

Exhibit A

TOWN OF LAKE PARK COMMISSION WORKSHOP



Fiscal Year 2025/2026 Proposed Budget

Thursday, August 28, 2025 – 5:30 P.M.



OVERVIEW

- **Fund 001 – General Fund**
 - General Fund Summary Expenditures
- **Fund 160 – Public Improvement Fund**
 - Public Improvement Fund Summary Revenues & Expenditures
- **Fund 190 – Streets & Roads Fund**
 - Streets & Roads Fund Summary Revenues & Expenditures
- **Fund 301 – Special Projects Fund**
 - Special Projects Fund Summary Revenues & Expenditures



Fund 001 – General Fund





TOWN COMMISSION – 100

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Town Commission - 100													
Total Personnel Expenditures	\$	77,723	\$	74,077	\$	73,984	\$	78,968	\$	87,910	\$	110,957	126.22%
Total Operating Expenditures	\$	79,417	\$	89,673	\$	87,251	\$	156,861	\$	111,801	\$	134,786	120.56%
Town Commission Total Expenditures	\$	157,140	\$	163,750	\$	161,235	\$	235,829	\$	199,711	\$	245,743	123.05%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Includes \$25,000 in Town Grant Funding
- Includes Block Party Grant Funding of \$2,500



TOWN MANAGER – 104

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Town Manager - 104													
Total Personnel Expenditures	\$	289,731	\$	290,719	\$	320,135	\$	262,860	\$	266,494	\$	572,303	214.75%
Total Operating Expenditures	\$	79,977	\$	36,328	\$	48,089	\$	19,582	\$	30,647	\$	26,106	85.18%
Town Manager Total Expenditures	\$	369,708	\$	327,047	\$	368,224	\$	282,442	\$	297,141	\$	598,409	201.39%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Increased Training Budget due to Repurposed Staff Position
- Additional Promotional Expenditures for Lapel Pins, Magnets, etc.



HUMAN RESOURCES – 105

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
	YTD Activity	YTD Activity	YTD Activity	Total Budget	YTD Activity	Total Budget	%
Human Resources - 105							
Total Personnel Expenditures	\$ 235,904	\$ 255,712	\$ 302,246	\$ 292,567	\$ 309,478	\$ 129,901	41.97%
Total Operating Expenditures	\$ 53,052	\$ 54,465	\$ 50,830	\$ 63,900	\$ 22,633	\$ 25,406	112.25%
Human Resources Total Expenditures	\$ 288,956	\$ 310,177	\$ 353,076	\$ 356,467	\$ 332,111	\$ 155,307	46.76%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Reduced Recruitment Costs Using Alternative Hiring Avenues



TOWN CLERK – 106

		2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
		YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Town Clerk - 106														
	Total Personnel Expenditures	\$	239,138	\$	200,007	\$	249,297	\$	245,736	\$	252,675	\$	275,395	108.99%
	Total Operating Expenditures	\$	118,828	\$	86,755	\$	78,912	\$	76,831	\$	67,201	\$	76,783	114.26%
	Town Clerk Total Expenditures	\$	357,966	\$	286,762	\$	328,209	\$	322,567	\$	319,876	\$	352,178	110.10%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Election Costs
- Reduced Legal Advertising



LEGAL – 108

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026			
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%	
Legal - 108														
	Total Operating Expenditures	\$	214,929	\$	130,170	\$	196,251	\$	223,726	\$	225,099	\$	612,000	271.88%
	Legal Total Expenditures	\$	214,929	\$	130,170	\$	196,251	\$	223,726	\$	225,099	\$	612,000	271.88%

Operating Expenditures

- Additional Funds Budgeted for Marina P3 Project



COMMUNICATION & GRANTS – 109

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Communication & Grants - 109													
Total Personnel Expenditures	\$	150,493	\$	162,588	\$	274,033	\$	277,200	\$	287,533	\$	320,097	111.33%
Total Operating Expenditures	\$	34,234	\$	39,226	\$	8,670	\$	6,318	\$	7,878	\$	37,813	480.01%
Communications & Grants Total Expenditures	\$	184,727	\$	201,814	\$	282,703	\$	283,518	\$	295,410	\$	357,910	121.16%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Professional Services - Proposed New Website



INFORMATION TECHNOLOGY – 110

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Information Technology – 110													
Total Personnel Expenditures	\$	156,345	\$	145,030	\$	184,549	\$	218,034	\$	199,671	\$	233,530	116.96%
Total Operating Expenditures	\$	109,167	\$	113,254	\$	252,150	\$	225,221	\$	210,045	\$	202,973	96.63%
Information Technology													
Total Expenditures	\$	265,512	\$	258,283	\$	436,698	\$	443,255	\$	409,716	\$	436,503	106.54%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Reduced Contractual Services from State of Florida Cyber Security Grant Funding



MARINA P3 PROJECT – 115

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Marina P3 Project - 115													
Total Operating Expenditures	\$	-	\$	-	\$	-	\$	-	\$	80,748	\$	10,000	12.38%
Marina P3 Project Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	80,748	\$	10,000	12.38%



FINANCE – 150

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Finance - 150													
Total Personnel Expenditures	\$	501,805	\$	443,647	\$	509,466	\$	645,446	\$	482,113	\$	732,486	151.93%
Total Operating Expenditures	\$	89,293	\$	102,252	\$	179,785	\$	108,769	\$	211,332	\$	121,224	57.36%
Finance Total Expenditures	\$	591,098	\$	545,898	\$	689,251	\$	754,215	\$	693,445	\$	853,710	123.11%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Professional Fees - Eliminated Renewal of Legacy Software
- Contractual Services - Eliminated Courier Service, Stopping Temporary Service with New Hires
- Training Prioritized



PUBLIC SAFETY – 200

	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Public Safety - 200							
Total Operating Expenditures	\$ 3,197,787	\$ 3,410,785	\$ 3,501,610	\$ 4,034,102	\$ 4,033,023	\$ 4,148,236	102.86%
Public Safety Total Expenditures	\$ 3,197,787	\$ 3,410,785	\$ 3,501,610	\$ 4,034,102	\$ 4,033,023	\$ 4,148,236	102.86%

Operating Expenditures

- American Rescue Plan Funds No Longer Available
- Increased Policing Costs – 3%



EMERGENCY MANAGEMENT – 250

	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Emergency Management - 250							
Total Operating Expenditures	\$ 8,840	\$ 1,382	\$ 2,336	\$ 2,226	\$ 3,730	\$ 4,202	112.65%
Emergency Management Total Expenditures	\$ 8,840	\$ 1,382	\$ 2,336	\$ 2,226	\$ 3,730	\$ 4,202	112.65%

Operating Expenditures

- Contractual Services Increased Based Cost



PUBLIC WORKS ADMINISTRATION – 400

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Public Works Administration - 400													
Total Personnel Expenditures	\$	441,552	\$	453,169	\$	467,315	\$	560,042	\$	556,860	\$	694,814	124.77%
Total Operating Expenditures	\$	31,871	\$	24,546	\$	27,163	\$	22,900	\$	22,174	\$	21,123	95.26%
Public Works Admin. Total Expenditures	\$	473,423	\$	477,715	\$	494,479	\$	582,942	\$	579,034	\$	715,937	123.64%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Reallocated Costs from Contractual to Operating for Consistency



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FACILITIES – 408

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
	YTD Activity	YTD Activity	YTD Activity	Total Budget	YTD Activity	Total Budget	%
Facilities - 408							
Total Personnel Expenditures	\$ 156,505	\$ 162,334	\$ 178,235	\$ 315,272	\$ 288,859	\$ 330,506	114.42%
Total Operating Expenditures	\$ 235,631	\$ 290,591	\$ 321,941	\$ 343,552	\$ 365,510	\$ 341,003	93.30%
Total Capital Outlay	\$ 3,507	\$ -	\$ 40,404	\$ -	\$ -	\$ -	0.00%
Facilities Total Expenditures	\$ 395,642	\$ 452,925	\$ 540,580	\$ 658,824	\$ 654,369	\$ 671,509	102.62%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Professional Fee Increase for Pest Removal
- Contractual Services Includes Lower Janitorial & Air Conditioning Expenditures



VEHICLE MAINTENANCE – 410

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
	YTD Activity	YTD Activity	YTD Activity	Total Budget	YTD Activity	Total Budget	%
Vehicle Maintenance - 410							
Total Personnel Expenditures	\$ 191,904	\$ 208,642	\$ 209,258	\$ 232,729	\$ 229,200	\$ 246,288	107.46%
Total Operating Expenditures	\$ 100,665	\$ 102,197	\$ 170,064	\$ 207,955	\$ 197,285	\$ 176,912	89.67%
Vehicle Maintenance Total Expenditures	\$ 292,570	\$ 310,840	\$ 379,322	\$ 440,684	\$ 426,485	\$ 423,200	99.23%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Reduced Equipment Lease – 1 Code Compliance Lease Transferred to CRA
- Reduced Repair & Maintenance Costs Reflective of Ongoing Expenditures



COMMUNITY DEVELOPMENT – 500

	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Community Development – 500							
Total Personnel Expenditures	\$ 618,076	\$ 626,898	\$ 713,988	\$ 754,246	\$ 680,906	\$ 796,926	117.04%
Total Operating Expenditures	\$ 1,704,238	\$ 593,366	\$ 1,093,839	\$ 484,974	\$ 307,000	\$ 645,409	210.23%
Community Development Total Expenditures	\$ 2,322,314	\$ 1,220,264	\$ 1,807,827	\$ 1,239,220	\$ 987,905	\$ 1,442,335	146.00%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Increase Contractual Services for Mobility Plan Update and New Town Impact Fees
- Increase in Building Official/Permitting/Plan Review & Inspection Costs Due to Higher Budgeted Permitting Revenue
- Training Prioritized/Funds Available in Reserve for Building Code Education



SPECIAL EVENTS – 600

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Special Events - 600													
Total Personnel Expenditures	\$	213,198	\$	226,643	\$	299,750	\$	352,272	\$	351,550	\$	395,358	112.46%
Total Operating Expenditures	\$	106,490	\$	266,615	\$	381,083	\$	283,687	\$	288,303	\$	327,294	113.52%
Special Events Total Expenditures	\$	319,687	\$	493,258	\$	680,833	\$	635,959	\$	639,853	\$	722,652	112.94%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Increased Sponsored Event Costs for Haitian Flag Day & Jet Set Summer Soccer Camp
- Reduced Promotional Activity – Lighting for Town Hall Removed
- Funding Available for Chili Cook-Off!



LIBRARY – 700

	2021-2022		2022-2023		2023-2024		2024-2025		2024-2025		2025-2026		
	YTD Activity		YTD Activity		YTD Activity		Total Budget		YTD Activity		Total Budget		%
Library - 700													
Total Personnel Expenditures	\$	338,525	\$	380,472	\$	458,070	\$	503,257	\$	479,998	\$	571,631	119.09%
Total Operating Expenditures	\$	77,380	\$	101,015	\$	140,430	\$	148,057	\$	125,707	\$	163,468	130.04%
Library Total Expenditures	\$	415,905	\$	481,487	\$	598,500	\$	651,314	\$	605,705	\$	735,099	121.36%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Contractual Services- Reduced Janitorial Costs
- Library Materials – Increase in Potential Grants Included in Revenue



GENERAL GOVERNMENT – 900

General Government - 900	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Total Personnel Expenditures	\$ -	\$ -	\$ -	\$ 315,438	\$ 315,438	\$ -	0.00%
Total Operating Expenditures	\$ 571,151	\$ 700,904	\$ 337,514	\$ 564,756	\$ 411,053	\$ 277,510	67.51%
Total Debt Service	\$ 580,230	\$ 896,009	\$ 278,294	\$ 278,890	\$ 278,891	\$ 590,720	211.81%
Total Other Uses	\$ 1,021,880	\$ 1,224,829	\$ 1,409,684	\$ 2,233,015	\$ 1,871,692	\$ 3,068,458	163.94%
General Government Total Expenditures	\$ 2,173,261	\$ 2,821,742	\$ 2,025,492	\$ 3,392,099	\$ 2,877,073	\$ 3,936,688	136.83%

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Professional Fees Include Indirect Cost Allocation Review, Quarterly Town Newsletters
- Beautification Reserve for Driveway Grants
- Bank of America Loan Early Repayment (2028)
- Transfer to Public Improvement Fund for Reimbursement of Various Marina P3 2021 – 2024 Expenditures



GENERAL FUND TOTAL EXPENDITURES

	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Fund 001 - General Fund							
General Fund Total Expenditures	\$ 12,445,275	\$ 12,351,652	\$ 13,357,431	\$ 15,131,863	\$ 14,304,407	\$ 17,159,798	119.96%
Total General Fund Revenues	\$ 15,456,636	\$ 13,310,122	\$ 13,985,532	\$ 15,131,863	\$ 14,902,004	\$ 17,159,798	115.15%



Fund 160 – Public Improvement Fund





PUBLIC IMPROVEMENT FUND – 160

	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Public Improvement Fund - 160							
Total Revenue	\$ 190,140	\$ 274,779	\$ 75,574	\$ -	\$ 9,029	\$ 470,400	5209.88%
Total Operating Expenditures	\$ 636,733	\$ 611,502	\$ 185,200	\$ -	\$ 6,784	\$ 9,893	145.83%
Total Other Uses	\$ 401,935	\$ -	\$ -	\$ -	\$ -	\$ 460,507	---
Public Improvement Fund Total Expenditures	\$ 1,038,668	\$ 611,502	\$ 185,200	\$ -	\$ 6,784	\$ 470,400	6933.96%

Operating Expenditures

- Kelsey Park Master Plan Projects Supplement with US Department of Interior Land & Water Conservation Grant – 50% Match Allowing for \$1,000,000 in Projects



Fund 190 – Streets & Roads Fund





STREETS & ROADS – 190

Streets & Roads Fund - 190	Description	2021-2022 YTD Activity	2022-2023 YTD Activity	2023-2024 YTD Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Total Budget	%
Revenue Total:		\$ 384,283	\$ 398,536	\$ 398,732	\$ 581,138	\$ 351,904	\$ 393,752	111.89%
Total Personnel Expenditures		\$ 145,311	\$ 137,508	\$ 116,747	\$ 63,094	\$ 1,565	\$ 71,070	4541.21%
Total Operating Expenditures		\$ 181,203	\$ 207,243	\$ 228,458	\$ 346,887	\$ 185,765	\$ 242,359	130.47%
Total Capital Outlay		\$ 87,088	\$ 1,938	\$ 16,863	\$ 98,137	\$ 97,428	\$ -	0.00%
Total Other Uses		\$ 112,443	\$ 113,673	\$ 132,299	\$ 73,020	\$ 73,021	\$ 80,323	110.00%
Expense Total:		\$ 526,045	\$ 460,363	\$ 494,367	\$ 581,138	\$ 357,778	\$ 393,752	110.05%
Profit/(Loss)		\$ (141,762)	\$ (61,827)	\$ (95,635)	\$ -	\$ (5,874)	\$ -	



STREETS & ROADS – 190

Personnel Expenditures

- No new positions, three (3) existing positions are being repurposed, 49.3 FTE (full-time equivalents)
- Annual COLA & Merit Increase
- Increase in Employee Benefits (i.e., health, dental, vision, life, disability, etc.)
- New FRS Retirement Cost
- Total personnel expenditures increased 8% over FY 2025 budget

Operating Expenditures

- Increased Electric Cost With New Lighting
- Sidewalk Repairs



Fund 301 – Special Projects Fund





SPECIAL PROJECTS FUND – 301

Operating Expenditures

- Current Known Grant Projects
- PBC Discretionary Surtax Funds Sunset December 2025, Reduced Funding for Capital Projects

THANK YOU

QUESTIONS & COMMENTS

