



Lake Worth, Florida.
The Art of Florida Living.sm



**FY 2019
Adopted
Annual
Budget**



BUDGET COVER: “Lake Worth, Florida. The Art of Florida Living. TM”

Lake Worth Beach and Casino Complex

Although gambling is no longer allowed, the name “Casino” remains as a reminder of its history and importance to the citizens. The beautiful beachfront complex features an oceanfront park, fishing pier, restaurants and second floor ballroom with breathtaking views of the Atlantic Ocean.

City Hall Annex

The Annex is home to the Visitor Information Center, the Lake Worth Historical Museum and the Customer Service department. Located on Cultural Plaza, the site includes an outdoor stage and lawn area for hosting events.

City of Lake Worth



FY 2019 Annual Operating Budget



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GENERAL INFORMATION



Bryant Park Boat Ramp at sunrise



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MISSION STATEMENT

MISSION

The City of Lake Worth will create a viable and healthy community through partnership among our citizens, businesses and stakeholders to preserve and foster our cherished unique and independent character.

VISION

Lake Worth will capitalize on its natural resources, arts, culture, history, architecture and great neighborhoods to provide opportunity for all.

VALUES

- Honesty and Integrity
- Focus on Fundamentals
- Innovation
- Transparency and Openness
- Responsiveness
- Accountability
- Dedication

CUSTOMER SERVICE MISSION

We are LAKE WORTH. A hometown City that is committed to delivering the highest level of customer service through a commitment to integrity, hard work and a friendly attitude. We strive to exceed the expectations of our citizens, our businesses, our elected officials and our fellow employees.

Mayor and City Commission

Pam Triolo, Mayor

Scott Maxwell, Vice Mayor Pro Tem and Commissioner District 1

Omari Hardy, Commissioner District 2

Andy Amoroso, Vice Mayor and Commissioner District 3

Herman Robinson, Commissioner District 4



Left to Right:

Vice Mayor Pro Tem and Commissioner Scott Maxwell, Commissioner Omari Hardy,
Mayor Pam Triolo, Commissioner Herman Robinson,
Vice Mayor and Commissioner Andy Amoroso

CITY MANAGER

Michael Bornstein

ASSISTANT CITY MANAGER

Juan Ruiz

CITY ATTORNEY

Torcivia, Donlon, Goddeau & Ansay, P.A.

EXECUTIVE MANAGEMENT TEAM

City Clerk, Deborah Andrea

Community Sustainability Director, William Waters

Electric Utility Director, Edward Liberty

Financial Services Director, Bruce Miller

Human Resources Director, Loren Slaydon

Information Technology Director, Lee Menke

Internal Auditor, William Brown

Leisure Services Director, Lauren Bennett

Public Services Director, Jamie Brown

Water and Sewer Utilities Director, Brian Shields

FINANCIAL SERVICES TEAM

Administration

Bruce Miller
Corinne Elliott

Accounting

Joanne Gill
Sharon Gostnell
Carolyn Santa-Maria
Summer Wethern

Budget

Maria Corona

Grants

Jerry Kelly

Purchasing

Rebecca Reed
Melicia Wilson



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Worth
Florida**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada presented an award of Distinguished Budget Presentation to the City of Lake Worth for its annual budget for the fiscal year beginning October 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device.



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INTRODUCTION



Street Painting Festival, Downtown



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CITY MANAGER

FY 2019 BUDGET TRANSMITTAL LETTER

September 13, 2018

Honorable Mayor and Members of the Commission City of Lake Worth
7 N. Dixie Highway
Lake Worth, Florida 33460

Re: Fiscal Year 2019 Proposed Budget

Honorable Mayor, Vice Mayor, and City Commissioners:

In accordance with Article IV, Section 5(e) of the Charter of the City of Lake Worth, I hereby submit the proposed Operating Budget for all funds for the fiscal year beginning October 1, 2018 for your review and consideration. The budget is balanced and emphasizes a professional, transparent, and conservative fiscal approach.

As the City continues to move forward, I wish to note that every effort has been made to provide our residents with quality municipal services. This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs. I am proud to present the proposed FY 2019 Budget that reflects an overall commitment to greater financial transparency and stability.

A copy of the proposed budget is available for public inspection in the City Clerk's Office. Additionally, a user-friendly electronic copy can be found on the City's website, www.lakeworth.org. The public hearing dates for the review of the proposed budget are September 13, 2018 and September 25, 2018 at 6:00 PM in the City of Lake Worth City Hall Commission Chambers.

Introduction

This organization prides itself on transparency and fiscal stewardship. This document reaffirms this organization's perspective regarding open, honest, and effective local government. Over the next year, economic development, human resources and infrastructure stewardship will be at the forefront of this organization's initiatives. Even though the economy remains fragile, we are beginning to see major market indicators depicting the perspective that economic stabilization is beginning to occur. Furthermore, infrastructure investments in roadways, public safety and housing will be critical to this organization's long-term sustainability. In order to accommodate responsive growth, the appropriate infrastructure must be present for both existing demand and future needs.

The City will embark upon creating a strategic plan intended to map out the City's future goals and objectives. This project will enlist public participation (civic engagement) for the purpose of charting the course for the City of Lake Worth over the next three (3) to five (5) years. Long-term economic sustainability and fiscally prudent investments will always be at the forefront of this organization's list of priorities.

Budget Process

The Fiscal Year 2019 Budget Process provided opportunities for the City Commission, residents and employees to provide input on the development of the annual budget beginning on May 22, 2018. There were five (5) Budget Work Sessions.



CITY MANAGER

FY 2019 BUDGET TRANSMITTAL LETTER

Overview

City Management has completed and submitted a proposed balanced FY 2019 operating budget for the City Commission's review and consideration. The total FY 2019 budget is \$204,823,408, which is a 5% increase of \$9,739,660 from the FY 2018 Adopted Budget of \$195,083,748. The proposed budget reflects the same millage rate of 5.4945 mils and Municipal Service Taxing Unit (MSTU) of 3.4581 mils as the FY 2018 budget.

The proposed City of Lake Worth property tax rate is 5.4945 (\$5.4945 per \$1,000 of property value). This is the same rate levied the prior six (6) years. Marking the continued growth in our real estate category and the city as a whole, the Palm Beach County Property Appraiser's Office reflects an 11.22% increase in property values for Lake Worth, the 4th highest increase in Palm Beach County for tax year 2018. This percentage change has realized an increase in ad valorem revenues of \$819,710 in the general fund.

The FY 2019 budget maintains and improves service levels wherever possible, with the restraint of gradual increases in revenues. The City of Lake Worth continues to look for efficiencies and improved productivity in the reorganization of its departments and infrastructure planning of capital projects.

Challenges and Proposed Resolutions

The City has been working hard in past years to find a viable mix of financial resources to fund our Road Rehabilitation Program throughout the City. With limited funding from Community Development Block Grant (CDBG) and revenues from the Road Improvement Fund, the City managed to complete minimum street maintenance to include patching potholes. For the new fiscal year, the City's proposed budget included a voter approved bond program to fund a comprehensive infrastructure project, which will attract new stakeholders (businesses, residents, tourists) upon completion.

Our contractual agreement with the PBSO continues with an eighth addendum which includes a 2% increase of \$267,132 in the FY 2019 budget.

The City is aggressively seeking new revenue opportunities to offset the uncontrollable costs. In prior years, the City did not have the tools to track and project revenues, expenditures and utility rates for electric, water, sewer and stormwater beyond a five year period. To overcome this challenge, the City has processed all nine of the major funds through an integrated financial system using multiple real time scenarios to model the best mix of working capital, appropriate levels of capital projects, adequate fund reserves, more accurate utility rates for residents and cash flow levels over a ten (10) year projection period. This integrated financial modelling provides both short-term and long-term information to aid in a better decision making process.

The FY 2019 operating expenditures by major fund are comprised as follows:

General Fund

The proposed budget is \$36,452,715. The recommended millage rate of \$5.4945 per \$1,000 of property value remains the same from last fiscal year.

Electric Fund

The proposed budget is \$67,086,258 with rates staying the same from last fiscal year. The Electric Fund's participation in the Park of Commerce project will be approximately \$886,000 in FY 2019. This project has been awarded \$1,389,100 in EDA grant funding for Phase 1A. The Electric Fund is currently working on a system hardening and reliability improvement project and has included approximately \$7.9 million in the 2019 budget.



CITY MANAGER

FY 2019 BUDGET TRANSMITTAL LETTER

Water & Sewer Fund

The proposed budget is \$23,784,862, with aggressive 2" watermain capital improvement projects budgeted

Local Sewer Fund

The proposed budget is \$11,061,191, with \$2,053,125 budgeted in FY 2019 for various capital improvements for various projects.

Regional Sewer Fund

The proposed budget is \$9,945,250, with \$960,000 budgeted for capital improvement projects.

Refuse Fund

The proposed budget is \$6,135,478, with \$620,000 budgeted for the purchase of two new trucks. The recommended fee of \$233.47 for each ERU is a decrease from last fiscal year when it was \$245.76.

Beach Fund

The proposed budget is \$4,006,698. Partial loan repayment has also been included in budgetary calculations. Parking rates increased by \$1.00 per hour last fiscal year.

Storm Water

The proposed budget is \$3,978,599, with \$2,243,810 budgeted for capital improvement projects. The recommended fee of \$75.60 per ERU will remain consistent with the last two years.

Golf Fund

The proposed budget is \$1,159,301.

Building Permit Fund

The proposed budget is \$1,200,013. This fund will work in coordination with the General Fund and its Community Sustainability division to address the policy directives by the Commission to achieve a higher code compliance rate.

Internal Service Fund

The proposed budget is \$24,184,922 to provide operating expenditures and capital improvement projects for Information Technology, Self-Insurance, Garage and Benefits.

Other Budgetary Items

Health Insurance Rates

The contract for our employee health insurance expires on September 30, 2018, at which time the renewal rates will take effect. The budget includes a 15% increase in these rates.

The City is currently finalizing a comprehensive salary and paygrade classification and compensation study for all employees and positions (full time and part time). Once the study is complete and has been negotiated and approved by the Unions and the City Commission, the City will adopt later this fiscal year.

Pension

Staff continues to work on the Commission's goal to managing and curtailing escalating pension costs. We will continue working on this and will have a more comprehensive plan later in the fiscal year. The City's cost of funding the Pension is \$3,955,909.



CITY MANAGER

FY 2019 BUDGET TRANSMITTAL LETTER

Finance Advisory Board

In 2010, the City created the Finance Advisory Board which according to Sec. 2-131 shall have the duties to review and make recommendations to the City Commissioners regarding the City's annual budget and capital improvement program and perform such other duties and assignments as requested by the City Commissioners or the City Manager, including but not limited to:

- Review and recommend action relating to the City's Comprehensive Annual Financial Report (CAFR), audits, investments and bond or other debt related instruments to be issued by the City.
- Review and make recommendations on the rates and fees charged for City services.
- Review and make recommendations on the City Manager's proposed annual budget.
- Review and make recommendations on the City's proposed annual capital improvement program.

City staff provided and reviewed the FY 2019 Proposed Budget with the Finance Advisory Board to ensure transparency and accountability of the City's financial position. The Finance Advisory Board presented any recommendations to the City Commission on August 28, 2018.

Performance Measures

Each City department will be tasked to develop performance measures during this fiscal year that will align with strategic goals to assess the efficacy of what the City does and to make better, more focused decisions, especially during challenging budgetary planning.

Performance management uses data to evaluate and improve the effectiveness of an organization. It involves making decisions based on facts, not assumptions, perceptions, or emotion. We will use this data for the following purposes:

- Provide evidence of success or progress towards a goal.
- Highlight problem areas that need attention and corrective action.
- Determine the degree of resident satisfaction with City services and the quality of services.
- Quantify customer dissatisfaction and pinpoint what is causing dissatisfaction.
- Identify areas where the City's costs are out of line with other cities providing similar service.
- Determine where response or processing times are not meeting the City's goals or generally accepted standards.
- Focus management attention and resources on the things that matter.

Palm Beach County Sheriff's Office (PBSO)

The contractual service with the PBSO provides approximately 140 personnel to patrol and protect the City that includes Crime Scene Technicians, Communication Officers, Records personnel and approximately eighty (80) sworn officers (FY 2019 Staffing Chart). Based on contract escalators, the general fund is absorbing a 2% cost increase of \$267,132, thus bringing our FY 2019 cost obligation to \$13,120,255.

Public Services Department: Road Maintenance /Infrastructure Issues

Repairing our roads and potholes continues to be a long standing priority, as well maintained roads provide economic value and quality of life to our community stakeholders (residents, visitors and the business sector). The City's proposed budget included a voter approved bond program to provide funding for these problems. Completing infrastructure projects will attract businesses, create jobs and further economic growth.



CITY MANAGER

FY 2019 BUDGET TRANSMITTAL LETTER

Community Sustainability Department

The 2018 fiscal year was another busy year for the Community Sustainability department. The department was reorganized to focus on both operations and strategic planning and design. Economic Development was moved back to the department while the Geographic Information System (GIS) was relocated to the Information Technology department. Again, the department established aggressive revenue goals, which generated a variety of new ideas for general fund revenue.

Among the highlights for the year were the approval of the City's updated Comprehensive Plan in June and the establishment of a formal Economic Investment Incentive Program. A Cultural Resource Master Plan for the Downtown was completed and new Major Thoroughfare Guidelines were drafted.

With the Building division, several new hires joined the team, which has greatly improved the review of permit applications and the timely receipt of inspections.

The Code Compliance division continued its aggressive enforcement of "Red Tag Wednesdays" to rid the City's streets of derelict, abandoned and inoperable vehicles. It also continued to collaborate with the Palm Beach Sheriff's Office to tackle chronic nuisance properties. The goal has been to unilaterally strive for compliance throughout the City and block by block the division is achieving that fundamental goal.

In the Planning, Zoning and Historic Preservation division, the long awaited historic preservation guidelines were completed, and The Mid, a 230 unit apartment complex on North Dixie Highway, was approved. In addition, a new hotel and bed and breakfast were approved on North O.

The Business License division initiated a new program to register vacant improved and unimproved properties as well as continued to ensure that all properties requiring a business license have the proper license including the necessary inspection.

As originally envisioned, the department is one-stop-shop dedicated to solid customer service to facilitate consistent investment in the City in order to ensure its overall sustainability and vitality.

Acknowledgement

As previously acknowledged, it took the dedicated efforts of the entire workforce to provide ongoing service delivery while at the same time preparing the proposed budget over an extended timeframe. I want to acknowledge and thank the entire Budget Team and all department directors for preparing responsible department budgets.

Respectfully submitted,

Michael Bornstein
City Manager

Revenue Information

AD VALOREM TAXES

The City of Lake Worth taxes property owners based on the assessed value of their properties. The Palm Beach County Property Appraiser sets the assessed value of the property and certifies the tax roll to the City. The City then sets the millage rate at which the property owners are taxed. Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value.

FRANCHISE FEES

Franchise fees are charges to service providers for the right to operate within the boundaries of the City. The City has agreements to collect franchise fees for natural gas and cable. The revenue estimates are based on rate increase information received from the respective companies, expected growth, and historical trends.

UTILITY SERVICE TAX

The City owns all of its own utilities and has the right, by Florida State Law, to tax utility services provided. The current rates charged to customers within the City limits are as follows:

Electric - 8%
Water - 10%
Sewer - 6%

PROFESSIONAL AND BUSINESS TAX

The revenue received from issuing licenses to City businesses are estimated in FY 2019 based on license costs, historical, and recent collection trends.

WATER AND SEWER IMPACT FEES

The "In City" and "Out of City" impact fees are charges to new customers for the additional burden they place upon the infrastructure. Fees are anticipated to remain static in FY 2019.

GOLF COURSE

The City of Lake Worth owns and operates one municipal golf course. The course generates revenue from users for annual memberships, green fees, cart fees, and miscellaneous charges. The revenues at the City's golf course for FY 2019 are expected to generate a slightly higher amount of revenue than the prior year.

STORMWATER UTILITY

Stormwater utility fees are charged through the Palm Beach County Property Appraiser under the Uniform Assessment Collection Act. The current year special assessment is \$75.60 per ERU. The revenue is anticipated to remain static in FY 2019.

REFUSE UTILITY

Residential refuse fees are charged through the Palm Beach County Property Appraiser under the Uniform Assessment Collection Act. The current year special assessment is \$233.47 per residential unit. Commercial rates are charged through the utility billing. The revenue is anticipated to decline in FY 2019 due to a rate reduction.

Revenue Information

DISCRETIONARY SURTAX

In November 2016, Palm Beach County voters approved raising the sales tax from 6% to 7%. This 1-cent sales tax increase took effect January 1, 2017 and will sunset on December 31, 2026 unless \$2.7 billion is collected before then. The City of Lake Worth is estimated to receive \$2.5 million per year. The City created a Discretionary Surtax Fund for the purpose of accepting and disbursing the funds. The City's Bond Oversight Committee includes the Financial Advisory Board and 7 additional members. The oversight is for the expenditures through this fund. Projects funded by the surtax funds have been identified in the proposed Capital Improvements Program Budget.

INTEREST ON INVESTMENTS

The revenue generated from interest on investments is estimated based on the investment market and cash-flow forecasts. Interest income has fluctuated over the past years due mainly to variances in interest rates. The FY 2019 interest income was projected to increase based on current economic trends and projected fund balances/reserves.

Budget Calendar



City of Lake Worth FY 2019 Budget Calendar

April 2 nd	<p>City Manager Budget Kick-off Meeting – Commission Chambers (9:00am – 10:30am)</p> <p>City Manager & Budget Team meet with Directors and their designees to discuss:</p> <ul style="list-style-type: none">• FY 2018 Adopted Budget<ul style="list-style-type: none">○ Revenues and Expenditures YTD Budget vs. Actual○ Budget Amendments• FY 2019 Annual Operating Budget Strategy<ul style="list-style-type: none">○ Calendar○ Revenue Assumptions○ Funding Request entry 'FY19 Budget Request'○ Projecting Overtime, Leave payouts, retirements, and other adjustments○ Organizational Charts and Narratives (goals, objectives and performance measures)• 5-Yr Capital Improvement Plan
April 2 nd	<p>Stantec Kick-off Conference with Departments – Commission Conference Room (10:30am – 12:00pm)</p>
April 2 nd	<p>Superion/NavilLine Budget Module Training for Department heads and support personnel – IT Training Room (2:00pm – 4: 00pm)</p>
April 3 rd	<p>Budget Module Open to Departments for Entry</p>
April 3 rd – 5 th	<p>Departments meet with HR</p> <ul style="list-style-type: none">• HR to reconcile and update Position Control file with latest FY 2018 changes• Estimates of Overtime, Leave payouts, retirements, and other adjustments• FY 2018 Organization Charts, Position Change Forms• Procedures for reclassifying, transferring or adding new personnel
April 9 th	<p>Departments to submit to Budget Team:</p> <ul style="list-style-type: none">• FY 2018 Year End Forecast of revenues and expenditures.• FY 2019 Budget Request<ul style="list-style-type: none">○ Funding information to be entered in 'FY19-Budget Request'
April 12 th	<p>Departments to submit to Budget Team:</p> <ul style="list-style-type: none">• Budget Narratives (goals, objectives, achievements and performance measures)• Decision Package with copy to HR• FY 2019 Capital Improvement Project requests
April 12 th	<p>Budget Team to review Internal Service Funds data for FY 2019</p>
April 12 th – 13 th	<p>Departments meet with Budget Team to review Budget Requests</p>
April 16 th – 20 th	<p>City Manager (CM) meets with Departments to review Operating Budget requests</p>

Budget Calendar



City of Lake Worth FY 2019 Budget Calendar

April 20 th	City Manager (CM) meets with Departments to review FY 2019 Capital Improvement Project requests
April 20 th	Department submit Stantec Data Requests to Budget Team
April 23 rd – 27 th	Budget Team to make CM recommended changes for City Commission (CC) workshop session #1
May 8 th	FY 2019 Budget Request for Electric, Water & Beach Funds due to Stantec
May 18 th	Stantec preliminary review with Electric, Water, Beach Funds for Workshop Session #1
May 22nd	6:00 p.m. – City Commission – (Workshop – Session #1) Stantec presents proposed budget overview (Electric, Water, Beach) to CC Workshop
May 23 rd – 25 th	Budget Team & Department meet to discuss and implement updates from CM and CC workshop session #1
May 29 th	FY 2019 Budget Request for Electric, Water & Beach Funds due to Stantec
May 31 st – June 6 th	City Manager reviews FY19 Budget Requests & FY18 Forecasts
June 1 st	Preliminary Taxable Property Values received from PBC Property Appraiser
June 4 th	Financial Advisory Board (FAB) Budget Presentation Overview
June 12 th	Stantec preliminary review with General, Stormwater, Solid Waste, Local Sewer; Recap: Electric, Beach, Water
June 26th	6:00 pm. – City Commission – (Workshop - Session #2) Stantec presents proposed budget overview (General, Stormwater, Solid Waste, Regional/Local Sewer; Recap: Electric, Beach, and Water Funds) to CC Workshop
July 1 st	Final Certification of Taxable Property Values received from PBC Property Appraiser
July 11 th – 12 th	Budget Team & Departments meet to discuss and implement updates from CM and CC workshop session #2
July 16th	6:00 p.m. – City Commission – (Workshop – Session #3) Budget overview: Electric, Water, Beach, General, Stormwater, Solid Waste, and Regional/Local Sewer Funds
July 17th	6:00 p.m. – City Commission – Regular Meeting <ul style="list-style-type: none">▪ City Commission Establishes Proposed Millage Rate for FY 2019-2020▪ City Commission Establishes Time, Date, and Place of 1st Public Hearing
July 27th	Submit Proposed Millage Rate to Palm Beach County Property Appraiser with Time, Date, and Place of First Public Hearing
August 2nd	6:00 p.m. – Planning & Zoning Board Meeting
August 6 th	6:00 p.m. – FAB Budget Presentation

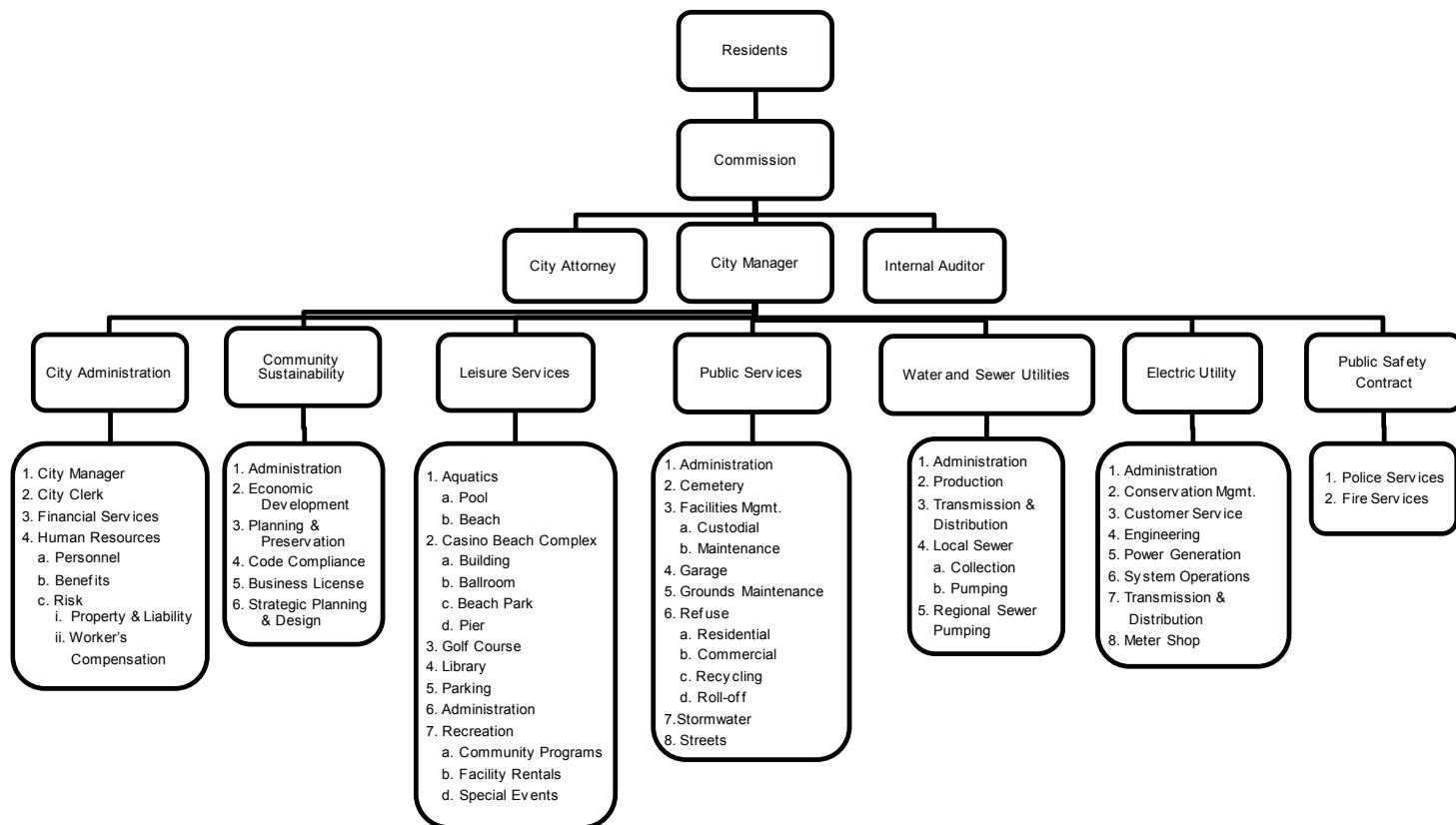
Budget Calendar



City of Lake Worth FY 2019 Budget Calendar

August 9th	<u>6:00 p.m. – City Commission – (Workshop – Session #4)</u> Stantec recap budget overview (General, Stormwater, Solid Waste, Regional/Local Sewer, Electric, Beach, Water) to CC Workshop
August 28th	<u>6:00 p.m. – City Commission – (Workshop - Session #5)</u> Stantec Recap: General, Stormwater, Solid Waste, Local Sewer. <ul style="list-style-type: none">▪ All Funds, CIP, Revenue Manual, Comprehensive Fiscal Policies, Staff Count, Contributions & Administrative Cost Schedule Review, Annual AR Write-Off Schedule Review, FAB Memorandum of Support FY 2019 Budget
September 13th	<u>6:00 p.m. – City Commission – Regular Meeting [1st Public Hearing]</u> <i>(Cannot conflict with PBCC Public Budget Hearing)</i>
<i>September 21th</i>	Advertise Notice of proposed tax increase and Budget Summary
September 25th	<u>6:00 p.m. – City Commission – Regular Meeting [2nd Public Hearing] – Adopt Final Budget</u> <i>(Cannot conflict with PBC School Board Public Meeting)</i>

City-Wide Organizational Chart



Staff Count Report

PERSONNEL COUNT BY DEPARTMENT / DIVISION						
Department	Budget FY 2014	Budget FY 2015	Budget FY 2016	Budget FY 2017	Budget FY 2018	Budget FY 2019
City Commission	5	5	5	5	5	5
City Attorney	Contractual	Contractual	Contractual	Contractual	Contractual	Contractual
Internal Auditor	1	1	1	1	1	1
<u>Administrative Services</u>						
City Manager	4	4	5	5	5	4
City Clerk	4	4	5	6	6	6
Financial Services	14	14	14	13	15	14
Human Resources / Ins	5	5	6	6	6	6
Information Technology	6	6	5	5	7	8
Community Sustainability	27	29	30	34	34	37
<u>Public Services</u>						
Administration	5	4	4	4	4	4
Streets Maintenance/ Traffic	2	2	2	6	6	6
Grounds	15	15	18	17	21	20
Cemetery	1	1	1	1	1	1
Facilities Management	11	11	11	11	11	11
Stormwater-Street Sweep	7	7	7	7	5	0
Refuse	33	33	33	34	34	34
Garage	5	5	6	6	6	6
<u>Leisure Services</u>						
Library	6	7	7	7	7	7
Pool & Beach	19	19	23	24	24	22
Beach Parking	6	6	6	7	7	7
Beach Park Area	-	2	2	0	0	0
Recreation	16	14	14	16	13	14
Golf Course	9	8	8	8	8	8
Casino Building	7	7	6	13	13	13
Ballroom	2	2	2	2	2	2
<u>Electric Utility</u>						
Utility Conservation	2	1	1	1	1	1
Electric	72	69	69	82	78	80
Customer Service	17	14	16	24	22	22
<u>Water & Sewer Utility</u>						
Water	29	32	35	36	37	37
Stormwater	0	0	0	0	2	7
Local Sewer	12	12	12	13	13	13
Regional Sewer	-	-	-	-	-	-
Total Staff Count	342	339	354	394	394	396
Beach Park Area personnel are accounted for in other Lesiure Service divisions.						

Palm Beach County Sheriff's Office Staff Count

District 14

Palm Beach County Sheriff Staff Count										
Position Title	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Captain	1	1	1	1	1	1	1	1	1	1
Lieutenant	6	3	1	1	1	1	1	1	1	1
Sergeant	12	12	11	11	11	11	11	11	11	11
Sergeant	2	1	0	0	0	0	0	0	0	0
Deputy Sheriff	66	64	64	64	64	64	64	69	69	69
Deputy Sheriff	4	3	3	3	3	3	3	3	3	3
Communications Supervisor	1	1	1	1	1	1	1	1	1	1
Communications Officer	12	10	10	10	10	10	10	10	10	10
Communications Part Time	4	4	4	4	4	4	4	4	4	4
Community Service Aide	2	2	2	2	2	2	2	2	2	2
Law Enforcement Aide	1	1	1	1	1	1	1	1	1	1
Community Service Specialist	1	1	1	1	1	1	1	1	1	1
Criminal Intelligence Analyst	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1	1	1
Office Support Supervisor	1	1	1	1	1	1	1	1	1	1
Central Records Supervisor	1	1	1	1	1	1	1	1	1	1
Central Records Specialist	3	3	3	3	3	3	3	3	3	3
Crime Scene Technician	1	1	1	1	1	1	1	1	1	1
School Crossing Part Time	10	10	10	10	22	22	24	25	25	25
Evidence Technician	2	2	2	2	2	2	2	2	2	2
Clerical Specialist	1	1	1	1	1	1	1	1	1	1
TOTAL	133	124	120	120	132	132	134	140	140	140



Palm Beach County Fire Rescue Staff Count

Station 91 / Engine 19 / Rescue 91 and Station 93 / Engine 93 / Rescue 93

Palm Beach County Fire & Rescue Staff / Lake Worth District			
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Station 91 / Engine 91 / Rescue 91		Station 93 / Engine 93 / Rescue 93	
Drivers	1	Drivers	1
Captain	1	Captain	1
Firefighter/Paramedic	1	Firefighter/Paramedic	1

Rescue		Rescue	
Lieutenant	1	Lieutenant	1
Firefighter/Paramedic	2	Firefighter/Paramedic	2

EMS Captain - 1
 Batallion Chief - 1





ORGANIZATION AND FINANCIAL



Lake Worth Casino Building
and Beach Complex

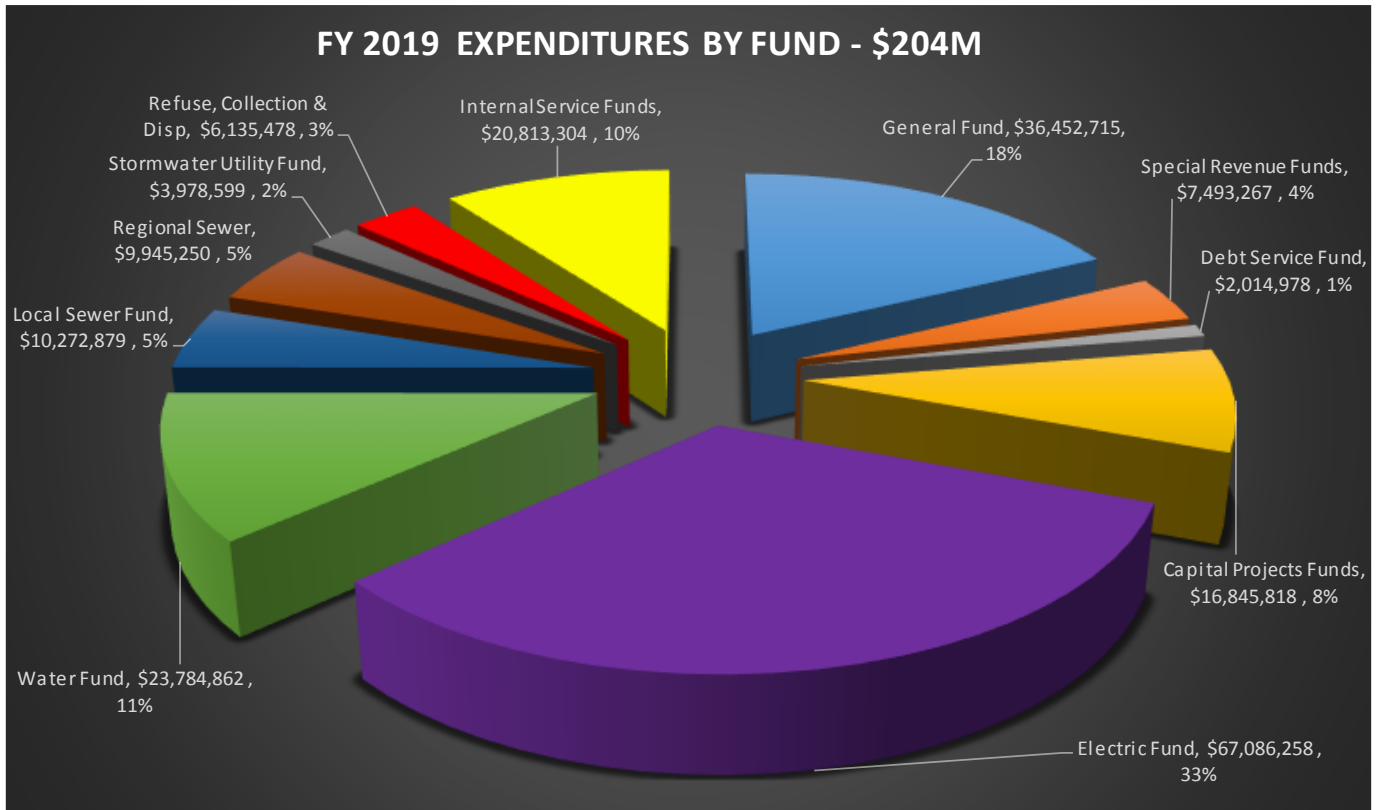


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City-Wide Expenditures

CITY-WIDE EXPENDITURE BUDGET BY FUND						
Fund Category	FY 2017 Actuals	FY 2018 Adopted Budget	FY 2018 ADJ Budget	FY 2019 Proposed Budget	(+/-) Increase / Decrease	% Budget Change FY18 ADJ Budget vs FY19 Proposed Budget
General Fund	32,805,663	35,495,130	35,812,415	36,452,715	640,300	1.79%
Total General Fund	\$ 32,805,663	\$ 35,495,130	\$ 35,812,415	\$ 36,452,715	\$ 640,300	1.79%
Special Revenue Funds						
Building Permit Fund	955,208	1,084,980	1,200,013	966,028	(233,985)	-19.50%
Beach Fund	2,653,681	3,228,320	3,228,320	4,006,698	778,378	24.11%
Parking Improvement Fund	29	80	80	-	(80)	N/A
Road Improvement Fund	371,313	-	1,012,033	425,300	(586,733)	N/A
Code Remediation Fund	267,783	540,500	540,500	597,500	57,000	10.55%
Housing Initiative	-	-	-	-	-	0.00%
Grant Fund	861,318	2,674,880	3,258,876	595,748	(2,663,128)	-81.72%
Tree Beautification Fund	16	2,000	2,000	2,000	-	0.00%
Utility Conservation Fund	86,415	216,820	216,820	125,792	(91,028)	-41.98%
Discretionary Sales Tax Fund	-	-	275,350	-	(275,350)	-100.00%
Golf Course	1,105,359	1,144,650	1,144,650	1,159,301	14,651	1.28%
Simpkin Trust	155	30,280	30,280	30,200	(80)	N/A
Library Trust Fund	-	4,030	4,030	-	(4,030)	N/A
Criminal Justice	-	-	-	-	-	0%
Incentive fund	-	-	-	-	-	0%
State Forfeiture Fund	25,856	10,000	10,000	10,000	-	0%
Donations/Special Trust Funds	-	-	-	-	-	0%
Total Special Revenue Funds	\$ 6,327,133	\$ 8,936,540	\$ 10,922,952	\$ 7,918,567	\$ (3,004,385)	-27.51%
Debt Service Fund						
GO Bond 1995	-	1,167,800	1,167,800	2,014,978	847,178	N/A
Total Debt Service Fund	\$ -	\$ 1,167,800	\$ 1,167,800	\$ 2,014,978	\$ 847,178	N/A
Capital Projects Funds						
Capital Projects Fund	235,455	951,140	31,874	376,920	345,046	1082.53%
Beach Redevelopment	-	-	-	-	-	0.00%
Park of Commerce	29,778	3,630,860	3,890,320	4,457,810	567,490	14.59%
Master Infrastructure	-	-	-	-	-	0.00%
Casino Fund	-	-	-	-	-	0.00%
Neighborhood Road Program	2,558,053	9,915,950	19,742,950	11,585,788	(8,157,162)	N/A
Total Capital Projects Funds	\$ 2,823,286	\$ 14,497,950	\$ 23,665,144	\$ 16,420,518	\$ (7,244,626)	1097.12%
Enterprise Funds						
Electric Fund	58,671,265	64,227,670	65,563,197	67,086,258	1,523,061	2%
Water Fund	12,673,674	19,509,750	23,189,164	23,784,862	595,698	3%
Local Sewer Fund	7,877,029	10,674,150	11,061,191	10,272,879	(788,312)	-7%
Regional Sewer	5,267,544	8,596,867	8,909,303	9,945,250	1,035,947	12%
Stormwater Utility Fund	1,319,564	2,849,780	3,017,788	3,978,599	960,811	32%
Refuse, Collection & Disp	5,224,562	5,754,490	6,313,748	6,135,478	(178,270)	-3%
Total Enterprise Funds	\$ 91,033,638	\$ 111,612,707	\$ 118,054,391	\$ 121,203,326	\$ 3,148,935	2.7%
Internal Service Funds						
Information Technology	1,282,414	1,902,000	2,145,939	1,930,785	(215,154)	-10%
Self Insurance Fund	4,384,254	12,419,190	12,986,553	9,391,188	(3,595,365)	-28%
City Garage Fund	1,199,916	1,421,250	1,421,250	1,440,196	18,946	1%
Employee Benefits	8,022,880	7,631,180	7,631,180	8,051,135	419,955	6%
Total Internal Service Funds	\$ 14,889,464	\$ 23,373,620	\$ 24,184,922	\$ 20,813,304	\$ (3,371,618)	-13.94%
Total All Funds	\$ 147,879,184	\$ 195,083,748	\$ 213,807,624	\$ 204,823,408	\$ (8,984,216)	-4.20%

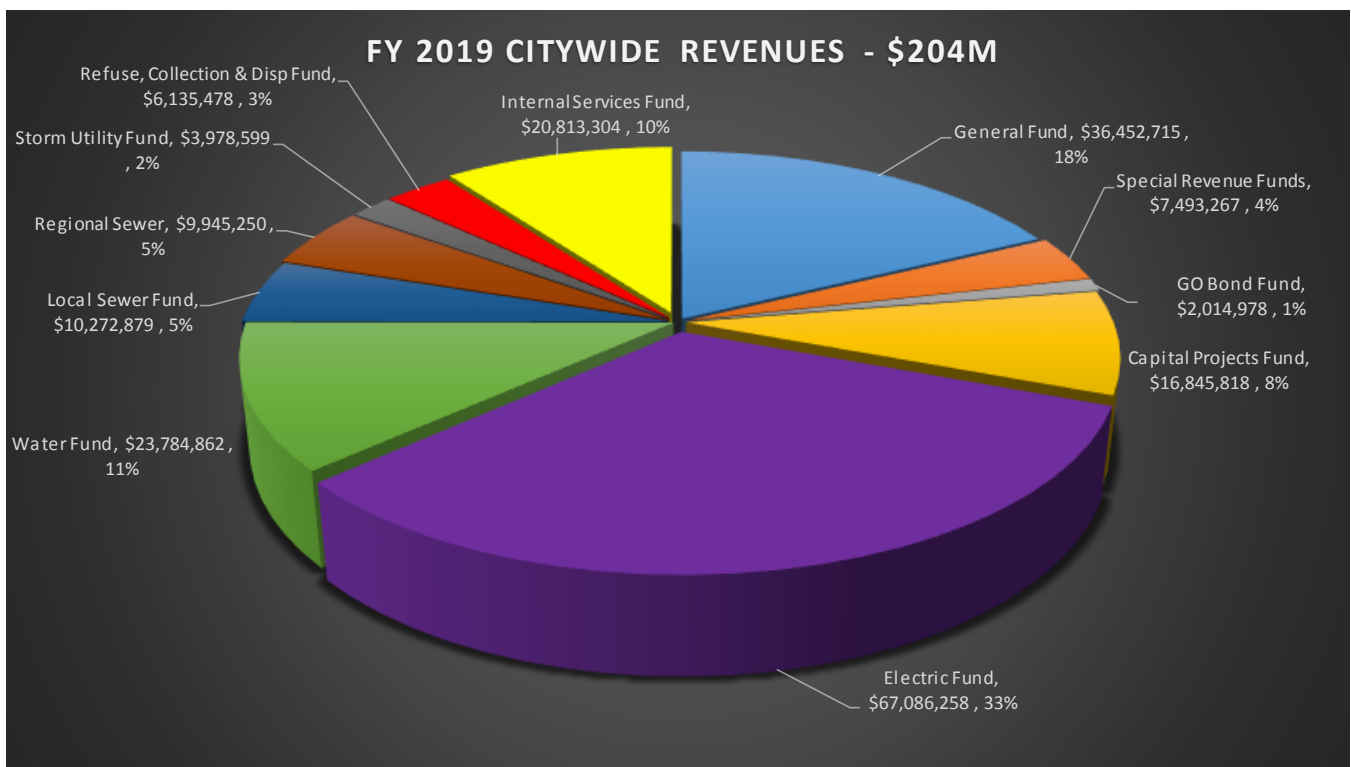
City-Wide Expenditures



City Wide Revenue Funds

CITY-WIDE REVENUE BUDGET BY FUND						
Fund Category	FY 2017 Actuals	FY 2018 Adopted Budget	FY 2018 ADJ Budget	FY 2019 Proposed Budget	(+/-) Increase / Decrease	% Budget Change FY18 ADJ Budget vs FY19 Proposed Budget
General Fund	31,825,756	35,495,130	35,916,415	36,452,715	536,300	1.49%
Total General Fund	\$31,825,756	\$35,495,130	\$35,916,415	\$36,452,715	\$ 536,300	1.49%
Special Revenue Funds						
Building Permit Fund	1,059,168	1,084,980	1,200,013	966,028	(233,985)	-19.50%
Beach Fund	3,092,762	3,228,320	3,228,320	4,006,698	778,378	24.11%
Parking Improvement Fund	179	80	80	-	(80)	N/A
Road Improvement Fund	386,297	-	1,012,033	425,300	(586,733)	-57.98%
Code Remediation Fund	338,463	540,500	540,500	597,500	57,000	N/A
Housing Initiative	-	-	-	-	-	0.00%
Grant Fund	1,030,936	2,674,880	3,258,876	595,748	(2,663,128)	-81.72%
Tree Beautification Fund	3,300	2,000	2,000	2,000	-	0.00%
Utility Conservation Fund	2,124	216,820	216,820	125,792	(91,028)	-41.98%
Discretionary Sales Tax Fund	1,875,000	-	275,350	-	-	
Performance Contract	-	-	713,069	-	-	
Golf Course	1,047,393	1,144,650	1,144,650	1,159,301	14,651	1.28%
Simpkin Trust	823	30,280	30,280	30,200	(80)	N/A
Library Trust Fund	5,820	4,030	4,030	-	(4,030)	N/A
Criminal Justice	9,803	-	-	-	-	0.00%
Haitian Relief Fund	-	-	-	-	-	0.00%
State Forfeiture Fund	36	10,000	10,000	10,000	-	0.00%
Total Special Revenue Funds	\$ 8,852,104	\$ 8,936,540	\$ 11,636,021	\$ 7,918,567	\$ (2,729,035)	-31.95%
Dept Service Fund						
GO Bond	-	1,167,800	1,167,800.00	2,014,978.00	847,178	N/A
Total Debt Service Fund	\$ -	\$ 1,167,800	\$ 1,167,800	\$ 2,014,978	\$ 847,178	N/A
Capital Projects Funds						
Capital Projects Fund	175,569	-	31,874	376,920	345,046	0.00%
Beach Redevelopment	-	-	-	-	-	0.00%
Park of Commerce	7,000	3,630,860	3,890,320	4,457,810	567,490	N/A
Master Infrastructure	-	-	-	-	-	0.00%
Casino Fund	-	-	-	-	-	0.00%
Neighborhood Road Program	22,201,332	9,915,950	19,742,950	11,585,788	(8,157,162)	N/A
Total Capital Projects Funds	\$ 22,383,901	\$ 13,546,810	\$ 23,665,144	\$ 16,420,518	\$ (7,244,626)	-30.61%
Enterprise Funds						
Electric Fund	56,955,920	64,227,670	65,563,197	67,086,258	1,523,061	2.32%
Water Fund	15,196,545	19,509,750	23,189,164	23,784,862	595,698	2.57%
Local Sewer Fund	7,475,473	10,674,150	11,061,191	10,272,879	(788,312)	-7.13%
Regional Sewer	7,284,818	8,596,867	8,909,303	9,945,250	1,035,947	11.63%
Stormwater Utility Fund	1,990,695	2,849,780	3,017,788	3,978,599	960,811	31.84%
Refuse, Collection & Disp Fund	5,997,948	5,754,490	6,313,748	6,135,478	(178,270)	-2.82%
Total Enterprise Funds	\$ 94,901,399	\$ 111,612,707	\$ 118,054,391	\$ 121,203,326	\$ 3,148,935	2.67%
Internal Service Funds						
Information Technology	1,282,723	1,902,000	1,660,861	1,930,785	269,924	16.25%
Self Insurance Fund	2,549,671	12,419,190	12,986,553	9,391,188	(3,595,365)	-27.69%
City Garage Fund	1,104,702	1,421,250	1,421,250	1,440,196	18,946	1.33%
Employee Benefits	8,022,880	7,631,180	7,631,180	8,051,135	419,955	5.50%
Total Internal Service Funds	\$ 12,959,976	\$ 23,373,620	\$ 23,699,844	\$ 20,813,304	\$ (2,886,540)	-12.18%
Total All Funds	\$170,923,136	\$194,132,608	\$214,139,615	\$204,823,408	(\$8,327,788)	-4.35%

City Wide Revenue Funds



City Wide Revenue Funds

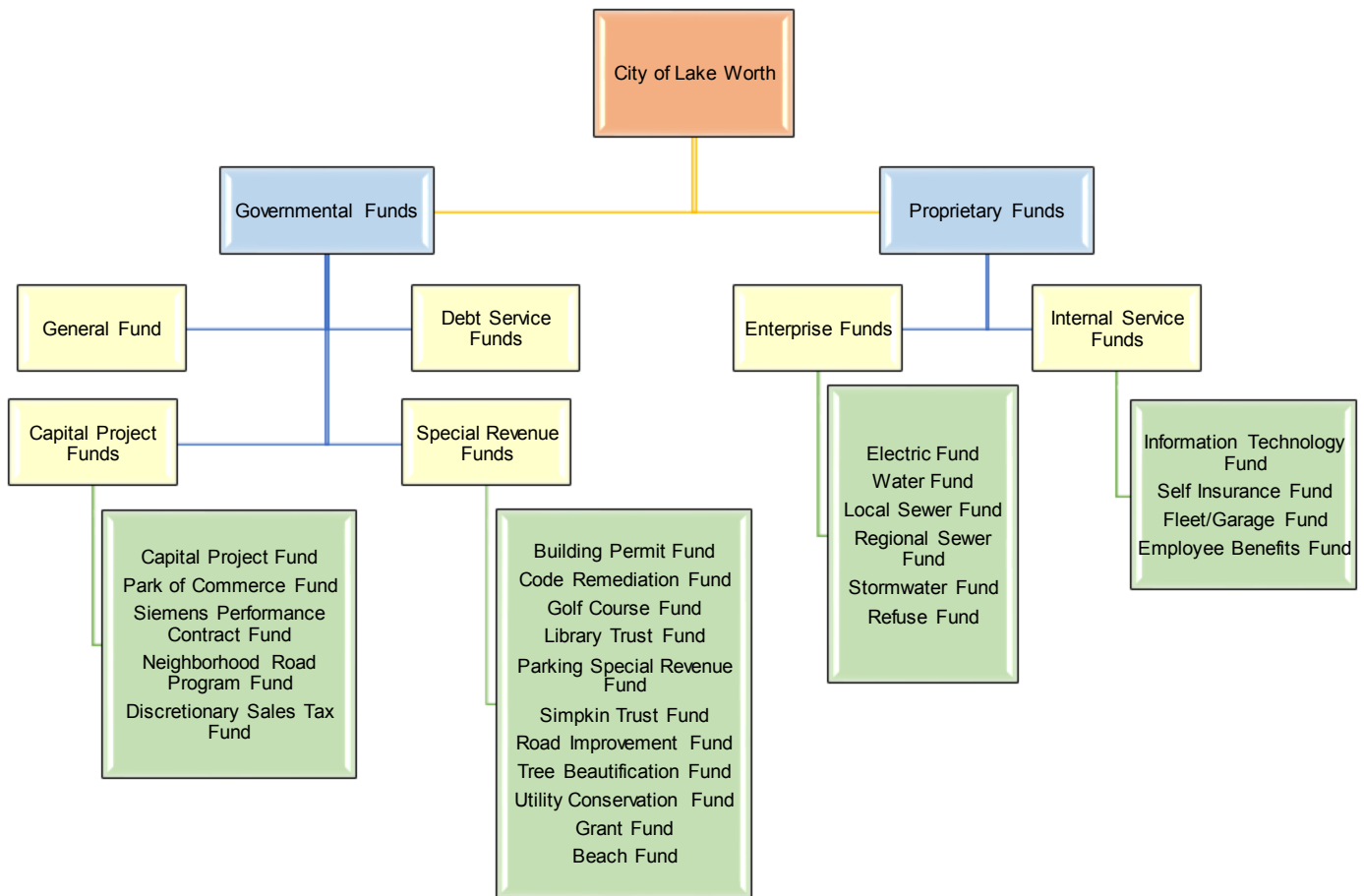
CITY-WIDE REVENUE BUDGET BY GROUP FUND						
Fund Category	FY 2017 Actuals	FY 2018 Adopted Budget	FY 2018 ADJ Budget	FY 2019 Proposed Budget	(+/-) Increase / Decrease	% Budget Change FY18 ADJ Budget vs FY19 Proposed Budget
General Fund	31,825,756	35,495,130	35,916,415	36,452,715	536,300	1.49%
Special Revenue Funds	8,852,104	8,936,540	11,636,021	7,918,567	(3,717,454)	-31.95%
Debt Service Fund	-	1,167,800	1,167,800	2,014,978	847,178	N/A
Capital Projects Funds	22,383,901	13,546,810	23,665,144	16,420,518	(7,244,626)	-30.61%
Enterprise Funds	94,901,399	111,612,707	118,054,391	121,203,326	3,148,935	2.67%
Internal Service Funds	12,959,976	23,373,620	23,699,844	20,813,304	(2,886,540)	-12.18%
Total All Funds	\$ 170,923,136	\$ 194,132,608	\$ 214,139,615	\$ 204,823,408	\$ (9,316,207)	-4.35%

CITY-WIDE REVENUE BUDGET BY FUND (SUMMARY)						
Fund Category	FY 2017 Actuals	FY 2018 Adopted Budget	FY 2018 ADJ Budget	FY 2019 Proposed Budget	(+/-) Increase / Decrease	% Budget Change FY18 ADJ Budget vs FY19 Proposed Budget
General Fund	31,825,756	35,495,130	35,916,415	36,452,715	536,300	1.49%
Special Revenue Funds	8,852,104	8,936,540	11,636,021	7,918,567	(3,717,454)	-31.95%
Debt Service Fund	-	1,167,800	1,167,800	2,014,978	847,178	N/A
Capital Projects Funds	22,383,901	13,546,810	23,665,144	16,420,518	(7,244,626)	-30.61%
Electric Fund	56,955,920	64,227,670	65,563,197	67,086,258	1,523,061	2.32%
Water Fund	15,196,545	19,509,750	23,189,164	23,784,862	595,698	2.57%
Local Sewer Fund	7,475,473	10,674,150	11,061,191	10,272,879	(788,312)	-7.13%
Regional Sewer & RR	7,284,818	8,596,867	8,909,303	9,945,250	1,035,947	11.63%
Stormwater Utility Fund	1,990,695	2,849,780	3,017,788	3,978,599	960,811	31.84%
Refuse, Collection & Disp Fund	5,997,948	5,754,490	6,313,748	6,135,478	(178,270)	-2.82%
Internal Service Funds	12,959,976	23,373,620	23,699,844	20,813,304	(2,886,540)	-12.18%
Total All Funds	\$ 170,923,136	\$ 194,132,608	\$ 214,139,615	\$ 204,823,408	\$ (9,316,207)	-4.35%

Budget Summary Appropriations

BUDGET SUMMARY								
City of Lake Worth - Fiscal Year 2018-2019								
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE (CITY OF LAKE WORTH) ARE 5.8% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.								
Proposed Operating Millage Rate								
per \$1,000								
General Fund	5.4945							
Voted Debt	1.1400							
	General Fund	Special Revenue	Utility Funds	Enterprise Funds	Internal Service	Capital Projects	Debt Service	Total All Funds
ESTIMATED REVENUES								
Taxes:								
Ad Valorem Taxes	5.4945 / 1.1400	9,740,863	-	-	-	-	2,014,978	11,755,841
Sales & Use Taxes		978,302	-	-	-	2,600,000	-	3,578,302
Franchise Taxes		62,000	-	-	-	380,000	-	442,000
Utility Service Taxes		4,191,081	-	-	-	-	-	4,191,081
Licenses and Permits		1,253,100	1,411,150	-	-	-	-	2,664,250
Intergovernmental Revenue		5,490,402	549,588	-	-	16,000	-	6,055,990
Charges For Service		1,820,960	4,815,523	88,153,964	8,312,967	13,073,310	-	116,176,724
Fines and Forfeitures		681,310	252,875	30,000	-	-	-	964,185
Miscellaneous		107,567	558,554	600,455	55,078	361,940	362,820	2,046,414
Contribution From Enterprise Operations		11,650,723	-	714,080	-	-	-	12,364,803
Transfers In		30,000	46,160	-	-	6,090	2,795,810	2,878,060
Other Financing Sources		-	-	14,645,210	-	-	833,460	15,478,670
TOTAL REVENUES AND OTHER FINANCING SOURCES		36,006,308	7,633,850	104,143,709	8,368,045	13,457,340	6,972,090	178,596,320
Available Fund Balance		446,407	(140,583)	6,945,540	1,746,032	7,355,964	9,873,728	26,227,088
TOTAL ESTIMATED REVENUES & BALANCES		36,452,715	7,493,267	111,089,249	10,114,077	20,813,304	2,014,978	204,823,408
EXPENDITURES/EXPENSES								
General Government		6,179,906	-	-	-	13,699,044	-	19,878,949
Public Safety		21,582,078	1,882,341	-	-	-	-	23,464,419
Physical Environment		2,472,868	217,992	66,479,896	6,149,553	-	-	75,320,309
Transportation		1,671,592	564,442	-	-	1,662,000	-	3,898,034
Culture & Recreation		2,523,381	4,213,888	-	-	-	-	6,737,269
Capital Outlay		-	471,904	21,365,285	2,040,000	498,000	14,962,518	39,337,707
Non-Departmental		1,997,890	112,700	21,464,818	1,100,714	6,616,260	1,300	33,308,660
Transfers Out		25,000	30,000	1,779,250	823,810	-	220,000	2,878,060
TOTAL EXPENDITURES/EXPENSES		36,452,715	7,493,267	111,089,249	10,114,077	20,813,304	2,014,978	204,823,408
Net Assets Available for Operations		-	-	-	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES /RESERVES		36,452,715	7,493,267	111,089,249	10,114,077	20,813,304	2,014,978	204,823,408
The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.								

Fund Structure



Fund Balance Summary

Fund Balance Summary by Fund Fiscal Year 2019							
Fund	Actual Fund Balance 09/30/2017	Estimated change as of 09/30/2018	Estimated Fund Balance 09/30/2018	FY 2019 Revenue	FY 2019 Expenditure	Use of Fund Balance	Estimated Fund Balance 09/30/2019
GENERAL FUND (001)	4,855,152	(548,385)	4,306,767	36,006,308	36,452,715	(446,407)	3,860,360
BUILDING FUND (103)	2,817,030	222,751	3,039,781	1,307,150	966,028	341,122	3,380,903
BEACH FUND (140)	(3,574,002)	60,595	(3,513,407)	4,006,698	4,006,698	-	(3,513,407)
PARKING FUND (150)	67,387	(119)	67,268	211	-	211	67,479
CODE REMEDIATION FUND (160)	675,047	(362,100)	312,947	532,243	597,500	(65,257)	247,690
ROAD IMPROVEMENT FUND (170)	1,413,407	(473,733)	939,674	380,000	425,300	(45,300)	894,374
GRANTS FUND (180)	215,898	(447,484)	(231,586)	595,748	595,748	-	(231,586)
TREE BEAUTIFICATION FUND (190)	12,185	12,000	24,185	2,000	2,000	-	24,185
UTILITY CONSERVATION FUND (195)	467,874	(116,890)	350,984	2,100	125,792	(123,692)	227,292
DEBT SERVICE FUND (203)	-	14,270	14,270	2,014,978	2,014,978	-	14,270
CAPITAL PROJECT FUND (301)	1,012,087	(181,589)	906,784	50,000	376,920	(326,920)	579,864
PARK OF COMMERCE FUND (304)	159,541	822,080	981,621	3,629,270	4,457,810	(828,540)	153,081
DISCRETIONARY SALES TAX (307)	1,875,000	758,879	2,633,879	2,602,820	-	2,602,820	5,236,699
NEIGHBORHOOD ROAD PROGRAM FUND (308)	19,643,280	4,156,572	23,799,852	310,000	11,585,788	(11,275,788)	12,524,064
ELECTRIC FUND (401)	25,242,507	(4,334,167)	20,908,340	66,739,295	67,086,258	(346,963)	20,561,377
WATER FUND (402)	52,869,378	(9,840,036)	43,029,342	19,925,610	23,784,862	(3,859,252)	39,170,090
LOCAL SEWER FUND (403)	19,658,152	(2,997,912)	16,660,240	8,426,937	10,272,879	(1,845,942)	14,814,298
GOLF FUND (404)	(327,422)	(17,318)	(344,740)	1,175,200	1,159,301	15,899	(328,841)
REGIONAL SEWER / R&R FUND (405/406)	30,372,008	(850,328)	29,521,680	9,051,867	9,945,250	(893,383)	28,628,297
STORMWATER FUND (408)	8,022,399	(1,572,957)	6,449,442	1,900,150	3,978,599	(2,078,449)	4,370,993
REFUSE COLLECTION / SEWER FUND (410)	4,792,815	(436,031)	4,356,784	6,467,895	6,135,478	332,417	4,689,201
INFORMATION TECHNOLOGY (510)	1,116,498	(327,112)	789,386	1,518,640	1,930,785	(412,145)	377,241
SELF INSURANCE FUND (520)	6,758,524	(1,541,991)	5,216,533	3,140,439	9,391,188	(6,250,749)	(1,034,216)
GARAGE/FLEET FUND (530)	2,143,712	136,623	2,280,335	944,997	1,440,196	(495,199)	1,785,136
EMPLOYEE BENEFITS FUND (540)	1,851,585	1,282,822	3,134,407	7,853,264	8,051,135	(197,871)	2,936,536
SIMPKIN TRUST FUND (605)	196,675	-29200	167,475	1,000	30,200	(29,200)	138,275
LIBRARY TRUST FUND (607)	40,659	7050	47,709	5,000	-	5,000	52,709
CRIMINAL JUSTICE EDUCATION (640)	74,525	6500	81,025	6,500	10,000	(3,500)	77,525
TOTAL ALL FUNDS	\$ 182,451,901	\$ (16,597,210)	\$ 165,930,977	\$ 178,596,320	\$ 204,823,408	\$ (26,227,088)	\$ 139,703,889

Budget Overview

The City of Lake Worth's annual operating budget serves as a strategic financial and capital plan for the upcoming fiscal year. The City of Lake Worth's annual budget year begins on October 1, 2018 and ends on September 30, 2019 and is referred to as "Fiscal Year 2019." The adopted annual operating budget authorizes all expenditures made by the City throughout the year hence, the City cannot spend funds unless they are appropriated within the budget. An appropriation is the legal approval given by the City Commission to City staff to utilize funds for specific purposes. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax, utility tax, and user fees, is established by the City Commission via ordinances and authorized general government fees resolutions. The City Charter and State law require the City to have a balanced budget, meaning expenditures should not exceed the combination of revenues and available fund balances.

The FY 2019 budget season started with a preliminary budget calendar, a leadership strategic meeting and a budget kickoff meeting that involved budget related staff, where the Budget Team, consisting of the City Manager, Finance Director and Assistant Finance Director, communicated the budget policies, deadlines and guidelines to department heads and their staff.

Department directors are given at least three years of historical data including current year actual from which to develop the Capital Improvement Plan and the preliminary budget. There is a review process of revenues, expenditures and fund balances, while paying attention to exceptional or one-time flow of revenues and expenditures to be included or excluded. Revenues are budgeted in every revenue account of each fund based on historical trends and future assumptions regarding economic performance, redevelopment, changes in state statues, and other factors. The Finance Advisory Board is a citizen committee appointed by the City Commission whose members serve in an advisory capacity by reviewing the proposed budget and making recommendations to the City Commission.

The first year project costs of the Capital Improvement Plan are also included in the budget once funding is identified and viable, and reviewed extensively by the City Manager, who then submits the proposed budget to the City Commission through multiple budget workshop sessions.

- In July, upon receiving the assessed property value, the City Commission establishes a maximum proposed property tax rate to be levied for the budgeted fiscal year. This rate is included in the TRIM (Truth-in-Millage - Notice of Proposed Property Taxes) notices which are mailed to all property owners in August by the Palm Beach County Property Appraiser.
- In August, the City Commission reviews all capital projects and proposed budgets by divisions during special work sessions.
- In September, two mandatory public hearings are held with public participation regarding the Capital Improvement Plan, reauthorization of general government fees by resolution, the proposed and final adoption of the millage rate and annual operating budget for the fiscal year.

The annual operating budget serves as more than a financial plan for the City. It also serves the following purposes:

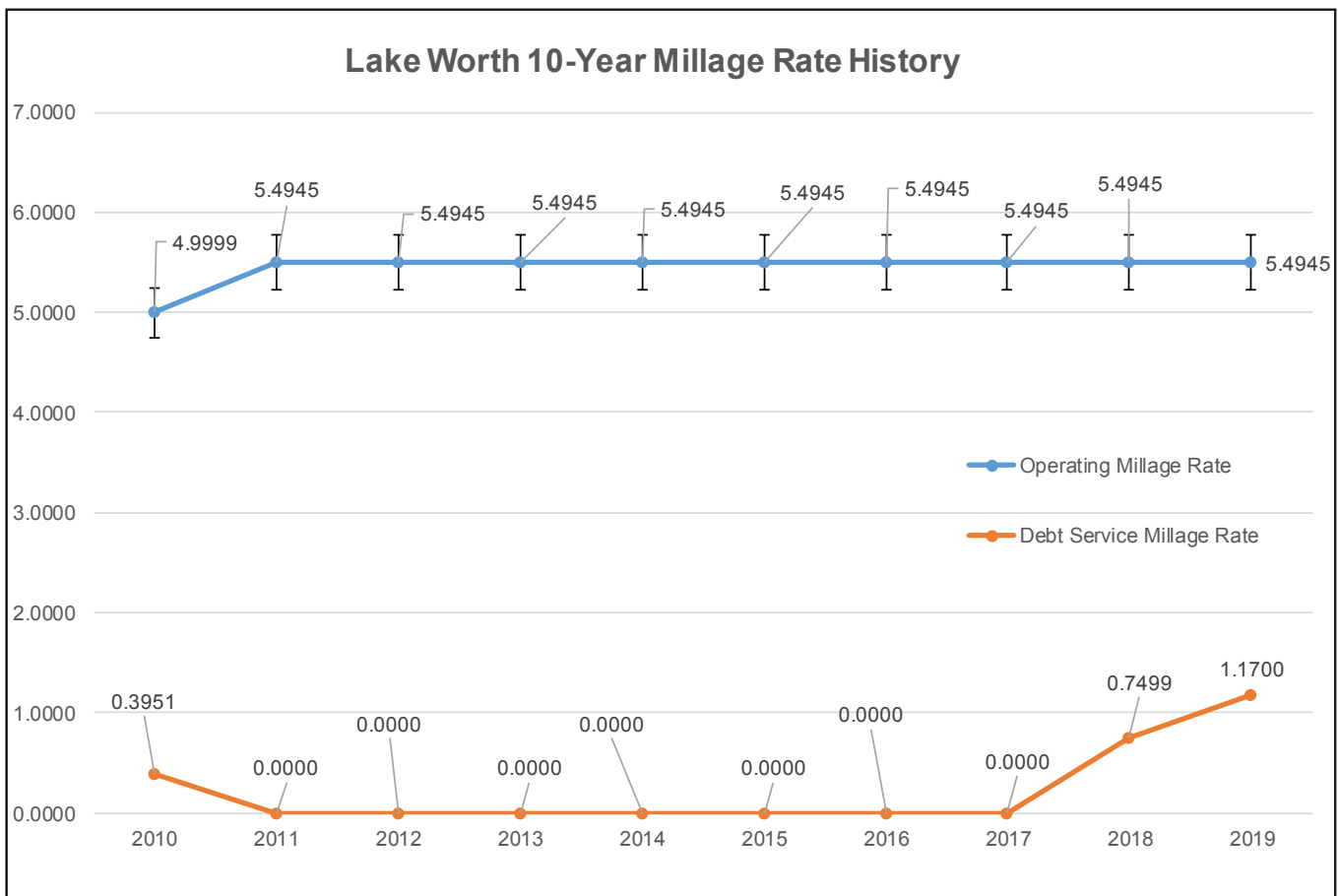
Information: The annual operating budget is the primary conduit for City Administration to justify its planned expenditures for the upcoming fiscal year. Through the budget residents can better understand how their tax dollars and other revenues collected by the City will be expended.

Accountability: The budget also serves as a tool for legalizing public expenditures. The annual operating budget serves as a mechanism to report the use of public resources.

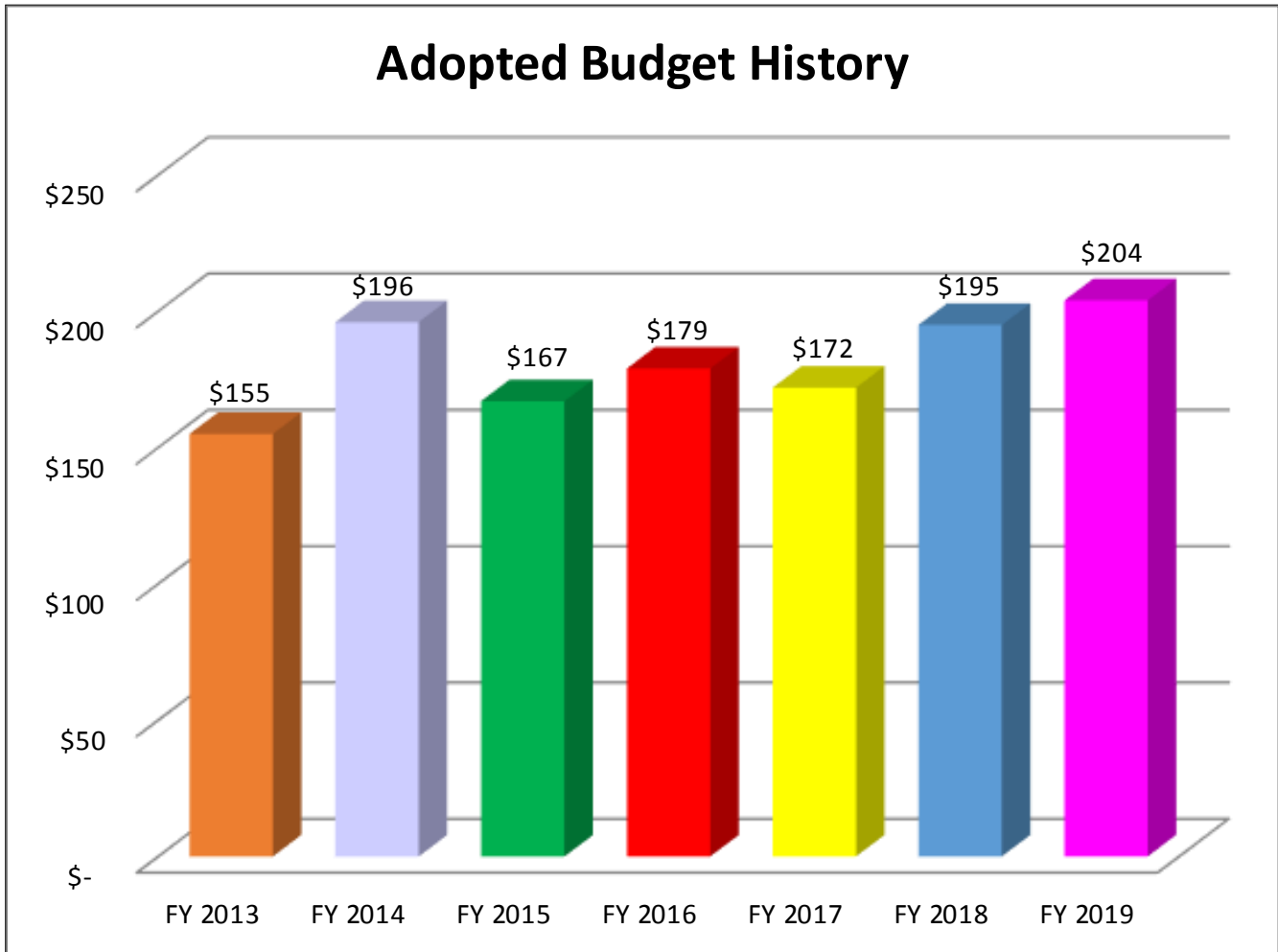
Budget Overview

Evaluation: The budget is used to help explain the progress the City is making. The City of Lake Worth is developing a comprehensive performance measurement system, as this system progresses performance measures will be further integrated in to the daily operation of the organization, and the workload measures and efficiency measures will be intrinsically linked to the budgeting process.

Planning: The budget serves as the City's strategic operational plan; ultimately the City is expected to expend funds based on its priorities and all programming and services provided are geared toward the City meeting its short term and long term vision for the community.

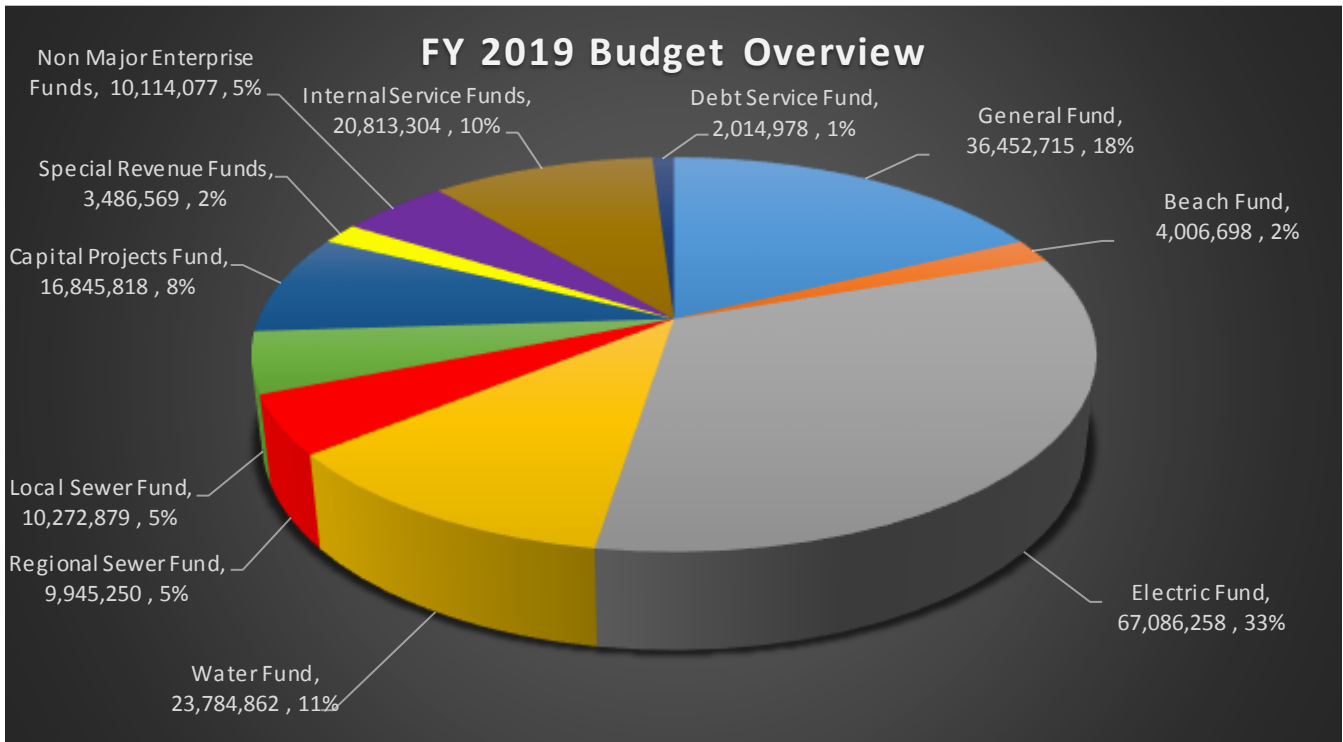
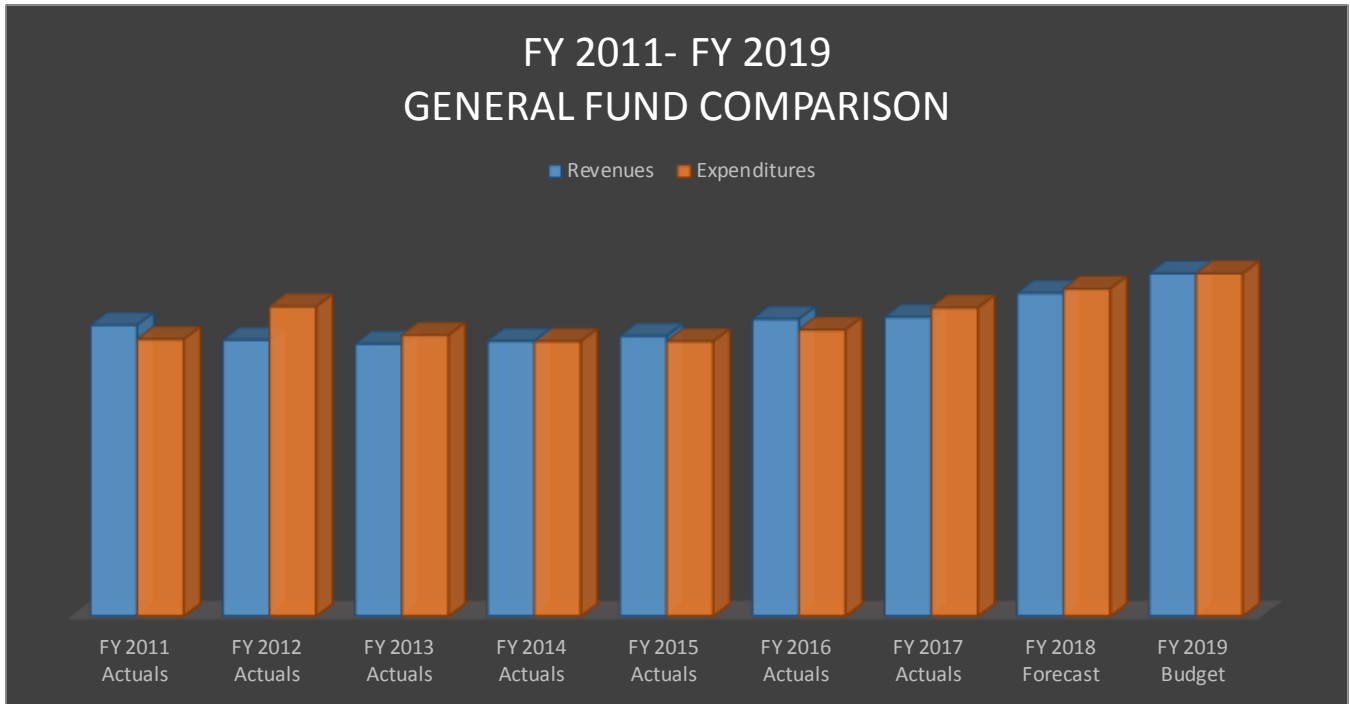


Budget Overview



GENERAL FUND BUDGET BY EXPENDITURE CATEGORY							
General Fund	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Forecast
PERSONNEL SERVICES							
* Salaries & Wages	3,826,208	5,023,604	5,782,175	5,110,551	6,028,719	918,168	17.97%
* Benefits	7,990,719	7,474,944	7,948,657	7,885,632	8,622,586	736,954	9.35%
Sub-Total	11,816,927	12,498,548	13,730,832	12,996,183	14,651,305	1,655,122	12.74%
OPERATING EXPENSES							
* Prof. & Contract. Service	14,800,342	15,331,060	16,692,130	16,604,257	16,300,631	(303,626)	-1.83%
* Travel & Training	61,911	98,900	158,315	104,823	122,690	17,867	17.04%
* Utility & Communication	1,176,625	1,283,250	1,140,970	1,332,116	1,324,930	(7,186)	-0.54%
* Insurance	519,472	519,472	519,580	519,580	519,580	-	0.00%
* Maintenance	462,024	726,776	725,318	672,845	747,970	75,125	11.17%
* Operating Expense	707,598	902,917	1,149,529	1,040,811	1,102,701	61,890	5.95%
Sub-Total	17,727,972	18,862,375	20,385,842	20,274,432	20,118,502	(155,930)	-0.77%
CAPITAL MISC							
* Other Uses	6,295	200,117	258,030	85,112	36,500	(48,612)	0.00%
* Debt Service	-	47,308	47,320	73,194	75,269	2,075	2.83%
* Transfer Out (Other)	-	76,923	49,229	49,229	25,000	(24,229)	0.00%
* Transfer (CRA Ad Valorem)	914,883	1,120,392	1,341,162	1,341,162	1,546,139	204,977	15.28%
Sub-Total	921,178	1,444,740	1,695,741	1,548,697	1,682,908	134,211	0.00%
TOTAL	\$ 30,466,077	\$ 32,805,663	\$ 35,812,415	\$ 34,819,312	\$ 36,452,715	\$ 1,633,403	4.69%

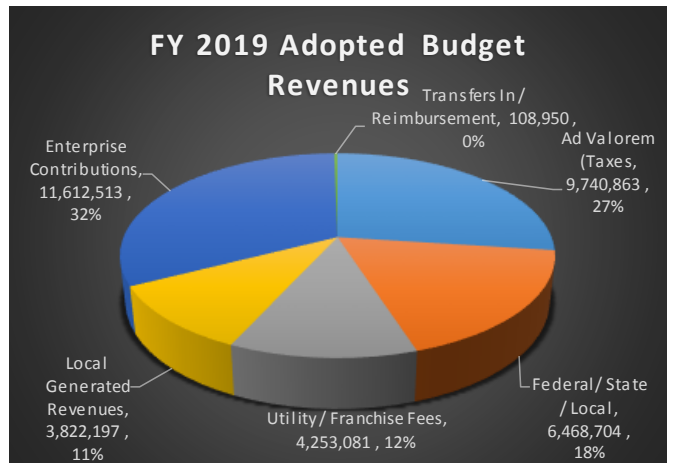
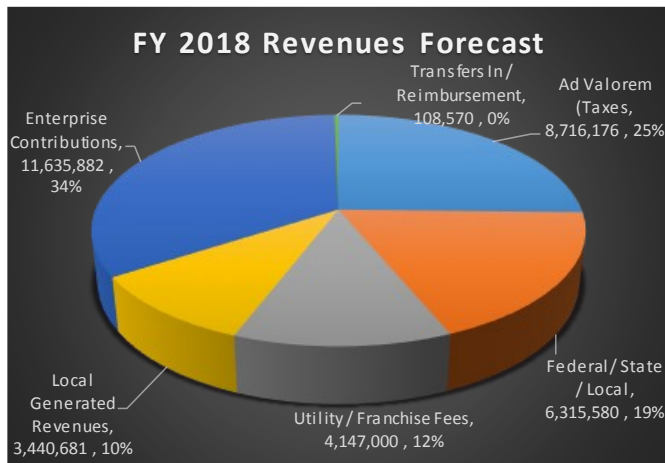
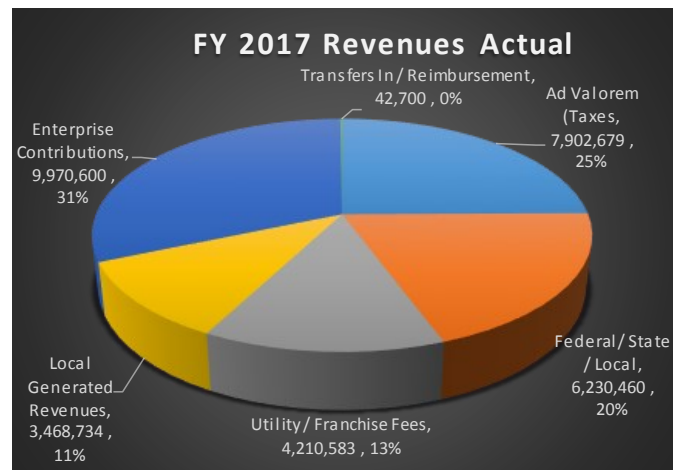
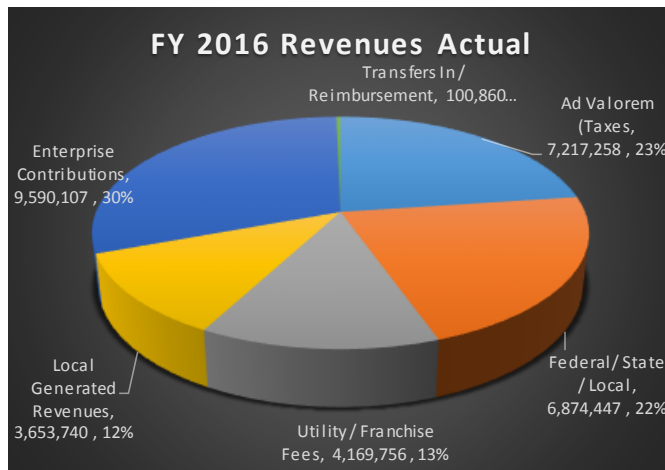
Budget Overview



Budget Overview

Source of General Fund Revenues

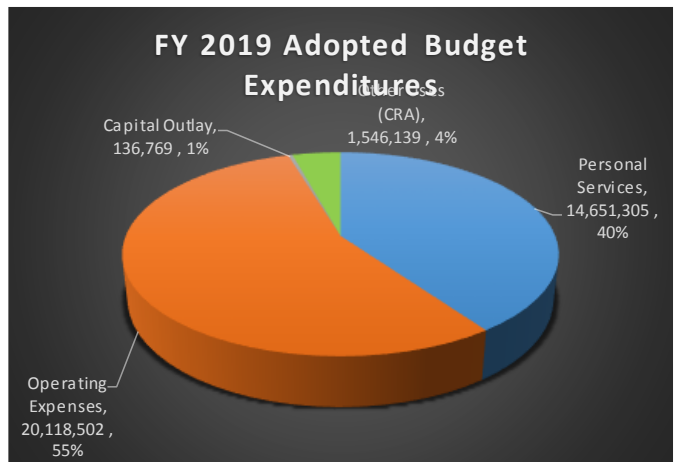
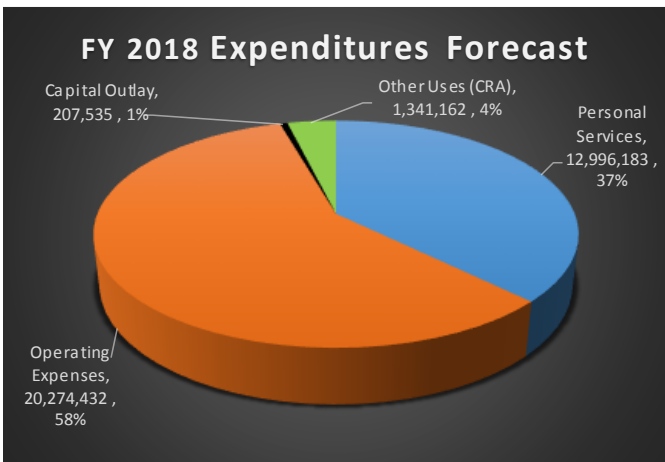
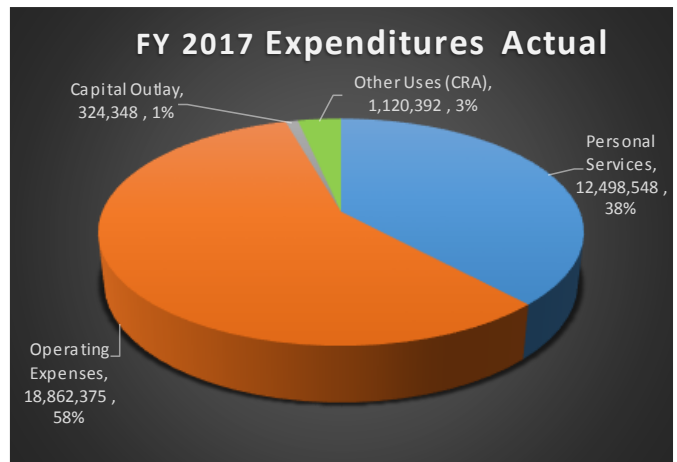
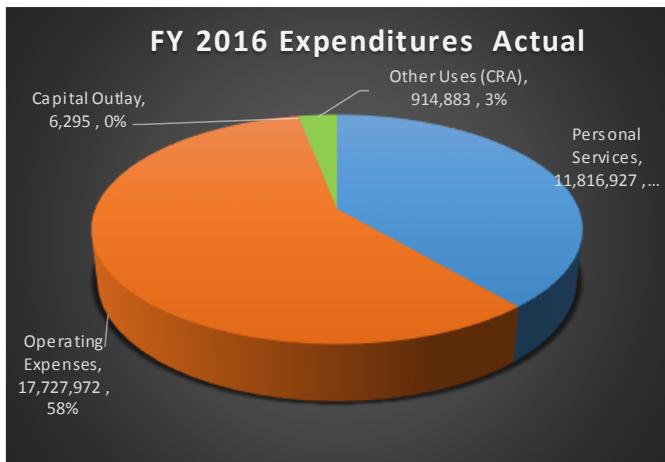
GENERAL FUND REVENUES BY CATEGORY							
CATEGORY	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Ad Valorem (Taxes)	7,217,258	7,902,679	8,556,120	8,716,176	9,740,863	1,184,743	13.85%
Federal / State / Local	6,874,447	6,230,460	7,288,090	6,315,580	6,468,704	(819,386)	-11.24%
Utility / Franchise Fees	4,169,756	4,210,583	4,079,450	4,147,000	4,253,081	173,631	4.26%
Local Generated Revenues	3,653,740	3,468,734	3,554,620	3,440,681	3,822,197	267,577	7.53%
Enterprise Contributions	9,590,107	9,970,600	11,480,920	11,635,882	11,612,513	131,593	1.15%
Transfers In / Reimbursement	100,860	42,700	109,710	108,570	108,950	(760)	-0.69%
TOTAL	\$ 31,606,168	\$ 31,825,756	\$ 35,068,910	\$ 34,363,889	\$ 36,006,308	\$ 937,398	2.67%



Budget Overview

How is the general fund spent?

GENERAL FUND EXPENDITURES BY CATEGORY							
CATEGORY	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Personal Services	11,816,927	12,498,548	13,730,832	12,996,183	14,329,222	598,390	4.36%
Operating Expenses	17,727,972	18,862,375	20,385,842	20,274,432	20,440,585	54,743	0.27%
Capital Outlay	6,295	324,348	354,579	207,535	136,769	(217,810)	-61.43%
Other Uses (CRA)	914,883	1,120,392	1,341,162	1,341,162	1,546,139	204,977	15.28%
TOTAL	\$ 30,466,077	\$ 32,805,663	\$ 35,812,415	\$ 34,819,312	\$ 36,452,715	\$ 640,300	1.79%



Budget Overview

Budget Questions & Answers

What is revenue?

Revenue is money that the City receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and licensing fees which are used to pay for the delivery of services and other items to the public.

What is an expenditure?

An expenditure is a process of spending money. Expenditures include activities such as paying employee salaries, purchasing office supplies, repairing City facilities and making long-term debt service payments.

What is a fiscal year?

A fiscal year is a budgetary cycle that comprises a twelve-month operational period that starts on October 1, 2018 and ends September 30, 2019.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

What is a fund?

Public sector entities, such as municipalities and counties, operate on a fund based accounting system. A fund is an accounting entity that receives revenues from a specific source and expends them for specific activities. The City operates several different types of fund, including the general fund, capital improvement fund, debt service funds and internal service funds.

What is a fund balance?

Fund balance is the difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. Fund balance ranges are established for each of the City's funds. The amounts set for each fund are based on the predictability of revenues, volatility of expenditures, and any relevant liquidity requirements.

The **General Fund** is used to account for the general operations of the city and all transactions that are not accounted for in other funds or account groups. Departmental budgets that fall under the General Fund are presented on a modified accrual basis, meaning that expenditures, other than interest on long-term debt are recorded at the time liabilities are incurred and revenues are recognized only when they are received.

The **Capital Improvement Fund** is used to account for all resources used for the acquisition of various major capital improvements excluding some which are funded through enterprise funds.

Enterprise Funds are used to account for operations that are financed and operated similarly to a private business, where the intent of the governing body is that the costs of providing goods or services (such as water, sanitation services or electricity) to the general public on a continual basis is financed or recovered through user fees, or where the governing body has determined that revenues earned, expenses incurred or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the organization on a cost reimbursement basis. Examples in Lake Worth include Information Technology (IT) services as well as vehicle maintenance services.

Debt Service Funds are used to account for the payment of principal and interest on all outstanding long term obligations except those payable from Enterprise Funds.

Budget Overview

What is a millage rate?

The millage rate, also referred to as the property tax rate, is the adopted taxation rate approved by the City Commission. The millage rate is applied to property values to generate the necessary revenue (in addition to other available revenue sources) to pay for the services proposed in the budget.

A mill is equal to \$1 for every \$1,000 of assessed property value. For example, if the taxable value of a house is \$100,000 and the millage rate is 1, then the homeowner would pay \$100 in taxes, and if the millage rate is 10, then they would pay \$1,000.

The budget and property tax rate adoption process is governed by a state statute referred to as Truth in Millage, or TRIM. The Florida State Constitution restricts the annual increase in taxable value of a homesteaded property to 3% or the increase in the CPI, whichever is less, and a 10% increase on non-homesteaded property.

Roll-Back Rate: The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

Truth in Millage (TRIM): The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the “rolled-back” rate).

What guidelines govern the budget process?

The City’s accounting and financial reporting systems are maintained in conformance with Generally Accepted Accounting Principles (**GAAP**), the Governmental Accounting Standards Board (**GASB**), and the Government Finance Officers Association (**GFOA**).

The City of Lake Worth uses the **modified basis of accounting**; meaning expenditures on anything other than interest on long-term debt are recorded when the related fund liability is incurred. Revenues are only recognized once they are received unless they are susceptible to accrual, i.e., measurable and available to finance operations of the City.

An annual audit must be performed by an independent public accounting firm, and a Comprehensive Annual Financial Report (CAFR) is subsequently published. The CAFR provides City administration and the general public with a snapshot of the financial state of the City.

The City of Lake Worth prepares a five year Capital Improvement Plan (CIP) annually. The CIP is required by state statute and represents the City’s multi-year capital expenditure strategy. CIP’s are invaluable to municipalities because without a multi-year plan, there is no way of ensuring there will be sufficient funds to cover the costs of major capital projects. The first year of the adopted five year CIP is included in the respective year budget that is up for adoption on the second public hearing.

Budget Overview

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner through the TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. ***The new assessed value and the assessed value for the prior year;***
2. ***The tax bill if the current property tax rate is charged for the new year;***
3. ***The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values; it discounts for inflation); and***
4. ***The property tax bill if the proposed budget is adopted.***

The second public hearing is advertised in the newspaper. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

Upon adoption, the City's CAFR and Annual Operating Budget will be submitted to the GFOA to seek the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

Amending the Budget

The annual operating budget can only be modified through a Commission approved budget amendment within the fiscal year. Requests to change the total appropriation, personnel structure, project capital request or project change order must be submitted to and approved by the City Manager's Office. If the change is approved by the City Manager, the proposed Budget Amendment is then put on a City Commission agenda where the City Commission must pass a majority vote to approve the proposed budget amendment.



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General Fund

General Fund

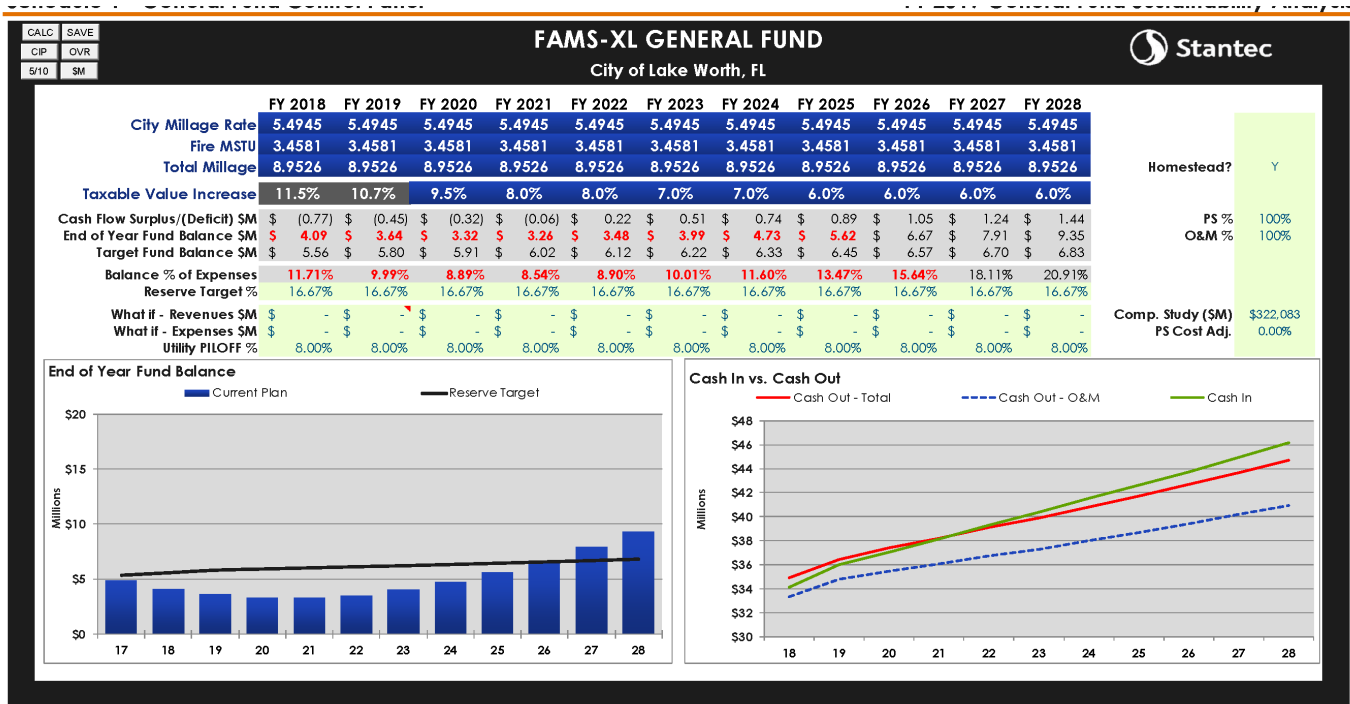
General Fund (Fund 001) - is the general operating fund of the City. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not required to be paid through other funds are paid from this fund.

General Fund	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Taxes							
Ad Valorem	7,217,258	7,902,679	8,556,120	8,716,176	9,740,863	1,184,743	13.85%
Sales & Use Taxes	915,630	962,936	980,990	972,000	978,302	(2,688)	-0.27%
Franchise Fees	40,559	57,146	40,000	60,000	62,000	22,000	55.00%
Utility Services Taxes	4,129,197	4,153,437	4,039,450	4,087,000	4,191,081	151,631	3.75%
TOTAL TAXES	\$ 12,302,644	\$ 13,076,198	\$ 13,616,560	\$ 13,835,176	\$ 14,972,246	\$ 1,355,686	9.96%
Licenses & Permits							
Business Licenses	707,754	768,570	875,000	875,000	1,125,000	250,000	28.57%
Permits	148,500	111,131	121,500	108,100	128,100	6,600	5.43%
TOTAL LICENSES & PERMITS	\$ 856,254	\$ 879,701	\$ 996,500	\$ 983,100	\$ 1,253,100	\$ 256,600	25.75%
Intergovernmental Revenue							
State Shared Revenues	5,291,083	4,714,579	5,595,900	4,819,580	4,890,402	(705,498)	-12.61%
Shared Revenue Local Units (cmty/Div II Contr.)	667,734	552,945	711,200	524,000	600,000	(111,200)	-15.64%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 5,958,817	\$ 5,267,524	\$ 6,307,100	\$ 5,343,580	\$ 5,490,402	\$ (816,698)	-12.95%
Charges for Services							
General Government	462,698	419,068	474,500	438,865	453,740	(20,760)	-4.38%
Public Safety	356,878	189,538	255,000	343,000	373,000	118,000	46.27%
Physical Environment	767,582	805,714	695,630	752,111	782,500	86,870	12.49%
Transportation	34,396	36,981	34,880	34,650	42,380	7,500	21.50%
Culture/Recreation	136,093	124,819	136,600	133,000	128,600	(8,000)	-5.86%
Non-Operating Sources/Reimbursements	40,860	42,700	41,500	40,360	40,740	(760)	-1.83%
TOTAL CHARGES FOR SERVICES	\$ 1,798,507	\$ 1,618,820	\$ 1,638,110	\$ 1,741,986	\$ 1,820,960	\$ 182,850	11.16%
Fines and Forfeitures							
Fines and Forfeitures	943,446	883,548	864,450	677,808	681,310	(183,140)	-21.19%
TOTAL FINES & FORFEITURES	\$ 943,446	\$ 883,548	\$ 864,450	\$ 677,808	\$ 681,310	\$ (183,140)	-21.19%
Miscellaneous							
Interest & other Earnings	59,806	38,142	50,320	40,917	70,827	20,507	40.75%
Donations	13,049	11,580	-	-	-	-	0.00%
Sale of Surplus Material	10,486	-	-	-	-	-	0.00%
Other Miscellaneous Revenue	13,052	79,643	46,740	37,230	36,740	(10,000)	-21.39%
TOTAL MISCELLANEOUS	\$ 96,393	\$ 129,365	\$ 97,060	\$ 78,147	\$ 107,567	\$ 10,507	10.83%
Contributions from Enterprise Operations							
Franchise Fees	6,630,532	7,011,015	7,516,600	7,736,841	7,738,453	221,853	2.95%
General Government Surcharge	2,989,575	2,959,585	4,002,530	3,937,251	3,912,270	(90,260)	-2.26%
TOTAL CONTRIBUTIONS FROM ENTERPRISE OPERATIONS	\$ 9,620,107	\$ 9,970,600	\$ 11,519,130	\$ 11,674,092	\$ 11,650,723	\$ 131,593	1.14%
Transfers In							
Special Assessment	-	-	-	-	-	-	0.00%
Rents & Royalties	-	-	-	-	-	-	0.00%
Debt Loan Proceeds	-	-	-	-	-	-	0.00%
Transfers In	30,000	-	30,000	30,000	30,000	-	0.00%
TOTAL TRANSFERS IN	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Subtotal	\$ 31,606,168	\$ 31,825,756	\$ 35,068,910	\$ 34,363,889	\$ 36,006,308	\$ 937,398	2.67%
Use of Fund Balance	-	-	847,505	-	446,407	(401,098)	-47.33%
Total Sources of Funds	\$ 31,606,168	\$ 31,825,756	\$ 35,916,415	\$ 34,363,889	\$ 36,452,715	\$ 536,300	1.49%

General Fund

General Fund	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Use of Funds							
City Commission	246,310	342,653	419,060	360,743	390,265	(28,795)	-6.87%
City Manager	656,935	792,349	1,056,000	912,946	766,501	(289,499)	-27.41%
Communications	-	-	169,560	44,770	-	(169,560)	-100.00%
City Clerk	481,725	598,970	594,835	533,473	561,004	(33,831)	-5.69%
Internal Auditor	56,980	53,485	62,010	67,300	174,911	112,901	182.07%
City Attorney	756,724	623,960	770,740	712,390	714,390	(56,350)	-7.31%
Financial Services	1,270,118	1,379,141	1,642,640	1,331,526	1,546,560	(96,080)	-5.85%
Human Resources / Personnel	200,204	236,537	251,890	220,280	257,037	5,147	2.04%
Human Resources / Benefits	4,012	4,012	-	-	-	-	0.00%
Community Sustainability - Administration	171,676	273,141	424,581	387,032	440,219	15,638	3.68%
Community Sustainability - Economic Development	-	-	-	-	142,441	142,441	0.00%
Community Sustainability / Planning & Zoning	680,108	761,497	930,220	897,797	702,383	(227,837)	-24.49%
Community Sustainability / Code Enforcement	959,251	1,135,460	1,255,537	1,213,375	1,554,447	298,910	23.81%
Community Sustainability / Business Licenses	77,111	71,475	96,524	130,580	91,527	(4,997)	-5.18%
Community Sustainability / Strategic Planning & Design	-	-	-	-	218,078	218,078	0.00%
Community Sustainability / Use & Occupancy	-	-	67,808	24,556	-	(67,808)	-100.00%
Public Safety - Police Services	15,316,748	15,798,499	15,879,770	15,723,640	16,345,529	465,759	2.93%
Public Safety - Fire Services	2,869,031	2,754,704	2,732,430	2,732,390	2,979,719	247,289	9.05%
Public Services - Administration	341,772	315,750	350,335	317,386	282,039	(68,296)	-19.49%
Public Services - Streets Maintenance	970,424	1,018,330	1,208,352	1,509,581	1,708,786	500,434	41.41%
Public Services - Parking	8,751	9,953	10,210	6,744	2,850	(7,360)	-72.09%
Public Services - Grounds Maintenance	1,473,042	1,803,495	2,016,930	1,945,095	1,958,427	(58,503)	-2.90%
Public Services - Cemetery	299,959	266,994	248,578	283,047	280,473	31,895	12.83%
Facilities Management- Custodial	99,375	75,777	108,180	136,357	137,771	29,591	27.35%
Facilities Management- Maintenance	966,177	1,075,548	1,314,024	1,339,696	973,169	(340,855)	-25.94%
Recreation - Administration	-	-	-	-	164,442	164,442	0.00%
Leisure Services - Library	454,109	524,348	559,710	518,514	540,673	(19,037)	-3.40%
Leisure Services - Rec / Community Programs	352,530	444,255	525,970	478,621	555,404	29,434	5.60%
Leisure Services - Rec / Facility Rentals	480,415	750,730	1,037,802	990,411	794,835	(242,967)	-23.41%
Leisure Services - Special Events	298,197	356,689	488,570	483,077	468,027	(20,543)	-4.20%
Leisure Services - Aquatics	-	-	-	-	-	-	0.00%
Non-Departmental	59,510	140,596	199,758	127,594	129,669	(70,089)	-35.09%
Transfer Out - Capital Projects	-	-	-	-	-	-	0.00%
Transfer Out- CRA	914,883	1,120,392	1,341,162	1,341,162	1,546,139	204,977	15.28%
Transfer Out - Golf Fund	-	-	-	-	-	-	0.00%
Transfer Out - Beach Fund	-	-	-	-	-	-	0.00%
Transfer Out - Grants	-	41,829	31,829	31,829	25,000	(6,829)	-21.46%
Transfer Out - Information Technology	-	19,094	1,400	1,400	-	(1,400)	-100.00%
Transfer Out - I/S Fund-Garage	-	-	-	-	-	-	0.00%
Transfer Out - Employee Benefits	-	16,000	16,000	16,000	-	(16,000)	-100.00%
Subtotal	30,466,077	32,805,663	35,812,415	34,819,312	36,452,715	640,300	1.79%
Reserve for future use	1,140,091	(979,907)	104,000	(455,423)	-	(104,000)	-100.00%
Total Use of Funds	\$ 31,606,168	\$ 31,825,756	\$ 35,916,415	\$ 34,363,889	\$ 36,452,715	\$ 536,300	1.49%

General Fund Financial Projection



Prepared by Stantec Consulting

City of Lake Worth, FL

Key Challenges

- Maintaining sufficient operating reserves
 - Target: 2 months of operating and maintenance expenses
- Ensure funding of ongoing operating costs
- Maintain strong level of service

Changes from 2017 Study

- Increased operating budget expenditures
 - FTE's, salary increases, etc.
 - Model assumes recommendations of the compensation study will be implemented
 - Property valuation updates with latest valuation estimates from Property Appraiser

General Fund Revenues

General Fund	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
AD VALOREM TAXES							
Current	6,117,385	6,860,958	7,092,610	7,305,014	8,124,724	819,710	11.22%
CRA	834,189	935,585	1,338,510	1,341,162	1,546,139	204,977	15.28%
Delinquent	242,842	92,219	100,000	55,000	55,000	-	0.00%
Interest - Delinquent	22,842	13,917	25,000	15,000	15,000	-	0.00%
TOTAL AD VALOREM TAXES	\$ 7,217,258	\$ 7,902,679	\$ 8,556,120	\$ 8,716,176	\$ 9,740,863	\$ 1,024,687	11.76%
AD VALOREM -FIRE SERVICES							
Fire Services	-	-	-	-	-	-	-
TOTAL AD VALOREM -FIRE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
SPECIAL ASSESSMENTS							
Fire Services Assessment	-	-	-	-	-	-	-
Street Light Assessment	-	-	-	-	-	-	-
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
SALES, USE & FUEL TAX							
Gas Tax	915,630	962,936	980,990	972,000	978,302	6,302	0.65%
TOTAL SALES, USE & FUEL TAX	\$ 915,630	\$ 962,936	\$ 980,990	\$ 972,000	\$ 978,302	\$ 6,302	0.65%
FRANCHISE TAXES							
Gas	-	-	-	-	-	-	-
Refuse	40,559	57,146	40,000	60,000	62,000	2,000	3.33%
TOTAL FRANCHISE TAXES	\$ 40,559	\$ 57,146	\$ 40,000	\$ 60,000	\$ 62,000	\$ 2,000	3.33%
UTILITY SERVICE TAXES							
Electricity	2,092,676	2,057,814	2,084,000	2,050,000	2,064,000	14,000	0.68%
Telecommunications	856,242	857,685	863,450	860,000	900,081	40,081	4.66%
Water	1,047,087	1,096,839	975,000	1,040,000	1,090,000	50,000	4.81%
Gas	114,320	119,141	100,000	115,000	115,000	-	0.00%
Propane	18,872	21,958	17,000	22,000	22,000	-	0.00%
TOTAL UTILITY SERVICE TAXES	\$ 4,129,197	\$ 4,153,437	\$ 4,039,450	\$ 4,087,000	\$ 4,191,081	\$ 104,081	2.55%
BUSINESS LICENSE							
General	508,824	543,588	575,000	575,000	625,000	50,000	8.70%
Certificate of Use Fee	198,930	224,982	300,000	300,000	500,000	200,000	66.67%
TOTAL BUSINESS LICENSE	\$ 707,754	\$ 768,570	\$ 875,000	\$ 875,000	\$ 1,125,000	\$ 250,000	28.57%
PERMITS & FEES							
Bldg Permits	-	-	500	500	500	-	0.00%
Public Services	31,419	33,286	15,000	21,000	21,000	-	0.00%
Re-inspection Fee	16	-	500	1,000	1,000	-	0.00%
Public Services	-	400	-	100	100	-	0.00%
Site Plan Review Fee	-	-	3,000	3,000	3,000	-	0.00%
Community Development	13,920	15,680	25,000	30,000	25,000	(5,000)	-16.67%
Foreclosure Registry Fees	100,425	57,725	75,000	50,000	75,000	25,000	50.00%
Public Services	2,720	4,040	2,500	2,500	2,500	-	0.00%
TOTAL PERMITS & FEES	\$ 148,500	\$ 111,131	\$ 121,500	\$ 108,100	\$ 128,100	\$ 20,000	18.50%
FEDERAL GRANTS							
General Government	-	-	-	-	-	-	-
TOTAL FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
STATE SHARED REVENUE							
Vehicle Rebate	23,238	26,774	18,000	24,500	25,000	500	2.04%
Mobile Home Licenses	47,796	45,094	45,000	48,000	45,000	(3,000)	-6.25%
Alcoholic Beverages Licen	65,754	49,089	47,820	40,000	45,000	5,000	12.50%
Fire Ins Prem Tax	246,983	8,619	350,000	-	-	-	0.00%
Police Ins Prem Tax	469,959	-	450,000	-	-	-	0.00%
Entitlement	1,528,273	1,634,080	1,628,560	1,650,560	1,700,000	49,440	3.00%
Half Cent Sales Taxes	2,909,080	2,950,923	3,056,520	3,056,520	3,075,402	18,882	0.62%
TOTAL STATE SHARED REVENUE	\$ 5,291,083	\$ 4,714,579	\$ 5,595,900	\$ 4,819,580	\$ 4,890,402	\$ 70,822	1.47%
SHARED REVENUE- LOCAL UNITS							
County Contributions	667,734	552,945	711,200	524,000	600,000	76,000	14.50%
TOTAL SHARED REVENUE- LOCAL UNITS	\$ 667,734	\$ 552,945	\$ 711,200	\$ 524,000	\$ 600,000	\$ 76,000	14.50%

General Fund Revenues (continued)

General Fund	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
GENERAL GOVERNMENT SERVICE							
Public Services	-	75	-	25	-	(25)	-100.00%
Code	164,325	125,292	150,000	150,000	150,000	-	0.00%
Other	508	808	750	500	500	-	0.00%
Zoning Fees	61,478	49,513	70,000	55,000	60,000	5,000	9.09%
Planning Fees	50,335	48,873	60,000	45,000	50,000	5,000	11.11%
Historic Preservation Fee	29,632	26,858	30,000	25,000	30,000	5,000	20.00%
Mapping Fees	828	868	750	750	750	-	0.00%
Business License Review-P	22,517	28,410	30,000	30,000	30,000	-	0.00%
Certification/Records	131,920	137,550	132,000	132,000	132,000	-	0.00%
Photocopies	456	321	400	320	320	-	0.00%
Reimbursements	291	-	200	-	-	-	0.00%
NSF and Bank Charges	-	70	200	70	70	-	0.00%
NSF Fees - Business	307	130	100	100	100	-	0.00%
Miscellaneous	101	300	100	100	-	(100)	-100.00%
TOTAL GENERAL GOVERNMENT SERVICE	\$ 462,698	\$ 419,068	\$ 474,500	\$ 438,865	\$ 453,740	\$ 14,875	3.39%
PUBLIC SAFETY							
Outside Overtime	-	-	-	-	-	-	-
False Alarms	72,420	69,205	55,000	65,000	70,000	5,000	7.69%
COU - Code Fee	-	-	-	3,000	3,000	-	0.00%
Use & Occ Inspection	284,458	120,333	200,000	275,000	300,000	25,000	9.09%
TOTAL PUBLIC SAFETY	\$ 356,878	\$ 189,538	\$ 255,000	\$ 343,000	\$ 373,000	\$ 30,000	8.75%
PHYSICAL ENVIRONMENT							
Water outside Surcharge	561,413	590,282	500,000	555,111	565,000	9,889	1.78%
Sewer Outside Charge	189,919	196,307	180,000	180,000	200,000	20,000	11.11%
Cemetery Fees	16,250	19,125	15,630	17,000	17,500	500	2.94%
TOTAL PHYSICAL ENVIRONMENT	\$ 767,582	\$ 805,714	\$ 695,630	\$ 752,111	\$ 782,500	\$ 30,389	4.04%
TRANSPORTATION							
Parking Meters-Taxable	-	200	-	-	-	-	0.00%
Parking Permits	7,666	8,067	7,500	9,000	15,000	6,000	66.67%
Boat Launch	11,608	12,504	12,200	11,250	12,200	950	8.44%
Boat Launch taxable	15,122	16,210	15,180	14,400	15,180	780	5.42%
In-Person Service Charge	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	\$ 34,396	\$ 36,981	\$ 34,880	\$ 34,650	\$ 42,380	\$ 7,730	22.31%
CULTURE-RECREATION							
Library Fees	1,100	846	1,100	1,100	1,100	-	0.00%
Summer Camp	13,560	9,700	13,500	13,500	15,000	1,500	11.11%
Sports Program	19,770	20,574	19,000	19,000	22,500	3,500	18.42%
4th of July Celebration	2,642	8,429	11,000	6,000	7,000	1,000	16.67%
Evenings on the Avenue	6,139	329	6,000	-	6,000	6,000	0.00%
Latin Music Festival	1,888	-	-	-	-	-	0.00%
Other Fees	3,762	6,994	-	6,000	6,000	-	0.00%
Veteran's Day Parade	-	-	-	-	-	-	-
Other Fees	1,936	400	2,000	1,000	2,000	-	0.00%
Park Rental	21,239	20,696	19,000	21,400	31,000	9,600	44.86%
Osborne Center Rental	17,322	18,194	15,000	15,000	15,000	-	0.00%
Tax Exempt Sales	46,735	38,657	50,000	50,000	23,000	(27,000)	-54.00%
TOTAL CULTURE-RECREATION	\$ 136,093	\$ 124,819	\$ 136,600	\$ 133,000	\$ 128,600	\$ (4,400)	-3.31%
FINES & FORFEITURES							
Fines	41,532	30,559	40,000	40,000	40,000	-	0.00%
Library Fines	7,569	7,012	7,000	6,000	7,000	1,000	16.67%
Fines	-	-	30,600	-	-	-	0.00%
TOTAL FINES & FORFEITURES	\$ 49,101	\$ 37,571	\$ 77,600	\$ 46,000	\$ 47,000	\$ 1,000	2.17%
VIOLATIONS-LOCAL ORDINANCE							
Parking Fines	32,076	33,164	-	25,000	25,000	-	0.00%
Code	858,070	811,863	775,000	600,000	600,000	-	0.00%
Citations	2,775	450	10,000	5,000	7,500	2,500	50.00%
Noise Fines	250	-	-	-	-	-	0.00%
Late Fees	1,174	500	250	1,808	1,810	2	0.11%
Violations - Other	-	-	1,600	-	-	-	0.00%
TOTAL VIOLATIONS-LOCAL ORDINANCE	\$ 894,345	\$ 845,977	\$ 786,850	\$ 631,808	\$ 634,310	\$ 2,502	0.40%
INTEREST EARNINGS							
Investments	37,321	43,654	30,000	45,000	50,000	5,000	11.11%
Tax Collections	266	286	200	800	300	(500)	-62.50%
Tax Exempt	19,447	19,447	19,450	19,447	19,457	-	0.00%
Miscellaneous	1,527	1,256	1,070	1,070	1,070	-	0.00%
Unrealized Gain/(Loss)	2,175	(23,817)	-	(25,000)	-	25,000	-100.00%
Realized Gain/(Loss)	(930)	(2,684)	(400)	(400)	-	400	-100.00%
TOTAL INTEREST EARNINGS	\$ 59,806	\$ 38,142	\$ 50,320	\$ 40,917	\$ 70,827	\$ 29,910	73.10%

General Fund Revenues (continued)

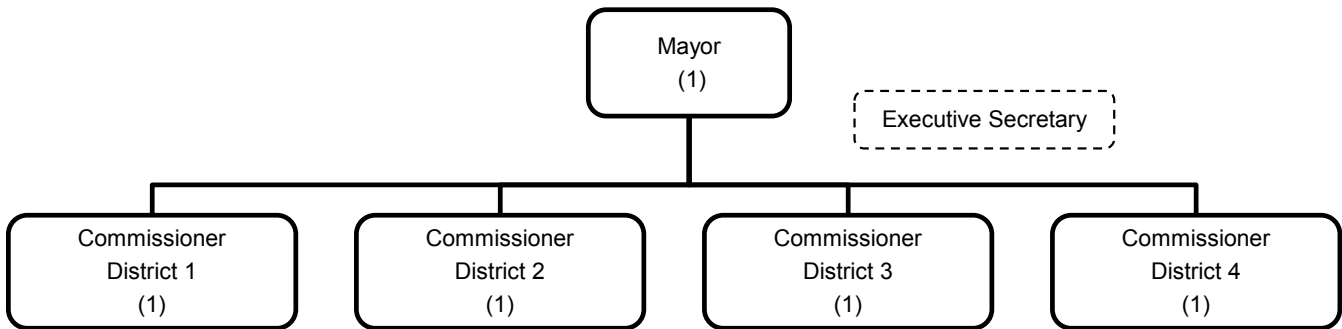
General Fund	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
RENTS & ROYALTIES							
Leased Properties	-	-	-	-	-	-	-
Leased Properties	-	-	-	-	-	-	-
Rent Pier	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL RENTS & ROYALTIES	-	-	-	-	-	-	-
SALE OF ASSETS							
Sale of Surplus Material	-	-	-	-	-	-	-
Furniture & Equipment	10,486	-	-	-	-	-	-
TOTAL SALE OF ASSETS	\$ 10,486	\$ -	\$ -	\$ -	\$ -	\$ -	-
DONATIONS							
Donations	13,049	11,580	-	-	-	-	-
TOTAL DONATIONS	\$ 13,049	\$ 11,580	\$ -	\$ -	\$ -	\$ -	-
OTHER MISC REVENUE							
Disp of Fixed Assets	-	2,714	-	490	-	-	-
Pavers	-	-	10,000	-	-	(10,000)	-100.00%
Other	13,052	76,929	36,740	36,740	36,740	-	-
Taxable	-	-	-	-	-	-	-
TOTAL OTHER MISC REVENUE	\$ 13,052	\$ 79,643	\$ 46,740	\$ 37,230	\$ 36,740	\$ (10,000)	-21.39%
GENERAL GOVERNMENT SURCHARGE							
Electric-Administrative	1,814,889	1,814,899	2,278,850	1,814,900	1,814,900	(463,950)	-20.36%
Water- Administrative	478,539	478,539	680,950	859,842	859,850	178,900	26.27%
Golf- Administrative	-	-	-	-	-	-	-
Refuse- Administrative	185,235	185,235	202,140	217,997	218,000	15,860	7.85%
Stormwater- Administrative	73,344	73,344	101,370	73,350	73,350	(28,020)	-27.64%
CRA- Administrative	-	-	25,000	25,000	-	(25,000)	-100.00%
Local Sewer- Administrative	251,533	251,533	367,830	599,772	599,780	231,950	63.06%
Regional Sewer- Administrative	156,035	156,035	308,180	308,180	308,180	-	-
Building Fund- Administrative	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT SURCHARGE	\$ 2,959,575	\$ 2,959,585	\$ 3,964,320	\$ 3,899,041	\$ 3,874,060	\$ (90,260)	-2.28%
FRANCHISE FEE (PILOT)							
Electric Contributions- (PILOT)	4,240,980	4,375,453	4,647,610	4,647,610	4,836,491	188,881	4.06%
Water Contributions- (PILOT)	1,104,889	1,350,899	1,350,100	1,512,520	1,489,728	139,628	10.34%
Golf Contributions- (PILOT)	-	-	-	-	-	-	-
Refuse Contributions- (PILOT)	489,631	489,631	431,810	489,631	601,797	169,987	39.37%
Stormwater Contributions- (PILOT)	181,265	181,265	181,270	181,270	201,567	20,297	11.20%
Local Sewer Contributions- (PILOT)	613,767	613,767	905,810	905,810	608,870	(296,940)	-32.78%
TOTAL FRANCHISE FEE	\$ 6,630,532	\$ 7,011,015	\$ 7,516,600	\$ 7,736,841	\$ 7,738,453	\$ 131,593	2.95%
REIMBURSEMENT INTER-FUNDS							
Reimb- Intradepartmental	-	-	-	-	-	-	-
Reimb- Ground Maintenance	39,980	40,000	40,000	40,000	40,000	-	-
Reimb - Stormwater	-	-	-	-	-	-	-
Reimb - CRA	-	-	-	-	-	-	-
Reimb- Bldg Maintenance	-	-	-	-	-	-	-
Reimb - Special Events	93	-	1,000	240	240	(760)	-76.00%
Tax Exempt	787	2,700	500	120	500	-	-
Other	-	-	-	-	-	-	-
TOTAL REIMBURSEMENT INTER-FUNDS	\$ 40,860	\$ 42,700	\$ 41,500	\$ 40,360	\$ 40,740	\$ (760)	-1.83%
TRANSFERS IN							
Foreclosure Fund	-	-	-	-	-	-	-
Road Improvement Fund	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Simpkin Trust Fund	60,000	-	30,000	30,000	30,000	-	-
Library Trust Fund	-	-	-	-	-	-	-
Sanitation Fund	-	-	-	-	-	-	-
Building Fund	-	-	38,210	38,210	38,210	-	-
Governmental Fund	-	-	-	-	-	-	-
Self Insurance Fund	-	-	-	-	-	-	-
Summer Food Program	-	-	-	-	-	-	-
TOTAL TRANSFERS IN	\$ 60,000	\$ -	\$ 68,210	\$ 68,210	\$ 68,210	\$ -	-
Use of Fund Balance	-	-	847,505	-	446,407	(401,098)	-47.33%
TOTAL GENERAL FUND SOURCES OF FUNDS	\$ 31,606,168	\$ 31,825,756	\$ 35,916,415	\$ 34,363,889	\$ 36,452,715	\$ 536,300	1.49%

LAKE WORTH GOVERNMENT

The City of Lake Worth operates under the Commission-Manager form of government. This form of government combines the strong political leadership of an elected City Commission with the strong managerial experience of an appointed City Manager. This structure establishes a representative system where all policy decisions are made by the City Commission and all administrative and service delivery decisions are made by the City Manager.

The Lake Worth City Commission is comprised of five members who serve staggered two-year terms and are elected on a nonpartisan basis by the residents of Lake Worth. The Mayor is elected at-large to serve a two year term as the presiding officer at City Commission meetings and as the official head of the City of Lake Worth for legislative and ceremonial purposes. The other four Commissioners are elected to represent one of four geographic Commission districts. The City Commission shall elect from among its members a vice mayor and a vice mayor pro tem to serve at the pleasure of the Commission. Election of the vice mayor and vice mayor pro tem shall be done annually at the first regular city commission meeting after the general election. The vice mayor shall act as mayor in the absence or disability of the mayor. The vice mayor pro tem shall act as mayor in the absence or disability of the mayor and vice mayor. Local elections are held each November. Along with providing basic infrastructure and utility maintenance, the City of Lake Worth provides a broad array of recreational opportunities including the beach, fresh and salt water boating, a municipally-owned golf course and fishing pier, a waterfront amphitheater, and many parks and athletic facilities that contribute to the high quality of life and rich culture of the community.

Under the leadership of the current City Commission and City Manager, the City of Lake Worth is poised to further establish itself as a dynamic community that celebrates its cultural and socioeconomic diversity, respects the rich history of the area, and continues to develop in a manner that is both progressive and environmentally conscious.



City Commission

MEET THE COMMISSION



MAYOR PAM TRIOLO

Mayor Pam Triolo was elected to office in November 2011. Following in the footsteps of her late mother Sandy, who was an elected official in Huntington, New York, Mayor Triolo is passionate about helping her community. Residing in Lake Worth for over 15 years and owning two local businesses, she is focused on leading the City toward financial stability, transparency and openness, and addressing long standing infrastructure issues.

As Mayor she has been instrumental in helping drive change and focusing on improving the City's financial future. These changes include the elimination of 21 costly fire and street light assessments, working to hire a charter mandated Internal Auditor, increasing efforts to fight blight, enforce codes and build smart while maintaining our hometown charm. Ms. Triolo has consistently pushed for implementation of clear and reasonable land development regulations and for a user friendly permit process. She helped champion the creation of the Electric Utility Advisory Board (EUAB) to assist in the transition from FMPA to a new affordable, reliable power provider. Bringing electric rates down and allowing utility customers to participate will benefit everyone.

The City's infrastructure (roads, sidewalks and parks) is a focus of her efforts. She is taking a leadership role in pushing for the development of the working master plans to direct investment into our neighborhoods and business districts. She believes potholes, dirt roads, broken and missing sidewalks, and bad drainage are disincentives to families moving to the City and depresses property value for existing homeowners.

Over the years, Mayor Triolo has served the community through numerous affiliations with various entities including: Public Relations Committee of the Convention Center and Visitors Bureau, Past President of the American Women and Radio and Television, Board Member of the Advertising Federation of the Greater Palm Beaches, PR Chair for Friends of Abused Children, Central Palm Beach County Chamber member, Sacred

Heart Church, and, as a volunteer announcer for 6 years for the Susan G. Komen Race For The Cure. She has participated in helping with many charities including: The MS Society, Cafe Joshua and The Lord's Place, The Children's Place At Homesafe, Seagull Industries for the Disabled, CAP, Hospice of Palm Beach County, The Red Cross, The American Cancer Society, Peggy Adams Rescue League, Catholic Charities, Sloan Kettering Memorial Hospital, Vinceremos Therapeutic Riding Center and The Alzheimer's Association Southeast Florida Chapter.

Mayor Triolo is the President and owner of First Impressions Creative Services, Inc., an award winning full service advertising, marketing and public relations firm that has been in business since 1997 and is located in our beautiful downtown. She represents non-profit organizations and small, medium and Fortune 500 businesses in South Florida and across the world. Prior to starting her own business, Mayor Triolo was a TV and radio News Director, PR Director, morning show Co-host and copywriter in both the Massachusetts and South Florida Markets. She earned a BFA degree with specialization in communications and performing arts from the prestigious Emerson College, where she studied in New England and Europe, where her German and Italian language skills were fully utilized. Her passion for the arts fuel her desire for Lake Worth to become the premiere historic arts district in our region.

City Commission



COMMISSIONER SCOTT MAXWELL

Commissioner Scott Maxwell is serving his fourth term as a member of the City Commission. He began his service to Lake Worth in 2000 as a member of the Code Enforcement Board and was elevated to the position of Chairman.

Vice Mayor/Commissioner Scott Maxwell believes that the long term financial health of Lake Worth lies in its ability to successfully expand and diversify the City's tax base by first eliminating the primary disincentive for meaningful investment, primarily the cost of utility services.

Commissioner Maxwell has championed the cause of making the reduction of utility costs a primary objective for the City Commission and offered a multi-pronged plan to achieve this objective and understands that by achieving this objective the City will be best positioned to fully address the development of the Park of Commerce, the creation of new and sustainable jobs and the attraction of

responsible home owners willing to invest in the community.



COMMISSIONER OMARI HARDY

Omari Hardy is a 4th generation educator, teaching civics and world history at Roosevelt Community Middle School in West Palm Beach, FL. He is a native Floridian, born and raised in Fort Lauderdale and educated at the University of Miami, where in 2012, he earned his Bachelor of Arts degree, with a major concentration in economics and a minor concentration in philosophy. After working for his alma mater's Frost School of Music, he moved to Lake Worth to take a position with Adopt-A-Family of the Palm Beaches, where he still works part-time today.

It was after putting down roots in Lake Worth that he became deeply involved in his community and his interest in local government intensified. Motivated by the prospect of progress in this beautiful, seven square-mile city, he decided to run for Lake Worth city commission.



VICE MAYOR AND COMMISSIONER ANDY AMOROSO

Commissioner Andy Amoroso has been elected to serve District 3 since November of 2011 and in 2014 he ran unopposed for his second 2-year term and in 2018 was reelected for his 4th term. As a native Floridian and a 37-year resident of Lake Worth, a longtime small business owner, former president of his Neighborhood Association and an active community leader, he is committed to make a positive difference for the citizens of Lake Worth.

As former Vice-Chairman of the City's Community Redevelopment Agency (CRA), Commissioner Amoroso has helped lead the effort to bring Publix and the Palm Beach County Cultural Council to Lake Worth, creating new jobs and adding to the City's tax base. He has worked with the CRA board to secure a \$23 million NSP2 grant to stabilize neighborhoods affected by foreclosed and abandoned properties and promote home ownership. Currently, as the CRA's Liaison to the City, Commissioner Amoroso continues to move the City forward with the new arts

City Commission

program, LULA, by continuing to promote art growth with the new art-work live spaces and mural projects, as well as promoting new music and art events within the City of Lake Worth.

Commissioner Amoroso believes that the safety of the residents of Lake Worth is a top priority; therefore, he supports keeping the Palm Beach County Sheriff's Office. Commissioner Amoroso supports the 5-year initiative to lower the electric utility costs. Commissioner Amoroso is proud to be Palm Beach County and Lake Worth's first openly gay elected official. He currently seats as second Vice President of the National League of Cities Constituency Group (GLBTLO). In 2014, he was appointed to the National League of Cities Advocacy and Policy Board. In 2015, Commissioner Amoroso was appointed to Palm Beach County League of Cities Board of Directors and reappointed in 2016, and in 2015 he was also appointed to the Women's Foundation of Palm Beach County. Most recently, he was appointed to the Florida League of Cities Transportation & Intergovernmental Relations Committee. He was also appointed to the Palm Beach County Business Development Board. Commissioner Amoroso's desire and goal is to have a city that "works" for the people of Lake Worth.



COMMISSIONER HERMAN ROBINSON

Commissioner Herman Robinson was elected to serve District 4 in March 2017. He has a long history of service to the Lake Worth community beginning in 1999, when he was instrumental in establishing the Bryant Park Neighborhood Association, serving as its President for six years. During his tenure, the annual "Derby Day" celebration was initiated, as well as "The Great American Raft Race". Both events have become a Lake Worth tradition and get bigger and better each year. A founding member of the Neighborhood Associations President's Council (NACP), he has remained an active supporter of its city wide civic and recreational events. A member of the Lake Worth Kiwanis Club, Commissioner Robinson was elected President in 2004. In 2010 Kiwanis spearheaded development of the soccer field at Sunset Ridge Park.

He served on the Lake Worth Planning & Zoning Board for three years and on the Historic Resource Preservation Board, resigning as Chair to seek elected office as District 4 Commissioner. He is a recipient of the Community Service Award on behalf of the Lake Worth Community (Kiwanis, Rotary, Lions Club, Salvation Army, City of Lake Worth, Chamber of Commerce and Lake Worth CDC.) Commissioner Robinson is proud to be the first gentleman to be a member of the GFWC Women's Club of Lake Worth. He also helped launch the Lake Worth Sailing Club.

Commissioner Robinson is a member of the Martin Luther King Memorial Committee. With his daughter, Catherine Hom, he opened the Lake Avenue Chocolate Company at 609 Lake Avenue, after restoring the 1912 building to an ambiance fondly remembered to this day.

Commissioner Herman Robinson graduated from Bordentown Military Institute and attended Rider College in Trenton New Jersey. He served in the U.S. Army from 1967-1970 and is currently a Licensed General Contractor in the State of Florida.

As the Commissioner for District 4, he is working hard to bring the Beach Complex to its full potential, facilitate the Gulfstream Hotel development, serve as the city liaison for all Neighborhood Associations and ensure a responsive, transparent administration that never loses sight of its mission to provide a safe, secure and prosperous city for all.

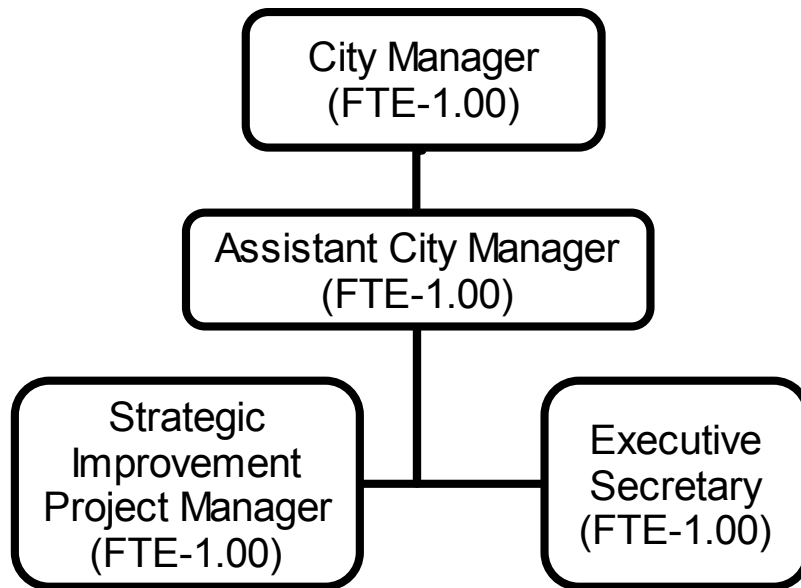
City Commission

City Commission 1010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	74,606	130,922	176,250	141,182	156,346	(19,904)	-11.29%
* Benefits	50,005	54,411	42,950	44,451	59,209	16,259	37.86%
Sub-Total	124,611	185,333	219,200	185,633	215,555	(3,645)	-1.66%
OPERATING EXPENSES							
* Prof. & Contract. Service	35,356	35,442	71,810	71,810	71,410	(400)	-0.56%
* Travel & Training	25,489	31,383	37,500	37,500	37,500	-	0.00%
* Utility & Communication	4,752	7,043	4,420	4,970	4,970	550	12.44%
* Insurance	21,846	21,846	21,850	21,850	21,850	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	34,256	61,606	64,280	38,980	38,980	(25,300)	-39.36%
Sub-Total	121,699	157,320	199,860	175,110	174,710	(25,150)	-12.58%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 246,310	\$ 342,653	\$ 419,060	\$ 360,743	\$ 390,265	\$ (28,795)	-6.87%

City Manager

MISSION

To provide leadership and support that empowers all City departments to make fiscally responsible decisions, meet customer expectations and successfully achieve the priorities of the City Commission.



	FY 2017-FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018-FY 2019
Full-time	4.50	0	+ .50/-1.00	0	4.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

City Manager

The General Administration division is focused on ensuring the proper execution of the City Commission's policies in an efficient and cost effective manner.

The City Manager's office directs and assists City departments in the successful implementation of the City Commission's priorities. The City Commission is focused on several key priority areas including improving the financial condition of the City, promoting economic development in the City, redeveloping the Lake Worth Beach and Casino Building, stabilizing the community's housing stock and tax base, improving customer service, further integrating environmental sustainability into the core processes of the entire municipal organization, improving employee performance and satisfaction and improving the general quality of life for Lake Worth residents and business owners.

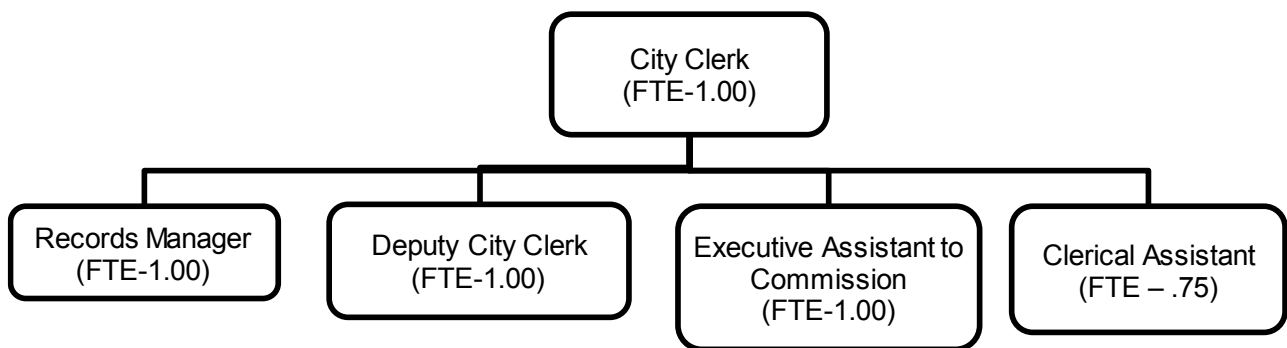
Along with ensuring the successful achievements of the City Commission's priorities, the City Manager's office is also responsible for providing general management of all City departments in a manner that inspires success and quality customer service. The City Manager serves as the primary liaison between the City Commission and staff and is responsible for ensuring effective communication between Lake Worth employees, residents, and City Commissioners. Through regular meetings with City Commissioners, residents, department Directors and other key stakeholders, the City Manager works to ensure that the City continues to progress in a manner that is both positive and in line with the will of the community. The City Manager also provides a weekly report to both the City Commission and general public updating them on the major projects City staff are working on.

City Manager 1020	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	299,564	459,554	534,286	512,209	451,979	(82,307)	-15.41%
* Benefits	147,572	125,661	220,094	191,777	151,482	(68,612)	-31.17%
Sub-Total	447,136	585,215	754,380	703,986	603,461	(150,919)	-20.01%
OPERATING EXPENSES							
* Prof. & Contract. Service	140,953	123,054	184,190	119,190	91,090	(93,100)	-50.55%
* Travel & Training	6,246	8,551	19,700	3,500	6,500	(13,200)	-67.01%
* Utility & Communication	4,955	7,343	4,570	5,220	5,220	650	14.22%
* Insurance	22,442	22,442	22,450	22,450	22,450	-	0.00%
* Maintenance	-	-	1,230	1,230	1,530	300	24.39%
* Operating Expense	35,203	45,744	69,480	57,370	36,250	(33,230)	-47.83%
Sub-Total	209,799	207,134	301,620	208,960	163,040	(138,580)	-45.95%
CAPITAL	-	-	-	-	-	-	-
TOTAL	\$ 656,935	\$ 792,349	\$ 1,056,000	\$ 912,946	\$ 766,501	\$ (289,499)	-27.41%

City Clerk

MISSION

The City Clerk’s office is working together to cooperate with and assist all City departments, City Commission, and general public, in gathering and disseminating information within the boundaries of federal, state, and local laws in order to effectively and efficiently grow, change, and become one with all departments in the City.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	4.00	0	0	0	4.00
Part-time (FTE)	0.75	0	0	0	0.75

Related Funds: General Fund

City Clerk

CITY CLERK

City Charter Mandates - The City Clerk's office is mandated by the City Charter and is responsible for the proper administration of all affairs of the City relating to recordkeeping. The City Clerk attends all official City Commission Meetings and keeps minutes of its proceedings. The City Clerk also serves as the custodian of the City's corporate seal and of all records and papers of a general or permanent character pertaining to the affairs of the City.

Attest Executor Contracts and Deeds - The City Clerk attests all executory contracts made on behalf of the City. The City Clerk is expected to preserve, file and index all contracts, deeds and other records to which the City is a party, and must furnish those records to the City Commission or City Manager upon request.

Legal Advertisements - The City Clerk is also responsible for writing and submitting legal advertisements in accordance with Chapter 166 of Florida Statutes.

Local Supervisor of Elections - The City Clerk serves as the local Supervisor of Elections in all matters concerning the annual planning, coordinating, and overseeing the City's Municipal General and, if necessary, Run-Off Elections. In that role the City Clerk is expected to maintain an effective system of internal accounting and administrative control.

Master Communication Committee – The City Clerk is responsible for chairing this Committee to provide scheduling information and communication from and between City staff members representing every department in order to identify any event scheduling conflicts that may impact the community, elected officials, and staff's attendance.

Register Domestic Partnerships – The City Clerk's Office issues certificates of registered domestic partnerships and filing amendments and/or terminations of registered domestic partnerships.

RECORDS AND INFORMATION MANAGEMENT

The City Clerk's Office is responsible for managing and distributing the City's public records in compliance with Chapter 119 of Florida Statutes. Staff is required to have extensive knowledge and understanding of Florida Statute exemptions in order to protect the City from releasing records protected under Chapter 119. Responsibilities include analyzing which department(s) may have possession of public records, collecting records, redacting information exempt from Florida Statutes, and invoicing and collecting revenue from public record requests. This also includes presenting public records seminars several times a year for various departments.

Records Management - Cemeteries – The City Clerk's Office inputs and maintains the database for cemetery plot ownership and location information for both I.A. Banks Memorial Park and Pinecrest Cemetery, processes documentation necessary for the sale of cemetery plots or the disinterment of an occupant, and issues plot deeds.

Records Management – Disaster Recovery and Public Records Law – The City Clerk's Office is responsible for conducting annual seminars scheduled throughout the Fiscal Year on employees' role in the Disaster Recovery Plan and complying with Public Records Law Chapter 119 of Florida Statutes.

Records Management Mandates – The City Clerk's Office is mandated by Chapter 257 of Florida Statutes to maintain an active program for the economical and efficient management of records. This includes compliance with Chapter 257 to systematically dispose of records no longer needed subject to the State Library and Archives of Florida's Record and Information Management program.

City Clerk

Imaging Documents – The City Clerk’s Office trains and assists all departments on the use of the City’s imaging system to increase retrieval efficiency, eliminate paper, increase space availability, and meet the City’s goal to reduce its reliance on paper.

Interpreting Records Management State Statutes – The City Clerk’s Office is responsible for interpreting State laws and providing assistance to all departments on the retention and method of retention and disposition of records.

Lien Search - The City Clerk’s Office is responsible for coordinating with Utilities Customer Service, Finance Department, Building Division, and Code Compliance staff in researching all lien search requests for utilities accounts, outstanding miscellaneous debt, open building permits, code enforcement violations, and City assessments and liens. Certificates of lien search results are issued to all requestors.

LEGISLATIVE SUPPORT AND VOLUNTEERS IN PUBLIC SERVICE ASSISTANCE

Legislative Support – The City Clerk’s Office is responsible for providing administrative and clerical support to the City Commission.

Oversees Board/Committee Memberships – The City Clerk’s Office monitors 14 City board and committee members’ attendance, participation in ethics training, membership expiration and reappointment process, and filing required financial statements.

In FY 2019, the City Clerk’s office will continue to comply with mandated State Laws and continue our quest to increase utilization of information technology available to the City.

GOALS / OBJECTIVES

Preserve City Resolutions. This goal is in keeping with the City Commission’s goal to recognize and protect the City’s unique character through the preservation of its historical resolutions.

Depending on funding availability, bind original City Resolutions from 2001 to the present over a period of several fiscal years.

Continue to upload City events, meetings and informational material to the City Hall lobby television. This goal is in keeping with the City Commission’s goal to provide effective and efficient service through the use of time saving techniques.

Continually monitoring the information to make sure it’s current.

Continue to locate, identify, and move long-retention records to off-site storage facility. This goal is in keeping with the City Commission’s goal to recognize and protect institutional records.

Meet with department representatives during to offer advice and options for use of off-site storage. Discuss funding source with departments.

Continue overseeing the retention and purge of City department records

Identify, prepare, and coordinate the destruction of records from various departments in accordance with State Law.

Provide access to City Clerk office public records through the City’s website.

Meet with the City’s imaging vendor to discuss/create a public portal for access to all City Clerk office records. Launch a public portal on the City’s website to access all City Clerk office records.

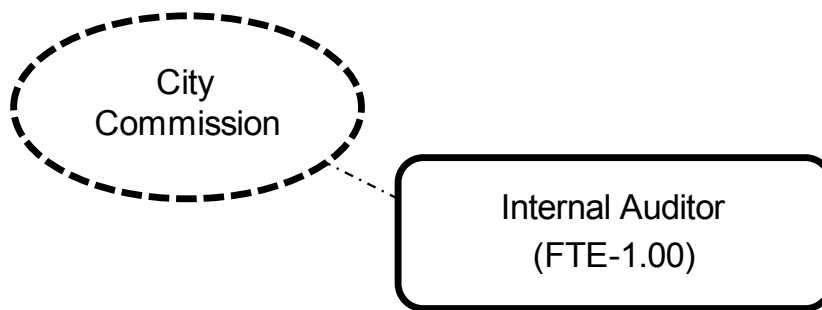
City Clerk

City Clerk 1030	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	269,692	353,657	345,780	299,504	301,008	(44,772)	-12.95%
* Benefits	131,673	112,189	131,760	126,158	139,454	7,694	5.84%
Sub-Total	401,365	465,846	477,540	425,662	440,462	(37,078)	-7.76%
OPERATING EXPENSES							
* Prof. & Contract. Service	29,013	50,497	52,300	44,121	45,656	(6,644)	-12.70%
* Travel & Training	2,113	3,009	3,705	4,500	5,000	1,295	34.95%
* Utility & Communication	5,328	7,896	4,930	5,350	5,350	420	8.52%
* Insurance	12,901	12,901	12,910	12,910	12,910	-	0.00%
* Maintenance	-	122	-	1,330	1,330	1,330	0.00%
* Operating Expense	31,005	34,668	43,450	39,600	50,296	6,846	15.76%
Sub-Total	80,360	109,093	117,295	107,811	120,542	3,247	2.77%
CAPITAL	-	24,031	-	-	-	-	-
TOTAL	\$ 481,725	\$ 598,970	\$ 594,835	\$ 533,473	\$ 561,004	(33,831)	-5.69%

Internal Auditor

MISSION

To provide independent, objective audit and consulting services that are designed to add value, improve the effectiveness, transparency and efficiency of the City's operations.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Internal Auditor

GOALS

To provide a high standard of internal audit services to the City Commission, City Departments, and City Management by conducting audit work associated with the following areas:

- Risk management;
- Internal control improvement and assurance;
- Governance; and
- Fraud prevention

OBJECTIVES

By performing audits of City operations and contracts, the Internal Auditor will:

- Provide public accountability for the use of City tax dollars;
- Provide a mechanism to investigate suspected fraud, waste and abuse; and
- Serve as an independent, objective source of information and advice for the City Commission on matters of financial and operational importance.

The Internal Auditor will conduct an Annual Risk Assessment, identifying areas of risk that could negatively impact the City's ability to achieve its objectives. The Annual Risk Assessment allows the Internal Auditor to prioritize where audit work will be conducted. The Internal Auditor will create an Annual Audit Plan which identifies internal audits to be started during the current year. The Internal Auditor will conduct internal audits in accordance with the Internal Audit Charter. An Audit Report is the output of each planned audit. The Audit Report documents audit findings, and recommendations - with the ultimate objective of audit work falling under either of the following:

- Change. The City's processes will change resulting in improved internal control of risks and/or increases in operational efficiency; or
- Assurance. The Commission can take comfort that changes are not necessary.

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENT
The Internal Auditor will conduct an Annual Risk Assessment.	Annual Risk Assessment documented and distributed.
The Internal Auditor will create an Annual Audit	Annual Audit Plan authorized and distributed.
The Internal Auditor will conduct audit work for the Electric Utility Department.	A consulting project was completed in the Electric Utility Department to improve warehouse opera-
The Internal Auditor will conduct audit work in the Utility Department's Cash Handling operation.	At the time of the request for budget narrative, this audit was in-progress.
The Internal Auditor will oversee an audit of Public Service Tax remittances by the energy provid-	At the time of the request for budget narrative, this audit was in-progress.
The Internal Auditor will conduct audit work in the Finance Department's Accounts Payable area.	At the time of the request for budget narrative, this audit was not scheduled.
The Internal Auditor will conduct audit work in the Community Sustainability Department's Permitting Process.	At the time of the request for budget narrative, this audit was not scheduled.

Internal Auditor

Coordinated with the City Manager's Office, and the City Attorney, to audit the Florida Public Utility remittances of Public Service Tax. The contracted specialty audit resulted in remittance assurance.

Completed forty hours of continuing education required to maintain Internal Auditor certifications, and broadening audit skills in the areas of data analytics and construction auditing, among others.

Implemented a new data analytics software capability that will allow expanded audit coverage and a more thorough analysis of City departments.

Performed additional audit services at the request of the City Commission, for example: a) special requests (special projects), b) "quick response" advisory services (for example providing audit input into new policies, or contract content), c) investigations, and d) research projects.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Additional PST tax remitted	n/a	\$20,000	\$20,000
Customer: Percent of recommendations accepted by auditee	n/a	80%	85%
Internal Business Processes: Percent of audits utilizing Data Analytics	n/a	50%	70%
Learning and Growing: Percent of audits utilizing <i>new</i> learnings or skills	n/a	25%	25%

Internal Auditor

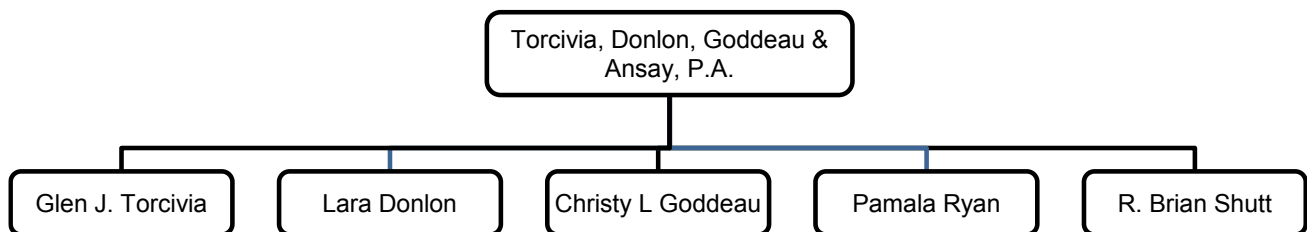
Internal Auditor 1040	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	11,938	15,044	6,300	12,075	118,200	111,900	1776.19%
* Benefits	30,641	27,609	25,910	25,925	26,911	1,001	3.86%
Sub-Total	42,579	42,653	32,210	38,000	145,111	112,901	350.52%
OPERATING EXPENSES							
* Prof. & Contract. Service	2,438	2,631	15,320	14,820	14,820	(500)	-3.26%
* Travel & Training	3,145	-	4,100	4,100	4,100	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	8,086	8,086	8,090	8,090	8,090	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	732	115	2,290	2,290	2,790	500	21.83%
Sub-Total	14,401	10,832	29,800	29,300	29,800	-	0.00%
CAPITAL	-	-	-	-	-	-	-
TOTAL	\$ 56,980	\$ 53,485	\$ 62,010	\$ 67,300	\$ 174,911	\$ 112,901	182.07%

City Attorney

MISSION

The office of the City Attorney is committed to protecting the legal interests and assets of the City, with the highest level of professionalism and ethics and is dedicated to serving the City of Lake Worth for the benefit of its citizens. The office of the City Attorney provides legal counsel to the City Commission, City boards and committees, City Manager, City Clerk and all City departments.

The City of Lake Worth has currently contracted all legal services with an independent legal firm in Palm Beach County.



Related Funds: General Fund, Electric Utility Fund, Water Fund, Local Sewer Fund, Regional Sewer Fund

City Attorney

GOALS

The City Attorney is a Charter officer responsible for providing legal counsel and representation to the City Commission, City Manager, City Clerk and all City departments.

The City Attorney provides legal counsel to the City Commission:

- for the Commission's legislative actions and their quasi-judicial responsibilities.
- by preparing ordinances, resolutions, contracts and referendum questions as directed by the City Commission.
- on all matters coming before the Commission and on specific requested issues, which include, but are not limited to, contract, ethics, public records and sunshine law matters.

The City Attorney assists City department directors in the preparation of their ordinances, resolutions, leases and contracts.

The City Attorney provides legal advice and negotiations on purchasing, contract and bidding matters.

The City Attorney represents the City in code enforcement cases and appeals, foreclosures of City liens and nuisance abatement proceedings.

The City Attorney represents the City in planning, zoning, building and land use issues.

The City Attorney prosecutes and defends the City in various actions in the federal and state civil trial courts, the appellate courts and in administrative hearings and prosecutes all City ordinance violations in county criminal court, which includes attendance at arraignments, hearings and trials.

The City Attorney represents the City in labor negotiations, arbitrations, grievance proceedings, pensions and other types of personnel and benefits matters and oversees litigation matters where the City is represented by outside counsel.

OBJECTIVES

Goal 1: To provide sound, timely and cost-effective legal advice to the City.

Objective: Continue to be responsive to all the City's legal needs with an emphasis on efficiency and cost savings.

Goal 2: To provide proactive legal advice to minimize risk to the City.

Objective: Continue to work closely with management and staff to identify issues and propose strategies to reduce risk to the City.

Goal 3: Successfully prosecute, defend and/or resolve new cases.

Objective: Efficiently address new litigation cases filed by and against the City..

Goal 4: Reduce legal expenses for the City.

Objective: Identify issues causing any increase in legal expenses and recommend procedures to reduce the same. Identify areas where revenue may be recouped via legal procedures.

City Attorney

Goal 5: Maintain close oversight of outside counsel and claim management.

Objective: Continue to manage outside counsel to ensure efficient handling of litigation and work closely with Human Resources, the contracted Risk Management firm and the City's insurance carriers to effectively resolve claims.

Goal 6: Resolve pending, outstanding litigation and legal issues.

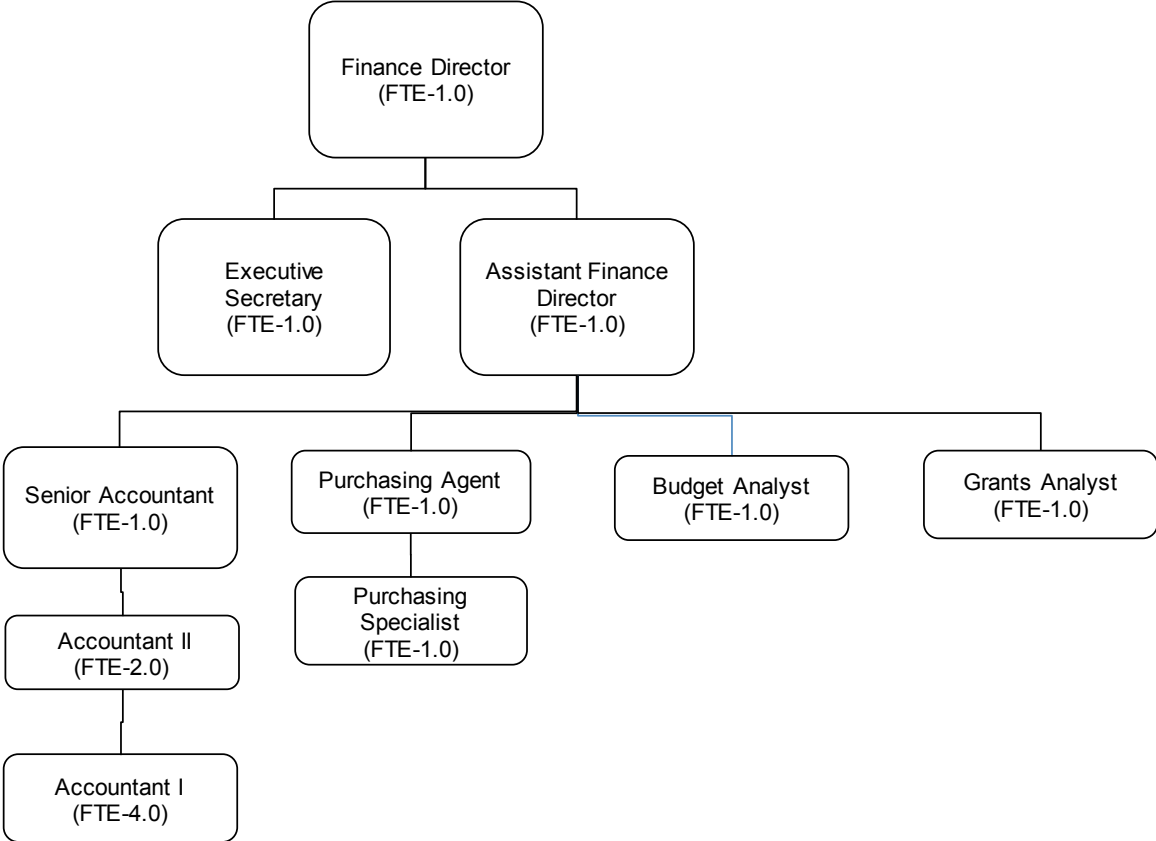
Objective: Continue to work towards resolution of outstanding litigation and legal issues.

City Attorney 1110	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	726,549	598,094	741,600	677,250	697,250	(44,350)	-5.98%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	2,834	4,200	2,950	2,950	2,950	-	0.00%
* Insurance	14,089	14,089	14,090	14,090	14,090	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	13,252	7,577	12,100	18,100	100	(12,000)	-99.17%
Sub-Total	756,724	623,960	770,740	712,390	714,390	(56,350)	-7.31%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 756,724	\$ 623,960	\$ 770,740	\$ 712,390	\$ 714,390	(56,350)	-7.31%

Financial Services

MISSION

Financial Services is responsible for the financial operations of the City which includes its systems of financial policies, internal controls, accounting, financial reporting, procurement and budgeting.



	FY 2017-2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018-2019
Full-time	22.00	-8.00	0	0	14.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Financial Services

ACCOUNTING AND FINANCIAL REPORTING

All accounting and reporting in the City takes place in the Financial Services department, including internal reports for use by elected officials, management of the City and CRA, as well as external reporting (including the Comprehensive Annual Financial Report (CAFR) and reports required by State and Federal Agencies).

BUDGET PREPARATION AND MANAGEMENT

Within the Financial Services department, the budget team develops, implements and evaluates the plan for the provision of goods and services and capital assets to ensure compliance with all State of Florida laws governing municipal budgets. In coordination with City departments, Financial Services develops and updates the Five (5) Year Capital Improvement Plan (CIP). The budget relies on and incorporates forecasts and multi-year budget plans to best develop sound and strategic City-wide budgetary practices. Financial Services proposes the Annual Operating Budget for adoption in September.

CASH MANAGEMENT

The department manages all cash functions for the City and CRA including daily positive pay functions, cash movements among the City and CRA bank accounts, monitoring the investment portfolio and reconciliation of all accounts.

DEBT MANAGEMENT

The Financial Services department leads the City in all bond and debt financing, including all debt covenant compliance issues as well as debt service payments.

EMPLOYEE PAY AND ACCOUNTS PAYABLE PROCESSING

The department handles payroll processing for all City employees, including deduction and fringe benefit processing and payment and Federal tax remittance and reporting. Financial Services processes all City and CRA expenses.

FIXED ASSET CONTROL

Financial Services works in coordination with City departments to record and track the land, buildings, infrastructure and equipment belonging to the City.

GRANTS FINANCIAL MANAGEMENT

Financial Services administers the financial portions of all grants received by the City and ensures financial compliance documentation is correct and provided to the granting entity on time. Compliant to the guidelines, Financial Services coordinates the annual audit of the various grants received by the City.

PURCHASING

Financial Services centralizes all procurements for the City following established purchasing guidelines. The Purchasing division within the department creates and issues all requests for qualifications, requests for proposals and bid specifications. Subsequently, staff reviews and approves all City purchase orders prepared by the user departments.

Financial Services

REVENUE COLLECTING AND RECEIPTING

Financial Services manages all revenue collections for the City and CRA, including billing and collection for all general City revenues. In addition, the department oversees cash collection activities of all departments.

OBJECTIVES

The Financial Services department continues to streamline and implement best practices to best serve the City departments and its residents.

STREAMLINE THE PROCUREMENT AND CONTRACTING PROCESS

This department will continue its review of the City's purchasing process and has developed a tracking process so departments are aware of the status of documents for the RFP, IFB and other activities. Upon updating the procurement code, Financial Services will put in place a more streamlined procurement process that includes standardized contracts for construction, service and item purchases to strengthen the City's internal contract review and control process.

PENSION ANALYSIS

Pension costs are a multimillion dollar cost for the City. Although a number of necessary changes to the pension plans have been made in order to make them more affordable, the plans still require significant contributions. The analysis of these plans, with the assistance of an actuary, and the development of a long range plan for redesigning the City's pension plans to make them more affordable over time was completed. The results are being reviewed by staff in conjunction with employee groups and resulted in continually and proactive analysis. Leadership continues to pursue this.

Financial Services

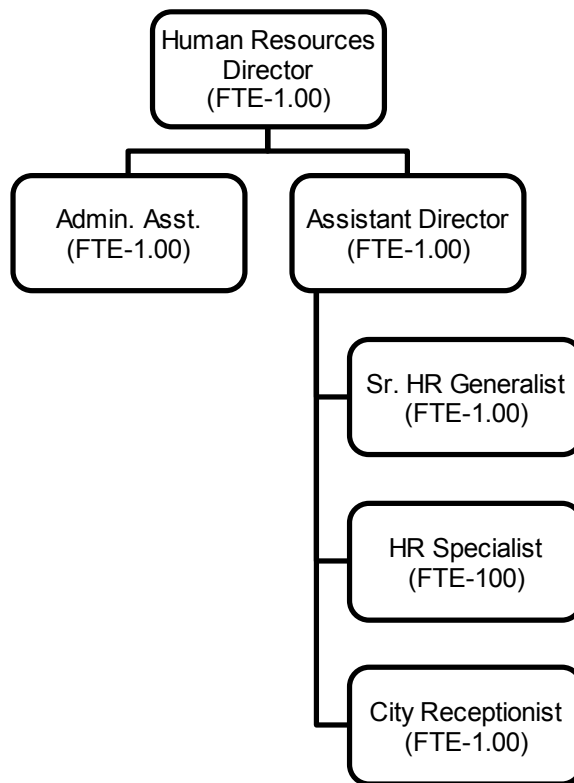
Financial Services	1220	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES								
* Salaries & Wages		590,121	775,869	1,000,863	715,230	843,645	(157,218)	-15.71%
* Benefits		441,603	367,237	405,600	380,712	438,495	32,895	8.11%
Sub-Total		1,031,724	1,143,106	1,406,463	1,095,942	1,282,140	(124,323)	-8.84%
OPERATING EXPENSES								
* Prof. & Contract. Service		159,908	127,271	127,572	137,699	153,200	25,628	20.09%
* Travel & Training		6,889	24,512	22,203	15,500	30,000	7,797	35.12%
* Utility & Communication		16,376	24,271	15,480	18,910	18,910	3,430	22.16%
* Insurance		25,793	25,793	25,800	25,800	25,800	-	0.00%
* Maintenance		3,273	3,355	2,230	2,225	3,460	1,230	55.16%
* Operating Expense		26,155	30,833	42,892	35,450	33,050	(9,842)	-22.95%
Sub-Total		238,394	236,035	236,177	235,584	264,420	28,243	11.96%
CAPITAL								
TOTAL	\$	1,270,118	\$ 1,379,141	\$ 1,642,640	\$ 1,331,526	\$ 1,546,560	\$ (96,080)	-5.85%

Human Resources

MISSION

The Human Resources (HR) department supports all other City departments through the implementation and management of comprehensive employee benefit programs, development and administration of safety and workers comp programs, ensuring of current and compliant personnel policies and procedures, supervision of performance and compensation programs, and support of all employee relations issues. Development and administration of these programs in one office ensures consistency and objectivity in their administration.

Human Resources works to ensure all other City departments have the necessary resources and support to best manage their human capital. Our department provides centralized personnel administration and record-keeping, background screening, training and development programs, collective-bargaining support, workers' compensation case management, and uniform application and consideration of State and Federal labor laws and of the City's Personnel Rules and Regulations. Our department strives to stay abreast of all state and



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 – FY 2019
Full-time	7.00	1.00	0	0	6.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund, Self Insurance Fund

Human Resources

HUMAN CAPITAL

The Human Capital division is responsible for the acquisition and retention of qualified employees for a variety of positions required to provide City services to residents. The Human Capital division serves as the official custodian of physical records and personnel files. This division is also responsible for the general maintenance of electronic employee file information through the HTE/SunGard system. Human Capital also facilitates employee development and training opportunities to ensure Lake Worth employees have the skills necessary to perform their duties effectively and efficiently.

This division is responsible for recruiting volunteers, accepting Volunteers in Public Service (VIP) applications, and coordinating and assigning VIP members to various departments and divisions throughout the organization.

Ultimately, the Human Capital associates are focused on maintaining a work environment that inspires and empowers employees to contribute to their maximum potential to provide Best in Class service to the residents of the City of Lake Worth.

EMPLOYEE BENEFITS

The Employee Benefits division is charged with managing all employee benefits including health, dental, vision, life, flexible spending accounts, and retirement plans. The division works closely with Financial Services to provide the highest quality benefits possible while ensuring the cost associated with the provision of benefits remains affordable. Furthermore, this division works to ensure that City employees become educated consumers of their benefit plans to maximize effective utilization of the plans and minimize cost to the employees and the City. This division holds annual employee health fair to target preventative initiatives that will lower the City's health insurance experience rating. Efforts such as these pay dividends to the City's General Fund.

RISK MANAGEMENT

The Risk Management division is responsible for ensuring a safe working environment for all Lake Worth employees and visitors to City Owned facilities and properties. The division oversees programs that reduce costs, including the cost of accidental losses, insurance premiums, loss control and administrative costs associated with liability claims or subrogated damage claim recovery. Risk Management has been charged with ensuring safety, security and well-being of all employees.

The Risk Management division attends all departmental safety meetings and leads the City-wide Employee Safety Committee which takes steps necessary to ensure effective departmental safety practices are in place, followed and where required Personal Protective Equipment is provided and utilized throughout the organization. The Safety Committee has been charged with revising the current Safety Manual to ensure it conforms to all current legislation.

WORKERS' COMPENSATION

The primary responsibility of the Workers Compensation division is the evaluation, administration and renewal of workers compensation insurance. The division also coordinates with third party claims administrators and adjustors all active claims involving employee injuries; working with departments and third party administrators to implement preventive safety measures; providing information to the State to maintain compliance with State Labor Laws; finding work for employees assigned to light duty, challenging questionable claims and budgeting for the City's insurance fund.

Human Resources

PROPERTY AND CASUALTY INSURANCE

The Risk Management division is responsible for the administration of property and casualty insurance. The City has the following primary types of insurance: general liability, property insurance, automobile insurance, flood insurance and underground storage tank liability insurance.

The division's major activities include the annual evaluation and renewal of all City insurance policies, coordination with various departments on accidents or other potential claims, evaluation of claims to determine if insurance, determination of the proper deductible limits and retention levels for the City, coordination with the City Attorney on any claims that reach litigation status and budgeting for the City's insurance fund.

OBJECTIVES

Develop an employee pay-for-performance evaluation program across the City.

Implement an applicant tracking system in order to streamline the City Hiring process.

Continue to roll out the Foundations of Leadership Academy to all managers and front line supervisors across the City.

ACHIEVEMENTS

Continue working to complete the classification and compensation analysis of all positions and pay grades across the City.

Develop online human resource compliance training for all City staff members addressing potential pitfalls, including sexual harassment and anti-discrimination.

Develop a new Safety Manual, ensuring compliance with all current local, state and federal guidelines. Develop safety training programs designed to encourage employee safety awareness and compliance with best practices.

Consolidate and audit all employee files.

Continue to promote the City's Volunteer Program.

Human Resources

Personnel Services 1310	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	86,859	119,796	111,240	99,191	106,809	(4,431)	-3.98%
* Benefits	49,462	48,279	48,070	47,515	47,238	(832)	-1.73%
Sub-Total	136,321	168,075	159,310	146,706	154,047	(5,263)	-3.30%
OPERATING EXPENSES							
* Prof. & Contract. Service	42,202	29,194	40,900	27,840	58,840	17,940	43.86%
* Travel & Training	2,138	10,668	15,000	364	3,500	(11,500)	-76.67%
* Utility & Communication	3,903	5,784	3,740	4,440	4,440	700	18.72%
* Insurance	7,274	7,274	7,280	7,280	7,280	-	0.00%
* Maintenance	2,450	2,968	1,910	680	1,910	-	0.00%
* Operating Expense	5,916	12,574	23,750	32,970	27,020	3,270	13.77%
Sub-Total	63,883	68,462	92,580	73,574	102,990	10,410	11.24%
CAPITAL	-	-	-	-	-	-	-
TOTAL	\$ 200,204	\$ 236,537	\$ 251,890	\$ 220,280	\$ 257,037	\$ 5,147	2.04%

Personnel Services 1320	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	4,012	4,012	-	-	-	-	0.00%
Sub-Total	4,012	4,012	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 4,012	\$ 4,012	\$ -	\$ -	\$ -	\$ -	0.00%

Human Resources

Employee Benefits Fund - HR 1320	FY 2016 Actuals	FY 2017 Actuals	FY 2018 ADJ Budget	FY 2018 Budget Forecast	FY 2019 Adopted Budget	FY 2018 Increase / Decrease	FY 2019 % Change FY 18 Budget Budget
PERSONNEL SERVICES							
* Salaries & Wages	78,895	99,521	96,540	99,040	132,874	36,334	37.64%
* Benefits	7,445,271	7,866,998	7,407,210	7,911,256	7,771,467	364,257	4.92%
Sub-Total	7,524,166	7,966,519	7,503,750	8,010,296	7,904,341	400,591	5.34%
OPERATING EXPENSES							
* Prof. & Contract. Service	21,104	40,462	91,905	711,950	86,329	(5,576)	-6.07%
* Travel & Training	702	1,981	2,350	1,250	2,750	400	17.02%
* Utility & Communication	3,908	5,790	5,370	5,370	5,620	250	4.66%
* Insurance	5,753	5,753	5,760	5,760	5,760	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	699	2,375	11,885	11,860	12,950	1,065	8.96%
Sub-Total	32,166	56,361	117,270	736,190	113,409	(3,861)	-3.29%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 7,556,332	\$ 8,022,880	\$ 7,621,020	\$ 8,746,486	\$ 8,017,750	\$ 396,730	5.21%

Self Insurance Fund - Property & Liability 1331	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	39,957	74,058	71,630	72,664	77,821	6,191	8.64%
* Benefits	17,537	34,848	40,320	37,960	31,731	(8,589)	-21.30%
Sub-Total	57,494	108,906	111,950	110,624	109,552	(2,398)	-2.14%
OPERATING EXPENSES							
* Prof. & Contract. Service	429,965	182,412	508,748	133,350	149,350	(359,398)	-70.64%
* Travel & Training	384	8,034	52,810	35,660	62,809	9,999	18.93%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	1,725,311	1,606,009	1,893,060	1,393,060	1,770,000	(123,060)	-6.50%
* Maintenance	-	2,279	21,370	2,000	20,140	(1,230)	-5.76%
* Operating Expense	3,917	4,138	17,666	15,880	40,200	22,534	127.56%
Sub-Total	2,159,577	1,802,872	2,493,654	1,579,950	2,042,499	(451,155)	-18.09%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 2,217,071	\$ 1,911,778	\$ 2,605,604	\$ 1,690,574	\$ 2,152,051	\$ (453,553)	-17.41%

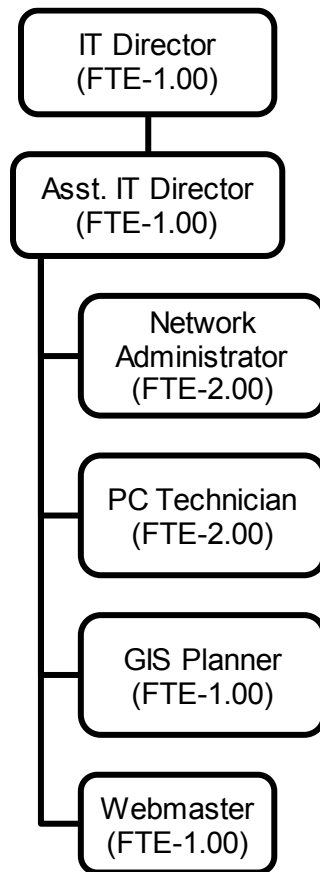
Human Resources

Self Insurance Fund - Human Resources Worker's Compensation 1332	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	34,816	60,308	57,590	58,624	80,671	23,081	40.08%
* Benefits	9,205	20,104	27,310	27,570	22,886	(4,424)	-16.20%
Sub-Total	44,021	80,412	84,900	86,194	103,557	18,657	21.98%
OPERATING EXPENSES							
* Prof. & Contract. Service	170,866	309,680	217,820	157,820	167,820	(50,000)	-22.95%
* Travel & Training	725	232	3,500	2,000	10,000	6,500	185.71%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	269,093	185,747	538,500	538,500	338,500	(200,000)	-37.14%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	71	3,000	3,000	3,000	-	0.00%
Sub-Total	440,684	495,730	762,820	701,320	519,320	(243,500)	-31.92%
CAPITAL							
TOTAL	\$ 484,705	\$ 576,142	\$ 847,720	\$ 787,514	\$ 622,877	\$ (224,843)	-26.52%

Self Insurance Fund - Human Resources Administration 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	9,625	3,740	3,000	7,000	5,000	2,000	66.67%
Sub-Total	9,625	3,740	3,000	7,000	5,000	2,000	66.67%
Transfer to Capital Pro	130,000	-	-	-	-	-	
Reserve for Future Capital Expense	-	1,892,594	9,530,229	1,810,708	6,611,260	7,719,521	81.00%
TOTAL	\$ 139,625	\$ 1,896,334	\$ 9,533,229	\$ 1,817,708	\$ 6,616,260	\$ 7,721,521	81.00%

Information Technology

MISSION



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 – FY 2019
Full-time	6.00	+2.00	0	0	8.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Information Technology Fund

Information Technology

The Information Technology (IT) Department designs, implements, administers, and maintains the effective and efficient use of technology to ensure accurate and timely information is provided to management, staff, City Commission and citizens.

IT administers and manages the technology infrastructure including servers, storage, backups, applications, databases, GIS, voice, video, and data networks, security systems, communication and phone systems, stationary and mobile computing systems and supports over 350 employees.

The enterprise computer network consists of more than 300 desktop computers and laptops, approximately 61 Windows physical and virtual servers and over 50 network devices. The backbone of the enterprise computer network is the connectivity between the numerous City sites and buildings. The wide area network consists of various technologies including fiber optic cables, microwave, connections to the Florida LambdaRail, cable and DSL modems to connect the twenty (20) City sites.

The IT Department administers the City's telecommunication resources. This includes landline phones, cell phones, and wireless air cards. The main phone system for the City is an IP Telephony (Voice over IP) system that uses the enterprise computer network for connectivity. Currently, there are 156 cell phones and 61 wireless air cards used by City employees.

In addition, the IT Department maintains a variety of software applications and provides first level support for all applications used within the City. The largest of these applications is the Central Square Technologies (formerly Superion) Naviline ERP system which is used in every department in the City. IT also administers and maintains a sophisticated GIS system. IT recently hired the City's first Webmaster and is in the process of building and deploying a new City website.

OBJECTIVES

The IT Department will be focusing on rebuilding the City's technology infrastructure, replacing obsolete and legacy hardware devices, upgrading legacy versions of City software applications, improving network security, and adding redundancy into mission critical systems. New IT projects include implementing a new city-wide records management system, building a new City website that is mobile device aware, and ADA compliant, and incorporates the latest technologies. IT is partnering with other City Departments to deploy a new SCADA system, deploy new vehicle monitoring and route optimization systems, implement a new remote controlled robotic sewer pipe inspection system, deploy surveillance and license plate reader (LPR) cameras, records management systems, upgrades to GIS for the Cemetery, and design and implement a new City website.

IT will begin to implement its cloud based strategies and initiatives. Cloud based initiatives include cloud storage of City backups, beginning and testing its migration to Office 365, and researching cloud based ERP systems.

IT Data Center Upgrade

IT will continue to upgrade the data center. Upgrades for this year include increasing the speed of the network backbone to 10GB, adding redundancy to the core network switches, deploying a new backup system, migrating to a new all flash storage system, upgrading the IP Telephony system, and upgrading the domain controllers and application servers to Microsoft Windows Server 2016.

Information Technology

ACHIEVEMENTS

Hired new IT Director

Completed network security assessment

Procured and deployed new network monitoring system

Upgraded RecTrac and deployed WebTrac system for Leisure Services

Procured new network equipment to replace legacy systems

Procured new backup system

Procured new all flash network storage system

ENCO and Everbridge deployments with Customer Services

Researched and selected new city-wide records management system

GIS DIVISION

The City of Lake Worth's Geographic Information Systems (GIS) is responsible and manages the data for City-wide GIS functions. Spatial data is crucial for business operations and enables smart decision making.

The GIS staff serve all City departments including City residents.

GIS produces and analyzes data to assist in City business measures including but not limited to:

- Land-use planning
- Subdivision review
- Code compliance/building permit tracking
- Parcel/tax mapping
- Engineering design
- Road and utility maintenance
- Reporting
- Emergency management
- Infrastructure assessment and development
- Environment
- Property management
- Utility infrastructures (water and electric)

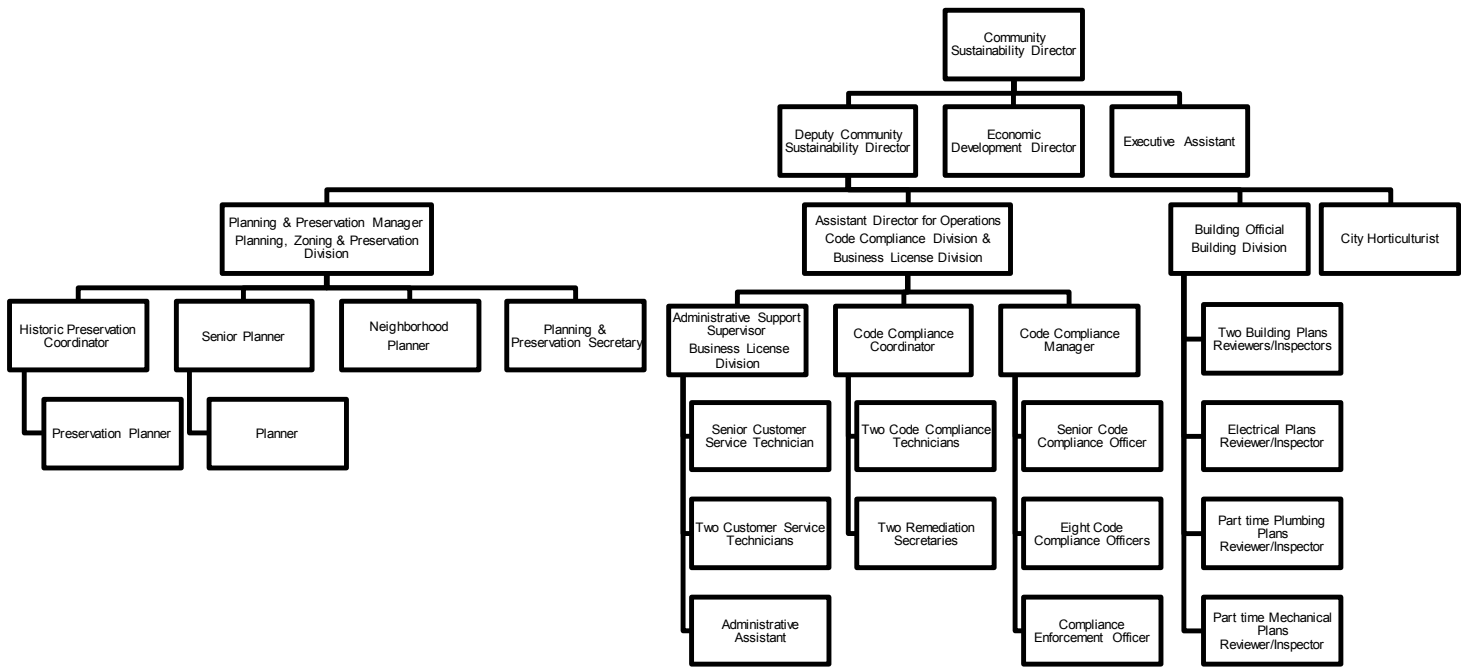
GIS manages all City parcel and address information (landfile), two enterprise geospatial databases, enterprise servers, web server for mobile field data usage/collection, public facing data for city transparency and census operations.

Information Technology

Information Technology Fund - Technical 510 - 1520	FY 2015 Actuals	FY 2016 Actuals	FY 2017 ADJ Budget	FY 2017 Budget Forecast	FY 2018 Adopted Budget	FY 2018 Increase / Decrease	FY 2018 % Change FY 17 Budget Forecast
PERSONNEL SERVICES							
* Salaries & Wages	304,207	353,358	412,560	412,417	564,637	152,077	36.86%
* Benefits	173,766	144,795	176,220	143,236	234,163	57,943	32.88%
Sub-Total	477,973	498,153	588,780	555,653	798,800	210,020	35.67%
OPERATING EXPENSES							
* Prof. & Contract. Service	24,561	50,198	98,130	92,130	187,975	89,845	91.56%
* Travel & Training	12,690	14,009	58,950	64,950	37,250	(21,700)	-36.81%
* Utility & Communication	214,346	228,872	278,600	276,000	267,800	(10,800)	-3.88%
* Insurance	2,509	2,509	2,510	2,510	2,509	(1)	-0.04%
* Maintenance	61,606	21,302	28,500	28,500	75,253	46,753	164.05%
* Operating Expense	441,244	383,483	468,250	441,902	561,198	92,948	19.85%
Sub-Total	756,956	700,373	934,940	905,992	1,131,985	197,045	21.08%
NON-OPERATING							
Debt							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL	-	-	622,219	401,472	-	(622,219)	-100.00%
TOTAL	\$ 1,234,929	\$ 1,198,526	\$ 2,145,939	\$ 1,863,117	\$ 1,930,785	\$ (215,154)	-10.03%

Information Technology Fund - Non-Departmental 510 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
NON-OPERATING							
Debt							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	97,954	83,888	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	97,954	83,888	-	-	-	-	0.00%
CAPITAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 97,954	\$ 83,888	\$ -	\$ -	\$ -	\$ -	0.00%

Community Sustainability

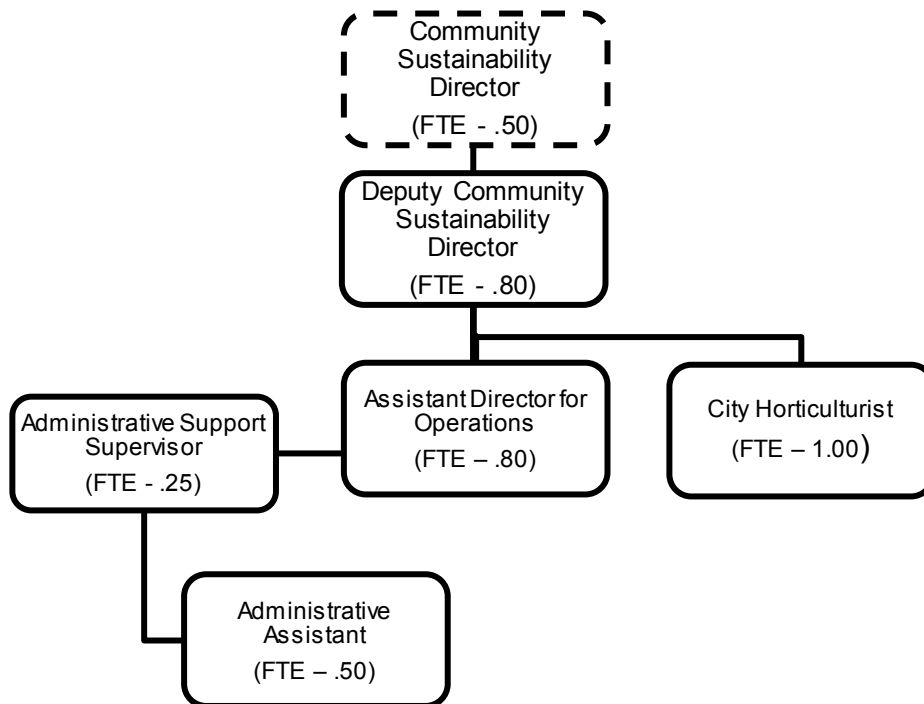


Related Funds: General Fund, Building Fund, Code Remediation Fund

Community Sustainability Administration

MISSION

The department develops and oversees the implementation of programs that impact the City's physical, historical, cultural and sustainable character as well as quality of life. Management of the programs requires close partnership with the City Manager and other City staff to keep the City Commission and citizens informed of progress being made and proposed private and public investments in the City. The primary mission of the department is to foster a sustainable community that is economically diversified and stable, encourages systematic private/public investment to build the tax base, provides a high quality of life, stimulates options for "live, learn, work and play", preserves its unique cultural, natural and historic assets and offers a wide array of services to facilitate both healthy neighborhoods and a vigorous commercial sector.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	3.80	.05	0	0	3.85
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Community Sustainability Administration

GOALS

The Administration Division is responsible for the overall direction and management of the Department and oversees four other divisions: Planning and Preservation, Community Code Compliance, Business License, and Building Services. The Division administers Federal, State Regional and County grant funded programs promoting sustainable development. It also serves as a one stop location for all services related to investing in the City.

Coordinate with other local agencies such as the Community Redevelopment Agency (CRA) as well as other municipal entities to improve the overall livability and attractiveness of the City for “Live, Learn, Work & Play”.

Collaborate with County, Regional, State and Federal agencies to facilitate overall sustainability for the city.

OBJECTIVES 2018-2019

- Continue implementing, marketing and branding of the City’s Land Development Regulations.
- Broaden and streamline the Comprehensive Community Blight Elimination Program.
- Implement the goals and objectives of the City’s newly adopted Comprehensive Plan
- Establish formalized comprehensive development review process inclusive of all Departments.

OBJECTIVE 2017-2018	ACHIEVEMENT
Continue implementing, marketing and branding of the City’s Land Development Regulations	On-Going
Collaborate with Economic Development and the CRA to target additional short term and long term economic strategies for the City	On-Going
Complete correction of the City’s Formal Land Files	On-Going
Co-Coordinate efforts of the Park of Commerce Infrastructure Improvement initiative.	On-Going

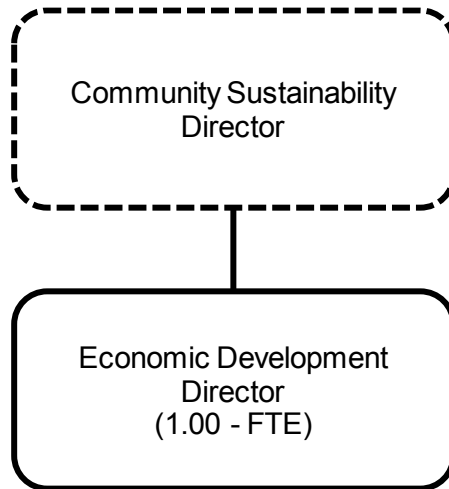
Community Sustainability Administration

Community Sustainability Admin 2010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	115,882	187,449	240,150	195,451	249,564	9,414	3.92%
* Benefits	28,235	45,267	90,920	89,466	123,720	32,800	36.08%
Sub-Total	144,117	232,716	331,070	284,917	373,284	42,214	12.75%
OPERATING EXPENSES							
* Prof. & Contract. Service	11,542	17,315	53,480	80,280	43,780	(9,700)	-18.14%
* Travel & Training	2,252	1,694	5,480	2,975	3,975	(1,505)	-27.46%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	3,971	3,971	3,980	3,980	3,980	-	0.00%
* Maintenance	4,900	4,900	4,900	4,900	4,900	-	0.00%
* Operating Expense	4,894	5,200	15,371	8,480	8,800	(6,571)	-42.75%
Sub-Total	27,559	33,080	83,211	100,615	65,435	(17,776)	-21.36%
CAPITAL	-	7,345	10,300	1,500	1,500	(8,800)	-
TOTAL	\$ 171,676	\$ 273,141	\$ 424,581	\$ 387,032	\$ 440,219	\$ 15,638	3.68%

Economic Development

MISSION

Economic Development refers to the sustained, concerted actions of policymakers and communities that promote the standard of living and economic health of a specific area. It is a combination of quantitative and qualitative factors covering the development of human capital, critical infrastructure, regional competitiveness, environmental sustainability, social inclusion, health, safety, literacy, and jobs. Simply phrased, Economic Development is: live, play, learn, and work.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	0	0	+1.00	0	1.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Economic Development

GOALS

To create an environment that will foster and stimulate economic growth and provide opportunities for businesses and the citizenry to prosper while enhancing the City's tax base.

OBJECTIVES

Spearhead Blue Ocean Energy Project (aka Ocean Current Energy) in conjunction with strategic partners for long-term objective of electric power commercialization from the Atlantic Gulf Stream Ocean current. Create website and other collateral materials necessary for presenting to potential investors. Research potential funding streams through Department of Energy, Economic Development Administration, etc. Hold symposium for industry cluster.

Construction of Park of Commerce Infrastructure Project 1A (US Economic Development Agency Grant) to enable development within the park. Submit reports to US EDA as required for reimbursement purposes.

If awarded Federal Qualified Opportunity Zone(s), host a seminar in conjunction with financial advisor on benefits to potential investors, as well as, for other financial advisors.

Work with FS 288.075 clients on relocation/expansion efforts to create employment options for citizenry.

Facilitate new economic incentive program to include water, sewer, expanded electric, and drainage.

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Adoption of Economic Development Element in City's Comprehensive Plan	Assisted in preparing Goals, Objectives, and Policies for the Element. Also, provided background research and context from previous drafts of element.
Spearheaded Blue Ocean Energy Project (aka Ocean Current Energy) in conjunction with strategic partners for the long-term objective of electric power commercialization from the Atlantic Gulf Stream Ocean current.	Developed questions used for economic analysis to determine the impact of the industry cluster. Issued questions to 15 companies with results compiled into the "Fishkind Report". Authored briefing statement for industry to be used in marketing materials. Secured contract with company to determine suitable site for turbine field and desktop modeling. Secured URLs for
Began construction on Park of Commerce Infrastructure Project 1A (US Economic	Submitted Quarterly Reports and bi-annual financial reports to US EDA. Held public outreach meeting per
Presented options for Federal Qualified Opportunity Zones to Palm Beach County & State of Florida.	Researched Census Tracts to determine eligibility per U.S. Department of Treasury guidelines. Authored reports and created map with GIS assistance for submission.
Work with FS 288.075 clients on relocation/expansion efforts to create employment options for citizenry.	Potential clients are referred by the Business Development Board of Palm Beach County, Lake Worth CRA, Blue Ocean Energy Project or City outreach.

Economic Development

Collaborated with Code Compliance Division in the creation of new mini-pocket folder, rack card, and other collateral materials needed for Neighborhood Outreach Program, as well as, thank you cards for officers to send to residents.

Assisted in authoring, designing, and securing the printing of materials for “The Good Landlord Initiative” presented by the Code Compliance Division.

Oversight of graphic & photography teams in the creation of “Lake Worth Little Free Libraries - Inspired Reading” promotional booklet. The excellence of the work resulted in accolades from Todd Bol, the Creator and CEO of Little Free Library.org.

Administer Economic Development Electricity Incentive Rate Program resulting in 67 Full-Time Jobs for citizens.

Worked with Benzatian Center for Creative Arts to ensure that Lake Worth ArtSynergy 2018 was a success. Developed rack card for promotional purposes.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Customer Goals			
Ocean Current Energy Project * Website, stationary pack, pocket folder, invitations, symposium, grant/investor submissions.	1	1	6
Park of Commerce Infrastructure Improvements	6	6	6
FS 288.075 Clients	2	6	6
Develop Marketing Materials for Historic Preservation	0	0	7
Update Marketing LDR Scenario	0	0	1
Develop Tradeshow Booth	0	0	1

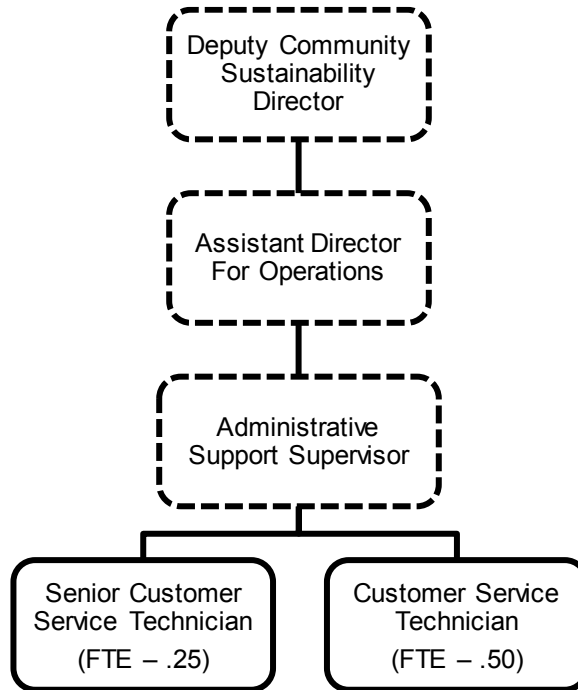
Economic Development

Economic Development 2012	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	49,571	49,571	0.00%
* Benefits	-	-	-	-	12,370	12,370	0.00%
Sub-Total	-	-	-	-	61,941	61,941	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	60,000	60,000	0.00%
* Travel & Training	-	-	-	-	2,000	2,000	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	13,500	13,500	0.00%
Sub-Total	-	-	-	-	75,500	75,500	0.00%
CAPITAL	-	-	-	-	5,000	5,000	-
TOTAL	-	-	-	-	\$ 142,441	\$ 142,441	0.00%

Business License

MISSION

The primary mission of the department is to foster a sustainable community that is economically diverse, stable and encourages systematic private and public investment to increase the tax base while providing a high quality of life that stimulates opportunities for “live, learn, work and play”. We strive to preserve the unique cultural, natural and historic assets while offering a wide array of services that facilitate healthy neighborhoods and commercial sector.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	.75	0	0	0	.75
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Business License

CORE PROCESSES AND OUTPUTS

The Business License Division is responsible for invoicing and processing Business License applications which comprise of three (3) parts: a Business Tax Receipt, Use and Occupancy Review, and an inspection conducted once every three (3) years. All commercial and residential businesses located within the city limits are required to have a license. Staff reviews Business License applications and verifies type of business and associated use. After the payment is submitted, the application is submitted to the Planning, Zoning and Preservation Division for approval. A Use and Occupancy inspection is scheduled to verify the requested use, any code violations or life safety issues. The Division invoices and processes approximately 5,200 Business Licenses annually and schedules over 2,500 Use and Occupancy property inspections.

INITIATIVES

Coordinate with Finance and Information Technology (IT) Divisions to allow for Business Tax Receipt online payments. This will promote efficiency and convenience for our customers.

Mass notification for email address updates to business owners to facilitate online payments.

ACHIEVEMENTS

Reorganize/Remodel customer service experience lobby area and Building Division at 1900 2nd Avenue.

Coordinate outreach with the Code Compliance Division to assist business owners and residential landlords on benefits of Business License Division services.

Code Division continues to conduct Landlord Training sessions.

Streamline the Business License process to have issuance of license within a two (2) week timeframe. Currently, the Electric Utilities conservation team is notified upon submittal of a business license application to facilitate electric utilities if needed.

As of November 2017, use & occupancy inspections, as well as zoning reviews, occur simultaneously to foster efficiency in obtaining a Business License. Conservation team onboard in March 2018.

Business License

Business License	2050	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES								
* Salaries & Wages		25,343	25,919	31,740	76,360	22,297	(9,443)	-29.75%
* Benefits		16,711	16,735	14,780	14,020	20,460	5,680	38.43%
Sub-Total		42,054	42,654	46,520	90,380	42,757	(3,763)	-8.09%
OPERATING EXPENSES								
* Prof. & Contract. Service		12,712	15,419	20,140	20,140	20,140	-	0.00%
* Travel & Training		1,293	806	4,000	1,480	4,000	-	0.00%
* Utility & Communication		-	-	-	-	-	-	0.00%
* Insurance		424	424	430	430	430	-	0.00%
* Maintenance		-	-	-	-	-	-	0.00%
* Operating Expense		20,628	12,172	25,700	18,150	24,200	(1,500)	-5.84%
Sub-Total		35,057	28,821	50,270	40,200	48,770	(1,500)	-2.98%
CAPITAL		-	-	(266)	-	-	266	-
TOTAL	\$	77,111	\$ 71,475	\$ 96,524	\$ 130,580	\$ 91,527	\$ (4,997)	-5.18%

Planning, Zoning and Preservation

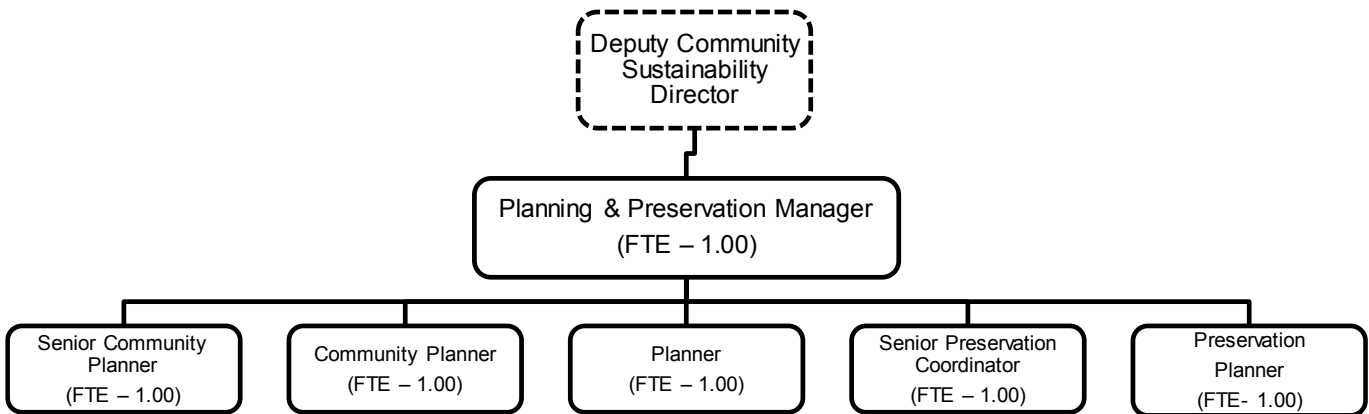
MISSION

Planning and Preservation refers to the day to day administration of the Land Development Ordinances and also serves as the “Gate Keeper” of the Comprehensive Plan. The Planning & Preservation Division provides professional staffing of all meetings of the Planning & Zoning Board (P&ZB) and the Historic Resources Preservation Board (HRPB). The P&ZB is the City’s designated Local Planning Agency and is responsible for reviewing changes and making recommendations to the City Commission regarding the City’s Comprehensive Plan and Future Land Use Map. The Division works with other City Department and property owners to prepare and present applications for development and annexation. The Division is also responsible for reporting City Commission decisions to appropriate state agencies.

As a Certified Local Government, the City is responsible for the preservation of historic properties. The HRPB reviews and recommends applications for designation of historic properties or districts to the City Commission. The Division is responsible for providing direction to the HRPB with respect to applications within the City’s six (6) local historic districts, and for reporting decisions to appropriate state agencies. Additional responsibilities include maintenance and update of the City’s Historic Resource Surveys and facilitating Section 106 reviews for projects being undertaken within the City.

The division is charged with zoning review, land development regulations, minor and major site plans, conditional land uses and administrative land uses, fences, setbacks, Business Tax Receipt zoning review, Use & Occupancy verifications and review of permitted uses within different zoning districts as well as comprehensive planning including maintenance and updates for the City’s Comprehensive Plan.

Additional division responsibilities are scheduling Site Plan Review Team (SRPT) meetings for major development projects, and reviewing site plans and permits for compliance with zoning regulations and historic preservation requirements.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	7.00	0	0	0	6.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Planning, Zoning and Preservation

GOALS

Review, update and maintain the Land Development Regulations.

Objective: Prepare updates to the land development regulations including changes needed to reflect the newly adopted Comprehensive Plan as well as undertake annual reviews and updates of the Code.

Coordinate marketing and promotion of City's Interlocal Service Boundary Agreement (ISBA) to encourage annexation.

Objective: Proactively support annexations and future projects for the City through its adopted ISBA to increase investment in the City and increase the tax base.

Facilitate improved customer service processes and experience through continued improvement of processes and self-help initiatives.

Objective: Initiate physical and technical improvements at customer service intake to bolster customer service delivery including self-help options such as website links, paperless filing, and interactive mapping.

Improve understanding and appreciation of the City's Historic Preservation program and its historic district through education and awareness building.

Objective: Complete and initiate new survey work for the City's historic districts and adopt the official Lake Worth Historic Preservation Guidelines to foster broader understanding, awareness and support for historic preservation efforts. Expand information through rack cards, brochure outlining general history of the historic districts.

OBJECTIVES

Draft appropriate sustainable, "green" architecture, archaeology and conservation elements for the City's Land Development Regulations.

Undertake the Evaluation and Appraisal Report (EAR)-based amendments to the City's Comprehensive Plan.

With grant assistance from the State Historic Preservation Office, undertake survey updates for the City's historic districts.

With grant assistance from the Certified Local Government for drafting of Historic Preservation Design Guidelines, initiate banner/signage program for the City's historic districts .

Planning, Zoning and Preservation

ACHIEVEMENTS

OBJECTIVE 2018-2019	ACHIEVEMENT
Objective 1 Review, update and maintain the Land Development Regulations	Staff has prepared a comprehensive list of LDR amendments for action by the City Commission. A workshop is scheduled for April 24 with the Commission with a target of formal action by the Commission in June.
Objective 2: Proactively support annexations and future projects for the City through its adopted ISBA to increase investment in the City and increase the tax base.	With the adoption of the Comprehensive Plan and the reorganization of the Department, a stronger effort can now be made to market the City to make it more attractive for annexation of properties.
Objective 3: Implementation of City's Adopted Comprehensive Plan	Assisted in preparing Goals, Objectives, and Policies for all elements and preparation for adoption and transmittal to the State. This included the development of a complete set of Data and Analysis for the plan in compliance with State Statutes.
Objective 4: Initiate physical and technical improvements at customer service intake to bolster customer service delivery including self-help options such as website links, paperless filing, and interactive mapping.	<p>We have instated new procedures to improve customer service such as an improved Business License procedure. In addition, we have re-instituted weekly staff meetings to improve internal communication.</p> <p>Finally, making significant changes to the SPRT team schedule to ensure an internal QA/QC process prior to the release of comments to the applicants.</p>
Objective 5: Improve understanding and appreciation of the City's Historic Preservation program and its historic district through education and awareness building.	<p>Prepared and adopted major revisions to Section 23.5-4 Historic Preservation in order to:</p> <ul style="list-style-type: none"> Provide clarification of City policy and direction with regard to Historic Preservation. Clarify the distinction among landmark sites, contributing structures in a local historic district and non-contributing structures in a local historic district. Re-word references to the Secretary of the Interior's Standards for Rehabilitation as a general guiding framework but not a requirement. Amend Approval Matrix to clarify what elements should be under design review within a historic district. Better define which elements that are essential for the overall preservation of the integrity, character and charm of a historic district. Consideration of life safety, maintenance, climate, hurricane protection, cost, economic impact and energy conservation in terms of considering requests for Certificates of Appropriateness. 7. Establishment of levels of review among the different types of structures with more scrutiny to changes that are visible from the rights of way (facing a street) tiering down to less review for changes to the rear of structures and/or parts of structures not visible from the street.

Planning, Zoning and Preservation

- Assisted our legal department to prepare an amendment to the Temporary Sign code
- Assisted our legal department to prepare an extension to the Medical Marijuana moratorium
- Began working with Dave McGrew to update the Landscape code
- Prepared and implemented a new intake policy for P&Z applications
- Worked with various department to get Lake Worth to the Bronze (soon to be Silver) SolSmart Designation with a long term goal of achieving Gold!
- Worked with HR to hire a new Neighborhood Planner
- Worked with staff to hire a consultant and begin work on the HP Community Survey project
- Worked with staff to hire a consultant and begin work on the HP Design Guidelines
- Worked with GIS staff to get GIS software on all division computers and training for staff
- Worked with GIS and IT staff to prepare a new Citywide Addressing policy. The new policy will be brought forward as amendment to the City Code
- Worked with IT to get a computer installed in the DCS Conference room to improve customer service
- Developed and instituted a monthly “Lunch and Learn” for staff to improve staff morale and improve staff’s understanding of city processes across departments.

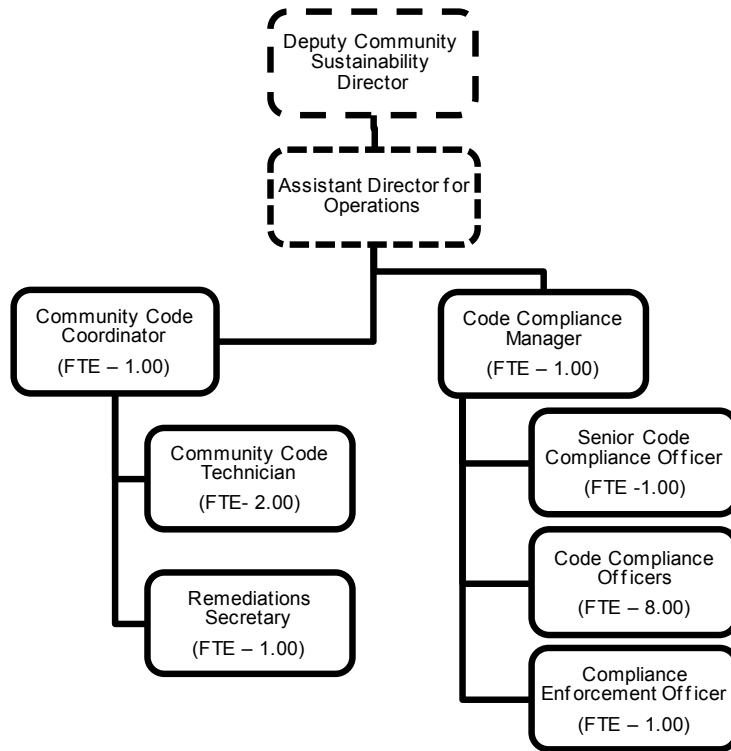
Planning, Zoning and Preservation

Planning & Zoning	2030	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES								
* Salaries & Wages		325,424	402,074	419,010	402,159	402,102	(16,908)	-4.04%
* Benefits		216,071	179,747	169,710	164,118	223,411	53,701	31.64%
Sub-Total		541,495	581,821	588,720	566,277	625,513	36,793	6.25%
OPERATING EXPENSES								
* Prof. & Contract. Service		122,299	151,424	296,850	296,850	41,850	(255,000)	-85.90%
* Travel & Training		1,202	1,762	4,708	3,950	3,950	(758)	-16.10%
* Utility & Communication		1,294	1,183	1,190	1,210	1,210	20	1.68%
* Insurance		323	323	330	330	330	-	0.00%
* Maintenance		-	-	4,900	-	-	(4,900)	-100.00%
* Operating Expense		13,495	10,799	26,022	25,180	25,530	(492)	-1.89%
Sub-Total		138,613	165,491	334,000	327,520	72,870	(261,130)	-78.18%
CAPITAL		-	14,185	7,500	4,000	4,000	(3,500)	-
TOTAL	\$	680,108	\$ 761,497	\$ 930,220	\$ 897,797	\$ 702,383	\$ (227,837)	-24.49%

Code Compliance

MISSION

To enhance the quality of life by protecting property values, maintaining community appearance standards, and preserving and improving the safety, health and welfare in our Community through education, citizen participation and cooperation and orderly enforcement of Municipal Codes and Ordinances.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	15.00	0	0	0	15.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund, Code Remediation Fund

Code Compliance

The Code Compliance division ensures compliance with the Lake Worth Code of Ordinances including property maintenance and zoning codes. Code Compliance officers insure compliance through either complaints or self generated inspections. They also perform scheduled inspections, including rental inspections, re-inspections and compliance inspections ordered by the Special Magistrate. The manner in which complaints are handled is paramount to establishing a positive relationship with the public and is indicative of performing at a high standard. The compliance process is a three pronged procedure. The first is to **educate**, second to **communicate**, and thirdly to **initiate**. In the **education** phase, the respondent is made aware of the violation and the benefit/rationale to compliance. In this phase officers make use of verbal warnings, courtesy door hangers, phone calls and public speaking opportunities. In the second phase, **communication** of the violation is established through statutorily mandated notices sent according to F.S.162 standards. The third phase, **initiates** the quasi-judicial element of the compliance process. It begins as violating respondents are taken to a Special Magistrate hearing for a finding of fact and imposition of liens. This process looks to establish a means for the City to enforce the tenets of its Code of Ordinances in a system that is fair, efficient and expeditious.

Ultimately, the division looks to foster an environment that encourages voluntary compliance, and the initiatives and performance measures provided create a means to achieving this goal.

During fiscal year 2017, the division initiated 2,893 code cases, performed 11,138 site inspections, responded to 1,751 complaint and completed lot clearing and board & secure services at 71 properties as well as 4 demolitions. By the end of March 2018 in fiscal year 2018, the division had initiated 2,326 code cases, performed 6,212 site inspections, responded to 1,262 complaints and completed lot clearing and board & secure services at 26 properties.

GOALS

Improving our effectiveness by concentrating the efforts on solutions to an influx of residential violations created by recent demographic and market trends.

Improving the division's reputation in the community by identifying and implementing proven and accepted industry standards for performance and best practices. Increased involvement with community promoting community relations activities such as grass roots organization participation, neighborhood clean-ups and monthly attendance at Neighborhood Association/HOA meetings.

Developing and implementing educational materials that meet the needs of the community.

Completing a comprehensive code compliance effort on the core commercial corridors within the City concentrating on the removal of derelict cars, sign violations, outdoor display, dumpsters and overall curb appeal of businesses.

Establishing a relationship with our partners in PBSO and PBC Fire Department.

Delivering ongoing customer service training to staff.

Exploring additional enforcement efforts: NTA's, foreclosures, posting nuisance signs and landlord management.

Improving division image by marketing our enforcement efforts utilizing media and our public information office.

Providing accurate enforcement data via effective data tracking.

Code Compliance

Code Remediation Fund 2040	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	217,669	160,401	433,000	570,000	590,000	157,000	36.26%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	700	246	7,500	7,500	7,500	-	0.00%
Sub-Total	218,369	160,647	440,500	577,500	597,500	157,000	35.64%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 218,369	\$ 160,647	\$ 440,500	\$ 577,500	\$ 597,500	\$ 20,000	4.54%

Code Compliance 2040 / Use & Occupancy Compliance 2043	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	517,854	608,229	639,525	621,328	691,876	52,351	8.19%
* Benefits	309,340	351,579	304,455	295,711	399,661	95,206	31.27%
Sub-Total	827,194	959,808	943,980	917,039	1,091,537	147,557	15.63%
OPERATING EXPENSES							
* Prof. & Contract. Service	60,031	68,022	217,520	182,037	329,220	111,700	51.35%
* Travel & Training	2,882	5,690	10,940	8,750	8,750	(2,190)	-20.02%
* Utility & Communication	1,002	914	960	960	960	-	0.00%
* Insurance	4,422	4,422	4,430	4,430	4,430	-	0.00%
* Maintenance	39,200	49,408	63,700	63,700	63,700	-	0.00%
* Operating Expense	24,520	32,752	68,415	56,015	54,350	(14,065)	-20.56%
Sub-Total	132,057	161,208	365,965	315,892	461,410	95,445	26.08%
CAPITAL							
	-	14,444	13,400	5,000	1,500	(11,900)	-
TOTAL	\$ 959,251	\$ 1,135,460	\$ 1,323,345	\$ 1,237,931	\$ 1,554,447	\$ 231,102	17.46%

Code Compliance

Code Remediation Fund - Non-Departmental 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	(41,962)	107,136	-	-	-	-	0.00%
Sub-Total	(41,962)	107,136	-	-	-	-	0.00%
NON-OPERATING							
Debt							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL	-	-	100,000	-	-	(100,000)	-100.00%
TOTAL	\$ (41,962)	\$ 107,136	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.00%

Strategic Planning and Design

MISSION

The office oversees the overall strategic planning and development initiatives to ensure a fiscal and physically healthy and sustainable City. The primary mission of the office is to foster a sustainable community that is economically diversified and stable, encourages systematic private/public investment to build the tax base, provides a high quality of life, stimulates options for “live, learn, work and play”, and strategically provides vision and master planning to ensure the overall sustainable future of the City.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	0	+0.40	0	0	0.40
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Strategic Planning and Design

GOALS

The office shall serve as the lead in encouraging and implementing sustainable practices and investments in the City through a coordinated effort with other departments and the creation of a Sustainable “Green” approach to all of its operations.

Serve as the primary economic development and strategic planning agency of the City, which includes project management, marketing, branding, urban design initiatives and collaboration among an array of stakeholders to secure investment in the City.

OBJECTIVES

Coordinate Economic Development and the CRA to target additional short term and long term economic strategies for the City.

Provide strategic visioning to establish investment options to ensure a sustainable City.
Development strategic planning and design initiative to improve investment in the city through realistic and appropriate mechanisms for higher density, intensity and height.

Manage evaluation of city-owned historic resources to determine feasibility of rehabilitation to uses appropriate to stimulate economic investment, build civic pride and broad services to residents and visitors.

Undertake master planning and feasibility initiatives for golf course, marina, transit development, and City Hall relocation.

Participate in visioning and master planning for beach and casino.

Coordinate grants and private funding to supplement city resources for visioning and master planning exercises.

Financial: Aggressively seek out grant and outside source funding for visioning, master planning and strategic design initiatives .

Expand development concierge program.

Hold development forum series to explain strategic planning & design and promote incentives for development investment.

Complete collateral materials for economic enticement program and development investment opportunities.

Complete historic structure reports for city hall annex and city auditorium.

Strategic Planning and Design

Strategic Planning & Design 2070	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	76,421	76,421	0.00%
* Benefits	-	-	-	-	15,557	15,557	0.00%
Sub-Total	-	-	-	-	91,978	91,978	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	90,000	90,000	0.00%
* Travel & Training	-	-	-	-	2,500	2,500	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	14,100	14,100	0.00%
Sub-Total	-	-	-	-	106,600	106,600	0.00%
CAPITAL	-	-	-	-	19,500	19,500	-
TOTAL	-	-	-	-	\$ 218,078	\$ 218,078	0.00%

Palm Beach County Sheriff's Office

In August of 2008, the City of Lake Worth dissolved the Lake Worth Police Department and signed a ten year Law Enforcement Services Agreement (LESA) with the Palm Beach County Sheriff's Office (PBSO). This agreement involved the transfer of all Lake Worth PD staff, vehicle fleet, radios, evidence in custody and the use of public safety facilities to PBSO.



The LESA requires PBSO to provide semiannual reports to the City segregated by type and geographic locations, including calls for service by time of day, geographic location, day of the week and type, reported incidents, criminal and non-criminal, by category, number and types of arrests, traffic accidents, traffic citations, response times to emergency calls by priority classification, number and type of special law enforcement activities, law enforcement forfeiture activity, monthly expenditure reports and monthly overtime reports.

Under the LESA, PBSO assumed responsibility for all insurance benefits, compensation, and status ranking for Lake Worth PD employees. City employees had the option to either remain in the Lake Worth sponsored retirement plan or opt in to the Florida Retirement System offered through PBSO.

For FY 2015, PBSO charged the City \$12,100,000 to provide law enforcement services. Each year, the Sheriff is to provide an initial proposal to the City Commission in an amount not to exceed 7%.

For FY 2016, the contract amount of \$12,221,000 included a 1% contract increase from FY 2015.

For FY 2017, the contract amount of \$13,094,701 included the addition of five (5) Deputy Sheriffs and one (1) Crossing Guard.

For FY 2018, the contract amount of \$13,356,595 was approved by the City Commission on August 15, 2017. To increase efforts in keeping our beach complex safe two officers, in the amount of \$246,000, are funded by the Beach Fund.

For FY 2019, the contract amount of \$13,623,727 was approved by the City Commission on August 21, 2018, with terms and conditions unchanged. The Beach Fund allocates \$251,736 for two officers at the Beach Complex.

The Sheriff is contractually required to invoice the City within ten days of the close of each month, and the City is required to provide payment by the 25th day of the month following the receipt of the invoice.



Under the LESA, the City or PBSO have the opportunity to terminate the agreement with or without cause through written notice provided by June 30, of any given year, for termination to be effective on October 1 of that same year.

Palm Beach County Sheriff's Office

Palm Beach County Sheriff Staff Count

Position Title	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Captain	1	1	1	1	1	1	1	1	1	1
Lieutenant	6	3	1	1	1	1	1	1	1	1
Sergeant	12	12	11	11	11	11	11	11	11	11
Sergeant	2	1	0	0	0	0	0	0	0	0
Deputy Sheriff	66	64	64	64	64	64	64	69	69	69
Deputy Sheriff	4	3	3	3	3	3	3	3	3	3
Communications Supervisor	1	1	1	1	1	1	1	1	1	1
Communications Officer	12	10	10	10	10	10	10	10	10	10
Communications Part Time	4	4	4	4	4	4	4	4	4	4
Community Service Aide	2	2	2	2	2	2	2	2	2	2
Law Enforcement Aide	1	1	1	1	1	1	1	1	1	1
Community Service Specialist	1	1	1	1	1	1	1	1	1	1
Criminal Intelligence Analyst	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1	1	1
Office Support Supervisor	1	1	1	1	1	1	1	1	1	1
Central Records Supervisor	1	1	1	1	1	1	1	1	1	1
Central Records Specialist	3	3	3	3	3	3	3	3	3	3
Crime Scene Technician	1	1	1	1	1	1	1	1	1	1
School Crossing Part Time	10	10	10	10	22	22	24	25	25	25
Evidence Technician	2	2	2	2	2	2	2	2	2	2
Clerical Specialist	1	1	1	1	1	1	1	1	1	1
TOTAL	133	124	120	120	132	132	134	140	140	140

Police 3010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	2,882,783	2,494,961	2,742,010	2,742,010	2,962,654	220,644	8.05%
Sub-Total	2,882,783	2,494,961	2,742,010	2,742,010	2,962,654	220,644	8.05%
OPERATING EXPENSES							
* Prof. & Contract. Service	12,224,250	13,095,421	12,868,100	12,765,300	13,126,955	258,855	2.01%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	112,413	91,518	115,440	101,610	101,200	(14,240)	-12.34%
* Insurance	72,219	72,219	72,220	72,220	72,220	-	0.00%
* Maintenance	25,083	44,380	84,178	42,500	82,500	(1,678)	-1.99%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	12,433,965	13,303,538	13,139,938	12,981,630	13,382,875	242,937	1.85%
CAPITAL	-	-	(2,178)	-	-	2,178	-
TOTAL	\$ 15,316,748	\$ 15,798,499	\$ 15,879,770	\$ 15,723,640	\$ 16,345,529	\$ 465,759	2.93%

Related Funds: General Fund, Beach Fund, Electric Fund, Water Fund

Palm Beach County Fire Rescue

On April 7, 2009, the City of Lake Worth entered into an interlocal agreement with Palm Beach County to provide fire-rescue services to the City from October 1, 2009, until October 1, 2019. Under this agreement, all City Fire Department employees and personnel matters, including rendition of service and standards of performance, were transferred and merged into the County Fire/Rescue Department. Transferred employees that were part of the Lake Worth Firefighters' Pension Trust Fund deferred retirement option plan (DROP) had the option to remain in the program with the understanding they would be terminated upon conclusion of their DROP period.

The fire-rescue agreement requires that the County provide the City with all personnel and equipment necessary to provide adequate fire suppression, emergency medical services, special operations, hazardous material response and mitigation, emergency communications, confined space rescue, dive rescue, fire code inspections and testimony related thereto, response to all subpoenas related to fire rescue activities, arson investigation, new construction inspection, community education programs and all other emergency and non-emergency services generally provided by the Palm Beach County Fire/Rescue Department.

Under the fire-rescue agreement, the City is required to avail its fire-rescue facilities to the County for the provision of contractually required services. The City is also required to maintain all fire-rescue related records created or maintained by the City prior to or after the commencement of the interlocal agreement. The agreement also required the transfer of all fire-rescue apparatus and related equipment, reserve equipment, maintenance and support equipment and furnishings in the City's Fire Rescue Department facilities to the County.

The provision of fire-rescue services is funded under the Municipal Services Taxing Unit (MSTU).

Palm Beach County Fire/Rescue is required to provide a monthly report maintained and summarized by category of all calls containing: the time the call was received, time of dispatch, time en route, travel time and time of arrival in responding to each call.

The interlocal agreement may only be terminated by written agreement between the two parties; by either party, upon written notice to the other party, if the non-terminating party has defaulted on any of its material obligations and failed to cure said default in accordance with the prescribed cure period; by written agreement from either party due to budgetary limitations or constraints warranting an MSTU amendment; if the City does not pay the agreed upon employee offset costs; or in the instance that either party properly enacted an ordinance, adopted and effective prior to April 30, 2009, that terminates or voids that party's prior consent to the City of Lake Worth's inclusion in the Fire/Rescue MSTU. The City renegotiated the contract with favorable terms in 2011 which resulted in an approximate \$10 million savings over its term. The FY 2019 budget reflects the same terms of agreement as in the FY 2018 budget.



Palm Beach County Fire Rescue

Palm Beach County Fire & Rescue Staff / Lake Worth District

Station 91 / Engine 91 / Rescue 91		Station 93 / Engine 93 / Rescue 93	
Drivers	1	Drivers	1
Captain	1	Captain	1
Firefighter/Paramedic	1	Firefighter/Paramedic	1

Rescue		Rescue	
Lieutenant	1	Lieutenant	1
Firefighter/Paramedic	2	Firefighter/Paramedic	2

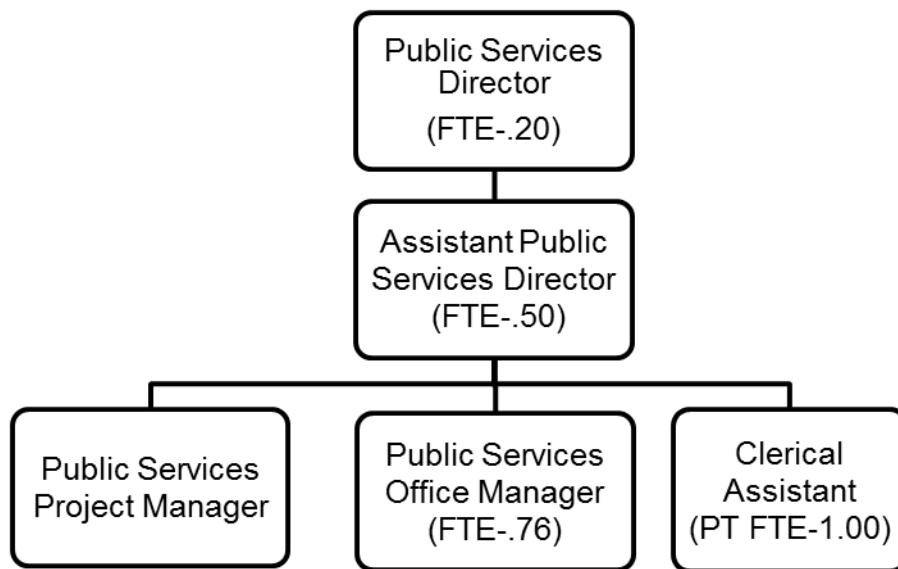
EMS Captain - 1
Batallion Chief - 1

Fire 4010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	2,834,141	2,719,234	2,697,170	2,697,170	2,794,459	97,289	3.61%
Sub-Total	2,834,141	2,719,234	2,697,170	2,697,170	2,794,459	97,289	3.61%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	32,538	32,538	32,540	32,540	32,540	-	0.00%
* Maintenance	2,352	2,932	2,720	2,680	152,720	150,000	5514.71%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	34,890	35,470	35,260	35,220	185,260	150,000	425.41%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 2,869,031	\$ 2,754,704	\$ 2,732,430	\$ 2,732,390	\$ 2,979,719	\$ 247,289	9.05%

Public Services Administration

MISSION

The mission of the Public Services Administration Department is to provide timely services to the public and to effectively manage the operational divisions in an efficient and cost effective manner.



	FY 2017-FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018-FY 2019
Full-time	1.46	0	0	0	1.46
Part-time (FTE)	1	0	0	0	1

Related Funds: General Fund

Public Services Administration

Public Services Administration oversees the following divisions: Facilities Management, Storm Water/Streets Management, Grounds and Cemetery Maintenance, Fleet Maintenance and Refuse Services.

Public Services Administration – Public Services Administration function has various duties and responsibilities. The department's main focus is to provide safe, clean, and essential services to citizens and visitors of the City of Lake Worth. Public Services Administration is responsible for all supervisory and administrative duties within the divisions incorporated under Public Services overseeing division budgets, schedules, personnel, equipment, and overall management. The department's administrative members also provide support and coordination to City staff and citizens in need of all the multi-disciplinary functions of the department.

Facilities Management – Public Services and Facilities employees maintain and upgrade the City infrastructure staying environmentally conscious to protect and preserve the natural environment.

Public Events Coordination – All Public Services divisions participate in coordinating City and community events by working with HOA representatives, civil organizations and City staff. Specific responsibilities include participating in site planning activities and reviews, project management and inspection services.

Capital Improvement Projects – Public Services Administration participates in site planning activities and reviews, project management and inspection services, environmental protection and conservation efforts, building permit reviews and inspections, code compliance within the public rights-of ways, capital improvements to streets, parks and other public facilities as well as maintenance and upgrade of the City-wide storm water system.

Grants Management – Public Services Administration works in conjunction with City staff to implement and adhere to grant regulations, assure grant projects are completed in a timely manner and submit proper documentation to grant agencies for full reimbursement.

Stormwater & Streets Division - Public Services works in conjunction with the Stormwater/Streets Division to generate work orders for patching potholes, erecting street signs, regulatory signs and other required signage. Also managed through this coordination is the maintenance of storm sewers, removal of fallen trees and limbs from the roads and the clean up and sweeping of city roads, right-of-ways and easements.

Public Events Coordination – All Public Services divisions participate in coordinating City and community events by working with HOA representatives, civil organizations and City staff. Specific responsibilities include participating in site planning activities and reviews, project management and inspection services.

GOALS

Continued distribution of information for community and City staff through meetings.

Attend City organized calendar meetings to update other departments and City staff of Public Services projects and events. Furnish flyers to communities via email and press releases, attend Home Owners Associations meetings and meet with community leaders on upcoming projects and events. Work with Palm Beach Sheriff's Office to inform residents and businesses via meetings of police related incident reports and instruct on personal safety measures.

City infrastructure improvements.

Implement Capital Improvement projects:

Finalize the necessary improvements at 2nd Avenue North that need to be made for striping, signalization, and signage from Dixie Highway west to North A Street to keep it one way.

Public Services Administration

ACHIEVEMENTS

OBJECTIVE 2018-2019	ACHIEVEMENTS 2017-2018
<p>Proceeded with updated emergency management training.</p> <p>Public Services Administration staff attended annual municipal meetings at the Palm Beach County EOC (Emergency Operations Center) and also attended EMT (Emergency Management Training) monthly meetings throughout the year sponsored by both Palm Beach County Emergency Management and the City of Lake Worth Risk Management division.</p>	<p>Continue to manage the reduced budget while adapting to unforeseen challenges in order to provide the highest quality of public services.</p> <p>Continue the City of Lake Worth Neighborhood Road Program composed of roadway, sidewalk, and utility master plans. This joint effort will save the City time and money, and reduce the inconvenience to residents and businesses during construction. The Public Services divisions will also continue to participate in emergency management training throughout the year.</p>
<p>City Infrastructure Improvements completed: Bond program Year 1, 2nd Avenue South from Dixie to Federal, 8th Avenue Greenway and various sidewalks throughout the City.</p> <p>Increased monitoring of Public Services fees for: annual permitting fees, right-of-way usage fees, maintenance of traffic fees, sidewalk café Permit fees, sidewalk café application fees, site plan review fees, general permit application fees (sidewalks or curb cuts, driveway aprons), and demolition fees.</p> <p>Managed a reduced budget in order to continue providing essential services in a timely manner.</p> <p>All divisions worked together to continue providing public services to our residents in a timely manner. Divisions strived to minimize outsourcing and focused on performing tasks in-house when possible.</p>	<p>Respond to Public Services complaints and concerns generated by residents.</p> <p>All divisions coordinated to work together to respond to requests, issues, and concerns from our residents and businesses within 24 hours. In most cases this goal was achieved. Public Services updated division contact information on the City webpage, printed schedules for waste removal and street cleaning, advertised upcoming events and projects via press releases, the electronic board, and utilized door hangers and the local media making our department more accessible to residents.</p>

Proceeded with updated emergency management training.

Public Services Administration staff attended quarterly municipal meetings at the Palm Beach County EOC (Emergency Operations Center) and also attended EMT (Emergency Management Training) monthly meetings throughout the year sponsored by both Palm Beach County Emergency Management and the City of Lake Worth Risk Management division.

City Infrastructure Improvements completed: Fitch Ditch and various sidewalks throughout the City.

Increased monitoring of Public Services fees for: annual permitting fees, right-of-way usage fees, maintenance of traffic fees, sidewalk café Permit fees, sidewalk café application fees, site plan review fees, general permit application fees (sidewalks or curb cuts, driveway aprons), and demolition fees.

Public Services Administration

Respond to Public Services complaints and concerns generated by residents.

All divisions coordinated to work together to respond to requests, issues, and concerns from our residents and businesses within 24 hours. In most cases this goal was achieved. Public Services updated division contact information on the City webpage, printed schedules for waste removal and street cleaning, advertised upcoming events and projects via press releases, the electronic board, and utilized door hangers and the local media making our department more accessible to residents.

Managed a reduced budget in order to continue providing essential services in a timely manner.

All divisions worked together to continue providing public services to our residents in a timely manner. Divisions strived to minimize outsourcing and focused on performing tasks in-house when possible.

OBJECTIVES

Continue to manage the reduced budget while adapting to unforeseen challenges in order to provide the highest quality of public services.

Continue the City of Lake Worth Infrastructure Masterplan composed of stormwater, roadway, sidewalk, and utility master plans. This joint effort will save the City time and money, and reduce the inconvenience to residents and businesses during construction. The Public Services divisions will also continue to participate in emergency management training throughout the year.

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for Administration is to maximize the department budgets while increasing efficiency amongst the divisions	\$313,463	\$393,530	\$349,190
Customer: To create a customer service oriented department that is responsive to the needs of the citizens and other departments City-wide	3800 customer calls and complaints	4000 customer calls and complaints	4200 customer calls and complaints
Internal Businesses Processes: To provide the public and internal departments with exceptional customer service to issues and response times	5 – 7 business days	3 – 5 business days	2 – 3 business days
Learning and Growing: Working within a changing environment, apply lessons learned with operational management and strive to operate a more sustainable and environmentally friendly department	Utilization of hybrid vehicles for all city out of county trips	1 electric car 1 conversion to bio-diesel	3 electric cars 2 conversions to bio-diesel

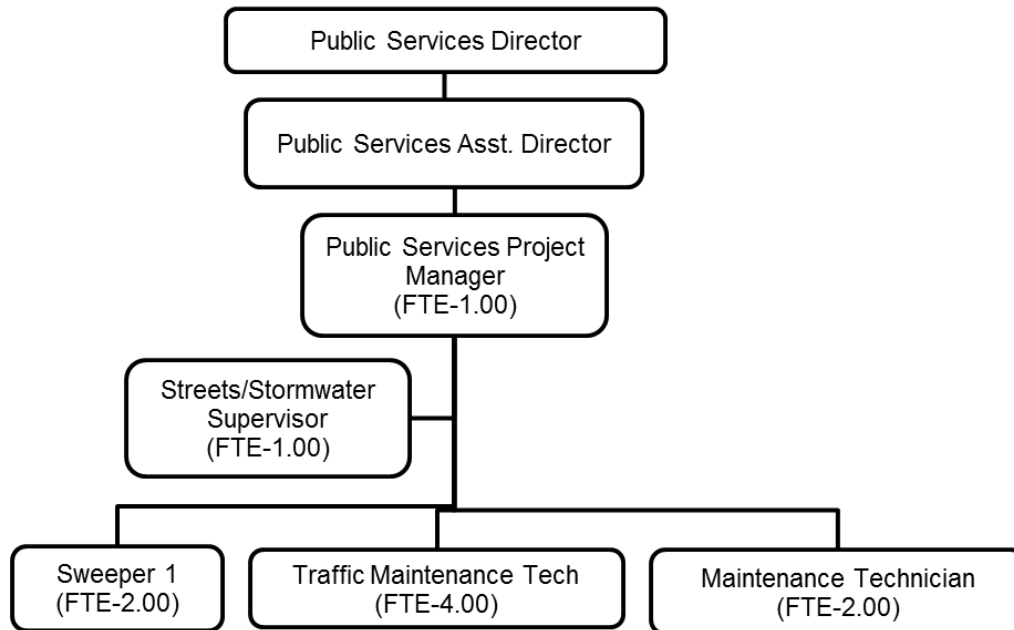
Public Services Administration

Public Services Administration 5010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	99,580	114,780	126,710	117,798	126,447	(263)	-0.21%
* Benefits	35,272	36,791	49,080	47,858	37,242	(11,838)	-24.12%
Sub-Total	134,852	151,571	175,790	165,656	163,689	(12,101)	-6.88%
OPERATING EXPENSES							
* Prof. & Contract. Service	157,294	109,373	131,135	114,680	81,080	(50,055)	-38.17%
* Travel & Training	6,665	4,174	6,000	5,000	5,000	(1,000)	-16.67%
* Utility & Communication	312	313	340	340	340	-	0.00%
* Insurance	17,637	17,637	17,640	17,640	17,640	-	0.00%
* Maintenance	20,167	20,448	9,800	9,920	9,920	120	1.22%
* Operating Expense	4,845	5,664	9,630	4,150	4,370	(5,260)	-54.62%
Sub-Total	206,920	157,609	174,545	151,730	118,350	(56,195)	-32.20%
CAPITAL	-	6,570	-	-	-	-	-
TOTAL	\$ 341,772	\$ 315,750	\$ 350,335	\$ 317,386	\$ 282,039	\$ (68,296)	-19.49%

Streets

MISSION

The mission of the Streets and Stormwater division is to provide exceptional customer service and response time to roadway issues while maintaining a proactive roadway maintenance program.



	FY 2018 – FY 2019	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	4.00	0	0	0	10.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund, Road Improvement Fund

Streets

The Streets division works closely with Public Services Administration in keeping a clean and safe environment to live, work, and play by performing various daily tasks to maintain the streets. The Streets Division has certified technical staff and a fleet of heavy equipment that are active in our community.

The Streets division on a daily basis: records, inspects, repairs, and cleans the roadways, two sweepers, and a fleet of heavy equipment and light utility trucks on standby.

The Streets division is responsible for maintaining 116 miles of paved roads/alleys and 27 miles of unpaved roads within the City limits. This division inspects form boards for curb cuts, demolition, silt fencing, dumpster enclosure, sidewalk repairs, and new construction. This department also makes needed repairs to sidewalks as well as curbs and gutters when necessary, grades unpaved roads, repairs pot holes, installs signs, paints stops bars and crosswalks, and cleans drains before and after rain events and major storms.

GOALS

Street Signage Updating

As the existing signage continues to deteriorate due to UV rays and weathering, the division will proactively replace non-compliant signs and posts to ensure visibility to the public.

Increase the amount of full depth pavement repairs

As the number of potholes continues to increase due to roadway failure, the Division will become more proactive in performing full depth pavement repairs to eliminate the cause of potholes, underlying baserock failure.

OBJECTIVES

Increase the response time of repairs and complaints by 25%.

Increase the performance of in-house concrete sidewalk and curb repairs by 25%.

Ensure the City's parking lots and properties are in full compliance with ADA (parking lots, exteriors).

Streets

ACHIEVEMENTS

Successfully trained the Streets staff to be cross trained in other areas of work such as flatwork, pavement repairs, and signage repairs.

Sign Maintenance staff attended and completed the Traffic Maintenance Sign course which educated them on the various laws and installation practices in accordance with MUTCD.

Increased the quality of the repairs to asphalt and concrete to be comparable to private industry standards.

OBJECTIVE 2018-2019	ACHIEVEMENT 2017-2018
Continue to utilize the street sweeper in daily operations in city owned parking lots, downtown, and highly traveled corridors	Increased the use of the sweepers to reduce debris on the roadways Inspected new signage installed by other agencies for height and size ordinance compliance.
100% attendance rate for all Streets staff for the Traffic Control courses	2 Streets staff attended the Maintenance of Traffic Course and passed
Increase the response time to repairs and issues by 25%	Staff has taken ownership of responsibilities and is trained well enough to be proactive in repair work and notification

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for the Streets Division is to maximize the department budgets while increasing efficiency amongst the divisions	\$11,70152	1,216,450	1,437,711
Customer: To create a customer service oriented department that is responsive to the needs of the citizens and other departments city wide	5000 customer calls and complaints	5500 customer calls and complaints	5600 customer calls and complaints
Internal Businesses Processes: Increase efficiency of response time of repairs by 25% by allocating proper staff and resources	5-7 business day response time	3-5 day response time	2-3 day response time
Learning and Growing: Attendance of MOT courses for all streets staff	1 staff	2 staff	4 staff

Streets

Public Services Streets Maintenance 5020	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	56,282	162,711	240,150	194,510	223,441	(16,709)	-6.96%
* Benefits	23,265	38,124	101,610	96,280	132,402	30,792	30.30%
Sub-Total	79,547	200,835	341,760	290,790	355,843	14,083	4.12%
OPERATING EXPENSES							
* Prof. & Contract. Service	321,633	189,830	183,850	512,550	317,550	133,700	72.72%
* Travel & Training	92	1,961	2,000	1,355	1,750	(250)	-12.50%
* Utility & Communication	397,486	393,507	399,230	398,976	399,350	120	0.03%
* Insurance	1,855	1,855	1,860	1,860	1,860	-	0.00%
* Maintenance	49,878	59,628	63,100	58,100	58,200	(4,900)	-7.77%
* Operating Expense	113,638	150,555	205,979	245,950	252,150	46,171	22.42%
Sub-Total	884,582	797,336	856,019	1,218,791	1,030,860	174,841	20.42%
CAPITAL	6,295	-	10,573	-	-	(10,573)	0.00%
TOTAL	\$ 970,424	\$ 998,171	\$ 1,208,352	\$ 1,509,581	\$ 1,386,703	\$ 178,351	14.76%

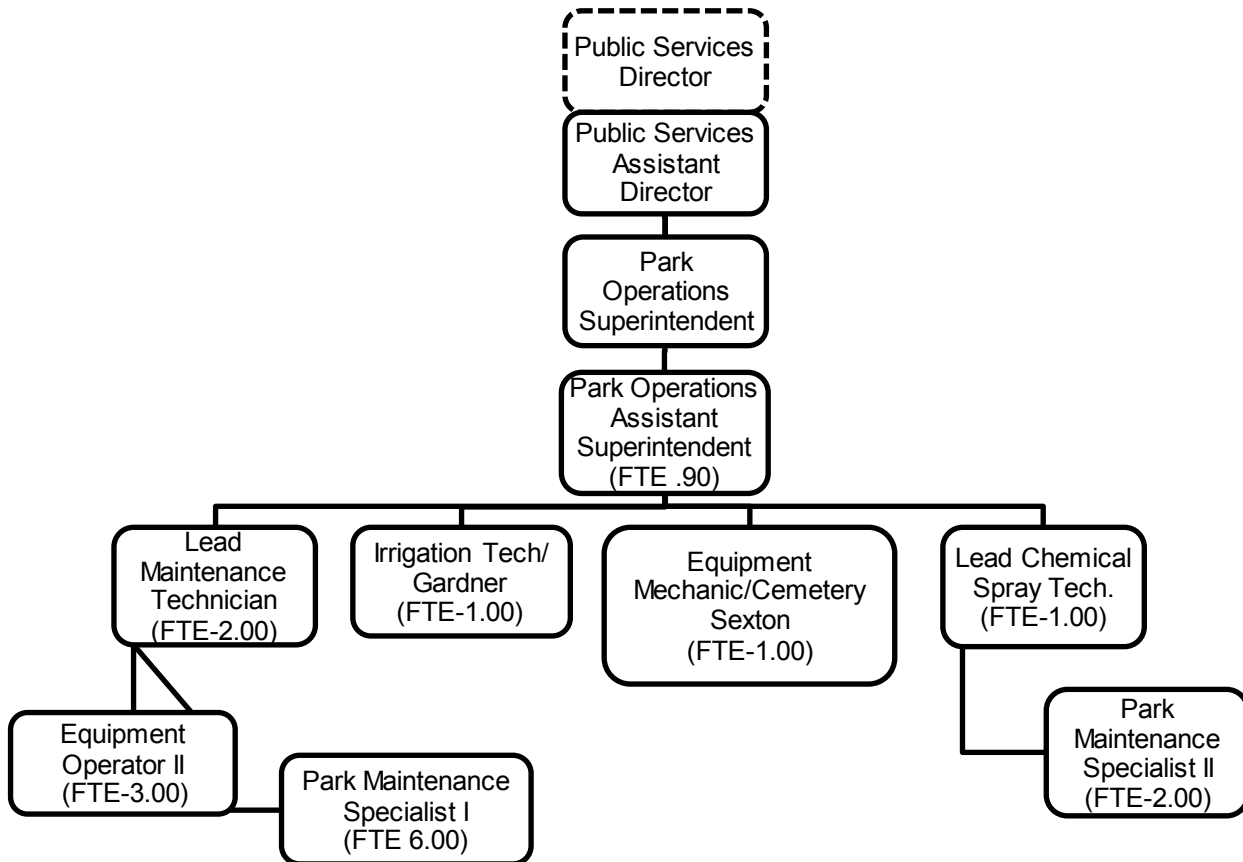
Parking - General Fund

General Fund Parking 5030	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	4,097	4,217	4,390	2,004	-	(4,390)	-100.00%
* Benefits	2,236	2,249	2,230	1,890	-	(2,230)	-100.00%
Sub-Total	6,333	6,466	6,620	3,894	-	(6,620)	-100.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	1,369	-	-	1,500	1,500	1,500	0.00%
* Travel & Training	-	-	50	-	-	(50)	-100.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	1,049	3,487	3,540	1,350	1,350	(2,190)	-61.86%
Sub-Total	2,418	3,487	3,590	2,850	2,850	(740)	-20.61%
CAPITAL	-	-	-	-	-	-	-
TOTAL	\$ 8,751	\$ 9,953	\$ 10,210	\$ 6,744	\$ 2,850	(7,360)	-72.09%

Grounds Maintenance

MISSION

The mission of the Grounds Maintenance division is to provide exceptional grounds maintenance of the City's parks, public spaces and rights of ways for the visitors, residents and employees that work and play here.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	15.90	+2.00	0	0	17.90
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund, Tree Beautification Fund

Grounds Maintenance

LANDSCAPE MAINTENANCE AT CITY OWNED BUILDINGS

The Grounds Maintenance division is responsible for all landscape maintenance at City-owned buildings such as City Hall, City Hall Annex, Library, Shuffleboard building, Osborne Community Center, Community Development Corp. Building, Utilities Administration-Warehouse, Streets/Storm Water-Refuse building, Safety Complex, Fire Station# 2 and the Public Services Administration Complex. The maintenance at these locations includes all lawn, tree, and shrub maintenance including mowing (contracted in some locations), blowing, trimming, mulching, chemical weed control and trash and debris removal.

LANDSCAPE AND JANITORIAL MAINTENANCE AT ALL PARKS

This division is also responsible for the landscape and janitorial maintenance at all parks: Howard Park, South Palm Park, Bryant Park North and South, Constitution-Blue Star, Sunset Ridge Park, Spillway Park, Triangle Park, Old Bridge Park, Cultural Plaza and athletic field common areas including the Northwest baseball fields, Sunset Ridge soccer field and Memorial Park football/soccer field. The maintenance in these areas include all mowing (contracted), blowing, hedge trimming, tree trimming, mulching, trash pick-up, emptying of trash cans and planting. An integral part of the Grounds Maintenance duties in these areas is the janitorial maintenance of the park pavilions and restrooms, which includes restocking toiletry items, cleaning toilets/sinks and blowing/hosing of picnic pavilions.

MAINTENANCE OF MEDIANS AND RIGHT OF WAYS

Due to numerous interlocal agreements, the Grounds Maintenance division is tasked with the maintenance of medians and right of ways, some of which are not owned by the City or are out of the City limits. These areas are Interstate I-95 interchanges and right-of-ways (state), Lake and Lucerne right-of-ways and tree wells (state), Dixie Highway (state), Federal Highway (state), A-1A median (state), 10th Avenue North (city/CRA), 6th Avenue South (county/CRA), Boutwell Road (county), South Palm Way Blvd. (city) and Wingfield Street (city) and the Lake Worth Road roundabout and medians (state). The current interlocal agreements require the City to assume all maintenance in these areas including tree and hedge trimming, mowing, mulching, chemical weed control, trash pick-up, garbage can emptying and maintenance of irrigation systems.

MOWING OF VACANT LOTS

The Ground Maintenance division also manages the contract for the mowing of vacant lots and foreclosed properties that are owned by the City. This includes mowing, trash pickup, and the reporting of unsafe conditions such as unsecured areas of entry and possible squatters. At the present time, the City maintains roughly 25-30 vacant lots.

UNPAVED RIGHTS-OF-WAY, GREENWAYS AND STREETS

The division also maintains the vegetation in unpaved rights of ways, greenways and streets, which include periodic mowing, invasive vegetation removal and trash pickup.

MAINTAIN CLOSED LANDFILLS

Per Environmental Protection Agency requirements, the Grounds Maintenance division manages the contract to maintain two (2) closed landfills. The maintenance in these areas includes mowing, weed control, tree trimming, fence/gate repair and clearing of methane pits.

Grounds Maintenance

SPECIAL EVENT SERVICES

This division also provides clean up and custodial services for special events such as the City Holiday Parade, Street Painting Festival, Reggae Fest, Tropic Fest (Fourth of July), Hispanic Fest and the Tropical Triathlon. This division also provides garbage pick-up and custodial services at all other events that are held in City parks and properties. All of the events impact the division's overtime and operating budgets.

DOWNTOWN AND SUPPLEMENTAL WATERING

The division also uses a water truck to water all of the planters in the Lake and Lucerne corridor.

TREE MANAGEMENT PLAN SUPPORT

The Grounds Maintenance division supports the Lake Worth City Tree management plan by assisting with the City Horticulturist with planting, pruning and fertilizing of trees.

OBJECTIVES

Implement an improved agronomy plan and practices throughout the City and all of its Parks, greenways and public areas. Increase tree canopy by planting additional trees on City property.

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS 2017-2018
<p>Maximize vendor support of contractual mowing services</p> <p>The number of parcels and parks that are to be mowed on a recurring basis is growing yearly. The reliance on quality mowing contractors is important to the overall cleanliness of the City and associated pub-</p>	<p>Over the course of the year, the mowing contractors increased their efforts to beautify the City.</p>
<p>Performance of targeted projects throughout the City</p> <p>The Division possesses many skilled staff members in various trades from trimming, irrigation, minor electrical, and mechanical. There are many small projects in the City that can be performed with in-house staff that provide value to the neighborhoods</p>	<p>As a division, we were able to perform more of the City maintenance with staff in a more cost effective manner.</p>

Grounds Maintenance

PERFORMANCE MEASURES

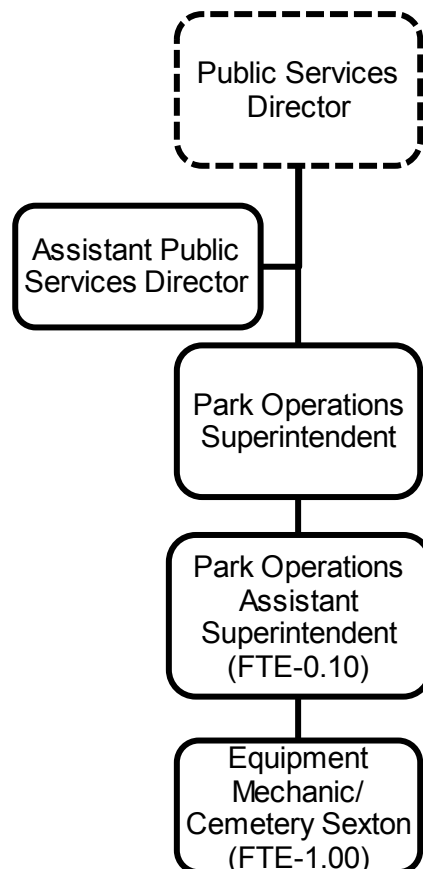
OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for Grounds Maintenance is to maximize the Divisions budget while increasing efficiency.	\$1,805,038.00	\$2,056,832.00	\$947,520.00
Customer: To create a customer service oriented Divisions that is responsive to the needs of the Citizens and other Departments city wide.	274 Customer calls and complaints	238 Customer calls and complaints	Reduce customer calls and complaints
Internal Businesses Processes: Implement Survey 123 to track work.			Track work completed on Survey 123.
Learning and Growing: Improve worker safety	Quarterly safety meetings	Monthly safety meetings	Improve safety training and practices

General Fund Grounds 5040	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	410,241	520,867	561,866	522,065	543,662	(18,204)	-3.24%
* Benefits	244,264	310,394	283,956	304,170	319,465	35,509	12.51%
Sub-Total	654,505	831,261	845,822	826,235	863,127	17,305	2.05%
OPERATING EXPENSES							
* Prof. & Contract. Service	269,835	249,304	418,790	337,790	303,290	(115,500)	-27.58%
* Travel & Training	185	2,035	1,500	100	1,500	-	0.00%
* Utility & Communication	311,527	468,139	309,070	474,740	474,740	165,670	53.60%
* Insurance	33,197	33,197	33,200	33,200	33,200	-	0.00%
* Maintenance	114,930	129,961	144,270	150,650	149,500	5,230	3.63%
* Operating Expense	88,863	89,598	119,189	91,380	128,070	8,881	7.45%
Sub-Total	818,537	972,234	1,026,019	1,087,860	1,090,300	64,281	6.27%
CAPITAL	-	-	145,089	31,000	5,000	(140,089)	0.00%
TOTAL	\$ 1,473,042	\$ 1,803,495	\$ 2,016,930	\$ 1,945,095	\$ 1,958,427	\$ (58,503)	-2.90%

Cemetery

MISSION

The mission of the Cemetery division is to provide exceptional customer service and maintain a beautiful place of peace for the visitors and assemblies that gather to honor those who have passed away.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	1.40	0	0	-.30	1.10
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Cemetery

GOALS

The Cemetery division is responsible for all of the grounds maintenance at the City's two Cemeteries: Pinecrest Cemetery and I.A. Banks Memorial Park. The maintenance at these locations includes all lawn, tree and shrub maintenance including mowing, blowing, trimming, mulching, chemical weed control and trash and debris removal. This also includes the string trimming of approximately 10,000 headstones and markers.

FUNERAL AND BURIAL RESPONSIBILITIES

The division is responsible for all grave preparations and setups for both full burials and cremation services (cremation is not performed by the City). These duties include identifying the correct grave location, excavation of the grave site, preparing the lowering device for the lowering of the coffin, setting up of the canopy and chairs in order to provide a comfortable setting and environment for the family and friends of the deceased, and closing of the grave after the service has completed.

GENEALOGY AND GRAVE LOCATION ASSISTANCE

The division assists visitors with finding the location of grave sites. Assistance by the division staff is usually necessary and the cemetery software system, "Pontem," is utilized to find the exact section and lot where the person was laid to rest. We then take the cemetery map book and bring the family or friend out to the exact location of the grave they are looking for.

Increase the synergy between the City's Division staff and the City's volunteer groups to aid in clean-up and maintenance of the cemeteries general day-to-day appearance.

OBJECTIVES

Implement an improved agronomy program in order to revitalize the turf conditions.

ACHIEVEMENTS

OBJECTIVE 2018-2019	ACHIEVEMENT 2017-2018
To continue to trend the usage of water in a downward cycle by managing the irrigation system with the latest standards and equipment, within budgetary allocations	Reduced water usage

Cemetery

PERFORMANCE MEASURES

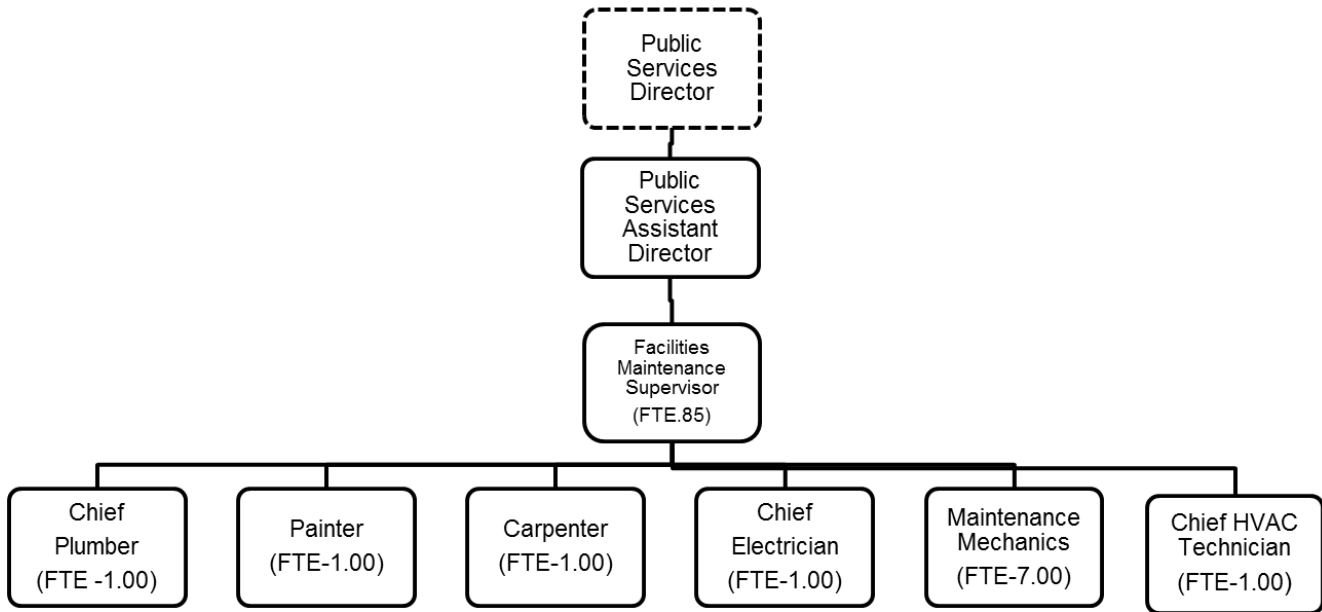
OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for the Cemeteries is to maximize the Divisions budget while increasing efficiency.	\$266,992	\$248,578	\$155,400
Customer: To create a customer service oriented Department that is responsive to the needs of the Citizens and visitors to the Cemeteries.	98 Customer calls and complaints	83 Customer calls and complaints	Reduce Customer calls and complaints
Internal Businesses Processes: Implement Survey 123 to track work.			Track work completed on Survey 123
Learning and Growing: Improve worker safety.	Quarterly safety meetings.	Monthly safety meetings.	Improve safety training and practices

General Fund Cemetery 5050	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	57,514	75,909	65,279	57,911	62,494	(2,785)	-4.27%
* Benefits	45,462	34,708	22,909	34,246	28,909	6,000	26.19%
Sub-Total	102,976	110,617	88,188	92,157	91,403	3,215	3.65%
OPERATING EXPENSES							
* Prof. & Contract. Service	3,315	4,868	4,990	4,990	4,990	-	0.00%
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communication	149,735	102,971	101,620	132,120	126,970	25,350	24.95%
* Insurance	8,697	8,697	8,700	8,700	8,700	-	0.00%
* Maintenance	28,585	32,401	35,600	36,000	39,500	3,900	10.96%
* Operating Expense	6,651	7,440	9,480	9,080	8,910	(570)	-6.01%
Sub-Total	196,983	156,377	160,390	190,890	189,070	28,680	17.88%
CAPITAL							
TOTAL	\$ 299,959	\$ 266,994	\$ 248,578	\$ 283,047	\$ 280,473	\$ 31,895	12.83%

Facilities Management

MISSION

The Facilities Maintenance division's mission is to provide exceptional service to the City's facilities and provide timely and proactive repairs.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2019 – FY 2019
Full-time	12.85	0	0	0	12.85
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Facilities Management

The Facilities Maintenance division administers both in-house and outsourced service contracts, such as pest control, custodial, fire, and security protection for all City-owned facilities. In-house services include carpentry, electrical, air conditioning, painting, plumbing and ancillary functions.

Facilities Maintenance – The division will focus more acutely on essential building repairs and maintenance due to stricter budget restraints. Therefore, the aesthetic appearance of buildings will be analyzed and performed on an as needed and available funding basis. All essential facility maintenance of City property is maintained within the budget plan.

Facilities Budget Management - The division’s budget provides funding and set-up assistance for all City sponsored events including the Holiday Parade, Street Painting Festival, Pride Fest, 4th of July and Veterans Parade. The department provides tents, tables, chairs, lighting, and an on-call or assigned electrician for these events.

Facilities Non-Scheduled Maintenance Tasks – The division aids all departments in federal and state regulated storage of public records. The moving of furniture, boxes, file records, performing flag raising ceremonies, installing Home Owners Association neighborhood banners, and providing public address systems for events. The division is also responsible for emergency protection of City buildings from weather related incidents and ensuring the safety and security of these City assets.

The Facilities Division will be performing full inspections on all City owned buildings and properties to ensure the safety, equipment useful life and overall condition of the asset is identified and budgeted for repair/replacement if necessary.

The Facilities Division will be updating and maintaining a key control log for all City of Lake Worth owned Facilities.

OBJECTIVE 2018-2019	ACHIEVEMENT
The Facilities division will continue implementing the ADA standards and improving the energy efficiency throughout the City of Lake Worth facilities.	The division was successful in completing projects involving ADA compliance and access. The Park restrooms were retrofitted to bring them up to ADA compliance. Library Restrooms and Annex were remodeled to meet ADA Compliance Standards.
The Facilities division will be performing full inspections on all City owned buildings and properties to ensure the safety, equipment useful life and overall condition of the asset is identified and budgeted for repair/replacement if necessary.	The Facilities division is coordinating daily with the Leisure Services Department with efforts to provide excellent maintenance of the casino complex. Painting, pressure cleaning, vandalism repairs, and plumbing repairs are all items that are completed on a regular basis to ensure this vibrant City asset is maintained to the best standards.
The Facilities Division will be updating and maintaining a key control log for all City of Lake Worth owned Facilities.	City key inventory was audited for accuracy and completeness, and all keys are now updated current.
The Facilities Division will continue monitoring and inspecting the current Custodial company to ensure the contract is being executed as designated.	A tracking system for complaints and corrections have been put into place to ensure deficiencies within the facilities are addressed and completed in a timely manner.

Facilities Management

After inspections of City facilities, a list of deficiencies needing repair has been compiled and given priority coding for inclusion of the City's 2019 CIP Budget. Some of the repairs required will be Public Safety old section roof, Fire Station 91 and Bryant Park Bandshell updating and installing fire alarm systems at the Public Safety Complex. Installing a new generator for the Public Safety Building old section for emergency electrical outages.

Repainting and sealing of the exteriors of City Hall Annex, Casino Beach Complex trellis and park pavilions has been completed to ensure building integrity and extend the life of the buildings. The remodeling of the Human Resources department offices has helped the department to be more organized, secure, and provide customers with a more inviting atmosphere. Compass and Facilities Paint Shop roof replacements to ensure the integrity and extend the life of the facilities.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for Facilities Services is to maximize the Department budgets while increasing efficiency amongst the Divisions	5061-\$75,776 5062-\$598,067	5061-\$125,000 5062-\$1,295,279	5061-\$125,000 5062-\$1,295,279
Customer: To create a customer service oriented Department that is responsive to the needs of the Citizens and other Departments city wide by tracking HVAC and Custodial Complaints	326	192	Reduce by 5%
Internal Businesses Processes: Implement Survey 123 to track work orders	Through Naviline, approx.. 25% Work Orders tracked	Through Naviline and Survey 123, 50% Work Orders tracked	Track 100% of work orders created
Learning and Growing: Conduct Safety Meetings and encourage continuing education in the Trades.	Safety meetings once a month HVAC and back-flow training	Safety meetings once a month Playground inspections	Safety meetings twice monthly CEU's for the trades

Facilities Management

General Fund Facilities - Maintenance 5061 & 5062	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	435,538	485,406	491,126	506,999	472,256	(18,870)	-3.84%
* Benefits	273,515	236,287	235,943	243,984	285,664	49,721	21.07%
Sub-Total	709,053	721,693	727,069	750,983	757,920	30,851	4.24%
OPERATING EXPENSES							
* Prof. & Contract. Service	173,385	125,932	414,345	432,450	172,450	(241,895)	-58.38%
* Travel & Training	308	774	1,400	1,400	1,400	-	0.00%
* Utility & Communication	21,437	20,267	20,760	19,740	19,740	(1,020)	-4.91%
* Insurance	43,550	43,550	43,550	43,550	43,550	-	0.00%
* Maintenance	96,124	219,056	204,950	204,750	95,000	(109,950)	-53.65%
* Operating Expense	21,695	20,053	10,130	23,180	20,880	10,750	106.12%
Sub-Total	356,499	429,632	695,135	725,070	353,020	(342,115)	-49.22%
CAPITAL							
TOTAL	\$ 1,065,552	\$ 1,151,325	\$ 1,422,204	\$ 1,476,053	\$ 1,110,940	\$ (311,264)	-21.89%

General Fund Facilities - Custodial 5061	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	7,554	7,926	8,140	7,377	7,830	(310)	-3.81%
* Benefits	4,519	4,024	4,040	3,980	4,941	901	22.30%
Sub-Total	12,073	11,950	12,180	11,357	12,771	591	4.85%
OPERATING EXPENSES							
* Prof. & Contract. Service	87,302	63,827	96,000	125,000	125,000	29,000	30.21%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	87,302	63,827	96,000	125,000	125,000	29,000	30.21%
CAPITAL							
TOTAL	\$ 99,375	\$ 75,777	\$ 108,180	\$ 136,357	\$ 137,771	\$ 29,591	27.35%

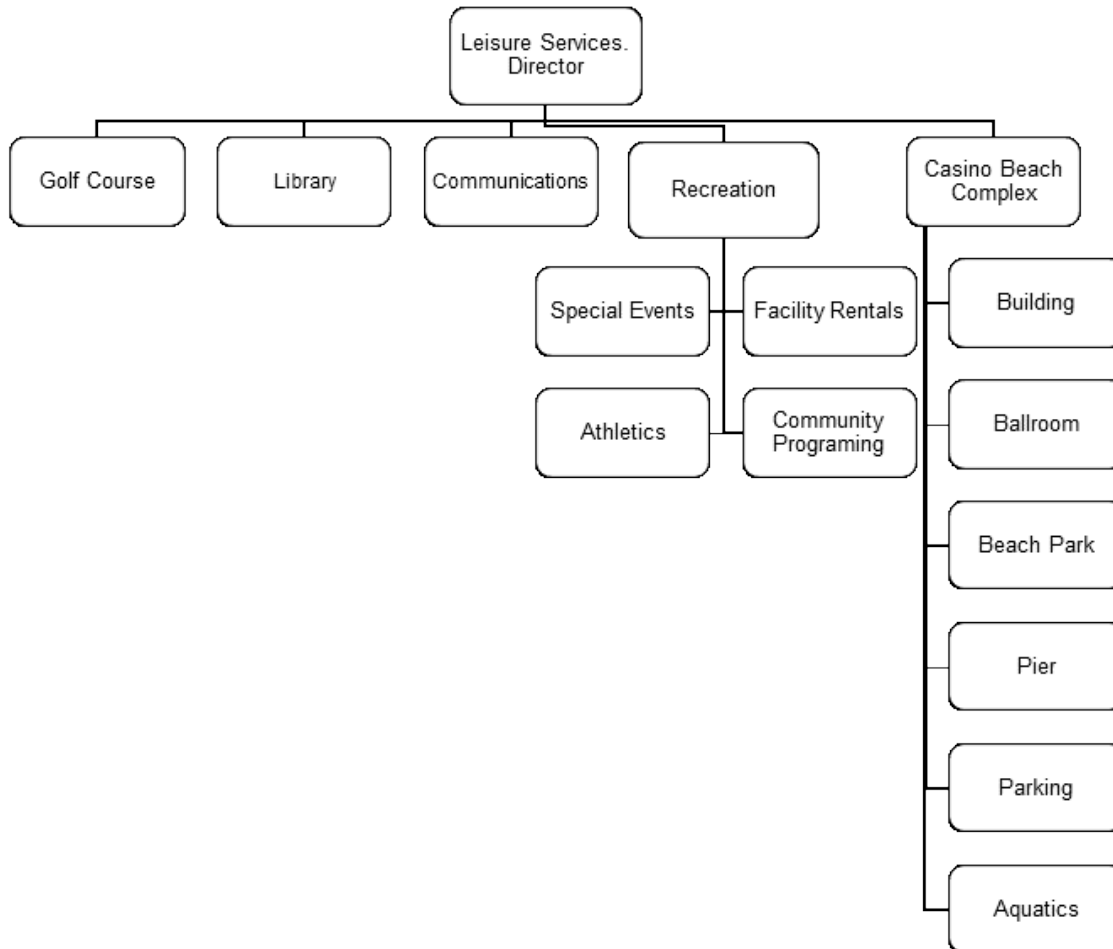
Facilities Management

General Fund Facilities - Maintenance 5062	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	427,984	477,480	482,986	499,622	464,426	(18,560)	-3.84%
* Benefits	268,996	232,263	231,903	240,004	280,723	48,820	21.05%
Sub-Total	696,980	709,743	714,889	739,626	745,149	30,260	4.23%
OPERATING EXPENSES							
* Prof. & Contract. Service	86,083	62,105	318,345	307,450	47,450	(270,895)	-85.09%
* Travel & Training	308	774	1,400	1,400	1,400	-	0.00%
* Utility & Communication	21,437	20,267	20,760	19,740	19,740	(1,020)	-4.91%
* Insurance	43,550	43,550	43,550	43,550	43,550	-	0.00%
* Maintenance	96,124	219,056	204,950	204,750	95,000	(109,950)	-53.65%
* Operating Expense	21,695	20,053	10,130	23,180	20,880	10,750	106.12%
Sub-Total	269,197	365,805	599,135	600,070	228,020	(371,115)	-61.94%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 966,177	\$ 1,075,548	\$ 1,314,024	\$ 1,339,696	\$ 973,169	\$ (340,855)	-25.94%

Leisure Services

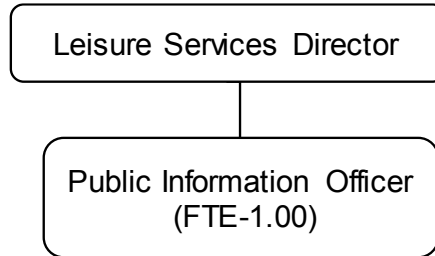
MISSION

The Leisure Services department is committed to enhancing the lives of its citizens and visitors, by providing safe, healthy, cultural, educational and recreational opportunities for the community, while preserving and enhancing natural resources and stimulating the economic vitality of the community.



Related Funds: General Fund, Golf Fund, Library Trust Fund, Parking Improvement Fund, Simpkin Trust Fund, Tree Beautification Fund, Beach Fund,

Leisure Services Administration



	FY 2017 - FY 2018	Additions/ Deletions	Transfers In/Out	Reclassify	FY 2018 - FY 2019
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	0	0	0	0	0

Emergency Communications

The Public Information Office really came into its own during Hurricane Irma. Over the course of the event the PIO provided residents with 40 Email updates, 450 social media Updates and 21 video updates (some gaining over 1,500 YouTube views during the event). This was significantly higher than nearby municipalities and was very well received by Lake Worth residents.

Worth Noting (email newsletter)

The Lake Worth email newsletter grew its readership to 5,500 active readers and was sent out 16 times through the year, maintaining 15% higher than industry average open rates.

Newsorthy (print newsletter)

The Lake Worth print newsletter has been delivered to every resident along with the monthly utility bill every month this year. These print newsletters have provided an easy to read method for residents to stay updated on everything happening within the City.

Commission Meeting A/V

The Public Information Office oversaw the installation and implementation of an enhanced A/V system in the Commission chambers which allows greater numbers of residents to watch commission meetings with many meetings seeing upwards of 200 views.

Marketing

The Public Information Office has worked on multiple marketing projects including producing 25 digital billboards for the City's usage agreement with an I-95 billboard. The office has also worked with the *Atlantic* magazine, *Suomi* in-flight magazine and the *Palm Beach Post* to develop local, national and international marketing campaigns.

Leisure Services Administration

GOALS

Studio

As a development of the City's A/V ambitions a studio will be constructed inside the City Hall Annex and will be utilized in generating video content to better expand the reach of the City's communications.

Drone Program

The PIO will develop and implement a drone program within the City to utilize the fast growing drone technology across multiple departments and to ensure that drone footage being captured within the City meets the legal requirements set by the FAA.

Website / Social Media

Work will continue on developing a mobile and user friendly website that can better serve the residents of Lake Worth. The website is an important communications tool and needs to be updated to stay relevant. Additional social media platforms will be trialed through 2018 including Facebook as these are powerful communication tools not currently being fully utilized.

Enhanced Emergency Communication

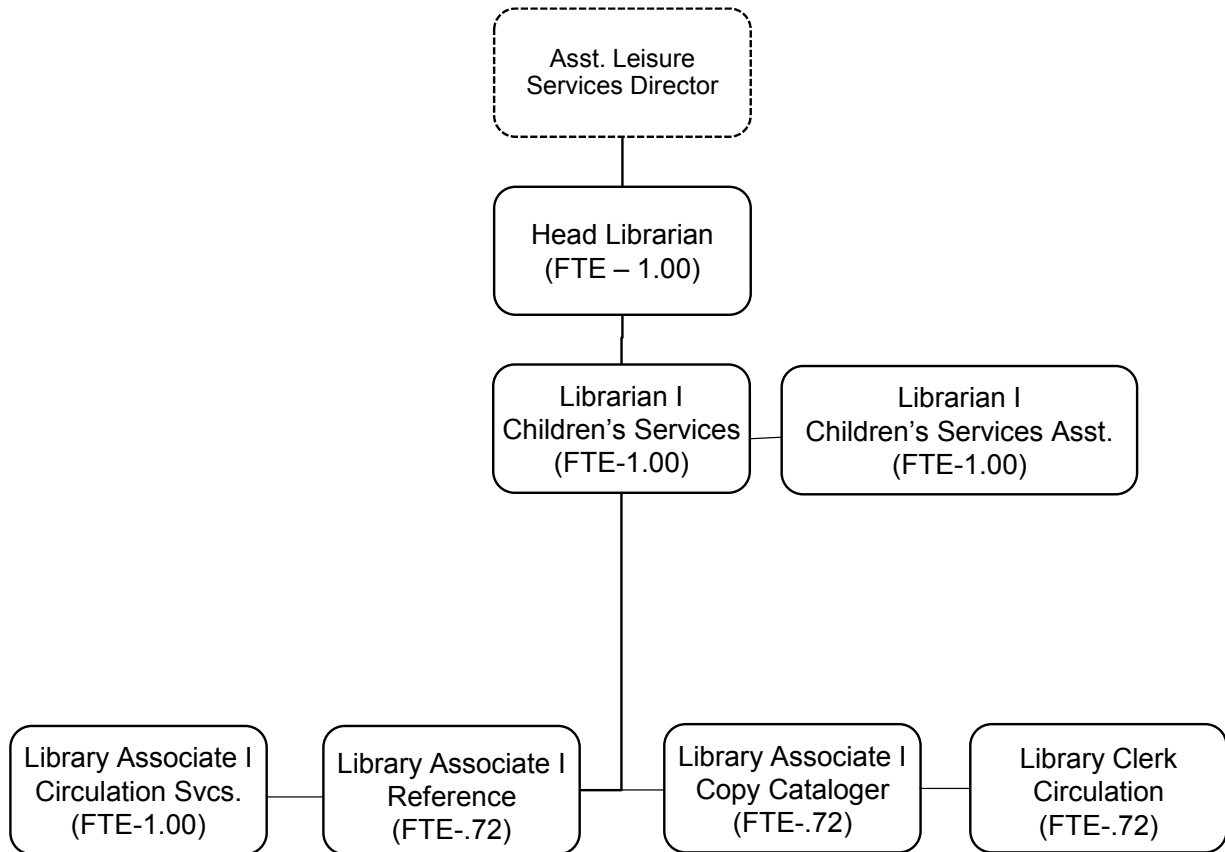
Following Hurricane Irma the need for an even more developed set of communication tools was identified. As part of this initiative a hurricane specific and general emergency website will be developed and tested along with additional communication methods. In addition, staff will be identified to join the communications team during an emergency to assist with the workload and provide cover to reduce operational fatigue.

OBJECTIVES

The PIO division will continue to develop marketing and communications into an effective tool for City management to undertake hearts-and-minds campaigns to further develop and benefit the City and its residents.

General Fund - Leisure Services Administration 8010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	70,885	70,885	0.00%
* Benefits	-	-	-	-	31,987	31,987	0.00%
Sub-Total	-	-	-	-	102,872	102,872	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	22,500	22,500	0.00%
* Travel & Training	-	-	-	-	665	665	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	38,405	38,405	0.00%
Sub-Total	-	-	-	-	61,570	61,570	0.00%
CAPITAL	-	-	-	-	-	-	-
TOTAL	-	-	-	-	\$ 164,442	\$ 164,442	0.00%

Library



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 – FY 2019
Full-time	4.00	0	0	0	4.00
Part-time (FTE)	2.16	0	0	0	2.16

Related Funds: General Fund, Library Trust Fund, Simpkin Trust Fund

Library

The library provides free access to information, resources, programs and technology to meet Lake Worth citizen's needs for Internet access, recreational reading, cultural activities and lifelong learning. The library does this through its administration, circulation, reference, cataloging, children's and adult's services.

The Historical Museum preserves the history and culture of *Lake Worth* by collecting, organizing and exhibiting artifacts, books, photographs, and other materials which record the development of *the City*.

GOALS / OBJECTIVES

Create a context for improved property values and quality of life; recognize and protect our unique character; provide effective and efficient services.

Weed outdated and redundant print sources and update with digital formats which includes electronic book, magazines and reference materials.

Research and acquire an online electronic language learning resources.

Seek additional volunteers and expand museum hours during the week and open at least one Saturday per month.

Provide Library staff with opportunities for additional professional and customer service training.

Improve the user experience.

- Explore possibility of purchasing a self-checkout machine, software costs and annual maintenance fees.
- Review all policies and procedures and simplify where possible
- Improve signage inside the library and museum
- Bring library up to compliance for ADA specifications listed in review which includes new interior ramps, external ramp and remodeling of handicapped restrooms.
- Paint interior and exterior of the library (last painting was 14 years ago).

Repurpose various areas of the library to best suit the user experience

- Explore refurbishing 2nd floor stacks or purchase new ones to reduce height to 42" for increased security.
- Explore moving breakroom to either the basement or 2nd floor office.
- Refurbish museum displays by bringing scattered themed collection items together.

Improve collection management of library print and media collections.

- Explore opportunities to increase library's access to acquire additional e-resources.
- Continue to work with vendors to explore preprocessing of library materials.

Library

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENT
Weed outdated and redundant print sources and update with digital formats which includes electronic book, magazines and reference materials	The library removed 3120 outdated items from the non-fiction collection which were 6 to 60 years old, had not circulated in the last 6 years, damaged beyond repair, or superseded by newer information. We are replacing many of these with digital resources
Research and acquire an online electronic language learning resources	In researching the cost vs. use of various online language learning websites, we chose the FREE Duolingo.com website for library use. It will teach the customer any one of 27 different languages including English, Spanish, French, German, Hebrew, Japanese, etc. ; and for fun, made up languages Klingon, Esperanto, and High Valyrian
Seek additional volunteers and expand museum hours during the week and open on at least one Saturday per month	Museum Hours were expanded to Saturday service during the months of December through April with an average of 20 visitors coming in from 1 to 4 pm each day
Provide Library staff with opportunities for additional professional and customer service training	

The unisex upstairs restroom was renovated with new wall board, painted, new floor tile, sink and toilet.

Wifi was networked throughout the library.

Replaced twelve electrical outlets which include USB charging ports.

Two more new tables were purchased for the adult area.



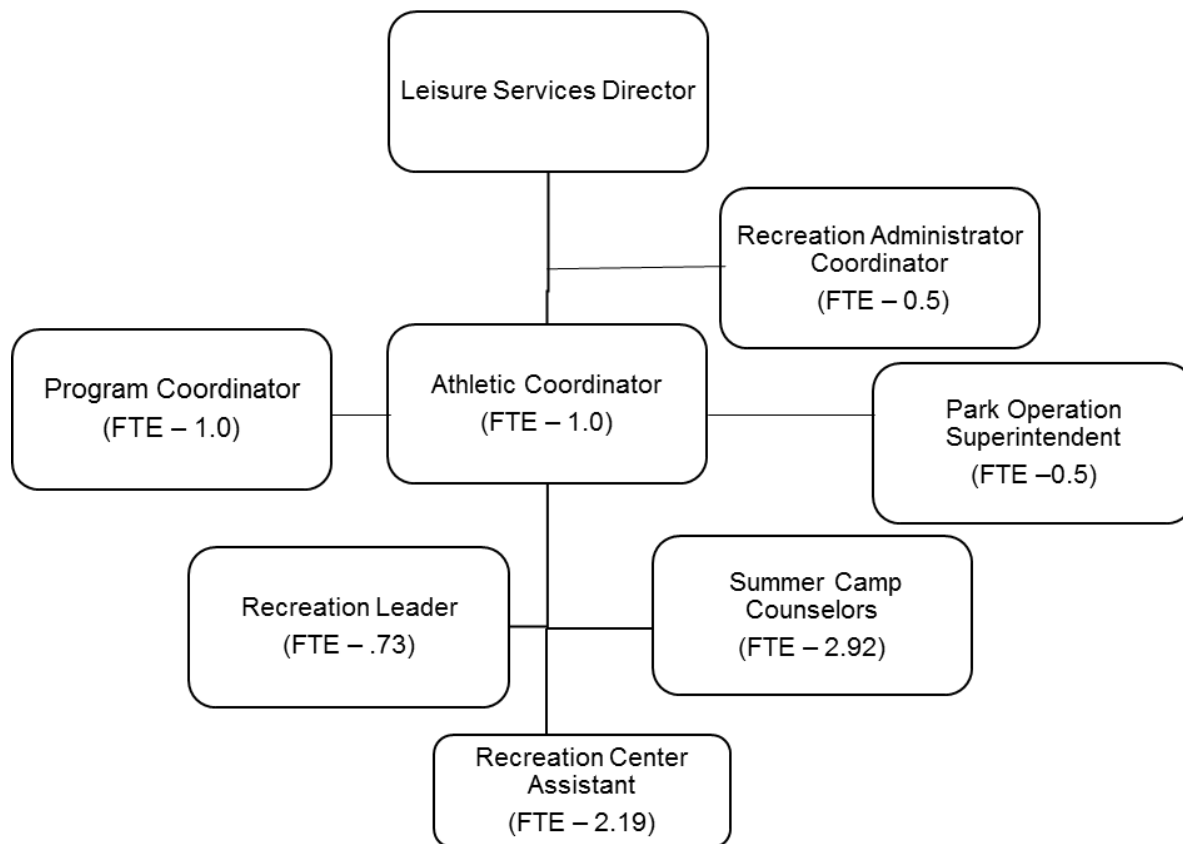
Library

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Materials Expenditures per Capita	\$1.71	\$1.85	\$1.9
# of Items Circulated	46,365	48,000	48,000
# of items in Collection (more digital / less physical items)	68,000	65,000	58,000
# of Youth Programs/Story times	233	250	250

General Fund Library 8020	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	194,112	228,225	229,100	218,284	230,250	1,150	0.50%
* Benefits	95,638	85,237	83,910	82,750	99,773	15,863	18.90%
Sub-Total	289,750	313,462	313,010	301,034	330,023	17,013	5.44%
OPERATING EXPENSES							
* Prof. & Contract. Service	64,478	74,517	70,960	70,960	70,960	-	0.00%
* Travel & Training	-	-	2,210	2,210	-	(2,210)	-100.00%
* Utility & Communication	17,497	14,835	16,990	16,990	16,990	-	0.00%
* Insurance	27,637	27,637	27,640	27,640	27,640	-	0.00%
* Maintenance	2,190	9,974	19,000	11,500	3,500	(15,500)	-81.58%
* Operating Expense	52,557	83,923	109,900	88,180	91,560	(18,340)	-16.69%
Sub-Total	164,359	210,886	246,700	217,480	210,650	(36,050)	-14.61%
CAPITAL							
TOTAL	\$ 454,109	\$ 524,348	\$ 559,710	\$ 518,514	\$ 540,673	(19,037)	-3.40%

Recreation



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY2018 – FY 2019
Full-time	3.00	0	0	0	3.00
Part-time (FTE)	5.11	0	0	0	5.11

Related Funds: General Fund

Athletics, Program and Facilities

The Recreation division is committed to enhancing the lives of its citizens and visitors by providing safe and healthy cultural, educational and recreational opportunities for the community, while preserving and enhancing natural resources and stimulating the economic vitality of the community. responsible for all of the grounds maintenance, sports field and ballfield maintenance along with the common areas as well as the associated play grounds.. The maintenance at these locations includes all lawn, tree and shrub maintenance including mowing, blowing, trimming, and mulching, chemical weed control and trash and debris removal. This also includes the upkeep of all playground equipment with regular inspections.

GOALS

Expand popular recreational programs/activities that will appeal to all ages. Critical thinking, due diligence and historical experience will be utilized to visualize what events, activities, programs and services are most beneficial to City, its residents and its visitors.

Increase the synergy between the City's division staff and the City's volunteer groups to aid in clean-up and maintenance of the sports fields and public areas general day-to-day appearance and playability.

OBJECTIVES

Increase the synergy between the City's Division staff and the City's volunteer groups to aid in clean-up and maintenance of the sports fields and public areas general day-to-day appearance and playability.

Enhance our ongoing community programs, such as Afterschool and Senior Program.

Implement an improved agronomy program in order to revitalize the turf conditions.

Improve access to all of the City's public areas.

Increase awareness of the City's facilities and improve our ability to host the increasing events that the City is having.

To obtain a healthy balance between the use of our fields and the maintenance in order to maintain a great looking, safe place for our patrons to enjoy their activities.

OBJECTIVE 2018-2019	ACHIEVEMENT
To expand youth and family recreational opportunities by working in partnership with other public and private entities	Successful implementation and attendance of new recreation programs, by partnering with Palm Beach County Schools and For The Children
Secured several sponsorships from local civic organizations and private business donations that enabled several local youth to participate in one of many of the different	Solicit other business for sponsorship opportunities which would help assist underprivileged youth participate in recreational programs
Coordinate and implement several youth and athletic programs	Implement the following new programs: Beach Boot Camp, Yoga, Recreation to Go and Archery Tag
Enhance our ongoing community programs	Increase our senior club activity, and expand the programs to be City-wide for participants
Complete the conversion of Rectrac & Webtrac	Implement and complete training and giving citizens/residents the opportunity to register online

Athletics, Program and Facilities

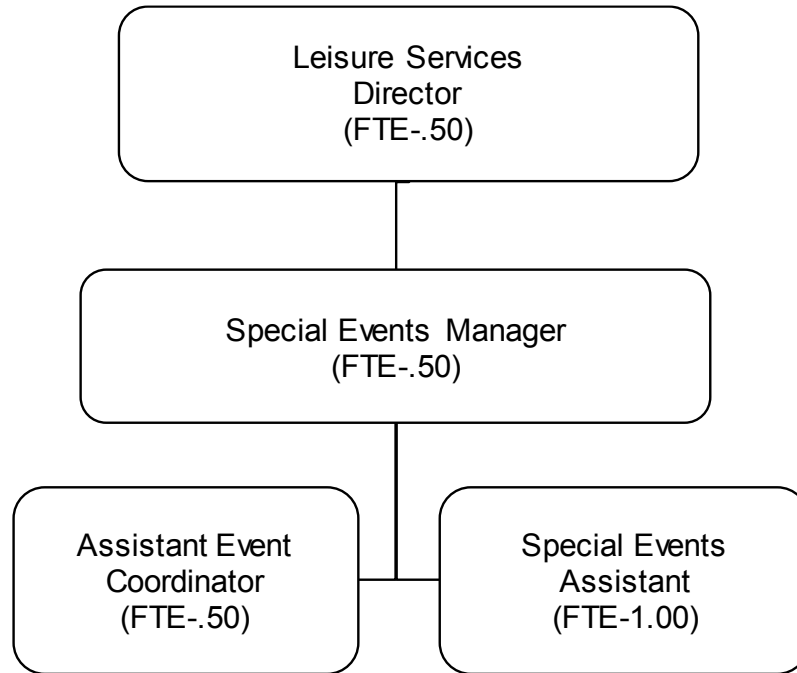
General Fund Recreation- Combined 8060, 8061, 8062 & 8063	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	251,561	352,976	448,000	416,291	507,383	59,383.00	13.26%
* Benefits	128,818	164,074	235,270	223,551	272,063	36,793.00	15.64%
Sub-Total	380,379	517,050	683,270	639,842	779,446	96,176.00	14.08%
OPERATING EXPENSES							
* Prof. & Contract. Service	217,459	226,750	652,900	639,100	442,100	(210,800.00)	-32.29%
* Travel & Training	1,012	1,881	14,819	12,139	600	(14,219.00)	0.00%
* Utility & Communication	125,087	128,874	135,320	139,190	137,190	1,870.00	1.38%
* Insurance	160,571	160,571	160,590	160,590	160,590	-	0.00%
* Maintenance	72,892	147,243	82,830	82,680	80,300	(2,530.00)	-3.05%
* Operating Expense	173,742	235,763	249,001	234,956	218,040	(30,961.00)	-12.43%
Sub-Total	750,763	901,082	1,295,460	1,268,655	1,038,820	(256,640.00)	-19.81%
CAPITAL	-	133,542	73,612	43,612	-	(73,612)	-100.00%
TOTAL	\$ 1,131,142	\$ 1,551,674	\$ 2,052,342	\$ 1,952,109	\$ 1,818,266	\$ (234,076)	-11.41%

General Fund- Community Programs 8060, 8061	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	123,311	133,538	173,860	142,759	208,280	34,420.00	19.80%
* Benefits	51,802	89,410	64,560	62,567	92,134	27,574.00	42.71%
Sub-Total	175,113	222,948	238,420	205,326	300,414	61,994.00	26.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	18,259	46,753	56,230	56,430	65,930	9,700.00	17.25%
* Travel & Training	-	199	12,800	10,120	-	(12,800.00)	0.00%
* Utility & Communication	62,544	64,438	64,710	70,210	68,210	3,500.00	5.41%
* Insurance	18,241	18,241	18,250	18,250	18,250	-	0.00%
* Maintenance	31,027	22,584	26,050	25,400	23,800	(2,250.00)	-8.64%
* Operating Expense	47,346	69,092	109,510	92,885	78,800	(30,710.00)	-28.04%
Sub-Total	177,417	221,307	287,550	273,295	254,990	(32,560.00)	-11.32%
CAPITAL	-	-	-	-	-	-	-
TOTAL	\$ 352,530	\$ 444,255	\$ 525,970	\$ 478,621	\$ 555,404	\$ 29,434	5.60%

Athletics, Program and Facilities

General Fund Recreation Facilities 8062	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	95,141	134,059	146,900	146,322	185,936	39,036.00	26.57%
* Benefits	28,053	59,476	121,260	119,997	111,749	(9,511.00)	-7.84%
Sub-Total	123,194	193,535	268,160	266,319	297,685	29,525.00	11.01%
OPERATING EXPENSES							
* Prof. & Contract. Service	151,467	131,813	453,330	446,330	250,530	(202,800.00)	-44.74%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	62,543	64,436	70,610	68,980	68,980	(1,630.00)	-2.31%
* Insurance	106,222	106,222	106,230	106,230	106,230	-	0.00%
* Maintenance	36,187	119,027	51,100	51,600	51,600	500.00	0.98%
* Operating Expense	802	2,155	14,760	7,340	19,810	5,050.00	34.21%
Sub-Total	357,221	423,653	696,030	680,480	497,150	(198,880.00)	-28.57%
CAPITAL	-	133,542	73,612	43,612	-	(73,612.00)	-100.00%
TOTAL	\$ 480,415	\$ 750,730	\$ 1,037,802	\$ 990,411	\$ 794,835	\$ (242,967)	-23.41%

Special Events



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	2.50	0	0	0	2.50
Part-time (FTE)	0	0	0	0	0

Special Events

The Special Events division is responsible for all City-sponsored signature events, community events and assists with coordinating as well as permitting private special events.

GOALS

Expand popular events that will appeal to all ages.

OBJECTIVES / ACHIEVEMENTS

One of our initiatives is not only to attract visitors but provide an experience that will encourage them to become residents herein the City of Lake Worth. In efforts to see a substantial gain we have expanded our community events.

OBJECTIVE 2018-2019	ACHIEVEMENT
To expand community events and enhance existing events	Successful implementation and attendance of Events.
Secured several sponsorships from local organizations and private business donations that enabled several local youth to participate in one of many of the different community events	Solicit other business for sponsorship opportunities which would help assist in enhancing community events.
Enhance our ongoing community events	Increase attendance and quality of events

General Fund Special Events 8063	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	33,109	85,379	127,240	127,210	113,167	(14,073.00)	-11.06%
* Benefits	48,963	15,188	49,450	40,987	68,180	18,730.00	37.88%
Sub-Total	82,072	100,567	176,690	168,197	181,347	4,657.00	2.64%
OPERATING EXPENSES							
* Prof. & Contract. Service	47,733	48,184	143,340	136,340	125,640	(17,700.00)	-12.35%
* Travel & Training	1,012	1,682	2,019	2,019	600	(1,419.00)	-70.28%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	36,108	36,108	36,110	36,110	36,110	-	0.00%
* Maintenance	5,678	5,632	5,680	5,680	4,900	(780.00)	-13.73%
* Operating Expense	125,594	164,516	124,731	134,731	119,430	(5,301.00)	-4.25%
Sub-Total	216,125	256,122	311,880	314,880	286,680	(25,200.00)	-8.08%
CAPITAL							
TOTAL	\$ 298,197	\$ 356,689	\$ 488,570	\$ 483,077	\$ 468,027	\$ (20,543)	-4.20%



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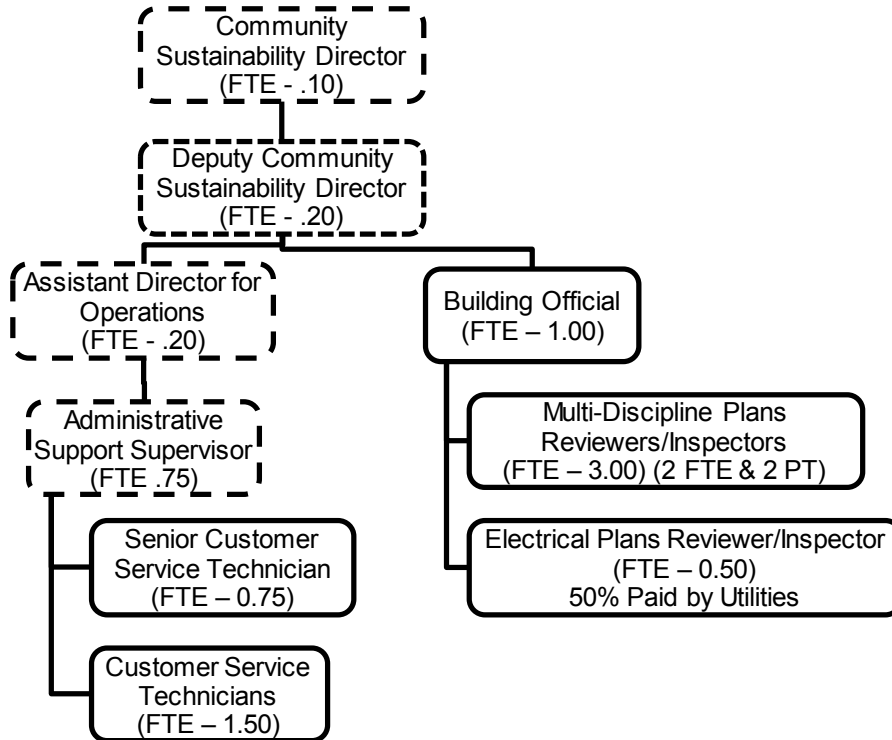


Special Revenue Funds

Building Division

MISSION

The Building division is responsible for the enforcement and interpretation of Florida Building Codes, Local Codes, Florida Statutes and Federal Statutes regarding new construction within the corporate limits of the City of Lake Worth. The enforcement of these codes and ordinances ensures that the citizens of the City of Lake Worth are provided with the minimum safeguards necessary to preserve the health, safety and welfare of the built environment.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	8.95	.05	0	0	9.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Building Permit Fund

Building Division

The Building Permit division is responsible for the enforcement and interpretation of Florida Building Codes, Local Codes, and Florida and Federal Statutes regarding new construction. The division promotes and supports sustainable building practices that increase the efficiencies in energy and water consumption and use of materials.

All permit applications are reviewed by permit technicians for accuracy and required documentation. Each includes a checklist to ensure that the applicant is aware of all the required documents to be provided at time of permit submission. In addition, application materials are available online at the City's website. Following application review and fee payment, plans are then routed to specific trades for plan review.

Through the plan review process, permit plans are reviewed by the specific trades as well as the Planning, Zoning and Preservation division for adherence to the City's Zoning Code. When appropriate, the plans are also routed to both the utilities departments. The Plan Reviewer performs precise plan review for compliance with building, electrical, plumbing, and mechanical codes. Documentation is made on any plans deemed not in compliance, and the contractor is contacted for interpretation. After permit issuance and work commences, inspection requests are received on a dedicated phone line and are scheduled on a daily basis. Inspections are performed by the specific trade inspector and results are put into the division's software system.

The division supports Code Compliance with assistance in the determination of unsafe buildings or structures. Property files for customers and contractors are retrieved and coordinated for review by customers and contractors as requested. Open permits searches are researched for title companies on a daily basis.

Day to day operations are coordinated and managed by the department's Director in close communication with the Building Official. Additionally, fire plan review services are provided by Palm Beach County Fire Rescue.

OBJECTIVES

Institute automated inspection request via phone and or computer scheduling.

Continue to provide more efficient computer user options for resulting plan reviews and inspections, with ongoing training.

Continue to restructure plan filing system.

Provide improved interface with public to ascertain status of permits, obtain comments and track plan reviews.

Initiate scanning of property files.

Reorganize permit intake process and review scheduling.

Building Division

Community Sustainability Building Permit Fund 103 - 2020	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	362,533	372,701	544,200	554,720	469,656	(74,544)	-13.70%
* Benefits	170,341	196,959	234,701	242,294	239,132	4,431	1.89%
Sub-Total	532,874	569,660	778,901	797,014	708,788	(70,113)	-9.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	94,674	150,861	285,330	100,000	142,330	(143,000)	-50.12%
* Travel & Training	575	968	4,219	4,600	4,600	381	9.03%
* Utility & Communication	3,961	3,619	3,870	3,870	3,870	-	0.00%
* Insurance	1,526	1,526	1,530	1,530	1,530	-	0.00%
* Maintenance	19,600	24,212	24,500	24,500	24,500	-	0.00%
* Operating Expense	9,186	10,281	13,931	11,850	12,200	(1,731)	-12.43%
Sub-Total	129,522	191,467	333,380	146,350	189,030	(144,350)	-43.30%
CAPITAL	67,890	194,081	49,522	30,000	30,000	(19,522)	-39.42%
TOTAL	\$ 730,286	\$ 955,208	\$ 1,161,803	\$ 973,364	\$ 927,818	\$ (233,985)	-20.14%

Community Sustainability Building Permit Fund - Non Dept 103 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	1,149	824	200	-	-	(200)	-100.00%
Sub-Total	1,149	824	200	-	-	(200)	-100.00%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	38,210	-	38,210	-	0.00%
Sub-Total	-	-	38,210	-	38,210	-	0.00%
CAPITAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 1,149	\$ 824	\$ 38,410	\$ -	\$ 38,210	\$ (200)	-0.52%

Building Permit Fund

Building Permit Fund (Fund 103) - is used to account for the enforcement and interpretation of the Florida Building Codes, Local Codes, Florida Statutes, and Federal Statutes regarding new construction within corporate limits of the City of Lake Worth. Florida Statute 553.80 (7),

Community Sustainability Building Permit Fund 103	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Permits	1,442,609	1,054,864	1,042,500	1,201,965	1,302,000	259,500	24.89%
Plan Review	-	-	-	-	-	-	0.00%
General Government	30	150	-	150	150	150	0.00%
Other Miscellaneous Revenue	11,380	4,154	-	(6,000)	5,000	5,000	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	1,454,019	1,059,168	1,042,500	1,196,115	1,307,150	264,650	25.39%
Use of Fund Balance	-	-	157,513	-	(341,122)	(498,635)	-316.57%
Total Sources of Funds	1,454,019	1,059,168	1,200,013	1,196,115	966,028	(233,985)	-19.50%
Use of Funds							
Building Services	729,137	858,132	1,126,678	958,364	912,818	(213,860)	-18.98%
Non-Departmental	1,149	824	200	-	-	(200)	-100.00%
Capital Outlay	-	96,252	34,925	15,000	15,000	(19,925)	-57.05%
Transfer Out	-	-	38,210	-	38,210	-	0.00%
Subtotal	730,286	955,208	1,200,013	973,364	966,028	(233,985)	-19.50%
Reserve for future use	723,733	103,960	-	222,751	-	-	0.00%
Total Uses of Funds	\$ 1,454,019	\$ 1,059,168	\$ 1,200,013	\$ 1,196,115	\$ 966,028	\$ (233,985)	-19.50%

Code Remediation Fund

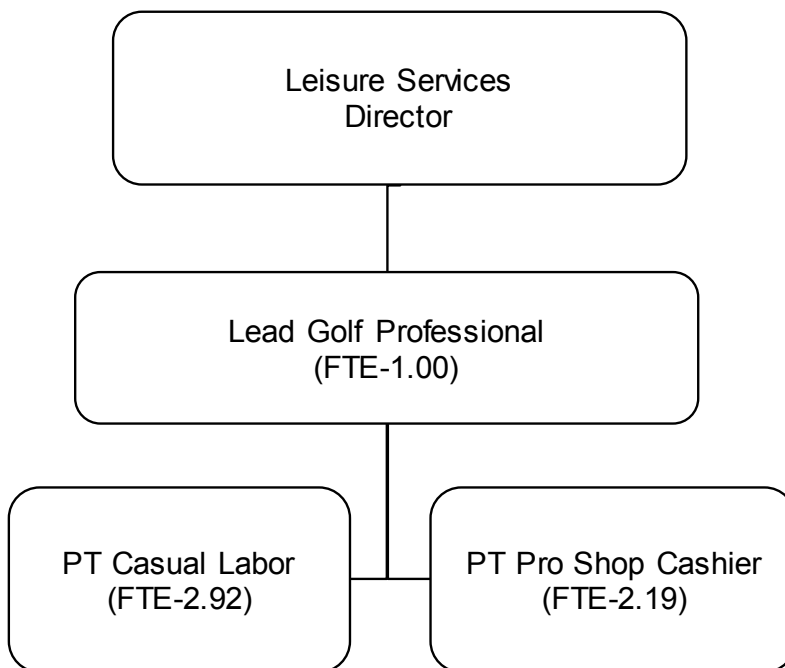
Code Remediation Fund (Fund 160) –Created by the City Commission to account for the costs and revenues associated with the City acquiring, maintaining and selling foreclosed properties. (Sec. 2 Code of Ordinances, Commission action 8/3/2004)

Code Remediation Fund 160	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Interest & Other Earnings	2,774	1,671	-	400	2,240	2,240	0.00%
Other Miscellaneous Revenue	80,473	336,792	230,000	215,000	530,003	300,003	130.44%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	83,247	338,463	230,000	215,400	532,243	302,243	131.41%
Use of Fund Balance	-	-	310,500	-	65,257	(245,243)	-78.98%
Total Sources of Funds	83,247	338,463	540,500	215,400	597,500	57,000	10.55%
Use of Funds							
Code Enforcement	217,669	160,401	433,000	570,000	590,000	157,000	36.26%
Non-Departmental	(41,262)	107,382	107,500	7,500	7,500	(100,000)	-93.02%
Transfer Out	-	-	-	-	-	-	0.00%
Subtotal	176,407	267,783	540,500	577,500	597,500	57,000	10.55%
Reserve for future use	(93,160)	70,680	-	(362,100)	-	-	0.00%
Total Uses of Funds	\$ 83,247	\$ 338,463	\$ 540,500	\$ 215,400	\$ 597,500	\$ 57,000	10.55%

Golf Course

MISSION

The Leisure Services Department is committed to enhancing the lives of its citizens and visitors, by providing safe, healthy, cultural, educational and recreational opportunities for the community, while preserving and enhancing natural resources and stimulating the economic vitality of the community.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 - FY 2019
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	6.00	0	0	-1.62	5.11

Related Funds: Golf Fund

Golf Course

Located at One 7th Avenue North, the Lake Worth Golf Course and Pro Shop has been in business since 1927. The golf course is comprised of a unique old Florida design with a scenic 6,100 yard, par-70 course located along 1.2 miles of the Intracoastal Waterway. Annual memberships are available for resident and non-residents. Seasonal memberships are also available.

The Beach Club is a casual affordable waterfront restaurant and bar. Serving breakfast, lunch, and dinner 7 days a week, featuring various events and activities for children and adults. We are open to the public.

MEMBERSHIPS

The membership at the golf course will continue to be a stable part of our golf rounds. Our regular, unlimited, walking and seasonal memberships bring in almost \$100,000 for the club annually. We introduced a new membership last year called the Frequent Players Card. To date, we have sold over 220 cards, and rather than a fixed rate to play each round, discounted rates are given, as well as a free round of golf. The card had a successful inaugural year and will be marketed prominently again this fiscal year. The City strives to offer its members the highest level of customer service, mixed with the support and knowledge of a well trained staff, hoping to attract new members.

DAILY GOLF AND GROUP PLAY

Group Play has become a big part of our winter revenue. The golf course now caters to regular groups during the winter months that bring a guaranteed revenue of up to \$55,000 over the span of 5 months. The daily play is the biggest part of our golf round budget. Daily round golfers play the most rounds and pay the highest price for their golfing experience. As Lake Worth Golf Club continues to grow the game of golf in Lake Worth, there will be an increase in these rounds.

EMAIL SPECIALS

Through our golf course website, people have the option to join our email list. Through this option we have reached over 6,000 people. On average, our email specials add an extra 20 people per day, which can turn into an added profit of up to \$1,000 per day. The email blasts help to fill the gaps during holidays and other slower periods. Email specials may be sent out several times a day, generating play.

MERCHANDISE

Lake Worth Golf Club will continue to look for the best deals in merchandise to ensure the function is profitable. The course will strive to operate a Cost of Goods Sold (COGS) of 53% or higher, which will make considerably more profit for the City than in years past. As the shop builds its brand, a loyalty discount to members will be introduced and the course should see an increase in the dollars spent in the Pro Shop.

THE BEACH CLUB

The popular restaurant serves both the golfers and the community for any and all events. With the newly renovated restaurant and bar, The Beach Club has enhanced the image of the club house, and, in return, brought more business to the golf course. This year, The Beach Club has hosted a significant number of parties, HOA meetings and other community gatherings and it's expected that this will continue to grow as more people visit Lake Worth Golf Club.

COURSE MAINTENANCE

BrightView Golf Maintenance is living up to the standards and specifications of their contract as the golf course continues to improve. BrightView and the golf course will continue to work together to improve golf course conditions, giving customers the best experience possible.

Golf Course

GOALS

Create a context for improved property values and quality of life.

Recognize and protect our unique character.

Provide effective and efficient services.

OBJECTIVES

Lake Worth Golf Club has been in operation since 1927 and is a valuable piece of the culture and history of Lake Worth. The Lake Worth Golf Club strives to provide a quality experience to all by maintaining high standards of course operation, conditioning, as well as maintaining the natural setting.

OBJECTIVES

OBJECTIVE 2017-2018	ACHIEVEMENT
Continue the marketing program that ensures golf rounds throughout the year and maximizes revenues. This will be done through the use of emails and local hotel sponsors.	The email blast specials are a great way to generate revenue for the golf course. With 6,000 emails going out and at least 6-10 golfers booking through the email helps fill in slower times. Our social media outlets, i.e. Facebook and Instagram, are used to post fun pictures, as well as displaying any specials we may have.
Continue to improve the condition of the golf course to increase the amount of golfers who desire to play here. Create a tour look to the course with two cuts of rough and faster and smoother greens which will lead to younger and better golfers wanting to play here.	The golf club will host 3 member specified tournaments to give a true golf club experience. The golf club will provide an unparalleled experience to our guests and members through personalized service, consistency, and uncompromising attention to detail.

Golf Course

Golf Course Fund Golf Course Operations 404 - 8030	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	112,585	115,896	133,900	133,900	133,831	(69)	-0.05%
* Benefits	45,521	18,369	57,830	39,270	34,150	(23,680)	-40.95%
Sub-Total	158,106	134,265	191,730	173,170	167,981	(23,749)	-12.39%
OPERATING EXPENSES							
* Prof. & Contract. Service	599,112	593,351	596,010	596,010	596,010	-	0.00%
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communication	115,504	132,613	137,990	132,990	135,990	(2,000)	-1.45%
* Insurance	62,818	62,818	62,820	62,820	62,820	-	0.00%
* Maintenance	36,393	44,022	25,040	29,500	43,000	17,960	71.73%
* Operating Expense	114,919	114,495	111,470	119,010	134,010	22,540	20.22%
Sub-Total	928,746	947,299	933,330	940,330	971,830	38,500	4.13%
CAPITAL	-	4,993	-	-	-	-	0.00%
TOTAL	\$ 1,086,852	\$ 1,086,557	\$ 1,125,060	\$ 1,113,500	\$ 1,139,811	\$ 14,751	1.31%

Golf Course Fund - Non Dept 404 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	15,432	18,802	19,590	-	19,490	(100)	-0.51%
Sub-Total	15,432	18,802	19,590	-	19,490	(100)	-0.51%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 15,432	\$ 18,802	\$ 19,590	\$ -	\$ 19,490	(100)	-0.51%

Golf Course Fund

Golf Course Fund (Fund 404) – To account for the operation and maintenance of the municipal golf course, including restaurant operations.

Golf Course Fund 404	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Forecast
Source of Funds							
General Government	-	-	-	-	-	-	0.00%
Culture / Recreation	890,529	1,036,692	1,134,580	1,086,182	1,165,200	30,620	2.70%
Interest & Other Earnings	-	-	-	-	-	-	0.00%
Disposition of Fixed Assets	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Donations	-	10,076	10,070	10,000	10,000	(70)	-0.70%
Other Miscellaneous Revenue	696	625	-	-	-	-	0.00%
Reimbursements	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	891,225	1,047,393	1,144,650	1,096,182	1,175,200	30,550	2.67%
Use of Fund Balance	-	-	-	-	(15,899)	(15,899)	0.00%
Total Sources of Funds	891,225	1,047,393	1,144,650	1,096,182	1,159,301	14,651	1.28%
Use of Funds							
Golf Course	1,086,852	1,081,564	1,125,060	1,113,500	1,139,811	14,751	1.31%
Restaurant / Clubhouse	-	-	-	-	-	-	0.00%
Non-Departmental	15,432	18,802	19,590	-	19,490	(100)	-0.51%
Repayment Cash Advance	-	-	-	-	-	-	0.00%
Debt Payments - Principal	-	-	-	-	-	-	0.00%
Debt Payments - Interest	-	-	-	-	-	-	0.00%
Capital Outlay	-	4,993	-	-	-	-	0.00%
Reserve for future capital use	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Subtotal	1,102,284	1,105,359	1,144,650	1,113,500	1,159,301	14,651	1.28%
Reserve for future use	(211,059)	(57,966)	-	(17,318)	-	-	0.00%
Total Uses of Funds	\$ 891,225	\$ 1,047,393	\$ 1,144,650	\$ 1,096,182	\$ 1,159,301	\$ 14,651	1.28%

Golf Fund Revenues

Golf Course Fund - Revenues 404	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Forecast
CULTURE/RECREATION							
Walker Fees	-	-	-	-	-	-	0.00%
Memberships	148,364	105,469	90,000	70,000	70,000	(20,000)	-22.22%
Green Fees	608,931	804,303	894,250	900,000	958,000	63,750	7.13%
Driving Range Fees	-	-	-	-	-	-	0.00%
Cart Rental	45,363	15,454	25,000	20,000	20,000	(5,000)	-20.00%
Locker Rental	-	-	13,250	-	-	(13,250)	-100.00%
Club Services	15,196	14,959	-	15,000	15,000	15,000	0.00%
Green Surcharge-Capital	-	-	-	-	-	-	0.00%
Merchandise Sales	35,175	42,417	57,000	25,000	46,000	(11,000)	-19.30%
Tax Exempt	-	-	-	-	-	-	0.00%
Food Sales	-	-	-	-	-	-	0.00%
Beverage Sales	-	-	-	-	-	-	0.00%
Beverage Cart	-	-	-	-	-	-	0.00%
Clubhouse Events	-	-	-	-	-	-	0.00%
Tax Exempt Sales	-	-	-	-	-	-	0.00%
Golf Events	-	-	-	-	-	-	0.00%
City Functions	-	-	-	-	-	-	0.00%
Other	37,500	54,090	55,080	56,182	56,200	1,120	2.03%
TOTAL CULTURE/RECREATION	890,529	1,036,692	1,134,580	1,086,182	1,165,200	30,620	2.70%
Use of Fund Balance	-	-	-	-	(15,899)	(15,899)	0.00%
Total Sources of Funds	890,529	1,036,692	1,134,580	1,086,182	1,149,301	14,721	1.30%
DONATIONS							
Donations	-	10,076	10,070	10,000	10,000	(70)	-0.70%
TOTAL DONATIONS	-	10,076	10,070	10,000	10,000	(70)	-0.70%
OTHER MISC. REVENUE							
Other	696	625	-	-	-	-	0.00%
Disposal of Fixed Assets	-	-	-	-	-	-	0.00%
TOTAL OTHER MISC. REVENUE	696	625	-	-	-	-	0.00%
TRANSFER IN							
General Fund	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
Sanitation Fund	-	-	-	-	-	-	0.00%
Capital Projects Fund	-	-	-	-	-	-	0.00%
TOTAL TRANSFERS IN	-	-	-	-	-	-	0.00%
TOTAL GOLF FUND SOURCES OF FUNDS	\$ 891,225	\$ 1,047,393	\$ 1,144,650	\$ 1,096,182	\$ 1,159,301	\$ 14,651	1.28%

Library Trust Fund

Library Trust Fund (Fund 607) - Funded from monies received from bequests from various individuals and from used book sales. Use of the funds must be approved by the City Commission upon the recommendation of the Library Board or City Manager. All funds expended are to be for library use only per City Code Section 13.5.

Library Trust Fund 607	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Interest & Other Earnings	-	-	(20)	-	-	20	-100.00%
Sale of Surplus Materials	3,684	5,295	3,500	6,500	4,500	1,000	28.57%
Donations	3,836	525	550	850	500	(50)	-9.09%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	7,520	5,820	4,030	7,350	5,000	970	24.07%
Use of Fund Balance	-	-	-	-	(5,000)	(5,000)	0.00%
Total Sources of Funds	7,520	5,820	4,030	7,350	-	(4,030)	-100.00%
Use of Funds							
New Library Service & PACs	-	-	-	-	-	-	0.00%
Non-Departmental	145	-	-	-	-	-	0.00%
Transfer Out	-	-	-	-	-	-	0.00%
Subtotal	145	-	-	-	-	-	0.00%
Reserve for future use	-	-	4,030	-	-	(4,030)	0.00%
Total Uses of Funds	\$ 145	\$ -	(4,030) \$	- \$	- \$	4,030	-100.00%

Parking Improvement Fund

Parking Improvement Fund (Fund 150) – Established by the City Commission to account for funds from development assessments for parking on downtown area properties. The monies are used for parking lot maintenance, striping and installation of parking meters to control parking in the Downtown core area (Sec. 23.21-006 Code of Ordinances).

Parking Improvement Fund 150	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Charges for Services	-	-	-	-	-	-	0.00%
Interest & Other Earnings	403	179	80	(120)	211	131	163.75%
Disposition of Fixed Assets	-	-	-	-	-	-	0.00%
Other Miscellaneous Revenue	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	403	179	80	(120)	211	131	163.75%
Use of Fund Balance	-	-	-	-	(211)	(211)	0.00%
Total Sources of Funds	403	179	80	(120)	-	(80)	-100.00%
Use of Funds							
Parking	-	-	-	-	-	-	0.00%
Barricade Control	-	-	-	-	-	-	0.00%
Non-Departmental	36	29	80	-	-	(80)	-100.00%
Subtotal	36	29	80	-	-	(80)	-100.00%
Reserve for future use	367	150	-	(120)	-	-	0.00%
Total Uses of Funds	\$ 403	\$ 179	\$ 80	\$ (120)	\$ -	\$ (80)	-100.00%

Simpkin Trust Fund

Simpkin Trust Fund - (Fund 605) – Funded from a bequest received in 1992 from the estate of Dorothy W. Simpkin. Use of the funds must be approved by the City Commission upon the recommendation of the Library Board or City Manager. All funds expended are to be used for library use only per City Code Section 13.5.

Simpkin Trust Fund 605	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Interest & Other Earnings	2,353	823	280	310	1,000	720	257.14%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	2,353	823	280	310	1,000	720	257.14%
Use of Fund Balance	-	-	30,000	-	29,200	(800)	-2.67%
Total Sources of Funds	2,353	823	30,280	310	30,200	(80)	-0.26%
Use of Funds							
Non-Departmental	790	155	280	200	200	(80)	-28.57%
Transfer Out	60,000	-	30,000	30,000	30,000	-	0.00%
Subtotal	60,790	155	30,280	30,200	30,200	(80)	-0.26%
Reserve for future use	(58,437)	668	-	(29,890)	-	-	0.00%
Total Uses of Funds	\$ 2,353	\$ 823	\$ 30,280	\$ 310	\$ 30,200	\$ (80)	-0.26%

Road Improvement Fund

Road Improvement Fund (Fund 170) – Created by the City Commission utilizing a franchise fee equivalent to 6% of the sales of sewer service within the City. The expenditures are for the construction, repair and maintenance of City streets. (Ord. 98-36).

Road Improvement Fund 170	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Franchise Fees	369,359	383,777	350,000	380,000	380,000	30,000	8.57%
Interest & Other Earnings	5,963	2,520	5,780	7,000	-	(5,780)	-100.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	375,322	386,297	355,780	387,000	380,000	24,220	6.81%
Use of Fund Balance	-	-	656,253	-	45,300	(610,953)	-93.10%
Total Sources of Funds	375,322	386,297	1,012,033	387,000	425,300	(586,733)	-57.98%
						-	0.00%
Use of Funds							
Street Improvements	224,035	250,597	-	-	-	-	0.00%
* Prof. & Contract. Service	-	41,358	35,537	35,537	-	(35,537)	-100.00%
Non-Departmental	1,677	827	700	800	800	100	14.29%
Capital Projects	-	8,395	-	-	-	-	0.00%
Transfer Out - Capital Projects	-	-	515,320	515,320	424,500	(90,820)	-17.62%
Transfer Out	-	70,136	460,476	309,076	-	(460,476)	-100.00%
Subtotal	225,712	371,313	1,012,033	860,733	425,300	(586,733)	-57.98%
Reserve for future use	149,610	14,984	-	(473,733)	-	-	0.00%
Total Uses of Funds	\$ 375,322	\$ 386,297	\$ 1,012,033	\$ 387,000	\$ 425,300	\$ (586,733)	-57.98%

Tree Beautification Fund

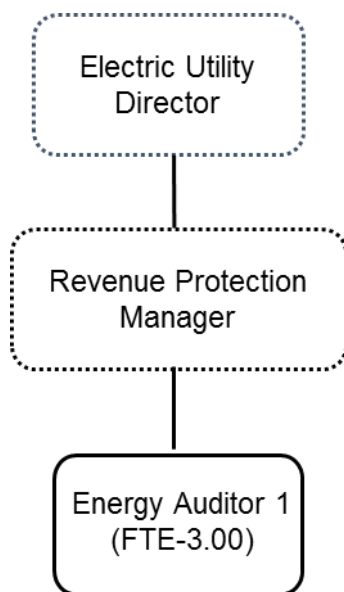
Tree Beautification Fund (Fund 190) – Accounts for the collection of tree removal fees and donations to be used for the preservation, maintenance, relocation or restoration of tree ecosystems on public or private land within the city limits. (Sec. 23.21.13.12 City Code)

Tree Beautification Fund 190	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Intergovernmental	-	-	-	-	-	-	0.00%
Donations	1,684	3,300	2,000	2,000	2,000	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	1,684	3,300	2,000	2,000	2,000	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
Total Sources of Funds	1,684	3,300	2,000	2,000	2,000	-	0.00%
Use of Funds							
Grounds	91	16	2,000	1,000	2,000	-	0.00%
Capital Projects	-	-	-	-	-	-	0.00%
Transfer Out	-	-	-	-	-	-	0.00%
Subtotal	91	16	2,000	1,000	2,000	-	0.00%
Reserve for future use	1,593	3,284	-	1,000	-	-	0.00%
Total Uses of Funds	\$ 1,684	\$ 3,300	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%

Conservation Management

MISSION

The Conservation division is committed to providing guidance to our customers to help them conserve electric and water. We accomplish this by increasing awareness and knowledge on the principles and methods needed to promote electric and water conservation.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	3.00	0	0	0	3.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Utility Conservation Fund

Conservation Management

GOALS

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure Customer satisfaction.

The Conservation division will participate in City sponsored activities in order to promote water and electricity conservation measures.

OBJECTIVES

With the continuation of our energy and water audit program, we are helping our residents to lower their utility bills.

We will identify our top 30 Key Accounts and work with them to better understand their electric and water usage. We will provide these accounts with a Key account representative.

ACHIEVEMENTS

Started to assist Community Sustainability with Commercial Business Licenses.

OBJECTIVE 2017-2018	ACHIEVEMENT
Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction	With the continuation of our energy and water audit program, we are helping our residents to lower their utility bills
Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program	We have no lost time accidents
Maintain < 5 recordable accidents utility wide	We have had zero recordable accidents
Review and expedite the W-2 process to conform to the new IRS deadline of January 31, 2017	Met new Federal guidelines and shortened W-2 processing time by 1 day
Implement a weekly vehicle inspection program	We have implemented a weekly vehicle inspection program
Develop requirements and provide adequate personal protection equipment	Purchased new safety shoes and bright safety colored shirts.

Utility Conservation Fund

Utility Conservation Fund (Fund 195) - Funded via a per kilowatt hour surcharge on utility bills. The proceeds go back to the community in the form of a grant program for low income and age-eligible customers who need to improve the energy efficiency of their owner-occupied homes. The suspension of the Utility Conservation surcharge is still in effect for FY 2014.

Utility Conservation Fund 195	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Physical Environment	-	-	-	-	-	-	0.00%
Interest & Other Earnings	4,685	2,124	1,090	(1,200)	2,100	1,010	92.66%
Subtotal	4,685	2,124	1,090	(1,200)	2,100	1,010	92.66%
Use of Fund Balance	-	-	215,730	-	123,692	(92,038)	-42.66%
Total Sources of Funds	4,685	2,124	216,820	(1,200)	125,792	(91,028)	-41.98%
Use of Funds							
Building Permits	-	-	-	-	-	-	0.00%
Administration	-	-	-	-	-	-	0.00%
Utility Conservation	91,195	86,285	216,470	115,690	125,792	(90,678)	-41.89%
Non-Departmental Other	146	130	350	-	-	(350)	-100.00%
Subtotal	91,341	86,415	216,820	115,690	125,792	(91,028)	-41.98%
Reserve for future use	(86,656)	(84,291)	-	(116,890)	-	-	0.00%
Total Uses of Funds	\$ 4,685	\$ 2,124	\$ 216,820	\$ (1,200)	\$ 125,792	\$ (91,028)	-41.98%

Grant Fund

Grant Fund (Fund 180) – To account for the revenues and expenditures related to Federal, State and Local grants awarded to the City.

Grant Fund 180	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Federal Grants							
Culture/Recreation	59,192	107,824	1,037,900	670,025	12,980	(1,024,920)	-98.75%
General Government	-	-	80,000	-	-	(80,000)	-100.00%
Physical Environment	459,243	726,133	258,120	-	-	(258,120)	-100.00%
Public Safety	25,928	31,264	20,040	31,018	322,023	301,983	1506.90%
Transportation	-	-	700,000	-	-	(700,000)	-100.00%
Total Federal Grants	544,363	865,221	2,096,060	701,043	335,003	(1,761,057)	-84.02%
State Grants - Culture/Recreation	6,250	18,750	52,810	-	90,000	37,190	70.42%
Grants from Local Units - Culture/Recreation	-	-	28,690	-	124,585	95,895	334.25%
Transfers In	-	146,965	489,430	13,136	46,160	(443,270)	-90.57%
Subtotal	6,250	165,715	570,930	13,136	260,745	(310,185)	-54.33%
Use of Fund Balance	-	-	591,886	-	-	(591,886)	-100.00%
Total Sources of Funds	550,613	1,030,936	3,258,876	714,179	595,748	(2,663,128)	-81.72%
Use of Funds							
Grants - City Funds	-	-	29,650	-	-	(29,650)	-100.00%
Grants - Public Safety	493,517	803,488	1,909,915	1,141,394	322,023	(1,587,892)	-83.14%
Grants - State Funds	69,778	1,770	885,769	6,726	248,725	(637,044)	-71.92%
Grants - Local Funds	-	-	-	-	-	-	0.00%
Grants - Non-Departmental	-	-	-	-	-	-	0.00%
Transfer Out to General Fund	-	56,060	433,542	13,544	25,000	(408,542)	-94.23%
Subtotal	563,295	861,318	3,258,876	1,161,664	595,748	(2,663,128)	-81.72%
Reserve for future use	(12,682)	169,618	-	(447,485)	-	-	0.00%
Total Uses of Funds	\$ 550,613	\$ 1,030,936	\$ 3,258,876	\$ 714,179	\$ 595,748	\$ (2,663,128)	-81.72%

Criminal Justice Fund

Criminal Justice Fund (Fund 640) – To account for the monies received from court cost assessments for training of public safety personnel. Florida Statute 938.15

Criminal Justice Fund 640	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Court Cases	5,871	9,803	-	6,500	6,500	6,500	0.00%
Transfers In	-	-	-	-	-	-	-
Subtotal	5,871	9,803	-	6,500	6,500	6,500	0.00%
Use of Fund Balance	-	-	-	-	(6,500)	(6,500)	0.00%
Total Sources of Funds	5,871	9,803	-	6,500	-	-	-
Use of Funds							
Transfer Out	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

State Forfeiture Fund

State Forfeiture Fund (Fund 647) – To account for monies derived from the sale of assets forfeited due to commission of a crime. The proceeds may be spent for crime prevention, drug abuse education and safe neighborhood programs.
 Florida Statue 932.7055(5)(a)

State Forfeiture Fund 647	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Physical Environment	5,960	-	-	-	-	-	0.00%
Interest & Other Earnings	79	36	-	(20)	50	50	0.00%
Subtotal	6,039	36	-	(20)	50	50	0.00%
Use of Fund Balance	-	-	10,000	-	9,950	(50)	0.00%
Total Sources of Funds	6,039	36	10,000	(20)	10,000	-	0.00%
Use of Funds							
Police Administration	-	25,850	10,000	-	10,000	-	0.00%
Non-Departmental	38	6	-	-	-	-	0.00%
Subtotal	38	25,856	10,000	-	10,000	-	0.00%
Reserve for future use	6,001	(25,820)	-	(20)	-	-	0.00%
Total Uses of Funds	\$ 6,039	\$ 36	\$ 10,000	\$ (20)	\$ 10,000	-	0.00%



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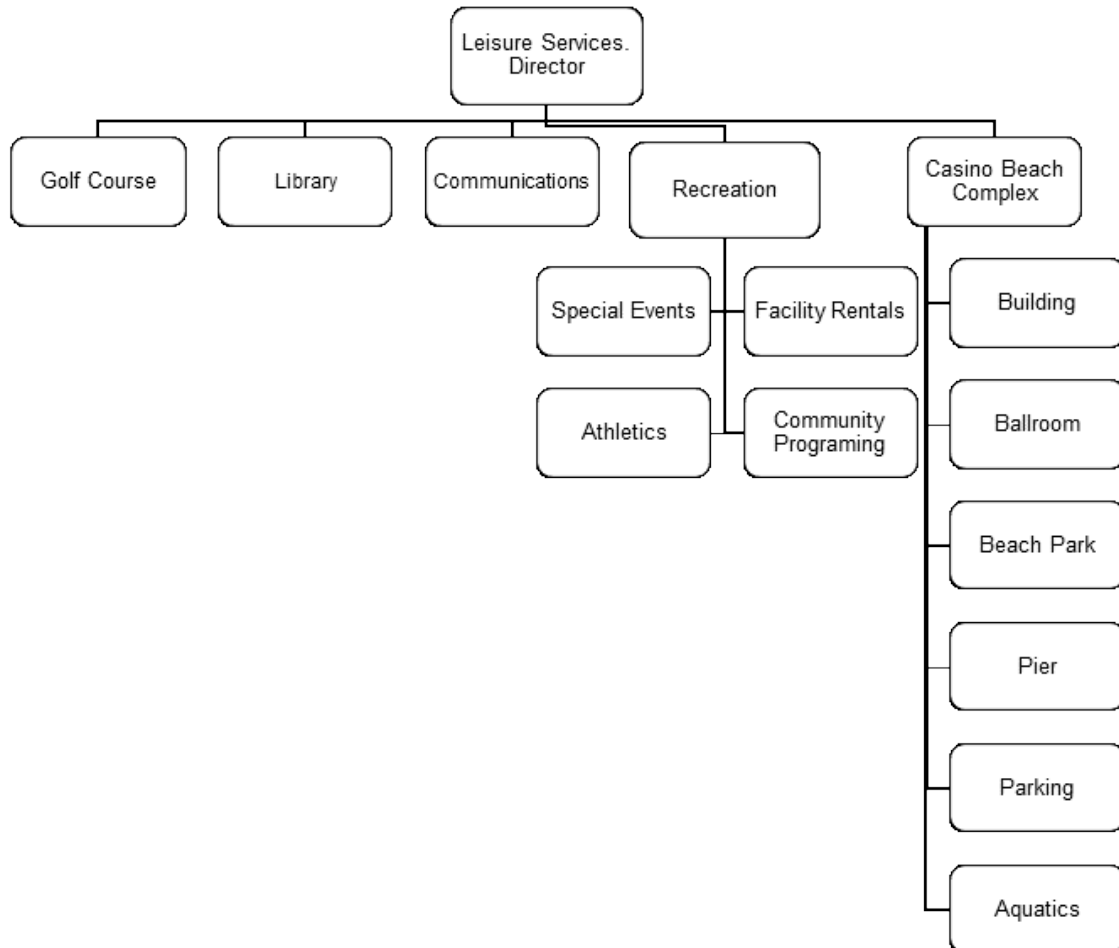


Beach Fund

Leisure Services

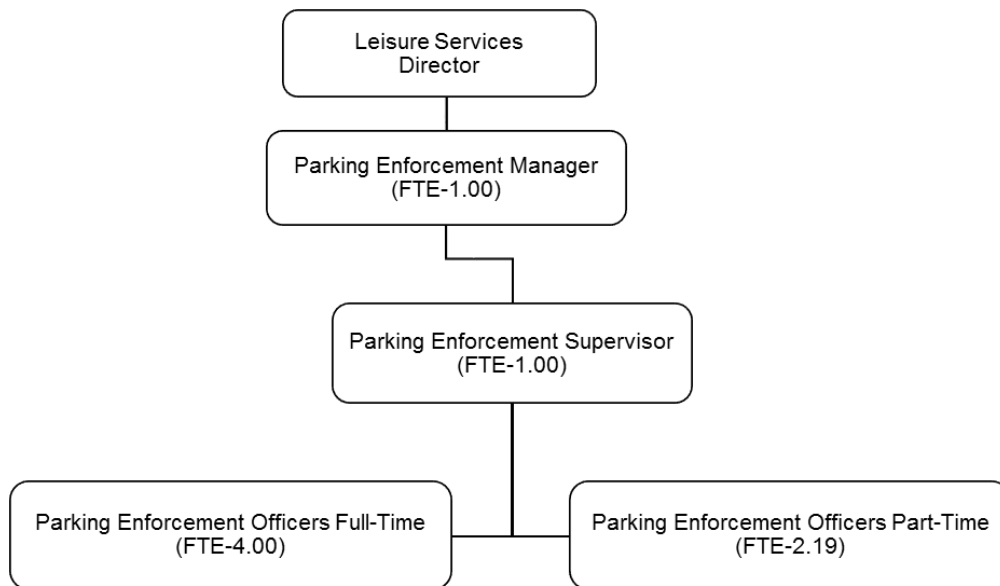
MISSION

The Leisure Services department is committed to enhancing the lives of its citizens and visitors, by providing safe, healthy, cultural, educational and recreational opportunities for the community, while preserving and enhancing natural resources and stimulating the economic vitality of the community.



Related Funds: General Fund, Golf Fund, Library Trust Fund, Parking Improvement Fund, Simpkin Trust Fund, Tree Beautification Fund, Beach Fund,

Parking



	FY 2017-FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018-FY 2019
Full-time	4.00	0	+2.00	0	6.00
Part-time (FTE)	2.19	0	0	0	2.19

Related Funds: Parking Improvement Fund

Parking

The Parking division manages parking in the City's downtown and metered lots at Lake Worth Casino Beach Complex, Bryant Park Boat Ramp and the Old Bridge Park lot. Responsibilities include providing a safe parking environment, customer service to residents and visitors, answering questions, tourist guide information, providing maintenance to parking lot pay stations, updating signage, enforcement of ordinances, issuance of citations, tracking of meter revenues and resolving citation disputes by processing Hearing Request Forms to obtain court dates for citizens.

GOALS

Create a context for improved property values and quality of life.

Recognize and protect our unique character.

Provide effective and efficient services.

OBJECTIVES

The Parking division will work with other City departments to provide safe welcoming parking facilities for residents, business owners and visitors, making the parking experience a pleasant one throughout our City through continued improvements.

The Parking division will work with City Leaders, City departments, home owners and home owner representatives to ensure sufficient parking is available for numerous community calendar events and official City events throughout the year.

The Parking division will work with other City departments to update and maintain parking signage.

The Parking division will coordinate and work with the Palm Beach Sheriff's Office to provide safe Sheriff protected parking areas.

Parking

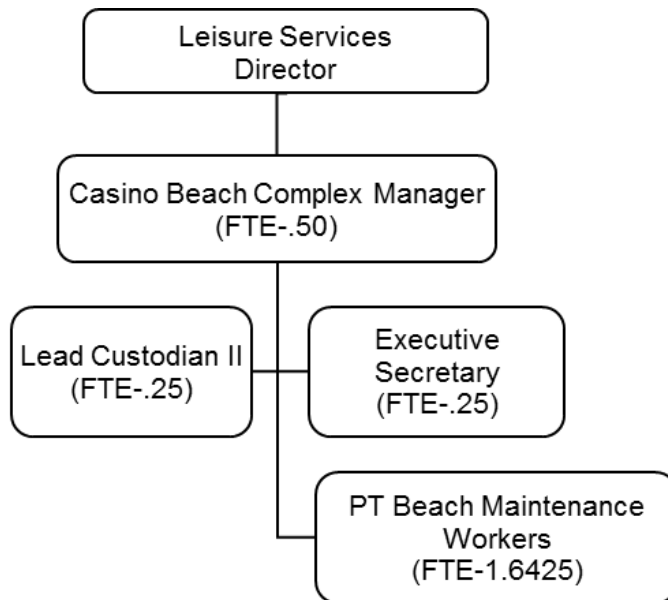
ACHIEVEMENTS

OBJECTIVE 2018-2019	ACHIEVEMENT
Improve the parking experience throughout the City	Continue to improve the parking experience throughout the City of Lake Worth, by continuing to make customer service a priority, as well as a safe and pleasant one
	Continue to improve the posted signs throughout the beach lots as well as the entire City to improve parking and aid the public in locating parking areas
	Increase staffing levels in the 2019 budget, to increase all parking issues and to fulfill new booting/towing procedure
	Parking Division personnel will continue to collect coins from pay stations throughout the City and process coins for deposit, instead of outsourcing
	Work with customers to ensure the new meters are working up to expectations
	Continue to work as a team to provide parking for all customers when possible and work with Special Events

Parking

Beach Fund - Beach Parking 140 - 8050	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	171,213	199,910	233,380	233,442	259,856	26,476	11.34%
* Benefits	78,737	85,116	82,470	81,757	123,646	41,176	49.93%
Sub-Total	249,950	285,026	315,850	315,199	383,502	67,652	21.42%
OPERATING EXPENSES							
* Prof. & Contract. Service	37,146	44,660	58,756	46,090	112,510	53,754	91.49%
* Travel & Training	150	913	882	1,380	1,700	818	92.74%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	4,633	4,633	4,640	4,640	4,640	-	0.00%
* Maintenance	28,106	33,059	75,600	99,300	31,800	(43,800)	-57.94%
* Operating Expense	16,393	25,042	37,588	28,890	30,290	(7,298)	-19.42%
Sub-Total	86,428	108,307	177,466	180,300	180,940	3,474	1.96%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	7,237	122,834	120,000	-	(122,834)	-100.00%
TOTAL	\$ 336,378	\$ 400,570	\$ 616,150	\$ 615,499	\$ 564,442	\$ (51,708)	-8.39%

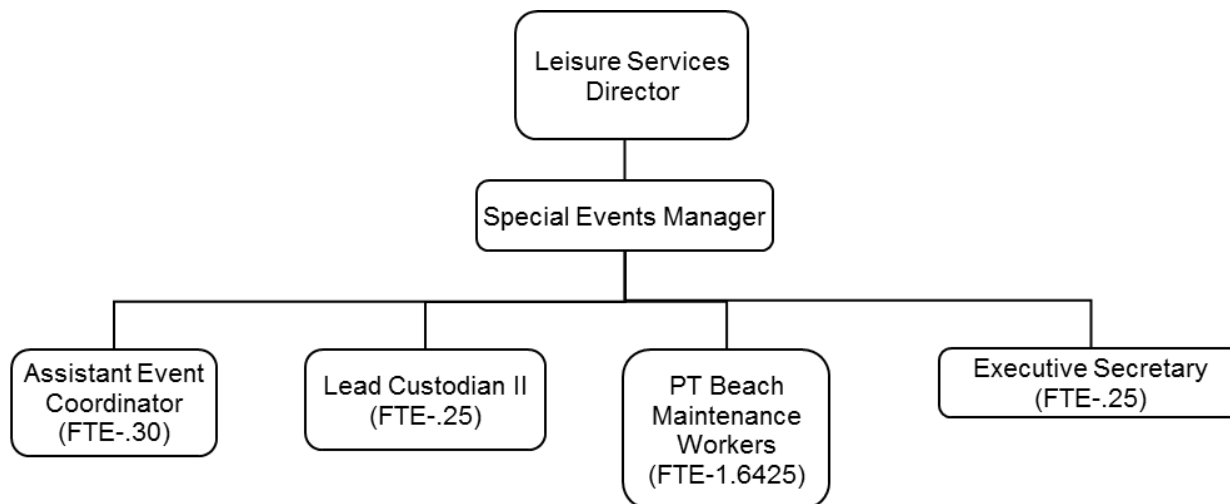
Casino Beach Complex Building



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 - FY 2019
Full-time	1.25	0	0	-.25	1.00
Part-time (FTE)	2.628	0	0	-.9855	1.6425

Related Funds: Beach Fund

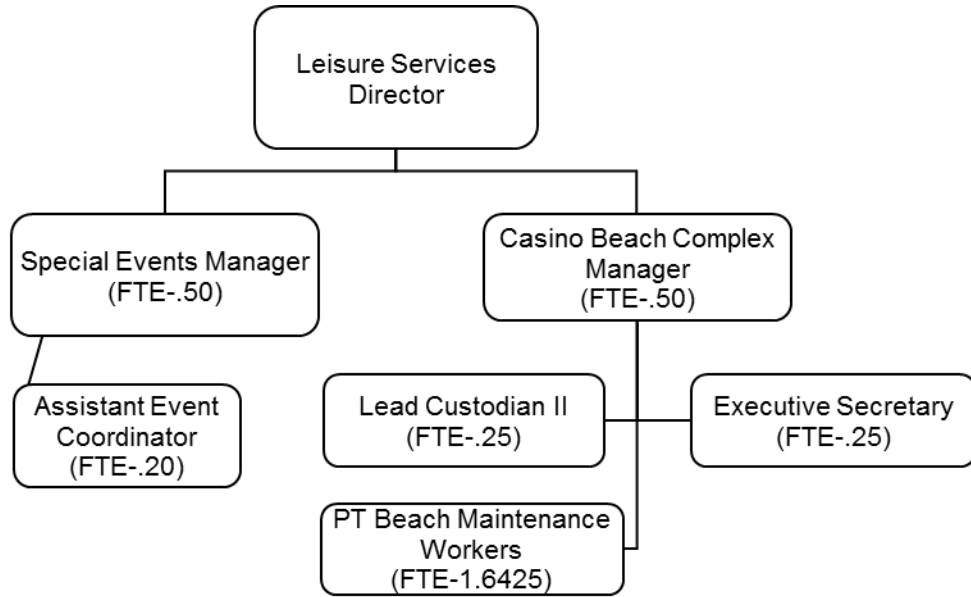
Casino Beach Complex Ballroom



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 - FY 2019
Full-time	1.10	0	0	-.30	.80
Part-time (FTE)	1.46	0	0	+.1825	1.6425

Related Funds: Beach Fund

Casino Beach Complex Park



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 - FY 2019
Full-time	2.20	0	0	-.50	1.70
Part-time (FTE)	1.752	0	0	-.1095	1.6425

Related Funds: Beach Fund

Casino Building and Beach Complex

Located at 10 South Ocean Boulevard, this 1920's style Casino Building and Beach Complex sits on a site of nearly nineteen acres directly on the Atlantic Ocean. The Beach Complex, in addition to the building, includes two shaded pavilions, restroom facilities, playground, park, over 600 metered parking spaces, decaled resident parking and the William O. Lockhart Municipal Pier, home to the infamous restaurant, Benny's on The Beach. The Casino Building includes 4 tenants, one 5,000 sq. ft. space for lease and features a 3,000 sq. ft. ballroom with a full kitchen and a wraparound terrace with breath taking views of the Atlantic Ocean.

CASINO BALLROOM

The ballroom offers an impressive setting for any event including weddings, receptions, anniversary parties, reunions, corporate dinners, awards ceremonies, meetings, seminars or other special events. Additionally, beach weddings and courtyard weddings are available in addition to hosting the receptions. The ballroom is available for rent 365 days a year with competitive pricing that includes discounts for residents, non-profit organizations and off-peak rates. The ballroom was awarded the prestigious WeddingWire Couples' Choice Award for 2018, its second consecutive win.

BEACH COMPLEX

The complex is uniquely marketable as the premiere beachfront destination in Palm Beach County. With ample parking and public spaces, it is open for all ages and demographics to enjoy. The eclectic mix of tenants in the Casino Building is appropriate and non-competitive with plenty of business for all. Special events held throughout the year attract visitors and residents year round, such as the beach bonfires, festivals, competitive jet ski races and the Lake Worth Farmers Market at Old Bridge Park.

GOALS

Create a context for improved property values and quality of life.

Recognize and protect our unique character.

Provide effective and efficient services.

OBJECTIVES

Meet or exceed the resident and visitor expectations for a clean and safe environment at the Casino Beach Complex.

Provide an environment that produces repeat customers that visit the Casino Beach Complex.

Ensure that the City resident investment in the Casino Beach Complex is maintained and secured to last for years to come.

Continue to ensure that the Casino Beach Complex retains its historic and unique architecture and public access as initially designed and maintained through the decades since 1922 and into the future.

Provide a friendly and exciting atmosphere during events in the ballroom and complex grounds throughout the year and during the numerous other events and holidays celebrated at the facility.

Maintain the "newness" of the facility as well as meet the expectations of a City owned facility that began in 1922.

Provide economically feasible services to maintain the cleanliness and safety of a facility of this type.

Casino Building and Beach Complex

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENT
<p>Provide a unique, culturally significant and beautiful space for hosting events, weddings or special occasion with the goal of being rented a on average three times per week.</p>	<p>The Ballroom is available for rent 365 days a year for all events including but not limited to weddings, receptions, quinces, retirement parties, meetings, etc. Staff is constantly evaluating pricing and processes to stay competitive in the market.</p>
<p>Increase marketing and promotion of the Beach Bonfires and broaden the scope of the event to increase traffic and revenues for tenants and City.</p>	<p>Beach Bonfires were promoted through social media, flyers, banners and band representation which increased attendance dramatically. The event continues to grow year after year and will be held again in FY 2019.</p>
<p>Implement a series of evening events that will attract customers to the beach at night during the off-season.</p> <p>To positively position the beach complex as a premiere tourism destination.</p>	<p>In addition to the bonfires, the Casino Beach Complex and Ballroom also hosted the following in FY 2018:</p> <ul style="list-style-type: none"> Art Al Fresco FAU Boca Bowl Daddy-Daughter & Mother-Son Date Night Road Rascals Car Show Men's NAIA Soccer Championship Crossing For A Cure
<p>Pier Maintenance</p>	<p>Deteriorating planks on the pier will continue to be replaced as needed. A structural review of the pier has been conducted and pier restoration will be ongoing throughout the year.</p>

Casino Building and Beach Complex

Beach Fund - Casino Bldg 140 - 8055	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	74,464	114,201	104,700	106,073	93,879	(10,821)	-10.34%
* Benefits	19,870	38,567	45,530	29,930	34,732	(10,798)	-23.72%
Sub-Total	94,334	152,768	150,230	136,003	128,611	(21,619)	-14.39%
OPERATING EXPENSES							
* Prof. & Contract. Service	38,988	24,689	55,097	39,360	41,890	(13,207)	-23.97%
* Travel & Training	435	-	520	520	520	-	0.00%
* Utility & Communication	73,511	91,753	49,860	65,600	65,600	15,740	31.57%
* Insurance	37,293	37,293	37,300	37,300	37,300	-	0.00%
* Maintenance	65,946	68,263	84,800	74,800	120,000	35,200	41.51%
* Operating Expense	9,164	9,472	10,390	9,390	13,890	3,500	33.69%
Sub-Total	225,337	231,470	237,967	226,970	279,200	41,233	17.33%
NON-OPERATING							
* Debt Service	49,237	55,682	50,000	50,000	55,682	5,682	11.36%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	49,237	55,682	50,000	50,000	55,682	5,682	11.36%
CAPITAL PRINCIPAL	-	-	100,000	100,000	550,000	450,000	450.00%
TOTAL	\$ 368,908	\$ 439,920	\$ 538,197	\$ 512,973	\$ 1,013,493	\$ 475,296	88.31%

During the budget process the Commission made the commitment to pay back the Water Fund and the Self Insurance Fund for the advance taken to construct the Casino and Beach Complex. This should not have a nega-

Beach Fund - Ballroom 140 - 8056	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	81,018	56,541	69,390	66,912	67,207	(2,183)	-3.15%
* Benefits	38,242	37,626	37,290	37,895	22,779	(14,511)	-38.91%
Sub-Total	119,260	94,167	106,680	104,807	89,986	(16,694)	-15.65%
OPERATING EXPENSES							
* Prof. & Contract. Service	7,660	13,748	20,470	20,170	17,370	(3,100)	-15.14%
* Travel & Training	-	1,046	-	-	-	-	0.00%
* Utility & Communication	-	623	17,030	19,030	20,530	3,500	20.55%
* Insurance	6,828	6,828	6,830	6,830	6,830	-	0.00%
* Maintenance	5,951	7,631	16,000	16,000	23,000	7,000	43.75%
* Operating Expense	41,637	25,947	10,380	12,170	12,350	1,970	18.98%
Sub-Total	62,076	55,823	70,710	74,200	80,080	9,370	13.25%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	\$ 181,336	\$ 149,990	\$ 177,390	\$ 179,007	\$ 170,066	\$ (7,324)	-4.13%

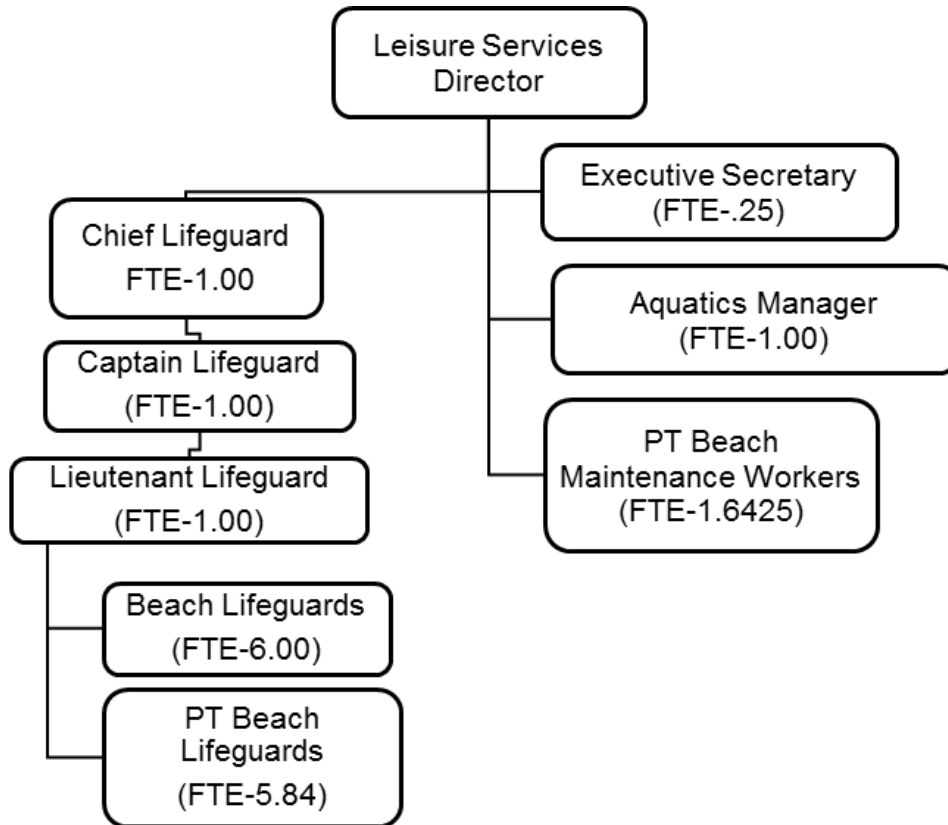
Casino Building and Beach Complex

Beach Fund - Beach Park 140 - 8074	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	81,362	136,170	182,770	180,930	234,231	51,461	28.16%
* Benefits	25,517	34,696	62,730	56,230	72,447	9,717	15.49%
Sub-Total	106,879	170,866	245,500	237,160	306,678	61,178	24.92%
OPERATING EXPENSES							
* Prof. & Contract. Service	33,229	64,887	309,100	300,200	299,870	(9,230)	-2.99%
* Travel & Training	-	250	1,080	1,107	480	(600)	-55.56%
* Utility & Communication	233,292	295,319	201,700	201,700	201,700	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	12,500	7,955	35,000	35,000	35,000	-	0.00%
* Operating Expense	38,335	56,335	52,500	59,700	54,850	2,350	4.48%
Sub-Total	317,356	424,746	599,380	597,707	591,900	(7,480)	-1.25%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	31,287	8,725	25,000	-	(8,725)	-100.00%
TOTAL	\$ 424,235	\$ 626,899	\$ 853,605	\$ 859,867	\$ 898,578	\$ 44,973	5.27%

Aquatics Division

MISSION

The City of Lake Worth Aquatics Ocean Rescue division is committed to ensuring the safety of all patrons while providing a positive and enjoyable aquatic experience for all visitors.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	FY 2018 - FY 2019
Full-time	11.25	0	0	-1.00	10.25
Part-time (FTE)	10.764	0	0	-3.2815	7.4825

Related Funds: Beach Fund

Aquatics Division - Ocean Rescue

Lake Worth Ocean Rescue is responsible for overseeing the safety of all of its visitors along its ¼ mile beach front property 7 days a week 365 day a year. Every day our lifeguards continue to put their lives on the line to ensure all beach patrons have a fun and safe experience while swimming and enjoying our property. Not only do our lifeguards watch over swimmers to prevent drownings, they administer numerous first aids and take many preventative actions a day. Our lifeguards pride themselves on their skill and knowledge and train on a daily basis to stay prepared for any emergencies that may happen.

GOALS

Create a context for improved property values and quality of life.

Recognize and protect our unique character.

Provide effective and efficient services.

OBJECTIVES

The primary objective of the Lake Worth Ocean Rescue lifeguards is to protect the patrons from physical harm and mortal injury to the best of their training abilities and qualifications. According to the C.D.C., drowning is the second leading cause of unintentional injury death for children ages 1 to 14 years, and the fifth leading cause for people of all ages, with 43% happening in natural waters. The most proven strategy to prevent drowning is to provide lifeguards in public areas where people are known to swim and to encourage people to swim in those protected areas. The City of Lake Worth Ocean Rescue division is committed to ensuring the safety of all patrons while providing a positive and enjoyable aquatic experience for all visitors

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Provide a clean safe environment for the community to enjoy outdoor recreational activities	Lifeguards responded to 96 rescues, 7391 prevents, 320 medicals, 76 #911 calls and 14 lost persons incidents. Lifeguards picked up over 1400 lbs. of trash on beach last year. Ocean Rescue staff continue to promote and
Provide a recreational area that promotes environmental awareness and sustainability.	Ocean rescue staff continues to promote and host the annual Pier Clean-up Day and Ocean Safety Week to better educate residents and visitors to the City of Lake Worth of the environmental conditions and marine hazards associated with the beach.
Provide effective and efficient service.	Identify and provide excellent emergency response using the best practices, strategies and tactics in order to elimi-
	All lifeguard staff maintain mandatory certification and all new hires are required to have certifications. All recertifi-
	Working closely with the United States Lifeguarding Association to become an accredited organization and now have a USLA training officer in house
	Installed ADA beach mats for increased handicap access.

Aquatics Division - Ocean Rescue

Beach Fund - Beach 140 - 8072	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	338,677	446,993	591,030	449,510	580,007	(11,023)	-1.87%
* Benefits	206,894	146,045	165,470	149,802	230,449	64,979	39.27%
Sub-Total	545,571	593,038	756,500	599,312	810,456	53,956	7.13%
OPERATING EXPENSES							
* Prof. & Contract. Service	24,392	30,603	32,940	32,590	35,380	2,440	7.41%
* Travel & Training	993	784	150	3,650	3,650	3,500	2333.33%
* Utility & Communication	-	-	3,130	4,800	4,800	1,670	53.35%
* Insurance	14,179	14,179	7,180	14,180	14,180	7,000	97.49%
* Maintenance	8,685	9,064	9,700	9,700	9,700	-	0.00%
* Operating Expense	16,917	18,294	26,340	23,190	20,690	(5,650)	-21.45%
Sub-Total	65,166	72,924	79,440	88,110	88,400	8,960	11.28%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	8,348	-	7,000	-	-	(7,000)	-100.00%
TOTAL	\$ 619,085	\$ 665,962	\$ 842,940	\$ 687,422	\$ 898,856	\$ 55,916	6.63%

Aquatics Division - Municipal Pool

The Lake Worth Municipal Pool was closed in February 2017.

Beach Fund - Pool 140 - 8071	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	92,750	71,236	-	-	6,001	6,001	0.00%
* Benefits	33,401	28,513	-	450	403	403	0.00%
Sub-Total	126,151	99,749	-	450	6,404	6,404	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	19,994	-	-	-	-	0.00%
* Travel & Training	74	-	-	-	-	-	0.00%
* Utility & Communication	79,517	49,905	33,500	33,500	33,710	210	0.63%
* Insurance	8,744	8,744	8,750	8,750	8,750	-	0.00%
* Maintenance	25,516	48,948	-	-	-	-	0.00%
* Operating Expense	27,231	10,581	-	-	-	-	0.00%
Sub-Total	141,082	138,172	42,250	42,250	42,460	210	0.50%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 267,233	\$ 237,921	\$ 42,250	\$ 42,700	\$ 48,864	\$ 6,614	15.65%

Pier

The William O' Lockhart Municipal Fishing Pier was reopened in 2009 after being closed for five years due to damages incurred during hurricanes Frances and Jeanne. Over one hundred thousand fishermen visit the pier annually to experience some of the best land-based fishing the east coast of Florida has to offer. The fishing pier extends 960 feet into the ocean and offers benches, cutting stations and shade. The on-site bait shop sells tackle, live bait and has rod rentals. The original pier was built in 1959 as a platform for laying a sewage outfall pipe into the ocean and officially opened in 1960 to a throng of enthusiastic anglers. The fishing pier now offers annual fishing tournaments and other special events held throughout the year.

OPERATIONS

Benny's on the Beach currently operates the Lake Worth Pier and bait and tackle shop. The Facilities Maintenance division maintains and cleans the pier.

GOALS / OBJECTIVES

Increase pier activities for the residents and visitors of Lake Worth.

Increase public awareness of pier activities by creating an official website and researching other web based social networks to promote fishing pier activities.

Identify the opportunity to coordinate additional non-fishing related special events held on the pier. The Grand Prix of the Sea International Jet Ski Championship created additional pier revenue as the pier was filled with spectators for the event. Additional on-pier special events will be further researched in FY 2019

Maximize fishing pier revenue generating opportunities.

Explore creating additional revenue generating opportunities through special events and pier rentals for weddings, birthday parties, etc.

Pier Maintenance

Deteriorating planks on the pier will continue to be replaced as needed. A structural review of the pier has been conducted and pier restoration will be ongoing throughout the year.

Pier

Beach Fund - Pier 140 - 8075	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	14,900	22,538	2,400	2,400	(20,138)	-89.35%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	28,837	28,837	28,840	28,840	28,840	-	0.00%
* Maintenance	8,451	8,629	23,000	23,000	-	(23,000)	-100.00%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	37,288	52,366	74,378	54,240	31,240	(43,138)	-58.00%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	32,000	-	326,159	294,159	919.25%
TOTAL	37,288	52,366	106,378	54,240	357,399	251,021	235.97%

The increase in capital is for the City's William O. Lockhart Municipal Pier. The project will greatly extend the life of the pier, while providing a continued aesthetic and pleasurable experience for City residents and visitors.

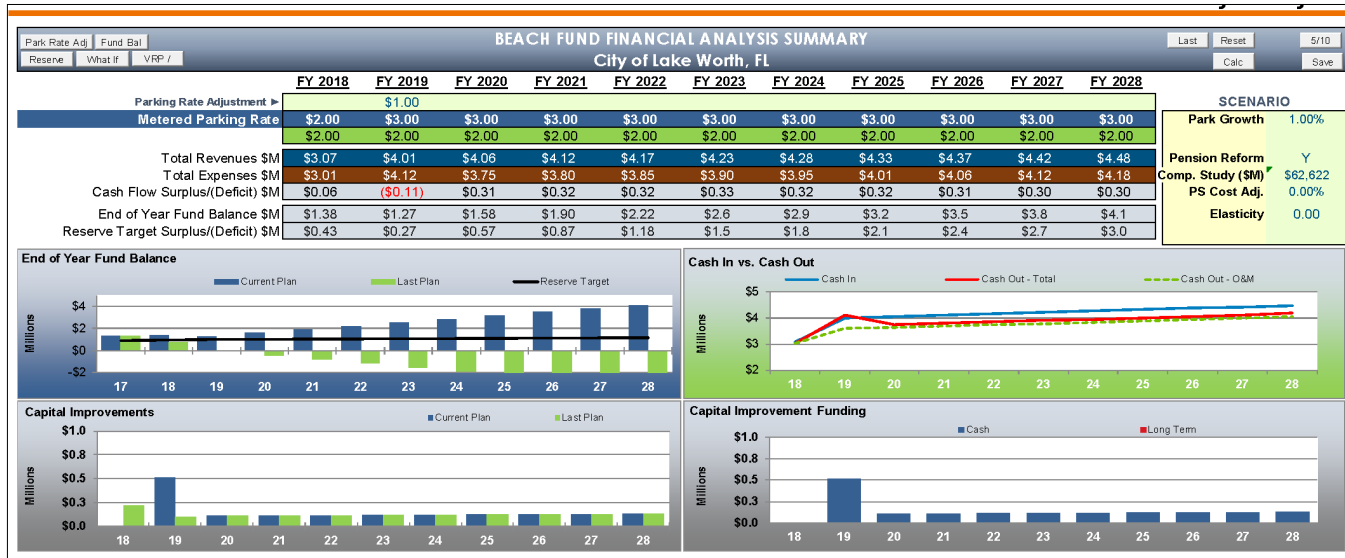
Beach Fund - Non-Dept 140 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	18,426	80,053	44,410	53,400	55,000	10,590	23.85%
Sub-Total	18,426	80,053	44,410	53,400	55,000	10,590	23.85%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	7,000	7,000	-	(7,000)	-100.00%
Sub-Total	-	-	7,000	7,000	-	(7,000)	-100.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	\$ 18,426	\$ 80,053	\$ 51,410	\$ 60,400	\$ 55,000	\$ 3,590	6.98%

Beach Fund

Beach Fund (Fund 140) – The Beach Fund is used to account for the revenues and expenditures of the beach, pier, pool, beach parking and casino building (Ord. 36-2010).

Beach Fund 140	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Transportation - Public Parking	1,491,029	1,674,686	1,786,240	1,660,000	2,506,700	720,460	40.33%
Transportation - Permit & Decal Parking	150,428	170,160	153,500	156,000	161,500	8,000	5.21%
Violations	253,538	252,661	293,850	214,700	238,875	(54,975)	-18.71%
Culture/Recreation-Beach Concessions	40,500	58,101	48,000	63,000	80,000	32,000	66.67%
Culture/Recreation-Pool Fees	114,391	31,290	14,500	14,500	14,500	-	0.00%
Rents & Royalties	735,835	755,450	745,250	759,607	792,623	47,373	6.36%
Ballroom Rental	136,611	131,061	179,480	190,396	195,000	15,520	8.65%
Donations	-	-	-	-	-	-	0.00%
Miscellaneous Revenue	7,866	19,353	7,500	14,500	17,500	10,000	133.33%
Transfers (refund of SWA Annual Assessment)	-	-	-	-	-	-	0.00%
Subtotal Operating Revenues	2,930,198	3,092,762	3,228,320	3,072,703	4,006,698	778,378	24.11%
Transfer In - From General Fund	-	-	-	-	-	-	0.00%
Advance	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
Total Sources of Funds	2,930,198	3,092,762	3,228,320	3,072,703	4,006,698	778,378	24.11%
Use of Funds							
Beach Parking	332,974	393,402	484,326	495,499	564,442	80,116	16.54%
Casino Building	319,671	384,238	388,197	362,973	407,811	19,614	5.05%
Ballroom	181,336	149,990	177,390	179,007	170,066	(7,324)	-4.13%
Pool	267,233	237,921	42,250	42,700	48,864	6,614	15.65%
Beach	619,085	665,962	835,940	687,422	898,856	62,916	7.53%
Beach Park	424,235	619,380	844,880	834,867	898,578	53,698	6.36%
Pier	59,118	139,869	143,503	132,640	86,240	(57,263)	-39.90%
Non-Departmental	-	-	-	-	-	-	0.00%
Capital Outlay	-	7,237	154,834	120,000	326,159	171,325	110.65%
Sub-Total	2,203,652	2,597,999	3,071,320	2,855,108	3,401,016	329,696	10.73%
Principal	-	-	100,000	100,000	550,000	450,000	450.00%
Interest	49,237	55,682	50,000	50,000	55,682	5,682	11.36%
Beach Fund - Repair & Replacement (R&R)	-	-	7,000	7,000	-	(7,000)	-100.00%
Transfers Out - Cash Advance Repayment	-	-	-	-	-	-	0.00%
Sub-Total	49,237	55,682	157,000	157,000	605,682	448,682	285.78%
Reserve for future use	677,309	439,081	-	60,595	-	-	0.00%
Total Uses of Funds	\$ 2,930,198	\$ 3,092,762	\$ 3,228,320	\$ 3,072,703	\$ 4,006,698	\$ 778,378	24.11%

Beach Fund Financial Projection



Key Challenges

- Maintaining sufficient operating reserves
 - Target: 4 months of operating and maintenance expenses
- Loan repayments to Water, Capital and Self Insurance Funds
 - \$550,000 annually
- Limited revenue enhancement options

Conclusion

- Commission voted to increase hourly parking rates to \$3.00 from the current \$2.00
- The analysis projects the fund will be sustainable through FY 2028.

Beach Fund Revenues

Beach Fund - Revenues 140	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
TRANSPORTATION							
Parking Meters	648,762	727,436	773,510	725,000	1,094,800	321,290	41.54%
Parking Meters-Taxable	842,267	947,250	1,012,730	935,000	1,411,900	399,170	39.42%
Parking Permits	64,712	71,852	64,000	68,000	68,000	4,000	6.25%
Tenant Employee Parking	33,172	36,488	37,000	34,000	36,000	(1,000)	-2.70%
Valet Parking	5,887	-	-	-	-	-	0.00%
Pier Parking	26,986	25,739	26,000	25,000	26,000	-	0.00%
Parking Lot Rentals	14,217	30,684	24,000	26,500	27,000	3,000	12.50%
Parking Lot Rental Tax Exempt	5,354	5,397	2,500	2,500	4,500	2,000	80.00%
TOTAL TRANSPORTATION	\$ 1,641,357	\$ 1,844,846	\$ 1,939,740	\$ 1,816,000	\$ 2,668,200	728,460	37.55%
CULTURE / RECREATION							
Pavilion Rentals	890	610	800	310	300	(500)	-62.50%
Tax Exempt - Pavillion	180	240	150	-	-	(150)	-100.00%
Pool Rental	37,613	6,361	-	-	-	-	0.00%
Junior Life Guard Program	14,075	12,375	14,500	14,500	14,500	-	0.00%
Pool Admission Fees	40,826	6,308	-	-	-	-	0.00%
Pool Admission Fees - Tax Exempt	1,262	-	-	-	-	-	0.00%
Pool Summer Memberships	8,688	784	-	-	-	-	0.00%
Pool Programs	11,927	5,462	-	-	-	-	0.00%
Beach Concession Rentals	37,500	43,500	48,000	48,000	80,000	32,000	66.67%
Other	3,000	14,601	-	15,000	-	-	0.00%
Merchandise Sales	-	-	-	-	-	-	0.00%
Event Tenant Liab Ins	-	-	-	-	-	-	0.00%
Veteman's Day Parade	-	-	-	-	-	-	0.00%
Pier Fees	-	-	-	-	-	-	0.00%
TOTAL CULTURE / RECREATION	\$ 155,961	\$ 90,241	\$ 63,450	\$ 77,810	\$ 94,800	31,350	49.41%
VIOLATIONS							
Parking Fines	253,538	246,051	285,000	205,000	210,000	(75,000)	-26.32%
Towing Fines	-	-	350	200	375	25	7.14%
Boot Fines	-	-	8,500	1,000	8,500	-	0.00%
Delinquent	-	6,610	-	8,500	20,000	20,000	0.00%
TOTAL VIOLATIONS	\$ 253,538	\$ 252,661	\$ 293,850	\$ 214,700	\$ 238,875	(54,975)	-18.71%
RENTS / ROYALTIES							
Leased Properties	309,253	320,918	327,280	329,180	340,701	13,421	4.10%
Patio Area	41,233	42,710	39,870	45,751	47,353	7,483	18.77%
Common Area Maintenance	106,679	109,170	99,040	110,966	114,299	15,259	15.41%
Miscellaneous	1,200	1,200	1,200	4,000	4,270	3,070	255.83%
Rent Pier	240,000	240,000	240,000	240,000	240,000	-	0.00%
Ballroom Rental	133,211	124,114	171,480	185,896	190,000	18,520	10.80%
Ballroom Rental - Tax Exempt	3,400	6,947	8,000	4,500	5,000	(3,000)	-37.50%
Intercoastal Rental	2,680	5,543	3,000	3,000	-	(3,000)	-100.00%
Ocean Terrace Rental	1,158	160	210	600	1,000	790	376.19%
Kitchen Rental	20,110	20,110	21,000	21,000	39,000	18,000	85.71%
Kitchen Rental - Tax Exempt	-	1,340	-	-	-	-	0.00%
Beach Weddings	11,710	10,368	12,000	4,000	5,000	(7,000)	-58.33%
Beach Weddings - Tax Exempt	-	263	-	-	-	-	0.00%
Misc. Item Rental	742	766	700	700	700	-	0.00%
Misc. Item Rental - Tax Exempt	-	2,052	-	100	-	-	0.00%
Special Events	-	-	-	-	-	-	0.00%
Special Events - Tax Exempt	-	-	-	-	-	-	0.00%
TOTAL RENT / ROYALTIES	\$ 871,376	\$ 885,661	\$ 923,780	\$ 949,693	\$ 987,323	63,543	6.88%
DONATIONS							
Special Events	-	-	-	-	-	-	0.00%
TOTAL DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
MISCELLANEOUS REVENUE							
Inter & Admin Fee Casino	3,544	3,227	2,500	7,500	7,500	5,000	200.00%
Courtyard	-	-	-	1,000	4,000	4,000	0.00%
Other	4,422	16,126	5,000	6,000	6,000	1,000	20.00%
TOTAL MISCELLANEOUS REVENUE	\$ 7,966	\$ 19,353	\$ 7,500	\$ 14,500	\$ 17,500	10,000	133.33%
TRANSFERS IN							
Other Transfers	-	-	-	-	-	-	0.00%
Capital Projects Fund Advance	-	-	-	-	-	-	0.00%
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
Total Uses of Funds	\$ 2,930,198	\$ 3,092,762	\$ 3,228,320	\$ 3,072,703	\$ 4,006,698	\$ 778,378	24.11%

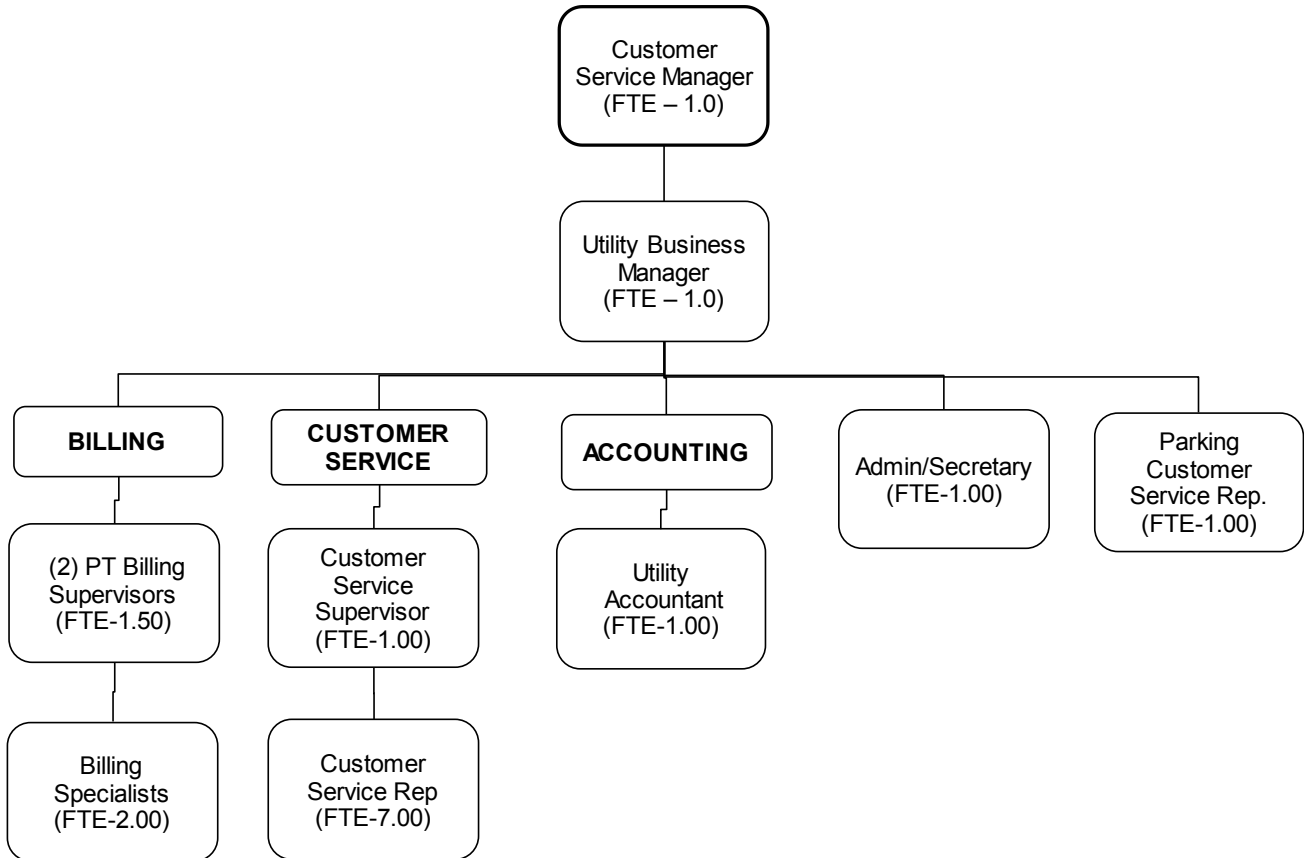


Electric Fund

Customer Service

MISSION

To provide City of Lake Worth Utilities with efficient, accurate and timely, customer service activities, while also endeavoring to be the professional, honest and reassuring, face of the City of Lake Worth for its citizens.



	FY 2017-2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018-2019
Full-time	15.00	0	0	0	15.00
Part-time (FTE)	1.50	0	0	0	1.50

Related Funds: Electric Fund

Customer Service

The customer service office is primarily responsible for utility bill production, collection activities, opening new utility accounts, routine turn-on and turn-off services, collection/enforcement, turn-off services and customer inquiry responses. Customer service also collects and processes payments for beach decals, boat ramp decals and parking and noise citations, as well as perform clerical duties for the parking division.

GOALS

Improve the quality of life for Lake Worth customers by streamlining the utility billing payment systems to ensure customer satisfaction with every interaction.

OBJECTIVES

Financial Goals – The Customer Service division will focus on process improvements and technology enhancements in order to reduce the amount of manual ‘touch-points’ during the billing, payment collection and customer inquiry process in order to gain efficiencies and reduce the bottom line expense of providing utility billing to our customers while increasing the overall customer experience.

Customer Goals - The Customer Service division’s focus will shift to that of a more customer experience perspective. Analyzing every product and service currently offered to our customers and changing the design to that of a more ‘self-service’ interaction thus expanding the options and accessibility of our services beyond our normal business hours.

Process Goals – The Customer Service division will work closely with other departments to streamline our ‘internal processes’ and migrate the customer experience over to that of a true ‘one-stop’ shop experience. Internal processes will also be automated wherever possible to reduce and minimize the potential of ‘human error’ increasing the reliability of all utility billing transactions.

People Goals (learning & growth) - The Customer Service team members will continue to shift their focus to that of a “what can we do” for our customers instead of “what can’t be done.” The recent deployment of our online customer service training modules has helped to engage the teams in conversations around handling difficult situations and irate customers. It has also helped foster a team mentality around problem solving escalations. The Customer Service team will continue to evolve and develop with further in depth training and role-playing scenarios to help create a ‘can-do’ spirit of hospitality toward our customers.

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENT
Roll out Customer Service training for all reps	100% of customer service reps are now enrolled and actively participating in online learning of customer service skills both on a scheduled weekly basis and during slower downtimes
Offer Off-Site Payment solution to customers at CVS/Family Dollar/7-Eleven retailers	In progress
Offer Pay-by-Phone solution to customers (7 x 24)	In progress

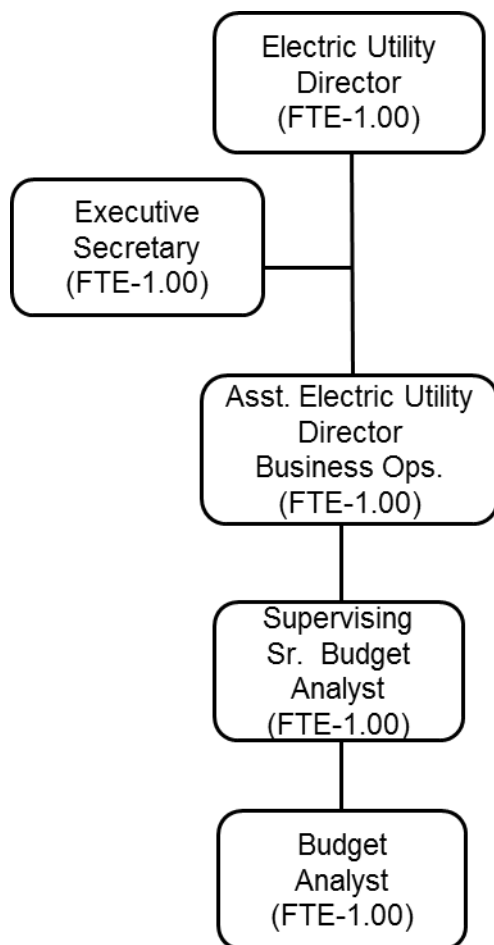
Customer Service

Electric Fund - Utility Customer Service 401 - 1240	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	460,350	613,637	579,500	651,990	649,828	70,328	12.14%
* Benefits	223,071	396,571	456,970	456,970	326,653	(130,317)	-28.52%
Sub-Total	683,421	1,010,208	1,036,470	1,108,960	976,481	(59,989)	-5.79%
OPERATING EXPENSES							
* Prof. & Contract. Service	384,630	382,000	734,520	734,820	851,730	117,210	15.96%
* Travel & Training	1,094	2,538	8,300	10,000	10,000	1,700	20.48%
* Utility & Communication	25,049	24,139	22,540	25,365	23,260	720	3.19%
* Insurance	39,351	39,351	39,360	39,360	39,360	-	0.00%
* Maintenance	19,710	19,430	59,600	59,600	19,600	(40,000)	-67.11%
* Operating Expense	75,620	94,635	110,186	113,000	110,500	314	0.28%
Sub-Total	545,454	562,093	974,506	982,145	1,054,450	79,944	8.20%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	4,214	4,214	-	(4,214)	-100.00%
TOTAL	1,228,875	1,572,301	2,015,190	2,095,319	2,030,931	15,741	0.78%

Electric Utility Administration

MISSION

To be responsible stewards of the City of Lake Worth electric utility, providing exemplary customer service at the most reasonable cost to customers.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	6.00	-1.00	0	0	5.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Electric Fund

Electric Utility Administration

The Administrative division ensures the health of the technical, financial, and managerial aspects of the electric utility as well as conservation management and the utility warehouse. The focus of this division includes identifying basic needs and upgrades while maximizing service reliability. All facets of electrical generation, transmission, distribution and customer service are directed through Administration.

GOALS

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Remain on the lower 10% of Florida electric suppliers as per Florida Municipal Electric Agency.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety and training program.

1 million man hours without lost time injury.

Improve on customer outage by 5% over FY18

Develop a five year rolling budget in both capital improvements and major maintenance.

OBJECTIVES

Strive to accomplish and maintain rate parity per City ordinance.

Maintain zero lost time accident record.

Maintain less than five recordable accidents utility wide

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Strive to accomplish and maintain rate parity per City ordinance	Met Goal = 100%
Maintain zero lost time accident record	Within Goal
Maintain less than five recordable accidents utility wide.	Within Goal
Review and implement a Naviline training module program.	75%
Continue Excel training program and Cognos report writing for staff	50%

Electric Utility Administration

PERFORMANCE MEASURES

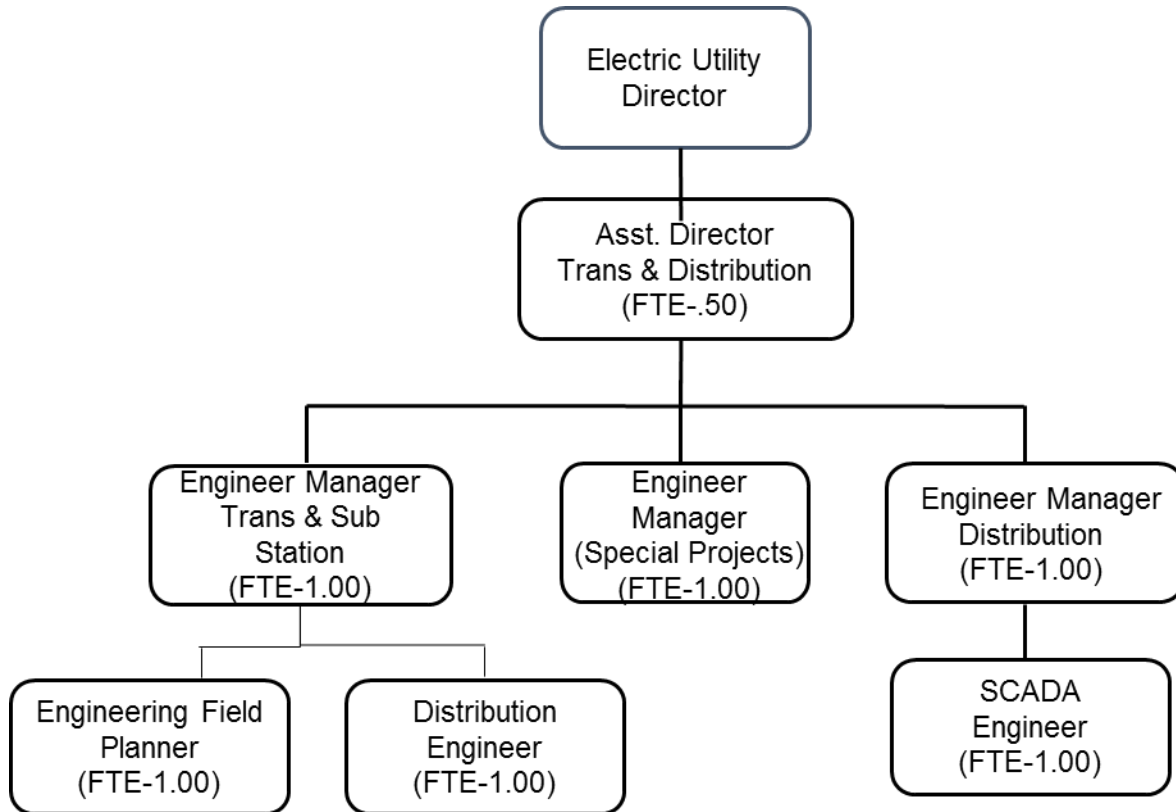
OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Finance: Remain within 5% of budget	85%	100%	100%
Customer: Respond to customer inquiries within 1 working day	100%	100%	100%
Internal Business Processes: Respond to EUAB data requests within 5 working days	100%	100%	100%
Learning and Growing: Cross train managers to develop bench strength	100%	100%	100%

Electric Fund - Administration 401 - 6010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	440,076	461,543	550,020	504,192	619,214	69,194	12.58%
* Benefits	174,306	155,854	251,930	251,930	224,847	(27,083)	-10.75%
Sub-Total	614,382	617,397	801,950	756,122	844,061	42,111	5.25%
OPERATING EXPENSES							
* Prof. & Contract. Service	190,421	232,067	597,960	544,760	618,760	20,800	3.48%
* Travel & Training	55,393	35,529	17,000	10,000	15,000	(2,000)	-11.76%
* Utility & Communication	9,497	5,776	7,020	7,020	7,020	-	0.00%
* Insurance	40,961	40,961	40,970	40,970	40,970	-	0.00%
* Maintenance	81,741	58,599	64,495	43,900	43,900	(20,595)	-31.93%
* Operating Expense	108,508	307,221	148,980	133,210	139,940	(9,040)	-6.07%
Sub-Total	486,521	680,153	876,425	779,860	865,590	(10,835)	-1.24%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	4,065	4,065	-	(4,065)	-100.00%
TOTAL	\$ 1,100,903	\$ 1,297,550	\$ 1,682,440	\$ 1,540,047	\$ 1,709,651	\$ 27,211	1.62%

Engineering

MISSION

To provide an engineering approach to all principles, including the human factor, involved in the production, transmission, and distribution of electric service to Lake Worth electric utility customers and employees. We dedicate our energies to provide safe, reliable, cost effective service to enhance the lifestyles of the citizens of Lake Worth giving consideration to the environment, the economy, and the security of the region.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	6.00	+.50	0	0	6.50
Part-time (FTE)	0	0	0	0	0

Related Funds: Electric Fund

Engineering

The Engineering department is one of seven divisions within the Electric Utility 401 Fund. We have a staff of 6 and are responsible for the design, construction, maintenance, operation and compliance of the electrical system for the City.

GOALS

Continue to improve the quality of life for our customers by enhancing the reliability of the electric utility systems to ensure customer satisfaction.

OBJECTIVES

Engineering Process Manual: Develop a comprehensive Engineering Process Manual which covers project planning, industry design standards, specifications, construction standards and project budgeting that will be utilized for future projects and business development.

Contribution in aid of construction accounts (CIAC): Develop an internal administrative process to improve the logistics of processing construction costs for the electric utility.

Compliance: Continue to improve on regulatory compliance with North American Electric Reliability Corporation (NERC) and Florida Reliability Coordinating Council (FRCC).

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Canal Substation Upgrades	Installed new Low-side Bank Breaker 26B6000, installation of two new sets of gang –operated switches and updated protection system schemes. Split 6004 circuit into two smaller circuits minimizing system exposure.
Upgrade Hypoluxo Substation Relay Panels	Relay panel upgrade project in-progress to be completed May 18.
138kV System Upgrades	Hypoluxo Substation – replaced 3 sets of 138kV switches, current transformers, potential transformers, insulators. Upgraded entire RTU, SCADA system and protection schemes. Main Yard – replaced 6 sets of 138kV switches.
7 th Avenue North Substation	Added 0701 breaker serving as sectionalizer on East 09 circuit. Upgraded entire RTU, SCADA system and protection schemes.
Regulatory Compliance	Established a systematic training program for system operators consistent with PER-005. Completed engineering studies for Generation and updated generator protection protection schemes to be compliant with PRC 24 and PRC 19. Completed facility ratings assessment and updated FAC 008. Created and adopted multiple procedures and manuals to meet compliance deadlines. Completed Cyber Security Incident Response Program CIP 003.
Relay Protection Scheme Upgrades	Replaced multiple relays and updated relay protection schemes on multiple feeders located throughout the electrical distribution system.

Implement central project filing system for the Engineering Department.

Currently working with Legal Team to update all Pole Attachment agreements with franchise utility agency owners.

Engineering

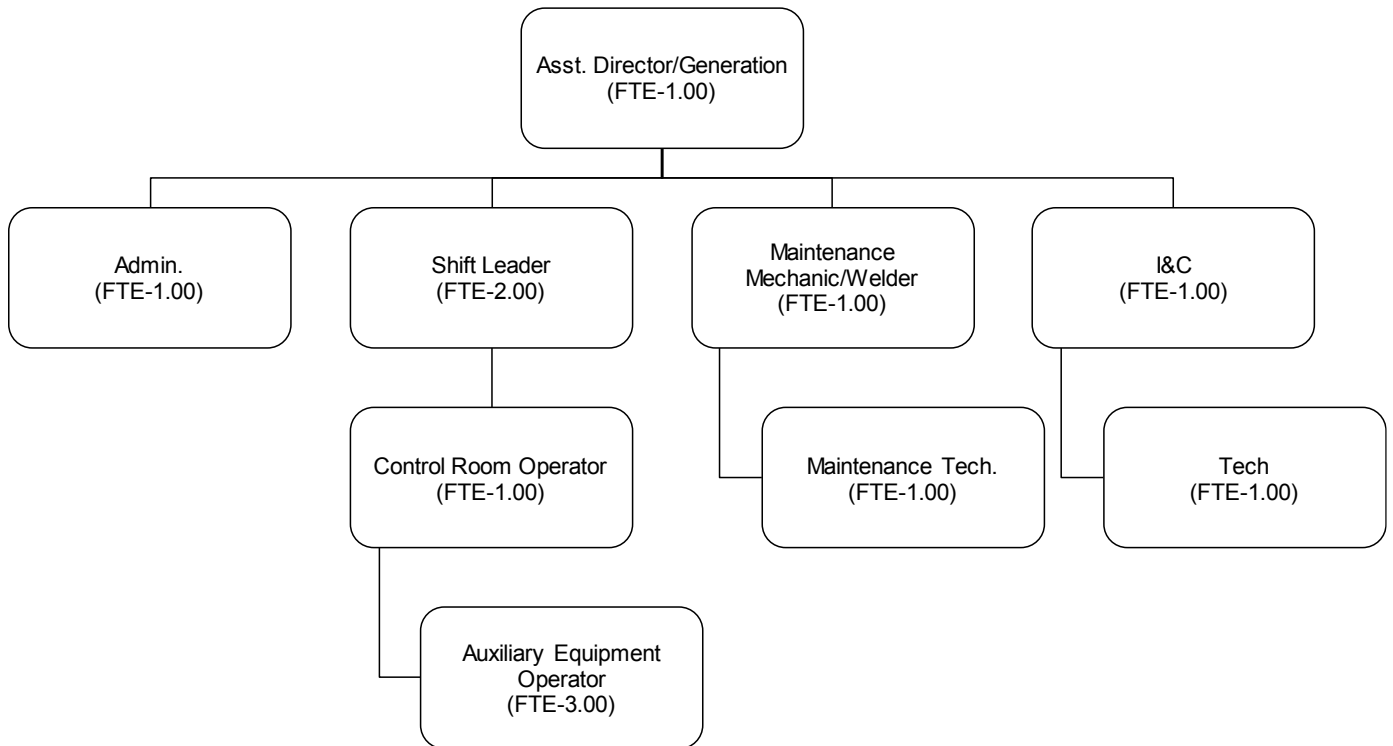
Electric Fund - Engineering 401 - 6020	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	504,250	623,801	604,040	584,330	623,295	19,255	3.19%
* Benefits	278,034	242,657	250,050	250,051	298,995	48,945	19.57%
Sub-Total	782,284	866,458	854,090	834,381	922,290	68,200	7.99%
OPERATING EXPENSES							
* Prof. & Contract. Service	197,219	64,869	291,850	211,850	255,850	(36,000)	-12.34%
* Travel & Training	410	893	5,000	5,000	10,000	5,000	100.00%
* Utility & Communication	1,664	1,521	1,690	1,690	1,690	-	0.00%
* Insurance	2,471	2,471	2,550	2,550	2,550	-	0.00%
* Maintenance	4,900	12,273	28,600	24,100	19,200	(9,400)	-32.87%
* Operating Expense	2,914	3,443	101,500	133,000	216,000	114,500	112.81%
Sub-Total	209,578	85,470	431,190	378,190	505,290	74,100	17.18%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	763,700	763,700	0.00%
TOTAL	\$ 991,862	\$ 951,928	\$ 1,285,280	\$ 1,212,571	\$ 2,191,280	\$ 906,000	70.49%

Power Plant

MISSION

The City of Lake Worth Municipal Power Plant staff are committed to operating the facility safely, efficiently and in a manner that will optimize reliability and capacity at minimal expense.

The Power Plant is committed to fostering a working environment that is conducive to proud ownership, fair treatment, personal growth and mutual respect through setting the highest standards of ethics and professionalism.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	16.00	-4.00	0	0	12.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Electric Fund

Power Plant

Generation is one of the divisions that make up the 401 Electric Fund and is operated/manned twenty-four hours per day, seven days a week. The generating units are economically dispatched by OUC.

The Generation division operates a variety of generating units. Our fleet is made up of five (5) 567D internal combustion diesel engines rated at 2 megawatts each, one (1) 251B Westinghouse single fuel diesel gas turbine rated at 30 megawatts, one (1) Westinghouse steam turbine rated at 25 megawatts powered by a Riley Stoker boiler rated at 225,000 PPH steam flow, one (1) dual fueled 5001P GE gas turbine in combined cycle mode with a GE steam turbine rated at 10 megawatts powered by the VOGT Heat Recovery Steam Generator (HRSG) rated at 90,000 PPH steam flow, and a newly installed 1.71 MW solar array. These on-site generators provide approximately 87 net megawatts of back up generation.

The City also owns 22 megawatts of nuclear power through the FMPA St. Lucie project and 10 megawatts of coal power through the FMPA Stanton project which are managed through the power plant. The total generation owned by the City is equal to 118 net megawatts of power.

GOALS

The City of Lake Worth Municipal Power Plant staff are committed to operating the facility safely, efficiently and in a manner that will optimize reliability and capacity at minimal expense.

We are committed to fostering a working environment that is conducive to proud ownership, fair treatment, personal growth and mutual respect through setting the highest standards of ethics and professionalism.

OBJECTIVES

Maintain zero lost time accident record.

Maintain <5 recordable accidents Utility Wide.

Power Plant SOP Review: Review and revise the SOP's for the power plant. Develop new procedures and provide training in areas of theory and fundamentals.

Award new long term power purchase agreement.

Develop streetlights program to maximize availability/reliability and reduce downtime.

Overhaul GT#2 Starting Diesel Motor .

MUnit #2 - Overhaul and repair .

Pole Attachment Audit – survey City's attachments and revise outdated/expired contracts.

GTIP – work with Power Engineers/Horizons Energy to determine long term future of the Power Plant and 2nd tie line into the City.

Implement Green Power Purchase Program in conjunction with Siemens and 3Degrees.

Power Plant

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENT
GT#2 Major Overhaul	After a failure of the GT#2 compressor section; the unit underwent a Major Overhaul involving complete replacement of the compressor section and the 1 st stage Turbine Section
RO Installation – Commissioning	Installed a Reverse Osmoses (RO) unit at the power plant for the high quality demands of the boiler water makeup system
Install Isoc Program for GT#2	Worked with Emerson to develop and install ISOC control logic for the GT#2 Gas Turbine. This logic was successfully implemented and live tested.
Instituted a comprehensive water chemistry program	Purchased new Spectrophotometer and implemented daily water chemistry testing as well as an overall comprehensive program.
Instituted Code Boiler Repairs	Historically in house welders would perform pressure welds – Boiler Code mandates an R stamp is required for all pressure welds (inside of 2 valves from the pressure vessel)
Implemented weekly maintenance schedule program	Developed a maintenance planning schedule where the operations and maintenance teams meet weekly to review work orders and plan out the weeks priority tasks
Training Program	Worked with outside vendors to provide for training in various areas such as water chemistry; CEMS; PBC and Emerson Controls
Instituted a plant wide safety program	Revised several plant policies to provide the emphasis and focus on safety. (Confined Space Entry; AED; Harness use) Instituted a monthly plant safety meeting and appointed a plant safety coordinator.

Implemented Valve Maintenance Program.

Ended the practices of “bypassing” protective logic.

Implemented daily night orders to relay all information to off hour shifts.

Implemented monthly tests for plant equipment which has proved critical to ensure readiness for plant equipment and identifying potential operational issues.

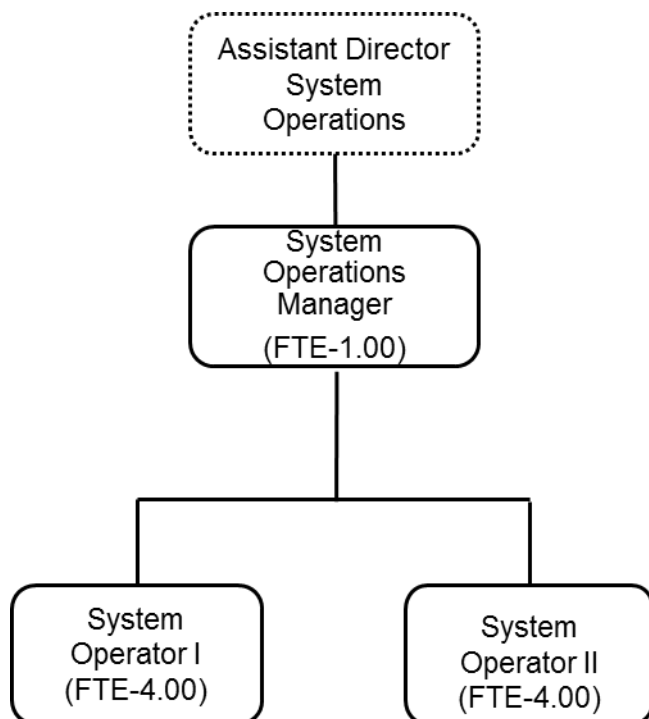
Power Plant

Electric Fund - Power Plant 401 - 6031	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	1,128,790	1,475,144	1,394,670	1,176,292	1,035,842	(358,828)	-25.73%
* Benefits	567,242	537,086	591,530	592,161	483,741	(107,789)	-18.22%
Sub-Total	1,696,032	2,012,230	1,986,200	1,768,453	1,519,583	(466,617)	-23.49%
OPERATING EXPENSES							
* Prof. & Contract. Service	291,944	190,279	325,020	210,290	135,440	(189,580)	-58.33%
* Travel & Training	3,012	4,415	22,000	15,200	11,200	(10,800)	-49.09%
* Utility & Communication	124,479	124,417	136,040	134,040	134,040	(2,000)	-1.47%
* Insurance	533,487	533,487	533,490	533,490	533,490	-	0.00%
* Maintenance	117,731	377,801	1,713,567	1,468,569	238,425	(1,475,142)	-86.09%
* Operating Expense	83,635	80,371	146,993	98,233	107,935	(39,058)	-26.57%
Sub-Total	1,154,288	1,310,770	2,877,110	2,459,822	1,160,530	(1,716,580)	-59.66%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 2,850,320	\$ 3,323,000	\$ 4,863,310	\$ 4,228,275	\$ 2,680,113	\$ (2,183,197)	-44.89%

System Operations

MISSION

The Systems Operation division is dedicated to ensure the coordinated operation of the City of Lake Worth electric system will provide reliable service to the diverse customer base through day-to-day and emergency system operation of the electric distribution system and substation network.



	FY 2017 – 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - 2019
Full-time	8.00	+2.00	0	0	10.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Electric Fund

System Operations

The System Operations division is responsible for real-time operation of the electric transmission and distribution system. We continuously monitor the system and take corrective action as needed to keep all equipment within its operating limits and customers in service. We are staffed 24 hours a day, 7 days a week, and 365 days a year to respond to the needs of our customers.

GOALS

To improve the quality of life for Lake Worth Utility customers by enhancing the reliability of the utility system to ensure customer satisfaction, improve responsiveness, and serve the public while expertly and safely maintaining and monitoring City equipment and assets in the most efficient manner.

OBJECTIVES

To Hire a System Operations Manager and an additional System Operator to fully staff the department.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program.

Continue to improve and update the GIS Mapping System to reflect the real time status of the Electric system.

Edit and maintain the Outage Management System to communicate accurate outage information to our customers.

Maintain reliability indices to meet benchmark.

Improve accuracy of outage reporting data and collection activity.

Perform employee performance assessments.

System Operations

ACHIEVEMENTS

OBJECTIVE 2018-2019	ACHIEVEMENTS
To Hire a System Operations Manager and an additional System Operator to fully staff the department.	Criteria and standards have been developed for the recruitment of staff. Positions will be filled during the next budget cycle.
Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program.	A comprehensive safety and training program has been utilized and continues to maintain personnel and equipment safety based on industry standards and best practices.
Continue to improve and update the GIS Mapping System to reflect the real time status of the Electric system.	Updates to the GIS Mapping System have been ongoing in coordination with the City's GIS Department. There has been an upgrade to both GIS and the Futura software performed by the IT department, where Sysops users now have more accurate and real time information for the Electric system.
Edit and maintain the Outage Management System to communicate accurate outage information to our customers.	A systematic process has been developed to more accurately communicate outage information to both our customers and stakeholders. Additional outage data is provided to key administrative staff, as well as the Electric Utility Advisory board. Sysops users utilize a template to communicate outage information in a more consistent and concise manner.
Maintain reliability indices with the goal of meeting benchmark.	The department continues to store, track and maintain accurate reporting data to examine our reliability indices against proven benchmarks.
Improve accuracy of outage reporting data and collection activity.	The department has developed a procedure utilizing a standardized fact sheet for administrative staff, as well as Microsoft Access Database for storage and organization of outage data.
Perform employee performance assessments.	City wide personnel assessments will be conducted during the next budget cycle. FRCC assessments were performed for Sysops personnel currently not NERC certified.

System Operations

PERFORMANCE MEASURES

OBJECTIVE	CALENDAR 2017 ACTUAL	CALENDAR 2018 ESTIMATED	CALENDAR 2019 TARGET
SAIDI	124.80	85.30	54.30
SAIFI	3.00	1.98	.90
CAIDI	41.50	47.50	60.00
MAIFI	2.13	2.50	4.30
L-Bar	124.40	99.70	82.00

SAIDI – System Average Interruption Duration – Measures the total duration of an interruption in minutes for the average customer during a given period of time – yearly.

SAIFI – System Average Interruption Frequency – Measures the average number of times that a customer experiences an outage during a given period of time – yearly.

CAIDI – Customer Average Interruption Duration – Measures the average time to restore service once an outage occurs – minutes

MAIFI – Momentary Average Interruption Event Frequency Index – Indicates the average frequency of momentary interruption events. These are momentary blinks lasting only seconds.

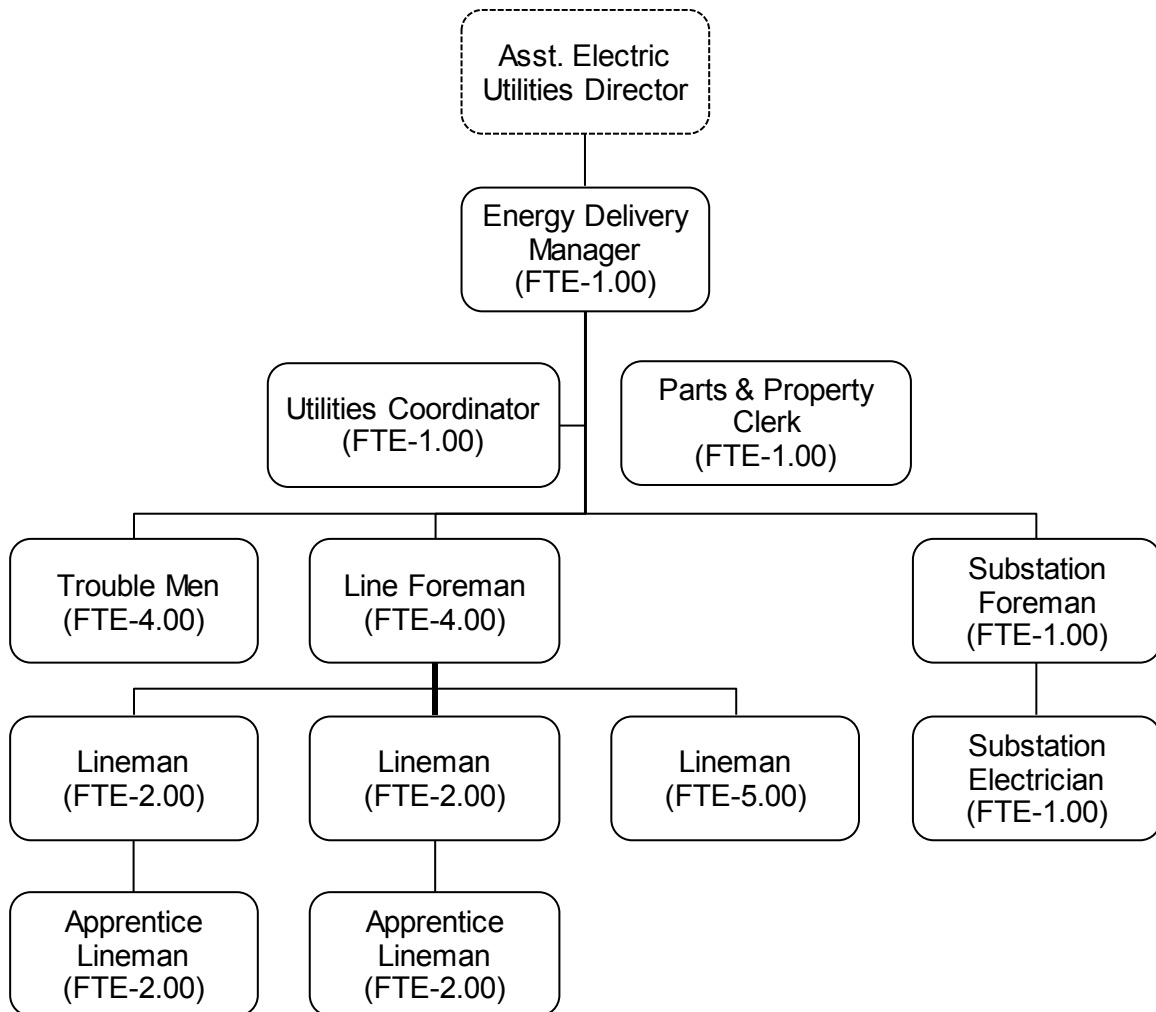
L-Bar – Average Length of a Service Interruption – Indicates the average length of a service interruption for a given period of time – yearly.

Electric Fund - System Operation 401 - 6033	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	499,579	720,099	698,650	705,790	698,152	(498)	-0.07%
* Benefits	261,822	322,988	307,020	307,020	329,308	22,288	7.26%
Sub-Total	761,401	1,043,087	1,005,670	1,012,810	1,027,460	21,790	2.17%
OPERATING EXPENSES							
* Prof. & Contract. Service	30,064,501	33,796,898	32,877,724	35,308,636	30,909,963	(1,967,761)	-5.99%
* Travel & Training	9,275	12,617	15,323	16,000	16,000	677	4.42%
* Utility & Communication	27,089	27,703	28,380	28,380	28,380	-	0.00%
* Insurance	31,899	31,899	31,900	31,900	31,900	-	0.00%
* Maintenance	7,961	8,159	4,000	10,900	4,800	800	20.00%
* Operating Expense	5,810	13,430	12,618	10,550	9,250	(3,368)	-26.69%
Sub-Total	30,146,535	33,890,706	32,969,945	35,406,366	31,000,293	(1,969,652)	-5.97%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL							
TOTAL	\$ 30,907,936	\$ 34,933,793	\$ 33,975,615	\$ 36,419,176	\$ 32,027,753	\$ (1,947,862)	-5.73%

Transmission & Distribution

MISSION

To provide the most reliable, efficient electrical service possible to customers with minimal interruptions.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	25.00	0	0	0	25.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Electric Fund

Transmission & Distribution

The Electric Transmission and Distribution Department is responsible for the operation, construction, and maintenance of the electrical system in order to provide safe, timely, and reliable service. The electrical system covers approximately 12 square miles of combined transmission and distribution lines serving 27,000 customers. The system is comprised of 138kV transmission, 26kV sub-transmission and 4kV distribution supported through 11 substations.

GOALS

Develop a preventive maintenance program for substation equipment that would include upgrading transformers, breakers, current SCADA system and all related equipment to better serve customers.

Improve outage response time and overall electrical reliability.

Improve streetlight outage response time..

Safety training: Continue to provide training on all new equipment and procedures and maintain compliance with safety related training as required.

OBJECTIVES

Maintain zero lost time accident record.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Finance: Remain within 5% of budget	85%	100%	100%
Customer: Respond to customer inquiries within 1 working day	100%	100%	100%
Internal Business Processes: Respond to EUAB data requests within	100%	100%	100%
Learning and Growing: Crosstrain managers to develop bench	100%	100%	100%

Transmission & Distribution

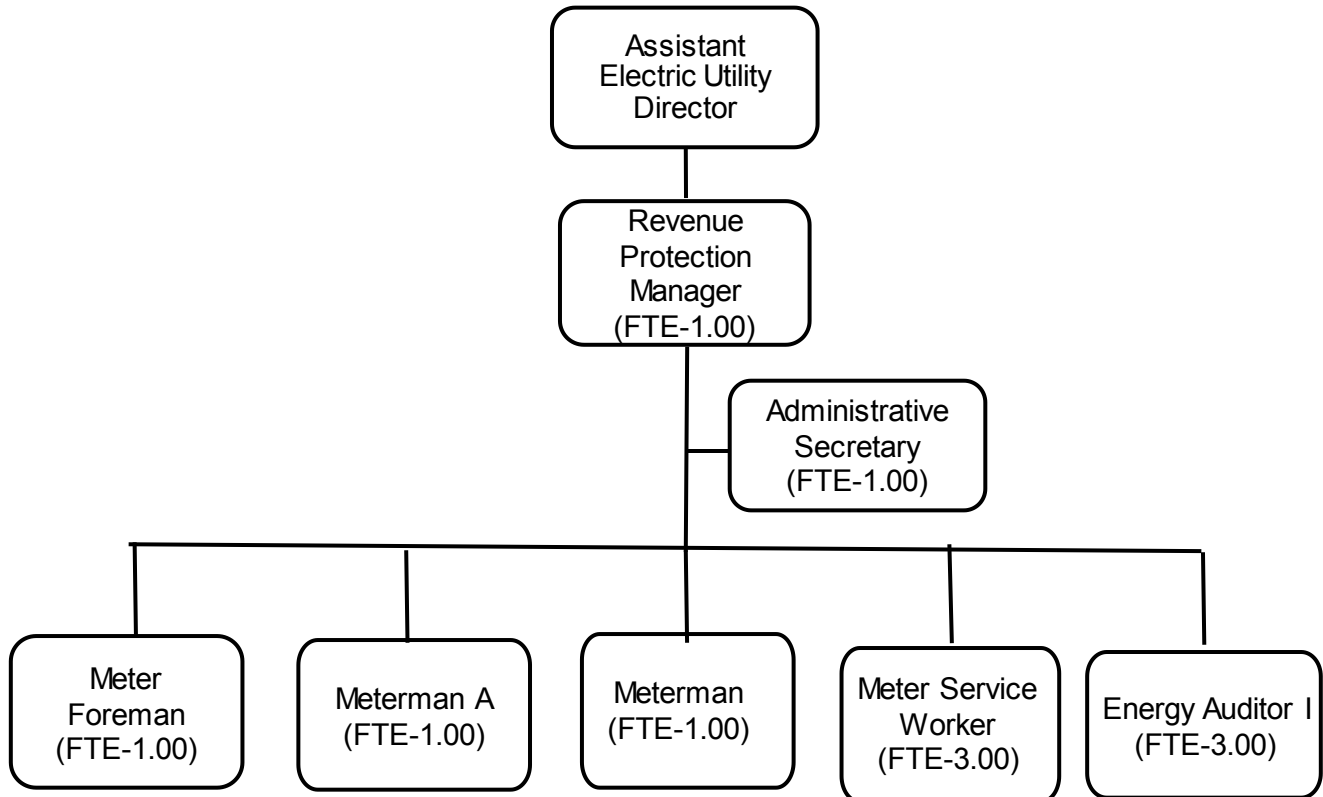
Electric Fund - Transmission & Distribution 401 - 6034	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	2,480,336	2,884,052	2,804,310	2,030,616	2,012,600	(791,710)	-28.23%
* Benefits	691,334	501,975	1,222,250	1,222,250	856,361	(365,889)	-29.94%
Sub-Total	3,171,670	3,386,027	4,026,560	3,252,866	2,868,961	(1,157,599)	-11.80%
OPERATING EXPENSES							
* Prof. & Contract. Service	835,375	779,475	1,088,210	857,310	887,760	(200,450)	-18.42%
* Travel & Training	21,170	10,295	30,000	20,000	15,000	(15,000)	-50.00%
* Utility & Communication	56,873	50,131	49,030	49,290	49,450	420	0.86%
* Insurance	73,058	73,058	73,060	73,060	73,060	-	0.00%
* Maintenance	1,463,546	955,606	1,362,752	1,497,363	1,250,800	(111,952)	-8.22%
* Operating Expense	78,511	511,560	292,060	294,384	255,300	(36,760)	-12.59%
Sub-Total	2,528,533	2,380,125	2,895,112	2,791,407	2,531,370	(363,742)	-12.56%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	3,386,054	3,436,054	8,536,000	5,149,946	152.09%
TOTAL	\$ 5,700,203	\$ 5,766,152	\$ 10,307,726	\$ 9,480,327	\$ 13,936,331	\$ 3,628,605	35.20%

Meter Shop

MISSION

The **Meter Shop** is committed to provide accurate metering and conservation resources to our residents. We will continue to invest in materials and training to ensure satisfaction.

The **Conservation Division** is committed to providing guidance to our customers to help them conserve electric and water. We accomplish this by increasing awareness and knowledge on the principles and methods needed to promote electric and water conservation.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	12.00	-1.00	0	0	11.00
Part-time (FTE)	.50	0	0	0	.50

Related Funds: Electric Fund

Meter Shop

The Meter Shop is a division within the Electric Utility 401 Fund. We have a staff of 9. We are responsible for the accurate monthly readings of 27,000 electric and 15,000 water meters. We also are responsible to turn on and off those same meters as needed for our Customers. Our service territory is approximately 15 square miles of combined electric and water meters serving 42,000 customers.

GOALS

Continue to improve the quality of life for our Customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

OBJECTIVES

To complete the deployment of our AMI System.

Maintain a weekly vehicle inspection program.

Continue the Electric Meterman Apprentice Program.

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENT
Maintain a zero lost time accident record	We have had 1 lost time accident where the employee missed only 2 days of work.
Maintain less than 5 recordable accidents	We have had 4 recordable accidents: 1 personal and 3 vehicle. The 3 vehicle accidents resulted in zero injuries and zero lost time.
Maintain a weekly vehicle inspection program	Meter Shop vehicles are inspected by their operator every Friday.
Develop requirements and provide adequate personal protective equipment.	All Meter Shop staff have been supplied with all required personal protective equipment. This includes new shirts, pants and shoes.

Replacement of all school zone lights with new solar powered units and add additional units.

Identify and monitor ongoing issues with the new AMI system.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
New Meter Installs	15,000	1500	500
Tampering Investigations	139	100	200
New School Zone Lights Installations	0	23	5
Electric Meter tests	500	500	200
Failed Electric Meter Tests	500	1000	100
Cut for Non Payment	5000	6000	5000

Meter Shop

Electric Fund - Meter Shop 401 - 6035	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	186,251	255,510	496,126	622,538	367,028	143.65%
* Benefits	-	280,088	209,840	209,840	248,589	38,749	18.47%
Sub-Total	-	466,339	465,350	705,966	871,127	405,777	87.20%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	92,476	103,450	52,845	102,700	(750)	-0.72%
* Travel & Training	-	-	-	-	2,000	2,000	0.00%
* Utility & Communication	-	47	1,000	1,000	1,000	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	63,604	311,696	336,600	220,400	(91,296)	-29.29%
* Operating Expense	-	7,895	21,950	86,650	86,500	64,550	294.08%
Sub-Total	-	164,022	438,096	477,095	412,600	(25,496)	-5.82%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	0.00%
TOTAL	\$ -	\$ 630,361	\$ 903,446	\$ 1,183,061	\$ 1,283,727	\$ 380,281	42.09%

Utilities Non-Departmental

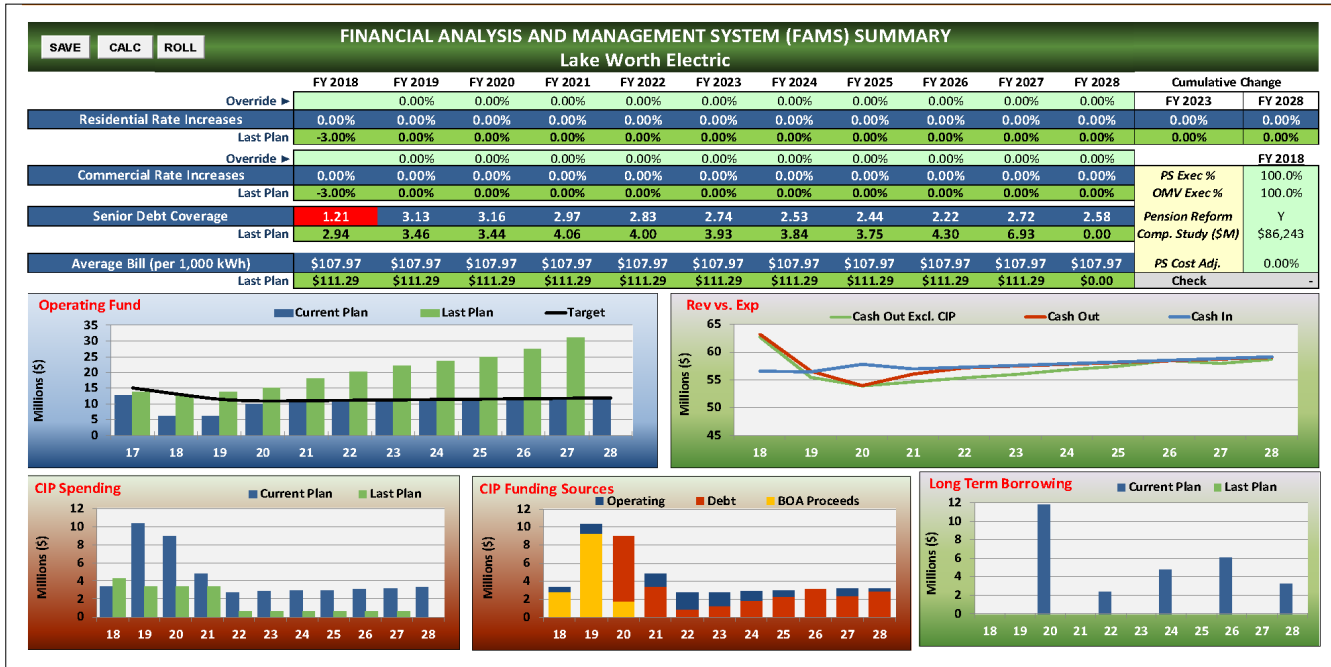
Electric Fund - Non-Departmental 401 - 6090 & 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	1,814,889	1,814,899	1,814,900	1,814,900	1,814,900	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	4,643,653	5,060,832	4,755,260	5,014,177	5,148,026	392,766	8.26%
Sub-Total	6,458,542	6,875,731	6,570,160	6,829,077	6,962,926	392,766	5.98%
NON-OPERATING							
* Debt Service	668,511	1,498,448	3,403,940	1,652,138	3,400,296	(3,644)	-0.11%
* Depreciation	1,783,107	1,819,728	-	-	-	-	0.00%
* Grants & Aids	(2,273)	2,273	-	-	-	-	0.00%
* Other Uses	-	-	-	-	386,341	386,341	0.00%
Sub-Total	2,449,345	3,320,449	3,403,940	1,652,138	3,786,637	382,697	11.24%
CAPITAL PRINCIPAL	-	-	556,090	536,090	836,000	279,910	50.34%
TOTAL	\$ 8,907,887	\$ 10,196,180	\$ 10,530,190	\$ 9,017,305	\$ 11,585,563	\$ 1,055,373	10.02%

Electric Fund

Electric Fund (Fund 401) – To account for the provision of electric service to residents of the service area. All activities to provide such service are accounted for in this fund, including administration, generation, transmission, distribution, and customer service.

Electric Fund 401	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
General Government	188,950	131,075	196,500	172,101	175,810	(20,690)	-10.53%
Physical Environment	56,136,176	55,211,542	56,541,670	55,128,292	55,377,355	(1,164,315)	-2.06%
Violations of Local Ordinance	23,789	16,700	30,000	15,000	15,000	(15,000)	-50.00%
Interest & Other Earnings	150,334	141,414	102,570	44,123	156,750	54,180	52.82%
Sale of Surplus Material	10,653	10,095	-	6,818	3,600	3,600	0.00%
Other Miscellaneous Revenue	777,118	682,791	510,240	795,446	161,000	(349,240)	-68.45%
Contribution from Enterprise	762,303	762,303	4,026,580	714,080	714,080	(3,312,500)	-82.27%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	58,049,323	56,955,920	61,407,560	56,875,860	56,603,595	(4,803,965)	-7.82%
Use of Net Operating Assets	-	-	4,155,637	-	346,963	(3,808,674)	-91.65%
Use of Available Bond Proceeds	-	-	-	-	10,135,700	10,135,700	0.00%
Total Sources of Funds	58,049,323	56,955,920	65,563,197	56,875,860	67,086,258	1,523,061	2.32%
Use of Funds							
Administration	1,100,903	1,297,550	1,678,375	1,535,982	1,709,651	31,276	1.86%
Engineering	991,862	951,928	1,285,280	1,212,571	1,427,580	142,300	11.07%
Power Plant	2,850,320	3,323,000	4,863,310	4,228,275	2,680,113	(2,183,197)	-44.89%
System Operation	30,907,936	34,933,793	33,975,615	36,419,176	32,027,753	(1,947,862)	-5.73%
Transmission & Distribution	5,700,203	5,766,152	6,921,672	6,044,273	5,400,331	(1,521,341)	-21.98%
Customer Service	1,228,875	1,572,301	2,010,976	2,091,105	2,030,931	19,955	0.99%
Meter Shop	-	630,361	903,446	1,183,061	1,283,727	380,281	42.09%
Non-Departmental	447,955	735,207	156,690	414,123	386,341	229,651	146.56%
Interfund Admin. Services	1,814,889	1,814,899	1,814,900	1,814,900	1,814,900	-	0.00%
Contribution to General Fund	4,240,980	4,375,453	4,647,610	4,647,610	4,836,491	188,881	4.06%
Depreciation	1,783,107	1,819,728	-	-	-	-	0.00%
Sub-Total	51,067,030	57,220,372	58,257,874	59,591,076	53,597,818	(4,660,056)	-8.00%
Transfer Out - Park of Commerce (Bond Proceeds)	-	-	-	-	-	-	0.00%
Capital Outlay - Operating	-	-	-	-	-	-	0.00%
Capital Outlay - Bond Proceeds	-	-	3,394,333	3,444,333	9,299,700	5,905,367	173.98%
Capital Outlay - LW2020	-	-	-	-	-	-	0.00%
Capital Outlay - Park Of Commerce	-	-	556,090	536,090	836,000	279,910	50.34%
Debt Payments - Principal	-	-	2,016,260	641,808	2,457,412	441,152	21.88%
Debt Payments - Interest	620,956	1,450,893	1,338,640	962,774	895,328	(443,312)	-33.12%
Sub-Total	620,956	1,450,893	7,305,323	5,585,005	13,488,440	6,183,117	84.64%
Reserve for future use	6,361,337	(1,715,345)	-	(8,300,221)	-	-	0.00%
Total Uses of Funds	\$ 58,049,323	\$ 56,955,920	\$ 65,563,197	\$ 56,875,860	\$ 67,086,258	\$ 1,523,061	2.32%

Electric Fund Financial Projection



Key Challenges

- Maintaining sufficient operating reserves
 - Target: 3 months of operating and maintenance expenses
- Maintaining sufficient debt service coverage
 - Target: Net revenues at least 1.5 times greater than annual debt service
- Ensure funding of needed Capital Plan
- No rate increases

Changes from 2017 Study

- Adjusted account growth
 - Decreased baseline revenues due to FY 2017 actuals
- Adjusted Capital Improvement Program
 - Based upon staff's FY 2018 year end estimates
 - FY 2019 preliminary budget

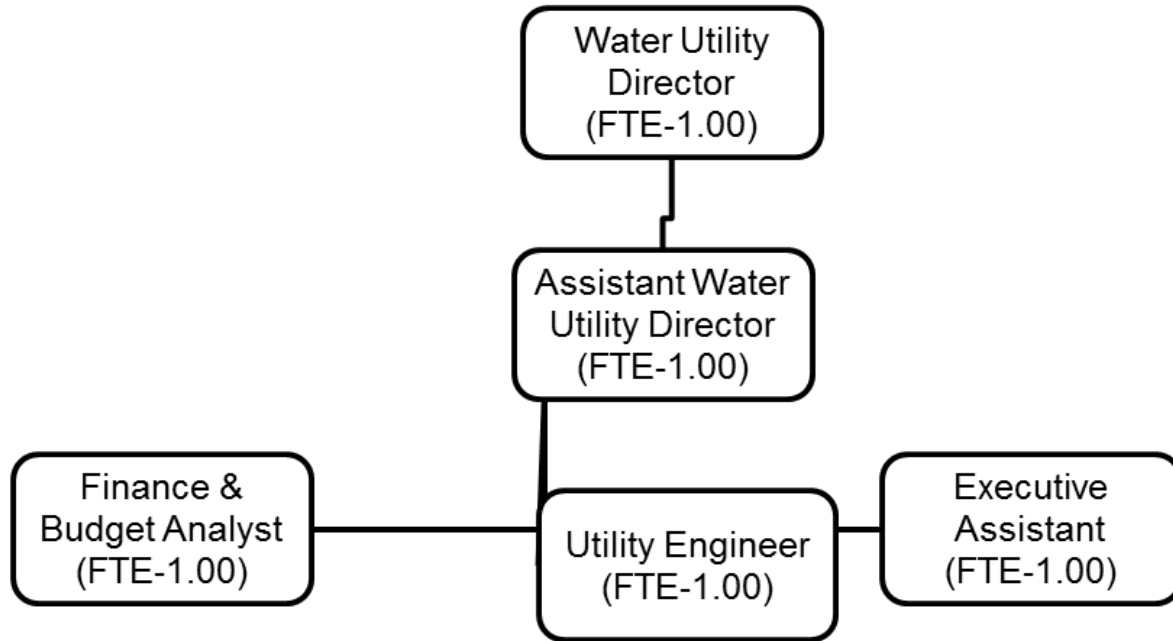


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Water Fund

Water and Sewer Utility Administration



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018– FY 2019
Full-time	4.00	0	+1.0	0	5.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Water Fund

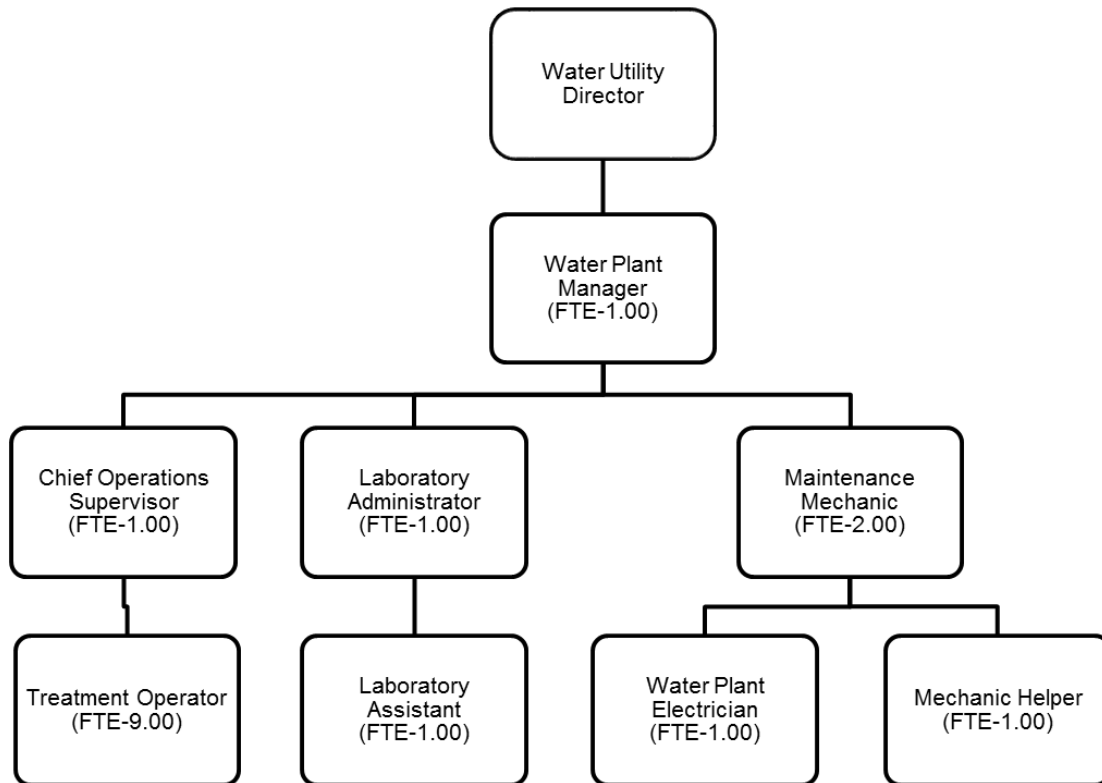
Water and Sewer Utility Administration

Water Fund - Administration 402 - 7010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	303,198	295,352	286,450	281,440	354,840	68,390	0.00%
* Benefits	119,160	74,179	185,380	186,330	151,230	(34,150)	0.00%
Sub-Total	422,358	369,531	471,830	467,770	506,070	34,240	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	249,020	421,230	788,830	604,510	604,510	(184,320)	0.00%
* Travel & Training	1,071	11,027	9,000	11,000	11,000	2,000	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	508	177	22,100	2,500	2,500	(19,600)	0.00%
* Operating Expense	16,287	16,282	70,200	32,200	27,700	(42,500)	0.00%
Sub-Total	266,886	448,716	890,130	650,210	645,710	(244,420)	0.00%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL							
TOTAL	\$ 689,244	\$ 818,247	\$ 1,361,960	\$ 1,117,980	\$ 1,151,780	(210,180)	-15.43%

Production

MISSION

The mission of the Water Treatment division is to serve and protect the public health and welfare by providing safe and reliable potable water supply to the public, while meeting all State and Federal guidelines, producing high quality water in a sustainable and efficient manner today and into the future.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	19.00	0.00	-2.0	0	17.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Water Fund

Production

The Water Treatment division is responsible for the operation of the Lake Worth Water Treatment Plant (WTP), the associated well fields, finished water storage and pumping facilities, and concentrate deep injection well. This plant operates 24 hours per day, 7 days a week and currently employs fifteen (15) personnel.

The treatment plant consists of a lime softening water treatment facility with a design capacity of up to 12.9 million gallons per day (MGD) and a Reverse Osmosis (RO) water treatment facility with a design capacity of up to 4.5 MGD. The division maintains two wellfields, one Surficial and one Floridan, to supply groundwater to the Lime Softening plant and the RO plant. The Surficial Aquifer well field supplies water to the City's Lime Softening WTP. All of the 13 wells are located within a half mile radius of the plant and vary in age from 1 to 53 years. The Floridan Aquifer well field supplies water to the City's RO WTP. All 3 of the wells are located within a half mile radius of the plant and vary in age from 7 to 9 years. RO technology produces high quality water, and when blended with the lime softened water, has greatly improved the overall finished water quality to our customers.

The City's water storage facilities include three above ground storage tanks, two clearwells and two elevated storage tanks for a total storage capacity of 5.9 million gallons.

The Water Treatment division operates, maintains, troubleshoots, repairs and replaces components to keep all of these systems in operation. The division also includes a state certified laboratory that runs an extensive variety of testing that includes daily analysis, processing customer concerns, and over 1,200 bacteriological samples each year on both raw and finished water.

GOALS

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Improve work order tracking and ongoing maintenance schedules.

Continue well rehabilitation and new well construction per SFWMD Consumptive Use permit.

Implement Capital Improvement projects.

OBJECTIVES

Implement preventative maintenance program to ensure uninterrupted service.

Utilize Naviline or other system to track work orders.

Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Production

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Improve the quality of life for Lake Worth's utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service	Improved the quality of life for Lake Worth's utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service
Improve work order tracking and ongoing maintenance schedules	Improved work order tracking and ongoing maintenance schedules
Continue well rehabilitation and new well construction per SFWMD Consumptive Use permit	Implemented well rehabilitation of well 6 and well 8 and new well construction plans per SFWMD Consumptive Use permit
Implement Capital Improvement projects	Implemented FY2019 Capital Improvement projects

Recruited and hired a Finance and Budget Analyst, who is organizing, coordinating and staying on top of the Water Utilities' financials.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Maintain or reduce operating expenditures	No	No	Yes
Customer: Respond to customer complaints within 1 business day	100%	100%	100%
Internal Business Processes: Not Measured	N/A	N/A	N/A
Learning and Growing: Safety training for all employees	100%	100%	100%

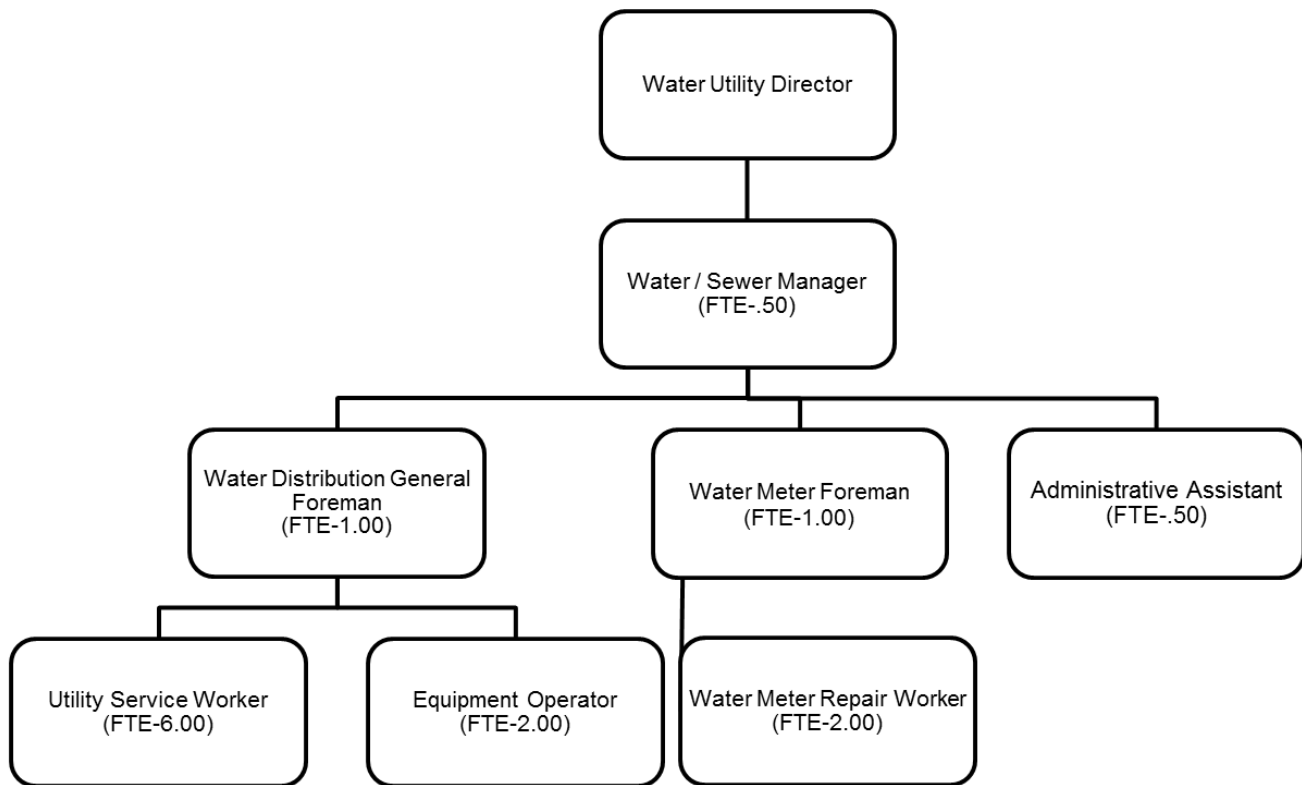
Production

Water Fund - Treatment 402 - 7022	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	1,013,208	1,356,800	1,288,420	1,276,420	1,191,876	(96,544)	-7.49%
* Benefits	477,327	408,998	612,250	552,403	588,841	(23,409)	-3.82%
Sub-Total	1,490,535	1,765,798	1,900,670	1,828,823	1,780,717	(119,953)	-6.31%
OPERATING EXPENSES							
* Prof. & Contract. Service	358,697	320,785	359,560	359,560	605,160	245,600	68.31%
* Travel & Training	2,295	5,112	2,500	6,500	4,500	2,000	80.00%
* Utility & Communication	688,613	728,074	779,400	779,400	867,400	88,000	11.29%
* Insurance	371,297	371,297	371,300	371,300	371,300	-	0.00%
* Maintenance	96,957	234,055	181,954	176,045	324,089	142,135	78.12%
* Operating Expense	638,597	573,512	740,096	748,050	737,750	(2,346)	-0.32%
Sub-Total	2,156,456	2,232,835	2,434,810	2,440,855	2,910,199	475,389	19.52%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	894,666	2,028,420	480,000	(414,666)	-46.35%
TOTAL	\$ 3,646,991	\$ 3,998,633	\$ 5,230,146	\$ 6,298,098	\$ 5,170,916	\$ (59,230)	-1.13%

Transmission & Distribution

MISSION

The mission of the Water Distribution division is to ensure the distribution of potable drinking water to our customers, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to the potable water piping systems throughout the City.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	12.50	0	+.50	0	13.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Water Fund

Transmission & Distribution

The division carries out the mission through responding to all water system service calls, maintaining the water transmission and distribution piping system, maintaining and testing fire hydrants, and maintaining water meters. Ongoing maintenance, emergency repairs and upgrades are conducted on this system throughout the year.

The Water Distribution division oversees all maintenance and operations of the City's potable water piping system which includes 24/7 emergency call-outs, the flushing of slow use water mains (insuring that water service remains safe and clean), the replacement or repair of aging or leaking services and main lines, installation of water meters, repair or replacement of fire hydrants, and the inspection of all new water lines and water services in our service area. The water distribution piping includes associated appurtenances such as fire hydrants, valves and water meters. Work includes assisting customer service, preventative maintenance of hydrants and valves, replacement of deficient piping infrastructure and emergency repairs to the water distribution lines throughout the City to maintain service to all customers.

The water distribution network consists of approximately 150 miles of water distribution and transmission mains. The piping includes mains sized from 6-inch through 36-inch and water lines feeding services sized 2 inches and larger.

GOALS

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Improve City records of water distribution system in GIS.

Continue installing fire hydrants per the Fire Hydrant Coverage Program.

Implement Capital Improvement projects.

OBJECTIVES

Implement preventative maintenance program to ensure uninterrupted service

Respond to all emergency call-outs within 45-minutes of field personnel notification.

Record data into GIS Collector app on cell phone in field.

Work to cover the entire Water Service Area with coverage of fire hydrants with no more than 300-feet of spacing between hydrants

Transmission & Distribution

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENTS
Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.	Improved the quality of life for Lake Worth's utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.
Improve City records of water distribution system in GIS.	Improved City records of water distribution system in GIS by removing duplicate and outdated, empty fields and attributes. Updated several pipe sizes and locations per
Continue installing fire hydrants per the Fire Hydrant Coverage Program	Continued the installation of fire hydrants per the Fire Hydrant Coverage Program through Capital Improvement Projects and in-house installs
Implement Capital Improvement projects	Implemented FY2019 Capital Improvement projects

Recruited and hired a Finance and Budget Analyst, who is organizing, coordinating and staying on top of the Water Utilities' financials.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Maintain or reduce operating expenditures	No	No	Yes
Customer: Field response time to emergency call-outs within 45 minutes	100%	100%	100%
Internal Business Processes: Meters over 10 years old replaced/retro fit	2,000	1,200	1,200
Learning and Growing: Safety training for all employees	100%	100%	100%

Transmission & Distribution

Water Fund - Transmission & Distribution 402 - 7034	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	551,449	655,635	637,370	639,580	702,904	65,534	10.28%
* Benefits	293,624	265,855	291,350	291,350	374,318	82,968	28.48%
Sub-Total	845,073	921,490	928,720	930,930	1,077,222	148,502	15.99%
OPERATING EXPENSES							
* Prof. & Contract. Service	114,664	132,265	200,540	200,540	200,540	-	0.00%
* Travel & Training	2,330	2,501	2,700	2,700	2,700	-	0.00%
* Utility & Communication	24,715	24,224	31,200	31,200	31,200	-	0.00%
* Insurance	37,465	37,465	37,470	37,470	37,470	-	0.00%
* Maintenance	233,695	374,198	583,140	481,740	481,740	(101,400)	-17.39%
* Operating Expense	64,904	52,519	87,980	86,980	86,980	(1,000)	-1.14%
Sub-Total	477,773	623,172	943,030	840,630	840,630	(102,400)	-10.86%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	(46,875)	8,063,176	14,476,270	8,608,460	545,284	6.76%
TOTAL	\$ 1,322,846	\$ 1,497,787	\$ 9,934,926	\$ 16,247,830	\$ 10,526,312	\$ 591,386	5.95%

Water Pumping

Water Fund - Pumping 402 - 7021	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	2,485	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	152,111	148,740	176,100	176,100	166,100	(10,000)	-5.68%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	75,587	126,749	199,000	259,000	175,000	(24,000)	-12.06%
* Operating Expense	758	8,139	-	-	-	-	0.00%
Sub-Total	228,456	286,113	375,100	435,100	341,100	(34,000)	-9.06%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	12,812	12,812	60,000	47,188	368.31%
TOTAL	\$ 228,456	\$ 286,113	\$ 387,912	\$ 447,912	\$ 401,100	\$ 13,188	3.40%

Water Fund - Non-Departmental 402 - 7090, 9010, 9700 & 9730	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	859,841	859,841	859,850	859,842	859,850	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	1,153,373	1,416,705	1,522,520	1,522,520	1,494,728	(27,792)	-1.83%
Sub-Total	2,013,214	2,276,546	2,382,370	2,382,362	2,354,578	(27,792)	-1.17%
NON-OPERATING							
* Debt Service	833,101	1,218,930	833,930	948,963	835,707	1,777	0.21%
* Depreciation	2,473,149	2,577,418	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	452,410	505,410	820,000	367,590	81.25%
Sub-Total	3,306,250	3,796,348	1,286,340	1,454,373	1,655,707	369,367	28.71%
CAPITAL PRINCIPAL	-	-	2,605,510	725,151	2,524,469	(81,041)	-3.11%
TOTAL	\$ 5,319,464	\$ 6,072,894	\$ 6,274,220	\$ 4,561,886	\$ 6,534,754	\$ 260,534	4.15%

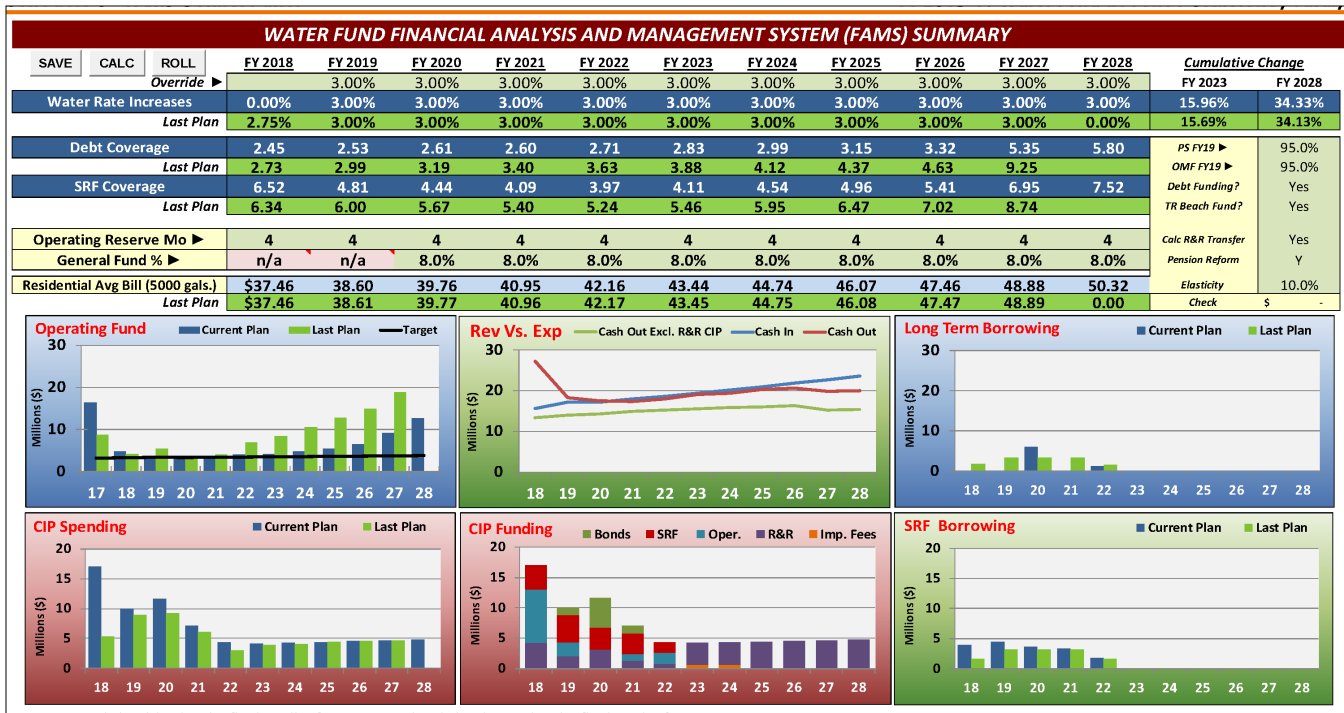
Water Fund (Fund 402)

Water Fund (Fund 402) – To account for the provision of water service to residents of the service area. All activities to provide such service are accounted for in this fund, including administration, generation, transmission, distribution and customer service. City Code Section 18.

Water Fund 402	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
General Government	13,974,870	14,696,746	15,098,670	15,098,670	15,120,000	21,330	0.14%
Physical Environment	-	-	-	-	-	-	0.00%
Violation of Lake Worth Ordinance	-	-	-	-	-	-	0.00%
Interest & Other Earnings	-	350	-	-	-	-	0.00%
Spec Assess/Impact	194,439	393,160	219,540	155,000	200,000	(19,540)	-8.90%
Advance Reimbursement	-	-	-	-	-	-	0.00%
Grants/Aid	21,564	-	14,350	-	4,509,510	4,495,160	31325.16%
Other Miscellaneous Revenue	22,914	(10,085)	13,890	20,000	24,100	10,210	73.51%
Debt proceeds	179,716	116,374	3,268,000	72,000	72,000	(3,196,000)	-97.80%
Transfers In	-	-	292,000	292,000	-	(292,000)	-100.00%
Sub-Total	14,393,503	15,196,545	18,906,450	15,637,670	19,925,610	1,019,160	5.39%
Use of Net Operating Assets	-	-	4,282,714	-	3,859,252	(423,462)	-9.89%
Total Sources of Funds	14,393,503	15,196,545	23,189,164	15,637,670	23,784,862	595,698	2.57%
Use of Funds							
Administration	689,244	818,247	1,356,960	1,112,980	1,151,780	(205,180)	-15.12%
Pumping	228,456	286,113	380,100	440,100	341,100	(39,000)	-10.26%
Water Treatment Plant	3,646,991	3,998,633	4,335,480	4,269,678	4,690,916	355,436	8.20%
Transmission & Distrib.	1,322,846	1,544,662	1,871,750	1,771,560	1,917,852	46,102	2.46%
Customer Service	-	-	-	-	-	-	0.00%
Non-Departmental Other	906,995	915,671	864,850	864,842	864,850	-	0.00%
Contribution to General Fund	1,104,889	1,350,899	1,512,520	1,512,520	1,489,728	(22,792)	-1.51%
Transfers Out - to Capital Project Fund	-	-	-	-	-	-	0.00%
Transfers Out - to Information Technology Fund	-	-	2,410	2,410	-	(2,410)	-100.00%
Transfers Out - Park of Commerce	-	-	450,000	503,000	820,000	370,000	82.22%
Capital Outlay	-	(46,875)	8,970,654	16,517,502	9,148,460	177,806	1.98%
Debt Payments- Principal	-	-	2,605,510	725,151	2,524,469	(81,041)	-3.11%
Debt Payments- Interest	834,431	1,228,906	838,930	953,963	835,707	(3,223)	-0.38%
Depreciation	2,473,149	2,577,418	-	-	-	-	0.00%
Sub-Total	11,207,001	12,673,674	23,189,164	28,673,706	23,784,862	595,698	2.57%
Reserve for future use	3,186,502	2,522,871	-	(13,036,036)	-	-	0.00%
Total Uses of Funds	\$ 14,393,503	\$ 15,196,545	\$ 23,189,164	\$ 15,637,670	\$ 23,784,862	\$ 595,698	2.57%

The City received a State Revolving Loan in the amount of \$4,509,510 for Phase 4 of the 2" watermain project. This project will not affect the rates or the sustainability of the fund.

Water Fund Financial Projection



Key Challenges

- Maintaining sufficient operating reserves
 - Target: 4 months of operating and maintenance expenses
- Maintaining sufficient debt service coverage
 - Target: Net revenues at least 1.5 times greater than annual debt service
- Ensure funding of needed renewal and replacement plan

Changes from 2017 Study

- Adjusted account/consumption growth
- Larger Capital Improvement Plan
 - Based upon FY 2018 staff forecast
 - FY 2019 preliminary budget

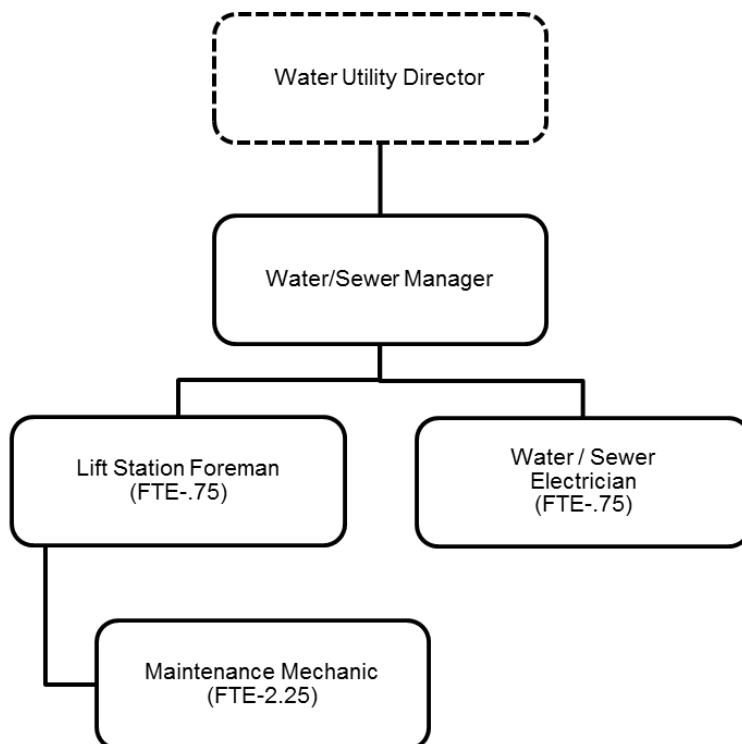


Local Sewer Fund

Local Sewer Pumping

MISSION

The mission of the Local Sewer Pumping division is to ensure the environmentally safe collection and transfer of sanitary sewerage from our customers through our infrastructure system, with consistent quality and minimal interruption by providing maintenance, construction and emergency repairs to these sewer pumping systems throughout the City and service area.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	2.50	0	+1.25	0	3.75
Part-time (FTE)	0	0	0	0	0

Related Funds: Local Sewer Fund

Local Sewer Pumping

The Local Sewer Pumping division is one of two divisions that make up the 403 Local Sewer Fund, along with the Local Sewer Collection division. The Local Sewer Pumping division maintains and operates the Lake Worth wastewater pump stations. There are 33 wastewater pump stations in the system. Ongoing maintenance, emergency repairs and upgrades are conducted on this system throughout the year. Common tasks performed by Sewer Pumping staff on the local sewer system include monitoring flows, clearing and repairing pumps, cleaning and degreasing the pump station wet wells, and other maintenance as required.

Staff are available 24/7 for emergency call-outs. The division responds to emergency calls for wastewater pump station failures or issues, which are monitored through the Supervisory Control And Data Acquisition (SCADA) system which is viewed at the Water Treatment Plant, division office, and Master Pump Station.

GOALS

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Add a SCADA base station to improve reliability of the system through redundancy.

Improve City records of lift stations in GIS.

Implement Capital Improvement projects.

OBJECTIVES

Implement preventative maintenance program to ensure uninterrupted service.

Respond to all emergency call-outs within 45-minutes of field personnel notification.

Record data into GIS Collector app on cell phone in field.

ACHIEVEMENTS

OBJECTIVES 2018-2019	ACHIEVEMENTS
Implement preventative maintenance program to ensure uninterrupted service	Implemented preventative maintenance program on lift stations by checking each station at a minimum of once a week to ensure uninterrupted service
Respond to all emergency call-outs within 45-minutes of field personnel notification.	Responded to all emergency call-outs within 45-minutes of field personnel notification.
Record data into GIS Collector app on cell phone in field.	Recorded data into GIS Collector app on cell phone in field for many of the existing private lift stations.

Recruited and hired a Finance and Budget Analyst, who is organizing, coordinating and staying on top of the Water Utilities' financials.

Local Sewer Pumping

PERFORMANCE MEASURES

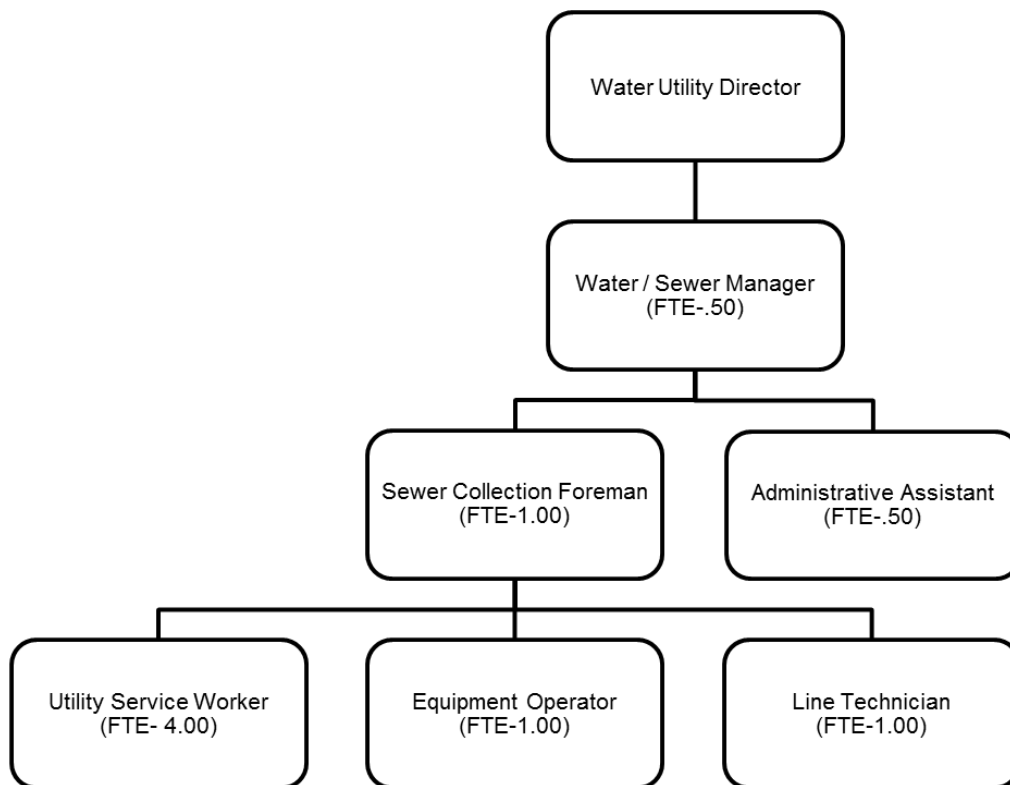
OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Maintain or reduce operating expenditures	Yes	No	Yes
Customer: Field response time to emergency call-outs within 45 minutes	100%	100%	100%
Internal Business Processes: Perform evaluations on odor and degreasing solutions	5	3	5
Learning and Growing: Safety training for all employees	100%	100%	100%

Local Sewer Fund - Pumping 403 - 7221	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	141,023	163,257	168,600	164,510	240,441	71,841	42.61%
* Benefits	108,234	65,603	75,190	62,661	137,397	62,207	82.73%
Sub-Total	249,257	228,860	243,790	227,171	377,838	134,048	54.99%
OPERATING EXPENSES							
* Prof. & Contract. Service	11,744	28,075	37,690	34,678	35,690	(2,000)	-5.31%
* Travel & Training	1,680	1,505	2,100	2,100	2,100	-	0.00%
* Utility & Communication	40,147	46,220	37,200	47,600	47,650	10,450	28.09%
* Insurance	22,364	22,364	22,370	22,370	22,370	-	0.00%
* Maintenance	92,087	68,564	97,300	103,000	113,400	16,100	16.55%
* Operating Expense	67,388	41,526	68,400	46,750	52,000	(16,400)	-23.98%
Sub-Total	235,410	208,254	265,060	256,498	273,210	8,150	3.07%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	440,957	141,017	600,000	159,043	36.07%
TOTAL	\$ 484,667	\$ 437,114	\$ 949,807	\$ 624,686	\$ 1,251,048	\$ 301,241	31.72%

Local Sewer Collection

MISSION

The mission of the Local Sewer Collection division is to ensure environmentally safe collection and transfer of sanitary sewerage from our customers, with consistent quality and minimal interruption by providing maintenance, construction and emergency repairs to these sewer collection and transfer systems throughout the



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	7.50	0	+.50	0	8.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Local Sewer Fund

Local Sewer Collection

The Local Sewer Collection division is one of two divisions that make up the 403 Local Sewer Fund, along with the Local Sewer Pumping division. The Local Sewer Collection division maintains and operates the Lake Worth wastewater collection system. This system is comprised of approximately 100 miles of 8-36" diameter pipe, 2,100 manholes, and sanitary sewer laterals and cleanouts that serve customers. Part of the collection system is sanitary sewer pump stations, which are maintained by the Local Sewer Pumping division. Ongoing maintenance, emergency repairs and upgrades are conducted on this system throughout the year. Other functions include maintenance of sewer backups, grease control, root control, repair/replacement of piping, televising and grouting of sewer lines. Staff are available 24/7 for emergency call-outs, hazardous spills, and clean up.

The Local Sewer Collection division maintains a fats, oil and grease (FOG) program to inspect and regulate commercial facilities that produce oils and greases that can cause sewer backups. The division conducts annual inspections and provides reports noting compliance and any issues that need to be addressed.

The division responds to emergency calls for sanitary sewer overflows and sanitary sewer backups in the pipe or into customer's properties. Repairs are made and the overflow or backup cleaned up promptly. The division also responds to sanitary sewer pipe and manhole collapses, sinkholes due to pipe collapse and various other repair needs.

The division also performs inspections of new connections to the sanitary sewer system in the service area. The division installs new and replacement gravity sanitary sewer pipelines and manholes in the system as well as removing blockages, roots, and assess the condition of the pipes. The division utilizes a video camera truck on a regular basis to identify and document the condition of the collection system.

GOALS

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Work to decrease inflow and infiltration in local sewer system.

Continue manhole rehabilitation program.

Perform sewer line preventive maintenance programs in coordination with the PACP program, including Closed Circuit Television (CCTV) underground inspections, high pressure jet cleaning and chemical line treatments.

Implement Capital Improvement projects.

Improve City records of sewer collection system in GIS.

OBJECTIVES

Implement preventative maintenance program to ensure uninterrupted service by responding to all emergency call-outs within 45-minutes of field personnel notification.

Continue to install sanitary sewer manhole inflow inserts

Remove solids, sand, grease, and roots from the gravity system

Televise known old portions of gravity sewer system piping.

Continue data recording in GIS Collector app on cell phone in field.

Local Sewer Collection

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Implement preventative maintenance program to ensure uninterrupted service. Action Step: Respond to all emergency call-outs within 45-minutes of field personnel notification.	Implemented preventative maintenance program ensuring uninterrupted service. Staff were able to respond to all emergency call-outs in less than 45-minutes of field personnel notification.
Continue to install sanitary sewer manhole inflow inserts.	Continued installation of sanitary sewer manhole inflow inserts – 1,244 installed to date.
Remove solids, sand, grease, and roots from the gravity system.	Removed solids, sand, grease, and roots from several sections of the gravity system.
Determine condition of existing gravity sewer system piping.	Determined old pipe material that is failing in areas and requiring replacement and replaced over 1000-ft
Record data into GIS Collector app on cell phone in field.	Recorded data into GIS Collector app on cell phone in the field.

Recruited and hired a Finance and Budget Analyst, who is organizing, coordinating and staying on top of the Water Utilities' financials.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Maintain or reduce operating expenditures	Yes	No	Yes
Customer: Field response time to emergency call-outs within 45 minutes	100%	100%	100%
Internal Business Processes: Private grease traps inspected annually	50	50	50
Learning and Growing: Safety training for all employees	100%	100%	100%

Local Sewer Collection

Local Sewer Fund - Collection 403 - 7231	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	511,476	603,341	572,420	570,910	593,263	20,843	3.64%
* Benefits	217,997	187,893	274,530	145,010	294,810	20,280	7.39%
Sub-Total	729,473	791,234	846,950	715,920	888,073	41,123	4.86%
OPERATING EXPENSES							
* Prof. & Contract. Service	150,182	122,797	1,007,750	806,750	603,620	(404,130)	-40.10%
* Travel & Training	-	1,763	2,600	2,600	2,600	-	0.00%
* Utility & Communication	-	-	25,000	2,000	5,000	(20,000)	-80.00%
* Insurance	34,212	34,212	34,220	34,220	34,220	-	0.00%
* Maintenance	174,643	175,558	487,950	255,100	327,500	(160,450)	-32.88%
* Operating Expense	43,374	64,995	124,500	85,500	90,500	(34,000)	-27.31%
Sub-Total	402,411	399,325	1,682,020	1,186,170	1,063,440	(618,580)	-36.78%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	1,534,484	2,087,941	1,357,125	(177,359)	-11.56%
TOTAL	\$ 1,131,884	\$ 1,190,559	\$ 4,063,454	\$ 3,990,031	\$ 3,308,638	\$ (754,816)	-18.58%

Local Sewer Fund - Administration 403 - 7010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	296,074	305,304	280,510	272,364	335,399	54,889	19.57%
* Benefits	119,155	85,582	190,220	169,410	146,232	(43,988)	-23.12%
Sub-Total	415,229	390,886	470,730	441,774	481,631	10,901	2.32%
OPERATING EXPENSES							
* Prof. & Contract. Service	37,763	39,327	138,900	63,900	58,900	(80,000)	-57.60%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	37,763	39,327	138,900	63,900	58,900	(80,000)	-57.60%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	\$ 452,992	\$ 430,213	\$ 609,630	\$ 505,674	\$ 540,531	\$ (69,099)	-11.33%

Local Sewer Non-Departmental

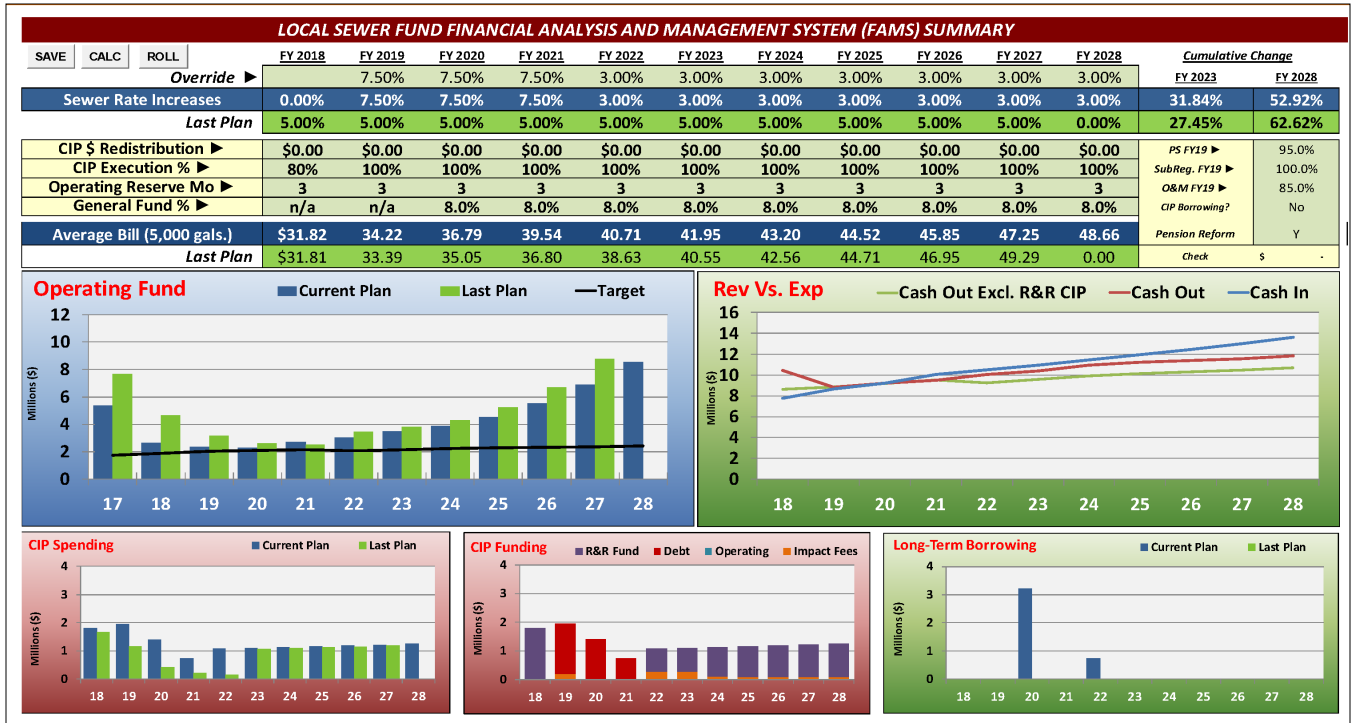
Local Sewer Fund - Non-Departmental 403 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	4,008,804	4,441,751	4,120,490	4,221,489	4,455,792	335,302	8.14%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	634,831	626,867	917,810	917,810	620,870	(296,940)	-32.35%
Sub-Total	4,643,635	5,068,618	5,038,300	5,139,299	5,076,662	38,362	0.76%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	695,330	750,525	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	400,000	400,000	96,000	(304,000)	-76.00%
Sub-Total	695,330	750,525	400,000	400,000	96,000	(304,000)	-76.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	\$ 5,338,965	\$ 5,819,143	\$ 5,438,300	\$ 5,539,299	\$ 5,172,662	\$ (265,638)	-4.88%

Local Sewer Fund

Local Sewer Fund (Fund 403) – To account for the provision of sewer service to customers of the local service area. All activities to provide such service are accounted for in this fund, including administration, collection, pumping, treatment, disposal and customer service. City Code Section 18

Local Sewer Fund 403	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Physical Environment	7,700,102	7,191,804	6,704,800	7,483,043	8,164,432	1,459,632	21.77%
Interest & Other Earnings	89,754	30,877	64,500	65,000	65,500	1,000	1.55%
Spec Assess/Impact	153,488	246,226	150,000	113,735	176,905	26,905	17.94%
Disp of Fixed Assets	-	6,566	-	-	20,100	20,100	0.00%
Other Miscellaneous Revenue	-	-	40,000	-	-	(40,000)	-100.00%
Capital Contributions	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	7,943,344	7,475,473	6,959,300	7,661,778	8,426,937	1,467,637	21.09%
Use of Net Operating Assets	-	-	4,101,891	-	1,845,942	(2,255,949)	-55.00%
Total Sources of Funds	7,943,344	7,475,473	11,061,191	7,661,778	10,272,879	(788,312)	-7.13%
Use of Funds							
Administration	452,992	430,213	609,630	505,674	540,531	(69,099)	-11.33%
Pumping	484,667	437,114	508,850	483,669	651,048	142,198	27.94%
Sewer Collection	1,131,884	1,190,559	2,528,970	1,902,090	1,951,513	(577,457)	-22.83%
Sewer Treatment & Disposal	-	-	-	-	-	-	0.00%
Customer Service	-	-	-	-	-	-	0.00%
Non-Departmental Other	4,029,868	4,454,851	4,132,490	4,233,489	4,467,792	335,302	8.11%
Contribution to General Fund	613,767	613,767	905,810	905,810	608,870	(296,940)	-32.78%
Sub-Total Operating Expenses	6,713,178	7,126,504	8,685,750	8,030,732	8,219,754	(465,996)	-5.37%
Transfers Out - to Master Plan Project Fund	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	2,375,441	2,628,958	2,053,125	(322,316)	-13.57%
Debt Payments- Principal	-	-	-	-	-	-	0.00%
Debt Payments- Interest	-	-	-	-	-	-	0.00%
Depreciation	695,330	750,525	-	-	-	-	0.00%
Sub-Total	695,330	750,525	2,375,441	2,628,958	2,053,125	(322,316)	-13.57%
Reserve for future use	534,836	(401,556)	-	(2,997,912)	-	-	0.00%
Total Uses of Funds	\$ 7,943,344	\$ 7,475,473	\$ 11,061,191	\$ 7,661,778	\$ 10,272,879	\$ (788,312)	-7.13%

Local Sewer Financial Projection



Key Challenges

- Substantially larger pass through costs
- Maintaining sufficient operating reserves
 - Target: 4 months of operating and maintenance expenses
- Ensure funding of needed renewal and replacement plan

Changes from 2017 Study

- Adjusted account/consumption growth
 - Based upon FY 2018 budget
 - FY 2019 preliminary budget



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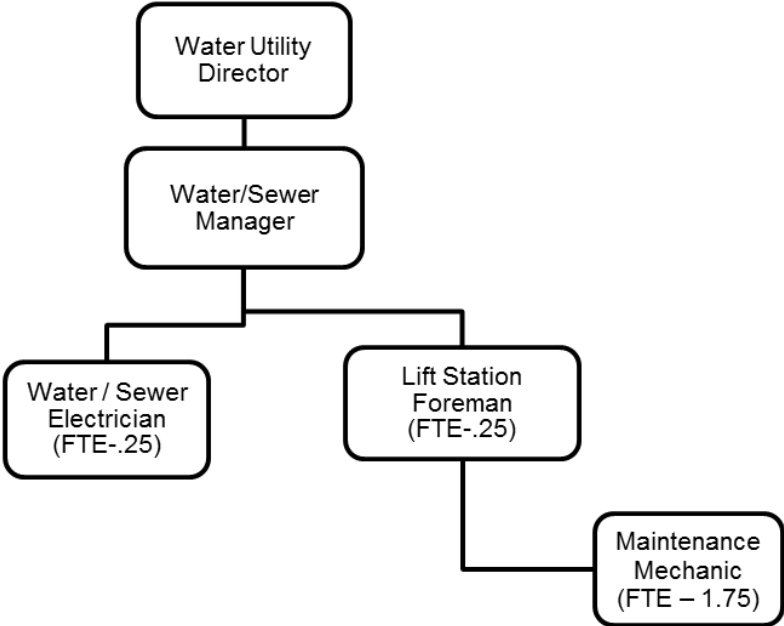


Regional Sewer Fund

Regional Sewer Pumping

MISSION

The mission of the Regional Sewer division is to ensure the environmentally safe transfer of sanitary sewerage from our City and surrounding contract customers to the Palm Beach County sanitary sewer shared force main and then on to the East Central Regional (ECR) Wastewater Treatment Facility for treatment. This department executes this transfer with consistent quality and minimal interruption by providing maintenance, operation and emergency repairs to the sewer collection and transfer system.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	3.50	0	-1.25	0	2.25
Part-time (FTE)	0	0	0	0	0

Related Funds: Regional Sewer Fund

Regional Sewer Pumping

The Regional Sewer Pumping division maintains, repairs, replaces and operates the Lake Worth Subregional wastewater system. This system is comprised of the Master Pump Station, a large diameter (36 and 42 inch) pressure transmission pipe and associated gravity sewer inflow lines, meters and shared pump stations from an array of subregional contract municipalities and organizations. Ongoing maintenance, repair and upgrades are conducted on this system throughout the year.

Common tasks performed by Regional Sewer Pumping staff on the regional system include monitoring flows, clearing and repairing pumps, cleaning and degreasing the lift station wet wells, and other maintenance as required. Staff are available 24/7 for emergency call-outs.

The day to day operations are carried out by a foreman and the associated lift station mechanics and electrician. The Water Distribution and Sewer Collection supervisor supervises the foremen and performs procurement, work orders, payroll and various other duties.

Rates and budgets are set annually with input from the subregional partners and a financial true-up calculation is performed at the end of each fiscal year. Funds not needed for operating or rehabilitation and replacement (R&R) are refunded to the partners. The City meets at least two times per year with the subregional partners to provide reports, both financial and comprehensive annual report of the system, as well as to review and discuss the proposed budgets, reports from Palm Beach County and from ECR.

The department director serves as the chair of the ECR board, which is comprised of 5 members from the various entities that contribute wastewater to the facility. The ECR wastewater treatment facility has increased operations and R&R charges over the past two years to recover increased costs for operations and needed capital projects. These increases are passed through to the subregional partners, which includes the City.

GOALS

Continue clear lines of communication and information dissemination to subregional partners.

Continue to serve and represent the City's and subregional partners' interests at ECR.

Maintain the subregional system in good working order.

Monitor subregional partner's reserved flow capacities.

Maintain low hydrogen sulfide levels in system.

Ensure all required safety training is performed and documented.

OBJECTIVES

Goal 1: Continue to assess the subregional system and plan for future improvements.

Objective: Conduct a subregional forcemain assessment to verify pipe condition and wear.

Objective: Plan for future pump replacements at Master Pump Station and rebuild or repair of existing pumps.

Goal 2: Start to work toward building an account balance of 5% system replacement value for R&R fund.

Goal 3: Work to decrease inflow and infiltration in subregional system.

Regional Sewer Pumping

ACHIEVEMENTS

OBJECTIVE 2017-2018	ACHIEVEMENTS
Conduct a subregional forcemain assessment to verify pipe condition and wear	Coordinated with Palm Beach County and they took the lead on procuring a company to conduct this assessment, likely to occur Fall 2018.
Plan for future pump replacements at Master Pump Station and rebuild or repair of existing pumps	Planned for future pump replacements at Master Pump Station beginning in 2020 and rebuilt pump #103
Conduct phase 2 of the Inflow and Infiltration study	Began Phase 2 of the Inflow and Infiltration Study
Work with subregional partners on their inflow and infiltration mitigation plans	Worked with subregional partners on their inflow and infiltration mitigation plans

Recruited and hired a Finance and Budget Analyst, who is organizing, coordinating and staying on top of the Water Utilities' financials.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Maintain or reduce operating expenditures	No	No	Yes
Customer: Field response time to emergency call-outs within 45 minutes	100%	100%	100%
Internal Business Processes: Proactively rehabilitated manholes	0	8	10
Learning and Growing: Safety training for all employees	100%	100%	100%

Regional Sewer Pumping

Regional Sewer Fund - Pumping 405 - 7421	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	141,021	199,525	198,110	193,990	149,859	(48,251)	-24.36%
* Benefits	62,095	76,108	101,450	101,450	79,806	(21,644)	-21.33%
Sub-Total	203,116	275,633	299,560	295,440	229,665	(69,895)	-23.33%
OPERATING EXPENSES							
* Prof. & Contract. Service	4,108,763	4,214,136	7,272,923	6,913,601	7,773,125	500,202	6.88%
* Travel & Training	1,600	419	2,500	2,500	2,500	-	0.00%
* Utility & Communication	177,061	172,166	201,700	192,200	192,200	(9,500)	-4.71%
* Insurance	34,174	34,174	34,180	34,180	34,180	-	0.00%
* Maintenance	85,918	61,372	176,900	176,900	189,900	13,000	7.35%
* Operating Expense	209,470	617,446	223,500	223,500	253,500	30,000	13.42%
Sub-Total	4,616,986	5,099,713	7,911,703	7,542,881	8,445,405	533,702	6.75%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 4,820,102	\$ 5,375,346	\$ 8,211,263	\$ 7,838,321	\$ 8,675,070	\$ 463,807	5.65%

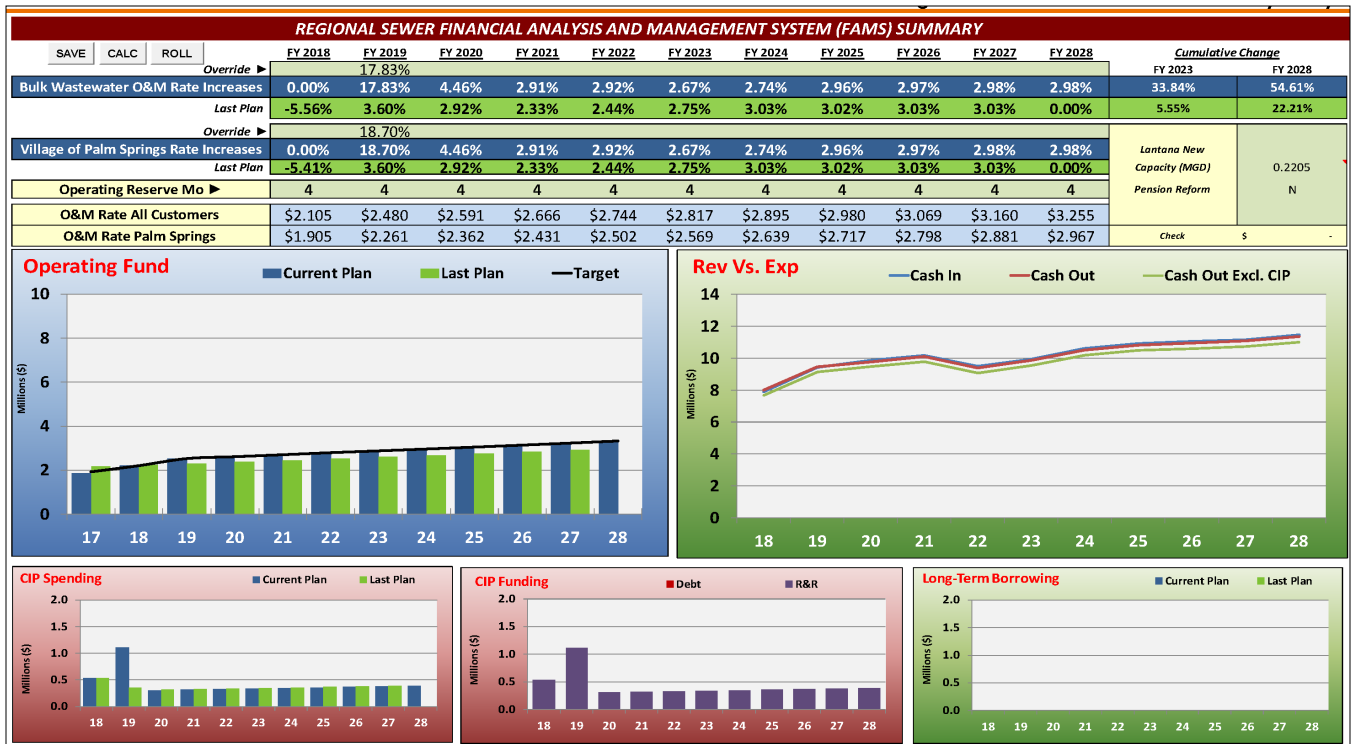
Regional Sewer Fund - Non- Departmental 405 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	156,035	156,035	156,040	156,035	308,180	152,140	97.50%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	4,185	223	1,000	1,000	1,000	-	0.00%
Sub-Total	160,220	156,258	157,040	157,035	309,180	152,140	96.88%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	131,473	(713,925)	-	-	-	-	0.00%
Sub-Total	131,473	(713,925)	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	0.00%
TOTAL	\$ 291,693	\$ (557,667)	\$ 157,040	\$ 157,035	\$ 309,180	\$ 152,140	96.88%

Regional Sewer Fund

Regional Sewer Fund (Fund 405) – To account for the provision of sewer service to customers of the regional service area. All activities to provide such service are accounted for in this fund, including administration, collection, pumping, treatment, disposal and customer service. Chapter 85.439 Laws of Florida

Regional Sewer Fund / R&R 405 / 406	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Physical Environment	6,298,368	6,246,204	7,542,100	7,390,778	8,901,004	1,358,904	18.02%
Renewal and Replacement contributions	310,553	303,702	300,525	493,880	149,263	(151,262)	-50.33%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
Interest & Other Earnings	73	(86)	5,250	5,250	1,600	(3,650)	-69.52%
Transfers In	245,000	734,998	490,000	-	-	(490,000)	-100.00%
Capital Contributions	-	-	-	-	-	-	0.00%
Subtotal	6,853,994	7,284,818	8,337,875	7,889,908	9,051,867	713,992	8.56%
Use of Net Operating Assets	-	-	571,428	-	893,383	321,955	56.34%
Total Sources of Funds	6,853,994	7,284,818	8,909,303	7,889,908	9,945,250	1,035,947	11.63%
Use of Funds							
Transmission & Distribution	4,820,102	5,375,346	8,211,263	7,838,321	8,675,070	463,807	5.65%
Pumping	131,473	(713,925)	-	-	-	-	0.00%
Non-Departmental Other	5,273	1,061	2,000	2,000	2,000	-	0.00%
Interfund Admin Services	156,035	156,035	156,040	156,035	308,180	152,140	97.50%
Transfers Out	-	-	-	-	-	-	0.00%
Debt Payments- Principal	-	-	-	-	-	-	0.00%
Debt Payments- Interest	-	-	-	-	-	-	0.00%
Reserve for Renewal & Replacement	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	540,000	250,000	960,000	420,000	77.78%
Depreciation	446,828	449,027	-	-	-	-	0.00%
Sub-Total	5,559,711	5,267,544	8,909,303	8,246,356	9,945,250	1,035,947	20.60%
Reserve for future use	1,294,283	2,017,274	-	(356,448)	-	-	0.00%
Total Uses of Funds	\$ 6,853,994	\$ 7,284,818	\$ 8,909,303	\$ 7,889,908	\$ 9,945,250	\$ 1,035,947	11.63%

Regional Sewer Financial Projection



Key Challenges

- Substantially larger pass through costs
- Ensure funding of needed renewal and replacement plan and operating costs
- These costs directly affect the Local Sewer Fund.



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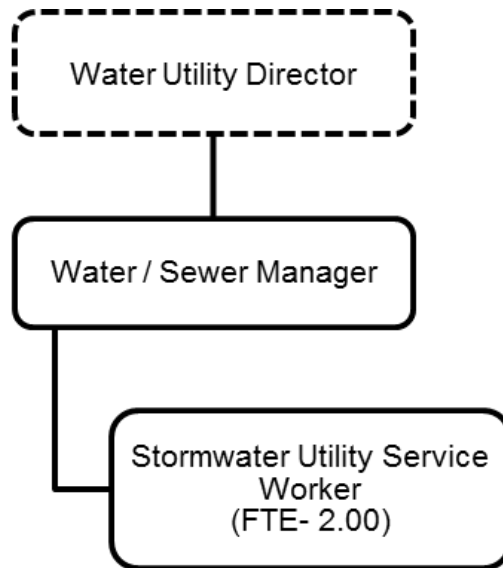


Stormwater Fund

Stormwater

MISSION

The mission of the Stormwater division is to ensure the collection, treatment and pollutant-free discharge of stormwater in a timely manner from all City owned property and right-of-way, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to these stormwater piping systems throughout the City.



	FY 2017 - FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 - FY 2019
Full-time	2.00	0	0	0	2.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Stormwater Fund

Stormwater

The division carries out the mission through responding to all stormwater system service calls, maintaining the manholes, inlets, baffle boxes, nutrient separators, outfalls and piping system, clearing debris and structures that provide blockages, blasting and vacuuming out the debris, and closed circuit televising of the piping system to assess the condition. Ongoing maintenance, emergency repairs and upgrades are conducted on this system throughout the year.

The Stormwater division works closely with the Streets division and oversees all maintenance and operations of the City's stormwater piping system which includes 24/7 emergency call-outs, the flushing or jetting of clogged lines (insuring that water quality remains clean per standard), the replacement or repair of aging or leaking lines, and the inspection of all new stormwater lines, manholes, baffle boxes, and catch basins and inlets in our service area. Work includes assisting customer service, preventative maintenance on the system, replacement of deficient piping infrastructure and emergency repairs to the stormwater lines throughout the City to maintain non-flooded roadways clear for residents and visitors alike.

The stormwater piping network consists of approximately 55 miles of stormwater mains, 53 outfalls, 850 manholes, 1,900 catch basins, and 4 retention/detention ponds. The piping includes mains sized from 6-inch through 36-inch and water lines feeding services sized 2 inches and larger.

The Stormwater division also maintains structural controls as per National Pollutant Discharge Elimination System (NPDES) permit requirements. This division conducts inspections and maintains internal records for the City's Municipal Separate Storm Sewer System (MS4) permit, by keeping the system according to schedule, documenting inspections, and maintaining activities performed on structural controls owned, operated, and maintained by the City.

GOALS

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Improve City records of stormwater system in GIS.

Work towards a more proactive maintenance approach of to the system than reactive approach.

Implement Capital Improvement projects.

Continue outfall check valve installation program.

Tag and Identify storm inlets with public notification of no dumping.

OBJECTIVES

Implement preventative maintenance program to ensure uninterrupted service.

Respond to all emergency call-outs within 45-minutes of field personnel notification.

Record data into GIS Collector app on cell phone in field.

TV stormwater lines and prevent collapses and sinkholes in roadways due to these lines.

Develop a plan for lining many of the stormwater mains.

Stormwater

ACHIEVEMENTS

OBJECTIVES 2017-2018	ACHIEVEMENTS
Improve the quality of life for Lake Worth's utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.	Improved the quality of life for Lake Worth's utility customers by enhancing the reliability of our utility, to ensure customer satisfaction and maintained high levels of service.
Improve City records of stormwater system in GIS	Improved City records of stormwater system in GIS by removing duplicate fields and attributes and simplify items to be recorded
Work towards a more proactive maintenance approach of to the system than reactive approach	Worked towards a more proactive maintenance approach of cleaning and maintenance of system
Implement Capital Improvement projects	Implemented FY2019 Capital Improvement projects
Continue outfall check valve installation program	Continued outfall check valve installation program with 2 valves installed
Tag and Identify storm inlets with public notification of no dumping	Tagged and Identified storm inlets with public notification of no dumping

Recruited and hired a Finance and Budget Analyst, who is organizing, coordinating and staying on top of the Water Utilities' financials.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: Maintain or reduce operating expenditures	No	No	Yes
Customer: Tonnage of debris removed by sweepers per NPDES guidelines	700	700	750
Internal Business Processes: Increase proactive storm drain and storm pipe cleaning inspections	85%	100%	100%
Learning and Growing: NIMS 100-200-700 Level Certification for all employees	100%	100%	100%

Stormwater

Stormwater Fund - 408 - 5090	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	304,106	291,334	73,260	285,188	262,112	188,852	257.78%
* Benefits	140,408	149,422	50,010	52,326	119,854	69,844	139.66%
Sub-Total	444,514	440,756	123,270	337,514	381,966	258,696	209.86%
OPERATING EXPENSES							
* Prof. & Contract. Service	157,644	230,291	497,862	330,232	324,322	(173,540)	-34.86%
* Travel & Training	1,488	259	3,330	1,570	1,570	(1,760)	-52.85%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	36,130	36,130	21,670	21,670	21,670	-	0.00%
* Maintenance	139,614	96,433	206,821	129,040	150,040	(56,781)	-27.45%
* Operating Expense	39,914	15,311	43,730	16,340	18,140	(25,590)	-58.52%
Sub-Total	374,790	378,424	773,413	498,852	515,742	(257,671)	-33.32%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 819,304	\$ 819,180	\$ 896,683	\$ 836,366	\$ 897,708	\$ 1,025	0.11%

Stormwater

Stormwater Fund - Sweeping 408 - 5099	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	36,645	328,140	103,605	184,401	(143,739)	-43.80%
* Benefits	-	2,617	188,430	168,810	83,632	(104,798)	-55.62%
Sub-Total	-	39,262	516,570	272,415	268,033	(248,537)	-48.11%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	244,650	244,650	244,650	-	0.00%
* Travel & Training	-	-	2,230	500	500	(1,730)	-77.58%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	14,460	14,460	14,460	-	0.00%
* Maintenance	-	-	13,900	7,900	9,900	(4,000)	-28.78%
* Operating Expense	-	-	11,260	8,000	8,250	(3,010)	-26.73%
Sub-Total	-	-	286,500	275,510	277,760	(8,740)	-103.05%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL							
	-	-	-	-	-	-	-
TOTAL	\$ -	\$ 39,262	\$ 803,070	\$ 547,925	\$ 545,793	\$ (257,277)	-32.04%

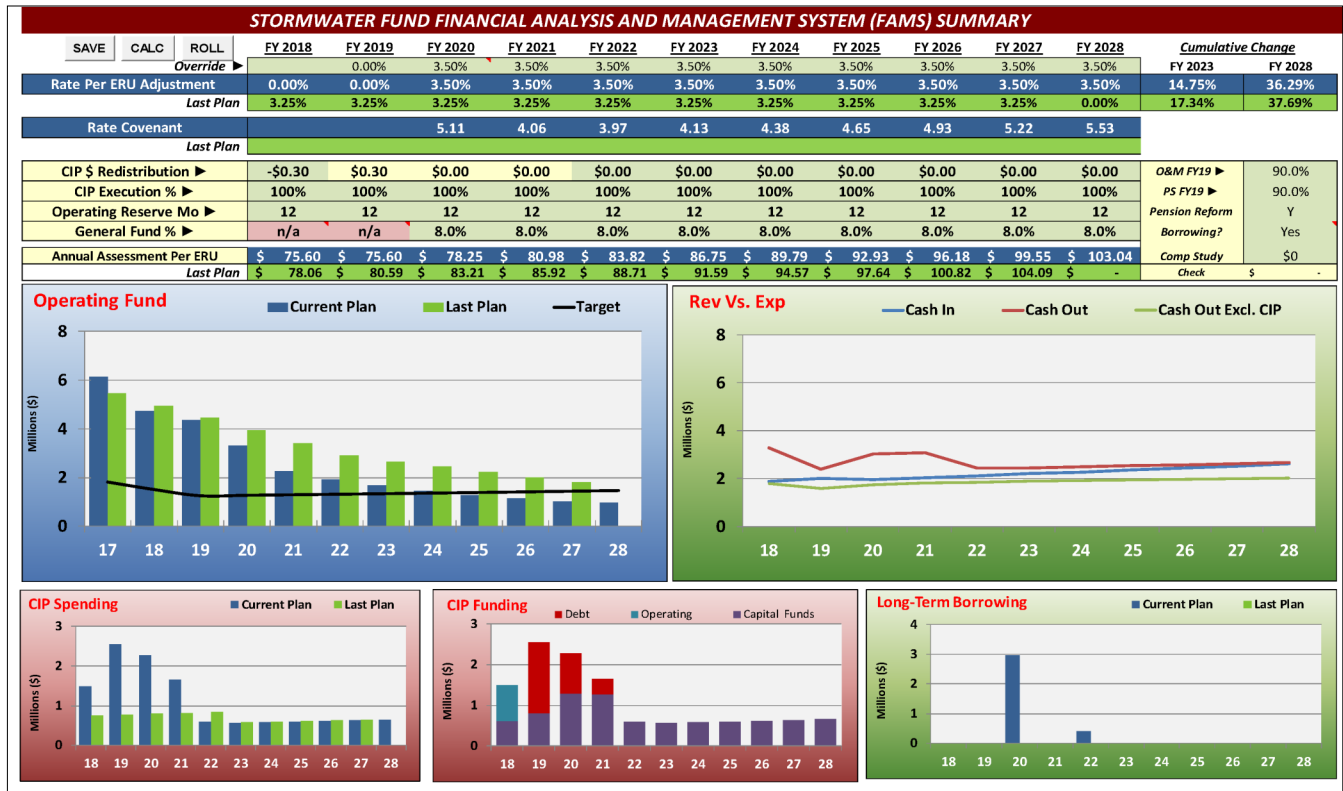
Stormwater Fund - Non-Departmental 408 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	73,344	73,344	73,350	73,350	73,350	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	188,827	182,640	184,270	184,270	204,567	20,297	11.01%
Sub-Total	262,171	255,984	257,620	257,620	277,917	20,297	7.88%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	202,227	205,138	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	376,440	376,440	823,810	447,370	118.84%
Sub-Total	202,227	205,138	376,440	376,440	823,810	447,370	118.84%
CAPITAL PRINCIPAL							
	-	-	683,975	1,404,756	1,433,371	749,396	109.56%
TOTAL	\$ 464,398	\$ 461,122	\$ 1,318,035	\$ 2,038,816	\$ 2,535,098	\$ 1,217,063	92.34%

Stormwater Fund

Stormwater Fund (Fund 408) – To account for the operation and maintenance of the Stormwater utility systems. Revenues in this fund are obtained via non ad-valorem tax receipts. City Code Section 18.4 and Section 2.151

Stormwater Fund 408	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Taxes	33,985	16,657	6,000	12,000	20,000	14,000	233.33%
Physical Environment	1,818,333	1,820,766	1,855,000	1,850,000	1,855,000	-	0.00%
Disposition of Fixed Assets	-	-	-	-	-	-	0.00%
Grant Revenue	-	-	-	-	-	-	0.00%
Interest & Other Earnings	51,585	24,713	18,150	(11,850)	25,150	7,000	38.57%
Miscellaneous Revenue	(1,741)	128,559	14,610	-	-	(14,610)	-100.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	1,902,162	1,990,695	1,893,760	1,850,150	1,900,150	6,390	0.34%
Use of Net Operating Assets	-	-	1,124,028	-	2,078,449	2,078,449	184.91%
Total Sources of Funds	1,902,162	1,990,695	3,017,788	1,850,150	3,978,599	2,084,839	69.09%
Use of Funds							
Stormwater	819,304	819,180	896,683	836,366	897,708	1,025	0.11%
Stormwater Sweeping	-	39,262	803,070	547,925	545,793	(257,277)	-32.04%
Non-Departmental Other	80,906	74,719	76,350	76,350	76,350	-	0.00%
Contribution to General Fund	181,265	181,265	181,270	181,270	201,567	20,297	11.20%
Transfers Out	-	-	-	-	-	-	0.00%
Transfers Out - to Master Plan Project Fund	-	-	-	-	-	-	0.00%
Transfers Out - Park of Commerce	-	-	376,440	376,440	823,810	447,370	118.84%
Capital Outlay	-	-	683,975	1,404,756	1,433,371	749,396	109.56%
Depreciation	202,227	205,138	-	-	-	-	0.00%
Sub-Total	1,283,702	1,319,564	3,017,788	3,423,107	3,978,599	960,811	31.84%
Reserve for future use	618,460	671,131	-	(1,572,957)	-	-	0.00%
Total Uses of Funds	\$ 1,902,162	\$ 1,990,695	\$ 3,017,788	\$ 1,850,150	\$ 3,978,599	\$ 960,811	31.84%

Stormwater Financial Projection



Key Challenges

- Maintaining sufficient future operating reserves
 - Target: 12 months of operating and maintenance expenses
- Ensure funding of needed renewal and replacement plan

Changes from 2017 Study

- Larger capital plan
- Larger operations and maintenance expenditures
- Based on FY 2018 approved budget
- FY 2019 preliminary budget

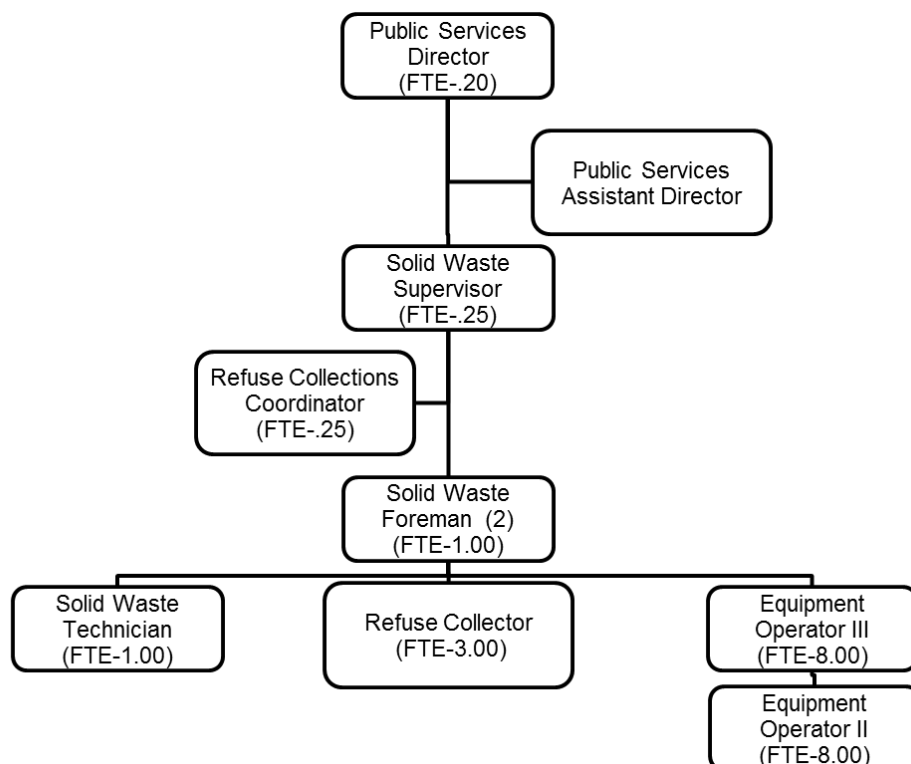
Refuse Fund



Refuse - Residential Collection

MISSION

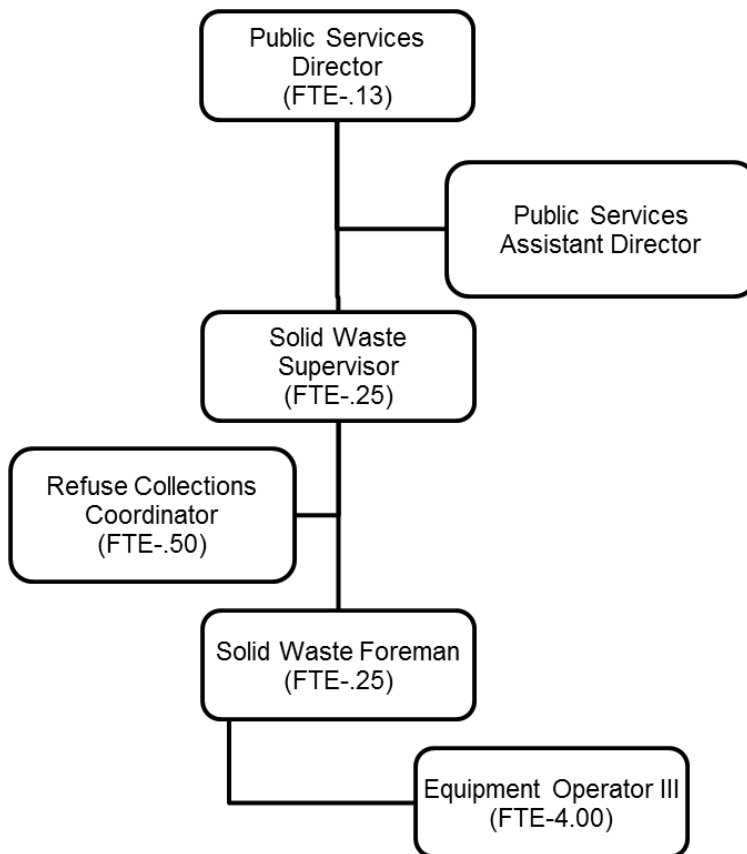
The mission of the Refuse division is to provide exceptional service to the customers and public through on-time collection, recycling education and maintaining a litter free City.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	21.70	+2.00	0	0	23.70
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

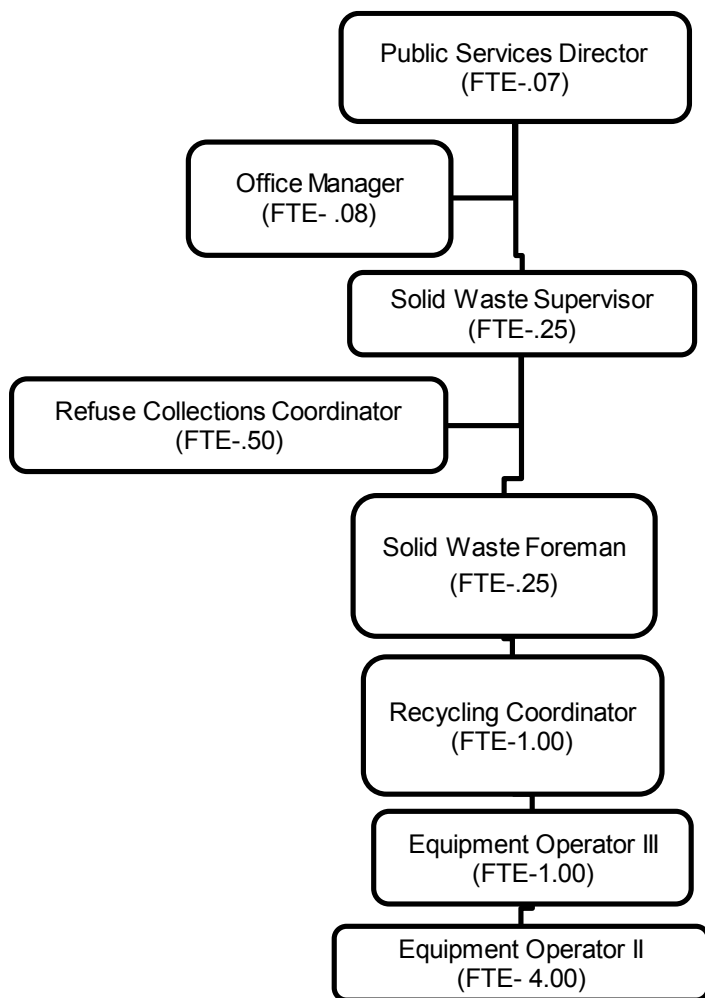
Refuse - Commercial Collection



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	5.13	0	0	0	5.13
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

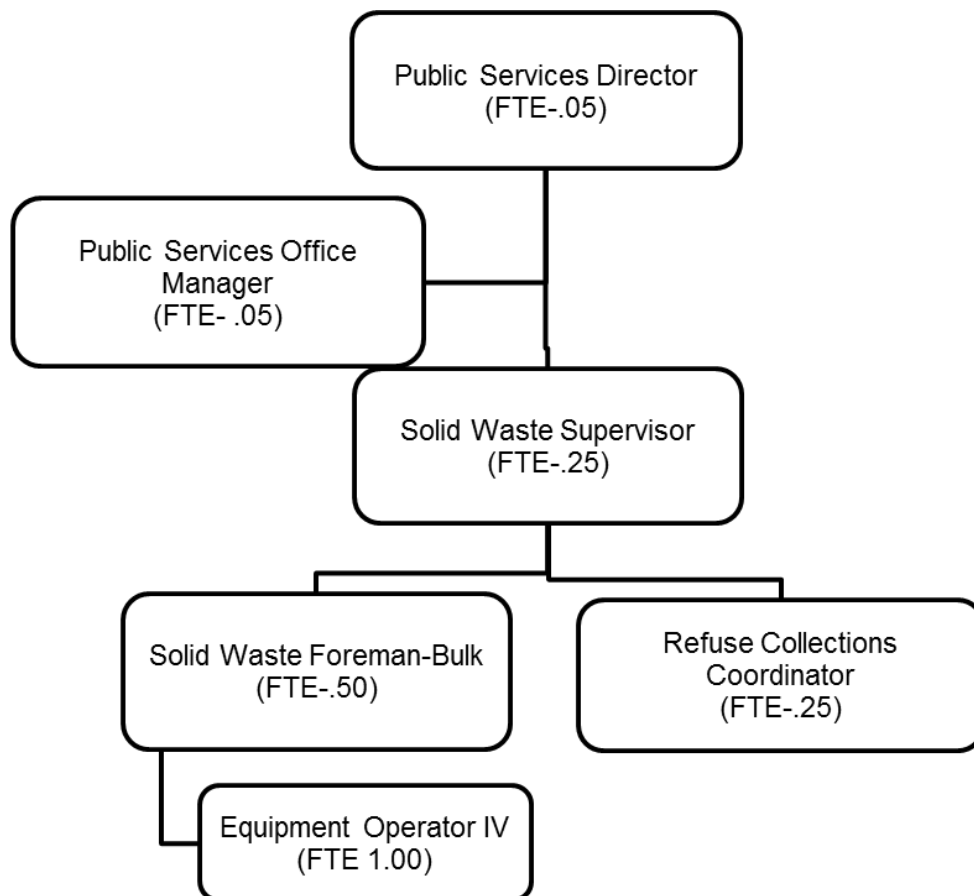
Refuse - Recycling



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	6.90	0	0	+ .25	7.15
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

Refuse - Roll-Offs



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018 – FY 2019
Full-time	2.10	0	0	0	2.10
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

Refuse

The Refuse division provides exceptional service to the customers and public through on-time collection, recycling education and maintaining a litter free City.

The division provides full-service solid waste collection to the residents of Lake Worth. Unlike many providers within Palm Beach County, one fixed yearly fee placed on the tax roll for “solid waste” services provides twice weekly automated garbage and once weekly automated recycling, yard waste, and bulk waste collection. The division also offers a full spectrum of services for commercial customers including roll-off containers and front-load container services.

Refuse Division Responsibilities – Refuse Administration is responsible for all supervisory and administrative duties in the Refuse division. Administration creates the weekly schedule, establishes routes, inspects equipment, schedules equipment maintenance and handles customer inquiries.

Refuse Residential Services – The Refuse Residential Services division is responsible for providing timely and safe household refuse collection, at the curbside, from residences and some small businesses twice a week. Automated and semi-automated loading vehicles are used to collect refuse from customers.

Refuse Commercial Services - The Commercial Services division is responsible for providing the collection of commercial bins, compactors, and roll-off containers to customers who are required (by City ordinance) to use commercial container services (dumpsters) to dispose of their refuse. These customers are primarily businesses and multi-family residential complexes. Both front-end and semi-automated vehicles, specially designed to pick up bins and containers, are used to provide this service. The City currently provides collection service from one day a week to six days a week depending on volume.

Refuse Recycling Services – The Recycling division is responsible for implementing, monitoring, and administering the department’s comprehensive recycling program. This includes curbside and multi-family recycling, yard waste recycling, office paper, and commercial recycling programs.

Refuse Roll-off Services – This is a service that is provided by contract with Waste Management. Roll-off containers are primarily for use on larger jobs that require large roll-off containers at competitive pricing. The division will continue to educate our citizens on the proper usage of roll-off containers.

GOALS

Develop and sustain new City-wide Dual Stream Recycling program that will achieve or exceed fiscal year 2018 starting October 1, 2018.

Identify, implement and/or maintain programs for ensuring that solid wastes are managed in accordance with Federal and State laws and regulations in a manner that protects public health, safety and the environment.

Protect the environment by fulfilling the laws, regulations, ordinances and other requirements as set forth by the County of Palm Beach Florida and the U.S. EPA.

Maintain enforcement of Chapter 12 of the City of Lake Worth ordinance, which provides for minimum standards and requirements for solid waste management.

Establish minimum standards and requirements for Dual Stream recycling that are achievable and understandable.

Provide recycling opportunities to the public for special wastes, including scrap metal, appliances, tires, electronics, and other wastes that require special handling.

Ensure that the City leads by the example in effective recycling.

Refuse

OBJECTIVES

The division will be completing a Dual Stream Recycling web page dedicated to education and public outreach regarding recycling and sustainability.

Connecting with the public via marketing, advertising, and online work orders to be filled out by the residents online or at the Refuse division main office. The division will be reaching out to the residents and businesses within the City to promote Dual Stream Recycling City-wide with literature, website and mailings.

Maintain enforcement of Chapter 12 of the City of Lake Worth ordinances through regular route inspections for violators.

ACHIEVEMENTS

OBJECTIVE 2018-2019	ACHIEVEMENT 2017-2018
The division will complete a Dual Stream Recycling program and web page with assistance from Solid Waste Authority.	Dedicated to education and public outreach regarding Dual Stream Recycling and sustainability.
The division will reach out to the residents and Businesses within the city to promote Dual Stream Recycling. City wide with literature, website and mailings.	City wide with literature, website and mailings. Worked to ensure all roll-off containers used in the City's jurisdiction are maintained and provided by the contract with Waste Management. Multiple citations were given for the improper use of outside vendors.
Work to ensure all roll-off containers used in the City's jurisdiction are maintained and provided by the contract with Waste Management.	Multiple citations were given for the improper use of outside vendors.
The division will assist with the cleanup of the City events, such as Street Painting Festival, and ensure that the city is clean and litter free after all events	Multiple divisions worked together keeping the City clean during and after the event.
Conversion of 2 more trucks to use Biofuel to work towards a greener city.	To save on diesel fuel consumption and a cleaner carbon footprint, converted 1 refuse truck to Bio-diesel

Two new trash trucks and a front loader were purchased to update the aging fleet.

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for Refuse Division is to maximize the Department budgets while increasing efficiency amongst the Divisions	5081-\$3,458,423 5082-\$1,145,320 5083-\$563,759 5084-\$549,9011	5081-\$3,074,0 5082-\$1,177,684 5083-\$577,190 5084-\$511,4958	5081-\$2,911,170 5082-\$1,263,690 5083-\$597,990 5084-\$257,640
Customer: To create a customer service oriented Department that is responsive to the needs of the Citizens and other Departments city wide	900 complaints	800 complaints	Reduce by 5 %
Internal Businesses Processes: The Refuse Division is putting route optimization software and programs			30 minutes / 5% a route
Learning and Growing: To issue safety meetings twice a month to improve awareness and training on equipment	Safety meetings once a month and yearly equipment training	Safety meetings once a month and yearly equipment training	Twice a month safety meetings with equipment training as well

Refuse

Refuse Fund - 410 - 5080, 5081, 5082, 5083, 5084 & 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	1,233,523	1,665,718	1,458,660	1,476,503	1,460,895	2,235	0.15%
* Benefits	606,707	595,336	845,270	874,744	838,103	(7,167)	-0.85%
Sub-Total	1,840,230	2,261,054	2,303,930	2,351,247	2,298,998	(4,932)	-0.21%
OPERATING EXPENSES							
* Prof. & Contract. Service	1,113,110	1,055,180	1,197,069	1,097,948	1,314,680	1,314,680	109.82%
* Travel & Training	4,475	939	5,870	-	-	-	0.00%
* Utility & Communication	162,338	144,670	182,440	184,830	184,330	184,330	101.04%
* Insurance	122,451	122,451	122,460	122,460	122,460	122,460	100.00%
* Maintenance	649,613	586,858	611,040	551,780	575,740	575,740	94.22%
* Operating Expense	769,642	804,529	414,469	835,645	975,142	975,142	235.28%
Sub-Total	2,821,629	2,714,627	2,533,348	2,792,663	3,172,352	3,172,352	125.22%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	100,140	231,398	449,810	-	-	(449,810)	-100.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	527,980	-	-	0.00%
Sub-Total	100,140	231,398	449,810	527,980	-	(449,810)	-100.00%
CAPITAL	-	-	1,026,660	760,354	620,000	(406,660)	0.00%
Adjusting Entry for 410-5080	14,371	17,483	-	44,128	44,128	44,128	0.00%
TOTAL	\$ 4,776,370	\$ 5,224,562	\$ 6,313,748	\$ 6,476,372	\$ 6,135,478	\$ 2,355,078	37.30%

Refuse Collection & Disposal Fund - Refuse Collection 410 - 5080	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	215,229	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	215,229	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	11,225	13,807	-	33,128	33,128	33,128	0.00%
* Operating Expense	3,146	3,676	-	11,000	11,000	11,000	0.00%
Sub-Total	14,371	17,483	-	44,128	44,128	44,128	0.00%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	\$ 14,371	\$ 232,712	\$ -	\$ 44,128	\$ 44,128	\$ 44,128	0.00%

Refuse

Refuse Collection & Disposal Fund - Residential Collection 410 - 5081	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	701,429	831,372	875,970	883,517	868,638	(7,332)	-0.84%
* Benefits	288,984	325,693	534,030	564,512	535,396	1,366	0.26%
Sub-Total	990,413	1,157,065	1,410,000	1,448,029	1,404,034	(5,966)	-0.42%
OPERATING EXPENSES							
* Prof. & Contract. Service	420,837	404,813	445,670	410,657	540,670	95,000	21.32%
* Travel & Training	1,154	551	2,790	-	-	(2,790)	-100.00%
* Utility & Communication	148,193	133,506	171,670	171,670	171,670	-	0.00%
* Insurance	58,358	58,358	58,360	58,360	58,360	-	0.00%
* Maintenance	393,510	341,893	341,300	329,040	340,000	(1,300)	-0.38%
* Operating Expense	112,231	125,148	150,185	152,014	152,085	1,900	1.27%
Sub-Total	1,134,283	1,064,269	1,169,975	1,121,741	1,262,785	92,810	7.93%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	1,026,660	760,354	620,000	(406,660)	-39.61%
TOTAL	\$ 2,124,696	\$ 2,221,334	\$ 3,606,635	\$ 3,330,124	\$ 3,286,819	\$ (319,816)	-8.87%

Refuse Fund - Commercial Collection 410 - 5082	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	225,399	252,102	268,480	270,126	266,944	(1,536)	-0.57%
* Benefits	116,795	120,234	150,400	149,390	165,842	15,442	10.27%
Sub-Total	342,194	372,336	418,880	419,516	432,786	13,906	3.32%
OPERATING EXPENSES							
* Prof. & Contract. Service	343,075	368,175	459,940	389,640	477,940	18,000	3.91%
* Travel & Training	1,214	388	1,390	-	-	(1,390)	-100.00%
* Utility & Communication	4,715	3,722	5,790	5,790	5,790	-	0.00%
* Insurance	59,490	59,490	59,490	59,490	59,490	-	0.00%
* Maintenance	144,508	156,402	138,300	138,300	138,300	-	0.00%
* Operating Expense	90,331	135,834	163,894	139,401	144,420	(19,474)	-11.88%
Sub-Total	643,333	724,011	828,804	732,621	825,940	(2,864)	-0.35%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	\$ 985,527	\$ 1,096,347	\$ 1,247,684	\$ 1,152,137	\$ 1,258,726	\$ 11,042	0.88%

Refuse

Refuse Fund - Recycling 410 - 5083	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	203,282	252,997	250,790	251,735	194,189	(56,601)	-22.57%
* Benefits	146,125	109,594	133,910	133,911	101,156	(32,754)	-24.46%
Sub-Total	349,407	362,591	384,700	385,646	295,345	(89,355)	-23.23%
OPERATING EXPENSES							
* Prof. & Contract. Service	21,581	20,795	23,105	24,300	24,300	1,195	5.17%
* Travel & Training	891	-	1,690	-	-	(1,690)	-100.00%
* Utility & Communication	4,715	3,722	2,310	4,700	4,200	1,890	81.82%
* Insurance	4,487	4,487	4,490	4,490	4,490	-	0.00%
* Maintenance	64,975	69,082	103,140	63,140	73,140	(30,000)	-29.09%
* Operating Expense	26,597	34,064	56,560	20,995	53,040	(3,520)	-6.22%
Sub-Total	123,246	132,150	191,295	117,625	159,170	(32,125)	-16.79%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL							
TOTAL	\$ 472,653	\$ 494,741	\$ 575,995	\$ 503,271	\$ 454,515	\$ (121,480)	-21.09%

Refuse Fund - Roll Offs 410 - 5084	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	103,413	114,018	63,420	71,125	131,124	67,704	106.75%
* Benefits	54,803	39,815	26,930	26,931	35,709	8,779	32.60%
Sub-Total	158,216	153,833	90,350	98,056	166,833	76,483	84.65%
OPERATING EXPENSES							
* Prof. & Contract. Service	109,620	43,400	50,354	55,354	53,770	3,416	6.78%
* Travel & Training	1,216	-	-	-	-	-	0.00%
* Utility & Communication	4,715	3,720	2,670	2,670	2,670	-	0.00%
* Insurance	116	116	120	120	120	-	0.00%
* Maintenance	46,620	19,481	28,300	21,300	24,300	(4,000)	-14.13%
* Operating Expense	37,255	11,015	40,830	30,604	20,800	(20,030)	-49.06%
Sub-Total	199,542	77,732	122,274	110,048	101,660	(20,614)	-16.86%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	-	-	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
CAPITAL							
TOTAL	\$ 357,758	\$ 231,565	\$ 212,624	\$ 208,104	\$ 268,493	\$ 55,869	26.28%

Refuse

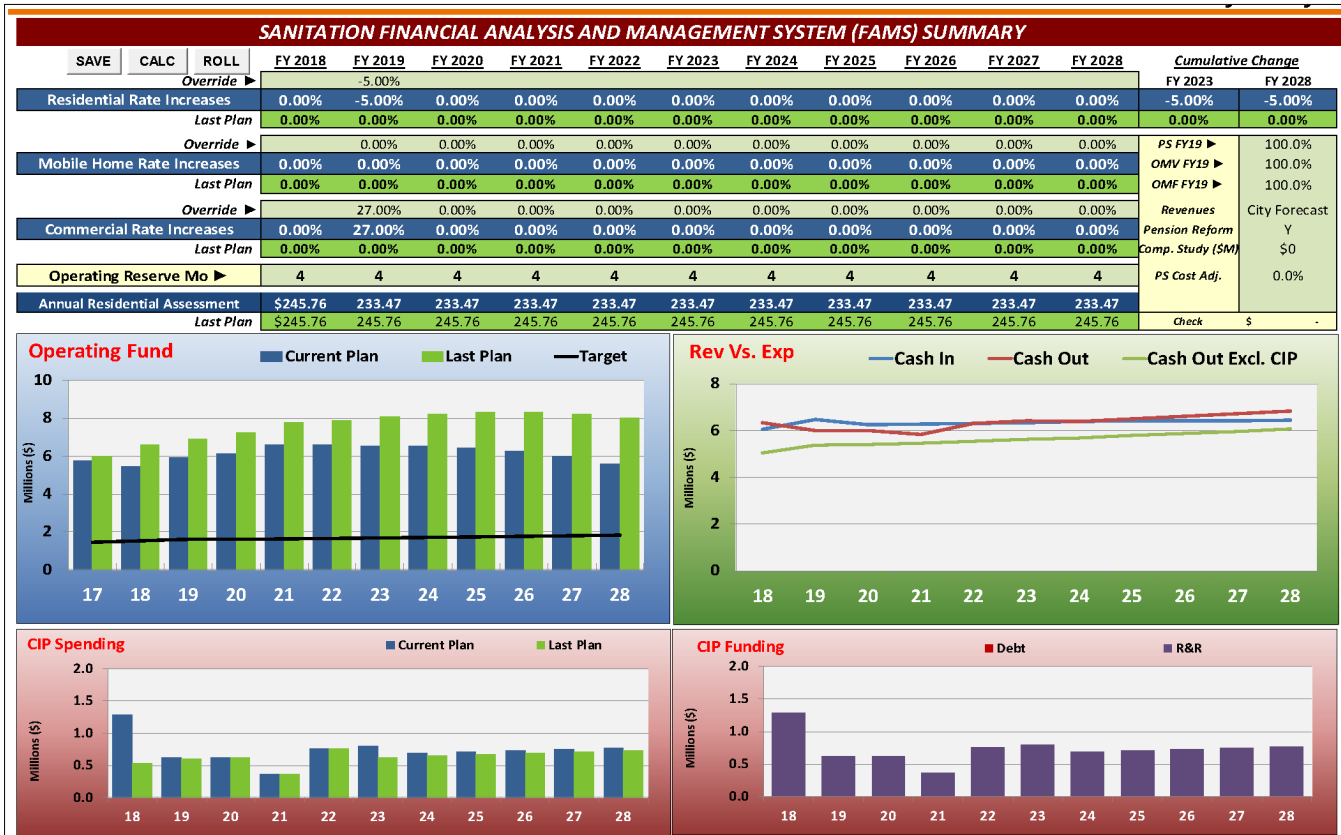
Refuse Fund - Non-Departmental 410 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	217,997	217,997	218,000	217,997	218,000	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	503,228	498,468	3,000	492,631	604,797	601,797	20059.90%
Sub-Total	721,225	716,465	221,000	710,628	822,797	601,797	272.31%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	100,140	231,398	449,810	-	-	(449,810)	-100.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	100,140	231,398	449,810	-	-	(449,810)	-100.00%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 821,365	\$ 947,863	\$ 670,810	\$ 710,628	\$ 822,797	\$ 151,987	22.66%

Refuse Fund

Refuse Fund (Fund 410) – To account for the provision of solid waste removal for the residents and businesses of the service area. All activities to provide for such service are accounted for in this fund, including collection and disposal. Revenues in this fund are obtained via non ad-valorem tax receipts for residential collection and billed service fees for commercial collections. City Code Section 12.15 and Section 2.151

Refuse Fund 410	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Taxes	35,316	32,951	27,500	29,000	29,000	1,500	5.45%
Franchise Fees	30,423	42,864	16,500	100,000	150,000	133,500	809.09%
Physical Environment							
Residential user fees	3,457,896	3,481,576	3,475,000	3,475,000	3,117,790	(357,210)	-10.28%
Commercial user fees	1,746,827	1,804,482	1,625,000	1,802,151	2,516,837	891,837	54.88%
Other user fees	597,404	582,023	465,190	617,190	565,190	100,000	21.50%
Interest & other Earnings	42,304	23,081	13,340	(3,000)	69,078	55,738	417.83%
Disp of Fixed Assets	(8,858)	28,912	-	20,000	20,000	20,000	0.00%
Sale of Surplus Material	(2,513)	2,059	-	-	-	-	0.00%
General Government	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	5,898,799	5,997,948	5,622,530	6,040,341	6,467,895	845,365	15.04%
Use of Net Operating Assets	-	-	691,218	-	(332,417)	(1,023,635)	-148.09%
Total Sources of Funds	5,898,799	5,997,948	6,313,748	6,040,341	6,135,478	(178,270)	-102.82%
Use of Funds							
Refuse, Collection	14,371	232,712	-	44,128	44,128	44,128	0.00%
Residential Collection	2,124,696	2,221,334	3,606,635	3,330,124	2,666,819	(939,816)	-26.06%
Commercial Collection	985,527	1,096,347	1,247,684	1,152,137	1,258,726	11,042	0.88%
Recycling	472,653	494,741	575,995	503,271	454,515	(121,480)	-21.09%
Rolloffs	357,758	231,565	212,624	208,104	268,493	55,869	26.28%
Non-Department Other	231,594	226,834	221,000	220,997	221,000	-	0.00%
Contribution to General Fund	489,631	489,631	-	489,631	601,797	601,797	0.00%
Capital Outlay	-	-	-	-	620,000	620,000	0.00%
Transfers Out (SWA Annual Assessment refund)	-	-	-	527,980	-	-	0.00%
Debt Payments- Principal	-	-	-	-	-	-	0.00%
Debt Payments- Interest	-	-	-	-	-	-	0.00%
Vehicle Replacement contribution	-	-	-	-	-	-	0.00%
Depreciation	100,140	231,398	449,810	-	-	(449,810)	-100.00%
Sub-Total	4,776,370	5,224,562	6,313,748	6,476,372	6,135,478	(178,270)	-2.82%
Reserve for future use	1,122,429	773,386	-	(436,031)	-	-	0.00%
Total Uses of Funds	\$ 5,898,799	\$ 5,997,948	\$ 6,313,748	\$ 6,040,341	\$ 6,135,478	\$ (178,270)	-2.82%

Refuse Fund Financial Projection



Key Challenges

- Maintaining sufficient future operating reserves
 - Target: 4 months of operating and maintenance expenses
- Ensure funding of needed future renewal and replacement plan

Changes from 2017 Study

- Based upon FY 2018 staff forecast
- FY 2019 preliminary budget



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Information Technology Fund



Information Technology Fund

Information Technology (Fund 510) – To account for the City’s information technology costs and infrastructure .

Information Technology Fund 510	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
General Government	1,162,572	1,263,481	1,535,450	1,525,450	1,512,550	(22,900)	-1.49%
Other Miscellaneous Rev	-	-	-	-	-	-	0.00%
Contribution from Enterpr	-	19,094	4,140	9,900	6,090	1,950	47.10%
Capital Contributions	-	-	-	-	-	-	0.00%
Transfers In	1,029	148	-	655	-	-	0.00%
Subtotal	1,163,601	1,282,723	1,539,590	1,536,005	1,518,640	(20,950)	-1.36%
Use of Net Operating Assets	-	-	121,271	-	412,145	290,874	239.85%
Total Sources of Funds	1,163,601	1,282,723	1,660,861	1,536,005	1,930,785	269,924	16.25%
<u>Use of Funds</u>							
Technical	1,234,929	1,198,526	1,523,720	1,461,645	1,930,785	407,065	26.72%
Non-Departmental	-	-	-	-	-	-	0.00%
Capital	-	-	622,219	401,472	-	(622,219)	-100.00%
Depreciation	97,954	83,888	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Subtotal	1,332,883	1,282,414	2,145,939	1,863,117	1,930,785	(215,154)	-10.03%
Reserve for future use	(169,282)	309	(485,078)	(327,112)	-	485,078	-100.00%
Total Uses of Funds	\$ 1,163,601	\$ 1,282,723	\$ 1,660,861	\$ 1,536,005	\$ 1,930,785	\$ 269,924	16.25%

Self Insurance Fund



Self Insurance Fund

Self Insurance Fund (Fund 520) – To account for the property and liability insurance expenses along with the workers' compensation cost and reserves which benefit the City of Lake Worth as a whole.

Self Insurance Fund 520	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
General Government	2,107,321	2,107,321	2,107,390	2,780,500	2,780,499	673,109	31.94%
Interest & Other Earnings	68,045	39,890	46,490	(27,344)	(40,060)	(86,550)	-186.17%
Other Miscellaneous Revenue	467,977	402,460	402,500	649	400,000	(2,500)	-0.62%
Advance reimbursement	-	-	146,000	-	-	(146,000)	-100.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	2,643,343	2,549,671	2,702,380	2,753,805	3,140,439	438,059	16.21%
Use of Net Operating Assets	-	-	10,284,173	-	6,250,749	(4,033,424)	-39.22%
Total Sources of Funds	2,643,343	2,549,671	12,986,553	2,753,805	9,391,188	(3,595,365)	-27.69%
<u>Use of Funds</u>							
Property & Liability	2,217,071	1,911,778	2,605,604	1,690,574	2,152,051	(453,553)	-17.41%
Worker's Compensation	484,705	576,142	847,720	787,514	622,877	(224,843)	-26.52%
Non-Departmental	139,625	3,740	3,000	7,000	5,000	2,000	66.67%
Contingencies / Reserves	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Subtotal	2,841,401	2,491,660	3,456,324	2,485,088	2,779,928	(676,396)	-19.57%
Reserve for future use	-	1,892,594	9,530,229	1,810,708	6,611,260	(2,918,969)	-30.63%
Total Uses of Funds	\$ 2,841,401	\$ 4,384,254	\$ 12,986,553	\$ 4,295,796	\$ 9,391,188	\$ (3,595,365)	-27.69%

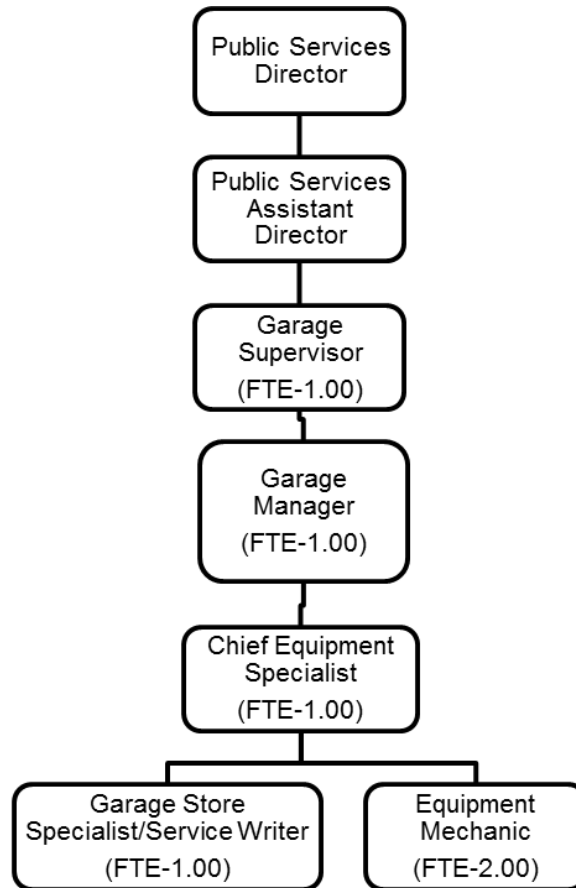
Fleet Management Fund



Fleet Management

MISSION

The mission of the Fleet Maintenance division is to provide exceptional service to the internal City departments and to be proactive in servicing and maintaining the City's vehicle and equipment fleet.



	FY 2017 – FY 2018	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2018– FY 2019
Full-time	6.00	0	0	0	6.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Fleet Management Fund

Fleet Management

The Garage/Fleet division is responsible for the maintenance and repairs of all City owned vehicles and equipment. As an Internal Fund, the division has divided its services into three levels:

- 1/2 ton and under (passenger vehicles and small trucks)
- Over 1/2 ton to 1 ton trucks/vehicles
- Over 1 ton trucks and heavy equipment

The cost breakdown for repairs and replacement is as follows: \$4,900 for 1/2 ton and under, \$6,900 for over 1/2 ton to 1 ton, with 70% going toward repairs and 30% toward replacement. All “over 1 ton and heavy equipment” will be directly charged to each department the vehicle is registered to.

Small Engine Maintenance – Garage/Fleet division continues to be handled in-house as feasible based on the type of equipment and in accordance with current allocated budget. The Garage division handles tire mounting and service calls as required. Monthly administrative fleet management reporting on fuel usage will continue.

GOALS

Increase the efficiency and return time of repair orders across each department through increased communication prior to, during and after a work order is created

Continue to effectively communicate with all departments regarding their vehicle and/r equipment needs and efficiently handle the repair order, whether performed in-house or outsourced.

ACHIEVEMENTS

OBJECTIVES 2018-2019	ACHIEVEMENTS 2017-2018
Increase the efficiency and return time of repair orders across each Department through increased communication prior to, during and after a Work Order is created ,continue to evaluate, identify, and improve deficiencies that will improve the timely delivery of fleet services.	The Division was successful in establishing contracts with multiple vendors for the supply and delivery of fuel, supply and delivery of parts and accessories, supply and delivery of tires, and fleet services for repair of vehicles and equipment. This has enabled the Division to maintain City procurement compliance as well increase efficiency of operations.
Implement more fuel efficient vehicle purchases and transition Electric Vehicles and Bio-Diesel into fleet operations	Purchase of 1 new Electric Vehicle and the conversion of 1 diesel Refuse truck into bio-diesel utilization

Fleet Management

PERFORMANCE MEASURES

OBJECTIVE	FY 2016-2017 ACTUAL	FY 2017-2018 ESTIMATED	FY 2018-2019 TARGET
Financial: The objective for Fleet Division is to maximize the Department budgets while increasing efficiency amongst the Divisions	\$914,220	\$424,440	
Customer: To create a customer service oriented Department that is responsive to the needs of the Citizens and other Departments city wide	300 customer calls and complaints	350 customer calls and complaints	200 customer calls and complaints
Internal Businesses Processes: To expedite the time of routine maintenance service of vehicles to private industry standards	5-7 business days	4 business days	2 business days
Learning and Growing: To train the Fleet Maintenance staff in the latest technology available to diagnose equipment and vehicles	2 staff trained	New scanners and training for heavy equipment	Train additional 2 staff and purchase latest scanner software

City Garage Fund 530 5070	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Forecast
PERSONNEL SERVICES							
* Salaries & Wages	264,352	321,783	321,960	322,048	328,412	6,452	2.00%
* Benefits	164,783	149,983	159,150	158,487	173,394	14,244	8.95%
Sub-Total	429,135	471,766	481,110	480,535	501,806	20,696	4.30%
OPERATING EXPENSES							
* Prof. & Contract. Service	32,035	25,046	34,800	34,600	38,300	3,500	10.06%
* Travel & Training	-	-	3,000	1,000	1,500	(1,500)	-50.00%
* Utility & Communication	15,552	16,211	15,600	15,600	15,600	-	0.00%
* Insurance	32,034	32,034	32,040	32,040	32,040	-	0.00%
* Maintenance	145,488	167,187	230,000	214,300	313,000	83,000	36.09%
* Operating Expense	72,747	18,547	124,700	118,850	39,950	(84,750)	-67.96%
Sub-Total	297,856	259,025	440,140	416,390	440,390	250	0.06%
CAPITAL							
	-	-	-	-	-	-	-
TOTAL	\$ 726,991	\$ 730,791	\$ 921,250	\$ 896,925	\$ 942,196	\$ 20,946	2.27%

Fleet Management

City Garage Fund 530 - 9010	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Forecast
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	0.00%
* Benefits	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Travel & Training	-	-	-	-	-	-	0.00%
* Utility & Communication	-	-	-	-	-	-	0.00%
* Insurance	-	-	-	-	-	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	-	0.00%
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	0.00%
* Depreciation	421,570	469,125	-	-	-	-	0.00%
* Grants & Aids	-	-	-	-	-	-	0.00%
* Other Uses	-	-	-	-	-	-	0.00%
Sub-Total	421,570	469,125	-	-	-	-	0.00%
CAPITAL	-	-	500,000	400,000	498,000	(2,000)	-0.40%
TOTAL	\$ 421,570	\$ 469,125	\$ 500,000	\$ 400,000	\$ 498,000	\$ (2,000)	-0.40%

Fleet Management Fund

Fleet Management Fund (Fund 530) – To account for the maintenance and replacement of the City's fleet of vehicles.

City Garage Fund 530	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds							
Intergovernmental	914,001	1,046,893	772,010	889,568	944,997	172,987	22.41%
General Government	22,243	31,000	-	16,000	-	-	0.00%
Miscellaneous Revenue	-	26,809	-	-	-	-	0.00%
Non-Operating Sources	-	-	-	-	-	-	0.00%
Transfers In	-	-	313,280	527,980	-	(313,280)	-100.00%
Subtotal	936,244	1,104,702	1,085,290	1,433,548	944,997	(140,293)	-12.93%
Use of Net Assets	-	-	335,960	-	495,199	159,239	47.40%
Total Sources of Funds	936,244	1,104,702	1,421,250	1,433,548	1,440,196	18,946	1.33%
Use of Funds							
Garage Maintenance	726,991	730,791	921,250	896,925	942,196	20,946	2.27%
Non-Departmental	-	-	-	-	-	-	0.00%
Depreciation	421,570	469,125	-	-	-	-	0.00%
Capital	-	-	500,000	400,000	498,000	(2,000)	-0.40%
Reserve for future Capital Expenditures	-	-	-	-	-	-	0.00%
Subtotal	1,148,561	1,199,916	1,421,250	1,296,925	1,440,196	18,946	1.33%
Reserve for future use	(212,317)	(95,214)	-	136,623	-	-	0.00%
Total Uses of Funds	\$ 936,244	\$ 1,104,702	\$ 1,421,250	\$ 1,433,548	\$ 1,440,196	\$ 18,946	1.33%

Employee Benefits Fund



Employee Benefits Fund

Employee Benefits Fund (Fund 540) – To account for the benefits provided to active and retired employees.

Employee Benefits Fund 540	FY 2016 Actuals	FY 2017 Actuals	FY 2018 ADJ Budget	FY 2018 Budget Forecast	FY 2019 Adopted Budget	FY 2018 Increase / Decrease	FY 2019 % Change FY 18 Budget Forecast
Source of Funds							
General Government	8,033,325	7,969,559	7,078,140	7,558,054	7,835,264	277,210	3.67%
Interest & Other Earnings	-	(754)	-	1,563	2,000	437	27.96%
Shared Revenue Local Units	11,599	30,126	22,530	31,740	16,000	(15,740)	-49.59%
Other Miscellaneous Revenue	3,501	82	6,730	5	-	(5)	-100.00%
Subtotal	8,048,425	7,999,013	7,107,400	7,591,362	7,853,264	261,902	3.45%
Use of Net Assets	(492,093)	23,867	523,780	1,158,624	197,871	(960,753)	-82.92%
Total Sources of Funds	7,556,332	8,022,880	7,631,180	8,749,986	8,051,135	(698,851)	-7.99%
Use of Funds							
Benefits	7,556,332	8,022,880	7,631,180	8,749,986	8,051,135	(698,851)	-7.99%
Non-Departmental	-	-	-	-	-	-	N/A
Subtotal	7,556,332	8,022,880	7,631,180	8,749,986	8,051,135	(698,851)	-7.99%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	7,556,332	8,022,880	7,631,180	8,749,986	8,051,135	(698,851)	-7.99%

Employee Benefits Fund - HR 1320	FY 2016 Actuals	FY 2017 Actuals	FY 2018 ADJ Budget	FY 2018 Budget Forecast	FY 2019 Adopted Budget	FY 2018 Increase / Decrease	FY 2019 % Change FY 18 Budget Forecast
PERSONNEL SERVICES							
* Salaries & Wages	78,895	99,521	96,540	99,040	132,874	33,834	34.16%
* Benefits	7,445,271	7,866,998	7,407,210	7,911,256	7,771,467	(139,789)	-1.77%
Sub-Total	7,524,166	7,966,519	7,503,750	8,010,296	7,904,341	(105,955)	-1.32%
OPERATING EXPENSES							
* Prof. & Contract. Service	21,104	40,462	91,905	711,950	86,329	(625,621)	-87.87%
* Travel & Training	702	1,981	2,350	1,250	2,750	1,500	120.00%
* Utility & Communication	3,908	5,790	5,370	5,370	5,620	250	4.66%
* Insurance	5,753	5,753	5,760	5,760	5,760	-	0.00%
* Maintenance	-	-	-	-	-	-	0.00%
* Operating Expense	699	2,375	11,885	11,860	12,950	1,090	9.19%
Sub-Total	32,166	56,361	117,270	736,190	113,409	(622,781)	-84.60%
CAPITAL							
TOTAL	\$ 7,556,332	\$ 8,022,880	\$ 7,621,020	\$ 8,746,486	\$ 8,017,750	\$ (728,736)	-8.33%



FIVE YEAR CAPITAL IMPROVEMENT PLAN



Mural artwork located throughout the City



OFFICE OF THE CITY MANAGER

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1630 · Fax: 561-586-1750

MEMORANDUM

TO: Hon. Mayor and City Commissioners

FROM: Michael Bornstein
City Manager

DATE: September 13, 2018

SUBJECT: FY 2019-2023 Capital Improvement Plan (CIP)

In accordance with the City Charter, I hereby submit to the City Commission the proposed 5-Year Capital Improvement Plan (FY 2019-2023) for the City of Lake Worth, which includes the Park of Commerce economic development project.

A Capital Expenditure is the approved budget for improvements to, or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with a cost of \$25,000 or more.

The Capital Improvement Plan for FY 2019-2023 totals \$83,987,902 as shown in Table .1 and reflects the costs of capital improvement projects in excess of \$25,000 throughout the City for the next five years. Upon adoption by the Commission, the project costs of \$39,337,707 for FY 2019 will be part of the City's FY 2019 Annual Operating Budget.

SUMMARY OF PROJECTS BY DEPARTMENTS							
Departments	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Leisure Services	\$ 326,159	\$ -	\$ -	\$ -	\$ -	\$ 326,159	0.39%
Public Services	\$ 13,650,453	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 17,315,753	20.62%
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Electric Utility	\$ 10,135,700	\$ 7,952,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 23,962,700	28.53%
Water & Sewer	\$ 15,225,395	\$ 14,416,844	\$ 8,651,051	\$ 4,090,000	\$ -	\$ 42,383,290	50.46%
TOTAL CAPITAL PROJECTS	\$ 39,337,707	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 83,987,902	100.00%

Table .1



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Of the total capital improvement costs contained in the FY 2019-2023 Plan, \$11,585,788 relates to the Neighborhood Road Program Bond that was voter approved in 2017. The majority of the capital projects in the FY 2019-2023 CIP are contained in four departments, most notably in the Public Services, Electric Utility, Water and Sewer departments.

SUMMARY BY PROJECTS CATEGORY							
Project Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Building Rehabilitation	\$ 848,324	\$ -	\$ -	\$ -	\$ -	\$ 848,324	1.01%
Electric Services	\$ 10,135,700	\$ 7,952,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 23,962,700	28.53%
Stormwater Projects	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810	7.20%
Streets Maintenance	\$ 1,044,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,709,800	5.61%
Sewer Projects	\$ 3,013,125	\$ 1,035,725	\$ 200,000	\$ -	\$ -	\$ 4,248,850	5.06%
Technology Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vehicle Replacement	\$ 498,000	\$ -	\$ -	\$ -	\$ -	\$ 498,000	0.59%
Water System	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630	38.21%
Neighborhood Road Program	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788	13.79%
TOTAL CAPITAL PROJECTS	\$ 39,337,707	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 83,987,902	100.00%

Table .2

To recap our strategy, the City modified and expanded the Capital Improvement Plan into a more refined management tool and comprehensively identified long term infrastructural capital needs of the City. The next phase is to responsibly fund the capital projects which upon completion would attract businesses and other economic activities to the city. Staff also promoted a more holistic approach to capital management, where a number of projects that were shown individually in multiple departments, because of various funding sources, have now been consolidated into single projects under one department. For example, the redevelopment of the Park of Commerce consists of many new roads, storm water facilities and utility services which are all now included under the Park of Commerce umbrella as a single economic development project. This should make it easier to identify total costs of capital projects and to better conceptualize the various project components.

A summary of some of our capital activities are captured below under various departments:

Public Service

The Public Services department will have the continued task of regular streets maintenance throughout the City that includes fixing potholes, milling, resurfacing, and paving. The Public Services department will also pursue additional streets maintenance as it applies to the Neighborhood Road Program as shown in **Table .2** under the category of Street Maintenance.



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The Electric Utility department is also tasked with major contributions to the Park of Commerce project / phase 1 as shown in Table .3 Additionally, Electric Utility will pursue the 26.4kV Conversion project.

Water and Sewer

The Water Utility Department has been a stand-alone department since FY 2014, and is tasked with critical 2" watermain replacement project, construction of new wells, treatment plant upgrades, rehabilitation of stormwater and sewer lining, and lift station rehabilitation for an approximate amount of \$9,968,460 as shown in Table .3 under the categories of Water, Stormwater, Sewer, and the State Revolving Fund (SRF) loan. The Water Utility department will also be spearheading the Park of Commerce project as the City expects approximately \$1,389,100 in grants to help fund the Park of Commerce.

Funding Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Available Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Beach Fund	\$ 326,159	\$ -	\$ -	\$ -	\$ -	\$ 326,159	0.39%
Building Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Project Fund	\$ 376,420	\$ -	\$ -	\$ -	\$ -	\$ 376,420	0.00%
Electric Fund	\$ 10,135,700	\$ 7,952,000	\$ 8,875,000	\$ 2,000,000	\$ -	\$ 23,962,700	28.53%
Garage/Fleet Fund	\$ 498,000	\$ -	\$ -	\$ -	\$ -	\$ 498,000	0.59%
Golf Course Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants (CDBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants (Federal)	\$ 145,745	\$ -	\$ -	\$ -	\$ -	\$ 145,745	0.17%
Grants (State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants (County)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Information Technology Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Insurance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Sewer Fund	\$ 2,053,125	\$ 910,725	\$ 200,000	\$ -	\$ -	\$ 3,163,850	3.77%
Park of Commerce Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Regional Sewer Fund	\$ 960,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 1,085,000	1.29%
Sanitation Fund	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000	0.74%
Road Improvement Fund	\$ 424,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,089,800	4.87%
Stormwater Fund	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810	7.20%
SRF Loan - (2" Watermain Project)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water Fund	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630	38.21%
Neighborhood Road Program	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788	13.79%
TOTAL CAPITAL PROJECTS	\$ 39,337,707	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 83,987,902	100.00%

Table .3



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Tables .3 and .4 show the same capital expenditure cost data, however, separated into funding sources and project summary costs by divisions to better identify the funding of projects, the divisions responsible for the projects, and the scope of projects across the board.

SUMMARY OF PROJECTS BY DIVISIONS								
Division	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total	
Administration - Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Code Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Engineering	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000	0.26%
Facilities Management	\$ 220,745	\$ -	\$ -	\$ -	\$ -	\$ 220,745	\$ 220,745	0.26%
Garage/Fleet	\$ 498,000	\$ -	\$ -	\$ -	\$ -	\$ 498,000	\$ 498,000	0.59%
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Leisure Services - Golf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Leisure Services - Recreation	\$ 81,420	\$ -	\$ -	\$ -	\$ -	\$ 81,420	\$ 81,420	0.10%
Leisure Services - Beach Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Leisure Services - Beach Park	\$ 326,159	\$ -	\$ -	\$ -	\$ -	\$ 326,159	\$ 326,159	0.39%
Leisure Services - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Sewer Collection & Pumping	\$ 2,053,125	\$ 910,725	\$ 200,000	\$ -	\$ -	\$ 3,163,850	\$ 3,163,850	3.77%
Planning & Preservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Power Generation	\$ 10,135,700	\$ 7,675,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 23,685,700	\$ 23,685,700	28.20%
Customer Service	\$ -	\$ 277,000	\$ -	\$ -	\$ -	\$ 277,000	\$ 277,000	0.33%
Public Service Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Public Service Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Regional Sewer Collection & Pumping	\$ 960,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 1,085,000	\$ 1,085,000	1.29%
Public Services Stormwater	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810	\$ 6,043,810	7.20%
Public Services Refuse	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000	\$ 620,000	0.74%
Streets Maintenance	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788	\$ 11,585,788	13.79%
System Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water & Sewer Admin	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630	\$ 32,090,630	38.21%
Water Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Neighborhood Road Program	\$ 424,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,089,800	\$ 4,089,800	4.87%
TOTAL CAPITAL PROJECTS	\$ 39,337,707	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 83,987,902	\$ 83,987,902	100.00%

Table .4

Conclusion

A comprehensive 5-Year Capital Improvement Plan affords the City the opportunity to strategize on how best to implement and execute capital projects. This document is the result of the collaboration from the City Manager's Office, City departments, and Budget Team; and constructively reflects the critical needs of the city after many years of neglect. The CIP has been presented to the Commission for their review and input during multiple budget workshops, and is hereby submitted for adoption at the first Public Hearing on September 13, 2018.

Michael Bornstein

Capital Improvement Plan

FY 2019-FY 2023 Schedule Of Projects

City of Lake Worth								
FY 2019 Proposed - 5 Year Capital Plan								
FY 2019 - FY 2023								
Project Title	Fund	FY 2019 Request	FY 2019 Funded	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast	Total Cost
Bus Shelter	140	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Pier Restoration	140	400,000	326,159	-	-	-	-	400,000
Total Beach Fund		\$ 650,000	\$ 326,159	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Street Resurfacing	170	\$ 335,500	\$ 335,500	\$ -	\$ -	\$ -	\$ -	\$ 335,500
Park of Commerce - Phase 1B	170	-	-	865,300	-	-	-	865,300
Park of Commerce - Phase 2	170	-	-	2,800,000	-	-	-	2,800,000
Roadway	170	89,000	89,000	-	-	-	-	89,000
Total Road Improvement Fund		\$ 424,500	\$ 424,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,089,800
Energy Efficient Lighting	180	\$ 145,745	\$ 145,745	-	-	-	-	145,745
Total Grant Fund		\$ 145,745	\$ 145,745	\$ -	\$ -	\$ -	\$ -	\$ 145,745
City Fleet Facility - Garage	301	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000
Playground	301	81,420	81,420	-	-	-	-	81,420
City Hall HVAC	301	75,000	75,000	-	-	-	-	75,000
Park of Commerce	301	220,000	220,000	-	-	-	-	220,000
Total Capital Project Fund		\$ 2,126,420	\$ 376,420	\$ -	\$ -	\$ -	\$ -	\$ 2,126,420
Street Maintenance	308	\$ 11,585,788	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788
Total Neighborhood Road Program		\$ 11,585,788	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788
Space	401	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
New Office Furniture	401	50,000	-	-	-	-	-	50,000
Improvements	401	100,000	100,000	277,000	-	-	-	377,000
SECURITY WALL	401	163,700	163,700	-	-	-	-	163,700
CAT 5 level	401	500,000	500,000	2,560,000	-	-	-	3,060,000
Scada System for ESOP	401	80,000	80,000	-	-	-	-	80,000
Improvements	401	330,000	330,000	-	-	-	-	330,000
Improvement	401	7,926,000	7,926,000	4,615,000	3,875,000	2,000,000	-	18,416,000
New Bucket Truck	401	150,000	150,000	-	-	-	-	150,000
Park of Commerce Phase 1A	401	836,000	836,000	-	-	-	-	836,000
Park of Commerce Phase 2	401	50,000	50,000	500,000	-	-	-	550,000
Total Electric Fund		\$ 10,435,700	\$ 10,135,700	\$ 7,952,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 24,262,700
Design	402	\$ 60,000	\$ 60,000	\$ 662,000	\$ -	\$ -	\$ -	\$ 722,000
Test Well 18	402	-	-	-	60,000	662,000	-	722,000
Connect to Repump Generator	402	-	-	170,000	-	-	-	340,000
Dual Zone Monitoring Well	402	-	-	500,000	500,000	-	-	1,000,000
New Construction Well F4	402	-	-	-	80,000	1,000,000	-	1,080,000
New Construction Well F5	402	-	-	-	-	80,000	-	80,000
Wash Water Recovery Basin	402	-	-	-	500,000	700,000	-	1,200,000
Local GST N Booster Repair	402	-	-	300,000	-	-	-	300,000
WTP Roof Evaluation/Redo	402	-	-	-	80,000	-	-	80,000
HSP #5	402	-	-	500,000	-	-	-	500,000
Improvements, Transf Pump	402	230,000	230,000	-	200,000	-	-	430,000
East Clearwell Roof Coating	402	150,000	150,000	-	-	-	-	150,000
Modification	402	100,000	100,000	500,000	-	-	-	600,000
Watermain Replacement	402	1,550,000	1,550,000	2,000,000	750,000	-	-	4,300,000
Construction-SRF	402	4,509,510	4,509,510	3,546,000	3,196,000	1,598,000	-	12,849,510
Neighborhood Roads: District 1	402	1,124,000	1,124,000	1,647,365	324,800	-	-	3,096,165
Neighborhood Roads: District 2	402	124,950	124,950	570,754	190,251	-	-	885,955
Neighborhood Roads: District 3	402	70,000	70,000	-	-	-	-	70,000
Neighborhood Roads: District 4	402	500,000	500,000	250,000	-	-	-	750,000
1601 N Dixie Incentive Project	402	250,000	250,000	-	-	-	-	250,000
Relocation	402	350,000	350,000	-	-	-	-	350,000
10th Ave N West of Boutwell	402	30,000	30,000	100,000	-	-	-	130,000
Replacement of Heavy		100,000	100,000	-	-	-	-	100,000
10TH Ave N WM Extension		-	-	35,000	200,000	-	-	235,000
Park of Commerce - Phase 1A	402	550,000	550,000	-	-	-	-	550,000
Park of Commerce - Phase 1B	402	170,000	170,000	500,000	-	-	-	670,000
Park of Commerce Phase 2	402	100,000	100,000	50,000	500,000	-	-	650,000
Total Water Fund		\$ 9,968,460	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630

Capital Improvement Plan

FY 2019-FY 2023 Schedule Of Projects (continued)

City of Lake Worth								
FY 2019 Proposed - 5 Year Capital Plan								
FY 2019 - FY 2023								
Project Title	Fund	FY 2019 Request	FY 2019 Funded	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast	Total Cost
Lift Station #13 Electrical, #14 Repairs	403	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Liftstation #15 Electrical Panel & ATS #21 Scada	403	200,000	200,000	-	-	-	-	200,000
Misc. Equipment (Wacker Portable Generator, Odor Control, Power Saws)	403	50,000	50,000	-	-	-	-	50,000
Neighborhood Roads: District 1	403	331,500	331,500	110,500	-	-	-	442,000
Neighborhood Roads: District 2	403	-	-	-	-	-	-	-
Neighborhood Roads: District 3	403	105,000	105,000	-	-	-	-	105,000
Neighborhood Roads: District 4	403	270,625	270,625	90,225	-	-	-	360,850
1601 N Dixie Incentive Project	403	200,000	200,000	-	-	-	-	200,000
Asphalt Mains, Main	403	310,000	310,000	-	-	-	-	310,000
Lake Bass Canal Aerial Forcemain Relocation	403	-	-	350,000	-	-	-	350,000
10th Ave N & Boutwell FM Upsizing	403	30,000	30,000	300,000	-	-	-	330,000
Replace #261 Backhoe	403	110,000	110,000	-	-	-	-	110,000
Park of Commerce - Phase 1A	403	76,000	76,000	-	-	-	-	76,000
Park of Commerce - Phase 1B	403	20,000	20,000	40,000	-	-	-	60,000
Park of Commerce- Phase 2	403	-	-	20,000	200,000	-	-	220,000
Total Local Sewer Fund		\$ 2,053,125	\$ 2,053,125	\$ 910,725	\$ 200,000	\$ -	\$ -	\$ 3,163,850
Lift Station 12 Replacement	406	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
15th AVE S & S B St Lining	406	360,000	360,000	-	-	-	-	360,000
MPS Bypass Hardening	406	200,000	200,000	125,000	-	-	-	325,000
Total Regional Sewer Fund		\$ 960,000	\$ 960,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 1,085,000
Neighborhood Roads: District 1	408	\$ 120,000	\$ 120,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 270,000
Neighborhood Roads: District 2	408	-	-	150,000	-	-	-	150,000
Neighborhood Roads: District 3	408	400,000	400,000	700,000	350,000	-	-	1,450,000
Neighborhood Roads: District 4	408	450,000	450,000	250,000	-	-	-	700,000
1601 N Dixie Incentive Project	408	100,000	100,000	-	-	-	-	100,000
GOLF COURSE 72"	408	150,000	150,000	-	-	-	-	150,000
10TH AVE N LINING	408	200,000	200,000	-	-	-	-	200,000
Park of Commerce - Phase 1A	408	683,810	683,810	-	-	-	-	683,810
Park of Commerce - Phase 1B	408	140,000	140,000	300,000	-	-	-	440,000
Park of Commerce- Phase II	408	-	-	50,000	300,000	-	-	350,000
ST Outfall Check Valve	408	-	-	50,000	50,000	50,000	-	150,000
ADD .5 acres South by Lake	408	-	-	500,000	500,000	-	-	1,000,000
North O St Second to Lake Ave	408	-	-	50,000	350,000	-	-	400,000
Total Stormwater Fund		\$ 2,243,810	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810
Purchase of Recycling Truck	410	\$ 310,000	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000
Purchase of Dual Stream 60/40 Split Truck	410	310,000	310,000	-	-	-	-	310,000
Total Sanitation Fund		\$ 620,000	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000
Computer and Workstation Upgrades	510	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Computer Server Upgrades	510	50,000	-	-	-	-	-	50,000
Data Recovery Offsite Storage & Backup	510	50,000	-	-	-	-	-	50,000
Network Infrastructure Replacement	510	30,000	-	-	-	-	-	30,000
Network Security Upgrade Hardware & Software	510	50,000	-	-	-	-	-	50,000
Security Access Control System	510	25,000	-	-	-	-	-	25,000
Printers, Monitors Additional Equipment	510	20,000	-	-	-	-	-	20,000
Total Information Technology Fund		\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000

Capital Improvement Plan

FY 2019-FY 2023 Schedule Of Projects (continued)

City of Lake Worth								
FY 2019 Proposed - 5 Year Capital Plan								
FY 2019 - FY 2023								
Project Title	Fund	FY 2019 Request	FY 2019 Funded	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast	Total Cost
Water Truck #287 1/2 Ton	530	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Public Service Refuse #21 1/2 Ton Truck	530	35,000	35,000	-	-	-	-	35,000
Public Service Refuse #607 Light Truck	530	26,000	26,000	-	-	-	-	26,000
Public Service Refuse #44 1/2 Ton Truck	530	35,000	35,000	-	-	-	-	35,000
Public Service Refuse #202 1/2 Ton Truck	530	35,000	35,000	-	-	-	-	35,000
Public Service Refuse #45 1/2 Ton Truck	530	35,000	35,000	-	-	-	-	35,000
Public Service Refuse #309 1/2 Light Truck	530	26,000	26,000	-	-	-	-	26,000
Customer Service Building Div #310 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Customer Service Building Div #599 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Customer Sustainability #596 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Customer Sustainability #598 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Customer Sustainability #597 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Electric Customer Service #112 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Electric T&D #114 Electric Vehicle	530	35,000	35,000	-	-	-	-	35,000
Leisure Service Rec #244 Light Truck	530	26,000	26,000	-	-	-	-	26,000
Total City Garage Fund		\$ 498,000	\$ 498,000	\$ -	\$ -	\$ -	\$ -	\$ 498,000
Total 5 Year Capital Plan		\$ 41,986,548	\$ 39,337,707	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 86,636,743

Capital Improvement Plan

Project Category

SUMMARY BY PROJECTS CATEGORY							
Project Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Building Rehabilitation	\$ 2,776,420	\$ -	\$ -	\$ -	\$ -	\$ 2,776,420	3.20%
Electric Services	\$ 10,581,445	\$ 7,952,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 24,408,445	28.17%
Stormwater Projects	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810	6.98%
Streets Maintenance	\$ 424,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,089,800	4.72%
Sewer Projects	\$ 3,013,125	\$ 1,035,725	\$ 200,000	\$ -	\$ -	\$ 4,248,850	4.90%
Technology Improvement	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	0.32%
Vehicle Replacement	\$ 1,118,000	\$ -	\$ -	\$ -	\$ -	\$ 1,118,000	1.29%
Water System	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630	37.04%
Neighborhood Road Program	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788	13.37%
TOTAL CAPITAL PROJECTS	\$ 41,986,548	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 86,636,743	100.00%

SUMMARY OF PROJECTS BY DEPARTMENTS							
Departments	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Leisure Services	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	0.75%
Public Services	\$ 15,254,708	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 18,920,008	21.84%
Information Technology	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	0.32%
Electric Utility	\$ 10,581,445	\$ 7,952,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 24,408,445	28.17%
Water & Sewer	\$ 15,225,395	\$ 14,416,844	\$ 8,651,051	\$ 4,090,000	\$ -	\$ 42,383,290	48.92%
TOTAL CAPITAL PROJECTS	\$ 41,986,548	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 86,636,743	100.00%

SUMMARY OF PROJECTS BY DIVISIONS							
Division	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Administration - Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Code Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Engineering	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000	0.25%
Facilities Management	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	0.09%
Garage/Fleet	\$ 2,248,000	\$ -	\$ -	\$ -	\$ -	\$ 2,248,000	2.59%
Information Technology	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	0.32%
Leisure Services - Golf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Leisure Services - Recreation	\$ 81,420	\$ -	\$ -	\$ -	\$ -	\$ 81,420	0.09%
Leisure Services - Beach Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Leisure Services - Beach Park	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	0.75%
Leisure Services - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Sewer Collection & Pumping	\$ 2,053,125	\$ 910,725	\$ 200,000	\$ -	\$ -	\$ 3,163,850	3.65%
Planning & Preservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Power Generation	\$ 10,035,700	\$ 7,675,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 23,585,700	27.22%
Customer Service	\$ 400,000	\$ 277,000	\$ -	\$ -	\$ -	\$ 677,000	0.78%
Public Service Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Public Service Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Regional Sewer Collection & Pumping	\$ 960,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 1,085,000	1.25%
Public Services Stormwater	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810	6.98%
Public Services Refuse	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000	0.72%
Streets Maintenance	\$ 11,731,533	\$ -	\$ -	\$ -	\$ -	\$ 11,731,533	13.54%
System Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water & Sewer Admin	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630	37.04%
Water Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Neighborhood Road Program	\$ 424,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,089,800	4.72%
TOTAL CAPITAL PROJECTS	\$ 41,986,548	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 86,636,743	100.00%

Capital Improvement Plan

Funding Sources

SUMMARY OF PROJECTS BY FUNDING SOURCES							
Funding Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total	% of 5 Year Total
Available Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Beach Fund	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	0.75%
Building Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Project Fund	\$ 2,126,420	\$ -	\$ -	\$ -	\$ -	\$ 2,126,420	0.00%
Electric Fund	\$ 10,435,700	\$ 7,952,000	\$ 3,875,000	\$ 2,000,000	\$ -	\$ 24,262,700	28.01%
Garage/Fleet Fund	\$ 498,000	\$ -	\$ -	\$ -	\$ -	\$ 498,000	0.57%
Golf Course Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants (CDBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants (Federal)	\$ 145,745	\$ -	\$ -	\$ -	\$ -	\$ 145,745	0.17%
Grants (State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants (County)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Information Technology Fund	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	0.32%
Insurance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Sewer Fund	\$ 2,053,125	\$ 910,725	\$ 200,000	\$ -	\$ -	\$ 3,163,850	3.65%
Park of Commerce Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Regional Sewer Fund	\$ 960,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 1,085,000	1.25%
Sanitation Fund	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000	0.72%
Road Improvement Fund	\$ 424,500	\$ 3,665,300	\$ -	\$ -	\$ -	\$ 4,089,800	4.72%
Stormwater Fund	\$ 2,243,810	\$ 2,050,000	\$ 1,700,000	\$ 50,000	\$ -	\$ 6,043,810	6.98%
SRF Loan - (2' Watermain Project)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water Fund	\$ 9,968,460	\$ 11,331,119	\$ 6,751,051	\$ 4,040,000	\$ -	\$ 32,090,630	37.04%
Neighborhood Road Program	\$ 11,585,788	\$ -	\$ -	\$ -	\$ -	\$ 11,585,788	13.37%
TOTAL CAPITAL PROJECTS	\$ 41,986,548	\$ 26,034,144	\$ 12,526,051	\$ 6,090,000	\$ -	\$ 86,636,743	100.00%

Capital Projects Fund

General Capital Projects Fund (Fund 301) – To account for general government capital projects adopted by the City Commission via the annual budget and capital improvements plan.

Capital Projects Fund 301	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 FY 19 Budget & FY 18 Forecast	Change	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
Source of Funds								
Federal Grants	-	-	-	-	-	-	-	0.00%
Interest & Other Earnings	53,340	51,810	-	48,620	50,000	50,000	50,000	0.00%
Other Miscellaneous Rev	-	-	-	-	-	-	-	0.00%
Debt proceeds	849,446	123,759	-	-	-	-	-	0.00%
Repayment from Beach fund - principal & interest	-	-	-	-	-	-	-	0.00%
Transfers In	130,000	-	-	-	-	-	-	0.00%
Subtotal	1,032,786	175,569	-	48,620	50,000	50,000	50,000	0.00%
Use of Fund Balance	-	-	31,874	-	326,920	295,046	295,046	925.66%
Total Sources of Funds	1,032,786	175,569	31,874	48,620	376,920	345,046	345,046	1082.53%
Use of Funds								
General Improvements	252,090	-	-	-	-	-	-	0.00%
Public Services Bldg/ Maintenance	138,951	-	-	-	-	-	-	0.00%
Park of Commerce Drainage Improvements	-	-	-	-	295,000	295,000	295,000	0.00%
Road Improvements	860,102	125,535	-	-	-	-	-	0.00%
Sidewalk improvements Bike	-	-	-	-	-	-	-	0.00%
Lane Striping	-	-	-	-	-	-	-	0.00%
City Hall Roof Replacement	-	-	-	-	-	-	-	0.00%
Public Services Grounds	-	-	-	-	-	-	-	0.00%
Bryant Park	-	-	-	-	-	-	-	0.00%
Boat Ramp	-	-	-	-	-	-	-	0.00%
Park Furnishings	-	-	-	-	81,420	81,420	81,420	0.00%
ADA Compliance	-	-	-	-	-	-	-	0.00%
Pier Building roof	-	-	-	197,835	-	-	-	0.00%
Parking Meters	-	-	-	-	-	-	-	0.00%
NW Ballfield Improvements	-	-	-	-	-	-	-	0.00%
Update Library Fire Alarm	-	-	7,602	7,602	-	(7,602)	(7,602)	-100.00%
HTE Core Financials	-	-	-	-	-	-	-	0.00%
Police Administration	-	33,390	24,272	24,272	-	(24,272)	(24,272)	-100.00%
Leisure Services - Golf course restoration	68,650	-	-	-	-	-	-	0.00%
Leisure Services - Recreation	-	-	-	-	-	-	-	0.00%
Leisure Services - Roof repl - Bryant Park	-	-	-	-	-	-	-	0.00%
Leisure Services - Bryant Park Concession Bldg	-	-	-	-	-	-	-	0.00%
Leisure Services - Library	-	76,530	-	-	-	-	-	0.00%
Leisure Services - Casino Bldg	-	-	-	-	-	-	-	0.00%
City Hall alarm system & electric upgrade	-	-	-	-	-	-	-	0.00%
City Hall Chiller	-	-	-	-	-	-	-	0.00%
Shuffle Board Court renovation	-	-	-	-	-	-	-	0.00%
Gymnasium floor/Bleachers	-	-	-	-	-	-	-	0.00%
Land acquisition	-	-	-	-	-	-	-	0.00%
Building renovations	-	-	-	-	-	-	-	0.00%
Landfill restoration	-	-	-	-	-	-	-	0.00%
Total Capital Projects	\$ 1,319,793	\$ 235,455	\$ 31,874	\$ 229,709	\$ 376,420	\$ 344,546	\$ 344,546	1080.96%

Park of Commerce Fund

Park of Commerce Fund (Fund 304) – To account for the construction costs of the Park of Commerce project funded from city funds, grants and other financing.

Park of Commerce Fund 304	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
Intergovernmental/Grants	-	-	-	-	-	-	0.00%
General Government	-	-	3,630,860	2,797,400	3,629,270	(1,590)	-0.04%
Miscellaneous Revenue	-	7,000	-	-	-	-	0.00%
Non-Operating Sources/debt proceeds	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	-	7,000	3,630,860	2,797,400	3,629,270	(1,590)	-0.04%
Use of Fund Balance	-	-	259,460	259,460	828,540	569,080	219.33%
Total Sources of Funds	-	7,000	3,890,320	3,056,860	4,457,810	567,490	14.59%
<u>Use of Funds</u>							
Street Maintenance	293,858	29,778	685,765	537,140	1,882,000	1,196,235	174.44%
Stormwater	17,668	-	418,297	370,000	823,810	405,513	96.94%
Transmission & Distribution	-	-	512,945	491,720	836,000	323,055	62.98%
Water Distribution	-	-	471,905	442,550	820,000	348,095	73.76%
Sewer Collection	-	-	412,308	393,370	96,000	(316,308)	-76.72%
Subtotal	311,526	29,778	2,501,220	2,234,780	4,457,810	1,956,590	78.23%
Reserve for future use	(311,526)	(22,778)	1,389,100	822,080	-	(1,389,100)	-100.00%
Total Uses of Funds	\$ -	\$ 7,000	\$ 3,890,320	\$ 3,056,860	\$ 4,457,810	\$ 567,490	14.59%

Performance Contract Fund

Performance Contract Fund (Fund 306) - Accounts for facility improvement measures to improve the efficiency and environmental sensitivity of the City's infrastructure.

Performance Contract Fund 306	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
Non-Operating Sources	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	713,069	-	-	(713,069)	-100.00%
Total Sources of Funds	-	-	713,069	-	-	(713,069)	-100.00%
<u>Use of Funds</u>							
* Prof. & Contract. Service	-	-	-	-	-	-	0.00%
* Operating Expense	-	-	713,069	53,260	-	(713,069)	-100.00%
Subtotal	-	-	713,069	53,260	-	(713,069)	-100.00%
Reserve for future use	-	-	-	-	-	-	0.00%
Total Uses of Funds	\$ -	\$ -	\$ 713,069	\$ 53,260	\$ -	\$ (713,069)	-100.00%

Discretionary Sales Tax Fund

Discretionary Sales Tax Fund - (Fund 307) - To account for the "Palm Beach County District Schools, Cities and County Government Infrastructure One-Cent Sales Surtax" for the acquisition or construction of major capital facilities and the purchase of capital items.

Discretionary Sales Tax 307	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
Discretionary Surtax	-	1,876,373	275,350	2,600,000	2,600,000	2,324,650	844.25%
Non-Operating Sources/debt proceeds	-	(1,373)	-	110	2,820	2,820	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	-	1,875,000	275,350	2,600,110	2,602,820	2,327,470	845.28%
Use of Fund Balance	-	-	-	-	(2,602,820)	(2,602,820)	0.00%
Total Sources of Funds	-	1,875,000	275,350	2,600,110	-	(275,350)	-100.00%
<u>Use of Funds</u>							
* Prof. & Contract. Service	-	-	275,350	275,820	-	(275,350)	-100.00%
* Operating Expense	-	-	-	335,411	-	-	0.00%
Subtotal	-	-	275,350	611,231	-	(275,350)	-100.00%
Transfer to CRA	-	-	-	1,230,000	-	-	0.00%
Total Uses of Funds	\$ -	\$ -	\$ 275,350	\$ 1,841,231	\$ -	\$ (275,350)	-100.00%

GO Bond/Debt Fund

GO Bond/Debt Fund (Fund 203) – To account for the payment of Voter Debt Obligations of the City.

GO Bond Fund 203	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
Ad Valorem	-	-	1,167,800	1,181,995	2,014,978	847,178	72.54%
General Government	-	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
Non-Operating Sources/Debt Proceeds	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	-	-	1,167,800	1,181,995	2,014,978	847,178	72.54%
Use of Fund Balance	-	-	-	-	-	-	0.00%
Total Sources of Funds	-	-	1,167,800	1,181,995	2,014,978	847,178	72.54%
<u>Use of Funds</u>							
Principal	-	-	380,000	380,000	655,000	275,000	72.37%
Interest	-	-	787,800	787,725	1,359,978	572,178	72.63%
Non-Department Other	-	-	-	-	-	-	0.00%
Subtotal	-	-	1,167,800	1,167,725	2,014,978	847,178	72.54%
Reserve for future use	-	-	-	14,270	-	-	0.00%
Total Uses of Funds	-	-	\$ 1,167,800	\$ 1,181,995	\$ 2,014,978	\$ 847,178	72.54%

The City's Debt Service Fund is used to accumulate the repayment of voter-approved General Obligation debt. The annual principal and interest payment due in the coming year on General Obligation debt totals approximately \$1.16M. The debt service millage rate needed to fund this repayment is 0.7499 mils.

Neighborhood Road Program Fund

Neighborhood Road Program Fund (Fund 308) – To account for the City's largest capital improvement project to improve transportation throughout the City's residential areas. It is being funded through a general obligation bond not to exceed \$40 million.

Neighborhood Road Program Fund 308	FY 2016 Actuals	FY 2017 Actuals	FY 2017-2018 Adjusted Budget	FY 2017-2018 Budget Forecast	FY 2018-2019 Adopted Budget	FY 2018-2019 \$ Change FY 19 Budget & FY 18 Forecast	FY 2018-2019 % Change FY 19 Budget & FY 18 Budget
<u>Source of Funds</u>							
Intergovernmental/Grants	-	-	-	-	-	-	0.00%
General Government	-	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
Non-Operating Sources/Debt Proceeds	-	22,201,332	-	310,000	310,000	310,000	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Subtotal	-	22,201,332	-	310,000	310,000	310,000	0.00%
Use of Fund Balance	-	-	19,742,950	17,724,525	11,275,788	(8,467,162)	-42.89%
Total Sources of Funds	-	22,201,332	19,742,950	18,034,525	11,585,788	(8,157,162)	-41.32%
<u>Use of Funds</u>							
Street Maintenance	-	2,558,053	19,742,950	13,877,953	11,585,788	(8,157,162)	-41.32%
Stormwater	-	-	-	-	-	-	0.00%
Transmission & Distribution	-	-	-	-	-	-	0.00%
Water Distribution	-	-	-	-	-	-	0.00%
Sewer Collection	-	-	-	-	-	-	0.00%
Subtotal	-	2,558,053	19,742,950	13,877,953	11,585,788	(8,157,162)	-41.32%
Reserve for future use	-	19,643,279	-	4,156,572	-	-	0.00%
Total Uses of Funds	\$ -	\$ 22,201,332	\$ 19,742,950	\$ 18,034,525	\$ 11,585,788	\$ (8,157,162)	-41.32%



DEBT ADMINISTRATION



Blue Star Memorial Highway and Constitution Walk

Debt Administration

Description of Funds

The funds account for the accumulation of resources to meet current and future long-term debt service requirements such as capital lease obligations and bond principal, interest and related costs. Long-term debt will be used for construction, rehabilitation, or acquisitions of infrastructure and other assets; refinancing existing debt obligations; or to reduce unfunded accrued liabilities associated with pension obligations or other post-employment benefits. Long-term debt will not be used to finance current operations or for routine repairs and maintenance issues.

Current Trends and Issues

Total outstanding debt as of September 30, 2018 for the City of Lake Worth is \$127,354,576. The debt consists of \$39,965,420 in Governmental Activities and \$87,389,156 in Business Type activities. The annual debt service payments for FY 2019 total \$8,932,115, consisting of principal and interest for all City debt. The City's charter permits the City to pledge funds or property taxing power of the City for the payment of Debt and Bonds. This is subject to mandatory requirements that the total indebtedness of the City shall never exceed an amount equal to 25% of the total assessed value of the taxable property within its corporate limit.

Taxable Assessed Valuation	<u>\$ 1,792,873,014</u>
Debt Limit (25% of Valuation)	\$ 448,218,254
Outstanding Governmental Debt	\$ 39,141,698
Debt-contracting Margin	<u>\$ 409,076,556</u>
Percentage Debt-contracting Limit Remaining	<u>91.27%</u>

City-Wide Debt Summary	Original Issue	Principal Outstanding as of 9/30/18	FY 2019 Principal	FY 2019 Interest	Total FY 2019 Debt Service
GOVERNMENTAL FUNDS					
2018 GO Bond	17,295,000	17,295,000	255,000	586,853	841,853
2017 GO Bond	21,685,000	20,905,000	400,000	773,125	1,173,125
Note Payable	985,420	941,698	47,170	28,098	75,268
Total Governmental	39,965,420	39,141,698	702,170	1,388,076	2,090,246
UTILITY FUNDS					
2013 Utility Refunding Revenue Bond	54,030,000	39,565,000	3,530,000	1,013,040	4,543,040
State Revolving Loan - 501700	469,252	344,960	21,323	9,579	30,902
State Revolving Loan - 501701	6,756,301	4,936,280	309,369	126,831	436,200
State Revolving Loan - 501710	4,290,346	-	133,864	29,446	163,310
Notes Payable	21,843,257	20,874,095	1,045,581	622,836	1,668,417
Total Utility Funds	87,389,156	65,720,335	5,040,137	1,801,732	6,841,869
TOTAL DEBT	\$ 127,354,576	\$ 104,862,033	\$ 5,742,307	\$ 3,189,808	\$ 8,932,115

Debt Administration

Revenues Pledged

Governmental Funds

2017 & 2018 GO Bonds - The Series 2017 & 2018 Bonds are payable from ad valorem tax to be levied annually on all taxable property within the City. The taxes are to be levied and collected at the same time and in the same manner as ad valorem taxes levied for operating expenses of the City and are to be in addition to all other taxes authorized to be levied by the City. The debt service payments are appropriated in the Debt Service Fund.

Notes Payable - The note is secured by the City's covenant to annually budget and appropriate City revenues that are not derived from taxation. The debt service payments are appropriated in the General Fund.

Enterprise Funds

2013 Utility Refunding Revenue Bond - The note is secured by the City's covenant to annually budget and appropriate City revenues that are not derived from taxation. The debt service payments are appropriated in the Electric and Water funds.

State Revolving Loan – 501700 - The note is secured by the City's covenant to annually budget and appropriate City revenues that are not derived from taxation. The debt service payments are appropriated in the Electric and Water funds.

State Revolving Loan – 501701 - The note is secured by the City's covenant to annually budget and appropriate City revenues that are not derived from taxation. The debt service payments are appropriated in the Electric and Water funds.

State Revolving Loan – 501710 - The note is secured by the City's covenant to annually budget and appropriate City revenues that are not derived from taxation. The debt service payments are appropriated in the Electric and Water funds.

Notes Payable - The note is secured by the City's covenant to annually budget and appropriate City revenues that are not derived from taxation. The debt service payments are appropriated in the Electric and Water funds.



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COMMUNITY REDEVELOPMENT AGENCY



Little Free Libraries (LFL)
located throughout the City

Community Redevelopment Agency FY 2019 Budget

LAKE WORTH COMMUNITY REDEVELOPMENT AGENCY FINAL BUDGET FY 2018/2019

REVENUES	APPROVED	AMENDED	FINAL
	FY 2017 /2018	FY 2017/2018	FY 2018/2019
AD VALOREM TAXES	1,164,812	1,164,812	1,341,769
INTEREST EARNINGS-MISC	2,000	2,000	2,000
MISCELLANEOUS - DONATIONS	2,000	4,112	1,000
RENTAL INCOME	-	-	30,000
CITY TIF SHARE (TRANSFER FROM CITY)	1,341,162	1,341,162	1,546,139
TRANS FR GENERAL FD (INTERLOCAL)	-	1,455,000	-
LOAN PROCEEDS	3,276	3,276	7,676
GRANT REVENUE	25,000	48,650	-
DESIGNATED RESERVE BALANCE - LOC	-	-	900,000
FUND BALANCE	960,065	960,065	655,911
TOTAL REVENUES	3,498,315	4,979,077	4,484,495
EXPENSES			
ADMINISTRATION			
REGULAR SALARY/WAGES	393,394	393,394	411,636
FICA	30,095	30,095	31,490
DEFERRED COMPENSATION	15,552	15,552	16,415
LIFE & HEALTH INS	17,000	17,000	20,500
UNEMPLOYMENT COMP	6,000	6,000	6,500
SUBTOTAL PERSONNEL	462,041	462,041	486,542
PROFESSIONAL SERVICES - LEGAL	35,000	35,000	42,500
CITY ADMIN CHARGES	20,000	20,000	20,000
TRAVEL & TRAINING	6,200	6,200	6,800
TELEPHONE	3,500	3,500	3,500
UTILITY SERVICE-ELECTRIC	18,500	18,500	13,500
POSTAGE & FREIGHT	1,500	1,500	1,500
RENTS & LEASES	13,000	13,000	3,200
PROMOTIONAL ACTIVITY	15,000	15,000	25,500
INSURANCE-PROPERTY/LIABILITY	9,000	9,000	9,000
PRINTING & BINDING	7,500	7,500	9,000
OFFICE SUPPLIES	5,000	5,000	5,000
IT/ MEDIA	20,000	20,000	20,000
COMPUTER SOFTWARE	1,500	1,500	1,500
SMALL TOOLS & OTHERS	11,000	11,000	8,000
BOOKS-MEMBERSHIP-DUES	3,600	3,600	3,700
OPERATING SUPPLIES	6,500	6,500	6,500
SUBTOTAL OPERATING	176,800	176,800	179,200
SUBTOTAL ADMINISTRATION	638,840	638,840	665,742

Community Redevelopment Agency FY 2019 Budget

PROGRAMS

PROFESSIONAL SERVICES	16,000	61,000	33,000
ECONOMIC DEVELOPMENT / BUSINESS RECRUITMENT	390,000	999,000	1,283,590
LOAN/ TECHNICAL ASSISTANCE PROGRAMS	240,000	-	-
COMMERCIAL GRANT PROGRAM	450,000	225,000	400,000
TAX INCREMENT REBATE	95,000	95,000	95,000
BEAUTIFICATION - BANNERS AND DECORATIONS	20,000	20,000	35,000
DOWNTOWN IMPROVEMENT	25,000	25,000	30,000
NEIGHBORHOOD IMPROVEMENTS	20,000	20,000	-
RESIDENTIAL LOAN/ GRANT PROGRAMS	150,000	150,000	35,000
SUBTOTAL PROGRAM-OPERATING	1,406,000	1,595,000	1,911,590

PROJECTS / GRANTS

TRANS TO CAPITAL PROJECT FUND	677,000	653,000	-
NEIGHBORHOOD ENHANCEMENTS	-	48,650	-
SUBTOTAL PROGRAM-GRANTS	677,000	701,650	-

BUILDINGS/ 1000 LAKE AVE/ACQUISITIONS

INSURANCE (INCLUDING ACQUISITIONS)	49,000	49,000	46,500
ACQUISITIONS	-	1,290,000	-
PROPERTY MANAGEMENT (INCLUDES ACQUISITIONS & HATCH)	169,500	144,500	97,263
UTILITIES	25,000	25,000	10,000
OFFICE BUILDING RESERVE	-	-	-
SUBTOTAL-BUILDING	243,500	1,508,500	153,763

SUBTOTAL PROJECTS / PROGRAMS	2,326,500	3,805,150	2,065,353
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LULA - PROGRAM

PROFESSIONAL SERVICES	6,700	6,700	6,900
PROJECTS	8,000	10,112	12,000
PROGRAMS	20,500	20,500	16,500
MARKETING	8,500	8,500	7,000
TRANSFER TO CULTURAL RENAISSANCE FOUNDATION	23,775	23,775	7,000
SUBTOTAL LULA PROGRAM	67,475	69,587	49,400

DEBT SERVICE

AMORITIZATION OF BOND FUNDS/ BANK FEES	3,500	3,500	4,000
TRANS TO DEBT SERVICE	462,000	462,000	1,700,000
SUBTOTAL DEBT SERVICE	465,500	465,500	1,704,000

TOTAL EXPENSES	3,498,315	4,979,077	4,484,495
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EXCESS OF REVENUE OVER EXPENSES	-	-	-
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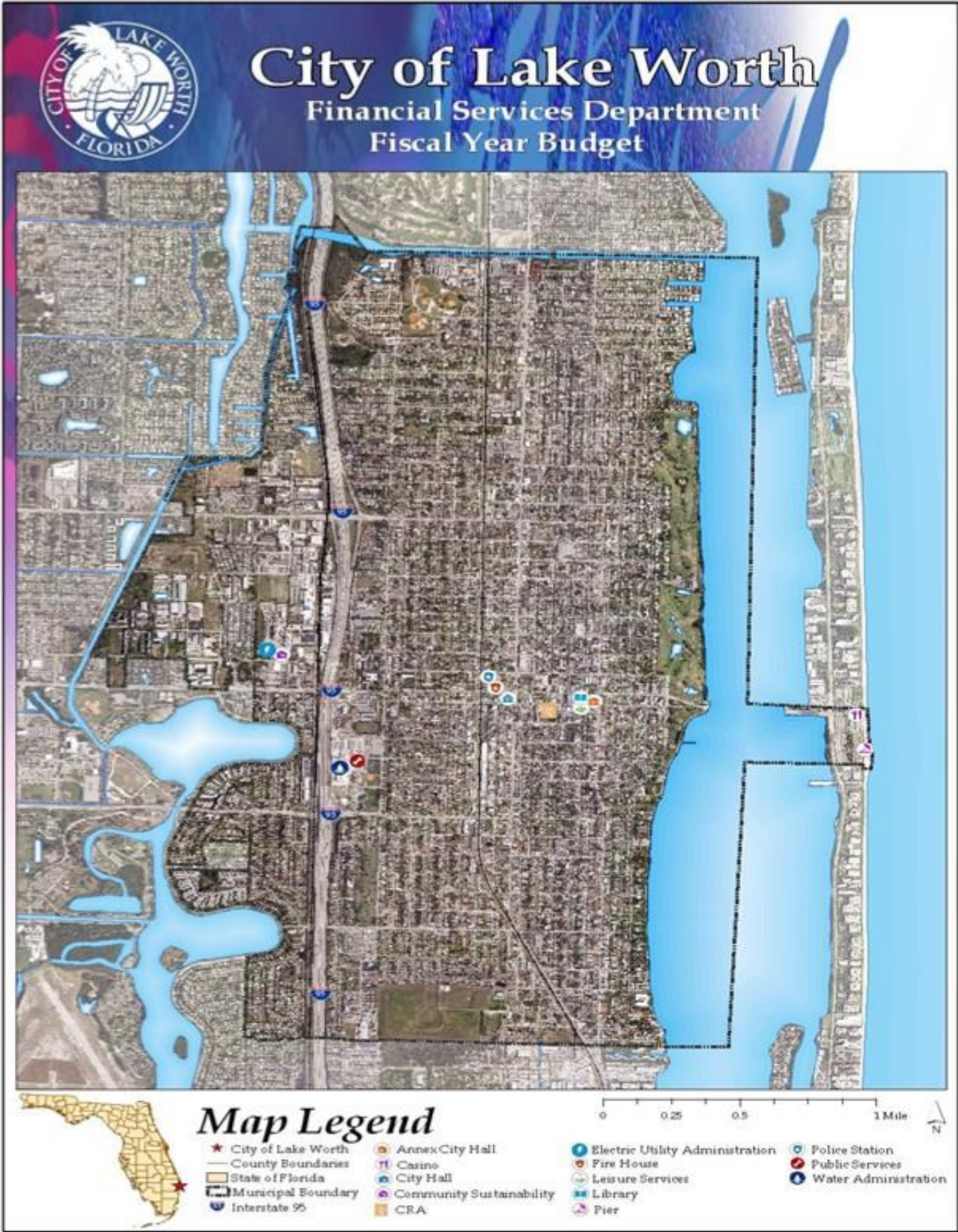
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APPENDICES AND GLOSSARY

Veterans Day Parade

Map of Lake Worth



Lake Worth at a Glance

POPULATION DATA

- ◆ Total Area: 6.97 Square Miles
 - 5,577 persons per square mile
- ◆ Total Population: 38,876 (Palm Beach County Business Development Board)
- ◆ Median age: 36 (US Census Bureau)
- ◆ Percentage of population with a High School Degree or higher: 70.6%
- ◆ Percentage of population with a Bachelor's Degree or higher: 19.49%
- ◆ Median household income: \$40,264 (PB Co Bus Dev Board)
 - 27.6% of population below poverty rate
 - 3.3% unemployment rate
- ◆ Estimated number of households: 14,206 (PB Co Bus Dev Board)
 - Owner Occupied - 48.14%; Renter Occupied - 51.86%
- ◆ Average number of persons per household: 2.88 (US Census Bureau)

ELECTIONS

- ◆ Registered voters: 17,926
- ◆ Votes cast in last municipal election: 2,874 (16.03% turnout)

RECREATION AMENITIES

- ◆ Casino Building and Beach Complex (19 acres)
- ◆ Golf Course: 110 acres
- ◆ Municipal Park Acreage: 140 Acres
 - Barton Park
 - Bryant Park
 - Bryant Park South
 - Constitution Park
 - Harold Grimes Memorial Park
 - Howard Park
 - Lend a Hand Park
 - Memorial Park
 - Northwest Park and Ball Fields
 - Old Bridge Park
 - Snook Islands Natural Area
 - South Palm Park
 - Spillway Park
 - Sunset Ridge Park
 - Triangle Park
 - Tropical Ridge Fitness Park
- ◆ Cultural Plaza
- ◆ John Prince Park (county park on western border): 9,924.36 acres
- ◆ Number of recreation programs and classes: 15
- ◆ Number of special event permits issued: 110

Lake Worth at a Glance

STREETS & SIDEWALKS

- ◆ Paved public streets/alleys: 116.25 miles
- ◆ Unpaved shell rock streets: 22.5 miles

SOLID WASTE COLLECTION

- ◆ Residential accounts: 14,924
- ◆ Commercial accounts: 3,571 (includes all industrial, residential over 8 units, condos, commercial)

PUBLIC SAFETY

POLICE PROTECTION: *(Police services provided to City under contractual agreement with PB County)*

Sworn Police Officers	80
Civilian Employees	36
Crossing guards	25

FIRE PROTECTION: *(Fire services provided to City under contractual agreement with PB County Fire MSTU)*

Suppression Units	2
Early response stabilization units	2
Fire Stations	2

LAND USAGE

Residential	1,578.1736 acres
Commercial	413.0786
Institutional	524.7573
Industrial	243.3052
Recreational	<u>242.3336</u>

Total 3,232.7551 acres

Other 231.1268 *includes conservation*

UTILITY SYSTEM

Active accounts (as of September 30, 2018)

Water	13,677
Sewer	12,099
Electric	26,476 (Residential - 23,271, Commercial - 3,117, Demand - 88)

ELECTRIC UTILITY CAPACITIES

Electric - Gas and oil	90 mWs
Electric - Nuclear	22.1 mWs
Electric - Coal	10 mWs
Electric - Solar	2 mWs

Lake Worth at a Glance

WATER PLANT CAPACITIES

Miles of water mains	168 miles
Miles of sewer mains	124 miles
Fire Hydrants	1,105
Water - Lime Softening Plant	12.9 MGD (Permitted)
Water - Reverse Osmosis Water Plant	4.5 MGD
Sewer - East Central Regional Water Reclamation Facility	70 MGD

BEACH / INTRACOASTAL WATERWAY / DOWNTOWN AREA ATTRACTIONS

- ◆ Quarter-Mile Beach
 - Chair and umbrella rentals
- ◆ 37,000 sq. ft. Casino Building
 - Oceanfront Ballroom (for rent)
 - Restaurants and shops including Kilwins Chocolate, Mamma Mia's on the Beach, Mulligan's Beach House Bar & Grill and Lake Worth Tee Shirt Company
- ◆ Oceanfront Park with picnic tables and pavilion rental
- ◆ William O. Lockhart Municipal Pier
 - Benny's on the Beach restaurant
 - Fishing (rod and bait rentals available)
- ◆ Snook Islands - fishing, kayaking and paddle boarding
- ◆ Lake Worth Golf Club -located on the intracoastal waterway, 18 hole par 70 course, including E.R. Bradley's Beach Club Restaurant
- ◆ Downtown district with over two dozen restaurants
- ◆ Shopping
- ◆ Cultural Plaza
- ◆ Municipal Library
- ◆ Lake Worth Playhouse
- ◆ Cultural Council of Palm Beach County

COLLEGES AND UNIVERSITIES

- ◆ Palm Beach State College
- ◆ Palm Beach Atlantic University
- ◆ Florida Atlantic University

AIR AND LAND TRANSPORTATION

- ◆ Palm Beach International Airport is just 7.5 miles from Lake Worth
- ◆ Palm Beach County Park Airport
- ◆ Major roadways include Interstate 95 and the Florida Turnpike
- ◆ Lake Worth is a hub for access to the Tri-Rail commuter rail service and the Palm Tran bus service which connects to the Tri-Rail.

Lake Worth at a Glance

COMMUNITY INFORMATION

2017 Principal Property Taxpayers			
Tax Payers	Net Assessed Value	Rank	% of Total Value
Lake Worth Village, LLC	\$ 20,965,792	1	1.20%
CP Logistics Lake Worth, LLC	19,519,622	2	1.28%
Palm Club Investments, LLC	13,373,327	3	0.82%
GSG Investments	10,515,634	4	0.64%
Cubesmart LP	9,980,925	5	0.61%
Palm Bwach Mobile Home Park, LLC	9,199,868	6	0.56%
Patricia A. Tackett	9,094,305	7	0.56%
1920 10th Avenue, LLC	8,500,000	8	0.52%
Cubesmart LP	7,785,101	9	0.48%
Lake Worth Town Plaza, LLC	6,619,989	10	0.41%

Source: Tax roll provided by Palm Beach County Property Appraiser's Office

Principal Employers		
Employers	Employees	Rank
City of Lake Worth	316	1
Lake Worth High School	266	2
Publix (214 N. Dixie Hwy.)	161	3
Highland Elementary	142	4
Wayne Akers Ford	140	5
Medicana Nursing & Rehab	127	6
North Grade Elementary	125	7
Publix (1910 Lake Worth Rd.)	116	8
Lake Worth Middle School	112	9
Barton Elementary	111	10

Source: Business Development Board of Palm Beach County

History of Lake Worth

The area that is now referred to as Lake Worth was settled a few years after Congress passed the Homestead Act of 1862. In 1896 Henry Flagler extended his rail line south from West Palm Beach, making Lake Worth much more accessible for new settlers. Much of present-day Lake Worth was once owned by Samuel and Fannie James, two former slaves. While the James' were in possession of the property, the future town site was referred to as Jewel. In 1911 Fannie James sold the core area of her land to Palm Beach Farms Company.

The name Jewel was subsequently changed to the town site of Lucerne, and platting began shortly thereafter. Lake Worth was formally incorporated in 1912, and in January of that year Lake Avenue became the first street to be graded and rocked. As the town site began to grow, residents saw the need to construct a dock at the foot of Lake Avenue that extended 1,000 feet into the Lake Worth Lagoon. Shortly thereafter Bryant Park was established, a park that remains beautifully active today, complete with a modern band shell where people enjoy festivals, concerts and recreation.

As settlers moved to Lake Worth in the early twentieth century, they built homes, grocery stores, churches and restaurants. During the summer of 1912, a survey of the town site was completed that laid out 55 miles of streets, and nearly as many miles of alleys, as well as 7,000 residential lots ranging in size from 25 to 50 feet wide. The small lot sizes were part of a sales tactic that coupled the purchase of multiple acres of western farm land with a small town lot in present-day Lake Worth.

In October of 1914, moving pictures of Lake Worth were taken to advertise the City and surrounding area. The idea was originated by the Lake Worth Herald and the work was donated by H.J. Bryant of Bryant and Greenwood. The pictures were shown in hundreds of cities and towns in the United States to attract new settlers. Between 1914 and 1915, the first municipal building was constructed that served as a multipurpose City Hall, Fire Station, Jail and Library.

By the end of World War I, City Commissioners, with a firm belief in Lake Worth's future, levied higher assessments against properties to pay for the many improvements. The first bridge across the Intracoastal Waterway was built in July 1919, and was one of the longest wooden toll-free bridges in the United States.

During the 1920's, the City of Lake Worth witnessed tremendous growth. In 1922 the famous Lake Worth Casino opened where travelers came from across the region to recreate and bathers enjoyed a salt-water swimming pool. Lake Worth High School was also dedicated in 1922. In 1924, the Oakley Theatre opened on the site of the current Lake Worth Playhouse. The first stoplight was installed in 1925 at Lake Avenue and Dixie Highway. The Lake Worth Golf Course opened and the Gulfstream Hotel was dedicated during that decade. The hurricane of 1928 destroyed much of the City, and claimed the life of one Lake Worth resident.

In 1934, the WPA Auditorium was dedicated at 7 North Dixie Highway and today the Moorish-Mediterranean style building serves as Lake Worth City Hall. In 1937, the second bridge was constructed in concrete over the Intracoastal Waterway replacing the wooden structure that was destroyed in the hurricane.

In 1939, the Lake Theatre opened on Lake Avenue and the art deco building is now the home of the Palm Beach Cultural Council. In 1941, the Lake Worth Post Office and the fourth home of the Lake Worth Library were dedicated. In 1954 the Lake Worth Pier, one of the longest municipal piers on Florida's Atlantic coast, was opened to the public. In 1961, the Tom G. Smith Municipal Power Plant was placed into operation and in 1970, the shuffleboard courts moved to the location of the first power plant.

History of Lake Worth

In 1982, the Museum of the City of Lake Worth was established, with Helen Greene as its curator, on the second floor of the City Hall Annex. The Osborne Community Center was dedicated in 1990, and in 1991 the Second Avenue North Utilities Complex was dedicated. In 1996, Lake Worth voters approved a bond issue for a new Public Safety Complex which now houses District 14 of the Palm Beach County Sheriff's Office and the City of Lake Worth's Information Technology Department.

Over the past few decades, the City of Lake Worth's downtown and historic neighborhoods have undergone a cultural renaissance. The City is home to several famous art galleries, cultural facilities and world renowned restaurants. Lake Worth has also become an extremely diverse community that welcomes people of all religions, ethnicity and lifestyle choices.



City of Lake Worth Comprehensive Financial Policies



Adopted -December 7, 2010

1st Revision -September 26, 2011

2nd Revision -September 25, 2012

3rd Revision -March 27, 2013

4th Revision - December 3, 2013

City of Lake Worth

1

Comprehensive Finance Policies



City of Lake Worth Comprehensive Financial Policies

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City of Lake Worth Comprehensive Financial Policies

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City of Lake Worth Comprehensive Financial Policies

The following policies establish the framework for the City's overall financial planning and management. These policies show the citizens, credit rating industry and prospective investors (bond buyers) the City's commitment to sound financial management and fiscal integrity. These policies also improve the City's fiscal stability by helping City officials plan fiscal strategy in a consistent manner. Adherence to adopted financial policies promotes sound financial management.

GENERAL FINANCIAL GOALS

1. Protect the assets of the City through an adequate system of internal controls.
2. Maintain the financial viability of the City in order to ensure adequate levels of City services.
3. Maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
4. Maintain and enhance public infrastructure in order to provide for the health, safety and welfare of the City's citizens.
5. Report to the Citizens, State and Federal Governments, and creditors on the financial operations of the City.

INTERNAL CONTROL ENVIRONMENT

All financial transactions in the City happen within the internal control framework defined in these policies and supplemented by the procedures contained in the Accounting Policies and Procedures Manual. These internal controls follow the Committee of Sponsoring Organizations (COSO) model.

THE CONTROL ENVIRONMENT

1. The City Commission details its ethical requirements in Chapter 2 of the City Charter and Code of Ordinances, which governs "financial integrity and Department Head accountability".
2. Procurement Ordinance 2013-13 which governs the "purchase of goods and services for the City".
3. Travel Resolution - 57-2012 which governs the reimbursement rates for employee travel.



City of Lake Worth Comprehensive Financial Policies

4. Personnel Policy Resolution No. 28-91, as amended by Resolution 35-92, Resolution 37-95, Resolution 38-91 and Resolution 48-91, and union contracts, which govern the payment of City employees.
5. External Audit – the City Commission, acting as the Audit Committee, will secure the services of Independent Certified Public Accountants to audit the financial operations of the City, in accordance with Chapter 218.39 Florida Statutes.

RISK ASSESSMENT

1. The external auditors include an assessment of The City's internal control activities as a part of their scope of work.
2. The Finance Department includes risk assessment activities as a part of the Accounting Policy and Procedures Manual. These activities include review of cash collection processes, fixed asset reporting and review of business processes in all areas.

CONTROL ACTIVITIES

The Accounting Policy and Procedures Manual contains detailed procedures for processing all types of transactions.

INFORMATION AND COMMUNICATIONS

Reporting both internally and externally are important features of an Internal Control process. The Accounting Policy and Procedures Manual addresses regular monthly, quarterly and annual reporting internally to the City Departments, City Manager and the City Commission and externally to the citizens and other interested parties.

ON-GOING MONITORING

Management, along with department staff, constantly monitors financial transactions. Exceptions to any control procedures are reported to management and a detailed review is initiated.

FINANCIAL PLANNING POLICIES

The City Commission will establish and maintain practices for the administration and amendment of the annual budget.

BALANCED BUDGET

The Budget shall be balanced with *"The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The budget must regulate expenditures of the municipality, and it is unlawful for any officer of a municipal government to expend or contract for expenditures in any*



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fiscal year except in pursuance of budgeted appropriations” as discussed in [Chapter 166.241\(2\) Florida Statutes](#).

FUNDS

The Budget will contain a budget for all funds of the City. Including the Community Redevelopment Agency, Governmental fund budgets will be prepared on the modified accrual basis of accounting. Proprietary and Internal Service funds will be budgeted on the accrual basis of accounting, except the full amount of capital expenditures and debt payments will be budgeted as expenses in order to facilitate encumbrance and budgetary control for these disbursements.

LONG RANGE PLANNING

The Finance Department Budget office will annually prepare a Five-Year Forecast. The forecast will be for all operating funds of the City and will include the best estimates available of all operating revenues and expenditures. The forecast will include estimated operating costs and revenues of future capital improvements.

ASSET POLICIES

The City will maintain an inventory of all assets with a value in excess of \$1,000 and an estimated life of more than one year, per [Chapter 69I-73 Florida Administrative and Chapter 274 the Florida Statutes](#). In addition, an inventory of infrastructure will be maintained with a value in excess of \$15,000.

ANNUAL INVENTORY

The City will perform an annual inventory of property. Any assets that are determined to be unaccounted for shall be reported to the City Commission and the State as required.

DISPOSAL OF SURPLUS PROPERTY

1. Real Property shall be disposed of in accordance with [Chapter 2 City Charter and Code of Ordinances](#).
2. Personal Property – A listing of property determined to be surplus to the City’s needs shall be presented to the City Manager at least annually. The City Manager will declare such property surplus and authorize the disposal of said property in accordance with the rules of the City Procurement code (ordinance 2013-13).
3. Property purchased with State/Federal or other Grantor monies – Permission of the Grantor will be obtained before any such property is disposed of in accordance with numbers 1 and 2 above.



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INVESTMENT POLICIES

The City Commission will annually review its Investment Policy. The policy will provide guidance for staff and any investment managers hired by the City. The policy will comply with the requirements of Chapter 218.415 Florida Statutes.

INTER-FUND LOAN POLICY

Inter-fund loan policies are intended to provide parameters and guidance for the management of loans between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.

1. Repayment of any loan shall not exceed one year without approval of the City Commission. Loans outstanding at fiscal year-end will be reported to the City Commission.
2. Any fund may be given a total loan of up to \$25,000 with approval from the Finance Director and/or the City Manager. Such loans must be an appropriate use of cash from the loaning fund.
3. Any fund may be given a total loan in excess of \$25,000 with the approval from the City Commission. Such loans must be an appropriate use of cash from the loaning fund.
4. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the City may not have sufficient carry forward of cash fund balances to maintain an adequate cash flow in the beginning of the fiscal year. Therefore upon the approval of the Finance Director, and the City Manager, the general fund may borrow, short-term, from other appropriate funds until the receipts of ad-valorem tax revenue are received to provide adequate cash flow. In no instance, without approval of the City Commission, shall the loan remain unpaid past December 31 of the year the loan is made.

ACCOUNTS RECEIVABLE

The City's accounts receivables will be segregated according to the activity that generates the account.

General Government Accounts

1. Accounts will be billed monthly unless another cycle is required by contract.
2. Beginning the 25th day after billing, in-house collection activity including
 - a. Delinquent letter sent the next day
 - b. Phone calls starting by the 35th day
 - c. Demand letter by the 60th day



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- d. Legal or collection agency action by the 90th day

Utility Accounts

1. Accounts will be billed on a regular cycle.
2. Beginning the 21st day after billing
 - a. Delinquent notice sent
 - b. In-house collection activity begins on the 22nd through the 90th day past due.
 - c. Collection agency activity begins on the 90th day

The City will retain one or more collection agencies to assist in collecting past due accounts. The agencies will be selected via a competitive process with a contract of no more than 3 years with the possibility of two one year renewals.

In-house collection activity will be designed by the Finance and Utility departments and documented in the Policies and Procedures manuals of those departments.

Reporting to the Commission on the accounts receivable balances will be done on a regular basis.

FUND BALANCE

As defined by the *Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association*, fund balance is "The difference between assets and liabilities reported in a governmental fund."

Fund Balance will be stratified and accounted for in accordance with current Generally Accepted Accounting Principles

STRATIFICATION CATEGORIES AND LEVEL OF AUTHORITY REQUIRED

NON-SPENDABLE FUND BALANCE

Amounts that are (a) not in spendable form; or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

RESTRICTED FUND BALANCE

Amounts that can be spent only for specific purposes as stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or



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regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

COMMITTED FUND BALANCE

Amounts that can be used only for the specific purposes determined by a formal action (resolution or ordinance) of the City Commission, the City's highest level of decision making authority. Commitments may be changed or lifted only by the City Commission taking the same formal action (resolution or ordinance) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

ASSIGNED FUND BALANCE

Includes spendable fund balance amounts established by management of the City (City Manager) that are intended to be used for specific purposes that are neither considered restricted or committed.

UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund as described in these policies. Certain stabilization arrangements would also qualify to be reported in this category.

RESERVATIONS OF FUND BALANCE

COMMITTED

The City hereby establishes the following committed fund balances

EMERGENCY OPERATING RESERVE

In order to provide the resources necessary to ensure continued operations of the City should a natural disaster or significant change in the weather pattern occur, the City shall establish and maintain an Operating Reserve Fund within the General Fund/Self Insurance Funds. The amount shall be determined as part of the annual budget process and in accordance with City Resolution 06-2008

GENERAL FUND – ASSIGNED FUND BALANCE

The subsequent year's budget fund balance reserve is assigned by City management as set forth in the annual budget (and any amendments thereto) to appropriate a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.



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MINIMUM LEVEL OF UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the General Fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the General Fund.

The City will strive to maintain an adequate level of unassigned fund balance to provide for necessary cash flow to minimize any short-term borrowings.

SPENDING ORDER OF FUND BALANCES

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

ANNUAL REVIEW AND DETERMINATION OF FUND BALANCE POLICY

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the amounts of restricted, committed, assigned, and non-spendable and the minimum level of unassigned fund balance shall be determined during this process.

OPERATING BUDGET POLICY

BUDGET REQUESTS

The City shall establish an annual budget process to:

1. Develop a proposed and planned budget to include personal services, operating, capital outlay, and non-operating categories.
2. All Departments of the City and the Community Redevelopment Agency shall submit the annual budget request in the manner and form prescribed by the Finance Department Budget office no later than the date set forth in the Budget Instruction Manual.

ESTIMATED BEGINNING FUND BALANCE

In order to achieve the most accurate estimate possible, the Finance Department Budget office or designee shall project both Sources of Funds (revenues, prior years unrestricted fund balances carried forward and other financing sources) and Uses of Funds (operating and non-operating



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expenditures), including accruals, for each department in each governmental fund through September 30th of the then current fiscal year. These projections will be shown in a separate column entitled "Estimated Actual" for each fund in the proposed, tentative and final budget documents. The difference between the estimated actual sources of funds and estimated actual uses of funds is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

ESTIMATED ENDING FUND BALANCE

For the year being budgeted, a calculation of estimated ending fund balance shall also be made. This calculation shall be the difference between the budgeted sources of funds and the budgeted uses of funds as described above. Since the uses of funds are restricted, committed or assigned in all other governmental fund types there is no policy required as to the amount of ending fund balance unless the project is completed and the fund should be closed. In this situation, a residual equity transfer will be made to zero-out any remaining fund balance.

If, after the annual audit, the actual General Fund unassigned fund balance is greater than that needed for adequate cash carry forward, the excess may be used in one or a combination of the following ways:

- a) Left in the General Fund to earn interest and roll forward into the subsequent year's beginning fund balance;
- b) Appropriated by resolution of City Commission for a one-time expenditure or opportunity that does not increase recurring operating costs;
- c) Committed to establish or increase a formal stabilization arrangement or reserve (including but not limited to economic stabilization, contingency reserves or disaster reserves); or
- d) Appropriated for start-up expenditures of new programs undertaken at mid-year, provided that such action is considered in the context of commission approved multiyear projections of revenues and expenditures.

CASH CARRY FORWARDS– ALL OPERATING FUNDS

1. The City will maintain an annual un-appropriated or cash carry forward fund balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing. The cash carry forward portion of fund balance shall be separate from the portions of fund balance committed to fund the budgeted reserve for contingency, or assigned to fund emergency reserves.



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2. The amount of cash carry forward to be budgeted shall be analyzed and determined during the annual budget process.

BUDGETED RESERVE FOR CONTINGENCY

1. It is the intent of the City to establish budgeted contingency reserves in all operating funds. The budgeted reserve for contingency will be funded by a committed portion of fund balance. The purpose of the budgeted reserve for contingency is intended to provide for the following:
 - a) Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process
 - b) Funding for unexpected increases in the cost of providing existing levels of service
 - c) Temporary and nonrecurring funding for unanticipated projects
 - d) Funding of a local match for public or private grants
 - e) Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns
 - f) Funding to accommodate unanticipated program mandates from other governmental bodies
 - g) Funding for emergencies, whether economic, natural disaster or acts of war
 - h) Funding for market and economic fluctuations in enterprise and internal service funds
 - i) Funding for contamination remediation
 - j) Funding for rate stabilization
2. Budgeted Reserve for Contingency Utilization and Maintenance Policies
 - a) Reserve for contingency requests must be approved by the City Commission. Such requests will be evaluated to ensure consistency with other City Commission policies, the urgency of the request, the scope of services to be provided, the short and long-term fiscal impact of the request, a review of alternative methods of funding or providing the services, a review for duplication of services with other agencies, a review of efforts to



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secure non-City funding, a discussion of why funding was not sought during the normal budget cycle, and a review of the impact of not funding or delaying funding to the next fiscal year.

- b) The reserve for contingency shall be calculated and budgeted by the Finance Department Budget office for each operating fund in an amount not greater than 10% of the total budgeted expenditures/expenses of the fund.
- c) The reserve for contingency shall be separate from any assigned cash carry forward fund balances.
- d) The individual fund budget will be adjusted at such time as the City Commission authorizes the use of contingency reserves. All requests for the use of any reserve for contingency shall be accompanied by information prepared by the Finance Department Budget office showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance. The adjustment will be authorized by motion of the City Commission.

GENERAL FUND

The City will strive to attain a reserve for contingency at a level of 2-1/2% of the general fund operating expenditures. Once attained, if the reserve for contingency falls below 50% of the minimum level, a plan for reestablishing the reserves over a multiple fiscal year period will be developed.

FLEET MANAGEMENT FUND

1. A vehicle/fleet management fund will be maintained to ensure adequate funding for the systemic replacement of fleet vehicles.
2. Operating departments will be charged for fleet operating costs per vehicle and replacement costs spread out over the useful life of the vehicles.

SELF INSURANCE FUND

1. Risk management reserves will be maintained at a level that, together with purchased insurance policies, will adequately indemnify the City's property and liability risks in accordance with actuarial estimates. A qualified firm shall be retained on an annual basis in order to recommend appropriate funding levels.
2. The City will strive to maintain reserves in the self-insurance program at a confidence level of 50% based on an annual cost of risk allocation study and may include use of accumulated retained earnings to maintain this confidence level.



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TECHNOLOGY FUND

1. An Information Technology Fund will be maintained to ensure adequate fund balance required for systemic replacement of technology.
2. Operating departments will be charged for technology operating costs. Equipment replacement costs spread out over the useful life of the assets.

ENTERPRISE FUNDS

1. The City will maintain appropriately sized renewal and replacement (R&R) accounts in each of the operating enterprise funds. The R&R accounts will be funded in accordance with annual engineering analysis.

REVENUE POLICY

1. The Finance Department Budget office will review revenue streams on an annual basis. As a part of the review, Finance Department Budget office will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. The City Commission will establish the City's budget priorities based upon the revenue estimates and expenditure guidelines.
2. The budget shall be balanced. The total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Chapters 166 and 200 Florida Statutes.
3. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
4. In recognition of the overall dependence on ad valorem taxes, the City will strive to develop a diversified and stable revenue system.
5. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be avoided. The use of various funds, however, will be consistent with generally accepted accounting principles and Chapter 166 Florida Statutes.
6. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures then a 3-5 year plan for transferring the expenditure to a recurring revenue source will be adopted by the City as a part of the budget process in the initial year.



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7. The City Commission is authorized to establish and collect fees and charges for certain services rendered by the City. These services are available to all residents of the City but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service. All fees and charges are to represent a reasonable reimbursement to the City for its actual cost in providing a City service. All requested changes to the “schedule of fees and charges” during the fiscal year are presented to the City Commission for its review and approval.
8. Vehicle/fleet surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable fleet management fund to help offset future vehicle and equipment costs.

APPROPRIATION POLICY

Budget appropriations will be made as follows:

1. Appropriations will be made at the major expenditure category: personal services, operating expense, capital outlay, debt service, grants and aids, and non-operating expenses.
2. The Finance Department Budget office will ensure that the application of the inter-city charges, do not adversely affect the provision of services of the fund receiving the indirect charge.
3. Position Control will be maintained by the Human Resources Department.

EXPENDITURES POLICY

1. Current operating expenditures should not exceed current operating revenues. When current operating expenditures exceed current operating revenues, adjustments will be made in the subsequent years’ budget.
2. The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the City Commission.
3. Internal service funds will be self-supporting whenever possible. Internal service fees and the direct impact to City operating budgets shall be analyzed annually as part of the budget process.



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4. Grant applications to fund services/programs with state or federal funds will be reviewed by the Finance Department Budget office and the City Manager, with significant consideration given to:
 - a. the cost of administering the grant relative to the amount of the grant
 - b. the availability of matching funds
 - c. The extent to which locally generated funds will be required to support the program when the grant funding is no longer available
 - d. A recommendation will be presented to the Commission

5. Travel budgets will be adopted in accordance with Resolution 57-2012 41-2007 of the City.

CAPITAL MANAGEMENT POLICIES

The Capital Improvement Program (CIP) shall consist of projects/equipment with a cost estimate of at least \$25,000 and an asset life of at least five (5) years as well as capital preservation improvement items costing \$25,000 or more. A CIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay, infrastructure and any new construction or renovation of City infrastructure, excluding routine repair and maintenance.

1. Annually, a five-year Capital Improvement Program (CIP) will be developed. The CIP will be consistent with and implement the Capital Improvement Element (CIE) of the City's Comprehensive Plan. The CIE established a level of service standards for facilities required by law to address the impacts of development, level of service guidelines for other public facilities, and priorities for capital improvement projects. (See Chapter 163.3177(3) Florida Statutes and capital improvement element of City's Comprehensive Plan) Projects needed to maintain adopted level of service standards shall be financially feasible, with identified funding sources based on current revenue projections for the five year period.

2. The first year of the five year Capital Improvement Program will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations from prior years for which expenditures have not been incurred nor projects completed, will be reevaluated and incorporated into appropriations for the new fiscal year.

3. Each Capital improvement project budget may include a reserve for contingency for each project, if appropriate. The contingency should be between 5% and 10% of the estimated project cost.



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4. Capital improvement life cycle and operating costs shall be coordinated with the development of the operating budget. Future operating, maintenance, and replacement costs associated with the new capital improvements will be forecasted, matched to available revenue sources, and included in future operating budgets. Additionally, all known future operating costs shall be included within all project detail and description information. If, after review of the operating cost detail, the City determines it is unable to provide for future operating costs the project will be delayed until the operating costs can be funded.
5. The City shall maintain a replacement plan in the internal service funds that provide for the acquisition/replacement of fleet, computers, and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the City's capitalization guidelines.
6. The City shall utilize a combination of debt and pay as you go financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP.

DEBT MANAGEMENT POLICIES

Debt management policies are intended to provide a comprehensive and viable debt management plan which recognizes the capital improvement needs of the City as well as the taxpayers' ability to pay while taking into account existing legal, economic, financial, and debt market considerations.

The City has a capital planning and financing system for use in preparing a multi-year capital improvement plan, which is adopted by the City Commission as a part of the City's budget process. No City debt issued for the purpose of funding capital projects shall be authorized by the City Commission unless it has been included in the capital improvement plan or until the City Commission has modified the plan.

PURPOSES OF DEBT ISSUANCE

1. The City shall issue long-term debt only for the purposes of constructing or acquiring capital improvements (specifically, the approved Capital Improvement Program) for making major renovations to existing capital improvements, and for refunding outstanding debt when sufficient cost savings can be realized or it is advantageous to do so.
2. The City may also enter into long-term leases for the acquisition of major equipment when it is cost justifiable to do so.



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3. The City may utilize pension obligation bonds if it is determined that the City can benefit from lower costs by doing so. All such recommendations would be based on financial advisor and actuarial recommendations.

FINANCING REQUIREMENTS

1. Where possible, capital expenditures shall be funded through pay-as-you-go programs, debt restructuring and alternative financing mechanisms, such as state loan programs or federal pilot projects.
2. Capital improvements related to enterprise fund operations should be financed solely by debt to be repaid from user fees and charges and other legally available sources generated from the respective enterprise fund's operation.
3. Capital improvements not related to enterprise fund operations shall be financed by debt to be repaid from legally available revenue sources able to be pledged for same.
4. Cash surpluses, to the extent available and appropriate, shall be used to finance scheduled capital improvements if it is deemed to be the best financing method for that particular improvement.
5. Revenue sources shall be pledged for debt only when legally available. Revenue sources that have previously been used for operation and maintenance expenses and/or general operating expenditures will be pledged only when other sufficient revenue sources are available to replace same to meet operation and maintenance expenses and/or general operating expenditures as deemed appropriate by the City Commission.

MATURITY LIMITATIONS

1. All capital improvements financed through the issuance of debt shall be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 30 years.
2. All capital improvements financed through lease-purchase obligations shall be financed for a period not to exceed the useful life of the improvements.

GENERAL DEBT LIMITATIONS

1. Rapid debt repayment is a goal of the City's debt management policies. Each borrowing shall be structured to repay principal as rapidly as the amount of the pledged revenue source will allow. Adjustment in repayment time frames may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement plans.



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2. The City shall manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
3. The City shall not construct or acquire a public facility if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility.
4. The City shall consider coordinating with other local government entities, to the fullest extent possible, to minimize overlapping debt burden to citizens.
5. The City shall ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

DEBT ISSUANCE RESTRICTIONS

1. The City shall market its debt through the use of competitive bids whenever deemed feasible, cost effective, and advantageous to do so. However, it is recognized that in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
2. The City shall use the services of outside finance professionals selected under the terms of the City's Procurement Code.
3. Credit enhancements (insurance, letters of credit, etc.) shall be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
4. In order to maintain a stable debt service burden, the City shall attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuances of variable rate debt. In those instances, the City shall attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.

REFUNDING

1. The City shall, on a quarterly basis, monitor its outstanding debt in relation to existing conditions in the debt market and shall refund any outstanding debt when sufficient cost savings can be realized.
2. Outstanding debt shall be refunded as long as the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than 3% without extending the



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maturity of the debt being refunded, unless extenuating circumstances would justify a smaller percentage savings (i.e. historically low interest rates).

3. The City may also refund existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the City when it is advantageous to do so.

DISCLOSURE REQUIREMENTS

It is the policy of the City to endeavor to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules, and regulations, including Securities and Exchange Commission Rule 15c2-12.

ARBITRAGE REPORTING

The Finance Department shall establish a system of record keeping and reporting (or procure the services of a company specializing in arbitrage management /calculation) to meet the arbitrage rebate compliance requirements of the Federal Tax Code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebateable earnings to the Federal Government in a timely manner in order to preserve the tax-exempt status of the City's outstanding and future debt issues.

INVESTMENT OF BOND PROCEEDS

The investment of bond proceeds shall be governed by the City's Investment Policy and any applicable bond covenants. In the event of conflicting policies, the more restrictive policy shall be enforced.

SHORT-TERM AND INTERIM FINANCING

1. Bond Anticipation Notes - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to issue Bond Anticipation Notes as a source of interim construction financing. Before issuing such notes, takeout financing for such must be planned for and determined to be feasible by the financial advisor.
2. Tax (Revenue) Anticipation Notes - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to issue Tax or Revenue Anticipation Notes as a source of interim operating financing.



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3. Other - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to use other short-term financing tools such as a line of credit or pooled commercial paper programs.

DEBT AFFORDABILITY ASSESSMENT

1. The Florida Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. For debt issues to be placed on the ballot, the Commission must approve both the capital and financing proposals. Although there is no statutory limit on the amount of debt and corresponding tax levy the voters can approve, the City Charter and Code of Ordinances limits the amount of debt to be a maximum equal to 25% of the assessed value of the taxable property in the corporate limits of the City.
2. The City shall determine reasonable debt levels for the City as part of the annual budget process and capital improvement plan.

BUDGET MANAGEMENT

Budget Adoption

City Charter -Sec. 2-262. Budget;

1. *Annual budget.* The city commission shall adopt a budget each fiscal year in accordance with sections 166.241 and 200.065, Fla. Stat., as amended from time to time and any other applicable law. The budget shall be adopted by resolution.
2. *Budget amendments.* The city commission at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year as follows:
 - i. City Commission Authority
 1. Appropriations for expenditures for a department or between departments within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund are not changed.
 2. If a budget amendment is required for a purpose not specifically authorized in paragraphs 2(i)(1) above or (3) below, the budget amendment must be adopted by resolution.
 - a. Included in this section would be amendments such as for example:
 - i. where the total budget of a fund was increased or decreased,
 - ii. fund balance/retained earnings were being appropriated,



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- iii. new funds created,
 - iv. additional revenues were expected to be received and a budget created for them
3. Budget officer authority: In accordance with City Charter -Sec. 2-262. Budget - that allows the City Commission to establish; procedures through its Comprehensive Financial Policies, by which the designated budget officer may authorize budget transfers within a department, as long as the total appropriations of the fund are not changed.
- a. Transfers requested within a major expenditure category, between major expenditure categories, and/or between divisions within the same department, or between activities codes within the same department but not across funds, require approval by the City Manager designee which is the Finance Department Budget office. The Transfer request will require Department Head approval and contain an explanation along with account analysis for the transfer to and from accounts.
4. Other Budget Management Rules
- a. Appropriations related to prior year non-operating encumbrances and capital projects not completed will be submitted to the City Commission as a budget amendment at the beginning of each fiscal year. The total carry forward amounts will be reported in the prior year Comprehensive Annual Financial Report (CAFR) as Restricted/Committed/Assigned/un assigned fund balances as required by GASB 54.
 - b. A quarterly budget amendment cycle based on actual revenues and expenditure needs will be established.
 - c. Budgets for grants/contracts accepted by the City during the year will be adopted by resolution of the City Commission at that time and will be included in the quarterly budget amendment.
 - d. All capital project budget amendments will concurrently amend the 5 Year Capital Improvement Plan.
 - e. Upon completion of the prior fiscal year's Comprehensive Annual Financial Report, the operating budget may be adjusted to reflect actual beginning fund balances. Audited fund balances that are less than the budgeted amount will be adjusted during the mid-year process to prevent spending of resources not available
 - f. Website posting requirement per section 166.241, Fla. Stat.
 - i. The tentative annual budget must be posted on the city's official website at least 2 days before the budget hearing, held pursuant to section 200.065, Fla. Stat. or other law, to consider such budget. The final adopted budget must be posted on the city's official website within 30 days after adoption.
 - ii. If the city commission amends the budget pursuant to paragraph (b) (1) b. above, the proposed amendment will be posted, if feasible, on the city's official website 3 days before the meeting where it will be considered for adoption. The adopted amendment must be posted on the City's official website within 5 days after adoption.



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PERFORMANCE MEASUREMENT

The City of Lake Worth staff is developing a performance management program. The program will be designed to ensure that performance results support identified strategies and goals and ensure accountability for our efforts.

Performance management is a powerful tool used to integrate strategic planning, budgeting, and management, with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

The City of Lake Worth chooses to use a performance management system to:

1. Align the City's mission, vision and values and the City Commission's Final Version of the City of Lake Worth's 2010 Goals & Objectives, April 2010 with department/division objectives and employee performance.
2. Set program priorities to ensure organizational priorities match those of the community via the Commission's guidance.
3. Develop meaningful measures, especially outcome measures, to gauge program success, and Increase organizational coordination to eliminate waste and duplication.

Performance management improves organizational capacity by providing our managers with data on established measures. This performance data empowers managers by supplying data and information necessary to make effective and efficient management decisions to achieve desired results. Making this data available to the public through the annual Tentative and Adopted Budget documents keeps government accountable and transparent to all stakeholders.

PROCESS

Each Department Director establishes the following for their department and updates their narrative annually in the budget/performance measurement system:

1. Mission statement
2. Vision statement
3. Summary of services provided
4. Strategic plan
5. Executive summary

Division and Program Managers identify the following and provide annual updates in the Budget/Performance Measurement System:

1. Mission statement



City of Lake Worth Comprehensive Financial Policies

2. Summary of services provided
3. Major variances
4. Advisory board info (if applicable)
5. Objectives
6. Performance measures

Performance measures are established to ensure the regular collection of specific information about the effectiveness, the quality and the efficiency of government services and programs. It is the responsibility of the department, division, or program director/manager to establish, review, and update performance measures.

Periodically, new performance measures will be added, or existing performance measures edited, as the need arises based upon changes in the City Commission's goals and objectives, changes to the agency's desired outcomes, changes in program scope or establishment of new programs based upon mandated reporting requirements, or where program evaluation results in the need for additional measures.

Performance measures will be tracked and recorded on a regular basis as determined by the department, division, or program depending on the reporting frequency needed to effectively and efficiently react to performance changes that are out of line with performance targets.

Prior to the submission of the tentative budget, the Finance Department Budget office will review all narratives, objectives, and measures to ensure alignment and consistency within the agency. Status reports will be furnished to the City Commission on at least an annual basis.

FINANCIAL AND BUDGETARY REPORTING, AUDITS AND ANALYSIS

1. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will encompass five years and will be updated annually.
2. The City's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, generally accepted accounting principles as required in the City Charter and Code of Ordinances as well as the requirements of Chapter 166 and 218 Florida Statutes.
3. An annual audit will be performed by an independent public accounting firm, as required by Chapter 218.39 Florida Statutes. The results of the audit will be reported to the City Commission and the audit opinion included in the City's Comprehensive Annual Financial Report (CAFR).



City of Lake Worth Comprehensive Financial Policies

4. The City will submit the CAFR to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.
5. The Finance Department Budget office will submit the City's Budget to the GFOA's Distinguished Budget Presentation Program.
6. Financial information including the CAFR and the budget, once adopted, will be published on the City's website.
7. The City will publish a Citizens Report annually, in order to better communicate the City's financial information to the citizens. The report will also be submitted to the GFOA's Popular Annual Financial Reporting Award Program.
8. Secondary market disclosures as required by the Securities and Exchange Commission will be included in the CAFR.
9. The Finance Department Budget office will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.

GLOSSARY

Abatement: A partial or complete waiver of taxes, service charges or fees imposed by the city for purposes of economic development incentives.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual: An accounting method that measures the performance and position of a company by recognizing economic events regardless of when cash transaction occur.

Accrual Basis of Accounting: A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Actuarial: A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax: A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Amended Budget: The adopted budget as formally adjusted by the City Commission.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation: A specific amount of money authorized by the City Commission for the purchase of goods or services.

Arbitrage: The practice of taking advantage of a price difference from the simultaneous purchase and sale of an asset.

Arbitration: The process of resolving disputes between people or groups by referring them to a third party, either agreed on by them or provided by law, who makes a judgment

Assessed Property Value: The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Balanced Budget: A budget in which planned funds or revenues available are equal to fund planned expenditures.

Benefits: Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond Covenants: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bonds: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget Calendar: A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Highlights: Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

GLOSSARY

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Equipment: Equipment and property with an expected life of five years or more.

Capital Expenditure: The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of \$25,000 or more.

Capital Improvement Plan (CIP): A plan for capital expenditures to be incurred each year over a five-year period. The plan allows for a systematic evaluation of all potential projects, specifies funding sources for all approved projects, and serves as an economic development tool.

Community Development Block Grant (CDBG): One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CRA: Community Redevelopment Agency; designed to encourage commercial banks and savings associations to help meet the needs of borrowers in all segments of their communities, including low and moderate income neighborhoods.

Comprehensive Annual Financial Report (CAFR): This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Debt Service: The payment of principal and interest on borrowed funds such as bonds and loans.

Deficit: The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Encumbrances: Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund: A self supporting fund designed to account for activities supported by user charges; e.g. refuse.

Expenditure: The disbursement of appropriated funds to purchase goods and/or service.

Fiscal Year (FY): Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.

Fixed Asset: Items owned by the City that cost a considerable amount and has a useful life exceeding two years; e.g., computers, furniture, equipment and vehicles.

Fleet: The vehicles owned and operated by the City.

Franchise: The right granted by a government, through a contract, permitting private utilities the use of public property, such as city streets, for wires, cables, pipes and other facilities to deliver their services.

GLOSSARY

Full-Time Equivalent (FTE) Position: A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between assets and liabilities reported in a governmental fund at the end of the fiscal year.

GAAP: Generally Accepted Accounting Principles, as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund: A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Homestead Exemption: Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

HTE: The City's main data application vendor, also known as Sungard or Naviline.

Inflation: A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure: Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Interest Income: Revenue associated with the City cash management activities of investing fund balances.

Intergovernmental Revenue: Revenue received from or through the federal, state, or county government. These include cigarette tax, state revenue sharing, alcoholic beverage tax and sales tax.

Interlocal Agreement (ILA): A contractual agreement between two or more governmental entities.

Internal Service Fund: A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

Mandate: A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Market Value: The appraised value assigned to property by the County Property Appraiser. Typically, this value represents "**Fair Market Value**", less estimated selling expenses.

GLOSSARY

Mill: A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage: The total tax obligation per \$1,000 of assessed valuation of property.

Mission Statement: The statement that identifies the particular purpose and function of a department.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

Municipal Code: A collection of laws, rules and regulations that apply to the City and its citizens.

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget: A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Ordinance: A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Pension Fund: The Pension Fund accounts for the accumulation of resources to be used for retirement benefit payments to the City's employees.

Per Capita: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Measure (PM): Data collected to determine how effective and efficient a program is in achieving its objectives.

Potable Water: Water that is fit to drink.

Present Value: The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

Privatization: An act of outsourcing a program or process to a non-governmental entity.

Property Tax: A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund: Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

GLOSSARY

Reclassification: The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Resolution: A legislative act by the City with less legal formality than an ordinance.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Roll-Back Rate: The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

Sales Tax: Taxes imposed on the taxable sales of all final goods.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for revenues legally restricted to expenditures for a particular purpose.

Taxable Value: The assessed value less homestead and other exemptions, if applicable.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for a specific purpose.

Truth in Millage (TRIM): The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unappropriated: Not obligated for specific purposes.

Unencumbered: The portion of an allotment not yet expended or encumbered.

Useful Life: The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees: Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming (e.g., building inspections).

Sources

Bailey, Larry P; Governmental GAAP Guide; Harcourt Brace; 1994.

Bland, R; Budgeting-A Guide for Local Governments, ICMA, 1997.

