Town of Lauderdale-By-The-Sea

Special Town Commission

Agenda

Wednesday, September 24, 2025

5:01 PM

Jarvis Hall 4505 N. Ocean Drive
www.Lauderdalebythesea-fl.gov

LAUDERDALE-BY-THE-SEA TOWN COMMISSION

Mayor Edmund Malkoon
Vice Mayor Randy Strauss
Commissioner Richard DeNapoli
Commissioner John A. Graziano
Commissioner Theo Poulopoulos

Ken Rubach, Interim Town Manager
Susan Trevarthen, Town Attorney
Courtney Easley, Acting Town Clerk

Special Town Commission

Wednesday, September 24, 2025, 5:01 PM
Jarvis Hall 4505 N. Ocean Drive

1. **CALL TO ORDER, MAYOR EDMUND MALKOON**
2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
3. **INVOCATION**
4. **ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**
5. **PRESENTATIONS**
6. **PUBLIC COMMENTS**
7. **PUBLIC SAFETY DISCUSSION**
8. **TOWN MANAGER REPORT**
9. **TOWN ATTORNEY REPORT**
10. **APPROVAL OF MINUTES**
11. **CONSENT AGENDA**
12. **OLD BUSINESS**
13. **NEW BUSINESS**
14. **COMMISSIONER PRESENTATIONS**
15. **COMMISSIONER COMMENTS**
16. **ORDINANCES 1st Reading**
17. **ORDINANCES 2nd Reading**
18. **RESOLUTIONS – PUBLIC COMMENTS**

18.a. RESOLUTION 2025-43-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING AND ADOPTING THE FINAL TOWN AD VALOREM TAX MILLAGE RATE AT 3.9235 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 5.35% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.7241 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2025 TAX YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

18.b. RESOLUTION 2025-44-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED FINAL TOWN BUDGET FOR THE 2025/2026 FISCAL YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

19. QUASI JUDICIAL PUBLIC HEARINGS

20. ADJOURNMENT

THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING

SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO ENSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PROCEDURES FOR PUBLIC COMMENTS:
Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town, and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.

INVOCATION:
The Invocation before each Town Commission meeting is a voluntary service of a private citizen, offered to serve the spiritual needs of the members of the Town Commission and solemnize the meeting. It is not intended to be an opportunity to advance or disparage one faith or belief over another. The views expressed in the Invocation have not been previously reviewed by the Town and do not necessarily represent the beliefs of any Town employee or official. No person is required to be present at or participate in the Invocation, and the decision whether to be present or participate in the Invocation will not affect any person's right to actively participate in the official business of the Town or obtain any benefit from the Town. The Town's written Invocation policy is available on its website, and upon written request to the Town Clerk.all static

Agenda Item No: 18.a.

Town Commission Agenda Item Report

Meeting Date: September 24, 2025
Submitted By: Lucila Lang, Finance Director
Submitting Department: Finance
Item Type: Resolution
Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-43-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING AND ADOPTING THE FINAL TOWN AD VALOREM TAX MILLAGE RATE AT 3.9235 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 5.35% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.7241 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2025 TAX YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

Explanation: On September 10, 2025, Resolution 2025-39 was presented to the Town Commission for the purpose of establishing the proposed Town Ad Valorem Tax Millage Rate of 3.9235 mills per thousand dollars of taxable assessed value. At said meeting, this resolution was approved for an Ad Valorem Tax Millage Rate of 3.9235 mills per thousand dollars of taxable assessed value.

Resolution 2025-43 which is attached as Exhibit 1 adopts the Final Ad Valorem Millage Rate of 3.9235 for the fiscal year beginning October 1, 2025.

Table below shows the total tax levy and the budgeted Ad Valorem Revenue associated with a millage rate of 3.9235.

Millage Rate	3.9235
Current year gross taxable value for operating purposes	$3,822,626,424
Gross Taxes to be levied	$15,043,743
Budgeted Ad Valorem Revenue (95%)	$14,291,556

Recommendation: Adopt Resolution 2025-43

Exhibits:
1. Resolution 2025-43 Final Millage

RESOLUTION 2025-43

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING AND ADOPTING THE FINAL TOWN AD VALOREM TAX MILLAGE RATE AT 3.9235 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 5.35% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.7241 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2025 TAX YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Broward County Property Appraiser has certified a Tax Assessment Roll for the 2025 Tax Year, which includes the assessment for the Town of Lauderdale-By-The-Sea; and

WHEREAS, on September 10, 2025, the Town Commission announced a proposed millage rate of 3.9235, and

WHEREAS, thereafter, the Town Commission determined that a millage rate of 3.9235 mills is sufficient to fund the 2025/2026 Fiscal Year budget recommended by the Town Manager; and

WHEREAS, the millage rate of 3.9235 mills per thousand dollars of taxable assessed value for the 2025 Tax Year is 5.35% above the rolled back rate of 3.7241 mills calculated pursuant to State law; and

WHEREAS, the Town Commission has provided notice and has conducted public hearings as required by §200.065, Florida Statutes, to consider, discuss and hear public comment regarding the millage rate for the 2025 Tax Year.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE BY THE SEA, FLORIDA, THAT:

Section 1. Each “WHEREAS” clause set forth is true and correct and herein incorporated by this reference.

Section 2. The Town Commission establishes and adopts the Town of Lauderdale-By-The-Sea ad valorem tax final millage rate at 3.9235 mills for the 2025 Tax Year, or $3.9235 per thousand dollars of taxable assessed property value. The final millage rate is 5.35% more than the rolled back rate of 3.7241.

Section 3. The Broward County Tax Collector is directed to proceed with the collection and enforcement of the taxes levied herein as authorized by State and County law.

Section 4. All resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict.

Section 5. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses and phrases of this Resolution, which shall remain in effect.

Section 6. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED at a public hearing by the Town Commission of the Town of Lauderdale-By-The-Sea, Florida this 24th day of September 2025.

____
MAYOR EDMUND MALKOON

Attest:

____
Courtney Easley, Acting Town Clerk

APPROVED AS TO FORM:

____
Susan L. Trevarthen, Town Attorney

Agenda Item No: 18.b.

Town Commission Agenda Item Report

Meeting Date: September 24, 2025
Submitted By: Lucila Lang, Finance Director
Submitting Department: Finance
Item Type: Resolution
Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-44-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED FINAL TOWN BUDGET FOR THE 2025/2026 FISCAL YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

Explanation:

Resolution 2025-44 (Exhibit 1) adopts the final Town Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

At the July 8, 2025, Commission Meeting, the Commission adopted Resolution 2025-30, establishing a proposed millage rate of 3.9235. Based on this tentative approval, the Town Manager and staff prepared a proposed budget at that rate. On September 10, 2025, the Commission confirmed the tentative millage rate of 3.9235. The attached budget reflects the Town Manager's recommended expenditures and revenues based on the adopted tentative millage.

During the September 10, 2025, meeting, the Commission directed staff to review nonprofit donation requests to determine which agencies submitted cost-sharing information and to recommend full funding of the amount requested. Following this review, staff determined that the following applicants provided the required cost-sharing information.

- Areawide Council on Aging of Broward County-Request $10,769
- Dr. Stanley and Pearl Goodman JFS of Broward County, Inc.-Request $10,000
- First Call for Help of Broward, Inc. d/b/a 2-1-1 Broward -Request $10,000
- Hillsboro Lighthouse Preservation Society -Request $3,000
- South Florida Wildlife Center -Request $5,000

In addition, the LBTS Garden Club would receive $2,500 and all other applicants would receive $1,000 each. This brings the total recommended FY26 nonprofit donation allocation to $51,269 representing a decrease of $17,231 (-25.15%) compared to FY25.

Recommendation: Staff requests Commission direction regarding the proposed nonprofit funding allocations and adoption of the final FY26 Town Budget as presented in Resolution 2025-44.

Exhibits:
1. Resolution 2025-44 Adopt Final Budget
2. FY26 Manager's Budget Letter
3. Budget Report FY2026

RESOLUTION 2025-44

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED FINAL TOWN BUDGET FOR THE 2025/2026 FISCAL YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission has convened a public hearing on this date pursuant to Section 200.065(2)(d), Florida Statutes; and

WHEREAS, on September 10, 2025, the Town adopted a tentative budget consistent with the requirements of Section 200.065 (2)(c), Florida Statutes; and

WHEREAS, the Town Commission has received comments, questions, requests and/or complaints, if any, from the general public regarding the millage rate and budget for the 2025/2026 Fiscal Year; and

WHEREAS, the Town Administration calculated the millage rate, in accordance with Section 200.065, Florida Statutes, required to support the proposed budget for the 2025/2026 Fiscal Year, which is attached as Exhibit “A”; and

WHEREAS, the Town Commission has amended the tentative budget as it has deemed appropriate; and

WHEREAS, the Town Commission has adopted the final millage rate required to support the final 2025/2026 Fiscal Year budget.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, THAT:

Section 1. Each “WHEREAS” clause set forth is true and correct and herein incorporated by this reference.

Section 2. The Town’s final budget, attached as Exhibit “A” and specifically incorporated herein, is hereby adopted for the 2025/2026 Fiscal Year.

Section 3. All resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict.

Section 4. The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses and phrases of this Resolution, which shall remain in effect.

Section 5. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED at a public hearing by the Town Commission of the Town of Lauderdale-By-The-Sea, Florida this 24th day of September 2025.

____
MAYOR EDMUND MALKOON

Attest:

____
Courtney Easley, Acting Town Clerk

APPROVED AS TO FORM:

____
Susan L. Trevarthen, Town Attorney

TOWN OF
LAUDERDALE•BY•THE•SEA
4501 N. OCEAN DRIVE, LAUDERDALE-BY-THE-SEA, FL 33308
Phone: 954-640-4200

August 15, 2025

Mayor Edmund Malkoon
Vice-Mayor Randy Strauss
Commissioner Theo Poulopoulos
Commissioner John Graziano
Commissioner Richard DeNapoli

Honorable Mayor and Commissioners:

This past year was an exciting time for the Town with many meaningful projects that came to fruition as well as laying the groundwork for several large-scale projects set to begin in FY26. We continued our mission of improving the quality of life for residents, businesses, and guests through impact projects that will further enhance the community. From providing a roadmap for the future of our community via the formulation of a new strategic plan to addressing flooding issues outlined in our stormwater master plan and the long-awaited upgrade to the Friedt Family Park Playground. The highlights below provide a sample of the meaningful work that the Commission lays out on a yearly basis for staff to bring to fruition.

These accomplishments include:

1. **Strategic Plan Update.** The last major revision to the strategic plan was completed over a decade ago. This update to the plan helps to reflect our community's values and aspirations as well as sets goals/milestones for implementation. This roadmap will serve as a useful guide in planning and budgeting going forward for the next several years.

2. **Established In-House Code Compliance Department.** This year, the Town successfully established its own in-house Code Compliance Department. Previously reliant on outside contractors, we brought code enforcement fully under Town management to ensure a more responsive and consistent approach to upholding community standards. This transition has already resulted in more proactive enforcement, improved communication with residents, and greater continuity in handling violations and repeat offenders. This has resulted in savings of $128,000 in FY25.

3. **Residential Road Resurfacing Program.** The Town initiated its first year of a multiyear road resurfacing program focusing on residential streets in order to begin completing the work program laid out in the pavement management plan. Three roadways were completed this year.

4. **Achieved a Clean Audit.** Received an unmodified/clean audit opinion from the Town's external auditors with no material weaknesses or significant deficiencies for the fiscal year-reflecting the Finance Team's ongoing commitment to excellence, accuracy, transparency, and sound financial management.

5. **El Prado Park Enhancement Design.** A reimaged El Prado Park will add to the beauty of splendor of our premier oceanfront park. This conceptual design was developed with significant input from our residents and Commission. We look forward to this project being constructed in FY26.

6. **Vacation Rental Monitoring System.** Recognizing the challenges presented by unregulated short-term rentals, staff began the implementation of a dedicated vacation rental monitoring platform. This system will allow the Town to track rental activity more accurately, identify non-compliant properties, and improve enforcement of our vacation rental regulations. It also supports better data collection and provides residents with greater confidence that all properties are held to the same standard.

7. **Expanded Digitalization Initiatives.** Staff focused on increasing efficiency and expediting service this year by digitizing plans and permits as well as invoicing receiving from our vendors. This allows us to rely less on paper, enhances accessibility of the files for staff and applicants, increases the accuracy as well as longevity of records retention, and improves departmental accountability.

8. **Town Mobile App Launched.** The rollout of the mobile app allows our residents another way to access Town information as well as report non-emergency issues in real time. This allows for quicker response and addressing these issues in a timelier manner.

9. **Website Refresh.** This update incorporated feedback from residents, commission members, and internal staff to ensure the site fell in line with our Town brand, was user friendly, and included pertinent, up to date information. This allowed us to establish our site as a valuable resource and marketing tool for both residents and visitors alike.

10. **3rd Surtax Amendment.** Staff played an integral role in working with BCCMA and the County on the third amendment to the Surtax agreement. This affords the Town the ability to access funds which can be utilized to help defray the costs of programs like Circuit.

Overview of FY26 Process

In accordance with Article V, Section 5.5 (7) of the Town's Charter, I hereby submit the Town Manager's recommended budget for the Fiscal Year 2025-2026, which begins on October 1, 2025, and ends on September 30, 2026.

Staff is proud to be able to present a budget based on 3.9235 mills which is the tentative rate the Commission approved at their July 8, 2025, budget meeting. At 3.9235, the Town has proposed a millage rate that will generate revenues that are equal to the general fund expenditures and include a transfer to the Capital fund.

The purpose of the budget message is to provide context and a brief explanation of the significant items in the proposed budget, which is presented in the following proposed budget report.

The Commission adopted Fire Assessment fees at $303.39 for residential parcels and $0.45 per square foot for non-residential parcels at their July 8, 2025, meeting and the tentative millage rate at the July 22, 2025, meeting. As stated previously, the Commission approved a tentative millage rate of 3.9235 at that meeting. This rate was submitted to the Property Appraiser for inclusion in the draft TRIM notices and can be lowered but not increased by the Commission (without the Town incurring the cost to notify each taxpayer.)

The first of two Public Budget Hearings is scheduled for Wednesday, September 10th. The second and final hearing will be held on Wednesday, September 24th. Both meetings will be held at 5:01 p.m.

This year marks the 6th budget that I have had the privilege to be apart of and the first which I have been responsible for overseeing. This process requires a skilled group of individuals who ensure we are improving the Town through meaningful, cost-efficient services. Town staff take great pride in serving such an exceptional community and this Town holds a special place in all our hearts.

My sincere appreciation and gratitude to our exceptional Town staff who this document will not be possible without. I would like to specifically thank Lucila Lang – Finance Director, Edner Saint-Jean – Assistant Finance Director, Jhanelle Campbell – Development Services Director, Katrina Adler, Town Clerk, Courtney Easley, Assistant to the Town Manager, Katie Anderson- Special Events and Marketing Manager and, Leroy Chasmer, Parking and Public Works Supervisor, as well as all remaining staff members that make Lauderdale-By-The-Sea a special place to work. I would be remiss, if I did not mention our contract organizations and their staff, who are also an important part of the LBTS family. A special thank you to BSO deputies and Captain Wesolowski who retired this year as well as our new Captain Chris Sutter, Pompano Beach Fire Rescue, CAP, Flynn Engineering, and the OneParking staff. Finally, I would like to express my sincere gratitude to Town Attorney, Susan Trevarthen, and her legal team. They continue to do the hard work of providing thoughtful guidance and insightful legal advice for the betterment of the Town.

In closing, I am thankful for the confidence that the Commission placed in me when appointing me as the Interim Town Manager during this transition period. The Commissioners' valuable leadership and insight have helped to craft a well-thought-out, fiscally responsible budget for the upcoming year.

Respectfully submitted,

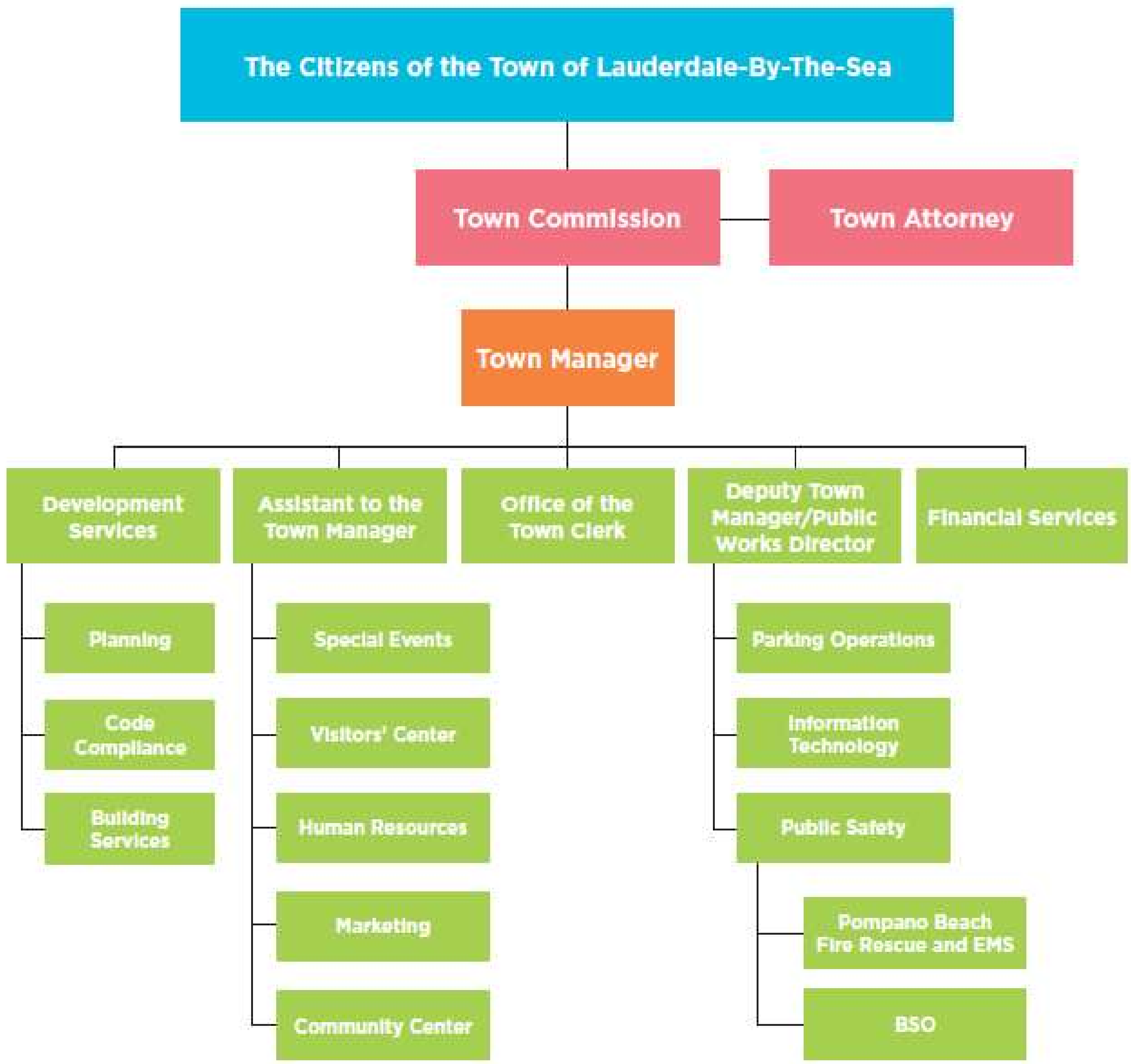
Ken Rubach
Interim Town Manager

Personnel Overview

Town Personnel

The Town's administration has worked hard to find the right balance to ensure that there are enough staff to complete the necessary tasks and provide exceptional customer service while ensuring that the personnel costs remain low. Over the years, we have been able to maintain a small workforce by incorporating contracted services and hiring exceptional employees.

Total staffing for the FY26 budget is proposed to remain the same at 39 Full Time Equivalent (FTE) employees and 5 elected officials, as reflected in the organizational chart and the authorized position list on the next page. To complete the LBTS team, we also have contracts for Town Attorney, Building Department, Police, Fire, Emergency Services, Engineering, Communications and Parking.



AUTHORIZED POSITIONS			
	FY25	Proposed FY26	+/-
Commission			
Mayor	1.00	1.00	0.00
Vice-Mayor	1.00	1.00	0.00
Commissioner	3.00	3.00	0.00
Subtotal:	**5.00**	**5.00**	**0.00**
Visitors' Center:			
Visitor Center Host (2 P/T)	1.00	1.00	0.00
Subtotal:	**1.00**	**1.00**	**0.00**
Administration:			
Assistant Director of Finance and Budget	1.00	1.00	0.00
Assistant to the Town Manager	1.00	1.00	0.00
Customer Service Representative	2.00	2.00	0.00
Director of Finance and Budget	1.00	1.00	0.00
Human Resources Manager	1.00	1.00	0.00
Marketing and Events Manager	1.00	1.00	0.00
Senior Accounting Specialist	1.00	1.00	0.00
Town Clerk	1.00	1.00	0.00
Town Manager	1.00	1.00	0.00
Subtotal:	**10.00**	**10.00**	**0.00**
Development Services:			
Assistant Director of Development Services-Code Compliance	1.00	1.00	0.00
Assistant Director of Development Services-Planning Zoning and Building	1.00	1.00	0.00
Code Compliance Officer	2.00	2.00	0.00
Director of Development Services	1.00	1.00	0.00
Planner	1.00	1.00	0.00
Planning Technician	1.00	1.00	0.00
Subtotal:	**7.00**	**7.00**	**0.00**
Public Works/Parking:			
Assistant to the Director of Public Works	1.00	1.00	0.00
Deputy Town Manager and Public Works Director	1.00	1.00	0.00
Maintenance Worker I	7.00	9.00	2.00
Maintenance Worker II	5.00	4.00	-1.00
Maintenance Worker III	3.00	2.00	-1.00
Parking Services Coordinator	1.00	1.00	0.00
Public Works Supervisor-Streets and Infrastructure	1.00	1.00	0.00
Public Works Supervisor-Building and Public Lands	1.00	1.00	0.00
Public Works Supervisor-Parking Services	1.00	1.00	0.00
Subtotal:	**21.00**	**21.00**	**0.00**
Total FTE:	***44.00***	***44.00***	**0.00**

FY26 All Funds Budget Overview

The Town's All Funds Budget is divided into six different funds which include General Fund, Capital, Sewer, Building, Fire, and Parking funds.

Of these, the Sewer, Building, and Fire fund are restricted and utilized to support the operations of these departments or divisions. The remaining funds include the General Fund which is utilized to support overall Town operations (Operational budget); the Capital Fund which pays for major construction and infrastructure projects and the Parking Fund which funds the parking program and, since the parking revenue has exceeded expenses in the past, this fund has historically been utilized to assist in funding the Capital expenses of the Town.

The primary increases in the budget are:

1. Accommodating the 17% increase for health insurance and commercial and workers' compensation insurance.
2. Annual increase of 5% in contractual services.
3. Increase in our costs to public safety.
4. An approximate increase of 15% in FRS.

While the proposed budget incorporates these increases, staff worked hard to offset the increase by reducing the budget in the following areas:

1. Visitor Center-Printing & Binding and Operating Expenses
2. General Government advertisements
3. Postage-all departments

FY26 BUDGET SUMMARY

Town of Lauderdale-By-The-Sea

THE PROPOSED OPERATING BUDGET EXPENDITURES OF TOWN OF LAUDERDALE-BY-THE-SE ARE 16.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund Millage: **3.9235**

ESTIMATED REVENUES	GENERAL FUND	CAPITAL FUND	BUILDING FUND	SEWER FUND	FIRE FUND	POLICE FUND	PARKING FUND	GRAND TOTAL
Taxes:	**Millage per $1,000**							
Ad Valorem Taxes	**14,291,556**							14,291,556
Assessment (Fire)					2,324,410			2,324,410
Utility Taxes	1,221,868							1,221,868
Franchise Taxes	943,000							943,000
Building Permits			1,850,190					1,850,190
Licenses & Permits	203,400						50,000	253,400
Revenues	1,383,384	50,000						1,433,384
Charges for Services	11,000			1,803,000	73,590		3,273,524	5,161,114
Fines & Forfeitures	81,000						140,000	221,000
Miscellaneous Revenues	698,657						150,000	848,657
TOTAL SOURCES	**$ 18,833,865**	**$ 50,000**	**$ 1,850,190**	**$ 1,803,000**	**$ 2,398,000**	**$ -**	**$ 3,613,524**	**$28,548,579**
Transfers In	300,000	3,203,209						3,503,209
Fund Balances/Reserves/Net Assets	2,607,943	700,000	90,750		150,000			3,548,693
TOTAL REVENUES, TRANSFERS & BALANCES	**$ 21,741,808**	**$ 3,953,209**	**$ 1,940,940**	**$ 1,803,000**	**$ 2,548,000**	**$ -**	**$ 3,613,524**	**$35,600,481**

ESTIMATED EXPENDITURES	GENERAL FUND	CAPITAL FUND	BUILDING FUND	SEWER FUND	FIRE FUND	POLICE FUND	PARKING FUND	GRAND TOTAL
General Government	4,414,059	146,542						4,560,601
Culture/Recreation	121,548							121,548
Physical Environment		3,806,667		1,803,000				5,609,667
Public Safety	9,881,452		1,940,940		2,548,000			14,370,392
Roads & Streets	4,121,540							4,121,540
Transportation							3,613,524	3,613,524
TOTAL EXPENDITURES	**$ 18,538,599**	**$ 3,953,209**	**$ 1,940,940**	**$ 1,803,000**	**$ 2,548,000**	**$ -**	**$ 3,613,524**	**$32,397,272**
Transfers Out	3,203,209						-	3,203,209
Fund Balances/Reserves/Net Assets								-
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	**$ 21,741,808**	**$ 3,953,209**	**$ 1,940,940**	**$ 1,803,000**	**$ 2,548,000**	**$ -**	**$ 3,613,524**	**$35,600,481**
The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.								
% of Estimated Expenditures	61.07%	11.10%	5.45%	5.06%	7.16%	0.00%	10.15%	100.00%

A full 34.78% ($11.2 million) of the All-Funds budget is allocated to public safety services (police, fire, and emergency medical services). The second largest component of the All-Funds Budget is the Public Works Department at $4.1 million. This department maintains our beach, streets, sidewalks, storm water system, public buildings, and public landscaping. Capital Improvement projects, which total $3.95 million, is the third largest expenditure.

Below is an explanation of the proposed budget by fund including a discussion of revenue accounts and each Department’s expenditure budget.

General Fund

The General Fund is the primary operating fund for the Town and serves as the financial foundation for delivering essential municipal services to the Town's residents, businesses, and guests. Supported by a diverse mix of revenues-most notably ad valorem property taxes, franchise fees, utility taxes, licenses, permits, intergovernmental revenues, and transfers from other funds-the General Fund finances day-to-day operations that keep the Town running smoothly.

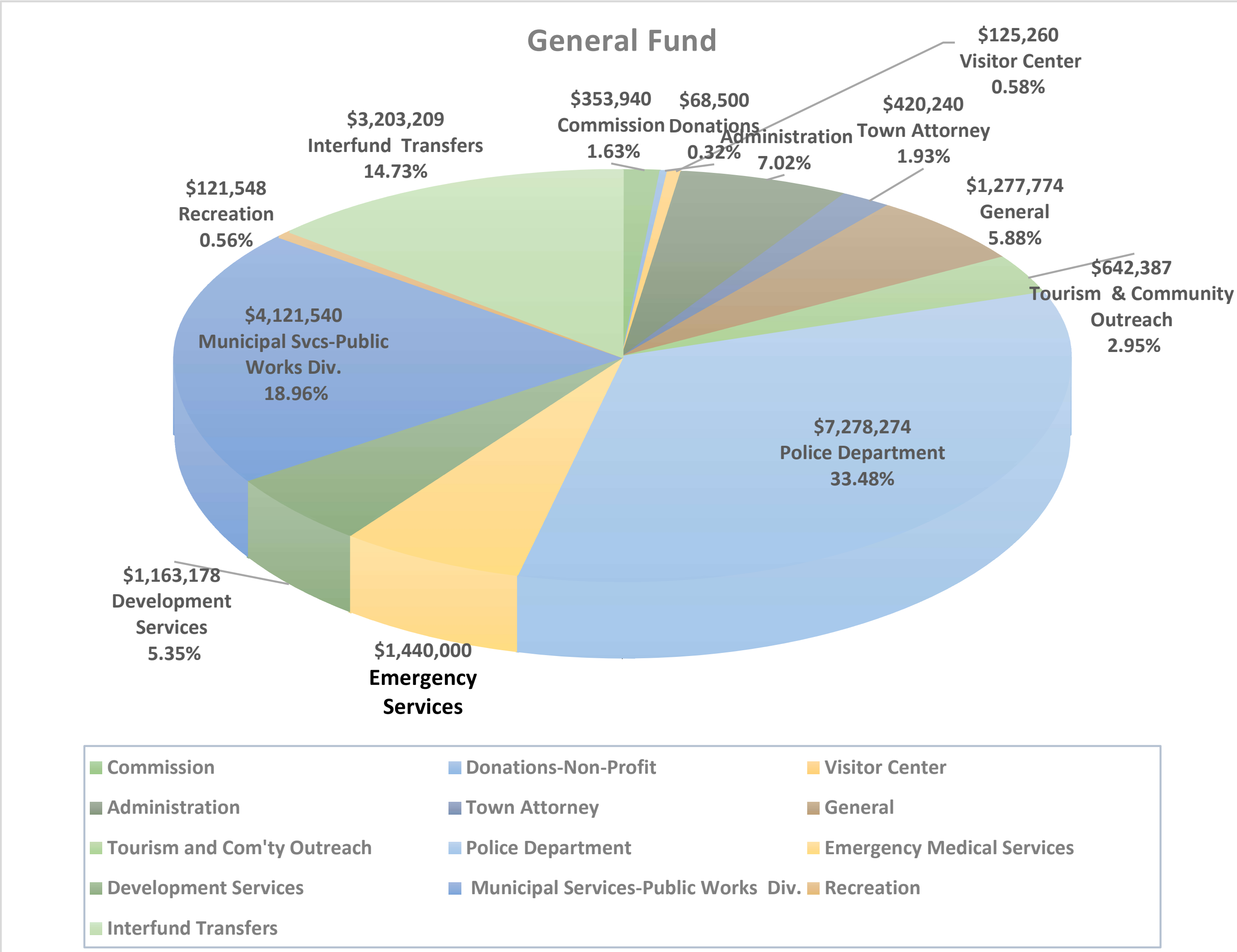
For Fiscal Year 2025-2026, the General Fund budget reflects a continued commitment to fiscal responsibility, transparency, and maintaining high-quality services while responding to the community's evolving needs. The proposed millage rate remains at 3.9235, which-combined with a 5.67% increase in taxable property values and $11.64 million in net new taxable value-will generate an estimated $14,291,556 in net ad valorem tax revenue. Ad valorem tax revenues are the Town's largest and most important source of General Fund revenue, accounting for approximately 76% of the Town's overall revenues. This revenue stream provides the financial foundation for delivering core municipal services, including public safety, public works, recreation and general administration. For FY26, ad valorem revenues generated at the proposed millage rate will supply the majority of funding needed to operate daily services, invest in community enhancements, and preserve the Town's long - term financial stability. Without this critical revenue source, the Town would face significant challenges in sustaining current service levels and funding future initiatives.

Expenditures from the General Fund cover governmental functions including general administration, public safety, public works, recreation, and community services. The FY2026 budget addresses increases in contractual public safety costs, personnel expenses, insurance premiums, and the rising costs of equipment and maintenance. The budget also incorporates a strategic transfer to the Capital Improvement Program (CIP) Fund to ensure long-term infrastructure investment.

The General Fund's careful planning ensures that the Town can continue to provide exceptional services, maintain financial stability, and invest in priorities that enhance the quality of life for all who live, work, and visit Lauderdale-By-The-Sea.

The General Fund is the most encompassing fund and comprises 61.07% of the total operating budget. As stated above, it finances most of the functions of government, excluding the Fire, Parking, and Building Departments/Divisions and the major capital and sewer projects which have their own individual funds. Excluding the proposed increases for BSO and EMS, the FY26 General Fund budget would reflect an overall increase of $303,000, or 2.3%.

The recommended General Fund budget for FY26 is $21.7 million. This includes a transfer in the amount of $3.2 million to fund the FY26 CIP. A breakdown of the General Fund proposed budget by amounts and percentages is highlighted in the following pie chart.



General Fund Revenues

The General Fund's largest sources of recurring revenues are shown in the table below with a description of each of the components following.

GENERAL FUND REVENUES		
The General Fund's largest sources of recurring revenues are shown below:		
Sources	**FY 26 Budget**	**%**
Ad Valorem Property Taxes	14,291,556	80%
FPL Utility Tax	1,221,868	7%
FPL Franchise Tax	943,000	5%
Sales Tax	550,000	3%
Communication Service Tax	320,000	2%
Water Utility Tax	207,257	1%
Municipal Revenue Sharing	185,000	1%
Waste Franchise Collection Tax	169,000	1%
Total:	**17,887,681**	**100%**

Ad Valorem Taxes

The single largest revenue source in the entire budget is the ad valorem tax levied on real property and taxable commercial personal property located within our municipal boundaries. The millage rate is the multiplier applied to every $1,000 of taxable property value in the Town.

The Broward County Property Appraiser has determined the gross taxable value of property in Lauderdale-by-the-Sea as of January 1, 2025, to be $3.8 billion which is a 5.35% increase in property values over the prior year. The new taxable value is $11,639,750. The gross taxable value reflects the increasing market value of commercial and non-homesteaded properties in Town; the new construction that has been occurring in Town and the statutorily dictated 3% adjustment or CPI (whichever is less) of valuations for homesteaded properties that are below their Save Our Homes taxable value provisions of the Florida Statutes.

CHANGE IN ASSESSED VALUE			
	Total 2024 Taxable Value	2025 Net New Taxable Value	Change + (-)
Taxable Value	$3,628,367,892	$3,822,626,424	5.35%
New Taxable Value		11,639,750	0.32%
Total		**$ 3,834,266,174**	**5.67%**

Millage Rate

The Town's budget for FY26 is based on a millage rate of 3.9235, which is no increase from the FY25 millage rate. Actual revenue collections from ad valorem taxes in LBTS during the period FY16 through FY25, and what we propose to budget for collections next fiscal year using the current millage rate are illustrated in the following table.

As has been the Town's practice for many years, the FY26 revenue budget assumes a 95% collection rate. This is a safeguard to cover tax delinquencies and Value Adjustment Board (VAB) decisions that reduce individual property valuations after our budget is adopted.

MILLAGE AND PROPERTY TAX HISTORY				
Year	Millage	Property Tax Collected	+ (-) From Prior Year $	%
FY 16	3.7379	7,483,620	7,483,620	5.77%
FY 17	3.6873	7,920,011	436,391	5.83%
FY 18	3.5989	8,271,251	351,240	4.43%
FY 19	3.5989	8,699,738	428,487	5.18%
FY 20	3.5000	8,803,760	104,022	1.20%
FY 21	3.5000	9,145,710	341,950	3.88%
FY 22	3.3923	8,996,323	(149,387)	-1.63%
FY 23	3.3923	9,922,690	926,367	10.30%
FY24	3.9235	12,550,000	2,627,310	26.48%
FY25	3.9235	13,548,619	998,619	7.96%
FY26 Proposed (95%)	**3.9235**	**$ 14,291,556**	**$ 742,937**	**5.92%**

Over the past 20 years, the Town slowly decreased its millage rate from a high in 2005 of 4.700 to a low in 2023 of 3.3923. When the Town's revenue exceeded our general fund expenditures, the Town's practice was to allocate the budget reserves to fund the Capital Improvement Program. As the millage rate was reduced, fewer funds were available in our reserves to finance the CIP. In 2019, the funding generated from the millage rate was not sufficient to address the general government's needs and, to be able to accommodate the low millage, the Town started to use the reserves and parking fund monies to support the general services of the Town instead of the Capital Improvement projects.

While increasing the millage rate to 3.9235 seemed like a significant amount in FY24, it allowed the Town to return to its best practices which is to have the general operations of the Town funded from our income (ad valorem property tax, franchise fees and state shared revenue, etc.). Reserves would be available to partially fund the Town's CIP. It is important to note that, even with the increase in FY24, the Town's millage rate is significantly lower than our neighbors and the Town can implement the Town's operations without requiring debt. For FY26, maintaining the millage rate at 3.9235 will provide $742,937 more in ad valorem revenue, which will not be sufficient to cover the increase in Police Services of $800,000 and EMS of $920,000.

Rolled-Back Rate for Ad Valorem Taxes

State Statutes dictate how taxable values are determined, how much millage a municipality may levy, and what process must be followed to levy taxes. The Statutes define the "rolled-back rate" as the millage rate that will generate the same tax revenue for the Town as last year's levy produced, without considering any new construction that may have occurred or of any downward adjustments granted by the Value Adjustment Board. The Property Appraiser reports Lauderdale-By-The-Sea had $11.6 million in new construction.

The rolled-back rate for FY26 is 3.7241 mills which is a 5.35% reduction from the proposed FY26 millage rate of 3.9235. This rolled-back rate results in expected collected taxes in the amount of $13,565,231 which is $16,612 more than the budgeted amount for FY25.

Millage Rate		Gross taxes to be levied	Net taxes to be collected at 95%
FY25 Rate	3.9235	14,261,705	13,548,619
FY26 Roll Back Rate	3.7241	14,279,191	13,565,231
Additional amount received for FY26:			16,612

At the July 22nd Commission Budget meeting, the Commission approved a tentative millage rate for FY26 of 3.9235, the same millage rate that was levied in FY25; therefore, the proposed FY26 budget is based on that rate. The final millage rate will be decided at the budget adoption meeting on September 24th.

State Shared Revenues

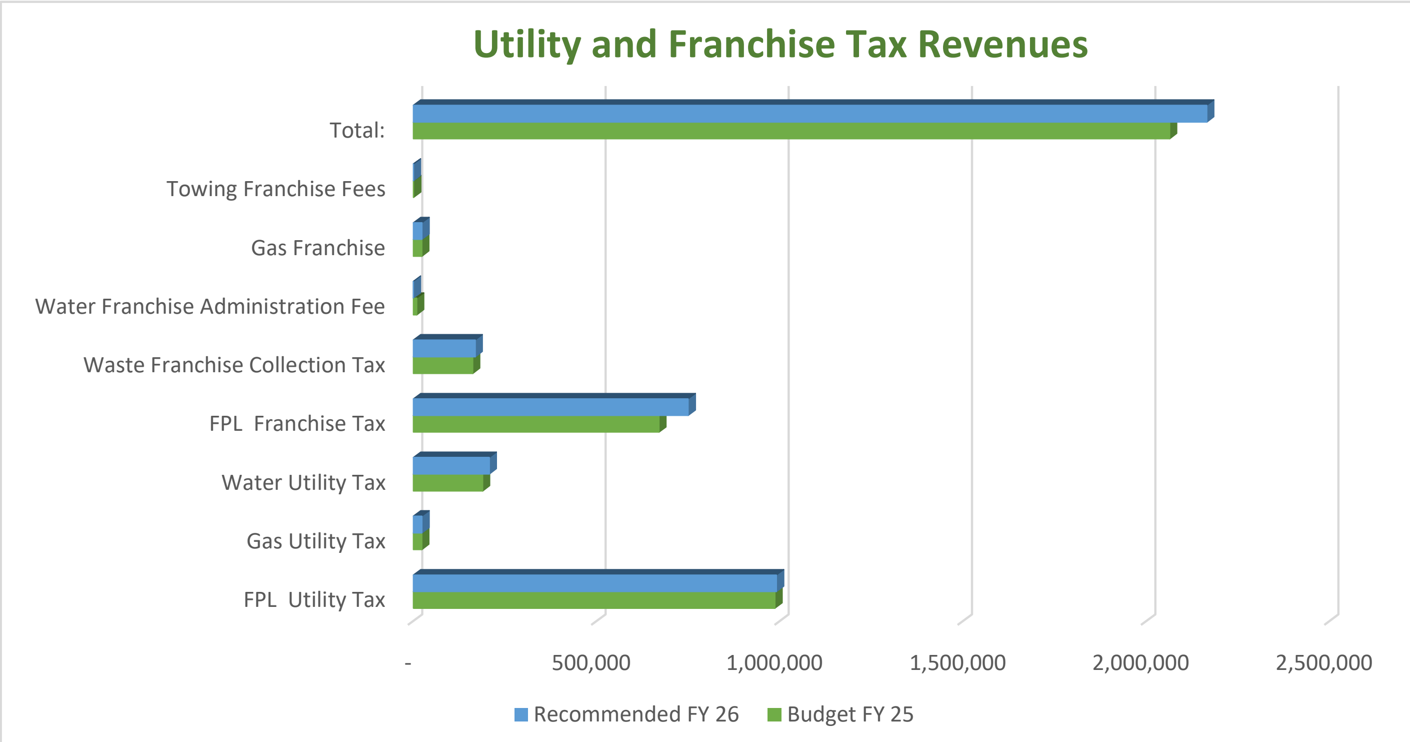
State-shared revenues include municipal revenue sharing, sales tax, the communication services tax (taxes collected on telephone and cellular phone bills) and a portion of state gasoline taxes. They will produce approximately $1.3M in revenue to the General Fund next year based on the State's estimates. As stated below, the revenues collected for the past 4 years have been declining:

Fiscal Year	Amount Collected	Difference from prior year $	Difference from prior year %
FY2021	$ 1,583,502.00	$ 333,931.16	26.72%
FY2022	$ 1,347,868.00	$ (235,634.00)	-14.88%
FY2023	$ 1,299,167.00	$ (48,701.00)	-3.61%
FY2024	$ 1,159,139.00	$ (140,028.00)	-10.78%
FY2025-Amount received YTD	$ 1,056,602.00		

Utility Taxes and Franchise Fees

Franchise fees are collected from FP&L, Waste Pro, TECO Gas and Sal's Towing vary according to the franchise business. Utility taxes are governed by state law and limited to a maximum 10% levy on the statutorily defined portion of utility bills. The utility tax levy in LBTS is 10% on electric and natural gas bills, but only 5% on water service because of the Commission's decision in FY13 to cut that rate in half.

Franchise fees and utility taxes combined are expected to generate approximately $2.1 million in revenues to the FY26 General Fund. They are the second largest source of revenue to the General Fund. As indicated in the chart on the next page, the bulk of these revenues come from Florida Power and Light billings.



This concludes the General Fund Revenue discussion.

General Fund Expenditures

General Fund Department Budgets

With the help of the Department Directors, the Interim Town Manager has worked diligently to provide a budget with few increases outside of Commission directives while continuing to provide the services that the community has come to expect. Inflation in costs for goods and services was a significant factor in preparing the final budget.

The Table below compares the budgets for all General Fund Departments in the current fiscal year to what is proposed for next year.

DEPARTMENT COMPARISONS

DEPARTMENT	FY25 Amended Budget	FY26 Recommended Budget	Change $	Change %
Commission (511.000)	352,150	353,940	1,790	0.5%
Donations-Non Profits (511,100)	68,500	68,500	-	0.0%
Visitor Center (511.200)	142,341	125,260	(17,081)	-12.0%
Administration (513.000)	1,381,915	1,525,958	144,043	10.4%
Town Attorney (514.000)	458,000	420,240	(37,760)	-8.2%
General Government (519.000)	1,245,900	1,277,774	31,874	2.6%
Tourism and Community Outreach (519.100)	653,550	642,387	(11,163)	-1.7%
Police Department (521.000)	6,439,135	7,278,274	839,139	13.0%
Emergency Medical Services (523.000)	519,680	1,440,000	920,320	177.1%
Development Services (524.000)	1,115,152	1,163,178	48,026	4.3%
Public Works Division (541.100)	3,982,690	4,121,540	138,850	3.5%
Recreation (572.000)	116,999	121,548	4,549	3.9%
Interfund Transfers (581.000)	1,255,000	3,203,209	1,948,209	155.2%
Total	**$ 17,731,012**	**$ 21,741,808**	**$ 4,010,796**	**22.6%**

The largest impacts on the General Fund are as follows:

- BSO Police Services: An increase of $839,139; 13.0% in contractual costs, bringing the total FY2026 allocation to $7,278,274.
- Emergency Medical Services (EMS): An increase of $920,320 (177.1%) due to the City of Pompano Beach's notice of termination of the current Fire Services agreement.
- Insurance Premiums: An across-the board increase of approximately 17%.
- General Inflationary Pressures: Various line items across departments reflecting increases due to inflation.

A description of the departmental changes in their budgets is provided in the following pages. The department's budgets are discussed in the order in which they appear in the budget worksheet.

Department: 511000-Commission

Department	FY2025	FY2026	Difference $	Difference %
Commission	$ 352,150	$ 353,940	$ 1,790	0.51%

This budget category covers all costs associated with the Town Commission, the Town's elected governing body. It includes compensation and benefits for the Mayor, Vice-Mayor and Commissioners, travel and training expenses, membership dues to professional and regional organizations, costs for attending conferences, and other expenses for the Commission to perform its legislative and policy-making responsibilities. Funding in this line item also covers public meeting requirements, official functions, and community engagement activities in accordance with the Town Charter and Florida Statutes.

Department: 511100-Donations-Non-Profits

Department	FY2025	FY2026 Requests	Difference $	Difference %
Donation-Non Profits	$ 68,500	$ 139,269	$ 70,769	103.31%

This line item provides funding for contributions to local and regional non-profit organizations that support programs and services benefiting the Lauderdale-By-The-Sea community. These donations are intended to enhance quality of life by supporting cultural, educational, environmental, and social service initiatives that align with the Town's mission and values. Funding allocations are reviewed and approved by the Town Commission annually as part of the budget process.

While the proposed FY26 budget keeps the donation expense the same as FY25, the requests received were in the amount of $139,269; an increase of $70,769.

Donations to Non-Profit Organizations

Organization	Amount
Areawide Council on Aging of Broward County	10,769
Broward Children's Center	10,000
Center for Hearing and Communication	5,000
Dr. Stanley & Pearl Goodman-JFS of Broward County, Inc.	10,000
Early Learning Coalition of Broward County	1,000
First Call for Help of Broward, Inc. d/b/a 2-1-1 Broward	10,000
Hillsboro Lighthouse Preservation Society	3,000
Lauderdale-By-The-Sea Garden Club, Inc.	2,500
Lauderdale-By-The-Sea Merchants' Association, Inc.	8,000
South Florida Wildlife Center	5,000
Special Olympics Florida-Broward County	5,000
The House of Hope, Inc.	5,000
The Woman's Club of Lauderdale-By-The-Sea	12,000
Women in Distress of Broward County, In.	5,000
Honor Flight South Florida-FY26 NEW REQUEST	40,000
Chabad Lauderdale-By-The-Sea-FY26 NEW REQUEST	7,000
Total	**$ 139,269**

Department: 511200-Visitor Center

Department	FY2025	FY2026	Difference $	Difference %
Visitor Center	$ 142,341	$ 125,260	$ (17,081)	-12.00%

This line item funds the operation and maintenance of the Town's Visitor Center, which serves as a central point of contact for residents, tourists, and businesses. The Visitor Center provides information on local attractions, events, accommodations, dining, and municipal services, as well as distributing maps, brochures, and promotional materials that support tourism and economic activity. Funding covers staffing, training, utilities, office supplies, marketing materials, and other operational expenses necessary to provide a welcoming and informative experience for all visitors.

The Visitor Center budget for FY26 was reduced by over $17,000 by streamlining expenses and continuing to rely on community volunteers.

Department: 513000-Administration

Department	FY2025	FY2026	Difference $	Difference %
Administration	$ 1,381,915	$ 1,525,958	$ 144,043	10.42%

This line item provides for the overall management and coordination of Town operations in accordance with policies established by the Town Commission. It includes the Office of the Town Manager and administrative support staff responsible for implementing Commission directives, overseeing departmental activities, and ensuring the efficient delivery of municipal services. Funding supports salaries and benefits, office supplies, technology, insurance, and other operational costs necessary to maintain effective day-to-day administration, strategic planning, intergovernmental relations, and public communications. The Administration function serves as the central link between the Town Commission, staff, residents, and external agencies to promote transparency, fiscal responsibility, and responsive government.

Administration expenses for FY26 are projected to be 10.42% higher than FY25, due to increases in health insurance, a line item for an updated pay study and a reallocation of some portions of staff salaries from the Sanitary Sewer Fund. Through targeted cost controls, reallocation of resources, and process improvements, the Town has been able to maintain expenditures at a minimum while sustaining core services and supporting strategic initiatives.

Department: 514000-Town Attorney

Department	FY2025	FY2026	Difference $	Difference %
Town Attorney	$ 408,000	$ 420,240	$ 12,240	3.00%

This line item provides for the legal services necessary to support the Town Commission, Administration, and all Town departments. The Town Attorney serves as the chief legal advisor to the Town, ensuring compliance with federal, state, and local laws, drafting, and reviewing ordinances, resolutions, contracts, and other legal documents, and representing the Town in legal proceedings.

Funding covers the cost of contracted legal services, litigation expenses, and specialized legal counsel as needed. The Town attorney also provides guidance on land use and zoning matters, employment laws, procurement, and public records compliance, and assists in the interpretation of the Town Charter and applicable statutes. These services are essential for protecting the Town's legal interests, reducing risk, and supporting sound decision-making by the Town Commission and staff.

Per Revised Engagement Letter, dated June 20, 2022-Weiss Serota Helfman Cole + Bierman, there will be a 3% increase on each October 1 thereafter if the firm submits a request for such increase in writing.

Department: 519000-General Government

Department	FY2025	FY2026	Difference $	Difference %
General Government	$ 1,295,900	$ 1,277,774	$ (18,126)	-1.40%

This line item encompasses the core administrative and support functions that provide the overall framework for operating the Town. It includes the activities of the Town Commission, Town Manager's Office, Town Attorney, Clerk's Office, Finance Department, and other general administrative services that are not specifically allocated to a single department. Funding supports professional and contractual services, insurance, technology systems, training, social media, website hosting and support, vendor and bid management, community and mobility services, auto, property and liability insurance, workers' compensation insurance and other operating costs necessary to ensure the effective management of municipal operations. General Government is responsible for policy development and implementation, fiscal oversight, human resources, records management, intergovernmental relations, and coordination among all Town departments. These functions are essential to maintaining transparency, efficiency, and compliance with statutory and regulatory requirements while delivering high-quality services to the residents and businesses of the Town.

The proposed FY26 budget projects General Government expenses to decrease by 1.40% compared to FY25. This reduction reflects continued efforts to manage operating costs as well as optimizing staffing and contractual services. The Town remains committed to delivering high quality administrative and support services while exercising fiscal discipline.

Department: 519100-Tourism and Community Outreach

Department	FY2025	FY2026	Difference $	Difference %
Tourism and Community Outreach	$ 653,550	$ 642,387	$ (11,163)	-1.71%

This line item supports programs, services, and initiatives that promote the Town as a desirable and destination and strengthens connections with residents, businesses, and visitors. Tourism activities include marketing campaigns, advertising, event sponsorships, and partnerships with regional and state tourism organizations to highlight the Town's unique charm, beachfront amenities, and local business. Community outreach efforts focus on public engagement, educational programs, volunteer initiatives, and the coordination of special events that foster civic pride and community involvement. Funding covers contractual services, promotional materials, media production, event planning, and other costs necessary to enhance the Town's visibility, attract visitors, and maintain open lines of communication with the public. These combined efforts help sustain a vibrant economy, build strong community relationships, and preserve the Town's identity as a welcoming seaside community.

The FY26 proposed budget shows a 1.77% decrease in Tourism and Community Outreach expenses compared to FY25. This reduction reflects targeted cost savings in marketing and event-related expenditures while continuing to promote the Town as a premier destination and support community engagement initiatives.

Department: 521000-Police Department

Department	FY2025	FY2026	Difference $	Difference %
Police Department	$6,439,135	$7,278,274	$ 839,139	13.03%

This line-item funds contracted law enforcement services provided to the Town through the Broward Sheriff's Office. Under this agreement, BSO delivers comprehensive public safety services including patrol operations, traffic enforcement, criminal investigations, community policing, and special event support. Funding covers the cost of sworn deputies, supervisors, and support personnel assigned to the Town, as well as vehicles, equipment, training, and administrative support necessary to meet services levels. The BSO contract also provides for access to specialized units such as crime scene investigation, SWAT, and other regional resources as needed. These services are essential to maintaining a safe community, responding to emergencies, and fostering positive relationships between law enforcement and the residents, visitors, and businesses of the Town.

Per letter dated May 1, 2025, received from Broward Sheriff's Office, the preliminary consideration for Fiscal Year 2026 will be $7,159,374 ($596,614.50-monthly). This consideration reflects the initial phase of proposed salary range adjustments based on BSO'S Compensation Study. This amount is subject to the final Adopted Budget as approved by the Broward County Board of County Commissioners, and to any additional contract amendments or negotiations.

Breakdown of costs: Total Personnel Expense $6,268,190, Operating Expenditures $400,030, Capital Outlay $259,947, Transfers and Reserves $231,207.

In addition, the Town has a separate BSO memorandum of understanding (MOU) contract for enhanced services above the regular contract.

Department: 523000-Emergency Medical Services

Department	FY2025	FY2026	Difference $	Difference %
Emergency Medical Services	$ 519,680	$1,440,000	$ 920,320	177.09%

This line item funds the provision of advanced life support and emergency medical response services to the Town through a contracted provider. EMS personnel respond to medical emergencies, accidents, and other urgent incidents, providing immediate assessment, treatment, stabilization, and transport to medical facilities as needed. Funding covers staffing, specialized vehicles and equipment, medical supplies, training, and administrative support to ensure rapid, professional response to all calls for service. EMS operations are coordinated with fire and law enforcement services to deliver comprehensive public safety coverage and meet community needs. These services are critical to safeguarding the health and well-being of residents and visitors, reducing response times, and improving patient outcomes during emergencies.

In FY26, EMS expenses will increase by approximately 177.09% compared to FY25. This significant rise is the result of the Town's contract with the City of Pompano Beach for EMS services ending and moving to be charged for actual costs until a new provider is secured.

Department: 524000-Development Services

Department	FY2025	FY2026	Difference $	Difference %
Development Services	$1,115,152	$1,163,178	$ 48,026	4.31%

This line item funds the operations of the Town's Development Services Department, which oversees planning, zoning, building, code compliance, and other regulatory functions that guide the Town's growth and development. The department is responsible for reviewing and processing building permit applications, conducting inspections, enforcing the Florida Building Code and Town ordinances, and providing fire plan reviews and inspections through the Fire Mashal's office. It also manages land use planning, zoning reviews, and comprehensive plan updates to ensure orderly, sustainable development consistent with community goals. Funding supports salaries and benefits for professional and administrative staff, training, technology systems, contractual services, and operational expenses necessary to deliver timely, high-quality service to residents, contractors, and businesses. The department plays a critical role in maintaining public safety, protecting property values, and preserving the Town's distinctive character.

The proposed FY26 budget reflects a 4.31% increase in Development Services expenses compared to FY25. This increase is primarily attributed to adjustments in personnel costs, contractual services, and resources needed to support building, planning, and code compliance activities. The additional funding ensures the Town can continue to meet service demands, maintain timely permit processing, and support community development initiatives.

Department: 541100-Municipal Services-Public Works Division

Department	FY2025	FY2026	Difference $	Difference %
Municipal Services-Public Works Division	$3,982,690	$4,121,540	$ 138,850	3.49%

This line item funds the activities of the Public Works Division, which is responsible for the maintenance, repair, and improvement of the Town's public infrastructure and facilities. The division's duties include street and sidewalk maintenance, stormwater system upkeep, landscaping and tree care, beach cleaning, park and recreation facility maintenance, streetlight repairs, and signage installation. Public Works also support special events, assist with emergency response and storm preparation, and coordinate with contractors for specialized maintenance projects. Funding covers salaries and benefits for operations and maintenance staff, equipment purchases and repairs, materials, fuel utilities, and contracted services. This division plays a vital role in ensuring that public spaces are safe, clean, attractive, and functional, enhancing the overall quality of life for residents and the experience of visitors to the Town.

The FY26 proposed budget includes a 3.49% increase in Public Works Division expenses compared to FY25. This increase reflects higher costs for maintenance materials, equipment, and contractual services, as well as investments to maintain the Town's infrastructure and public spaces at a high standard for residents and visitors.

Department: 572000-Recreation

Department	FY2025	FY2026	Difference $	Difference %
Recreation	$ 116,999	$ 121,548	$ 4,549	3.89%

This line item supports programs, services, and activities designed to enhance the quality of life for the Town's senior population. Funding provides for recreational classes, wellness programs, educational workshops, and social gatherings that encourage active lifestyles, lifelong learning, and community connections. It also supports partnerships with local organizations and agencies to expand resources available to seniors, including health screenings, informational seminars, and volunteer opportunities. Operational costs include volunteer stipends, facility use, program materials, and contracted instructors or service providers. These efforts aim to foster social engagement, promote physical and mental well-being, and ensure that Lauderdale-By-The-Sea remains an age-friendly community where senior residents feel valued, supported, and connected.

The FY26 proposed budget reflects a 3.89% increase in Senior Citizens Activities compared to FY25. This increase supports expanded program offerings, special events, and resources designed to enhance the quality of life, social engagement, and wellness opportunities for the Town's senior population. FY26 will be the last full year of the contract with Bien-Aime, Inc., but there is the option of two one-year renewals.

This concludes the General Fund Expenditure discussion.

Proprietary (Enterprise) Funds

Proprietary (Enterprise) funds are funds where the costs of providing goods or services are funded primarily through user fees and charges rather than taxes. For the Town of Lauderdale-By-The-Sea, these funds include the Building, Sewer, and the Parking Fund. Each fund is self-supporting, meaning revenues generated from their respective services are used exclusively to cover related operating costs, capital improvements, and maintenance. This structure ensures that the users of these services directly support their ongoing operation, reducing the budgetary impact on the General Fund.

Building Fund

Fund	FY2025	FY2026	Difference $	Difference %
Building	$1,728,121	$1,940,940	$212,819	12.32%

The Building Fund is a special revenue fund that supports the Town's Building Department operations. This department is responsible for issuing building permits, conducting inspections, and ensuring compliance with building codes to promote safe construction and development within the Town. In addition, the Fire Marshal conducts fire plan reviews and inspections as part of the department's responsibilities. Revenues for the Building Fund are generated primarily through permit fees and other building-related charges, and by law, these funds must be used exclusively to support building and inspection services. This structure ensures that the costs of regulatory oversight are born by those undertaking construction and development, not by the Town's general taxpayers.

For FY26, the Town's building fund expenditures are set at $1,940,940, which is a 12.32% increase over last year. The costs included in this fund are a percentage of personnel expenses for those employees allocated to the fund as well as professional and contractual services, expenses paid to CAP for building permit services, other miscellaneous expenses, and a transfer to the General Fund.

The Town continues with the permit scanning project that was started in FY24. By scanning our permit files, we will be better prepared for any damage that may occur due to storms or roof failures.

Sewer Fund

Fund	FY2025	FY2026	Difference $	Difference %
Sewer	$1,710,480	$1,803,000	$92,520	5.41%

The Sewer Fund is an enterprise fund used to account for the collection and transmission of sewage for treatment within the Town's service area, which is located south of Pine Avenue. Revenues are derived from user fees charged to properties connected to the sewer system, and these funds are used exclusively for operating expenses, maintenance, and capital improvements to ensure reliable and environmentally responsible wastewater services. As a self-supporting fund, sewer operations do not rely on property tax revenues, ensuring that only system users bear the cost of providing this essential service.

The Town owns the sewer system from Pine Avenue to the Town's southern boundary, but we do not have a sewage treatment plant. Instead, we contract with the City of Pompano Beach to accept our wastewater flow and transmit our flow through their force mains and lift stations to the County's treatment plant on Copans Road. The master sewer agreement with the City of Pompano Beach provides that they maintain our two pump stations (one located on Seagrape Drive and the other located on Hibiscus Ave) and they pay the County for the treatment of our wastewater. The City of Pompano Beach sets the fees to pay for this service on a calendar year and if rate changes are proposed they will be reviewed, and staff will suggest any necessary adjustments that may be warranted.

The Sewer fund had a slight increase of 5.41% from FY25 due to increase in costs from the City of Pompano Beach. Staff proposes allocating $200,000 to continue the ongoing work to maintain the infrastructure through proactive lining of sanitary sewer laterals to reduce the need for emergency repairs.

Fire Fund

Fund	FY2025	FY2026	Difference $	Difference %
Fire	$2,024,159	$2,548,000	$523,841	25.88%

The Fire Fund is a special revenue fund designated to account for all expenses related to the provision of fire protection services for the Town. In FY25, these services were provided under contract with the City of Pompano Beach. However, the City has elected to terminate the agreement, effective this fiscal year. As a result, in FY26 the Town will be billed for actual costs incurred during the transition period and will need to secure a new service provider to ensure uninterrupted fire protection. This change presents both operational and financial challenges, as the Town must evaluate service options, negotiate new contractual terms, and potentially absorb higher costs to maintain the same level of emergency response and public safety.

The Fire Assessment is the Town’s third-largest revenue source and is restricted solely for fire protection services. At the July 8th meeting, the Commission approved an increase to $303.39 per residential unit and $0.45 per square foot for commercial properties. This adjustment was recommended to ensure sufficient funding to cover the anticipated actual costs of providing fire protection services in the coming year.

Capital Project Fund

Fund	FY2025	FY2026	Difference $	Difference %
Capital	$4,052,000	$3,953,209	-$98,791	-2.44%

The Capital Improvement Fund is used to plan, finance, and account for major infrastructure projects and the acquisition or replacement of significant capital assets that enhance the community. For the Town of Lauderdale-By-The-Sea, this includes projects such as park improvements, roadway enhancements, stormwater upgrades, and facility renovations. Funding is typically provided through transfers from the General Fund and Parking Fund, along with grants and other dedicated revenues. The Capital Improvement Fund allows the Town to strategically invest in long-term community needs while maintaining and improving public assets for residents, businesses, and visitors.

The Sources of funding for the Capital Fund in FY26 are listed in the table below.

FY26	
FUND 300-CAPITAL FUND	**FY26**
FUNDING SOURCES	**Proposed**
Appropriated Fund Balance	$ 700,000.00
Beach Portal Grant	$ 50,000
Transfer from General Fund	$ 3,203,209
TOTAL REVENUE	**$ 3,953,209**

Capital Project Expenditures

The list below details the proposed Capital Improvement Projects included in the Town's FY26 budget.

FY26 CIP

FUND 300-CAPITAL FUND	FY26
EXPENDITURES	**Proposed FY26**
FDOT Manhole Covers (Pine- Flamingo)	$ 100,000
Beach Renourishment	$ 116,667
Beach Portal-Design (Roll Over)	$ 50,000
Beach Portal-Design	$ 725,000
El Prado Park	$ 1,300,000
Neighborhood Roadway Paving	$ 400,000
Storm Water Lining	$ 500,000
West Plaza Refurbishments	$ 500,000
Bougainvilla /Poinciana Planning (Roll over)	$ 115,000
TOTAL EXPENDITURES	**$ 3,806,667**

1. **FDOT Manhole Covers**
   As part of the FDOT resurfacing of A1A from Flamingo to Pine Avenue, the Town is required to adjust its manholes at the completion of the project in order to meet the grades set after the resurfacing project.

2. **Beach Renourishment Segment II**
   This is the third and final payment due to the County for beach renourishment.

3. **Beach Portal Construction**
   Costs associated with the replacement of two existing beach portals. This includes the structure, hardscape, electrical, and landscaping (where applicable). Cost for the design was funded through a FRDAP grant from the State of Florida.

4. **El Prado Park Refurbishment**
   This project will include replacement of hardscape, landscape, electrical upgrades, irrigation upgrades, site furnishing, and a new portal structure.

5. **Neighborhood Roadway Paving and Refurbishment**
   This is the second phase of a multi-phased project to resurface and refurbish the Town's streets. Priority will be established through the Roadway Study completed in FY21 and staff inspections.

6. **Storm Sewer Lining**
   This project seeks to proactively address segments of storm sewer (primarily outfalls) in order to ensure their structural integrity. This is especially critical for segments that run through easements on private property.

7. **West Plaza Refurbishments**
   This project will include enhancements to lighting, additional elements of hardscape as well as landscape and signage within the plazas.

8. **Complete Street Project-Design (Bougainvilla/Poinciana)**
   This represents the carry-over amount needed to complete the design of Bougainvilla/Poinciana including stormwater, landscape, and hardscape improvements. The design is taking place over the FY25 and FY26 years. Approximately 50% of the work for the design was completed in FY25 at a cost of $142,209.

Parking Fund

Fund	FY2025	FY2026	Difference $	Difference %
Parking	$3,319,784	$3,613,524	$293,740	8.85%

The Parking Fund is an enterprise fund that accounts for all revenues and expenses associated with providing safe, clean, and well-managed public parking throughout the Town. Revenues are generated primarily through parking fees, permits, and fines and are reinvested into parking operations, maintenance, enforcement, and technology upgrades. As a self-supporting fund, parking operations do not rely on property tax revenues. In addition, covering operating costs, the Parking Fund often contributes to the Town's Capital Improvement Plan, supporting projects that benefit both residents and visitors.

The proposed FY26 budget fully funds all parking operations and is projected to maintain $2 million in reserves, which may be utilized to support future Capital Improvement Program projects.

Fund Balances and Reserves

The following table provides information on the amounts available in the various reserve and fund balance accounts as of the beginning of this fiscal year and projects what will be available at the end of the current and next fiscal year.

FY26				
FUND BALANCES AND RESERVES				
	Actual 9/30/24	**Estimated as of 9/30/25**	**Appropriated for Use in FY26**	**Estimated 9/30/26**
GENERAL FUND				
Emergency Reserve	$ 2,552,621	$ 2,626,625	$ -	$ 2,626,625
Unassigned Fund Balance	$ 7,669,092	$ 4,083,033	$ 2,607,943	$ 1,475,090
Subtotal	**$ 10,221,713**	**$ 6,709,658**	**$ 2,607,943**	**$ 4,101,715**
CAPITAL FUND				
El Mar Drive Improvements-Restricted	$ 485,635	$ 485,635	$ -	$ 485,635
Projects	$ 1,638,878	$ 1,531,290	$ 700,000	$ 831,290
Subtotal	**$ 2,124,513**	**$ 2,016,925**	**$ 700,000**	**$ 1,316,925**
FIRE FUND Balance-Restricted	**$ 1,184,535**	**$ 851,004**	**$ 150,000**	**$ 701,004**
LETF FUND Balance-Restricted	**$ 198**	**$ 198**		**$ 198**
BUILDING FUND	**$ 1,248,482**	**$ 1,002,682**	**$ 90,750**	**$ 911,932**
PARKING FUND	**$ 5,381,175**	**$ 6,711,704**		**$ 6,711,704**
PILOP	**$ 200**	**$ 200**		**$ 200**
SEWER FUND	**$ 1,516,088**	**$ 961,986**	**$ -**	**$ 961,986**

Final Comments:

During the initial budget workshop, the Commission requested an analysis of alternative millage rate scenarios to better understand the potential impact on revenues. The chart below presents a comparison of the net taxes to be collected at the current millage rate, the rolled-back rate, and three additional rate options, providing a basis for informed decision-making during the budget process.

	Current Rate	**Rolled-Back Rate**	**Proposed Rate**	**Proposed Rate**	**Proposed Rate**
Proposed Millage Rate:	3.9235	3.7241	3.8000	3.8500	3.9000
Gross Taxes to be levied:	$ 15,043,743	$ 14,279,191	$ 14,570,211	$ 14,761,925	$ 14,953,638
Net Taxes to be collected (95%):	$ 14,291,556	$ 13,565,231	$ 13,841,701	$ 14,023,829	$ 14,205,956
Recommended millage rate of 3.9235 per 1,000 at 95% would provide:	$ 14,291,556	$ 14,291,556	$ 14,291,556	$ 14,291,556	$ 14,291,556
Difference in revenue:	$ -	$ (726,325)	$ (449,855)	$ (267,728)	$ (85,600)

In response to the Commission's request, staff has compiled a list of contracts exceeding the Town Manager's approval authority. The list below is for reference and can be updated as needed to reflect any changes in scope, timing, or procurement requirements. These contracts will be brought forward to the Commission for consideration at the appropriate time of renewal.

- Audit-$50,000
- Beach Cleaning and Sanitizing-$288,000
- Storm Drain and Sewer Line Maintenance & Repair-$90,000
- Landscaping and Professional Tree Maintenance-$80,000
- Paver Pressure Cleaning Service (Downtown)-$185,000
- Electrical Maintenance and Repair-Townwide-$65,000
- Lobbyist-$30,000
- Emergency Medical Services-$1,400,000
- Fire Services-$2,100,000
- Electric Local Shuttle Service-$230,000
- Public Relations and Crisis Communications-$150,000
- Police Services-$7,000,000
- Townwide Camera Monitoring & Maintenance-$80,000
- Engineering Services-$75,000
- Parking Enforcement Services-$360,000
- Paperless Initiative-$100,000
- Building Permitting Services-$900,000

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund							
Department: 000000 - Assigned							
001-000000-380200	Appropriated Fund Balance	2,607,943.00	2,607,943.00	0.00	0.00	-2,607,943.00	100.00 %
	Department: 000000 - Assigned Total:	**2,607,943.00**	**2,607,943.00**	**0.00**	**0.00**	**-2,607,943.00**	**100.00%**
Department: 301000 - Ad Valorem Property Taxes							
001-301000-311100	Ad Valorem Property Taxes	14,291,556.00	14,291,556.00	0.00	0.00	-14,291,556.00	100.00 %
	Department: 301000 - Ad Valorem Property Taxes Total:	**14,291,556.00**	**14,291,556.00**	**0.00**	**0.00**	**-14,291,556.00**	**100.00%**
Department: 301100 - Utility Taxes							
001-301100-311101	Fpl Utility Tax	991,111.00	991,111.00	0.00	0.00	-991,111.00	100.00 %
001-301100-311440	Gas Utility Tax	23,500.00	23,500.00	0.00	0.00	-23,500.00	100.00 %
001-301100-314300	Water Utility Tax	207,257.00	207,257.00	0.00	0.00	-207,257.00	100.00 %
	Department: 301100 - Utility Taxes Total:	**1,221,868.00**	**1,221,868.00**	**0.00**	**0.00**	**-1,221,868.00**	**100.00%**
Department: 301600 - Franchise Taxes							
001-301600-313100	Fl Power & Light Franchise	750,000.00	750,000.00	0.00	0.00	-750,000.00	100.00 %
001-301600-313300	Waste Franchise Collection	169,000.00	169,000.00	0.00	0.00	-169,000.00	100.00 %
001-301600-313400	Gas Franchise	23,500.00	23,500.00	0.00	0.00	-23,500.00	100.00 %
001-301600-313600	Towing Franchise Fees	500.00	500.00	0.00	0.00	-500.00	100.00 %
	Department: 301600 - Franchise Taxes Total:	**943,000.00**	**943,000.00**	**0.00**	**0.00**	**-943,000.00**	**100.00%**
Department: 302000 - Licenses & Permits							
001-302000-321100	Business License Taxes	100,500.00	100,500.00	0.00	0.00	-100,500.00	100.00 %
001-302000-321110	Sidewalk Cafe Row	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
001-302000-322150	Miscellaneous Permits	500.00	500.00	0.00	0.00	-500.00	100.00 %
001-302000-322250	Development Services Applications	2,400.00	2,400.00	0.00	0.00	-2,400.00	100.00 %
	Department: 302000 - Licenses & Permits Total:	**203,400.00**	**203,400.00**	**0.00**	**0.00**	**-203,400.00**	**100.00%**
Department: 303000 - Intergovernmental Revenues							
001-303000-311120	Municipal Revenue Sharing	185,000.00	185,000.00	0.00	0.00	-185,000.00	100.00 %
001-303000-311150	Alcoholic Beverage License	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
001-303000-311180	Sales Tax	550,000.00	550,000.00	0.00	0.00	-550,000.00	100.00 %
001-303000-312410	Local Op Gas Tax 1 - 6 Cent	80,000.00	80,000.00	0.00	0.00	-80,000.00	100.00 %
001-303000-312420	Local Op Gas Tax 2 - 5 Cent	49,000.00	49,000.00	0.00	0.00	-49,000.00	100.00 %
001-303000-315100	Communication Service Tax	320,000.00	320,000.00	0.00	0.00	-320,000.00	100.00 %
001-303000-334915	Fdot-reimbursable Grant	34,384.00	34,384.00	0.00	0.00	-34,384.00	100.00 %
001-303000-343401	Surtax Revenue	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
	Department: 303000 - Intergovernmental Revenues Total:	**1,383,384.00**	**1,383,384.00**	**0.00**	**0.00**	**-1,383,384.00**	**100.00%**
Department: 304000 - Charges for Services							
001-304000-347500	Tennis - Shuffle Key	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00 %
	Department: 304000 - Charges for Services Total:	**11,000.00**	**11,000.00**	**0.00**	**0.00**	**-11,000.00**	**100.00%**
Department: 305000 - Fines & Forfeitures							
001-305000-354150	Fines,trafficviolation,citatio	30,000.00	30,000.00	0.00	0.00	-30,000.00	100.00 %
001-305000-354160	Code Enforcement Fines	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
001-305000-359100	Other Fines & Alarms	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
	Department: 305000 - Fines & Forfeitures Total:	**81,000.00**	**81,000.00**	**0.00**	**0.00**	**-81,000.00**	**100.00%**
Department: 306000 - Miscellaneous Revenues							
001-306000-361100	Interest Earnings	500,000.00	500,000.00	0.00	0.00	-500,000.00	100.00 %
001-306000-362000	Rent/lease Royalties	136,157.00	136,157.00	0.00	0.00	-136,157.00	100.00 %
001-306000-366100	Donations	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
001-306000-366101	Special Events -Donations	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
001-306000-369100	Miscellaneous Revenues	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
001-306000-369101	Special Events- Applications	2,000.00	2,000.00	0.00	0.00	-2,000.00	100.00 %
001-306000-369200	Miscellaneous Applications	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
001-306000-369201	Miscellaneous Merchandisesales	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
001-306000-369250	Recreational Activities Fee	19,000.00	19,000.00	0.00	0.00	-19,000.00	100.00 %
001-306000-369500	miscellaneous Lobbyist	500.00	500.00	0.00	0.00	-500.00	100.00 %
001-306000-369901	Insurance Reimbursement	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
	Department: 306000 - Miscellaneous Revenues Total:	**698,657.00**	**698,657.00**	**0.00**	**0.00**	**-698,657.00**	**100.00%**
Department: 511000 - Commission							
001-511000-500110	Commission Salaries	141,750.00	141,750.00	0.00	0.00	141,750.00	100.00 %
001-511000-500210	Employer Fica Taxes	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
001-511000-500220	Retirement	68,000.00	68,000.00	0.00	0.00	68,000.00	100.00 %
001-511000-500230	Group Insurance	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
001-511000-500345	Contractual Services	17,540.00	17,540.00	0.00	0.00	17,540.00	100.00 %
001-511000-500510	Office Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
001-511000-500512	Elections	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
001-511000-500525	Uniform Expense	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
001-511000-500540	Dues & Subscriptions	3,250.00	3,250.00	0.00	0.00	3,250.00	100.00 %
001-511000-500545	Training	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
001-511000-500550	Operating Expenses	21,900.00	21,900.00	0.00	0.00	21,900.00	100.00 %
	Department: 511000 - Commission Total:	**353,940.00**	**353,940.00**	**0.00**	**0.00**	**353,940.00**	**100.00%**
Department: 511100 - Donation-Non Profits							
001-511100-500820	Donations-aids To Private Org	68,500.00	68,500.00	0.00	0.00	68,500.00	100.00 %
	Department: 511100 - Donation-Non Profits Total:	**68,500.00**	**68,500.00**	**0.00**	**0.00**	**68,500.00**	**100.00%**
Department: 511200 - Visitor Center							
001-511200-500120	Regular Salaries	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
001-511200-500210	Employer Fica Taxes	5,355.00	5,355.00	0.00	0.00	5,355.00	100.00 %
001-511200-500220	Retirement	8,885.00	8,885.00	0.00	0.00	8,885.00	100.00 %
001-511200-500230	Group Insurance	3,050.00	3,050.00	0.00	0.00	3,050.00	100.00 %
001-511200-500311	Advertisements	6,795.00	6,795.00	0.00	0.00	6,795.00	100.00 %
001-511200-500340	Sewer/wastewater	4,410.00	4,410.00	0.00	0.00	4,410.00	100.00 %
001-511200-500345	Contractual Services	3,750.00	3,750.00	0.00	0.00	3,750.00	100.00 %
001-511200-500430	Electric Service	2,415.00	2,415.00	0.00	0.00	2,415.00	100.00 %
001-511200-500431	Water Service	6,360.00	6,360.00	0.00	0.00	6,360.00	100.00 %
001-511200-500463	Service Maintenance Contracts	3,150.00	3,150.00	0.00	0.00	3,150.00	100.00 %
001-511200-500506	Printing & Binding	2,590.00	2,590.00	0.00	0.00	2,590.00	100.00 %
001-511200-500520	Bldg. Maintenance	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-511200-500550	Operating Expenses	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
	Department: 511200 - Visitor Center Total:	**125,260.00**	**125,260.00**	**0.00**	**0.00**	**125,260.00**	**100.00%**
Department: 513000 - Administration							
001-513000-500120	Regular Salaries	748,453.00	748,453.00	0.00	0.00	748,453.00	100.00 %
001-513000-500121	Temporary Salaries/ Interns	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
001-513000-500140	Overtime Salaries	5,775.00	5,775.00	0.00	0.00	5,775.00	100.00 %
001-513000-500210	Employer Fica Taxes	56,543.00	56,543.00	0.00	0.00	56,543.00	100.00 %
001-513000-500220	Retirement	165,555.00	165,555.00	0.00	0.00	165,555.00	100.00 %
001-513000-500230	Group Insurance	204,000.00	204,000.00	0.00	0.00	204,000.00	100.00 %
001-513000-500315	Professional Services	43,500.00	43,500.00	0.00	0.00	43,500.00	100.00 %
001-513000-500320	Audit Expense	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
001-513000-500344	Hr Expenses	4,250.00	4,250.00	0.00	0.00	4,250.00	100.00 %
001-513000-500345	Contractual Services	94,970.00	94,970.00	0.00	0.00	94,970.00	100.00 %
001-513000-500463	Service Maintenance Contracts	41,000.00	41,000.00	0.00	0.00	41,000.00	100.00 %
001-513000-500506	Printing & Binding	3,200.00	3,200.00	0.00	0.00	3,200.00	100.00 %
001-513000-500508	Postage	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
001-513000-500510	Office Supplies	13,800.00	13,800.00	0.00	0.00	13,800.00	100.00 %
001-513000-500525	Uniform Expense	1,075.00	1,075.00	0.00	0.00	1,075.00	100.00 %
001-513000-500540	Dues & Subscriptions	10,437.00	10,437.00	0.00	0.00	10,437.00	100.00 %
001-513000-500545	Training	37,050.00	37,050.00	0.00	0.00	37,050.00	100.00 %
001-513000-500550	Operating Expenses	26,350.00	26,350.00	0.00	0.00	26,350.00	100.00 %
	Department: 513000 - Administration Total:	**1,525,958.00**	**1,525,958.00**	**0.00**	**0.00**	**1,525,958.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 514000 - Town Attorney							
001-514000-500310	Legal Expense	370,800.00	370,800.00	0.00	0.00	370,800.00	100.00 %
001-514000-500314	Litigation	49,440.00	49,440.00	0.00	0.00	49,440.00	100.00 %
	Department: 514000 - Town Attorney Total:	**420,240.00**	**420,240.00**	**0.00**	**0.00**	**420,240.00**	**100.00%**
Department: 519000 - General							
001-519000-500311	Advertisements	6,200.00	6,200.00	0.00	0.00	6,200.00	100.00 %
001-519000-500315	Professional Services	133,500.00	133,500.00	0.00	0.00	133,500.00	100.00 %
001-519000-500345	Contractual Services	71,350.00	71,350.00	0.00	0.00	71,350.00	100.00 %
001-519000-500349	Community Mobility Services	230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
001-519000-500451	Auto, Property & Liability Ins	345,300.00	345,300.00	0.00	0.00	345,300.00	100.00 %
001-519000-500452	Workers Compensation Insur	101,024.00	101,024.00	0.00	0.00	101,024.00	100.00 %
001-519000-500463	Service Maintenance Contracts	23,100.00	23,100.00	0.00	0.00	23,100.00	100.00 %
001-519000-500497	Contingency	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00 %
001-519000-500511	Computer Expense	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
001-519000-500550	Operating Expenses	96,300.00	96,300.00	0.00	0.00	96,300.00	100.00 %
001-519000-500552	Recycling And Solid Waste Exp	66,000.00	66,000.00	0.00	0.00	66,000.00	100.00 %
	Department: 519000 - General Total:	**1,277,774.00**	**1,277,774.00**	**0.00**	**0.00**	**1,277,774.00**	**100.00%**
Department: 519100 - Tourism and Community Outreach							
001-519100-500120	Regular Salaries	110,000.00	110,000.00	0.00	0.00	110,000.00	100.00 %
001-519100-500210	Employer Fica Taxes	8,415.00	8,415.00	0.00	0.00	8,415.00	100.00 %
001-519100-500220	Retirement	21,872.00	21,872.00	0.00	0.00	21,872.00	100.00 %
001-519100-500230	Group Insurance	22,400.00	22,400.00	0.00	0.00	22,400.00	100.00 %
001-519100-500311	Advertisements	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
001-519100-500315	Professional Services	166,000.00	166,000.00	0.00	0.00	166,000.00	100.00 %
001-519100-500345	Contractual Services	6,750.00	6,750.00	0.00	0.00	6,750.00	100.00 %
001-519100-500347	Programs	13,300.00	13,300.00	0.00	0.00	13,300.00	100.00 %
001-519100-500495	Special Events	203,000.00	203,000.00	0.00	0.00	203,000.00	100.00 %
001-519100-500506	Printing & Binding	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
001-519100-500540	Dues & Subscriptions	1,650.00	1,650.00	0.00	0.00	1,650.00	100.00 %
001-519100-500545	Training	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-519100-500550	Operating Expenses	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
	Department: 519100 - Tourism and Community Outreach Total:	**642,387.00**	**642,387.00**	**0.00**	**0.00**	**642,387.00**	**100.00%**
Department: 521000 - Police Department							
001-521000-500141	Bso Overtime	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
001-521000-500345	Contractual Services	7,159,374.00	7,159,374.00	0.00	0.00	7,159,374.00	100.00 %
001-521000-500352	Contract Services	5,800.00	5,800.00	0.00	0.00	5,800.00	100.00 %
001-521000-500640	Capital Outlay - Equipt & Mach	13,100.00	13,100.00	0.00	0.00	13,100.00	100.00 %
	Department: 521000 - Police Department Total:	**7,278,274.00**	**7,278,274.00**	**0.00**	**0.00**	**7,278,274.00**	**100.00%**
Department: 523000 - Emergency Medical Services							
001-523000-500345	Contractual Services	1,440,000.00	1,440,000.00	0.00	0.00	1,440,000.00	100.00 %
	Department: 523000 - Emergency Medical Services Total:	**1,440,000.00**	**1,440,000.00**	**0.00**	**0.00**	**1,440,000.00**	**100.00%**
Department: 524000 - Development Services							
001-524000-500120	Regular Salaries	465,000.00	465,000.00	0.00	0.00	465,000.00	100.00 %
001-524000-500121	Temporary Salaries/ Interns	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
001-524000-500140	Overtime Salaries	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
001-524000-500210	Employer Fica Taxes	35,917.00	35,917.00	0.00	0.00	35,917.00	100.00 %
001-524000-500220	Retirement	94,321.00	94,321.00	0.00	0.00	94,321.00	100.00 %
001-524000-500230	Group Insurance	120,000.00	120,000.00	0.00	0.00	120,000.00	100.00 %
001-524000-500315	Professional Services	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
001-524000-500345	Contractual Services	329,000.00	329,000.00	0.00	0.00	329,000.00	100.00 %
001-524000-500463	Service Maintenance Contracts	5,200.00	5,200.00	0.00	0.00	5,200.00	100.00 %
001-524000-500506	Printing & Binding	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
001-524000-500508	Postage	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-524000-500510	Office Supplies	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
001-524000-500525	Uniform Expense	1,740.00	1,740.00	0.00	0.00	1,740.00	100.00 %
001-524000-500540	Dues & Subscriptions	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-524000-500545	Training	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
001-524000-500550	Operating Expenses	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
	Department: 524000 - Development Services Total:	**1,163,178.00**	**1,163,178.00**	**0.00**	**0.00**	**1,163,178.00**	**100.00%**
Department: 541100 - Mun Srvsc - Public Works Div							
001-541100-500120	Regular Salaries	1,181,125.00	1,181,125.00	0.00	0.00	1,181,125.00	100.00 %
001-541100-500140	Overtime Salaries	75,075.00	75,075.00	0.00	0.00	75,075.00	100.00 %
001-541100-500210	Employer Fica Taxes	96,099.00	96,099.00	0.00	0.00	96,099.00	100.00 %
001-541100-500220	Retirement	171,307.00	171,307.00	0.00	0.00	171,307.00	100.00 %
001-541100-500230	Group Insurance	367,000.00	367,000.00	0.00	0.00	367,000.00	100.00 %
001-541100-500315	Professional Services	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
001-541100-500340	Sewer/wastewater	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00 %
001-541100-500345	Contractual Services	655,281.00	655,281.00	0.00	0.00	655,281.00	100.00 %
001-541100-500410	Communications	77,000.00	77,000.00	0.00	0.00	77,000.00	100.00 %
001-541100-500430	Electric Service	62,000.00	62,000.00	0.00	0.00	62,000.00	100.00 %
001-541100-500431	Water Service	260,000.00	260,000.00	0.00	0.00	260,000.00	100.00 %
001-541100-500433	Electic Service-streets	72,500.00	72,500.00	0.00	0.00	72,500.00	100.00 %
001-541100-500445	Equip Rent/lease	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
001-541100-500460	Equipment Maintenance	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
001-541100-500461	Vehicle Maintenance	27,500.00	27,500.00	0.00	0.00	27,500.00	100.00 %
001-541100-500462	Fuel	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
001-541100-500463	Service Maintenance Contracts	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
001-541100-500469	Buoy Maintenance	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
001-541100-500470	Radio Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
001-541100-500498	Storm Drain Rehab/maint	90,000.00	90,000.00	0.00	0.00	90,000.00	100.00 %
001-541100-500508	Postage	350.00	350.00	0.00	0.00	350.00	100.00 %
001-541100-500510	Office Supplies	750.00	750.00	0.00	0.00	750.00	100.00 %
001-541100-500520	Bldg. Maintenance	130,000.00	130,000.00	0.00	0.00	130,000.00	100.00 %
001-541100-500525	Uniform Expense	17,500.00	17,500.00	0.00	0.00	17,500.00	100.00 %
001-541100-500529	Street Light Maintenance	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
001-541100-500530	Street Maint Repair Supply	82,500.00	82,500.00	0.00	0.00	82,500.00	100.00 %
001-541100-500531	Grounds Maint/landscaping	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
001-541100-500532	Signs	17,000.00	17,000.00	0.00	0.00	17,000.00	100.00 %
001-541100-500534	Sidewalk Maint Repair	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
001-541100-500535	Flags	3,250.00	3,250.00	0.00	0.00	3,250.00	100.00 %
001-541100-500536	Sea Oats	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
001-541100-500540	Dues & Subscriptions	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
001-541100-500545	Training	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
001-541100-500547	Hurricane Expenditure	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
001-541100-500550	Operating Expenses	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
001-541100-500624	Capital Outlay-bldg. Improvemt	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
001-541100-500640	Capital Outlay - Equipt & Mach	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
001-541100-500644	Capital Outlay-vehicles	53,303.00	53,303.00	0.00	0.00	53,303.00	100.00 %
	Department: 541100 - Mun Srvsc - Public Works Div Total:	**4,121,540.00**	**4,121,540.00**	**0.00**	**0.00**	**4,121,540.00**	**100.00%**
Department: 572000 - Recreation							
001-572000-500342	Senior Rec. Ctr. Contract	117,548.00	117,548.00	0.00	0.00	117,548.00	100.00 %
001-572000-500463	Service Maintenance Contracts	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
001-572000-500510	Office Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
	Department: 572000 - Recreation Total:	**121,548.00**	**121,548.00**	**0.00**	**0.00**	**121,548.00**	**100.00%**
Department: 581100 - Interfund Transfers							
001-581100-380102	Transfer From Bldg-oh Costs	300,000.00	300,000.00	0.00	0.00	-300,000.00	100.00 %
001-581100-500910	Transfer To Cip Fund	3,203,209.00	3,203,209.00	0.00	0.00	3,203,209.00	100.00 %
	Department: 581100 - Interfund Transfers Surplus (Deficit):	**-2,903,209.00**	**-2,903,209.00**	**0.00**	**0.00**	**2,903,209.00**	**100.00%**
	Fund: 001 - General Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 102 - Building Fund							
Department: 000000 - Assigned							
102-000000-380200	Appropriated Fund Balance	90,750.00	90,750.00	0.00	0.00	-90,750.00	100.00 %
	Department: 000000 - Assigned Total:	**90,750.00**	**90,750.00**	**0.00**	**0.00**	**-90,750.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 302100 - Building Permit and Inpection							
102-302100-322100	Building Permits	1,800,190.00	1,800,190.00	0.00	0.00	-1,800,190.00	100.00 %
102-302100-322105	Fire Plan Review Fees	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
	Department: 302100 - Building Permit and Inpection Total:	**1,850,190.00**	**1,850,190.00**	**0.00**	**0.00**	**-1,850,190.00**	**100.00%**
Department: 524100 - Building							
102-524100-500120	Regular Salaries	300,433.00	300,433.00	0.00	0.00	300,433.00	100.00 %
102-524100-500121	Temporary Salaries/ Interns	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
102-524100-500140	Overtime Salaries	10,500.00	10,500.00	0.00	0.00	10,500.00	100.00 %
102-524100-500210	Employer Fica Taxes	24,398.00	24,398.00	0.00	0.00	24,398.00	100.00 %
102-524100-500220	Retirement	64,579.00	64,579.00	0.00	0.00	64,579.00	100.00 %
102-524100-500230	Group Insurance	77,000.00	77,000.00	0.00	0.00	77,000.00	100.00 %
102-524100-500315	Professional Services	175,000.00	175,000.00	0.00	0.00	175,000.00	100.00 %
102-524100-500345	Contractual Services	64,158.00	64,158.00	0.00	0.00	64,158.00	100.00 %
102-524100-500402	Building Permit Services	900,000.00	900,000.00	0.00	0.00	900,000.00	100.00 %
102-524100-500463	Service Maintenance Contracts	3,552.00	3,552.00	0.00	0.00	3,552.00	100.00 %
102-524100-500525	Uniform Expense	4,060.00	4,060.00	0.00	0.00	4,060.00	100.00 %
102-524100-500540	Dues & Subscriptions	1,960.00	1,960.00	0.00	0.00	1,960.00	100.00 %
102-524100-500545	Training	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
102-524100-500550	Operating Expenses	4,300.00	4,300.00	0.00	0.00	4,300.00	100.00 %
102-524100-581001	Transfer To GF-OH Costs	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
	Department: 524100 - Building Total:	**1,940,940.00**	**1,940,940.00**	**0.00**	**0.00**	**1,940,940.00**	**100.00%**
	Fund: 102 - Building Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 103 - Sewer Fund							
Department: 304000 - Charges for Services							
103-304000-343500	Sewer Fees	1,803,000.00	1,803,000.00	0.00	0.00	-1,803,000.00	100.00 %
	Department: 304000 - Charges for Services Total:	**1,803,000.00**	**1,803,000.00**	**0.00**	**0.00**	**-1,803,000.00**	**100.00%**
Department: 535000 - Sanitary Sewers							
103-535000-500120	Regular Salaries	76,408.00	76,408.00	0.00	0.00	76,408.00	100.00 %
103-535000-500140	Overtime Salaries	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
103-535000-500210	Employer Fica Taxes	6,304.00	6,304.00	0.00	0.00	6,304.00	100.00 %
103-535000-500220	Retirement	16,393.00	16,393.00	0.00	0.00	16,393.00	100.00 %
103-535000-500230	Group Insurance	28,000.00	28,000.00	0.00	0.00	28,000.00	100.00 %
103-535000-500340	Sewer/wastewater	1,200,000.00	1,200,000.00	0.00	0.00	1,200,000.00	100.00 %
103-535000-500345	Contractual Services	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
103-535000-500430	Electric Service	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
103-535000-500431	Water Service	800.00	800.00	0.00	0.00	800.00	100.00 %
103-535000-500459	Sewer Line Maintenance	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
103-535000-500465	Pump Station Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
103-535000-500497	Contingency	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
103-535000-500506	Printing & Binding	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
103-535000-500550	Operating Expenses	1,750.00	1,750.00	0.00	0.00	1,750.00	100.00 %
103-535000-500630	Cap Outlay Imp Other Than Bldg	75,345.00	75,345.00	0.00	0.00	75,345.00	100.00 %
	Department: 535000 - Sanitary Sewers Total:	**1,803,000.00**	**1,803,000.00**	**0.00**	**0.00**	**1,803,000.00**	**100.00%**
	Fund: 103 - Sewer Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 115 - Fire Fund							
Department: 000000 - Assigned							
115-000000-380203	Appropriation From Fire Fund	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
	Department: 000000 - Assigned Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**-150,000.00**	**100.00%**
Department: 301050 - Fire Assessment							
115-301050-311200	Property Tax-fire Assessment	2,324,410.00	2,324,410.00	0.00	0.00	-2,324,410.00	100.00 %
	Department: 301050 - Fire Assessment Total:	**2,324,410.00**	**2,324,410.00**	**0.00**	**0.00**	**-2,324,410.00**	**100.00%**
Department: 304000 - Charges for Services							
115-304000-342210	Fire Inspection Fees	73,590.00	73,590.00	0.00	0.00	-73,590.00	100.00 %
	Department: 304000 - Charges for Services Total:	**73,590.00**	**73,590.00**	**0.00**	**0.00**	**-73,590.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 522000 - Fire Department							
115-522000-500315	Professional Services	234,000.00	234,000.00	0.00	0.00	234,000.00	100.00 %
115-522000-500345	Contractual Services	2,160,000.00	2,160,000.00	0.00	0.00	2,160,000.00	100.00 %
115-522000-500520	Bldg. Maintenance	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
115-522000-500624	Capital Outlay-bldg. Improvemt	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Department: 522000 - Fire Department Total:	**2,548,000.00**	**2,548,000.00**	**0.00**	**0.00**	**2,548,000.00**	**100.00%**
	Fund: 115 - Fire Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 300 - Capital Project Fund							
Department: 000000 - Assigned							
300-000000-380200	Appropriated Fund Balance	700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00 %
	Department: 000000 - Assigned Total:	**700,000.00**	**700,000.00**	**0.00**	**0.00**	**-700,000.00**	**100.00%**
Department: 303000 - Intergovernmental Revenues							
300-303000-334920	Beach Portal-Funding	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
	Department: 303000 - Intergovernmental Revenues Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**
Department: 519000 - General							
300-519000-500120	Regular Salaries	90,990.00	90,990.00	0.00	0.00	90,990.00	100.00 %
300-519000-500210	Employer Fica Taxes	6,961.00	6,961.00	0.00	0.00	6,961.00	100.00 %
300-519000-500220	Retirement	27,339.00	27,339.00	0.00	0.00	27,339.00	100.00 %
300-519000-500230	Group Insurance	21,252.00	21,252.00	0.00	0.00	21,252.00	100.00 %
	Department: 519000 - General Total:	**146,542.00**	**146,542.00**	**0.00**	**0.00**	**146,542.00**	**100.00%**
Department: 545170 - El Prado Park							
300-545170-500630	Cap Outlay Imp Other Than Bldg	1,300,000.00	1,300,000.00	0.00	0.00	1,300,000.00	100.00 %
	Department: 545170 - El Prado Park Total:	**1,300,000.00**	**1,300,000.00**	**0.00**	**0.00**	**1,300,000.00**	**100.00%**
Department: 559011 - Storm Sewer Lining							
300-559011-500630	Cap Outlay Imp other than bldg	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
	Department: 559011 - Storm Sewer Lining Total:	**500,000.00**	**500,000.00**	**0.00**	**0.00**	**500,000.00**	**100.00%**
Department: 572102 - Beach Portal							
300-572102-500629	Capital Outlay - Design/permit	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
300-572102-500630	Cap Outlay Imp Other Than Bldg	725,000.00	725,000.00	0.00	0.00	725,000.00	100.00 %
	Department: 572102 - Beach Portal Total:	**775,000.00**	**775,000.00**	**0.00**	**0.00**	**775,000.00**	**100.00%**
Department: 572109 - FDOT Manhole Covers-Pine -Flamingo							
300-572109-500630	Cap Outlay Imp other than bldg	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
	Department: 572109 - FDOT Manhole Covers-Pine -Flamingo Total:	**100,000.00**	**100,000.00**	**0.00**	**0.00**	**100,000.00**	**100.00%**
Department: 572200 - Beach Renourishment							
300-572200-500630	Cap Outlay Imp Other Than Bldg	116,667.00	116,667.00	0.00	0.00	116,667.00	100.00 %
	Department: 572200 - Beach Renourishment Total:	**116,667.00**	**116,667.00**	**0.00**	**0.00**	**116,667.00**	**100.00%**
Department: 572202 - West Plaza Refurbishment							
300-572202-500630	Cap Outlay Imp other than bldg	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
	Department: 572202 - West Plaza Refurbishment Total:	**500,000.00**	**500,000.00**	**0.00**	**0.00**	**500,000.00**	**100.00%**
Department: 576136 - Street Proj.Bougain.Poinciana							
300-576136-500629	Capital Outlay - Design/permit	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
	Department: 576136 - Street Proj.Bougain.Poinciana Total:	**115,000.00**	**115,000.00**	**0.00**	**0.00**	**115,000.00**	**100.00%**
Department: 576138 - Roadway Paving & Refurbishment							
300-576138-500630	Cap Outlay Imp Other Than Bldg	400,000.00	400,000.00	0.00	0.00	400,000.00	100.00 %
	Department: 576138 - Roadway Paving & Refurbishment Total:	**400,000.00**	**400,000.00**	**0.00**	**0.00**	**400,000.00**	**100.00%**
Department: 581100 - Interfund Transfers							
300-581100-381105	Transfer From General Fund	3,203,209.00	3,203,209.00	0.00	0.00	-3,203,209.00	100.00 %
	Department: 581100 - Interfund Transfers Total:	**3,203,209.00**	**3,203,209.00**	**0.00**	**0.00**	**-3,203,209.00**	**100.00%**
	Fund: 300 - Capital Project Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 310 - Parking Fund							
Department: 302000 - Licenses & Permits							
310-302000-313101	Pilop Fee	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
	Department: 302000 - Licenses & Permits Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 304000 - Charges for Services							
310-304000-344500	Parking Permits	160,000.00	160,000.00	0.00	0.00	-160,000.00	100.00 %
310-304000-344520	Parking Agreements	94,024.00	94,024.00	0.00	0.00	-94,024.00	100.00 %
310-304000-344551	South Ocean	250,000.00	250,000.00	0.00	0.00	-250,000.00	100.00 %
310-304000-344552	Ocean Front Meters	450,000.00	450,000.00	0.00	0.00	-450,000.00	100.00 %
310-304000-344553	Commmercial Blvd. Meters	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
310-304000-344554	Parking Meters - Beach	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
310-304000-344555	Palm Portal- Fdg	130,000.00	130,000.00	0.00	0.00	-130,000.00	100.00 %
310-304000-344556	El Prado Parking Lot	654,000.00	654,000.00	0.00	0.00	-654,000.00	100.00 %
310-304000-344558	Town Hall Parking Lot	30,000.00	30,000.00	0.00	0.00	-30,000.00	100.00 %
310-304000-344559	El Mar Parking Lot	295,500.00	295,500.00	0.00	0.00	-295,500.00	100.00 %
310-304000-344560	A1A Parking Lot	700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00 %
310-304000-344563	Bougainvilla/ Poinciana	210,000.00	210,000.00	0.00	0.00	-210,000.00	100.00 %
	Department: 304000 - Charges for Services Total:	**3,273,524.00**	**3,273,524.00**	**0.00**	**0.00**	**-3,273,524.00**	**100.00%**
Department: 305000 - Fines & Forfeitures							
310-305000-354100	Parking Fines	140,000.00	140,000.00	0.00	0.00	-140,000.00	100.00 %
	Department: 305000 - Fines & Forfeitures Total:	**140,000.00**	**140,000.00**	**0.00**	**0.00**	**-140,000.00**	**100.00%**
Department: 306000 - Miscellaneous Revenues							
310-306000-362001	Bougainvilla Rent	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
	Department: 306000 - Miscellaneous Revenues Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**-150,000.00**	**100.00%**
Department: 545000 - Parking Operations							
310-545000-500120	Regular Salaries	286,028.00	286,028.00	0.00	0.00	286,028.00	100.00 %
310-545000-500140	Overtime Salaries	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
310-545000-500210	Employer Fica Taxes	22,264.00	22,264.00	0.00	0.00	22,264.00	100.00 %
310-545000-500220	Retirement	56,485.00	56,485.00	0.00	0.00	56,485.00	100.00 %
310-545000-500230	Group Insurance	85,000.00	85,000.00	0.00	0.00	85,000.00	100.00 %
310-545000-500345	Contractual Services	542,500.00	542,500.00	0.00	0.00	542,500.00	100.00 %
310-545000-500353	Parking Alternatives	85,000.00	85,000.00	0.00	0.00	85,000.00	100.00 %
310-545000-500410	Communications	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
310-545000-500430	Electric Service	10,750.00	10,750.00	0.00	0.00	10,750.00	100.00 %
310-545000-500431	Water Service	28,000.00	28,000.00	0.00	0.00	28,000.00	100.00 %
310-545000-500445	Equip Rent/lease	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
310-545000-500461	Vehicle Maintenance	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
310-545000-500462	Fuel	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
310-545000-500463	Service Maintenance Contracts	64,000.00	64,000.00	0.00	0.00	64,000.00	100.00 %
310-545000-500497	Contingency	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
310-545000-500506	Printing & Binding	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
310-545000-500508	Postage	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
310-545000-500510	Office Supplies	750.00	750.00	0.00	0.00	750.00	100.00 %
310-545000-500525	Uniform Expense	4,750.00	4,750.00	0.00	0.00	4,750.00	100.00 %
310-545000-500532	Signs	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
310-545000-500533	Parking Meter Parts-supplies	22,000.00	22,000.00	0.00	0.00	22,000.00	100.00 %
310-545000-500545	Training	2,351.00	2,351.00	0.00	0.00	2,351.00	100.00 %
310-545000-500550	Operating Expenses	39,000.00	39,000.00	0.00	0.00	39,000.00	100.00 %
310-545000-500630	Cap Outlay Imp Other Than Bldg	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
310-545000-500640	Capital Outlay - Equipt & Mach	79,500.00	79,500.00	0.00	0.00	79,500.00	100.00 %
310-545000-500644	Capital Outlay-vehicles	26,646.00	26,646.00	0.00	0.00	26,646.00	100.00 %
310-545000-500646	Capital Outlay-Reserves	2,155,000.00	2,155,000.00	0.00	0.00	2,155,000.00	100.00 %
	Department: 545000 - Parking Operations Total:	**3,613,524.00**	**3,613,524.00**	**0.00**	**0.00**	**3,613,524.00**	**100.00%**
	Fund: 310 - Parking Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Group Summary

Departmen…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund						
000000 - Assigned	2,607,943.00	2,607,943.00	0.00	0.00	-2,607,943.00	100.00%
301000 - Ad Valorem Property Taxes	14,291,556.00	14,291,556.00	0.00	0.00	-14,291,556.00	100.00%
301100 - Utility Taxes	1,221,868.00	1,221,868.00	0.00	0.00	-1,221,868.00	100.00%
301600 - Franchise Taxes	943,000.00	943,000.00	0.00	0.00	-943,000.00	100.00%
302000 - Licenses & Permits	203,400.00	203,400.00	0.00	0.00	-203,400.00	100.00%
303000 - Intergovernmental Revenues	1,383,384.00	1,383,384.00	0.00	0.00	-1,383,384.00	100.00%
304000 - Charges for Services	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00%
305000 - Fines & Forfeitures	81,000.00	81,000.00	0.00	0.00	-81,000.00	100.00%
306000 - Miscellaneous Revenues	698,657.00	698,657.00	0.00	0.00	-698,657.00	100.00%
511000 - Commission	353,940.00	353,940.00	0.00	0.00	353,940.00	100.00%
511100 - Donation-Non Profits	68,500.00	68,500.00	0.00	0.00	68,500.00	100.00%
511200 - Visitor Center	125,260.00	125,260.00	0.00	0.00	125,260.00	100.00%
513000 - Administration	1,525,958.00	1,525,958.00	0.00	0.00	1,525,958.00	100.00%
514000 - Town Attorney	420,240.00	420,240.00	0.00	0.00	420,240.00	100.00%
519000 - General	1,277,774.00	1,277,774.00	0.00	0.00	1,277,774.00	100.00%
519100 - Tourism and Community Outreach	642,387.00	642,387.00	0.00	0.00	642,387.00	100.00%
521000 - Police Department	7,278,274.00	7,278,274.00	0.00	0.00	7,278,274.00	100.00%
523000 - Emergency Medical Services	1,440,000.00	1,440,000.00	0.00	0.00	1,440,000.00	100.00%
524000 - Development Services	1,163,178.00	1,163,178.00	0.00	0.00	1,163,178.00	100.00%
541100 - Mun Srvsc - Public Works Div	4,121,540.00	4,121,540.00	0.00	0.00	4,121,540.00	100.00%
572000 - Recreation	121,548.00	121,548.00	0.00	0.00	121,548.00	100.00%
581100 - Interfund Transfers	-2,903,209.00	-2,903,209.00	0.00	0.00	2,903,209.00	100.00%
Fund: 001 - General Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 102 - Building Fund						
000000 - Assigned	90,750.00	90,750.00	0.00	0.00	-90,750.00	100.00%
302100 - Building Permit and Inpection	1,850,190.00	1,850,190.00	0.00	0.00	-1,850,190.00	100.00%
524100 - Building	1,940,940.00	1,940,940.00	0.00	0.00	1,940,940.00	100.00%
Fund: 102 - Building Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 103 - Sewer Fund						
304000 - Charges for Services	1,803,000.00	1,803,000.00	0.00	0.00	-1,803,000.00	100.00%
535000 - Sanitary Sewers	1,803,000.00	1,803,000.00	0.00	0.00	1,803,000.00	100.00%
Fund: 103 - Sewer Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 115 - Fire Fund						
000000 - Assigned	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00%
301050 - Fire Assessment	2,324,410.00	2,324,410.00	0.00	0.00	-2,324,410.00	100.00%
304000 - Charges for Services	73,590.00	73,590.00	0.00	0.00	-73,590.00	100.00%
522000 - Fire Department	2,548,000.00	2,548,000.00	0.00	0.00	2,548,000.00	100.00%
Fund: 115 - Fire Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 300 - Capital Project Fund						
000000 - Assigned	700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00%
303000 - Intergovernmental Revenues	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00%
519000 - General	146,542.00	146,542.00	0.00	0.00	146,542.00	100.00%
545170 - El Prado Park	1,300,000.00	1,300,000.00	0.00	0.00	1,300,000.00	100.00%
559011 - Storm Sewer Lining	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00%
572102 - Beach Portal	775,000.00	775,000.00	0.00	0.00	775,000.00	100.00%
572109 - FDOT Manhole Covers-Pine -Flamingo	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%
572200 - Beach Renourishment	116,667.00	116,667.00	0.00	0.00	116,667.00	100.00%
572202 - West Plaza Refurbishment	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00%
576136 - Street Proj.Bougain.Poinciana	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00%
576138 - Roadway Paving & Refurbishment	400,000.00	400,000.00	0.00	0.00	400,000.00	100.00%
581100 - Interfund Transfers	3,203,209.00	3,203,209.00	0.00	0.00	-3,203,209.00	100.00%
Fund: 300 - Capital Project Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 310 - Parking Fund						
302000 - Licenses & Permits	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00%

Departmen…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
304000 - Charges for Services	3,273,524.00	3,273,524.00	0.00	0.00	-3,273,524.00	100.00%
305000 - Fines & Forfeitures	140,000.00	140,000.00	0.00	0.00	-140,000.00	100.00%
306000 - Miscellaneous Revenues	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00%
545000 - Parking Operations	3,613,524.00	3,613,524.00	0.00	0.00	3,613,524.00	100.00%
Fund: 310 - Parking Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - General Fund	0.00	0.00	0.00	0.00	0.00
102 - Building Fund	0.00	0.00	0.00	0.00	0.00
103 - Sewer Fund	0.00	0.00	0.00	0.00	0.00
115 - Fire Fund	0.00	0.00	0.00	0.00	0.00
300 - Capital Project Fund	0.00	0.00	0.00	0.00	0.00
310 - Parking Fund	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**