

# Exhibit D

Town of Lake Park  
Payroll Data  
FY 2026

| Fund                   | FTE's excluding<br>Town<br>Commission | COLA 1.5% | COLA 1.0% | COLA .5%  |
|------------------------|---------------------------------------|-----------|-----------|-----------|
| General Fund           | 52.95                                 | \$ 58,294 | \$ 38,863 | \$ 19,431 |
| Streets & Roads        | 1                                     | \$ 608    | \$ 405    | \$ 203    |
| Marina                 | 7                                     | \$ 6,281  | \$ 4,187  | \$ 2,094  |
| Stormwater             | 4                                     | \$ 3,198  | \$ 2,132  | \$ 1,066  |
| Sanitation             | 9                                     | \$ 6,824  | \$ 4,549  | \$ 2,275  |
| CRA                    | 2.75                                  | \$ 3,720  | \$ 2,480  | \$ 1,240  |
|                        |                                       |           |           |           |
| COLA Cost              | 76.7                                  | \$ 78,925 | \$ 52,616 | \$ 26,309 |
| FICA Cost              |                                       | \$ 6,038  | \$ 4,025  | \$ 2,013  |
| FRS Cost               |                                       | \$ 11,050 | \$ 7,366  | \$ 3,683  |
| Total COLA Costs       |                                       | \$ 96,012 | \$ 64,007 | \$ 32,005 |
| Savings over 1.5% COLA |                                       |           | \$ 32,005 | \$ 64,007 |



**Town of Lake Park**  
**Fiscal Year 2025/2026 Budget - Additional Cuts**

Please mark your choice clearly  
 with a large "X" to indicate your  
 choice to Maintain or Remove the  
 Listed Cuts from the Budget

| All Funds                        | Position Job Title               | Description of Change                                                                    | Savings    | Maintain<br>in FY<br>2026<br>Budget  | Remove<br>from FY<br>2026<br>Budget |
|----------------------------------|----------------------------------|------------------------------------------------------------------------------------------|------------|--------------------------------------|-------------------------------------|
| All Funds                        | All Job Titles                   | COLA Adjustment - Reduce to \$0                                                          |            | All Savings Frozen<br>No Vote Needed |                                     |
| General Fund                     | All Job Titles                   |                                                                                          | \$ 63,543  |                                      |                                     |
| Streets & Road Fund              | All Job Titles                   |                                                                                          | \$ 740     |                                      |                                     |
| Marina Fund                      | All Job Titles                   |                                                                                          | \$ 7,641   |                                      |                                     |
| Stormwater Fund                  | All Job Titles                   |                                                                                          | \$ 3,890   |                                      |                                     |
| Sanitation Fund                  | All Job Titles                   |                                                                                          | \$ 8,301   |                                      |                                     |
| CRA                              | All Job Titles                   |                                                                                          | \$ 4,525   |                                      |                                     |
|                                  |                                  | <b>Total Reserve Expense</b> - Personnel Savings (includes FICA & FRS costs)             | \$ 88,641  |                                      |                                     |
| 001- General Fund<br>Cost Center | Position Job Title               | Description of Change                                                                    | Savings    | Maintain<br>in FY<br>2026<br>Budget  | Remove<br>from FY<br>2026<br>Budget |
| 104 - Town Manager               | Assistant Town Manager           | Frozen for FY 2025/26 (additional savings of \$33,182 from repurpose of position)        | \$ 192,393 | All Savings Frozen<br>No Vote Needed |                                     |
| 150 - Finance                    | Procurement Specialist           | Frozen for FY 2025/26 (additional savings of \$23,053 from repurpose of position)        | \$ 82,572  |                                      |                                     |
| 150 - Finance                    | Assistant Finance Director       | Frozen for FY 2025/26 - 1st 6 months                                                     | \$ 88,413  |                                      |                                     |
| 500 - Community Develop          | Community Development Technician | Frozen for FY 2025/26                                                                    | \$ 66,667  |                                      |                                     |
| 700 - Library                    | Accounting Technician            | Frozen for FY 2025/26                                                                    | \$ 70,107  |                                      |                                     |
|                                  |                                  | <b>Total Reserve Expense</b> - Personnel Savings (includes salary and all benefit costs) | \$ 500,152 |                                      |                                     |

| 001- General Fund<br>Cost Center<br>Town Commission | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
|-----------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------|-----------|-------------------------------------|-------------------------------------|
| 001-511-100-48001                                   | Town of Lake Park Grants          | Reduce Budget to \$10,000 from \$25,000                                                         | \$ 15,000 |                                     |                                     |
|                                                     |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 15,000 |                                     |                                     |
|                                                     |                                   |                                                                                                 |           |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Town Manager    | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-512-104-40000                                   | Travel & Training                 | Remove Assistant Town Manager Trainings                                                         | \$ 2,037  |                                     |                                     |
| 001-512-104-48000                                   | Promotional Activity              | Reduce Gift Cards to Current Employee & Commission Count                                        | \$ 1,800  |                                     |                                     |
| 001-512-104-49400                                   | Uniforms & Clothing               | Reduce Uniforms to \$200 from \$600                                                             | \$ 400    |                                     |                                     |
| 001-512-104-51000                                   | Office Supplies                   | Reduce Office Supply Budget to \$400 from \$584                                                 | \$ 184    |                                     |                                     |
|                                                     |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 4,421  |                                     |                                     |
|                                                     |                                   |                                                                                                 |           |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Human Resources | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-512-105-31000                                   | Professional Services             | Remove Proposed Salary Study                                                                    | \$ 10,000 |                                     |                                     |
|                                                     |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 10,000 |                                     |                                     |
|                                                     |                                   |                                                                                                 |           |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Town Clerk      | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-512-106-47000                                   | Printing                          | Reduce Purchase of Commission & Board Nameplates                                                | \$ 282    |                                     |                                     |
| 001-512-106-47100                                   | Photocopying                      | Reduce Copy Cost to \$100 from \$722                                                            | \$ 622    |                                     |                                     |
| 001-512-106-49400                                   | Uniforms & Clothing               | Cut Uniform Allowance to \$0 from \$136                                                         | \$ 136    |                                     |                                     |
| 001-512-106-54200                                   | Memberships, Dues & Subscriptions | Reduce Participation in Professional Associations to \$680 from \$870                           | \$ 190    |                                     |                                     |
|                                                     |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 1,230  |                                     |                                     |
|                                                     |                                   |                                                                                                 |           |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Legal           | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-514-108-31101                                   | Professional Svc - Other Legal    | Remove SB180 Lawsuit Costs, Proposed Bill Glitch (Resolve Concerns in 2026 Legislative Session) | \$ 10,000 |                                     |                                     |
|                                                     |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 10,000 |                                     |                                     |
|                                                     |                                   |                                                                                                 |           |                                     |                                     |

| 001- General Fund<br>Cost Center<br>Communications &<br>Grants     | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
|--------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------|-----------|-------------------------------------|-------------------------------------|
| 001-512-109-31000                                                  | Professional Services             | Remove New Town Website Development & Maintenance                                               | \$ 34,958 |                                     |                                     |
|                                                                    |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 34,958 |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Information Technology         | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-512-110-31000                                                  | Professional Services             | Reduce Consulting IT Vendor Costs Due to New Intern Position                                    | \$ 5,000  |                                     |                                     |
| 001-512-110-52000                                                  | Operating Supplies                | Reduce Operating Supplies to \$15,250 from \$18,250                                             | \$ 3,000  |                                     |                                     |
|                                                                    |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 8,000  |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Finance                        | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-513-150-40000                                                  | Travel & Training                 | Reduce Training to \$ \$2,965 from \$4,730                                                      | \$ 1,765  |                                     |                                     |
| 001-513-150-44200                                                  | Equipment Leases                  | Remove Copier/Scanner & Fold, Stuff & Seal Rental (Finance to Share with Community Development) | \$ 5,299  |                                     |                                     |
| 001-513-150-49400                                                  | Uniforms & Clothing               | Cut Uniform Allowance to \$200 from \$600                                                       | \$ 400    |                                     |                                     |
| 001-513-150-51000                                                  | Office Supplies                   | Reduce Budget Book Costs (move to electronic versions for Commissioner & staff)                 | \$ 155    |                                     |                                     |
|                                                                    |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 7,619  |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Emergency<br>Management        | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-525-250-34050                                                  | Other Contract Services           | Revised DI Recovery, LLC Agreement (Emergency Mgmt. Services)Vendor to \$1,976 from \$3,952     | \$ 1,976  |                                     |                                     |
|                                                                    |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 1,976  |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Public Works<br>Administration | Account Name                      | Description of Change                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-534-400-52000                                                  | Operating Supplies                | Reduce Public Notice Costs (i.e., flyers, mailings, etc.)                                       | \$ 2,000  |                                     |                                     |
| 001-534-400-54200                                                  | Memberships, Dues & Subscriptions | Reduce Professional Association Memberships to \$455 from \$1,828                               | \$ 1,373  |                                     |                                     |
|                                                                    |                                   | <b>Total Reserve Expense</b> - Operating Savings                                                | \$ 3,373  |                                     |                                     |

| 001- General Fund<br>Cost Center<br>Public Works Grounds                | Account Name             | Description of Change                                                                                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
|-------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------|-------------------------------------|
| 001-572-406-34000                                                       | Contractual Services     | Eliminate Landscape Maintenance of Various Town Rights of Way & Lawn Treatment Service at Evergreen House (to be completed by Public Works Grounds Maintenance) | \$ 26,320 |                                     |                                     |
| 001-572-406-40000                                                       | Travel & Training        | Reduce Training to \$ 1,400 from \$1,500                                                                                                                        | \$ 100    |                                     |                                     |
|                                                                         |                          | <b>Total Reserve Expense</b> - Operating Savings                                                                                                                | \$ 26,420 |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Public Works Facilities             | Account Name             | Description of Change                                                                                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-597-408-34000                                                       | Contractual Services     | Eliminate Iguana Pest Control Service                                                                                                                           | \$ 5,880  |                                     |                                     |
| 001-597-408-40000                                                       | Travel & Training        | Reduce Professional Certification & Renewal Costs to \$0 from \$500                                                                                             | \$ 500    |                                     |                                     |
| 001-597-408-46000                                                       | Repair & Maintenance     | Reduce Town Facilities Lock Repairs, Key Duplication and Planned Rekeying Project                                                                               | \$ 6,000  |                                     |                                     |
|                                                                         |                          | <b>Total Reserve Expense</b> - Operating Savings                                                                                                                | \$ 12,380 |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Public Works Vehicle<br>Maintenance | Account Name             | Description of Change                                                                                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-591-410-40000                                                       | Travel & Training        | Eliminate Professional Training & Certifications (ASC)                                                                                                          | \$ 1,250  |                                     |                                     |
| 001-591-410-46300                                                       | Vehicle Parts & Supplies | Reduce Vehicle Parts Costs (i.e., windshield wipers, relay switches, fuses, etc.)                                                                               | \$ 3,795  |                                     |                                     |
| 001-591-410-52000                                                       | Operating Supplies       | Reduce Mechanic Shop Consumables (Extend Maintenance Schedule to Less Often)                                                                                    | \$ 3,176  |                                     |                                     |
|                                                                         |                          | <b>Total Reserve Expense</b> - Operating Savings                                                                                                                | \$ 8,221  |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Community<br>Development            | Account Name             | Description of Change                                                                                                                                           | Savings   | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-524-500-40000                                                       | Travel & Training        | Eliminate Professional Training & Certifications (i.e., Code Enforcement, Planning, etc.)                                                                       | \$ 11,133 |                                     |                                     |
| 001-524-500-44200                                                       | Equipment Leases         | Reduce Copier/Scanner Costs (Finance to Share with Community Development)                                                                                       | \$ 1,556  |                                     |                                     |
|                                                                         |                          | <b>Total Reserve Expense</b> - Operating Savings                                                                                                                | \$ 12,689 |                                     |                                     |

| 001- General Fund<br>Cost Center<br>Special Events | Account Name                         | Description of Change                                                                                                                                        | Savings    | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
|----------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|-------------------------------------|
| 001-572-600-40000                                  | Travel & Training                    | Eliminate Professional Training & Certifications                                                                                                             | \$ 1,312   |                                     |                                     |
| 001-572-600-44100                                  | Rentals                              | Move to Plastic Tablecloths from Cloth for Employee Appreciation Events                                                                                      | \$ 300     |                                     |                                     |
| 001-572-600-47000                                  | Printing                             | Eliminate Holiday Calendar, Public Notice Mailer to All Properties in Town                                                                                   | \$ 4,850   |                                     |                                     |
| 001-572-600-48000                                  | Promotional Activity                 | Eliminate Participation in Riviera Beach MLK Parade                                                                                                          | \$ 2,555   |                                     |                                     |
| 001-572-600-48010                                  | MLK Day Celebration                  | Reduce Planned Event Costs to \$10,000 from \$20,000                                                                                                         | \$ 10,000  |                                     |                                     |
| 001-572-600-48045                                  | Red, White & Blue Sunset Celebration | Reduce Fireworks Planned Event Costs to \$49,898 from \$53,898                                                                                               | \$ 4,000   |                                     |                                     |
| 001-572-600-48057                                  | Veteran's Day Event                  | Eliminate Participation in PBC Veteran's Day Parade                                                                                                          | \$ 2,555   |                                     |                                     |
| 001-572-600-52100                                  | Gasoline & Diesel Fuel               | Cancel Summer Camp (only 3 campers out of 20 are Town residents)                                                                                             | \$ 500     |                                     |                                     |
| 001-572-600-57220                                  | Program Exp - Summer Camp            | Cancel Summer Camp (only 3 campers out of 20 are Town residents) Costs \$8,700 Less Lost Revenues \$13,590)                                                  | \$ (4,890) |                                     |                                     |
| 001-572-600-57235                                  | Sponsored Event Expense              | Eliminate Lake Park Elementary Caroling Event (Light Towers)                                                                                                 | \$ 1,000   |                                     |                                     |
| 001-572-600-57235                                  | Sponsored Event Expense              | Eliminate Tour de Lake Park (i.e., Banners, Beverages, Snacks etc.)                                                                                          | \$ 1,140   |                                     |                                     |
| 001-572-600-57235                                  | Sponsored Event Expense              | Reduce Jet Set Summer Soccer Camp to \$5,000 from \$10,000                                                                                                   | \$ 5,000   |                                     |                                     |
| 001-572-600-57235                                  | Sponsored Event Expense              | Reduce Haitian Flag Day to \$5,000 from \$10,000                                                                                                             | \$ 5,000   |                                     |                                     |
| 001-572-600-57235                                  | Sponsored Event Expense              | Eliminate Santa's Mailbox Event                                                                                                                              | \$ 200     |                                     |                                     |
| 001-572-600-57236                                  | Santa's Magic Sleigh Ride            | Eliminate Event                                                                                                                                              | \$ 3,200   |                                     |                                     |
| 001-572-600-57237                                  | Holiday Decorating Contest           | Eliminate Event                                                                                                                                              | \$ 600     |                                     |                                     |
| 001-572-600-13000                                  | Other & Part Time Salaries           | Cancel Summer Camp (only 3 campers out of 20 are Town residents)                                                                                             | \$ 21,920  |                                     |                                     |
|                                                    |                                      | <b>Total Reserve Expense</b> - Operating Savings                                                                                                             | \$ 59,242  |                                     |                                     |
|                                                    |                                      |                                                                                                                                                              |            |                                     |                                     |
| 001- General Fund<br>Cost Center<br>Library        | Account Name                         | Description of Change                                                                                                                                        | Savings    | Maintain<br>in FY<br>2026<br>Budget | Remove<br>from FY<br>2026<br>Budget |
| 001-571-700-34000                                  | Contractual Services                 | Eliminate Panic Alarm Monitoring                                                                                                                             | \$ 300     |                                     |                                     |
| 001-571-700-40000                                  | Travel & Training                    | Reduce Professional Training & Certifications                                                                                                                | \$ 1,153   |                                     |                                     |
| 001-571-700-48000                                  | Promotional Activity                 | Reduce Public Library Outreach Materials (i.e., books, materials, crafts, etc.) & Promotional Materials (i.e., pens, pencils, magnets, coloring books, etc.) | \$ 5,866   |                                     |                                     |
| 001-571-700-49400                                  | Uniforms & Clothing                  | Cut Uniform Allowance to \$0 from \$1,002                                                                                                                    | \$ 1,002   |                                     |                                     |
| 001-571-700-52000                                  | Operating Supplies                   | Reduce Programs Offered                                                                                                                                      | \$ 1,400   |                                     |                                     |
| 001-571-700-54200                                  | Memberships, Dues, & Subscription    | Reduce Professional Memberships & Other Public Material/Subscriptions (i.e., New York Times, Wall Street Journal, etc.)                                      | \$ 1,894   |                                     |                                     |
|                                                    |                                      | <b>Total Reserve Expense</b> - Operating Savings                                                                                                             | \$ 11,615  |                                     |                                     |



**Town of Lake Park**  
**Fiscal Year 2025/2026 Budget - Summary of Additional Cuts**

|  |                                                                                |    |         |  |
|--|--------------------------------------------------------------------------------|----|---------|--|
|  | Total Proposed General Fund Budget Cuts - Personnel (Freeze Salaries, No COLA) | \$ | 563,695 |  |
|  | Total Proposed General Fund Budget Cuts - Operating                            | \$ | 227,144 |  |
|  | Total Proposed Streets & Roads Fund Budget Cuts - Personnel COLA Only          | \$ | 740     |  |
|  | Total Proposed Marina Fund Budget Cuts - Personnel COLA Only                   | \$ | 7,641   |  |
|  | Total Proposed Stormwater Fund Budget Cuts - Personnel COLA Only               | \$ | 3,890   |  |
|  | Total Proposed Sanitation Fund Budget Cuts - Personnel COLA Only               | \$ | 8,301   |  |
|  | Total Proposed CRA Fund Budget Cuts - Personnel COLA Only                      | \$ | 4,525   |  |
|  | Total Proposed Town Budget Cuts                                                | \$ | 815,937 |  |
|  |                                                                                |    |         |  |