

TOWN OF LAKE PARK  
PROPOSED BUDGET  
ALL FUNDS



FISCAL YEAR 2011-2012

# TOWN OF LAKE PARK

## PROPOSED BUDGETS ALL FUNDS

### FISCAL YEAR

October 1, 2011 through September 30, 2012

### DIRECTORY OF OFFICIALS TOWN COMMISSION

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

Town Manager  
Maria V. Davis

Finance Director  
Anne M. Costello



Office of the  
Town Manager

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July 19, 2011

Mayor James Dubois  
Vice Mayor Rumsey  
Town Commissioners and Residents

**RE: Tentative Fiscal Year 2011/12 Budget**

Dear Mayor, Commissioners and Residents:

In accordance with Chapter 1, Section 282 (4) of the Lake Park Code of Ordinances, enclosed is the Fiscal Year 2011/12 Tentative Budget.

This will be the fourth consecutive year that the Town's property values have declined. The Town's property values declined for this budget cycle by 5.3% for a net decrease in property tax revenue of \$202,400. The Town has also suffered a loss in State Shared Revenue. State shared revenue is calculated based upon population estimates. The new census estimates that the State utilized to calculate the Town's share of State Revenue reflect that our population has decreased by 10.6%. The population dropped from 9,118 to 8,155 for a loss of 963 residents. This resulted in a net loss of \$12,000 in State Shared Revenue. Other sources of revenue such as franchise fees, utility tax, communication services tax, building permit fees, half cent sales tax, etc. have also declined. The Town has \$462,000 less revenue to operate in Fiscal Year 2011/12 than it did last year.

This tentative budget has been developed on the premise of not increasing the Town's millage rate. However, in order to balance the budget without a millage rate increase, certain services are recommended for reduction, such as library hour adjustments, library material reductions, and recreation facility lighting, recreation fee increases. As in any business, personnel costs represent the largest percentage of expenditures and as such, this budget could not be balanced without cuts in personnel, salaries and benefits. To that end, the greatest share of cost reductions will be borne by the employees. Some of the recommendations contained in this budget are an increase in employee furlough days, elimination of positions, converting full time positions to part-time, reduction in certain pension benefits, no merit increases or cost of living adjustments (for the third consecutive year).

The Town Commission has been faced with very unpleasant budgetary decisions over the past several years. This year's budget cycle will be equally, if not more difficult. This budget has been prepared with a focus on retaining service levels without an increase in the millage rate.

In order to receive the same amount of revenue in Fiscal Year 2011/2012 as last year a millage increase of 1.0878 mills would have to be levied. That would increase the Town's millage rate from 8.5163 to 9.6041, which I would not recommend. State Statute imposes a millage rate cap of 10 mills. A millage rate of 9.6041 would be too close to that cap and would restrict the Town's ability to increase the millage slightly if need be in the future.

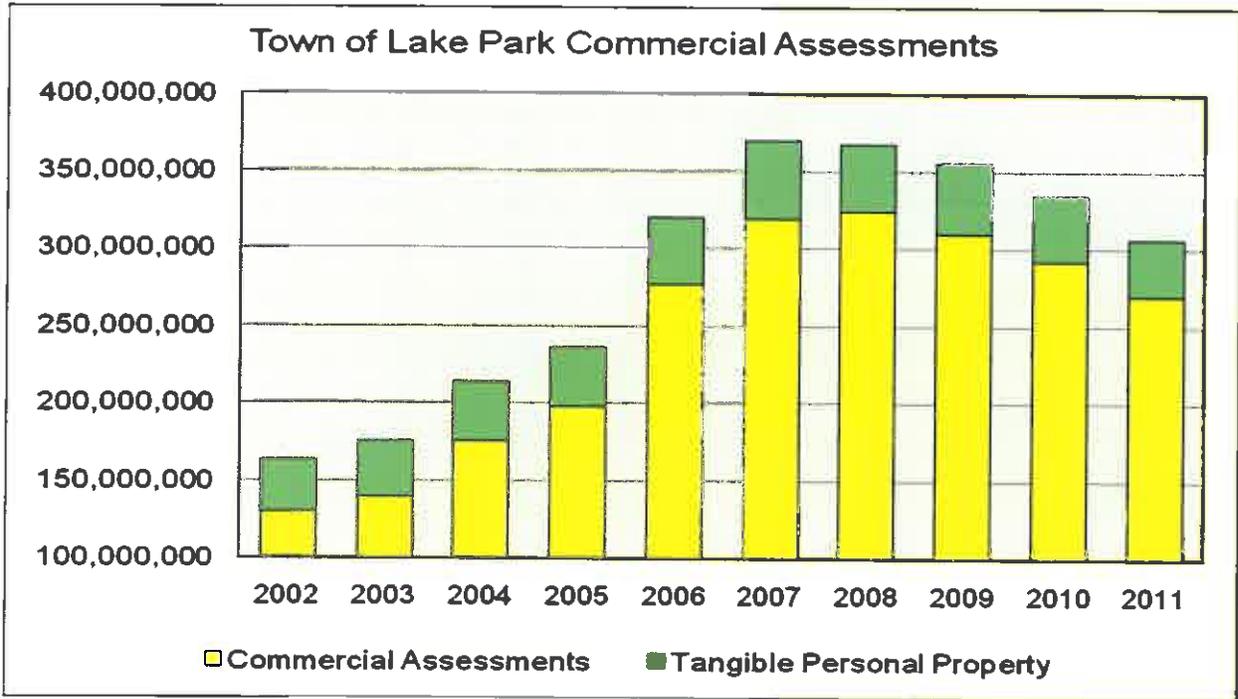
As stated above, property values have continued to decline again for the fourth year. Total values in tax year 2010 were \$472,063,047. Values in 2011 tax year declined to \$447,046,417 for a reduction of \$25,016,630 in value or 5.3%. At the current tax rate, this decline in value resulted in a reduction of revenue in the amount of \$202,400. Overall property values have declined 38% from a 2007 peak of \$728,272,034.

Both Police and Fire budgets were reduced. A more in-depth explanation as to why the Public Safety Budgets were reduced will be presented in the Police and Fire individual budget descriptions.

The following pages provide a brief financial overview and proposed budget highlights for Fiscal Year 2011/2012.

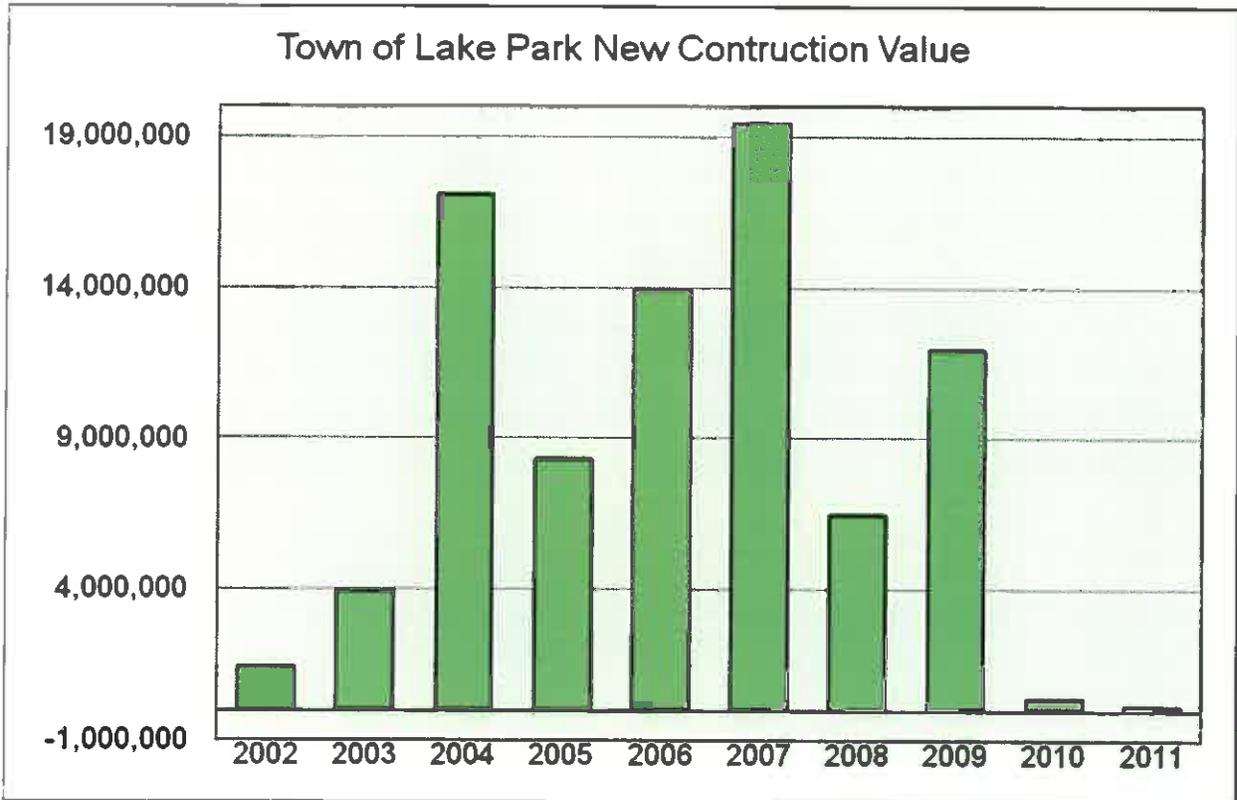
## *FY 2011-2012 FINANCIAL OVERVIEW*

The commercial tax base of the City has decreased in FY 2011-12. The commercial tax base, which is comprised of real and personal property decreased from \$334,761,498 to \$306,811,000 or 8.35%. The real property (real estate) portion decreased by \$22,237,311 or 7.6%.



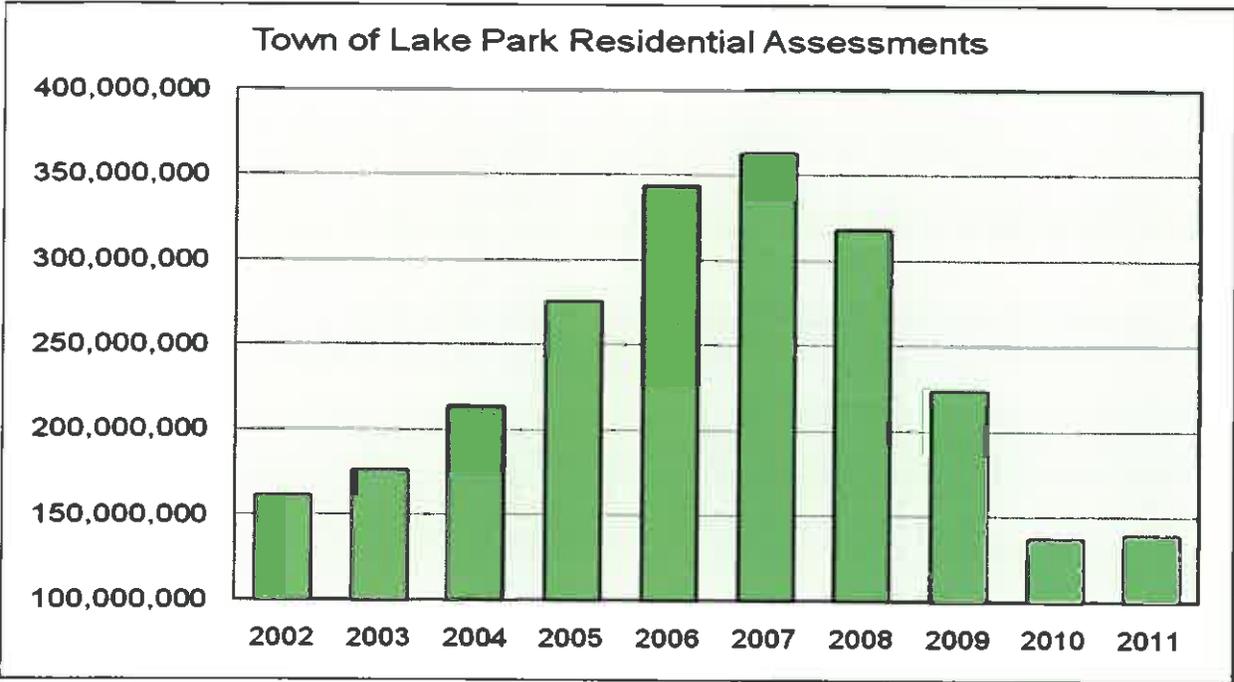
Tax Year	Commercial Assessments	Tangible Personal Property
2002	129,724,663	33,497,336
2003	139,504,494	36,001,397
2004	175,020,828	38,469,559
2005	197,918,997	38,469,559
2006	277,146,764	43,072,903
2007	319,364,915	50,439,255
2008	324,380,752	43,278,568
2009	310,344,797	44,930,557
2010	292,432,866	42,328,632
2011	270,195,555	36,615,445

The value of new construction in the Town of Lake Park was \$121,907. This represents a 61.4% decline in new construction.



<b>Tax Year</b>	<b>New Construction</b>
2002	1,379,617
2003	3,867,900
2004	17,059,289
2005	8,258,777
2006	13,914,302
2007	19,455,191
2008	6,432,014
2009	11,926,199
2010	315,927
2011	121,907

The residential property tax base increased slightly. The residential assessment increased by \$2,396,467 or 1.75%.

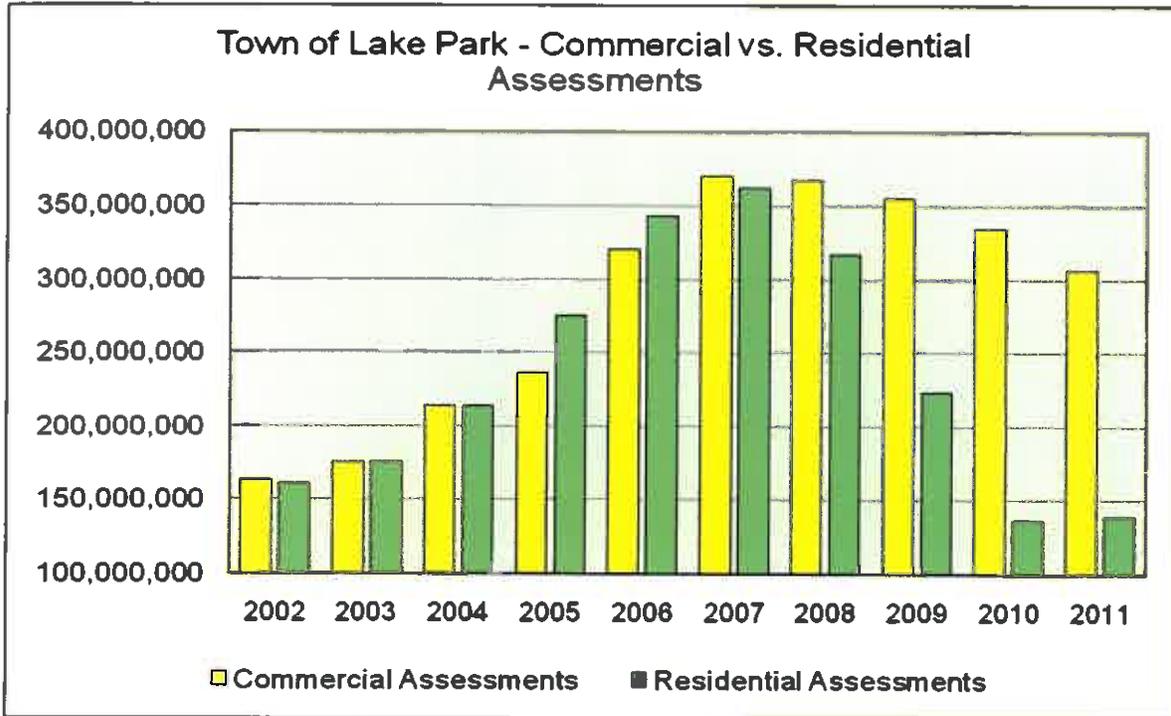


The overall ad valorem tax base of the Town declined from tax year 2011 to 2012. The Palm Beach County Property Appraiser estimates that the total Town of Lake Park tax base declined by 5.4% or \$25,554,031, netting \$170,450 in decreased property tax revenue to the general fund and a \$35,830 decrease to the CRA, at the 2011/2012 Fiscal Year tentative approved millage rate of 8.5163 mills.

Tax Year	Residential Assessments
2002	160,685,977
2003	175,705,535
2004	213,547,796
2005	275,026,756
2006	343,048,900
2007	362,447,556
2008	317,287,667
2009	223,053,149
2010	136,580,997
2011	138,977,464

The Town's relationship between the commercial and residential tax bases has reversed by 2%. In tax year 2011 the commercial sector contributed 71% of property taxes paid to the Town and the residential sector contributed 29% of property taxes paid to the Town. In tax year 2012, the commercial sector contributed 69% of property taxes paid to the Town and the residential sector contributed 31% of property taxes paid to the Town.

The overall property assessments declined sharply (39%) from tax year 2007 to 2011. The decline in commercial assessments from tax year 2007 to 2011 is 17%. The decline in residential assessments from tax year 2007 to 2011 is 62%.



Tax Year	Commercial Assessments	Residential Assessments
2002	163,221,999	160,685,977
2003	175,505,891	175,705,535
2004	213,490,387	213,547,796
2005	236,388,556	275,026,756
2006	320,219,667	343,048,900
2007	369,804,170	362,447,556
2008	367,659,320	317,287,667
2009	355,275,354	223,053,149
2010	334,761,498	136,580,997
2011	306,811,000	138,977,464

## NON-AD VALOREM TAX REVENUE OVERVIEW

### **The following is a brief explanation of major revenue categories:**

- **Utility Tax:** A public service tax of 10% levied by the Town on every purchase of electricity, water and metered or bottled gas.
- **Communications Services Tax:** Tax of 5.32% imposed on the retail sale of communications services which originate and terminate in the State, transferred to county and municipal governments in the same manner as the local option sales taxes using a population based distribution formula.
- **Business Tax Receipts:** Fees charged for the privilege of engaging in or managing any business, profession or occupation within the Town.
- **Building Permits:** Fees charged on residential and commercial construction and renovations.
- **Signage Permits:** Fees charged for the installation of new and temporary signs.
- **Cost Recovery:** Revenue collected on a “pass through” basis for site plan review costs.
- **Franchise Fees – Electric:** 5.9% of revenue from the sale of electricity within the Town paid by Florida Power & Light for the non-exclusive right to supply electricity and other services within the Town.
- **Franchise Fees – Gas:** 6.5% of gross revenue from the sale of gas to residential and commercial customers within the Town paid by Florida Public Utilities for the non-exclusive right to supply metered gas within the Town.
- **Franchise Fees – Solid Waste:** 15% of net revenues generated from roll-off collection services within the Town in addition to the annual non-exclusive franchise fee of \$1,500 per approved vendor.
- **Alarm Permits:** Monies received from the Palm Beach County Sheriff’s office for burglar alarm applications and renewals.
- **State Revenue Sharing:** Municipal revenue sharing program administered by the State whereby municipalities share in proceeds derived from a percentage of sales tax collections, alternative fuel user decal fee collections, and the one-cent municipal fuel tax. Distribution is made using a population based formula.
- **Alcoholic Beverage Licenses:** 38% of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages collected within the Town remitted by the State.
- **Half Cent Sales Tax:** Distribution of a portion of state sales tax revenue via a population based formula.
- **Administrative Fees:** Fees charged to other funds for the services of administrative departments of the General Fund (e.g. Town Manager, Clerk, Human Resources, Finance, Information Technology and in Sanitation PW Administration).
- **Parking Fees:** Classified as off-road and on-road due to the taxable nature of off-road parking revenue for sales tax purposes.
- **Recreation Fees:** Fees charges for the various programs offer by the Recreation Department
  - **Tennis Program** – Rental fee paid by the Tennis Pro for the use of the tennis facility
  - **Facilities Rental** – Rental fees charged for the use of the Mirror Ballroom, Pavilion, Gazebo and ballfield.

- **Security** – Pass-through security fee charged for Mirror Ballroom events and paid to Recreation personnel.
- **Fines & Forfeitures:** Monies received from the Clerk of the Court for fines collected on motor vehicle violations.
- **Fines – Alarm Violations:** Monies received from Palm Beach County Sheriff's office for false burglar alarms.
- **Interest Earning – Tax Collector:** Interest earned on property tax collections by the County prior to remittance to the Town.
- **Rent – Cell Towers:** Rental fees received from Sprint Nextel and AT&T for cell towers located on Town property.
- **Rent – Dunkin Donuts Lot:** Rental Fees received from Dunkin Donuts for the use of Town property for parking spaces.
- **Reimbursement – PBSO:** Reimbursement of fuel from PBSO for fuel pumped at the Public Works facility. Administrative fee of \$.12/gallon is added to reimbursement invoice per agreement with Palm Beach County. Corresponding expense item 200-52100.
- **Balance Brought Forward:** Funds taken from Fund Balance for the delinquent TIF payment to the Community Redevelopment Agency per the direction of the Town Commission.
- **Reimbursement – Stormwater Maintenance:** Reimbursement to the General Fund for the services of Public Works Administration, Grounds Maintenance and Vehicle Maintenance as they relate to stormwater activities.
- **Transfer from CRA Fund ILA 2008 & 2009:** Transfers from the Community Redevelopment Fund per inter-local agreements with the Town for the debt service related to the Alleyway Improvement Project, 800 Park Avenue acquisition and Foresteria property acquisitions and demolitions.
- **Transfer from CRA – PBSO:** Transfer from the CRA to offset cost of one officer that is funded through the regular contract with the Town.
- **Transfer from Streets & Roads:** Operating transfer to help mitigate the loss of tax revenue.
- **Transfer from Marina:** Transfer from the Marina fund for its portion of debt service and operating costs related to the parking meter system.
- **Transfers from Stormwater & Sanitation:** Operating transfer from enterprise operations to help mitigate the loss of tax revenue.

## **GENERAL EXPENDITURE HIGHLIGHTS FOR FISCAL YEAR 2011-2012**

- **General Cost of Living:** No cost of living adjustments are included in this budget.
- **Merit Increases:** No merit increases have been included in this budget.
- **Furlough Days:** This budget includes 12 unpaid furlough days for all employees, which is a 4.6 % reduction in salary for all employees with the exception of the Town Commission.

- **Pension Funds:** An actuarial analysis of the Retired Police Pension Fund resulted in the Town having to include a contribution of \$84,250. This budget includes the elimination of the Town's matching contribution for a maximum of 2.5% to match increased employee pension contributions.
- **Health Insurance:** There is a 13% increase in premiums.
- **Capital Improvements:** No funds have been allocated for capital improvements in the General Fund.

## **Departmental Budget Highlights Fiscal Year 2011-2012**

The Departmental Budgets are organized for easy reference on the enclosed spreadsheets. The right two columns of each spreadsheet reflect the requested amount by staff **(2012 by Department)** and the amount proposed by the manager is reflected in the final column **(2012 Proposed Budget)**.

Unlike previous years, this budget message includes highlights only for those departmental budgets where significant adjustments are recommended. This is due to the sheer number of line items that were reduced, some by as little as \$25. Therefore the Departmental Expenditure highlights in this Executive Summary are abbreviated in contrast to prior years; however, there are spreadsheets and Detailed Budget Analysis sheets which describe the individual budgets more thoroughly after each Departmental Budget.

### **TOWN COMMISSION:**

The Town Commission salaries are budgeted reflecting the 1.92% reduction for furlough days taken the last two years however salaries do not reflect the additional days being recommended this year.

The budget does not include funding for the Town's Newsletter.

### **COMMUNITY DEVELOPMENT:**

**Director:** The former Director resigned mid-year of the 2010-2011 Fiscal Year. His successor's starting salary was negotiated at approximately \$20,000 less than the former director's salary.

**Planner:** The budget for this position was developed with the funding level changing from full-time to part-time.

**Administrative Assistant:** This budget was developed without funding for this position.

**Code Enforcement Officer:** This budget was developed without funding for this position.

**Building Inspection Services Contract:** Reduced the contract for FY 2012 by \$7,550.

**RECREATION DEPARTMENT:**

**Director:** This position is shared with the CRA 50/50 in Fiscal Year 2011.

**Summer Camp Fees:** The revenue projection for the summer camp program is based on increasing fees from \$55 to \$110

**LIBRARY:**

**Library Assistant II:** The funding for this part time position is not included in the budget.

**Library Materials:** This line item has been reduced by \$13,000 or 56.5%.

**Library Hours:** Although the number of hours of operation has not been changed, it is recommended that the number of days of operation be changed from six days per week to four days per week.

<b>Current Hours: (40 hours/week)</b>		<b>Proposed Hours: (40 hours/week)</b>
Monday	Noon – 8:00 p.m.	Closed
Tuesday	Noon – 8:00 p.m.	9:00 a.m. – 8:00 p.m.
Wednesday	9:00 a.m. – 5:00 p.m.	9:00 a.m. – 8:00 p.m.
Thursday	9:00 a.m. – 5:00 p.m.	9:00 a.m. – 8:00 p.m.
Friday	9:00 a.m. – 1:00 p.m.	Closed
Saturday	9:00 a.m. – 1:00 p.m.	9:00 a.m. – 3:00 p.m.
Sunday	Closed	Closed

**PUBLIC WORKS:**

**Grounds Maintenance Division:** A full time irrigation technician position is recommended to go to part-time.

**POLICE:**

- The police contract with PBSO was reduced from \$2,634,120 to \$2,583,785 for a net reduction of \$50,335. Staff requested a reduction of the number of Sergeants from three to two to reduce the cost of police services; however, the Sheriff’s Department refused to adjust the level of staffing. Staff then requested that PBSO verify that the Town requires the use of 14 crossing guards. PBSO verified that four crossing guards could be safely eliminated from the budget, for a cost savings of \$50,335. It should be noted that staff was told that the number of crossing guards could not be safely reduced in Fiscal Year 2010-2011.

**FIRE:**

- The fire budget was reduced from \$1,634,105 to \$1,545,935 for a net reduction of \$88,170 in fees. The Town pays the County for fire services. The County’s Fire Department is a

Municipal Services Taxing Unit (MSTU). The County Commission sets a millage rate, and the assessment which the Town Pays is based on its total assessed property value multiplied by the millage rate. The millage rate of 3.4581 remained the same for FY 2011/2012. Although the millage rate did not change, the Town realized a reduction in fees due to property values declining 5.3% from \$472,063,047 to \$447,046,417.

#### **LEGAL DEPARTMENT:**

- Cut Town Attorney budget from \$158,000 to \$120,000.

#### **NON-DEPARTMENTAL:**

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

- There is a reduction in principal in the amount of \$21,480 due to the fact that debt service for the parking meters has been moved to the appropriate cost center.
- The Town lost a law suit regarding the former Firefighters Pension and settled in the amount of \$641,780; with prejudgment interest, this amount totaled \$1,204,200. This settlement has been financed over a 15 year period. The principal and interest payment for this Fiscal Year is \$105,765
- There is a reduction in the amount of \$33,870 in the Town's TIF contribution to the CRA as a result of the property value decline.
- An actuarial study of the Retired Police Pension Fund identified a requirement for a \$84,250 contribution to accommodate market losses in the fund.

#### **INSURANCE FUND:**

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

#### **STREETS AND ROADS FUND:**

This fund is a special revenue fund whereby state shared revenues are accounted for that are legally restricted to expenditures for specific purposes related to maintenance and lighting of streets and roadways.

#### **DEBT SERVICE:**

This fund is used to account for the collection of property taxes levied to pay debt service on the 1997 and 1998 General Obligation Bond issues and to account for the payments made for principal and interest. The proposed tax rate is 1.82 mills to cover the annual debt payment.

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

### **ENTERPRISE FUNDS:**

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

### **MARINA:**

Consistent with the downturn in the economy, the Marina has suffered a significant reduction in revenue over the past three years.

Personnel funding has been reduced in order to change one full time Dock Attendant position to part-time.

Funding for operating expenses has been reduced by \$25,250.

### **STORMWATER:**

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

### **SANITATION:**

The Sanitation Department is the largest department in the Town. Town residents and businesses pay for and enjoy excellent sanitation services. There has been a significant reduction in commercial sanitation revenue due to business closures and the economic downturn. The budget does not include an increase in fees; however, to that end, it is necessary to reduce staff and restructure the Sanitation Department.

This budget eliminates four Equipment Operator II positions and creates two Equipment Operator III positions which would be filled by two of the four employees whose positions are not funded. This would provide for a net reduction of two Equipment Operator II positions. The purpose of converting two Equipment Operator II positions to Equipment Operator III positions

is to provide the Department with greater flexibility in assigning the work force for workload management purposes.

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

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

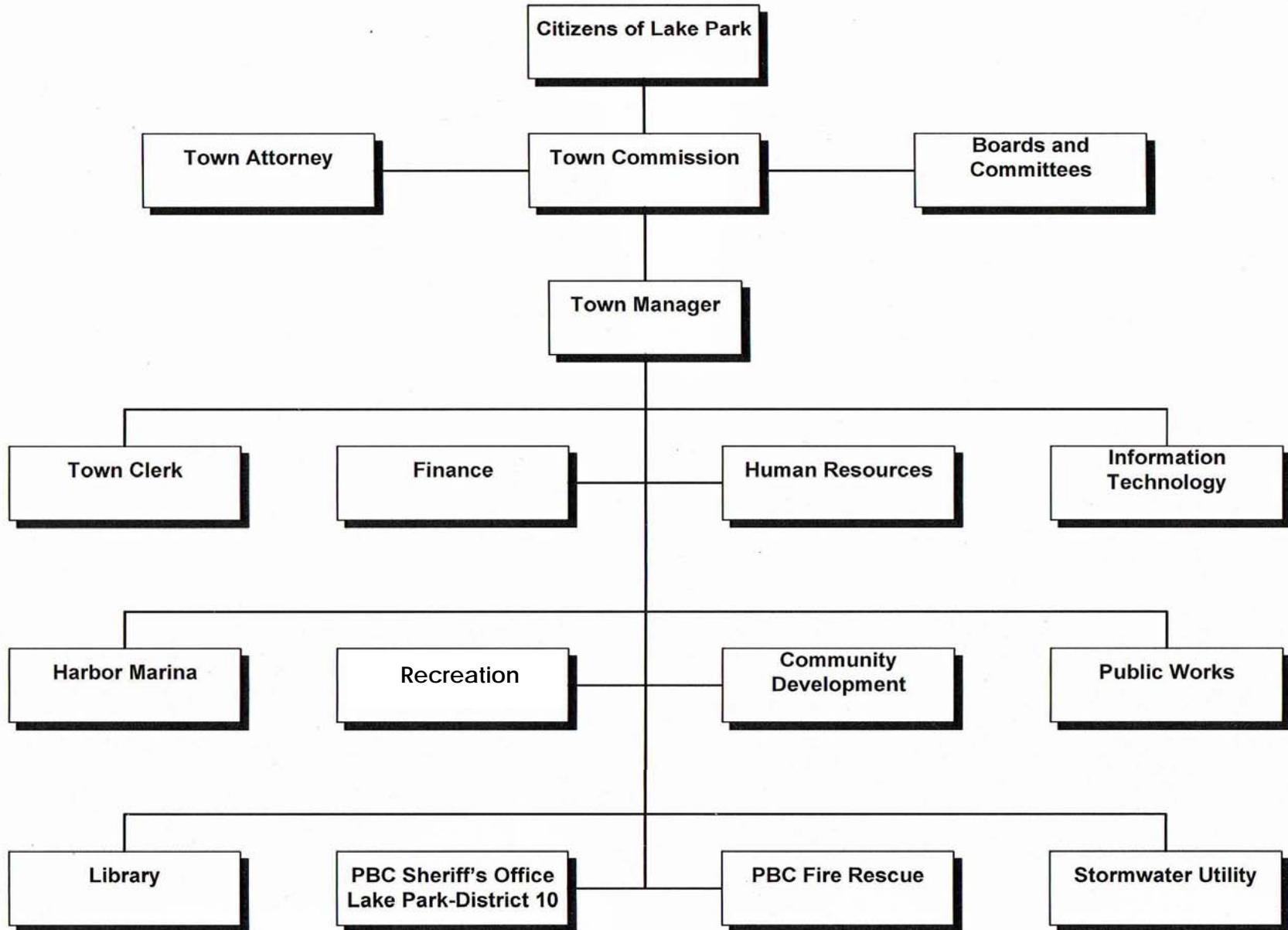
Special thanks to Finance Director Anne Costello and Finance Staff for working countless hours in preparing the Tentative 2011 – 2012 Fiscal Year Budget.

Respectfully Submitted,



Maria V. Davis  
Town Manager

# TOWN OF LAKE PARK, FLORIDA ORGANIZATIONAL CHART



## THE BUDGET PROCESS

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

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

Budgetary control is maintained at the sub-object level by the encumbrances of estimated purchase amounts. Open encumbrances are reported as reservations of fund balance at fiscal yearend for those financial statements presented in accordance with generally accepted accounting principles 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 year's 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. The Town Manager is authorized to amend/transfer appropriations between departments provided; however, that total appropriated expenditures by fund do not exceed Commission authorized amounts. In 1982, the Florida legislative passed the Truth in Millage (TRIM) bill which was intended to increase public awareness and participation in the budget process with the goal of keeping the property tax millage at or near the prior year's level. This is referred to as the "rolled back" rate. Each year the State Department of Revenue prepared a calendar of dates which require certain actions and compliances during the budget process, culminating with certification that all requirements have been met.

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

## PROCEDURE

### PROPERTY ASSESSMENT AND TAX COLLECTION

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

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

On January 29, 2008, the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property, Amendment 1 increases the current \$25,000 homestead exemption by another \$25,000 (for property values above \$50,000), except for school district taxes. 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.

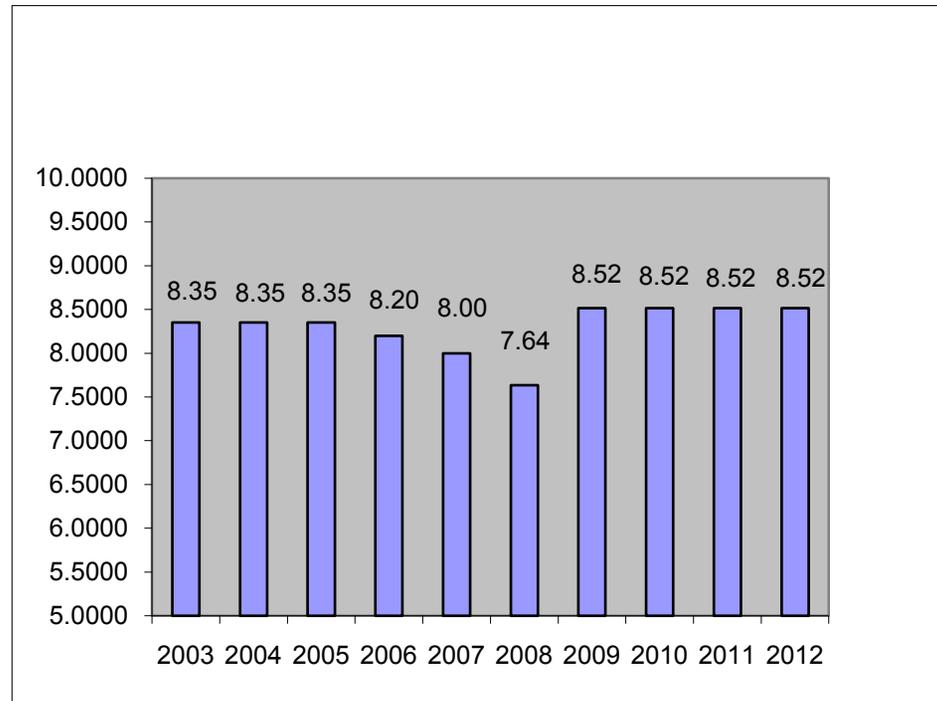
With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a \$25,000 exemption 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 2011 - 2012**  
**ANALYSIS OF OPERATING MILLAGE**

**FOR TEN YEAR PERIOD 2002 - 2011**

Fiscal Year	Oper. Millage	Inc./Dec. Over Prior Year	% Inc./Dec. Over Prior Year
2003	8.3500	0.0000	0.00%
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	8.5163	0.0000	0.00%



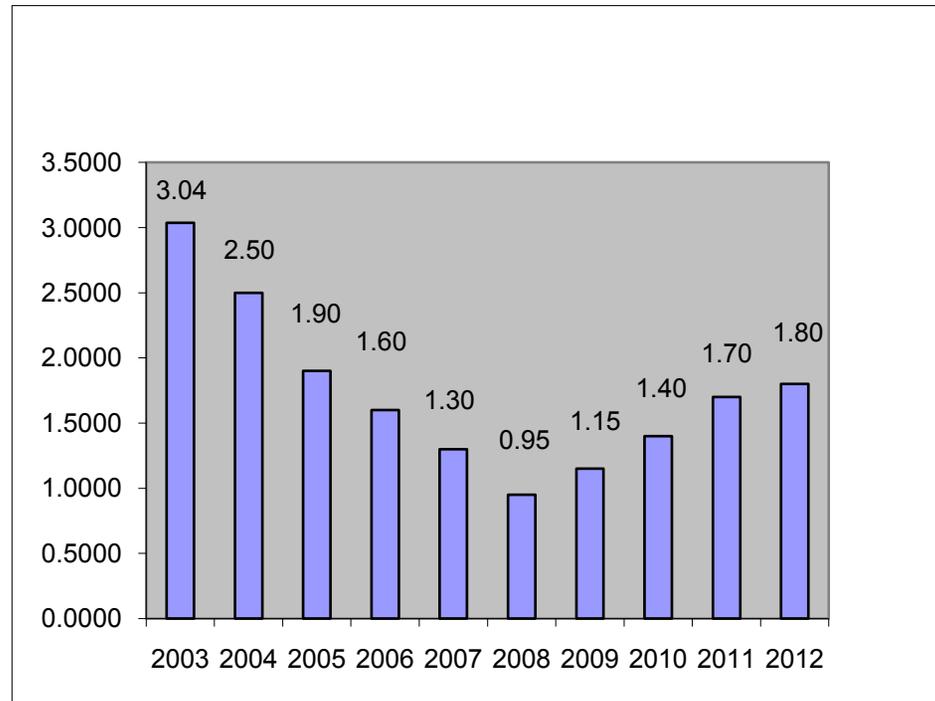
# TOWN OF LAKE PARK

## FISCAL YEAR 2011 - 2012

### ANALYSIS OF DEBT SERVICE MILLAGE

#### FOR TEN YEAR PERIOD 2003 - 2012

Fiscal Year	Oper. Millage	Inc./Dec. Over Prior Year	% Inc./Dec. Over Prior Year
2003	3.0358	0.7000	35.00%
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	1.8000	0.1000	5.88%



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

	<u>2008-2009</u> Actual	<u>2009-2010</u> Actual	<u>2010-2011</u> Estimated	<u>2011-2012</u> As Proposed	<u>2011-2012</u> As Adopted
51 General Government	4,505,073	2,633,925	2,537,915	2,452,950	-
52 Public Safety	5,433,148	5,480,551	4,970,175	4,692,925	-
53 Physical Environment	146,343	139,475	169,005	169,960	-
54 Transportation	564,285	489,103	362,870	362,595	-
57 Culture-Recreation	1,222,206	871,135	814,170	712,905	-
59 Intragovernmental Services	231,850	172,640	101,830	102,630	-
<b>Total Expenditures</b>	<u>12,102,905</u>	<u>9,786,829</u>	<u>8,955,965</u>	<u>8,493,965</u>	<u>-</u>

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

	<u>2008-2009</u> Actual	<u>2009-2010</u> Actual	<u>2010-2011</u> Estimated	<u>2011-2012</u> As Proposed	<u>2011-2012</u> As Adopted
Personal Services	2,697,150	2,394,280	2,326,881	2,150,915	
Operating Expenses	6,271,239	6,099,709	5,518,713	5,235,305	
Capital Outlay	379,141	128,800	23,364	-	
Debt Service	40,560	312,730	360,311	421,040	
Non-Operating	2,714,815	851,310	590,985	686,705	
<b>Total Expenditures</b>	<u>12,102,905</u>	<u>9,786,829</u>	<u>8,820,254</u>	<u>8,493,965</u>	<u>-</u>

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

		<u>2008-2009</u> Actual	<u>2009-2010</u> Actual	<u>2010-2011</u> Estimated	<u>2011-2012</u> As Proposed	<u>2011-2012</u> As Adopted
<b>51</b>	<b>General Government</b>					
100	Town Commission	105,096	91,056	98,370	80,150	-
104	Town Manager	327,410	299,690	306,915	300,965	-
105	Personnel	185,387	144,319	136,935	129,450	-
106	Town Clerk	180,704	184,797	190,818	152,820	-
108	Town Attorney	226,108	185,667	130,000	130,000	-
110	Information Technology	212,526	166,664	146,655	139,690	-
150	Finance and Accounting	463,189	448,111	447,860	434,965	-
900	Non-Departmental	1,171,337	930,846	905,919	1,065,825	-
	Total General Government	<u>2,871,757</u>	<u>2,451,150</u>	<u>2,363,472</u>	<u>2,433,865</u>	<u>-</u>
<b>52</b>	<b>Public Safety</b>					
200	Police	2,688,202	2,908,413	2,764,045	2,713,710	-
250	Emergency Management	7,629	1,235	10,000	10,000	-
300	Fire	2,023,882	2,001,820	1,634,105	1,545,935	-
500	Community Development	694,180	572,651	555,549	423,280	-
	Total Public Safety	<u>5,413,893</u>	<u>5,484,119</u>	<u>4,963,699</u>	<u>4,692,925</u>	<u>-</u>
<b>53</b>	<b>Physical Environment</b>					
400	Public Works Administration	128,249	141,969	192,880	169,960	-
	Total Physical Environment	<u>128,249</u>	<u>141,969</u>	<u>192,880</u>	<u>169,960</u>	<u>-</u>

**Recapitulation Of Expenditures  
(continued)**

<b>54</b>	<b>Transportation</b>	<b>2008-2009 Actual</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Estimated</b>	<b>2011-2012 As Proposed</b>	<b>2011-2012 As Adopted</b>
	408 Public Works - Facilities	401,397	321,184	310,121	305,105	
	450 Public Works - Parking Meters	12,871	175,052	56,195	57,490	
	Total Transportation	<u>414,268</u>	<u>496,236</u>	<u>366,316</u>	<u>362,595</u>	<u>-</u>
<b>57</b>	<b>Culture and Recreation</b>					
	700 Library	337,537	258,286	302,955	240,035	
	710 Library - State Aid	11,639	7,675	7,675	7,675	
	600 Recreation	282,992	197,162	168,563	166,190	
	406 Public Works - Grounds	533,827	373,806	351,987	318,090	
	Total Culture and Recreation	<u>1,165,995</u>	<u>836,929</u>	<u>831,180</u>	<u>731,990</u>	<u>-</u>
<b>59</b>	<b>Intergovernmental Services</b>					
	410 Public Works - Vehicle Maintenance	218,748	167,276	102,707	102,630	
	Total Intergovernmental Services	<u>218,748</u>	<u>167,276</u>	<u>102,707</u>	<u>102,630</u>	<u>-</u>
	<b>Total Expenditures</b>	<u><u>10,212,910</u></u>	<u><u>9,577,679</u></u>	<u><u>8,820,254</u></u>	<u><u>8,493,965</u></u>	<u><u>-</u></u>

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **GENERAL FUND 001**

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	001	<b>FUNCTION</b>	General Fund						
		<b>ACTIVITY</b>	Revenues and Expenditures						
<b>Budget Summary</b>									
			Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues			11,466,324	9,273,828	8,955,965	8,632,770	8,540,585	8,493,965	-
Personal Services			2,631,014	2,369,011	2,340,960	2,326,881	2,362,175	2,150,915	-
Operating Expenses			6,129,942	6,082,706	5,570,990	5,518,713	5,463,755	5,235,305	-
Capital Outlay			238,915	139,785	23,754	23,364	1,865	-	-
Debt Service			375,479	436,304	337,365	360,311	421,040	421,040	-
Non-operating Expenses			837,560	549,873	762,185	590,985	729,425	686,705	-
Total Expenses			10,212,910	9,577,679	9,035,254	8,820,254	8,978,260	8,493,965	-
Surplus (Deficit)			1,253,414	(303,851)	(79,289)	(187,484)	(437,675)	-	-

Cost Center 001 - General Fund

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
<b>REVENUES</b>								
001-311.100	Ad Valorem Taxes	4,825,752	4,112,773	3,527,200	3,527,200	3,377,550	3,356,750	
001-311.110	Ad Valorem Taxes - CRA	690,204	503,282	295,900	294,060	270,025	260,070	
001-311.120	Delinquent Taxes	260,212	73,245	20,000	20,000	20,000	20,000	
001-314.100	Utility Tax - Electric	556,670	607,096	625,000	615,000	615,000	615,000	
001-314.300	Utility Tax - Water	131,601	138,113	135,000	140,000	140,000	140,000	
001-314.400	Utility Tax - Gas	2,443	26,175	30,000	37,500	42,500	42,500	
001-315.100	Communications Service Tax	539,808	464,184	500,000	425,000	415,000	415,000	
001-316.100	Business Tax Receipts	327,063	339,287	330,000	330,000	330,000	330,000	
001-316.110	Contractors Fees	2,470	2,578	2,500	2,000	2,000	2,000	
001-316.120	Business Tax Zoning Confirm Fee	12,761	12,394	13,000	12,500	10,000	10,000	
001-316.130	Out of Town Business Reg/Decal	-	5	-	500	500	500	
001-322.100	Building Permits w/Min. Surcha	122,101	133,551	82,500	16,500	15,000	15,000	
001-322.110	Building Permits Other	-	-	40,000	58,500	55,000	55,000	
001-322.300	Building Code Education Fund	-	-	-	250	250	250	
001-322.500	Special Event Permit - Appl. F	550	425	500	1,200	1,000	1,000	
001-322.900	Cost Recovery	36,677	7,496	5,000	10,000	7,500	7,500	
001-323.100	Franchise Fees - Electric	599,961	547,504	620,000	500,000	510,000	510,000	
001-323.400	Franchise Fees - Gas	1,342	11,629	15,500	15,300	15,500	15,500	
001-323.700	Franchise Fees - Solid Waste	11,966	10,735	12,000	14,000	14,000	14,000	
001-329.100	Alarm Permits	15,355	16,515	14,000	14,500	14,500	14,500	
001-329.110	Reinspection/Reinstatement Fee	-	-	7,500	11,500	10,000	10,000	
001-329.200	Signage Permits	12,510	13,950	14,000	14,000	12,000	12,000	
001-334.700	Grant - State Aid to Libraries	11,639	7,675	8,025	7,675	7,675	7,675	
001-335.120	State Revenue Sharing	225,153	223,804	240,000	226,000	228,000	228,000	
001-335.150	Alcoholic Beverage Licenses	11,645	9,992	10,000	10,000	10,000	10,000	
001-335.180	Half Cent Sales Tax	558,085	559,351	565,000	585,000	590,000	530,000	
001-335.190	Motor Fuel Tax Refund	8,410	9,909	8,000	8,000	8,000	8,000	
001-338.110	Business Tax - County	23,035	24,229	25,000	25,000	25,000	25,000	
001-341.110	Administrative Fee -CRA Fund	47,748	49,925	72,050	72,050	72,050	72,050	

001-341.401	Administrative Fee - Marina	60,000	60,000	75,000	75,000	75,000	75,000
001-341.402	Administrative Fee - StormWate	32,100	33,000	45,500	45,500	45,500	50,000
001-341.404	Admin Fee - Sanitation Fund	80,004	106,325	126,325	126,325	126,325	134,460
001-341.900	Copy Charges / Tax Searches	4,785	5,095	4,500	4,500	4,500	4,500
001-341.905	Admin Cost - Public Records Re	225	415	300	350	300	300
001-342.510	Plan Review Fees Code Sec 33-7	11,414	4,125	5,000	4,000	4,000	4,000
001-344.300	Advertising - Bus Shelters	-	1,539	675	2,220	2,340	2,340
001-344.500	Parking Fees - Meters Off-road	-	24,973	28,000	30,000	28,000	28,000
001-344.510	Parking Fees - Meters On-road	-	15,423	18,000	15,000	15,000	15,000
001-347.100	Library Copies	1,185	550	-	350	350	350
001-347.120	Library-Teen Leadership Progra	198	-	-	-	-	-
001-347.130	Library - Summer Reading Progr	-	45	-	-	-	-
001-347.200	Recreation - Summer Camp Fees	13,600	15,120	10,000	10,000	10,000	20,000
001-347.210	Recreation - Miscellaneous	1,735	639	500	575	500	500
001-347.215	Recreation - Semi Pro Football	215	-	-	-	-	-
001-347.220	Recreation - Tennis Program	12,600	13,106	13,625	13,675	14,220	14,220
001-347.230	Recreation - Senior Bus Trips	1,815	1,363	2,000	-	-	-
001-347.500	Recreation - Facilities Rental	8,209	8,134	8,500	8,000	8,000	8,000
001-347.905	Recreation - Security	1,935	1,605	2,500	1,500	2,500	2,500
001-347.910	Bingo Fees	4,480	5,120	4,500	2,665	3,000	-
001-347.915	Recreation Program Fees	2,085	2,851	2,500	4,000	3,000	3,000
001-347.920	Ballroom Dancing Fees	1,934	1,290	1,200	500	500	-
001-347.925	Recreation - Ballfield Light Fee	-	1,100	1,000	1,080	1,000	1,000
001-347.931	Recreation - July Fireworks Fee	6,039	-	-	-	-	-
001-347.935	Recreation - Car Show	800	1,000	1,500	1,800	1,000	1,000
	Recreation - Tennis Court Light Fee	-	-	-	-	-	-
001-349.100	Service Charge - Dishonored Ch	650	250	500	100	100	100
001-351.100	Fines & Forfeitures	17,378	18,536	25,000	25,000	25,000	25,000
001-352.100	Fines - Library	1,955	1,172	1,200	1,200	1,200	1,200
001-354.100	Fines - Code Violations	52,882	27,061	50,000	40,000	40,000	40,000
001-354.105	Fines - Alarm Violations	5,575	7,425	3,500	5,000	5,000	5,000
001-354.110	Code Violations - Admin Cost	22,574	10,173	15,000	15,000	15,000	15,000
001-354.115	Code Violations - Foreclosures	85,000	-	-	-	-	-
001-354.120	Penalties - Business Tax Receipts	9,196	8,238	8,000	8,000	8,000	8,000
001-354.130	Fines-Parking Meter Violations	850	21,995	20,000	20,000	20,000	20,000
001-354.135	Parking Violations - Code	-	2,100	1,500	1,500	1,500	1,500

001-354.210	Code Violations - CIB Fund	12,096	6,690	10,000	10,000	10,000	10,000
001-361.100	Interest Earnings	30,562	7,149	10,000	3,500	3,500	3,500
001-361.110	Interest Earnings - Tax Collec	27,587	27,473	25,000	25,000	25,000	25,000
001-361.120	Sales Tax Commissions	33	56	50	50	50	50
001-361.130	Interest on Assessments	-	776	-	1,500	500	500
001-361.200	Filing Fees	390	300	250	125	-	-
001-362.100	Rent - P.B.C. Sheriff	120	120	120	120	120	120
001-362.120	Rent - Cell Tower	23,343	24,276	23,500	25,250	26,220	26,220
001-362.121	Rent - Cell Tower (BellSouth)	14,600	15,184	15,800	15,800	16,425	16,425
001-362.200	Rent - Dunkin Donuts Lot	6,600	5,500	7,200	7,200	7,490	7,490
001-363.120	Service Charges-Code Violation	5,600	17,500	4,500	2,000	1,000	1,000
001-364.100	Sale of Surplus Property	-	4,698	-	-	-	-
001-365.100	Sale of Scrap Material	-	969	-	180	-	-
001-366.150	Donations - Summer Camp	-	1,165	-	-	-	-
001-366.300	Donations - Event Sponsorship	1,250	-	-	1,000	-	-
001-366.305	Donations - Employee Picnic	-	-	-	2,100	-	-
001-366.710	Donations - Summer Read Progra	-	3,000	-	-	-	-
001-369.100	Miscellaneous Revenue	5,094	1,869	2,500	1,000	1,000	1,000
001-369.110	Coke Machine Proceeds	533	303	500	750	500	500
001-369.200	Cash Over/Short	-	-	-	5	-	-
001-369.300	Refund Prior Year Expense	8,677	3,102	-	-	-	-
001-369.310	Reimbursement-Workman's Comp	3,854	-	-	-	-	-
001-369.320	Reimbursement - PBSO Fuel	-	111,765	110,000	110,000	110,000	110,000
001-38-000-9000	BALANCE BROUGHT FORWAR	-	-	334,420	250,000	250,000	250,000
001-380.402	Reimbursement - Stormwater Mai	61,725	70,125	78,000	78,000	78,000	78,000
001-381.110	Transfer from CRA Fund - ILA 2008	205,500	169,640	169,575	169,575	169,520	169,520
001-381.111	Transfer from CRA - PBSO	81,000	84,250	84,250	84,250	84,250	84,250
001-381.130	Transfer from CRA Fund - ILA 2009	-	54,889	-	-	91,325	91,325
001-381.190	Transfer Streets and Roads	75,000	75,000	100,000	100,000	100,000	100,000
001-381.401	Transfer from Marina	-	5,001	10,000	10,000	10,000	10,000
001-381.402	Transfer from Stormwater	-	51,300	51,300	51,300	51,300	51,300
001-381.404	Transfer from Sanitation	215,004	225,000	225,000	225,000	225,000	250,000
001-384.100	Loan Proceeds	1,209,449	-	-	-	-	-
001-389.700	Donations - Library	1,728	1,138	500	2,990	500	500
001-389.700	TOTAL REVENUE	11,466,324	9,273,828	8,955,965	8,632,770	8,540,585	8,493,965

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

<b>FUND</b>	001	<b>FUNCTION</b>	LEGISLATIVE
<b>DEPT.</b>	100	<b>ACTIVITY</b>	Town Commission

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	51,732	50,468	50,470	50,470	50,540	50,540	-
Operating Expenses	53,364	40,588	47,900	47,900	47,900	29,610	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>105,096</b>	<b>91,056</b>	<b>98,370</b>	<b>98,370</b>	<b>98,440</b>	<b>80,150</b>	<b>-</b>

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

**Cost Center 100 - Town Commission**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-511-100-11000	Executive Salaries	47,707	46,801	46,630	46,630	46,625	46,625	
001-51-511-100-21000	FICA	3,650	3,441	3,565	3,565	3,565	3,565	
001-51-511-100-24000	Worker's Compensation Insurance	375	226	275	275	350	350	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>51,732</b>	<b>50,468</b>	<b>50,470</b>	<b>50,470</b>	<b>50,540</b>	<b>50,540</b>	<b>-</b>
001-51-511-100-31000	Professional Services	15,894	15,445	18,000	18,000	18,000	13,500	
001-51-511-100-40000	Travel & Training	8,896	2,599	5,000	5,000	5,000	5,000	
001-51-511-100-41100	Telephone	2,388	2,186	650	650	650	650	
001-51-511-100-41200	Postage & Shipping	1,400	1,779	2,700	2,700	2,700	500	
001-51-511-100-47000	Printing	366	270	300	300	300	300	
001-51-511-100-48000	Promotional Activity	7,083	4,615	7,000	7,000	7,000	2,000	
001-51-511-100-48100	News Letter	4,147	6,094	6,500	6,500	6,500	-	
001-51-511-100-49200	Conferences & Seminars	60	451	90	90	90	-	
001-51-511-100-49400	Uniforms & Clothing	564	54	160	160	160	160	
001-51-511-100-51000	Office Supplies	5,159	-	-	-	-	-	
001-51-511-100-54200	Memberships, Dues, & Subscript	7,407	7,095	7,500	7,500	7,500	7,500	
	<b>TOTAL OPERATING EXPENSES</b>	<b>53,364</b>	<b>40,588</b>	<b>47,900</b>	<b>47,900</b>	<b>47,900</b>	<b>29,610</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>105,096</b>	<b>91,056</b>	<b>98,370</b>	<b>98,370</b>	<b>98,440</b>	<b>80,150</b>	<b>-</b>

## Town Commission Budget Analysis FY11-12

- 100-31000 Professional Services** – \$13,500 – For 50% of Gomez Barker Associates (lobbyist), 50% funded in the CRA.
- 100-40000 Travel & Training** – \$5,000 – \$1,000 each allowance for the mayor and commissioners.
- 100-41100 Telephone** – \$650 – Land lines eliminated prior year to reflect a reduction of \$1,350.
- 100-41200 Postage & Shipping** – \$500 – Used for regular and certified mailing, Federal Express deliveries, and postage for the Town newsletter (Cost shared with the CRA).
- 100-47000 Printing** – \$300 – Costs for printing, binding, and other reproduction services.
- 100-48000 Promotional Activity** - \$2,000 – Promotional events throughout the year.
- 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  
DEPARTMENTAL SUMMARY**

<b>FUND</b>	001	<b>FUNCTION</b>	EXECUTIVE
<b>DEPT.</b>	104	<b>ACTIVITY</b>	Town Manager

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	295,979	291,697	297,390	297,515	303,790	293,590	-
Operating Expenses	31,431	7,993	9,645	9,400	9,175	7,375	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>327,410</b>	<b>299,690</b>	<b>307,035</b>	<b>306,915</b>	<b>312,965</b>	<b>300,965</b>	<b>-</b>

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

**Cost Center 104 - Town Manager**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-512-104-11000	Executive Salaries	145,638	144,036	143,500	143,500	143,500	139,550	
001-51-512-104-12000	Regular Salaries	74,724	74,551	73,025	73,025	73,895	71,875	
001-51-512-104-14000	Overtime Salaries	-	74	65	150	-	-	
001-51-512-104-15000	Special Pay	8,120	7,239	8,120	8,120	8,120	8,120	
001-51-512-104-21000	FICA	13,675	13,766	17,135	17,200	17,255	16,800	
001-51-512-104-22000	Retirement	26,797	26,245	25,800	25,800	25,800	24,525	
001-51-512-104-23100	Health Insurance	21,365	20,601	23,885	23,885	28,585	27,035	
001-51-512-104-23200	Insurance - Dental	1,076	1,052	1,200	1,200	1,320	1,165	
001-51-512-104-23300	Insurance - Life	850	830	990	990	995	825	
001-51-512-104-23400	Insurance - Vision	142	118	155	130	170	140	
001-51-512-104-23500	Disability	2,207	2,327	2,470	2,470	2,840	2,245	
001-51-512-104-24000	Worker's Compensation Insuranc	1,385	858	1,045	1,045	1,310	1,310	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>295,979</b>	<b>291,697</b>	<b>297,390</b>	<b>297,515</b>	<b>303,790</b>	<b>293,590</b>	<b>-</b>
001-51-512-104-31000	Professional Services	12,240	-	-	-	-	-	
001-51-512-104-40000	Travel & Training	4,236	-	-	225	-	-	
001-51-512-104-41100	Telephone	5,596	2,780	4,000	4,000	4,000	2,400	
001-51-512-104-41200	Postage & Shipping	1,127	380	400	400	400	200	
001-51-512-104-44200	Equipment Leases	1,879	1,441	2,170	1,700	1,700	1,700	
001-51-512-104-47000	Printing	-	48	-	-	-	-	
001-51-512-104-48000	Promotional Activity	689	-	-	-	-	-	
001-51-512-104-49000	Other Current Charges	31	-	-	-	-	-	
001-51-512-104-51000	Office Supplies	1,726	1,479	1,200	1,200	1,200	1,200	
001-51-512-104-52200	Small Tools & Other	1,918	-	-	-	-	-	
001-51-512-104-54200	Memberships, Dues, & Subscriptions	1,989	1,865	1,875	1,875	1,875	1,875	

TOTAL OPERATING EXPENSES	31,431	7,993	9,645	9,400	9,175	7,375	-
TOTAL DEPT EXPENDITURES	327,410	299,690	307,035	306,915	312,965	300,965	-

## Town Manager Budget Analysis FY11-12

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

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

<b>FUND</b>	001	<b>FUNCTION</b>	FINANCIAL AND ADMINISTRATIVE
<b>DEPT.</b>	105	<b>ACTIVITY</b>	Human Resources

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	93,142	98,040	96,300	96,440	96,990	92,355	-
Operating Expenses	91,319	46,279	41,750	40,495	40,525	37,095	-
Capital Outlay	926	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>185,387</b>	<b>144,319</b>	<b>138,050</b>	<b>136,935</b>	<b>137,515</b>	<b>129,450</b>	<b>-</b>

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

**Cost Center 105 - Human Resources**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
001-51-512-105-11000	Executive Salaries	62,632	62,393	58,325	58,325	58,325	56,725	
001-51-512-105-12000	Regular Salaries	4,694	-	-	-	-	-	
001-51-512-105-13000	Other & Part Time Sal	7,290	16,488	16,590	16,590	16,590	16,150	
001-51-512-105-15000	Special Pay	-	500	1,500	1,500	500	500	
001-51-512-105-21000	FICA	5,570	5,784	5,850	5,850	5,775	5,625	
001-51-512-105-22000	Retirement	5,003	4,503	4,375	4,515	4,375	2,850	
001-51-512-105-23100	Health Insurance	5,915	6,496	7,470	7,470	8,895	8,375	
001-51-512-105-23200	Insurance - Dental	431	431	480	480	530	465	
001-51-512-105-23300	Insurance - Life	195	195	230	230	255	195	
001-51-512-105-23400	Insurance - Vision	51	51	60	60	60	55	
001-51-512-105-23500	Disability	726	792	925	925	1,065	795	
001-51-512-105-24000	Worker's Compensation	635	407	495	495	620	620	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>93,142</b>	<b>98,040</b>	<b>96,300</b>	<b>96,440</b>	<b>96,990</b>	<b>92,355</b>	<b>-</b>
001-51-512-105-31000	Professional Services	56,478	21,469	21,255	20,000	20,000	18,000	
001-51-512-105-34000	Contractual Services	9,717	9,966	8,000	8,000	8,000	7,000	
001-51-512-105-40000	Travel & Training	115	-	-	-	-	-	
001-51-512-105-41100	Telephone	901	692	980	980	980	650	
001-51-512-105-41200	Postage & Shipping	1,236	506	500	500	500	500	
001-51-512-105-44200	Equipment Leases	2,275	2,196	2,245	2,245	2,245	2,245	
001-51-512-105-47000	Printing	1,209	70	200	200	200	100	
001-51-512-105-48100	Advertising	15,768	7,458	5,000	5,000	5,000	5,000	
001-51-512-105-51000	Office Supplies	2,857	2,901	2,500	2,500	2,500	2,500	
001-51-512-105-54100	Books & Subscriptions	327	395	-	-	-	-	
001-51-512-105-54200	Memberships, Dues, & Subscriptions	436	626	1,070	1,070	1,100	1,100	

TOTAL OPERATING EXPENSES	91,319	46,279	41,750	40,495	40,525	37,095	-
001-51-512-105-64100 Machinery & Equipment	926	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	926	-	-	-	-	-	-
TOTAL DEPT EXPENDITURES	185,387	144,319	138,050	136,935	137,515	129,450	-

## Human Resources Budget Analysis FY11-12 Corrected

- 105-15000**    **Special Pay** – \$500 – this is for the \$500 monetary award for Employee of the Year Award.
  
- 105-31000**    **Professional Services** – \$18,000 – Reduced by \$2,000 from FY 2011. 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 – Reduced by \$1,000 from FY 2011. Used for pre-employment background checks, physicals, and drug screenings, hepatitis shots and CDL for non-enterprise fund departments.
  
- 105-41100**    **Telephone** – \$650 – Reduced by \$330 from FY 2011. Used for telephone and fax expenses.
  
- 105-41200**    **Postage & Shipping** – \$400 – Reduced by \$100 from FY 2011. Used for regular and certified mailing, Federal Express deliveries, and messenger service.
  
- 105-44200**    **Equipment Leases** – \$2,245 – Level funded from revised FY 2011 figure. 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 – Reduced by \$100 from FY 2011. Used for printing, binding, and other reproduction services.
  
- 105-48100**    **Advertising** - \$5,000 – Level funded from FY 2011. 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** – \$2,500 – Level funded from FY 2011. 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 – \$1,100 - This account includes the following:**

- \$443.77 (\$409.00 including \$34.77 in shipping costs) – Increased from \$395.00 from FY 2011 as the cost of the subscription to What to Do About Personnel Problems in Florida through Business and Legal Reports has increased.
- \$655.57 – 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:
  - \$475.57 for ICMA
  - \$180.00 for SHRM

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

<b>FUND</b>	001	<b>FUNCTION</b>	EXECUTIVE
<b>DEPT.</b>	106	<b>ACTIVITY</b>	Town Clerk

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	127,473	128,404	129,315	130,015	134,330	125,275	-
Operating Expenses	50,137	53,298	59,500	59,250	26,045	27,545	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	3,094	3,095	1,550	1,553	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>180,704</b>	<b>184,797</b>	<b>190,365</b>	<b>190,818</b>	<b>160,375</b>	<b>152,820</b>	<b>-</b>

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

**Cost Center 106 - Town Clerk**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-512-106-11000	Executive Salaries	57,044	56,615	56,400	56,400	56,400	54,850	
001-51-512-106-12000	Regular Salaries	38,770	38,571	38,425	38,425	38,425	33,050	
001-51-512-106-14000	Overtime Salaries	85	111	125	125	125	75	
001-51-512-106-15000	Special Pay	720	1,184	720	720	720	720	
001-51-512-106-21000	FICA	7,116	7,099	7,325	7,325	7,325	4,450	
001-51-512-106-22000	Retirement	6,275	6,020	4,800	5,500	6,160	4,900	
001-51-512-106-23100	Health Insurance	14,433	15,849	18,230	18,230	21,430	23,850	
001-51-512-106-23200	Insurance - Dental	861	861	960	960	1,060	930	
001-51-512-106-23300	Insurance - Life	347	350	350	350	380	360	
001-51-512-106-23400	Insurance - Vision	103	103	120	120	120	110	
001-51-512-106-23500	Disability	1,154	1,280	1,420	1,420	1,635	1,430	
001-51-512-106-24000	Worker's Compensation Insurance	565	361	440	440	550	550	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>127,473</b>	<b>128,404</b>	<b>129,315</b>	<b>130,015</b>	<b>134,330</b>	<b>125,275</b>	<b>-</b>
001-51-512-106-31000	Professional Services	1,276	1,276	1,325	1,325	1,145	1,145	
001-51-512-106-33000	Accounting, Audit & Elections	11,273	21,191	29,380	29,380	-	-	
001-51-512-106-34000	Contractual Services	7,922	8,074	9,580	9,580	7,000	7,000	
001-51-512-106-40000	Travel & Training	4,002	-	200	200	200	200	
001-51-512-106-41100	Telephone	1,032	959	1,000	1,000	600	950	
001-51-512-106-41200	Postage & Shipping	367	361	1,900	1,900	1,000	500	
001-51-512-106-44200	Equipment Lease	5,796	6,082	6,220	6,220	6,500	6,500	
001-51-512-106-47000	Printing	592	781	500	500	600	750	
001-51-512-106-48100	Advertising	7,936	5,465	4,000	4,000	3,500	3,500	
001-51-512-106-48200	Recording Fees	390	115	300	300	300	300	
001-51-512-106-51000	Office Supplies	7,425	7,864	4,000	4,000	4,000	5,500	

001-51-512-106-52100	Gasoline & Diesel Fuel	382	370	300	300	400	400	
001-51-512-106-52200	Small Tools & Others	1,020	-	-	-	-	-	
001-51-512-106-54100	Books & Subscriptions	-	236	250	-	-	-	
001-51-512-106-54200	Memberships, Dues, & Subscriptions	724	524	545	545	800	800	
	TOTAL OPERATING EXPENSES	50,137	53,298	59,500	59,250	26,045	27,545	-
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001-51-512-106-71000	Principal	2,812	2,935	1,515	1,518	-	-	
001-51-512-106-72000	Interest	282	160	35	35	-	-	
	TOTAL DEBT SERVICE	3,094	3,095	1,550	1,553	-	-	-
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	TOTAL DEPT EXPENDITURES	180,704	184,797	190,365	190,818	160,375	152,820	-

## Town Clerk Budget Analysis FY11-12

- 106-14000 Overtime Salaries** – Expected cost of approximately \$75. 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 (\$1,145).
- 106-33000 Accounting, Audit & Elections** – No elections scheduled for FY11-12
- 106-34000 Contractual Services** – Expected cost of \$7,000. 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. \$200.
- 106-41100 Telephone** – Telephone and fax expense in the amount of \$950. This represents a \$50 decrease from last year.
- 106-41200 Postage & Shipping** – Postage budgeted at \$500 for mailing of Release of Liens, Financial disclosures, board membership letters, and Referendum informational mailers. This account is budgeted for \$1,400 less than last year.
- 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 \$750 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 \$3,500. This cost represents a decrease of \$500 less than current year.

- 106-48200 Recording Fees** – Estimated cost of \$300 for recording release of liens and miscellaneous records for County/State. The source of the fee is being charged for the recording fee therefore it has been cut the budget at 50% for this item.
- 106-51000 Office Supplies** – Miscellaneous offices supplies budgeted at \$5,500.
- 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 (\$120), International Institute of Municipal Clerks (\$200), Palm Beach Municipal Clerk’s Association (\$120), and National Notary Association for Town Clerk and Deputy Clerk (\$105). Newspaper subscription for Palm Beach Post of \$245.

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

<b>FUND</b>	001	<b>FUNCTION</b>	GENERAL GOVERNMENT - Legal Counsel
<b>DEPT.</b>	108	<b>ACTIVITY</b>	Legal

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Proposed Budget 2011-12
Personal Services	-	-	-	-	-	-	-
Operating Expenses	226,108	185,667	168,000	130,000	168,000	130,000	-
Capital Outlay	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>226,108</b>	<b>185,667</b>	<b>168,000</b>	<b>130,000</b>	<b>168,000</b>	<b>130,000</b>	<b>-</b>

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

**Cost Center 108 - Legal**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-514-108-31100	Professional Svc - Town Attorney	154,028	169,504	158,000	120,000	158,000	120,000	
001-51-514-108-31101	Professional Svc - Other Legal	50,830	16,163	10,000	10,000	10,000	10,000	
001-51-514-108-31200	Professional Svc - Foreclosure	21,250	-	-	-	-	-	
	TOTAL OPERATING EXPENSES	226,108	185,667	168,000	130,000	168,000	130,000	-
001-51-514-108-99105	Cost Recovery	-	-	-	-	-	-	
	TOTAL OTHER EXPENSES	-	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	226,108	185,667	168,000	130,000	168,000	130,000	-

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

<b>FUND</b>	001	<b>FUNCTION</b>	FINANCIAL AND ADMINISTRATIVE
<b>DEPT.</b>	110	<b>ACTIVITY</b>	Information Technology

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	99,375	94,940	98,030	98,180	100,510	95,635	-
Operating Expenses	59,336	50,107	51,150	47,150	44,640	42,055	-
Capital Outlay	53,815	21,617	1,850	1,325	1,865	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	2,000	2,000	-
<b>Total Expenses</b>	<b>212,526</b>	<b>166,664</b>	<b>151,030</b>	<b>146,655</b>	<b>149,015</b>	<b>139,690</b>	<b>-</b>

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

**Cost Center 110 - Information Technology**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-512-110-11000	Executive Salaries	75,363	72,778	73,650	73,650	73,650	71,725	
001-51-512-110-15000	Special Pay	2,686	462	490	490	490	490	
001-51-512-110-21000	FICA	5,470	5,065	5,675	5,675	5,675	5,525	
001-51-512-110-22000	Retirement	5,689	5,276	5,575	5,575	5,575	3,625	
001-51-512-110-23100	Health Insurance	8,518	9,354	10,450	10,450	12,540	11,925	
001-51-512-110-23200	Insurance - Dental	431	431	480	480	530	465	
001-51-512-110-23300	Insurance - Life	195	195	195	195	215	195	
001-51-512-110-23400	Insurance - Vision	51	51	60	60	60	55	
001-51-512-110-23500	Disability	897	994	1,100	1,000	1,150	1,005	
001-51-512-110-24000	Worker's Compensation Insurance	75	45	55	55	75	75	
001-51-512-110-26000	Mileage Reimbursement	-	289	300	550	550	550	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>99,375</b>	<b>94,940</b>	<b>98,030</b>	<b>98,180</b>	<b>100,510</b>	<b>95,635</b>	<b>-</b>
001-51-512-110-31000	Professional Services - Adm IT	15,196	14,205	10,000	10,000	10,000	8,000	
001-51-512-110-34000	Contractual Services	2,400	2,625	9,800	5,200	5,100	5,100	
001-51-512-110-40000	Travel & Training	1,019	3,019	2,000	2,500	-	-	
001-51-512-110-41100	Telephone	1,786	2,459	1,600	1,600	2,290	2,290	
001-51-512-110-41105	Telephone-DSL	2,858	2,561	4,200	4,200	4,200	4,200	
001-51-512-110-46100	Equipment Maintenance Contract	3,547	2,733	3,000	3,000	3,000	3,000	
001-51-512-110-49303	Software - Administration	11,187	10,942	8,250	8,250	8,250	8,250	
001-51-512-110-49306	Software - Finance	4,415	4,415	5,000	5,000	5,000	4,415	
001-51-512-110-49400	Uniforms & Clothing	-	254	-	-	-	-	
001-51-512-110-51000	Office Supplies	423	3	-	-	-	-	
001-51-512-110-51900	Computer Supplies & Parts	5,124	2,010	3,000	3,000	3,000	3,000	
001-51-512-110-52000	Operating Supplies	3,134	3,127	3,000	3,000	3,000	3,000	

001-51-512-110-52200	Small Tools & Others	7,522	837	500	500	-	-	
001-51-512-110-54200	Memberships, Dues, & Subscriptions	725	917	800	900	800	800	
	TOTAL OPERATING EXPENSES	59,336	50,107	51,150	47,150	44,640	42,055	-
001-51-512-110-64100	Machinery & Equipment	34,391	8,608	-	-	-	-	
001-51-512-110-64101	Hardware - Town Commission	1,966	1,495	1,850	1,325	1,865	-	
001-51-512-110-64102	Hardware - Town Manager	2,194	-	-	-	-	-	
001-51-512-110-64105	Hardware - Town Clerk	2,469	-	-	-	-	-	
001-51-512-110-64106	Hardware - Finance	4,480	-	-	-	-	-	
001-51-512-110-64108	Hardware - Community Developme	4,387	-	-	-	-	-	
001-51-512-110-64109	Hardware - Public Works	2,194	-	-	-	-	-	
001-51-512-110-64110	Hardware - Library	-	11,514	-	-	-	-	
001-51-512-110-64220	Hardware - Media Room	1,734	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	53,815	21,617	1,850	1,325	1,865	-	-
001-51-512-110-99901	Contingency	-	-	-	-	2,000	2,000	
	TOTAL OTHER EXPENSES	-	-	-	-	2,000	2,000	-
	TOTAL DEPT EXPENDITURES	212,526	166,664	151,030	146,655	149,015	139,690	-

## Information Technology Budget Analysis FY11-12

- 110-15000**    **Special Pay** – Expected cost of approximately \$490. This expense is for remote DSL access.
- 110-31000**    **Professional Services-Admin IT** – \$8,000 budgeted for technical support from KDT.
- 110-34000**    **Contractual Services** – \$5,100 for e-mail protection and web hosting.
- 110-41100**    **Telephone** –\$2,290 for cell phone (\$1,100), emergency phones (\$630), and air-cards (\$560).
- 110-41105**    **Telephone-DSL** – \$4,200 for town-wide DSL charges.
- 110-46100**    **Equipment Maintenance Contract** – \$3,000 for telephone maintenance (\$227.72 per month).
- 110-49303**    **Software - Administration** – \$8,250 for necessary software needed during the year.
- 110-49306**    **Software - Finance** - \$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  
DEPARTMENTAL SUMMARY**

<b>FUND</b>	001	<b>FUNCTION</b>	FINANCIAL AND ADMINISTRATIVE
<b>DEPT.</b>	150	<b>ACTIVITY</b>	Finance

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	364,502	358,751	365,280	367,230	375,390	356,145	-
Operating Expenses	98,687	89,360	79,553	80,630	79,380	78,820	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>463,189</b>	<b>448,111</b>	<b>444,833</b>	<b>447,860</b>	<b>454,770</b>	<b>434,965</b>	-

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

**Cost Center 150 - Finance**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-513-150-11000	Executive Salaries	97,252	96,180	96,950	96,950	96,950	94,300	
001-51-513-150-12000	Regular Salaries	154,153	149,115	147,875	147,875	148,550	144,475	
001-51-513-150-13000	Other & Part Time Salaries	27,484	30,864	29,875	29,875	29,875	28,650	
001-51-513-150-14000	Overtime Salaries	908	140	100	100	100	100	
001-51-513-150-15000	Special Pay	1,720	1,184	1,220	1,220	1,720	1,720	
001-51-513-150-21000	FICA	21,135	20,379	21,050	21,125	21,225	20,600	
001-51-513-150-22000	Retirement	17,525	17,816	18,525	18,475	18,575	12,050	
001-51-513-150-23100	Health Insurance	30,570	33,048	42,470	42,470	50,190	47,255	
001-51-513-150-23200	Insurance - Dental	1,686	1,722	1,920	1,920	2,115	1,860	
001-51-513-150-23300	Insurance - Life	804	774	780	780	860	780	
001-51-513-150-23400	Insurance - Vision	167	154	240	240	240	225	
001-51-513-150-23500	Disability	3,039	3,235	3,575	3,575	4,115	3,255	
001-51-513-150-24000	Worker's Compensation Insurance	900	565	700	700	875	875	
001-51-513-150-25100	Unemployment Compensation	7,159	3,575	-	1,925	-	-	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>364,502</b>	<b>358,751</b>	<b>365,280</b>	<b>367,230</b>	<b>375,390</b>	<b>356,145</b>	<b>-</b>
001-51-513-150-31000	Professional Services	1,125	-	-	-	-	-	
001-51-513-150-33000	Accounting & Auditing	62,250	59,000	54,000	51,600	51,850	51,850	
001-51-513-150-34000	Contractual Services	2,871	3,108	2,898	2,875	2,875	2,875	
001-51-513-150-40000	Travel & Training	3,248	132	100	100	100	100	
001-51-513-150-41100	Telephone	2,188	1,772	1,880	1,880	1,880	1,320	
001-51-513-150-41200	Postage & Shipping	5,845	5,530	5,000	5,000	5,000	5,000	
001-51-513-150-44200	Equipment Leases	7,811	4,332	4,350	4,350	4,350	4,350	
001-51-513-150-47000	Printing	3,468	2,907	2,000	2,000	2,000	2,000	
001-51-513-150-49000	Other Current Charges	454	435	450	450	450	450	

001-51-513-150-49600	Bank Charges / Admin Fees	1,708	5,579	3,000	6,500	5,000	5,000	
001-51-513-150-51000	Office Supplies	6,491	5,496	5,450	5,450	5,450	5,450	
001-51-513-150-52200	Small Tools & Other	593	679	-	-	-	-	
001-51-513-150-54100	Books & Subscriptions	35	-	-	-	-	-	
001-51-513-150-54200	Memberships, Dues, & Subscript	600	390	425	425	425	425	
	TOTAL OPERATING EXPENSES	<u>98,687</u>	<u>89,360</u>	<u>79,553</u>	<u>80,630</u>	<u>79,380</u>	<u>78,820</u>	-
	TOTAL DEPT EXPENDITURES	<u>463,189</u>	<u>448,111</u>	<u>444,833</u>	<u>447,860</u>	<u>454,770</u>	<u>434,965</u>	-

## Finance Department Budget Analysis FY11-12

- 150-15000 Special Pay** – \$1,720 – this includes two longevity payments for employees 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).
- 150-41100 Telephone** – \$1,320 – This is for the department telephones and fax. Estimated cost is \$1,320 for office telephones.
- 150-41200 Postage & Shipping** – \$5,000 – This category covers mailings for general Finance Department mail and Sanitation billing. This amount reflects a \$600 reduction in costs from prior year.
- 150-44200 Equipment Leases** – \$4,350 – This is for the department copier and postage meter. Lease costs include annual copier lease \$2,060 (\$170.96/mo), and postage meter costs of \$1,960 (\$489.15/quarterly) and \$330 (\$80.85/quarterly).
- 150-47000 Printing** - \$2,000 – This cost is for printing of purchase orders, 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**– \$5,000 – This account covers the cost of credit card processing and bank fees.
- 150-51000 Office Supplies** – \$5,450 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  
DEPARTMENTAL SUMMARY**

<b>FUND</b>	001	<b>FUNCTION</b>	LAW ENFORCEMENT					
<b>DEPT.</b>	200	<b>ACTIVITY</b>	Police - Administration					
<b>Budget Summary</b>								
		Actual Expenses	Actual Expenses	Current Budget	Estimate for the Year	By Department	Proposed Budget	Adopted Budget
		2008-09	2009-10	2010-11	2010-11	2011-12	2011-12	2011-12
Personal Services		-	-	-	-	-	-	-
Operating Expenses		2,688,202	2,908,413	2,765,090	2,764,045	2,764,045	2,713,710	-
Capital Outlay		-	-	-	-	-	-	-
Debt Services		-	-	-	-	-	-	-
Non-Operating		-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>2,688,202</b>	<b>2,908,413</b>	<b>2,765,090</b>	<b>2,764,045</b>	<b>2,764,045</b>	<b>2,713,710</b>	<b>-</b>
<b>Personnel Recap</b>								
Contract with Palm Beach County Sheriff						<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Lieutenant						1	1	1
Sergeants						3	3	3
Deputy Sheriffs						19	19	19
Administrative Secretary						1	1	1
School Crossing Guards						14	10	10
						<u>38</u>	<u>34</u>	<u>34</u>

**Cost Center 200 - Police Administration**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
001-52-521-200-34010	Contract PBC Sheriff	2,669,748	2,776,538	2,634,120	2,634,120	2,634,120	2,583,785	
001-52-521-200-41100	Telephone	4,358	3,294	3,200	3,200	3,200	3,200	
001-52-521-200-43000	Utilities	10,774	13,958	17,000	17,000	17,000	17,000	
001-52-521-200-43250	Garbage & Trash	822	1,004	2,010	1,050	1,050	1,050	
001-52-521-200-45000	Insurance	1,895	1,803	2,075	2,075	2,075	2,075	
001-52-521-200-49101	Property Tax	605	681	685	600	600	600	
001-52-521-200-52100	Gasoline & Diesel Fuel	-	111,135	106,000	106,000	106,000	106,000	
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,688,202</b>	<b>2,908,413</b>	<b>2,765,090</b>	<b>2,764,045</b>	<b>2,764,045</b>	<b>2,713,710</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>2,688,202</b>	<b>2,908,413</b>	<b>2,765,090</b>	<b>2,764,045</b>	<b>2,764,045</b>	<b>2,713,710</b>	<b>-</b>

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

<b>FUND</b>	001	<b>FUNCTION</b>	EMERGENCY AND DISASTER RELIEF SERVICES
<b>DEPT.</b>	250	<b>ACTIVITY</b>	Emergency Management

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	-	-	-	-	-	-	-
Operating Expenses	7,629	1,235	10,000	10,000	10,000	10,000	-
Capital Outlay	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>7,629</b>	<b>1,235</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

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

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

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
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	4,990	639	5,000	5,000	5,000	5,000	
001-52-525-250-52000	Operating Supplies	2,639	596	4,500	4,500	4,500	4,500	
	<b>TOTAL OPERATING EXPENSES</b>	<b>7,629</b>	<b>1,235</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>7,629</b>	<b>1,235</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

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

<b>FUND</b>	001	<b>FUNCTION</b>	FIRE CONTROL
<b>DEPT.</b>	300	<b>ACTIVITY</b>	Fire - Administration

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	-	-	-	-	-	-	-
Operating Expenses	2,023,882	2,001,820	1,634,105	1,634,105	1,559,075	1,545,935	-
Capital Outlay	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>2,023,882</b>	<b>2,001,820</b>	<b>1,634,105</b>	<b>1,634,105</b>	<b>1,559,075</b>	<b>1,545,935</b>	<b>-</b>

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

**Cost Center 300 - Fire**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-52-522-300-34000	Contractual Services	2,023,882	2,001,820	1,634,105	1,634,105	1,559,075	1,545,935	
	TOTAL OPERATING EXPENSES	2,023,882	2,001,820	1,634,105	1,634,105	1,559,075	1,545,935	-
	TOTAL DEPT EXPENDITURES	2,023,882	2,001,820	1,634,105	1,634,105	1,559,075	1,545,935	-

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

<b>FUND</b>	001	<b>FUNCTION</b>	PHYSICAL ENVIRONMENT
<b>DEPT.</b>	400	<b>ACTIVITY</b>	Public Works Administration

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	106,751	122,413	150,650	149,475	162,055	153,610	-
Operating Expenses	21,498	18,677	44,855	43,405	16,850	16,350	-
Capital Outlay	-	879	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>128,249</b>	<b>141,969</b>	<b>195,505</b>	<b>192,880</b>	<b>178,905</b>	<b>169,960</b>	<b>-</b>

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

**Cost Center 400 - Public Works Administration**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-53-530-400-11000	Executive Salaries	32,915	45,454	68,675	68,675	68,650	66,775	
001-53-530-400-12000	Regular Salaries	51,036	49,829	47,250	47,250	47,250	45,950	
001-53-530-400-14000	Overtime Salaries	691	669	-	-	-	-	
001-53-530-400-15000	Special Pay	-	1,024	720	720	720	720	
001-53-530-400-21000	FICA	6,011	7,123	8,875	8,925	8,925	8,700	
001-53-530-400-22000	Retirement	3,772	3,441	5,700	5,000	8,750	5,675	
001-53-530-400-23100	Health Insurance	8,104	10,285	14,940	14,940	23,205	21,850	
001-53-530-400-23200	Insurance - Dental	574	682	960	960	1,060	930	
001-53-530-400-23300	Insurance - Life	252	304	390	390	430	390	
001-53-530-400-23400	Insurance - Vision	69	82	120	120	120	110	
001-53-530-400-23500	Disability	897	1,199	1,750	1,750	2,010	1,575	
001-53-530-400-24000	Worker's Compensation Insurance	975	610	745	745	935	935	
001-53-530-400-25100	Unemployment Compensation	1,455	1,711	525	-	-	-	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>106,751</b>	<b>122,413</b>	<b>150,650</b>	<b>149,475</b>	<b>162,055</b>	<b>153,610</b>	<b>-</b>
001-53-530-400-31000	Professional Services	750	1,645	26,500	26,500	-	-	
001-53-530-400-34000	Contractual Services	946	996	1,045	950	1,320	1,320	
001-53-530-400-41100	Telephone	4,547	4,065	3,720	2,040	2,040	2,040	
001-53-530-400-41200	Postage & Shipping	100	85	100	100	100	100	
001-53-530-400-43000	Utilities	234	-	-	-	-	-	
001-53-530-400-44200	Equipment Leases	2,229	2,334	2,415	2,415	2,415	2,415	
001-53-530-400-45000	Insurance	5,400	5,149	5,925	5,925	5,925	5,925	
001-53-530-400-47000	Printing	514	152	250	575	650	400	
001-53-530-400-49000	Other Current Charges	2,865	-	-	-	-	-	
001-53-530-400-49101	Property Taxes	88	109	105	100	100	100	

001-53-530-400-49400	Uniforms & Clothing	451	236	245	250	250	250	
001-53-530-400-51000	Office Supplies	2,146	1,841	1,500	1,500	1,000	1,000	
001-53-530-400-52100	Gasoline & Diesel Fuel	1,008	1,224	2,500	2,500	2,500	2,250	
001-53-530-400-52200	Small Tools & Others	-	600	-	-	-	-	
001-53-530-400-54200	Memberships, Dues, & Subscriptions	220	241	550	550	550	550	
	TOTAL OPERATING EXPENSES	<u>21,498</u>	<u>18,677</u>	<u>44,855</u>	<u>43,405</u>	<u>16,850</u>	<u>16,350</u>	-
001-53-530-400-64100	Machinery & Equipment	-	879	-	-	-	-	
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	TOTAL DEPT EXPENDITURES	<u>128,249</u>	<u>141,969</u>	<u>195,505</u>	<u>192,880</u>	<u>178,905</u>	<u>169,960</u>	-

## Public Works Administration Budget Analysis FY11-12

- 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 and Assistant.
- 400-41200 Postage & Shipping** – Expected cost of \$100 for sending certified mailing and other correspondence.
- 400-44200 Equipment Leases** – Annual cost of \$2,415 for copier monthly lease.
- 400-47000 Printing** – Expense for printing color letterhead is estimated at \$400.
- 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 (\$250).
- 400-51000 Office Supplies** – Miscellaneous supplies for office (\$1,000).
- 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  
DEPARTMENTAL SUMMARY**

<b>FUND</b>	001	<b>FUNCTION</b>	PARKS AND RECREATION
<b>DEPT.</b>	406	<b>ACTIVITY</b>	PW Grounds Maintenance

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	362,243	284,802	265,200	267,438	275,360	249,365	-
Operating Expenses	103,516	71,707	71,170	72,560	75,425	68,725	-
Capital Outlay	43,790	5,338	6,000	6,000	-	-	-
Debt Service	24,278	11,959	5,980	5,989	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>533,827</b>	<b>373,806</b>	<b>348,350</b>	<b>351,987</b>	<b>350,785</b>	<b>318,090</b>	-

<u>Personnel Recap</u>	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Foreman	1	1	1
Grounds Maintenance Crew Leader	1	1	1
Maintenance Worker III	1	1	1
Maintenance Worker II	1	1	1
Irrigation Technician (FT to PT)	1	1	1
	<b>5</b>	<b>5</b>	<b>5</b>

**Cost Center 406 - PW Grounds Maintenance**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-57-572-406-12000	Regular Salaries	246,431	194,739	174,800	174,613	174,850	142,475	
001-57-572-406-13000	Part Time Salaries	-	-	-	-	-	20,675	
001-57-572-406-14000	Overtime Salaries	641	400	400	400	400	400	
001-57-572-406-15000	Special Pay	1,500	1,500	1,500	1,500	2,000	2,000	
001-57-572-406-21000	FICA	17,929	14,735	13,525	13,525	13,575	12,675	
001-57-572-406-22000	Retirement	16,581	13,622	12,750	12,750	12,800	12,800	
001-57-572-406-23100	Health Insurance	54,499	43,219	46,270	46,270	55,305	43,700	
001-57-572-406-23200	Insurance - Dental	3,301	2,476	2,400	2,400	2,640	1,860	
001-57-572-406-23300	Insurance - Life	946	779	705	705	780	590	
001-57-572-406-23400	Insurance - Vision	399	287	300	300	300	220	
001-57-572-406-23500	Disability	2,931	2,632	2,375	2,375	2,735	1,995	
001-57-572-406-24000	Worker's Compensation Insurance	10,625	6,549	7,975	7,975	9,975	9,975	
001-57-572-406-25100	Unemployment Compensation	6,460	3,864	2,200	4,625	-	-	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>362,243</b>	<b>284,802</b>	<b>265,200</b>	<b>267,438</b>	<b>275,360</b>	<b>249,365</b>	<b>-</b>
001-57-572-406-34000	Contractual Services	18,015	7,449	7,530	6,600	7,500	6,800	
001-57-572-406-40000	Travel & Training	792	-	-	20	250	-	
001-57-572-406-41100	Telephone	1,883	1,578	1,550	1,550	1,900	1,250	
001-57-572-406-43000	Utilities	11,703	11,879	12,800	12,800	12,800	12,800	
001-57-572-406-44100	Rentals	1,947	1,230	2,500	4,200	3,500	1,500	
001-57-572-406-45000	Insurance	4,000	3,802	4,375	4,375	4,375	4,375	
001-57-572-406-46000	Repair & Maintenance	7,873	3,529	4,000	4,000	4,600	3,500	
001-57-572-406-49400	Uniforms & Clothing	2,738	1,651	1,800	1,650	1,800	1,400	
001-57-572-406-52000	Operating Supplies	35,130	30,307	27,000	27,000	27,000	27,000	
001-57-572-406-52100	Gasoline & Diesel Fuel	10,998	9,914	9,500	10,000	10,500	10,000	
001-57-572-406-52200	Small Tools & Other	8,337	368	-	250	1,100	-	

001-57-572-406-54200	Memberships, Dues & Subscriptions	100	-	115	115	100	100	
	TOTAL OPERATING EXPENSES	103,516	71,707	71,170	72,560	75,425	68,725	-
001-57-572-406-63000	Improvement Other Than Bldg	1,525	5,338	6,000	6,000	-	-	
001-57-572-406-64100	Machinery & Equipment	42,265	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	43,790	5,338	6,000	6,000	-	-	-
001-57-572-406-71000	Principal	22,939	11,342	5,855	5,865	-	-	
001-57-572-406-72000	Interest	1,339	617	125	124	-	-	
	TOTAL DEBT SERVICE	24,278	11,959	5,980	5,989	-	-	-
	TOTAL DEPT EXPENDITURES	533,827	373,806	348,350	351,987	350,785	318,090	-

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

**Schedule 3**

<b>FUND</b>	001	<b>FUNCTION</b>	PARKS AND RECREATION		
<b>DEPT.</b>	406	<b>ACTIVITY</b>	PW Grounds Maintenance		
Description of Training	Reason	Person Attending	By Department 2011-12	Proposed Budget 2011-12	
Fertilizer applicator training	NPDES	Verdree Patterson	250	-	
			250	-	

## Public Works Grounds Maintenance Budget Analysis FY11-12

- 406-34000 Contractual Services** – Fertilize parks, ball fields and building grounds 2 x per year with a “weed & feed” fertilizer. Apply a one year warranty fire ant control product at the ball fields (\$6,800).
- 406-41100 Telephone** – Estimated cost of \$1,250 for monthly cell phone expense for the Foreman, Crew Leader, and Irrigation Technician.
- 406-44100 Rentals** – Anticipated cost of \$1,500 for rental of portable boom lift for tree trimming and pump for irrigation well maintenance.
- 406-45000 Insurance** – Property/Liability insurance premiums (\$4,375).
- 406-46000 Repair & Maintenance** – Costs associated with the repair and maintenance of irrigation systems; R&M expenses for turf maintenance equipment (i.e. mowers, trimmers, blowers and trailers) and tree pruning saws. Estimated annual expenses: \$3,500.
- 406-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$1,400).
- 406-52000 Operating Supplies** – Purchase ADA rated mulch for playgrounds and heart trail. Sprinkler heads, flags, bulk chemicals (i.e. iron remover, Round-up etc.), public restroom supplies, sod for parks, clay for ball fields, topsoil, and replacement plants. (\$27,000)
- 406-52100 Gasoline & Diesel Fuel** – Expected cost of \$10,000 for vehicle and equipment fuel.
- 406-54200 Memberships, Dues & Subscriptions** – Membership in the Florida Urban Forestry Council (\$100).

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

<b>FUND</b>	001	<b>FUNCTION</b>	PHYSICAL ENVIRONMENT
<b>DEPT.</b>	408	<b>ACTIVITY</b>	PW Facility Maintenance

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	123,717	121,986	126,490	126,421	131,940	125,430	-
Operating Expenses	211,543	197,398	182,723	180,200	182,525	179,675	-
Capital Outlay	61,923	1,800	6,800	3,500	-	-	-
Debt Service	4,214	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>401,397</b>	<b>321,184</b>	<b>316,013</b>	<b>310,121</b>	<b>314,465</b>	<b>305,105</b>	-

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Facility Maintenance Worker III	2	2	2
	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
	2	2	2

**Cost Center 408 - PW Facility Maintenance**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
001-54-597-408-12000	Regular Salaries	85,623	84,974	84,600	84,536	84,600	82,275	
001-54-597-408-14000	Overtime Salaries	62	528	150	150	150	150	
001-54-597-408-15000	Special Pay	1,000	1,000	1,000	1,000	1,000	1,000	
001-54-597-408-21000	FICA	7,148	6,260	6,580	6,575	6,575	6,400	
001-54-597-408-22000	Retirement	6,501	6,263	6,425	6,425	6,350	4,175	
001-54-597-408-23100	Health Insurance	13,309	15,888	19,400	19,400	23,205	21,850	
001-54-597-408-23200	Insurance - Dental	969	861	960	960	1,060	930	
001-54-597-408-23300	Insurance - Life	386	337	340	340	375	340	
001-54-597-408-23400	Insurance - Vision	116	103	120	120	120	110	
001-54-597-408-23500	Disability	1,103	1,142	1,275	1,275	1,455	1,150	
001-54-597-408-24000	Worker's Compensation Insurance	7,500	4,630	5,640	5,640	7,050	7,050	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>123,717</b>	<b>121,986</b>	<b>126,490</b>	<b>126,421</b>	<b>131,940</b>	<b>125,430</b>	<b>-</b>
001-54-597-408-31000	Professional Services	-	-	1,800	1,800	2,000	-	
001-54-597-408-34000	Contractual Services	66,017	66,859	52,955	50,100	51,000	50,500	
001-54-597-408-40000	Travel & Training	161	-	-	-	-	-	
001-54-597-408-41100	Telephone	575	754	600	600	600	600	
001-54-597-408-43000	Utilities	73,758	61,691	60,000	60,000	60,000	60,000	
001-54-597-408-43250	Garbage & Trash	6,577	7,524	8,300	6,550	7,000	7,000	
001-54-597-408-44100	Rentals	154	616	500	500	500	250	
001-54-597-408-45000	Insurance	29,644	28,219	32,475	32,475	32,475	32,475	
001-54-597-408-46000	Repair & Maintenance	9,709	9,959	3,993	5,000	5,000	5,000	
001-54-597-408-46010	Repair & Maint - Park Maintenance	-	-	1,000	1,000	1,800	1,800	
001-54-597-408-49400	Uniforms & Clothing	487	769	600	500	600	500	
001-54-597-408-52000	Operating Supplies	19,538	16,259	16,000	16,000	16,000	16,000	
001-54-597-408-52100	Gasoline & Diesel Fuel	4,923	4,748	4,500	4,500	5,050	5,050	
001-54-597-408-52200	Small Tools and Others	-	-	-	1,175	500	500	

TOTAL OPERATING EXPENSES	211,543	197,398	182,723	180,200	182,525	179,675	-
001-54-597-408-62100 Improvements-Bldg	61,923	1,800	6,800	3,500	-	-	-
TOTAL CAPITAL OUTLAY	61,923	1,800	6,800	3,500	-	-	-
001-54-597-408-71000 Principal	4,117	-	-	-	-	-	-
001-54-597-408-72000 Interest	97	-	-	-	-	-	-
TOTAL DEBT SERVICE	4,214	-	-	-	-	-	-
TOTAL DEPT EXPENDITURES	401,397	321,184	316,013	310,121	314,465	305,105	-

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

**Schedule 4**

<b>FUND</b>	001	<b>FUNCTION</b>	PHYSICAL ENVIRONMENT			
<b>DEPT.</b>	408	<b>ACTIVITY</b>	PW Facility Maintenance			
Description of Equipment and/or Project		Justification and/or Items to be Replaced	Trade-in Value	Cost	By Department 2011-12	Proposed Budget 2011-12
Gate operator @ Lakeshore Park		Orig equip circuit board died. Expensive to replace. Redo operator w/less exp equip		3,500	3,500	-
					3,500	-

## Public Works Facilities Maintenance Budget Analysis FY11-12

- 408-34000 Contractual Services** – Estimated cost of \$50,500 for 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. Quarterly 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 \$600 for monthly cell phone expense for the Facilities Mechanic and Maintenance Worker.
- 408-43000 Utilities** – Expected expense of \$60,000 for cost of electricity and water at Town buildings.
- 408-43200 Garbage & Trash** – Governmental Assessment from the Solid Waste Authority invoices \$7,000 for annual garbage fees at the Town Hall, Public Works, and Library.
- 408-44100 Rentals** – Scaffold rental for building paint jobs (\$250).
- 408-45000 Insurance** – Property/Liability insurance premiums (\$32,475)
- 408-46000 Repair & Maintenance** – Repair/maintenance costs for emergency building repairs to air conditioning and security systems, electrical devices, and division equipment (\$5,000).
- 408-46010 Repair & Maint – Park Maintenance** – Estimated \$1,800 for a/c duct replacement at the Evergreen House and exterior paint and supplies for park storage buildings.
- 408-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$500).

## Public Works Facilities Maintenance Budget Analysis FY11-12 (cont.)

- 408-52000**    **Operating Supplies** – Estimated cost of \$16,000 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.
  
- 408-52100**    **Gasoline & Diesel Fuel** – Anticipated cost of \$5,050 for fuel used in maintenance vehicles and equipment.
  
- 408-52200**    **Small Tools and Others** – Budget \$500 for a cordless hammer drill and a bench grinder.

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

<b>FUND</b>	001	<b>FUNCTION</b>	OTHER GOVERNMENT
<b>DEPT.</b>	410	<b>ACTIVITY</b>	PW Vehicle Maintenance

Budget Summary	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	120,587	131,633	69,190	69,200	70,200	66,565	-
Operating Expenses	38,490	35,643	32,986	33,507	37,665	36,065	-
Capital Outlay	59,671	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>218,748</b>	<b>167,276</b>	<b>102,176</b>	<b>102,707</b>	<b>107,865</b>	<b>102,630</b>	<b>-</b>

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Vehicle Maintenance Foreman	1	1	1
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	1	1	1

**Cost Center 410 - Public Works Vehicle Maintenance**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-59-591-410-12000	Regular Salaries	82,242	91,503	50,380	50,380	49,425	48,075	
001-59-591-410-14000	Overtime Salaries	636	508	200	200	200	200	
001-59-591-410-15000	Special Pay	-	1,500	-	-	-	-	
001-59-591-410-21000	FICA	6,507	6,466	3,890	3,875	3,800	3,600	
001-59-591-410-22000	Retirement	5,232	5,799	3,775	3,800	3,725	2,425	
001-59-591-410-23100	Health Insurance	18,263	20,056	7,470	7,470	8,895	8,375	
001-59-591-410-23200	Insurance - Dental	861	861	480	480	530	465	
001-59-591-410-23300	Insurance - Life	350	351	195	195	215	195	
001-59-591-410-23400	Insurance - Vision	103	103	60	60	60	55	
001-59-591-410-23500	Disability	1,078	1,189	740	740	850	675	
001-59-591-410-24000	Worker's Compensation Insurance	5,315	3,297	2,000	2,000	2,500	2,500	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>120,587</b>	<b>131,633</b>	<b>69,190</b>	<b>69,200</b>	<b>70,200</b>	<b>66,565</b>	<b>-</b>
001-59-591-410-40000	Travel & Training	238	-	-	-	1,000	-	
001-59-591-410-41100	Telephone	813	673	700	700	700	700	
001-59-591-410-45000	Insurance	8,500	8,081	9,300	9,300	9,300	9,300	
001-59-591-410-45120	Insurance - Storage Tank Liab	825	975	990	990	990	990	
001-59-591-410-46000	Repair & Maintenance	13,291	5,383	4,000	4,000	7,000	7,000	
001-59-591-410-46300	Vehicle Parts & Supplies	10,202	16,589	15,346	15,000	15,000	15,000	
001-59-591-410-49400	Uniforms & Clothing	1,880	2,032	1,175	1,300	1,300	1,200	
001-59-591-410-52000	Operating Supplies	754	234	75	75	75	75	
001-59-591-410-52100	Gasoline & Diesel Fuel	1,987	1,676	1,400	2,142	2,300	1,800	
	<b>TOTAL OPERATING EXPENSES</b>	<b>38,490</b>	<b>35,643</b>	<b>32,986</b>	<b>33,507</b>	<b>37,665</b>	<b>36,065</b>	<b>-</b>

001-59-591-410-64100 Machinery & Equipment	59,671	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>59,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL DEPT EXPENDITURES	 <u>218,748</u>	 <u>167,276</u>	 <u>102,176</u>	 <u>102,707</u>	 <u>107,865</u>	 <u>102,630</u>	 <u>-</u>

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

**Schedule 3**

<b>FUND</b>	001	<b>FUNCTION</b>	OTHER GOVERNMENT		
<b>DEPT.</b>	410	<b>ACTIVITY</b>	PW Vehicle Maintenance		
Description of Training		Reason	Person Attending	By Department 2011-12	Proposed Budget 2011-12
Diesel engine diagnostics		Next generation of clean diesel engines coming on-line	Paul Mathis	1,000	-
				1,000	-

## Public Works Vehicle Maintenance Budget Analysis FY11-12

- 410-14000 Overtime** – Possible after-hour road calls (\$200).
- 410-41100 Telephone** – Estimated annual cost of \$700 for the Foreman’s cell phone service.
- 410-45000 Insurance** – Property/Liability insurance premiums (\$9,300).
- 410-45120 Insurance – Storage Tank Liability** – Fuel tank liability insurance premiums (\$990).
- 410-46000 Repair & Maintenance** – Repairs to fleet performed by outside vendors (\$7,000).
- 410-46300 Vehicle Parts & Supplies** – Supplies for fleet repairs completed in-house (\$15,000).
- 410-49400 Uniforms & Clothing** – Cost to purchase safety shoes, shop towels, fender covers, and monthly cleaning of uniforms (\$1,200).
- 410-52000 Operating Supplies** – Estimated cost of \$75 to purchase absorbent materials for spills, hand and parts cleaners, safety supplies, and other miscellaneous expenses.
- 410-52100 Gasoline & Diesel Fuel** – Expected cost of \$1,800 for fuel for vehicles and equipment.

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

<b>FUND</b>	001	<b>FUNCTION</b>	TRANSPORTATION - Parking Facilities
<b>DEPT.</b>	450	<b>ACTIVITY</b>	Parking Meters

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	-	617	400	500	650	600	-
Operating Expenses	378	35,077	24,669	23,415	26,710	24,610	-
Capital Outlay	12,493	107,081	9,104	-	-	-	-
Debt Service	-	32,277	32,280	32,280	32,280	32,280	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>12,871</b>	<b>175,052</b>	<b>66,453</b>	<b>56,195</b>	<b>59,640</b>	<b>57,490</b>	<b>-</b>

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

**Cost Center 450 - Parking Meters**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-54-545-450-14000	Overtime Salaries	-	617	400	500	650	600	
	TOTAL PERSONNEL EXPENSES	-	617	400	500	650	600	-
001-54-545-450-34000	Contractual Services	-	2,757	5,400	5,400	6,800	6,800	
001-54-545-450-46500	Parking Meter Parts & Supplies	350	10,555	3,400	1,400	3,600	1,700	
001-54-545-450-46600	Signs and Signals	-	5,088	400	400	400	400	
001-54-545-450-49300	Computer Software	-	5,574	8,425	8,425	8,410	8,410	
001-54-545-450-49600	Bank Charges/Admin Fees	-	5,421	6,000	6,750	6,750	6,750	
001-54-545-450-51900	Computer Supplies & Parts	-	325	300	300	-	-	
001-54-545-450-52000	Operating Supplies	28	5,061	544	540	550	550	
001-54-545-450-52200	Small Tools and Others	-	296	200	200	200	-	
	TOTAL OPERATING EXPENSES	378	35,077	24,669	23,415	26,710	24,610	-
001-54-545-450-63102	Improvements - Overflow Parkin	-	10,146	-	-	-	-	
001-54-545-450-63450	Improvements - Parking Meters	12,493	69,444	9,104	-	-	-	
001-54-545-450-64100	Machinery & Equipment	-	27,491	-	-	-	-	
	TOTAL CAPITAL OUTLAY	12,493	107,081	9,104	-	-	-	-
001-54-545-450-71000	Principal	-	24,149	26,445	26,445	27,795	27,795	
001-54-545-450-72000	Interest	-	8,128	5,835	5,835	4,485	4,485	
	TOTAL DEBT SERVICE	-	32,277	32,280	32,280	32,280	32,280	-
	TOTAL DEPT EXPENDITURES	12,871	175,052	66,453	56,195	59,640	57,490	-

## Public Works Parking Meters Budget Analysis FY10-11

- 450-14000 Overtime** – Estimated wages associated with after-hours trouble calls (\$400).
- 450-34000 Contractual Services** – Coin verification (Dunbar) \$250, USA Security \$1,950, Duncan maintenance on hardware \$5,050
- 450-46500 Parking Meter Parts & Supplies** - \$1,000 for miscellaneous repairs due to normal wear and tear and random acts of vandalism.
- 450-46600 Signs and Signals** – \$400 for miscellaneous repairs and replacements due to accidents and random acts of vandalism.
- 450-49300 Computer Software** – Monthly fees for handhelds \$3,600, monthly fees for Multi-space meters (\$39/mo) \$2,808 annual lease charges from two vendors for the use of their proprietary software.
- 450-49600 Bank Charges/Admin Fees** - \$500 per month for banking services (\$6,000 annual expense).
- 450-51900 Computer Supplies & Parts** - \$300 estimated for miscellaneous replacement parts.
- 450-52000 Operating Supplies** – Estimated cost of \$500 to purchase lubricants, cleaners, lint-free cloths, brushes, and other miscellaneous supplies.
- 450-52200 Small Tools and Others** – \$200 for specialty tools and electronic equipment.

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

<b>FUND</b>	001	<b>FUNCTION</b>	PROTECTIVE INSPECTIONS
<b>DEPT.</b>	500	<b>ACTIVITY</b>	Community Development

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	463,126	389,575	392,980	378,035	349,760	261,430	-
Operating Expenses	231,054	183,076	171,850	167,060	203,360	161,850	-
Capital Outlay	-	-	-	10,454	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>694,180</b>	<b>572,651</b>	<b>564,830</b>	<b>555,549</b>	<b>553,120</b>	<b>423,280</b>	<b>-</b>

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Community Development Director	1	1	1
Planner I (PT)	1	1	1
Code Compliance Officer (FT)	2	2	1
Parking Enforcement Code Compliance Officer (PT)	2	2	2
Administrative Assistant	1	1	0
Administrative Assistant to the Community Development Director	1	1	1
	<u>8</u>	<u>8</u>	<u>6</u>

**Cost Center 500 - Community Development**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-52-524-500-11000	Executive Salaries	70,916	70,076	71,450	60,000	53,665	51,200	
001-52-524-500-12000	Regular Salaries	283,815	204,721	200,560	200,560	183,355	66,750	
001-52-524-500-13000	Other & Part Time Salaries	-	19,212	22,125	22,125	25,525	55,375	
001-52-524-500-14000	Overtime Salaries	342	533	950	950	950	950	
001-52-524-500-15000	Special Pay	2,920	684	2,220	1,720	2,720	1,720	
001-52-524-500-21000	FICA	26,730	22,240	22,805	21,850	20,375	13,800	
001-52-524-500-22000	Retirement	23,075	17,199	17,040	15,000	13,620	6,550	
001-52-524-500-23100	Health Insurance	36,379	31,975	37,185	37,185	32,010	22,605	
001-52-524-500-23200	Insurance - Dental	3,229	2,451	2,640	2,640	2,430	1,260	
001-52-524-500-23300	Insurance - Life	1,248	977	955	955	865	435	
001-52-524-500-23400	Insurance - Vision	388	269	325	325	275	150	
001-52-524-500-23500	Disability	4,334	3,769	3,980	3,980	3,585	1,650	
001-52-524-500-24000	Worker's Compensation Insurance	9,750	6,030	7,345	7,345	9,185	9,185	
001-52-524-500-25100	Unemployment Compensation	-	8,270	2,200	2,200	-	28,600	
001-52-524-500-26000	Mileage Reimbursement	-	1,169	1,200	1,200	1,200	1,200	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>463,126</b>	<b>389,575</b>	<b>392,980</b>	<b>378,035</b>	<b>349,760</b>	<b>261,430</b>	<b>-</b>
001-52-524-500-31000	Professional Services	27,117	25,880	21,850	13,500	15,000	15,000	
001-52-524-500-34000	Contractual Services	127,603	108,167	105,000	105,000	138,000	108,200	
001-52-524-500-34200	Contractual Svc - Cost Recover	35,266	7,845	5,000	10,000	7,500	7,500	
001-52-524-500-34300	Contractual Svc-Code Violation	900	1,350	-	-	-	-	
001-52-524-500-40000	Travel & Training	438	340	60	60	60	-	
001-52-524-500-40030	Training-Bldg Code Education Fund	-	-	-	-	-	200	
001-52-524-500-41100	Telephone	5,300	4,267	4,000	4,000	4,000	3,675	
001-52-524-500-41200	Postage & Shipping	4,057	5,682	3,500	3,500	6,000	6,000	

001-52-524-500-44200	Equipment Leases	4,192	3,543	3,550	3,550	3,550	3,550
001-52-524-500-45000	Insurance	-	2,650	3,050	3,050	3,050	3,050
001-52-524-500-47000	Printing	2,180	1,652	2,440	1,000	1,500	1,500
001-52-524-500-48100	Advertising	237	2,712	-	-	-	-
001-52-524-500-49300	Computer Software	459	1,500	-	-	-	-
001-52-524-500-49400	Uniforms & Clothing	571	256	400	400	400	400
001-52-524-500-49900	Community Beautification Improve	9,020	3,709	10,000	10,000	10,000	-
001-52-524-500-51000	Office Supplies - Bldg	4,009	3,673	4,000	4,000	4,000	4,000
001-52-524-500-51010	Office Supplies - Code	2,778	1,761	1,000	1,000	1,000	1,000
001-52-524-500-52100	Gasoline & Diesel Fuel	3,587	5,885	5,500	5,500	7,000	5,500
001-52-524-500-52200	Small Tools & Others	606	-	-	-	-	-
001-52-524-500-54100	Books & Subscriptions	673	97	-	-	-	-
001-52-524-500-54200	Memberships, Dues, & Subscriptions	2,061	2,107	2,500	2,500	2,300	2,275
	TOTAL OPERATING EXPENSES	231,054	183,076	171,850	167,060	203,360	161,850
001-52-524-500-61510	Property Aquisition-115 Federal Hwy	-	-	-	10,454	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	10,454	-	-
	TOTAL DEBT SERVICE	-	-	-	-	-	-
	TOTAL DEPT EXPENDITURES	694,180	572,651	564,830	555,549	553,120	423,280

## Community Development Budget Analysis FY11-12 Corrected

- 500-12000 Regular Salaries** – Administrative Assistant position previously budgeted out of reserves for an additional \$54,420 (including benefits). The Planner’s position is being proposed as part-time instead of full-time to lessen departmental costs. It is estimated that the Department will be able to operate with a Planner working 30 hours per week at a base pay of \$22.83/hour, no benefits.
- 500-15000 Special Pay – \$1,720** – this includes two \$500.00 longevity payments for department staff and the \$720.00 phone allowance for Director.
- 500-31000 Professional Services – \$15,000** – This line includes the Special Magistrate expenses. However, the cost is generally offset by administrative costs being recouped from code violators. Only 60% (approximately \$13,500) of the allotted budget in 2010 will be utilized. An additional \$1,500 was previously set aside for the wave of Reasonable Accommodation (RA) Hearings. The RA Hearings have died down although legal counsel may still be required therefore the \$1,500 should still be set aside to cover these legal expenses. This year’s budget reflects a decrease of \$6,850.
- 500-34000 Contractual Services – \$108,200** – Includes Hy-Byrd building inspection services which was reduced for a second straight year last fiscal year (\$80,000); InkForce maintenance contract (\$10,000); IMS, which is the departments building permit software will increase by 10% from last year (\$2,400 + 10% = \$2,640); \$10,000 for consulting services for the creation of a Mixed-Use Zoning District; and misc contract services (e.g. GIS, engineering services for Town projects). This year’s budget reflects an increase of \$3,200.
- 500-41100 Telephone – \$3,675** – This is for the department telephones. Estimated costs for office telephones should be \$1,350, cellular phones (Nextel) should be \$1,205, and air cards (Verizon) should be \$1,120.
- 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.). This past year, the Town Attorney informed staff that all Notice of Violation’s (NOV’s) must be sent out certified or hand-delivered when possible, per Florida State Statute. This change in interpretation will require an additional \$2,500 to cover the additional certified mail costs. Based on an average of four (4) NOV’s per working day, two (2) of which can be hand-delivered and two (2) that require a certified letter, the budget should not exceed \$6,000. This year’s budget reflects an increase of \$2,500.

- 500-44200 Equipment Leases – \$3,550** – This is for the department copier and payments are predetermined by contract (\$295.24/mo).
- 500-47000 Printing – \$1,500** - Funds will be required for unanticipated costs of printing new zoning maps and other official documents. This year’s budget reflects a decrease of \$940.
- 500-51000 Office Supplies – \$4,000** - Supplies seem to hold steady per year. Lien filing costs are included in this category and are in the \$1,000 range. The rest of the budget is for normal operating supplies for the department (includes Planning).
- 500-51010 Office Supplies/Code - \$1,000** - Supplies for normal operating supplies for the Code department.
- 500-52100 Gasoline and Diesel Fuels - \$5,500** – This is for the cost of fuel used for the code enforcement vehicles.
- 500-54200 Memberships, Dues, & Subscriptions – \$2,275** 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 (\$940), dues for Code enforcement officers (\$150-\$175), notary dues for administrative assistants (\$100-\$200) and membership in the Intergovernmental Plan Amendment Review Committee (IPARC) which is \$900 per year. This membership is through an interlocal agreement with the other municipalities in the County. Total requested for this category is \$2,275.

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

<b>FUND</b>	001	<b>FUNCTION</b>	PARKS AND RECREATION
<b>DEPT.</b>	600	<b>ACTIVITY</b>	Recreation

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	155,340	104,310	87,560	86,052	94,710	91,825	-
Operating Expenses	111,239	84,089	76,100	73,761	72,925	65,625	-
Capital Outlay	6,297	-	-	-	-	-	-
Debt Service	10,116	8,763	8,750	8,750	8,740	8,740	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>282,992</b>	<b>197,162</b>	<b>172,410</b>	<b>168,563</b>	<b>176,375</b>	<b>166,190</b>	<b>-</b>

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

**Cost Center 600 - Recreation**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-57-572-600-11000	Executive Salaries	64,048	47,244	32,160	32,160	32,160	30,675	
001-57-572-600-12000	Regular Salaries	24,658	-	-	-	-	-	
001-57-572-600-13000	Other & Part Time Salaries	18,263	28,354	30,765	30,082	34,175	33,675	
001-57-572-600-14000	Overtime Salaries	1,255	318	-	-	-	-	
001-57-572-600-15000	Special Pay	800	1,184	720	720	720	720	
001-57-572-600-15010	Special Pay - Security	1,842	1,920	2,500	1,500	2,500	2,500	
001-57-572-600-21000	FICA	7,646	5,455	4,850	5,025	5,325	5,185	
001-57-572-600-22000	Retirement	4,262	2,298	1,610	1,610	1,610	1,535	
001-57-572-600-23100	Health Insurance	21,428	10,005	7,540	7,540	9,050	8,520	
001-57-572-600-23200	Insurance - Dental	861	311	240	240	265	235	
001-57-572-600-23300	Insurance - Life	304	145	95	95	105	100	
001-57-572-600-23400	Insurance - Vision	99	36	30	30	30	30	
001-57-572-600-23500	Disability	1,124	672	475	475	550	430	
001-57-572-600-24000	Worker's Compensation Insurance	8,750	5,397	6,575	6,575	8,220	8,220	
001-57-572-600-25100	Unemployment Compensation	-	971	-	-	-	-	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>155,340</b>	<b>104,310</b>	<b>87,560</b>	<b>86,052</b>	<b>94,710</b>	<b>91,825</b>	<b>-</b>
001-57-572-600-40000	Travel & Training	950	-	-	11	-	-	
001-57-572-600-41100	Telephone	979	2,547	800	2,000	2,000	2,000	
001-57-572-600-41200	Postage & Shipping	70	30	100	100	75	75	
001-57-572-600-43000	Utilities	29,780	29,700	27,000	24,000	24,000	24,000	
001-57-572-600-43250	Garbage & Trash	4,111	5,017	5,350	7,325	7,500	4,700	
001-57-572-600-44200	Equipment Leases	368	-	200	200	200	200	
001-57-572-600-45000	Insurance	11,000	10,471	12,050	12,050	12,050	12,050	
001-57-572-600-46000	Repair & Maintenance	150	606	200	200	200	200	

001-57-572-600-47000	Printing	-	363	50	50	50	50	
001-57-572-600-48000	Promotional Activity	25,728	3,153	-	-	-	-	
001-57-572-600-48035	Promotional - Car Show	788	1,000	1,000	1,275	1,000	1,000	
001-57-572-600-49400	Uniforms & Clothing	680	460	400	400	400	400	
001-57-572-600-51000	Office Supplies	1,173	843	500	500	500	500	
001-57-572-600-52000	Operating Supplies	11,683	9,798	10,000	10,000	10,000	8,000	
001-57-572-600-52100	Gasoline & Diesel Fuel	2,113	2,671	2,000	2,000	2,000	2,000	
001-57-572-600-52200	Small Tools & Others	1,790	835	-	-	-	-	
001-57-572-600-54100	Books & Subscriptions	25	66	-	-	-	-	
001-57-572-600-54200	Memberships, Dues, & Subscriptions	190	415	450	450	450	450	
001-57-572-600-57200	Program Exp - Bingo	4,389	3,940	4,000	3,200	2,500	-	
001-57-572-600-57220	Program Exp - Summer Camp	12,975	11,626	10,000	10,000	10,000	10,000	
001-57-572-600-57230	Program Exp - Senior Bus Trips	1,126	548	2,000	-	-	-	
001-57-572-600-57235	Sponsored Event Expense	1,171	-	-	-	-	-	
	<b>TOTAL OPERATING EXPENSES</b>	<b>111,239</b>	<b>84,089</b>	<b>76,100</b>	<b>73,761</b>	<b>72,925</b>	<b>65,625</b>	<b>-</b>
001-57-572-600-63100	Improvements - Ballfield Playg	3,150	-	-	-	-	-	
001-57-572-600-64100	Machinery & Equipment	3,147	-	-	-	-	-	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>6,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-57-572-600-71000	Principal	6,962	6,050	6,460	6,460	6,900	6,900	
001-57-572-600-72000	Interest	3,154	2,713	2,290	2,290	1,840	1,840	
	<b>TOTAL DEBT SERVICE</b>	<b>10,116</b>	<b>8,763</b>	<b>8,750</b>	<b>8,750</b>	<b>8,740</b>	<b>8,740</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>282,992</b>	<b>197,162</b>	<b>172,410</b>	<b>168,563</b>	<b>176,375</b>	<b>166,190</b>	<b>-</b>

## Recreation Budget Analysis FY10-11

- 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** – \$4,700 – Costs for Solid Waste disposal fees for the parks and ball field.
- 600-52000**    **Operating Supplies** – \$8,000 – Costs to operate and maintain the parks and ball field.
- 600-52100**    **Gasoline & Diesel Fuel** – \$2,000 – Fuel costs for daily operations and summer camp.
- 600-54200**    **Memberships, Dues, & Subscriptions** – \$450 – FRPA (\$200), NRPA (\$145), and SE Regional fees.
- 600-57220**    **Program Expense – Summer Camp** - \$10,000 – Program expense for Summer Camp (Costs are offset by revenue received from participants).

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

<b>FUND</b>	001	<b>FUNCTION</b>	LIBRARIES					
<b>DEPT.</b>	700	<b>ACTIVITY</b>	Library					
<b>Budget Summary</b>								
		Actual Expenses	Actual Expenses	Current Budget	Estimate for the Year	By Department	Proposed Budget	Adopted Budget
		2008-09	2009-10	2010-11	2010-11	2011-12	2011-12	2011-12
Personal Services		258,943	183,700	203,680	202,235	208,275	180,875	-
Operating Expenses		78,594	71,516	99,144	98,635	98,410	59,160	-
Capital Outlay		-	3,070	-	2,085	-	-	-
Debt Service		-	-	-	-	-	-	-
Non-Operating		-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>337,537</b>	<b>258,286</b>	<b>302,824</b>	<b>302,955</b>	<b>306,685</b>	<b>240,035</b>	-
<b>Personnel Recap</b>								
					<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>	
					1	1	1	
					1	1	1	
					1	1	1	
					1	1	0	
					1	1	1	
					1	1	1	
					1	1	1	
					<u>7</u>	<u>7</u>	<u>6</u>	

**Cost Center 700 - Library**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
001-57-571-700-11000	Executive Salaries	64,716	38,870	56,900	56,900	56,900	55,325	
001-57-571-700-12000	Regular Salaries	111,906	37,856	34,350	34,350	34,350	33,400	
001-57-571-700-13000	Other & Part Time Salaries	23,223	67,236	74,370	74,370	75,650	55,075	
001-57-571-700-15000	Special Pay	-	564	720	720	720	720	
001-57-571-700-21000	FICA	14,607	11,059	12,820	12,750	12,825	11,075	
001-57-571-700-22000	Retirement	8,842	4,242	2,850	3,575	5,425	4,475	
001-57-571-700-23100	Health Insurance	29,428	10,071	14,940	14,940	17,785	16,750	
001-57-571-700-23200	Insurance - Dental	1,722	574	960	960	1,060	930	
001-57-571-700-23300	Insurance - Life	579	233	365	365	405	335	
001-57-571-700-23400	Insurance - Vision	206	73	120	120	120	110	
001-57-571-700-23500	Disability	2,189	896	1,380	1,380	1,590	1,235	
001-57-571-700-24000	Worker's Compensation Insurance	1,525	949	1,155	1,155	1,445	1,445	
001-57-571-700-25100	Unemployment Compensation	-	11,077	2,750	650	-	-	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>258,943</b>	<b>183,700</b>	<b>203,680</b>	<b>202,235</b>	<b>208,275</b>	<b>180,875</b>	<b>-</b>
001-57-571-700-34000	Contractual Services	5,212	14,214	15,200	15,200	17,535	5,535	
001-57-571-700-34010	Other Contractual Services	9,314	-	1,260	1,260	-	-	
001-57-571-700-40000	Travel & Training	261	-	-	-	-	-	
001-57-571-700-41100	Telephone	1,524	1,207	1,350	1,300	1,300	1,300	
001-57-571-700-41200	Postage & Shipping	593	422	500	150	200	100	
001-57-571-700-44200	Equipment Leases	2,069	172	-	-	-	-	
001-57-571-700-45000	Insurance	33,070	31,347	36,075	36,075	36,075	36,075	
001-57-571-700-46000	Repair & Maintenance	1,126	627	500	500	500	500	
001-57-571-700-47000	Printing	-	48	150	150	150	-	
001-57-571-700-48000	Promotional Activity	-	66	50	50	150	-	
001-57-571-700-48050	Promotional-Teen Leadership Prog	198	-	-	-	-	-	
001-57-571-700-49310	Software	807	-	400	400	500	-	

001-57-571-700-51000	Office Supplies	1,920	2,028	1,750	1,700	1,500	750
001-57-571-700-52000	Operating Supplies	5,510	7,216	5,262	5,200	4,700	3,000
001-57-571-700-52010	Operating Exp-Children's Program	1,195	3,040	-	-	-	-
001-57-571-700-52200	Small Tools & Others	-	500	695	700	300	300
001-57-571-700-54100	Books & Subscriptions	2,880	4,273	-	-	-	-
001-57-571-700-54200	Memberships, Dues, & Subscript	-	-	3,000	3,000	3,000	1,100
001-57-571-700-56000	Library Materials	12,915	6,196	32,952	32,950	32,000	10,000
001-57-571-700-59700	Miscellaneous Supplies - Donat	-	160	-	-	500	500
	TOTAL OPERATING EXPENSES	78,594	71,516	99,144	98,635	98,410	59,160
001-57-571-700-64100	Machinery & Equipment	-	3,070	-	2,085	-	-
	TOTAL CAPITAL OUTLAY	-	3,070	-	2,085	-	-
	TOTAL DEPT EXPENDITURES	337,537	258,286	302,824	302,955	306,685	240,035

## Library Budget Analysis FY11-12 Corrected

- 700-70000**    **Special Pay** – \$720. Phone allowance for Director.
- 700-34000**    **Contractual Services** – \$5,535. COALA Sirsi dues; \$5,125. OCLC Worldcat cataloging access and Interlibrary loan membership : \$270. Movie annual licensing; \$110.00. The amount budgeted for this year reflects a reduction of \$9,665 from prior year.
- 700-41100**    **Telephone** – \$1,300. 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** - \$500. No major repairs anticipated this year (comparably new AC and roof).
- 700-47000**    **Printing** - **-\$0-** No available funds for this year.
- 700-48000**    **Promotional Activity** - **-\$0-** No available funds for this year.
- 700-49310**    **Software** - **-\$0-** No available funds for this year.
- 700-51000**    **Office Supplies** – \$750. Pens, pencils, notepads and other normal office materials purchased generally as needed monthly and annually. The amount budgeted for this year reflects a reduction of \$750 from prior year.
- 700-52000**    **Operating Supplies** - \$3,000. 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** - \$1,100. Serials, yearbooks and magazines subscriptions paid annually. This amount budgeted reflects reduction of \$2,900 from prior year.

**700-56000**    **Library Materials** - \$10,000. All other books, DVDs and other media purchased permanently for the collection on a monthly basis. Library cards, customized bar codes and related supplies. Increase in per book cost anticipated this year of up to 12% from Baker & Taylor.

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

<b>FUND</b>	001	<b>FUNCTION</b>	LIBRARIES
<b>DEPT.</b>	710	<b>ACTIVITY</b>	Library - State Aid

Budget Summary	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services	8,104	7,675	8,025	7,675	7,675	7,675	-
Operating Expenses	3,535	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>11,639</b>	<b>7,675</b>	<b>8,025</b>	<b>7,675</b>	<b>7,675</b>	<b>7,675</b>	<b>-</b>

<u>Personnel Recap</u>			
	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Children's Services Assistant	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

**Cost Center 710 - Library State Aid**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
001-57-571-710-13000	Other & Part Time Salaries	7,522	7,130	7,455	7,130	7,130	7,130	
001-57-571-710-21000	FICA	582	545	570	545	545	545	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>8,104</b>	<b>7,675</b>	<b>8,025</b>	<b>7,675</b>	<b>7,675</b>	<b>7,675</b>	<b>-</b>
001-57-571-710-52200	Small Tools & Others	3,535	-	-	-	-	-	
	<b>TOTAL OPERATING EXPENSES</b>	<b>3,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>11,639</b>	<b>7,675</b>	<b>8,025</b>	<b>7,675</b>	<b>7,675</b>	<b>7,675</b>	<b>-</b>

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

<b>FUND</b>	001	<b>FUNCTION</b>	OTHER GOVERNMENT						
<b>DEPT.</b>	900	<b>ACTIVITY</b>	Non-Departmental						
<b>Budget Summary</b>									
			Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Personal Services			-	-	-	-	-	-	-
Operating Expenses			-	763	800	3,195	1,100	1,100	-
Capital Outlay			-	-	-	-	-	-	-
Debt Service			333,777	380,210	288,805	311,739	380,020	380,020	-
Non-Operating			837,560	549,873	762,185	590,985	727,425	684,705	-
Total Expenses			1,171,337	930,846	1,051,790	905,919	1,108,545	1,065,825	-

**Cost Center 900 - Non-Departmental**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
001-51-589-900-48100	Promtional - Employee Picnic	-	-	-	2,095	-	-	
001-51-589-900-49050	Other Current Charges - Sales Tax	-	763	800	1,100	1,100	1,100	
	<b>TOTAL OPERATING EXPENSES</b>	-	763	800	3,195	1,100	1,100	-
001-51-589-900-71000	Principal - Series 2009	-	5,347	6,670	6,670	7,015	7,015	
001-51-589-900-71010	Principal - CRA Projects 2008	118,421	86,327	89,500	89,500	92,780	92,780	
001-51-589-900-71020	Principal - FF Pension Settlement	80,202	64,624	67,000	67,000	69,455	69,455	
001-51-589-900-71030	Principal - CRA Projects 2009	-	36,430	-	-	47,775	47,775	
001-51-589-900-72000	Interest - Series 2009	-	28,077	6,735	6,735	6,395	6,395	
001-51-589-900-72010	Interest - CRA Projects 2008	87,067	83,309	80,085	80,085	76,740	76,740	
001-51-589-900-72020	Interest - FF Pension Settlement	43,886	21,207	38,815	38,815	36,310	36,310	
001-51-589-900-72030	Interest - CRA Projects 2009	-	54,889	-	22,934	43,550	43,550	
001-51-589-900-73100	Debt Issuance Costs	4,201	-	-	-	-	-	
	<b>TOTAL DEBT SERVICE</b>	333,777	380,210	288,805	311,739	380,020	380,020	-
001-51-589-900-91110	Transfer to CRA - Current Year	773,506	545,904	295,900	294,060	270,025	260,070	
001-51-589-900-91190	Tansfer to Streets & Roads	16,920	16,920	16,925	16,925	18,150	18,150	
001-51-589-900-91301	Transfer to Special Proj Fund	8,863	-	-	-	-	-	
001-51-589-900-91401	Transfer to Marina Fund	19,370	17,500	-	-	-	-	
001-51-589-900-91601	Contribution - Police Actuary	-	-	30,000	30,000	84,250	84,250	
001-51-589-900-92110	Transfer to CRA - Delinquent P	-	-	250,000	250,000	250,000	250,000	
001-51-589-900-95000	Settlements	3,537	1,675	-	-	-	-	
001-51-589-900-96200	Unrealized Gain/Loss on Invest	15,364	(32,126)	-	-	-	-	
001-51-589-900-99901	Contingency	-	-	76,450	-	75,000	72,235	
001-51-589-900-99902	Contingency-Sidewalk/Median Ma	-	-	30,000	-	30,000	-	
001-51-589-900-99907	Transfer to Fund Balance	-	-	62,910	-	-	-	

TOTAL OTHER EXPENSES	837,560	549,873	762,185	590,985	727,425	684,705	-
TOTAL DEPT EXPENDITURES	1,171,337	930,846	1,051,790	905,919	1,108,545	1,065,825	-

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **INSURANCE FUND 150**

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	150	<b>FUNCTION</b>	INSURANCE FUND
		<b>ACTIVITY</b>	Revenues & Expenditures

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues	397,071	301,055	341,035	347,577	369,795	369,795	-
Personal Services	122,290	86,811	108,800	108,800	143,580	143,580	-
Operating Expenses	237,529	203,153	212,950	212,950	212,730	212,730	-
Non-Operating	-	-	19,285	-	13,485	13,485	-
Total Expenses	359,819	289,964	341,035	321,750	369,795	369,795	-
Surplus (Deficit)	37,252	11,091	-	25,827	-	-	-

**Cost Center 150 - Insurance**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
<b>REVENUES</b>								
150-341.001	Contributed Revenue - General	142,514	122,345	140,760	140,760	149,405	149,405	
150-341.110	Contribution from CRA	2,500	1,310	1,125	1,125	1,425	1,425	
150-341.190	Contributed Revenue - Strts & Roads	11,350	7,874	9,425	9,425	11,070	11,070	
150-341.401	Contributed Revenue - Marina Fund	116,500	74,022	85,725	85,725	88,225	88,225	
150-341.402	Contributed Revenue-Stormwater	11,500	8,338	13,500	13,500	16,250	16,250	
150-341.404	Contributed Revenue - Sanitation	107,590	79,386	90,500	90,500	103,420	103,420	
150-369.300	Refund Prior Year Expense	5,117	7,780	-	6,542	-	-	
	<b>TOTAL REVENUE</b>	<b>397,071</b>	<b>301,055</b>	<b>341,035</b>	<b>347,577</b>	<b>369,795</b>	<b>369,795</b>	<b>-</b>
<b>EXPENDITURES</b>								
150-51-589-900-24000	Insurance Expense - Work Comp	122,290	86,811	108,800	108,800	143,580	143,580	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>122,290</b>	<b>86,811</b>	<b>108,800</b>	<b>108,800</b>	<b>143,580</b>	<b>143,580</b>	<b>-</b>
150-51-589-900-45000	Insurance Expense - Prop/Liab	218,539	150,838	170,950	170,950	170,950	170,950	
150-51-589-900-45120	Insurance - Storage Tank Liabi	816	1,172	1,210	1,210	990	990	
150-51-589-900-45200	Insurance Expense - Bonds	660	660	790	790	790	790	
150-51-589-900-45400	Insurance Expense - Excess Cov	9,593	9,676	15,000	15,000	15,000	15,000	
150-51-589-900-49500	Insurance Claim Deductibles	7,921	40,807	25,000	25,000	25,000	25,000	
	<b>TOTAL OPERATING EXPENSES</b>	<b>237,529</b>	<b>203,153</b>	<b>212,950</b>	<b>212,950</b>	<b>212,730</b>	<b>212,730</b>	<b>-</b>
150-51-589-900-99901	Contingency	-	-	19,285	-	13,485	13,485	
	<b>TOTAL OTHER EXPENSES</b>	<b>-</b>	<b>-</b>	<b>19,285</b>	<b>-</b>	<b>13,485</b>	<b>13,485</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>359,819</b>	<b>289,964</b>	<b>341,035</b>	<b>321,750</b>	<b>369,795</b>	<b>369,795</b>	<b>-</b>
	<b>NET INCOME</b>	<b>37,252</b>	<b>11,091</b>	<b>-</b>	<b>25,827</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

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

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	190	<b>FUNCTION</b>	PW STREET & ROADS
		<b>ACTIVITY</b>	Revenues & Expenditures

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues	381,149	379,695	372,220	375,515	378,210	378,210	-
Personal Services	114,388	120,539	124,055	125,265	130,765	125,130	-
Operating Expenses	102,574	91,520	98,025	100,350	87,250	87,950	-
Capital Outlay	5,525	-	34,125	35,650	34,100	39,100	-
Debt Service	4,911	4,912	2,460	2,460	-	-	-
Non-Operating	75,000	75,000	113,555	100,000	126,095	126,030	-
Total Expenses	302,398	291,971	372,220	363,725	378,210	378,210	-
Surplus (Deficit)	78,751	87,724	-	11,790	-	-	-

Personnel Recap

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

**Cost Center 190 - Streets & Roads**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
<b>REVENUES</b>								
190-312.410	Local Option Gas Tax	160,067	161,673	158,000	160,000	160,000	160,000	
190-312.420	New Local Option Gas Tax	75,970	75,287	74,000	74,000	74,000	74,000	
190-335.122	State Revenue Sharing (Fuel Ta	90,217	91,541	90,190	91,000	90,000	90,000	
190-336.100	DOT Lighting Maint. 405121-1-	16,180	16,180	16,180	16,665	17,910	17,910	
190-369.300	Refund Prior Year Expense	-	94	-	-	-	-	
190-369.310	Reimbursement-Workman's Comp	4,875	-	-	-	-	-	
190-381.001	Transfer from General Fund	16,920	16,920	16,925	16,925	18,150	18,150	
190-381.402	Transfer from Stormwater Fund	16,920	18,000	16,925	16,925	18,150	18,150	
	<b>TOTAL REVENUE</b>	<b>381,149</b>	<b>379,695</b>	<b>372,220</b>	<b>375,515</b>	<b>378,210</b>	<b>378,210</b>	<b>-</b>
<b>EXPENDITURES</b>								
190-54-541-190-12000	Regular Salaries	76,878	81,355	79,150	80,525	80,525	78,310	
190-54-541-190-14000	Overtime Salaries	180	162	200	200	200	200	
190-54-541-190-15000	Special Pay	500	500	500	500	500	500	
190-54-541-190-19900	Wages Reclassified	-	-	-	(10)	-	-	
190-54-541-190-21000	FICA Taxes	5,353	5,721	6,230	6,225	6,225	6,050	
190-54-541-190-22000	Retirement	4,442	4,983	6,250	6,100	6,100	3,975	
190-54-541-190-23100	Health Insurance	16,292	20,056	22,550	22,550	26,085	25,425	
190-54-541-190-23200	Insurance - Dental	718	861	960	960	1,060	930	
190-54-541-190-23300	Insurance - Life	283	312	315	315	345	315	
190-54-541-190-23400	Insurance - Vision	90	103	120	120	120	110	
190-54-541-190-23500	Disability	902	1,089	1,205	1,205	1,385	1,095	
190-54-541-190-24000	Worker's Compensation Insurance	8,750	5,397	6,575	6,575	8,220	8,220	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>114,388</b>	<b>120,539</b>	<b>124,055</b>	<b>125,265</b>	<b>130,765</b>	<b>125,130</b>	<b>-</b>

**Cost Center 190 - Streets & Roads**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
190-54-541-190-31000	Professional Services	950	700	-	-	-	-	
190-54-541-190-34000	Contractual Services	-	3,200	-	-	-	-	
190-54-541-190-40000	Travel & Training	116	-	-	-	-	-	
190-54-541-190-41100	Telephone	1,744	857	700	700	700	700	
190-54-541-190-43000	Utilities - Electric	69,948	65,609	66,000	66,000	66,000	66,000	
190-54-541-190-44100	Rentals	4,614	1,756	3,000	3,000	3,000	3,000	
190-54-541-190-45000	Insurance - Liability,Property	2,600	2,477	2,850	2,850	2,850	2,850	
190-54-541-190-46000	Repairs & Maintenance	4,117	835	500	1,000	2,000	5,000	
190-54-541-190-46010	Repairs & Maint - Sidewalks	-	-	1,525	3,100	-	-	
190-54-541-190-46300	Vehicle Parts & Supplies	229	1,472	100	100	600	600	
190-54-541-190-46600	Traffic Signs & Signals	3,546	6,493	1,000	1,750	1,750	1,750	
190-54-541-190-47000	Uniforms & Clothing	-	-	-	-	-	250	
190-54-541-190-49400	Uniforms & Clothing	845	742	500	300	500	500	
190-54-541-190-52000	Operating Supplies	6,983	4,087	4,500	4,500	4,500	4,500	
190-54-541-190-52010	Operating Supplies - Street Cl	-	-	2,550	2,550	2,550	-	
190-54-541-190-52100	Gasoline & Diesel Fuel	3,363	3,292	2,800	2,500	2,800	2,800	
190-54-541-190-53000	Streets, Sidewalks & Drainage	3,519	-	-	-	-	-	
190-54-541-190-53050	Road Repairs	-	-	12,000	12,000	-	-	
	TOTAL OPERATING EXPENSES	102,574	91,520	98,025	100,350	87,250	87,950	-
190-54-541-190-63000	Improvements other than Bldg	-	-	5,650	5,650	-	5,000	
190-54-541-190-63050	Improvements - Sidewalks	-	-	28,475	30,000	30,000	30,000	
190-54-541-190-64100	Machinery & Equipment	5,525	-	-	-	4,100	4,100	
	TOTAL CAPITAL OUTLAY	5,525	-	34,125	35,650	34,100	39,100	-

**Cost Center 190 - Streets & Roads**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
190-54-541-190-71000	Principal	4,463	4,658	2,405	2,409	-	-	
190-54-541-190-72000	Interest	448	254	55	51	-	-	
	<b>TOTAL DEBT SERVICE</b>	<b>4,911</b>	<b>4,912</b>	<b>2,460</b>	<b>2,460</b>	<b>-</b>	<b>-</b>	<b>-</b>
190-54-541-190-99001	Transfer to General Fund	75,000	75,000	100,000	100,000	100,000	100,000	
190-54-541-190-99900	Emergency Reserve	-	-	13,555	-	26,095	26,030	
	<b>TOTAL OTHER EXPENSES</b>	<b>75,000</b>	<b>75,000</b>	<b>113,555</b>	<b>100,000</b>	<b>126,095</b>	<b>126,030</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>302,398</b>	<b>291,971</b>	<b>372,220</b>	<b>363,725</b>	<b>378,210</b>	<b>378,210</b>	<b>-</b>
	<b>NET INCOME</b>	<b>78,751</b>	<b>87,724</b>	<b>-</b>	<b>11,790</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Schedule 4**

<b>FUND</b>	190	<b>FUNCTION</b>	PW STREET & ROADS			
<b>DEPT.</b>		<b>ACTIVITY</b>	Revenues & Expenditures			
Description of Equipment and/or Project	Justification and/or Items to be Replaced	Trade-in Value	Cost	By Department 2011-12	Proposed Budget 2011-12	
1 Ton dual wheel dump truck; Used for pulling loader trailer/ hauling asphalt & fill dirt	Brakes are failing on '94 truck (#32)	3,500	37,500	37,500	-	
Concrete grinder	Grind high spots in sidewalks that cause trip hazards; currently renting		4,100	4,100	4,100	
				41,600	4,100	

## Streets & Roads Budget Analysis FY11-12

- 190-14000 Overtime** – Estimated cost of \$200 for any emergency call outs for downed traffic control signs.
- 190-41100 Telephone** – Estimated cost of \$700 for cell phone expenses.
- 190-43000 Utilities – Electric** – Cost of electric for street lights (\$66,000).
- 190-44100 Rentals** – Estimate \$3,000 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 (\$2,850).
- 190-46000 Repair & Maintenance** – Estimated charges for electrical contractor to perform street light repairs. Vehicle and equipment repairs by vendors. Estimated costs, \$5,000.
- 190-46300 Vehicle Parts & Supplies** – Supplies for repairs to vehicles completed in-house by Public Works Vehicle Maintenance (\$600).
- 190-46600 Traffic Signs & Signals** – Cost to purchase and maintain signs, including posts and refacing (\$1,750).
- 190-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$500).
- 190-52000 Operating Supplies** – Asphalt tack and patch, striping paint, bagged concrete, grinding wheels, safety supplies (gloves, glasses, vests, etc.) and other miscellaneous supplies (\$4,500).
- 190-52100 Gasoline & Diesel Fuel** – Anticipated cost of \$2,800 for vehicles and equipment fuel and oil.

## Streets & Roads Budget Analysis FY11-12 (cont.)

- 190-63000**    **Improvements Other Than Buildings** – \$5,000 for the permanent closure of Poplar Court. Place palm trees in the ground across the closed street.
- 190-63050**    **Improvements - Sidewalks** – Repair of damaged sidewalks throughout the Town (\$30,000).
- 190-64000**    **Machinery & Equipment** – \$4,100 for the purchase of a concrete sidewalk grinder. Currently renting this equipment to take down high spots in pedestrian walk ways.

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **DEBT SERVICE FUND 201**

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	201	<b>FUNCTION</b>	DEBT SERVICE
		<b>ACTIVITY</b>	Revenues & Expenditures

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues	745,418	758,919	768,150	768,975	770,950	772,950	-
Debt Service	769,106	768,107	768,150	768,150	770,950	772,950	-
Surplus (Deficit)	(23,688)	(9,188)	-	825	-	-	-

Debt millage rate                      1.82

**Cost Center 201 - Debt Service**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
<b>REVENUES</b>								
201-311.100	Ad Valorem Taxes	745,061	758,806	768,150	768,150	770,950	772,950	
201-311.120	Delinquent Taxes	-	-	-	75	-		
201-361.100	Interest Earnings	357	113	-	750	-		
	<b>TOTAL REVENUE</b>	<b>745,418</b>	<b>758,919</b>	<b>768,150</b>	<b>768,975</b>	<b>770,950</b>	<b>772,950</b>	<b>-</b>
<b>EXPENDITURES</b>								
201-51-517-201-31000	Professional Services	1,000	-	-	-	2,800	4,800	
201-51-517-201-71100	Principal - 1997 Series	247,560	260,106	272,625	272,625	286,325	286,325	
201-51-517-201-71105	Principal - 1998 Series	253,056	264,572	276,150	276,150	288,600	288,600	
201-51-517-201-72100	Interest - 1997 Series	131,889	119,344	106,850	106,850	93,150	93,150	
201-51-517-201-72105	Interest - 1998 Series	135,601	124,085	112,525	112,525	100,075	100,075	
	<b>TOTAL DEBT SERVICE</b>	<b>769,106</b>	<b>768,107</b>	<b>768,150</b>	<b>768,150</b>	<b>770,950</b>	<b>772,950</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>769,106</b>	<b>768,107</b>	<b>768,150</b>	<b>768,150</b>	<b>770,950</b>	<b>772,950</b>	<b>-</b>
	<b>NET INCOME</b>	<b>(23,688)</b>	<b>(9,188)</b>	<b>-</b>	<b>825</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **MARINA FUND 401**

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	401	<b>FUNCTION</b>	MARINA
		<b>ACTIVITY</b>	Revenues & Expenditures

<b>Budget Summary</b>	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues	1,035,044	1,184,628	1,221,350	1,118,966	1,220,250	1,209,600	-
Personal Services	252,640	190,911	172,195	182,545	168,534	160,725	-
Operating Expenses	454,016	717,656	632,800	683,725	677,600	655,700	-
Capital Outlay	-	-	-	300	-	-	-
Debt Service	260,903	249,272	375,400	375,400	375,365	375,365	-
Non-Operating	-	5,001	39,955	39,955	10,000	17,810	-
Total Expenses	967,559	1,162,840	1,220,350	1,281,925	1,231,499	1,209,600	-
Surplus (Deficit)	67,485	21,788	1,000	(162,959)	(11,249)	-	-

Personnel Recap

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

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
<b>REVENUES</b>								
401-344.500	Parking Fees - Meters Off-road	-	35,366	26,000	40,000	35,000	35,000	
401-347.450	Sunset Celebration Proceeds	808	628	1,500	650	650	650	
401-347.500	Facilities Rental	450	600	500	-	-	-	
401-347.512	Wet Slips	687,420	627,985	792,500	620,000	725,000	714,750	
401-347.610	Ramp Fees	36,430	35,097	34,000	36,000	36,000	36,000	
401-347.612	Parking Fees - Overnight	17,047	17,105	16,000	16,000	16,000	16,000	
401-347.614	Electrical	24,684	20,736	20,000	20,000	20,000	20,000	
401-347.616	Utility Charges	16,494	15,400	24,000	19,000	20,000	20,000	
401-347.618	Pump Out	575	342	450	300	300	300	
401-347.619	Water Tank Fill	-	30	50	20	50	50	
401-349.900	Collection Fees	-	1,184	2,500	-	-	-	
401-359.100	Interest/Finance Charges	-	216	800	-	-	-	
401-359.300	Late Charges	-	186	500	-	-	-	
401-361.100	Interest Earnings	1,354	68	50	-	-	-	
401-361.120	Sales Tax Commissions	327	304	300	250	250	250	
401-364.100	Sale of Surplus Property	-	859	-	-	-	-	
401-369.106	Laundry Vending	965	1,508	1,200	750	1,000	1,000	
401-369.150	Merchandise	8,740	8,096	6,000	6,000	6,000	5,600	
401-369.200	Gasoline Sales	126,089	234,587	165,000	200,000	200,000	200,000	
401-369.201	Diesel	92,953	166,549	130,000	160,000	160,000	160,000	
401-369.250	Brick Sponsor Contributions	275	110	-	-	-	-	
401-369.300	Refund Prior Year Expense	-	194	-	-	-	-	
401-381.001	Transfer from General Fund	19,370	17,500	-	-	-	-	
401-389.190	Miscellaneous Revenue	1,063	(23)	-	(4)	-	-	
401-389.200	Cash Over/Short	-	1	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>1,035,044</b>	<b>1,184,628</b>	<b>1,221,350</b>	<b>1,118,966</b>	<b>1,220,250</b>	<b>1,209,600</b>	<b>-</b>

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
<b>EXPENDITURES</b>								
401-57-579-800-11000	Executive Salaries	66,177	64,963	65,225	70,340	65,225	63,450	
401-57-579-800-12000	Regular Salaries	71,091	53,426	44,045	44,045	21,445	20,875	
401-57-579-800-13000	Other/Part Time Salaries	16,036	16,354	10,175	10,175	34,224	33,300	
401-57-579-800-14000	Overtime Salaries	6,077	2,553	2,000	2,000	2,000	2,000	
401-57-579-800-15000	Special Pay	720	684	1,220	720	720	720	
401-57-579-800-21000	FICA	12,255	10,202	10,550	9,750	9,475	9,225	
401-57-579-800-22000	Retirement	8,759	8,261	6,090	6,300	6,100	4,225	
401-57-579-800-23100	Health Insurance	25,347	21,880	19,340	19,340	13,765	11,925	
401-57-579-800-23200	Insurance - Dental	1,615	1,256	960	960	1,060	930	
401-57-579-800-23300	Insurance - Life	600	407	475	475	320	285	
401-57-579-800-23400	Insurance - Vision	193	150	180	180	120	110	
401-57-579-800-23500	Disability	1,856	1,730	1,935	1,935	1,580	1,180	
401-57-579-800-24000	Worker's Compensation Insurance	36,500	8,220	10,000	10,000	12,500	12,500	
401-57-579-800-25100	Unemployment Compensation	5,414	825	-	6,325	-	-	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>252,640</b>	<b>190,911</b>	<b>172,195</b>	<b>182,545</b>	<b>168,534</b>	<b>160,725</b>	<b>-</b>
401-57-579-800-31000	Professional Services	3,869	8,430	2,500	5,375	-	-	
401-57-579-800-31100	Professional Svc. - Town Attorney	1,580	-	-	-	-	-	
401-57-579-800-34000	Contractual Services	102,193	99,985	105,000	105,000	105,000	85,000	
401-57-579-800-34901	Administrative Fee	60,000	60,000	75,000	75,000	75,000	75,000	
401-57-579-800-34911	Merchandise	9,517	4,662	4,000	3,500	3,500	3,500	
401-57-579-800-40000	Travel & Training	105	126	150	150	100	-	
401-57-579-800-41100	Telephone	2,055	1,906	2,000	2,000	2,000	2,000	
401-57-579-800-41200	Postage & Shipping	665	560	650	650	650	650	
401-57-579-800-43000	Utilities	87,998	80,819	80,000	80,000	80,000	80,000	
401-57-579-800-43250	Garbage & Trash	8,109	12,566	13,075	13,075	13,075	13,075	
401-57-579-800-44100	Rentals	-	220	150	-	-	-	
401-57-579-800-44200	Equipment Leases	1,692	564	-	-	-	-	
401-57-579-800-45000	Insurance	80,000	65,801	75,725	75,725	75,725	75,725	

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
401-57-579-800-46000	Repair & Maintenance	13,431	12,532	8,000	8,000	8,000	8,000	
401-57-579-800-46100	Equipment Maintenance Contract	1,912	1,972	2,000	2,000	2,000	2,000	
401-57-579-800-46300	Vehicle Parts/Supplies	511	112	250	250	150	-	
401-57-579-800-47000	Printing	1,060	289	500	525	500	500	
401-57-579-800-48000	Promotional Activity	1,907	1,377	100	100	100	-	
401-57-579-800-48045	Promotional - Sunset Celebrati	1,109	506	1,000	1,000	1,000	-	
401-57-579-800-48100	Advertising	10,566	2,539	1,500	1,500	1,500	1,500	
401-57-579-800-49050	Other Current Charges - Sales	-	1,058	750	750	750	750	
401-57-579-800-49101	Bad Debts	18,940	-	-	-	-	-	
401-57-579-800-49300	Computer Software	3,844	4,385	3,500	3,500	3,500	3,200	
401-57-579-800-49400	Uniforms & Clothing	1,397	674	500	550	500	500	
401-57-579-800-49600	Bank Charges / Admin Fees	27,677	35,461	29,000	29,000	29,000	29,000	
401-57-579-800-51000	Office Supplies	834	1,034	300	775	500	500	
401-57-579-800-52000	Operating Supplies	11,925	10,506	8,000	8,000	8,000	8,000	
401-57-579-800-52110	Gasoline	-	181,282	122,225	148,150	148,150	148,150	
401-57-579-800-52120	Diesel Fuel	-	127,090	96,275	118,500	118,500	118,500	
401-57-579-800-52200	Small Tools & Others	990	1,070	500	500	250	-	
401-57-579-800-54200	Memberships, Dues, & Subscript	130	130	150	150	150	150	
	TOTAL OPERATING EXPENSES	454,016	717,656	632,800	683,725	677,600	655,700	-
401-57-579-800-64100	Machinery & Equipment	-	-	-	300	-	-	
	TOTAL CAPITAL OUTLAY	-	-	-	300	-	-	-
401-57-579-800-71000	Principal	-	-	127,725	127,725	133,965	133,965	
401-57-579-800-72000	Interest	256,830	251,656	247,675	247,675	241,400	241,400	
401-57-579-800-73000	Amortization Expense	4,073	(2,384)	-	-	-	-	
	TOTAL DEBT SERVICE	260,903	249,272	375,400	375,400	375,365	375,365	-
401-57-579-800-99110	Transfer to General Fund	-	5,001	10,000	10,000	10,000	10,000	
401-57-579-800-99900	Emergency Reserve	-	-	29,955	29,955	-	7,810	
	TOTAL OTHER EXPENSES	-	5,001	39,955	39,955	10,000	17,810	-

Cost Center 401 - Marina

Schedule 1

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
	TOTAL DEPT EXPENDITURES	967,559	1,162,840	1,220,350	1,281,925	1,231,499	1,209,600	-
	BUDGET SURPLUS/(DEFICIT)	67,485	21,788	1,000	(162,959)	(11,249)	-	-

## Marina Budget Analysis FY11-12

- 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** - \$3,500 - Cost of merchandise sold in the ship store. Items for sale at the ship store include ice, beer, soda, t-shirts, and boating supplies.
- 800-41100 Telephone** - \$2,000 - Cost of telephone and DSL charges.
- 800-41200 Posting & Shipping** - \$650 – Expense of mailing, including mailing of monthly billing statements.
- 800-43000 Utilities** - \$80,000 – Cost of utilities for Marina operations for electricity, water, and gas.
- 800-43250 Garbage & Trash** – This line includes the assessment fee from SWA, at an amount estimated at \$6,400, and monthly sanitation service, at an estimated cost of \$445-718 per month (amount determined by usage).
- 800-45000 Insurance** – \$75,725 - This line includes the cost of premiums for liability insurance.
- 800-46000 Repair & Maintenance** - \$8,000 -This line includes the cost of any repairs and maintenance required for the building at the marina. The amount is a decrease of \$3,000 from the original amount budgeted for FY10.
- 800-48100 Advertising** – \$1,500 -This line includes the cost for advertising with AT&T (\$765), US Chart Services (\$450), Sea Tow (\$150), and miscellaneous advertising.
- 800-49050 Other Current Charges – Sales Tax** - \$750 for sales tax on parking meters remitted to the state.
- 800-49300 Computer Software** - \$3,200 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 and parking meters.
- 800-52000 Operating Supplies** - \$8,000 for janitorial, electrical and operating supplies for daily operation. This amount also includes cost of state food permit (\$340), alcohol license (\$392), and elevator permit (\$75).
- 800-52110 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** – \$150 for the cost of membership for the Marine Industries Association.

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **STORMWATER UTILITY FUND 402**

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	402	<b>FUNCTION</b>	PW STORMWATER UTILITY
		<b>ACTIVITY</b>	Revenues & Expenditures

Budget Summary	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues	553,067	522,647	503,000	503,000	503,000	503,000	-
Personal Services	40,903	82,056	106,340	105,595	113,745	109,140	-
Operating Expenses	125,229	158,997	183,240	179,940	232,760	199,505	-
Capital Outlay	-	-	13,100	31,630	-	-	-
Debt Service	6,058	13,597	61,970	61,970	61,975	108,475	-
Non-Operating	16,920	69,300	138,350	68,225	94,520	85,880	-
Total Expenses	189,110	323,950	503,000	447,360	503,000	503,000	-
Surplus (Deficit)	363,957	198,697	-	55,640	-	-	-

Personnel Recap

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

**Cost Center 402 - Stormwater Utility Fund**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
<b>REVENUES</b>								
402-311.120	Delinquent Stormwater Assessme	3,918	9,601	2,500	2,500	2,500	2,500	
402-334.460	State Grant - DEP	95,754	4,246	-	-	-	-	
402-361.100	Interest Income	1,725	3,535	500	500	500	500	
402-363.120	Stormwater Assessments	451,670	505,265	500,000	500,000	500,000	500,000	
	<b>TOTAL REVENUE</b>	<b>553,067</b>	<b>522,647</b>	<b>503,000</b>	<b>503,000</b>	<b>503,000</b>	<b>503,000</b>	<b>-</b>
<b>EXPENDITURES</b>								
402-53-538-402-12000	Regular Salaries	26,388	61,215	61,000	61,000	61,630	59,950	
402-53-538-402-14000	Overtime Salaries	-	148	250	250	250	250	
402-53-538-402-21000	FICA Taxes	1,971	4,484	4,700	4,675	4,750	4,625	
402-53-538-402-22000	Retirement	-	1,510	4,595	3,875	3,875	3,025	
402-53-538-402-23100	Health Insurance	1,972	6,496	22,550	22,550	26,985	25,410	
402-53-538-402-23200	Insurance - Dental	251	861	960	960	1,060	930	
402-53-538-402-23300	Insurance - Life	71	246	250	250	275	250	
402-53-538-402-23400	Insurance - Vision	30	103	120	120	120	110	
402-53-538-402-23500	Disability	220	828	915	915	1,050	840	
402-53-538-402-24000	Worker's Compensation Insuranc	10,000	6,165	11,000	11,000	13,750	13,750	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>40,903</b>	<b>82,056</b>	<b>106,340</b>	<b>105,595</b>	<b>113,745</b>	<b>109,140</b>	<b>-</b>
402-53-538-402-31000	Professional Services	3,407	3,267	4,500	4,700	4,500	3,000	
402-53-538-402-34000	Contractual Services	1,284	230	80	330	36,000	70	
402-53-538-402-34010	Permit Fees - NPDES	3,060	3,060	3,260	3,260	3,500	3,500	
402-53-538-402-34200	Contractual Services-Maint Gen	61,725	70,125	78,000	78,000	78,000	78,000	
402-53-538-402-34310	Disposal Fees - SWA	-	7,336	6,000	6,000	6,000	6,000	
402-53-538-402-34500	Commissions - PBC Tax Collecto	1,386	1,614	5,000	3,000	3,000	3,000	
402-53-538-402-34901	Administrative Fees	32,100	33,000	45,500	45,500	45,500	50,000	
402-53-538-402-40000	Travel & Training	168	282	1,200	1,000	1,200	1,700	

**Cost Center 402 - Stormwater Utility Fund**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
402-53-538-402-41100	Telephone	126	349	375	350	900	350	
402-53-538-402-41200	Postage & Shipping	174	67	750	500	500	250	
402-53-538-402-43000	Utilities	704	1,179	1,500	500	500	700	
402-53-538-402-44100	Rentals	-	56	-	-	-	-	
402-53-538-402-45000	Insurance-Liability, Property,	1,500	2,172	2,500	2,500	2,500	2,500	
402-53-538-402-46000	Repairs & Maintenance	20	5,068	10,000	5,000	10,000	5,000	
402-53-538-402-46080	Repairs & Maintenance - Lines	-	-	-	-	-	12,000	
402-53-538-402-46300	Vehicle Parts & Supplies	4,697	12,656	5,000	10,000	15,000	10,000	
402-53-538-402-48100	Advertising	560	-	-	-	-	-	
402-53-538-402-49400	Uniforms	643	746	725	500	725	500	
402-53-538-402-51000	Office Supplies	-	-	-	-	245	245	
402-53-538-402-52000	Operating Supplies	8,573	5,966	8,500	8,000	12,000	10,000	
402-53-538-402-52100	Gasoline & Diesel Fuel	5,102	11,824	10,000	10,000	12,000	12,000	
402-53-538-402-52200	Small Tools & Others	-	-	-	360	250	250	
402-53-538-402-54200	Memberships, Dues, & Subscript	-	-	350	440	440	440	
	<b>TOTAL OPERATING EXPENSES</b>	<b>125,229</b>	<b>158,997</b>	<b>183,240</b>	<b>179,940</b>	<b>232,760</b>	<b>199,505</b>	<b>-</b>
402-53-538-402-63010	Improvements - Drainage	-	-	12,000	25,000	-	-	-
402-53-538-402-63102	Improvements - Overflow Parkin	-	-	1,100	1,100	-	-	-
402-53-538-402-64100	Machinery & Equipment	-	-	-	2,675	-	-	-
402-53-538-402-82101	Improvements-Drainage (DEP mat	-	-	-	2,855	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>13,100</b>	<b>31,630</b>	<b>-</b>	<b>-</b>	<b>-</b>
402-53-538-402-71000	Principal	-	-	50,770	50,770	53,365	53,365	
402-53-538-402-72000	Interest	2,008	13,597	11,200	11,200	8,610	8,610	
402-53-538-402-71000	Principal - Alley & Equipment	-	-	-	-	-	27,500	
402-53-538-402-72000	Interest - Alley & Equipment	-	-	-	-	-	19,000	
402-53-538-402-73000	Amortization Expenses	4,050	-	-	-	-	-	
	<b>TOTAL DEBT SERVICE</b>	<b>6,058</b>	<b>13,597</b>	<b>61,970</b>	<b>61,970</b>	<b>61,975</b>	<b>108,475</b>	<b>-</b>

**Cost Center 402 - Stormwater Utility Fund**

**Schedule 1**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2009 ACTUAL</b>	<b>2010 ACTUAL</b>	<b>2011 CURR YR BUDGET</b>	<b>2011 ESTIMATE FOR THE YEAR</b>	<b>2012 BY DEPARTMENT</b>	<b>2012 PROPOSED BUDGET</b>	<b>2012 ADOPTED BUDGET</b>
402-53-538-402-99001	Transfer to General Fund	-	51,300	51,300	51,300	51,300	51,300	
402-53-538-402-99002	Transfer to Capital Reserve	-	-	50,000	-	25,000	16,430	
402-53-538-402-99190	Transfer to Streets & Roads	16,920	18,000	16,925	16,925	18,150	18,150	
402-53-538-402-99901	Contingency	-	-	20,125	-	70		
	<b>TOTAL OTHER EXPENSES</b>	<b>16,920</b>	<b>69,300</b>	<b>138,350</b>	<b>68,225</b>	<b>94,520</b>	<b>85,880</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>189,110</b>	<b>323,950</b>	<b>503,000</b>	<b>447,360</b>	<b>503,000</b>	<b>503,000</b>	<b>-</b>
	<b>BUDGET SURPLUS/(DEFICIT)</b>	<b>363,957</b>	<b>198,697</b>	<b>-</b>	<b>55,640</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Stormwater Budget Analysis FY11-12

- 402-31000 Professional Services** – Consultant fees to Town Engineer for NPDES reporting and miscellaneous design and budgeting services (\$3,000).
- 402-34000 Contractual Services** – \$70 for CDL medical exams and misc. drug screening.
- 402-34010 Permit Fees** – NPDES co-permittee fees (\$3,500).
- 402-34200 Contractual Services – Maint. Gen.** – Transfers to Streets & Roads to pay for services of Foreman (\$78,000).
- 402-34310 Disposal Fees - SWA** – Estimated cost of disposal of street sweepings and catch basin debris at the Solid Waste Authority (\$6,000).
- 402-34500 Commissions – PBC Tax Collector** – Commissions paid to Palm Beach County for collection of taxes (\$3,000).
- 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 (\$350).
- 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 (\$2,500).
- 402-46000 Repair & Maintenance** – Estimated cost of repairs to utility truck and equipment performed by outside vendors as needed (\$5,000).

## Stormwater Budget Analysis FY11-12 (cont.)

- 402-46080**    **Repair & Maintenance – Storm Line Repairs** – Budget \$12,000 to repair and reline deteriorated stormwater lines.
- 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 and replacement uniforms (\$500).
- 402-51000**    **Office Supplies** – \$245 for miscellaneous supplies including copy paper, notebooks, and pens.
- 402-52000**    **Operating Supplies** – Estimated cost of \$10,000 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.
- 402-64100**    **Machinery & Equipment** – \$93,200 for a turn-key drain line camera and recorder mounted in a towable trailer. Includes inspection accessories such as drain plugs. The FDEP/EPA storm water rules require inspection of all Town drain lines within the next five years. Video records will assist in the formulation of a repair & replacement master plan.

# **TOWN OF LAKE PARK**

## **PROPOSED BUDGET**

### **SANITATION FUND 404**

#### **FISCAL YEAR**

**October 1, 2011 through September 30, 2012**

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

<b>FUND</b>	404	<b>FUNCTION</b>	PW SANITATION
		<b>ACTIVITY</b>	Revenues & Expenditures

Budget Summary	Actual Expenses 2008-09	Actual Expenses 2009-10	Current Budget 2010-11	Estimate for the Year 2010-11	By Department 2011-12	Proposed Budget 2011-12	Adopted Budget 2011-12
Revenues	1,414,292	1,521,417	1,533,150	1,473,200	1,513,550	1,527,850	-
Personal Services	537,886	520,948	610,125	613,870	655,775	562,170	-
Operating Expenses	868,061	871,191	583,225	568,744	587,620	595,855	-
Capital Outlay	-	-	-	-	2,500	-	-
Debt Service	26,180	20,754	114,800	114,802	112,275	112,275	-
Non-Operating	215,004	225,000	225,000	225,000	225,000	257,550	-
Total Expenses	1,647,131	1,637,893	1,533,150	1,522,416	1,583,170	1,527,850	-
Surplus (Deficit)	(232,839)	(116,476)	-	(49,216)	(69,620)	-	-

Personnel Recap

	<u>Present</u>	<u>Submitted</u>	<u>Proposed</u>
Foreman	2	2	2
Equipment Operator III	3	3	5
Equipment Operator II	5	5	1
Vehicle Mechanic II	1	1	1
	11	11	9

**Cost Center 404 - Sanitation**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 PROPOSED BUDGET
<b>REVENUES</b>								
404-311.120	Delinquent Refuse Assessments	20,614	5,015	5,000	5,000	5,000	5,000	
404-343.410	Commercial Assessment - SWA	72,386	77,039	75,250	78,000	77,000	77,000	
404-343.420	Commercial User Fees - TLP	760,077	804,472	825,000	777,500	780,000	780,000	
404-343.500	Residential Assessments - SWA	526,718	559,539	560,000	560,000	560,000	560,000	
404-343.510	Residential User Fees - TLP	1,669	2,803	2,500	2,800	2,800	2,800	
404-343.610	Recycling Income	10,895	33,694	25,000	45,000	45,000	45,000	
404-349.100	Service Fees - Dishonored Chec	30	-	-	-	-	-	
404-354.100	Penalties	2,056	1,372	1,750	1,750	1,750	1,750	
404-361.100	Interest Earnings	10,161	2,725	1,000	950	950	950	
404-361.110	Interest Earnings - Tax Collec	2,448	776	1,500	750	750	750	
404-364.100	Sale of Surplus Property	-	7,496	-	-	-	-	
404-365.100	Sale of Scrap Material	75	75	100	100	100	100	
404-369.100	Miscellaneous Revenue	50	75	50	50	50	50	
404-369.200	Container Proceeds	275	57	250	200	200	200	
404-369.300	Locking Device Proceeds	810	1,300	750	650	650	650	
404-369.301	Refund Prior Year Expense	-	472	-	-	-	-	
404-369.310	Reimbursement-Workman's Comp	5,499	24,507	-	-	-	-	
404-369.320	Reimbursement - Insurance Clai	329	-	-	-	-	-	
404-369.400	Service Reinstatement Fees	200	-	-	450	300	300	
404-399.999	Balance Brought Forward	-	-	35,000	-	39,000	53,300	
	<b>TOTAL REVENUE</b>	<b>1,414,292</b>	<b>1,521,417</b>	<b>1,533,150</b>	<b>1,473,200</b>	<b>1,513,550</b>	<b>1,527,850</b>	<b>-</b>
<b>EXPENDITURES</b>								
404-53-534-404-12000	Regular Salaries	339,749	318,060	382,425	382,425	379,525	325,725	
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	4,201	3,981	3,600	3,600	3,600	4,100	
404-53-534-404-15000	Special Pay	1,140	1,050	2,000	2,000	3,000	3,000	

**Cost Center 404 - Sanitation**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 PROPOSED BUDGET
404-53-534-404-21000	FICA	25,032	23,867	29,920	29,675	29,550	25,475	
404-53-534-404-22000	Retirement	20,932	19,477	22,485	19,500	24,925	16,650	
404-53-534-404-23100	Health Insurance	65,793	72,298	101,845	101,845	136,250	97,775	
404-53-534-404-23200	Insurance - Dental	4,126	4,019	5,280	5,280	5,810	4,185	
404-53-534-404-23300	Insurance - Life	1,337	1,254	1,480	1,480	1,600	1,260	
404-53-534-404-23400	Insurance - Vision	489	493	660	660	660	495	
404-53-534-404-23500	Disability	4,137	4,410	5,730	5,730	6,260	4,610	
404-53-534-404-24000	Worker's Compensation Insuranc	68,750	42,434	51,675	51,675	64,595	64,595	
404-53-534-404-25100	Unemployment Compensation	2,200	943	3,025	10,000	-	14,300	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>537,886</b>	<b>520,948</b>	<b>610,125</b>	<b>613,870</b>	<b>655,775</b>	<b>562,170</b>	<b>-</b>
404-53-534-404-31000	Professional Services	-	72	400	-	-	-	
404-53-534-404-34000	Contractual Services	14,491	18,849	18,500	18,400	18,750	19,400	
404-53-534-404-34310	Disposal Fees - Garbage	151,014	149,446	180,000	173,000	175,000	175,000	
404-53-534-404-34500	Commissions - PBC Tax Collector	1,767	1,825	5,900	1,900	1,900	1,900	
404-53-534-404-34901	Administrative Fee	80,004	106,325	126,325	126,325	126,325	134,460	
404-53-534-404-34910	Bad Debt Expense	2,776	1,428	500	-	-	-	
404-53-534-404-40000	Travel & Training	423	33	-	-	-	250	
404-53-534-404-41100	Telephone	1,735	1,198	1,800	1,800	2,400	1,200	
404-53-534-404-41200	Postage & Shipping	63	52	75	150	300	300	
404-53-534-404-44100	Rentals	-	2,295	-	-	-	2,000	
404-53-534-404-45000	Insurance	38,840	36,952	38,825	38,825	38,825	38,825	
404-53-534-404-46000	Repair & Maintenance	28,038	42,199	28,000	28,000	30,000	30,000	
404-53-534-404-46300	Vehicle Parts & Supplies	55,995	66,834	76,600	77,000	79,000	79,000	
404-53-534-404-47000	Printing	860	312	2,065	1,974	500	500	
404-53-534-404-48100	Advertising	1,856	3,120	1,385	1,770	1,770	1,770	
404-53-534-404-49400	Uniforms & Clothing	3,011	2,844	2,550	2,400	3,100	2,500	
404-53-534-404-51000	Office Supplies	19	66	100	100	500	500	
404-53-534-404-52000	Operating Supplies	2,169	2,048	1,350	500	1,000	-	
404-53-534-404-52100	Gasoline & Diesel Fuel	60,002	61,566	65,000	62,000	68,500	68,500	

**Cost Center 404 - Sanitation**

**Schedule 1**

ACCOUNT NUMBER	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 CURR YR BUDGET	2011 ESTIMATE FOR THE YEAR	2012 BY DEPARTMENT	2012 PROPOSED BUDGET	2012 PROPOSED BUDGET
404-53-534-404-52200	Small Tools & Others	-	964	-	750	750	750	
404-53-534-404-52400	Containers	31,140	26,336	33,850	33,850	39,000	39,000	
404-53-534-404-59000	Depreciation Expense	393,858	346,427	-	-	-	-	
	<b>TOTAL OPERATING EXPENSES</b>	<b>868,061</b>	<b>871,191</b>	<b>583,225</b>	<b>568,744</b>	<b>587,620</b>	<b>595,855</b>	<b>-</b>
404-53-534-404-64100	Machinery & Equipment	-	-	-	-	2,500	-	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
404-53-534-404-71000	Principal	-	-	97,680	97,682	98,770	98,770	
404-53-534-404-72000	Interest	26,180	20,754	17,120	17,120	13,505	13,505	
	<b>TOTAL DEBT SERVICE</b>	<b>26,180</b>	<b>20,754</b>	<b>114,800</b>	<b>114,802</b>	<b>112,275</b>	<b>112,275</b>	<b>-</b>
404-53-534-404-99110	Transfer to General Fund	215,004	225,000	225,000	225,000	225,000	250,000	
404-53-534-404-99901	Contingency	-	-	-	-	-	7,550	
	<b>TOTAL OTHER EXPENSES</b>	<b>215,004</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>257,550</b>	<b>-</b>
	<b>TOTAL DEPT EXPENDITURES</b>	<b>1,647,131</b>	<b>1,637,893</b>	<b>1,533,150</b>	<b>1,522,416</b>	<b>1,583,170</b>	<b>1,527,850</b>	<b>-</b>
	<b>BUDGET SURPLUS/(DEFICIT)</b>	<b>(232,839)</b>	<b>(116,476)</b>	<b>-</b>	<b>(49,216)</b>	<b>(69,620)</b>	<b>-</b>	<b>-</b>

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

**Schedule 3**

<b>FUND</b>	404	<b>FUNCTION</b>	PW SANITATION			
<b>DEPT.</b>		<b>ACTIVITY</b>	Revenues & Expenditures			
Description of Training		Reason		Person Attending	By Department 2011-12	Proposed Budget 2011-12
Diesel engine diagnostics		Next generation of clean diesel engines coming on-line		Mechanic	250	250
					250	250

## Sanitation Budget Analysis FY11-12

- 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 (\$19,400).
- 404-34310 Disposal Fees - SWA** – Estimated cost of disposal of collected trash, garbage, and vegetation at the Solid Waste Authority (\$175,000).
- 404-34500 Commissions – PBC Tax Collector** – Commissions paid to Palm Beach County for collection of taxes (\$1,900).
- 404-34901 Administrative Fees** – Transfers to General Fund administrative services (\$134,460).
- 404-40000 Travel & Training** – Mechanic training for next generation of clean diesel engines (\$250).
- 404-41100 Telephone** – Estimated cost of \$1,200 for Nextel phones for two Foremen and one Equipment Operator III.
- 404-41200 Postage & Shipping** – Cost estimated at \$300 for mailing of certified letters sent to sanitation customers.
- 404-44100 Rentals** – Equipment rental for moving chipped vegetation (\$2,000)
- 404-45000 Insurance** – Property/Liability insurance premiums (\$38,825).
- 404-46000 Repair & Maintenance** – Costs for repairs for vehicles completed by outside vendors, including annual inspections (\$30,000).
- 404-46300 Vehicle Parts & Supplies** – Parts and repairs for vehicles (including heavy duty truck tires) performed by in-house maintenance staff (\$79,000).
- 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 (\$1,770).
- 404-49400 Uniforms & Clothing** – Cost to purchase safety shoes and new uniforms (\$2,500).
- 404-51000 Office Supplies** – Estimated cost of \$500 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 \$68,500 for fuel to run vehicles and equipment.
- 404-52400 Containers** – Expected cost of \$39,000 to purchase replacement garbage dumpsters, recycle dumpsters, and garbage cans. Refurbish existing commercial dumpsters and purchase parts to refurbish cans.
- 404-64100 Machinery & Equipment** – Postpone capital expenditures this year.