11,275	11,380	11,380
001-51-512-106-34000	Contractual Services	13,394	4,881	10,000	5,012	10,000	15,000	15,000
001-51-512-106-40000	Travel & Per Diem	1,181	250	4,000	2,104	3,000	3,635	-
001-51-512-106-41100	Telephone	1,982	1,207	1,200	522	1,100	1,040	1,100
001-51-512-106-41200	Postage & Shipping	391	447	250	199	275	265	300
001-51-512-106-43000	Utilities	5,899	-	-	-	-	-	-
001-51-512-106-43250	Garbage & Trash	465	-	-	-	-	-	-
001-51-512-106-44200	Equipment Lease	5,053	5,620	7,196	2,898	7,000	7,555	5,800
001-51-512-106-45000	Insurance	5,108	-	-	-	-	-	-
001-51-512-106-47000	Printing	550	314	500	54	530	500	600

Cost Center 106 - Town Clerk

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-106-48000	Promotional Activity	500	-	-	-	-	-	-
001-51-512-106-48100	Advertising	10,289	9,815	7,500	2,227	6,000	7,875	7,875
001-51-512-106-48200	Recording Fees	286	706	600	337	550	600	600
001-51-512-106-49100	Education & Training	300	89	-	-	-	-	-
001-51-512-106-49200	Conferences & Seminars	1,374	1,526	-	185	-	-	-
001-51-512-106-49400	Uniforms & Clothing	154	-	-	-	-	-	-
001-51-512-106-51000	Office Supplies	4,026	5,073	3,500	3,744	6,100	6,945	6,945
001-51-512-106-52100	Gasoline & Diesel Fuel	161	736	800	183	350	500	500
001-51-512-106-54100	Books & Subscriptions	16	55	200	-	-	350	350
001-51-512-106-54200	Memberships, Dues, & Subscript	927	1,603	700	312	525	550	550
	TOTAL OPERATING EXPENSES	55,883	37,783	46,356	28,218	47,981	62,010	52,280
001-51-512-106-71000	Principal	2,579	2,696	2,815	1,391	2,815	2,935	2,935
001-51-512-106-72000	Interest	2,945	399	285	156	285	165	165
	TOTAL DEBT SERVICE	5,524	3,095	3,100	1,547	3,100	3,100	3,100
	TOTAL DEPT EXPENDITURES	175,657	163,393	178,366	92,957	177,751	196,585	186,855

## Town Clerk Budget Analysis FY09-10

- 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.
- 106-31000 Professional Services** – This line includes annual fee to R & S Integrated Products for Laserfiche (\$1,280).
- 106-33000 Accounting, Audit & Elections** – Approximate cost is \$11,380 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.
- 106-34000 Contractual Services** – Expected cost of \$15,000. Municipal Code Corporation - Annual code on internet (\$400) and Schedule of Supplements (Quarterly contract – Town is charged by number of Ordinances adopted each quarter).
- 106-41100 Telephone** – Telephone and fax expense in the amount of \$1,100.
- 106-41200 Postage & Shipping** – Postage budgeted at \$300 for mailing of Release of Liens, Financial disclosures, board membership letters, and Volunteer Dinner invitations.
- 106-44200 Equipment Leases** – Color copier lease at \$483 per month.
- 106-47000 Printing** – Estimated cost of \$600 for Commission and board membership nameplates, picture nameplates, business cards, stationary, and envelopes.
- 106-48100 Advertising** - Cost for advertising for ordinances, bids, special elections, code/charter changes, and special elections in English and Spanish. Expected cost of advertising is \$7,875.
- 106-48200 Recording Fees** – Estimated cost of \$600 for recording release of liens and miscellaneous records for County/State.
- 106-51000 Office Supplies** – Miscellaneous offices supplies budgeted at \$6,945.

- 106-52100 Gasoline & Diesel Fuel** – Gasoline (\$500) used for deliveries of agenda packets and local conferences/seminars.
- 106-54100 Books & Subscriptions** – Estimated cost of \$350 for Robert's Rules of Order and newspaper subscription.
- 106-54200 Memberships, Dues, & Subscriptions** – Membership dues of \$550 for FACC, International Institute of Municipal Clerks, Palm Beach Municipal Clerk's Association, and National Notary Association for Town Clerk and Deputy Clerk.

**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	9,800	480	195	60	670	68,696
Deputy Town Clerk	FT	4/24	18.83	2,080	39,166	6,805	480	148	60	456	47,115
<b>Total Wages &amp; Benefits</b>					<b>96,658</b>	<b>16,605</b>	<b>960</b>	<b>343</b>	<b>120</b>	<b>1,126</b>	<b>115,812</b>

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

**Schedule 3**

FUND	001	FUNCTION	EXECUTIVE				
DEPT.	106	ACTIVITY	Town Clerk				
Description of Training	Reason	Person Attending	By Department 2009-10	Proposed Budget 2009-10			
Florida Association of City Clerks 2009 Professional Education Academy	CMC Certification October	Clerk and/or Deputy	1190				
Florida Association of City Clerks 2010 Annual Conference	CMC Certification June	Clerk and/or Deputy	985				
International Institute of Municipal Clerks Regional III Conference	CMC Certification January	Clerk and/or Deputy	960				
Misc Clerk Training Records Management/Elections, etc.		Clerk and/or Deputy	500				
		Total	3,635			-	

**TOWN OF LAKE PARK - ANNUAL BUDGET  
CAPITAL OUTLAY REQUEST - DETAIL**

**Schedule 4**

FUND	001	FUNCTION	EXECUTIVE					
DEPT.	106	ACTIVITY	Town Clerk					
		Description of Equipment and/or Project	Justification and/or Items to be Replaced	Trade-in Value	Cost	By Department 2009-10	Proposed Budget 2009-10	
		Upgrade Audio Recording System in the Commission Chamber				2,600		
		<b>Total</b>				<b>2,600</b>		



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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>GENERAL GOVERNMENT - Legal Counsel</b>				
<b>DEPT.</b>	<b>108</b>	<b>ACTIVITY</b>	<b>Legal</b>				
<b>Budget Summary</b>							
	<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
Personal Services	-	-	-	-	-	-	-
Operating Expenses	291,812	183,487	197,800	75,842	196,250	185,000	178,000
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>291,812</b>	<b>183,487</b>	<b>197,800</b>	<b>75,842</b>	<b>196,250</b>	<b>185,000</b>	<b>178,000</b>

Personnel Recap \_\_\_\_\_

Present      Submitted      Proposed

Contract

Cost Center 108 - Legal

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-514-108-31100	Professional Svc - Town Attorn	243,000	161,738	187,800	53,098	165,000	175,000	168,000
001-51-514-108-31101	Professional Svc - Other Legal	26,744	6,317	10,000	1,494	10,000	10,000	10,000
001-51-514-108-31200	Professional Svc - Foreclosure	-	-	-	21,250	21,250	-	-
001-51-514-108-34500	Insurance Settlements	22,068	15,432	-	-	-	-	-
	TOTAL OPERATING EXPENSES	291,812	183,487	197,800	75,842	196,250	185,000	178,000
001-51-514-108-99105	Cost Recovery	-	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	291,812	183,487	197,800	75,842	196,250	185,000	178,000

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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>FINANCIAL AND ADMINISTRATIVE</b>					
<b>DEPT.</b>	<b>110</b>	<b>ACTIVITY</b>	<b>Information Technology</b>					
<b>Budget Summary</b>								
		<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
		51,307	94,189	99,380	49,650	99,990	100,935	100,935
		35,954	43,241	47,700	18,970	48,375	47,875	49,075
		56,980	14,419	17,700	13,438	13,569	54,000	20,000
		1,273	-	2,500	-	-	4,000	4,000
		145,514	151,849	167,280	82,058	161,934	206,810	174,010

Personnel Recap \_\_\_\_\_

<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
1	1	1
1	1	1

Chief Information Technology Officer

Cost Center 110 - Information Technology

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-110-11000	Executive Salaries	38,947	70,271	74,175	36,953	74,175	75,090	75,090
001-51-512-110-15000	Special Pay	1,400	3,886	2,890	1,443	2,890	2,890	2,890
001-51-512-110-21000	FICA	2,787	5,200	5,900	2,691	5,890	5,975	5,975
001-51-512-110-22000	Retirement	3,190	5,373	5,165	2,790	5,480	5,500	5,500
001-51-512-110-23100	Health Insurance	4,248	8,048	9,660	4,969	9,940	9,800	9,800
001-51-512-110-23150	HRA Insurance	411	-	-	-	-	-	-
001-51-512-110-23200	Insurance - Dental	124	431	475	215	430	480	480
001-51-512-110-23300	Insurance - Life	47	195	195	98	200	195	195
001-51-512-110-23400	Insurance - Vision	17	51	55	26	55	60	60
001-51-512-110-23500	Disability	136	677	790	427	855	855	855
001-51-512-110-24000	Worker's Compensation Insurance	-	57	75	38	75	90	90
TOTAL PERSONNEL EXPENSES		51,307	94,189	99,380	49,650	99,990	100,935	100,935
001-51-512-110-31000	Professional Services - Adm IT	6,115	11,207	15,000	10,307	10,000	10,000	10,000
001-51-512-110-40000	Travel & Per Diem	168	-	500	23	-	-	-
001-51-512-110-41100	Telephone	-	-	-	-	1,600	1,600	1,600
001-51-512-110-41105	Telephone-DSL	-	-	-	-	-	-	-
001-51-512-110-46100	Equipment Maintenance Contract	2,503	2,716	5,000	2,182	5,000	5,000	3,000
001-51-512-110-49200	Conferences & Seminars	569	2,125	500	-	1,500	1,000	-
001-51-512-110-49302	Software - Town Manager	112	-	-	-	-	-	-
001-51-512-110-49303	Software - Administration	10,961	8,625	8,000	2,615	8,250	8,250	8,250
001-51-512-110-49306	Software - Finance	4,115	4,415	5,000	-	5,000	5,000	5,000
001-51-512-110-49308	Software - Community Development	4,120	-	-	-	6,000	6,000	6,000
001-51-512-110-49310	Software - Library	227	-	-	-	-	-	-
001-51-512-110-51000	Office Supplies	53	391	-	-	-	-	-

Cost Center 110 - Information Technology

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-512-110-51900	Computer Supplies & Parts	-	7,089	4,500	2,886	4,350	4,350	4,350
001-51-512-110-52000	Operating Supplies	6,611	4,654	4,500	632	4,600	4,600	4,600
001-51-512-110-52200	Small Tools & Others	-	1,246	1,200	-	1,275	1,275	1,275
001-51-512-110-54200	Memberships, Dues, & Subscriptions	400	773	3,500	325	800	800	800
	TOTAL OPERATING EXPENSES	35,954	43,241	47,700	18,970	48,375	47,875	49,075
001-51-512-110-64101	Hardware - Town Commission	-	-	2,200	-	-	8,000	8,000
001-51-512-110-64102	Hardware - Town Manager	1,806	-	2,200	2,194	2,194	-	-
001-51-512-110-64103	Hardware - Administration	-	1,517	-	-	-	12,000	-
001-51-512-110-64104	Hardware - Administrative Services	12,622	-	-	-	-	2,000	-
001-51-512-110-64105	Hardware - Town Clerk	1,810	-	2,500	2,469	2,469	2,000	-
001-51-512-110-64106	Hardware - Finance	3,330	4,467	2,200	2,194	2,194	2,000	-
001-51-512-110-64107	Hardware - Community Affairs	-	-	-	-	-	-	-
001-51-512-110-64108	Hardware - Community Development	1,523	6,121	4,400	4,387	4,387	4,000	-
001-51-512-110-64109	Hardware - Public Works	3,975	2,314	2,200	2,194	2,325	12,000	-
001-51-512-110-64110	Hardware - Library	2,874	-	-	-	-	12,000	12,000
001-51-512-110-64220	Hardware - Media Room	29,040	-	2,000	-	-	-	-
	TOTAL CAPITAL OUTLAY	56,980	14,419	17,700	13,438	13,569	54,000	20,000
001-51-512-110-99901	Contingency	1,273	-	2,500	-	-	4,000	4,000
	TOTAL OTHER EXPENSES	1,273	-	2,500	-	-	4,000	4,000
	TOTAL DEPT EXPENDITURES	145,514	151,849	167,280	82,058	161,934	206,810	174,010

## Information Technology Budget Analysis FY09-10

110-31000	Professional Services – Adm IT – Estimated cost of \$10,000 for KDT and WebMaster.
110-41100	Telephone – Estimated cost of \$1,600 for cell phone and air card.
110-41105	Telephone-DSL – DSL charges for the Town expected to cost \$4,200.
110-46100	Equipment Maintenance Contract - Cost of telephone maintenance with AT&T budgeted at \$3,000.
110-49303	Software - Administration – Anti-virus/eps software (\$8,250).
110-49306	Software - Finance – \$5,000 for annual ADG program.
110-49308	Software – Community Development – \$6,000 for annual IMS program.
110-51900	Computer Supplies & Parts – Expected cost of \$4,350 budgeted for miscellaneous computer needs..
110-52000	Operatin Supplies – Miscellaneous operating supplies estimated at \$4,600.
110-52200	Small Tools & Others – Estimated cost of small equipment budgeted at \$1,275.
110-54200	Memberships, Dues, & Subscriptions – This line includes the cost of membership for FCCMA, FLGISA, and ICMA estimated at \$800.
110-64101	Hardware – Town Commission - \$8,000 for laptops for Town Commission.
110-64103	Hardware – Administration - \$10,000 for main server
110-64104	Hardware – Administrative Services - \$2,000 for estimated computer needs
110-64105	Hardware – Town Commission - \$2,000 for computer for Town Clerk's office.

**110-64108**    **Hardware – Town Commission - \$4,000 for computers for Community Development office.**

**110-64109**    **Hardware – Public Works - \$12,000 for 3 computers and new server.**

**110-64110**    **Hardware – Library - \$12,000 for new server.**

**110-99901**    **Contingency - \$4,000 for any unforeseen IT needs.**

**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	9,800	480	195	60	854	86,477				
<b>Total Wages &amp; Benefits</b>					75,088	9,800	480	195	60	854	86,477				



**TOWN OF LAKE PARK - ANNUAL BUDGET  
CAPITAL OUTLAY REQUEST - DETAIL**

**Schedule 4**

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>FINANCIAL AND ADMINISTRATIVE</b>					
<b>DEPT.</b>	<b>110</b>	<b>ACTIVITY</b>	<b>Information Technology</b>					
			<b>Description of Equipment and/or Project</b>	<b>Justification and/or Items to be Replaced</b>	<b>Account Number</b>	<b>Cost</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
			Library Server	in service from 2002-2003			12,000	12,000
			Public Work Server	in service from 2000-2001			12,000	-
			Main Town Hall server	in service from 2005			12,000	-
			Replacement Computers	in service from 2003-2004			10,000	-
			Commission Laptops	in service from 2003-2004			8,000	8,000
			<b>TOTAL</b>				<b>54,000</b>	<b>20,000</b>

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

FUND	001	FUNCTION	FINANCIAL AND ADMINISTRATIVE					
DEPT.	150	ACTIVITY	Finance					
<b>Budget Summary</b>								
		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
		289,360	339,789	367,390	177,282	368,405	375,080	369,025
		113,808	102,449	94,399	40,295	87,290	90,500	83,880
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		403,168	442,238	461,789	217,577	455,695	465,580	452,905

**Personnel Recap**

	<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
	5	5	5

Cost Center 150 - Finance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-513-150-11000	Executive Salaries	36,427	92,514	96,620	47,693	95,390	98,850	98,850
001-51-513-150-12000	Regular Salaries	141,828	139,829	151,015	76,161	152,325	150,750	150,750
001-51-513-150-13000	Other & Part Time Salaries	49,320	41,551	31,015	11,327	26,300	36,080	30,450
001-51-513-150-14000	Overtime Salaries	2,787	935	950	905	905	-	-
001-51-513-150-15000	Special Pay	500	1,220	1,675	1,360	1,220	1,220	1,220
001-51-513-150-21000	FICA	17,124	20,781	21,475	10,308	21,125	21,950	21,525
001-51-513-150-22000	Retirement	14,236	9,386	19,425	7,927	18,000	19,325	19,325
001-51-513-150-23100	Health Insurance	18,745	27,523	34,125	17,713	35,430	37,615	37,615
001-51-513-150-23150	HRA Insurance	3,269	-	-	-	-	-	-
001-51-513-150-23200	Insurance - Dental	1,577	1,650	1,900	825	1,850	1,920	1,920
001-51-513-150-23300	Insurance - Life	442	838	955	418	940	765	765
001-51-513-150-23400	Insurance - Vision	167	167	225	90	205	240	240
001-51-513-150-23500	Disability	1,482	2,675	3,210	1,551	3,210	2,885	2,885
001-51-513-150-24000	Worker's Compensation Insurance	1,456	720	900	450	900	1,080	1,080
001-51-513-150-25100	Unemployment Compensation	-	-	3,900	554	10,605	2,400	2,400
	TOTAL PERSONNEL EXPENSES	289,360	339,789	367,390	177,282	368,405	375,080	369,025
001-51-513-150-31000	Professional Services	-	-	475	-	-	-	-
001-51-513-150-33000	Accounting & Auditing	51,785	53,500	56,635	24,465	56,635	59,000	59,000
001-51-513-150-34000	Contractual Services	14,765	12,328	2,850	1,436	2,850	2,850	2,850
001-51-513-150-40000	Travel & Per Diem	453	638	3,050	647	3,050	2,750	100
001-51-513-150-41100	Telephone	2,551	2,421	2,700	1,160	2,700	2,700	1,880
001-51-513-150-41200	Postage & Shipping	5,948	4,708	5,000	2,793	5,600	5,600	5,600
001-51-513-150-43000	Utilities	7,431	-	-	-	-	-	-
001-51-513-150-43250	Garbage & Trash	465	-	-	-	-	-	-
001-51-513-150-44200	Equipment Leases	5,023	7,550	7,884	5,255	2,800	4,350	4,350
001-51-513-150-45000	Insurance	6,342	-	-	-	-	-	-
001-51-513-150-47000	Printing	2,133	2,336	750	108	750	750	750

Cost Center 150 - Finance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-513-150-49000	Other Current Charges	620	415	600	415	450	450	450
001-51-513-150-49100	Education & Training	-	3,119	-	-	-	-	-
001-51-513-150-49200	Conferences & Seminars	797	1,360	-	-	-	-	-
001-51-513-150-49600	Bank Charges / Admin Fees	8,836	2,584	5,000	1,110	3,000	3,000	3,000
001-51-513-150-51000	Office Supplies	5,762	9,646	8,965	2,671	8,965	8,500	5,500
001-51-513-150-52200	Small Tools & Other	-	1,215	-	-	-	-	-
001-51-513-150-54100	Books & Subscriptions	527	144	35	35	35	50	-
001-51-513-150-54200	Memberships, Dues, & Subscriptions	370	485	455	200	455	500	400
	TOTAL OPERATING EXPENSES	113,808	102,449	94,399	40,295	87,290	90,500	83,880
	TOTAL DEPT EXPENDITURES	403,168	442,238	461,789	217,577	455,695	465,580	452,905

## Finance Department Budget Analysis FY09-10

- 150-34000 Accounting & Auditing** –Auditing costs for Nowlen, Holt & Miner for the annual audit. The contract amount for services for FY09 audit is \$59,000.
- 150-34000 Contractual Services** - Armored car services provided by Dunbar for transporting deposits to the bank. The cost per month for these services is approximately \$240.
- 150-40000 Travel & Per Diem** – Estimated cost of FGFOA meetings and conference expenses, FABTO meetings and conference expenses, ADG User Group conference expenses, and other miscellaneous travel expenses.
- 150-41100 Telephone**- Cost of telephone usage for the department. There is no significant expectation of increased cost.
- 150-41200 Postage & Shipping** – Mailing cost for the Finance department, as well as mailing cost for Sanitation billing. Although the cost of postage has increased .02 this year, we are not increasing our postage line. Instead, we are looking for ways to reduce expenses.
- 150-44200 Equipment Leases** - Cost of the copier lease, at an estimated cost of \$2.055, and postage meter, at an estimated cost of \$2,280.
- 150-47000 Printing** – Estimated cost for business cards, envelopes, forms (1099, W-4, etc.), and printing costs involved in producing budget manuals. We are not increasing the expected cost for this line. Instead, we are doing more of the work within the department.
- 150-49600 Bank Charges/Admin Fees** – Cost for credit card processing and any fees incurred for additional services provided by our bank. We have reduced the amount charged to this account from prior years due to negotiations with our bank, and expect to be able to maintain the lower cost.
- 150-49000 Other Current Charges** – Budgeted amount of \$450 to cover the cost of the Certificate of Achievement that we will be receiving for our next audit.

**150-51000 Office Supplies** - Office supplies used within the department. We are reducing the amount for next year and will be looking for ways to reduce that expense within the department.

**150-54100 Books & Subscriptions** – Estimated cost of books and/or subscriptions needed to keep the department current with any changes in the finance field.

**150-54200 Memberships, Dues, & Subscriptions** – This line includes the cost of membership for FGFOA (\$25 for FGFOA and \$20 for Palm Beach chapter), FABTO (\$80 – 2 memberships), and current magazine subscriptions.

**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	6,805	480	183	60	564	56,535				
Finance Director	FT	8/27	47.52	2,080	98,842	14,205	480	195	60	1,102	114,864				
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	9,800	480	195	60	623	64,593				
Accountant	FT	12/8	23.25	2,080	48,360	6,805	480	191	60	592	56,488				
<b>Total Wages &amp; Benefits</b>					<b>279,519</b>	<b>37,615</b>	<b>1,920</b>	<b>764</b>	<b>240</b>	<b>2,881</b>	<b>322,939</b>				

**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 2009-10	Proposed Budget 2009-10
				FGFOA Conference	Remain current	Finance Director	1,500	-
				FABTO Conference	Ongoing education	Accountant/Bus Tax	1,000	-
				8 hours Investment Training	Statutory requirement	Finance Director	150	100
				PBC FGFOA Luncheon meetings	Chapter President this year	Finance Director	100	-
							2,750	100



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

FUND	001	FUNCTION	LAW ENFORCEMENT						
DEPT.	200	ACTIVITY	Police - Administration						
<b>Budget Summary</b>									
Personal Services	-	-	-	-	-	-	-	-	-
Operating Expenses	2,432,956	2,553,595	2,687,020	1,566,172	2,687,275	2,794,475	2,794,675		
Capital Outlay	-	-	-	-	-	-	-		
Non-Operating	-	-	-	-	-	-	-		
<b>Total Expenses</b>	<b>2,432,956</b>	<b>2,553,595</b>	<b>2,687,020</b>	<b>1,566,172</b>	<b>2,687,275</b>	<b>2,794,475</b>	<b>2,794,675</b>		

**Personnel Recap**

Contract with Palm Beach County Sheriff

- Captain
- Sergeants
- Deputy Sheriffs
- Administrative Secretary
- Law Enforcement Aide
- School Crossing Guards

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
	1	1	1
	3	3	3
	19	19	19
	1	1	1
	0	0	0
	14	14	14
	<b>38</b>	<b>38</b>	<b>38</b>

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	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-52-521-200-34010	Contract PBC Sheriff	2,416,433	2,534,748	2,669,750	1,557,353	2,669,750	2,776,550	2,776,550
001-52-521-200-41100	Telephone	4,540	4,545	4,200	1,827	4,200	4,200	4,200
001-52-521-200-43000	Utilities	9,854	11,250	10,000	4,618	10,000	10,000	10,000
001-52-521-200-43250	Garbage & Trash	-	592	600	822	825	825	1,025
001-52-521-200-45000	Insurance	1,574	1,891	1,895	947	1,895	2,275	2,275
001-52-521-200-49101	Property Tax	555	569	575	605	605	625	625
	TOTAL OPERATING EXPENSES	2,432,956	2,553,595	2,687,020	1,566,172	2,687,275	2,794,475	2,794,675
	TOTAL DEPT EXPENDITURES	2,432,956	2,553,595	2,687,020	1,566,172	2,687,275	2,794,475	2,794,675

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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>EMERGENCY AND DISASTER RELIEF SERVICES</b>					
<b>DEPT.</b>	<b>250</b>	<b>ACTIVITY</b>	<b>Emergency Management</b>					
<b>Budget Summary</b>								
		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
		-	-	-	-	-	-	-
		-	15,374	10,000	400	5,490	10,000	10,000
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	15,374	10,000	400	5,490	10,000	10,000

Personnel Recap \_\_\_\_\_

Present      Submitted      Proposed

**Cost Center 250 - Emergency and Disaster Relief Services**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 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	-	4,990	5,000	5,000
001-52-525-250-52000	Operating Supplies	-	9,134	4,500	400	-	4,500	4,500
001-52-525-250-52200	Small Tools & Others	-	500	10	-	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	-	15,374	10,000	400	5,490	10,000	10,000
	<b>TOTAL DEPT EXPENDITURES</b>	-	15,374	10,000	400	5,490	10,000	10,000

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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>FIRE CONTROL</b>					
<b>DEPT.</b>	<b>300</b>	<b>ACTIVITY</b>	<b>Fire - Administration</b>					
<b>Budget Summary</b>								
		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
		-	-	-	-	-	-	-
		1,983,757	2,214,222	2,033,880	1,180,599	2,033,880	2,067,815	2,067,815
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		1,983,757	2,214,222	2,033,880	1,180,599	2,033,880	2,067,815	2,067,815

Personnel Recap

Present      Submitted      Proposed

Contract with Palm Beach County Fire Rescue

Cost Center 300 - Fire

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURREN- YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-52-522-300-34000	Contractual Services	1,983,757	2,214,222	2,033,880	1,180,599	2,033,880	2,067,815	2,067,815
	TOTAL OPERATING EXPENSES	1,983,757	2,214,222	2,033,880	1,180,599	2,033,880	2,067,815	2,067,815
	TOTAL DEPT EXPENDITURES	1,983,757	2,214,222	2,033,880	1,180,599	2,033,880	2,067,815	2,067,815

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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>PHYSICAL ENVIRONMENT</b>							
<b>DEPT.</b>	<b>400</b>	<b>ACTIVITY</b>	<b>Public Works Administration</b>							
<b>Budget Summary</b>				<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
				229,266	131,616	179,665	44,224	126,495	157,285	157,285
				53,110	72,995	23,763	8,236	19,830	20,805	17,890
				52,965	-	-	-	-	-	-
				129,924	-	-	-	-	-	-
				465,265	204,611	203,428	52,460	146,325	178,090	175,175

**Personnel Recap**

	<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	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-53-530-400-11000	Executive Salaries	72,353	54,617	88,140	8,839	46,000	75,025	75,025
001-53-530-400-12000	Regular Salaries	102,851	49,460	48,025	25,318	50,640	48,175	48,175
001-53-530-400-14000	Overtime Salaries	526	592	-	286	300	-	-
001-53-530-400-15000	Special Pay	-	560	-	-	-	1,000	1,000
001-53-530-400-21000	FICA	12,947	9,408	10,425	2,400	7,420	9,525	9,525
001-53-530-400-22000	Retirement	9,179	3,743	5,000	1,920	4,075	5,500	5,500
001-53-530-400-23100	Health Insurance	20,269	10,387	23,075	4,160	12,000	13,610	13,610
001-53-530-400-23150	HRA Insurance	3,376	-	-	-	-	-	-
001-53-530-400-23200	Insurance - Dental	1,547	651	1,425	251	640	960	960
001-53-530-400-23300	Insurance - Life	415	274	570	106	280	374	374
001-53-530-400-23400	Insurance - Vision	180	77	165	30	85	120	120
001-53-530-400-23500	Disability	1,187	874	1,865	369	1,035	1,601	1,601
001-53-530-400-24000	Worker's Compensation Insurance	861	973	975	489	975	1,170	1,170
001-53-530-400-25100	Unemployment Compensation	3,575	-	-	56	3,045	225	225
	TOTAL PERSONNEL EXPENSES	229,266	131,616	179,665	44,224	126,495	157,285	157,285
001-53-530-400-31000	Professional Services	470	32,441	-	-	-	-	-
001-53-530-400-34000	Contractual Services	15,281	4,782	900	466	950	985	900
001-53-530-400-40000	Travel & Per Diem	468	21	1,500	-	1,500	1,500	-
001-53-530-400-41100	Telephone	6,281	5,705	5,300	2,576	5,700	5,700	4,620
001-53-530-400-41200	Postage & Shipping	140	78	100	42	90	90	90
001-53-530-400-43000	Utilities	11,357	12,939	-	-	-	-	-
001-53-530-400-44200	Equipment Leases	2,314	2,064	2,646	1,114	2,300	2,300	2,300
001-53-530-400-45000	Insurance	4,362	5,400	5,400	2,700	5,400	6,480	6,480
001-53-530-400-46000	Repair & Maintenance	20	96	-	-	-	-	-
001-53-530-400-46100	Equipment Maintenance Contract	1,672	398	800	-	-	-	-



Cost Center 400 - Public Works Administration

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-53-530-400-47000	Printing	1,066	750	750	20	500	500	250
001-53-530-400-48000	Promotional Activity	309	-	-	-	-	-	-
001-53-530-400-49100	Education & Training	214	178	-	-	-	-	-
001-53-530-400-49101	Property Taxes	-	-	-	88	90	100	100
001-53-530-400-49200	Conferences & Seminars	48	348	-	-	-	-	-
001-53-530-400-49400	Uniforms & Clothing	580	841	400	-	400	250	250
001-53-530-400-51000	Office Supplies	3,916	2,963	2,617	472	1,600	1,600	1,600
001-53-530-400-52000	Operating Supplies	2,117	-	-	-	-	-	-
001-53-530-400-52100	Gasoline & Diesel Fuel	2,067	3,576	2,700	538	780	780	780
001-53-530-400-54100	Books & Subscriptions	25	-	100	-	-	-	-
001-53-530-400-54200	Memberships, Dues, & Subscript	403	415	550	220	520	520	520
	TOTAL OPERATING EXPENSES	53,110	72,995	23,763	8,236	19,830	20,805	17,890
001-53-530-400-64100	Machinery & Equipment	52,965	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	52,965	-	-	-	-	-	-
001-53-530-400-99999	Hurricane Frances Expenses	129,924	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	129,924	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	465,265	204,611	203,428	52,460	146,325	178,090	175,175

## Public Works Administration Budget Analysis FY09-10

- 400-34000**    **Contractual Services** – Monthly cost of \$79.99 for satellite service for office.
- 400-41100**    **Telephone** – Estimated cost of \$4,620 for monthly telephone and fax expenses for the office and the cell phone expense for the Director and Assistant.
- 400-41200**    **Postage & Shipping** – Expected cost of \$90 for sending certified mailing and other correspondence.
- 400-44200**    **Equipment Leases** – Monthly lease expense of \$185.74 for copier.
- 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 and Town logo polo shirts (\$250).
- 400-51000**    **Office Supplies** – Miscellaneous supplies for office (\$1,600).
- 400-52100**    **Gasoline & Diesel Fuel** – Expected cost of \$780 for fuel for Administration vehicles.
- 400-54200**    **Memberships, Dues & Subscriptions** – APWA National and Chapter dues (\$520).

**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	6,805	480	179	60	561	56,237			
Public Works Director	FT		36.06	2,080	75,005	6,805	480	195	60	1,040	83,585			
<b>Total Wages &amp; Benefits</b>					<b>123,157</b>	<b>13,610</b>	<b>960</b>	<b>374</b>	<b>120</b>	<b>1,601</b>	<b>139,822</b>			

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

FUND	001	FUNCTION	PARKS AND RECREATION					
DEPT.	406	ACTIVITY	PW Grounds Maintenance					
<b>Budget Summary</b>								
		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
		309,372	341,708	366,800	177,032	358,698	375,539	299,165
		86,895	88,444	88,155	51,317	81,630	85,930	64,400
		40,787	13,901	58,000	35,063	58,000	-	-
		28,587	28,497	24,290	14,248	24,290	11,965	11,965
		465,641	472,550	537,245	277,660	522,618	473,434	375,530

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Foreman	1	1	1
Grounds Maintenance Crew Leader	2	2	2
Maintenance Worker III	1	1	1
Maintenance Worker II	3	1	1
Irrigation Technician	1	1	1
	8	6	6

Cost Center 406 - Public Works Grounds

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-572-406-12000	Regular Salaries	214,284	239,625	250,565	118,303	240,000	250,750	202,425
001-57-572-406-14000	Overtime Salaries	3,540	1,220	750	332	750	750	500
001-57-572-406-15000	Special Pay	2,000	1,500	1,500	1,000	1,500	2,000	2,000
001-57-572-406-19900	Wages Reclassified	-	-	-	(97)	(97)	-	-
001-57-572-406-21000	FICA	16,246	17,522	19,325	8,583	18,525	19,400	15,675
001-57-572-406-22000	Retirement	12,819	14,176	12,200	8,194	16,390	17,000	15,000
001-57-572-406-23100	Health Insurance	42,640	52,010	63,780	31,770	63,540	64,715	44,470
001-57-572-406-23150	HRA Insurance	7,240	-	-	-	-	-	-
001-57-572-406-23200	Insurance - Dental	3,093	3,414	3,790	1,615	3,230	3,840	2,880
001-57-572-406-23300	Insurance - Life	651	934	1,010	448	1,000	944	760
001-57-572-406-23400	Insurance - Vision	408	408	435	193	435	480	360
001-57-572-406-23500	Disability	1,935	2,399	2,820	1,376	2,800	2,910	2,345
001-57-572-406-24000	Worker's Compensation Insuranc	4,516	8,500	10,625	5,315	10,625	12,750	12,750
	TOTAL PERSONNEL EXPENSES	309,372	341,708	366,800	177,032	358,698	375,539	299,165
001-57-572-406-31000	Professional Services	50	-	-	-	-	-	-
001-57-572-406-34000	Contractual Services	28,224	10,560	17,855	10,435	18,850	18,850	11,850
001-57-572-406-40000	Travel & Per Diem	147	11	810	792	1,000	1,000	-
001-57-572-406-41100	Telephone	662	1,181	1,000	754	1,800	1,800	1,800
001-57-572-406-43000	Utilities	9,232	9,938	10,800	5,891	-	-	-
001-57-572-406-44100	Rentals	554	2,088	2,000	1,698	2,000	2,000	2,000
001-57-572-406-45000	Insurance	4,997	4,000	4,000	2,002	4,000	4,800	4,800
001-57-572-406-46000	Repair & Maintenance	2,276	4,352	5,600	4,761	6,000	9,500	5,000
001-57-572-406-46500	Bldg/Grounds Maint Supplies	1,290	516	-	-	-	-	-
001-57-572-406-49100	Education & Training	655	454	-	-	-	-	-
001-57-572-406-49400	Uniforms & Clothing	4,041	3,327	1,850	474	2,880	2,880	2,300

Cost Center 406 - Public Works Grounds

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-572-406-52000	Operating Supplies	29,189	29,558	27,650	19,220	35,000	35,000	27,000
001-57-572-406-52100	Gasoline & Diesel Fuel	5,578	22,459	16,390	5,190	10,000	10,000	9,550
001-57-572-406-54200	Memberships, Dues & Subscripti	-	-	200	100	100	100	100
	TOTAL OPERATING EXPENSES	86,895	86,444	88,155	51,317	81,630	85,930	64,400
001-57-572-406-63000	Improvement Other Than Bldg	-	3,375	3,000	1,525	3,000	-	-
001-57-572-406-64100	Machinery & Equipment	1,732	10,526	55,000	33,538	55,000	-	-
001-57-572-406-66900	Automobiles	39,055	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	40,787	13,901	58,000	35,063	58,000	-	-
001-57-572-406-71000	Principal	25,073	26,114	22,940	13,453	22,940	11,345	11,345
001-57-572-406-72000	Interest	3,514	2,383	1,350	795	1,350	620	620
	TOTAL DEBT SERVICE	28,587	28,497	24,290	14,248	24,290	11,965	11,965
	TOTAL DEPT EXPENDITURES	465,641	472,550	537,245	277,660	522,618	473,434	375,530

## Public Works Grounds Maintenance Budget Analysis FY09-10

- 406-34000 Contractual Services** – Monthly maintenance for fertilization and pest control (\$11,850).
- 406-41100 Telephone** – Estimated cost of \$1,800 for monthly cell phone expense for the Foreman, 2 Crew Leaders, and Irrigation Technician.
- 406-44100 Rentals** – Expected cost of \$2,000 for rental of carts to move mulch and bucket truck for tree trimming.
- 406-45000 Insurance** – Property/Liability insurance premiums (\$4,800).
- 406-46000 Repair & Maintenance** – Repair/maintenance cost of sprinklers, mowers, and trailers and cost of tree pruning and trimming estimated at \$5,000.
- 406-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$2,300).
- 406-52000 Operating Supplies** – Purchase of mulch for playgrounds and heart trail, sod for parks, clay for ball fields, topsoil, and replacement of trees and plants. (27,000)
- 406-52100 Gasoline & Diesel Fuel** – Expected cost of \$9,550 for fuel for vehicles and equipment.
- 406-54200 Memberships, Dues & Subscriptions** – Membership for Florida Urban Forestry Council (\$100).





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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>PHYSICAL ENVIRONMENT</b>
<b>DEPT.</b>	<b>408</b>	<b>ACTIVITY</b>	<b>PW Facility Maintenance</b>
		<b>Budget Summary</b>	
		Actual Expenses 2006-07	Actual Expenses 2007-08
		Actual Expenses 2008-09	Actual to Date 2008-09
		Current Budget 2008-09	Estimate for the Year 2008-09
			By Department 2009-10
			Proposed Budget 2009-10
		Personal Services	123,726
		Operating Expenses	170,241
		Capital Outlay	39,966
		Non-Operating	4,214
		Total Expenses	338,147
			124,100
			209,200
			75,800
			4,220
			413,320
			124,336
			215,130
			-
			-
			339,466
			124,335
			216,100
			-
			-
			340,435

**Personnel Recap**

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Facility Maintenance Worker III	2	2	2
Custodian	1	0	0
	<u>3</u>	<u>2</u>	<u>2</u>

Cost Center 408 - Public Works Facilities

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-54-597-408-12000	Regular Salaries	80,808	96,105	92,385	41,618	83,240	85,175	85,175
001-54-597-408-13000	Other & Part Time Salaries	6,418	-	-	-	-	-	-
001-54-597-408-14000	Overtime Salaries	(24)	365	500	62	125	150	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	6,893	7,653	8,115	3,589	6,455	6,625	6,625
001-54-597-408-22000	Retirement	6,207	6,595	6,300	3,126	6,255	6,400	6,400
001-54-597-408-23100	Health Insurance	12,262	14,915	20,125	8,380	16,760	13,610	13,610
001-54-597-408-23150	HRA Insurance	1,936	-	-	-	-	-	-
001-54-597-408-23200	Insurance - Dental	1,052	1,184	1,425	538	1,080	960	960
001-54-597-408-23300	Insurance - Life	257	378	400	212	425	316	315
001-54-597-408-23400	Insurance - Vision	146	142	165	64	130	120	120
001-54-597-408-23500	Disability	764	972	1,145	563	1,130	980	980
001-54-597-408-24000	Worker's Compensation Insurance	6,007	6,000	7,500	3,750	7,500	9,000	9,000
	TOTAL PERSONNEL EXPENSES	123,726	135,309	139,060	61,902	124,100	124,336	124,335
001-54-597-408-31000	Professional Services	120	-	-	-	-	-	-
001-54-597-408-34000	Contractual Services	68,190	79,190	67,655	40,291	67,650	67,650	67,650
001-54-597-408-40000	Travel & Per Diem	137	-	-	161	200	200	-
001-54-597-408-41100	Telephone	369	562	300	248	600	600	600
001-54-597-408-43000	Utilities	789	40,741	70,000	30,942	70,000	70,000	70,000
001-54-597-408-43250	Garbage & Trash	3,066	6,811	5,975	6,577	6,580	6,580	8,050
001-54-597-408-44100	Rentals	441	736	1,000	-	1,000	1,000	1,000
001-54-597-408-45000	Insurance	1,596	29,644	29,650	14,824	29,650	35,580	35,580
001-54-597-408-46000	Repair & Maintenance	41,894	11,366	12,000	5,577	10,000	10,000	10,000
001-54-597-408-46100	Equipment Maintenance Contract	1,567	-	-	-	-	-	-
001-54-597-408-49100	Education & Training	895	-	-	-	-	-	-

Cost Center 408 - Public Works Facilities

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-54-597-408-49400	Uniforms & Clothing	1,085	1,093	500	-	720	720	720
001-54-597-408-52000	Operating Supplies	47,130	22,998	20,000	8,395	18,000	18,000	18,000
001-54-597-408-52100	Gasoline & Diesel Fuel	2,962	8,718	4,000	2,729	4,800	4,800	4,500
	TOTAL OPERATING EXPENSES	170,241	201,959	211,080	109,744	209,200	215,130	216,100
001-54-597-408-62100	Improvements-Bldg	31,390	33,340	75,800	11,328	75,800	-	-
001-54-597-408-63000	Improvement Other Than Bldg	-	20,576	-	-	-	-	-
001-54-597-408-64100	Machinery & Equipment	8,576	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	39,966	53,916	75,800	11,328	75,800	-	-
001-54-597-408-71000	Principal	3,820	3,966	4,120	2,039	4,120	-	-
001-54-597-408-72000	Interest	394	248	100	68	100	-	-
	TOTAL DEBT SERVICE	4,214	4,214	4,220	2,107	4,220	-	-
	TOTAL DEPT EXPENDITURES	338,147	395,298	430,160	185,081	413,320	339,466	340,435

## Public Works Facilities Maintenance Budget Analysis FY09-10

- 408-34000 Contractual Services** – Estimated cost of \$67,650 for alarm monitoring, elevator maintenance contracts, pest control services, building cleaning services, mat rental for Public Works, Town Hall chiller system maintenance, air conditioning maintenance, and bi-monthly and annual tune-up for generators.
- 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 \$70,000 for cost of electricity and water for Town buildings.
- 408-43200 Garbage & Trash** – Government assessment for Solid Waste budgeted at \$8,050 for Town Hall, Public Works, and Library.
- 408-44100 Rentals** – Miscellaneous equipment rentals (\$1,000).
- 408-45000 Insurance** – Property/Liability insurance premiums (\$35,580)
- 408-46000 Repair & Maintenance** – Repair/maintenance cost for needed building repairs (\$10,000).
- 408-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$720).
- 408-52000 Operating Supplies** – Estimated cost of \$18,000 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  
WAGE AND BENEFITS - DETAIL**

FUND	001	FUNCTION	PHYSICAL ENVIRONMENT													
DEPT	408	ACTIVITY	PW Facility 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	
				Facility Maint Worker III	FT	5/5	20.81	2,080	43,285	6,805	480	160	60	493	51,283	
				Facility Maint Worker III	FT	4/17	20.13	2,080	41,870	6,805	480	156	60	487	49,858	
<b>Total Wages &amp; Benefits</b>									<b>85,155</b>	<b>13,610</b>	<b>960</b>	<b>316</b>	<b>120</b>	<b>980</b>	<b>101,141</b>	

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

FUND	001	FUNCTION	OTHER GOVERNMENT							
DEPT.	410	ACTIVITY	PW Vehicle Maintenance							
<b>Budget Summary</b>				Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
				117,662	122,602	129,950	61,278	121,958	132,210	132,210
				23,672	43,593	41,900	21,276	43,700	45,750	45,150
				3,450	23,782	-	-	-	-	-
				-	-	-	-	-	-	-
				144,784	189,977	171,850	82,554	165,658	177,960	177,360

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Vehicle Maintenance Foreman	1	1	1
Mechanic II	1	1	1
	2	2	2

Cost Center 410 - Public Works Vehicle Maintenance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-59-591-410-12000	Regular Salaries	82,682	86,440	88,780	40,529	81,060	89,575	89,575
001-59-591-410-14000	Overtime Salaries	1,247	761	500	221	500	500	500
001-59-591-410-21000	FICA	5,744	6,135	6,870	3,499	6,240	6,900	6,900
001-59-591-410-22000	Retirement	4,961	5,611	5,400	2,549	5,200	5,400	5,400
001-59-591-410-23100	Health Insurance	15,659	17,267	20,710	10,654	21,308	21,010	21,010
001-59-591-410-23150	HRA Insurance	1,299	-	-	-	-	-	-
001-59-591-410-23200	Insurance - Dental	742	861	950	431	865	960	960
001-59-591-410-23300	Insurance - Life	228	330	340	166	335	335	335
001-59-591-410-23400	Insurance - Vision	103	103	110	51	105	120	120
001-59-591-410-23500	Disability	639	844	975	515	1,030	1,030	1,030
001-59-591-410-24000	Worker's Compensation Insurance	4,358	4,250	5,315	2,663	5,315	6,380	6,380
	TOTAL PERSONNEL EXPENSES	117,662	122,602	129,950	61,278	121,958	132,210	132,210
001-59-591-410-31000	Professional Services	160	-	-	-	-	-	-
001-59-591-410-40000	Travel & Per Diem	95	11	1,200	-	600	600	-
001-59-591-410-41100	Telephone	662	844	850	345	800	800	800
001-59-591-410-45000	Insurance	3,870	8,500	8,500	4,252	8,500	10,200	10,200
001-59-591-410-45120	Insurance - Storage Tank Liabl	75	750	750	378	750	900	900
001-59-591-410-46000	Repair & Maintenance	3,279	11,298	10,000	10,020	10,000	10,000	10,000
001-59-591-410-46300	Vehicle Parts & Supplies	12,431	16,965	17,000	3,891	18,000	18,000	18,000
001-59-591-410-49100	Education & Training	60	89	-	-	-	-	-
001-59-591-410-49200	Conferences & Seminars	87	-	-	-	-	-	-
001-59-591-410-49400	Uniforms & Clothing	1,990	1,193	600	771	1,800	2,000	2,000
001-59-591-410-52000	Operating Supplies	-	559	300	399	550	550	550
001-59-591-410-52100	Gasoline & Diesel Fuel	963	3,384	2,700	1,220	2,700	2,700	2,700
	TOTAL OPERATING EXPENSES	23,672	43,593	41,900	21,276	43,700	45,750	45,150

Cost Center 410 - Public Works Vehicle Maintenance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CARR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-59-591-410-64100	Machinery & Equipment	3,450	23,782	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	3,450	23,782	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	144,784	189,977	171,850	82,554	165,658	177,960	177,360



## Public Works Vehicle Maintenance Budget Analysis FY09-10

<b>410-41100</b>	<b>Telephone</b> – Estimated cost of \$800 for monthly cell phone expense for the Foreman and Mechanic.
<b>410-45000</b>	<b>Insurance</b> – Property/Liability insurance premiums (\$10,200).
<b>410-45120</b>	<b>Insurance – Storage Tank Liability</b> – Fuel tank liability insurance premiums (\$900).
<b>410-46000</b>	<b>Repair &amp; Maintenance</b> – Repairs for fleet for outside repairs completed by vendors (\$10,000).
<b>410-46300</b>	<b>Vehicle Parts &amp; Supplies</b> – Supplies for fleet repairs completed in house (\$18,000).
<b>410-49400</b>	<b>Uniforms &amp; Clothing</b> – Cost to purchase safety, shop towels, fender covers, and monthly cleaning of uniforms (\$2,000).
<b>410-52000</b>	<b>Operating Supplies</b> – Estimated cost of \$550 to purchase safety supplies, gloves, vests, glasses, and other miscellaneous expenses.
<b>410-52100</b>	<b>Gasoline &amp; Diesel Fuel</b> – Expected cost of \$2,700 for fuel for vehicles and equipment.



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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>PROTECTIVE INSPECTIONS</b>	<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
<b>DEPT.</b>	<b>500</b>	<b>ACTIVITY</b>	<b>Community Development</b>							
<b>Budget Summary</b>										
		Personal Services		383,472	390,699	445,180	203,687	410,115	468,575	412,300
		Operating Expenses		196,164	212,432	170,725	119,323	216,800	216,000	210,230
		Capital Outlay		-	17,698	1,500	-	-	-	-
		Non-Operating		-	-	-	-	-	-	-
		<b>Total Expenses</b>		<b>579,636</b>	<b>620,829</b>	<b>617,405</b>	<b>323,010</b>	<b>626,915</b>	<b>684,575</b>	<b>622,530</b>

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Community Development Director	1	1	1
Planner I	1	1	1
Code Compliance Officer	3	3	3
Administrative Assistant	2	2	1
Administrative Secretary	1	1	1
	<b>8</b>	<b>8</b>	<b>7</b>

Cost Center 500 - Community Development

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-52-524-500-11000	Executive Salaries	74,865	67,091	70,380	34,099	69,000	71,450	71,450
001-52-524-500-12000	Regular Salaries	223,492	230,284	271,005	118,569	238,000	281,415	236,525
001-52-524-500-14000	Overtime Salaries	1,014	308	250	249	500	250	250
001-52-524-500-15000	Special Pay	2,400	3,120	3,120	1,560	3,120	3,120	3,120
001-52-524-500-21000	FICA	22,981	22,497	26,415	11,380	23,765	27,250	23,800
001-52-524-500-22000	Retirement	13,414	18,414	15,500	9,548	19,150	19,950	19,925
001-52-524-500-23100	Health Insurance	25,635	33,866	39,760	19,560	39,125	44,090	37,425
001-52-524-500-23150	HRA Insurance	6,224	-	-	-	-	-	-
001-52-524-500-23200	Insurance - Dental	2,536	3,073	3,555	1,482	2,965	3,600	3,120
001-52-524-500-23300	Insurance - Life	744	1,179	1,260	559	1,120	1,215	1,040
001-52-524-500-23400	Insurance - Vision	283	307	360	178	360	435	375
001-52-524-500-23500	Disability	2,165	3,284	3,825	1,628	3,260	4,100	3,570
001-52-524-500-24000	Worker's Compensation Insuranc	7,719	7,296	9,750	4,875	9,750	11,700	11,700
	TOTAL PERSONNEL EXPENSES	383,472	390,599	445,180	203,687	410,115	468,575	412,300
001-52-524-500-31000	Professional Services	6,793	17,606	7,000	11,788	16,000	12,000	12,000
001-52-524-500-34000	Contractual Services	131,201	149,977	122,375	62,795	120,000	123,000	123,000
001-52-524-500-34200	Contractual Svc - Cost Recover	-	-	-	21,063	40,000	40,000	40,000
001-52-524-500-34300	Contractual Svc-Code Violation	-	1,400	-	-	-	-	-
001-52-524-500-40000	Travel & Per Diem	835	247	2,000	130	2,300	2,500	-
001-52-524-500-41100	Telephone	6,291	5,770	5,100	2,471	5,100	5,100	4,880
001-52-524-500-41200	Postage & Shipping	8,438	14,052	12,000	1,922	4,000	4,000	3,500
001-52-524-500-43000	Utilities	7,472	-	-	-	-	-	-
001-52-524-500-43250	Garbage & Trash	465	-	-	-	-	-	-
001-52-524-500-44200	Equipment Leases	3,896	4,251	4,300	2,479	4,300	4,300	3,550
001-52-524-500-45000	Insurance	6,673	-	-	-	-	-	-
001-52-524-500-46000	Repair & Maintenance	242	-	250	-	-	-	-
001-52-524-500-47000	Printing	3,180	2,049	2,500	779	1,500	1,500	1,500
001-52-524-500-48100	Advertising	1,127	790	1,000	-	1,000	500	-
001-52-524-500-49000	Other Current Charges	1,014	600	-	-	-	-	-

Cost Center 500 - Community Development

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-52-524-500-49100	Education & Training	140	89	-	-	300	300	-
001-52-524-500-49200	Conferences & Seminars	2,750	964	-	-	-	-	-
001-52-524-500-49300	Computer Software	1,515	-	-	-	-	-	-
001-52-524-500-49400	Uniforms & Clothing	383	-	600	271	600	600	600
001-52-524-500-49900	Community Beautification Impro	1,950	-	-	9,020	10,000	10,000	10,000
001-52-524-500-51000	Office Supplies - Bldg	8,520	4,598	5,500	2,036	4,000	4,000	4,000
001-52-524-500-51010	Office Supplies - Code	-	2,609	2,000	1,235	2,000	2,500	2,500
001-52-524-500-52100	Gasoline & Diesel Fuel	1,904	5,346	4,000	1,483	3,000	3,000	2,500
001-52-524-500-54100	Books & Subscriptions	421	925	250	579	500	500	200
001-52-524-500-54200	Memberships, Dues, & Subscript	954	1,159	1,850	1,272	2,200	2,200	2,000
	TOTAL OPERATING EXPENSES	196,164	212,432	170,725	119,323	216,800	216,000	210,230
001-52-524-500-64100	Machinery & Equipment	-	17,698	1,500	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	17,698	1,500	-	-	-	-
	TOTAL DEPT EXPENDITURES	579,636	620,829	617,405	323,010	626,915	684,575	622,530

## Community Development Budget Analysis FY09-10

- 500-31000 Professional Services** – Estimated costs of \$12,000, which includes Special Magistrate and outside consultants professional work (CG&A for mapping, GIS, etc.). Magistrate services have increased in cost, but the increased cost is offset by increased administrative costs being recouped from code violators.
- 500-34000 Contractual Services** – This line includes Hy-Byrd building inspection services and InkForce contract services. Hy-Byrd's contract price will increase, but consultant fees for updating the plan this year will not be repeated. Therefore, the budget amount should remain constant at \$123,000.
- 500-41200 Postage & Shipping** – In prior years, this line item was high due to a large number of certified mailings. Costs are being offset through cost recovery and a more realistic amount of \$3,500 for non-recoverable expenditures.
- 500-44200 Equipment Leases** – Copier lease at a cost of \$354.21 per month.
- 500-49900 Community Beautification Improvements** – Estimated cost of \$10,000. This amount is based on last year's expenses. It is unknown how much will be requested since it will be based on violations that have yet to occur. The amount of money expended is limited to the amount in the Fund.
- 500-51000 Office Supplies - Bldg** – Supplies are expected to hold steady at \$4,000.
- 500-51010 Office Supplies - Code** – Supplies specific to code enforcement are expected to be incurred at \$2,500.
- 500-52100 Gasoline & Diesel Fuel** – Cost of fuel expense has been decreased to \$2,500 due to lower price of fuel.
- 500-57200 Memberships, Dues & Subscriptions** – Costs for memberships for department are budgeted at \$2,000. This amount is for AICP dues, F.A.C.E., CEOA, and APA memberships for Director, Planner, and Code Enforcement Officers.

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

FUND	DEPT	001	FUNCTION	PROTECTIVE INSPECTIONS												
		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 Officer	FT	1/29	17.32	1,872	32,423	6,125	432	123	48	377	39,528					
Planner 1	FT	12/4	21.13	1,872	39,555	6,125	432	147	48	461	46,768					
Code Compliance Officer	FT	10/30	24.30	1,872	45,490	6,125	432	172	48	530	52,797					
Code Compliance Officer	FT	12/12	16.87	2,080	35,090	-	480	133	60	409	36,172					
Administrative Assistant	FT	6/25	21.58	-	-	-	-	-	-	-	-					
Administrative Secretary	FT	5/11	18.05	2,080	37,544	6,805	480	140	60	437	45,466					
Administrative Assistant	FT	6/25	22.32	2,080	46,426	6,805	480	168	60	523	54,462					
Community Dev. Director	FT	5/2	42.94	1,664	71,452	5,444	384	156	48	832	78,316					
**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					307,979	37,428	3,120	1,039	372	3,569	353,507					





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

FUND	001	FUNCTION	PARKS AND RECREATION							
DEPT.	600	ACTIVITY	Recreation							
<b>Budget Summary</b>				Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
		Personal Services	182,159	144,094	164,750	74,165	163,505	169,170	117,800	
		Operating Expenses	195,464	107,797	108,752	38,232	99,978	104,085	78,450	
		Capital Outlay	71,583	144,317	3,450	3,150	3,450	-	-	
		Non-Operating	-	311	11,250	8,657	8,660	2,715	8,765	
		<b>Total Expenses</b>	<b>449,206</b>	<b>396,519</b>	<b>288,202</b>	<b>124,204</b>	<b>275,593</b>	<b>275,970</b>	<b>205,015</b>	

**Personnel Recap**

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

Cost Center 600 - Recreation Department

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CRR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-572-600-11000	Executive Salaries	53,106	60,913	64,255	31,644	64,000	64,325	48,235
001-57-572-600-12000	Regular Salaries	52,244	18,062	28,100	13,619	27,500	28,350	-
001-57-572-600-13000	Other & Part Time Salaries	25,158	24,293	20,000	4,146	20,000	20,000	34,175
001-57-572-600-14000	Overtime Salaries	2,979	1,750	500	20	500	500	375
001-57-572-600-15000	Special Pay	1,600	800	720	360	720	1,220	1,220
001-57-572-600-15010	Special Pay - Security	-	2,913	5,000	1,077	2,100	2,500	2,500
001-57-572-600-21000	FICA	9,993	7,578	8,760	3,464	9,010	9,150	6,615
001-57-572-600-22000	Retirement	5,114	3,118	3,200	1,787	3,575	5,515	2,415
001-57-572-600-23100	Health Insurance	17,166	15,962	23,045	12,500	25,000	24,650	10,650
001-57-572-600-23150	HRA Insurance	1,947	-	-	-	-	-	-
001-57-572-600-23200	Insurance - Dental	557	646	950	431	865	960	360
001-57-572-600-23300	Insurance - Life	285	248	300	150	300	300	145
001-57-572-600-23400	Insurance - Vision	86	77	110	51	105	120	45
001-57-572-600-23500	Disability	605	734	1,060	540	1,080	1,080	565
001-57-572-600-24000	Worker's Compensation Insurance	11,319	7,000	8,750	4,376	8,750	10,500	10,500
	TOTAL PERSONNEL EXPENSES	182,159	144,094	164,750	74,165	163,505	169,170	117,800
001-57-572-600-31000	Professional Services	120	-	-	-	-	-	-
001-57-572-600-34000	Contractual Services	12,188	-	-	-	-	-	-
001-57-572-600-40000	Travel & Per Diem	608	30	1,200	-	600	1,000	-
001-57-572-600-41100	Telephone	4,737	2,204	2,900	887	2,000	1,060	875
001-57-572-600-41200	Postage & Shipping	454	121	500	51	300	400	100
001-57-572-600-43000	Utilities	22,100	24,888	21,000	12,177	24,360	24,400	24,400
001-57-572-600-43250	Garbage & Trash	1,672	5,035	7,250	4,111	4,115	5,025	5,025
001-57-572-600-44200	Equipment Leases	-	736	552	368	368	600	600
001-57-572-600-45000	Insurance	21,152	11,000	11,000	5,504	11,010	13,200	13,200
001-57-572-600-46000	Repair & Maintenance	3,388	319	-	-	-	-	-
001-57-572-600-48000	Promotional Activity	84,711	25,988	26,500	1,574	26,500	25,900	2,650
001-57-572-600-48035	Promotional - Car Show	-	-	600	788	800	800	800
001-57-572-600-48100	Advertising	3,738	25	-	-	-	-	-

Cost Center 600 - Recreation Department

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-572-600-49000	Other Current Charges	39	-	-	-	-	-	-
001-57-572-600-49100	Education & Training	-	89	-	-	-	-	-
001-57-572-600-49200	Conferences & Seminars	397	47	-	-	-	-	-
001-57-572-600-49400	Uniforms & Clothing	395	792	200	-	-	-	400
001-57-572-600-51000	Office Supplies	2,397	1,187	850	144	800	800	500
001-57-572-600-52000	Operating Supplies	24,797	14,871	11,000	5,107	11,000	11,500	11,000
001-57-572-600-52100	Gasoline & Diesel Fuel	268	3,700	3,000	677	3,000	3,000	2,500
001-57-572-600-54100	Books & Subscriptions	-	-	100	25	2,100	100	100
001-57-572-600-54200	Memberships, Dues, & Subscript	490	215	300	255	300	300	300
001-57-572-600-57200	Program Exp - Bingo	8,399	5,673	5,000	3,290	4,100	4,000	4,000
001-57-572-600-57220	Program Exp - Summer Camp	3,414	9,717	15,000	2,300	7,500	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	-	-	1,800	974	1,125	2,000	2,000
	<b>TOTAL OPERATING EXPENSES</b>	<b>195,464</b>	<b>107,797</b>	<b>108,752</b>	<b>38,232</b>	<b>99,978</b>	<b>104,085</b>	<b>78,450</b>
001-57-572-600-62200	Trailer Acquisition	65,375	1,486	-	-	-	-	-
001-57-572-600-63100	Improvements - Ballfield Playground	-	-	-	3,150	-	-	-
001-57-572-600-64100	Machinery & Equipment	2,150	20,919	3,450	-	3,450	-	-
001-57-572-600-66500	Capital Improvements	4,058	-	-	-	-	-	-
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	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>71,583</b>	<b>144,317</b>	<b>3,450</b>	<b>3,150</b>	<b>3,450</b>	<b>-</b>	<b>-</b>
001-57-572-600-71000	Principal	-	-	9,250	8,657	6,965	6,050	6,050
001-57-572-600-72000	Interest	-	311	2,000	-	1,695	2,920	2,715
	<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>311</b>	<b>11,250</b>	<b>8,657</b>	<b>8,660</b>	<b>2,715</b>	<b>8,765</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>449,206</b>	<b>396,519</b>	<b>288,202</b>	<b>124,204</b>	<b>275,593</b>	<b>275,970</b>	<b>205,015</b>

## Recreation Budget Analysis FY09-10

- 600-14000 Overtime Salaries** – Expected cost of approximately \$1,650. This amount includes overtime for the Fireworks Festival and Summer Camp (\$700), as well as overtime for Public Works employees (\$950) assisting department.
- 600-40000 Travel & Per Diem** – This line includes the cost of the annual Florida Parks & Recreation State Conference (\$700) and local FRPA meetings (\$100).
- 600-48000 Promotional Activity** – Costs of Town sponsored events, including Fireworks Festival (\$22,500), Santa Ride (\$800), Tree Lighting (\$700), Easter Egg Hunt (\$1,900), and Car Show (N/C).
- 600-49400 Uniforms & Clothing** – Expected cost of \$300. This line includes the cost of the collar shirts and uniforms.
- 600-51000 Office Supplies** – Office supplies for the department. The cost is estimated at \$600.
- 600-52000 Operating Supplies** – Operating costs estimated at \$11,000, include the cost for ballfield maintenance, activity cost, cleaning supplies, and miscellaneous daily supplies
- 600-54200 Memberships, Dues, & Subscriptions** – FRPA membership dues of \$300.
- 600-57200 Program Expense – Bingo** – Expected cost of \$5,000 for Bingo program, which includes cost of bingo supplies, refreshments, and gift cards.
- 600-57220 Program Expense – Summer Camp** – Expected cost of \$15,000 for Summer Camp program, including supplies for daily activities and ticket/admission costs for outings.



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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>LIBRARIES</b>						
<b>DEPT.</b>	<b>700</b>	<b>ACTIVITY</b>	<b>Library</b>						
<b>Budget Summary</b>									
		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10	
		Personal Services	312,722	224,652	276,520	123,720	254,745	273,895	209,205
		Operating Expenses	110,959	101,540	94,264	48,307	93,105	105,585	94,215
		Capital Outlay	11,019	-	-	-	-	-	-
		Non-Operating	706	-	-	-	-	-	-
		<b>Total Expenses</b>	<b>435,406</b>	<b>326,192</b>	<b>370,784</b>	<b>172,027</b>	<b>347,850</b>	<b>379,480</b>	<b>303,420</b>

**Personnel Recap**

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Library Director	1	1	1
Librarian II	1	1	1
Library Assistant II	2	2	0
Library Assistant II (Part-Time)	0	0	2
Library Accounting Clerk (Part-Time)	1	1	1
Library Shelver (Part-Time)	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>

Cost Center 700 - Library

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-571-700-11000	Executive Salaries	61,412	47,797	64,780	31,768	64,780	65,150	65,150
001-57-571-700-12000	Regular Salaries	101,429	89,535	115,015	56,427	113,000	115,775	47,200
001-57-571-700-13000	Other & Part Time Salaries	89,333	36,842	29,740	5,352	15,000	26,725	53,940
001-57-571-700-13100	Other Salaries - Teen Achieve	6,367	-	-	-	-	-	-
001-57-571-700-14000	Overtime Salaries	-	273	-	-	-	-	-
001-57-571-700-15000	Special Pay	-	500	-	-	-	-	-
001-57-571-700-21000	FICA	18,888	14,600	16,030	6,833	14,750	15,900	12,720
001-57-571-700-21100	FICA - Teen Achieve	487	-	-	-	-	-	-
001-57-571-700-22000	Retirement	10,598	6,595	10,560	3,113	6,750	9,825	8,425
001-57-571-700-23100	Health Insurance	16,209	22,537	34,120	17,167	34,335	33,855	17,250
001-57-571-700-23150	HRA Insurance	3,266	-	-	-	-	-	-
001-57-571-700-23200	Insurance - Dental	1,454	1,471	1,895	861	1,725	1,920	960
001-57-571-700-23300	Insurance - Life	360	426	605	280	560	565	300
001-57-571-700-23400	Insurance - Vision	202	176	220	103	210	240	120
001-57-571-700-23500	Disability	1,294	1,462	2,030	1,053	2,110	2,110	1,310
001-57-571-700-24000	Worker's Compensation Insuranc	1,423	1,216	1,525	763	1,525	1,830	1,830
001-57-571-700-25100	Unemployment Compensation	-	1,222	-	-	-	-	-
	TOTAL PERSONNEL EXPENSES	312,722	224,652	276,520	123,720	254,745	273,895	209,205
001-57-571-700-34000	Contractual Services	9,851	11,839	9,600	4,358	15,500	20,600	15,500
001-57-571-700-34100	Contracted Personal Services	3,950	9,744	-	-	-	-	-
001-57-571-700-40000	Travel & Per Diem	954	11	1,350	202	500	-	-
001-57-571-700-41100	Telephone	2,321	1,709	2,300	722	1,800	1,800	1,480
001-57-571-700-41200	Postage & Shipping	880	420	700	183	700	700	500
001-57-571-700-43000	Utilities	15,092	14,135	-	-	-	-	-
001-57-571-700-44200	Equipment Leases	2,028	2,069	2,000	1,207	2,070	2,070	2,070
001-57-571-700-45000	Insurance	27,389	33,065	32,950	16,594	32,950	39,540	39,540
001-57-571-700-46000	Repair & Maintenance	7,914	22	2,250	285	285	2,500	1,000
001-57-571-700-47000	Printing	-	-	50	-	50	50	50
001-57-571-700-48000	Promotional Activity	2,923	33	75	-	75	75	75

Cost Center 700 - Library

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-571-700-48050	Promotional-Teen Leadership Pr	-	-	-	50	-	-	-
001-57-571-700-49000	Other Current Charges	-	2,500	-	-	-	-	-
001-57-571-700-49100	Education & Training	725	543	-	-	-	-	-
001-57-571-700-49200	Conferences & Seminars	452	-	-	-	-	-	-
001-57-571-700-49400	Uniforms & Clothing	496	-	-	-	-	-	-
001-57-571-700-51000	Office Supplies	1,814	1,386	2,000	592	2,000	2,000	1,800
001-57-571-700-52000	Operating Supplies	4,280	6,545	5,000	793	2,925	3,000	2,700
001-57-571-700-54100	Books & Subscriptions	5,792	3,753	4,500	11,711	1,500	5,000	1,500
001-57-571-700-54200	Memberships, Dues, & Subscript	470	-	250	54	250	250	-
001-57-571-700-56000	Library Materials	23,628	13,357	31,239	10,310	31,250	28,000	28,000
001-57-571-700-59700	Miscellaneous Supplies - Donat	-	409	-	1,246	1,250	-	-
	TOTAL OPERATING EXPENSES	110,959	101,540	94,264	48,307	93,105	105,585	94,215
001-57-571-700-66500	Capital Improvements	11,019	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	11,019	-	-	-	-	-	-
001-57-571-700-99700	TeenAchieve Program	706	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	706	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	435,406	326,192	370,784	172,027	347,850	379,480	303,420



## LIBRARY DEPARTMENT BUDGET ANALYSIS FY09-10

- 700-34000 Contractual Services** – Includes our share, through the county co-op, of SIRS I (which includes our charging/discharging operating system and data streaming for library users). Membership in Lyrasis provides for materials cataloging in the OCLC network. Also includes book leasing through the McNaughton Book Service of Bro-Dart. Estimated cost of \$15,500.
- 700-41000 Telephone** – Anticipated amount of \$1,480 due to reduction in usage of telephones.
- 700-41200 Postage & Shipping** – Expected cost of \$500 due to reduction in cost of department mailing/shipping usage.
- 700-44200 Equipment Leases** – Cost of lease of Toshiba (\$172.40 per month) copier for public use.
- 700-47000 Printing** – Printing expense for materials not available in-house \$50).
- 700-48000 Promotional Activity** – Anticipated expense to promote library programs is \$75.
- 700-51000 Office Supplies** – Office supplies used within the department necessary to library operation (\$1,800).
- 700-52000 Operating Supplies** – Materials used to prepare and repair library materials for circulation (\$2,700).
- 700-54100 Subscriptions** – Magazine and newspaper subscriptions are expected to cost \$1,500.
- 700-56000 Library Materials** – Books, audio materials, DVD's (\$28,000).



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

<b>FUND</b>	<b>001</b>	<b>FUNCTION</b>	<b>LIBRARIES</b>	<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
<b>DEPT.</b>	<b>710</b>	<b>ACTIVITY</b>	<b>Library - State Aid</b>							
		<b>Budget Summary</b>								
		Personal Services		6,997	15,110	15,200	5,671	11,650	11,650	11,650
		Operating Expenses		2,587	89	-	-	-	-	-
		Capital Outlay		9,441	-	-	-	-	-	-
		Non-Operating		-	-	-	-	-	-	-
		<b>Total Expenses</b>		<b>19,025</b>	<b>15,199</b>	<b>15,200</b>	<b>5,671</b>	<b>11,650</b>	<b>11,650</b>	<b>11,650</b>

**Personnel Recap**

	<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	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-57-571-710-13000	Other & Part Time Salaries	6,500	14,036	14,125	5,262	10,825	10,825	10,825
001-57-571-710-21000	FICA	497	1,074	1,075	409	825	825	825
	TOTAL PERSONNEL EXPENSES	6,997	15,110	15,200	5,671	11,650	11,650	11,650
001-57-571-710-34000	Contractual Services	859	-	-	-	-	-	-
001-57-571-710-49100	Education & Training	-	89	-	-	-	-	-
001-57-571-710-52000	Operating Supplies	1,728	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	2,587	89	-	-	-	-	-
001-57-571-710-64100	Machinery & Equipment	2,416	-	-	-	-	-	-
001-57-571-710-66000	Library Materials	7,025	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	9,441	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	19,025	15,199	15,200	5,671	11,650	11,650	11,650

**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	9.36	780	7,301						7,301						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
															-						
<b>Total Wages &amp; Benefits</b>									7,301	-	-	-	-	-	7,301						



Cost Center 900 - Non-Departmental

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-589-900-34500	Insurance Settlements	-	-	-	-	-	-	-
001-51-589-900-45000	Insurance	-	100,000	-	-	-	-	-
001-51-589-900-49050	Other Current Charges - Sales Tax	-	-	-	-	-	-	6,825
	TOTAL OPERATING EXPENSES	-	100,000	-	-	-	-	6,825
001-51-589-900-71009	Principal	-	-	118,425	118,421	118,425	86,330	28,150
001-51-589-900-71010	Principal - CRA Projects	-	-	80,225	80,202	80,205	64,625	86,330
001-51-589-900-71020	Principal - FF Pension Settlement	-	-	-	-	-	-	64,625
001-51-589-900-72000	Interest	-	12,338	-	-	-	-	10,950
001-51-589-900-72010	Interest - CRA Projects	-	-	87,075	44,620	87,070	83,310	83,310
001-51-589-900-72020	Interest - FF Pension Settlement	-	-	43,900	22,679	43,890	41,230	41,230
001-51-589-900-73100	Debt Issuance Costs	-	17,488	-	-	-	-	-
	TOTAL DEBT SERVICE	-	29,826	329,625	265,922	329,590	275,495	314,595
001-51-589-900-81100	Contrib. to Northlake Task For	5,000	-	-	-	-	-	-
001-51-589-900-83101	Grant - Mirror Ballroom	119,969	-	-	-	-	-	-
001-51-589-900-91103	Transfer to Grants & Entitleme	3,250	-	-	-	-	-	-
001-51-589-900-91110	Transfer to CRA - Current Year	688,755	735,494	692,335	692,334	692,335	549,515	504,260
001-51-589-900-91115	Transfer to CRA - ILA	-	2,420,000	-	-	-	-	-
001-51-589-900-91190	Transfer to Streets & Roads	100,000	-	16,925	8,460	16,925	16,925	16,925
001-51-589-900-91301	Contribution to Special Proj F	5,633	-	-	-	-	-	-
001-51-589-900-91601	Contribution - Police Actuary	-	26,602	-	-	-	-	-
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	3,540	-	-
001-51-589-900-98000	Furlough Days	-	-	-	-	-	-	(50,000)
001-51-589-900-99110	Retirement Parties	1,756	1,067	-	-	-	-	-
001-51-589-900-99500	Settlements	-	1,204,200	-	-	-	-	-
001-51-589-900-99900	Emergency Reserve	324,095	-	4,130	-	-	-	-
001-51-589-900-99901	Contingency	89,487	-	150,000	-	-	100,000	104,210

Cost Center 900 - Non-Departmental

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CARR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
001-51-589-900-99907	Transfer to Fund Balance	-	-	250,000	-	-	-	-
	TOTAL OTHER EXPENSES	1,337,945	4,387,363	1,363,390	704,331	962,800	916,440	825,395
	TOTAL DEPT EXPENDITURES	1,337,945	4,517,189	1,693,015	970,253	1,292,390	1,191,935	1,146,815



# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **INSURANCE FUND 150**

#### **FISCAL YEAR**

**October 1, 2009 through September 30, 2010**



Cost Center 150 - Insurance

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
<b>REVENUES</b>								
150-341.001	Contributed Revenue - General	-	233,004	142,520	71,284	142,575	171,035	171,035
150-341.110	Contribution from CRA	-	-	-	1,252	2,500	2,500	2,500
150-341.190	Contributed Revenue - Slrfs &	-	16,600	11,350	5,674	11,350	13,625	13,625
150-341.401	Contributed Revenue - Marina F	-	109,208	116,500	58,252	116,500	123,150	123,150
150-341.402	Contributed Revenue-Stormwater	-	-	11,500	5,752	11,500	13,800	13,800
150-341.404	Contributed Revenue - Sanitaiti	-	93,844	107,590	53,794	107,590	129,100	129,100
	<b>TOTAL REVENUE</b>	-	<b>452,566</b>	<b>389,460</b>	<b>196,008</b>	<b>392,015</b>	<b>453,210</b>	<b>453,210</b>
<b>EXPENDITURES</b>								
150-51-589-900-24000	Insurance Expense - Work Comp	-	167,566	126,550	68,349	126,550	206,210	206,210
	<b>TOTAL PERSONNEL EXPENSES</b>	-	<b>167,566</b>	<b>126,550</b>	<b>68,349</b>	<b>126,550</b>	<b>206,210</b>	<b>206,210</b>
150-51-589-900-45000	Insurance Expense - Prop/Liab	-	216,914	173,250	105,097	173,250	173,250	173,250
150-51-589-900-45120	Insurance - Storage Tank Liabi	-	840	900	816	825	900	900
150-51-589-900-45200	Insurance Expense - Bonds	-	732	800	660	800	800	800
150-51-589-900-45400	Insurance Expense - Excess Cov	-	12,126	15,000	6,346	15,000	15,000	15,000
150-51-589-900-49500	Insurance Claim Deductibles	-	36,012	25,000	-	25,000	25,000	25,000
	<b>TOTAL OPERATING EXPENSES</b>	-	<b>266,624</b>	<b>214,950</b>	<b>112,919</b>	<b>214,875</b>	<b>214,950</b>	<b>214,950</b>
150-51-589-900-99901	Contingency	-	-	47,960	-	-	32,050	32,050
	<b>TOTAL OTHER EXPENSES</b>	-	-	<b>47,960</b>	-	-	<b>32,050</b>	<b>32,050</b>
	<b>TOTAL DEPT EXPENDITURES</b>	-	<b>434,190</b>	<b>389,460</b>	<b>181,268</b>	<b>341,425</b>	<b>453,210</b>	<b>453,210</b>
	<b>NET INCOME</b>	-	<b>18,466</b>	-	<b>14,740</b>	<b>50,590</b>	-	-

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **STREETS & ROADS FUND 190**

**FISCAL YEAR**

**October 1, 2009 through September 30, 2010**

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

FUND	190	FUNCTION	PW STREET & ROADS					
		ACTIVITY	Revenues & Expenditures					
<b>Budget Summary</b>								
		Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	By Department 2009-10	Proposed Budget 2009-10
Revenues		482,947	440,342	390,500	163,293	381,170	369,050	369,050
Personal Services		144,569	133,653	133,365	53,863	120,385	130,225	128,550
Operating Expenses		134,471	155,545	97,969	45,113	98,695	109,045	109,045
Capital Outlay		169,516	-	5,000	-	30,000	30,000	30,000
Debt Service		5,009	4,911	4,925	2,456	4,925	4,925	4,925
Non-Operating		-	175,336	102,010	37,500	75,000	94,855	96,530
Total Expenses		453,565	469,445	343,269	138,932	329,005	369,050	369,050
Surplus (Deficit)		29,382	(29,103)	47,231	24,361	52,165	-	-

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	2007 ACTUAL	2008 ACTUAL	2009 CRR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010
								PROPOSED BUDGET
<b>REVENUES</b>								
190-312.410	Local Option Gas Tax	178,131	168,069	173,650	65,205	162,350	162,000	162,000
190-312.420	New Local Option Gas Tax	82,151	78,574	79,875	31,053	74,675	74,000	74,000
190-335.122	State Revenue Sharing (Fuel Ta	100,068	87,423	86,925	45,240	83,750	83,000	83,000
190-336.100	DOT Lighting Maint. 405121-1-	15,709	16,180	16,200	-	16,200	16,200	16,200
190-337.400	Grant - R2005 1180	7,131	-	-	-	-	-	-
190-337.410	Grant - R2007 0153	-	75,353	-	-	-	-	-
190-369.100	Miscellaneous Revenue	(243)	-	-	-	-	-	-
190-369.310	Reimbursement-Workman's Comp	-	14,743	-	4,875	10,345	-	-
190-381.001	Transfer from General Fund	100,000	-	16,925	8,460	16,925	16,925	16,925
190-381.402	Transfer from Stormwater Fund	-	-	16,925	8,460	16,925	16,925	16,925
<b>TOTAL REVENUE</b>		<b>482,947</b>	<b>440,342</b>	<b>390,500</b>	<b>163,293</b>	<b>381,170</b>	<b>369,050</b>	<b>369,050</b>
<b>EXPENDITURES</b>								
190-54-541-190-12000	Regular Salaries	89,696	88,279	89,725	34,602	75,010	80,810	80,810
190-54-541-190-14000	Overtime Salaries	167	489	250	-	250	250	250
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	7,713	6,256	6,980	2,402	5,800	6,240	6,240
190-54-541-190-22000	Retirement	6,702	5,694	5,825	2,387	4,640	5,000	5,000
190-54-541-190-23100	Health Insurance	16,435	16,254	18,275	8,682	15,310	21,010	21,010
190-54-541-190-23150	HRA Insurance	2,036	-	-	-	-	-	-
190-54-541-190-23200	Insurance - Dental	1,052	861	875	323	775	960	960
190-54-541-190-23300	Insurance - Life	294	342	350	134	325	300	300
190-54-541-190-23400	Insurance - Vision	150	103	110	39	100	120	120
190-54-541-190-23500	Disability	831	875	900	418	900	935	935
190-54-541-190-24000	Worker's Compensation Insurance	17,023	14,000	8,750	4,376	8,750	10,500	10,500
190-54-541-190-25000	Unemployemnt Compensation	1,970	-	825	-	8,025	3,600	3,600
<b>TOTAL PERSONNEL EXPENSES</b>		<b>144,569</b>	<b>133,653</b>	<b>133,365</b>	<b>53,863</b>	<b>120,385</b>	<b>130,225</b>	<b>128,550</b>

Cost Center 190 - Streets & Roads

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010	
								PROPOSED	BUDGET
190-54-541-190-31000	Professional Services	260	-	1,750	-	1,750	-	-	-
190-54-541-190-34000	Contractual Services	19,827	4,392	-	-	-	-	-	-
190-54-541-190-40000	Travel & Per Diem	95	11	200	116	125	-	-	-
190-54-541-190-41100	Telephone	1,455	1,805	2,600	742	1,800	1,800	1,800	1,800
190-54-541-190-43000	Utilities - Electric	56,483	71,923	68,000	35,173	70,000	85,000	85,000	85,000
190-54-541-190-44100	Rentals	5,402	4,131	6,500	2,878	6,000	6,000	6,000	6,000
190-54-541-190-45000	Insurance - Liability, Property	2,173	2,600	2,600	1,298	2,600	3,125	3,125	3,125
190-54-541-190-46000	Repairs & Maintenance	3,056	663	3,500	2,047	4,000	4,000	4,000	4,000
190-54-541-190-46300	Vehicle Parts & Supplies	37	626	1,000	229	400	400	400	400
190-54-541-190-46600	Traffic Signs & Signals	9,509	2,354	2,500	583	2,500	2,000	2,000	2,000
190-54-541-190-47000	Printing	-	123	-	-	-	-	-	-
190-54-541-190-49100	Education & Training	855	89	-	-	-	-	-	-
190-54-541-190-49200	Conferences & Seminars	87	-	-	-	-	-	-	-
190-54-541-190-49400	Uniforms & Clothing	1,491	739	800	-	-	720	720	720
190-54-541-190-52000	Operating Supplies	9,740	3,908	3,500	878	4,000	4,000	4,000	4,000
190-54-541-190-52100	Gasoline & Diesel Fuel	3,858	6,436	1,500	1,169	2,000	2,000	2,000	2,000
190-54-541-190-53000	Streets, Sidewalks & Drainage	20,143	55,745	3,519	-	3,520	-	-	-
TOTAL OPERATING EXPENSES		134,471	155,545	97,969	45,113	98,695	109,045	109,045	109,045
190-54-541-190-63010	Improvements - Drainage	76,712	-	-	-	-	-	-	-
190-54-541-190-63050	Improvements - Sidewalks	-	-	-	-	30,000	30,000	30,000	30,000
190-54-541-190-64100	Machinery & Equipment	92,804	-	5,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY		169,516	-	5,000	-	30,000	30,000	30,000	30,000

Cost Center 190 - Streets & Roads

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010
								PROPOSED BUDGET
190-54-541-190-71000	Principal	4,099	4,278	4,475	2,208	4,475	4,665	4,665
190-54-541-190-72000	Interest	910	633	450	248	450	260	260
	TOTAL DEBT SERVICE	5,009	4,911	4,925	2,456	4,925	4,925	4,925
190-54-541-190-82101	Drainage	-	75,340	-	-	-	-	-
190-54-541-190-99001	Transfer to General Fund	-	99,996	75,000	37,500	75,000	75,000	75,000
190-54-541-190-99900	Emergency Reserve	-	-	27,010	-	-	19,855	21,530
	TOTAL OTHER EXPENSES	-	175,336	102,010	37,500	75,000	94,855	96,530
	TOTAL DEPT EXPENDITURES	453,565	469,445	343,269	138,932	329,005	369,050	369,050
	NET INCOME	29,382	(29,103)	47,231	24,361	52,165	-	-



## Streets & Roads Budget Analysis FY09-10

- 190-41100 Telephone** – Estimated cost of \$1,800 for monthly telephone and fax expenses for the cell phone expense for the Foreman and Maintenance Worker III.
- 190-43000 Utilities - Electric** – Cost of electric for street lights (\$85,000).
- 190-44100 Rentals** – Rental of bucket truck for street light repairs and holiday decoration installation/removal (\$6,000).
- 190-45000 Insurance** – Property/Liability insurance premiums (\$3,125).
- 190-46000 Repair & Maintenance** – Repairs to vehicles completed by outside vendors (\$4,000).
- 190-46300 Vehicle Parts & Supplies** – Supplies for repairs to vehicles completed in-house by Public Works Vehicle Maintenance (\$400).
- 190-46600 Traffic Signs & Signals** – Cost to purchase and maintain signs and signals (\$2,000).
- 190-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$720).
- 190-52000 Operating Supplies** – Safety supplies, gloves, glasses, vests, and other miscellaneous supplies (\$4,000).
- 190-52100 Gasoline & Diesel Fuel** – Expected cost of \$2,000 for fuel for vehicles and equipment.
- 190-63050 Improvements - Sidewalks** – Repair of damaged sidewalks throughout the Town (\$520).

TOWN OF LAKE PARK - ANNUAL BUDGET

WAGE AND BENEFITS - DETAIL

FUND	190	FUNCTION	PW STREET & ROADS	Revenues & Expenditures											
DEPT		ACTIVITY		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	24.77	2,080	51,522	14,205	480	187	60	586	67,040
				Maintenance Worker III	FT	3/26	14.08	2,080	29,286	6,805	480	113	60	345	37,089
<b>Total Wages &amp; Benefits</b>									80,808	21,010	960	300	120	931	104,129

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **DEBT SERVICE FUND 201**

#### **FISCAL YEAR**

**October 1, 2009 through September 30, 2010**



Cost Center 201 - Debt Service

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010	
								PROPOSED BUDGET	1,3300
	<b>REVENUES</b>					0.9500	1,3300	1,3300	
201-311.100	Ad Valorem Taxes	835,048	646,820	749,525	632,502	749,525	769,900	769,900	
201-361.100	Interest Earnings	21,122	1,220	2,000	220	500	-	-	
201-361.110	Interest Earnings - Tax Collec	2,226	-	1,000	-	2,000	-	-	
201-38-000-9000	Balance Brought Forward	-	-	15,600	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>858,396</b>	<b>648,040</b>	<b>768,125</b>	<b>632,722</b>	<b>752,025</b>	<b>769,900</b>	<b>769,900</b>	
	<b>EXPENDITURES</b>								
201-51-517-201-31000	Professional Services	-	-	-	-	1,000	1,750	1,750	
201-51-517-201-71100	Principal - 1997 Series	224,102	235,731	247,175	122,312	247,175	259,600	259,600	
201-51-517-201-71105	Principal - 1998 Series	231,474	242,144	252,825	125,177	252,825	264,225	264,225	
201-51-517-201-72100	Interest - 1997 Series	155,348	143,719	132,275	67,412	132,275	119,875	119,875	
201-51-517-201-72105	Interest - 1998 Series	157,184	146,513	135,850	69,151	135,850	124,450	124,450	
	<b>TOTAL DEBT SERVICE</b>	<b>768,108</b>	<b>768,107</b>	<b>768,125</b>	<b>384,052</b>	<b>769,125</b>	<b>769,900</b>	<b>769,900</b>	
	<b>TOTAL DEPT EXPENDITURES</b>	<b>768,108</b>	<b>768,107</b>	<b>768,125</b>	<b>384,052</b>	<b>769,125</b>	<b>769,900</b>	<b>769,900</b>	
	<b>NET INCOME</b>	<b>90,288</b>	<b>(120,067)</b>	<b>-</b>	<b>248,670</b>	<b>(17,100)</b>	<b>-</b>	<b>-</b>	

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **MARINA FUND 401**

#### **FISCAL YEAR**

**October 1, 2009 through September 30, 2010**

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

<b>FUND</b>	<b>401</b>	<b>FUNCTION</b>	<b>MARINA</b>	<b>Revenues &amp; Expenditures</b>						
		<b>ACTIVITY</b>		<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>
<b>Budget Summary</b>										
				1,285,288	1,222,835	1,319,900	503,561	1,019,315	1,073,975	1,211,975
				279,710	223,214	258,780	126,997	254,070	267,980	224,700
				1,103,399	1,453,459	665,295	335,601	645,805	578,400	550,075
				-	-	1,840	1,840	4,900	-	-
				223,589	130,357	390,125	77,634	393,225	407,200	407,200
				-	46,992	3,860	-	-	-	30,000
				1,606,698	1,854,022	1,319,900	542,072	1,298,000	1,253,580	1,211,975
				(321,410)	(631,187)	-	(38,511)	(278,685)	(179,605)	-

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Harbor Marina Director	1	1	1
Dockmaster	0	0	0
Assistant Dockmaster	1	1	1
Dock Attendant	2	1	1
Dock Attendant (Part-Time)	1	1	1
	<u>5</u>	<u>4</u>	<u>4</u>

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
<b>REVENUES</b>								
401-344.500	Parking Fees - Meters Off-road	-	-	-	-	-	-	120,000
401-347.450	Sunset Celebration Proceeds	-	2,010	3,000	482	810	1,000	1,000
401-347.455	Proceeds - Arts Festival	-	1,040	2,500	-	-	2,500	2,500
401-347.500	Facilities Rental	1,050	1,050	22,500	300	450	500	500
401-347.505	Facilities Rental - CRA	-	-	-	2,774	2,775	-	-
401-347.512	Wet Slips	887,052	748,604	850,000	382,422	715,000	750,000	750,000
401-347.610	Ramp Fees	43,486	37,693	45,000	10,752	42,000	45,000	45,000
401-347.612	Parking Fees - Overnight	13,907	14,031	12,500	2,689	15,500	14,000	23,000
401-347.614	Electrical	69,078	39,533	45,000	13,825	26,000	30,000	30,000
401-347.616	Utility Charges	11,834	9,349	19,000	8,820	18,000	19,000	19,000
401-347.618	Pump Out	-	270	600	245	600	600	600
401-361.100	Interest Earnings	820	2,536	-	1,087	1,150	-	-
401-361.120	Sales Tax Commissions	356	346	300	165	350	350	350
401-369.106	Laundry Vending	1,215	807	1,000	677	1,200	1,000	1,000
401-369.150	Merchandise	12,738	10,395	8,000	2,770	10,000	10,000	8,000
401-369.200	Gasoline Sales	95,424	156,983	150,000	33,142	109,400	120,000	112,000
401-369.201	Diesel	143,787	171,754	160,000	43,355	76,000	80,000	75,000
401-369.250	Brick Sponsor Contributions	825	221	-	55	55	-	-
401-389.190	Cell Phone Tower Rental	-	-	-	-	-	-	24,000
401-389.200	Miscellaneous Revenue	3,716	26,218	500	1	25	25	25
401-389.200	Cash Over/Short	-	(5)	-	-	-	-	-
<b>TOTAL REVENUE</b>		1,285,288	1,222,835	1,319,900	503,561	1,019,315	1,073,975	1,211,975
		down 245,925						
<b>EXPENDITURES</b>								
401-57-579-800-11000	Executive Salaries	60,921	48,106	54,430	32,161	64,325	66,500	66,500
401-57-579-800-12000	Regular Salaries	125,617	67,259	78,715	38,144	78,715	77,500	51,625
401-57-579-800-13000	Other/Part Time Salaries	16,261	22,067	16,360	7,424	15,500	16,400	16,400
401-57-579-800-13100	Repair Salaries	2,504	-	-	-	-	-	-
401-57-579-800-14000	Overtime Salaries	12,451	9,231	3,500	3,100	3,500	6,200	6,200



Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
401-57-579-800-15000	Special Pay	-	660	720	360	720	720	720
401-57-579-800-19999	Furlough Days	-	-	-	-	-	-	(3,630)
401-57-579-800-21000	FICA	16,248	10,828	11,700	6,024	12,455	12,725	10,535
401-57-579-800-21100	FICA - Repair	176	-	-	-	-	-	-
401-57-579-800-22000	Retirement	1,094	2,741	3,000	3,724	8,770	9,000	8,675
401-57-579-800-23100	Health Insurance	25,463	22,227	43,830	15,648	29,065	30,860	24,055
401-57-579-800-23150	HRA Insurance	2,990	-	-	-	-	-	-
401-57-579-800-23200	Insurance - Dental	2,103	1,644	3,315	861	1,900	1,920	1,440
401-57-579-800-23300	Insurance - Life	435	528	810	295	595	650	650
401-57-579-800-23400	Insurance - Vision	283	176	380	103	225	240	180
401-57-579-800-23500	Disability	1,305	1,276	2,355	905	1,800	1,465	1,200
401-57-579-800-24000	Worker's Compensation Insurance	7,298	29,208	36,500	18,248	36,500	43,800	40,150
401-57-579-800-25100	Unemployment Compensation	4,561	7,263	3,165	-	-	-	-
	TOTAL PERSONNEL EXPENSES	279,710	223,214	258,780	126,997	254,070	267,980	224,700
401-57-579-800-31000	Professional Services	2,779	13,796	560	560	1,040	1,000	-
401-57-579-800-31100	Professional Svc. - Town Attor	-	1,833	1,275	1,268	1,275	1,000	-
401-57-579-800-34000	Contractual Services	141,732	100,236	105,000	49,678	105,000	105,000	105,000
401-57-579-800-34901	Administrative Fee	78,000	78,000	60,000	30,000	60,000	60,000	60,000
401-57-579-800-34911	Merchandise	1,142	6,807	5,000	1,874	5,000	5,000	4,000
401-57-579-800-40000	Travel & Per Diem	41	11	1,000	105	150	150	150
401-57-579-800-41100	Telephone	8,246	3,297	2,500	878	2,200	2,550	2,550
401-57-579-800-41200	Postage & Shipping	131	638	750	355	750	850	850
401-57-579-800-43000	Utilities	108,654	96,359	80,000	36,699	82,000	80,000	80,000
401-57-579-800-43250	Garbage & Trash	20,867	16,760	5,000	4,537	7,500	8,000	8,000
401-57-579-800-44100	Rentals	785	-	-	-	-	-	-
401-57-579-800-44200	Equipment Leases	1,104	1,496	1,700	846	1,700	1,700	1,700
401-57-579-800-45000	Insurance	83,841	80,000	80,000	40,004	80,000	96,000	83,000
401-57-579-800-46000	Repair & Maintenance	16,659	14,060	12,160	4,306	11,000	11,000	11,000
401-57-579-800-46050	Repair - Construct. Deficiency	59,405	277,114	-	70,633	90,000	-	-
401-57-579-800-46100	Equipment Maintenance Contract	1,531	1,843	1,850	948	1,950	1,950	1,950

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
401-57-579-800-46300	Vehicle Parts/Supplies	695	178	500	511	600	500	500
401-57-579-800-46500	Bid/Grounds Maint/ Supp	2,661	2,263	-	-	-	-	-
401-57-579-800-46600	Signs & Signals	1,302	1,251	-	-	-	-	-
401-57-579-800-47000	Printing	835	356	500	318	1,000	500	500
401-57-579-800-48000	Promotional Activity	2,537	135	1,000	135	200	200	200
401-57-579-800-48045	Promotional - Sunset Celebration	-	2,027	2,500	595	1,110	1,000	1,000
401-57-579-800-48050	Promotional - Arts Festival	-	3,446	2,500	-	-	2,500	2,500
401-57-579-800-48100	Advertising	11,032	8,891	10,000	8,054	12,650	10,000	1,500
401-57-579-800-49000	Other Current Charges	94	-	-	-	-	-	-
401-57-579-800-49050	Oth Curr Charges - Sales Tax	-	-	-	-	-	-	7,800
401-57-579-800-49100	Education & Training	-	89	-	-	-	-	-
401-57-579-800-49101	Bad Debts	19,148	14,849	-	-	-	-	-
401-57-579-800-49300	Computer Software	1,317	5,038	3,500	2,940	3,500	3,500	3,500
401-57-579-800-49400	Uniforms & Clothing	1,013	1,846	1,500	-	1,500	500	500
401-57-579-800-49600	Bank Charges / Admin Fees	23,915	27,501	24,000	12,985	26,000	25,000	25,000
401-57-579-800-51000	Office Supplies	956	1,558	2,000	63	200	200	200
401-57-579-800-52000	Operating Supplies	23,702	10,180	12,000	5,534	12,000	12,000	10,000
401-57-579-800-52100	Gasoline & Diesel Fuel	181,255	244,094	248,000	61,645	137,350	148,150	138,525
401-57-579-800-52200	Small Tools & Others	-	1,447	-	-	-	-	-
401-57-579-800-54200	Memberships, Dues, & Subscript	160	175	500	130	130	150	150
401-57-579-800-59000	Depreciation Expense	307,860	435,885	-	-	-	-	-
	TOTAL OPERATING EXPENSES	1,103,399	1,453,459	665,295	335,601	645,805	578,400	550,075
401-57-579-800-64100	Machinery & Equipment	-	-	1,840	1,840	4,900	-	-
	TOTAL CAPITAL OUTLAY	-	-	1,840	1,840	4,900	-	-
401-57-579-800-71000	Principal	-	-	133,350	40,197	133,200	141,550	141,550
401-57-579-800-72000	Interest	227,165	133,922	256,775	37,437	258,025	265,650	265,650
401-57-579-800-73000	Amortization Expense	(3,576)	(3,565)	-	-	-	-	-
	TOTAL DEBT SERVICE	223,589	130,357	390,125	77,634	393,225	407,200	407,200

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
401-57-579-800-99110	Transfer to General Fund	-	46,992	-	-	-	-	30,000
401-57-579-800-99900	Emergency Reserve	-	-	3,860	-	-	-	-
	TOTAL OTHER EXPENSES	-	46,992	3,860	-	-	-	30,000
	TOTAL DEPT EXPENDITURES	1,606,698	1,854,022	1,319,900	542,072	1,298,000	1,253,580	1,211,975
	NET INCOME	(321,410)	(631,187)	-	(38,511)	(278,685)	(179,605)	-

## Marina Budget Analysis FY09-10

- 800-34000 Contractual Services** – This line includes CSS Security for year round security patrolling at a cost of approximately \$70,000, including holiday patrols.
- 800-34911 Merchandise** - This line includes the cost of merchandise sold in the ship store. Items for sale at the ship store include ice, beer, soda, t-shirts, and boating supplies.
- 800-43250 Garbage & Trash** – This line includes the assessment fee from SWA, at an amount estimated at \$2,500, and monthly sanitation service, at an estimated cost of \$455 per month.
- 800-44200 Equipment Leases**- This line includes the cost of leasing the copier. The copier lease is at a cost of \$141 per month.
- 800-45000 Insurance** – This line includes the cost of premiums for liability and workers' compensation insurance. The expected increase is estimated at 20%.
- 800-46000 Repair & Maintenance** - This line includes the cost of any repairs and maintenance required for the building at the marina.
- 800-46100 Equipment Maintenance Contract** – This line includes the cost of the maintenance contracted with Thyssenkrupp, in the amount of \$1,200, for the elevator and AT&T, in the amount of \$750, for the phone system.
- 800-48100 Advertising** – This line includes the cost for advertising with AT&T (estimated at \$750), In The Bite (estimated at \$5,400), South Florida Sport Fishing (estimated at \$2,400), Waterway Guide (estimated at \$2,600, and other advertising, such as US Chart Services and Sea Tow.
- 800-49300 Computer Software** - This line includes the cost of computer support for the Dockmaster software system.
- 800-54200 Memberships, Dues, & Subscriptions** – This line includes the cost of membership for the Marine Industries Association.



# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **STORMWATER UTILITY FUND 402**

**FISCAL YEAR**

**October 1, 2009 through September 30, 2010**

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

<b>FUND</b>	<b>402</b>	<b>FUNCTION</b>	<b>PW STORMWATER UTILITY</b>	<b>Revenues &amp; Expenditures</b>							
		<b>ACTIVITY</b>									
<b>Budget Summary</b>											
			Actual Expenses 2006-07	Actual Expenses 2007-08	Current Budget 2008-09	Actual to Date 2008-09	Estimate for the Year 2008-09	Proposed Budget 2009-10	Adopted Budget 2009-10		
Revenues			-	-	481,000	381,040	575,250	513,500	513,500		
Personal Services			-	-	91,375	5,002	42,255	94,935	93,660		
Operating Expenses			-	-	213,925	55,500	162,385	184,725	185,130		
Capital Outlay			-	-	75,000	375,613	231,850	36,000	36,000		
Debt Service			-	-	57,000	-	-	57,475	57,475		
Non-Operating			-	-	43,700	8,460	16,925	140,365	141,235		
Total Expenses			-	-	481,000	444,575	453,415	513,500	513,500		
Surplus (Deficit)			-	-	-	(63,535)	121,835	-	-		

<b>Personnel Recap</b>	<b>Present</b>	<b>Submitted</b>	<b>Proposed</b>
Stormwater Technician I	1	1	1
Stormwater Technician II	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>

ESU's	7172
Rate	6.00

Cost Center 402 - Stormwater Utility Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
<b>REVENUES</b>								
402-334-460	State Grant - DEP	-	-	-	-	100,000	-	-
402-343 910	Stormwater Assessments	-	-	480,000	380,886	475,000	513,000	513,000
402-361.100	Interest Income	-	-	1,000	154	250	500	500
402-369.100	Miscellaneous Revenue	-	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>	-	-	481,000	381,040	575,250	513,500	513,500
<b>EXPENDITURES</b>								
402-53-538-402-12000	Regular Salaries	-	-	62,175	-	26,875	62,175	62,175
402-53-538-402-14000	Overtime Salaries	-	-	250	-	-	250	250
402-53-538-402-19999	Furlough Days	-	-	-	-	-	-	(1,275)
402-53-538-402-21000	FICA Taxes	-	-	4,775	-	2,050	4,775	4,775
402-53-538-402-23100	Health Insurance	-	-	11,850	-	1,975	13,610	13,610
402-53-538-402-23200	Insurance - Dental	-	-	875	-	250	960	960
402-53-538-402-23300	Insurance - Life	-	-	350	-	100	245	245
402-53-538-402-23400	Insurance - Vision	-	-	125	-	30	120	120
402-53-538-402-23500	Disability	-	-	975	-	975	800	800
402-53-538-402-24000	Worker's Compensation Insurance	-	-	10,000	5,002	10,000	12,000	12,000
	<b>TOTAL PERSONNEL EXPENSES</b>	-	-	91,375	5,002	42,255	94,935	93,660
402-53-538-402-31000	Professional Services	-	-	50,000	-	50,000	5,000	5,000
402-53-538-402-34000	Contractual Services	-	-	4,000	-	-	-	-
402-53-538-402-34010	Permit Fees - NPDES	-	-	4,000	3,060	3,060	3,075	3,075
402-53-538-402-34200	Contractual Services-Maint Gen	-	-	61,725	30,863	61,725	68,000	68,000
402-53-538-402-34310	Disposal Fees - SWA	-	-	20,000	-	5,000	30,000	30,000
402-53-538-402-34500	Commissions - PBC Tax Collecto	-	-	750	3,809	4,750	5,130	5,130
402-53-538-402-34901	Administrative Fees	-	-	32,100	16,050	32,100	33,000	33,000
402-53-538-402-40000	Travel & Per Diem	-	-	500	-	500	1,500	1,500
402-53-538-402-41100	Telephone Expense	-	-	-	-	-	-	400



Cost Center 402 - Stormwater Utility Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
402-53-538-402-41200	Postage & Shipping	-	-	500	142	250	500	500
402-53-538-402-45000	Insurance-Liability, Property,	-	-	1,500	750	1,500	1,800	1,800
402-53-538-402-46000	Repairs & Maintenance	-	-	25,000	-	-	25,000	25,000
402-53-538-402-46300	Vehicle Parts & Supplies	-	-	5,000	595	1,000	5,000	5,000
402-53-538-402-49400	Uniforms	-	-	1,850	-	500	720	725
402-53-538-402-52000	Operating Supplies	-	-	2,000	231	1,000	1,000	1,000
402-53-538-402-52100	Gasoline & Diesel Fuel	-	-	5,000	-	1,000	5,000	5,000
402-53-538-402-52200	Small Tools & others	-	-	-	-	-	-	-
402-53-538-402-53000	Road Materials	-	-	-	-	-	-	-
402-53-538-402-54200	Memberships	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	-	-	213,925	55,500	162,385	184,725	185,130
402-53-538-402-63010	Improvements - Drainage	-	-	-	23,987	24,000	-	-
402-53-538-402-64100	Machinery & Equipment	-	-	-	-	-	2,000	2,000
402-53-538-402-66900	Vehicles	-	-	-	261,508	-	34,000	34,000
402-53-538-402-82101	Improvements-Drainage (DEP mat	-	-	75,000	90,118	207,850	-	-
	TOTAL CAPITAL OUTLAY	-	-	75,000	375,613	231,850	36,000	36,000
402-53-538-402-71000	Principal	-	-	45,700	-	-	51,400	51,400
402-53-538-402-72000	Interest	-	-	11,300	-	-	6,075	6,075
	TOTAL DEBT SERVICE	-	-	57,000	-	-	57,475	57,475
402-53-538-402-99001	Transfer to General Fund	-	-	-	-	-	51,300	51,300
402-53-538-402-99002	Transfer to Capital Reserve	-	-	26,775	-	-	71,065	50,000
402-53-538-402-99190	Transfer to Streets & Roads	-	-	16,925	8,460	16,925	18,000	18,000
402-53-538-402-99901	Contingency	-	-	-	-	-	-	21,935
	TOTAL OTHER EXPENSES	-	-	43,700	8,460	16,925	140,365	141,235
	TOTAL DEPT EXPENDITURES	-	-	481,000	444,575	453,415.00	513,500.00	513,500.00
	NET INCOME	-	-	-	(63,535)	121,835	-	-

## Stormwater Budget Analysis FY09-10

402-31000	Professional Services – Consulting fees (CG&A) and CDL physicals (\$5,000).
402-34010	Permit Fees – NPDES services (\$3,075).
402-34200	Contractual Services – Maint. Gen. – Transfers to Streets & Roads to pay for services of Foreman (\$68,000).
402-34310	Disposal Fees - SWA – Cost of disposal by Solid Waste Authority (\$30,000).
402-34500	Commissions – PBC Tax Collector – Commissions paid to Palm Beach County for collection of taxes (\$5,130).
402-34901	Administrative Fees – Transfers to General Fund administrative services (\$33,000).
402-41200	Postage & Shipping – Cost estimated at \$500 for the year.
402-45000	Insurance – Property/Liability insurance premiums (\$1,800).
402-46000	Repair & Maintenance – Costs for repairs for Vac-Con vehicle completed by outside vendors (\$25,000).
402-46300	Vehicle Parts & Supplies – Parts and repairs completed in-house for Vac-Con (\$5,000).
402-46600	Traffic Signs & Signals – Cost of signage (\$2,000).
402-49400	Uniforms & Clothing – Cost to purchase safety shoes and new uniforms (\$725).
402-52000	Operating Supplies – Estimated cost of \$1,000 to purchase safety supplies, gloves, vests, glasses, and other miscellaneous supplies.
402-52100	Gasoline & Diesel Fuel – Expected cost of \$5,000 for fuel for vehicles and equipment.

**402-64100 Machinery & Equipment** – Cost estimated at \$2,000 for any needed equipment.

**402-66900 Vehicles** – Expected cost of \$34,000 for two small pick-up trucks (Ford Ranger or similar), including installation of radios and specialty lights,.





# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **SANITATION FUND 404**

#### **FISCAL YEAR**

**October 1, 2009 through September 30, 2010**

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

<b>FUND</b>	<b>404</b>	<b>FUNCTION</b>	<b>PW SANITATION</b>	<b>Revenues &amp; Expenditures</b>								
		<b>ACTIVITY</b>										
<b>Budget Summary</b>				<b>Actual Expenses 2006-07</b>	<b>Actual Expenses 2007-08</b>	<b>Current Budget 2008-09</b>	<b>Actual to Date 2008-09</b>	<b>Estimate for the Year 2008-09</b>	<b>By Department 2009-10</b>	<b>Proposed Budget 2009-10</b>		
				1,516,141	1,520,896	1,836,600	1,031,876	2,285,175	1,377,600	1,479,850		
				480,327	501,692	544,435	333,040	551,440	576,965	569,250		
				793,552	842,536	527,940	287,791	499,965	512,525	538,850		
				-	-	310,000	896,891	896,895	21,750	21,750		
				9,973	11,699	239,225	164,575	209,730	117,350	117,350		
				75,000	285,869	215,000	132,471	215,000	225,000	232,650		
				1,358,852	1,641,796	1,836,600	1,814,768	2,373,030	1,453,590	1,479,850		
				157,289	(120,900)	-	(782,892)	(87,855)	(75,990)	-		

**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
	10	10	10

Cost Center 404 - Sanitation

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
<b>REVENUES</b>								
404-311.120	Delinquent Refuse Assessments	-	-	-	15,488	15,500	5,000	5,000
404-343.410	Commercial Assessment - SWA	70,506	71,659	70,000	66,753	68,000	70,000	75,250
404-343.420	Commercial User Fees - TLP	803,272	847,519	850,000	446,810	760,000	760,000	817,000
404-343.500	Residential Assessments - SWA	517,046	520,465	525,000	485,806	520,000	520,000	559,000
404-343.510	Residential User Fees - TLP	4,465	4,056	3,500	714	1,500	1,500	2,500
404-343.610	Recycling Income	23,204	33,055	31,500	4,961	7,500	5,000	5,000
404-354.100	Penalties	2,012	2,125	2,000	1,838	2,800	2,500	2,500
404-361.100	Interest Earnings	70,915	34,027	40,000	8,326	12,000	10,000	10,000
404-361.110	Interest Earnings - Tax Collec	6,684	3,340	2,000	405	2,000	2,000	2,000
404-364.100	Sale of Surplus Property	14,720	-	-	-	-	-	-
404-365.100	Sale of Scrap Material	-	400	500	75	75	500	500
404-369.100	Miscellaneous Revenue	(124)	784	100	30	50	100	100
404-369.200	Container Proceeds	441	459	500	220	400	500	500
404-369.300	Locking Device Proceeds	500	900	500	450	700	500	500
404-369.310	Reimbursement-Workman's Comp	-	1,407	-	-	-	-	-
404-369.400	Service Reinstatement Fees	2,500	700	1,000	-	-	-	-
404-399.999	Balance Brought Forward	-	-	310,000	-	894,650	-	-
	<b>TOTAL REVENUE</b>	<b>1,516,141</b>	<b>1,520,896</b>	<b>1,836,600</b>	<b>1,031,876</b>	<b>2,285,175</b>	<b>1,377,600</b>	<b>1,479,850</b>
<b>EXPENDITURES</b>								
404-53-534-404-12000	Regular Salaries	309,500	330,224	351,275	205,696	350,000	353,050	353,050
404-53-534-404-14000	Overtime Salaries	5,997	3,884	3,600	3,401	3,600	3,600	3,600
404-53-534-404-15000	Special Pay	2,000	1,220	1,000	490	1,000	1,000	1,000
404-53-534-404-19900	Wages Reclassified	-	-	-	(91)	(100)	-	-
404-53-534-404-19999	Furlough Days	-	-	-	-	-	-	(7,650)
404-53-534-404-21000	FICA	-	-	-	-	-	-	-
404-53-534-404-22000	Retirement	23,054	25,713	24,495	15,254	27,130	27,375	27,375
404-53-534-404-23100	Health Insurance	18,237	15,598	18,500	12,490	18,500	19,500	19,500
404-53-534-404-23150	HRA Insurance	56,524	61,139	64,950	43,369	72,015	79,090	79,000
404-53-534-404-23200	Insurance - Dental	7,478	-	-	-	-	-	-
404-53-534-404-23300	Insurance - Life	3,545	3,985	4,265	2,691	4,665	4,800	4,800
		1,245	1,248	1,400	875	1,400	1,330	1,350



Cost Center 404 - Sanitation

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CURR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
404-53-534-404-23400	Insurance - Vision	459	485	525	322	480	600	600
404-53-534-404-23500	Disability	2,492	3,196	3,700	2,709	4,000	4,120	4,125
404-53-534-404-24000	Worker's Compensation Insuranc	43,176	55,000	68,750	45,834	68,750	82,500	82,500
404-53-534-404-25100	Unemployment Compensation	6,620	-	1,975	-	-	-	-
TOTAL PERSONNEL EXPENSES		480,327	501,692	544,435	333,040	551,440	576,965	569,250
404-53-534-404-31000	Professional Services	400	882	-	-	-	-	-
404-53-534-404-34000	Contractual Services	4,917	11,949	15,000	8,882	15,225	15,225	15,225
404-53-534-404-34310	Disposal Fees - Garbage	169,421	151,303	160,000	83,752	155,000	160,000	160,000
404-53-534-404-34500	Commissions - PBC Tax Collecto	-	1,725	6,500	5,459	5,800	5,900	5,900
404-53-534-404-34901	Administrative Fee	80,000	115,954	80,000	53,336	80,000	80,000	106,325
404-53-534-404-34910	Bad Debt Expense	366	4,886	500	-	500	500	500
404-53-534-404-40000	Travel & Per Diem	256	21	1,000	225	-	-	-
404-53-534-404-41100	Telephone	1,123	1,751	2,000	1,020	1,800	1,800	1,800
404-53-534-404-41200	Postage & Shipping	50	98	2,250	45	100	100	100
404-53-534-404-44100	Rentals	9,653	9,933	2,500	-	-	-	-
404-53-534-404-45000	Insurance	47,741	38,844	38,840	25,892	38,840	46,600	46,600
404-53-534-404-46000	Repair & Maintenance	49,939	22,073	25,000	12,924	25,000	20,000	20,000
404-53-534-404-46300	Vehicle Parts & Supplies	74,163	75,676	75,000	35,648	75,000	75,000	75,000
404-53-534-404-47000	Printing	1,276	1,212	750	-	500	500	500
404-53-534-404-48100	Advertising	1,156	1,156	1,500	1,156	1,500	1,500	1,500
404-53-534-404-49100	Education & Training	1,099	178	-	-	-	-	-
404-53-534-404-49200	Conferences & Seminars	600	-	-	-	-	-	-
404-53-534-404-49400	Uniforms & Clothing	4,080	3,784	2,850	2,554	3,600	3,600	3,600
404-53-534-404-49500	Insurance Claim Deductibles	-	500	-	-	-	-	-
404-53-534-404-51000	Office Supplies	-	-	100	19	100	100	100
404-53-534-404-52000	Operating Supplies	45,907	8,947	8,650	638	2,000	2,000	2,000
404-53-534-404-52100	Gasoline & Diesel Fuel	73,489	101,874	78,000	32,886	70,000	70,000	70,000
404-53-534-404-52101	Small Tools & Others	-	-	-	-	-	700	700
404-53-534-404-52400	Containers	-	27,961	27,000	23,355	25,000	29,000	29,000
404-53-534-404-54200	Memberships, Dues, & Subscript	60	-	500	-	-	-	-
404-53-534-404-59000	Depreciation Expense	227,856	261,829	-	-	-	-	-

Cost Center 404 - Sanitation

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 CRR YR BUDGET	2009 ACTUAL TO DATE	2009 ESTIMATE FOR THE YEAR	2010 BY DEPARTMENT	2010 PROPOSED BUDGET
	TOTAL OPERATING EXPENSES	793,552	842,536	527,940	287,791	499,965	512,525	538,850
404-53-534-404-64100	Machinery & Equipment	-	-	-	2,245	2,245	21,750	21,750
404-53-534-404-66900	Vehicles	-	-	310,000	894,646	894,650	-	-
	TOTAL CAPITAL OUTLAY	-	-	310,000	896,891	896,895	21,750	21,750
404-53-534-404-71000	Principal	-	-	209,500	150,129	183,550	96,575	96,575
404-53-534-404-72000	Interest	9,973	8,345	29,725	14,446	26,180	20,775	20,775
404-53-534-404-73000	Amortization Expense	-	3,354	-	-	-	-	-
	TOTAL DEBT SERVICE	9,973	11,699	239,225	164,575	209,730	117,350	117,350
404-53-534-404-96200	Unrealized Gain/Loss on Investment	-	10,865	-	(10,865)	-	-	-
404-53-534-404-99901	Contingency	-	-	-	-	-	-	7,650
404-53-534-404-99110	Transfer to General Fund	75,000	275,004	215,000	143,336	215,000	225,000	225,000
	TOTAL OTHER EXPENSES	75,000	285,869	215,000	132,471	215,000	225,000	232,650
	TOTAL DEPT EXPENDITURES	1,358,852	1,641,796	1,836,600	1,814,768	2,373,030	1,453,590	1,479,850
	NET INCOME	157,289	(120,900)	-	(782,892)	(87,855)	(75,990)	-

## Sanitation Budget Analysis FY09-10

<b>404-34000</b>	<b>Contractual Services</b> – Cost for CDL physicals, washing of sanitation vehicles, and radio tower rental (\$15,225).
<b>404-34310</b> (\$160,000).	<b>Disposal Fees - SWA</b> – Cost of disposal of collected trash, garbage, and vegetation by Solid Waste Authority
<b>404-34500</b>	<b>Commissions – PBC Tax Collector</b> – Commissions paid to Palm Beach County for collection of taxes (\$5,900).
<b>404-34901</b>	<b>Administrative Fees</b> – Transfers to General Fund administrative services (\$106,325).
<b>404-34910</b>	<b>Bad Debt Expense</b> – Estimated amount of \$500 for uncollectable sanitation billing for the year.
<b>404-41100</b>	<b>Telephone</b> – Estimated cost of \$1,800 for Nextel phones for 2 Foremen and Equipment Operator III.
<b>404-41200</b>	<b>Postage &amp; Shipping</b> – Cost estimated at \$100 for mailing of certified letters sent to sanitation customers.
<b>404-45000</b>	<b>Insurance</b> – Property/Liability insurance premiums (\$46,600).
<b>404-46000</b>	<b>Repair &amp; Maintenance</b> – Costs for repairs for vehicles completed by outside vendors (\$20,000).
<b>404-46300</b>	<b>Vehicle Parts &amp; Supplies</b> – Parts and repairs for vehicles completed in-house vehicle maintenance staff (\$75,000).
<b>404-47000</b>	<b>Printing</b> – Cost of informational flyers and violation notices (\$500).
<b>404-48100</b>	<b>Advertising</b> – Advertising costs for notices (\$1,500).
<b>404-49400</b>	<b>Uniforms &amp; Clothing</b> – Cost to purchase safety shoes and new uniforms (\$3,600).
<b>404-51000</b>	<b>Office Supplies</b> – Estimated cost of \$100 to purchase miscellaneous office supplies.

**404-52000 Operating Supplies** – Estimated cost of \$2,000 to purchase safety supplies, gloves, vests, glasses, and other miscellaneous supplies.

**404-52100 Gasoline & Diesel Fuel** – Expected cost of \$70,000 for fuel for vehicles and equipment.

**404-52101 Small Tools & Others** – Cost estimated at \$700 for any needed equipment.

**404-52400 Containers** – Expected cost of \$29,000 to purchase new garbage dumpsters, recycle dumpsters, and garbage cans, to refurbish commercial dumpsters, and parts to refurbish cans.

**404-64100 Machinery & Equipment** – Laptop with diagnostic programs (\$15,000), Snap-on Tool vehicle diagnostic scanning tool (\$1,500), welder (\$1,000), and radios (5 @ \$850).



