# AGENDA

**Lake Park Town Commission**
Town of Lake Park, Florida
**Special Call Commission Meeting**
**"Budget Workshop"**
**Wednesday, July 11, 2012, 6:30 P.M.**
**Lake Park Town Hall**
**535 Park Avenue**

| | | |
|---|---|---|
| **James DuBois** | **—** | **Mayor** |
| **Kendall Rumsey** | **—** | **Vice-Mayor** |
| **Steven Hockman** | **—** | **Commissioner** |
| **Jeanine Longtin** | **—** | **Commissioner** |
| **Tim Stevens** | **—** | **Commissioner** |
| **Dale S. Sugerman** | **—** | **Town Manager** |
| **Thomas J. Baird, Esq.** | **—** | **Town Attorney** |
| **Vivian Mendez Lemley, CMC** | **—** | **Town Clerk** |

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

**A. CALL TO ORDER**

**B. PLEDGE OF ALLEGIANCE**

**C. ROLL CALL**

**D. DISCUSSION**

1. **Presentation of the Preliminary Fiscal Year 2012/2013 Budget**
2. **Commission Discussion of the Presented Preliminary Fiscal Year 2012/2013 Budget**
3. **Discussion of the Storm Water and Refuse Rates**
4. **Setting the next Budget Workshop Date**
5. **Setting the "Current Year Proposed Operating Millage Rate"**
6. **Setting the "First Public Budget Hearing" Date, Time and Place**

**E. PUBLIC COMMENT**

**This time is provided for audience members to address items related to the Fiscal Year 2012/2013 Budget. Please complete a comment card and provide it to the Town Clerk so speakers may be announced. Please remember comments are limited to a TOTAL of three minutes.**

**F. ADJOURNMENT**

# TOWN OF LAKE PARK

# PROPOSED BUDGET

# ALL FUNDS

## FISCAL YEAR 2012-2013

# TOWN OF LAKE PARK

**PROPOSED BUDGETS**
**ALL FUNDS**

FISCAL YEAR
October 1, 2012 through September 30, 2013

DIRECTORY OF OFFICIALS
TOWN COMMISSION

James Dubois……Mayor
Kendall Rumsey……Vice Mayor
Steve Hockman……Commissioner
Jeanine Longtin……Commissioner
Tim Stevens……Commissioner

Town Manager
Dale S. Sugarman

Finance Director
Blake K. Rane

Office of the
Town Manager

July 6, 2012

Honorable Mayor, Vice-Mayor, Commissioners
and Residents of the Town of Lake Park

RE: Preliminary Tentative Fiscal Year 2012-2013 Operating Budget

Dear Members of the Town Commission and Residents of Lake Park:

In accordance with Chapter 2, Article III, Section 2-82 (4) of the Lake Park Code of Ordinances, enclosed is an outline of a preliminary tentative fiscal year 2012-2013 operating budget. One might ask what is meant by a "preliminary tentative" budget document? This budget message and the attached supporting pages have been constructed within the first three business days of my employment as your new town manager. This preliminary tentative budget document is being submitted so that the Town Commission has a relatively basic set of anticipated revenue and expenditure statistics which can be used during the budget workshop meeting of July 11, 2012. Within a few weeks, the Town staff and I will complete our final calculations such that we can share with you the final draft Tentative Fiscal Year 2012-2013 Operating Budget proposal which is the document that can be used going into the actual formal public hearings on the proposed budget.

It is unfortunate that I have to report that property values in the Town of Lake Park, as established by the Palm Beach County Property Appraiser, have continued to decrease. The Town's property values have decreased 3.55% over the prior year which equates to a reduction in anticipated Ad Valorem tax revenue of $135,212.00 (at last year's tax rate). The most recent county-wide statistics show that some communities have finally seen an up tick in their values, some communities have remained flat in their values, and some municipalities such as the Town of Lake Park have continued to see a slower, but nonetheless, decrease in property values. One can only hope that this downward trend has finally reached a bottom in the Town of Lake Park and that future assessed values will begin to rise.

535 Park Avenue
Lake Park, FL 33403
Phone: (561) 881-3304
Fax: (561) 881-3314

www.lakeparkflorida.gov

Please understand that, at this point, the attached draft budget document does not present to you a balanced General Fund budget. Under the law, the Town Commission cannot approve deficit spending for the coming fiscal year. Therefore, it is my responsibility to ultimately present to you a General Fund budget which is balanced, and it is my commitment to do so within the coming weeks. But with a continued pattern of reduced revenues and a continued demand to attempt to leave service levels where they currently are, a balanced General Fund budget is not possible without my proposing a reduction in certain expenditures and services. Some of those reductions which I am proposing have already been inserted in the draft document and are further outlined below. Some additional reductions will still need to be taken to produce a balanced General Fund budget and the advice and input from the Town Commission, residents, other stakeholders, and Town staff is welcomed on this subject.

As of the writing of this budget message, all funds but for the General Fund and the Marina Fund are in balance. The General Fund draft budget document shows a negative difference of $116,349.00 when comparing anticipated revenues to anticipated expenditures. Part of reducing the gap down to where it presently stands includes a proposal to use $100,000.00 from the General Fund unrestricted fund balance. We anticipate ending the current fiscal year with approximately $300,000.00 in unrestricted fund balance. And the proposed budget uses $100,000.00 of that end-of-year fund balance. Our goal for ending the 2012-2013 proposed budget year is to end with an excess of revenues over expenditures of approximately $125,000.00.

We will eventually close the current gap of $116,349.00 such that the Commission will be able to adopt a balanced budget; however closing the gap so far has not been without some initial tough decisions. These initial tough decisions will lead to some pain for some of our current employees as of the close of business on September 30th of this year. Ultimately closing the final gap will not be without some additional pain.

The Marina Fund is also currently in a position of not being balanced going into the new fiscal year. The Marina Fund draft budget has a current deficit of $112,598.00. Frankly, after 3 working days on the job I do not have an answer at this point as to how we can eliminate that deficit. It will take some hard work between the Finance Department, Engineering, the Town Attorney, my office and the guidance and the direction of our external auditors to help us with this dilemma. But we are up to that task and we will work on it immediately.

Before I get into some of the details of the work done to date on the Preliminary Tentative Fiscal Year 2012-2013 Operating Budget, I believe it is important that I share with you my approach and philosophy regarding municipal budgeting. In my way of thinking, any organization's budget document is nothing more than a **plan**. It is a plan for what the organization anticipates it will receive in revenues, and it is a plan for what the organization anticipates it will spend on providing services to its resident/customers. An operating budget is not an exact checklist of actions that are to start on October 1st of this year and finish on September 30, 2013 (a full 14+ months from now). Therefore, while I believe that our budget

needs to be in balance at the beginning of the fiscal year, and must stay in a non-deficit state throughout the year, I do not believe that the budget needs to be so rigid as to be "set in stone" effective October 1, 2012. I would like our budget to remain flexible and fluid throughout the year. And the budget plan can, and should be monitored throughout the year (by members of the Commission, the staff of the Finance Department, my office, and the public if they are so inclined) such that by February of next year we should take a formal look to see how well we are following our "plan" and if need be, we can do a mid-year adjustment to the plan in April of 2013.

As your new town manager, it has been an honor and privilege to have been allowed to work on the 2012-2013 annual operating budget for the Town of Lake Park for the past three business days. What I have discovered in those 3 business days is both broad in scope and narrow in depth. Thus the reason why this document is a preliminary tentative budget plan rather than a final draft budget which you could adopt as presented. There is more work that needs to be done over the coming weeks. However, there is some relatively clear insight which I can share with you at this point.

The first thing that comes to mind (and should be no surprise to anyone reading this document) is that our protective services contracts with the Palm Beach County Sheriff's Office and Palm Beach County Fire/Rescue, combined, will use 124% of the budgeted Ad Valorem revenue we anticipate collecting during the upcoming fiscal year. With these two General Fund functions we have precious few other resources available to fully support the other General Fund-based municipal services we have all come to both expect and appreciate.

Another topic which must be kept in the forefront of our minds is that the General Fund is significantly burdened with debt service from prior borrowing to fund certain projects. The principal and interest payments on our General Fund debt service cannot be avoided. With the proposed tentative budget as it is being presented herein, all debt service payments will be made in full and made on a timely basis.

With the help and guidance of Jamie Titcomb as Interim Town Manager, and Blake Rane, Finance Director the fiscal decisions already made to continue down the path of operating with a "CRA Lite" have been carried into the proposed draft budget. This means that the position of Economic Development Director will not be funded after September 30, 2012. The position of Project Manager is no longer a CRA expense (it is proposed to be absorbed into the Public Works Department of the General Fund), and the PBSO deputy assigned to the CRA will no longer be funded. CRA debt service payments, reduced contract landscaping work, and minimal event planning activities are still funded; but at a significantly reduced level such that the CRA budget for the coming year will be recommended to the CRA Board with funding at approximately $390,000.00.

This proposed budget also recommends a consolidation of positions within the Public Works Department. It is my recommendation that the Public Works Department combine all of the functions which support General Fund activities (including Facilities Maintenance, Grounds

Maintenance, Vehicle Maintenance, and Administration). By doing so, it will not only allow for cross-utilization of existing employees (thereby eliminating budget silos), but will create a situation where we can reduce the workforce by two full-time positions. The job titles being recommended from this proposed budget include one Facilities Maintenance Worker III and one Mechanic. This will, of course, result in layoffs, but all employees impacted will be afforded all of their rights and benefits associated with our layoff procedures. As to the actual budgetary consolidation of the Public Works Department, we have not had enough time to include a revised organizational chart or a budget worksheet to show that consolidation. We anticipate that the next iteration of the budget document will be able to reflect these recommended changes.

As best we can, we have gone over each line item in each departmental budget, and we have reduced anticipated expenses either by deferring some maintenance on equipment and infrastructure for the next year or outright reducing expenditures. While deferring maintenance on equipment and infrastructure is never a healthy thing, part of this next budget year will be to assess just how much maintenance deferral we have chosen to take over the past few years. I plan to report that information out to the Commission during this next year so that we do not lose track of just how far we have possibly fallen behind on this issue.

Just to share one example of our outright reduction in operating expenditures, we have cut every department's office supply expense line item. Our plan is to centralize the office supply function, and to not let each department keep its "stash" of office supplies. Office supplies will be provided on an as-needed basis and distributed from the Office of the Town Manager. This may seem to be a trivial endeavor, and quite frankly it does not save us bundles of money. But it saves the Town money nonetheless and it also sets a tone for how we are going to be as fiscally prudent as possible going forward.

If you as the reader of this budget message are beginning to pick up on a trend of nothing but bad news coming out of the Office of the Town Manager, it is now time for me to turn the corner. Actually, there is some very good news going into the new budget year.

First, Town employees have been asked to not only do more with less the past few years, but some have also been asked to reduce a portion of their livelihood by taking cuts in base salary and also not being paid for furlough days. This proposed budget does not cut the base salaries of any employees funded in the budget and it does not propose using furlough days in the next budget year. It does not include any cost-of-living adjustments, nor merit increases; but at least it stops the bleeding and the squeezing of more and more out of our employees.

Second, we have some great new leadership which has been brought into our organization over the last few months and I have attempted to create an environment where department heads will feel comfortable unleashing their own potential. I have already charged department heads to get creative in the programming they are going to offer to the community,

the marketing they are going to implement to promote the Town of Lake Park, and the fundraising they are going to do to increase revenues. Just as an example, the proposed budget includes a $10,000.00 reduction in the funding for library materials requested by the Library Director. My commitment to her was that together, she and I will go out to the community (especially with the help of the Friends of the Library) and will raise a minimum of $10,000.00 to offset the cut that I felt compelled to make to the Library budget. Interestingly, when I told Karen Mahnk, Library Director that her request for library materials was being cut by $10,000.00, but that she and I would put in the effort to raise the money from the community, she responded to this opportunity to "step outside the box" in the so called way that we have always done things around here by suggesting that with the proper support, she could move her staff around a bit such that they could extend the hours of the Library without adding additional staff. Needless to say, she has my complete support to do so.

And finally, my last bit of good news is that, even though the General Fund is not quite in balance yet, we have done all of our calculations assuming that we will be able to **reduce** next year's tax rate from the current 8.5083 mils to a proposed 8.4000 mils. This is not a huge reduction, but it is still a reduction nonetheless. It is hoped that this will send a strong signal to the entire community that we will turn this ship around and will now be headed in the right direction.

We still have quite a bit of work to do. And the work will not be easy and will not be without some pain for some folks. I am truly sorry for the pain and I wish it could be different. Of course, I am always open to other ways of thinking and to any creative ideas which could improve upon what is contained within this document.

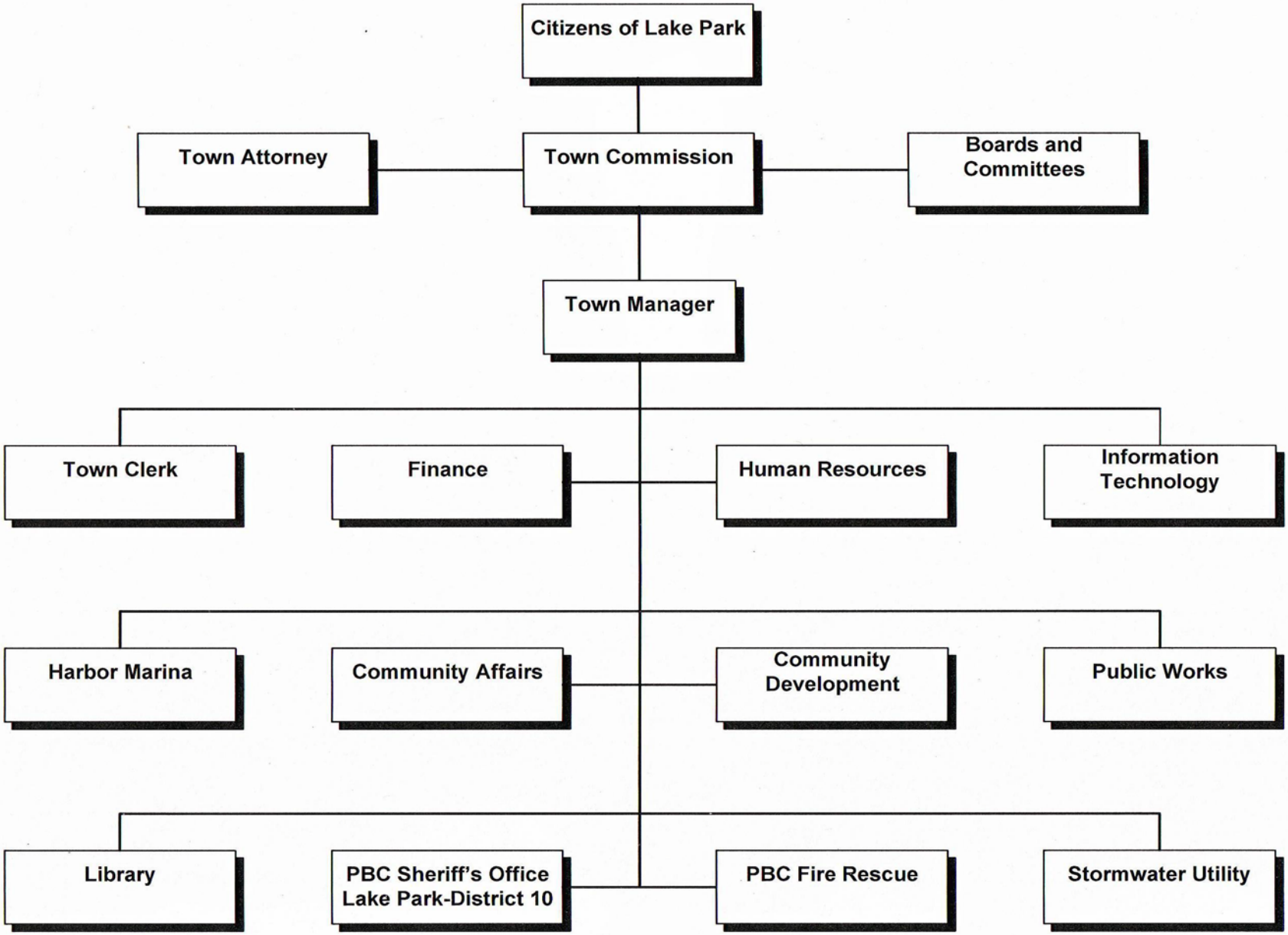
I would like to conclude with a few words of thanks to Jamie Titcomb, Interim Town Manager, Blake Rane, Finance Director, all of the department heads who met with me during my first week on the job to try to work through their portion of this document, and all of the Town staff who, day in and day out, continue to work hard and who do the right thing for the citizens of the Town of Lake Park. Without their efforts, my job would be impossible.

Respectfully submitted,

Dale S. Sugerman

Dale S. Sugerman, Ph.D.
Town Manager

# TOWN OF LAKE PARK, FLORIDA
# ORGANIZATIONAL CHART



# THE BUDGET PROCESS

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

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

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

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

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

Line item appropriation transfers are permitted within a department when requested by a department head and approved by the Town Manager. Appropriation transfers between departments or from contingency funds can only be authorized by specific Town Commission action. In 1982, the Florida 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 1st by the Property Appraiser's office. All taxable real and personal property must be assessed at its just or fair market value. The tax roll is prepared between January 1st and July 1st with each taxpayer given notice of his assessment. The property owner has the right to file an appeal with the Property Appraisal Adjustment Board, which considers petitions relating to assessments and exemptions. The Property Appraisal Adjustment Board certifies the assessment roll upon completion of the hearing of all appeals.

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

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

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

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

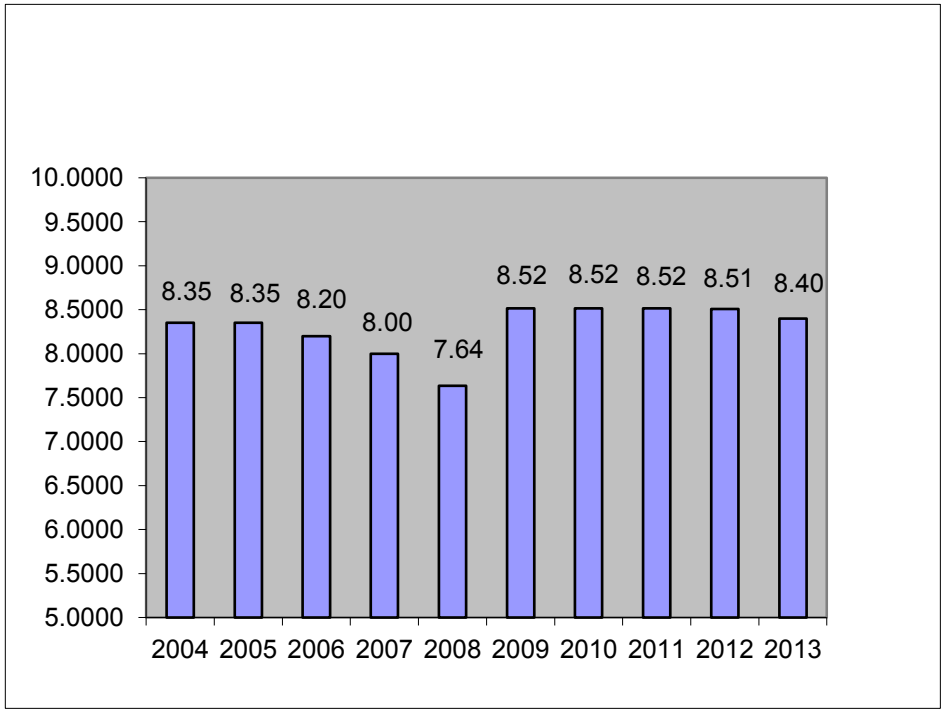
# TOWN OF LAKE PARK

# FISCAL YEAR 2012 - 2013

# ANALYSIS OF OPERATING MILLAGE

**FOR TEN YEAR PERIOD 2004 - 2013**

| Fiscal Year | Oper. Millage | Inc./Dec. Over Prior Year | % Inc./Dec. Over Prior Year |
|---|---|---|---|
| 2004 | 8.3500 | 0.0000 | 0.00% |
| 2005 | 8.3500 | 0.0000 | 0.00% |
| 2006 | 8.2000 | (0.1500) | -1.80% |
| 2007 | 8.0000 | (0.2000) | -2.44% |
| 2008 | 7.6350 | (0.3650) | -4.56% |
| 2009 | 8.5163 | 0.8813 | 11.54% |
| 2010 | 8.5163 | 0.0000 | 0.00% |
| 2011 | 8.5163 | 0.0000 | 0.00% |
| 2012 | 8.5083 | (0.0080) | -0.09% |
| 2013 | 8.4000 | (0.1083) | -1.27% |



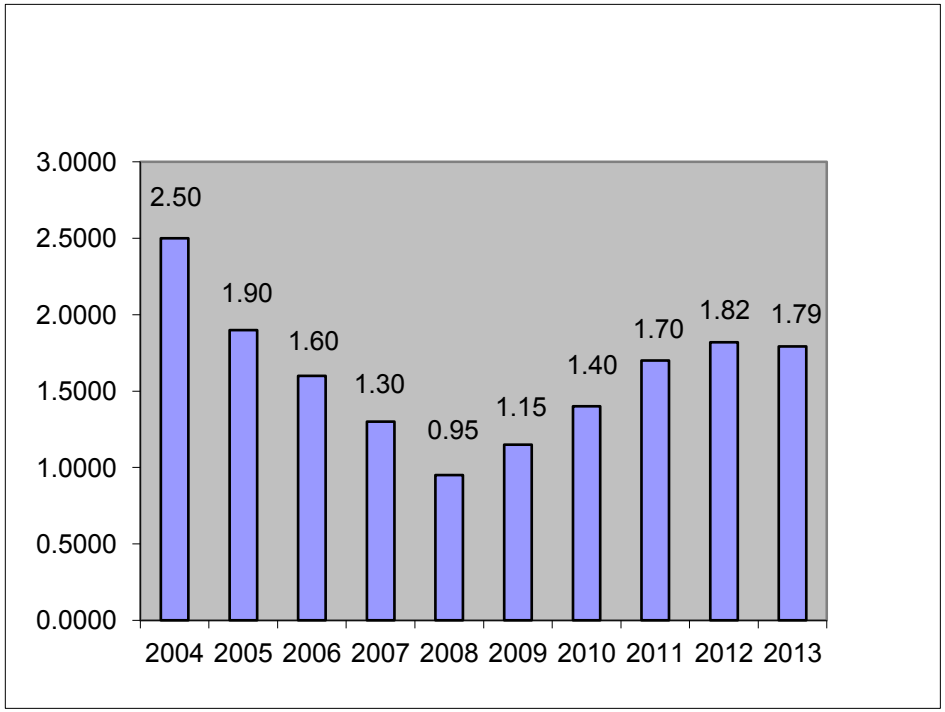
# TOWN OF LAKE PARK

# FISCAL YEAR 2012 - 2013

# ANALYSIS OF DEBT SERVICE MILLAGE

**FOR TEN YEAR PERIOD 2004 - 2013**

| Fiscal Year | Oper. Millage | Inc./Dec. Over Prior Year | % Inc./Dec. Over Prior Year |
|---|---|---|---|
| 2004 | 2.5000 | (0.5358) | -17.65% |
| 2005 | 1.9000 | (0.6000) | -24.00% |
| 2006 | 1.6000 | (0.3000) | -15.79% |
| 2007 | 1.3000 | (0.3000) | -18.75% |
| 2008 | 0.9500 | (0.3500) | -26.92% |
| 2009 | 1.1500 | 0.2000 | 21.05% |
| 2010 | 1.4000 | 0.2500 | 21.74% |
| 2011 | 1.7000 | 0.3000 | 21.43% |
| 2012 | 1.8200 | 0.1200 | 7.06% |
| 2013 | 1.7921 | (0.0279) | -1.53% |



**Town of Lake Park - General Fund**
**Comparison of Expenditures By Character**
**Fiscal Years Ended September 30, 2010-11-12-13**

| | | 2009-2010 Actual | 2010-2011 Actual | 2011-2012 Estimated | 2012-2013 As Proposed | 2012-2013 As Adopted |
|---|---|---|---|---|---|---|
| 51 | General Government | 2,467,297 | 2,278,037 | 2,066,563 | 2,116,645 | |
| 52 | Public Safety | 5,484,119 | 4,906,546 | 4,765,670 | 4,689,479 | |
| 53 | Physical Environment | 141,969 | 193,564 | 167,440 | 192,543 | |
| 54 | Transportation | 496,236 | 358,510 | 432,950 | 336,847 | |
| 57 | Culture-Recreation | 836,929 | 812,694 | 730,334 | 809,146 | |
| 59 | Intragovernmental Services | 167,276 | 99,413 | 100,155 | 74,413 | |
| | Total Expenditures | 9,593,826 | 8,648,764 | 8,263,112 | 8,219,073 | - |

**Town of Lake Park - General Fund**
**Comparison of Expenditures By Object**
**Fiscal Years Ended September 30, 2009-10-11-12**

| | 2009-2010 Actual | 2010-2011 Actual | 2011-2012 Estimated | 2012-2013 As Proposed | 2012-2013 As Adopted |
|---|---|---|---|---|---|
| Personal Services | 2,369,011 | 2,275,736 | 2,125,569 | 2,159,514 | |
| Operating Expenses | 6,082,706 | 5,441,648 | 5,236,500 | 5,174,450 | |
| Capital Outlay | 139,785 | 36,449 | 105,038 | 7,000 | |
| Debt Service | 436,304 | 428,675 | 421,040 | 420,909 | |
| Non-Operating | 566,020 | 466,256 | 374,965 | 457,200 | |
| Total Expenditures | 9,593,826 | 8,648,764 | 8,263,112 | 8,219,073 | - |

**Town of Lake Park - General Fund**
**Recapitulation Of Expenditures**
**By Department**
**Fiscal Years Ended September 30, 2010-11-12-13**

| | | | 2009-2010 Actual | 2010-2011 Actual | 2011-2012 Estimated | 2012-2013 As Proposed | 2012-2013 As Adopted |
|---|---|---|---|---|---|---|---|
| **51** | **General Government** | | | | | | |
| | 100 | Town Commission | 91,056 | 88,525 | 84,975 | 74,550 | |
| | 104 | Town Manager | 299,690 | 306,512 | 278,535 | 228,325 | |
| | 105 | Human Resources | 144,319 | 137,645 | 128,995 | 128,880 | |
| | 106 | Town Clerk | 184,797 | 162,995 | 144,155 | 165,850 | |
| | 108 | Town Attorney | 185,667 | 127,220 | 130,000 | 130,000 | |
| | 110 | Information Technology | 166,664 | 152,096 | 152,898 | 152,650 | |
| | 150 | Finance and Accounting | 448,111 | 453,709 | 393,020 | 400,280 | |
| | 900 | Non-Departmental | 946,993 | 849,335 | 753,985 | 836,110 | |
| | | Total General Government | 2,467,297 | 2,278,037 | 2,066,563 | 2,116,645 | - |
| **52** | **Public Safety** | | | | | | |
| | 200 | Police | 2,908,413 | 2,774,468 | 2,695,815 | 2,696,005 | |
| | 250 | Emergency Management | 1,235 | 1,207 | 10,000 | 10,000 | |
| | 300 | Fire | 2,001,820 | 1,634,102 | 1,545,935 | 1,490,976 | |
| | 500 | Community Development | 572,651 | 496,769 | 513,920 | 492,498 | |
| | | Total Public Safety | 5,484,119 | 4,906,546 | 4,765,670 | 4,689,479 | - |
| **53** | **Physical Environment** | | | | | | |
| | 400 | Public Works Administration | 141,969 | 193,564 | 167,440 | 192,543 | |
| | | Total Physical Environment | 141,969 | 193,564 | 167,440 | 192,543 | - |

**Recapitulation Of Expenditures**
**(continued)**

| | | | 2009-2010 Actual | 2010-2011 Actual | 2011-2012 Estimated | 2012-2013 As Proposed | 2012-2013 As Adopted |
|---|---|---|---|---|---|---|---|
| **54** | **Transportation** | | | | | | |
| | 408 | Public Works - Facilities | 321,184 | 302,468 | 376,920 | 263,597 | |
| | 450 | Public Works - Parking Meters | 175,052 | 56,042 | 56,030 | 73,250 | |
| | | Total Transportation | 496,236 | 358,510 | 432,950 | 336,847 | - |
| **57** | **Culture and Recreation** | | | | | | |
| | 700 | Library | 258,286 | 297,265 | 235,865 | 255,403 | |
| | 710 | Library - State Aid | 7,675 | 7,501 | 6,674 | 6,674 | |
| | 600 | Recreation | 197,162 | 162,377 | 183,070 | 193,855 | |
| | 406 | Public Works - Grounds | 373,806 | 345,551 | 304,725 | 353,214 | |
| | | Total Culture and Recreation | 836,929 | 812,694 | 730,334 | 809,146 | - |
| **59** | **Intergovernmental Services** | | | | | | |
| | 410 | Public Works - Vehicle Maintenance | 167,276 | 99,413 | 100,155 | 74,413 | |
| | | Total Intergovernmental Services | 167,276 | 99,413 | 100,155 | 74,413 | - |
| | | **Total Expenditures** | 9,593,826 | 8,648,764 | 8,263,112 | 8,219,073 | - |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## GENERAL FUND 001

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | General Fund |
| | | **ACTIVITY** | Revenues and Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 9,273,828 | 8,642,327 | 8,810,070 | 8,201,482 | 8,141,173 | 8,219,072 | - |
| Personal Services | 2,369,011 | 2,275,736 | 2,205,125 | 2,125,569 | 2,246,956 | 2,159,513 | - |
| Operating Expenses | 6,082,706 | 5,441,648 | 5,225,713 | 5,236,500 | 5,191,875 | 5,174,450 | - |
| Capital Outlay | 139,785 | 36,449 | 28,130 | 105,038 | 7,000 | 7,000 | - |
| Debt Service | 436,304 | 428,675 | 421,040 | 421,040 | 420,909 | 420,909 | - |
| Non-operating Expenses | 566,020 | 466,256 | 945,450 | 374,965 | 332,200 | 457,200 | - |
| Total Expenses | 9,593,826 | 8,648,764 | 8,825,458 | 8,263,112 | 8,198,940 | 8,219,073 | - |
| Surplus (Deficit) | (319,998) | (6,437) | (15,388) | (61,630) | (57,767) | - | - |

**Cost Center 001 - General Fund** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 001-311.100 | Ad Valorem Taxes | 4,112,773 | 3,562,605 | 3,353,600 | 3,353,600 | 3,277,403 | 3,277,403 | |
| 001-311.110 | Ad Valorem Taxes - CRA | 503,282 | 294,060 | 259,825 | 294,060 | 245,825 | 245,825 | |
| 001-311.120 | Delinquent Taxes | 73,245 | 89,580 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 001-314.100 | Utility Tax - Electric | 607,096 | 613,238 | 615,000 | 615,000 | 615,000 | 615,000 | |
| 001-314.300 | Utility Tax - Water | 138,113 | 143,612 | 140,000 | 140,000 | 141,725 | 141,725 | |
| 001-314.400 | Utility Tax - Gas | 26,175 | 39,813 | 42,500 | 42,500 | 40,150 | 40,150 | |
| 001-315.100 | Communications Service Tax | 464,184 | 414,748 | 415,000 | 415,000 | 381,600 | 381,600 | |
| 001-316.100 | Business Tax Receipts | 339,287 | 323,867 | 330,000 | 330,000 | 310,000 | 310,000 | |
| 001-316.110 | Contractors Fees | 2,578 | 2,210 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 001-316.120 | Bus Tax Zoning Confirmation Fe | 12,394 | 11,150 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 001-316.130 | Out of Town Business Reg./Decal | 5 | 490 | 500 | - | - | - | |
| 001-322.100 | Building Permits w/Min. Surcharge | 133,551 | 17,333 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 001-322.110 | Building Permits Other | - | 60,391 | 55,000 | 65,000 | 95,000 | 95,000 | |
| 001-322.300 | Building Code Education Fund | - | 277 | 250 | 250 | 200 | 200 | |
| 001-322.500 | Special Event Permit - Appl. F | 425 | 1,350 | 1,000 | 2,500 | 2,000 | 2,000 | |
| 001-322.900 | Cost Recovery | 7,496 | 11,026 | 7,500 | 14,000 | 10,000 | 10,000 | |
| 001-323.100 | Franchise Fees - Electric | 547,504 | 546,589 | 510,000 | 480,000 | 530,000 | 530,000 | |
| 001-323.400 | Franchise Fees - Gas | 11,629 | 6,483 | 15,500 | | 2,000 | 2,000 | |
| 001-323.700 | Franchise Fees - Solid Waste | 10,735 | 19,774 | 14,000 | 15,000 | 14,000 | 14,000 | |
| 001-329.100 | Alarm Permits | 16,515 | 16,660 | 14,500 | 14,500 | 14,500 | 14,500 | |
| 001-329.110 | Re-inspection/Reinstatement/Revision | - | 11,161 | 10,000 | 8,000 | 7,000 | 7,000 | |
| 001-329.200 | Signage Permits | 13,950 | 11,475 | 12,000 | 4,500 | 6,500 | 6,500 | |
| 001-334.700 | Grant - State Aid to Libraries | 7,675 | 7,501 | 7,675 | 6,674 | 6,500 | 6,500 | |
| 001-335.120 | State Revenue Sharing | 223,804 | 226,112 | 228,000 | 250,000 | 250,000 | 250,000 | |
| 001-335.150 | Alcoholic Beverage Licenses | 9,992 | 9,425 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 001-335.180 | Half Cent Sales Tax | 559,351 | 579,262 | 530,000 | 530,000 | 554,000 | 554,000 | |
| 001-335.190 | Motor Fuel Tax Refund | 9,909 | 3,364 | 8,000 | 8,000 | 9,000 | 9,000 | |
| 001-338.110 | Business Tax - County | 24,229 | 13,126 | 25,000 | 14,000 | 13,000 | 13,000 | |
| 001-341.110 | Administrative Fee -CRA Fund | 49,925 | 72,050 | 72,050 | 48,034 | - | - | |
| 001-341.401 | Administrative Fee - Marina | 60,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |

**Cost Center 001 - General Fund** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 001-341.402 | Administrative Fee - StormWater | 33,000 | 45,500 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 001-341.404 | Admin Fee - Sanitation Fund | 106,325 | 126,325 | 134,460 | 134,460 | 135,000 | 135,000 | |
| 001-341.900 | Copy Charges / Tax Searches | 5,095 | 6,056 | 4,500 | 10,000 | 9,000 | 9,000 | |
| 001-341.905 | Admin Cost - Public Records Re | 415 | 512 | 300 | 800 | 500 | 500 | |
| 001-342.510 | Plan Review Fees Code Sec 33-7 | 4,125 | 2,750 | 4,000 | 6,500 | 5,000 | 5,000 | |
| 001-342.520 | Bank Registration Fees | - | - | - | 4,000 | 5,000 | 5,000 | |
| 001-344.300 | Advertising - Bus Shelters | 1,539 | 2,220 | 2,340 | 2,340 | 2,350 | 2,350 | |
| 001-344.500 | Parking Fees - Meters Off-road | 24,973 | 28,628 | 28,000 | 23,000 | 22,250 | 22,250 | |
| 001-344.510 | Parking Fees - Meters On-road | 15,423 | 13,336 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 001-347.100 | Library Copies | 550 | 389 | 350 | 350 | 350 | 350 | |
| 001-347.130 | Library - Summer Reading Program | 45 | - | - | - | - | - | |
| 001-347.200 | Recreation - Summer Camp Fees | 15,120 | 12,488 | 20,000 | 8,000 | 8,000 | 8,000 | |
| 001-347.210 | Recreation - Miscellaneous | 639 | 838 | 500 | 1,200 | 1,500 | 1,500 | |
| 001-347.220 | Recreation - Tennis Program | 13,106 | 13,632 | 14,220 | 14,220 | 14,225 | 14,225 | |
| 001-347.221 | Recreation - Utility Fee/Tennis | - | - | - | 1,000 | 900 | 900 | |
| 001-347.230 | Recreation - Senior Bus Trips | 1,363 | - | - | - | 2,500 | 2,500 | |
| 001-347.245 | Recreation-Independence Day Picnic | - | - | - | 2,000 | 2,500 | 2,500 | |
| 001-347.500 | Recreation - Facilities Rental | 8,134 | 7,863 | 8,000 | 15,000 | 15,000 | 15,000 | |
| 001-347.905 | Recreation - Security | 1,605 | 1,410 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 001-347.910 | Bingo Fees | 5,120 | 2,662 | - | - | - | - | |
| 001-347.915 | Recreation Program Fees | 2,851 | 4,250 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 001-347.920 | Ballroom Dancing Fees | 1,290 | 438 | - | - | - | - | |
| 001-347.925 | Recreation - Ball field Light F | 1,100 | 1,760 | 1,000 | 500 | 500 | 500 | |
| 001-347.926 | Recreation-Tennis Court Light | - | - | - | 500 | 500 | 500 | |
| 001-347.935 | Recreation - Car Show | 1,000 | 1,800 | 1,000 | 868 | 900 | 900 | |
| 001-349.100 | Service Charge - Dishonored Ch | 250 | 120 | 100 | 100 | 100 | 100 | |
| 001-351.100 | Fines & Forfeitures | 18,536 | 24,122 | 25,000 | 24,000 | 25,000 | 25,000 | |
| 001-352.100 | Fines - Library | 1,172 | 1,142 | 1,200 | 1,000 | 600 | 600 | |
| 001-354.100 | Fines - Code Violations | 27,061 | 41,760 | 40,000 | 55,000 | 40,000 | 40,000 | |
| 001-354.105 | Fines - Alarm Violations | 7,425 | 7,700 | 5,000 | 7,500 | 10,000 | 10,000 | |

**Cost Center 001 - General Fund** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 001-354.110 | Code Violations - Admin Cost | 10,173 | 14,104 | 15,000 | 8,500 | 12,300 | 12,300 | |
| 001-354.120 | Penalties - Business Tax Receivable | 8,238 | 6,035 | 8,000 | 6,200 | 7,000 | 7,000 | |
| 001-354.130 | Fines-Parking Meter Violations | 21,995 | 20,090 | 20,000 | 11,500 | 8,500 | 8,500 | |
| 001-354.135 | Parking Violations - Code | 2,100 | 1,170 | 1,500 | 350 | 350 | 350 | |
| 001-354.210 | Code Violations - CIB Fund | 6,690 | 10,440 | 10,000 | 14,000 | 10,000 | 10,000 | |
| 001-361.100 | Interest Earnings | 7,149 | 4,025 | 3,500 | 4,000 | 3,500 | 3,500 | |
| 001-361.110 | Interest Earnings - Tax Collect | 27,473 | 17,669 | 25,000 | 17,500 | 17,000 | 17,000 | |
| 001-361.120 | Sales Tax Commissions | 56 | 55 | 50 | 75 | 50 | 50 | |
| 001-361.130 | Interest on Assessments | 776 | 3,235 | 500 | 650 | 1,750 | 1,750 | |
| 001-361.200 | Filing Fees | 300 | 732 | - | - | - | - | |
| 001-362.100 | Rent - P.B.C. Sheriff | 120 | 120 | 120 | 120 | 120 | 120 | |
| 001-362.120 | Rent - Cell Tower | 24,276 | 25,248 | 26,220 | 26,220 | 27,265 | 27,265 | |
| 001-362.121 | Rent - Cell Tower (BellSouth) | 15,184 | 15,791 | 16,425 | 16,425 | 16,425 | 16,425 | |
| 001-362.122 | Rent - at Cell Tower (Metro PCS) | - | - | - | - | 10,200 | 10,200 | |
| 001-362.200 | Rent - Dunkin Donuts Lot | 5,500 | 7,200 | 7,490 | 7,490 | 7,490 | 7,490 | |
| 001-363.120 | Service Charges-Code Violation | 17,500 | 6,400 | 1,000 | 4,500 | 3,000 | 3,000 | |
| 001-364.100 | Sale of Surplus Property | 4,698 | - | - | - | 5,000 | 5,000 | |
| 001-365.100 | Sale of Scrap Material | 969 | 2,851 | - | 631 | 500 | 500 | |
| 001-366.150 | Donations - Summer Camp | 1,165 | - | - | - | - | - | |
| 001-366.305 | Donations - Employee Picnic | - | 2,100 | - | - | - | - | |
| 001-366.710 | Donations - Summer Read Program | 3,000 | - | - | - | - | - | |
| 001-369.100 | Miscellaneous Revenue | 1,869 | 1,312 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 001-369.110 | Coke Machine Proceeds | 303 | - | 500 | 45 | - | - | |
| 001-369.120 | Emergency Reimbursements | - | - | - | - | 10,000 | 10,000 | |
| 001-369.200 | Cash Over/Short | - | (75) | - | - | - | - | |
| 001-369.300 | Refund Prior Year Expense | 3,102 | 7,992 | - | 459 | - | - | |
| 001-369.320 | Reimbursement - PBSO Fuel | 111,765 | 127,897 | 110,000 | 110,000 | 110,000 | 110,000 | |
| 001-380.402 | Reimbursement - Stormwater Mai | 70,125 | 78,000 | 78,000 | 78,000 | 78,000 | 39,550 | |
| 001-381.110 | Transfer from CRA Fund - ILA 2 | 169,640 | 239,076 | 169,520 | 169,520 | 169,520 | 169,520 | |
| 001-381.111 | Transfer from CRA - PBSO | 84,250 | 84,250 | 84,250 | 56,166 | - | - | |

**Cost Center 001 - General Fund** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 001-381.130 | Transfer from CRA Fund - ILA 2 | 54,889 | 45,868 | 91,325 | 91,325 | 91,325 | 91,325 | |
| 001-381.190 | Transfer Streets and Roads | 75,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | |
| 001-381.401 | Transfer from Marina | 5,001 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 001-381.402 | Transfer from Stormwater | 51,300 | 51,300 | 51,300 | 51,300 | 51,300 | 51,300 | |
| 001-381.404 | Transfer from Sanitation | 225,000 | 225,000 | 250,000 | 250,000 | 250,000 | 250,000 | |
| 001-389.700 | Donations - Library | 1,138 | 3,009 | 500 | 50 | 10,000 | 10,000 | |
| | SUB-TOTAL | 9,273,828 | 8,642,327 | 8,240,570 | 8,201,482 | 8,041,173 | 8,002,723 | - |
| 001-38-000-9000 | BALANCE BROUGHT FORWAR | - | - | 569,500 | - | 100,000 | 216,349 | |
| 001-389.700 | TOTAL REVENUE | 9,273,828 | 8,642,327 | 8,810,070 | 8,201,482 | 8,141,173 | 8,219,072 | - |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | LEGISLATIVE |
| **DEPT.** | 100 | **ACTIVITY** | Town Commission |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 50,468 | 48,471 | 49,935 | 49,935 | 51,430 | 51,430 | - |
| Operating Expenses | 40,588 | 40,054 | 34,110 | 35,040 | 23,870 | 23,120 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 91,056 | 88,525 | 84,045 | 84,975 | 75,300 | 74,550 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Mayor | 1.00 | 1.00 | 1.00 | |
| Commissioner | 1.00 | 1.00 | 1.00 | |
| Commissioner | 1.00 | 1.00 | 1.00 | |
| Commissioner | 1.00 | 1.00 | 1.00 | |
| Commissioner | 1.00 | 1.00 | 1.00 | |
| | 5.00 | 5.00 | 5.00 | - |

## Cost Center 100 - Town Commission

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-511-100-11000 | Executive Salaries | 46,801 | 44,918 | 46,175 | 46,175 | 47,540 | 47,540 | |
| 001-51-511-100-21000 | FICA | 3,441 | 3,398 | 3,535 | 3,535 | 3,640 | 3,640 | |
| 001-51-511-100-24000 | Worker's Compensation Insuranc | 226 | 155 | 225 | 225 | 250 | 250 | |
| | TOTAL PERSONNEL EXPENSES | 50,468 | 48,471 | 49,935 | 49,935 | 51,430 | 51,430 | - |
| 001-51-511-100-31000 | Professional Services | 15,445 | 13,500 | 18,000 | 18,000 | 6,000 | 6,000 | |
| 001-51-511-100-40000 | Travel & Training | 2,599 | 8,133 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 001-51-511-100-41100 | Telephone | 2,186 | 906 | 650 | 1,330 | 1,450 | 1,450 | |
| 001-51-511-100-41200 | Postage & Shipping | 1,779 | 1,275 | 500 | 500 | 500 | 500 | |
| 001-51-511-100-47000 | Printing | 270 | 226 | 300 | 300 | 300 | 300 | |
| 001-51-511-100-48000 | Promotional Activity | 4,615 | 3,078 | 2,000 | 2,250 | 3,000 | 2,250 | |
| 001-51-511-100-48100 | News Letter | 6,094 | 5,822 | - | - | - | - | |
| 001-51-511-100-49400 | Uniforms & Clothing | 451 | 210 | 160 | 160 | 120 | 120 | |
| 001-51-511-100-51000 | Office Supplies | 54 | 96 | - | - | - | - | |
| 001-51-511-100-54200 | Memberships, Dues, & Subscript | 7,095 | 6,808 | 7,500 | 7,500 | 7,500 | 7,500 | |
| | TOTAL OPERATING EXPENSES | 40,588 | 40,054 | 34,110 | 35,040 | 23,870 | 23,120 | - |
| | TOTAL DEPT EXPENDITURES | 91,056 | 88,525 | 84,045 | 84,975 | 75,300 | 74,550 | - |

# Town Commission Budget Analysis FY12-13

**100-31000** **Professional Services** – $6,000 – Estimated cost for professional services needed by Commission.

**100-40000** **Travel & Training** – $5,000 – $1,000 each allowance for the mayor and commissioners.

**100-41100** **Telephone** – $1,450 – Cell phone for mayor and land line in commission chamber.

**100-41200** **Postage & Shipping** – $500 – Used for regular and certified mailing, Federal Express deliveries, and postage.

**100-47000** **Printing** – $300 – Costs for printing, binding, and other reproduction services.

**100-48000** **Promotional Activity** - $2,250 – Costs for volunteer dinner and promotional activity.

**100-54200** **Memberships, Dues, & Subscriptions** – $7,500 – Florida League of Cities ($917), Palm Beach County League of Cities ($5,150), Florida League of Mayors ($250), and Kiwanis ($1,000).

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | LEGISLATIVE |
| **DEPT** | 100 | **ACTIVITY** | Town Commission |

| Position Classification | FT/PT | Annual Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Vice Mayor | PT | 9,385 | | 9,385 | - | - | - | - | - | - | - | 9,385 |
| Commissioner | PT | 9,385 | | 9,385 | - | - | - | - | - | - | - | 9,385 |
| Commissioner | PT | 9,385 | | 9,385 | - | - | - | - | - | - | - | 9,385 |
| Mayor | PT | 10,000 | | 10,000 | - | - | - | - | - | - | - | 10,000 |
| Commissioner | PT | 9,385 | | 9,385 | - | - | - | - | - | - | - | 9,385 |
| Total Wages & Benefits | | | | 47,540 | - | - | - | - | - | - | - | 47,540 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | EXECUTIVE |
| **DEPT.** | 104 | **ACTIVITY** | Town Manager |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 291,697 | 296,343 | 293,670 | 267,840 | 214,305 | 214,305 | - |
| Operating Expenses | 7,993 | 10,169 | 7,845 | 10,695 | 14,320 | 14,020 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 299,690 | 306,512 | 301,515 | 278,535 | 228,625 | 228,325 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Town Manager | 1.00 | 1.00 | 1.00 | |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | |
| Grant Writer | 1.00 | - | - | |
| | 3.00 | 2.00 | 2.00 | - |

## Cost Center 104 - Town Manager

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-512-104-11000 | Executive Salaries | 144,036 | 144,036 | 142,075 | 158,000 | 120,000 | 120,000 | |
| 001-51-512-104-12000 | Regular Salaries | 75,067 | 74,274 | 72,615 | 51,000 | 38,750 | 38,750 | |
| 001-51-512-104-14000 | Overtime Salaries | 74 | 200 | - | 100 | - | - | |
| 001-51-512-104-15000 | Special Pay | 7,239 | 8,184 | 8,120 | 3,000 | - | - | |
| 001-51-512-104-19900 | Wages Reclassified | (516) | - | - | - | - | - | |
| 001-51-512-104-21000 | FICA | 13,766 | 13,761 | 17,050 | 16,250 | 12,150 | 12,150 | |
| 001-51-512-104-22000 | Retirement | 26,245 | 27,285 | 25,575 | 15,000 | 13,950 | 13,950 | |
| 001-51-512-104-23100 | Health Insurance | 20,601 | 23,819 | 23,060 | 20,000 | 24,710 | 24,710 | |
| 001-51-512-104-23200 | Insurance - Dental | 1,052 | 1,052 | 1,165 | 950 | 930 | 930 | |
| 001-51-512-104-23300 | Insurance - Life | 830 | 823 | 825 | 725 | 1,305 | 1,305 | |
| 001-51-512-104-23400 | Insurance - Vision | 118 | 127 | 140 | 115 | 110 | 110 | |
| 001-51-512-104-23500 | Disability | 2,327 | 2,192 | 2,245 | 1,900 | 1,520 | 1,520 | |
| 001-51-512-104-24000 | Worker's Compensation Insuranc | 858 | 590 | 800 | 800 | 880 | 880 | |
| | TOTAL PERSONNEL EXPENSES | 291,697 | 296,343 | 293,670 | 267,840 | 214,305 | 214,305 | - |
| 001-51-512-104-40000 | Travel & Training | - | 287 | - | 1,500 | 4,500 | 4,500 | |
| 001-51-512-104-41100 | Telephone | 2,780 | 4,032 | 2,400 | 3,750 | 3,750 | 3,750 | |
| 001-51-512-104-41200 | Postage & Shipping | 380 | 264 | 200 | 200 | 200 | 200 | |
| 001-51-512-104-44200 | Equipment Leases | 1,441 | 1,692 | 2,170 | 2,170 | 2,170 | 2,170 | |
| 001-51-512-104-47000 | Printing | 48 | 658 | - | - | - | - | |
| 001-51-512-104-51000 | Office Supplies | 1,479 | 1,284 | 1,200 | 1,200 | 1,200 | 900 | |
| 001-51-512-104-54200 | Memberships, Dues, & Subscript | 1,865 | 1,952 | 1,875 | 1,875 | 2,500 | 2,500 | |
| | TOTAL OPERATING EXPENSES | 7,993 | 10,169 | 7,845 | 10,695 | 14,320 | 14,020 | - |
| | TOTAL DEPT EXPENDITURES | 299,690 | 306,512 | 301,515 | 278,535 | 228,625 | 228,325 | - |

# Town Manager Budget Analysis FY12-13

**104-40000** **Travel & Training** – $4,500 – For needed training and travel by Town Manager.

**104-41100** **Telephone** – $3,700 – Estimated cost of department telephones and Town Manager cell phones.

**104-41200** **Postage & Shipping** – $200 – Used for regular and certified mailing, FedEx deliveries, and other messenger services.

**104-51000** **Office Supplies** – $900 - Miscellaneous office supplies for Town Manager, Administrative Assistant, and Grants Writer.

**104-54200** **Memberships, Dues, & Subscriptions** – $2,500 – ICMA, FCCMA, PBCMA, and miscellaneous memberships.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | EXECUTIVE |
| **DEPT** | 104 | **ACTIVITY** | Town Manager |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Town Manager | FT | 60.10 | 2,080 | 120,000 | 12,000 | - | 14,595 | 465 | 1,150 | 55 | 1,000 | 149,265 |
| Administrative Assista | FT | 18.62 | 2,080 | 38,730 | 1,936 | - | 10,115 | 465 | 155 | 55 | 520 | 51,976 |
| Total Wages & Benefits | | | | 158,730 | 13,936 | - | 24,710 | 930 | 1,305 | 110 | 1,520 | 201,241 |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 98,040 | 96,927 | 92,010 | 92,000 | 100,410 | 100,410 | - |
| Operating Expenses | 46,279 | 40,718 | 37,095 | 36,995 | 29,095 | 28,470 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 144,319 | 137,645 | 129,105 | 128,995 | 129,505 | 128,880 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Human Resources Director | 1.00 | 1.00 | 1.00 | |
| Administrative Assistant (38% recreation department support) | 0.62 | 0.62 | 0.62 | |
| | 1.62 | 1.62 | 1.62 | - |

## Cost Center 105 - Human Resources

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-512-105-11000 | Executive Salaries | 62,393 | 60,146 | 57,450 | 57,450 | 59,450 | 59,450 | |
| 001-51-512-105-12000 | Regular Salaries | - | - | - | - | 27,065 | 27,065 | |
| 001-51-512-105-13000 | Other & Part Time Salaries | 16,856 | 16,959 | 16,425 | 16,425 | - | - | |
| 001-51-512-105-15000 | Special Pay | 500 | 1,500 | 500 | 500 | 500 | 500 | |
| 001-51-512-105-19900 | Wages Reclassified | (368) | - | - | - | (13,975) | (13,975) | |
| 001-51-512-105-21000 | FICA | 5,784 | 5,847 | 5,700 | 5,690 | 5,590 | 5,590 | |
| 001-51-512-105-22000 | Retirement | 4,503 | 3,315 | 2,875 | 2,875 | 4,325 | 4,325 | |
| 001-51-512-105-23100 | Health Insurance | 6,496 | 7,409 | 7,175 | 7,175 | 14,345 | 14,345 | |
| 001-51-512-105-23200 | Insurance - Dental | 431 | 431 | 465 | 465 | 930 | 930 | |
| 001-51-512-105-23300 | Insurance - Life | 195 | 195 | 195 | 195 | 345 | 345 | |
| 001-51-512-105-23400 | Insurance - Vision | 51 | 54 | 55 | 55 | 110 | 110 | |
| 001-51-512-105-23500 | Disability | 792 | 792 | 795 | 795 | 1,310 | 1,310 | |
| 001-51-512-105-24000 | Worker's Compensation Insuranc | 407 | 279 | 375 | 375 | 415 | 415 | |
| | TOTAL PERSONNEL EXPENSES | 98,040 | 96,927 | 92,010 | 92,000 | 100,410 | 100,410 | - |
| 001-51-512-105-31000 | Professional Services | 21,469 | 17,154 | 18,000 | 18,000 | 10,000 | 10,000 | |
| 001-51-512-105-34000 | Contractual Services | 9,966 | 9,239 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 001-51-512-105-41100 | Telephone | 692 | 604 | 650 | 650 | 650 | 650 | |
| 001-51-512-105-41200 | Postage & Shipping | 506 | 494 | 500 | 500 | 400 | 400 | |
| 001-51-512-105-44200 | Equipment Leases | 2,196 | 2,242 | 2,245 | 2,245 | 2,245 | 2,245 | |
| 001-51-512-105-47000 | Printing | 70 | 28 | 100 | - | 100 | 100 | |
| 001-51-512-105-48100 | Advertising | 7,458 | 6,889 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 001-51-512-105-51000 | Office Supplies | 2,901 | 3,003 | 2,500 | 2,500 | 2,500 | 1,875 | |
| 001-51-512-105-54100 | Books & Subscriptions | 395 | - | - | - | - | - | |
| 001-51-512-105-54200 | Memberships, Dues, & Subscript | 626 | 1,065 | 1,100 | 1,100 | 1,200 | 1,200 | |
| | TOTAL OPERATING EXPENSES | 46,279 | 40,718 | 37,095 | 36,995 | 29,095 | 28,470 | - |
| | TOTAL DEPT EXPENDITURES | 144,319 | 137,645 | 129,105 | 128,995 | 129,505 | 128,880 | - |

# Human Resources Budget Analysis FY12-13

**105-15000** **Special Pay** – $500 – this is for the $500 monetary award for Employee of the Year Award.

**105-31000** **Professional Services** – $10,000 – Reduced by $8,000 from FY 2012. Used for criminal background checks, Benefits Workshop FSA administration, employment expenses, and outside legal expenses for labor/employment attorney expenses.

**105-34000** **Contractual Services** – $7,000 – Used for pre-employment background checks, physicals, and drug screenings, hepatitis shots and CDL for non-enterprise fund departments.

**105-41100** **Telephone** – $650 – Used for telephone and fax expenses.

**105-41200** **Postage & Shipping** – $400 – Used for regular and certified mailing, Federal Express deliveries, and messenger service.

**105-44200** **Equipment Leases** – $2,245 – Used for copier lease ($175 per month) in Human Resources Department. As of the Budget vs. Accrual dated 5/2/11, $3.35 is the net available for this account.

**105-47000** **Printing** – $100 – Used for printing, binding, and other reproduction services.

**105-48100** **Advertising** - $5,000 – Level funded from FY 2012. Used for advertising of job openings for the Town through the Palm Beach Post, International City/County Management Association (ICMA) and other professional organizations for which there is a cost.

**105-51000** **Office Supplies** – $1,875 – Used for miscellaneous offices supplies and includes copy paper for the copier located in the Human Resources Department which is also used by other departments.

**105-54200** **Memberships, Dues, & Subscriptions** – $1,200 - This account includes the following:

- $500.00 – Subscription to What to Do About Personnel Problems in Florida through Business and Legal Reports.

- $700.00 – Used for the Human Resources Director's memberships in ICMA and the Society for Human Resource Management (SHRM). The breakdown for this amount is as follows:

    - $500.00 for ICMA
    - $200.00 for SHRM

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | FINANCIAL AND ADMINISTRATIVE |
| **DEPT** | 105 | **ACTIVITY** | Human Resources |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Human Resource Dire | FT | 28.58 | 2,080 | 59,446 | 2,972 | - | 7,172 | 465 | 195 | 55 | 792 | 71,098 |
| Administrative Secreta | PT | 13.01 | 2,080 | 27,061 | 1,353 | - | 7,172 | 465 | 150 | 55 | 515 | 36,771 |
| Total Wages & Benefits | | | | 86,507 | 4,325 | - | 14,344 | 930 | 345 | 110 | 1,307 | 107,869 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | EXECUTIVE |
| **DEPT.** | 106 | **ACTIVITY** | Town Clerk |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 128,404 | 122,846 | 123,605 | 120,735 | 128,620 | 128,620 | - |
| Operating Expenses | 53,298 | 38,599 | 27,545 | 23,420 | 38,480 | 37,230 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | 3,095 | 1,550 | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 184,797 | 162,995 | 151,150 | 144,155 | 167,100 | 165,850 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Town Clerk | 1.00 | 1.00 | 1.00 | |
| Deputy Clerk | 1.00 | 1.00 | 1.00 | |
| | 2.00 | 2.00 | 2.00 | - |

## Cost Center 106 - Town Clerk

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-512-106-11000 | Executive Salaries | 56,615 | 56,598 | 55,550 | 55,550 | 57,495 | 57,495 | |
| 001-51-512-106-12000 | Regular Salaries | 38,571 | 34,270 | 33,650 | 33,650 | 34,635 | 34,635 | |
| 001-51-512-106-14000 | Overtime Salaries | 111 | 21 | 75 | 75 | 75 | 75 | |
| 001-51-512-106-15000 | Special Pay | 1,184 | 726 | 720 | 720 | 1,720 | 1,720 | |
| 001-51-512-106-21000 | FICA | 7,099 | 6,630 | 6,900 | 6,900 | 7,190 | 7,190 | |
| 001-51-512-106-22000 | Retirement | 6,020 | 5,540 | 3,300 | 2,795 | 4,250 | 4,250 | |
| 001-51-512-106-23100 | Health Insurance | 15,849 | 16,509 | 20,230 | 18,125 | 20,230 | 20,230 | |
| 001-51-512-106-23200 | Insurance - Dental | 861 | 753 | 930 | 835 | 930 | 930 | |
| 001-51-512-106-23300 | Insurance - Life | 350 | 309 | 360 | 345 | 340 | 340 | |
| 001-51-512-106-23400 | Insurance - Vision | 103 | 95 | 110 | 90 | 110 | 110 | |
| 001-51-512-106-23500 | Disability | 1,280 | 1,147 | 1,430 | 1,300 | 1,260 | 1,260 | |
| 001-51-512-106-24000 | Worker's Compensation Insuranc | 361 | 248 | 350 | 350 | 385 | 385 | |
| | TOTAL PERSONNEL EXPENSES | 128,404 | 122,846 | 123,605 | 120,735 | 128,620 | 128,620 | - |
| 001-51-512-106-31000 | Professional Services | 1,276 | 1,324 | 1,145 | 1,050 | 1,100 | 1,100 | |
| 001-51-512-106-33000 | Accounting, Audit & Elections | 21,191 | 11,177 | - | - | 11,000 | 11,000 | |
| 001-51-512-106-34000 | Contractual Services | 8,074 | 3,426 | 7,000 | 4,100 | 5,000 | 5,000 | |
| 001-51-512-106-40000 | Travel & Training | - | 168 | 200 | 200 | 2,400 | 2,400 | |
| 001-51-512-106-41100 | Telephone | 959 | 933 | 950 | 605 | 780 | 780 | |
| 001-51-512-106-41200 | Postage & Shipping | 361 | 199 | 500 | 200 | 400 | 400 | |
| 001-51-512-106-44200 | Equipment Lease | 6,082 | 6,218 | 6,500 | 6,220 | 6,300 | 6,300 | |

## Cost Center 106 - Town Clerk

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-512-106-47000 | Printing | 781 | 1,837 | 750 | 550 | 700 | 700 | |
| 001-51-512-106-48100 | Advertising | 5,465 | 5,205 | 3,500 | 4,200 | 4,000 | 4,000 | |
| 001-51-512-106-48200 | Recording Fees | 115 | - | 300 | 65 | 300 | 300 | |
| 001-51-512-106-51000 | Office Supplies | 7,864 | 6,910 | 5,500 | 5,000 | 5,000 | 3,750 | |
| 001-51-512-106-52100 | Gasoline & Diesel Fuel | 370 | 401 | 400 | 315 | 400 | 400 | |
| 001-51-512-106-54100 | Books & Subscriptions | 236 | - | - | - | - | - | |
| 001-51-512-106-54200 | Memberships, Dues, & Subscript | 524 | 801 | 800 | 915 | 1,100 | 1,100 | |
| | TOTAL OPERATING EXPENSES | 53,298 | 38,599 | 27,545 | 23,420 | 38,480 | 37,230 | - |
| 001-51-512-106-71000 | Principal | 2,935 | 1,518 | - | - | - | | |
| 001-51-512-106-72000 | Interest | 160 | 32 | - | - | - | | |
| | TOTAL DEBT SERVICE | 3,095 | 1,550 | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 184,797 | 162,995 | 151,150 | 144,155 | 167,100 | 165,850 | - |

# Town Clerk Budget Analysis FY12-13

**106-14000** **Overtime Salaries** – Expected cost of approximately $50. This amount includes overtime for the Deputy Clerk for extra hours worked for Commission meeting, Volunteer Dinner, etc.

**106-15000** **Special Pay -** $720 for telephone allowance for Town Clerk.

**106-31000** **Professional Services** – This line includes annual fee to R & S Integrated Products for Laserfiche ($1,100).

**106-33000** **Accounting, Audit & Elections** – Expected cost of $11,000. Supervisor of Election (SOE) charge (approx. $3,300) and election expenses (delivery and pick up of voting equipment, legal ad, printing of ballots, SOE precinct set-up fee, absentee ballots, polling location fee, and poll worker fees at an approximate cost of $7,700).

**106-34000** **Contractual Services** – Expected cost of $5,000. Municipal Code Corporation - Annual code on internet ($500) and Schedule of Supplements (Quarterly contract – Town is charged by number of Ordinances adopted each quarter). This account is budgeted for $3,000 less than last year.

**106-40000** **Travel & Per Diem** – For either Town Clerk or Deputy Town Clerk – Miscellaneous Clerks training, example: Records Management, Elections Laws, Public Records Request, etc. $2,400.

**106-41100** **Telephone** – Telephone and fax expense in the amount of $780. This cost has decreased from last year with the elimination of the fax machine.

**106-41200** **Postage & Shipping** – Postage budgeted at $400 for mailing of Release of Liens, Financial disclosures, board membership letters, and Referendum informational mailers.

**106-44200** **Equipment Leases** – $6,500 annual cost of Color copier lease ($483 per month) and personal property tax.

**106-47000** **Printing** – Estimated cost of $500 for Mayor/Commission and board membership nameplates, picture nameplates, business cards, stationary, and envelopes.

**106-48100** **Advertising** - Cost for advertising for ordinances, bids, elections, code/charter changes. Expected cost of advertising is $4,000.

**106-48200** **Recording Fees** – Estimated cost of $300 for recording release of liens and miscellaneous records for County/State. The source of the fee is being charged for the recording fee.

**106-51000** **Office Supplies** – Miscellaneous offices supplies budgeted at $3,750.

**106-52100** **Gasoline & Diesel Fuel** – Gasoline ($400) used for deliveries of agenda packets and local meetings.

**106-54100** **Books & Subscriptions** – Estimated cost of $250 for newspaper subscription.

**106-54200** **Memberships, Dues, & Subscriptions** – Membership dues of $545 for FACC ($200), International Institute of Municipal Clerks ($250), Palm Beach Municipal Clerk's Association ($130), and National Notary Association for Town Clerk and Deputy Clerk ($200). Newspaper subscription for Palm Beach Post of $265. Robert's Rules of Order for newly elected Commissioner ($55).

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | EXECUTIVE |
| **DEPT** | 106 | **ACTIVITY** | Town Clerk |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Town Clerk | FT | 27.64 | 2,080 | 57,491 | 2,875 | 1,000 | 10,113 | 465 | 195 | 55 | 767 | 72,961 |
| Deputy Clerk | FT | 16.65 | 2,080 | 34,632 | 1,375 | - | 10,113 | 465 | 145 | 55 | 493 | 47,278 |
| Total Wages & Benefits | | | | 92,123 | 4,250 | 1,000 | 20,226 | 930 | 340 | 110 | 1,260 | 120,239 |

**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 2012-13 | Proposed Budget 2012-13 |
|---|---|---|---|---|
| Webinar and other training | Continue Clerk's education | Clerk or Deputy Clerk | 2,400 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | 2,400 | - |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**DEPARTMENTAL SUMMARY**

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | - | - | - | - | - | - | - |
| Operating Expenses | 185,667 | 127,220 | 130,000 | 130,000 | 130,000 | 130,000 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Services | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 185,667 | 127,220 | 130,000 | 130,000 | 130,000 | 130,000 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Contract | | | | |

## Cost Center 108 - Legal

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-514-108-31100 | Professional Svc - Town Attorn | 169,504 | 125,240 | 120,000 | 120,000 | 120,000 | 120,000 | |
| 001-51-514-108-31101 | Professional Svc - Other Legal | 16,163 | 1,980 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 001-51-514-108-31200 | Professional Svc - Foreclosure | - | - | - | - | - | | |
| | TOTAL OPERATING EXPENSES | 185,667 | 127,220 | 130,000 | 130,000 | 130,000 | 130,000 | - |
| 001-51-514-108-99105 | Cost Recovery | - | - | - | - | - | - | - |
| | TOTAL OTHER EXPENSES | - | - | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 185,667 | 127,220 | 130,000 | 130,000 | 130,000 | 130,000 | - |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 94,940 | 98,041 | 93,900 | 93,850 | 99,125 | 99,125 | - |
| Operating Expenses | 50,107 | 45,805 | 42,055 | 46,025 | 46,525 | 46,525 | - |
| Capital Outlay | 21,617 | 8,250 | 11,105 | 11,023 | 5,000 | 5,000 | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | 2,000 | 2,000 | 2,000 | 2,000 | - |
| Total Expenses | 166,664 | 152,096 | 149,060 | 152,898 | 152,650 | 152,650 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Chief Information Technology Officer | 1.00 | 1.00 | 1.00 | |
| | 1.00 | 1.00 | 1.00 | - |

## Cost Center 110 - Information Technology

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-512-110-11000 | Executive Salaries | 72,778 | 73,922 | 71,800 | 71,800 | 75,090 | 75,090 | |
| 001-51-512-110-15000 | Special Pay | 462 | 490 | 490 | 490 | 1,990 | 1,990 | |
| 001-51-512-110-21000 | FICA | 5,065 | 5,284 | 5,550 | 5,550 | 5,900 | 5,900 | |
| 001-51-512-110-22000 | Retirement | 5,276 | 5,563 | 3,625 | 3,625 | 3,755 | 3,755 | |
| 001-51-512-110-23100 | Health Insurance | 9,354 | 10,446 | 10,115 | 10,115 | 10,115 | 10,115 | |
| 001-51-512-110-23200 | Insurance - Dental | 431 | 431 | 465 | 465 | 465 | 465 | |
| 001-51-512-110-23300 | Insurance - Life | 195 | 195 | 195 | 195 | 195 | 195 | |
| 001-51-512-110-23400 | Insurance - Vision | 51 | 54 | 55 | 55 | 55 | 55 | |
| 001-51-512-110-23500 | Disability | 994 | 1,000 | 1,005 | 1,005 | 1,005 | 1,005 | |
| 001-51-512-110-24000 | Worker's Compensation Insuranc | 45 | 31 | 50 | 50 | 55 | 55 | |
| 001-51-512-110-26000 | Mileage Reimbursement | 289 | 625 | 550 | 500 | 500 | 500 | |
| | TOTAL PERSONNEL EXPENSES | 94,940 | 98,041 | 93,900 | 93,850 | 99,125 | 99,125 | - |
| 001-51-512-110-31000 | Professional Services - Adm IT | 14,205 | 4,919 | 8,000 | 8,000 | 8,000 | 8,000 | |
| 001-51-512-110-34000 | Contractual Services | 2,625 | 11,493 | 5,100 | 7,500 | 7,500 | 7,500 | |
| 001-51-512-110-40000 | Travel & Training | 3,019 | 3,324 | - | - | 500 | 500 | |
| 001-51-512-110-41100 | Telephone | 2,459 | 2,399 | 2,290 | 2,300 | 2,300 | 2,300 | |
| 001-51-512-110-41105 | Telephone-DSL | 2,561 | 1,328 | 4,200 | 5,760 | 5,760 | 5,760 | |
| 001-51-512-110-46100 | Equipment Maintenance Contract | 2,733 | 2,744 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 001-51-512-110-49303 | Software - Administration | 10,942 | 5,639 | 8,250 | 8,250 | 8,250 | 8,250 | |
| 001-51-512-110-49306 | Software - Finance | 4,415 | 4,415 | 4,415 | 4,415 | 4,415 | 4,415 | |
| 001-51-512-110-49400 | Uniforms & Clothing | 254 | - | - | - | - | - | |
| 001-51-512-110-51000 | Office Supplies | 3 | - | - | - | - | - | |
| 001-51-512-110-51900 | Computer Supplies & Parts | 2,010 | 4,475 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 001-51-512-110-52000 | Operating Supplies | 3,127 | 2,372 | 3,000 | 3,000 | 3,000 | 3,000 | |

## Cost Center 110 - Information Technology

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-512-110-52200 | Small Tools & Others | 837 | 1,908 | - | - | - | - | |
| 001-51-512-110-54200 | Memberships, Dues, & Subscript | 917 | 789 | 800 | 800 | 800 | 800 | |
| | TOTAL OPERATING EXPENSES | 50,107 | 45,805 | 42,055 | 46,025 | 46,525 | 46,525 | - |
| 001-51-512-110-64100 | Machinery & Equipment | 8,608 | 1,310 | 6,175 | 6,161 | - | - | |
| 001-51-512-110-64101 | Hardware - Town Commission | 1,495 | 3,684 | - | - | 5,000 | 5,000 | |
| 001-51-512-110-64102 | Hardware - Town Manager | - | - | 2,465 | 2,431 | - | - | |
| 001-51-512-110-64106 | Hardware - Finance | - | 3,256 | - | - | - | - | |
| 001-51-512-110-64108 | Hardware - Community Developme | - | - | 2,465 | 2,431 | - | - | |
| 001-51-512-110-64110 | Hardware - Library | 11,514 | - | - | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 21,617 | 8,250 | 11,105 | 11,023 | 5,000 | 5,000 | - |
| 001-51-512-110-99901 | Contingency | - | - | 2,000 | 2,000 | 2,000 | 2,000 | |
| | TOTAL OTHER EXPENSES | - | - | 2,000 | 2,000 | 2,000 | 2,000 | - |
| | TOTAL DEPT EXPENDITURES | 166,664 | 152,096 | 149,060 | 152,898 | 152,650 | 152,650 | - |

# Information Technology Budget Analysis FY12-13

**110-15000** **Special Pay** – Expected cost of approximately $1,990. This expense is for remote DSL access and longevity payment of $1,500.

**110-31000** **Professional Services-Admin IT** – $8,000 budgeted for technical support from KDT.

**110-34000** **Contractual Services** – $7,500 for e-mail protection and web hosting and Channel 18.

**110-41100** **Telephone** –$2,300 for cell phone ($1,100), emergency phones ($630), and air-cards ($560).

**110-41105** **Telephone-DSL** – $5,700 for town-wide DSL charges.

**110-46100** **Equipment Maintenance Contract** – $3,000 for telephone maintenance ($227.72 per month).

**110-49303** **Software - Administration** – $8,250 for necessary software needed during the year.

**110-49306** **Software - Finance** - $4,415 for annual fee for ADG accounting software.

**110-51900** **Computer Supplies & Parts** – $3,000 budgeted for necessary maintenance/parts needed during the year.

**110-52000** **Operating Supplies** – Miscellaneous operating supplies budgeted at $3,000.

**110-54200** **Memberships, Dues, & Subscriptions** – $800.for memberships for ICMA ($592), FCCMA ($200), and FLGISA ($125).

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | FINANCIAL AND ADMINISTRATIVE |
| **DEPT** | 110 | **ACTIVITY** | Information Technology |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chief Info Tech Office | FT | 36.10 | 2,080 | 75,088 | 3,754 | 1,500 | 10,113 | 465 | 195 | 55 | 1,001 | 92,171 |
| Total Wages & Benefits | | | | 75,088 | 3,754 | 1,500 | 10,113 | 465 | 195 | 55 | 1,001 | 92,171 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | FINANCIAL AND ADMINISTRATIVE |
| **DEPT.** | 150 | **ACTIVITY** | Finance |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 358,751 | 368,711 | 351,955 | 310,185 | 316,435 | 316,435 | - |
| Operating Expenses | 89,360 | 84,998 | 78,820 | 82,835 | 85,220 | 83,845 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 448,111 | 453,709 | 430,775 | 393,020 | 401,655 | 400,280 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Finance Director | 1.00 | 1.00 | 1.00 | |
| Assistant to the Finance Director | 1.00 | 1.00 | 1.00 | |
| Accountant | 1.00 | 1.00 | 1.00 | |
| Accounts Payable/Receivable Coordinator | 1.00 | 1.00 | 1.00 | |
| Accountant/Business Tax Coordinator (Part-Time) | 0.63 | 0.63 | 0.63 | |
| | 4.63 | 4.63 | 4.63 | - |

## Cost Center 150 - Finance

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-513-150-11000 | Executive Salaries | 96,180 | 97,302 | 94,025 | 77,500 | 75,000 | 75,000 | |
| 001-51-513-150-12000 | Regular Salaries | 149,115 | 150,976 | 146,825 | 146,825 | 151,445 | 151,445 | |
| 001-51-513-150-13000 | Other & Part Time Salaries | 30,864 | 30,129 | 29,175 | 13,000 | 20,000 | 20,000 | |
| 001-51-513-150-14000 | Overtime Salaries | 140 | 71 | 100 | 200 | 100 | 100 | |
| 001-51-513-150-15000 | Special Pay | 1,184 | 1,226 | 1,720 | 1,100 | 720 | 720 | |
| 001-51-513-150-21000 | FICA | 20,379 | 20,282 | 20,850 | 18,255 | 18,690 | 18,690 | |
| 001-51-513-150-22000 | Retirement | 17,816 | 18,672 | 12,100 | 10,800 | 11,325 | 11,325 | |
| 001-51-513-150-23100 | Health Insurance | 33,048 | 41,822 | 40,490 | 36,000 | 33,065 | 33,065 | |
| 001-51-513-150-23200 | Insurance - Dental | 1,722 | 1,722 | 1,860 | 1,780 | 1,860 | 1,860 | |
| 001-51-513-150-23300 | Insurance - Life | 774 | 776 | 780 | 780 | 710 | 710 | |
| 001-51-513-150-23400 | Insurance - Vision | 154 | 163 | 225 | 195 | 220 | 220 | |
| 001-51-513-150-23500 | Disability | 3,235 | 3,250 | 3,255 | 3,200 | 2,695 | 2,695 | |
| 001-51-513-150-24000 | Worker's Compensation Insuranc | 565 | 395 | 550 | 550 | 605 | 605 | |
| 001-51-513-150-25100 | Unemployment Compensation | 3,575 | 1,925 | - | - | - | - | |
| | TOTAL PERSONNEL EXPENSES | 358,751 | 368,711 | 351,955 | 310,185 | 316,435 | 316,435 | - |
| | | | | | | | | |
| 001-51-513-150-33000 | Accounting & Auditing | 59,000 | 52,300 | 51,850 | 51,850 | 51,850 | 51,850 | |
| 001-51-513-150-34000 | Contractual Services | 3,108 | 3,194 | 2,875 | 2,875 | 2,875 | 2,875 | |
| 001-51-513-150-40000 | Travel & Training | 132 | 40 | 100 | 115 | 2,500 | 2,500 | |
| 001-51-513-150-41100 | Telephone | 1,772 | 1,813 | 1,320 | 1,320 | 1,320 | 1,320 | |
| 001-51-513-150-41200 | Postage & Shipping | 5,530 | 5,194 | 5,000 | 5,000 | 5,000 | 5,000 | |

## Cost Center 150 - Finance

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-513-150-44200 | Equipment Leases | 4,332 | 4,332 | 4,350 | 4,350 | 4,350 | 4,350 | |
| 001-51-513-150-47000 | Printing | 2,907 | 2,499 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 001-51-513-150-49000 | Other Current Charges | 435 | 435 | 450 | 450 | 450 | 450 | |
| 001-51-513-150-49600 | Bank Charges / Admin Fees | 5,579 | 8,126 | 5,000 | 9,000 | 9,000 | 9,000 | |
| 001-51-513-150-51000 | Office Supplies | 5,496 | 6,675 | 5,450 | 5,450 | 5,450 | 4,075 | |
| 001-51-513-150-52200 | Small Tools & Other | 679 | - | - | - | - | - | |
| 001-51-513-150-54200 | Memberships, Dues, & Subscript | 390 | 390 | 425 | 425 | 425 | 425 | |
| | TOTAL OPERATING EXPENSES | 89,360 | 84,998 | 78,820 | 82,835 | 85,220 | 83,845 | - |
| | TOTAL DEPT EXPENDITURES | 448,111 | 453,709 | 430,775 | 393,020 | 401,655 | 400,280 | - |

# Finance Department Budget Analysis FY12-13

**150-15000** **Special Pay** – $1,220 – this includes one longevity payment for employee and the $720 cell phone allowance for Director.

**150-33000** **Accounting & Auditing** – $49,100 for auditing services. $1,250 for GASB45, and $1,500 for Arbitrage Calculation.

**150-34000** **Contractual Services** – $2,875 for armored car services (3 times weekly).

**150-40000** **Travel & Training** – $2,500 – Training for director and staff.

**150-41100** **Telephone** – $1,320 – This is for the department telephones and fax.

**150-41200** **Postage & Shipping** – $5,000 – This category covers mailings for general Finance Department mail and Sanitation billing.

**150-44200** **Equipment Leases** – $4,350 – This is for the department copier and postage meter. Lease costs include annual copier lease $2,060 ($170.96/mo), and postage meter costs of $1,960 ($489.15/quarterly) and $330 ($80.85/quarterly).

**150-47000** **Printing** - $2,000 – This cost is for printing of purchase orders,requisitions, request for disbursements, payroll forms, and any other finance related forms.

**150-49000** **Other Current Charges**– $450 – Cost of GFOA Certificate of Achievement for annual audit.

**150-49600** **Bank Charges/Admin Fees**– $9,000 – This account covers the cost of credit card processing and bank fees.

**150-51000** **Office Supplies** – $4,075 for offices supplies, check stock, MICR ink for checks, bill stock for sanitation bills and business tax certificates. Any other supplies needed for daily operation of the Finance Department.

**150-54200** **Memberships, Dues, & Subscriptions** – $425 - for Costco membership ($150), GFOA membership ($170) and FGFOA membership ($20) for Finance Director , and FABTO membership for Business Tax Accountant ($40) and $50 for SGR GAAFR Review Newsletter.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | FINANCIAL AND ADMINISTRATIVE |
| **DEPT** | 150 | **ACTIVITY** | Finance |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Finance Director | FT | 36.06 | 2,080 | 75,000 | 3,750 | - | 7,172 | 465 | 195 | 55 | 673 | 87,310 |
| Asst to Finance Direct | FT | 25.69 | 2,080 | 53,435 | 2,672 | 500 | 7,172 | 465 | 195 | 55 | 712 | 65,206 |
| Accts Pay/Rec Coord. | FT | 23.29 | 2,080 | 48,443 | 2,422 | 500 | 11,547 | 465 | 125 | 55 | 646 | 64,203 |
| Accountant | FT | 23.83 | 2,080 | 49,566 | 2,478 | - | 7,172 | 465 | 195 | 55 | 661 | 60,593 |
| Acct.-Bus Tax Coord. | PT | 20.00 | 1,300 | 26,000 | - | - | - | - | - | - | - | 26,000 |
| Total Wages & Benefits | | | | 252,445 | 11,322 | 1,000 | 33,063 | 1,860 | 710 | 220 | 2,692 | 303,312 |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | - | - | - | - | - | - | - |
| Operating Expenses | 2,908,413 | 2,774,468 | 2,700,950 | 2,695,815 | 2,696,005 | 2,696,005 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Services | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 2,908,413 | 2,774,468 | 2,700,950 | 2,695,815 | 2,696,005 | 2,696,005 | - |

Personnel Recap

| Contract with Palm Beach County Sheriff | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Lieutenant | 1.00 | 1.00 | 1.00 | |
| Sergeants | 3.00 | 3.00 | 3.00 | |
| Deputy Sheriffs | 19.00 | 19.00 | 19.00 | |
| Administrative Secretary | 1.00 | 1.00 | 1.00 | |
| School Crossing Guards | 9.00 | 9.00 | 9.00 | |
| | 33.00 | 33.00 | 33.00 | - |

## Cost Center 200 - Police Administration

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-52-521-200-34010 | Contract PBC Sheriff | 2,776,538 | 2,634,120 | 2,571,200 | 2,571,200 | 2,571,200 | 2,571,200 | |
| 001-52-521-200-41100 | Telephone | 3,294 | 3,091 | 3,200 | 3,000 | 3,000 | 3,000 | |
| 001-52-521-200-43000 | Utilities | 13,958 | 10,521 | 17,000 | 12,000 | 12,000 | 12,000 | |
| 001-52-521-200-43250 | Garbage & Trash | 1,004 | 1,046 | 1,050 | 1,115 | 1,115 | 1,115 | |
| 001-52-521-200-45000 | Insurance | 1,803 | 1,439 | 1,900 | 1,900 | 2,090 | 2,090 | |
| 001-52-521-200-49101 | Property Tax | 681 | 579 | 600 | 600 | 600 | 600 | |
| 001-52-521-200-52100 | Gasoline & Diesel Fuel | 111,135 | 123,672 | 106,000 | 106,000 | 106,000 | 106,000 | |
| | TOTAL OPERATING EXPENSES | 2,908,413 | 2,774,468 | 2,700,950 | 2,695,815 | 2,696,005 | 2,696,005 | - |
| | TOTAL DEPT EXPENDITURES | 2,908,413 | 2,774,468 | 2,700,950 | 2,695,815 | 2,696,005 | 2,696,005 | - |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**DEPARTMENTAL SUMMARY**

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | - | - | - | - | - | - | - |
| Operating Expenses | 1,235 | 1,207 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Services | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 1,235 | 1,207 | 10,000 | 10,000 | 10,000 | 10,000 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|

## Cost Center 250 - Emergency and Disaster Relief Services

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-52-525-250-34050 | Other Contract Services - Debr | - | - | 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 | 639 | - | 5,000 | 5,000 | 5,000 | 5,000 | |
| 001-52-525-250-52000 | Operating Supplies | 596 | 1,207 | 4,500 | 4,500 | 4,500 | 4,500 | |
| | TOTAL OPERATING EXPENSES | 1,235 | 1,207 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| | TOTAL DEPT EXPENDITURES | 1,235 | 1,207 | 10,000 | 10,000 | 10,000 | 10,000 | - |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**DEPARTMENTAL SUMMARY**

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | - | - | - | - | - | - | - |
| Operating Expenses | 2,001,820 | 1,634,102 | 1,545,935 | 1,545,935 | 1,490,976 | 1,490,976 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Services | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 2,001,820 | 1,634,102 | 1,545,935 | 1,545,935 | 1,490,976 | 1,490,976 | - |

Personnel Recap

| Contract with Palm Beach County Fire Rescue | Present | Department | Proposed | Adopted |
|---|---|---|---|---|

**Cost Center 300 - Fire** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-52-522-300-34000 | Contractual Services | 2,001,820 | 1,634,102 | 1,545,935 | 1,545,935 | 1,490,976 | 1,490,976 | |
| | TOTAL OPERATING EXPENSES | 2,001,820 | 1,634,102 | 1,545,935 | 1,545,935 | 1,490,976 | 1,490,976 | - |
| | TOTAL DEPT EXPENDITURES | 2,001,820 | 1,634,102 | 1,545,935 | 1,545,935 | 1,490,976 | 1,490,976 | - |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 122,413 | 151,409 | 151,620 | 151,620 | 176,248 | 176,248 | - |
| Operating Expenses | 18,677 | 42,155 | 15,850 | 15,820 | 18,045 | 16,295 | - |
| Capital Outlay | 879 | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 141,969 | 193,564 | 167,470 | 167,440 | 194,293 | 192,543 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Public Works Director | 1.00 | 1.00 | 1.00 | |
| Assistant to the Public Works Director | 1.00 | 1.00 | 1.00 | |
| Project Manager | - | 0.50 | 0.50 | |
| | 2.00 | 2.50 | 2.50 | - |

## Cost Center 400 - Public Works Administration

**Schedule 1** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-53-530-400-11000 | Executive Salaries | 45,454 | 68,891 | 67,275 | 67,275 | 69,995 | 69,995 | |
| 001-53-530-400-12000 | Regular Salaries | 49,829 | 47,427 | 46,775 | 46,775 | 48,155 | 48,155 | |
| 001-53-530-400-13000 | Other & Part-Time Salaries | - | - | - | - | 35,870 | 35,870 | |
| 001-53-530-400-14000 | Overtime Salaries | 669 | - | - | - | - | - | |
| 001-53-530-400-15000 | Special Pay | 1,024 | 726 | 720 | 720 | 1,440 | 1,440 | |
| 001-53-530-400-19999 | Wages Rec;assified | - | - | - | - | (18,000) | (18,000) | |
| 001-53-530-400-21000 | FICA | 7,123 | 8,336 | 8,800 | 8,800 | 10,520 | 10,520 | |
| 001-53-530-400-22000 | Retirement | 3,441 | 5,602 | 5,750 | 5,750 | 5,910 | 5,910 | |
| 001-53-530-400-23100 | Health Insurance | 10,285 | 17,077 | 18,720 | 18,720 | 18,720 | 18,720 | |
| 001-53-530-400-23200 | Insurance - Dental | 682 | 861 | 930 | 930 | 930 | 930 | |
| 001-53-530-400-23300 | Insurance - Life | 304 | 386 | 390 | 390 | 390 | 390 | |
| 001-53-530-400-23400 | Insurance - Vision | 82 | 108 | 110 | 110 | 110 | 110 | |
| 001-53-530-400-23500 | Disability | 1,199 | 1,574 | 1,575 | 1,575 | 1,575 | 1,575 | |
| 001-53-530-400-24000 | Worker's Compensation Insuranc | 610 | 421 | 575 | 575 | 633 | 633 | |
| 001-53-530-400-25100 | Unemployment Compensation | 1,711 | - | - | - | - | - | |
| | TOTAL PERSONNEL EXPENSES | 122,413 | 151,409 | 151,620 | 151,620 | 176,248 | 176,248 | - |
| 001-53-530-400-31000 | Professional Services | 1,645 | 26,500 | - | - | 1,000 | - | |
| 001-53-530-400-34000 | Contractual Services | 996 | 396 | 1,320 | 1,320 | 1,320 | 1,320 | |
| 001-53-530-400-40000 | Travel & Training | - | 11 | - | 75 | 75 | 75 | |
| 001-53-530-400-41100 | Telephone | 4,065 | 4,044 | 2,040 | 2,040 | 2,040 | 2,040 | |
| 001-53-530-400-41200 | Postage & Shipping | 85 | 75 | 100 | 25 | 50 | 50 | |
| 001-53-530-400-44200 | Equipment Leases | 2,334 | 2,387 | 2,415 | 2,415 | 2,415 | 2,415 | |
| 001-53-530-400-45000 | Insurance | 5,149 | 4,110 | 5,425 | 5,425 | 5,970 | 5,970 | |

## Cost Center 400 - Public Works Administration

**Schedule 1** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-53-530-400-47000 | Printing | 152 | 250 | 400 | 400 | 200 | 200 | |
| 001-53-530-400-49101 | Property Taxes | 109 | 99 | 100 | 100 | 100 | 100 | |
| 001-53-530-400-49400 | Uniforms & Clothing | 236 | 17 | 250 | 200 | 200 | 200 | |
| 001-53-530-400-51000 | Office Supplies | 1,841 | 1,796 | 1,000 | 1,020 | 1,125 | 1,125 | |
| 001-53-530-400-52100 | Gasoline & Diesel Fuel | 1,224 | 2,132 | 2,250 | 2,250 | 3,000 | 2,250 | |
| 001-53-530-400-52200 | Small Tools & Others | 600 | - | - | - | - | - | |
| 001-53-530-400-54200 | Memberships, Dues, & Subscript | 241 | 338 | 550 | 550 | 550 | 550 | |
| | TOTAL OPERATING EXPENSES | 18,677 | 42,155 | 15,850 | 15,820 | 18,045 | 16,295 | - |
| 001-53-530-400-64100 | Machinery & Equipment | 879 | - | - | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 879 | - | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 141,969 | 193,564 | 167,470 | 167,440 | 194,293 | 192,543 | - |

# Public Works Administration Budget Analysis FY12-13

**400-34000** **Contractual Services** – Annual cost of $1,320 for Public Works' monthly internet service.

**400-41100** **Telephone** – Estimated annual cost of $2,040 for monthly office telephone and fax line expenses; mobile phone expenses for the Director's Assistant daily operations functions.

**400-41200** **Postage & Shipping** – Expected cost of $50 for sending certified mailing and other correspondence.

**400-44200** **Equipment Leases** – Annual cost of $2,415 for copier monthly lease.

**400-47000** **Printing** – Expenses for printing business cards and new Town logo stationary is estimated at $200.

**400-49101** **Property Taxes** – Annual Ad Valorem/Non-Ad Valorem taxes for Public Works site.

**400-49400** **Uniforms & Clothing** – Cost to purchase Town logo polo shirts $200.

**400-51000** **Office Supplies** – Miscellaneous supplies for office ($1,125).

**400-52100** **Gasoline & Diesel Fuel** – Estimated annual cost of $2,250 for Administration vehicle's fuel.

**400-54200** **Memberships, Dues & Subscriptions** – $550 for American Public Works Association and National Arbor Day Foundation dues.

**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 | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Public Works Director | FT | 33.65 | 2,080 | 69,992 | 3,500 | - | 11,547 | 465 | 195 | 55 | 933 | 86,687 |
| Assist. to PW Director | FT | 23.15 | 2,080 | 48,152 | 2,408 | - | 7,172 | 465 | 192 | 55 | 642 | 59,086 |
| Project Manager | PT | 34.49 | 1,040 | 35,870 | - | - | - | - | - | - | - | 35,870 |
| Total Wages & Benefits | | | | 154,014 | 5,907 | - | 18,719 | 930 | 387 | 110 | 1,575 | 181,642 |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 284,802 | 262,970 | 238,305 | 238,305 | 281,140 | 281,140 | - |
| Operating Expenses | 71,707 | 70,592 | 68,407 | 66,420 | 72,074 | 72,074 | - |
| Capital Outlay | 5,338 | 6,000 | - | - | - | - | - |
| Debt Service | 11,959 | 5,989 | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 373,806 | 345,551 | 306,712 | 304,725 | 353,214 | 353,214 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Foreman | 1.00 | 1.00 | 1.00 | |
| Grounds Maintenance Crew Leader | 1.00 | 1.00 | 1.00 | |
| Maintenance Worker III | 1.00 | 1.00 | 1.00 | |
| Maintenance Worker II | 1.00 | 2.00 | 2.00 | |
| Irrigation Technician (Shared w/Stormwater) | 0.75 | 0.75 | 0.75 | |
| | 4.75 | 5.75 | 5.75 | - |

## Cost Center 406 - PW Grounds Maintenance

**Schedule 1** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-572-406-12000 | Regular Salaries | 195,085 | 175,729 | 166,100 | 166,100 | 200,500 | 200,500 | |
| 001-57-572-406-14000 | Overtime Salaries | 400 | 215 | 400 | 400 | 400 | 400 | |
| 001-57-572-406-15000 | Special Pay | 1,500 | 1,500 | 2,000 | 2,000 | 1,500 | 1,500 | |
| 001-57-572-406-19900 | Wages Reclassified | (346) | (187) | - | - | (15,800) | (15,800) | |
| 001-57-572-406-21000 | FICA | 14,735 | 12,924 | 12,900 | 12,900 | 14,815 | 14,815 | |
| 001-57-572-406-22000 | Retirement | 13,622 | 12,261 | 8,450 | 8,450 | 10,025 | 10,025 | |
| 001-57-572-406-23100 | Health Insurance | 43,219 | 46,082 | 37,440 | 37,440 | 56,160 | 56,160 | |
| 001-57-572-406-23200 | Insurance - Dental | 2,476 | 2,153 | 1,860 | 1,860 | 2,800 | 2,800 | |
| 001-57-572-406-23300 | Insurance - Life | 779 | 702 | 590 | 590 | 825 | 825 | |
| 001-57-572-406-23400 | Insurance - Vision | 287 | 271 | 220 | 220 | 330 | 330 | |
| 001-57-572-406-23500 | Disability | 2,632 | 2,200 | 1,995 | 1,995 | 2,600 | 2,600 | |
| 001-57-572-406-24000 | Worker's Compensation Insuranc | 6,549 | 4,502 | 6,350 | 6,350 | 6,985 | 6,985 | |
| 001-57-572-406-25100 | Unemployment Compensation | 3,864 | 4,618 | - | - | - | - | |
| | TOTAL PERSONNEL EXPENSES | 284,802 | 262,970 | 238,305 | 238,305 | 281,140 | 281,140 | - |
| 001-57-572-406-34000 | Contractual Services | 7,449 | 6,575 | 6,800 | 4,050 | 7,300 | 7,300 | |
| 001-57-572-406-40000 | Travel & Training | - | 40 | - | 20 | 75 | 75 | |
| 001-57-572-406-41100 | Telephone | 1,578 | 1,227 | 1,250 | 1,250 | 1,250 | 1,250 | |
| 001-57-572-406-43000 | Utilitites | 11,879 | 12,452 | 12,800 | 12,800 | 12,800 | 12,800 | |
| 001-57-572-406-44100 | Rentals | 1,230 | 1,579 | 1,500 | 2,300 | 2,500 | 2,500 | |
| 001-57-572-406-45000 | Insurance | 3,802 | 3,035 | 4,000 | 4,000 | 4,400 | 4,400 | |
| 001-57-572-406-46000 | Repair & Maintenance | 3,529 | 3,908 | 3,500 | 3,500 | 4,500 | 4,500 | |
| 001-57-572-406-49400 | Uniforms & Clothing | 1,651 | 1,037 | 1,400 | 1,400 | 1,520 | 1,520 | |
| 001-57-572-406-52000 | Operating Supplies | 30,307 | 26,899 | 27,057 | 27,000 | 25,779 | 25,779 | |

## Cost Center 406 - PW Grounds Maintenance

**Schedule 1** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-572-406-52100 | Gasoline & Diesel Fuel | 9,914 | 13,360 | 10,000 | 10,000 | 11,000 | 11,000 | |
| 001-57-572-406-52200 | Small Tools & Other | 368 | 380 | - | | 850 | 850 | |
| 001-57-572-406-54200 | Memberships, Dues & Subscripti | - | 100 | 100 | 100 | 100 | 100 | |
| | TOTAL OPERATING EXPENSES | 71,707 | 70,592 | 68,407 | 66,420 | 72,074 | 72,074 | - |
| 001-57-572-406-63000 | Improvement Other Than Bldg | 5,338 | 6,000 | - | - | - | | |
| | TOTAL CAPITAL OUTLAY | 5,338 | 6,000 | - | - | - | - | - |
| 001-57-572-406-71000 | Principal | 11,342 | 5,865 | - | - | - | | |
| 001-57-572-406-72000 | Interest | 617 | 124 | - | - | - | | |
| | TOTAL DEBT SERVICE | 11,959 | 5,989 | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 373,806 | 345,551 | 306,712 | 304,725 | 353,214 | 353,214 | - |

# Public Works Grounds Maintenance Budget Analysis FY12-13

**406-12000** **Regular Salaries** – Absorb the current, part-time Maintenance Worker II from the Recreation Department and make this a full-time position. In addition to this employee's current duties, the extra hours shall cover the landscape maintenance tasks formerly performed by contractors in the CRA District.

**406-34000** **Contractual Services** – Fertilize parks, ball fields, and building grounds 2 x per year with a "weed & feed" and insecticide/fertilizer. Take turf pest control around park buildings from Facility Maintenance (-408) and place in Grounds ($7,300).

**406-41100** **Telephone** –Estimated cost of $1,250 for mobile phones for key personnel.

**406-44100** **Rentals** – Anticipated cost of $2,500 for rental of portable boom lift for tree trimming, stump grinder, mulch buggies, & irrigation pump.

**406-45000** **Insurance** – Property/Liability insurance premiums ($4,400).

**406-46000** **Repair & Maintenance** – Costs associated with the repair and maintenance of irrigation systems; R&M expenses for turf maintenance equipment (i.e. mowers, trimmers, blowers and trailers) and tree pruning saws. Estimated annual expenses: $4,500.

**406-49400** **Uniforms & Clothing** – Cost to purchase safety shoes, uniform replacement , and rain gear ($1,520).

**406-52000** **Operating Supplies** – Purchase ADA rated mulch for playgrounds. Sprinkler heads, flags, bulk chemicals (i.e. iron remover, Round-up etc.), public restroom supplies, sod for parks, topsoil, and replacement plants. ($25,779)

**406-52100** **Gasoline & Diesel Fuel** – Expected cost of $11,000 for vehicle and equipment fuel.

**406-54200** **Memberships, Dues & Subscriptions** – Membership in the Florida Urban Forestry Council ($100).

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| **FUND** | 001 | **FUNCTION** | PARKS AND RECREATION |
|---|---|---|---|
| **DEPT** | 406 | **ACTIVITY** | PW Grounds Maintenance |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreman | FT | 21.29 | 2,080 | 44,283 | 2,214 | 500 | 7,172 | 465 | 176 | 55 | 590 | 55,455 |
| Crew Leader | FT | 14.31 | 2,080 | 29,765 | 1,488 | 500 | 11,547 | 465 | 117 | 55 | 397 | 44,334 |
| Maintenance Worker III | FT | 19.92 | 2,080 | 41,434 | 2,072 | - | 11,547 | 465 | 164 | 55 | 362 | 56,098 |
| Maintenance Worker II | FT | 16.29 | 2,080 | 33,883 | 1,694 | 500 | 7,172 | 465 | 133 | 55 | 452 | 44,354 |
| Irrigation Technician | FT | 13.89 | 2,080 | 28,891 | 1,445 | - | 7,172 | 465 | 117 | 55 | 400 | 38,545 |
| Maintenance Worker II | FT | 10.71 | 2,080 | 22,277 | 1,114 | - | 11,547 | 465 | 117 | 55 | 400 | 14,643 |
| Total Wages & Benefits | | | | 200,533 | 10,027 | 1,500 | 56,157 | 2,790 | 824 | 330 | 2,601 | 253,430 |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**TRAVEL AND TRAINING REQUEST - DETAIL** **Schedule 3**

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

| Description of Training | Reason | Person Attending | By Department 2012-13 | Proposed Budget 2012-13 |
|---|---|---|---|---|
| Fertilizer applicator training | NPDES mandate | W. Williams | 25 | |
| Fertilizer applicator training | NPDES mandate | W. Thomas | 25 | |
| Fertilizer applicator training | NPDES mandate | K. Anderson | 25 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | 75 | - |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 121,986 | 124,314 | 121,175 | 121,650 | 138,071 | 82,102 | - |
| Operating Expenses | 197,398 | 168,986 | 178,261 | 178,600 | 179,495 | 179,495 | - |
| Capital Outlay | 1,800 | 9,168 | - | 76,670 | 2,000 | 2,000 | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 321,184 | 302,468 | 299,436 | 376,920 | 319,566 | 263,597 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Facility Maintenance Worker III | 1.00 | 1.00 | 1.00 | |
| Facility Maintenance Worker III | 1.00 | 1.00 | - | |
| | 2.00 | 2.00 | 1.00 | - |

## Cost Center 408 - PW Facility Maintenance

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-54-597-408-12000 | Regular Salaries | 85,137 | 85,083 | 83,750 | 83,750 | 86,240 | 44,400 | |
| 001-54-597-408-14000 | Overtime Salaries | 528 | 122 | 150 | 600 | 250 | 250 | |
| 001-54-597-408-15000 | Special Pay | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 500 | |
| 001-54-597-408-19900 | Wages Reclassified | (163) | (108) | - | - | 17,995 | 17,995 | |
| 001-54-597-408-21000 | FICA | 6,260 | 6,784 | 6,500 | 6,525 | 6,693 | 3,454 | |
| 001-54-597-408-22000 | Retirement | 6,263 | 6,455 | 4,250 | 4,250 | 4,315 | 2,200 | |
| 001-54-597-408-23100 | Health Insurance | 15,888 | 19,337 | 18,720 | 18,720 | 14,345 | 7,200 | |
| 001-54-597-408-23200 | Insurance - Dental | 861 | 861 | 930 | 930 | 930 | 500 | |
| 001-54-597-408-23300 | Insurance - Life | 337 | 339 | 340 | 340 | 340 | 200 | |
| 001-54-597-408-23400 | Insurance - Vision | 103 | 108 | 110 | 110 | 110 | 100 | |
| 001-54-597-408-23500 | Disability | 1,142 | 1,149 | 1,150 | 1,150 | 1,150 | 600 | |
| 001-54-597-408-24000 | Worker's Compensation Insurance | 4,630 | 3,184 | 4,275 | 4,275 | 4,703 | 4,703 | |
| | TOTAL PERSONNEL EXPENSES | 121,986 | 124,314 | 121,175 | 121,650 | 138,071 | 82,102 | - |
| 001-54-597-408-34000 | Contractual Services | 66,859 | 50,172 | 50,536 | 50,500 | 48,025 | 48,025 | |
| 001-54-597-408-41100 | Telephone | 754 | 756 | 600 | 700 | 700 | 700 | |
| 001-54-597-408-43000 | Utilities | 61,691 | 58,329 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 001-54-597-408-43250 | Garbage & Trash | 7,524 | 6,531 | 7,000 | 7,000 | 6,500 | 6,500 | |
| 001-54-597-408-44100 | Rentals | 616 | 186 | 250 | 250 | 500 | 500 | |
| 001-54-597-408-45000 | Insurance | 28,219 | 22,526 | 29,700 | 29,700 | 32,670 | 32,670 | |

## Cost Center 408 - PW Facility Maintenance

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-54-597-408-46000 | Repair & Maintenance | 9,959 | 4,673 | 6,325 | 9,400 | 9,000 | 9,000 | |
| 001-54-597-408-46010 | Repair & Maintenance - Park Ma | - | 815 | 1,800 | 1,000 | 1,000 | 1,000 | |
| 001-54-597-408-49400 | Uniforms & Clothing | 769 | 315 | 500 | 500 | 500 | 500 | |
| 001-54-597-408-52000 | Operating Supplies | 16,259 | 17,156 | 16,000 | 14,000 | 15,000 | 15,000 | |
| 001-54-597-408-52100 | Gasoline & Diesel Fuel | 4,748 | 6,353 | 5,050 | 5,050 | 5,100 | 5,100 | |
| 001-54-597-408-52200 | Small Tools and Others | - | 1,174 | 500 | 500 | 500 | 500 | |
| | TOTAL OPERATING EXPENSES | 197,398 | 168,986 | 178,261 | 178,600 | 179,495 | 179,495 | - |
| 001-54-597-408-62100 | Improvements-Bldg | 1,800 | 6,553 | - | 9,970 | 2,000 | 2,000 | |
| 001-54-597-408-62101 | Police Dept - Roof Replacement | - | - | - | 66,700 | - | - | |
| 001-54-597-408-63000 | Improvement Other Than Bldg | - | 2,615 | - | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 1,800 | 9,168 | - | 76,670 | 2,000 | 2,000 | - |
| 001-54-597-408-71000 | Principal | - | - | - | - | - | - | |
| 001-54-597-408-72000 | Interest | - | - | - | - | - | - | |
| | TOTAL DEBT SERVICE | - | - | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 321,184 | 302,468 | 299,436 | 376,920 | 319,566 | 263,597 | - |

# Public Works Facilities Maintenance Budget Analysis FY12-13

**408-34000** **Contractual Services** – Estimated cost of $48,025for numerous annual service contracts including fire alarm monitoring, elevator maintenance, pest and rat control, and termite inspection services. Custodial services for Town Hall, PBSO Sub-station, Public Works, and Park restrooms. Bi-monthly maintenance for Town Hall chiller system, quarterly air conditioning maintenance, and fire extinguisher inspections. Emergency generators' bi-monthly inspections along with annual tune-ups.

**408-41100** **Telephone** – Estimated cost of $700 for mobile phone expenses for key personnel.

**408-43000** **Utilities** – Expected expense of $60,000 for cost of electricity and water at Town buildings.

**408-43200** **Garbage & Trash** – A Governmental Assessment from the Solid Waste Authority charges $6,500 for annual garbage fees at the Town Hall, Public Works, and Library.

**408-44100** **Rentals** – Scaffolding, carpet cleaner, and high reach rental for miscellaneous projects ($500).

**408-45000** **Insurance** – Property/Liability insurance premiums ($32,670)

**408-46000** **Repair & Maintenance** – Repair/maintenance costs for emergency building repairs to air conditioning and security systems, electrical devices, and division equipment ($9,000).

**408-46010** **Repair & Maint** – **Park Maintenance** – Designate $1,000 for Kelsey/Lake Shore Park maintenance projects such as painting and rotten wood replacement at park buildings and benches.

**408-49400** **Uniforms & Clothing** – Cost to purchase safety shoes and replacement uniforms ($500).

**408-52000** **Operating Supplies** – Estimated cost of $15,000 to purchase non-durable goods such as light bulbs, ballasts, filters, caulk, paint and supplies, tools, cleaning products, bathroom supplies, adhesives and solvents, all needed for the upkeep of Town buildings. Also includes safety supplies such as gloves, vests, and glasses.

## Public Works Facilities Maintenance Budget Analysis FY12-13 (cont.)

**408-52100** **Gasoline & Diesel Fuel** – Anticipated cost of $5,100 for fuel used in maintenance vehicles and equipment.

**408-52200** **Small Tools and Others** – Budget $500 to replace worn out power tools, as needed.

**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 | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Facility Maint. Worker III | FT | 21.33 | 2,080 | 44,366 | 2,218 | 500 | 7,172 | 465 | 176 | 55 | 591 | 55,544 |
| Total Wages & Benefits | | | | 44,366 | 2,218 | 500 | 7,172 | 465 | 176 | 55 | 591 | 55,544 |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 131,633 | 67,467 | 65,165 | 65,165 | 67,213 | 36,513 | - |
| Operating Expenses | 35,643 | 31,946 | 35,265 | 34,990 | 37,900 | 37,900 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 167,276 | 99,413 | 100,430 | 100,155 | 105,113 | 74,413 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Vehicle Maintenance Foreman | 1.00 | 1.00 | 0.50 | |
| | 1.00 | 1.00 | 0.50 | - |

## Cost Center 410 - Public Works Vehicle Maintenance

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-59-591-410-12000 | Regular Salaries | 91,615 | 50,654 | 48,675 | 48,675 | 50,380 | 50,380 | |
| 001-59-591-410-14000 | Overtime Salaries | 508 | - | 200 | 200 | 200 | 200 | |
| 001-59-591-410-15000 | Special Pay | 1,500 | - | - | - | - | - | |
| 001-59-591-410-19900 | Wages Reclassified | (112) | - | - | - | - | (30,700) | |
| 001-59-591-410-21000 | FICA | 6,466 | 3,689 | 3,750 | 3,750 | 3,870 | 3,870 | |
| 001-59-591-410-22000 | Retirement | 5,799 | 3,848 | 2,450 | 2,450 | 2,520 | 2,520 | |
| 001-59-591-410-23100 | Health Insurance | 20,056 | 6,791 | 7,175 | 7,175 | 7,175 | 7,175 | |
| 001-59-591-410-23200 | Insurance - Dental | 861 | 431 | 465 | 465 | 465 | 465 | |
| 001-59-591-410-23300 | Insurance - Life | 351 | 195 | 195 | 195 | 195 | 195 | |
| 001-59-591-410-23400 | Insurance - Vision | 103 | 59 | 55 | 55 | 55 | 55 | |
| 001-59-591-410-23500 | Disability | 1,189 | 671 | 675 | 675 | 675 | 675 | |
| 001-59-591-410-24000 | Worker's Compensation Insuranc | 3,297 | 1,129 | 1,525 | 1,525 | 1,678 | 1,678 | |
| | TOTAL PERSONNEL EXPENSES | 131,633 | 67,467 | 65,165 | 65,165 | 67,213 | 36,513 | - |
| 001-59-591-410-41100 | Telephone | 673 | 567 | 700 | 300 | 300 | 300 | |
| 001-59-591-410-45000 | Insurance | 8,081 | 6,451 | 8,500 | 8,500 | 9,350 | 9,350 | |
| 001-59-591-410-45120 | Insurance - Storage Tank Liabl | 975 | 990 | 990 | 990 | 1,000 | 1,000 | |
| 001-59-591-410-46000 | Repair & Maintenance | 5,383 | 4,622 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 001-59-591-410-46300 | Vehicle Parts & Supplies | 16,589 | 15,865 | 15,000 | 15,000 | 17,000 | 17,000 | |
| 001-59-591-410-49400 | Uniforms & Clothing | 2,032 | 1,080 | 1,200 | 1,200 | 1,100 | 1,100 | |
| 001-59-591-410-52000 | Operating Supplies | 234 | 114 | 75 | 200 | 150 | 150 | |
| 001-59-591-410-52100 | Gasoline & Diesel Fuel | 1,676 | 2,113 | 1,800 | 1,800 | 2,000 | 2,000 | |
| 001-59-591-410-52200 | Small Tools and Others | - | 144 | - | - | - | - | |
| | TOTAL OPERATING EXPENSES | 35,643 | 31,946 | 35,265 | 34,990 | 37,900 | 37,900 | - |
| | TOTAL DEPT EXPENDITURES | 167,276 | 99,413 | 100,430 | 100,155 | 105,113 | 74,413 | - |

# Public Works Vehicle Maintenance Budget Analysis FY12-13

**410-14000** **Overtime –** Possible after-hour road calls ($200).

**410-41100** **Telephone** – Estimated annual cost of $300 for the Foreman's cell phone service.

**410-45000** **Insurance** – Property/Liability insurance premiums ($9,350).

**410-45120** **Insurance – Storage Tank Liability** – Fuel tank liability insurance premiums ($1,000).

**410-46000** **Repair & Maintenance** – Repairs to fleet performed by outside vendors, including transmission repairs and body work ($7,000).

**410-46300** **Vehicle Parts & Supplies** – Supplies for fleet repairs completed in-house ($17,000). Additional costs allow for the aging fleet. No new vehicles shall be purchased this budget year.

**410-49400** **Uniforms & Clothing** – Cost to purchase safety shoes, shop towels, fender covers, and weekly cleaning of uniforms ($1,100).

**410-52000** **Operating Supplies** – Estimated cost of $150 to purchase absorbent materials for spills, hand and parts cleaners, safety supplies, and other miscellaneous expenses.

**410-52100** **Gasoline & Diesel Fuel** – Expected cost of $2,000 for fuel for vehicles and equipment.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | OTHER GOVERNMENT |
| **DEPT** | 410 | **ACTIVITY** | PW Vehicle Maintenance |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Vehicle Maint. Foreman | FT | 24.22 | 2,080 | 50,378 | 2,519 | - | 7,172 | 465 | 195 | 55 | 672 | 61,455 |
| Total Wages & Benefits | | | | 50,378 | 2,519 | - | 7,172 | 465 | 195 | 55 | 672 | 61,455 |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 617 | 607 | 600 | 600 | 18,560 | 18,560 | - |
| Operating Expenses | 35,077 | 23,158 | 24,610 | 23,150 | 22,410 | 22,410 | - |
| Capital Outlay | 107,081 | - | - | - | - | - | - |
| Debt Service | 32,277 | 32,277 | 32,280 | 32,280 | 32,280 | 32,280 | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 175,052 | 56,042 | 57,490 | 56,030 | 73,250 | 73,250 | - |

Personnel Recap

| | Present | Present | Proposed | Adopted |
|---|---|---|---|---|
| Parking Enforcement Code Compliance Officer (PT) | 0.65 | 0.65 | 0.33 | |
| Parking Enforcement Code Compliance Officer (PT) | 0.60 | 0.60 | 0.33 | |
| | 1.25 | 1.25 | 0.66 | - |

## Cost Center 450 - Parking Meters

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-54-545-450-13000 | Other & Part Time Salaries | - | - | - | - | 13,520 | 13,520 | |
| 001-54-545-450-14000 | Overtime Salaries | 617 | 607 | 600 | 600 | 600 | 600 | |
| 001-54-545-450-19999 | Wages Reclassified | - | - | - | - | 3,120 | 3,120 | |
| 001-54-545-450-21000 | FICA | - | - | - | - | 1,320 | 1,320 | |
| | TOTAL PERSONNEL EXPENSES | 617 | 607 | 600 | 600 | 18,560 | 18,560 | - |
| 001-54-545-450-34000 | Contractual Services | 2,757 | 4,106 | 6,800 | 6,000 | 4,100 | 4,100 | |
| 001-54-545-450-46500 | Parking Meter Parts & Supplies | 10,555 | 382 | 1,700 | 1,500 | 2,350 | 2,350 | |
| 001-54-545-450-46600 | Signs and Signals | 5,088 | 399 | 400 | 450 | 450 | 450 | |
| 001-54-545-450-49300 | Computer Software | 5,574 | 8,408 | 8,410 | 8,450 | 8,960 | 8,960 | |
| 001-54-545-450-49600 | Bank Charges/Admin Fees | 5,421 | 8,216 | 6,750 | 6,000 | 6,000 | 6,000 | |
| 001-54-545-450-51900 | Computer Supplies & Parts | 325 | - | - | - | - | - | |
| 001-54-545-450-52000 | Operating Supplies | 5,061 | 1,647 | 550 | 750 | 550 | 550 | |
| 001-54-545-450-52200 | Small Tools and Others | 296 | - | - | - | - | - | |
| | TOTAL OPERATING EXPENSES | 35,077 | 23,158 | 24,610 | 23,150 | 22,410 | 22,410 | - |
| 001-54-545-450-63102 | Improvements - Overflow Parkin | 10,146 | - | - | - | - | - | |
| 001-54-545-450-63450 | Improvements - Parking Meters | 69,444 | - | - | - | - | - | |
| 001-54-545-450-64100 | Machinery & Equipment | 27,491 | - | - | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 107,081 | - | - | - | - | - | - |
| 001-54-545-450-71000 | Principal | 24,149 | 26,443 | 27,795 | 27,795 | 29,215 | 29,215 | |
| 001-54-545-450-72000 | Interest | 8,128 | 5,834 | 4,485 | 4,485 | 3,065 | 3,065 | |
| | TOTAL DEBT SERVICE | 32,277 | 32,277 | 32,280 | 32,280 | 32,280 | 32,280 | - |
| | TOTAL DEPT EXPENDITURES | 175,052 | 56,042 | 57,490 | 56,030 | 73,250 | 73,250 | - |

# Public Works Parking Meters Budget Analysis FY12-13

**450-14000** **Overtime** – Estimated wages associated with after-hours trouble calls ($600).

**450-34000** **Contractual Services** – $4,100 expected cost for armed guard service during coin collection and meter supplier's annual hardware maintenance costs. Maintenance warranty eliminated.

**450-46500** **Parking Meter Parts & Supplies** - $2,350 for specialty batteries and miscellaneous parts such as credit card readers and coin discriminators in the six kiosks.

**450-46600** **Signs and Signals** – $450 for miscellaneous repairs and replacement of damaged signs and poles.

**450-49300** **Computer Software** – $8,960 annual maintenance, monthly wireless services, and telephone/ internet support for proprietary software.

**450-49600** **Bank Charges/Admin Fees** - $6,000 estimated annual cost for banking services and credit card fees (dependent upon usage).

**450-52000** **Operating Supplies** – Estimated cost of $550 to purchase lubricants, small batteries, striping paint, brushes, and other miscellaneous supplies.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | TRANSPORTATION - Parking Facilities |
| **DEPT** | 450 | **ACTIVITY** | Parking Meters |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Parking Enf. CC Officer | PT | 10.00 | 676 | 6,760 | - | - | - | - | - | - | - | 6,760 |
| Parking Enf. CC Officer | PT | 10.00 | 676 | 6,760 | - | - | - | - | - | - | - | 6,760 |
| Total Wages & Benefits | | | | 13,520 | - | - | - | - | - | - | - | 13,520 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | PROTECTIVE INSPECTIONS |
| **DEPT.** | 500 | **ACTIVITY** | Community Development |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 389,575 | 347,745 | 346,965 | 346,215 | 348,343 | 348,343 | - |
| Operating Expenses | 183,076 | 149,024 | 163,825 | 167,705 | 144,905 | 144,155 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 572,651 | 496,769 | 510,790 | 513,920 | 493,248 | 492,498 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Community Development Director | 1.00 | 1.00 | 1.00 | |
| Planner I (PT) | 0.75 | 0.75 | 0.75 | |
| Code Compliance Officer (FT) | 1.00 | 1.00 | 1.00 | |
| Code Compliance Officer (FT) | 1.00 | 1.00 | 1.00 | |
| Permit Technician | 1.00 | 1.00 | 1.00 | |
| Administrative Assistant to the Community Development Direct | 1.00 | 1.00 | 1.00 | |
| | 5.75 | 5.75 | 5.75 | 0.00 |

## Cost Center 500 - Community Development

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-52-524-500-11000 | Executive Salaries | 70,076 | 51,482 | 51,600 | 51,600 | 67,080 | 67,080 | |
| 001-52-524-500-12000 | Regular Salaries | 204,721 | 182,428 | 161,875 | 161,875 | 170,540 | 170,540 | |
| 001-52-524-500-13000 | Other & Part Time Salaries | 19,212 | 32,068 | 56,400 | 56,400 | 34,320 | 34,320 | |
| 001-52-524-500-14000 | Overtime Salaries | 533 | 947 | 950 | 950 | 950 | 950 | |
| 001-52-524-500-15000 | Special Pay | 684 | 2,106 | 2,720 | 2,720 | 720 | 720 | |
| 001-52-524-500-21000 | FICA | 22,240 | 20,230 | 20,950 | 20,950 | 20,935 | 20,935 | |
| 001-52-524-500-22000 | Retirement | 17,199 | 15,219 | 10,775 | 10,775 | 11,885 | 11,885 | |
| 001-52-524-500-23100 | Health Insurance | 31,975 | 30,383 | 28,575 | 28,575 | 28,690 | 28,690 | |
| 001-52-524-500-23200 | Insurance - Dental | 2,451 | 2,107 | 2,190 | 2,190 | 2,325 | 2,325 | |
| 001-52-524-500-23300 | Insurance - Life | 977 | 843 | 810 | 810 | 870 | 870 | |
| 001-52-524-500-23400 | Insurance - Vision | 269 | 246 | 260 | 260 | 275 | 275 | |
| 001-52-524-500-23500 | Disability | 3,769 | 3,079 | 3,085 | 3,085 | 3,170 | 3,170 | |
| 001-52-524-500-24000 | Worker's Compensation Insuranc | 6,030 | 4,147 | 5,575 | 5,575 | 6,133 | 6,133 | |
| 001-52-524-500-25100 | Unemployment Compensation | 8,270 | 2,037 | - | - | - | - | |
| 001-52-524-500-26000 | Mileage Reimbursement | 1,169 | 423 | 1,200 | 450 | 450 | 450 | |
| | TOTAL PERSONNEL EXPENSES | 389,575 | 347,745 | 346,965 | 346,215 | 348,343 | 348,343 | - |
| 001-52-524-500-31000 | Professional Services | 25,880 | 12,625 | 16,900 | 16,900 | 6,000 | 6,000 | |
| 001-52-524-500-34000 | Contractual Services | 108,167 | 99,190 | 108,200 | 108,200 | 97,900 | 97,900 | |
| 001-52-524-500-34200 | Contractual Svc - Cost Recover | 7,845 | 5,766 | 7,500 | 10,750 | 7,500 | 7,500 | |
| 001-52-524-500-34300 | Contractual Svc-Code Violation | 1,350 | 1,200 | - | 500 | 500 | 1,000 | |
| 001-52-524-500-40000 | Travel & Training | 340 | 74 | - | - | 1,800 | 1,800 | |
| 001-52-524-500-40030 | Training - Bldg Code Education | - | - | 200 | 200 | 200 | 200 | |
| 001-52-524-500-41100 | Telephone | 4,267 | 3,998 | 4,000 | 4,000 | 4,000 | 4,000 | |
| 001-52-524-500-41200 | Postage & Shipping | 5,682 | 3,500 | 6,000 | 6,000 | 6,000 | 6,000 | |

## Cost Center 500 - Community Development

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-52-524-500-44200 | Equipment Leases | 3,543 | 3,543 | 3,550 | 3,550 | 3,550 | 3,550 | |
| 001-52-524-500-45000 | Insurance | 2,650 | 2,116 | 2,775 | 2,775 | 3,055 | 3,055 | |
| 001-52-524-500-47000 | Printing | 1,652 | 1,047 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 001-52-524-500-48100 | Advertising | 2,712 | - | - | - | - | - | |
| 001-52-524-500-49300 | Computer Software | 1,500 | - | - | - | - | - | |
| 001-52-524-500-49400 | Uniforms & Clothing | 256 | 104 | 400 | 400 | 400 | 400 | |
| 001-52-524-500-49900 | Community Beautification Impro | 3,709 | 4,478 | - | - | - | - | |
| 001-52-524-500-51000 | Office Supplies - Bldg | 3,673 | 3,367 | 4,000 | 4,000 | 4,000 | 3,000 | |
| 001-52-524-500-51010 | Office Supplies - Code | 1,761 | 882 | 1,000 | 1,000 | 1,000 | 750 | |
| 001-52-524-500-52100 | Gasoline & Diesel Fuel | 5,885 | 5,766 | 5,500 | 5,500 | 5,500 | 5,500 | |
| 001-52-524-500-52200 | Small Tools & Others | - | - | - | 130 | - | - | |
| 001-52-524-500-54100 | Books & Subscriptions | 97 | - | - | - | - | - | |
| 001-52-524-500-54200 | Memberships, Dues, & Subscript | 2,107 | 1,368 | 2,300 | 2,300 | 2,000 | 2,000 | |
| | TOTAL OPERATING EXPENSES | 183,076 | 149,024 | 163,825 | 167,705 | 144,905 | 144,155 | - |
| | TOTAL DEPT EXPENDITURES | 572,651 | 496,769 | 510,790 | 513,920 | 493,248 | 492,498 | - |

# Community Development Budget Analysis FY12-13

**500-15000** **Special Pay** – **$ 720 -** The $720.00 is the phone allowance for the Director.

**500-31000** **Professional Services** – **$ 6,000** – This line includes the Special Magistrate expenses. However, the cost is generally offset by administrative costs being recouped from code violators. Only 50% (approximately **$8,000**) of the allotted budget in 2011/12 will be utilized. The additional $1,500 previously set aside for follow-up on Reasonable Accommodation Hearings has also been eliminated. This year's budget reflects a **decrease** of $10,900.

**500-34000** **Contractual Services** – **$ 97,900** – Includes Hy-Byrd building inspection services which was previously reduced for three straight years ($80,000); InkForce maintenance contract ($10,000); IMS, which is the department building permit software, will increase by 10% from last year ($2,640 + 10% = $2,904); and misc contract services ($5,000 e.g. GIS, engineering services for Town projects). This year's budget reflects a **decrease** of $10,300.

**500-41100** **Telephone** – **$ 4,000** – This is for the department telephones. Estimated costs for office telephones should be $1,350, cellular phones (Nextel) should be $1,530, and air cards (Verizon) should be $1,120. This year's budget remains the same.

**500-41200** **Postage & Shipping** – **$ 6,000** – This category covers mailings for Code and Building. Both divisions have a considerable amount of certified mailings (liens, magistrate notifications, ordinance notices, etc.). Postage has not gone up significantly. This year's budget remains the same.

**500-44200** **Equipment Leases** – **$ 3,550** – This is for the department copier and payments are predetermined by contract ($295.24/mo). This year's budget remains the same.

**500-47000** **Printing – $ 1,500** - Funds will be required for unanticipated costs of printing new zoning maps and other official documents. This account also absorbs the costs of printing blue prints/files for building department records requests however, this cost is usually offset by costs being recouped by the customer. This year's budget remains the same.

**500-51000** **Office Supplies – $ 3,000** - Supplies seem to hold steady per year. Lien filing costs are included in this category and are in the $1,000 range. The rest of the budget is for normal operating supplies for the department (includes Planning).

**500-51010** **Office Supplies/Code - $ 750 -** Supplies for normal operating supplies for the Code department.

**500-52100** **Gasoline and Diesel Fuels - $ 5,500 -** Prices have stabilized around $ per gallon this year. This year's budget remains the same.

**500-54200** **Memberships, Dues, & Subscriptions – $ 2,000 -** Includes costs for memberships in American Planning Association

(APA) and the American Institute of Community Planners Florida Chapter (AICP; this is the professional division of APA) for director and planner ($530), dues for Code enforcement officers ($150); yearly subscription to the Palm Beach Post ($110) and membership in the Intergovernmental Plan Amendment Review Committee (IPARC) which is $900 per year. This membership is through an interlocal agreement with the other municipalities in the County. This year's budget reflects a **decrease** of $300.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | PROTECTIVE INSPECTIONS |
| **DEPT** | 500 | **ACTIVITY** | Community Development |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Community Dev Director | FT | 32.25 | 2,080 | 67,080 | 3,354 | - | 7,172 | 465 | 195 | 55 | 894 | 79,215 |
| Planner I | PT | 22.00 | 1,560 | 34,320 | - | - | - | - | - | - | - | 34,320 |
| Code Compliance Office | FT | 24.30 | 2,080 | 50,544 | 2,527 | - | 7,172 | 465 | 195 | 55 | 674 | 61,632 |
| Code Compliance Office | FT | 17.32 | 2,080 | 36,026 | 1,801 | - | 7,172 | 465 | 149 | 55 | 480 | 46,148 |
| Permit Tech | FT | 22.32 | 2,080 | 46,426 | 2,321 | - | - | 465 | 184 | 55 | 619 | 50,070 |
| Admin Asst to Comm De | FT | 18.05 | 1,040 | 18,772 | | - | | | | | | 18,772 |
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| | | | | | | | | | | | | |
| Total Wages & Benefits | | | | 253,167 | 10,004 | - | 21,516 | 1,860 | 723 | 220 | 2,667 | 290,157 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | PARKS AND RECREATION |
| **DEPT.** | 600 | **ACTIVITY** | Recreation |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 104,310 | 77,434 | 88,265 | 84,070 | 115,780 | 115,006 | - |
| Operating Expenses | 84,089 | 73,631 | 64,600 | 72,915 | 70,255 | 70,130 | - |
| Capital Outlay | - | 2,563 | 17,025 | 17,345 | - | - | - |
| Debt Service | 8,763 | 8,749 | 8,740 | 8,740 | 8,719 | 8,719 | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 197,162 | 162,377 | 178,630 | 183,070 | 194,754 | 193,855 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Recreation Director | 1.00 | 1.00 | 1.00 | |
| Maintenance Worker II (PT) | 0.50 | 0.00 | 0.00 | |
| Administrative Assistant (PT) | 0.00 | 0.38 | 0.38 | |
| Various Part-Time | Various | Various | Various | |
| Camp Counselors/Security (Part-Time) | Various | Various | Various | |
| | 1.50 | 1.38 | 1.38 | 0.00 |

## Cost Center 600 - Recreation

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-572-600-11000 | Executive Salaries | 47,244 | 30,521 | 31,250 | 30,900 | 55,000 | 55,000 | |
| 001-57-572-600-12000 | Regular Salaries | - | - | - | 900 | - | - | |
| 001-57-572-600-13000 | Other & Part Time Salaries | 28,354 | 28,653 | 33,875 | 33,375 | 20,540 | 19,770 | |
| 001-57-572-600-14000 | Overtime Salaries | 318 | - | - | 500 | - | | |
| 001-57-572-600-15000 | Special Pay | 1,184 | 726 | 720 | 330 | 720 | 720 | |
| 001-57-572-600-15010 | Special Pay - Security | 1,920 | 1,260 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 001-57-572-600-19900 | Wages Reclassified | - | (683) | - | - | 13,975 | 13,975 | |
| 001-57-572-600-21000 | FICA | 5,455 | 4,026 | 5,250 | 5,250 | 5,970 | 5,966 | |
| 001-57-572-600-22000 | Retirement | 2,298 | 1,563 | 1,575 | 475 | 1,650 | 1,650 | |
| 001-57-572-600-23100 | Health Insurance | 10,005 | 7,535 | 7,300 | 3,000 | 7,175 | 7,175 | |
| 001-57-572-600-23200 | Insurance - Dental | 311 | 207 | 235 | 165 | 465 | 465 | |
| 001-57-572-600-23300 | Insurance - Life | 145 | 83 | 100 | 75 | 195 | 195 | |
| 001-57-572-600-23400 | Insurance - Vision | 36 | 24 | 30 | 20 | 55 | 55 | |
| 001-57-572-600-23500 | Disability | 672 | (193) | 430 | 280 | 735 | 735 | |
| 001-57-572-600-24000 | Worker's Compensation Insuranc | 5,397 | 3,712 | 5,000 | 5,000 | 5,500 | 5,500 | |
| 001-57-572-600-25100 | Unemployment Compensation | 971 | - | - | 1,300 | 1,300 | 1,300 | |
| | TOTAL PERSONNEL EXPENSES | 104,310 | 77,434 | 88,265 | 84,070 | 115,780 | 115,006 | - |
| | | | | | | | | |
| 001-57-572-600-34000 | Contractual Services | - | - | - | 1,500 | - | - | |
| 001-57-572-600-40000 | Travel & Training | - | 11 | - | - | - | - | |
| 001-57-572-600-41100 | Telephone | 2,547 | 1,879 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 001-57-572-600-41200 | Postage & Shipping | 30 | 20 | 75 | 75 | 75 | 75 | |
| 001-57-572-600-43000 | Utilities | 29,700 | 26,674 | 24,000 | 24,000 | 24,000 | 24,000 | |
| 001-57-572-600-43250 | Garbage & Trash | 5,017 | 7,317 | 4,700 | 5,855 | 5,855 | 5,855 | |
| 001-57-572-600-44100 | Rentals | - | 333 | - | 900 | 500 | 500 | |
| 001-57-572-600-44200 | Equipment Leases | - | - | 200 | - | - | - | |
| 001-57-572-600-45000 | Insurance | 10,471 | 8,358 | 11,025 | 11,025 | 12,125 | 12,125 | |

## Cost Center 600 - Recreation

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-572-600-46000 | Repair & Maintenance | 606 | 1,532 | 200 | 2,500 | 1,200 | 1,200 | |
| 001-57-572-600-47000 | Printing | 363 | - | 50 | 50 | 50 | 50 | |
| 001-57-572-600-48000 | Promotional Activity | 3,153 | 10 | - | 250 | 500 | 500 | |
| 001-57-572-600-48035 | Promotional - Car Show | 1,000 | 1,275 | 1,000 | 1,025 | 900 | 900 | |
| 001-57-572-600-48045 | Promotional - 4th of July | - | - | - | 2,000 | 2,500 | 2,500 | |
| 001-57-572-600-49400 | Uniforms & Clothing | 460 | - | 400 | 400 | 200 | 200 | |
| 001-57-572-600-51000 | Office Supplies | 843 | 515 | 500 | 500 | 500 | 375 | |
| 001-57-572-600-52000 | Operating Supplies | 9,798 | 7,780 | 8,000 | 10,000 | 7,500 | 7,500 | |
| 001-57-572-600-52100 | Gasoline & Diesel Fuel | 2,671 | 3,532 | 2,000 | 2,000 | 1,000 | 1,000 | |
| 001-57-572-600-52200 | Small Tools & Others | 835 | 450 | - | 400 | 400 | 400 | |
| 001-57-572-600-54100 | Books & Subscriptions | 66 | - | - | - | - | - | |
| 001-57-572-600-54200 | Memberships, Dues, & Subscript | 415 | 225 | 450 | 435 | 450 | 450 | |
| 001-57-572-600-57200 | Program Exp - Bingo | 3,940 | 2,595 | - | - | - | - | |
| 001-57-572-600-57220 | Program Exp - Summer Camp | 11,626 | 11,125 | 10,000 | 8,000 | 8,000 | 8,000 | |
| 001-57-572-600-57230 | Program Exp - Senior Bus Trips | 548 | - | - | - | 2,500 | 2,500 | |
| | TOTAL OPERATING EXPENSES | 84,089 | 73,631 | 64,600 | 72,915 | 70,255 | 70,130 | - |
| 001-57-572-600-62101 | Bert Bostrom Restroom (CDBG) | - | - | 7,055 | 7,055 | - | - | |
| 001-57-572-600-63100 | Improvements - Ballfield Playg | - | 2,563 | 9,970 | 10,290 | - | - | |
| | TOTAL CAPITAL OUTLAY | - | 2,563 | 17,025 | 17,345 | - | - | - |
| 001-57-572-600-71000 | Principal | 6,050 | 6,460 | 6,900 | 6,900 | 7,366 | 7,366 | |
| 001-57-572-600-72000 | Interest | 2,713 | 2,289 | 1,840 | 1,840 | 1,353 | 1,353 | |
| | TOTAL DEBT SERVICE | 8,763 | 8,749 | 8,740 | 8,740 | 8,719 | 8,719 | - |
| | TOTAL DEPT EXPENDITURES | 197,162 | 162,377 | 178,630 | 183,070 | 194,754 | 193,855 | - |

# Recreation Budget Analysis FY12-13

**600-15000** **Special Pay** – $720 – Phone allowance for Recreation Director.

**600-41100** **Telephone** – $2,000 – Used for telephone and fax expenses.

**600-41200** **Postage & Shipping** – $75 – Used for regular mailing.

**600-43000** **Utilities** – $24,000 – Costs for electricity and water for the parks and the ball field.

**600-43250** **Garbage & Trash** – $5,855 – Costs for Solid Waste disposal fees for the parks and ball field.

**600-52000** **Operating Supplies** – $7,500 – Costs to operate and maintain the recreation department.

**600-52100** **Gasoline & Diesel Fuel** – $1,000 – Fuel costs for daily operations and summer camp.

**600-54200** **Memberships, Dues, & Subscriptions** – $450 – FRPA ($200), NRPA ($145), and SE Regional fees.

**600-57220** **Program Expense – Summer Camp** - $8,000 – Program expense for Summer Camp (Costs are offset by revenue received from participants).

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | PARKS AND RECREATION |
| **DEPT** | 600 | **ACTIVITY** | Recreation |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Recreation Director | FT | 26.44 | 2,080 | 55,000 | 1,650 | - | 7,172 | 465 | 195 | 55 | 733 | 65,270 |
| Recreation Bus Driver | PT | 9.89 | 320 | 3,165 | - | - | - | - | - | - | - | 3,165 |
| Camp Counselors | PT | 7.67 | 600 | 4,602 | - | - | - | - | - | - | - | 4,602 |
| Rental Security | PT | 15.00 | 167 | 2,500 | - | - | - | - | - | - | - | 2,500 |
| Rental Event Staffing | PT | | | 12,000 | - | - | - | - | - | - | - | 12,000 |
| Total Wages & Benefits | | | | 77,267 | 1,650 | - | 7,172 | 465 | 195 | 55 | 733 | 87,537 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | LIBRARIES |
| **DEPT.** | 700 | **ACTIVITY** | Library |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 183,700 | 204,950 | 180,280 | 176,725 | 184,603 | 184,603 | - |
| Operating Expenses | 71,516 | 81,847 | 59,440 | 59,140 | 81,300 | 70,800 | - |
| Capital Outlay | 3,070 | 10,468 | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 258,286 | 297,265 | 239,720 | 235,865 | 265,903 | 255,403 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Library Director | 1.00 | 1.00 | 1.00 | |
| Librarian I | 1.00 | 1.00 | 1.00 | |
| Library Assistant I (Part-Time) | 0.38 | 0.38 | 0.38 | |
| Library Accounting Clerk (Part-Time) | 0.75 | 0.75 | 0.75 | |
| Library Technical Assistant (Part-Time) | 0.75 | 0.75 | 0.75 | |
| Custodian (Part-Time) | 0.40 | 0.40 | 0.40 | |
| | 4.28 | 4.28 | 4.28 | |

## Cost Center 700 - Library

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-571-700-11000 | Executive Salaries | 38,870 | 57,095 | 56,050 | 56,050 | 57,990 | 57,990 | |
| 001-57-571-700-12000 | Regular Salaries | 37,856 | 34,094 | 34,000 | 30,000 | 35,010 | 35,010 | |
| 001-57-571-700-13000 | Other & Part Time Salaries | 67,236 | 71,272 | 55,925 | 55,925 | 57,340 | 57,340 | |
| 001-57-571-700-15000 | Special Pay | 564 | 726 | 720 | 720 | 720 | 720 | |
| 001-57-571-700-21000 | FICA | 11,059 | 12,483 | 11,225 | 10,920 | 11,560 | 11,560 | |
| 001-57-571-700-22000 | Retirement | 4,242 | 4,548 | 4,525 | 3,665 | 4,065 | 4,065 | |
| 001-57-571-700-23100 | Health Insurance | 10,071 | 14,817 | 14,350 | 13,150 | 14,345 | 14,345 | |
| 001-57-571-700-23200 | Insurance - Dental | 574 | 861 | 930 | 875 | 930 | 930 | |
| 001-57-571-700-23300 | Insurance - Life | 233 | 333 | 335 | 335 | 335 | 335 | |
| 001-57-571-700-23400 | Insurance - Vision | 73 | 108 | 110 | 100 | 110 | 110 | |
| 001-57-571-700-23500 | Disability | 896 | 1,288 | 1,235 | 1,285 | 1,235 | 1,235 | |
| 001-57-571-700-24000 | Worker's Compensation Insuranc | 949 | 652 | 875 | 875 | 963 | 963 | |
| 001-57-571-700-25100 | Unemployment Compensation | 11,077 | 6,673 | - | 2,825 | - | - | |
| | TOTAL PERSONNEL EXPENSES | 183,700 | 204,950 | 180,280 | 176,725 | 184,603 | 184,603 | - |
| | | | | | | | | |
| 001-57-571-700-34000 | Contractual Services | 14,214 | 14,710 | 8,535 | 8,535 | 11,000 | 11,000 | |
| 001-57-571-700-34010 | Other Contractual Services | - | 1,259 | - | - | - | - | |
| 001-57-571-700-41100 | Telephone | 1,207 | 1,335 | 1,300 | 1,300 | 500 | 500 | |
| 001-57-571-700-41200 | Postage & Shipping | 422 | 104 | 100 | 100 | 100 | 100 | |
| 001-57-571-700-44200 | Equipment Leases | 172 | - | - | - | - | - | |
| 001-57-571-700-45000 | Insurance | 31,347 | 25,023 | 33,000 | 33,000 | 36,300 | 36,300 | |
| 001-57-571-700-46000 | Repair & Maintenance | 627 | 338 | 500 | 500 | 3,000 | 3,000 | |
| 001-57-571-700-47000 | Printing | 48 | 131 | - | - | - | - | |
| 001-57-571-700-48000 | Promotional Avtivity | 66 | - | - | - | - | - | |
| 001-57-571-700-49310 | Software | - | 362 | - | - | 500 | 500 | |
| 001-57-571-700-51000 | Office Supplies | 2,028 | 890 | 750 | 750 | 600 | 600 | |

## Cost Center 700 - Library

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-571-700-52000 | Operating Supplies | 7,216 | 3,726 | 1,500 | 1,500 | 2,000 | 1,500 | |
| 001-57-571-700-52010 | Operating Exp-Children's Progr | 3,040 | - | - | - | - | - | |
| 001-57-571-700-52200 | Small Tools & Others | 500 | 844 | 300 | - | 300 | 300 | |
| 001-57-571-700-54100 | Books & Subscriptions | 4,273 | - | - | - | - | - | |
| 001-57-571-700-54200 | Memberships, Dues, & Subscript | - | 1,568 | 1,600 | 1,600 | 2,000 | 2,000 | |
| 001-57-571-700-56000 | Library Materials | 6,196 | 28,319 | 11,355 | 11,355 | 25,000 | 15,000 | |
| 001-57-571-700-59700 | Miscellaneous Supplies - Donat | 160 | 3,238 | 500 | 500 | - | - | |
| | TOTAL OPERATING EXPENSES | 71,516 | 81,847 | 59,440 | 59,140 | 81,300 | 70,800 | - |
| 001-57-571-700-62100 | Improvements - Building | - | 10,468 | - | - | - | | |
| 001-57-571-700-64100 | Machinery & Equipment | 3,070 | - | - | - | - | | |
| | TOTAL CAPITAL OUTLAY | 3,070 | 10,468 | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 258,286 | 297,265 | 239,720 | 235,865 | 265,903 | 255,403 | - |

# Library Budget Analysis FY11-12

**700-70000** **Special Pay** – $720. Phone allowance for Director.

**700-34000** **Contractual Services** – $11,000. COALA Sirsi dues; $5,125, OCLC Worldcat cataloging access and Interlibrary loan membership : $270, movie annual licensing; $110.00, and repayment of loan from Delray Beach.

**700-41100** **Telephone** – $500. For department telephones.

**700-41200** **Postage & Shipping** – $100. Letters, monthly overdue notices and Inter-library loans outside of Palm Beach area.

**700-46000** **Repair & Maintenance -** $3,000**.** Estimated cost of any need repairs and maintenace.

**700-49310** **Software - $-500**.- Miscellaneous software purchases

**700-51000** **Office Supplies** – $600. Pens, pencils, notepads and other normal office materials purchased generally as needed monthly and annually.

**700-52000** **Operating Supplies** - $1,500. Computer printer ink, paper, software, hardware and general materials relating to upkeep of Library. Supplies associated with covering and labeling of books.

**700-52200** **Small Tools & Others -** $300. For custodial, computer and other general needs.

**700-54200** **Memberships, Dues & Subscriptions** - $2,000. Serials, yearbooks and magazines subscriptions paid annually. This amount budgeted reflects reduction of $2,900 from prior year.

**700-56000** **Library Materials** - $15,000. All other books, DVDs and other media purchased permanently for the collection on a monthly basis. Library cards, customized bar codes and related supplies.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | LIBRARIES |
| **DEPT** | 700 | **ACTIVITY** | Library |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Library Director | FT | 27.88 | 2,080 | 57,990 | 2,900 | 1,000 | 7,172 | 465 | 195 | 55 | 773 | 70,550 |
| Librarian I | FT | 16.83 | 2,080 | 35,006 | 1,165 | - | 7,172 | 465 | 137 | 55 | 462 | 44,462 |
| Library Assistant I | PT | 10.92 | 780 | 8,518 | - | - | - | - | - | - | - | 8,518 |
| Library Assistant II | PT | 16.28 | - | - | - | - | - | - | - | - | - | - |
| Library Acctg Clerk | PT | 13.01 | 1,560 | 20,296 | - | - | - | - | - | - | - | 20,296 |
| Library Tech Assistant | PT | 13.01 | 1,560 | 20,296 | - | - | - | - | - | - | - | 20,296 |
| Custodian | PT | 9.89 | 832 | 8,228 | - | - | - | - | - | - | - | 8,228 |
| Total Wages & Benefits | | | | 150,334 | 4,065 | 1,000 | 14,344 | 930 | 332 | 110 | 1,235 | 172,350 |

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

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

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | 7,675 | 7,501 | 7,675 | 6,674 | 6,674 | 6,674 | - |
| Operating Expenses | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Non-Operating | - | - | - | - | - | - | - |
| Total Expenses | 7,675 | 7,501 | 7,675 | 6,674 | 6,674 | 6,674 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Children's Services Assistant | 0.37 | 0.31 | 0.31 | |
| | 0.37 | 0.31 | 0.31 | 0.00 |

## Cost Center 710 - Library State Aid

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-57-571-710-13000 | Other & Part Time Salaries | 7,130 | 6,968 | 7,130 | 6,200 | 6,200 | 6,200 | |
| 001-57-571-710-21000 | FICA | 545 | 533 | 545 | 474 | 474 | 474 | |
| | TOTAL PERSONNEL EXPENSES | 7,675 | 7,501 | 7,675 | 6,674 | 6,674 | 6,674 | - |
| 001-57-571-710-52200 | Small Tools & Others | - | - | - | | | | |
| | TOTAL OPERATING EXPENSES | - | - | - | - | - | - | - |
| | TOTAL DEPT EXPENDITURES | 7,675 | 7,501 | 7,675 | 6,674 | 6,674 | 6,674 | - |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | LIBRARIES |
| **DEPT** | 710 | **ACTIVITY** | Library - State Aid |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Children's Svcs Assist | PT | 9.59 | 647 | 6,200 | - | - | | | | | | 6,200 |
| Total Wages & Benefits | | | 647 | 6,200 | - | - | - | - | - | - | - | 6,200 |

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

| | | | |
|---|---|---|---|
| **FUND** | 001 | **FUNCTION** | OTHER GOVERNMENT |
| **DEPT.** | 900 | **ACTIVITY** | Non-Departmental |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Personal Services | - | - | - | - | - | - | - |
| Operating Expenses | 763 | 2,969 | 1,100 | 1,000 | 1,000 | 1,000 | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Debt Service | 380,210 | 380,110 | 380,020 | 380,020 | 379,910 | 379,910 | - |
| Non-Operating | 566,020 | 466,256 | 943,450 | 372,965 | 455,200 | 455,200 | - |
| Total Expenses | 946,993 | 849,335 | 1,324,570 | 753,985 | 836,110 | 836,110 | - |

**Cost Center 900 - Non-Departmental** **Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 001-51-589-900-48100 | Promtional - Employee Picnic | - | 2,094 | - | - | - | - | |
| 001-51-589-900-49050 | Other Current Charges - Sales | 763 | 875 | 1,100 | 1,000 | 1,000 | 1,000 | |
| | TOTAL OPERATING EXPENSES | 763 | 2,969 | 1,100 | 1,000 | 1,000 | 1,000 | - |
| 001-51-589-900-71000 | Principal - Series 2009 | 5,347 | 6,671 | 7,015 | 7,015 | 7,375 | 7,375 | |
| 001-51-589-900-71010 | Principal - CRA Projects 2008 | 86,327 | 89,495 | 92,780 | 92,780 | 96,185 | 96,185 | |
| 001-51-589-900-71020 | Principal - FF Pension Settlem | 64,624 | 66,996 | 69,455 | 69,455 | 72,005 | 72,005 | |
| 001-51-589-900-71030 | Principal - CRA Projects 2009 | 36,430 | 45,452 | 47,775 | 47,775 | 50,215 | 50,215 | |
| 001-51-589-900-72000 | Interest - Series 2009 | 28,077 | 6,732 | 6,395 | 6,395 | 6,035 | 6,035 | |
| 001-51-589-900-72010 | Interest - CRA Projects 2008 | 83,309 | 80,083 | 76,740 | 76,740 | 73,275 | 73,275 | |
| 001-51-589-900-72020 | Interest - FF Pension Settleme | 21,207 | 38,813 | 36,310 | 36,310 | 33,715 | 33,715 | |
| 001-51-589-900-72030 | Interest - CRA Projects 2009 | 54,889 | 45,868 | 43,550 | 43,550 | 41,105 | 41,105 | |
| | TOTAL DEBT SERVICE | 380,210 | 380,110 | 380,020 | 380,020 | 379,910 | 379,910 | - |
| 001-51-589-900-91110 | Transfer to CRA - Current Year | 545,904 | 318,362 | 259,825 | 259,850 | 245,950 | 245,950 | |
| 001-51-589-900-91190 | Tansfer to Streets & Roads | 16,920 | 16,925 | 18,150 | 18,150 | - | - | |
| 001-51-589-900-91301 | Transfer to Special Proj Fund | - | - | 5,611 | 5,615 | - | - | |
| 001-51-589-900-91401 | Transfer to Marina Fund | 17,500 | 19,175 | 5,100 | 5,100 | - | - | |
| 001-51-589-900-91601 | Contribution - Police Actuary | - | 117,296 | 84,250 | 84,250 | 84,250 | 84,250 | |
| 001-51-589-900-92110 | Transfer to CRA - Delinquent P | - | - | 500,000 | - | - | - | |
| 001-51-589-900-95000 | Settlements | 1,675 | - | - | - | - | - | |
| 001-51-589-900-96200 | Unrealized Gain/Loss on Invest | (15,979) | (5,502) | - | - | - | - | |
| 001-51-589-900-99901 | Contingency | - | - | 37,139 | - | - | - | |
| 001-51-589-900-99907 | Transfer to Fund Balance | - | - | 33,375 | - | 125,000 | 125,000 | |
| | TOTAL OTHER EXPENSES | 566,020 | 466,256 | 943,450 | 372,965 | 455,200 | 455,200 | - |
| | TOTAL DEPT EXPENDITURES | 946,993 | 849,335 | 1,324,570 | 753,985 | 836,110 | 836,110 | - |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## INSURANCE FUND 150

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 150 | **FUNCTION** | INSURANCE FUND |
| | | **ACTIVITY** | Revenues & Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2012-13 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 301,055 | 228,577 | 293,500 | 293,500 | 322,134 | 322,134 | - |
| Personal Services | 86,811 | 61,227 | 85,975 | 85,975 | 95,584 | 95,584 | - |
| Operating Expenses | 203,153 | 156,181 | 196,575 | 196,575 | 226,550 | 226,550 | - |
| Non-Operating | - | - | 10,950 | 10,950 | - | - | - |
| Total Expenses | 289,964 | 217,408 | 293,500 | 293,500 | 322,134 | 322,134 | - |
| Surplus (Deficit) | 11,091 | 11,169 | - | - | - | - | - |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

## Cost Center 150 - Insurance

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 150-341.001 | Contributed Revenue - General | 122,345 | 93,493 | 122,850 | 122,850 | 135,417 | 135,417 | |
| 150-341.110 | Contribution from CRA | 1,310 | 635 | 875 | 875 | - | - | |
| 150-341.190 | Contributed Revenue - Strts & | 7,874 | 5,689 | 7,600 | 7,600 | 8,360 | 8,360 | |
| 150-341.401 | Contributed Revenue - Marina F | 74,022 | 58,171 | 76,850 | 76,850 | 84,535 | 84,535 | |
| 150-341.402 | Contributed Revenue-Stormwater | 8,338 | 7,944 | 10,625 | 10,625 | 11,690 | 11,690 | |
| 150-341.404 | Contributed Revenue - Sanitati | 79,386 | 56,103 | 74,700 | 74,700 | 82,132 | 82,132 | |
| 150-369.300 | Refund Prior Year Expense | 7,780 | 6,542 | - | - | - | - | |
| | TOTAL REVENUE | 301,055 | 228,577 | 293,500 | 293,500 | 322,134 | 322,134 | - |
| | **EXPENDITURES** | | | | | | | |
| 150-51-589-900-24000 | Insurance Expense - Work Comp | 86,811 | 61,227 | 85,975 | 85,975 | 95,584 | 95,584 | |
| | TOTAL PERSONNEL EXPENSES | 86,811 | 61,227 | 85,975 | 85,975 | 95,584 | 95,584 | - |
| 150-51-589-900-45000 | Insurance Expense - Prop/Liab | 150,838 | 140,511 | 159,625 | 159,625 | 189,600 | 189,600 | |
| 150-51-589-900-45120 | Insurance - Storage Tank Liabi | 1,172 | 1,210 | 1,225 | 1,225 | 1,225 | 1,225 | |
| 150-51-589-900-45200 | Insurance Expense - Bonds | 660 | 660 | 675 | 675 | 675 | 675 | |
| 150-51-589-900-45400 | Insurance Expense - Excess Cov | 9,676 | 10,339 | 10,050 | 10,050 | 10,050 | 10,050 | |
| 150-51-589-900-49500 | Insurance Claim Deductibles | 40,807 | 3,461 | 25,000 | 25,000 | 25,000 | 25,000 | |
| | TOTAL OPERATING EXPENSES | 203,153 | 156,181 | 196,575 | 196,575 | 226,550 | 226,550 | - |
| 150-51-589-900-99901 | Contingency | - | - | 10,950 | 10,950 | - | | |
| | TOTAL OTHER EXPENSES | - | - | 10,950 | 10,950 | - | - | - |
| | TOTAL DEPT EXPENDITURES | 289,964 | 217,408 | 293,500 | 293,500 | 322,134 | 322,134 | - |
| | NET INCOME | 11,091 | 11,169 | - | - | - | - | - |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## STREETS & ROADS FUND 190

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 190 | **FUNCTION** | PW STREET & ROADS |
| | | **ACTIVITY** | Revenues & Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 379,695 | 371,839 | 378,210 | 157,953 | 376,210 | 332,000 | - |
| Personal Services | 120,539 | 121,913 | 119,570 | 56,295 | 119,670 | 80,965 | - |
| Operating Expenses | 91,520 | 88,117 | 97,348 | 47,302 | 96,475 | 90,660 | - |
| Capital Outlay | 47,566 | 35,751 | 39,100 | 3,964 | 38,100 | 39,125 | - |
| Debt Service | 4,912 | 2,460 | - | - | 1,780 | 16,715 | - |
| Non-Operating | 75,000 | 100,000 | 131,840 | 50,002 | 128,115 | 104,535 | - |
| Total Expenses | 339,537 | 348,241 | 387,858 | 157,563 | 384,140 | 332,000 | - |
| Surplus (Deficit) | 40,158 | 23,598 | (9,648) | 390 | (7,930) | 0 | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Foreman | 1.00 | 1.00 | 1.00 | |
| Maintenance Worker III | 1.00 | 1.00 | 1.00 | |
| | 2.00 | 2.00 | 2.00 | - |

## Cost Center 190 - Streets & Roads

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 190-312.410 | Local Option Gas Tax | 161,673 | 156,766 | 160,000 | 64,505 | 159,500 | 155,000 | |
| 190-312.420 | New Local Option Gas Tax | 75,287 | 73,294 | 74,000 | 30,796 | 73,500 | 70,000 | |
| 190-335.122 | State Revenue Sharing (Fuel Ta | 91,541 | 91,264 | 90,000 | 44,502 | 89,000 | 90,000 | |
| 190-336.100 | DOT Lighting Maint. 405121-1- | 16,180 | 16,665 | 17,910 | - | 17,910 | 17,000 | |
| 190-369.300 | Refund Prior Year Expense | 94 | - | - | - | - | - | |
| 190-381.001 | Transfer from General Fund | 16,920 | 16,925 | 18,150 | 9,075 | 18,150 | | |
| 190-381.402 | Transfer from Stormwater Fund | 18,000 | 16,925 | 18,150 | 9,075 | 18,150 | | |
| | TOTAL REVENUE | 379,695 | 371,839 | 378,210 | 157,953 | 376,210 | 332,000 | - |
| | **EXPENDITURES** | | | | | | | |
| 190-54-541-190-12000 | Regular Salaries | 81,355 | 80,829 | 79,475 | 37,934 | 79,475 | 82,100 | |
| 190-54-541-190-14000 | Overtime Salaries | 162 | 345 | 200 | 136 | 300 | 300 | |
| 190-54-541-190-15000 | Special Pay | 500 | 500 | 500 | 500 | 500 | 500 | |
| 190-54-541-190-19999 | Wages Reclassified | - | - | - | - | - | (39,110) | |
| 190-54-541-190-21000 | FICA Taxes | 5,721 | 5,528 | 6,150 | 2,813 | 6,150 | 3,350 | |
| 190-54-541-190-22000 | Retirement | 4,983 | 6,139 | 4,025 | 1,966 | 4,025 | 4,105 | |
| 190-54-541-190-23100 | Health Insurance | 20,056 | 22,485 | 21,770 | 9,028 | 21,770 | 21,770 | |
| 190-54-541-190-23200 | Insurance - Dental | 861 | 861 | 930 | 543 | 930 | 930 | |
| 190-54-541-190-23300 | Insurance - Life | 312 | 312 | 315 | 182 | 315 | 315 | |
| 190-54-541-190-23400 | Insurance - Vision | 103 | 108 | 110 | 54 | 110 | 110 | |
| 190-54-541-190-23500 | Disability | 1,089 | 1,094 | 1,095 | 638 | 1,095 | 1,095 | |
| 190-54-541-190-24000 | Worker's Compensation Insuranc | 5,397 | 3,712 | 5,000 | 2,501 | 5,000 | 5,500 | |
| | TOTAL PERSONNEL EXPENSES | 120,539 | 121,913 | 119,570 | 56,295 | 119,670 | 80,965 | - |

## Cost Center 190 - Streets & Roads

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 190-54-541-190-31000 | Professional Services | 700 | - | - | - | - | - | |
| 190-54-541-190-34000 | Contractual Services | 3,200 | - | - | - | - | - | |
| 190-54-541-190-40000 | Travel & Training | - | 11 | - | - | - | - | |
| 190-54-541-190-41100 | Telephone | 857 | 679 | 700 | 347 | 700 | 700 | |
| 190-54-541-190-43000 | Utilities - Electric | 65,609 | 68,899 | 66,000 | 30,918 | 63,000 | 63,000 | |
| 190-54-541-190-44100 | Rentals | 1,756 | 3,777 | 3,000 | 1,607 | 4,300 | 2,250 | |
| 190-54-541-190-45000 | Insurance - Liability,Property | 2,477 | 1,977 | 2,600 | 1,298 | 2,600 | 2,860 | |
| 190-54-541-190-46000 | Repairs & Maintenance | 835 | 2,714 | 14,648 | 10,060 | 15,000 | 10,000 | |
| 190-54-541-190-46300 | Vehicle Parts & Supplies | 1,472 | 1,565 | 600 | - | 2,000 | 2,000 | |
| 190-54-541-190-46600 | Traffic Signs & Signals | 6,493 | 1,325 | 1,750 | 407 | 1,750 | 1,750 | |
| 190-54-541-190-47000 | Printing | - | 8 | 250 | 21 | 25 | - | |
| 190-54-541-190-49400 | Uniforms & Clothing | 742 | 306 | 500 | 473 | 600 | 600 | |
| 190-54-541-190-52000 | Operating Supplies | 4,087 | 3,961 | 4,500 | 920 | 4,000 | 4,500 | |
| 190-54-541-190-52100 | Gasoline & Diesel Fuel | 3,292 | 2,895 | 2,800 | 1,251 | 2,500 | 3,000 | |
| | TOTAL OPERATING EXPENSES | 91,520 | 88,117 | 97,348 | 47,302 | 96,475 | 90,660 | - |
| 190-54-541-190-63000 | Improvements other than Building | - | 17,849 | 5,000 | 3,964 | 4,000 | - | |
| 190-54-541-190-63050 | Improvements - Sidewalks | - | 17,902 | 30,000 | - | 30,000 | 30,000 | |
| 190-54-541-190-63055 | Improvements - Street Lights | 47,566 | - | - | - | - | - | |
| 190-54-541-190-64100 | Machinery & Equipment | - | - | 4,100 | - | 4,100 | 9,125 | |
| | TOTAL CAPITAL OUTLAY | 47,566 | 35,751 | 39,100 | 3,964 | 38,100 | 39,125 | - |

## Cost Center 190 - Streets & Roads

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 190-54-541-190-71000 | Principal | 4,658 | 2,409 | - | - | - | 13,420 | |
| 190-54-541-190-72000 | Interest | 254 | 51 | - | - | 1,780 | 3,295 | |
| | TOTAL DEBT SERVICE | 4,912 | 2,460 | - | - | 1,780 | 16,715 | - |
| 190-54-541-190-99001 | Transfer to General Fund | 75,000 | 100,000 | 100,000 | 50,002 | 100,000 | 100,000 | |
| 190-54-541-190-99900 | Emergency Reserve | - | - | 31,840 | - | 28,115 | 4,535 | |
| | TOTAL OTHER EXPENSES | 75,000 | 100,000 | 131,840 | 50,002 | 128,115 | 104,535 | - |
| | TOTAL DEPT EXPENDITURES | 339,537 | 348,241 | 387,858 | 157,563 | 384,140 | 332,000 | - |
| | NET INCOME | 40,158 | 23,598 | (9,648) | 390 | (7,930) | 0 | - |

# Streets & Roads Budget Analysis FY12-13

**190-14000** **Overtime** – Estimated costs for any emergency call outs for downed traffic control signs.

**190-41100** **Telephone** – Estimated cost for cell phone expenses.

**190-43000** **Utilities** – **Electric** – Cost of electric for street lights ($63,000).

**190-44100** **Rentals** – Costs for bucket truck and boom lift rental for banner placement and holiday decoration installation/removal in areas outside the CRA District. Miscellaneous street construction equipment.

**190-45000** **Insurance** – Property/Liability insurance premiums$2,860.

**190-46000** **Repair & Maintenance** – Estimated charges for electrical contractor to perform street light repairs. Vehicle and equipment repairs by vendors. Estimated costs, $10,000.

**190-46300** **Vehicle Parts & Supplies** – Supplies for repairs to vehicles completed in-house by Public Works Vehicle Maintenance ($2,000).

**190-46600** **Traffic Signs & Signals** – Cost to purchase and maintain signs, including posts and re-facing ($1,750).

**190-49400** **Uniforms & Clothing** – Cost to purchase safety shoes, new uniforms, and rain gear ($600).

**190-52000** **Operating Supplies** – Asphalt tack and patch, striping paint, bagged concrete, grinding wheels, safety supplies (gloves, glasses, vests, etc.) and other miscellaneous supplies ($4,500).

**190-52100** **Gasoline & Diesel Fuel** – Anticipated cost of $3,000 for vehicles and equipment fuel and oil.

**190-63050** **Improvements - Sidewalks** – Repair of damaged sidewalks throughout the Town ($30,000).

# Streets & Roads Budget Analysis FY12-13 (cont.)

**190-64000** **Machinery & Equipment –** $2,600 for the purchase of a finishing mower and chemical spray tank. These are tractor attachments that shall be used for alleyway maintenance. $6,600 for the purchase of a 2 Ton dump trailer to replace 1994 dump truck (Vehicle # 32).

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 190 | **FUNCTION** | PW STREET & ROADS |
| **DEPT** | | **ACTIVITY** | Revenues & Expenditures |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Foreman | FT | 25.39 | 2,080 | 52,811 | 2,641 | 500 | 14,595 | 465 | 195 | 55 | 704 | 71,966 |
| Maintenance Worker III | FT | 14.08 | 2,080 | 29,286 | 1,464 | - | 7,172 | 465 | 117 | 55 | 391 | 38,951 |
| Total Wages & Benefits | | | | 82,098 | 4,105 | 500 | 21,767 | 930 | 312 | 110 | 1,095 | 110,916 |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## DEBT SERVICE FUND 201

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 201 | **FUNCTION** | DEBT SERVICE |
| | | **ACTIVITY** | Revenues & Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 758,919 | 787,958 | 772,950 | 776,280 | 772,700 | 772,700 | - |
| Debt Service | 768,107 | 768,107 | 772,950 | 772,950 | 772,700 | 772,700 | - |
| Surplus (Deficit) | (9,188) | 19,851 | - | 3,330 | - | - | - |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| | 2011-12 | 2012-13 |
|---|---|---|
| Current year gross taxable value | $ 447,046,417 | $ 431,154,692 |
| Debt millage rate | 1.8200 | 1.7921 |
| Ad Valorem Taxes | $ 813,600 | $ 772,700 |

## Cost Center 201 - Debt Service

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | Actual as of 03/31/12 | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 201-311.100 | Ad Valorem Taxes | 758,806 | 769,857 | 772,950 | 652,630 | 772,950 | 772,700 | 772,700 |
| 201-311.120 | Delinquent Taxes | - | 14,738 | - | 2,830 | 2,830 | - | - |
| 201-361.100 | Interest Earnings | 113 | 3,363 | - | 396 | 500 | - | - |
| | TOTAL REVENUE | 758,919 | 787,958 | 772,950 | 655,856 | 776,280 | 772,700 | 772,700 |
| | **EXPENDITURES** | | | | | | | |
| 201-51-517-201-31000 | Professional Services | - | - | 4,800 | - | 4,800 | 4,885 | 4,885 |
| 201-51-517-201-71100 | Principal - 1997 Series | 260,106 | 273,200 | 286,325 | 141,604 | 286,325 | 300,690 | 300,690 |
| 201-51-517-201-71105 | Principal - 1998 Series | 264,572 | 276,533 | 288,600 | 142,818 | 288,600 | 301,610 | 301,610 |
| 201-51-517-201-72100 | Interest - 1997 Series | 119,344 | 106,249 | 93,150 | 48,121 | 93,150 | 78,465 | 78,465 |
| 201-51-517-201-72105 | Interest - 1998 Series | 124,085 | 112,125 | 100,075 | 51,511 | 100,075 | 87,050 | 87,050 |
| | TOTAL DEBT SERVICE | 768,107 | 768,107 | 772,950 | 384,054 | 772,950 | 772,700 | 772,700 |
| | TOTAL DEPT EXPENDITURES | 768,107 | 768,107 | 772,950 | 384,054 | 772,950 | 772,700 | 772,700 |
| | NET INCOME | (9,188) | 19,851 | - | 271,802 | 3,330 | - | - |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## MARINA FUND 401

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 401 | **FUNCTION** | MARINA |
| | | **ACTIVITY** | Revenues & Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 1,184,628 | 3,568,627 | 1,214,700 | 960,008 | 1,127,828 | 1,127,828 | - |
| Personal Services | 191,639 | 181,373 | 159,995 | 143,745 | 174,535 | 174,535 | - |
| Operating Expenses | 1,568,735 | 1,439,544 | 649,225 | 774,830 | 672,800 | 672,800 | - |
| Capital Outlay | - | - | 5,100 | 5,100 | 3,000 | 3,000 | - |
| Debt Service | 249,272 | 243,205 | 375,365 | 375,365 | 380,090 | 380,090 | - |
| Non-Operating | 5,001 | 10,000 | 25,015 | 10,000 | 10,000 | 10,000 | - |
| Total Expenses | 2,014,647 | 1,874,122 | 1,214,700 | 1,309,040 | 1,240,425 | 1,240,425 | - |
| Surplus (Deficit) | (830,019) | 1,694,505 | - | (349,032) | (112,598) | (112,598) | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Harbor Marina Director | 1.00 | 1.00 | 1.00 | |
| Dock Attendant | 1.00 | 1.00 | 1.00 | |
| Dock Attendant (Part-Time) | 0.80 | 0.80 | 0.80 | |
| Dock Attendant (Part-Time) | 0.80 | 0.80 | 0.80 | |
| Dock Attendant (Part-Time) | - | 0.72 | 0.72 | |
| | 3.60 | 4.32 | 4.32 | - |

## Cost Center 401 - Marina

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 401-337.715 | Grant-PBC/Waterfront Acc/115 F | - | 2,400,000 | - | - | - | - | |
| 401-337.746 | Grant-F.I.N.D. PB-LP-08-130 | - | - | - | | - | - | |
| 401-344.500 | Parking Fees - Meters Off-road | 35,366 | 38,770 | 35,000 | 17,500 | 20,000 | 20,000 | |
| 401-347.450 | Sunset Celebration Proceeds | 628 | 404 | 650 | 100 | 500 | 500 | |
| 401-347.500 | Facilities Rental | 600 | 300 | - | 600 | 600 | 600 | |
| 401-347.512 | Wet Slips | 627,985 | 593,873 | 714,750 | 550,000 | 660,000 | 660,000 | |
| 401-347.610 | Ramp Fees | 35,097 | 35,347 | 36,000 | 20,000 | 30,000 | 30,000 | |
| 401-347.612 | Parking Fees - Overnight | 17,105 | 15,250 | 16,000 | 7,500 | 15,000 | 15,000 | |
| 401-347.614 | Electrical | 20,736 | 16,682 | 20,000 | 8,000 | 17,000 | 17,000 | |
| 401-347.616 | Utility Charges | 15,400 | 18,773 | 20,000 | 13,000 | 18,000 | 18,000 | |
| 401-347.618 | Pump Out | 342 | 335 | 300 | 200 | 300 | 300 | |
| 401-347.619 | Water Tank Fill | 30 | 10 | 50 | 50 | 50 | 50 | |
| 401-349.900 | Collection Fees | 1,184 | 5,000 | - | - | - | - | |
| 401-359.100 | Interest/Finance Charges | 216 | 3,486 | - | 500 | - | - | |
| 401-359.300 | Late Charges | 186 | 31 | - | 2,100 | - | - | |
| 401-361.100 | Interest Earnings | 68 | - | - | - | - | - | |
| 401-361.120 | Sales Tax Commissions | 304 | 305 | 250 | 250 | 250 | 250 | |
| 401-364.100 | Sale of Surplus Property | 859 | - | - | - | - | - | |
| 401-369.106 | Laundry Vending | 1,508 | 670 | 1,000 | 200 | 650 | 650 | |
| 401-369.150 | Merchandise | 8,096 | 6,916 | 5,600 | 4,000 | 5,500 | 5,500 | |
| 401-369.200 | Gasoline Sales | 234,587 | 232,135 | 200,000 | 140,000 | 200,003 | 200,003 | |
| 401-369.201 | Diesel | 166,549 | 181,109 | 160,000 | 130,000 | 159,975 | 159,975 | |
| 401-369.250 | Brick Sponsor Contributions | 110 | 55 | - | - | - | - | |
| 401-369.300 | Refund Prior Year Expense | 194 | - | - | - | - | - | |
| 401-369.325 | Settlements-Construction Defic | - | - | - | 15,000 | - | - | |

## Cost Center 401 - Marina

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 401-381.001 | Transfer from General Fund | 17,500 | 19,175 | 5,100 | 51,000 | - | - | |
| 401-389.190 | Miscellaneous Revenue | (23) | 1 | - | 8 | - | - | |
| 401-389.200 | Cash Over/Short | 1 | - | - | - | - | - | |
| 401-399.999 | Balance Brought Forward | - | - | - | - | - | - | |
| | TOTAL REVENUE | 1,184,628 | 3,568,627 | 1,214,700 | 960,008 | 1,127,828 | 1,127,828 | - |
| | **EXPENDITURES** | | | | | | | |
| 401-57-579-800-11000 | Executive Salaries | 64,963 | 70,711 | 63,925 | 51,100 | 65,000 | 65,000 | |
| 401-57-579-800-12000 | Regular Salaries | 53,426 | 36,761 | 21,250 | 21,900 | 21,865 | 21,865 | |
| 401-57-579-800-13000 | Other/Part Time Salaries | 16,354 | 20,520 | 33,900 | 36,000 | 49,700 | 49,700 | |
| 401-57-579-800-14000 | Overtime Salaries | 2,553 | 2,360 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 401-57-579-800-15000 | Special Pay | 684 | 726 | 720 | 540 | 720 | 720 | |
| 401-57-579-800-21000 | FICA | 10,202 | 9,404 | 9,325 | 8,550 | 10,655 | 10,655 | |
| 401-57-579-800-22000 | Retirement | 8,261 | 6,494 | 4,175 | 2,750 | 2,180 | 2,180 | |
| 401-57-579-800-23100 | Health Insurance | 22,608 | 19,878 | 14,595 | 10,950 | 11,550 | 11,550 | |
| 401-57-579-800-23200 | Insurance - Dental | 1,256 | 682 | 930 | 815 | 930 | 930 | |
| 401-57-579-800-23300 | Insurance - Life | 407 | 344 | 285 | 260 | 285 | 285 | |
| 401-57-579-800-23400 | Insurance - Vision | 150 | 145 | 110 | 100 | 110 | 110 | |
| 401-57-579-800-23500 | Disability | 1,730 | 1,378 | 1,180 | 1,180 | 1,180 | 1,180 | |
| 401-57-579-800-24000 | Worker's Compensation Insuranc | 8,220 | 5,645 | 7,600 | 7,600 | 8,360 | 8,360 | |
| 401-57-579-800-25100 | Unemployment Compensation | 825 | 6,325 | - | - | - | - | |
| | TOTAL PERSONNEL EXPENSES | 191,639 | 181,373 | 159,995 | 143,745 | 174,535 | 174,535 | - |

## Cost Center 401 - Marina

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 401-57-579-800-31000 | Professional Services | 8,430 | 5,390 | - | - | - | - | |
| 401-57-579-800-31100 | Professional Svc. - Town Attor | - | - | - | 750 | - | - | |
| 401-57-579-800-34000 | Contractual Services | 99,985 | 93,450 | 85,000 | 85,000 | 85,000 | 85,000 | |
| 401-57-579-800-34901 | Administrative Fee | 60,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| 401-57-579-800-34911 | Merchandise | 4,662 | 4,329 | 3,500 | 2,500 | 3,000 | 3,000 | |
| 401-57-579-800-40000 | Travel & Training | 126 | 48 | - | - | - | - | |
| 401-57-579-800-41100 | Telephone | 1,906 | 1,988 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 401-57-579-800-41200 | Postage & Shipping | 560 | 438 | 650 | 500 | 500 | 500 | |
| 401-57-579-800-43000 | Utilities | 80,819 | 79,481 | 80,000 | 80,000 | 80,000 | 80,000 | |
| 401-57-579-800-43250 | Garbage & Trash | 12,566 | 15,147 | 13,075 | 16,950 | 16,950 | 16,950 | |
| 401-57-579-800-44100 | Rentals | 220 | - | - | 120 | - | - | |
| 401-57-579-800-44200 | Equipment Leases | 564 | - | - | - | - | - | |
| 401-57-579-800-45000 | Insurance | 65,801 | 52,526 | 69,250 | 69,250 | 76,175 | 76,175 | |
| 401-57-579-800-46000 | Repair & Maintenance | 12,532 | 12,320 | 8,000 | 15,000 | 12,500 | 12,500 | |
| 401-57-579-800-46050 | Repair - Construct. Deficiency | 388,793 | 247,892 | - | 175,000 | - | - | |
| 401-57-579-800-46100 | Equipment Maintenance Contract | 1,972 | 2,048 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 401-57-579-800-46300 | Vehicle Parts/Supplies | 112 | 111 | - | - | - | - | |
| 401-57-579-800-47000 | Printing | 289 | 519 | 500 | 250 | 500 | 500 | |
| 401-57-579-800-48000 | Promotional Activity | 1,377 | - | - | 85 | 3,000 | 3,000 | |
| 401-57-579-800-48045 | Promotional - Sunset Celebrati | 506 | 23 | - | 25 | - | - | |
| 401-57-579-800-48100 | Advertising | 2,539 | 922 | 1,500 | 1,000 | 5,000 | 5,000 | |
| 401-57-579-800-49050 | Other Current Charges - Sales | 1,058 | 1,180 | 750 | 750 | 700 | 700 | |
| 401-57-579-800-49101 | Bad Debts | (25,589) | (1,018) | - | - | - | - | |
| 401-57-579-800-49300 | Computer Software | 4,385 | 3,413 | 3,200 | 3,300 | 3,300 | 3,300 | |
| 401-57-579-800-49400 | Uniforms & Clothing | 674 | 648 | 500 | 500 | 500 | 500 | |
| 401-57-579-800-49600 | Bank Charges / Admin Fees | 35,461 | 35,640 | 29,000 | 29,000 | 29,000 | 29,000 | |
| 401-57-579-800-49610 | Bank Charges/Parking Meters | 560 | (3) | - | - | - | - | |

## Cost Center 401 - Marina

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURR YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 401-57-579-800-51000 | Office Supplies | 1,034 | 1,547 | 500 | 700 | 525 | 525 | |
| 401-57-579-800-52000 | Operating Supplies | 10,506 | 10,383 | 8,000 | 10,000 | 10,000 | 10,000 | |
| 401-57-579-800-52110 | Gasoline | 181,282 | 170,686 | 148,150 | 105,000 | 148,150 | 148,150 | |
| 401-57-579-800-52120 | Diesel Fuel | 127,090 | 136,396 | 118,500 | 100,000 | 118,500 | 118,500 | |
| 401-57-579-800-52200 | Small Tools & Others | 1,070 | - | - | - | - | - | |
| 401-57-579-800-54200 | Memberships, Dues, & Subscript | 130 | 150 | 150 | 150 | 500 | 500 | |
| 401-57-579-800-59000 | Depreciation Expense | 487,315 | 488,890 | - | - | - | - | |
| | TOTAL OPERATING EXPENSES | 1,568,735 | 1,439,544 | 649,225 | 774,830 | 672,800 | 672,800 | - |
| 401-57-579-800-63040 | Improvements/Bt Trailer Parkin | - | - | 5,100 | 5,100 | - | - | |
| 401-57-579-800-63041 | Mach & Equipment | - | - | - | - | 3,000 | 3,000 | |
| | TOTAL CAPITAL OUTLAY | - | - | 5,100 | 5,100 | 3,000 | 3,000 | - |
| 401-57-579-800-71000 | Principal | - | - | 133,965 | 133,965 | 145,265 | 145,265 | |
| 401-57-579-800-72000 | Interest | 251,656 | 245,589 | 241,400 | 241,400 | 234,825 | 234,825 | |
| 401-57-579-800-73000 | Amortization Expense | (2,384) | (2,384) | - | | - | - | |
| | TOTAL DEBT SERVICE | 249,272 | 243,205 | 375,365 | 375,365 | 380,090 | 380,090 | - |
| 401-57-579-800-99110 | Transfer to General Fund | 5,001 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 401-57-579-800-99900 | Emergency Reserve | - | - | 15,015 | - | - | - | |
| | TOTAL OTHER EXPENSES | 5,001 | 10,000 | 25,015 | 10,000 | 10,000 | 10,000 | - |
| | TOTAL DEPT EXPENDITURES | 2,014,647 | 1,874,122 | 1,214,700 | 1,309,040 | 1,240,425 | 1,240,425 | - |
| | BUDGET SURPLUS/(DEFICIT) | (830,019) | 1,694,505 | - | (349,032) | (112,598) | (112,598) | - |

# Marina Budget Analysis FY12-13

**800-15000** **Special Pay** – $720 - Phone allowance for Marina Director.

**800-34000** **Contractual Services** – $85.000 - $47,000 for CSS Security for year-round security patrolling, $37,000 for landscape maintenance and fertilization, and $450 for fuel spill recovery services.

**800-34911** **Merchandise** - $3,000 - Cost of merchandise sold in the ship store. Items for sale at the ship store include ice, beer, soda, t-shirts, and boating supplies.

**800-41100** **Telephone** - $2,000 - Cost of telephone and DSL charges.

**800-41200** **Posting & Shipping** - $500 – Expense of mailing, including mailing of monthly billing statements.

**800-43000** **Utilities** - $80,000 – Cost of utilities for Marina operations for electricity, water, and gas.

**800-43250** **Garbage & Trash** – This line includes the assessment fee from SWA, at an amount estimated at $6,400, and monthly sanitation service, at an estimated cost of $445-718 per month (amount determined by usage).

**800-45000** **Insurance** – $76,175 - This line includes the cost of premiums for liability insurance.

**800-46000** **Repair & Maintenance** - $12,500 -This line includes the cost of any repairs and maintenance required for the building at the marina. The amount is a decrease of $3,000 from the original amount budgeted for FY10.

**800-48100** **Advertising** – $5,000 -This line includes the cost for advertising, US Chart Services ($450), Sea Tow ($150), and miscellaneous advertising to increase sales.

**800-49050** **Other Current Charges – Sales Tax** - $750 for sales tax on parking meters remitted to the state.

**800-49300** **Computer Software** - $3,300 for the cost of computer support for the Dockmaster software system.

**800-49600** **Bank Charges/Admin Fees** - $29,000 for credit card fees for processing payments in Dockmaster.

**800-52000** **Operating Supplies** - $10,000 for janitorial, electrical and operating supplies for daily operation. This amount also includes cost of state food permit ($340), alcohol license ($392), and elevator permit ($75).

**800-52110** **Gasoline** - $148,150 for purchase of fuel for resale. Cost is offset by revenue (35% markup).

**800-52120** **Diesel Fuel** - $118,500 for purchase of fuel for resale. Cost is offset by revenue (35% markup).

**800-54200** **Memberships, Dues, & Subscriptions** – $500 for the cost of membership for the Marine Industries Association and other membership costs.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 401 | **FUNCTION** | MARINA |
| **DEPT** | | **ACTIVITY** | Revenues & Expenditures |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Marina Director | FT | 31.25 | 2,080 | 65,000 | 1,085 | - | 11,547 | 465 | 195 | 55 | 888 | 79,235 |
| Dock Attendant | FT | 10.51 | 2,080 | 21,861 | 1,093 | - | - | 465 | 86 | 55 | 292 | 23,852 |
| Dock Attendant | PT | 11.08 | 1,664 | 18,437 | - | - | - | - | - | - | - | 18,437 |
| Dock Attendant | PT | 9.89 | 1,664 | 16,457 | - | - | - | - | - | - | - | 16,457 |
| Dock Attendant | PT | 9.89 | 1,500 | 14,835 | - | - | - | - | - | - | - | 14,835 |
| Total Wages & Benefits | | | | 136,590 | 2,178 | - | 11,547 | 930 | 281 | 110 | 1,180 | 152,816 |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## STORMWATER UTILITY FUND 402

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 402 | **FUNCTION** | PW STORMWATER UTILITY |
| | | **ACTIVITY** | Revenues & Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 522,647 | 518,992 | 503,000 | 503,250 | 505,000 | 505,000 | - |
| Personal Services | 83,108 | 103,000 | 119,695 | 111,200 | 197,905 | 197,905 | - |
| Operating Expenses | 217,623 | 240,329 | 199,280 | 195,625 | 205,135 | 151,685 | - |
| Capital Outlay | - | - | - | 74,000 | - | - | - |
| Debt Service | 13,597 | 11,200 | 108,475 | 125,812 | 99,398 | 104,110 | - |
| Non-Operating | 69,300 | 67,725 | 75,550 | 75,550 | 51,300 | 51,300 | - |
| Total Expenses | 383,628 | 422,254 | 503,000 | 582,187 | 553,737 | 505,000 | - |
| Surplus (Deficit) | 139,019 | 96,738 | - | (78,937) | (48,737) | - | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Stormwater Technician I | 1.00 | 1.00 | 1.00 | |
| Stormwater Technician II | 1.00 | 1.00 | 1.00 | |
| Irrigation Technician | 0.25 | 0.25 | 0.25 | |
| | 2.25 | 2.25 | 2.25 | - |

| | | |
|---|---|---|
| ESU's | | 6,741 |
| Rate | $ | 6.50 |

## Cost Center 402 - Stormwater Utility Fund

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURRENT YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 402-311.120 | Delinquent Stormwater Assessments | 9,601 | 11,690 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 402-334.460 | State Grant - DEP | 4,246 | - | - | - | - | - | |
| 402-361.100 | Interest Income | 3,535 | 2,866 | 500 | 750 | 2,500 | 2,500 | |
| 402-363.120 | Stormwater Assessments | 505,265 | 504,436 | 500,000 | 500,000 | 500,000 | 500,000 | |
| | TOTAL REVENUE | 522,647 | 518,992 | 503,000 | 503,250 | 505,000 | 505,000 | - |
| | **EXPENDITURES** | | | | | | | |
| 402-53-538-402-12000 | Regular Salaries | 61,215 | 62,802 | 70,075 | 65,000 | 89,900 | 89,900 | |
| 402-53-538-402-14000 | Overtime Salaries | 148 | 176 | 250 | 250 | 500 | 500 | |
| 402-53-538-402-16000 | Compensated Vacation Leave | 710 | 538 | - | - | - | - | |
| 402-53-538-402-17000 | Compensated Sick Leave | 165 | 195 | - | - | - | - | |
| 402-53-538-402-19900 | Wages Reclassified | (45) | (150) | - | - | 51,795 | 51,795 | |
| 402-53-538-402-21000 | FICA Taxes | 4,484 | 4,138 | 5,400 | 4,995 | 10,900 | 10,900 | |
| 402-53-538-402-22000 | Retirement | 1,510 | 3,870 | 3,525 | 3,265 | 3,530 | 3,530 | |
| 402-53-538-402-23100 | Health Insurance | 6,718 | 23,150 | 28,940 | 26,550 | 28,940 | 28,940 | |
| 402-53-538-402-23200 | Insurance - Dental | 861 | 861 | 1,395 | 1,240 | 1,395 | 1,395 | |
| 402-53-538-402-23300 | Insurance - Life | 246 | 254 | 370 | 330 | 370 | 370 | |
| 402-53-538-402-23400 | Insurance - Vision | 103 | 108 | 165 | 120 | 165 | 165 | |
| 402-53-538-402-23500 | Disability | 828 | 848 | 1,225 | 1,100 | 1,225 | 1,225 | |
| 402-53-538-402-24000 | Worker's Compensation Insurance | 6,165 | 6,210 | 8,350 | 8,350 | 9,185 | 9,185 | |
| | TOTAL PERSONNEL EXPENSES | 83,108 | 103,000 | 119,695 | 111,200 | 197,905 | 197,905 | - |

## Cost Center 402 - Stormwater Utility Fund

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURRENT YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 402-53-538-402-31000 | Professional Services | 3,267 | 6,525 | 3,000 | 3,000 | 6,800 | 6,800 | |
| 402-53-538-402-34000 | Contractual Services | 230 | 470 | 70 | 120 | 120 | 120 | |
| 402-53-538-402-34010 | Permit Fees - NPDES | 3,060 | 3,258 | 3,500 | 3,410 | 4,300 | 4,300 | |
| 402-53-538-402-34200 | Contractual Services-Maint Gen | 70,125 | 78,000 | 78,000 | 78,000 | 78,000 | 39,550 | |
| 402-53-538-402-34310 | Disposal Fees - SWA | 7,336 | 5,248 | 6,000 | 2,500 | 3,500 | 3,500 | |
| 402-53-538-402-34500 | Commissions - PBC Tax Collecto | 1,614 | 4,783 | 3,000 | 4,380 | 4,380 | 4,380 | |
| 402-53-538-402-34901 | Administrative Fees | 33,000 | 45,500 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 402-53-538-402-40000 | Travel & Training | 282 | 914 | 1,700 | 1,250 | 1,700 | 1,700 | |
| 402-53-538-402-41100 | Telephone | 349 | 438 | 350 | 250 | 250 | 250 | |
| 402-53-538-402-41200 | Postage & Shipping | 67 | 37 | 250 | 250 | 250 | 250 | |
| 402-53-538-402-43000 | Utilities | 1,179 | 657 | 700 | 500 | 700 | 700 | |
| 402-53-538-402-44100 | Rentals | 56 | - | - | - | - | - | |
| 402-53-538-402-45000 | Insurance-Liability, Property, | 2,172 | 1,734 | 2,275 | 2,275 | 2,505 | 2,505 | |
| 402-53-538-402-46000 | Repairs & Maintenance | 5,068 | 1,341 | 5,000 | 10,000 | 12,000 | 12,000 | |
| 402-53-538-402-46080 | Repairs & Maintenance - Lines | - | - | 12,000 | 10,000 | 15,000 | - | |
| 402-53-538-402-46300 | Vehicle Parts & Supplies | 12,656 | 10,490 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 402-53-538-402-47000 | Printing | - | 257 | - | - | - | - | |
| 402-53-538-402-49400 | Uniforms | 746 | 301 | 500 | 750 | 750 | 750 | |
| 402-53-538-402-51000 | Office Supplies | - | - | 245 | 250 | 190 | 190 | |
| 402-53-538-402-52000 | Operating Supplies | 5,966 | 5,519 | 10,000 | 8,000 | 2,000 | 2,000 | |
| 402-53-538-402-52100 | Gasoline & Diesel Fuel | 11,824 | 12,062 | 12,000 | 10,000 | 12,000 | 12,000 | |
| 402-53-538-402-52200 | Small Tools & Others | - | 360 | 250 | 250 | 250 | 250 | |
| 402-53-538-402-54200 | Memberships, Dues, & Subscript | - | 440 | 440 | 440 | 440 | 440 | |
| 402-53-538-402-59000 | Depreciation Expense | 58,626 | 61,995 | - | - | - | - | |
| | TOTAL OPERATING EXPENSES | 217,623 | 240,329 | 199,280 | 195,625 | 205,135 | 151,685 | - |

## Cost Center 402 - Stormwater Utility Fund

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURRENT YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 402-53-538-402-63100 | Improvements - Alleyway Drainage | - | - | - | | | | |
| 402-53-538-402-63010 | Improvements - Drainage | - | - | - | - | - | - | |
| 402-53-538-402-64100 | Machinery & Equipment | - | - | - | 74,000 | - | - | |
| | TOTAL CAPITAL OUTLAY | - | - | - | 74,000 | - | - | - |
| 402-53-538-402-71000 | Principal | - | - | 53,365 | 53,365 | 56,095 | 56,095 | |
| 402-53-538-402-71010 | Principal-Alley & Equipment | - | - | 27,500 | 50,812 | 30,043 | 33,833 | |
| 402-53-538-402-72000 | Interest | 13,597 | 11,200 | 8,610 | 8,610 | 5,880 | 5,880 | |
| 402-53-538-402-72010 | Interest-Alley & Equipment | - | - | 19,000 | 13,025 | 7,379 | 8,303 | |
| | TOTAL DEBT SERVICE | 13,597 | 11,200 | 108,475 | 125,812 | 99,398 | 104,110 | - |
| 402-53-538-402-82101 | Improvements-Drainage (DEP mat | - | (500) | - | - | - | | |
| 402-53-538-402-99001 | Transfer to General Fund | 51,300 | 51,300 | 51,300 | 51,300 | 51,300 | 51,300 | |
| 402-53-538-402-99002 | Transfer to Capital Reserve | - | - | 6,100 | 6,100 | | | |
| 402-53-538-402-99190 | Transfer to Streets & Roads | 18,000 | 16,925 | 18,150 | 18,150 | | | |
| | TOTAL OTHER EXPENSES | 69,300 | 67,725 | 75,550 | 75,550 | 51,300 | 51,300 | - |
| | TOTAL DEPT EXPENDITURES | 383,628 | 422,254 | 503,000 | 582,187 | 553,737 | 505,000 | - |
| | **BUDGET SURPLUS/(DEFICIT)** | 139,019 | 96,738 | - | (78,937) | (48,737) | - | - |

# Stormwater Budget Analysis FY12-13

**402-31000** **Professional Services** – Consultant fees to Town Engineer for NPDES reporting and Stormwater Utility billing verification ($6,800).

**402-34000** **Contractual Services –** $120 for CDL medical exams and misc. drug screening.

**402-34010** **Permit Fees** – NPDES co-permittee fees ($4,300).

**402-34200** **Contractual Services – Maint. Gen.** – Transfers to General Fund for Administrative Services ($39,550).

**402-34310** **Disposal Fees - SWA** – Estimated cost of disposal of street sweepings and catch basin debris at the Solid Waste Authority ($3,500).

**402-34500** **Commissions – PBC Tax Collector** – Commissions paid to Palm Beach County for collection of taxes ($4,380).

**402-34901** **Administrative Fees** – Transfers to General Fund for administrative services ($50,000).

**402-40000** **Travel & Training** – Vac-con operator and mechanic training and conference attendance fees ($1,700).

**402-41100** **Telephone** – Technician's two-way radio expense ($250).

**402-41200** **Postage & Shipping** – Cost estimated at $250 for specialty parts shipping.

**402-43000** **Utilities** – Estimated cost of hydrant water for vac/jet truck and street sweeper ($700).

**402-45000** **Insurance** – Property/Liability insurance premiums ($2,505).

**402-46000** **Repair & Maintenance –** Estimated cost of repairs to utility truck and equipment performed by outside vendors as needed ($12,000).

# Stormwater Budget Analysis FY12-13 (cont.)

**402-46300** **Vehicle Parts & Supplies** – Parts and repairs performed in-house for vac/jet truck, street sweeper, and skid steer loader ($10,000).

**402-49400** **Uniforms & Clothing** – Cost to purchase safety shoes,replacement uniforms, and rain gear ($750).

**402-51000** **Office Supplies** – $190 for miscellaneous supplies including copy paper, notebooks, and pens.

**402-52000** **Operating Supplies** – Estimated cost of $2,000 for re-sodding swales and placing manatee grates over outfalls.

**402-52100** **Gasoline & Diesel Fuel** – Estimated fuel costs of $12,000 for vehicles and equipment.

**402-52200** **Small Tools & Others** – Miscellaneous specialty tools associated with the vac/jet truck ($250).

**402-54200** **Membership, Dues, & Subscr** - $440 membership for the Town's participation in the Florida Stormwater Association.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 402 | **FUNCTION** | PW STORMWATER UTILITY |
| **DEPT** | | **ACTIVITY** | Revenues & Expenditures |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stormwater Tech I | FT | 14.08 | 2,080 | 29,286 | 1,464 | - | 7,172 | 465 | 117 | 55 | 391 | 38,951 |
| Stormwater Tech II | FT | 16.13 | 2,080 | 33,550 | 1,678 | - | 14,595 | 465 | 133 | 55 | 448 | 50,924 |
| Total Wages & Benefits | | | | 62,837 | 3,142 | - | 21,767 | 930 | 250 | 110 | 839 | 89,875 |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**TRAVEL AND TRAINING REQUEST - DETAIL** **Schedule 3**

| | | | |
|---|---|---|---|
| **FUND** | 402 | **FUNCTION** | PW STORMWATER UTILITY |
| **DEPT.** | | **ACTIVITY** | Revenues & Expenditures |

| Description of Training | Reason | Person Attending | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|
| FL S/W Assoc. Conference | NPDES Permit requirement training | D Hunt | 900 | |
| Vac-Con Training | Safe Operation of Vacuum Truck | J Wylie/D Kelley | 450 | |
| Mechanic Van-Con Training | Maint/Repair of Specialty Equipment | P Mathis | 350 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | 1,700 | - |

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**CAPITAL OUTLAY REQUEST - DETAIL** **Schedule 4**

| | | | |
|---|---|---|---|
| **FUND** | 402 | **FUNCTION** | PW STORMWATER UTILITY |
| **DEPT.** | | **ACTIVITY** | Revenues & Expenditures |

| Description of Equipment and/or Project | Justification and/or Items to be Replaced | Trade-in Value | Cost | By Department 2012-13 | Proposed Budget 2012-13 |
|---|---|---|---|---|---|
| Storm Drain Line Video Equip. | NPDES permit requirement data will be used to update master plan | | 62,000 | 62,000 | |
| Misc tools/Video ops support | Plugs and a pump for videoing in water-filled lines | | 12,000 | 12,000 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | 74,000 | 74,000 | - |

# TOWN OF LAKE PARK

## PROPOSED BUDGET

## SANITATION FUND 404

**FISCAL YEAR**
**October 1, 2012 through September 30, 2013**

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

| | | | |
|---|---|---|---|
| **FUND** | 404 | **FUNCTION** | PW SANITATION |
| | | **ACTIVITY** | Revenues & Expenditures |

| **Budget Summary** | Actual Expenses 2009-10 | Actual Expenses 2010-11 | Current Budget 2011-12 | Estimate for the Year 2011-12 | By Department 2012-13 | Proposed Budget 2012-13 | Adopted Budget 2012-13 |
|---|---|---|---|---|---|---|---|
| Revenues | 1,521,417 | 1,500,382 | 1,513,550 | 1,446,855 | 1,486,900 | 1,486,900 | - |
| Personal Services | 522,646 | 577,224 | 546,163 | 546,133 | 559,493 | 532,570 | - |
| Operating Expenses | 871,191 | 870,585 | 592,530 | 597,870 | 588,320 | 588,320 | - |
| Capital Outlay | - | - | - | - | 90,000 | - | - |
| Debt Service | 20,754 | 17,123 | 112,275 | 112,275 | 112,210 | 112,210 | - |
| Non-Operating | 215,324 | 221,669 | 262,582 | 250,000 | 250,000 | 253,800 | - |
| Total Expenses | 1,629,915 | 1,686,601 | 1,513,550 | 1,506,278 | 1,600,023 | 1,486,900 | - |
| Surplus (Deficit) | (108,498) | (186,219) | - | (59,423) | (113,123) | - | - |

Personnel Recap

| | Present | Department | Proposed | Adopted |
|---|---|---|---|---|
| Foreman | 1.00 | 1.00 | 1.00 | |
| Foreman | 1.00 | 1.00 | 1.00 | |
| Equipment Operator III | 1.00 | 1.00 | 1.00 | |
| Equipment Operator III | 1.00 | 1.00 | 1.00 | |
| Equipment Operator III | 1.00 | 1.00 | 1.00 | |
| Equipment Operator II | 1.00 | 1.00 | 1.00 | |
| Equipment Operator II | 1.00 | 1.00 | 1.00 | |
| Equipment Operator II | 1.00 | 1.00 | 1.00 | |
| Equipment Operator II | 1.00 | 1.00 | 1.00 | |
| Vehicle Mechanic II | 1.00 | 1.00 | 0.50 | |
| | 10.00 | 10.00 | 9.50 | - |

## Cost Center 404 - Sanitation

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURRENT YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | | |
| 404-311.120 | Delinquent Refuse Assessments | 5,015 | 12,367 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 404-343.410 | Commercial Assessment - SWA | 77,039 | 79,059 | 77,000 | 77,000 | 77,000 | 77,000 | |
| 404-343.420 | Commercial User Fees - TLP | 804,472 | 775,791 | 780,000 | 770,000 | 775,000 | 775,000 | |
| 404-343.500 | Residential Assessments - SWA | 559,539 | 574,238 | 560,000 | 560,000 | 560,000 | 560,000 | |
| 404-343.510 | Residential User Fees - TLP | 2,803 | 7,168 | 2,800 | 7,000 | 7,000 | 7,000 | |
| 404-343.610 | Recycling Income | 33,694 | 44,357 | 45,000 | 24,000 | 24,000 | 24,000 | |
| 404-354.100 | Penalties | 1,372 | 1,662 | 1,750 | 2,000 | 2,000 | 2,000 | |
| 404-361.100 | Interest Earnings | 2,725 | 1,063 | 950 | 950 | 950 | 950 | |
| 404-361.110 | Interest Earnings - Tax Collec | 776 | 3,392 | 750 | 750 | 750 | 750 | |
| 404-364.100 | Sale of Surplus Property | 7,496 | - | - | - | 35,000 | 35,000 | |
| 404-365.100 | Sale of Scrap Material | 75 | 292 | 100 | - | - | - | |
| 404-369.100 | Miscellaneous Revenue | 75 | 3 | 50 | 25 | - | - | |
| 404-369.200 | Container Proceeds | 57 | 170 | 200 | - | - | - | |
| 404-369.300 | Locking Device Proceeds | 1,300 | 520 | 650 | 130 | 200 | 200 | |
| 404-369.301 | Refund Prior Year Expense | 472 | - | - | - | - | - | |
| 404-369.310 | Reimbursement-Workman's Comp | 24,507 | - | - | - | - | - | |
| 404-369.400 | Service Reinstatement Fees | - | 300 | 300 | - | - | - | |
| 404-399.999 | Balance Brought Forward | - | - | 39,000 | - | | | |
| | TOTAL REVENUE | 1,521,417 | 1,500,382 | 1,513,550 | 1,446,855 | 1,486,900 | 1,486,900 | - |
| | **EXPENDITURES** | | | | | | | |
| 404-53-534-404-12000 | Regular Salaries | 318,060 | 368,159 | 348,193 | 348,193 | 358,800 | 319,600 | |
| 404-53-534-404-12500 | Workers Comp Wages | 21,453 | - | - | - | - | - | |
| 404-53-534-404-13000 | Other & Part Time Salaries | 7,209 | - | - | - | - | - | |
| 404-53-534-404-14000 | Overtime Salaries | 3,981 | 4,095 | 4,100 | 4,100 | 4,100 | 4,100 | |
| 404-53-534-404-15000 | Special Pay | 1,050 | 2,800 | 3,000 | 3,000 | 1,000 | 1,000 | |
| 404-53-534-404-19900 | Wages Reclassified | (719) | (181) | - | - | - | 30,700 | |
| 404-53-534-404-21000 | FICA | 23,867 | 25,729 | 27,200 | 27,180 | 27,838 | 27,188 | |

## Cost Center 404 - Sanitation

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURRENT YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 404-53-534-404-22000 | Retirement | 19,477 | 18,781 | 17,775 | 17,765 | 17,940 | 16,000 | |
| 404-53-534-404-23100 | Health Insurance | 74,715 | 104,999 | 95,320 | 95,320 | 95,320 | 80,700 | |
| 404-53-534-404-23200 | Insurance - Dental | 4,019 | 4,593 | 4,650 | 4,650 | 4,650 | 4,200 | |
| 404-53-534-404-23300 | Insurance - Life | 1,254 | 1,425 | 1,385 | 1,385 | 1,385 | 1,200 | |
| 404-53-534-404-23400 | Insurance - Vision | 493 | 574 | 550 | 550 | 550 | 500 | |
| 404-53-534-404-23500 | Disability | 4,410 | 5,034 | 4,790 | 4,790 | 4,790 | 4,300 | |
| 404-53-534-404-24000 | Worker's Compensation Insuranc | 42,434 | 29,172 | 39,200 | 39,200 | 43,120 | 43,082 | |
| 404-53-534-404-25100 | Unemployment Compensation | 943 | 12,044 | - | - | - | | |
| | TOTAL PERSONNEL EXPENSES | 522,646 | 577,224 | 546,163 | 546,133 | 559,493 | 532,570 | - |
| | | | | | | | | |
| 404-53-534-404-31000 | Professional Services | 72 | 398 | - | - | - | - | |
| 404-53-534-404-34000 | Contractual Services | 18,849 | 16,194 | 19,400 | 19,400 | 20,150 | 20,150 | |
| 404-53-534-404-34310 | Disposal Fees - Garbage | 149,446 | 169,689 | 175,000 | 164,000 | 165,000 | 165,000 | |
| 404-53-534-404-34500 | Commissions - PBC Tax Collecto | 1,825 | 6,210 | 1,900 | 6,210 | 6,210 | 6,210 | |
| 404-53-534-404-34901 | Administrative Fee | 106,325 | 126,325 | 134,460 | 134,460 | 134,460 | 134,460 | |
| 404-53-534-404-34910 | Bad Debt Expense | 1,428 | 557 | - | - | - | - | |
| 404-53-534-404-40000 | Travel & Training | 33 | 50 | 250 | 250 | 500 | 500 | |
| 404-53-534-404-41100 | Telephone | 1,198 | 1,020 | 1,200 | 1,200 | 1,200 | 1,200 | |
| 404-53-534-404-41200 | Postage & Shipping | 52 | 54 | 300 | 200 | 250 | 250 | |
| 404-53-534-404-44100 | Rentals | 2,295 | 1,977 | 2,000 | 2,000 | 5,700 | 5,700 | |
| 404-53-534-404-45000 | Insurance | 36,952 | 26,931 | 35,500 | 35,500 | 39,050 | 39,050 | |
| 404-53-534-404-46000 | Repair & Maintenance | 42,199 | 42,897 | 30,000 | 48,000 | 63,800 | 63,800 | |
| 404-53-534-404-46300 | Vehicle Parts & Supplies | 66,834 | 63,739 | 79,000 | 69,000 | 53,000 | 53,000 | |
| 404-53-534-404-47000 | Printing | 312 | 3,537 | 500 | 400 | 500 | 500 | |
| 404-53-534-404-48100 | Advertising | 3,120 | 1,771 | 1,770 | 1,850 | 1,850 | 1,850 | |
| 404-53-534-404-49400 | Uniforms & Clothing | 2,844 | 2,089 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 404-53-534-404-51000 | Office Supplies | 66 | 63 | 500 | 500 | 400 | 400 | |
| 404-53-534-404-52000 | Operating Supplies | 2,048 | 1,477 | - | 650 | 750 | 750 | |
| 404-53-534-404-52100 | Gasoline & Diesel Fuel | 61,566 | 73,878 | 68,500 | 72,000 | 70,000 | 70,000 | |

## Cost Center 404 - Sanitation

**Schedule 1**

| ACCOUNT NUMBER | DESCRIPTION | 2010 ACTUAL | 2011 ACTUAL | 2012 CURRENT YR BUDGET | 2012 ESTIMATE FOR THE YEAR | 2013 BY DEPARTMENT | 2013 PROPOSED BUDGET | 2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 404-53-534-404-52200 | Small Tools & Others | 964 | 719 | 750 | 750 | 1,500 | 1,500 | |
| 404-53-534-404-52400 | Containers | 26,336 | 31,255 | 39,000 | 39,000 | 21,500 | 21,500 | |
| 404-53-534-404-59000 | Depreciation Expense | 346,427 | 299,755 | - | - | - | - | |
| | TOTAL OPERATING EXPENSES | 871,191 | 870,585 | 592,530 | 597,870 | 588,320 | 588,320 | - |
| 404-53-534-404-63101 | Improvements-Dumpster Enclosur | - | - | - | 32,500 | - | | |
| 404-53-534-404-64100 | Machinery & Equipment | - | - | - | - | 90,000 | | |
| | TOTAL CAPITAL OUTLAY | - | - | - | - | 90,000 | - | - |
| 404-53-534-404-71000 | Principal | - | - | 98,770 | 98,770 | 102,395 | 102,395 | |
| 404-53-534-404-72000 | Interest | 20,754 | 17,123 | 13,505 | 13,505 | 9,815 | 9,815 | |
| | TOTAL DEBT SERVICE | 20,754 | 17,123 | 112,275 | 112,275 | 112,210 | 112,210 | - |
| 404-53-534-404-96200 | Unrealized Gain/Loss on Invest | (9,676) | (3,331) | - | - | - | - | |
| 404-53-534-404-99110 | Transfer to General Fund | 225,000 | 225,000 | 250,000 | 250,000 | 250,000 | 250,000 | |
| 404-53-534-404-99901 | Contingency | - | - | 12,582 | - | - | 3,800 | |
| | TOTAL OTHER EXPENSES | 215,324 | 221,669 | 262,582 | 250,000 | 250,000 | 253,800 | - |
| | TOTAL DEPT EXPENDITURES | 1,629,915 | 1,686,601 | 1,513,550 | 1,506,278 | 1,600,023 | 1,486,900 | - |
| | BUDGET SURPLUS/(DEFICIT) | (108,498) | (186,219) | - | (59,423) | (113,123) | - | - |

# Sanitation Budget Analysis FY12-13

**404-14000** **Overtime Salaries** – Holiday collection service; include Vehicle Maintenance mechanic coverage ($4,100)

**404-34000** **Contractual Services** – Cost for CDL physicals, washing of sanitation vehicles, and radio tower rental ($20,150).

**404-34310** **Disposal Fees - SWA** – Estimated cost of disposal of collected trash, garbage, and vegetation at the Solid Waste Authority ($165,000).

**404-34500** **Commissions – PBC Tax Collector** – Commissions paid to Palm Beach County for collection of taxes ($6,210).

**404-34901** **Administrative Fees** – Transfers to General Fund administrative services ($134,460).

**404-40000** **Travel & Training** – Operator safety training classes and training material ($500).

**404-41100** **Telephone** – Estimated cost of $1,200 for mobile phones for key personnel.

**404-41200** **Postage & Shipping** – Cost estimated at $250 for mailing of certified letters sent to sanitation customers.

**404-44100** **Rentals** – Emergency rental, on an “as needed” basis, for garbage collection equipment ($5,700)

**404-45000** **Insurance** – Property/Liability insurance premiums ($39,050).

**404-46000** **Repair & Maintenance** – Costs for repairs for vehicles completed by outside vendors, including annual inspections ($63,800). This increase reflects the loss of a Mechanic position.

**404-46300** **Vehicle Parts & Supplies** – Parts and repairs for vehicles (including heavy duty truck tires) performed by in-house maintenance staff ($53,000).

**404-47000** **Printing** – Cost of violation notices, ncr work orders, logo letterhead and envelopes ($500).

# Sanitation Budget Analysis FY11-12 (cont.)

**404-48100** **Advertising** – Advertising costs for rate notices and employment posting ($1,850).

**404-49400** **Uniforms & Clothing** – Cost to purchase safety shoes, uniform replacements, and rain gear ($2,500).

**404-51000** **Office Supplies** – Estimated cost of $400 to purchase miscellaneous office supplies.

**404-52000** **Operating Supplies** – Estimated cost of $750 to purchase safety supplies (i.e. gloves, vests, and glasses) and other miscellaneous supplies such as rakes, pitchforks and coolers.

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

**404-52400** **Containers –** Expected cost of $21,500 to purchase replacement garbage dumpsters, recycle dumpsters, and garbage cans. Refurbish existing commercial dumpsters and purchase parts to refurbish cans.

**TOWN OF LAKE PARK - ANNUAL BUDGET**

**WAGE AND BENEFITS - DETAIL**

| | | | |
|---|---|---|---|
| **FUND** | 404 | **FUNCTION** | PW SANITATION |
| **DEPT** | | **ACTIVITY** | Revenues & Expenditures |

| Position Classification | FT/PT | Hourly Rate | Hours | Base Wages | Pension | Longevity | 23100 Health Ins. | 23200 Dental Ins. | 23300 Life Ins. | 23400 Vision Ins. | 23500 Disability Ins. | Total Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Equipment Operator III | FT | 16.62 | 2,080 | 34,570 | 1,728 | - | 7,172 | 465 | 137 | 55 | 461 | 44,588 |
| Equipment Operator II | FT | 13.53 | 2,080 | 28,142 | 1,407 | - | 7,172 | 465 | 125 | 55 | 376 | 37,743 |
| Equipment Operator II | FT | 13.53 | 2,080 | 28,142 | 1,407 | - | 11,547 | 465 | 125 | 55 | 376 | 42,118 |
| Foreman | FT | 24.69 | 2,080 | 51,355 | 2,568 | 500 | 11,547 | 465 | 127 | 55 | 684 | 67,301 |
| Foreman | FT | 21.09 | 2,080 | 43,867 | 2,193 | - | 7,172 | 465 | 172 | 55 | 585 | 54,510 |
| Equipment Operator III | FT | 19.25 | 2,080 | 40,040 | 2,002 | - | 7,172 | 465 | 160 | 55 | 534 | 50,428 |
| Equipment Operator II | FT | 13.53 | 2,080 | 28,142 | 1,407 | - | 7,172 | 465 | 125 | 55 | 376 | 37,743 |
| Equipment Operator II | FT | 15.29 | 2,080 | 31,803 | 1,590 | - | 7,172 | 465 | 125 | 55 | 424 | 41,634 |
| Equipment Operator III | FT | 16.13 | 2,080 | 33,550 | 1,678 | 500 | 14,595 | 465 | 133 | 55 | 448 | 51,424 |
| Total Wages & Benefits | | | | 319,613 | 15,981 | 1,000 | 80,721 | 4,185 | 1,229 | 495 | 4,264 | 427,487 |

| | SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRI | SAT |
|---|---|---|---|---|---|---|---|
| JULY | 1<br>DAY 1 | 2 | 3 | 4<br>HOLIDAY | 5 | 6 | 7 |
| | 8 | 9 | 10 | 11<br>Proposed Budget Workshop | 12 | 13 | 14 |
| | 15 | 16 | 17 | 18<br>Commission Meeting | 19 | 20 | 21 |
| | 22 | 23 | 24 | 25<br>School Board Meeting | 26 | 27<br>PALM BEACH COUNTY'S REQUESTED DR 420's DEAD LINE | 28 |
| | 29 | 30 | 31 | | | | |
| AUGUST | | | | 1 | 2 | 3 | 4 |
| | | | | CRA Board Meeting<br>Commission Meeting | | | DAY 35 |
| | 5 | 6 | 7 | 8<br>Proposed Budget Workshop | 9 | 10 | 11 |
| | 12 | 13 | 14 | 15<br>Commission Meeting | 16 | 17 | 18 |
| | 19 | 20 | 21 | 22 | 23 | 24<br>DAY 55 | 25 |
| | 26 | 27 | 28 | 29 | 30 | 31 | |
| SEPTEMPER | | | | | | | 1 |
| | 2 | 3<br>DAY 65 | 4 | 5<br>School Board Meeting<br>CRA Board Meeting<br>Commission Meeting | 6<br>BoCC Meeting | 7 | 8 |
| | 9 | 10 | 11 | 12<br>Proposed Tentative Budget Hearing 6:30 pm | 13 | 14<br>Advertise for Final Budget Meeting | 15 |
| | 16 | 17 | 18<br>DAY 80 | 19<br>Commission Meeting<br>Proposed Final Budget Hearing 6:30 pm | 20 | 21<br>CERTIFICATION OF FINAL TAXABLE VALUE | 22 |
| | 23 | 24 | 25 | 26 | 27 | 28 | 29 |