



## Town of Lake Park

## Fiscal Year 2024/2025 Final Budget Adjustment

| Account Number                  | Description                          | Increase<br>Revenue<br>Budget | Decrease<br>Revenue<br>Budget | Increase<br>Expense<br>Budget | Decrease<br>Expense<br>Budget |
|---------------------------------|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Fund: 001 - General Fund</b> |                                      |                               |                               |                               |                               |
| <b>Revenue</b>                  |                                      |                               |                               |                               |                               |
| 001-314.300                     | Utility Tax - Water 10%              | \$ 18,000                     |                               |                               |                               |
| 001-335.120                     | State Revenue Sharing                | \$ 19,000                     |                               |                               |                               |
| 001-361.130                     | Interest on Code Liens               | \$ 20,000                     |                               |                               |                               |
| 001-329.110                     | Reinspect/Reinstmnt Fees             | \$ 30,000                     |                               |                               |                               |
| 001-324.320                     | Mobility Fee - Commercial            | \$ 280,000                    |                               |                               |                               |
| 001-322.110                     | Building Permits \$2,500 - \$250,000 |                               | \$ 45,000                     |                               |                               |
| 001-354.135                     | Parking - Code Violations            |                               | \$ 48,000                     |                               |                               |
| 001-381.500                     | Transfer in Beautification Fund      |                               | \$ 89,000                     |                               |                               |
| 001-314.100                     | Utility Tax - Electric 10%           |                               | \$ 94,000                     |                               |                               |
| 001-399.999                     | Balance Brought Forward              |                               | \$ 99,325                     |                               |                               |
| 001-322.101                     | Building Permits Over \$250,000      |                               | \$ 140,000                    |                               |                               |
| <b>Expense</b>                  |                                      |                               |                               |                               |                               |
| 001-511-100-22000               | Retirement - FRS Town                |                               |                               | \$ 7,700                      |                               |
| 001-511-100-41200               | Postage & Shipping                   |                               |                               |                               | \$ 7,700                      |
| 001-512-104-12000               | Regular Salaries                     |                               |                               | \$ 4,300                      |                               |
| 001-512-104-22000               | Retirement - FRS Town                |                               |                               | \$ 26,600                     |                               |
| 001-512-104-23100               | Health Insurance                     |                               |                               |                               | \$ 16,000                     |
| 001-512-104-23150               | Opt-Out Payment                      |                               |                               | \$ 4,200                      |                               |
| 001-512-104-31000               | Professional Services                |                               |                               | \$ 9,000                      |                               |
| 001-512-104-40000               | Travel & Training                    |                               |                               | \$ 3,000                      |                               |
| 001-512-105-11000               | Executive Salaries                   |                               |                               | \$ 10,000                     |                               |
| 001-512-105-12000               | Regular Salaries                     |                               |                               | \$ 3,500                      |                               |
| 001-512-105-22100               | Town Retirement Matching             |                               |                               |                               | \$ 5,000                      |
| 001-512-105-23100               | Health Insurance                     |                               |                               | \$ 11,000                     |                               |
| 001-512-105-34000               | Contractual Services                 |                               |                               |                               | \$ 19,500                     |
| 001-512-106-11000               | Executive Salaries                   |                               |                               | \$ 8,000                      |                               |
| 001-512-106-12000               | Regular Salaries                     |                               |                               | \$ 7,300                      |                               |
| 001-512-106-22000               | Retirement - FRS Town                |                               |                               | \$ 2,700                      |                               |
| 001-512-106-23100               | Health Insurance                     |                               |                               |                               | \$ 9,000                      |
| 001-512-106-23150               | Opt-Out Payments                     |                               |                               | \$ 4,000                      |                               |
| 001-512-109-11000               | Executive Salaries                   |                               |                               | \$ 9,000                      |                               |
| 001-512-109-12000               | Regular Salaries                     |                               |                               | \$ 6,900                      |                               |
| 001-512-109-22000               | Retirement - FRS Town                |                               |                               | \$ 5,900                      |                               |
| 001-512-109-48000               | Promotional Activity                 |                               |                               | \$ 4,310                      |                               |
| 001-512-110-11000               | Executive Salaries                   |                               |                               | \$ 9,000                      |                               |
| 001-512-110-13000               | Other & Part Time Salaries           |                               |                               |                               | \$ 15,000                     |
| 001-512-110-22000               | Retirement - FRS Town                |                               |                               | \$ 3,000                      |                               |
| 001-512-110-23100               | Health Insurance                     |                               |                               |                               | \$ 6,000                      |
| 001-512-110-41100               | Telephone                            |                               |                               | \$ 11,000                     |                               |
| 001-512-110-49303               | Software - Administration            |                               |                               |                               | \$ 9,000                      |
| 001-513-150-11000               | Executive Salaries                   |                               |                               |                               | \$ 43,000                     |
| 001-513-150-12000               | Regular Salaries                     |                               |                               |                               | \$ 72,000                     |
| 001-513-150-21000               | FICA                                 |                               |                               |                               | \$ 10,000                     |

|                   |                                                   |  |  |            |            |
|-------------------|---------------------------------------------------|--|--|------------|------------|
| 001-513-150-22000 | Retirement - FRS Town                             |  |  |            | \$ 10,000  |
| 001-513-150-22100 | Town Retirement Matching                          |  |  |            | \$ 10,000  |
| 001-513-150-23100 | Health Insurance                                  |  |  |            | \$ 11,000  |
| 001-513-150-33000 | Accounting & Auditing                             |  |  | \$ 43,675  |            |
| 001-513-150-34000 | Contractual Services                              |  |  | \$ 80,000  |            |
| 001-514-108-31100 | Professional Services - Town Attorney             |  |  | \$ 25,000  |            |
| 001-514-108-31101 | Professional Services - Other Legal               |  |  | \$ 12,000  |            |
| 001-519-115-31000 | Professional Fees                                 |  |  | \$ 8,700   |            |
| 001-519-115-31102 | Legal Fees - Marina P3 Project (Reimbursement)    |  |  | \$ 73,000  |            |
| 001-519-115-34000 | Contractual Services                              |  |  | \$ 3,600   |            |
| 001-521-200-34000 | Contract PBC Sheriff                              |  |  |            | \$ 220,769 |
| 001-521-200-52700 | American Rescue Plan Expense                      |  |  | \$ 220,769 |            |
| 001-524-500-11000 | Executive Salaries                                |  |  | \$ 10,000  |            |
| 001-524-500-12000 | Regular Salaries                                  |  |  |            | \$ 57,000  |
| 001-524-500-22000 | Retirement - FRS Town                             |  |  |            | \$ 10,000  |
| 001-524-500-22100 | Town Retirement Matching                          |  |  |            | \$ 10,000  |
| 001-524-500-23100 | Health Insurance                                  |  |  |            | \$ 26,000  |
| 001-524-500-34200 | Contractual Professional Services - Cost Recovery |  |  |            | \$ 24,000  |
| 001-525-250-34050 | Other Contract Services                           |  |  | \$ 1,500   |            |
| 001-525-250-52000 | Operating Supplies                                |  |  | \$ 500     |            |
| 001-530-400-11000 | Executive Salaries                                |  |  | \$ 8,000   |            |
| 001-530-400-12000 | Regular Salaries                                  |  |  |            | \$ 10,000  |
| 001-530-400-13000 | Other & Part Time Salaries                        |  |  | \$ 19,000  |            |
| 001-530-400-22000 | Retirement - FRS Town                             |  |  | \$ 11,000  |            |
| 001-530-400-23100 | Health Insurance                                  |  |  |            | \$ 10,000  |
| 001-571-700-11000 | Executive Salaries                                |  |  | \$ 8,000   |            |
| 001-571-700-12000 | Regular Salaries                                  |  |  |            | \$ 10,000  |
| 001-571-700-22000 | Retirement - FRS Town                             |  |  |            | \$ 6,500   |
| 001-571-700-34000 | Contractual Services                              |  |  |            | \$ 10,000  |
| 001-571-700-56000 | Library Materials                                 |  |  |            | \$ 15,000  |
| 001-572-406-12000 | Regular Salaries                                  |  |  | \$ 16,000  |            |
| 001-572-406-22000 | Retirement - FRS Town                             |  |  |            | \$ 4,800   |
| 001-572-406-34000 | Contractual Services                              |  |  |            | \$ 11,200  |
| 001-572-600-11000 | Executive Salaries                                |  |  | \$ 7,000   |            |
| 001-572-600-12000 | Regular Salaries                                  |  |  | \$ 14,000  |            |
| 001-572-600-13000 | Other & Part Time Salaries                        |  |  |            | \$ 7,000   |
| 001-572-600-14000 | Overtime Salaries                                 |  |  |            | \$ 4,400   |
| 001-572-600-22000 | Retirement - FRS Town                             |  |  |            | \$ 4,800   |
| 001-572-600-23100 | Health Insurance                                  |  |  |            | \$ 9,000   |
| 001-572-600-23150 | Opt-Out Payment                                   |  |  | \$ 4,300   |            |
| 001-572-600-43000 | Utilities                                         |  |  |            | \$ 19,000  |
| 001-572-600-48000 | Promotional Activity                              |  |  |            | \$ 9,000   |
| 001-572-600-48005 | Promotional - Tree Lighting                       |  |  | \$ 7,000   |            |
| 001-572-600-48045 | Red, White & Blue Sunset Celebration              |  |  |            | \$ 4,500   |
| 001-572-600-48046 | Sunset Celebration                                |  |  | \$ 23,500  |            |
| 001-572-600-57237 | Holiday Decorating Contest                        |  |  |            | \$ 1,100   |
| 001-572-600-57245 | Back to School Extravaganza                       |  |  | \$ 6,100   |            |
| 001-572-600-57250 | After School - Youth Activities Program           |  |  |            | \$ 2,500   |
| 001-589-900-12600 | Wage Adjustment 1                                 |  |  |            | \$ 87,610  |
| 001-589-900-58000 | Beautification Reserve Expense                    |  |  |            | \$ 89,000  |
| 001-591-410-12000 | Regular Salaries                                  |  |  | \$ 5,000   |            |
| 001-591-410-15000 | Special Pay                                       |  |  |            | \$ 4,000   |
| 001-591-410-21000 | FICA                                              |  |  |            | \$ 1,000   |
| 001-597-408-12000 | Regular Salaries                                  |  |  |            | \$ 10,000  |
| 001-597-408-23100 | Health Insurance                                  |  |  |            | \$ 4,000   |
| 001-597-408-43000 | Utilities                                         |  |  | \$ 5,000   |            |
| 001-597-408-52000 | Operating Supplies                                |  |  | \$ 11,000  |            |
| 001-597-408-52100 | Gasoline & Diesel Fuel                            |  |  | \$ 3,000   |            |
|                   |                                                   |  |  |            |            |
|                   |                                                   |  |  |            |            |
|                   |                                                   |  |  |            |            |

|                                             |                                     |    |         |         |           |
|---------------------------------------------|-------------------------------------|----|---------|---------|-----------|
|                                             |                                     |    |         |         |           |
|                                             |                                     |    |         |         |           |
| <b>Fund: 150 - Insurance Fund</b>           |                                     |    |         |         |           |
|                                             |                                     |    |         |         |           |
| <b>Revenue</b>                              |                                     |    |         |         |           |
| 150-341.190                                 | Contributed Revenue - Strts & Roads | \$ | 5,000   |         |           |
|                                             |                                     |    |         |         |           |
| <b>Expense</b>                              |                                     |    |         |         |           |
| 150-589-900-24000                           | Workers Compensation Insurance      |    |         | \$      | 40,000    |
| 150-589-900-45000                           | Insurance Expense - Prop/Liab       |    |         |         | \$ 70,000 |
| 150-589-900-49500                           | Insurance Claim Deductibles         |    |         | \$      | 35,000    |
|                                             |                                     |    |         |         |           |
| <b>Fund: 160 - Public Improvement Fund</b>  |                                     |    |         |         |           |
|                                             |                                     |    |         |         |           |
| <b>Revenue</b>                              |                                     |    |         |         |           |
| 160-361.100                                 | Interest Income                     | \$ | 10,700  |         |           |
|                                             |                                     |    |         |         |           |
| <b>Expense</b>                              |                                     |    |         |         |           |
| 160-559-160-63000                           | Improvements Other Than Building    |    |         | \$      | 10,700    |
|                                             |                                     |    |         |         |           |
| <b>Fund: 190 - Streets &amp; Roads Fund</b> |                                     |    |         |         |           |
|                                             |                                     |    |         |         |           |
| <b>Revenue</b>                              |                                     |    |         |         |           |
| 190-399.999                                 | Balance Carryforward                |    | \$      | 161,648 |           |
|                                             |                                     |    |         |         |           |
| <b>Expense</b>                              |                                     |    |         |         |           |
| 190-541-190-31000                           | Professional Services               |    |         |         | \$ 78,411 |
| 190-541-190-44200                           | Equipment Leases                    |    |         | \$      | 8,900     |
| 190-541-190-63050                           | Improvements - Sidewalks            |    |         |         | \$ 92,137 |
|                                             |                                     |    |         |         |           |
| <b>Fund: 401 - Marina Fund</b>              |                                     |    |         |         |           |
|                                             |                                     |    |         |         |           |
| <b>Revenue</b>                              |                                     |    |         |         |           |
| 401-347.512                                 | Wet Slips - Annual                  | \$ | 120,000 |         |           |
| 401-379.200                                 | Gasoline Sales                      | \$ | 70,000  |         |           |
| 401-379.201                                 | Diesel                              | \$ | 28,000  |         |           |
|                                             |                                     |    |         |         |           |
| <b>Expense</b>                              |                                     |    |         |         |           |
| 401-579-800-11000                           | Executive Salaries                  |    |         | \$      | 12,000    |
| 401-579-800-14000                           | Overtime Salaries                   |    |         | \$      | 2,000     |
| 401-579-800-24000                           | Workers Compensation Insurance      |    |         | \$      | 2,000     |
| 401-579-800-31100                           | Professional Svc. - Town Attorney   |    |         | \$      | 2,000     |
| 401-579-800-34911                           | Merchandise                         |    |         | \$      | 4,000     |
| 401-579-800-43000                           | Utilities                           |    |         | \$      | 23,000    |
| 401-579-800-43250                           | Garbage & Trash                     |    |         | \$      | 9,000     |
| 401-579-800-45000                           | Insurance                           |    |         | \$      | 9,000     |
| 401-579-800-49600                           | Bank Charges / Admin Fees           |    |         | \$      | 20,000    |
| 401-579-800-52110                           | Gasoline                            |    |         | \$      | 95,000    |
| 401-579-800-52120                           | Diesel Fuel                         |    |         | \$      | 40,000    |
|                                             |                                     |    |         |         |           |
| <b>Fund: 402 - Stormwater Fund</b>          |                                     |    |         |         |           |
|                                             |                                     |    |         |         |           |
| <b>Revenue</b>                              |                                     |    |         |         |           |
| 402-399.999                                 | Balance Brought Forward             |    | \$      | 10,108  |           |
|                                             |                                     |    |         |         |           |
| <b>Expense</b>                              |                                     |    |         |         |           |
| 402-538-402-46080                           | Repairs & Maintenance - Lines       |    |         |         | \$ 10,108 |
|                                             |                                     |    |         |         |           |

|                                    |                                 |            |            |              |              |
|------------------------------------|---------------------------------|------------|------------|--------------|--------------|
|                                    |                                 |            |            |              |              |
|                                    |                                 |            |            |              |              |
| <b>Fund: 404 - Sanitation Fund</b> |                                 |            |            |              |              |
|                                    |                                 |            |            |              |              |
| <b>Revenue</b>                     |                                 |            |            |              |              |
| 404-343.420                        | Commercial User Fees - TLP      | \$ 69,000  |            |              |              |
|                                    |                                 |            |            |              |              |
| <b>Expense</b>                     |                                 |            |            |              |              |
| 404-534-404-15000                  | Special Pay                     |            |            | \$ 1,000     |              |
| 404-534-404-24000                  | Worker's Compensation Insurance |            |            | \$ 8,000     |              |
| 404-534-404-34000                  | Contractual Services            |            |            | \$ 8,000     |              |
| 404-534-404-34310                  | Disposal Fees - Garbage         |            |            | \$ 42,000    |              |
| 404-534-404-45000                  | Insurance                       |            |            | \$ 10,000    |              |
|                                    |                                 |            |            |              |              |
|                                    |                                 |            |            |              |              |
|                                    |                                 | \$ 669,700 | \$ 687,081 | \$ 1,158,654 | \$ 1,176,035 |