



FINAL BUDGET - 2014/2015

09/23/14

GENERAL FUND:

- 1 April 2014 CPI All items "South": 2.3%
- 2 Up to 2.0 % Merit Adjustment with some Salary Adjustments
- 3 Proposed Millage Rate: 6.2798 Which is 7.00 % higher than the CY Rolled-Back Rate.
- 4 CY Rolled-Back Rate: 5.8691
- 5 Last Year's Millage Rate: 6.2798
- 6 Taxable Value Last Year: \$186.3M
- 7 Taxable Value 2015: \$199.7M; Which is 7.0 % higher than Last Year.
- 8 Fire MSTU Millage Rate:3.4581. Combined Town Millage Rate: 9.7379
- 9 Health Insurance contribution provided by the Town increased \$100/month/employee.
- 10 Garbage collection contract costs increased by \$5,000.
- 11 Providing to Fund Balance: \$ 11,160
- 12 Capital \$109.0K: Code \$30K, Storm Drain \$17K, Parks \$57k (FRDAP \$50K), Police \$5k

UTILITY:

- 1 April 2014 CPI All items "South": 2.3 %
- 2 Up to 2.0 % Merit Adjustment with some Salary Adjustments
- 3 Transfer to GF \$220,000
- 4 Capital Improvement Budget: Vehicle \$45k, LC Sewer \$900 K.
- 5 Health Insurance contribution provided by the Town increased \$100/month/employee.

ITEMS NOT FUNDED:

- 1 Pine Tree Park Tree Removal \$21,000
- 2 Tree Thining at various Parks \$5,600
- 3 Police Car \$45,000
- 4 Police Department Car Computer Replacement \$24,000
- 5 Police Department Copier \$5,000
- 6 Police Department Carpet Replacement \$5,000
- 7 Roadway Striping \$7,000
- 8 Road Overlay Phase 2 \$120,000
- 9 File Scanning and Digital Storage Phase 1 \$22,000

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014-2015
GENERAL FUND SUMMARY OF REVENUE & EXPENDITURES**

General Fund Revenues	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD Actual	2014 Budget	2015 Final	% Change
TAXES	\$ 1,505,148	\$ 1,455,987	\$ 1,429,555	\$ 1,472,135	\$ 1,291,545	\$ 1,485,389	1,566,199	5.4
LICENSES & PERMITS	\$ 106,312	\$ 136,163	\$ 136,584	\$ 139,572	\$ 119,063	\$ 139,572	139,572	0.0
INTERGOVERNMENTAL	\$ 425,318	\$ 432,331	\$ 441,720	\$ 439,902	\$ 283,051	\$ 451,386	529,208	17.2
CHARGES FOR SERVICES	\$ 23,959	\$ 49,195	\$ 77,808	\$ 23,000	\$ 45,450	\$ 23,000	23,000	0.0
FINES & FORFEITS	\$ 40,364	\$ 46,342	\$ 39,560	\$ 24,300	\$ 16,912	\$ 24,300	24,300	0.0
MISCELLANEOUS REVENUES	\$ 91,887	\$ 103,561	\$ 94,151	\$ 101,500	\$ 83,025	\$ 109,300	109,300	0.0
NON-REVENUES	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 165,000	\$ 308,000	220,000	-28.6
TOTAL GENERAL FUND REVENUES	\$ 2,382,988	\$ 2,413,579	\$ 2,409,378	\$ 2,390,409	\$ 2,004,046	\$ 2,540,947	\$ 2,611,579	2.8
General Expenditures								
TOWN COUNCIL - 01111	\$ 13,448	\$ 10,842	\$ 11,184	\$ 12,559	\$ 7,733	\$ 12,559	13,559	8.0
ADMINISTRATION & CLERK - 01112	\$ 385,297	\$ 347,516	\$ 358,082	\$ 358,514	\$ 291,479	\$ 372,630	391,228	5.0
FINANCE - 01113	\$ 22,101	\$ 21,867	\$ 28,215	\$ 21,750	\$ 20,293	\$ 23,132	25,132	8.6
LEGAL - 01114	\$ 73,166	\$ 101,693	\$ 101,976	\$ 78,000	\$ 41,816	\$ 78,000	78,000	0.0
GENERAL GOVERNMENT - 01119	\$ 507,345	\$ 481,923	\$ 603,165	\$ 522,617	\$ 340,453	\$ 462,485	504,502	9.1
LAW ENFORCEMENT - 01221	\$ 1,148,882	\$ 1,167,821	\$ 1,152,430	\$ 1,090,874	\$ 925,235	\$ 1,258,583	1,189,225	-5.5
PROTECTIVE INSPECTIONS - 01224	\$ 186,395	\$ 197,270	\$ 204,460	\$ 202,995	\$ 162,698	\$ 207,858	216,213	4.0
ROADS & STREETS - 01441	\$ 64,517	\$ 69,969	\$ 89,838	\$ 45,000	\$ 60,601	\$ 60,000	63,000	5.0
PARKS & RECREATION - 01772	\$ 49,106	\$ 51,394	\$ 57,836	\$ 31,100	\$ 34,192	\$ 38,700	89,260	130.6
SPECIAL EVENTS - 01774	\$ 24,043	\$ 21,113	\$ 29,188	\$ 27,000	\$ 21,606	\$ 27,000	30,300	12.2
TOTAL GENERAL FUND EXPENDITURES	\$ 2,474,300	\$ 2,471,408	\$ 2,636,374	\$ 2,390,409	\$ 1,906,106	\$ 2,540,947	\$ 2,600,419	2.3
BALANCE: SURPLUS(SHORTFALL)	\$ -91,312	\$ -57,829	\$ -226,996	\$ 0	\$ 97,940	\$ 0	\$ 11,160	

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND REVENUES**

<u>General Fund Revenues</u>	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD Actual	2014 Budget	2015 Final	% Change	% of Total Revenue
31110 Ad Valorem Taxes	\$ 1,153,415	\$ 1,113,704	\$ 1,104,797	\$ 1,101,634	\$ 1,103,982	\$ 1,123,332	\$ 1,204,142	% 7.2	44%
31310 Franchise Fees - Electric	\$ 185,253	\$ 178,610	\$ 167,987	\$ 208,724	\$ 87,819	\$ 208,724	\$ 208,724	% 0.0	8%
31340 Franchise Fees - Gas	\$ 3,859	\$ 4,615	\$ 2,383	\$ 5,000	\$ 3,081	\$ 5,000	\$ 5,000	% 0.0	0%
31500 Telecommunication Service Tax	\$ 162,621	\$ 159,058	\$ 154,388	\$ 156,777	\$ 96,663	\$ 148,333	\$ 148,333	% 0.0	6%
TAXES	\$ 1,505,148	\$ 1,455,987	\$ 1,429,565	\$ 1,472,135	\$ 1,291,545	\$ 1,485,389	\$ 1,566,199	% 5.4	58%
32100 Occupational Licenses	\$ 33,449	\$ 29,228	\$ 29,247	\$ 33,000	\$ 8,393	\$ 33,000	\$ 33,000	% 0.0	1%
32200 Building Permits	\$ 59,818	\$ 94,910	\$ 92,126	\$ 93,572	\$ 97,235	\$ 93,572	\$ 93,572	% 0.0	4%
32900 Other Licenses & Permits	\$ 13,045	\$ 12,025	\$ 15,211	\$ 13,000	\$ 13,435	\$ 13,000	\$ 13,000	% 0.0	1%
LICENSES & PERMITS	\$ 106,312	\$ 136,163	\$ 136,584	\$ 139,572	\$ 119,063	\$ 139,572	\$ 139,572	% 0.0	5%
33512 State Revenue Sharing	\$ 95,216	\$ 96,285	\$ 100,685	\$ 99,305	\$ 65,809	\$ 101,874	\$ 106,651	% 4.7	4%
33518 Half Cent Sales Tax	\$ 218,370	\$ 220,801	\$ 231,748	\$ 227,202	\$ 147,932	\$ 237,146	\$ 257,511	% 8.6	9%
33519 County Gas Tax	\$ 101,550	\$ 103,855	\$ 100,186	\$ 104,895	\$ 64,642	\$ 103,866	\$ 106,546	% 2.6	4%
33771 PBC Parks & Rec Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	% -	0%
33820 Municipal Share Cty Occ. License	\$ 10,182	\$ 11,390	\$ 9,101	\$ 8,500	\$ 4,668	\$ 8,500	\$ 8,500	% 0.0	0%
INTERGOVERNMENTAL	\$ 425,318	\$ 432,331	\$ 441,720	\$ 439,902	\$ 283,051	\$ 451,386	\$ 529,208	% 17.2	18%
34210 Special Detail - P/D	\$ 20,971	\$ 45,407	\$ 72,579	\$ 20,000	\$ 43,108	\$ 20,000	\$ 20,000	% 0.0	1%
34250 Variance & Zoning Fees	\$ 475	\$ 1,425	\$ 1,425	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	% 0.0	0%
34910 Copies, Certification, Lien Search	\$ 2,513	\$ 2,363	\$ 3,804	\$ 2,000	\$ 2,342	\$ 2,000	\$ 2,000	% 0.0	0%
CHARGES FOR SERVICES	\$ 23,959	\$ 49,195	\$ 77,808	\$ 23,000	\$ 45,450	\$ 23,000	\$ 23,000	% 0.0	1%
35110 Court Fines	\$ 22,391	\$ 17,796	\$ 25,506	\$ 16,000	\$ 16,862	\$ 16,000	\$ 16,000	% 0.0	1%
35130 Law Enforcement Education	\$ 2,189	\$ 2,306	\$ 0	\$ 2,200	\$ 0	\$ 2,200	\$ 2,200	% 0.0	0%
35400 Violation of Local Ordinance	\$ 15,250	\$ 25,600	\$ 10,075	\$ 5,500	\$ 50	\$ 5,500	\$ 5,500	% 0.0	0%
35900 Other Fines & Forfeitures	\$ 534	\$ 640	\$ 3,979	\$ 600	\$ 0	\$ 600	\$ 600	% 0.0	0%
FINES & FORFEITS	\$ 40,364	\$ 46,342	\$ 39,560	\$ 24,300	\$ 16,912	\$ 24,300	\$ 24,300	% 0.0	1%
36110 Interest Earnings	\$ 17,107	\$ 12,774	\$ 7,018	\$ 15,000	\$ 1,897	\$ 15,000	\$ 15,000	% 0.0	1%
36200 Rental Fees	\$ 7,550	\$ 5,750	\$ 6,000	\$ 6,500	\$ 6,800	\$ 6,500	\$ 6,500	% 0.0	0%
36201 Rental Fees from W & S	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	% 0.0	1%
36600 Donations	\$ 1,812	\$ -	\$ -	\$ -	\$ 6,285	\$ -	\$ -	% -	0%
36601 Donation Town Special Events	\$ 9,086	\$ 11,003	\$ 15,786	\$ 9,000	\$ 13,213	\$ 9,000	\$ 9,000	% -	0%
36990 Misc. Revenues (W/M \$7,800)	\$ 21,332	\$ 39,034	\$ 30,347	\$ 36,000	\$ 19,830	\$ 43,800	\$ 43,800	% 0.0	2%
MISCELLANEOUS REVENUES	\$ 91,887	\$ 103,561	\$ 94,151	\$ 101,500	\$ 83,025	\$ 109,300	\$ 109,300	% 0.0	4%
38200 Contributions/transfer from Utilities	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 165,000	\$ 220,000	\$ 220,000	% 0.0	9%
38901 From Fund Balance (All Capital&Tree Trim)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ 88,000	\$ 0	% -	-
NON-REVENUES	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 165,000	\$ 308,000	\$ 220,000	% -28.6	12%
TOTAL GENERAL FUND REVENUES	\$ 2,382,988	\$ 2,413,579	\$ 2,409,378	\$ 2,390,409	\$ 2,004,046	\$ 2,540,947	\$ 2,611,579	% 2.8	100%

Notes

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES**

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2013 Budget</u>	<u>June YTD Actual</u>	<u>2014 Budget</u>	<u>2015 Final</u>	<u>% CHANGE</u>
Town Council - 01111								
51100 Executive Salaries	\$ 6,000	\$ 6,010	\$ 6,000	\$ 6,000	\$ 4,500	\$ 6,000	\$ 6,000	% 0.0
52100 FICA	\$ 372	\$ 372	\$ 372	\$ 372	\$ 279	\$ 372	\$ 372	% 0.0
52100 Medicare Taxes	\$ 87	\$ 87	\$ 87	\$ 87	\$ 65	\$ 87	\$ 87	% 0.0
Personal Services	\$ 6,459	\$ 6,469	\$ 6,459	\$ 6,459	\$ 4,844	\$ 6,459	\$ 6,459	% 0.0
54000 Travel & PerDiem	\$ 459	\$ 328	\$ 826	\$ 1,500	\$ 1,974	\$ 1,500	\$ 2,500	%
54900 Other Current Charges	\$ -	\$ 765	\$ 75	\$ 400	\$ -	\$ 400	\$ 400	% 0.0
55200 Operating Supplies	\$ 3,880	\$ 880	\$ 779	\$ 1,500	\$ 485	\$ 1,500	\$ 1,500	% 0.0
55400 Books, Dues, Education	\$ 2,650	\$ 2,400	\$ 3,045	\$ 2,700	\$ 430	\$ 2,700	\$ 2,700	% 0.0
Operating Expenses	\$ 6,989	\$ 4,373	\$ 4,725	\$ 6,100	\$ 2,889	\$ 6,100	\$ 7,100	% 16.4
59900 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	% -
Non-Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	% 0
TOTAL TOWN COUNCIL	\$ 13,448	\$ 10,842	\$ 11,184	\$ 12,559	\$ 7,733	\$ 12,559	\$ 13,559	% 8.0

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES**

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD Actual	2014 Budget	2015 Final	%	% CHANGE
Administration & Clerk - 01112									
51200 Regular Salaries	\$ 209,901	\$ 180,795	\$ 188,589	\$ 183,096	\$ 137,880	\$ 190,038	202,401	%	6.5
51301 Election Workers	\$ 1,025	\$	\$	\$ 4,500	\$ 0	\$ 4,500	4,500	%	0.0
51400 Overtime & Sick	\$ -	\$	\$	\$ 2,000	\$ -	\$ 5,500	5,500	%	0.0
51501 Car Allowance	\$ 1,925	\$	\$	\$ 0	\$ 196	\$ 0	0	%	0.0
52100 FICA	\$ 12,663	\$ 10,568	\$ 11,092	\$ 11,476	\$ 7,991	\$ 12,123	12,890	%	6.3
52101 Medicare Taxes	\$ 2,961	\$ 2,472	\$ 2,594	\$ 2,684	\$ 1,869	\$ 2,835	3,015	%	6.3
52200 Pension Contribution	\$ 14,082	\$ 11,292	\$ 14,847	\$ 14,808	\$ 11,046	\$ 15,643	16,632	%	6.3
52300 Life & Health Insurance	\$ 30,694	\$ 29,679	\$ 27,856	\$ 28,800	\$ 23,289	\$ 28,800	32,400	%	12.5
PERSONAL SERVICES	\$ 273,251	\$ 234,806	\$ 244,978	\$ 247,364	\$ 182,271	\$ 259,439	\$ 277,338	%	6.9
54000 Travel & Per Diem	\$ 143	\$ 277	\$ 162	\$ 1,000	\$ 912	\$ 1,000	1,700	%	70.0
54100 Communications	\$ 893	\$ 1,566	\$ 1,310	\$ 700	\$ 719	\$ 700	700	%	0.0
54200 Postage & Freight	\$ 231	\$ 367	\$ 739	\$ 600	\$ 276	\$ 600	600	%	0.0
54400 Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	%	-
54600 Repair & Maintenance	\$ 3,843	\$ 6,222	\$ 4,837	\$ 4,000	\$ 5,373	\$ 6,041	6,040	%	0.0
54700 Printing and Binding	\$ -	\$	\$	\$ 400	\$ 0	\$ 400	400	%	0.0
54900 Other Current Charges	\$ 240	\$ 771	\$ 573	\$ 500	\$ 333	\$ 500	500	%	0.0
54901 Advertising	\$ 3,477	\$ 2,308	\$ 3,691	\$ 2,700	\$ 1,683	\$ 2,700	2,700	%	0.0
55100 Office supplies	\$ 414	\$ 599	\$ 148	\$ 1,000	\$ 572	\$ 1,000	1,000	%	0.0
55200 Operating Supplies	\$ 2,522	\$ 2,614	\$ 2,929	\$ 2,000	\$ 980	\$ 2,000	2,000	%	0.0
55400 Books, Dues, Education	\$ 1,926	\$ 1,435	\$ 2,165	\$ 1,700	\$ 1,821	\$ 1,700	1,700	%	0.0
57100 Debt Service - Principal	\$ 67,753	\$ 70,416	\$ 73,178	\$ 73,667	\$ 76,156	\$ 76,570	79,586	%	3.9
57200 Debt Service - Interest	\$ 28,797	\$ 26,135	\$ 23,372	\$ 22,883	\$ 20,383	\$ 19,980	16,964	%	-15.1
OPERATING SUPPLIES	\$ 110,239	\$ 112,710	\$ 113,104	\$ 111,150	\$ 109,208	\$ 113,191	\$ 113,890	%	0.6
56400 Machinery & Equipment	\$ 1,807	\$	\$	\$ 0	\$ -	\$ 0	0	%	-
CAPITAL OUTLAY	\$ 1,807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	%	-
TOTAL ADMINISTRATION & CLERK	\$ 385,297	\$ 347,516	\$ 358,082	\$ 358,514	\$ 291,479	\$ 372,630	\$ 391,228	%	5.0

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES**

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2013 Budget</u>	<u>June YTD Actual</u>	<u>2014 Budget</u>	<u>2015 Final</u>	<u>% CHANGE</u>
<u>Finance - 01113</u>								
51200 Salary	\$		6,107		11,559	9,180	9,180	
52100 FICA	\$		378		717	569	569	
52101 FICAMED	\$		89		167	133	133	
53100 Consulting Professional	\$	8,951 \$	8,717 \$	4,896 \$	8,500 \$	0 \$	2,000	% 0.0
53200 Accounting & Auditing	\$	13,150 \$	13,150 \$	16,745 \$	13,250 \$	7,850 \$	13,250	% 0.0
55400 Books, Dues, Education	\$	\$	\$	\$	\$	\$	\$	% -
56400 Machinery & Equipment	\$	- \$	- \$	- \$	- \$	- \$	- \$	% -
OPERATING EXPENSES	\$	22,101	21,867	28,215	20,293	23,132	25,132	% 8.6
TOTAL FINANCE	\$	22,101	21,867	28,215	20,293	23,132	25,132	% 8.6
<u>Legal - 01114</u>								
53100 Professional Fees	\$	73,166 \$	101,693 \$	101,976 \$	78,000 \$	41,816 \$	78,000	% 0.0
OPERATING EXPENSES	\$	73,166	101,693	101,976	78,000	41,816	78,000	% 0.0
TOTAL LEGAL	\$	73,166	101,693	101,976	78,000	41,816	78,000	% 0.0

TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2013</u> <u>Budget</u>	<u>June</u> <u>YTD</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2015</u> <u>Final</u>	<u>%</u> <u>CHANGE</u>
General Government - 01119								
53100 Prof Fees (Codification)	\$ 23,070	\$ 10,601	\$ 8,031	\$ 12,000	\$ 2,415	\$ 12,000	10,000	% -16.7
53400 Other Contractual Services	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	1,000	% 0.0
53401 Garbage Collection Service	\$ 233,699	\$ 260,600	\$ 277,097	\$ 280,000	\$ 149,508	\$ 220,000	225,000	% 2.3
53404 Weed Control	\$ 18,564	\$ 18,564	\$ 18,564	\$ 18,000	\$ 13,923	\$ 18,000	18,000	% 0.0
53405 Lot Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	% -
53406 Sound Wall & Lawn Maintenance Services	\$ 77,088	\$ 65,388	\$ 63,933	\$ 67,000	\$ 33,653	\$ 67,000	67,000	% 0.0
54000 Travel & Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	% -
54100 Communications	\$ 8,737	\$ 6,491	\$ 10,455	\$ 9,000	\$ 4,682	\$ 9,000	9,000	% 0.0
54200 Postage & Freight	\$ 304	\$ 450	\$ 1,669	\$ 3,000	\$ 379	\$ 3,000	3,000	% 0.0
54301 Electricity	\$ 20,674	\$ 21,478	\$ 19,898	\$ 23,500	\$ 13,084	\$ 23,500	23,500	% 0.0
54302 Water & Sewer	\$ 7,104	\$ 7,264	\$ 5,699	\$ 7,500	\$ 3,682	\$ 7,500	10,000	% 33.3
54400 Rental & Leases	\$ 1,121	\$ 1,199	\$ 1,155	\$ 3,000	\$ 1,033	\$ 3,000	3,000	% 0.0
54500 Insurances	\$ 50,259	\$ 47,884	\$ 51,053	\$ 55,000	\$ 46,966	\$ 52,500	52,500	% 0.0
54600 Repair & Maintenance	\$ 25,840	\$ 32,969	\$ 31,529	\$ 26,000	\$ 21,857	\$ 28,368	34,885	% 23.0
54601 Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	% -
54700 Printing and Binding	\$ 146	\$ 187	\$ 99	\$ 1,000	\$ 322	\$ 1,000	1,000	% 0.0
54900 Other Current Charges	\$ 435	\$ 898	\$ 6,676	\$ 7,117	\$ 1,765	\$ 7,117	7,117	% 0.0
55100 Office Supplies	\$ 232	\$ 636	\$ 429	\$ 800	\$ 932	\$ 800	800	% 0.0
55200 Operating Supplies	\$ 4,955	\$ 5,341	\$ 7,525	\$ 4,500	\$ 3,101	\$ 4,500	4,500	% 0.0
55201 Gas & Oil	\$ 839	\$ 628	\$ 788	\$ 1,200	\$ 369	\$ 1,200	1,200	% 0.0
55400 Books, Dues, Education	\$ 1,250	\$ 1,345	\$ 3,665	\$ 3,000	\$ 1,340	\$ 3,000	3,000	% 0.0
OPERATING EXPENSES	\$ 474,317	\$ 481,923	\$ 508,265	\$ 522,617	\$ 299,011	\$ 462,485	\$ 474,502	% 2.6
56200 Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	% -
56300 Improvements OTB	\$ -	\$ -	\$ 22,316	\$ 0	\$ 4,195	\$ 0	30,000	% -
56400 Machinery & Equipment	\$ 33,028	\$ -	\$ 72,584	\$ -	\$ 37,247	\$ -	-	% -
56401 Town Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	% -
CAPITAL OUTLAY	\$ 33,028	\$ 0	\$ 94,900	\$ 0	\$ 41,442	\$ 0	\$ 30,000	% -
TOTAL GENERAL GOVERNMENT	\$ 507,345	\$ 481,923	\$ 603,165	\$ 522,617	\$ 340,453	\$ 462,485	\$ 504,502	% -9.1

TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD Actual	2014 Budget	2015 Final	%	% CHANGE
Law Enforcement - 01221									
51200 Regular Salaries	\$ 622,175	\$ 636,883	\$ 642,047	\$ 607,771	\$ 460,011	\$ 689,069	663,497	%	-3.7
51302 Special Detail	\$ 17,566	\$ 35,850	\$ 66,458	\$ 20,000	\$ 37,020	\$ 20,000	20,000	%	0.0
51400 Overtime & Sick	\$ 31,026	\$ 9,657	\$ 2,971	\$ 16,000	\$ 3,859	\$ 22,000	22,000	%	0.0
51500 State Incentive Pay	\$ 5,649	\$ 6,277	\$ 6,978	\$ 7,139	\$ 5,358	\$ 7,860	7,860	%	0.0
52100 FICA	\$ 40,687	\$ 42,287	\$ 43,177	\$ 39,116	\$ 30,229	\$ 43,281	42,988	%	-0.7
52101 Medicare Taxes	\$ 9,516	\$ 9,988	\$ 10,098	\$ 9,003	\$ 7,069	\$ 10,122	10,054	%	-0.7
52200 Pension Contribution	\$ 45,353	\$ 45,421	\$ 48,443	\$ 48,005	\$ 36,107	\$ 53,311	52,916	%	-0.7
52300 Life & Health Insurance	\$ 102,918	\$ 107,916	\$ 98,736	\$ 105,600	\$ 89,436	\$ 115,200	129,600	%	12.5
52500 Unemployment Compensation	\$ 13,750	\$ 550	\$	\$ 6,500	\$	\$ 0	0	%	
PERSONAL SERVICES	\$ 888,640	\$ 894,829	\$ 918,908	\$ 859,134	\$ 669,089	\$ 960,843	\$ 948,915	%	-1.2
53400 Other Contractual Services	\$ -	\$ -	\$ 10,433	\$ 23,090	\$ 4,800	\$ 23,090	23,090	%	
53407 Dispatch Contract	\$ 37,600	\$ 38,728	\$ 39,890	\$ 39,950	\$ 41,086	\$ 39,950	42,320	%	5.9
54000 Travel & Per Diem	\$ 752	\$ 1,837	\$ 1,812	\$ 1,200	\$ 809	\$ 1,200	1,200	%	0.0
54100 Communications	\$ 25,605	\$ 23,446	\$ 20,704	\$ 26,000	\$ 17,916	\$ 26,000	26,000	%	0.0
54200 Postage & Freight	\$ 287	\$ 2,094	\$ 777	\$ 1,000	\$ 842	\$ 1,000	1,000	%	0.0
54400 Rentals & Leases	\$ 114	\$ 124	\$ 114	\$ 500	\$ 76	\$ 500	500	%	0.0
54402 Motorcycle Lease	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 3,600	\$ 4,800	4,800	%	0.0
54600 Repair & Maintenance	\$ 33,249	\$ 42,376	\$ 42,209	\$ 35,000	\$ 34,516	\$ 35,000	35,000	%	0.0
54601 Vehicle Repair & Maintenance	\$ 21,649	\$ 25,858	\$ 29,084	\$ 27,000	\$ 22,118	\$ 27,000	27,000	%	0.0
54700 Printing & Binding	\$ 172	\$ 572	\$ 86	\$ 200	\$ 270	\$ 200	200	%	0.0
54900 Other Current Charges	\$ 63	\$ 971	\$ 8,203	\$ 300	\$ 48	\$ 300	300	%	0.0
54902 Crime Prevention Operation	\$ 100	\$ 621	\$ 514	\$ 500	\$ 540	\$ 500	500	%	0.0
55100 Office Supplies	\$ 1,789	\$ 2,087	\$ 1,270	\$ 1,500	\$ 1,191	\$ 1,500	1,500	%	0.0
55200 Operating Supplies	\$ 24,738	\$ 42,851	\$ 23,237	\$ 25,000	\$ 21,904	\$ 25,000	25,000	%	0.0
55201 Gas & Oil	\$ 37,938	\$ 46,528	\$ 39,494	\$ 33,800	\$ 26,913	\$ 33,800	35,000	%	3.6
55202 Uniforms	\$ 9,318	\$ 13,044	\$ 8,307	\$ 8,000	\$ 8,621	\$ 8,000	8,000	%	0.0
55400 Books, Dues, Education	\$ 5,211	\$ 3,995	\$ 2,588	\$ 3,900	\$ 4,075	\$ 3,900	3,900	%	0.0
OPERATING SUPPLIES	\$ 203,385	\$ 249,932	\$ 233,522	\$ 231,740	\$ 189,325	\$ 231,740	\$ 235,310	%	1.5
56200 Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	%	
56400 Machinery & Equipment	\$ 56,857	\$ 23,060	\$	\$ 0	\$ 66,821	\$ 66,000	5,000	%	
CAPITAL OUTLAY	\$ 56,857	\$ 23,060	\$ -	\$ 0	\$ 66,821	\$ 66,000	\$ 5,000	%	
TOTAL LAW ENFORCEMENT	\$ 1,148,882	\$ 1,167,821	\$ 1,152,430	\$ 1,090,874	\$ 925,235	\$ 1,258,583	\$ 1,189,225	%	-5.5

TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD Actual	2014 Budget	2015 Final	%	% CHANGE
Protective Inspections - 01224									
51200 Regular Salaries	\$ 71,150	\$ 71,800	\$ 73,220	\$ 70,616	\$ 52,620	\$ 72,028	\$ 75,275	%	4.5
51300 Part-time Salaries	\$ -	\$ -	\$ 139	\$ -	\$ -	\$ -	\$ -	%	
51400 Overtime & Sick	\$ 143	\$ 53	\$ -	\$ 2,000	\$ 220	\$ 5,000	\$ 5,000	%	0.0
52100 FICA	\$ 4,343	\$ 4,380	\$ 4,460	\$ 4,502	\$ 3,211	\$ 4,776	\$ 4,977	%	4.2
52101 Medicare Taxes	\$ 1,016	\$ 1,024	\$ 1,043	\$ 1,053	\$ 751	\$ 1,117	\$ 1,164	%	4.2
52200 Pension Contributions	\$ 4,256	\$ 4,395	\$ 5,709	\$ 5,649	\$ 4,227	\$ 5,762	\$ 6,022	%	4.5
52300 Life & Health Insurance	\$ 15,114	\$ 18,061	\$ 16,043	\$ 17,000	\$ 14,857	\$ 17,000	\$ 21,600	%	27.1
PERSONAL SERVICES	\$ 96,022	\$ 99,713	\$ 100,614	\$ 100,820	\$ 75,886	\$ 105,683	\$ 114,038	%	7.9
53400 Other Contractual Services	\$ 79,485	\$ 82,525	\$ 90,805	\$ 90,000	\$ 74,495	\$ 90,000	\$ 90,000	%	0.0
54000 Travel & Per Diem	\$ 107	\$ 579	\$ 51	\$ 500	\$ 9	\$ 500	\$ 500	%	0.0
54100 Communications	\$ 70	\$ -	\$ -	\$ 500	\$ 7	\$ 500	\$ 500	%	0.0
54200 Postage	\$ 705	\$ 988	\$ 1,291	\$ 1,200	\$ 276	\$ 1,200	\$ 1,200	%	0.0
54400 Rentals & Leases	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	%	0.0
54600 Repair & Maintenance	\$ 5,939	\$ 9,762	\$ 7,273	\$ 6,500	\$ 9,539	\$ 6,500	\$ 6,500	%	0.0
54900 Other Current Charges	\$ -	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	%	
54901 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
55100 Office Supplies	\$ 356	\$ 633	\$ 430	\$ 675	\$ 461	\$ 675	\$ 675	%	0.0
55200 Operating Supplies	\$ 3,543	\$ 2,925	\$ 3,796	\$ 2,000	\$ 2,025	\$ 2,000	\$ 2,000	%	0.0
55201 Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
55400 Books, Dues, Education	\$ 168	\$ -	\$ 200	\$ 300	\$ -	\$ 300	\$ 300	%	0.0
OPERATING SUPPLIES	\$ 90,373	\$ 97,557	\$ 103,846	\$ 102,175	\$ 86,812	\$ 102,175	\$ 102,175	%	0.0
56400 Machinery & Equipment	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	%	
CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	%	0
TOTAL PROTECTIVE INSPECTIONS	\$ 186,395	\$ 197,270	\$ 204,460	\$ 202,995	\$ 162,698	\$ 207,858	\$ 216,213	%	4.0

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES**

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD Actual	2014 Budget	2015 Final	% CHANGE
Roads & Streets - 01441								
53100 Professional Fees	\$ 7,071	\$ 27,877	\$ 4,904	\$ 6,000	\$ 11,616	\$ 6,000	\$ 6,000	% 0.0
53101 Retainer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	% -
53103 NPDES Agreement	\$ 4,885	\$ 7,276	\$ 6,021	\$ 5,500	\$ 6,865	\$ 5,500	\$ 5,500	% 0.0
54301 Electricity	\$ 24,808	\$ 24,451	\$ 24,233	\$ 25,000	\$ 16,808	\$ 25,000	\$ 26,000	% 4.0
54600 Repair & Maintenance	\$ 3,455	\$ 8,519	\$ 11,319	\$ 4,500	\$ 7,233	\$ 4,500	\$ 4,500	% 0.0
55200 Operating Supplies	\$ 1,479	\$ 1,421	\$ 4,506	\$ 3,000	\$ 2,272	\$ 3,000	\$ 3,000	% 0.0
55300 Road Materials & supply	\$ 150	\$ 425	\$ 980	\$ 1,000	\$ 552	\$ 1,000	\$ 1,000	% 0.0
OPERATING EXPENSES	\$ 41,848	\$ 69,969	\$ 51,963	\$ 45,000	\$ 45,346	\$ 45,000	\$ 46,000	% 2.2
56300 Improvements Other Than Buildings	\$ 16,742	\$ -	\$ -	\$ 0	\$ -	\$ 0	\$ 0	% -
56301 Storm Drainage	\$ 5,927	\$ -	\$ 37,875	\$ 0	\$ 15,255	\$ 15,000	\$ 17,000	% -
56302 Bridge Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	% -
CAPITAL OUTLAY	\$ 22,669	\$ 0	\$ 37,875	\$ 0	\$ 15,255	\$ 15,000	\$ 17,000	% 0
TOTAL ROADS & STREETS	\$ 64,517	\$ 69,969	\$ 89,838	\$ 45,000	\$ 60,601	\$ 60,000	\$ 63,000	% 5.0

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES**

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2013 Budget</u>	<u>June YTD Actual</u>	<u>2014 Budget</u>	<u>2015 Final</u>	<u>% CHANGE</u>
<u>Parks & Recreation - 01772</u>								
51200 Salaries						0	0	
52100 FICA						0	0	
52101 FICAMED						0	0	
53100 Professional Fees	\$ 7,147	\$ 4,136	\$ 5,059	\$ 5,000	\$ 1,997	\$ 5,600	\$ 6,160	%
54301 Electricity	\$ 2,389	\$ 2,205	\$ 2,263	\$ 2,500	\$ 1,667	\$ 2,500	\$ 2,500	%
54302 Water & Sewer	\$ 823	\$ 669	\$ 869	\$ 600	\$ 478	\$ 600	\$ 600	%
54600 Repair & Maintenance (Aust. Pine)	\$ 10,657	\$ 12,254	\$ 14,268	\$ 10,000	\$ 9,032	\$ 10,000	\$ 10,000	%
55200 Operating Supplies	\$ 3,634	\$ 3,071	\$ 4,199	\$ 3,000	\$ 3,266	\$ 3,000	\$ 3,000	%
55212 Beautification/Landscape	\$ 11,463	\$ 18,284	\$ 9,048	\$ 10,000	\$ 8,797	\$ 10,000	\$ 10,000	%
OPERATING EXPENSES	\$ 36,113	\$ 40,619	\$ 35,706	\$ 31,100	\$ 25,237	\$ 31,700	\$ 32,260	% 1.8
56300 Improvements Other Than Buildings	\$ 12,993	\$ 10,775	\$ 22,130	\$ 0	\$ 8,955	\$ 7,000	\$ 57,000	%
56400 Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%
CAPITAL OUTLAY	\$ 12,993	\$ 10,775	\$ 22,130	\$ 0	\$ 8,955	\$ 7,000	\$ 57,000	% 0.0
TOTAL PARKS & RECREATION	\$ 49,106	\$ 51,394	\$ 57,836	\$ 31,100	\$ 34,192	\$ 38,700	\$ 89,260	% 130.6

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
GENERAL FUND DEPARTMENTAL LINE ITEM DETAIL - EXPENDITURES**

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2013 Budget</u>	<u>June YTD Actual</u>	<u>2014 Budget</u>	<u>2015 Final</u>	<u>% CHANGE</u>
<u>Special Events - 01774</u>								
54200 Postage	\$ 405	\$ 609	\$ 900	\$ 1,500	\$ 920	\$ 1,500	\$ 1,500	% 0.0
54700 Printing & Binding	\$ 1,344	\$ 1,702	\$ 1,344	\$ 2,000	\$ 942	\$ 2,000	\$ 2,000	% 0.0
54800 Promotional Activity(3.3 Run)	\$	\$ 1,845	\$ 3,074	\$ 5,000	\$ 3,242	\$ 5,000	\$ 5,000	% 0.0
54900 Other Current Charges	\$	\$	\$	\$ 300	\$ 259	\$ 300	\$ 300	% 0.0
55200 Operating Supplies	\$ 22,294	\$ 16,957	\$ 23,870	\$ 18,200	\$ 16,243	\$ 18,200	\$ 21,500	% 18.1
OPERATING EXPENSES	\$ 24,043	\$ 21,113	\$ 29,188	\$ 27,000	\$ 21,606	\$ 27,000	\$ 30,300	% 12.2
TOTAL SPECIAL EVENTS	\$ 24,043	\$ 21,113	\$ 29,188	\$ 27,000	\$ 21,606	\$ 27,000	\$ 30,300	% 12.2
TOTAL GENERAL FUND EXPENDITURE!	\$ 2,474,300	\$ 2,471,408	\$ 2,636,374	\$ 2,390,409	\$ 1,906,106	\$ 2,540,947	\$ 2,600,419	% 2.3

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
UTILITY FUND**

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2013 Budget</u>	<u>June YTD</u>	<u>2014 Budget</u>	<u>2015 Final</u>	<u>% Change</u>
Water & Sewer Revenue Summary								
33790 Other Grants	\$ -	\$ -	\$ -	0 \$	-	0 \$	0	
34361 Water Revenues	\$ 1,590,212	\$ 1,563,061	\$ 1,522,593	\$ 1,625,000	\$ 1,168,908	\$ 1,625,000	\$ 1,625,000	%
34362 Sewer Revenues	\$ 1,029,355	\$ 1,158,622	\$ 1,154,688	\$ 1,090,000	\$ 770,733	\$ 833,000	\$ 883,000	%
34366 Meter Fees	\$ 950	\$ 600	\$ 400	\$ 2,000	\$ 600	\$ 2,000	\$ 2,000	%
Charges for Services	\$ 2,620,517	\$ 2,722,283	\$ 2,677,681	\$ 2,717,000	\$ 1,940,241	\$ 2,460,000	\$ 2,510,000	%
36110 Interest Income	\$ 78,435	\$ 60,847	\$ 50,366	\$ 70,000	\$ 18,466	\$ 70,000	\$ 70,000	%
36311 Special Assessment-LCSS (Source)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787,000	%
36990 Other Miscellaneous Revenue	\$ 83,502	\$ 81,697	\$ 122,748	\$ 55,000	\$ 63,870	\$ 55,000	\$ 55,000	%
Miscellaneous Revenue	\$ 161,937	\$ 142,544	\$ 173,114	\$ 125,000	\$ 82,336	\$ 125,000	\$ 912,000	%
TOTAL WATER & SEWER REVENUES	\$ 2,782,454	\$ 2,864,827	\$ 2,850,795	\$ 2,842,000	\$ 2,022,577	\$ 2,585,000	\$ 3,422,000	%
								32.4

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
UTILITY FUND**

		2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD	2014 Budget	2015 Final	%	
									Change	
Water & Sewer Expense Summary										
51200	Regular Salaries	\$ 304,761	\$ 302,841	\$ 311,060	\$ 297,745	\$ 198,524	\$ 303,298	\$ 310,512	%	2.4
51400	Overtime & Sick	\$ 8,920	\$ 21,014	\$ 12,127	\$ 26,400	\$ 8,732	\$ 26,400	\$ 26,400	%	0.0
52100	FICA	\$ 18,677	\$ 18,865	\$ 19,026	\$ 18,025	\$ 11,827	\$ 19,511	\$ 19,959	%	2.3
52101	Medicare Taxes	\$ 4,368	\$ 4,414	\$ 4,452	\$ 4,216	\$ 2,766	\$ 4,563	\$ 4,668	%	2.3
52200	Pension Contribution	\$ 28,902	\$ 23,494	\$ 25,294	\$ 23,258	\$ 13,609	\$ 23,913	\$ 24,924	%	4.2
52300	Life & Health Insurance	\$ 75,975	\$ 64,010	\$ 62,286	\$ 57,600	\$ 48,460	\$ 67,200	\$ 75,600	%	12.5
	PERSONAL SERVICES	\$ 441,603	\$ 434,638	\$ 434,245	\$ 427,244	\$ 283,918	\$ 444,885	\$ 462,062	%	3.9
53100	Professional Services	\$ 112,291	\$ 190,357	\$ 205,534	\$ 100,000	\$ 236,474	\$ 140,000	\$ 210,000	%	50.0
53102	Consulting Finance Professional	\$ 8,950	\$ 8,716	\$ 4,896	\$ 8,500	\$ -	\$ 8,500	\$ 2,000	%	-76.5
53105	Wastewater System Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
53200	Accounting & Auditing	\$ 13,150	\$ 13,150	\$ 16,745	\$ 18,600	\$ 7,850	\$ 18,600	\$ 18,600	%	0.0
53400	Other Contractual Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 280	\$ 1,000	\$ 14,500	%	1,350.0
53402	Purchased Water - Village of Palm Springs	\$ 198,171	\$ 196,694	\$ 199,570	\$ 195,000	\$ 154,527	\$ 195,000	\$ 195,000	%	0.0
53403	Purchased Water - City of Lake Worth	\$ 108,169	\$ 106,265	\$ 120,590	\$ 110,000	\$ 88,500	\$ 110,000	\$ 110,000	%	0.0
53401	Garbage Collection	\$ 1,968	\$ 2,076	\$ 2,075	\$ 1,600	\$ 3,577	\$ 1,600	\$ 1,600	%	0.0
53406	Lawn Maintenance	\$ 3,040	\$ 3,420	\$ 2,810	\$ 2,900	\$ 2,440	\$ 2,900	\$ 2,900	%	0.0
53408	Purchased Water - PBC	\$ 359,211	\$ 358,876	\$ 350,367	\$ 318,000	\$ 278,191	\$ 330,700	\$ 330,700	%	0.0
54000	Travel & Per Diem	\$ 1,065	\$ 1,837	\$ 696	\$ 750	\$ -	\$ 750	\$ 750	%	0.0
54100	Communications	\$ 6,367	\$ 5,718	\$ 7,325	\$ 6,500	\$ 6,964	\$ 6,500	\$ 6,500	%	0.0
54200	Postage	\$ 8,280	\$ 10,700	\$ 10,863	\$ 9,000	\$ 9,188	\$ 9,000	\$ 9,000	%	0.0
54301	Electricity	\$ 12,339	\$ 13,214	\$ 14,805	\$ 13,000	\$ 11,330	\$ 13,000	\$ 13,000	%	0.0
54304	Utility Sewer Charges - City of Lake Worth	\$ 454,735	\$ 630,500	\$ 625,617	\$ 425,992	\$ 241,745	\$ 168,992	\$ 168,992	%	0.0
54305	Utility Sewer Charges - PB County LCSS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	%	
54400	Rental & Leases	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	%	0.0
54401	Rent - Town Hall	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	%	0.0
54500	Insurances	\$ 44,447	\$ 45,467	\$ 51,051	\$ 48,361	\$ 48,268	\$ 52,500	\$ 52,500	%	0.0
54600	Repair & Maintenance	\$ 45,798	\$ 93,470	\$ 58,415	\$ 49,000	\$ 39,067	\$ 59,000	\$ 59,000	%	0.0
54601	Vehicle Repair & Maintenance	\$ 13,032	\$ 10,906	\$ 13,733	\$ 12,000	\$ 8,231	\$ 12,000	\$ 12,000	%	0.0
54700	Printing & Binding	\$ 629	\$ 1,030	\$ -	\$ 500	\$ 1,065	\$ 500	\$ 500	%	0.0
54900	Other Current Charges	\$ 195	\$ 696	\$ 8,050	\$ 1,000	\$ 177	\$ 1,000	\$ 1,000	%	0.0
54901	Advertising	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	%	0.0
54906	Depreciation Expense	\$ 157,822	\$ 196,749	\$ 203,480	\$ 173,128	\$ -	\$ 173,128	\$ 173,128	%	0.0
54907	Amortization Expense	\$ 4,087	\$ 4,088	\$ 4,087	\$ 63,200	\$ -	\$ 63,200	\$ 63,200	%	0.0
55100	Office supplies	\$ 356	\$ 796	\$ 584	\$ 750	\$ 574	\$ 750	\$ 750	%	0.0
55200	Operating Supplies	\$ 31,637	\$ 35,951	\$ 42,255	\$ 34,000	\$ 31,263	\$ 34,000	\$ 34,000	%	0.0
55201	Gas & Oil	\$ 16,581	\$ 19,857	\$ 20,083	\$ 16,500	\$ 12,949	\$ 16,500	\$ 16,500	%	0.0
55202	Uniforms	\$ 6,021	\$ 6,319	\$ 5,962	\$ 5,900	\$ 5,015	\$ 5,900	\$ 5,900	%	0.0
55400	Books, Dues, Education	\$ 2,020	\$ 2,954	\$ 2,342	\$ 2,000	\$ 1,496	\$ 3,000	\$ 3,000	%	0.0
	OPERATING SUPPLIES	\$ 1,645,361	\$ 1,994,806	\$ 2,006,935	\$ 1,655,181	\$ 1,224,171	\$ 1,466,020	\$ 1,553,020	%	5.9

**TOWN OF LAKE CLARKE SHORES
FINAL BUDGET FOR FISCAL YEAR 2014 - 2015
UTILITY FUND**

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	June YTD	2014 Budget	2015 Final	%	%
									Change
56200 Building					40,564				
56300 Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ 110,800	\$ 42,830	\$ 110,800	\$ 890,800	%	704.0
Renewal & Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
56303 Renewal & Replacement	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ 20,000	%	
56400 Machinery & Equipment	\$ -	\$ -	\$ -	\$ 199,390	\$ 178,624	\$ 199,390	\$ 320,000	%	60.5
CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 485,190	\$ 262,018	\$ 485,190	\$ 1,230,800	%	153.7
57100 Debt Service(DS) Principal:Balance Sheet Item	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
57200 DS Interest (HV = 16,441; Note = 46,756)	\$ 122,830	\$ 107,454	\$ 91,415	\$ 96,885	\$ 38,087	\$ 96,885	\$ 63,197	%	-34.8
57300 Other Debt Service Costs	\$ 26,148	\$ 23,856	\$ 21,447	\$ 37,500	\$ -	\$ 37,500	\$ 37,500	%	0.0
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
DEBT SERVICE	\$ 148,978	\$ 131,310	\$ 112,862	\$ 134,385	\$ 38,087	\$ 134,385	\$ 100,697	%	-25.1
58300 Contribution to G/F	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 165,000	\$ 220,000	\$ 220,000	%	0.0
TRANSFERS	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 165,000	\$ 220,000	\$ 220,000	%	0.0
59900 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	%	
CONTINGENCY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	%	
TOTAL WATER & SEWER EXPENSES	\$ 2,425,942	\$ 2,750,754	\$ 2,744,042	\$ 2,892,000	\$ 1,973,194	\$ 2,750,480	\$ 3,566,579	%	29.7
NET REVENUES(UNDER)	\$ 356,512	\$ 114,073	\$ 106,753	\$ -50,000	\$ 49,383	\$ -165,480	\$ -144,579	%	

NOTE: 2

Revenues:

Expenditures:

Town of Lake Clarke Shores

Capital Budget Items - 5 Years

	Location	2013-2014 Estimated Cost	2014-2015 Estimated Cost	2015-2016 Estimated Cost	2016-2017 Estimated Cost	2017-2018 Estimated Cost	2018-2019 Estimated Cost
GENERAL FUND							
Capital - Administration:							
Carpet	Office						
General Computer	Town Hall	\$0	\$0	\$6,500	\$6,500	\$6,500	\$6,500
Total Capital Administration		\$0	\$0	\$6,500	\$6,500	\$6,500	\$6,500
General Government							
Codification			\$30,000		\$5,000	\$5,000	\$5,000
Annexation		\$0	\$0		\$10,000	\$10,000	\$10,000
Comprehensive Plan				\$10,000	\$10,000	\$10,000	\$10,000
Total General Government		\$0	\$30,000	\$10,000	\$25,000	\$25,000	\$25,000
Capital - Police							
Carpet			\$0				
Patrol Car & Equipment		\$66,000	\$5,000	\$45,000	\$45,000	\$45,000	\$45,000
Motorcyle							
Total Capital Police		\$66,000	\$5,000	\$45,000	\$45,000	\$45,000	\$45,000
Capital Roads & Streets:							
Swale Improvements/NPDES				\$17,000	\$17,000	\$17,000	\$17,000
Signage				\$8,000	\$8,000	\$8,000	\$8,000
Storm Drainage/Culvert	Various	\$15,000	\$17,000	\$20,000	\$20,000	\$20,000	\$20,000
Overlay Zoning	Various	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Bridge Improvement				\$20,000	\$20,000	\$20,000	\$20,000
Roads & Street Paving	Various	\$0	\$0				
Total Capital Road & Streets		\$15,000	\$17,000	\$75,000	\$75,000	\$75,000	\$75,000
Capital Parks & Recreation:							
Tree Trimming Pine Tree Park			\$0				
Roof & FRDAP		\$7,000	\$57,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Parks & Recreation:		\$7,000	\$57,000	\$10,000	\$10,000	\$10,000	\$10,000
Total General Fund		\$88,000	\$109,000	\$146,500	\$161,500	\$161,500	\$161,500

Town of Lake Clarke Shores

Capital Budget Items - 5 Years

Location	2013-2014 Estimated Cost	2014-2015 Estimated Cost	2015-2016 Estimated Cost	2016-2017 Estimated Cost	2017-2018 Estimated Cost	2018-2019 Estimated Cost
UTILITY FUND						
Lake Clarke Shores Sewer (LCSS)						
NSA						
Improvements OTB		\$625,000				
Renewal & Replacement		0				
Machinery, Equipment & Building		\$275,000				
Total Lake Clarke Shores Sewer (LCSS)		\$900,000				
Lake Clarke Shores Water(Unspecified)						
NSA						
Improvements OTB	\$0	\$0				
Renewal & Replacement	\$20,000	\$20,000	\$20,000	\$120,000	\$70,000	\$70,000
Machinery, Equipment & Building	\$38,130	\$15,000	\$0	\$0	\$0	\$23,130
Total Lake Clarke Shores Water	\$58,130	\$35,000	\$20,000	\$120,000	\$70,000	\$93,130
South Service Area Water						
SSA						
Improvements OTB	\$155,000	\$155,000	\$100,000	\$15,000	\$15,000	\$25,000
Renewal & Replacement		\$0	\$55,000	\$0	\$50,000	\$40,000
Machinery, Equipment & Building	\$65,630	\$15,000	\$0	\$0	\$0	\$23,130
Total South Service Area Water	\$220,630	\$170,000	\$155,000	\$15,000	\$65,000	\$88,130
South Service Area Sewer						
SSA						
Improvements OTB	\$110,800	\$110,800	\$115,000	\$115,000	\$110,400	\$112,200
Renewal & Replacement		\$0	\$160,800	\$160,800	\$165,000	\$165,000
Machinery, Equipment & Building	\$65,630	\$15,000	\$35,000	\$35,000	\$35,000	\$58,130
Total South Service Area Sewer	\$176,430	\$125,800	\$310,800	\$310,800	\$310,400	\$335,330
Total for North and South Service Areas	\$455,190	\$1,230,800	\$485,800	\$445,800	\$445,400	\$516,590

NOTES:

Machinery & Equipment:	1	New Building	\$0	\$0	\$0	\$0	\$0
	2	Vehicle	\$30,000	\$45,000	\$30,000	\$30,000	\$30,000
	3	Computer/Laser Printer			\$5,000	\$5,000	\$5,000
	4	GIS/Mapping					
	5	LCSS		\$275,000			
Total Machinery & Equipment			\$30,000	\$320,000	\$35,000	\$35,000	\$35,000

Total of Lake Clarke Shores
Final Labor Budget For Fiscal Year 2014-2015

	2014 Base Salary	2015 Merit Adj. 2%	2015 CPI Adjustment	2015 Pooled Increase	2015 Base Salary	Sick Pay Incentive	Health Insurance	Retirement Benefit	Incentive Pay	Car Allowance	FICA	FICAMED	Total Fringe	Total
Council Members														
1 Council	1,200	8810			1,200						74	17	92	1,292
2 Council	1,200	8810			1,200						74	17	92	1,292
3 Council	1,200	8810			1,200						74	17	92	1,292
4 Council	1,200	8810			1,200						74	17	92	1,292
5 Council	1,200	8810			1,200						74	17	92	1,292
Total Council	6,000				6,000	0	0	0	0	0	372	87	459	6,459
Admin & Clerk														
6 Administrator, DC	91,000	8810	6,000	0	6,000	97,000	10,800	7,760		0	6,014	1,407	25,981	122,981
7 Clerk, MP	59,074	8810	2,000	0	2,000	61,074	10,800	4,886			3,787	886	20,358	81,432
8 Deputy Clerk, TH	41,827	8810	2,500	0	2,500	44,327	10,800	3,546			2,748	643	17,737	62,064
Overtime & Sick	5,500				5,500			440			341	80	861	6,361
Total Admin & Clerk	197,401	10,500	0	10,500	207,901	0	32,400	15,632	0	0	12,890	3,015	64,937	272,838
Finance														
BT (\$36.26/HR)					9,180						569	133	702	9,882
Total Finance					9,180						569	133	702	9,882
General Government														
Total Gen'l Government	0	0	0	0	0	0	0	0	0	0	569	133	702	9,882
Protective Inspections														
9 Permit Coord., JP	37,348	8810	747	0	747	38,095	10,800	3,048			2,362	552	16,762	54,857
10 Clerical Assistant, AMY	34,680	8810	2,500	0	2,500	37,180	10,800	2,974			2,305	539	16,619	53,799
Overtime & Sick	5,000				5,000						310	73	383	5,383
Total Protective	77,028	3,247	0	3,247	80,275	0	21,600	6,022	0	0	4,977	1,164	33,763	114,038
Police														
11 Chief, WS	88,650	7720	1,773	0	1,773	90,423	0	10,800	7,335	1260	5,684	1,329	26,408	116,831
12 Sgt., MC	55,099	7720	1,102	0	1,102	56,201	10,800	4,534	480		3,514	822	20,151	76,352
13 Officer, BR	47,844	7720	959	0	959	48,903	10,800	3,931	240		3,047	713	16,731	67,634
14 Sgt., WH	55,349	7720	1,107	0	1,107	56,456	10,800	4,632	1440		3,590	839	21,301	77,757
15 Officer, KB	48,588	7720	972	0	972	49,560	10,800	4,042	960		3,132	733	19,666	69,226
16 Officer, LL	48,698	7720	934	0	934	47,630	10,800	3,858	600		2,990	699	18,948	66,578
17 Officer, CN	55,536	7720	1,111	0	1,111	56,647	10,800	4,599	840		3,564	834	20,637	77,283
18 Officer, MG	44,751	7720	895	0	895	45,656	10,800	3,681	360		2,853	667	18,362	64,018
19 Officer, CS	20,650	7720	417	0	417	21,267	0	0	0		1,319	308	1,627	22,894
20 Officer, AG	48,894	7720	980	0	980	49,964	10,800	3,997	0		3,098	724	18,619	68,583
21 Code Officer, DS	45,656	7720	913	0	913	46,569	10,800	3,822	1200		2,962	693	19,476	66,045
22 PT Officer, ML	10,425	7720	209	0	209	10,634	10,800	3,849	480		2,983	698	18,809	66,439
Administration Clerk A	29,058	8810	581								659	154	813	11,447
Overtime & Sick	22,000				29,058		10,800	2,325			1,802	421	15,348	44,406
Holiday Cycle Pay	6,900				22,000			1,760			1,364	319	3,443	25,443
					6,900			552			428	100	1,080	7,980
Total Police	673,192	12,886	0	12,305	685,497	0	129,600	52,916	7,860	0	42,988	10,054	243,418	928,916
Parks & Recreation														
BM (\$35.70/HR)					0						0	0	0	0
Total P & R					0						0	0	0	0
Utility														
23 Field Tech., JG	31,200	7520	624	0	624	31,824	10,800	2,546			1,973	461	15,780	47,604
24 Superintendent, DG	54,300	7520	2,500	0	2,500	56,800	10,800	4,544			3,522	824	19,689	76,489
Field Tech., RP	31,200	7520	624	0	624	33,000	10,800	2,546			2,046	479	15,870	48,870
25 Field Tech., KA	33,415	7520	668	0	668	34,083	10,800	2,727			2,113	494	16,134	50,217
26 Field Tech., ES	34,083	7520	682	0	682	34,765	10,800	2,781			2,155	504	16,241	51,005
28 Supervisor, KV	55,386	8810	1,108	0	1,108	56,494	10,800	4,519			3,503	819	19,541	76,136
29 Service Rep., HK	38,594	8810	772	0	772	39,366	10,800	3,149			2,441	571	16,961	56,327
Part Time Admin.					15,000									15,000
BT (\$36.26/HR)					9,180						569	133	702	9,882
Overtime & Sick	26,400				26,400			2,112			1,637	383	4,132	30,532
Total Utility	304,578	5,978	0	5,978	336,912	0	75,600	24,924	0	0	19,959	4,668	125,151	462,062
Total Town	1,258,199	33,610	0	33,610	1,316,584	0	259,200	100,495	7,860	0	81,186	18,987	467,727	1,784,312

NOTE: FRINGE BENEFITS PER EMPLOYEE PER YEAR

	2014	2015
HEALTH INSURANCE		
DENTAL		
LIFE		
DISABILITY		
TOTAL PER YEAR	\$9,600	\$10,800