

Town of Lake Clarke Shores, Florida

FINAL Draft Annual Budget

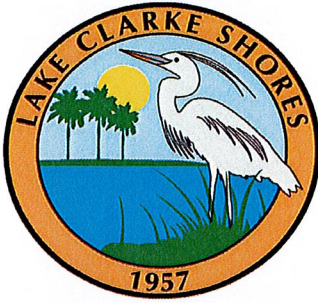
For the Year Ended September 30, 2019

September 17, 2018

Town of Lake Clarke Shores, Florida

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FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

GENERAL FUND:

- 1 April 2018 CPI All items "South": 2.7%
- 2 Proposed Millage Rate: 6.2798 Which is 5.71 % higher than the CY Rolled-Back Rate.
- 3 CY Rolled-Back Rate: 5.9408
- 4 Last Year's Millage Rate: 6.2798
- 5 Final Taxable Value Last Year: \$241.8M;
- 6 Current Year Taxable Value: \$256.7M; 5.71% Increase
- 7 Fire MSTU Millage Rate: 3.4581 (unchanged). Combined Town Millage Rate: 9.7379
- 8 Health Insurance contribution unchanged .
- 9 Salary : Up to 3.5 % Merit Adjustment.
- 10 Garbage collection contract costs increased by 3%
- 11 Capital Improvement Budget: Borrowing \$250,000; Spending \$310,000
- 11A - HVAC for 3 buildings, lighting for buildings and grounds TH Park, Munis Upgrades, Smoker
- 12 One Cent Infrastructure Surtax: Collecting \$241,000; Spending \$207,000
- 13 50% Town Administrator's Salary & Benefits to Utility
- 14 Staffing levels remain unchanged.
- 15 Series 2007 Final Payment of Principal and Interest on December 1, 2018 for \$100,795

UTILITY FUND:

- 1 April 2018 CPI All items "South": Estimated 2.7%
- 2 Up to 3.5 % Merit Adjustment.
- 3 Transfer to GF \$220,000
- 4 Series 2005 Final Payment of Principal and Interest on October 1, 2018 for \$293,655
- 5 Acquiring \$1,000,000 in new debt
- 6 Capital Improvement Budget: \$1,328,000
- 6A - Includes \$143,000 in new equipment;
- 6B - Includes \$1,185,000 R&R for control panels, new admin building, new meters;
- 7 Health Insurance contribution unchanged .

LCS COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND:

- 1 Revenue from Town \$22,164
- 2 Revenue from Palm Beach County \$16,856
- 3 Training expenditure
- 4 Forest Hill Boulevard Landscaping expenditure

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND

Final DRAFT BUDGET FOR FISCAL YEAR 2018-2019

	2015		2016		2017		2018		2019		% Change
	Actual	Actual	Actual	Budget	Actual	Budget	YTD Actual	Budget	Budget	Budget	
General Fund Revenues											
TAXES	\$ 1,531,361	\$ 1,590,281	\$ 1,693,942	\$ 1,693,156	\$ 1,763,074	\$ 1,791,099	\$ 1,708,533				-5%
LICENSES & PERMITS	191,734	156,740	160,803	156,000	152,323	161,000	161,000				0%
INTERGOVERNMENTAL	493,728	501,751	666,459	532,467	706,814	747,981	517,412				-31%
CHARGES FOR SERVICES	68,386	43,538	29,370	53,000	38,106	53,000	73,000				38%
FINES & FORFEITS	42,693	36,354	38,418	24,300	113,475	24,300	28,300				16%
MISCELLANEOUS REVENUES	119,239	101,121	131,333	124,300	215,106	171,450	367,750				114%
NON-REVENUES	220,000	220,000	220,000	220,000	201,667	220,000	220,000				0%
TOTAL GENERAL FUND REVENUES	\$ 2,667,141	\$ 2,649,785	\$ 2,940,325	\$ 2,805,223	\$ 3,190,565	\$ 3,168,830	\$ 3,075,995				-3%
General Expenditures											
TOWN COUNCIL - 01111	\$ 13,468	\$ 22,892	\$ 21,576	\$ 28,559	\$ 19,015	\$ 31,059	\$ 27,859				-10%
ADMINISTRATION & CLERK - 01112	389,023	357,636	403,173	407,445	386,314	393,148	417,895				6%
FINANCE - 01113	22,268	29,337	21,277	25,369	37,069	25,369	31,000				22%
LEGAL - 01114	77,374	123,717	129,960	75,000	77,066	75,000	75,000				0%
GENERAL GOVERNMENT - 01119	479,931	573,991	523,778	567,163	467,317	611,663	697,566				14%
LAW ENFORCEMENT - 01221	1,146,261	1,190,607	1,322,659	1,295,291	1,243,664	1,366,747	1,296,477				-5%
PROTECTIVE INSPECTIONS - 01224	162,346	183,542	207,060	213,218	184,344	220,844	227,948				3%
ROADS & STREETS - 01441	138,326	70,868	81,471	84,979	180,271	195,000	59,500				-69%
PARKS & RECREATION - 01772	51,085	62,592	113,289	58,950	99,078	143,650	158,950				11%
SPECIAL EVENTS - 01774	44,094	42,131	50,157	38,349	70,115	43,349	83,800				93%
TOTAL GENERAL FUND EXPENDITURES	\$ 2,524,176	\$ 2,657,313	\$ 2,874,400	\$ 2,794,323	\$ 2,764,253	\$ 3,105,829	\$ 3,075,995				-0.96%
BALANCE: SURPLUS(SHORTFALL)	\$ 142,965	\$ (7,528)	\$ 65,925	\$ 10,900	\$ 426,312	\$ 63,001	\$ -				

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF REVENUES
GENERAL FUND
DRAFT BUDGET FOR FISCAL YEAR 2018-2019

General Fund Revenues	2015 Actual	2016 Actual	2017		August 2018		DRAFT 2019		% Change	% of Total Revenue
			Actual	Budget	YTD Actual	Budget	2018 Budget	2019 Budget		
31110 Ad Valorem Taxes	\$ 1,203,816	\$ 1,289,631	\$ 1,375,904	\$ 1,371,572	\$ 1,464,524	\$ 1,455,099	\$ 1,381,533	\$ 1,381,533	-5%	45%
31310 Franchise Fees - Electric	187,088	169,452	193,178	185,000	178,563	195,000	195,000	195,000	0%	6%
31340 Franchise Fees - Gas	4,472	3,695	6,679	5,000	7,948	7,000	7,000	7,000	0%	0%
31500 Telecommunication Service Tax	135,985	127,503	118,181	133,584	112,039	134,000	125,000	125,000	-7%	4%
TAXES	\$ 1,531,361	\$ 1,590,281	\$ 1,693,942	\$ 1,693,156	\$ 1,763,074	\$ 1,791,099	\$ 1,708,533	\$ 1,708,533	-5%	56%
32100 Occupational Licenses	\$ 28,790	\$ 31,717	\$ 24,095	\$ 33,000	\$ 11,111	\$ 33,000	\$ 33,000	\$ 33,000	0%	1%
32200 Building Permits	147,204	115,183	130,278	110,000	134,373	115,000	115,000	115,000	0%	4%
32900 Other Licenses & Permits	15,740	9,840	6,430	13,000	6,839	13,000	13,000	13,000	0%	0%
LICENSES & PERMITS	\$ 191,734	\$ 156,740	\$ 160,803	\$ 156,000	\$ 152,323	\$ 161,000	\$ 161,000	\$ 161,000	0%	5%
33512 State Revenue Sharing	\$ 110,821	\$ 112,495	\$ 117,341	\$ 111,533	\$ 110,162	\$ 119,060	\$ 119,060	\$ 119,060	0%	4%
33517 One Cent Sales Tax (Infrastructure Surtax)	-	-	137,653	-	202,170	205,000	-	-	100%	0%
31260 One Cent Sales Tax Quarterly (Infrastructure Surtax)	-	-	15,263	-	24,296	-	-	-	100%	0%
33518 Half Cent Sales Tax	260,690	265,312	266,152	274,944	253,803	277,931	277,362	277,362	0%	9%
33519 County Gas Tax	112,050	114,338	119,345	112,490	108,570	112,490	112,490	112,490	0%	4%
33771 PBC Parks & Rec Grant	-	-	-	25,000	-	25,000	-	-	-100%	0%
33820 Municipal Share City Occ. License	10,167	9,606	10,705	8,500	7,813	8,500	8,500	8,500	0%	0%
INTERGOVERNMENTAL	\$ 493,728	\$ 501,751	\$ 666,459	\$ 532,467	\$ 706,814	\$ 747,981	\$ 517,412	\$ 517,412	-31%	17%
34210 Special Detail - P/D	\$ 64,334	\$ 37,534	\$ 23,192	\$ 50,000	\$ 34,119	\$ 50,000	\$ 70,000	\$ 70,000	40%	2%
34250 Variance & Zoning Fees	-	1,900	2,375	1,000	-	1,000	1,000	1,000	0%	0%
34910 Copies, Certification, Lien Search	4,052	4,104	3,803	2,000	3,987	2,000	2,000	2,000	0%	0%
CHARGES FOR SERVICES	\$ 68,386	\$ 43,538	\$ 29,370	\$ 53,000	\$ 38,106	\$ 53,000	\$ 73,000	\$ 73,000	38%	2%
35110 Court Fines	\$ 12,692	\$ 22,342	\$ 20,151	\$ 16,000	\$ 33,634	\$ 16,000	\$ 20,000	\$ 20,000	25%	1%
35130 Law Enforcement Education	-	-	-	2,200	-	2,200	2,200	2,200	0%	0%
35400 Violation of Local Ordinance	29,241	13,270	17,596	5,500	225	5,500	5,500	5,500	0%	0%
35410 Lien Collection	-	-	-	-	78,452	-	-	-	0%	0%
35900 Other Fines & Forfeitures	760	742	671	600	1,164	600	600	600	0%	0%
FINES & FORFEITS	\$ 42,693	\$ 36,354	\$ 38,418	\$ 24,300	\$ 113,475	\$ 24,300	\$ 28,300	\$ 28,300	16%	1%
36110 Interest Earnings	\$ 9,307	\$ 7,891	\$ 12,881	\$ 15,000	\$ 8,947	\$ 15,000	\$ 15,000	\$ 15,000	0%	0%
36200 Rental Fees	6,950	9,500	10,200	6,500	8,000	6,500	6,500	6,500	0%	0%
36201 Rental Fees from W & S	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0%	1%
36600 Donations	1,370	9,715	1,430	-	250	-	-	-	0%	0%
36601 Donation Town Special Events	12,637	12,654	23,015	9,000	25,660	9,000	15,000	15,000	67%	0%
36603 Town Grants Received	-	2,175	3,897	-	89,136	59,700	250,000	250,000	100%	8%
36604 Surcharge State	-	3,609	3,990	-	3,642	-	-	-	0%	0%
36605 Parks & Rec Surcharge	-	-	564	-	-	-	-	-	0%	0%
36990 Misc. Revenues	53,975	14,568	36,349	58,800	38,877	46,000	46,000	46,000	0%	1%
36991 Misc Rev - Tennis Courts	-	477	784	-	463	250	250	250	0%	0%
36994 Fire/Safety Inspection	-	3,900	950	-	1,100	-	-	-	0%	0%
36996 Fishing Camp	-	1,632	2,273	-	4,031	-	-	-	0%	0%
MISCELLANEOUS REVENUES	\$ 119,239	\$ 101,121	\$ 131,333	\$ 124,300	\$ 215,106	\$ 171,450	\$ 367,750	\$ 367,750	114%	12%
38200 Contributions/transfer from Utilities	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 201,667	\$ 220,000	\$ 220,000	\$ 220,000	0%	7%
NON-REVENUES	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 201,667	\$ 220,000	\$ 220,000	\$ 220,000	0%	7%
TOTAL GENERAL FUND REVENUES	\$ 2,667,141	\$ 2,649,785	\$ 2,940,325	\$ 2,805,223	\$ 3,190,565	\$ 3,168,830	\$ 3,075,995	\$ 3,075,995	-3%	100%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF EXPENDITURES
GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	August 2018 YTD Actual	2018 Budget	DRAFT 2019 Budget	% Change
Town Council - 01111								
51100 Executive Salaries	\$ 6,500	\$ 6,000	\$ 5,800	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	0%
52100 FICA	403	372	353	372	341	372	372	0%
52100 Medicare Taxes	94	87	84	87	80	87	87	0%
Personal Services	\$ 6,997	\$ 6,459	\$ 6,237	\$ 6,459	\$ 5,921	\$ 6,459	\$ 6,459	0%
54000 Travel & PerDiem	\$ 4,173	\$ 7,886	\$ 7,817	\$ 10,000	\$ 5,838	\$ 12,500	\$ 9,000	-28%
54900 Other Current Charges	-	2,724	5,219	5,400	358	5,400	5,400	0%
55200 Operating Supplies	694	2,503	1,132	1,500	177	1,500	1,500	0%
55400 Books, Dues, Education	1,604	3,320	1,171	5,200	6,721	5,200	5,500	6%
Operating Expenses	\$ 6,471	\$ 16,433	\$ 15,339	\$ 22,100	\$ 13,094	\$ 24,600	\$ 21,400	-13%
TOTAL TOWN COUNCIL	\$ 13,468	\$ 22,892	\$ 21,576	\$ 28,559	\$ 19,015	\$ 31,059	\$ 27,859	-10%

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF EXPENDITURES
GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2017	2017	August 2018	2018	DRAFT	% Change
	Actual	Actual	Actual	Actual	Budget	YTD	Budget	2019 Budget	
Administration & Clerk - 01112									
51200 Regular Salaries	\$ 207,855	\$ 163,384	\$ 157,986	\$ 166,639	\$ 171,356	\$ 157,823	\$ 171,356	\$ 178,854	4%
51301 Election Workers	-	-	1,055	4,500	4,500	-	4,500	4,500	0%
51400 Overtime & Sick	-	-	4,854	5,500	5,500	5,090	5,500	5,500	0%
51501 Car Allowance	-	-	36	-	-	-	-	-	-
52100 FICA	12,026	9,542	9,554	10,673	10,965	9,397	10,965	11,430	4%
52101 Medicare Taxes	2,812	2,231	2,234	2,496	2,564	2,198	2,564	2,673	4%
52200 Pension Contribution	16,690	14,704	14,320	20,743	21,325	14,662	21,325	22,189	4%
52300 Life & Health Insurance	32,413	33,965	30,774	31,304	33,850	63,330	33,850	33,850	0%
PERSONAL SERVICES	\$ 271,796	\$ 223,826	\$ 220,813	\$ 241,855	\$ 250,060	\$ 252,500	\$ 250,060	\$ 258,996	4%
54000 Travel & Per Diem	\$ 2,953	\$ 7,165	\$ 9,813	\$ 4,700	\$ 6,500	\$ 4,909	\$ 6,500	\$ 6,500	0%
54100 Communications	922	1,406	1,874	700	700	1,270	700	700	0%
54200 Postage & Freight	600	111	235	600	600	400	600	600	0%
54600 Repair & Maintenance	3,389	14,528	10,458	6,040	6,040	6,357	6,040	6,040	0%
54700 Printing and Binding	-	25	20	400	400	94	400	400	0%
54900 Other Current Charges	100	141	(1,657)	500	500	-	500	500	0%
54901 Advertising	2,922	3,938	5,071	2,700	2,700	1,024	2,700	2,700	0%
55100 Office supplies	1,184	960	775	1,000	1,000	948	1,000	1,000	0%
55200 Operating Supplies	5,321	4,315	2,197	2,000	2,000	1,700	2,000	2,000	0%
55400 Books, Dues, Education	3,287	4,671	9,200	5,400	5,400	6,364	5,400	9,000	67%
55510 Assessment for LCSS Sewer	-	-	-	-	-	-	6,500	6,500	0%
55225 Transfer to CRA TIF Payment	-	-	-	-	14,198	14,198	14,198	22,164	56%
56400 Machinery & Equipment	-	-	47,824	45,000	-	-	-	-	0%
57100 Debt Service - Principal	79,230	82,403	85,481	85,981	85,981	89,080	85,981	96,974	13%
57200 Debt Service - Interest	17,319	14,147	11,069	10,569	10,569	7,470	10,569	3,821	-64%
OPERATING SUPPLIES	\$ 117,227	\$ 133,810	\$ 182,360	\$ 165,590	\$ 143,088	\$ 133,814	\$ 143,088	\$ 158,899	11%
TOTAL ADMINISTRATION & CLERK	\$ 389,023	\$ 357,636	\$ 403,173	\$ 407,445	\$ 393,148	\$ 386,314	\$ 393,148	\$ 417,895	6%

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF EXPENDITURES
GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2017	August 2018	2018	DRAFT	
	Actual	Actual	Actual	Budget	YTD	Budget	2019	%
					Actual		Budget	Change
Finance - 01113								
51200 Salary	\$ 9,788	\$ 9,510	\$ 5,290	\$ 9,400	\$ -	\$ -	\$ -	0%
52100 FICA	607	589	328	583	-	-	-	0%
52101 Medicare	142	138	77	136	-	-	-	0%
53100 Professional Fees	-	-	1,925	2,000	-	-	-	0%
53102 Consulting Professional	-	-	-	-	22,629	12,119	16,000	32%
53200 Accounting & Auditing	11,731	19,100	13,657	13,250	14,440	13,250	15,000	13%
OPERATING EXPENSES	\$ 22,268	\$ 29,337	\$ 21,277	\$ 25,369	\$ 37,069	\$ 25,369	\$ 31,000	22%
TOTAL FINANCE	\$ 22,268	\$ 29,337	\$ 21,277	\$ 25,369	\$ 37,069	\$ 25,369	\$ 31,000	22%
Legal - 01114								
53100 Professional Fees	\$ 77,374	\$ 123,717	\$ 129,960	\$ 75,000	\$ 77,066	\$ 75,000	\$ 75,000	0%
OPERATING EXPENSES	\$ 77,374	\$ 123,717	\$ 129,960	\$ 75,000	\$ 77,066	\$ 75,000	\$ 75,000	0%
TOTAL LEGAL	\$ 77,374	\$ 123,717	\$ 129,960	\$ 75,000	\$ 77,066	\$ 75,000	\$ 75,000	0%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
 SCHEDULE OF EXPENDITURES
 GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	August 2018		2018 Budget	DRAFT		% Change
					YTD Actual	Budget		2019 Budget		
General Government - 01119										
53100 Prof Fees (Planner, EAR, Annexation, CRA Cod \$	5,110	\$ 76,672	\$ 26,267	\$ 20,000	\$ 20,366	\$ 30,000	\$ 32,000		7%	
53400 Other Contractual Services	-	-	-	1,000	3,095	1,000	1,000		0%	
53401 Garbage Collection Service	228,269	225,318	217,064	229,500	185,004	225,000	231,750		3%	
53404 Weed Control	18,564	18,564	19,128	19,128	17,534	19,128	19,128		0%	
53406 Sound Wall & Lawn Maintenance Services	68,332	67,308	69,527	67,000	59,569	67,000	67,000		0%	
54100 Communications	8,639	10,482	20,877	9,000	17,123	9,000	28,538		217%	
54200 Postage & Freight	3,000	948	507	3,000	689	3,000	3,000		0%	
54301 Electricity	20,609	20,119	21,994	23,500	19,796	23,500	23,500		0%	
54302 Water & Sewer	11,477	3,666	3,604	10,000	2,024	10,000	5,000		-50%	
54400 Rental & Leases	1,156	1,459	1,153	3,000	3,863	3,000	2,000		-33%	
54500 Insurances	63,295	74,304	76,044	90,000	68,497	95,000	95,000		0%	
54600 Repair & Maintenance	36,675	47,568	38,397	34,885	28,988	34,885	35,000		0%	
54700 Printing and Binding	475	1,054	457	1,000	250	3,000	3,000		0%	
54900 Other Current Charges	4,434	15,798	16,516	17,650	1,652	17,650	17,650		0%	
55100 Office Supplies	800	1,112	813	800	836	800	800		0%	
55200 Operating Supplies	6,424	4,962	6,749	4,500	4,855	4,500	4,500		0%	
55201 Gas & Oil	1,043	757	2,194	1,200	810	1,200	1,200		0%	
55400 Books, Dues, Education	1,629	3,900	2,487	3,000	6,181	4,000	9,500		138%	
OPERATING EXPENSES	\$ 479,931	\$ 573,991	\$ 523,778	\$ 538,163	\$ 441,132	\$ 551,663	\$ 579,566		5%	
56300 Improvements OTB	\$ -	\$ -	\$ -	\$ 29,000	\$ 26,185	\$ 60,000	\$ 48,000		-20%	
56111 TH HVAC Replacement	-	-	-	-	-	-	35,000		100%	
56112 Chambers HVAC Replacement	-	-	-	-	-	-	35,000		100%	
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 29,000	\$ 26,185	\$ 60,000	\$ 118,000		97%	
TOTAL GENERAL GOVERNMENT	\$ 479,931	\$ 573,991	\$ 523,778	\$ 567,163	\$ 467,317	\$ 611,663	\$ 697,566		14%	

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF EXPENDITURES
GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2018	2019	%
	Actual	Actual	Actual	Budget	Budget	Change
			YTD			
			Actual			
Law Enforcement - 01221						
51200 Regular Salaries	\$ 584,633	\$ 624,897	\$ 636,579	\$ 657,573	\$ 689,007	0%
51302 Special Detail	63,170	33,015	21,110	50,000	70,000	40%
51400 Overtime & Sick	18,210	20,510	36,171	15,000	15,000	0%
51500 State Incentive Pay	5,739	5,926	5,966	5,940	5,940	0%
52100 FICA	38,616	40,766	42,149	42,688	44,017	0%
52101 Medicare Taxes	8,952	9,532	9,857	9,983	10,294	0%
52200 Pension Contribution	44,037	54,659	59,612	58,090	60,446	1%
52300 Life & Health Insurance	113,866	116,223	123,558	129,600	129,600	0%
52400 Workers' Compensation	-	577	-	-	-	0%
PERSONAL SERVICES	\$ 877,223	\$ 906,105	\$ 935,002	\$ 968,874	\$ 1,003,858	2%
53400 Other Contractual Services	\$ 20,021	\$ 12,038	\$ 5,298	\$ 23,090	\$ 7,500	-68%
53407 Dispatch Contract	42,319	43,589	44,896	43,500	44,805	3%
54000 Travel & Per Diem	2,487	2,097	2,339	1,200	2,000	0%
54100 Communications	29,713	30,277	28,405	26,000	26,000	0%
54200 Postage & Freight	1,000	565	1,020	1,000	1,000	0%
54400 Rentals & Leases	114	106	114	500	500	0%
54402 Motorcycle Lease	4,400	6,373	5,100	4,800	5,400	0%
54600 Repair & Maintenance	44,075	55,451	43,190	40,000	40,000	0%
54601 Vehicle Repair & Maintenance	40,859	38,702	22,171	27,000	27,000	0%
54700 Printing & Binding	487	544	421	199	199	0%
54900 Other Current Charges	25	-	-	300	300	0%
54902 Crime Prevention Operation	179	972	3,078	500	500	0%
55100 Office Supplies	1,758	1,673	1,522	1,500	1,500	0%
55200 Operating Supplies	31,436	28,186	171,760	25,000	25,000	0%
55201 Gas & Oil	25,703	16,670	19,285	35,000	35,000	0%
55202 Uniforms	7,979	7,999	9,141	8,000	8,000	0%
55400 Books, Dues, Education	4,673	2,610	3,416	3,900	3,900	0%
OPERATING SUPPLIES	\$ 257,228	\$ 247,852	\$ 361,156	\$ 241,489	\$ 242,889	-6%
56220 Building Flooring	\$ -	\$ -	\$ -	\$ 10,878	\$ -	100%
56221 Fencing around PD	-	-	17,400	18,900	-	0%
56400 Machinery & Equipment	11,810	36,650	-	-	70,000	-100%
56224 HVAC AHU Handler	-	-	9,101	15,750	20,000	0%
Radios	-	-	-	39,400	-	-100%
CAPITAL OUTLAY	\$ 11,810	\$ 36,650	\$ 26,501	\$ 84,928	\$ 120,000	-67%
TOTAL LAW ENFORCEMENT	\$ 1,146,261	\$ 1,190,607	\$ 1,322,659	\$ 1,295,291	\$ 1,366,747	-5.14%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
 SCHEDULE OF EXPENDITURES
 GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2017	August 2018	2018	DRAFT	%
	Actual	Actual	Actual	Budget	YTD	Budget	2019	Change
					Actual		Budget	
Protective Inspections - 01224								
51200 Regular Salaries	\$ 74,319	\$ 75,324	\$ 86,373	\$ 94,694	\$ 81,371	\$ 91,203	\$ 97,294	7%
51400 Overtime & Sick	27	1,585	476	5,000	2,228	5,000	5,000	0%
52100 FICA	4,461	4,455	4,864	6,181	4,620	5,965	6,342	6%
52101 Medicare Taxes	1,044	1,042	1,138	1,446	1,080	1,395	1,483	6%
52200 Pension Contributions	4,937	3,719	6,876	8,522	6,487	8,208	8,756	7%
52300 Life & Health Insurance	17,765	24,883	28,305	27,000	27,132	27,000	27,000	0%
PERSONAL SERVICES	\$ 102,553	\$ 111,008	\$ 128,032	\$ 142,843	\$ 122,918	\$ 138,771	\$ 145,875	5%
53400 Other Contractual Services	\$ 48,370	\$ 51,608	\$ 57,198	\$ 55,000	\$ 47,230	\$ 65,000	\$ 65,000	0%
54000 Travel & Per Diem	26	-	611	500	-	1,598	1,598	0%
54100 Communications	550	588	586	500	294	500	500	0%
54200 Postage	736	180	1,159	1,200	407	1,800	1,800	0%
54400 Rentals & Leases	-	10	-	500	-	500	500	0%
54600 Repair & Maintenance	4,099	15,688	11,521	6,500	9,272	6,500	6,500	0%
55100 Office Supplies	675	796	486	675	490	675	675	0%
55200 Operating Supplies	5,107	3,664	3,605	3,000	2,918	3,000	3,000	0%
55400 Books, Dues, Education	230	-	3,862	2,500	585	2,500	2,500	0%
OPERATING SUPPLIES	\$ 59,793	\$ 72,534	\$ 79,028	\$ 70,375	\$ 61,426	\$ 82,073	\$ 82,073	0%
TOTAL PROTECTIVE INSPECTIONS	\$ 162,346	\$ 183,542	\$ 207,060	\$ 213,218	\$ 184,344	\$ 220,844	\$ 227,948	3%

TOWN OF LAKE CLARKE SHORES, FLORIDA
 SCHEDULE OF EXPENDITURES
 GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2017	2018	2018	DRAFT	% Change
	Actual	Actual	Actual	Budget	Actual	Budget	2019 Budget	
Roads & Streets - 01441								
53100 Professional Fees	\$ 95,590	\$ 13,232	\$ 9,623	\$ 7,375	\$ 3,830	\$ 7,500	\$ 12,500	67%
53103 NPDES Agreement	3,879	5,907	3,648	5,500	4,102	5,500	7,000	27%
54301 Electricity	26,117	25,606	28,208	26,000	22,714	26,000	26,000	0%
54600 Repair & Maintenance	10,452	21,286	12,528	10,000	3,353	10,000	10,000	0%
54610 Hurricane IRMA Costs	-	-	-	-	105,962	-	-	0%
54900 Other Current Charges	-	-	18,810	-	-	-	-	0%
55200 Operating Supplies	1,386	3,740	7,854	3,000	5,824	3,000	3,000	0%
55300 Road Materials & supply	902	1,097	800	1,000	-	1,000	1,000	0%
OPERATING EXPENSES	\$ 138,326	\$ 70,868	\$ 81,471	\$ 52,875	\$ 145,785	\$ 53,000	\$ 59,500	12%
56300 Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	0%
56301 Storm Drainage	-	-	-	-	29,586	-	-	0%
56411 Storm/Drain Culvert Repairs	-	-	-	21,400	-	-	-	0%
56412 Road/Street Paving/Striping	-	-	-	10,704	-	-	-	0%
56413 Surtax Road Improvement	-	-	-	-	-	142,000	-	-100%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 32,104	\$ 34,486	\$ 142,000	\$ -	-100%
TOTAL ROADS & STREETS	\$ 138,326	\$ 70,868	\$ 81,471	\$ 84,979	\$ 180,271	\$ 195,000	\$ 59,500	-69%

TOWN OF LAKE CLARKE SHORES, FLORIDA
 SCHEDULE OF EXPENDITURES
 GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2017	2017	August 2018	2018	DRAFT	%
	Actual	Actual	Actual	Actual	Budget	YTD	Budget	2019	Change
						Actual		Budget	
Parks & Recreation - 01772									
53100 Professional Fees	\$ 13,094	\$ 15,021	\$ 7,855	\$ 6,500	\$ 6,500	\$ 999	\$ 6,500	\$ 6,500	0%
54301 Electricity	2,737	3,588	3,577	2,500	2,500	3,026	2,500	2,500	0%
54302 Water & Sewer	806	964	1,048	600	600	705	600	600	0%
54600 Repair & Maintenance	10,956	18,516	12,110	10,000	10,000	7,434	10,000	10,000	0%
55200 Operating Supplies	3,353	7,975	2,030	3,000	3,000	1,945	3,000	3,000	0%
55212 Beautification/Landscape	12,939	16,528	15,359	20,000	20,000	10,018	20,000	20,000	0%
OPERATING EXPENSES	\$ 43,885	\$ 62,592	\$ 41,979	\$ 42,600	\$ 42,600	\$ 24,127	\$ 42,600	\$ 42,600	0%
56711 TH Park Playground Improvements	\$ -	\$ -	\$ -	\$ 16,350	\$ 16,350	\$ -	\$ 16,350	\$ 16,350	0%
56712 Pine Tree Park SWA Grant	-	-	-	-	-	57,850	59,700	-	100%
56713 FHB Lighting	-	-	-	-	-	-	-	55,000	100%
56714 Basketball Court Lighting	-	-	-	-	-	-	-	25,000	100%
56715 Tennis Court Lighting	-	-	-	-	-	-	-	20,000	100%
56300 Improvements other than building	-	-	71,310	-	-	17,101	25,000	-	-100%
56400 Machinery & Equipment	7,200	-	-	-	-	-	-	-	0%
CAPITAL OUTLAY	\$ 7,200	\$ -	\$ 71,310	\$ 16,350	\$ 16,350	\$ 74,951	\$ 101,050	\$ 116,350	15%
TOTAL PARKS & RECREATION	\$ 51,085	\$ 62,592	\$ 113,289	\$ 58,950	\$ 58,950	\$ 99,078	\$ 143,650	\$ 158,950	11%

TOWN OF LAKE CLARKE SHORES, FLORIDA
 SCHEDULE OF EXPENDITURES
 GENERAL FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	August 2018 YTD Actual	2018 Budget	DRAFT		% Change
							2019 Budget	2019 Budget	
Special Events - 01774									
54200 Postage	\$ 1,880	\$ 1,500	\$ 2,450	\$ 1,500	\$ 225	\$ 1,500	\$ 1,500	\$ 1,500	0%
54700 Printing & Binding	4,073	3,961	4,084	2,000	2,282	2,000	2,000	2,000	0%
54800 Promotional Activity(3.3 Run)	8,198	5,300	2,367	5,000	3,944	5,000	5,000	5,000	0%
54900 Other Current Charges	207	-	-	300	1,460	300	300	300	0%
55200 Operating Supplies	29,736	31,370	41,256	29,549	62,204	34,549	34,549	45,000	30%
OPERATING EXPENSES	\$ 44,094	\$ 42,131	\$ 50,157	\$ 38,349	\$ 70,115	\$ 43,349	\$ 43,349	\$ 53,800	24%
56810 New Ole Hickory Smoker	-	-	-	-	-	-	-	30,000	100%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	100%
TOTAL SPECIAL EVENTS	\$ 44,094	\$ 42,131	\$ 50,157	\$ 38,349	\$ 70,115	\$ 43,349	\$ 43,349	\$ 83,800	93%
TOTAL GENERAL FUND EXPENDITURES	\$ 2,524,176	\$ 2,657,313	\$ 2,874,400	\$ 2,794,323	\$ 2,764,253	\$ 3,105,829	\$ 3,105,829	\$ 3,075,995	-1%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF REVENUES AND EXPENSES

UTILITY FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Water & Sewer Revenue Summary	2015	2016	2017	2017	2017	August 2018	2018	DRAFT	% Change
	Actual	Actual	Actual	Actual	Budget	YTD	Budget	2019 Budget	
33790 Other Source - Loan	\$ 751,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
34361 Water Revenues-LCS	1,624,499	1,660,243	574,204	535,000	505,679	540,000	540,000	540,000	0%
34362 Water Revenues-Seminole Manor Water	-	-	947,712	840,000	828,958	910,000	910,000	910,000	0%
34362 Water Revenues-Hypoluxo Village Water	-	-	264,330	250,000	240,723	250,000	250,000	250,000	0%
34362 Sewer Revenues-LCS Sewer	-	-	-	3,000	7,630	3,000	3,000	3,000	0%
34362 Sewer Revenues-Seminole Manor Sewer	1,043,105	1,045,081	1,057,114	880,000	1,031,265	1,022,000	1,022,000	1,022,000	0%
34366 Meter Fees-LCS Water	1,000	800	300	2,000	200	1,000	1,000	1,000	0%
34366 Meter Fees-Hypoluxo Village Water	1,000	800	200	2,000	200	1,000	1,000	1,000	0%
Charges for Services	\$ 3,419,664	\$ 2,706,124	\$ 2,843,860	\$ 2,510,000	\$ 2,614,655	\$ 2,727,000	\$ 2,727,000	\$ 2,727,000	0%
36110 Interest Income-LCS Sewer	\$ 51,132	\$ 14,443	\$ 18,729	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	0%
36110 Interest Income-LCS Water	-	-	20,320	9,000	15,967	20,000	20,000	20,000	0%
36110 Interest Income-Seminole Manor Water	-	-	2,643	9,000	-	6,000	6,000	6,000	0%
36110 Interest Income-Seminole Manor Sewer	-	-	-	6,000	-	6,000	6,000	6,000	0%
36110 Interest Income-Hypoluxo Village Water	-	-	-	14,000	-	6,000	6,000	6,000	0%
36310 Special Assessment-LCSS (Source)	559,338	67,833	-	-	33,979	60,000	60,000	58,912	-2%
36310 Special Assessment-HV	-	-	594	-	-	-	-	-	0%
33790 Other Grants	-	-	-	1,250,000	-	-	-	1,000,000	100%
36990 Miscellaneous Revenue-LCS Sewer	-	-	-	200	185	200	200	200	0%
36990 Miscellaneous Revenue-LCS Water	-	-	18,226	12,400	15,060	12,400	12,400	12,400	0%
36990 Miscellaneous Revenue-SM Water	-	-	50,423	45,000	51,580	45,000	45,000	45,000	0%
36990 Other Misc. Revenue(Ins. Rebate - \$15K)-HV	29,901	151,281	28,680	12,400	12,472	12,400	12,400	12,400	0%
Miscellaneous Revenue	\$ 640,371	\$ 233,557	\$ 139,615	\$ 1,360,000	\$ 129,243	\$ 170,000	\$ 1,168,912	\$ 1,168,912	588%
TOTAL WATER & SEWER REVENUES	\$ 4,060,035	\$ 2,939,681	\$ 2,983,475	\$ 3,870,000	\$ 2,743,898	\$ 2,897,000	\$ 3,895,912	\$ 3,895,912	34%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF REVENUES AND EXPENSES

UTILITY FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2017	2017	2018	DRAFT	%
	Actual	Actual	Actual	Budget	YTD	Budget	2019	Change
					Actual		Budget	
Water & Sewer Expense Summary								
51200 Regular Salaries	\$ 316,715	\$ 387,138	\$ 400,730	\$ 391,065	\$ 366,792	\$ 394,642	\$ 429,579	9%
51400 Overtime & Sick	9,547	11,254	15,713	26,400	14,093	26,400	26,400	0%
52100 FICA	18,306	22,601	23,801	25,883	21,818	26,105	28,271	8%
52101 Medicare Taxes	4,280	5,111	5,566	6,053	5,103	6,105	6,612	8%
52200 Pension Contribution	21,917	32,639	36,936	41,986	32,274	43,401	46,635	7%
52300 Life & Health Insurance	75,743	66,051	96,666	90,704	107,756	93,250	93,250	0%
PERSONAL SERVICES	\$ 446,508	\$ 524,794	\$ 579,412	\$ 582,091	\$ 547,836	\$ 589,903	\$ 630,747	7%
53100 Professional Services	167,300	257,156	185,432	165,000	183,163	380,000	250,000	-34%
53102 Consulting Finance Professional	-	-	-	2,000	2,725	12,119	16,000	32%
53200 Accounting & Auditing	11,731	4,950	13,657	18,600	14,440	18,600	18,600	0%
53400 Other Contractual Services	-	6,434	1,209	14,500	2,128	14,500	14,500	0%
53401 Garbage Collection	2,350	2,238	2,183	1,600	2,173	1,600	1,600	0%
53402 Purchased Water - Village of Palm Springs	218,159	242,979	248,882	195,000	222,976	195,000	195,000	0%
53403 Purchased Water - City of Lake Worth	120,130	124,565	126,836	110,000	101,114	110,000	110,000	0%
53406 Lawn Maintenance	2,846	3,290	4,290	2,900	3,685	2,900	2,900	0%
53408 Purchased Water - PBC	415,438	430,498	480,971	330,700	381,799	330,700	330,700	0%
54000 Travel & Per Diem	869	328	2,707	750	1,298	750	750	0%
54100 Communications	12,530	12,577	13,259	6,500	11,371	6,500	6,500	0%
54200 Postage	11,735	10,687	11,254	9,000	10,958	9,000	9,000	0%
54301 Electricity	14,228	12,730	13,552	13,000	13,150	13,000	13,000	0%
54304 Utility Sewer Charges - City of Lake Worth	224,465	323,060	323,539	168,992	383,126	168,992	168,992	0%
54305 Utility Sewer Charges - PB County LCSS	-	-	161	10,000	466	10,000	1,000	-90%
54400 Rental & Leases	-	931	-	1,500	-	1,500	1,500	0%
54401 Rent - Town Hall	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0%
54500 Insurances	63,294	73,637	75,378	90,000	64,441	90,000	90,000	0%
54600 Repair & Maintenance	44,796	44,276	53,096	59,000	34,134	59,000	36,000	-39%
54601 Vehicle Repair & Maintenance	8,225	4,668	8,966	12,000	7,174	12,000	12,000	0%
54604 Lab Fees Water Sampling	-	-	-	-	2,574	-	3,000	0%
54605 Reoccurring/Annual/Monthly Cost	-	-	-	-	20,087	-	20,000	0%
54700 Printing & Binding	1,044	1,274	-	500	582	500	500	0%
54900 Other Current Charges (Fiber Optis)	1,996	324	882	5,000	2,701	5,000	5,000	0%
54901 Advertising	-	-	-	1,500	-	1,500	1,500	0%
54906 Depreciation Expense	249,352	294,481	-	173,128	158,701	173,128	173,128	0%
54907 Amortization Expense	4,086	-	2,044	63,200	57,933	63,200	63,200	0%
55100 Office supplies	518	925	562	750	464	750	750	0%
55200 Operating Supplies	41,142	44,301	41,437	34,000	27,536	34,000	34,000	0%
55201 Gas & Oil	13,022	10,155	11,142	16,500	13,244	16,500	16,500	0%
55202 Uniforms	7,049	9,001	8,402	5,900	6,390	5,900	5,900	0%
55400 Books, Dues, Education	2,510	2,550	2,876	3,000	3,507	6,000	6,000	0%
OPERATING SUPPLIES	\$ 1,673,815	\$ 1,953,015	\$ 1,667,717	\$ 1,549,520	\$ 1,769,040	\$ 1,777,639	\$ 1,642,520	-8%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF REVENUES AND EXPENSES

UTILITY FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015		2016		2017		2017		August 2018		2018		DRAFT		% Change
	Actual		Actual		Actual		Budget	YTD	Actual	Budget	Budget	Budget	2019	Budget	
56300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,283	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	-100%
56310	-	-	-	-	25,883	551,562	551,562	28,374	28,374	551,562	551,562	-	-	-	-100%
56311	-	-	-	-	263,982	269,620	269,620	13,358	13,358	106,620	106,620	-	-	-	-100%
56312	-	-	-	-	170,842	127,490	127,490	99,303	99,303	-	-	-	-	-	0%
56313	-	-	-	-	136	191,906	191,906	-	-	-	-	-	-	-	0%
56400	-	-	-	-	69,628	92,500	92,500	218,350	218,350	233,000	233,000	-	-	-	470%
	\$ -	\$ -	\$ -	\$ -	\$ 530,471	\$ 1,233,078	\$ 1,233,078	\$ 412,668	\$ 412,668	\$ 991,182	\$ 991,182	\$ 1,328,000	\$ 1,328,000	\$ 1,328,000	34%
CAPITAL OUTLAY															
57100	\$ -	\$ 227,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
57200	57,225	-	2,054	-	50,590	46,756	46,756	38,683	38,683	46,756	46,756	33,795	33,795	33,795	-28%
57300	11,480	-	-	-	1,989	16,093	16,093	-	-	16,093	16,093	16,093	16,093	16,093	0%
	\$ 68,705	\$ 229,479	\$ -	\$ 52,579	\$ 52,579	\$ 62,849	\$ 62,849	\$ 38,683	\$ 38,683	\$ 62,849	\$ 62,849	\$ 49,888	\$ 49,888	\$ 49,888	-21%
DEBT SERVICE															
54903	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 201,667	\$ 201,667	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	0%
	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 201,667	\$ 201,667	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	0%
	\$ 2,409,028	\$ 2,927,288	\$ 3,050,179	\$ 3,050,179	\$ 3,050,179	\$ 3,647,538	\$ 3,647,538	\$ 2,969,894	\$ 2,969,894	\$ 3,641,573	\$ 3,641,573	\$ 3,871,155	\$ 3,871,155	\$ 3,871,155	6%
TOTAL WATER & SEWER EXPENSES															
	\$ 1,651,007	\$ 12,393	\$ (66,704)	\$ (66,704)	\$ (66,704)	\$ 222,462	\$ 222,462	\$ (225,996)	\$ (225,996)	\$ (744,573)	\$ (744,573)	\$ 24,757	\$ 24,757	\$ 24,757	
NET REVENUES OVER (UNDER)															

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES
INFRASTRUCTURE SURTAX FUND

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	2015		2016		2017		August 2018		DRAFT		% Change
	Actual		Actual		Actual	Budget	YTD Actual	Budget	2019 Budget		
Infrastructure Surtax Revenue											
31261 One Cent Sales Tax (Infrastructure Surtax)-Monthly	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 149,183	\$ 205,000	\$ 220,000	7%	
31262 One Cent Sales Tax (Infrastructure Surtax)-Quarterly	N/A	N/A	N/A	N/A	N/A	N/A	18,060	-	20,000	100%	
36110 Interest Earnings	N/A	N/A	N/A	N/A	N/A	N/A	728	-	1,000	100%	
Unused revenue from previous years	N/A	N/A	N/A	N/A	N/A	N/A	-	-	235,449	100%	
Available Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,971	\$ 205,000	\$ 476,449	132%	
Infrastructure Surtax											
56301 Storm Drainage	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ -	\$ -	\$ 30,000	100%	
56302 Bridge Improvements	N/A	N/A	N/A	N/A	N/A	N/A	-	-	22,000	100%	
56412 Road/Street Paving/Striping	N/A	N/A	N/A	N/A	N/A	N/A	-	142,000	-	-100%	
56413 Surtax Road Improvement	N/A	N/A	N/A	N/A	N/A	N/A	-	-	155,000	100%	
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,000	\$ 207,000	46%	
TOTAL ROADS & STREETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,000	\$ 207,000	46%	
NET REVENUES OVER (UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,971	\$ 63,000	\$ 269,449		

**TOWN OF LAKE CLARKE SHORES, FLORIDIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 COMMUNITY REDEVELOPMENT AGENCY (CRA)
 FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

CRA Base 2016 Value	\$ 24,686,639.00							
CRA Taxable Value		\$ 27,066,678	\$ 28,401,789					5%
Tax Increment		\$ 2,380,039	\$ 3,715,150					56%

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	August 2018 YTD Actual	2018 Budget	DRAFT		% Change
							2019 Budget	2019 Budget	
CRA Revenue Summary									
31150 County TIF Contribution	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 10,811	\$ 10,811	\$ 16,865	\$ 16,865	56%
31155 Town TIF Contribution	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 14,198	\$ 14,198	\$ 22,164	\$ 22,164	56%
TOTAL CRA REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 25,009	\$ 25,009	\$ 39,029	\$ 39,029	56%

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	August 2018 YTD Actual	2018 Budget	DRAFT		% Change
							2019 Budget	2019 Budget	
CRA Expense Summary									
53102 Consulting Finance Professional	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ -	\$ -	\$ 1,500	\$ 1,500	100%
53409 FHB Median Maint.	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 8,784	\$ 10,000	\$ 10,000	\$ 10,000	0%
55400 Books, Dues, Education	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 4,587	\$ 4,400	\$ 3,000	\$ 3,000	-32%
OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 13,371	\$ 14,400	\$ 14,500	\$ 14,500	1%
TOTAL CRA EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 13,371	\$ 14,400	\$ 14,500	\$ 14,500	1%
NET REVENUES OVER (UNDER)	\$ -	\$ -	\$ -	\$ -	\$ 11,638	\$ 10,609	\$ 24,529	\$ 24,529	131%

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF CAPITAL BUDGET ITEMS
FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Capital Items	Location	Estimated Costs			
		2018-2019	2019-2020	2020-2021	2021-2022
<u>GENERAL FUND</u>					
Capital - Administration:					
General Computer	Town Hall	\$ 6,000	\$ 9,750	\$ -	\$ 9,750
Total Capital Administration		6,000	9,750	-	9,750
General Government					
TH HVAC Replacement		35,000	-	-	-
Chambers HVAC Replacement		35,000	-	-	-
Codification		20,000	-	-	-
Server Upgrades and Wireless		15,000	-	-	-
Munis Upgrades		13,000	-	-	-
Total General Government		118,000	-	-	-
Capital - Police					
Vehicle		-	-	45,000	45,000
HVAC AHUnit Replacement		20,000	-	-	-
Building Flooring		20,000	-	-	-
Total Capital Police		40,000	-	45,000	45,000
Capital Roads & Streets:					
Storm Drainage/Culvert (56301)	Various	30,000	-	-	-
Bridge Improvement		22,000	250,000	250,000	-
Surtax Road Improvement (56413)	Various	155,000	350,000	350,000	-
Total Capital Road & Streets		207,000	600,000	600,000	-

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF CAPITAL BUDGET ITEMS
FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Capital Items	Location	Estimated Costs			
		2018-2019	2019-2020	2020-2021	2021-2022
Capital Parks & Recreation:					
Chips Town Hall Park (56311)		\$ 16,350	\$ -	\$ -	\$ -
FHB Lighting		55,000	-	-	-
Basketball Court Lighting		25,000	-	-	-
Tennis Court Lighting		20,000	-	-	-
Roof & FRDAP		-	10,000	10,000	10,000
Total Parks & Recreation:		116,350	10,000	10,000	10,000
Capital Special Events					
New Ole Hickory Smoker		30,000	-	-	-
Total Parks & Recreation:		30,000	10,000	10,000	10,000
Total General Fund		\$ 517,350	\$ 629,750	\$ 665,000	\$ 74,750

TOWN OF LAKE CLARKE SHORES, FLORIDIA
SCHEDULE OF CAPITAL BUDGET ITEMS
FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Capital Items	Location	Estimated Costs			
		2018-2019	2019-2020	2020-2021	2021-2022
UTILITY FUND					
Lake Clarke Shores Utility					
Improvements OTB		\$ -	\$ 60,000	\$ 60,000	\$ 51,000
Renewal & Replacement		1,185,000	240,000	240,000	249,000
Machinery & Equipment	*See Listing Below	143,000	-	-	-
Total Utility Fund		<u>1,328,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
NOTES:					
Machinery & Equipment:					
1 Emergency Response Trailer		11,000	-	-	-
2 Munis Upgrades		58,000	-	-	46,000
3 Trailer Generator		53,000	5,000	5,000	5,000
4 Light Trailer		21,000	55,000	55,000	-
Total Machinery & Equipment		<u>\$ 143,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 51,000</u>

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF LABOR COSTS
FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

CPI, Miami-Ft Lauderdale, All Items, April

2.7

	2018 Base Salary	2019 Merit Adj. 3.50%	2019 Adjustment	2019 Pooled Increase	2019 Base Salary	Sick Pay Incentive	Health Insurance	Retirement Benefit	Incentive Pay	FICA	FICAMED	Total Fringe	Total
Council Members													
PT1 Council	\$ 1,200	8810	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 17	\$ 92	\$ 1,292
PT2 Council	1,200	8810	-	-	1,200	-	-	-	-	74	17	92	1,292
PT3 Council	1,200	8810	-	-	1,200	-	-	-	-	74	17	92	1,292
PT4 Council	1,200	8810	-	-	1,200	-	-	-	-	74	17	92	1,292
PT5 Council	1,200	8810	-	-	1,200	-	-	-	-	74	17	92	1,292
Total Council	6,000		-	-	6,000	-	-	-	-	372	87	459	6,459
Admin & Clerk													
1 Administrator, DC	54,075	8810	1,893	-	55,968	-	12,250	10,634	-	3,470	812	27,165	83,133
2 T. Clerk, MP	68,871	8810	2,410	-	71,282	-	10,800	6,415	-	4,419	1,034	22,668	93,950
3 Deputy Clerk; zb	48,410	8810	1,694	1,500	51,604	-	10,800	4,644	-	3,199	748	19,392	70,996
Overtime & Sick	5,500		-	-	5,500	-	-	495	-	341	80	916	6,416
Total Admin & Clerk	176,856		5,997	1,500	184,354	-	33,850	22,189	-	11,430	2,673	70,142	254,495
Total Genl Government	182,856		5,997	1,500	190,354	-	33,850	22,189	-	11,802	2,760	70,601	260,954
Protective Inspections													
4 Permit Coord.; JP	40,824	8810	1,429	-	42,253	-	10,800	3,803	-	2,620	613	17,835	60,088
5 Service Rep, MR	16,640	8810	582	-	17,222	-	5,400	1,550	-	1,068	250	8,268	25,490
6 Events Coordinator, EH	35,535	8810	1,244	1,040	37,819	-	10,800	3,404	-	2,345	548	17,097	54,916
Overtime & Sick	5,000		-	-	5,000	-	-	-	-	310	73	383	5,383
Total Protective	97,999		3,255	1,040	102,294	-	27,000	8,756	-	6,342	1,483	43,582	145,876
Police													
7 Chief, Wsmith	98,145	7720	3,435	-	101,580	-	10,800	9,142	1,260	6,376	1,491	29,070	130,650
8 Sgt.; Whowell	60,496	7720	2,117	-	62,614	-	10,800	5,635	1,440	3,971	929	22,775	85,389
9 Sgt.; McCasazza	60,227	7720	2,108	-	62,335	-	10,800	5,610	480	3,895	911	21,696	84,031
10 Crpt; Lloiacono	52,548	7720	1,839	-	54,387	-	10,800	4,895	600	3,409	797	20,501	74,889
11 Officer; Joannacher	47,033	7720	1,646	-	48,679	-	10,800	4,381	-	3,018	706	18,905	67,584
12 Officer; Ipetruzzi	43,890	7720	1,536	-	45,426	-	10,800	4,088	-	2,816	659	18,363	63,790
13 Officer; Migarrancho	48,933	7720	1,713	-	50,646	-	10,800	4,558	-	3,140	734	19,233	69,878
14 Officer; Agarena	49,912	7720	1,747	-	51,659	-	10,800	4,649	1,200	3,277	766	20,693	72,352
15 Officer; Bpzzuti	43,890	7720	1,536	-	45,426	-	10,800	4,088	240	2,831	662	18,622	64,048
16 Officer; Vacant	45,000	7720	1,575	-	46,575	-	10,800	4,192	240	2,903	679	18,813	65,388
17 Code Officer; Dschaack	56,279	7720	1,970	-	58,249	-	10,800	5,242	480	3,641	852	21,015	79,264
PT8 PT Officer; Sabruscato	20,000	7720	700	-	20,700	-	10,800	1,283	-	1,283	300	1,584	22,284
18 PD Assistant, AC	35,890	8810	1,256	-	37,146	-	10,800	3,343	-	2,303	539	16,985	54,131
Overtime & Sick	22,000		-	-	15,000	-	-	621	-	930	218	1,148	16,148
Holiday Cycle Pay	6,900		-	-	6,900	-	-	-	-	428	100	1,149	8,049
Total Police	\$ 691,145		\$ 23,179	\$ -	\$ 707,323	\$ -	\$ 129,600	\$ 60,446	\$ 5,940	\$ 44,222	\$ 10,342	\$ 250,551	\$ 957,874

TOWN OF LAKE CLARKE SHORES, FLORIDA
SCHEDULE OF LABOR COSTS

FINAL DRAFT BUDGET FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

CPI, Miami-Ft Lauderdale, All Items, April

2.7

Utility	2018		2019		2019 Pooled Increase	2019 Base Salary	Sick Pay Incentive	Health Insurance	Retirement Benefit	Incentive Pay	FICA	FICAMED	Total Fringe	Total
	Base Salary	Merit Adj. 3.50%	Adjustment	2019										
1 Administrator; DC	\$ 54,075	\$ 8810	\$ 1,893	\$ -	\$ 1,893	\$ 55,968	\$ -	\$ 12,250	\$ 10,634	\$ -	\$ 3,470	\$ 812	\$ 27,165	\$ 83,133
19 Superintendent; DG	67,144	7520	2,350	-	2,350	69,494	-	10,800	6,254	-	4,309	1,008	22,371	91,864
20 Utility Supervisor; KA	48,925	7520	1,712	-	1,712	50,637	-	10,800	4,557	-	3,140	734	19,231	69,868
21 Field Tech; ES	37,620	7520	1,317	1,100	2,417	40,037	-	10,800	3,603	-	2,482	581	17,466	57,503
22 Field Tech; RP	34,103	7520	1,194	2,500	3,694	37,797	-	10,800	3,402	-	2,343	548	17,093	54,890
23 Utilities Supervisor; WD	48,925	7520	1,712	-	1,712	50,637	-	10,800	4,557	-	3,140	734	19,231	69,868
24 Supervisor; KV	60,539	8810	2,119	-	2,119	62,658	-	10,800	5,639	-	3,885	909	21,233	83,891
25 Service Rep.; HK	42,599	8810	1,491	-	1,491	44,089	-	10,800	3,968	-	2,734	639	18,141	62,230
5 Service Rep; MR	16,640	8810	582	1,040	1,622	18,262	-	5,400	1,644	-	1,132	265	8,441	26,703
Overtime & Sick	26,400	-	-	-	-	26,400	-	-	2,376	-	1,637	383	4,396	30,796
Total Utility	\$ 436,969		\$ 14,370	\$ 4,640	\$ 19,010	\$ 455,979	\$ -	\$ 93,250	\$ 46,635	\$ -	\$ 28,271	\$ 6,612	\$ 174,767	\$ 630,747
Total Town	\$ 1,591,826		\$ 46,801	\$ 7,180	\$ 46,483	\$ 1,455,950	\$ -	\$ 283,700	\$ 138,026	\$ 5,940	\$ 90,637	\$ 21,197	\$ 539,501	\$ 1,995,451

NOTE: FRINGE BENEFITS PER EMPLOYEE PER YEAR

	2018	2019
HEALTH INSURANCE		
DENTAL		
LIFE		
DISABILITY		
TOTAL PER YEAR	\$10,800	\$10,800

**TOWN OF LAKE CLARKE SHORES, FLORIDA
GENERAL FUND
BUDGET SUMMARY**

FISCAL YEAR 2018-2019

THE PROPOSED OPERATING BUDGETED EXPENDITURES OF THE TOWN OF LAKE CLARKE SHORES ARE 1.0% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES

Taxes:	
Ad Valorem Taxes (Millage Rate per \$1,000 is 6.2798)	\$ 1,381,533
Franchise Fees	202,000
Telecommunications Service Tax	125,000
Licenses & Permits	161,000
Intergovernmental Revenues	517,412
Charges for Services	73,000
Fines & Forfeitures	28,300
Miscellaneous Revenues	367,750
Non-Revenues	<u>220,000</u>
 TOTAL ESTIMATED REVENUES	 <u><u>\$ 3,075,995</u></u>

APPROPRIATED EXPENDITURES

Legislative	\$ 27,859
Executive	417,895
Finance	31,000
Legal	75,000
General Government	697,566
Law Enforcement	1,296,477
Protective Inspections	227,948
Road & Street Facilities	59,500
Culture & Recreation	<u>242,750</u>
 TOTAL APPROPRIATED EXPENDITURES	 <u><u>\$ 3,075,995</u></u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.