



City of
**Lake Worth
Beach**
FLORIDA™



FY 2021 ANNUAL BUDGET



TO BE A CITY WHERE OUR
Dreams BECOME A REALITY

lakeworthbeachfl.gov





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FY 2021 Annual Budget



Please Click Link Below to Access the City's Vibrant New Website:

www.lakeworthbeachfl.gov/

Table of Contents

GENERAL INFORMATION	9
Strategic Plan.....	11
Mayor and Commissioners	19
Executive Team.....	20
Financial Services Team	21
Distinguished Budget Presentation Award.....	22
 INTRODUCTION SECTION	 23
City Manager’s Budget Transmittal Letter	25
Revenue Information.....	30
Budget Calendar.....	32
City-Wide Organizational Chart.....	35
Staff Count Report.....	36
Palm Beach County Sheriff’s Office Staffing Allocation	37
Palm Beach Fire Rescue Staffing Allocation	38
 ORGANIZATION AND FINANCIAL	 39
City-Wide Expenditures.....	41
City-Wide Revenue Funds	43
Budget Summary Appropriations	46
Fund Structure.....	47
Fund Balance Summary.....	48
Budget Overview	49
 <u>GENERAL FUND</u>	
General Fund Summary	59
General Fund Financial Projection	62
General Fund Revenues	65
City Commission.....	71
City Manager.....	76
City Clerk.....	78
Internal Auditor	82
City Attorney.....	86
Financial Services.....	89
Human Resources	93
Information Technology.....	99
D Community Sustainability Administration.....	103
I Community Sustainability Economic Development.....	106
V Community Sustainability Business License.....	109
I Community Sustainability Planning, Zoning & Preservation.....	112
S Community Sustainability Code Compliance.....	115
I Community Sustainability Strategic Planning and Design	118
O Public Safety Palm Beach County Sheriff’s Office	121
N Public Safety Palm Beach County Fire Rescue	125
S Public Services Administration.....	127
Public Services Streets	130
Public Services Parking	133
Public Services Grounds Maintenance.....	134
Public Services Cemetery.....	138
Public Services Facilities Management	141
Leisure Services Administration.....	147
Leisure Services Library.....	149
Leisure Services Recreation	152
Leisure Services Special Events	156

Table of Contents

<u>SPECIAL REVENUE FUNDS</u>	159
Community Sustainability Building	160
Community Sustainability Building Permit Fund Summary	163
Community Sustainability Code Remediation Fund Summary	164
Leisure Services Golf Course	165
Leisure Services Golf Course Fund Summary.....	169
Leisure Services Golf Fund Revenues	170
Leisure Services Library Trust Fund Summary.....	171
Leisure Services Parking Improvement Fund Summary	172
Leisure Services Simpkin Trust Fund Summary	173
Public Services Road Improvement Fund Summary	174
Public Services Tree Beautification Fund Summary.....	175
Electric Utility Conservation Management	176
Electric Utility Conservation Fund Summary.....	178
Grant Fund Summary.....	179
Criminal Justice Fund.....	180
State Forfeiture Fund	181
 <u>BEACH FUND</u>	
Parking	185
Casino Beach Complex Building.....	188
Casino Beach Complex Ballroom	189
Beach Complex Park	190
Casino Building and Beach Complex.....	191
Aquatics – Ocean Rescue	195
Aquatics	198
Pier.....	199
Beach Fund Summary	201
Beach Fund Financial Projection	202
Beach Fund Revenues.....	203
 <u>ENTERPRISE FUNDS</u>	205
 <u>ELECTRIC FUND</u>	
Customer Service	207
Administration.....	210
Engineering.....	213
Power Plant	217
Systems Operations	221
Transmission & Distribution.....	225
Meter Shop	228
Utilities Non-Departmental	231
Electric Fund Summary.....	232
Electric Fund Financial Projection	233
 <u>WATER FUND</u>	
Administration.....	236
Water Production	238
Transmission & Distribution	242
Water Pumping	246
Water Fund Summary	247
Water Fund Financial Projection	248

Table of Contents

<u>LOCAL SEWER FUND</u>	
Local Sewer Pumping	250
Local Sewer Collection & Non-Departmental	253
Local Sewer Fund Summary	258
Local Sewer Financial Projection	259
 <u>REGIONAL SEWER FUND</u>	
Regional Sewer Pumping	262
Regional Sewer Fund Summary	266
Regional Sewer Financial Projection	267
 <u>STORMWATER FUND</u>	
Stormwater	270
Stormwater Fund Summary	275
Stormwater Financial Projection	276
 <u>REFUSE FUND</u>	
Refuse	278
Refuse Fund Summary	288
Refuse Fund Financial Projection	289
 <u>INTERNAL SERVICE FUNDS</u>	
Information Technology Fund Summary	292
Self Insurance Fund Summary	294
Fleet Management	296
Fleet Management Fund Summary	300
Employee Benefits Fund Summary	302
 FIVE YEAR CAPITAL IMPROVEMENT PLAN	303
Capital Improvement Plan Memorandum	304
Schedule of Projects	307
Project Category	317
Funding Sources	318
Capital Projects Fund Summary	317
Park of Commerce Fund Summary	320
Discretionary Sales Tax Fund	321
GO Bond/Debt Fund	322
Neighborhood Road Program Fund	323
 DEBT ADMINISTRATION	324
 COMMUNITY REDEVELOPMENT AGENCY (CRA) BUDGET	328
 APPENDICES AND GLOSSARY	332
Maps	333
Lake Worth Beach at a Glance - Demographics	335
History of Lake Worth Beach	339
Comprehensive Financial Policies	341
Glossary	365



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GENERAL INFORMATION





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Strategic Plan

MISSION • VISION • CORE VALUES • STRATEGIC PRIORITIES/PILLARS



Beginning in the summer of 2018, the City of Lake Worth Beach embarked on the development of a formal Strategic Plan to work hand-in-hand with the City's Comprehensive plan and annual budget. The resulting *mission, vision, core values, and strategic priorities/pillars* will be our dynamic roadmap to achieve a vibrant and sustainable future.

The Strategic Plan is our framework for making critical policy and budgetary decisions about investing resources **TODAY** in order to maximize performance in the **FUTURE** by:

- Setting priorities
- Focusing energy and resources;
- Strengthening operations;
- Ensuring employees and stakeholders are working toward common goals;
- Establishing benchmarks, intended outcomes, and measurable results; and
- Assessing adjusting the City's direction in response to a changing environment.

Mission Statement & Vision



City of
**Lake Worth
Beach**
FLORIDASM

dreams become a reality

Mission

The City of Lake Worth Beach is a City of Neighborhoods committed to provide the highest quality of public service through a commitment to integrity, hard work and a friendly attitude. Through collaboration and inclusion of the residents and the business community, we will foster safer neighborhoods, encourage community pride, build a vibrant and diverse economy, plan thoughtfully for the future, and preserve and enhance our natural, historical and cultural environment.

Vision

Lake Worth is...

- B**old & Beautiful
- E**xciting & Enthusiastic
- A**mbitious & Artsy
- C**ompassionate & Confident
- H**OME



lakeworthbeachfl.gov

Strategic Plan – City Core Values



Core Values



Team Work

“Team work makes the dream work”. A group of people coming together to accomplish a common goal/dream. Working together; sharing a commission vision, using clearly defined goals and objectives to achieve a goal.



Ethics

Doing the right thing at the right time for the right reason. Supporting the code of interpersonal behavior/norms considered right or acceptable in society.



Accountability and Transparency

Responsibility for results. Accepting and admitting to mistakes and failures = Growth without fear and by developing a culture of openness.



Commitment to Innovation and Excellence

Embracing new technologies and ideas to improve our community within a diverse workforce.



Honesty and Integrity

Be authentic; transparent. A refusal to lie, steal, or deceive in any way. Strong moral principles.



Organization Wide Strategic Priorities/Objectives

The City of Lake Worth Beach's organization wide strategic priorities/objectives are directly tied to the City's mission statement and core values.

The new Strategic Plan seeks to reinforce the City's mission statement & core values while establishing a direct link between the organization wide strategic priorities/objectives. These Strategic Priorities/Objectives address short- and long-term concerns and issues that have been facing the City.



Strategic Priorities



Positioning Lake Worth Beach to be a COMPETITIVE VIABLE LOCATION of choice

- A. Ensure effective economic development incentives and zones
- B. Adopt and implement clear, concise, consistent, predictable and unified rules, regulations and processes
- C. Optimize business district traffic patterns and parking assessments
- D. Foster the assessment and planning for City owned assets including beach, golf and marina
- E. Provide superior public amenities and services to retain existing and entice new residents and businesses



Strengthening Lake Worth Beach as a 'COMMUNITY OF NEIGHBORHOODS'

- A. Diversify housing options
- B. Continue crime reduction and prevention in achieving a safe, livable and friendly community
- C. Sustain infrastructure investments
- D. Preserve the character and protect historic resources
- E. Deliver sustainable indoor-outdoor leisure opportunities (Parks and Open Spaces)
- F. Collaborate with schools to foster rich, diverse and culturally enriching educational opportunities for all



Celebrating the unique, historical, coastal and cultural DIVERSITY OF THE CITY

- A. Expand branding and marketing outreach as the central Palm Beach County location for 'Live, Learn, Work and Play' within a culturally diverse, artistically vibrant, historically authentic, and intrinsically Old Florida Beach Community
- B. Preserve, Restore, Repurpose, and Activate Historic City Owned Assets
- C. Encourage tourism by increasing options for visitors to stay and experience the city
- D. Inspire arts and culture through City events and programs



Navigating towards a SUSTAINABLE COMMUNITY

- A. Achieve economic and financial sustainability through a versatile and stable tax base
- B. Focus on technology innovations to support sustainable development, improve resilience, meet residents' expectations and attract investment, new business and talent
- C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training, and regional partnership and planning
- D. Influence the supply and expansion of jobs
- E. Ensure facility placement, construction and development that anticipates and embraces the future
- F. Support and improve emergency preparedness to build resiliency and ensure recovery from natural and manmade disasters

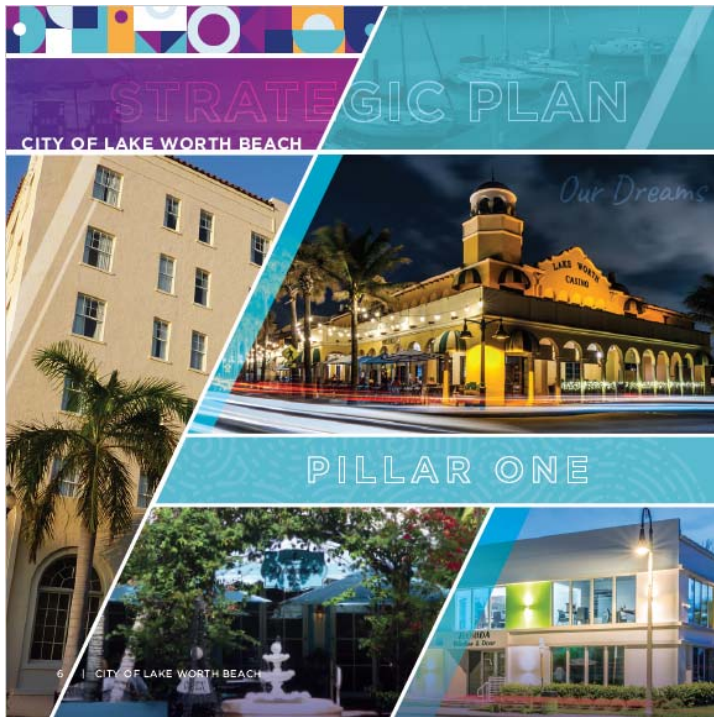


Affirming GOVERNMENT FOR ALL

- A. Ensure effective, efficient, consistent and seamless services that exceed customer expectations
- B. Establish a workplace culture of high performance, continuous improvement, and human-centered innovation that encourages employee growth and collaboration
- C. Strengthen state of the art, standardized, and repeatable processes
- D. Maximize technology to enhance efficiency, productivity, security and convenience
- E. Support and foster an environment of inclusion and social consciousness



Strategic Plan – Pillars (1-5) & Strategic Priorities/Objectives

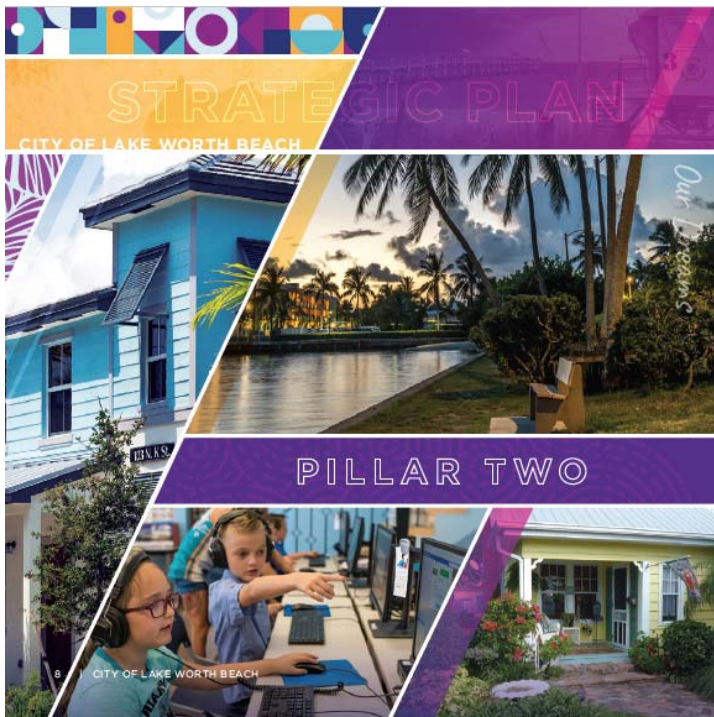


MISSION • VISION • CORE VALUES • STRATEGIC PRIORITIES/PILLARS

POSITIONING LAKE WORTH BEACH TO BE A COMPETITIVE VIABLE LOCATION OF CHOICE

- A. Ensure effective economic development incentives and zones
- B. Adopt and implement clear, concise, consistent, predictable and unified rules, regulations and processes
- C. Optimize business district traffic patterns and parking assessments
- D. Foster the assessment and planning for City owned assets including beach, golf and marina
- E. Provide superior public amenities and services to retain existing and entice new residents and businesses

THE STRATEGIC PLAN 2020 - 2025 | 7



MISSION • VISION • CORE VALUES • STRATEGIC PRIORITIES/PILLARS

STRENGTHENING LAKE WORTH BEACH AS A 'COMMUNITY OF NEIGHBORHOODS'

- A. Diversify housing options
- B. Continue crime reduction and prevention in achieving a safe, livable and friendly community
- C. Sustain infrastructure investments
- D. Preserve the character and protect historic resources
- E. Deliver sustainable indoor-outdoor leisure opportunities (Parks and Open Spaces)
- F. Collaborate with schools to foster rich, diverse and culturally enriching educational opportunities for all

THE STRATEGIC PLAN 2020 - 2025 | 9

Strategic Plan – Pillars & Strategic Priorities/Objectives



MISSION • VISION • CORE VALUES • STRATEGIC PRIORITIES/PILLARS

CELEBRATING THE UNIQUE, HISTORICAL, COASTAL AND CULTURAL DIVERSITY OF THE CITY

- A. Expand branding and marketing outreach as the central Palm Beach County location for 'Live, Learn, Work and Play' within a culturally diverse, artistically vibrant, historically authentic, and intrinsically Old Florida Beach Community
- B. Preserve, Restore, Repurpose, and Activate Historic City Owned Assets
- C. Encourage tourism by increasing options for visitors to stay and experience the city
- D. Inspire arts and culture through City events and programs

THE STRATEGIC PLAN 2020 - 2025 | 11



MISSION • VISION • CORE VALUES • STRATEGIC PRIORITIES/PILLARS

NAVIGATING TOWARDS A SUSTAINABLE COMMUNITY

- A. Achieve economic and financial sustainability through a versatile and stable tax base
- B. Focus on technology innovations to support sustainable development, improve resilience, meet residents' expectations and attract investment, new business and talent
- C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training, and regional partnership and planning
- D. Influence the supply and expansion of jobs
- E. Ensure facility placement, construction and development that anticipates and embraces the future
- F. Support and improve emergency preparedness to build resiliency and ensure recovery from natural and manmade disasters

THE STRATEGIC PLAN 2020 - 2025 | 13

Strategic Plan – Pillars & Strategic Priorities/Objectives



STRATEGIC PLAN
CITY OF LAKE WORTH BEACH

PILLAR FIVE

AFFIRMING GOVERNMENT FOR ALL

- A.** Ensure effective, efficient, consistent and seamless services that exceed customer expectations
- B.** Establish a workplace culture of high performance, continuous improvement, and human-centered innovation that encourages employee growth and collaboration
- C.** Strengthen state of the art, standardized, and repeatable processes
- D.** Maximize technology to enhance efficiency, productivity, security and convenience
- E.** Support and foster an environment of inclusion and social consciousness

MISSION • VISION • CORE VALUES • STRATEGIC PRIORITIES/PILLARS

THE STRATEGIC PLAN 2020 - 2025 | 15

City Employee Recognition Plan

In conjunction with the new Strategic Plan, The City of Lake Worth Beach developed and implemented a brand-new Employee Recognition program. This Employee Recognition Program was created to encourage City employees to go beyond our citizen's expectations and meet the highest standards of service to the City by performing their work in a manner that reinforces one or more of the City's Strategic Priorities/Objectives.

Recognizing the useful role that Employee Recognition Plans can play in encouraging superior employee performance and innovation, this program serves to reward performance and dedication that exceeds normal expectations by going above and beyond.

The form is titled "RECOGNITION" in large white letters on an orange vertical bar on the left. The background features a stylized beach scene with a sun, palm trees, and waves. The City of Lake Worth Beach Florida logo is in the top right corner. The form includes a section for "I want to recognize" with a list of five categories: Team Work, Ethics, Accountability and Transparency, Commitment to Innovation and Excellence, and Honesty and Integrity. Below this is a large white oval for "In the following way:" and a list of four strategic pillars: Positioning Lake Worth Beach as a competitive viable location of choice, Strengthening Lake Worth Beach as a 'Community of Neighborhoods', Celebrating the unique, historical, coastal and cultural diversity of the City, and Navigating towards a sustainable community Affirming Government for All. At the bottom, there are fields for "Given by:" and "Date:".

RECOGNITION

I want to recognize

for demonstrating:

- Team Work
- Ethics
- Accountability and Transparency
- Commitment to Innovation and Excellence
- Honesty and Integrity

In the following way:

By doing this, you have positively impacted the following Strategic Pillar(s):

- Positioning Lake Worth Beach to be a competitive viable location of choice
- Strengthening Lake Worth Beach as a 'Community of Neighborhoods'
- Celebrating the unique, historical, coastal and cultural diversity of the City
- Navigating towards a sustainable community Affirming Government for All

Given by: _____ *Date:* _____

Mayor and City Commission

Pam Triolo, Mayor

District 1: Scott Maxwell, Vice Mayor Pro Tem and Commissioner

District 2: Omari Hardy, Commissioner

District 3: Andy Amoroso, Vice Mayor and Commissioner

District 4: Herman Robinson, Commissioner



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

Interim I.T. Director, Nelly Peralta

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
Yannick Ngendahayo

Accounting

Candace Dale
Claudia Eugene
Joanne Gill
Sharon Gostnell
Kilene Jean-Baptiste
Andre McAden
Carole Williams

Budget

Andre McAden

Grants

Jerry Kelly

Purchasing

Jeffrey Gomez
Valentina Ivankov-Sustaita
Casetra Thompson



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Lake Worth Beach

Florida

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

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 Beach for its annual budget for the fiscal year beginning October 1, 2018 and ending on September 30, 2019.

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.



INTRODUCTION





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CITY MANAGER

FY 2021 BUDGET TRANSMITTAL LETTER

September 8, 2020

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

Re: Fiscal Year 2021 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 Beach, I hereby submit the proposed Operating Budget for all funds for the fiscal year beginning October 1, 2020 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 2021 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.lakeworthbeachfl.gov. The public hearing dates for the review of the proposed budget are September 10, 2020 and September 24, 2020 at 6:00 PM in the City of Lake Worth Beach City Hall Commission Chambers.

Introduction

This organization continues to pride itself on transparency and fiscal stewardship. This document reaffirms this organization's perspective regarding open, honest, and effective local government. Similar to last year, economic development, human resources, and infrastructure stewardship will be at the forefront of this organization's initiatives. Even though the economy remains fragile, market indicators are still depicting the probability 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, and maintained, for both existing demand and future needs.

The City has been using a Strategic Plan intended to map out the City's future goals and objectives. This project enlisted public participation (civic engagement) for the purpose of charting the course for the City of Lake Worth Beach over the next three (3) to five (5) years. Community engagement, combined with 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 2021 Budget Process provided opportunities for the City Commission, residents and employees to provide input on the development of the annual budget. There were four (4) Budget Work Sessions.



CITY MANAGER

FY 2021 BUDGET TRANSMITTAL LETTER

(Continued)

Overview

City Management has completed and submitted a proposed balanced FY 2021 operating budget for the City Commission's review and consideration. The total FY 2021 budget is \$162,526,220. The proposed budget reflects the same millage rate of 5.4945 mills and Municipal Service Taxing Unit (MSTU) of 3.4581 mills as the FY 2020 budget.

The proposed City of Lake Worth Beach property tax rate is 5.4945 (\$5.4945 per \$1,000 of property value). 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 13.7% increase in property values for Lake Worth Beach, the 8th highest increase in Palm Beach County for tax year 2020.

The FY 2021 budget maintains and improves service levels wherever possible, with the restraint of gradual increases in revenues. The City of Lake Worth Beach continues to, and will continue 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 of Lake Worth Beach is continuing to find and secure a viable mix of financial resources to fund multiple Citywide projects. Similar to last 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, and tourists) upon completion.

As the City continues to experience growth and the effects of urbanization throughout the City and the Region, it is critical for the City to continue to pay very close attention to the rising cost of services.

The City of Lake Worth Beach is striving to better serve our residents, and business community, as we continue to work together to move the City forward and preserve our great city for generations to come.

Our contractual agreement with the Palm Beach Sheriff's Office (PBSO) continues with a tenth addendum and reflects no increase in the FY 2021 budget.

The City is continuing to aggressively seek 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 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 2021 operating expenditures by major fund are comprised as follows:

General Fund

The proposed budget is \$38,191,344. The recommended millage rate of \$5.4945 per \$1,000 of property value remains the same as last fiscal year. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Electric Fund

The proposed budget is \$57,591,560. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.



CITY MANAGER

FY 2021 BUDGET TRANSMITTAL LETTER

(Continued)

Water Fund

The proposed budget is \$15,000,856. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Local Sewer Fund

The proposed budget is \$9,316,769. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Regional Sewer Fund

The proposed budget is \$9,191,242. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Refuse Fund

The proposed budget is \$6,369,773. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Beach Fund

The proposed budget is \$3,494,538. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Storm Water

The proposed budget is \$1,788,277. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Golf Fund

The proposed budget is \$1,252,502. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Building Permit Fund

The proposed budget is \$1,931,872. Please reference, the FY 2021 Capital Improvement Plan to see budgeted projects and details.

Internal Service Funds

The proposed budget is \$15,269,124. These Funds serves to provide operating expenditures and capital improvement projects for Information Technology, Self-Insurance, Garage, and Benefits.

Other Budgetary Items

Health Insurance Rates

The new contract for our employee health insurance began on October 1, 2019. The new contract has a term of three (3) years and does not have any renewal options.

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.



CITY MANAGER

FY 2021 BUDGET TRANSMITTAL LETTER

(Continued)

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.

Performance Measures

Each City department has been tasked to track 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 are using 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 2021 Staffing Chart). There will be no cost increase for FY 2021.

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 2021 BUDGET TRANSMITTAL LETTER

(Continued)

Community Sustainability Department

The City of Lake Worth Beach has adopted a variety of innovative and significant incentives to encourage private investment and to facilitate a robust, sustainable city. Density, Intensity, Height, Financial and Transfer of Development Rights are all incentives that the City has embraced to foster a healthy climate for investment and sustained economic growth.

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,

A handwritten signature in blue ink, appearing to read "Michael Bornstein", with a long horizontal flourish extending to the right.

Michael Bornstein
City Manager

Revenue Information

AD VALOREM TAXES

The City of Lake Worth Beach 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 2021 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.

GOLF COURSE

The City of Lake Worth Beach owns and operates one municipal golf course. The course generates revenue from users for annual memberships, green fees, cart fees, and miscellaneous charges.

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 \$78.25 per ERU. The revenue is anticipated to remain static in FY 2021.

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.

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 Beach 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.



2021 Budget Calendar

- March 26, 2020: Budget Kick-off Meeting – Commission Chambers March 26th 2020
- April 06, 2020: Budget Module open to Departments
(NaviLine Budget Module Training will be provided as needed)
- April 20, 2020: Operating Line Number / Appropriation Budgets due and entered into NaviLine by Departments
Level Service Budget
Enhancement Requests – supplemental schedules provided to Finance
- Enchantment request are any new expenditures, personnel, benefits and operating, that are not included as part of the prior year appropriation. The enhancement requests tie to new programs or the improvement of a current programs and shall identify all new expenditures and revenues associated with the request and shall justify the request in a cost/benefit analysis. **There should be a direct linkage between enhancement requests with the City’s adopted/proposed Strategic and Visioning Plan.**
- April 20, 2020: Program Budgets Due
- April 27, 2020: Capital Budget requests due
- April 27, 2020: Position Control reconciled to budget requests
- Revenue estimates, including recommended fee changes and potential new revenue sources
 - Supplemental budget documents due
 - Organization Charts
 - Position Change Forms
 - Budget Narratives, goals, objectives, achievements,
 - Benchmarking, Performance Measurements, Dash Boards
- May 4 – 15, 2020: City Manager Departmental Review with directors/financial staff.
Operating budget requests
- May 19, 2020: City Manager’s Proposed Operating Budget
- May 21-
May 22, 2020: Overview All Funds Workshop
City Manager Department review with directors/financial staff.
Capital budget requests
- May 28, 2020: Workshop 1
Capital Budgets- all funds
Enterprise Funds Discussion
-



- June 10, 2020: City Manager's Proposed Capital Budget
- June 15, 2020 Preliminary Budgets to FAB
- June 25, 2020: Workshop 2
Capital Budgets- all funds
Enterprise Funds Discussion
- June 29, 2020: FAB receives Operating and Capital Budget Presentations
- July 15, 2020: Preliminary Taxable Property Values from Palm Beach County Property Appraiser, and State Shared Revenues
- July xx, 2020: Final Certification of Taxable Properties from Palm Beach County
- July 7, 2020: City Commission Meeting – Preliminary discussion on millage rate
- Discussion relative to the proposed FY 2021 millage rate
 - Establish date/time of 1st Public Hearing on millage rate
- July 20, 2020: Submit Proposed Millage Rate to Palm Beach County Property Appraiser
- July 23, 2020: Workshop 3 – Capital Budget Presentation, all funds
- July 27, 2020: Governmental Funds Discussion
- August 7, 2020: Planning and Zoning Board Meeting
- August 27, 2020: Workshop 4 –
- Operating and Capital; all funds
 - Revenue Manual
 - Comprehensive fiscal policies
 - Staff Count and comp/class schedules
 - Contributions and Administrative Cost Schedule
 - FAB report



September 10, 2020: City Commissioner's Regular Meeting

- Public Hearing 1
 - Millage Rate
 - Debt Service Rate
 - Budget

(Cannot conflict with PBCC Public Budget Hearing)

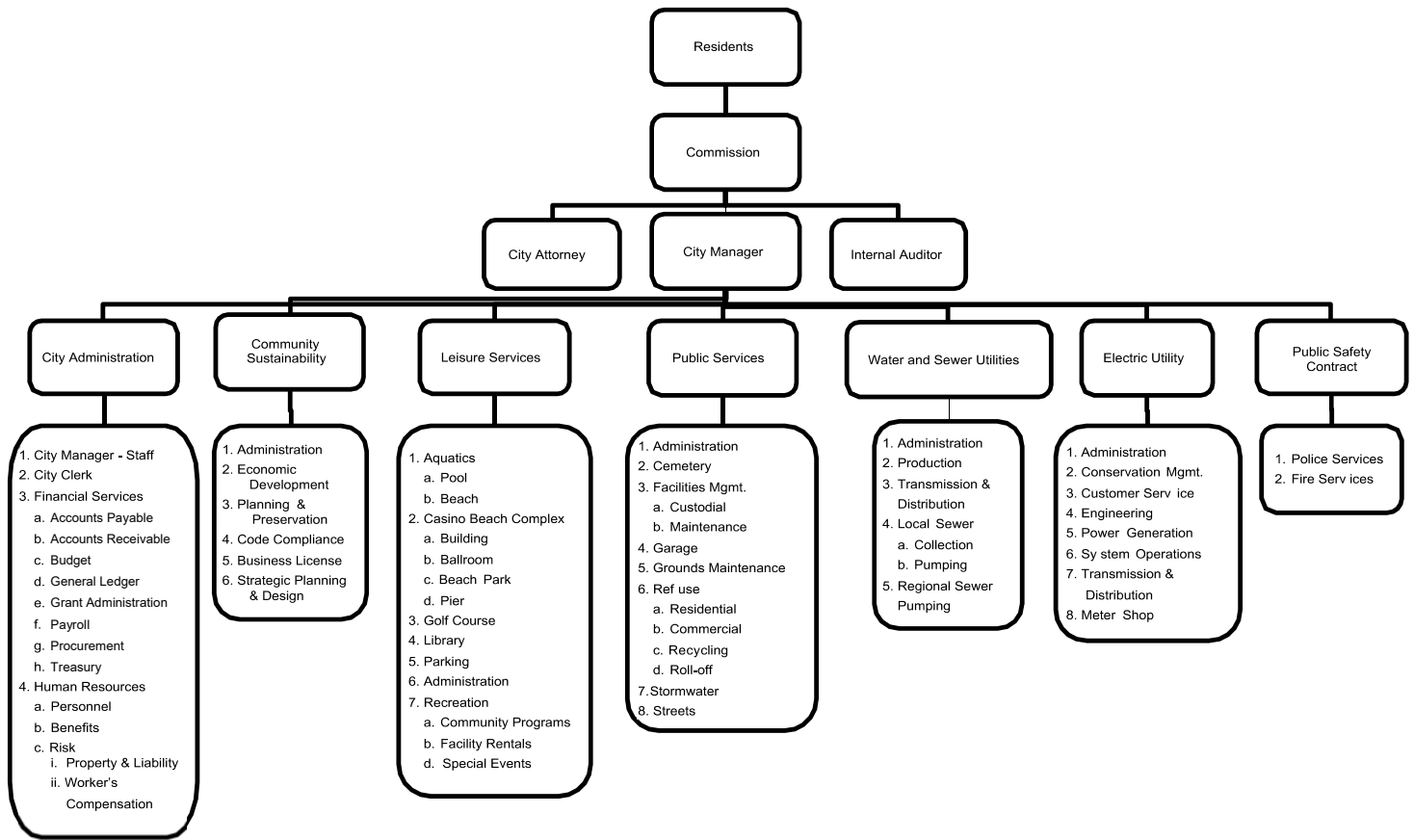
September 22, 2020: Advertise Notice of proposed tax increase and Operational Budget summary

September 24, 2020: City Commissioner's Regular Meeting

- Public Hearing 2
 - Millage Rate
 - Debt Service Rate
 - Budget

(Cannot conflict with PBC School Board Public Meeting)

City-Wide Organizational Chart



PERSONNEL COUNT BY DEPARTMENT / DIVISION

Department	Budget FY 2016	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
City Commission	5	5	5	5	5	5
City Attorney	Contractual	Contractual	Contractual	Contractual	Contractual	Contractual
Internal Auditor	1	1	1	1	1	1
Administrative Services	-	-	-	-	-	-
City Manager	5	5	5	4	4	4
City Clerk	5	6	6	6	6	6
Financial Services	14	13	15	14	15	15
Human Resources / Ins	6	6	6	6	6	6
Information Technology	5	5	7	8	9	8
Community Sustainability	30	34	34	37	36	37
Public Services	-	-	-	-	-	-
Administration	4	4	4	4	4	4
Streets Maintenance/ Traffic	2	6	6	6	6	7
Grounds	18	17	21	20	20	20
Cemetery	1	1	1	1	1	1
Facilities Management	11	11	11	11	11	12
Stormwater-Street Sweep	7	7	5	0	0	0
Refuse	33	34	34	34	34	34
Garage	6	6	6	6	6	6
Leisure Services	-	-	-	-	-	-
Library	7	7	7	7	5	5
Pool & Beach	23	24	24	22	23	23
Parking	6	7	7	7	9	9
Beach Park	2	0	0	0	0	0
Recreation	14	16	13	14	15	16
Golf Course	8	8	8	8	8	9
Casino Building	6	13	13	13	13	13
Ballroom	2	2	2	2	2	2
Electric Utility	-	-	-	-	-	0
Utility Conservation	1	1	1	1	1	-
Electric	69	82	78	80	93	96
Customer Service	16	24	22	22	20	20
Water & Sewer Utility	-	-	-	-	-	-
Water	35	36	37	37	36	36
Stormwater	0	0	2	7	7	7
Local Sewer	12	13	13	13	13	12
Regional Sewer	-	-	-	-	-	-
Total Staff Count:	354	394	394	396	409	414

Palm Beach County Sheriff's Office Staff Count

District 14

PALM BEACH COUNTY SHERIFF STAFF COUNT						
Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Captain	1	1	1	1	1	1
Lieutenant	1	1	1	1	1	1
Sergeant	11	11	11	11	11	11
Sergeant	0	0	0	0	0	0
Deputy Sheriff	64	69	69	69	69	69
Deputy Sheriff	3	3	3	3	3	3
Communications Supervisor	1	1	1	1	1	1
Communications Officer	10	10	10	10	10	10
Communications Part-Time	4	4	4	4	4	4
Community Service Aide	2	2	2	2	2	2
Law Enforcement Aide	1	1	1	1	1	1
Community Service Specialist	1	1	1	1	1	1
Criminal Intelligence Analyst	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1
Office Support Supervisor	1	1	1	1	1	1
Central Records Supervisor	1	1	1	1	1	1
Central Records Specialist	3	3	3	3	3	3
Crime Scene Technician	1	1	1	1	1	1
School Crossing Part-Time	24	25	25	25	25	25
Evidence Technician	2	2	2	2	2	2
Clerical Specialist	1	1	1	1	1	1
Total Staff Count:	134	140	140	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

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 Battalion Chief - 1





ORGANIZATION AND FINANCIAL





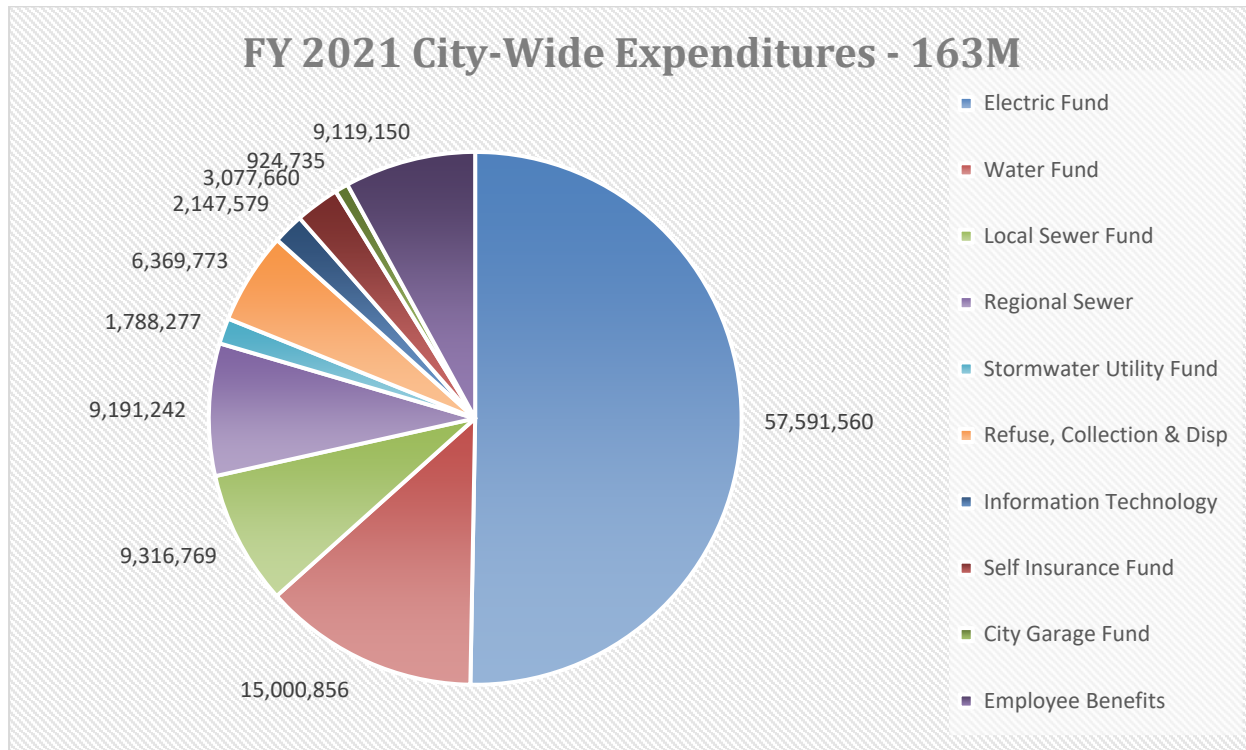
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City-Wide Expenditures

CITY-WIDE EXPENDITURE BUDGET BY FUND					
Fund Category	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	(+/-) Increase / Decrease	% Budget Change FY20 Budget vs FY21 Budget
General Fund	36,057,401	36,758,599	38,191,344	1,432,745	3.75%
Total General Fund	36,057,401	36,758,599	38,191,344	1,432,745	3.75%
Special Revenue Funds					
Building Permit Fund	923,384	960,196	1,931,872	971,676	50.30%
Beach Fund	3,519,732	3,955,462	3,494,538	-460,924	-13.19%
Parking Improvement Fund	44	50	-	-50	-
Road Improvement Fund	-	-	-	-	-
Code Remediation Fund	88,680	182,500	313,000	130,500	41.69%
Housing Initiative	-	-	-	-	-
Grant Fund	389,686	147,964	458,000	310,036	67.69%
Tree Beautification Fund	300	6,000	-	-	-
Utility Conservation Fund	94,855	114,178	174,777	60,599	34.67%
Discretionary Sales Tax Fund	1,443,657	-	-	-	-
Golf Course	1,165,578	1,205,031	1,252,502	47,471	3.79%
Simpkin Trust	30,128	30,000	30,000	-	-
Library Trust Fund	-	-	-	-	-
Criminal Justice	-	-	-	-	-
Incentive fund	-	-	-	-	-
State Forfeiture Fund	10,000	10,000	-	-	-
Donations/Special Trust Funds	-	-	-	-	-
Total Special Revenue Funds	7,666,044	6,611,380	7,654,688	1,059,307	184.96%
GO Bond 1995	2,014,978	2,154,088	2,152,588	-1,501	-0.07%
Total Debt Service Fund	2,014,978	2,154,088	2,152,588	-1,501	-0.07%
Capital Projects Funds					
Capital Projects Fund	283,044	-	-	-	-
Beach Redevelopment	-	-	-	-	-
Park of Commerce	1,318,188	-	-	-	-
Master Infrastructure	-	-	-	-	-
Casino Fund	-	-	-	-	-
Neighborhood Road Program	9,286,848	-	-	-	-
Total Capital Projects Funds	10,888,080	-	-	0	0.00%

City-Wide Expenditures

Fund Category	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	(+/-) Increase / Decrease	% Budget Change FY20 Budget vs FY21 Budget
Enterprise Funds					
Electric Fund	57,349,027	59,986,744	57,591,560	-2,395,184	-4.16%
Water Fund	14,563,654	15,297,708	15,000,856	-296,852	-1.98%
Local Sewer Fund	9,487,134	9,110,074	9,316,769	206,695	2.22%
Regional Sewer	4,292,756	10,847,002	9,191,242	-1,655,760	-18.01%
Stormwater Utility Fund	2,428,472	2,462,034	1,788,277	-673,757	-37.68%
Refuse, Collection & Disposal	5,608,107	6,284,767	6,369,773	85,006	1.33%
Total Enterprise Funds	93,729,150	6,284,767	99,258,476	-4,729,853	-58.28%
Internal Service Funds					
Information Technology	2,094,770	1,920,615	2,147,579	226,964	10.57%
Self Insurance Fund	4,816,205	2,822,537	3,077,660	255,123	8.29%
City Garage Fund	1,377,025	1,233,510	924,735	-308,775	-33.39%
Employee Benefits	8,351,285	8,695,547	9,119,150	423,603	4.65%
Total Internal Service Funds	16,639,285	14,672,208	15,269,124	596,915	-9.89%
Total All Funds	164,979,960	164,184,603	162,526,220	-1,501,775	120.48%

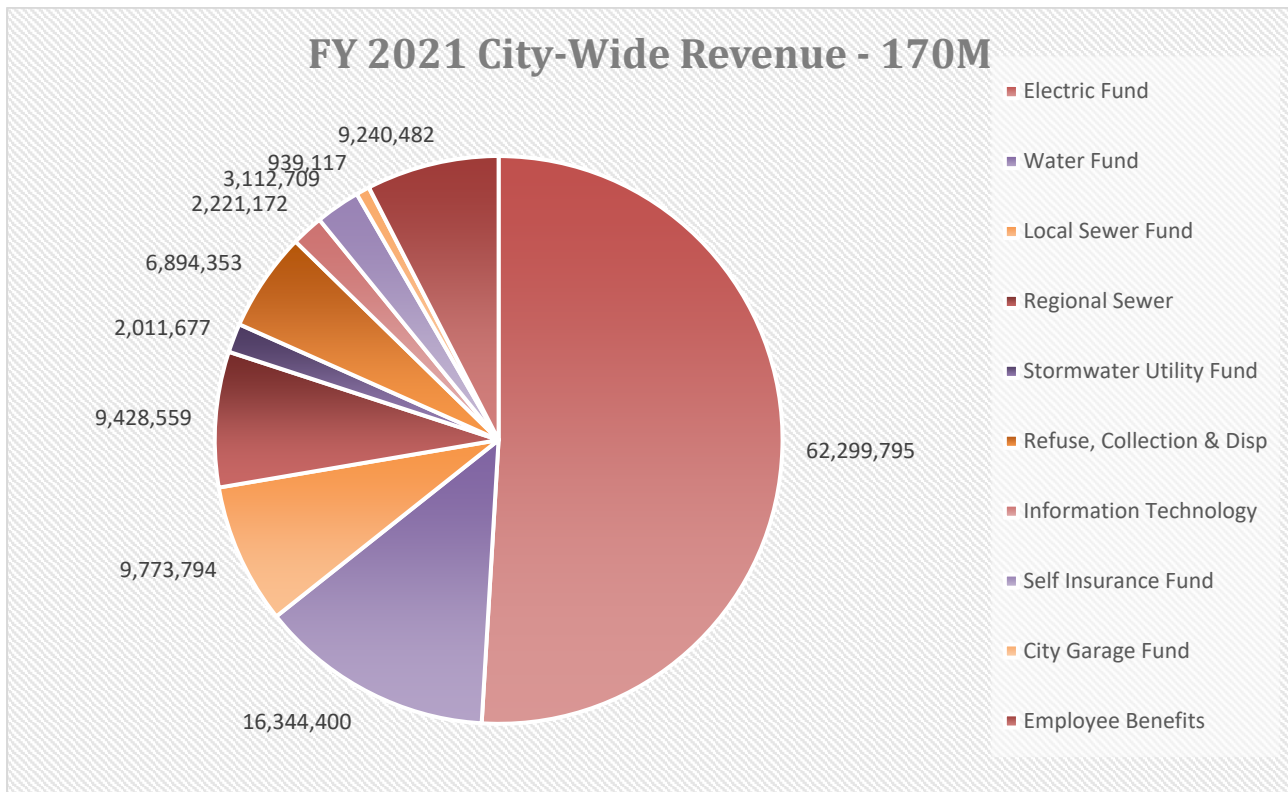


City Wide Revenue Funds

CITY-WIDE REVENUE BUDGET BY FUND					
Fund Category	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	(+/-) Increase / Decrease	% Budget Change FY20 Budget vs FY21 Budget
General Fund	36,289,849	37,081,448	38,291,882	1,210,434	3.16%
Total General Fund	36,289,849	37,081,448	38,291,882	1,210,434	3.16%
Special Revenue Funds					
Building Permit Fund	1,581,470	1,217,150	1,132,150	-85,000	-7.51%
Beach Fund	3,754,178	3,962,553	3,721,008	-241,545	-6.49%
Parking Improvement Fund	1,290	500	-	-	-
Road Improvement Fund	433,447	-	-	-	-
Code Remediation Fund	134,269	184,000	369,000	185,000	50.14%
Housing Initiative	-	-	-	-	-
Grant Fund	612,370	471,314	458,000	-13,314	-2.91%
Tree Beautification Fund	900	6,000	-	-6,000	-
Utility Conservation Fund	7,977	-	-	-	-
Discretionary Sales Tax Fund	2,863,666	-	-	-	-
Golf Course	1,363,164	1,216,325	1,253,500	37,175	2.97%
Simpkin Trust	3,705	2,500	500	-2,000	-400.00%
Library Trust Fund	5,698	5,000	-	-	-
Criminal Justice	5,272	6,000	-	-	-
Incentive fund	-	-	-	-	-
State Forfeiture Fund	7,413	-	-	-	-
Donations/Special Trust Funds					
Total Special Revenue Funds	10,774,819	7,071,342	6,934,158	-137,184	-363.81%
Debt Service Fund					
GO Bond 1995	1,997,621	2,154,588	2,152,588	-2,001	0.09%
Total Debt Service Fund	1,997,621	2,154,588	2,152,588	-2,001	0.09%
Capital Projects Funds					
Capital Projects Fund	158,853	-	-	-	-
Beach Redevelopment	-	-	-	-	-
Park of Commerce	3,593,913	-	-	-	-
Master Infrastructure	-	-	-	-	-
Casino Fund	-	-	-	-	-
Neighborhood Road Program	548,681	-	-	-	-
Total Capital Projects Funds	4,301,447	0	0	0	0.00%

City Wide Revenue Funds

CITY-WIDE REVENUE BUDGET BY FUND					
Fund Category	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	(+/-) Increase / Decrease	% Budget Change FY20 Budget vs FY21 Budget
Enterprise Funds					
Electric Fund	56,263,721	61,495,820	62,299,795	803,975	1.29%
Water Fund	16,148,715	15,979,454	16,344,400	364,946	2.23%
Local Sewer Fund	8,248,490	9,129,153	9,773,794	644,641	6.60%
Regional Sewer	9,061,808	10,847,002	9,428,559	-1,418,443	-15.04%
Stormwater Utility Fund	2,019,462	1,928,150	2,011,677	83,527	4.15%
Refuse, Collection & Disposal	6,717,754	6,286,031	6,894,353	608,322	8.82%
Total Enterprise Funds	98,459,950	105,665,610	106,752,578	1,086,968	8.05%
Internal Service Funds					
Information Technology	1,518,640	1,728,742	2,221,172	492,430	22.17%
Self Insurance Fund	2,857,683	2,855,457	3,112,709	257,252	8.26%
City Garage Fund	1,056,490	936,900	939,117	2,217	0.24%
Employee Benefits	8,522,990	8,819,123	9,240,482	421,359	4.56%
Total Internal Service Funds	13,955,803	14,340,222	15,513,479	1,173,257	35.23%
Total All Funds	165,779,489	166,313,210	169,644,685	408,861	1.96%



Budget Summary Appropriations

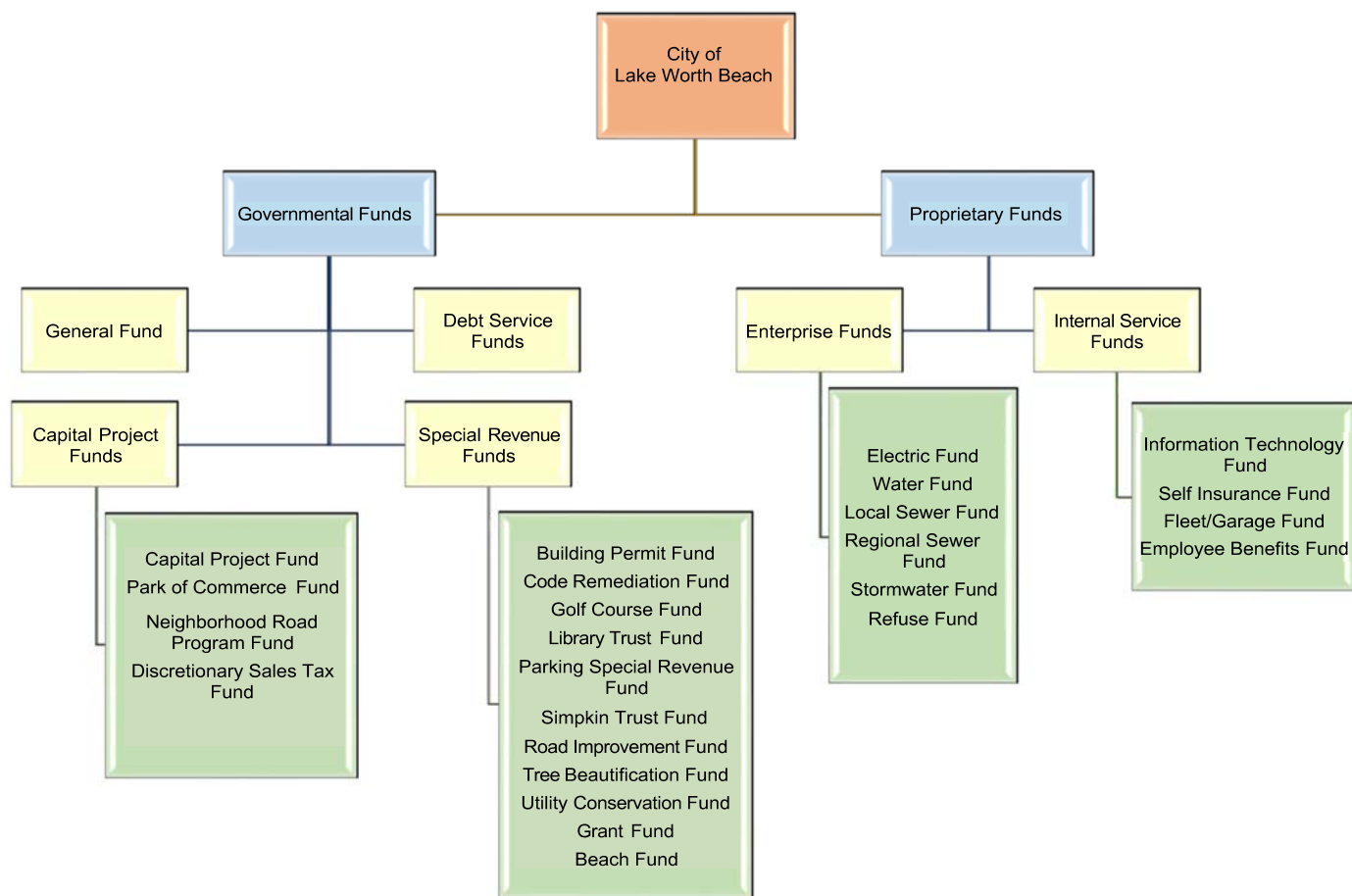
CITY-WIDE REVENUE BUDGET BY GROUP FUND					
Fund Category	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	(+/-) Increase / Decrease	% Budget Change FY20 Budget vs FY21 Budget
General Fund	36,289,849	37,081,448	38,291,882	1,210,434	3.16%
Special Revenue Funds	10,774,819	7,071,342	6,934,158	(137,184)	-1.98%
Debt Service Fund	1,997,621	2,154,588	2,152,588	(2,000)	-0.09%
Capital Projects Funds	4,301,447	-	-	-	-
Enterprise Funds	98,459,950	105,665,610	106,752,578	1,086,968	1.02%
Internal Service Funds	13,955,803	14,340,222	15,513,479	1,173,257	7.56%
Total All Funds	165,779,489	166,313,210	169,644,685	3,331,475	1.96%

CITY-WIDE REVENUE BUDGET BY GROUP FUND					
Fund Category	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	(+/-) Increase / Decrease	% Budget Change FY20 Budget vs FY21 Budget
General Fund	36,289,849	37,081,448	38,291,882	1,210,434	3.16%
Special Revenue Funds	10,774,819	7,071,342	6,934,158	(137,184)	-1.98%
Debt Service Fund	1,997,621	2,154,588	2,152,588	(2,000)	-0.09%
Capital Projects Funds	4,301,447	-	-	-	-
Electric Fund	56,263,721	61,495,820	62,299,795	803,975	1.29%
Water Fund	16,148,715	15,979,454	16,344,400	364,946	2.23%
Local Sewer Fund	8,248,490	9,129,153	9,773,794	644,641	6.60%
Regional Sewer & RR	9,061,808	10,847,002	9,428,559	(1,418,443)	-15.04%
Stormwater Utility Fund	2,019,462	1,928,150	2,011,677	83,527	4.15%
Refuse, Collection & Disposal Fund	6,717,754	6,286,031	6,894,353	608,322	8.82%
Internal Service Funds	13,955,803	14,340,222	15,513,479	1,173,257	7.56%
Total All Funds	165,779,489	166,313,210	169,644,685	3,331,475	1.96%

Budget Summary Appropriations

	Sources of Funds	Use of Fund Balance	Salaries	Benefits	Salaries plus Benefits	Operating	Total Uses of Funds	Net Revenues
General Fund	38,291,882	-	5,769,510	9,788,322	15,557,832	22,633,512	38,191,344	100,538
Building Permit Fund	1,132,150	800,000	668,392	325,182	993,574	938,298	1,931,872	278
Beach Fund	3,721,008	-	1,412,342	636,558	2,048,900	1,445,638	3,494,538	226,470
Code Remediation	369,000	-	-	-	-	313,000	313,000	56,000
Electric Fund	62,299,795	-	7,918,840	3,441,290	11,360,130	46,231,430	57,591,560	4,708,235
Water Fund	16,344,400	-	2,542,009	1,241,034	3,783,043	11,217,813	15,000,856	1,343,544
Local Sewer Fund	9,773,794	-	1,141,292	566,820	1,708,113	7,608,656	9,316,769	457,026
Golf Fund	1,253,500	-	193,478	43,167	236,645	1,015,857	1,252,502	998
Storm Water Fund	2,011,677	-	457,773	247,611	705,384	1,082,893	1,788,277	223,400
Garage Fund	939,117	-	337,362	175,491	512,853	411,882	924,735	14,382
Refuse Fund	6,894,353	-	1,610,988	907,360	2,518,348	3,851,425	6,369,773	524,580
IT Fund	2,221,172	-	561,073	216,554	777,628	1,369,951	2,147,579	73,593
Self Insurance Fund	3,112,709	-	232,922	97,531	330,453	2,747,207	3,077,660	35,049
Utility Conservation	-	175,000	102,503	52,056	154,559	20,219	174,777	223
Benefit Fund	9,240,482	-	129,673	157,092	286,765	8,832,386	9,119,150	121,331
Regional Sewer	9,428,559	-	180,044	89,038	269,082	8,922,160	9,191,242	237,317
Debt Service Fund	2,152,588	-			-	2,152,588	2,152,588	-
Grant Fund	458,000				-	458,000	458,000	-
Simpkin Trust	500	29,500			-	30,000	30,000	-
					-		-	-
Total	169,644,685	1,004,500	23,258,201	17,985,105	41,243,307	121,282,914	162,526,220	8,122,964

Fund Structure



Fund Balance Summary

Fund Balance Summary by Fund Fiscal Year 2021							
Fund	Actual Fund Balance 09/30/2019	Estimated change as of 09/30/2020	Estimated Fund Balance 09/30/2020	FY 2021 Revenue	FY 2021 Expenditure	Use of Fund Balance	Estimated Fund Balance 09/30/2021
GENERAL FUND (001)	4,882,499	7,334,941	12,217,440	38,291,882	38,191,344	100,538	12,317,978
BUILDING FUND (103)	4,105,650	378,521	4,484,171	1,132,150	1,931,872	(799,722)	3,684,449
BEACH FUND (140)	(3,197,042)	6,696,823	3,499,781	3,721,008	3,494,538	226,470	3,726,251
PARKING FUND (150)	68,844	494	69,338	0	0	0	69,338
CODE REMEDIATION FUND (160)	860,156	(129,790)	730,366	369,000	313,000	56,000	786,366
ROAD IMPROVEMENT FUND (170)	723,344	230,960	954,304	0	0	0	954,304
GRANTS FUND (180)	286,031	(139,617)	146,414	458,000	458,000	0	146,414
TREE BEAUTIFICATION FUND (190)	14,607	5,000	19,607	0	0	0	19,607
UTILITY CONSERVATION FUND (195)	279,397	(58,586)	220,811	0	174,777	(174,777)	46,034
DEBT SERVICE FUND (203)	(3,086)	3,086	0	2,152,588	2,152,588	0	0
CAPITAL PROJECT FUND (301)	863,055	179,332	1,042,387	0	0	0	1,042,387
PARK OF COMMERCE FUND (304)	4,220,217	(227,499)	3,992,718	0	0	0	3,992,718
DISCRETIONARY SALES TAX (307)	4,425,390	2,561,505	6,986,895	0	0	0	6,986,895
NEIGHBORHOOD ROAD PROGRAM FUND (308)	14,215,567	(7,734,317)	6,481,250	0	0	0	6,481,250
ELECTRIC FUND (401)	18,817,486	(2,751,450)	16,066,036	62,299,795	57,591,560	4,708,235	20,774,271
WATER FUND (402)	55,664,363	(4,907,660)	50,756,703	16,344,400	15,000,856	1,343,544	52,100,247
LOCAL SEWER FUND (403)	15,657,271	(901,297)	14,755,974	9,773,794	9,316,769	457,025	15,212,999
GOLF FUND (404)	(138,377)	212,537	74,160	1,253,500	1,252,502	998	75,158
REGIONAL SEWER / R&R FUND (405/406)	36,583,724	2,591,473	39,175,197	9,428,559	9,191,242	237,317	39,412,514
STORMWATER FUND (408)	7,594,394	(337,032)	7,257,362	2,011,677	1,788,277	223,400	7,480,762
REFUSE COLLECTION AND DISP (410)	6,486,261	452,234	6,938,495	6,894,353	6,369,773	524,580	7,463,075
INFORMATION TECHNOLOGY (510)	627,335	(385,432)	241,903	2,221,172	2,147,579	73,593	315,496
SELF INSURANCE FUND (520)	4,001,672	(2,742,496)	1,259,176	3,112,709	3,077,660	35,049	1,294,225
CITY GARAGE FUND (530)	2,277,583	(246,455)	2,031,128	939,117	924,735	14,382	2,045,510
EMPLOYEE BENEFITS FUND (540)	1,772,336	(676,523)	1,095,813	9,240,482	9,119,150	121,332	1,217,145
SIMPKIN TRUST FUND (605)	141,053	(29,299)	111,754	500	30,000	(29,500)	82,254
LIBRARY TRUST FUND (607)	53,792	229	54,021	0	0	0	54,021
CRIMINAL JUSTICE EDUCATION (640)	86,688	4,008	90,696	0	0	0	90,696
STATE FORFEITURE (647)	21,471	3,703	21,570	0	0	0	21,570
TOTAL ALL FUNDS	181,370,210	(616,310)	180,753,900	169,644,686	162,526,222	7,118,464	187,872,364

Budget Overview

The City of Lake Worth Beach's annual budget serves as a strategic financial and capital plan for the upcoming fiscal year. The City of Lake Worth Beach's annual budget year begins on October 1, 2020 and ends on September 30, 2021 and is referred to as "Fiscal Year 2021." 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 2021 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 designees, 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:

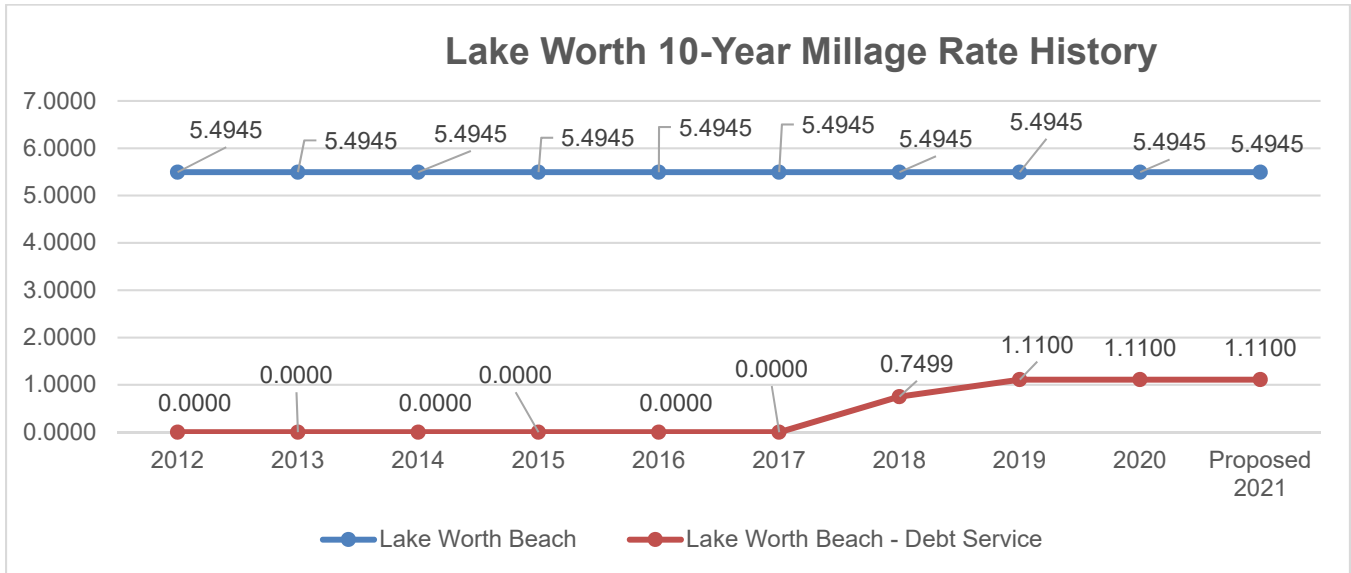
Information: The annual operating budget is the primary conduit for City Administration to justify its planned expenditures for the upcoming fiscal year. Through the budget residents can better understand how their tax dollars and other revenues collected by the City will be expended.

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 Beach 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.

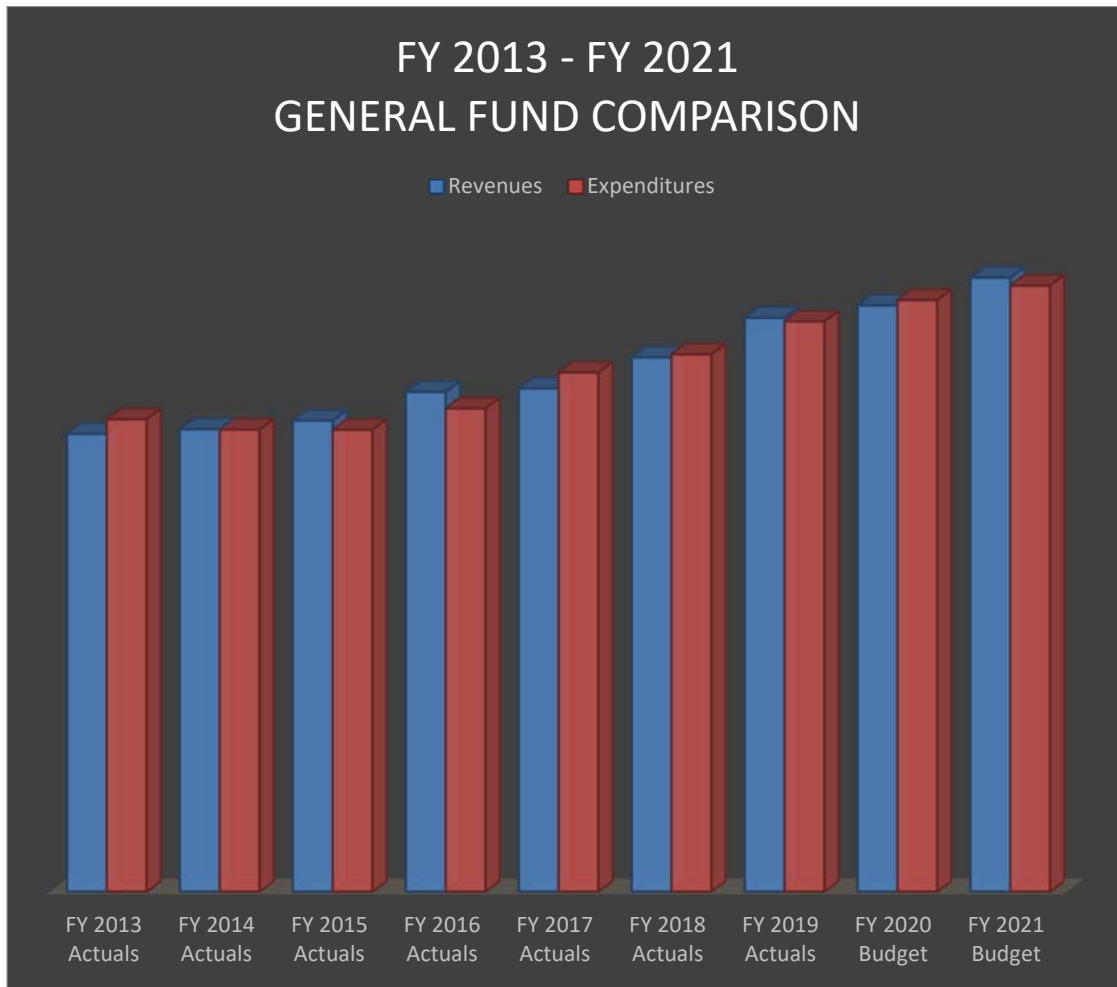
Planning: The budget serves as the City's strategic operational plan; ultimately the City is expected to expend funds based on its priorities and all programming and services provided are geared toward the City meeting its short term and long-term vision for the community.



Budget Overview

GENERAL FUND BUDGET BY EXPENDITURE CATEGORY						
General Fund	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	5,296,803	5,715,803	5,352,552	5,673,646	321,094	6.00%
* Benefits	7,591,660	7,843,547	8,343,490	9,788,320	1,444,830	17.32%
Sub-Total	12,888,463	13,559,350	13,696,042	15,461,966	1,765,924	12.89%
OPERATING EXPENSES						
* Prof. & Contract. Service	15,840,211	16,689,434	17,936,921	16,751,726	1,185,195	-6.61%
* Travel & Training	87,523	89,383	74,355	44,949	29,406	-39.55%
* Utility & Communication	1,398,559	1,773,260	1,507,823	1,488,522	19,301	-1.28%
* Insurance	519,580	519,580	561,140	628,739	67,599	12.05%
* Maintenance	735,001	708,667	636,833	666,090	29,257	4.59%
* Operating Expense	822,542	854,298	1,053,059	843,708	209,351	-19.88%
Sub-Total	19,403,416	20,634,622	21,770,131	20,423,734	1,346,397	-6.18%
MISC						
* Other Uses	118,174	217,022	52,936	88,157	35,221	66.54%
* Debt Service	73,193	75,268	75,269	425,269	350,000	465.00%
* Transfer Out (Other)	1,383,562	1,571,139	1,817,170	1,925,300	108,130	5.95%
* Transfer (CRA Ad Valorem)	120,000				0	-
Sub-Total	1,694,929	1,863,429	1,945,375	2,438,726	493,351	25.36%
TOTAL	33,986,807	36,057,401	37,411,548	38,324,426	912,878	2.44%

Budget Overview

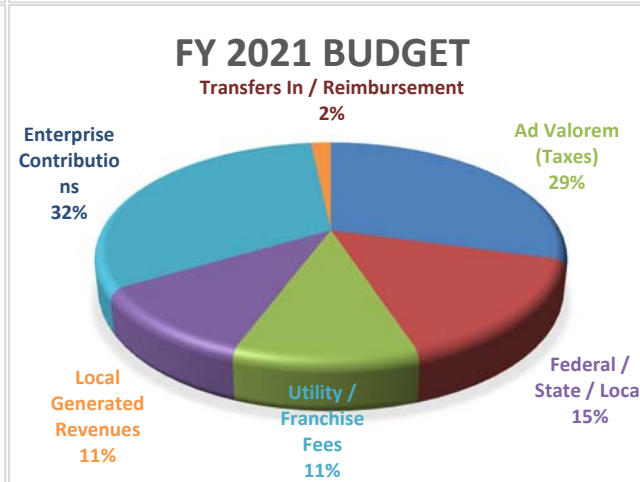
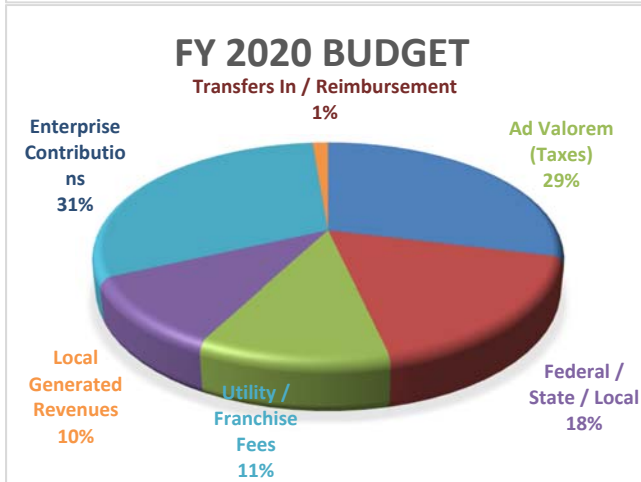
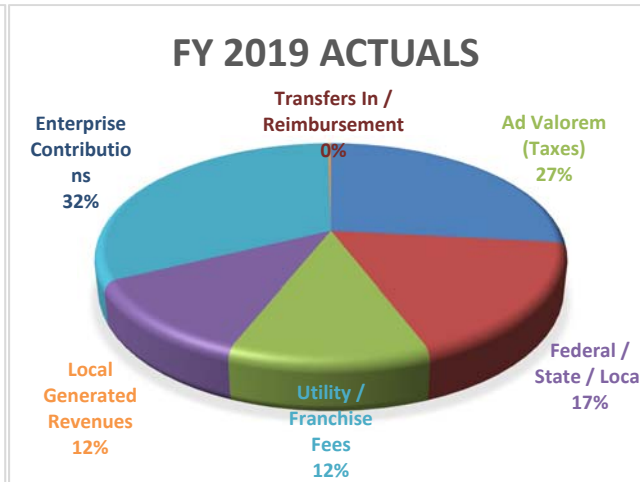
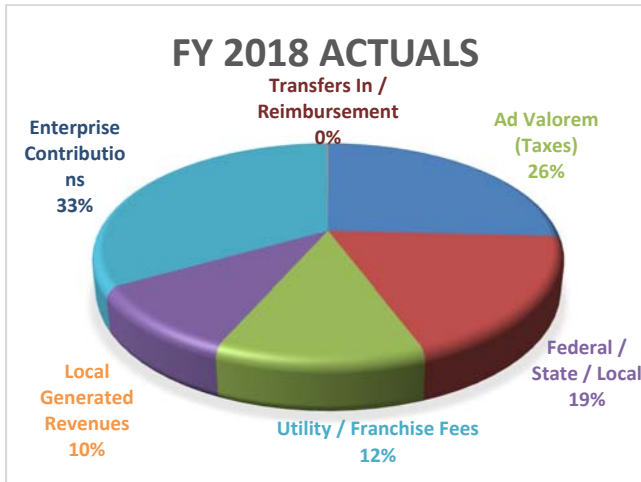


General Fund	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget
Revenues	28,962,672	29,256,333	29,795,845	31,606,168	31,825,756	33,796,592	36,289,849	37,081,448	38,828,191
Expenditures	29,881,330	29,235,094	29,222,405	30,570,240	32,841,467	33,986,807	36,057,401	37,411,548	38,324,426

Budget Overview

Source of General Fund Revenues

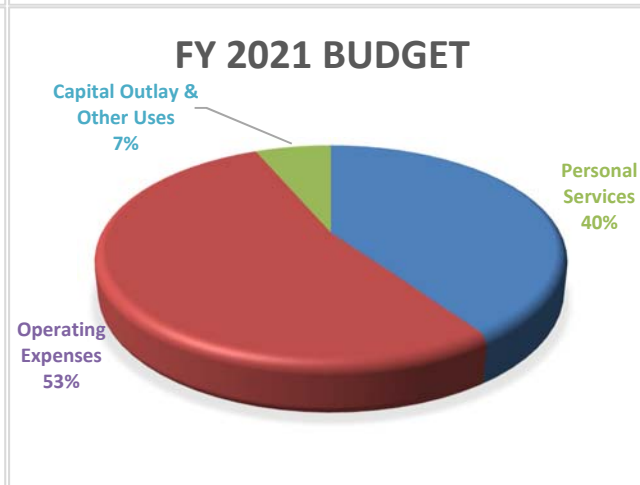
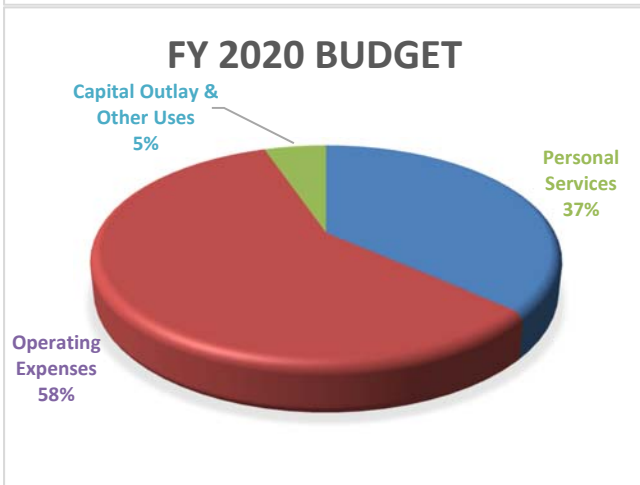
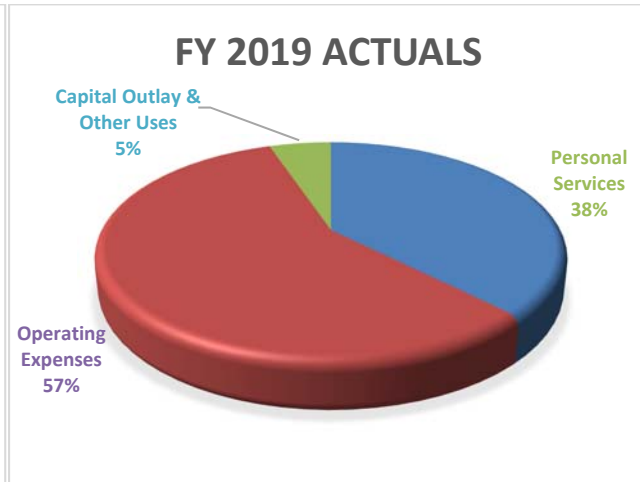
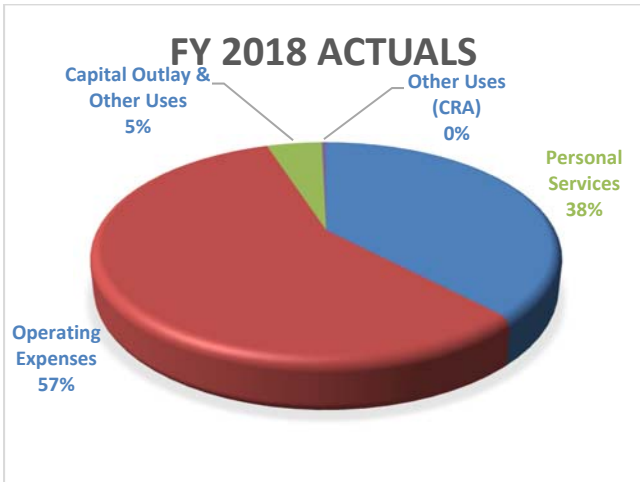
GENERAL FUND REVENUES BY CATEGORY						
CATEGORY	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Ad Valorem (Taxes)	8,720,514	9,698,808	10,698,350	11,372,373	674,023	6.30%
Federal / State / Local	6,265,704	6,350,457	6,522,072	6,058,100	(463,972)	-7.11%
Utility / Franchise Fees	4,148,942	4,268,828	4,172,332	4,205,372	33,040	0.79%
Local Generated Revenues	3,425,045	4,235,718	3,855,589	4,177,808	322,219	8.36%
Enterprise Contributions	11,205,727	11,650,728	11,351,105	12,366,798	1,015,693	8.95%
Transfers In / Reimbursement	30,660	85,310	482,000	647,740	165,740	34.39%
TOTAL	\$33,796,592	\$36,289,849	\$37,081,448	\$38,828,191	1,746,743	4.71%



Budget Overview

How is the General Fund Spent?

GENERAL FUND EXPENDITURES BY CATEGORY						
CATEGORY	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Personal Services	12,888,463	13,559,350	13,696,042	15,461,966	1,765,924	12.89%
Operating Expenses	19,403,415	20,634,622	21,770,131	20,423,734	-1,346,397	-6.18%
Capital Outlay & Other Uses	1,574,929	1,863,429	1,945,375	2,438,726	493,351	25.36%
Other Uses (CRA)	120,000					-
TOTAL	\$33,986,807	\$36,057,401	\$37,411,548	\$38,324,426	\$912,878	2.44%



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 and ends on September 30.

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 Beach 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 are 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 tax-payers 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 Beach 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 Beach 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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Taxes						
Ad Valorem	8,720,514	9,698,808	10,698,350	11,372,373	674,023	6.30%
Sales & Use Taxes	948,818	964,304	969,092	880,000	(89,092)	-9.19%
Franchise Fees	149,379	130,486	96,874	130,000	33,126	34.19%
Utility Services Taxes	3,999,563	4,138,341	4,172,332	4,075,372	(96,960)	-2.32%
TOTAL TAXES	13,818,274	14,931,939	15,936,648	16,457,745	521,097	3.27%
Licenses & Permits						
Business Licenses	815,734	922,544	1,077,500	1,000,000	(77,500)	-7.19%
Permits	11,915	11,239	18,471	19,000	529	2.86%
Plan Review	18,305	20,915	15,000	25,000	10,000	66.67%
Special Assessments	-	-	-	-	-	-
Other Permits and Fees	39,750	336,345	101,569	76,569	(25,000)	-24.61%
TOTAL LICENSES & PERMITS	885,704	1,291,043	1,212,540	1,120,569	(91,971)	-7.58%
Intergovernmental Revenue						
State Shared Revenues	4,823,732	4,897,089	4,974,649	4,688,100	(286,549)	-5.76%
Shared Revenue Local Units (cmty/Div II Contr.)	493,154	489,064	481,457	490,000	8,543	1.77%
TOTAL INTERGOVERNMENTAL REVENUE	5,316,886	5,386,153	5,456,106	5,178,100	(278,006)	-5.10%
Charges for Services						
General Government	434,553	443,459	419,784	463,560	43,776	10.43%
Public Safety	316,212	333,766	370,000	371,575	1,575	0.43%
Physical Environment / Service Charges	798,374	845,805	841,450	843,000	1,550	0.18%
Transportation	49,242	52,437	46,151	46,200	49	0.11%
Culture/Recreation	104,343	122,163	136,467	181,145	44,678	32.74%
Non-Operating Sources/Reimbursements	-	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	1,702,724	1,797,630	1,813,852	1,905,480	226,649	13.50%
Fines and Forfeitures						
Fines and Forfeitures	697,944	927,404	676,519	1,028,900	352,381	52.09%
TOTAL FINES & FORFEITURES	697,944	927,404	676,519	1,028,900	352,381	52.09%

General Fund

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Miscellaneous</u>						
Interest & other Earnings	29,780	158,220	50,327	61,000	10,673	21.21%
Donations	6,678	12,162	-	-	-	-
Sale of Surplus Material	-	1,035	-	-	-	-
Other Miscellaneous Revenue	81,553	28,385	41,039	30,150	(10,889)	-26.53%
TOTAL MISCELLANEOUS	118,011	199,802	91,366	91,150	(216)	-0.24%
<u>Contributions from Enterprise Operations</u>						
Franchise Fees	7,516,600	7,738,453	7,438,453	7,438,458	5	0.00%
General Government Surcharge	3,719,127	3,912,275	4,394,652	4,928,340	533,688	12.14%
TOTAL CONTRIBUTIONS FROM ENTERPRISE OPERATIONS	11,235,727	11,650,728	11,833,105	12,366,798	533,693	4.51%
<u>Transfers In</u>						
Special Assessment	-	-	-	-	-	-
Rents & Royalties	20,662	19,840	20,572	20,550	(22)	-0.11%
Debt Loan Proceeds	660	-	40,740	11,159	(29,581)	-72.61%
Transfers In	-	85,310	-	647,740	647,740	-
TOTAL TRANSFERS IN	21,322	105,150	61,312	679,449	618,137	1008.18%
Subtotal	33,796,592	36,289,849	37,081,448	38,828,191	1,746,743	4.71%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	33,796,592	36,289,849	37,081,448	38,828,191	1,746,743	4.71%

General Fund Financial Projection

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Use of Funds</u>						
City Commission	372,790	400,067	443,626	433,677	(9,949)	-2.24%
City Manager	962,163	736,571	701,344	656,367	(44,977)	-6.41%
Communications	44,770	-	-	-	-	-
City Clerk	516,377	564,342	529,903	586,337	56,434	10.65%
Internal Auditor	150,102	154,815	177,728	184,658	6,930	3.90%
City Attorney	606,648	768,268	590,156	717,907	127,751	21.65%
Financial Services	1,306,361	1,626,059	1,607,379	1,794,663	187,284	11.65%
Human Resources / Personnel	210,502	268,547	324,342	201,850	(122,492)	-37.77%
Human Resources / Benefits	14,789	-	-	-	-	-
Community Sustainability - Administration	382,485	386,786	170,988	129,800	(41,188)	-24.09%
Community Sustainability - Economic Development	-	98,314	-	-	-	-
Community Sustainability / Planning & Zoning	731,848	742,526	689,880	828,021	138,141	20.02%
Community Sustainability / Code Enforcement	1,256,639	1,460,372	1,479,505	1,350,324	(129,181)	-8.73%
Community Sustainability / Business Licenses	73,947	84,983	102,746	117,538	14,792	14.40%
Community Sustainability / Strategic Planning & Design	-	180,440	170,466	115,780	(54,686)	-32.08%
Community Sustainability / Use & Occupancy	-	-	-	-	-	-
Public Safety - Police Services	15,554,589	15,810,772	16,204,665	17,164,257	959,592	5.92%
Public Safety - Fire Services	2,732,271	2,667,406	3,139,794	3,468,020	328,226	10.45%
Public Services - Administration	269,469	276,395	277,256	339,616	62,360	22.49%
Public Services - Streets Maintenance	1,078,510	1,658,355	1,866,687	1,081,743	(784,944)	-42.05%
Public Services - Parking	5,864	2,534	2,850	11,805	8,955	314.21%
Public Services - Grounds Maintenance	2,072,008	2,284,066	2,147,784	2,136,769	(11,015)	-0.51%
Public Services - Cemetery	272,765	383,764	263,336	262,158	(1,178)	-0.45%
Facilities Management- Custodial	77,025	134,009	158,485	147,673	(10,812)	-6.82%
Facilities Management- Maintenance	1,272,850	1,084,315	1,160,594	1,152,605	(7,989)	-0.69%
Recreation - Administration	-	129,712	187,597	381,842	194,245	103.54%
Leisure Services - Library	508,447	538,434	426,546	457,368	30,822	7.23%
Leisure Services - Recreation	5,729	-	-	-	-	-
Leisure Services - Rec / Community Programs	470,009	593,118	744,555	798,850	54,295	7.29%
Leisure Services - Rec / Facility Rentals	966,255	757,028	884,963	895,741	10,778	1.22%
Leisure Services - Special Events	408,956	450,295	343,806	295,013	(48,793)	-14.19%
Leisure Services - Aquatics	-	-	-	-	-	-
Non-Departmental	159,077	243,969	797,397	688,744	(108,653)	-13.63%

General Fund Financial Projection

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Transfer Out - Capital Projects	1,366,162	-	-	-	-	-
Transfer Out - CRA	120,000	1,546,139	1,802,170	1,910,300	108,130	6.00%
Transfer Out - Golf Fund	-	-	-	-	-	-
Transfer Out - Beach Fund	-	-	-	-	-	-
Transfer Out - Grants	-	25,000	15,000	15,000	-	0.00%
Transfer Out - Information Technology	1,400	-	-	-	-	-
Transfer Out - GO Bond	-	-	-	-	-	-
Transfer Out - Employee Benefits	16,000	-	-	-	-	-
Subtotal	33,986,807	36,057,401	37,411,548	38,324,426	912,878	2.44%
Reserve for future use	-	-	-	-	-	-
Total Use of Funds	33,986,807	36,057,401	37,411,548	38,324,426	912,878	2.44%

(Excerpt from the analysis provided by Stantec)

FAMS - Control Panel

Schedule 1

City of Lake Worth Beach

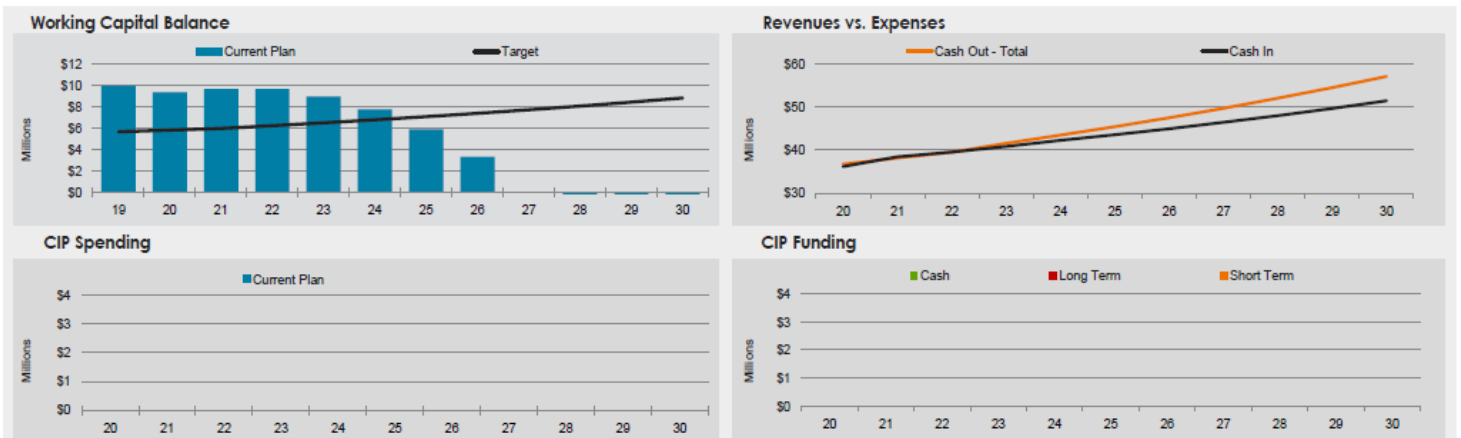
Financial Analysis & Management Systems by Stantec

General Fund

Stantec

CALC	SAVE	LAST	CTRL	5/10
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	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Millage Rate	5.4945	5.4945	5.4945	5.4945	5.4945	5.4945	5.4945	5.4945	5.4945	5.4945	5.4945	
Fire MSTU	3.4581	3.4581	3.4581	3.4581	3.4581	3.4581	3.4581	3.4581	3.4581	3.4581	3.4581	
Total Millage	8.9526	8.9526	8.9526	8.9526	8.9526	8.9526	8.9526	8.9526	8.9526	8.9526	8.9526	
Taxable Value Increase	9.8%	9.4%	8.0%	7.0%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
Cash Flow Surplus/(Deficit) \$M	\$ (0.60)	\$ 0.29	\$ 0.02	\$ (0.70)	\$ (1.22)	\$ (1.86)	\$ (2.56)	\$ (3.28)	\$ (4.05)	\$ (4.82)	\$ (5.66)	Restructuring Y
End of Year Fund Balance \$M	\$ 9.34	\$ 9.63	\$ 9.65	\$ 8.95	\$ 7.73	\$ 5.88	\$ 3.32	\$ 0.04	\$ (4.01)	\$ (8.83)	\$ (14.49)	
Target Fund Balance \$M	\$ 5.81	\$ 5.97	\$ 6.22	\$ 6.49	\$ 6.77	\$ 7.06	\$ 7.38	\$ 7.70	\$ 8.05	\$ 8.42	\$ 8.81	
Balance % of Expenses	25.42%	25.25%	24.43%	21.54%	17.79%	12.94%	6.98%	0.08%	-7.71%	-16.20%	-25.38%	



General Fund Financial Projection

“Conclusions, & Recommendations:

Based upon the analysis presented herein and the results presented in the prior subsection, we have reached the following conclusions and recommendations for the General Fund over the projection period:

- The analysis projects that the City’s General Fund working capital balances will fall below the minimum reserve target (2 months of operating expenses) by FY 2025 and become fully depleted by FY 2027 if no future action is taken to increase revenues or reduce expenditures. The reduction in reserve balances in the result of total costs escalating at a higher level than total revenues in future years of the forecast.
- We recommend that the City monitor this fund closely each year so that corrective actions can be taken if the trend of declining reserve balances projected to start in FY 2023 comes to fruition.”

General Fund Revenues

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2018-2019 Budget Forecast	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
AD VALOREM TAXES							
Current	7,188,917	8,465,622	8,842,078	6,722,420	9,407,971	565,893	6.40%
CRA	1,471,161	1,154,403	1,802,170	1,080,312	1,910,300	108,130	6.00%
Delinquent	48,256	58,130	40,819	127,772	40,819	0	0.00%
Interest - Delinquent	12,180	20,652	13,283	16,313	13,283	(0)	0.00%
TOTAL AD VALOREM TAXES	8,720,514	9,698,807	10,698,350	7,946,817	11,372,373	674,023	6.30%
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	948,818	964,304	969,092	942,461	880,000	(89,092)	-9.19%
TOTAL SALES, USE & FUEL TAX	948,818	964,304	969,092	942,461	880,000	(89,092)	-9.19%
FRANCHISE TAXES							
Gas	-	-	-	-	-	-	-
Refuse	149,379	130,486	96,874	82,361	130,000	33,126	34.19%
TOTAL FRANCHISE TAXES	149,379	130,486	96,874	82,361	130,000	33,126	34.19%
UTILITY SERVICE TAXES							
Electricity	1,936,551	2,004,370	2,064,000	2,029,014	2,010,000	(54,000)	-2.62%
Telecommunications	879,525	911,396	879,238	864,484	835,000	(44,238)	-5.03%
Water	1,044,604	1,088,647	1,090,000	1,062,843	1,090,000	-	0.00%
Gas	117,960	104,669	117,373	117,140	117,372	(1)	0.00%
Propane	20,923	29,259	21,722	20,584	23,000	1,278	5.89%
TOTAL UTILITY SERVICE TAXES	3,999,563	4,138,341	4,172,332	4,094,066	4,075,372	(96,960)	-2.32%

General Fund Revenues

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2018-2019 Budget Forecast	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
BUSINESS LICENSE							
General	578,509	521,003	577,500	543,640	550,000	(27,500)	-4.76%
Certificate of Use Fee	237,224	401,541	500,000	220,379	450,000	(50,000)	-10.00%
TOTAL BUSINESS LICENSE	815,733	922,544	1,077,500	764,019	1,000,000	(77,500)	-7.19%
PERMITS & FEES							
Building Permits	-	-	-	-	500	500	-
Public Services	11,765	11,239	18,471	25,490	17,500	(971)	-5.26%
Re-inspection Fee	-	-	-	5	1,000	1,000	-
Public Services	150	-	-	183	-	-	-
Site Plan Review Fee	-	-	15,000	-	25,000	10,000	66.67%
Community Development	18,305	20,915	-	15,968	-	-	-
Foreclosure Registry Fees	39,450	34,425	100,000	65,867	75,000	(25,000)	-25.00%
Public Services	300	301,920	1,569	2,353	1,569	0	0.01%
TOTAL PERMITS & FEES	69,970	368,499	135,040	109,867	120,569	(14,471)	-10.72%
FEDERAL GRANTS							
General Government	-	-	-	-	-	-	-
TOTAL FEDERAL GRANTS	-	-	-	-	-	-	-
STATE SHARED REVENUE							
Vehicle Rebate	26,368	24,001	25,460	25,460	25,000	(460)	-1.81%
Mobile Home Licenses	50,348	49,125	47,746	47,746	48,000	254	0.53%
Alcoholic Beverages Licenses	51,959	53,631	55,601	55,601	55,100	(501)	-0.90%
Fire Ins Prem Tax	-	-	-	85,201	-	-	-
Police Ins Prem Tax	438	-	-	156,799	-	-	-
Entitlement	1,647,276	1,689,341	1,700,000	1,603,210	1,680,000	(20,000)	-1.18%
Half Cent Sales Taxes	3,047,343	3,080,991	3,145,842	2,969,115	2,880,000	(265,842)	-8.45%
TOTAL STATE SHARED REVENUE	4,823,732	4,897,089	4,974,649	4,943,131	4,688,100	(286,549)	-5.76%
SHARED REVENUE- LOCAL UNITS							
County Contributions	493,154	489,064	481,457	571,278	490,000	8,543	1.77%
TOTAL SHARED REVENUE- LOCAL UNITS	493,154	489,064	481,457	571,278	490,000	8,543	1.77%

General Fund Revenues

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2018-2019 Budget Forecast	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
GENERAL GOVERNMENT SERVICE							
Public Services	25		-	33	-	-	-
Code	154,318	193,303	150,000	147,978	175,000	25,000	16.67%
Other	50	-	500	455	500	-	0.00%
Zoning Fees	44,114	31,436	45,000	51,702	45,000	-	0.00%
Planning Fees	30,328	21,702	35,000	43,179	35,000	-	0.00%
Historic Preservation Fee	26,486	29,171	27,842	27,659	30,000	2,158	7.75%
Mapping Fees	4,832	4,147	750	2,176	3,000	2,250	300.00%
Business License Review-P	23,781	23,435	20,000	24,903	25,000	5,000	25.00%
Applicant Charges	-	-	8,000	-	10,000	2,000	25.00%
Certification/Records	149,585	139,430	132,000	139,685	139,000	7,000	5.30%
Photocopies	277	135	320	351	320	-	0.00%
Reimbursements	100	-	130	130	500	370	283.64%
NSF and Bank Charges	633	505	-	234	-	-	-
NSF Fees - Business	-	30	100	146	100	-	0.00%
Miscellaneous	25	165	142	142	140	(2)	-1.41%
TOTAL GENERAL GOVERNMENT SERVICE	434,554	443,459	419,784	438,773	463,560	43,776	10.43%
PUBLIC SAFETY							
False Alarms	78,200	68,475	70,000	73,275	70,000	-	0.00%
COU - Code Fee	2,900	3,400	-	967	1,575	1,575	-
Use & Occ Inspection	235,112	261,891	300,000	213,301	300,000	-	0.00%
TOTAL PUBLIC SAFETY	316,212	333,766	370,000	287,543	371,575	1,575	0.43%
PHYSICAL ENVIRONMENT							
Water outside Surcharge	602,671	619,106	613,612	584,789	615,000	1,388	0.23%
Sewer Outside Charge	176,003	206,524	205,770	187,410	206,000	230	0.11%
Cemetery Fees	19,700	20,175	22,068	18,358	22,000	(68)	-0.31%
TOTAL PHYSICAL ENVIRONMENT	798,374	845,805	841,450	790,557	843,000	1,550	0.18%
TRANSPORTATION							
Parking Meters-Taxable	-	-	-	67	-	-	-
Parking Permits	10,227	10,677	15,094	8,653	11,000	(4,094)	-27.12%
Boat Launch	16,988	17,818	13,525	13,700	15,000	1,475	10.90%
Boat Launch taxable	21,925	23,096	17,532	17,752	20,000	2,468	14.08%
Parking Lot Rentals		154				-	-
In-Person Service Charge	102	692	-	34	200	200	-
TOTAL TRANSPORTATION	49,242	52,437	46,151	40,206	46,200	49	0.11%

General Fund Revenues

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2018-2019 Budget Forecast	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
CULTURE-RECREATION							
Library Fees	1,070	1,185	1,145	1,005	1,145	(0)	-0.04%
Field Rentals					44,500	44,500	-
Summer Camp	13,175	17,110	25,000	12,145	25,000	-	0.00%
Sports Program	18,968	14,751	28,680	19,771	22,500	(6,180)	-21.55%
4th of July Celebration	7,850	7,150	6,307	6,307	7,000	693	10.99%
Evenings on the Avenue	-	-	2,156	2,156	-	(2,156)	-100.00%
Latin Music Festival	-	-	-	629	-	-	-
Other Fees	5,476	754	5,411	5,411	6,000	589	10.89%
Veteran's Day Parade	1,245	-	-	415	-	-	-
Tax Exempt Other Fees	200	1,630	845	845	6,000	5,155	609.78%
Park Rental	9,532	8,752	9,000	17,156	9,000	-	0.00%
Osbourne Center Rental	18,452	19,224	20,000	17,989	20,000	-	0.00%
Tax Exempt Sales	28,375	51,607	37,922	37,922	40,000	2,078	5.48%
TOTAL CULTURE-RECREATION	104,343	122,163	136,467	121,752	181,145	44,678	32.74%
FINES & FORFEITURES							
Fines	45,584	36,297	32,618	39,225	36,000	3,382	10.37%
Library Fines	5,909	5,307	6,381	6,830	5,300	(1,081)	-16.94%
TOTAL FINES & FORFEITURES	51,493	41,604	38,999	46,055	41,300	2,301	5.90%
VIOLATIONS-LOCAL ORDINANCE							
Parking Fines	28,665	23,024	30,006	31,302	29,000	(1,006)	-3.35%
Code Citations	615,484	829,083	603,700	761,806	950,000	346,300	57.36%
Citations	200	15,806	2,500	1,142	7,500	5,000	200.00%
Noise Fines	-	-	56	83	-	(56)	-100.00%
Late Fees	2,102	728	1,259	1,259	1,100	(159)	-12.61%
Towing Fines		17,160				-	-
TOTAL VIOLATIONS-LOCAL ORDINANCE	646,451	885,801	637,520	795,591	987,600	350,080	54.91%
INTEREST EARNINGS							
Investments	73,907	106,534	50,000	51,627	60,000	10,000	20.00%
Tax Collections	918	2,316	327	490	1,000	673	206.12%
Unrealized Gain/(Loss)	(46,239)	44,679	-	(22,627)	-	-	-
Realized Gain/(Loss)	669	4,691	-	(982)	-	-	-
Other	-	-	41,039	-	30,150	(10,889)	-26.53%
TOTAL INTEREST EARNINGS	29,255	158,220	91,366	28,509	91,150	(216)	-0.24%

General Fund Revenues

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2018-2019 Budget Forecast	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
RENTS & ROYALTIES						-	-
Leased Properties Tax Exempt	19,448	19,447	19,449	19,447	19,450	1	0.01%
Miscellaneous	1,739	394	1,123	175	1,100	(23)	-2.09%
TOTAL RENTS & ROYALTIES	21,187	19,841	20,572	19,622	20,550	(22)	-0.11%
SALE OF ASSETS							
Sale of Surplus Material	-	-	-	-	-	-	-
Furniture & Equipment	-	1,035	-	3,495	-	-	-
TOTAL SALE OF ASSETS	-	1,035	-	3,495	-	-	-
DONATIONS							
Donations	6,678	-	-	10,436	-	-	-
TOTAL DONATIONS	6,678	-	-	10,436	-	-	-
OTHER MISC REVENUE							
Disp of Fixed Assets	50,780	12,162	-	17,831	-	-	-
Other	30,738	28,385	-	40,240	-	-	-
Taxable	35	-	-	12	-	-	-
TOTAL OTHER MISC REVENUE	81,553	40,547	-	58,083	-	-	-
GENERAL GOVERNMENT SURCHARGE							
Electric-Administrative	1,814,899	1,814,900	1,814,900	1,814,896	1,924,900	110,000	6.06%
Water-Administrative	859,842	859,850	859,850	605,640	1,241,160	381,310	44.35%
Refuse-Administrative	185,235	218,000	218,000	185,235	250,770	32,770	15.03%
Stormwater-Administrative	73,344	73,350	73,350	73,344	77,750	4,400	6.00%
CRA-Administrative	-	-	-	-	-	-	-
Local Sewer-Administrative	599,772	599,780	599,780	367,613	899,780	300,000	50.02%
Regional Sewer-Administrative	156,035	308,185	308,180	156,035	493,088	184,908	60.00%
Building Fund-Administrative	-	38,210	38,592	-	40,892	2,300	5.96%
TOTAL GENERAL GOVERNMENT SURCHARGE	3,689,127	3,912,275	3,912,652	3,202,762	4,928,340	1,015,688	25.96%

General Fund Revenues

GENERAL FUND	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2018-2019 Budget Forecast	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
FRANCHISE FEE (PILOT)							
Electric Contributions-(PILOT) Water	4,647,610	4,836,491	4,536,491	4,421,348	4,536,491	-	0.00%
Contributions-(PILOT) Refuse	1,350,100	1,489,728	1,489,728	1,268,629	1,489,728	-	0.00%
Contributions-(PILOT) Stormwater	431,810	601,797	601,797	470,357	601,799	2	0.00%
Contributions-(PILOT) Local Sewer	181,270	201,567	201,567	181,267	201,570	3	0.00%
Contributions-(PILOT)	905,810	608,870	608,870	711,115	608,870	-	0.00%
TOTAL FRANCHISE FEE	7,516,600	7,738,453	7,438,453	7,052,716	7,438,458	5	0.00%
REIMBURSEMENT INTER-FUNDS							
Reimb- Ground Maintenance	-	39,980	40,000	26,660	40,000	-	0.00%
Reimb - Special Events	540	330	240	211	240	-	0.00%
Tax Exempt	120	-	500	1,202	500	-	0.00%
Other	-	-	-	-	525,000	525,000	-
TOTAL REIMBURSEMENT INTER-FUNDS	660	40,310	40,740	28,073	565,740	525,000	1288.66%
TRANSFERS IN							
Community Redevelopment	-	-	100,000	-	-	(100,000)	-100.00%
Foreclosure Fund	-	-	-	-	-	-	-
Road Improvement Fund	-	-	-	-	-	-	-
Debt Service	-	-	-	-	11,159	11,159	-
Capital Project Fund	-	15,000	-	-	-	-	-
Simpkin Trust Fund	30,000	30,000	30,000	30,000	30,000	-	0.00%
Library Trust Fund	-	-	-	-	-	-	-
Sanitation Fund	-	-	52,000	-	52,000	-	0.00%
Building Fund	-	-	-	-	-	-	-
Governmental Fund	-	-	-	-	-	-	-
Self Insurance Fund	-	-	-	-	-	-	-
Internal Service Funds	-	-	300,000	-	-	(300,000)	-100.00%
Summer Food Program	-	-	-	-	-	-	-
TOTAL TRANSFERS	30,000	45,000	482,000	30,000	93,159	(388,841)	-80.67%
Use of Fund Balance	-	-	-	-	-	-	-
TOTAL GENERAL FUND SOURCES OF FUNDS	33,796,592	36,289,850	37,081,448	32,408,173	38,828,191	1,746,743	4.71%

City Commission

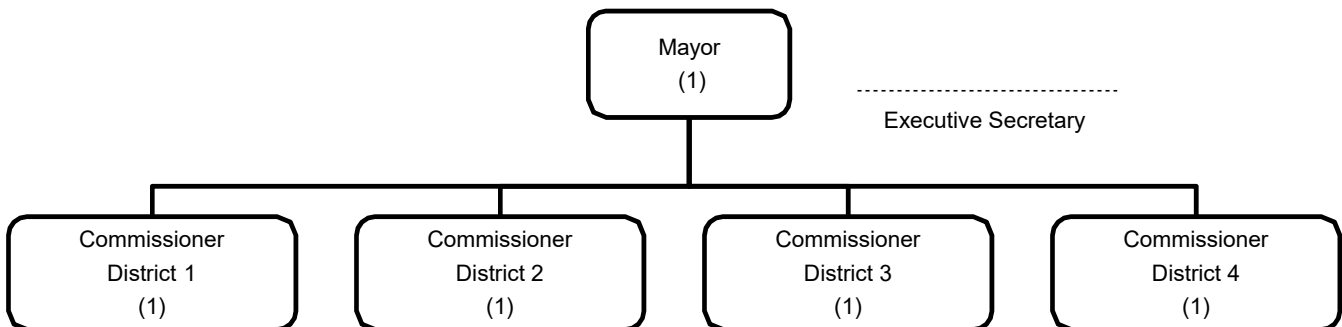
LAKE WORTH BEACH GOVERNMENT

The City of Lake Worth Beach 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 Beach 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 Beach. 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 Beach 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 Beach 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 Beach 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 Beach 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 fuels her desire for Lake Worth Beach 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 Beach 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 Beach 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 he earned Bachelor of Arts degree in 2012, with 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 Beach 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 Beach 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 Beach 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 38-year resident of Lake Worth Beach, 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 Beach.

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 Beach, 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 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 Beach.

City Commission

Commissioner Amoroso believes that the safety of the residents of Lake Worth Beach 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 Beach'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 Beach.

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 Beach 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 Beach 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 Beach 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 Beach 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 Beach Community (Kiwanis, Rotary, Lions Club, Salvation Army, City of Lake Worth Beach, 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 Beach. 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

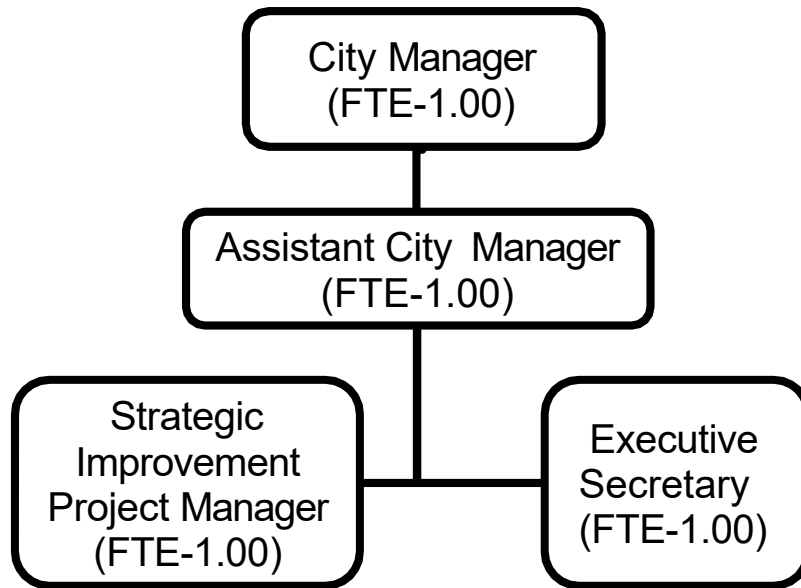
City Commission - 1010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	156,040	158,073	161,130	157,500	(3,630)	-2.25%
* Benefits	44,623	59,333	74,931	67,338	(7,593)	-10.13%
Sub-Total	200,663	217,406	236,061	224,838	(11,223)	-4.75%
OPERATING EXPENSES						
* Prof. & Contract. Service	110,103	71,225	102,017	112,901	10,885	10.67%
* Travel & Training	891	45,253	37,500	9,500	(28,000)	-74.67%
* Utility & Communication	25,994	6,672	5,650	6,300	650	11.50%
* Insurance	1,084	21,850	23,598	24,778	1,180	5.00%
* Maintenance	2,882	-	-	1,500	1,500	-
* Operating Expense	31,173	37,661	38,800	53,860	15,060	38.81%
Sub-Total	172,127	182,661	207,565	208,839	1,275	0.61%
CAPITAL	-	-	-	-	-	-
TOTAL	372,790	400,067	443,626	433,677	(9,949)	-2.24%

City Manager

The City Manager's Office focuses 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 **2021-2026 Strategic Plan** priorities include positioning Lake Worth Beach to be a competitive viable location of choice, strengthening Lake Worth Beach as a community of neighborhoods, celebrating the unique, historical, coastal and cultural diversity of the city, navigating towards a sustainable community, and affirming government for all.

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 Beach employees, residents, and City Commissioners. Through regular meetings with City Commissioners, residents, department Directors and other key stakeholders, the City Manager works to ensure the City continues to progress in a manner that is both positive and in line with the will of the community in the City workforce that will directly & indirectly benefit the taxpayers of the City of Lake Worth Beach.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	4.00	0	0	0	4.00
Part-time	0	0	0	0	0

Related Funds: General Fund

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.

GOALS

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.

OBJECTIVES (FY 2021)

Instill culture of excellence and continuous improvement in the City workforce that directly benefits the residential and commercial taxpayers of the City of Lake Worth Beach.

Continue to develop a variety of City sponsored programming to create a vibrant, high quality entertainment and cultural venue.

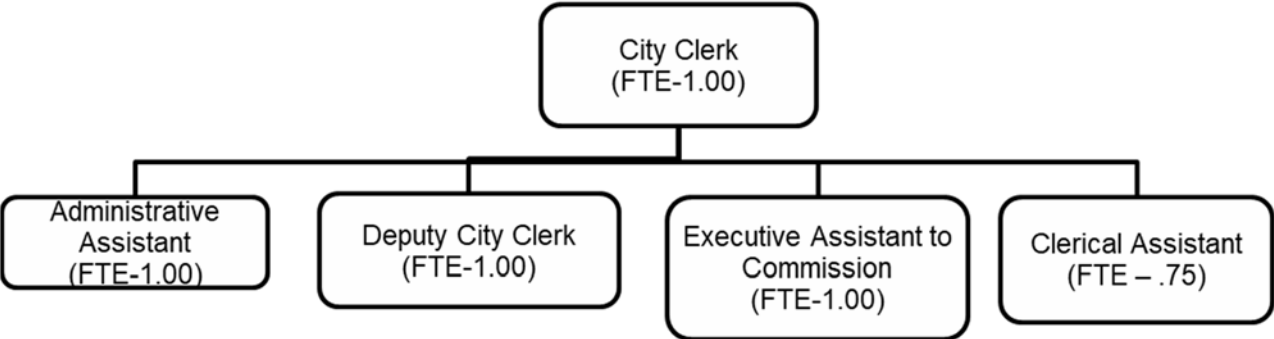
Continue to develop a strong citizen outreach program and an effective website with easily accessible information.

City Manager - 1020	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	584,559	445,584	403,505	349,751	(53,754)	-13.32%
* Benefits	191,186	161,426	128,419	102,948	(25,471)	-19.83%
Sub-Total	775,745	607,010	531,924	452,699	(79,225)	-14.89%
OPERATING EXPENSES						
* Prof. & Contract. Service	113,334	68,030	96,654	131,741	35,088	36.30%
* Travel & Training	4,732	10,081	6,500	6,330	(170)	-2.62%
* Utility & Communication	5,158	7,378	5,570	5,570	-	0.00%
* Insurance	22,450	22,450	24,246	25,458	1,212	5.00%
* Maintenance	268	4,900	300	300	-	0.00%
* Operating Expense	40,476	16,722	36,150	34,269	(1,881)	-5.20%
Sub-Total	186,418	129,561	169,420	203,668	34,249	20.22%
CAPITAL	-	-	-	-	-	-
TOTAL	962,163	736,571	701,344	656,367	(44,977)	-6.41%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	5.00	0	0	0	5.00
Part-time	1.00	0	0	0	1.00

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/Official Filing Officer - The City Clerk serves as the local Supervisor of Elections and official Filing Officer 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 maintains an effective system of internal accounting and administrative control. It takes months to organize and prepare this key element in the democratic process, which is essential for a successful outcome.

Meeting Information – The City Clerk publishes the agendas, backup and minutes for all City Commission regular, special, electric utility and work session meetings.

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.

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 move towards being paperless.

City Clerk

Interpreting Records Management State Statutes – The City Clerk’s Office is responsible for interpreting State laws and assisting all departments with 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 boards, tracking members’ attendance, participation in ethics training, membership expiration and reappointment process, and filing required financial statements.

In the Fiscal Year 2021, the City Clerk’s Office will continue to comply with mandated State Laws and continue its quest to increase utilization of information technology available to the City.

GOALS & OBJECTIVES & ACHIEVEMENTS

Continue to successfully preserve City Resolutions and Ordinances. 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 and ordinances.

Continue to bind original City Resolutions, Ordinances and Minutes from 2016 to the present.

Continue to upload City events, meetings, and informational material to the City Hall lobby television and informational bulletin board. 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 monitor the information to make sure it is current & accurate.

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.

Continue to meet with department representatives during the Fiscal Year 2021 to offer advice and options for use of off- site storage.

Work to establish a strong partnership between the City & City stakeholders.

Successfully held over sixty-five (65) public meetings in the City Chambers.

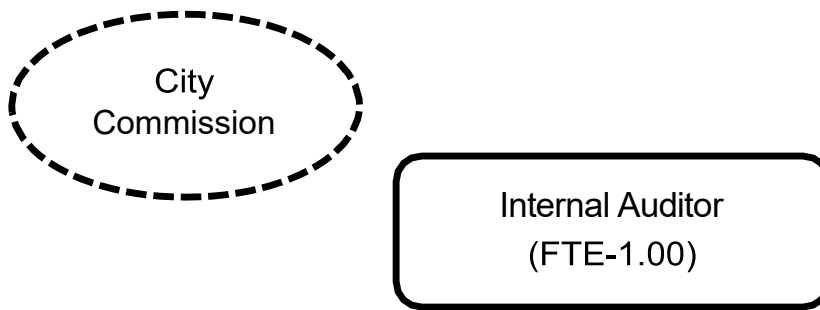
City Clerk

City Clerk - 1030	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	292,821	291,035	271,225	318,838	47,613	17.55%
* Benefits	126,865	135,121	115,654	139,038	23,384	20.22%
Sub-Total	419,686	426,156	386,879	457,876	70,997	18.35%
OPERATING EXPENSES						
* Prof. & Contract. Service	44,908	41,003	70,522	55,368	(15,154)	-21.49%
* Travel & Training	4,050	6,850	5,000	1,400	(3,600)	-72.00%
* Utility & Communication	5,955	8,807	6,800	6,800	-	0.00%
* Insurance	12,910	12,910	13,943	16,034	2,091	15.00%
* Maintenance		-	- 100	100	-	0.00%
* Operating Expense	34,354	68,617	46,660	48,759	2,099	4.50%
Sub-Total	102,177	138,187	143,025	128,461	(14,564)	-10.18%
CAPITAL						
TOTAL	521,863	564,343	529,904	586,337	56,433	10.65%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1.00	0	0	0	1.00
Part-time	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 improve based on enhanced internal control of risks and/or Increased efficiency; or
- Assurance. The City Commission is provided assurance that internal controls and processes are functioning as intended.

ACHIEVEMENTS

OBJECTIVE 2020-2021	ACHIEVEMENTS
The Internal Auditor will conduct an Annual Risk Assessment.	Annual Risk Assessment documented and distributed.
The Internal Auditor will create an Annual Audit Plan.	Annual Audit Plan authorized and distributed.
A review of the Code Compliance process will be performed, to include a menu of recommended ways to address any deficiencies found.	A review of the Code Compliance process will be performed, to include a menu of recommended ways to address any deficiencies found.
The Internal Auditor will conduct audit work for the Community Sustainability Department.	A review of Business License Revenue will be conducted, to include identifying additional revenue opportunities.
The Internal Auditor will conduct a City-wide Contracts Audit.	Sampled contracts will be evaluated for compliance to City policy and Procurement Code, contract terms and stipulations, and contract process consistency from department to department.

Internal Auditor

PERFORMANCE MEASURES

OBJECTIVE	FY 2021 TARGET
Financial: Additional Revenue remitted	\$65,000.00
Customer: Percent of recommendations accepted by auditee	100%
Internal Business Processes: Percent of audits utilizing advanced Data Analytics	75%
Learning and Growing: Percent of audits utilizing new learnings or skills	50%

Internal Auditor

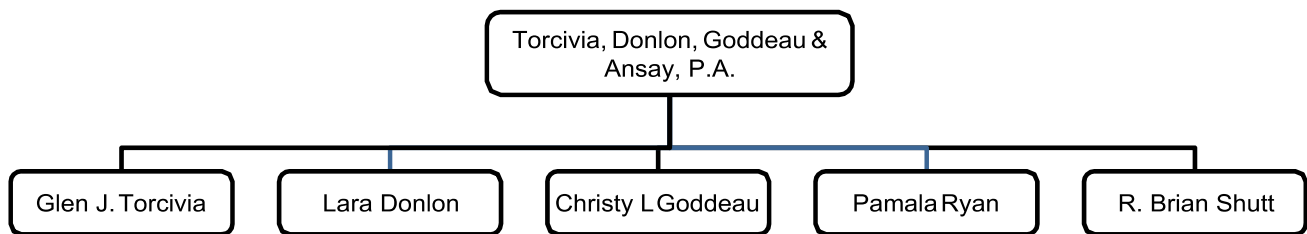
Internal Auditor - 1040	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	104,118	111,275	117,490	120,490	3,000	2.55%
* Benefits	18,592	27,299	29,368	30,398	1,030	3.51%
Sub-Total	122,710	138,574	146,858	150,888	4,030	2.74%
OPERATING EXPENSES						
* Prof. & Contract. Service	15,320	2,820	15,243	18,733	3,490	22.90%
* Travel & Training	2,776	4,009	4,100	2,700	(1,400)	-34.15%
* Utility & Communication	-	-	-	-	-	-
* Insurance	8,090	8,090	8,737	10,047	1,310	14.99%
* Maintenance	-	-	-	-	-	-
* Operating Expense	1,207	1,322	2,790	2,290	(500)	-17.92%
Sub-Total	27,393	16,241	30,870	33,770	2,900	9.39%
CAPITAL	-	-	-	-	-	-
TOTAL	150,103	154,815	177,728	184,658	6,930	3.90%

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 Beach 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 Beach 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.

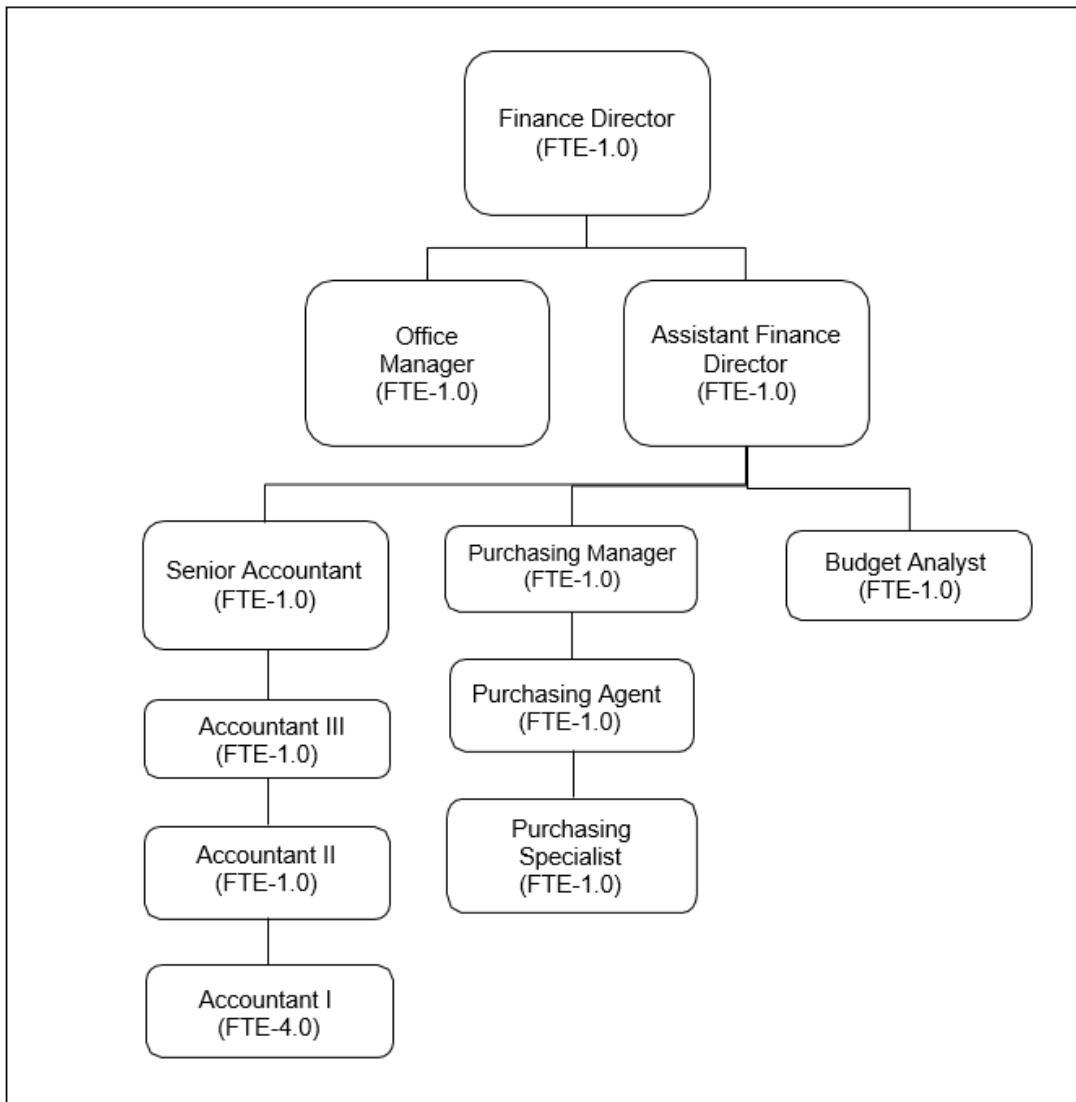
Objective: Continue to work towards resolution of outstanding litigation and legal issues.

City Attorney - 1110	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	579,974	736,545	608,638	696,957	88,320	14.51%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	2,937	3,950	3,450	3,451	1	0.03%
* Insurance	14,090	14,090	15,217	-	(15,217)	-100.00%
* Maintenance	-	-	-	-	-	-
* Operating Expense	9,647	13,682	-	17,499	17,499	-
Sub-Total	606,648	768,267	627,305	717,907	90,602	14.44%
CAPITAL	-	-	-	-	-	-
TOTAL	606,648	768,267	627,305	717,907	90,602	14.44%

Financial Services

MISSION

The mission of the Financial Services Department is to provide competent and comprehensive financial services for the City Administration to enable all departments to work in the best interests of our community and to foster innovative solutions achieving an outstanding level of service. Financial Services manages the City's financial resources in the most cost effective and efficient manner. The Department provides relevant, timely financial, cash management, debt information to the public, decision makers and to City management. Financial Services is responsible for the systems of financial policies, internal controls, accounting, financial reporting, procurement and budgeting.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	15.00	-1.00	2	1	15.00
Part-time	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.

GOALS & OBJECTIVES

To provide a high standard of transparent comprehensive financial services to City Departments, the public, bond rating agencies, and other governmental agencies while safeguarding the City's financial assets and physical assets through appropriate controls. The Financial Services department continues to streamline and implement best practices to best serve the City departments and its residents.

Maintain retirement sustainability to reduce the financial burden, if any, of retiree defined benefit plan payments on future taxpayers.

Coordinate any necessary bond issues and work with the City's financial consultant to obtain recommendations on bond issuance.

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

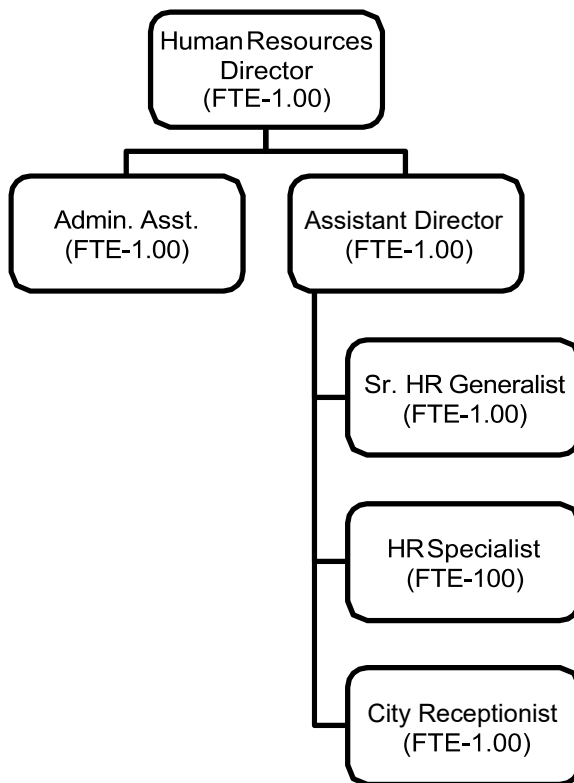
Financial Services - 1220	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	699,416	829,442	831,445	901,996	70,551	8.49%
* Benefits	393,736	438,654	341,811	459,670	117,859	34.48%
Sub-Total	1,093,152	1,268,096	1,173,256	1,361,666	188,410	16.06%
OPERATING EXPENSES						
* Prof. & Contract. Service	121,458	267,895	171,188	303,079	131,892	77.05%
* Travel & Training	11,085	3,602	20,000	4,115	(15,885)	-79.43%
* Utility & Communication	21,253	27,258	22,110	37,090	14,980	67.75%
* Insurance	25,800	25,800	27,864	32,044	4,180	15.00%
* Maintenance	3,445	1,130	1,060	1,164	104	9.81%
* Operating Expense	30,168	32,278	29,790.00	55,505.00	25,715	86.32%
Sub-Total	213,209	357,963	272,012	432,997	160,986	59.18%
CAPITAL	-	-	-	-	-	-
TOTAL	1,306,361	1,626,059	1,445,267	1,794,663	349,396	24.18%

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 compliance of current and personnel policies and procedures, supervision of performance and compensation programs, and support of all employee related 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 federal legal changes in order to ensure full compliance across the City.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	6.00	0	0	0	6.00
Part-time	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 Central Square (NaviLine) system. Human Capital also facilitates employee development and training opportunities to ensure 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 City.

Ultimately, the Human Capital associates focus 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 Beach.

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 executes a comprehensive wellness program and holds an annual employee health fair to target preventative initiatives that will lower the City's health insurance experience rating.

RISK MANAGEMENT

The Risk Management division is responsible for ensuring a safe working environment for all Lake Worth Beach 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 ensures safety, security and well-being of all employees.

The Risk Management division attends all departmental safety meetings and leads the City-wide Employee Safety Task Force which takes steps to ensure effective departmental safety practices are in place, followed and where required, Personal Protective Equipment provided and utilized throughout the organization. The Safety Task Force enforces the current Safety Manual to ensure it conforms to all current legislation and best practices.

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 for 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, automobile, flood and underground storage tank liability. The division is in the process of obtaining cyber-security 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, 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

Successfully maintain the newly implemented Wellness Initiative (MotivateMe) to help with preventative measures to lower health insurance costs for City employees.

Continue to develop an online employee evaluation program across the City.

Continue to 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

Continue working to implement a more effective and efficient online payroll and timekeeping system.

Continue working on updating and reclassify positions and job descriptions in accordance with federal labor law changes and collective bargaining agreements. Submit to Public Employment Relations Commission for final approval. Continue working to complete the classification and compensation analysis of all positions and pay grades across the City.

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

Continue providing outstanding customer service to all City employees, applicants, volunteers, and citizens.

Successfully recruit, hire and retain best qualified talent for every position while creating a culture of high performance and cooperative relationships, where learning and training keep us at the cutting edge.

Promote the highest ethical standards amongst employees.

ACHIEVEMENTS

Similar to last fiscal year, Human Resources was able to develop H.R. compliance training for all City staff members addressing potential pitfalls, including sexual harassment, anti-discrimination, effective communication for better customer service, and outside threat prevention. This training will continue to be explored in future fiscal years. Additionally, Human Resources was able to:

- Consolidate and audit all employee files.
- Revise the claims review process to surrogate claims where the City is due reparation.
- Centralize the City's Volunteer Program to better allocate this great source of Human Capital.
- Implement an applicant tracking system in order to streamline the City hiring process. H.R. is building off of the progress made last fiscal year.

Human Resources

General Fund - Personnel Services - 1310	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	108,041	155,891	179,195	63,265	(115,930)	-64.69%
* Benefits	51,360	50,095	60,478	31,143	(29,335)	-48.51%
Sub-Total	159,401	205,986	239,673	94,408	(145,265)	-60.61%
OPERATING EXPENSES						
* Prof. & Contract. Service	29,820	30,610	41,966	65,979	24,013	57.22%
* Travel & Training	1,354	3,626	3,500	3,000	(500)	-14.29%
* Utility & Communication	4,774	6,124	8,040	7,240	(800)	-9.95%
* Insurance	7,280	7,280	7,862	9,042	1,180	15.00%
* Maintenance	5,308	611	680	680	-	0.00%
* Operating Expense	17,355	14,308	22,620	21,501	(1,119)	-4.95%
Sub-Total	65,891	62,559	84,668	107,442	22,774	26.90%
CAPITAL	-	-	-	-	-	-
TOTAL	225,292	268,545	324,342	201,850	(122,492)	-37.77%

Employee Benefits Fund - 1320	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	96,435	57,039	62,881	129,673	66,792	106.22%
* Benefits	7,085,922	8,220,649	8,499,478	8,838,552	339,074	3.99%
Sub-Total	7,182,357	8,277,688	8,562,359	8,968,225	405,866	4.74%
OPERATING EXPENSES						
* Prof. & Contract. Service	666,687	52,809	120,339	123,557	3,218	2.67%
* Travel & Training	3,060	187	2,750	2,750	-	0.00%
* Utility & Communication	5,545	5,792	7,370	7,370	-	0.00%
* Insurance	5,760	5,760	5,760	6,048	288	5.00%
* Maintenance	-	-	-	-	-	-
* Operating Expense	4,680	9,048	16,960	11,200	(5,760)	-33.96%
Sub-Total	685,732	73,596	153,179	150,925	(2,254)	-1.47%
CAPITAL	-	-	-	-	-	-
TOTAL	7,868,089	8,351,284	8,715,537	9,119,150	403,613	4.63%

Human Resources

Self Insurance Fund - Property & Liability 1331	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	78,100	79,403	89,419	232,922	143,503	160.48%
* Benefits	25,709	31,160	30,592	97,531	66,939	218.82%
Sub-Total	103,809	110,563	120,011	330,453	210,442	175.35%
OPERATING EXPENSES						
* Prof. & Contract. Service	124,041	169,706	230,043	222,642	(7,401)	-3.22%
* Travel & Training	11,325	1,019	7,960	8,000	40	0.50%
* Utility & Communication	-	337	505	500	(5)	-0.99%
* Insurance	1,659,378	2,015,255	1,819,100	1,982,830	163,730	9.00%
* Maintenance	-	-	-	-	-	-
* Operating Expense	11,957	4,465	26,225	18,349	(7,876)	-30.03%
Sub-Total	1,806,701	2,190,782	2,083,832	2,232,321	148,489	7.13%
CAPITAL	-	-	-	-	-	-
TOTAL	1,910,510	2,301,345	2,203,843	2,562,774	358,931	16.29%

Self Insurance Fund - Human Resources Worker's Compensation 1332	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	63,715	61,915	71,727	-	(71,727)	-100.00%
* Benefits	21,099	22,350	23,789	-	(23,789)	-100.00%
Sub-Total	84,814	84,265	95,516	-	(95,516)	-100.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	149,402	45,556	170,243	167,000	(3,243)	-1.90%
* Travel & Training	945	4,400	5,000	-	(5,000)	-100.00%
* Utility & Communication	-	-	-	-	-	-
* Insurance	457,332	190,086	341,885	338,885	(3,000)	-0.88%
* Maintenance	-	-	-	-	-	-
* Operating Expense	1,095	1,984	1,000	1,000	-	0.00%
Sub-Total	608,774	242,026	518,128	506,885	(11,243)	-2.17%
CAPITAL	-	-	-	-	-	-
TOTAL	693,588	326,291	613,644	506,885	(106,759)	-17.40%

Human Resources

Self Insurance Fund - Human Resources Worker's Compensation 1332	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	63,715	61,915	71,727	-	(71,727)	-100.00%
* Benefits	21,099	22,350	23,789	-	(23,789)	-100.00%
Sub-Total	84,814	84,265	95,516	-	(95,516)	-100.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	149,402	45,556	170,243	167,000	(3,243)	-1.90%
* Travel & Training	945	4,400	5,000	-	(5,000)	-100.00%
* Utility & Communication	-	-	-	-	-	-
* Insurance	457,332	190,086	341,885	338,885	(3,000)	-0.88%
* Maintenance	-	-	-	-	-	-
* Operating Expense	1,095	1,984	1,000	1,000	-	0.00%
Sub-Total	608,774	242,026	518,128	506,885	(11,243)	-2.17%
CAPITAL	-	-	-	-	-	-
TOTAL	693,588	326,291	613,644	506,885	(106,759)	-17.40%

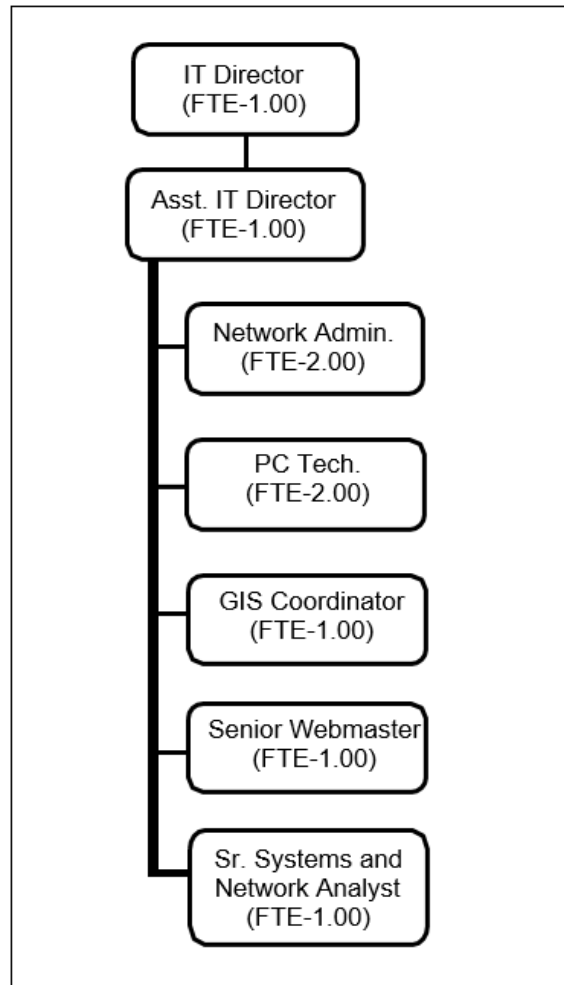
Self Insurance Fund - Human Resources Administration 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	13,857	13,228	5,050	8,000	2,950	58.42%
Sub-Total	13,857	13,228	5,050	8,000	2,950	58.42%
Reserved for Future Cap Exp	1,002,881	2,175,342	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL	1,016,738	2,188,570	5,050	8,000	2,950	58.42%

Information Technology

MISSION

The Information Technology (IT) Department coordinates the use of technology to ensure accurate and timely information is provided to management, staff, City Commission and citizens.

The IT Department manages the enterprise computer network, phone systems, cell phones and security systems, providing service to over 350 employees.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	9.00	0	0	0	9.00
Part-time	0	0	0	0	0

Related Funds: Information Technology Fund

Information Technology

The Information Technology (IT) Division coordinates the use of technology to ensure accurate and timely information is provided to management, staff, City Commission and citizens.

IT manages the enterprise computer network, phone systems, cell phones and security systems, providing service to over 350 employees.

The enterprise computer network consists of more than 325 desktop computers and laptops, approximately 61 Windows servers and 51 routers and/or switches. The backbone of the enterprise computer network is the connectivity between the numerous City buildings. A combination of fiber optics, micro-wave wireless, cable modems and DSL modems connect the twenty (20) City buildings.

The IT Division maintains the City's telecommunication resources. This includes landline phones, cell phones and wireless air cards. The main phone system for the City is a Cisco VoIP (Voice over IP) that uses the enterprise computer network for connectivity between phones and Cisco Call Managers. Currently there are 156 cell phones and 61 wireless air cards used by City employees.

In addition, the division 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 NaviLine ERP system used throughout every department in the City.

GOALS

To proactively provide service and value to the City government and the citizenry at large through communication, education, smart growth and efficient use of technologies including telephony, internet services, program development, hardware infrastructure, public broadcasting, and resource security ensuring that the City of Lake Worth Beach is known not only as a premier community but as a world-class local government

Continually improve cybersecurity through end user behavior training.

Continually improve cybersecurity through real time monitoring and automate

responses. Maintain existing service levels with reduced IT technical staffing due to budget cuts.

ACHIEVEMENTS

Was able to successfully support and maintain the technological infrastructure as well as appropriate software and programing solutions to satisfy the needs of City staff, business partners, and citizens.

Successfully improved cybersecurity levels by utilizing and leveraging industry best standards & practices.

Successful expansion of situational awareness software.

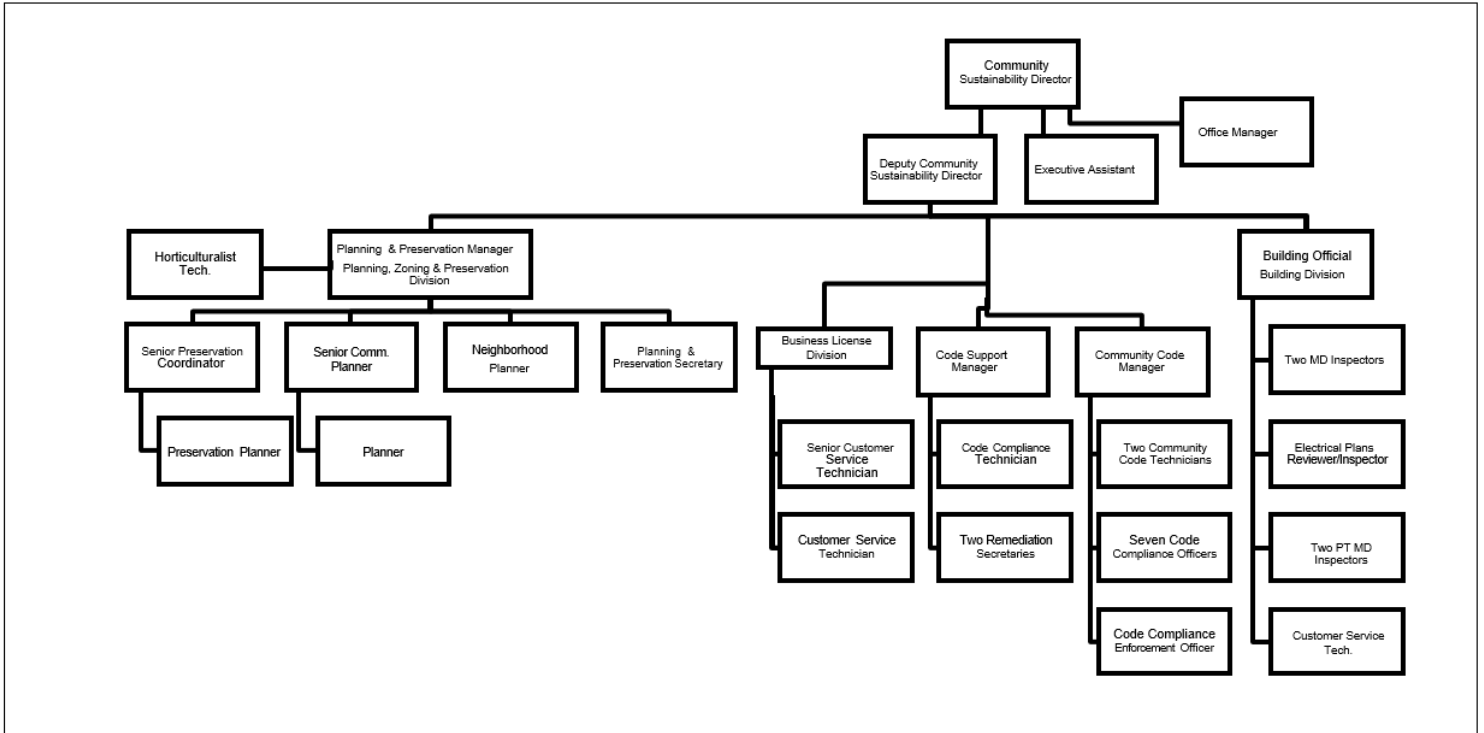
Was able to increase public engagement by creating a new vibrant, informational, City website.

Information Technology

Information Technology Fund - Technical 510 - 1520	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	407,021	607,216	629,030	561,073	(67,957)	-10.80%
* Benefits	175,882	229,910	230,075	216,554	(13,521)	-5.88%
Sub-Total	582,903	837,126	859,105	777,627	(81,478)	-9.48%
OPERATING EXPENSES						
* Prof. & Contract. Service	90,838	120,433	135,000	227,822	92,822	68.76%
* Travel & Training	15,400	23,129	23,000	41,000	18,000	78.26%
* Utility & Communication	249,578	263,586	250,500	335,020	84,520	33.74%
* Insurance	2,510	2,509	2,710	3,116	406	14.99%
* Maintenance	30,074	47,704	30,800	135,730	104,930	340.68%
* Operating Expense	383,104	563,036	525,000	990,074	465,074	88.59%
Sub-Total	771,504	1,020,397	967,010	1,732,762	765,752	79.19%
CAPITAL	-	-	94,500	-	(94,500)	-100.00%
TOTAL	1,354,407	1,857,523	1,920,615	2,510,389	589,774	30.71%

Information Technology Fund - Non-Departmental 510 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	237,248	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	237,248	-	-	-	-
CAPITAL	-	-	-	-	-	-
TOTAL	-	237,248	-	-	-	-

Community Sustainability

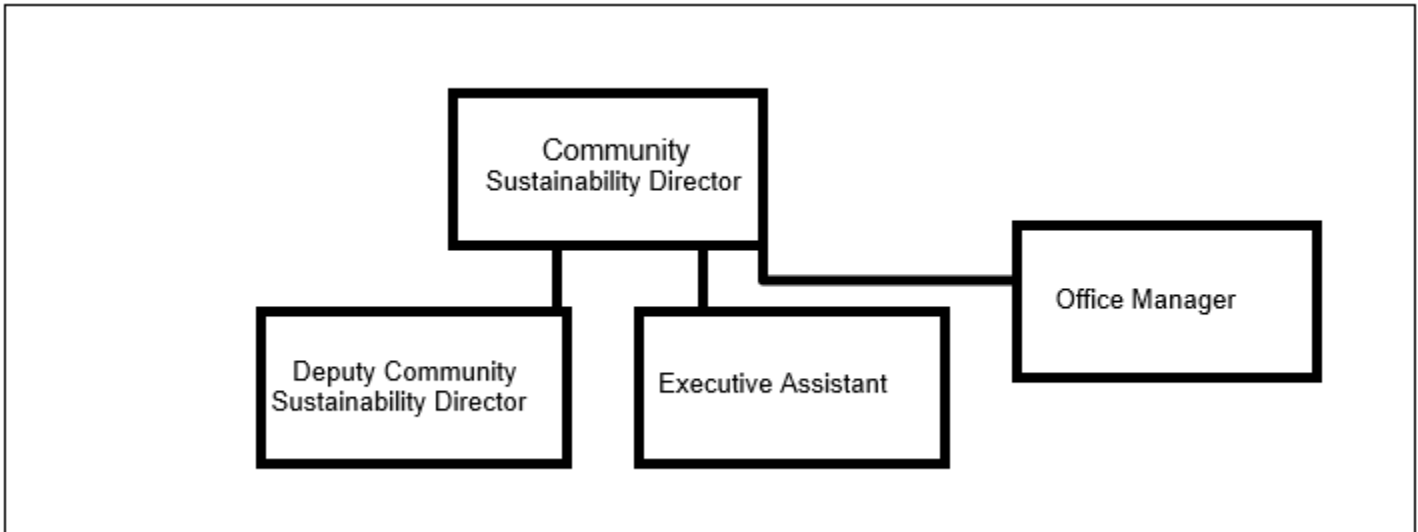


Related Funds: General Fund, Building Fund, Code Remediation Fund

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 facilitate and process private investment to build the tax base, preserve its unique cultural, natural and historic assets, and offer a wide array of services to facilitate both healthy neighborhoods and a vigorous commercial sector.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	4.00	1	0	0	3.00
Part-time	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

- Continue implementing, marketing and branding of the City's Land Development Regulations.
- Continue to implement the goals and objectives of the City's newly adopted Strategic Plan.
- Establish formalized comprehensive development review process inclusive of all Departments.

OBJECTIVE 2020-2021	ACHIEVEMENT
Continue implementing, marketing and branding of the City's Land Development Regulations	Ongoing
Implement the goals and objectives of the City's newly adopted Strategic Plan.	Ongoing
Establish formalized comprehensive development review process Inclusive of all departments.	Ongoing

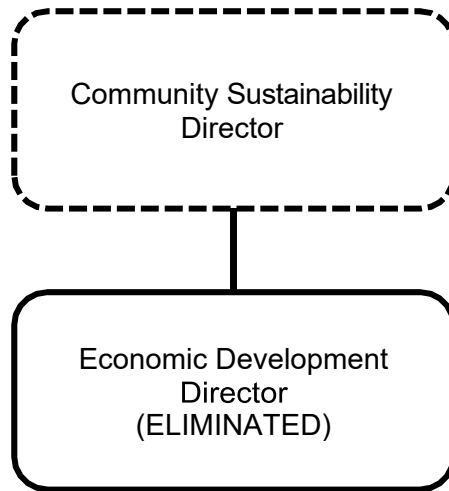
Community Sustainability Administration

Community Sustainability - 2010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	251,467	218,563	97,260	63,131	(34,129)	-35.09%
* Benefits	78,896	120,151	26,857	24,403	(2,454)	-9.14%
Sub-Total	330,363	338,714	124,117	87,534	(36,583)	-29.47%
OPERATING EXPENSES						
* Prof. & Contract. Service	36,400	35,820	37,347	28,598	(8,749)	-23.43%
* Travel & Training	912	522	3,900	350	(3,550)	-91.03%
* Utility & Communication	-	-	250	250	-	0.00%
* Insurance	3,980	3,980	4,298	4,943	645	15.00%
* Maintenance	4,900	4,900	4,900	-	(4,900)	-100.00%
* Operating Expense	5,931	2,849	6,575	8,125	1,550	23.57%
Sub-Total	52,123	48,071	57,270	42,266	(15,004)	-26.20%
CAPITAL	-	-	1,500	-	(1,500)	-100.00%
TOTAL	382,486	386,785	182,888	129,800	(53,088)	-29.03%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1	0	0	0	0
Part-time	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

Expand job training opportunities aligned with the needs of the local economy.

Promote and support a diverse mix of industries vital to a growing economy.

Create and maintain an environment friendly to businesses, large and small.

ACHIEVEMENTS & PERFORMANCE MEASURES

OBJECTIVES 2020-2021	ACHIEVEMENTS & PM
Expand job training opportunities aligned with the needs of the local economy	On-Going
Promote and support a diverse mix of industries vital to a growing economy	On-Going
Create and maintain an environment friendly to businesses, large and small	On-Going

Over the past several fiscal years, Economic Development has:

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 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 65+ Full-Time Jobs for citizens

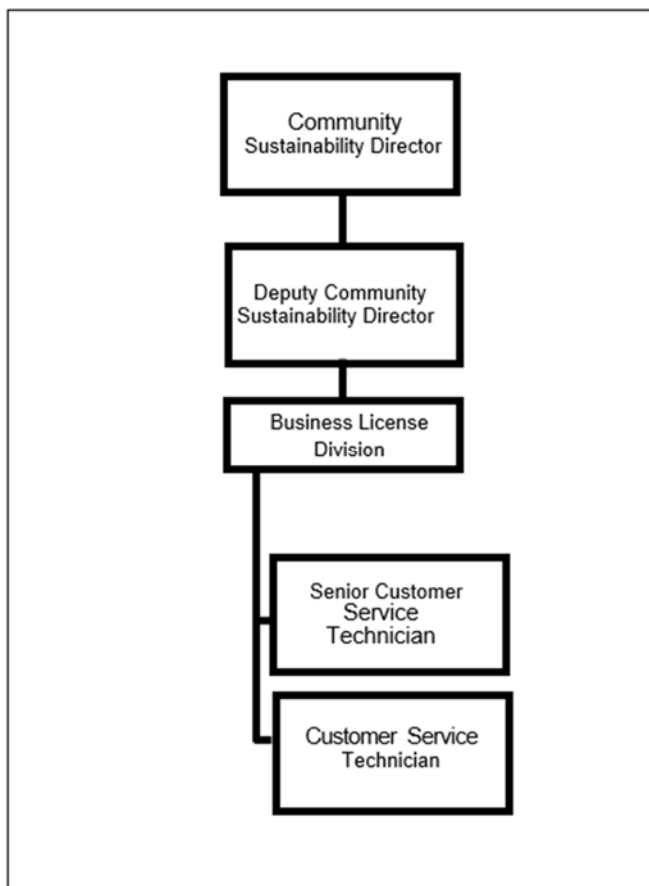
Economic Development

Economic Development - 2012	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	50,742	-	-	-	0.00%
* Benefits	-	12,500	-	-	-	0.00%
Sub-Total	-	63,242	-	-	-	0.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	-	27,264	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	10	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	7,798	-	-	-	-
Sub-Total	-	35,072	-	-	-	0.00%
CAPITAL	-	-	-	-	-	-
TOTAL	-	98,314	-	-	-	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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	2.00	1	0	0	3.00
Part-time	0	0	0	0	0

Related Funds: General Fund

Business License

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 a Use and Occupancy 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 the 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 simultaneously to verify the requested use, check for any code violations, and inspect the location for life safety issues.

GOALS

- Positioning Lake Worth Beach to be a competitive viable location of choice
- Strengthening Lake Worth Beach as a 'Community of Neighborhoods'
- Affirming Government for All

OBJECTIVES

- Online application submittal
- Online renewal payments
- Research and implement strategies to collect on lost revenues

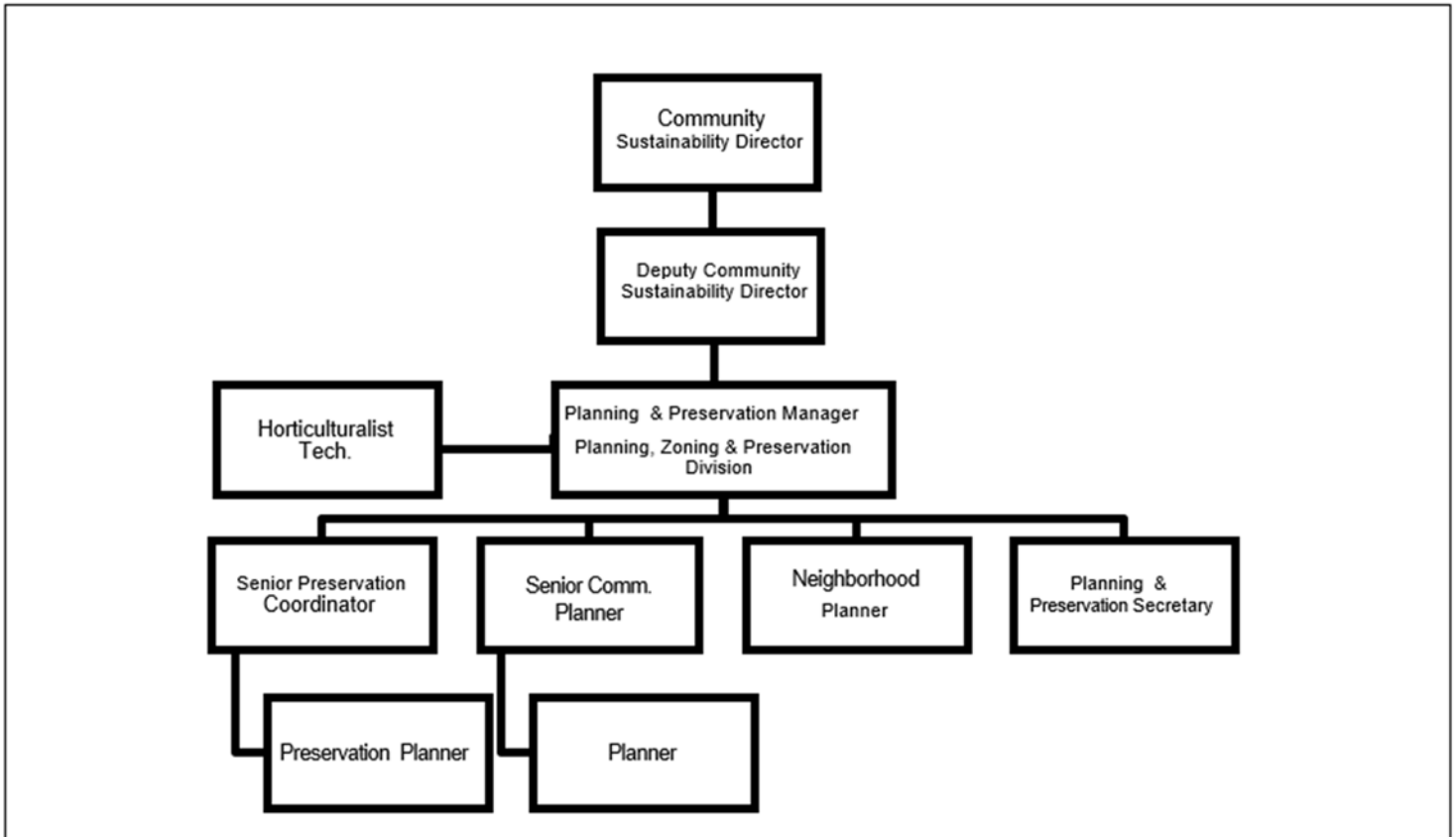
Business License

Business License - 2050	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	27,049	29,639	29,290	31,740	2,450	8.36%
* Benefits	14,153	20,096	22,381	39,679	17,298	77.29%
Sub-Total	41,202	49,735	51,671	71,419	19,748	38.22%
OPERATING EXPENSES						
* Prof. & Contract. Service	20,140	20,140	23,161	27,285	4,124	17.81%
* Travel & Training	1,174	627	3,700	1,100	(2,600)	-70.27%
* Utility & Communication	4,660	7,647	12,500	7,500	(5,000)	-40.00%
* Insurance	430	430	464	534	70	14.99%
* Maintenance	-	-	-	-	-	-
* Operating Expense	6,340	6,404	11,250	9,700	(1,550)	-13.78%
Sub-Total	32,744	35,248	51,075	46,119	(4,956)	-9.70%
CAPITAL	-	-	-	-	-	-
TOTAL	73,946	84,983	102,746	117,538	14,792	14.40%

Planning, Zoning and Preservation

MISSION

Manage the day to day administration of the Land Development Ordinances and implementation and “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.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	8.00	0	0	1	8.00
Part-time	0	0	0	0	0

Related Funds: General Fund

Planning, Zoning and Preservation

GOALS

- Positioning Lake Worth Beach to be a competitive viable location of choice
- Strengthening Lake Worth Beach as a 'Community of Neighborhoods'
- Celebrating the unique, historical, coastal and cultural diversity qualities of the City.
- Preserve the character and protect historic resources
- Expand branding and marketing outreach as the central Palm Beach County location for 'Live, Learn, Work and Play' within a culturally diverse, artistically vibrant, historically authentic, and intrinsically Old Florida Beach Community
- Preserve, restore, repurpose and activate historically City owned assets
- Navigating toward a sustainable community
- Affirming Government for All

OBJECTIVES

- Review and Update Section 23 of the City Code (LDRs)
- Staff support for PZB and HRPB
- Prepare Staff reports for PZB, HRPB, and City Commission
- Accept and process Site plans, Prepare Zoning Verification Letters, Zoning review of Business licenses, Customer support (Planner-On-Call)
- Manage the Historic Preservation Program, review and process COA Applications
- Support City EOC Operations

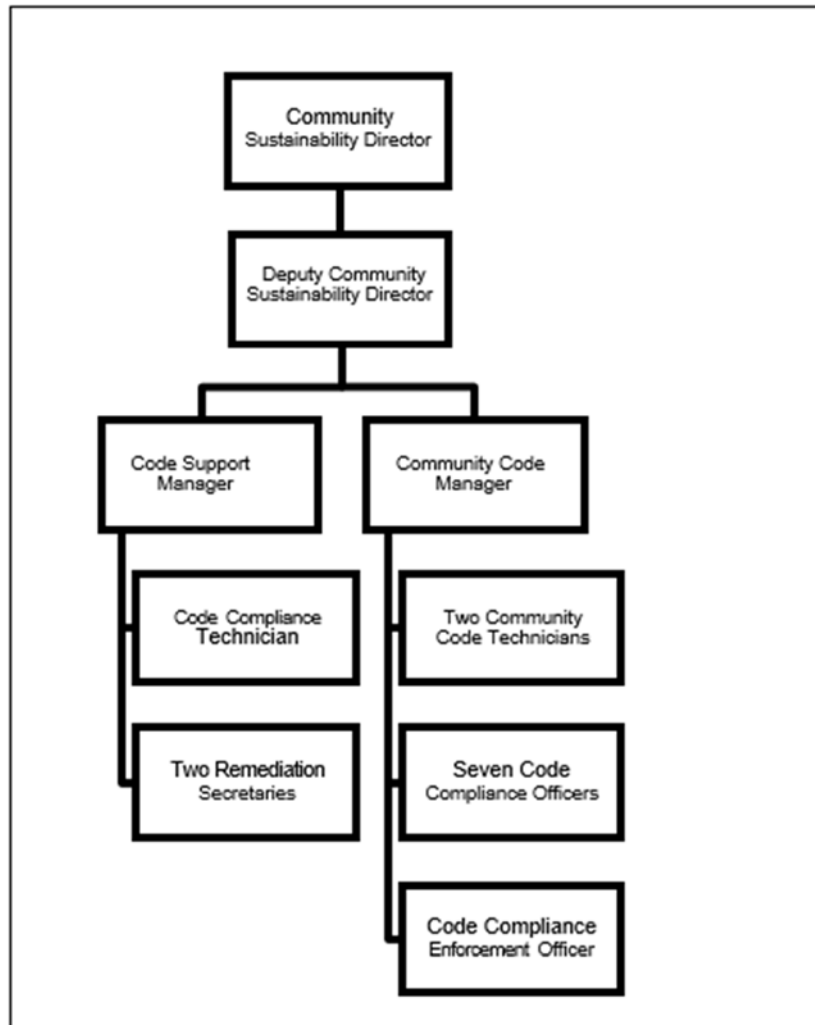
Planning, Zoning and Preservation

Planning, Zoning and Preservation - 2030	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	376,111	426,538	369,091	456,963	87,872	23.81%
* Benefits	165,597	216,447	148,622	210,444	61,822	41.60%
Sub-Total	541,708	642,985	517,713	667,407	149,694	28.91%
OPERATING EXPENSES						
* Prof. & Contract. Service	157,789	71,430	118,128	123,604	5,477	4.64%
* Travel & Training	2,526	3,049	3,950	1,073	(2,877)	-72.84%
* Utility & Communication	2,731	1,681	2,340	2,240	(100)	-4.27%
* Insurance	330	330	356	410	54	15.04%
* Maintenance	-	4,900	-	-	-	-
* Operating Expense	25,126	18,151	25,350	32,287	6,937	27.36%
Sub-Total	188,502	99,541	150,124	159,614	9,490	6.32%
CAPITAL	1,637		3,000	1,000	(2,000)	-66.67%
TOTAL	731,847	742,526	670,837	828,021	157,184	23.43%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	15.00	0	2	0	17.00
Part-time	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.

GOALS

- Strengthen Lake Worth Beach as a ‘Community of Neighborhoods’
 - Continue crime reduction and prevention in achieving a safe, livable and friendly community
 - Preserve the character and protect historic resources
- Affirming Government for All
 - Ensure effective, efficient, consistent and seamless services that exceed customer satisfaction

OBJECTIVES

Continue to develop and implement educational materials that meet the needs of the community.

Continue to provide ongoing customer service training to staff.

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

Code Compliance

Code Remediation Fund 2040	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	635,791	649,383	691,876	706,947	15,071	2.18%
* Benefits	290,168	382,496	399,661	371,072	(28,589)	-7.15%
Sub-Total	925,959	1,031,879	1,091,537	1,078,019	(13,518)	-1.24%
OPERATING EXPENSES						
* Prof. & Contract. Service	193,270	316,284	222,228	151,211	(71,017)	-31.96%
* Travel & Training	6,074	2,007	5,750	1,000	(4,750)	-82.61%
* Utility & Communication	23,295	21,113	25,970	20,970	(5,000)	-19.25%
* Insurance	4,430	4,430	4,784	5,024	240	5.01%
* Maintenance	60,084	59,257	58,800	58,800	-	0.00%
* Operating Expense	37,196	25,402	38,196	35,300	(2,896)	-7.58%
Sub-Total	324,349	428,493	355,728	272,305	(83,423)	-23.45%
CAPITAL	6,331		3,500		(3,500)	-100.00%
TOTAL	1,256,639	1,460,372	1,450,765	1,350,324	(100,441)	-6.92%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1	0	0	0	1
Part-time	0	0	0	0	0

Related Funds: General Fund

Strategic Planning and Design

Manage, coordinate, brand and market the overall urban design, economic investment, strategic vision, development incentives and sustainability for the City of Lake Worth Beach. Implementation of historic preservation grants awarded by the Florida Department of State. This includes two grants funded for Fiscal Year 2020 and two funded for Fiscal Year 2021.

GOALS

- Positioning Lake Worth Beach to be a competitive viable location of choice
- Strengthening Lake Worth Beach as a 'Community of Neighborhoods'
- Celebrating the unique, historical, coastal and cultural diversity qualities of the City.
- Preserve the character and protect historic resources
- Expand branding and marketing outreach as the central Palm Beach County location for 'Live, Learn, Work and Play' within a culturally diverse, artistically vibrant, historically authentic, and intrinsically Old Florida Beach Community
- Preserve, restore, repurpose and activate historically City owned assets
- Navigating toward a sustainable community
- Affirming Government for All

OBJECTIVES

- Implement overall economic component to City's comprehensive plan
 - Develop series of urban planning methodologies to embrace Lake Worth Beach character and encourage investment
 - Expand branding and marketing outreach of Lake Worth Beach
 - Market Lake Worth Beach as an historic, community-oriented beach town
- Collaborate with CRA to develop marketing and identity package

Strategic Planning and Design

Strategic Planning and Design - 2070	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	44,106	80,520	30,373	(50,147)	-62.28%
* Benefits	-	13,863	18,705	14,285	(4,420)	-23.63%
Sub-Total	-	57,969	99,225	44,658	(54,567)	-54.99%
OPERATING EXPENSES						
* Prof. & Contract. Service	-	76,785	45,000	57,422	12,422	27.60%
* Travel & Training	-	2,916	2,000	450	(1,550)	-77.50%
* Utility & Communication	-	-	500	200	(300)	-60.00%
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	19,554	16,600	12,050	(4,550)	-27.41%
Sub-Total	-	99,255	64,100	70,122	6,022	9.39%
CAPITAL	-	23,215	5,500	1,000	(4,500)	-81.82%
TOTAL	-	180,439	168,825	115,780	(53,045)	-31.42%

Palm Beach County Sherriff'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.

For FY 2020, the contract amount of \$13,896,202 was approved by the City Commission on August 20, 2019. The Beach Fund allocates \$295,000 for two officers at the Beach Complex.

For FY 2021, the contract amount of \$13,896,202 was approved by City Commission on August 18, 2020. The Beach Fund allocates \$295,000 for two officers at the Beach Complex.

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.

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.

Palm Beach County Sherriff's Office



Palm Beach County Sherriff's Office

PALM BEACH COUNTY SHERIFF STAFF COUNT							
Department	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Captain	1	1	1	1	1	1	1
Lieutenant	1	1	1	1	1	1	1
Sergeant	11	11	11	11	11	11	11
Sergeant	0	0	0	0	0	0	0
Deputy Sheriff	64	64	69	69	69	69	69
Deputy Sheriff	3	3	3	3	3	3	3
Communications Supervisor	1	1	1	1	1	1	1
Communications Officer	10	10	10	10	10	10	10
Communications Part-Time	4	4	4	4	4	4	4
Community Service Aide	2	2	2	2	2	2	2
Law Enforcement Aide	1	1	1	1	1	1	1
Community Service Specialist	1	1	1	1	1	1	1
Criminal Intelligence Analyst	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
Office Support Supervisor	1	1	1	1	1	1	1
Central Records Supervisor	1	1	1	1	1	1	1
Central Records Specialist	3	3	3	3	3	3	3
Crime Scene Technician	1	1	1	1	1	1	1
School Crossing Part-Time	22	24	25	25	25	25	25
Evidence Technician	2	2	2	2	2	2	2
Clerical Specialist	1	1	1	1	1	1	1
Total Staff Count:	132	134	140	140	140	140	140

Palm Beach County Sherriff's Office

Palm Beach County Sheriff's Office - 3010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	2,540,005	2,455,978	2,768,691	3,551,200	782,509	28.26%
Sub-Total	2,540,005	2,455,978	2,768,691	3,551,200	782,509	28.26%
OPERATING EXPENSES						
* Prof. & Contract. Service	12,772,513	13,124,001	13,386,660	13,387,160	500	0.00%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	92,254	93,396	101,000	96,000	(5,000)	-4.95%
* Insurance	72,220	72,220	77,998	81,897	3,899	5.00%
* Maintenance	77,598	65,177	50,000	48,000	(2,000)	-4.00%
* Operating Expense	-	-	-	-	-	-
Sub-Total	13,014,585	13,354,794	13,615,658	13,613,057	(2,601)	-0.02%
CAPITAL	-	-	-	-	-	-
TOTAL	15,554,590	15,810,772	16,384,349	17,164,257	779,908	4.76%

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

Palm Beach County Fire Rescue

On April 7, 2009, the City of Lake Worth Beach entered into an interlocal agreement, as amended on July 28, 2011 and November 15, 2011, with Palm Beach County to provide fire-rescue services to the City from October 1, 2009, until October 1, 2021. 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 Beach'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 2021 budget reflects the same terms of agreement as in the FY 2020 budget.



Palm Beach County Fire Rescue

Palm Beach County Fire & Rescue Staff / Lake Worth Beach 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

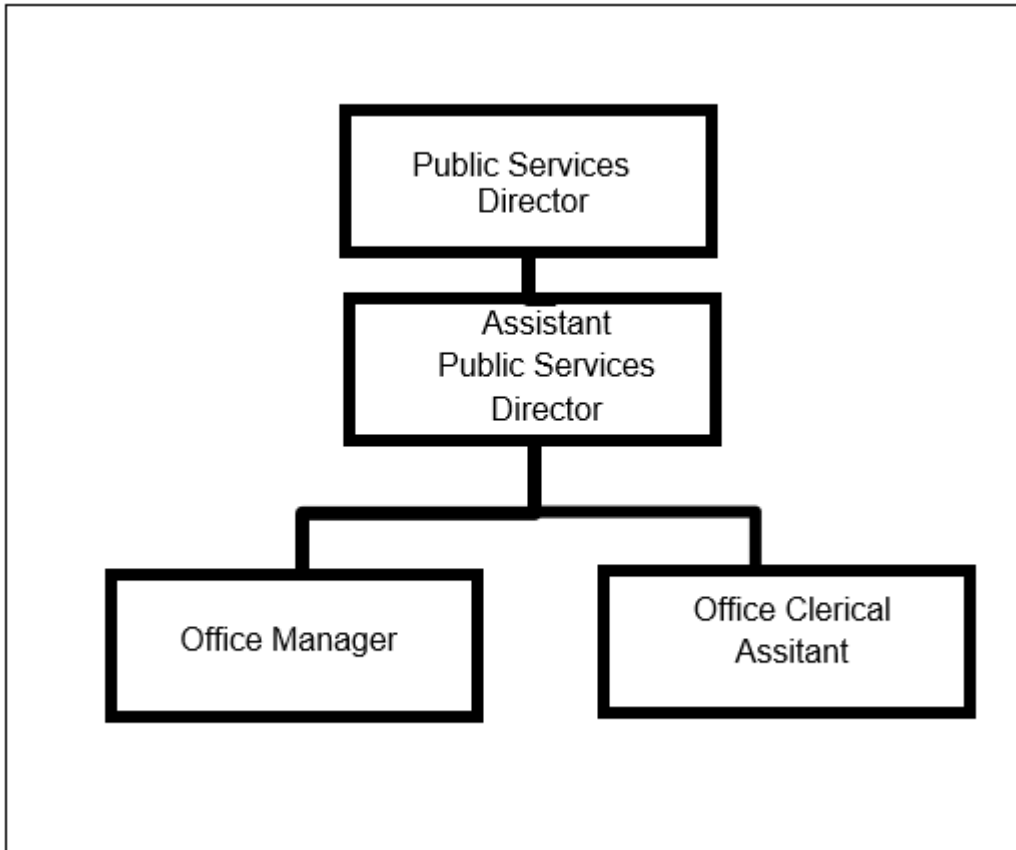
EMS Captain - 1
Battalion Chief –1

Palm Beach County Fire Rescue - 4010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	2,697,169	2,561,587	3,062,953	3,419,120	356,167	11.63%
Sub-Total	2,697,169	2,561,587	3,062,953	3,419,120	356,167	11.63%
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	32,540	32,540	\$35,143	\$36,900.00	1,757	5.00%
* Maintenance	2,562	73,278	10,000	12,000	2,000	20.00%
* Operating Expense	-	-	-	-	-	-
Sub-Total	35,102	105,818	45,143	48,900	3,757	8.32%
CAPITAL						
TOTAL	2,732,271	2,667,405	3,108,096	3,468,020	359,924	11.58%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	3.00	0	0	0	3.00
Part-time	1.00	0	0	0	1.00

Related Funds: General Fund

Public Services Administration

The Administration Division manages all components of Public Works inclusive of Facilities Management, Streets Management, Grounds and Cemetery Maintenance, Fleet Maintenance and Solid Waste and Recycling Services.

The Public Works 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 Beach. Public Works Administration is responsible for all supervisory and administrative duties within the Divisions incorporated under Public Works overseeing divisional 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.

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 Association 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.

OBJECTIVES

OBJECTIVES 2020-2021	ACHIEVEMENTS
<p>Design and Construction of the Neighborhood Road Program.</p> <p>Public Works Administration along with Water Utilities Administration is finalizing the Neighborhood Road Program and completing \$40 million in roadway, ADA and infrastructure improvements City wide.</p>	<p>Completion of the Year 3 Neighborhood Road Program with multiple projects completed in Districts 1, 2, 3, and 4. Coordination with other City Departments proved critical to carrying out the workload and communicating with the Public.</p>
<p>Increased monitoring of Public Works 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 Works 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 Works updated division contact information on the City webpage, printed new booklets for waste removal and recycling pro-gram, 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>

Public Services Administration

PERFORMANCE MEASURES

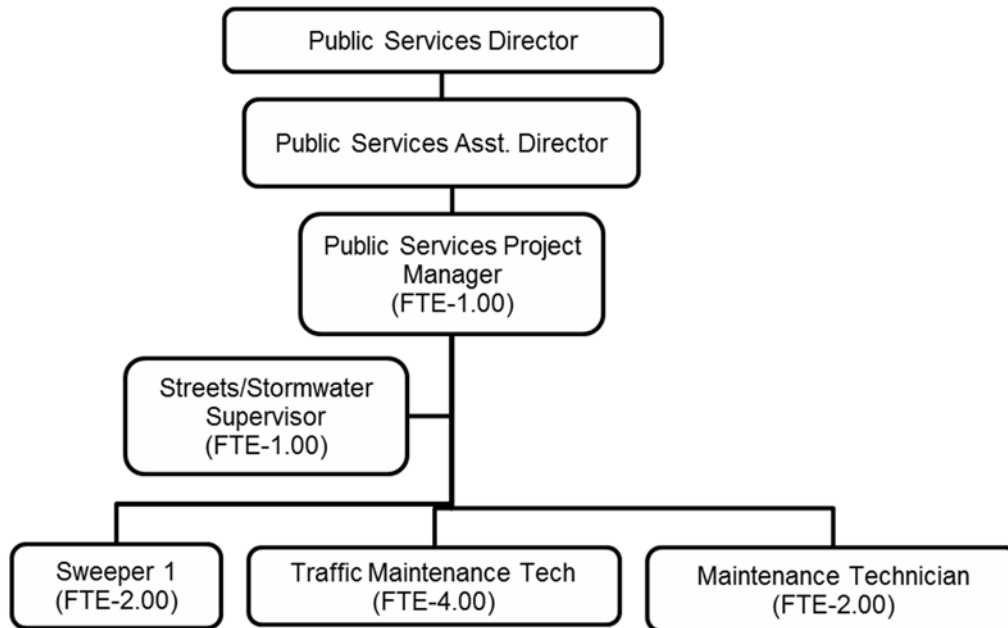
OBJECTIVE	FY 2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 TARGET
Customer: To create a customer service-oriented Department that is responsive to the needs of the Citizens and other Departments city wide	5000 customer calls and complaints	5500 customer calls and complaints	5600 customer calls and complaints
Internal Businesses Processes: Focus on customer service training of Supervisory level staff	10 hours of training	20 hours of training	24 hours of training
Learning and Growing: Emphasis of safety in all job duties across all Divisions	12 hours of training	30 hours of training	40 hours of training

Public Services Administration - 5010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	111,567	109,962	108,890	125,714	16,824	15.45%
* Benefits	48,101	35,317	47,845	66,851	19,006	39.72%
Sub-Total	159,668	145,279	156,735	192,565	35,830	22.86%
OPERATING EXPENSES						
* Prof. & Contract. Service	74,238	94,314	84,632	107,842	23,210	27.42%
* Travel & Training	3,314	2,470	5,000	2,000	(3,000)	-60.00%
* Utility & Communication	438	797	540	540	-	0.00%
* Insurance	17,640	17,640	19,051	21,909	2,858	15.00%
* Maintenance	18,748	7,141	5,020	6,900	1,880	37.45%
* Operating Expense	4,809	8,755	7,390	7,860	470	6.36%
Sub-Total	119,187	131,117	121,633	147,051	25,418	20.90%
CAPITAL						
TOTAL	278,855	276,396	278,368	339,616	61,248	22.00%

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.



*Traffic Maintenance Tech & Maintenance Technicians

	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	7.00	0	0	0	7.00
Part-time	0	0	0	0	0

Related Funds: General Fund, Road Improvement Fund

Streets

The Streets Division is responsible for the maintenance of approximately 116 miles of paved roadways and 22 miles of alleyways. The maintenance responsibilities are inclusive of roadway patching, sidewalk repair and installation, curb repair and installation, signage and striping, street sweeping, and maintenance of all City owned facility parking lots.

GOALS

The Streets Division is actively engaged in roadway patching work and as part of the Neighborhood Road Program nearing completion, the quantity of permanent hot patches will increase by 50%, from 300 tons to 450 tons of material used per year.

OBJECTIVES

Increase the use of hot mix asphalt by 50% from 300 tons to 450 tons for all street patches.

Effectively and efficiently sweep all Districts twice per month to maintain compliance with the City's NPDES permit.

Proactively inspect and repair signage City-wide a minimum of 3 days per week.

ACHIEVEMENTS

Training of Streets crew to more efficiently perform job tasks with tools, equipment, and inventory management training. Resulted in the 10% reduction of downtime and lack of production equating to more field work hours.

Cross- training of the Streets crews into all areas of work including flatwork, paving, signage, striping, and other associated work.

ACHIEVEMENTS 2019 - 2020	OBJECTIVES 2020 - 2021
Street sweeping operations were consistent year-round with the vendor US Sweeping and in-house sweeper work. Each district was swept a minimum of twice per month.	Increase the use of hot mix asphalt by 50% from 300 tons to 450 tons.
Streets crew staff response time to repairs and customer requests improved to 24 hours and in many cases same day.	Effectively and efficiently sweep all districts twice per month and keeping maintenance requirements current with the City NPDES.
Streets staff attended traffic control maintenance courses improving their skill set for working in the right of way around traffic.	Proactively inspect and repair signage City-wide a minimum of 3 days per week.

PERFORMANCE MEASURES

OBJECTIVE	FY 2018-2019 ACTUAL	FY 2019-2020 ESTIMATED	FY 2020-2021 TARGET
Internal Business Processes: Maintain a high level of staff competency through increased training and reinforcement.	4 hours per month of employee training via meetings	8 hours per month of on-site and in-office training	10 hours per month inclusive of on-site, office, and vendor training
Learning and Growing: Continual education on means and methods of Streets related work, equipment, and material.	2 hours per month via staff meetings	2 hours per month via staff meetings	4 hours per month via staff meetings, e-learning, vendor training, and on-site

Streets

Streets - 5020	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	214,013	194,157	239,135	261,770	22,635	9.47%
* Benefits	99,528	127,868	144,649	158,543	13,894	9.61%
Sub-Total	313,541	322,025	383,784	420,313	36,529	9.52%
OPERATING EXPENSES						
* Prof. & Contract. Service	60,561	610,878	677,183	64,080	(613,103)	-90.54%
* Travel & Training	2,545	-	1,750	1,000	(750)	-42.86%
* Utility & Communication	460,947	465,693	462,000	462,000	-	0.00%
* Insurance	1,860	1,860	2,009	2,310	301	14.99%
* Maintenance	71,348	96,771	86,700	89,800	3,100	3.58%
* Operating Expense	147,252	161,128	252,150	42,240	(209,910)	-83.25%
Sub-Total	744,513	1,336,330	1,481,791	661,430	(820,361)	-55.36%
CAPITAL	20,456	-	-	-	-	-
TOTAL	1,078,510	1,658,355	1,865,575	1,081,743	(783,832)	-42.02%

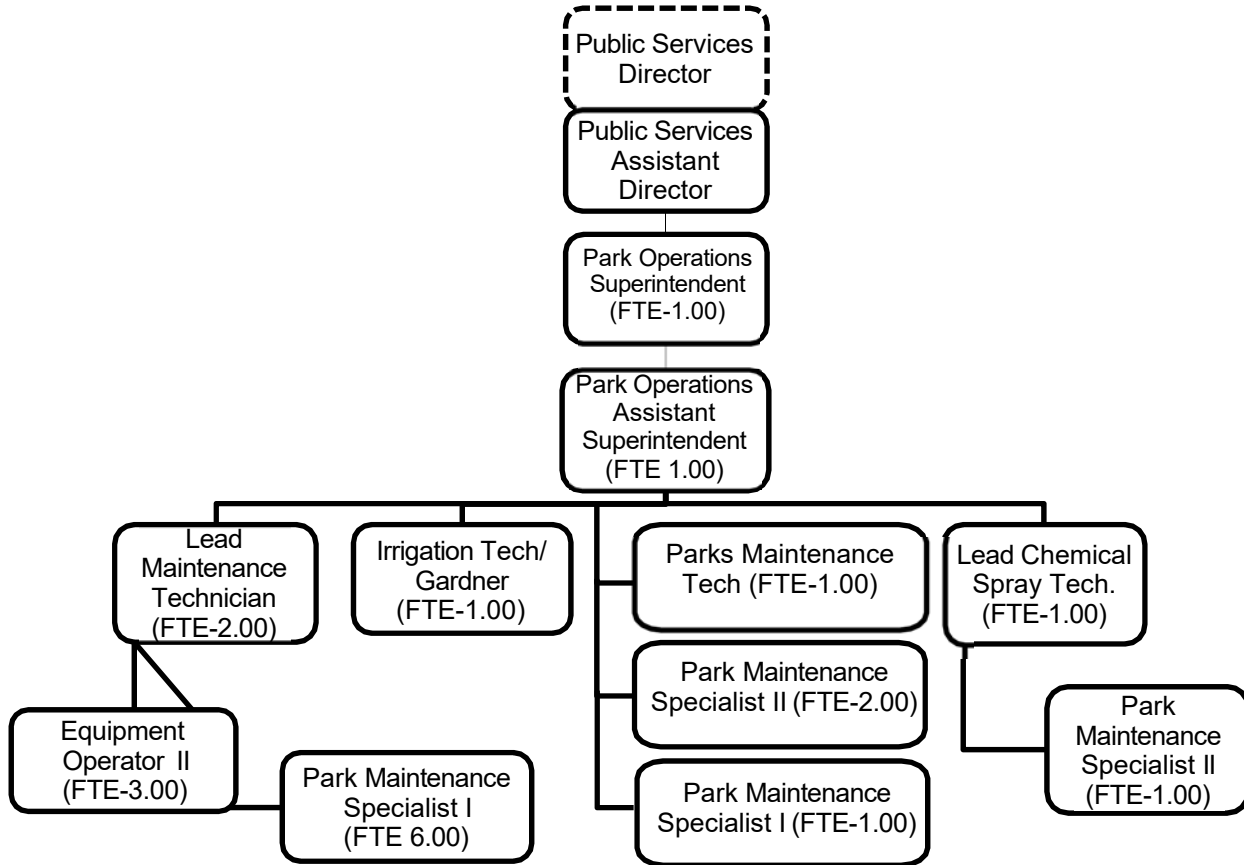
Parking - General Fund

Parking - 5030	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	2,004	-	-	-	-	-
* Benefits	2,043	-	-	-	-	-
Sub-Total	4,047	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	1,500	-	(1,500)	-100.00%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	46	15	100	96	(4)	-4.00%
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	1,771	2,519	1,250	11,709	10,459	836.72%
Sub-Total	1,817	2,534	2,850	11,805	8,955	314.21%
CAPITAL						
	-	-	-	-	-	-
TOTAL	5,864	2,534	2,850	11,805	8,955	314.21%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	20.00	0	0	0	20.00
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, Barton Park (the beach), 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. Maintenance in these areas includes 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 and/or 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 rights-of-way (state), Lake and Lucerne rights-of-way ___0 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. This division also maintains numerous greenways throughout the City.

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.

SPECIAL EVENT SERVICES

This Division also provides clean up and custodial services for special 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.

Grounds Maintenance

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 Beach City Tree management plan by assisting with the City Horticulturist with planting, pruning and fertilizing of trees.

GOALS

The mission of the Grounds Maintenance Division is to provide professionally maintained City of Lake Worth Beach properties. Consisting of City of Lake Worth Beach parks, public spaces, greenways, right of ways, cemeteries and the beach for the visitors, residents and employees that work and play here.

Perform more outreach to the neighborhoods and City organizations to get better feedback on the present maintenance quality standards and where improvements can be made.

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

OBJECTIVES

Maintain a close relationship with grounds maintenance contractors to improve and maintain the highest level of service.

Cross training staff to improve productivity and coverage of various positions to maintain uninterrupted service.

ACHIEVEMENTS

OBJECTIVES 2020-2021	ACHIEVEMENTS
<p>The Division has been successful with a new maintenance contract that is being performed by a contractor. Most city facilities, parks and rights of ways are mowed and maintained by a contractor, allowing City Grounds staff more time to perform detailed maintenance work and tree trimming.</p>	<p>Made full use of current staff and contractor forces.</p> <p>Current staffing levels mandated that efficiency in scheduling and rates of production were reviewed regularly. The Division was successful in completing maintenance schedules and performing at a high rate of service for the City.</p> <p>The City increased the Urban Forest and Tree Inventory study and adopted the recommendations within the plan. Additional trees were added by the City to the canopy in the form of new "Greenway" projects located throughout the City. The City added approximately 100 new trees to the canopy.</p> <p>The City's tree canopy covers approximately 28% of the City's municipal area.</p>

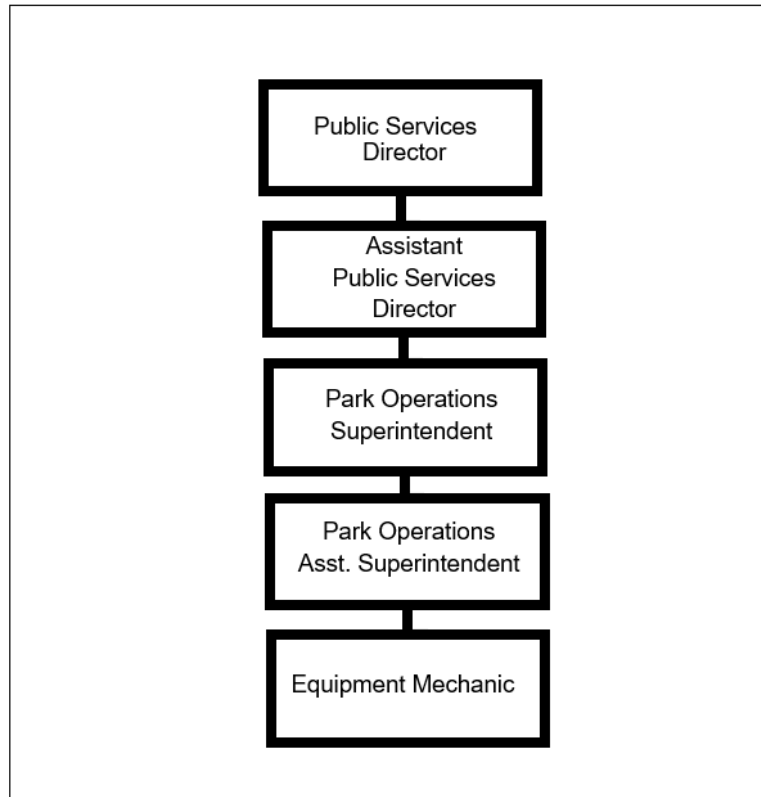
Grounds Maintenance

Grounds Maintenance - 5040	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	549,331	566,598	600,460	609,646	9,186	1.53%
* Benefits	307,237	318,366	353,100	365,769	12,669	3.59%
Sub-Total	856,568	884,964	953,560	975,415	21,855	2.29%
OPERATING EXPENSES						
* Prof. & Contract. Service	391,241	252,600	304,259	302,161	(2,098)	-0.69%
* Travel & Training	995	1,465	1,500	1,500	-	0.00%
* Utility & Communication	501,431	707,354	574,740	557,740	(17,000)	-2.96%
* Insurance	33,200	33,200	35,856	41,234	5,378	15.00%
* Maintenance	139,338	160,359	132,800	148,213	15,413	11.61%
* Operating Expense	119,863	244,124	140,069	110,506	(29,563)	-21.11%
Sub-Total	1,186,068	1,399,102	1,189,224	1,161,354	(27,870)	-2.34%
CAPITAL	29,372	-	5,000		(5,000)	-100.00%
TOTAL	2,072,008	2,284,066	2,147,784	2,136,769	(11,015)	-0.51%

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.



*Equipment Mechanic

	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Cemetery

The Cemetery division is responsible for all of the ground's 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 (cremations are 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.

GOALS

The Cemetery Division's goal 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.

To exceed maintenance expectations of the grounds and facilities that service the cemetery properties.

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

OBJECTIVES

To establish an environmentally and agronomically sound irrigation program with our new well system.

Implement a chemical and herbicide program to improve turf conditions as budget allows.

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

ACHIEVEMENTS

OBJECTIVES 2020-2021	ACHIEVEMENTS
To establish an environmentally and agronomically sound irrigation program with our new well system. Implement a chemical and herbicide program to improve turf conditions as budget allows.	Installed new well, including new power supply and electronic system controls Made full use of current staff and contractor.
Increase the synergy between the City's Division staff and the City's volunteer groups to aid in clean-up and maintenance of the general day-to-day appearance.	Current staffing levels mandated that efficiency in scheduling and rates of production were reviewed regularly. The Division was successful in completing maintenance schedules and performing at a high rate of service for the City.

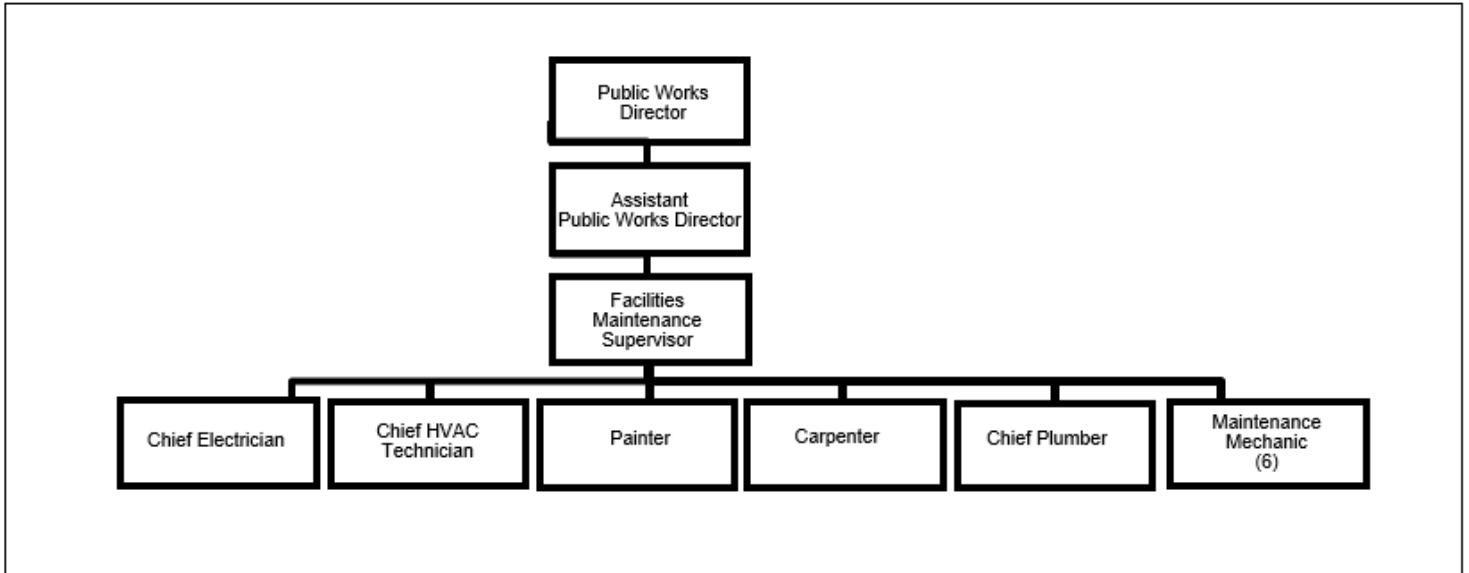
Cemetery

Cemetery - 5050	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	80,118	66,734	66,095	67,688	1,593	2.41%
* Benefits	34,361	29,108	34,346	29,047	(5,299)	-15.43%
Sub-Total	114,479	95,842	100,441	96,735	(3,706)	-3.69%
OPERATING EXPENSES						
* Prof. & Contract. Service	4,990	4,990	5,739	7,858	2,120	36.93%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	103,314	234,676	98,350	93,350	(5,000)	-5.08%
* Insurance	8,700	8,700	9,396	10,805	1,409	15.00%
* Maintenance	36,152	38,221	39,500	40,500	1,000	2.53%
* Operating Expense	5,132	2,335	8,910	12,910	4,000	44.89%
Sub-Total	158,288	288,922	161,895	165,423	3,529	2.18%
CAPITAL	-	-	-	-	-	-
TOTAL	272,767	384,764	262,336	262,158	(178)	-0.07%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	11.00	0	0	0	11.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Facilities Management

CORE PROCESSES AND OUTPUTS

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 City Christmas Parade, Street Painting Festival, Pride Fest, Midnight Sun Fest, Tropic Fest (July 4th), Tropical Triathlon, and Hispanic Fest. 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.

FY 2021 INITIATIVES

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 Properties.

FY 2021 GOALS AND OBJECTIVES

Performance of a comprehensive inspection on all City owned Buildings.

Division will perform inspections of the Electrical, Mechanical, Roofing, and Plumbing systems to identify repairs, replacements and preparation of future years budgets.

Set forth the ADA Transitions Plan and bring City owned facilities into full compliance

Perform proactive maintenance to facilities to further the life of the City 's assets

Maintain a City-wide key control program.

Facilities Management

ACHIEVEMENTS

The Division was successful in completing projects involving ADA compliance and access. The Park restrooms were retrofitted to bring them up to ADA compliance. City Hall windows were all upgraded to hurricane impact for storm protection and energy efficiency.

The Facilities Division is coordinating daily with the Parks Department with efforts to provide excellent maintenance of the casino complex. Painting, pressure cleaning, vandalism repairs, irrigation, grass cutting 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

City's key inventory was audited for accuracy and completeness, and all keys are now updated current.

Performance of a comprehensive inspection on all City owned Buildings.

After inspections of City Facilities, a list of deficiencies needing repair has been compiled and given priority coding for inclusion of the City's 2020 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 Fire station 93. Installing hurricane impact windows at the library.

Set forth the ADA Transitions Plan and bring City owned facilities into full compliance.

The department continues working and evaluating the City of Lake Worth's current Facilities to implement plans of what improvements need to be made in the future to achieve ADA compliance City wide.

Perform proactive maintenance to facilities to further the life of the City's assets.

The Division has inspected the City's existing mechanical systems for age, useful life and efficiency and identified many of the buildings are due for replacement. City Hall Annex had two condensing units replaced. Golf Course Pro Shop and Club House will have the complete Cooling Tower system replaced as well. Compass will have 40-ton chiller and two air handlers replaced. City Hall will have four Air Handlers replaced.

Repainting and sealing of the exteriors of, Casino, Park pavilions has been completed to ensure building integrity and extend the life of the building.

The remodeling of the Library has helped the department to be more organized, secure, and provide customers with a more inviting atmosphere.

The Facilities Division coordinated with community agencies such as City of Lake Worth Community Redevelopment Agency, home owner's associations and COMPASS to prepare for their community events and ceremonies. This entails putting up banners, tents, and temporary electrical power for special events.

Since the opening of the Lake Worth Casino complex building, the Facilities Division has assisted in the repair of air conditioning units, ballroom doors, plumbing, electrical and touch up painting throughout the Casino complex and beach area.

Facilities Management

Facilities Management - 5061 & 5062	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	461,101	529,098	501,279	539,446	38,167	7.61%
* Benefits	185,811	282,263	333,817	285,191	(48,626)	-14.57%
Sub-Total	646,912	811,361	835,096	824,637	(10,459)	-1.25%
OPERATING EXPENSES						
* Prof. & Contract. Service	391,553	202,421	282,068	250,997	(31,071)	-11.02%
* Travel & Training	1,807	908	1,400	690	(710)	-50.71%
* Utility & Communication	17,754	20,919	22,000	22,415	415	1.89%
* Insurance	43,550	43,550	47,034	54,089	7,055	15.00%
* Maintenance	219,526	122,720	108,600	118,185	9,585	8.83%
* Operating Expense	28,773	16,445	22,880	29,265	6,385	27.91%
Sub-Total	702,963	406,963	483,982	475,641	(8,341)	-1.72%
CAPITAL	-	-	-	-	-	-
TOTAL	1,349,875	1,218,324	1,319,078	1,300,278	(18,800)	-1.43%

General Fund Facilities - Custodial 5061	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	7,747	8,394	8,435	5,500	(2,935)	-34.80%
* Benefits	2,908	4,878	5,050	413	(4,637)	-91.82%
Sub-Total	10,655	13,272	13,485	5,913	(7,572)	-56.15%
OPERATING EXPENSES						
* Prof. & Contract. Service	66,370	120,737	175,000	139,075	(35,925)	-20.53%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	-	-	2,685	2,685	-
Sub-Total	66,370	120,737	175,000	141,760	(33,240)	-18.99%
CAPITAL	-	-	-	-	-	-
TOTAL	77,025	134,009	188,485	147,673	(40,812)	-21.65%

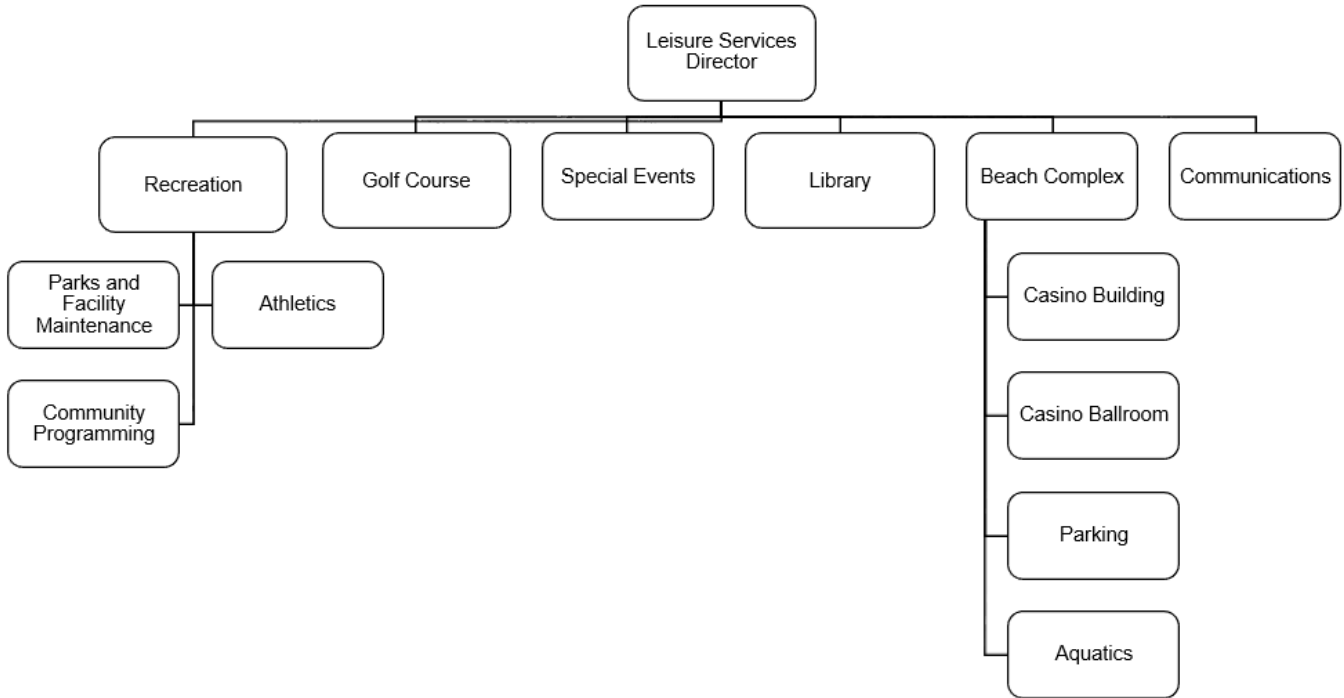
Facilities Management

General Fund Facilities - Maintenance 5062	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	453,354	520,704	492,844	533,946	41,102	8.34%
* Benefits	182,903	277,385	328,767	284,778	(43,989)	-13.38%
Sub-Total	636,257	798,089	821,611	818,724	(2,887)	-0.35%
OPERATING EXPENSES						
* Prof. & Contract. Service	325,183	81,684	107,068	111,922	4,855	4.53%
* Travel & Training	1,807	908	1,400	690	(710)	-50.71%
* Utility & Communication	17,754	20,919	22,000	22,415	415	1.89%
* Insurance	43,550	43,550	47,034	54,089	7,055	15.00%
* Maintenance	219,526	122,720	108,600	118,185	9,585	8.83%
* Operating Expense	28,773	16,445	22,880	26,580	3,700	16.17%
Sub-Total	636,593	286,226	308,982	333,881	24,900	8.06%
CAPITAL	-	-	-	-	-	-
TOTAL	1,272,850	1,084,315	1,130,593	1,152,605	22,012	1.95%

Leisure Services

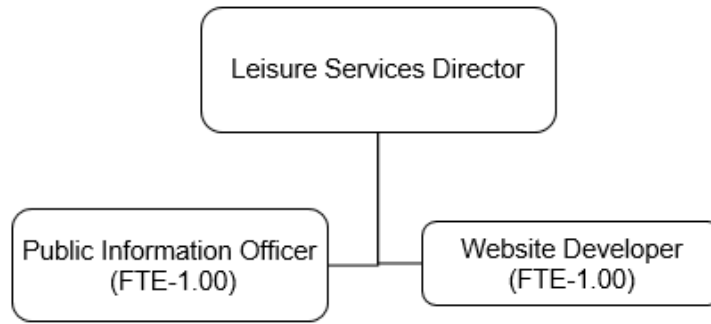
MISSION

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1.00	+1	0	0	2.00
Part-time (FTE)	0	0	0	0	0

Emergency Communications

The Public Information Office really came into its own during this Hurricane Season. Over the course of the season, the PIO provided residents with multiple Email updates, social media Updates, and video updates.

Worth Noting (email newsletter)

The Lake Worth Beach email newsletter grew its readership, once again, and was sent out multiple times throughout the year.

Newsworthy (print newsletter)

The Lake Worth Beach 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 continues to oversee the enhanced A/V system in the Commission chambers which allows greater numbers of residents to watch commission meetings.

Marketing

The Public Information Office has worked on multiple marketing projects including producing 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 inter-national marketing campaigns.

Leisure Services Administration

GOALS

Studio – Still in Progress

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 – Still in Progress

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 – Still in Progress

Work will continue on developing a mobile and user-friendly website that can better serve the residents of Lake Worth Beach. The website is an important communications tool and needs to be updated to stay relevant.

Enhanced Emergency Communication – Still in Progress

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

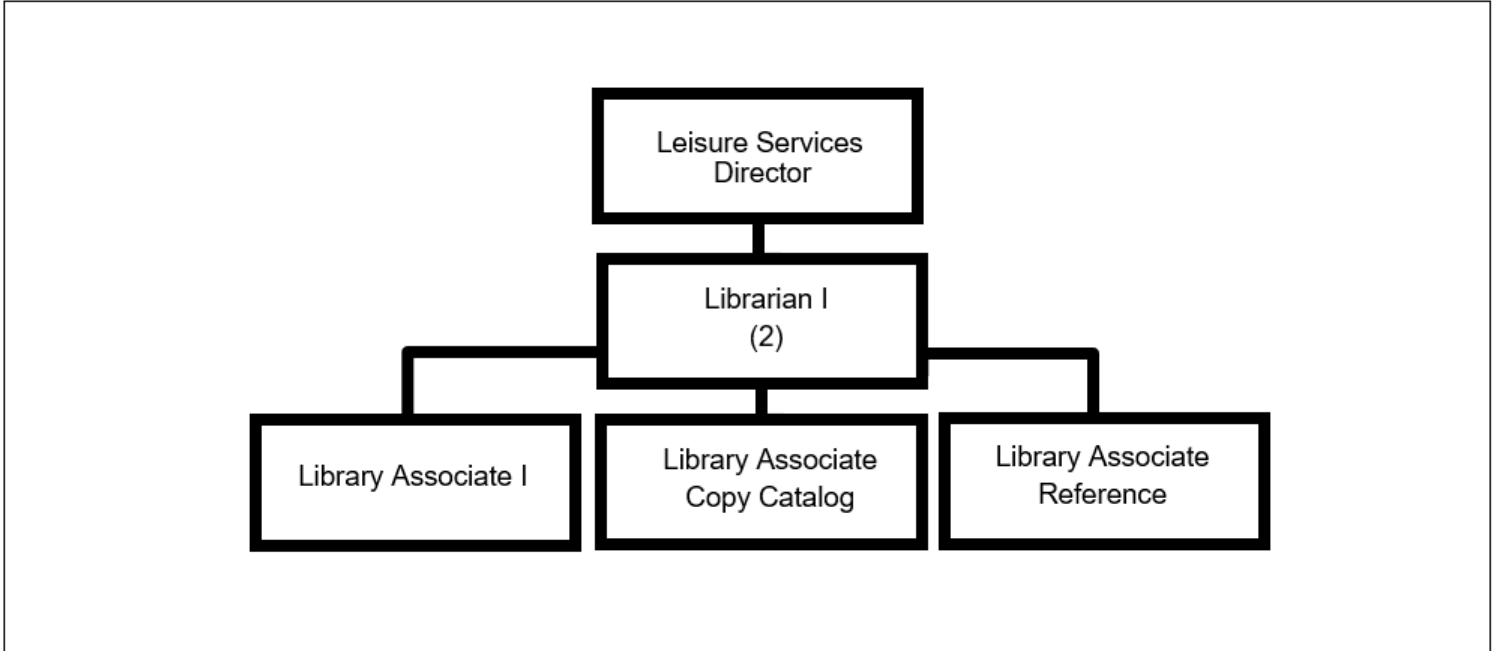
The PIO division will continue to develop marketing and communications into an effective tool for City management to undertake hearts-and-minds campaigns to further develop and benefit the City and its residents.

Leisure Services Administration - 8010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	73,559	75,450	179,340	103,890	137.69%
* Benefits	-	30,651	24,852	87,763	62,911	253.14%
Sub-Total	-	104,210	100,302	267,103	166,801	166.30%
OPERATING EXPENSES						
* Prof. & Contract. Service	-	2,053	27,000	54,489	27,489	101.81%
* Travel & Training	-	-	665	6,501	5,836	877.59%
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	23,450	23,130	53,749	30,619	132.38%
Sub-Total	-	25,503	50,795	114,739	63,944	125.89%
CAPITAL	-	-	-	-	-	-
TOTAL	-	129,713	151,097	381,842	230,745	152.71%

Library

MISSION

The Lake Worth Beach Public Library provides the facility, services, and programming in order that our community may enjoy the benefits of literacy.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	3.00	0	0	0	3.00
Part-time (FTE)	2.00	0	0	0	2.00

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

Library

GOALS

The Library will create a context for improved property values and quality of life by offering excellence and innovation in programming that exceeds the expectations of our community.

The Library will recognize and protect our unique character by restoring the building's beauty, providing a unique venue for community use, and repurposing the space to meet present and future demands.

The Library will provide effective and efficient customer services that meet the needs of our community.

OBJECTIVES

Improve the Library users' experience by offering excellent and innovative programming.

Repurpose the Library facility to reflect current user needs. Position the Library to meet future user demands. Provide a venue for the community and visitors to visit the Library.

Reorganize Library services to improve efficiency and customer satisfaction.

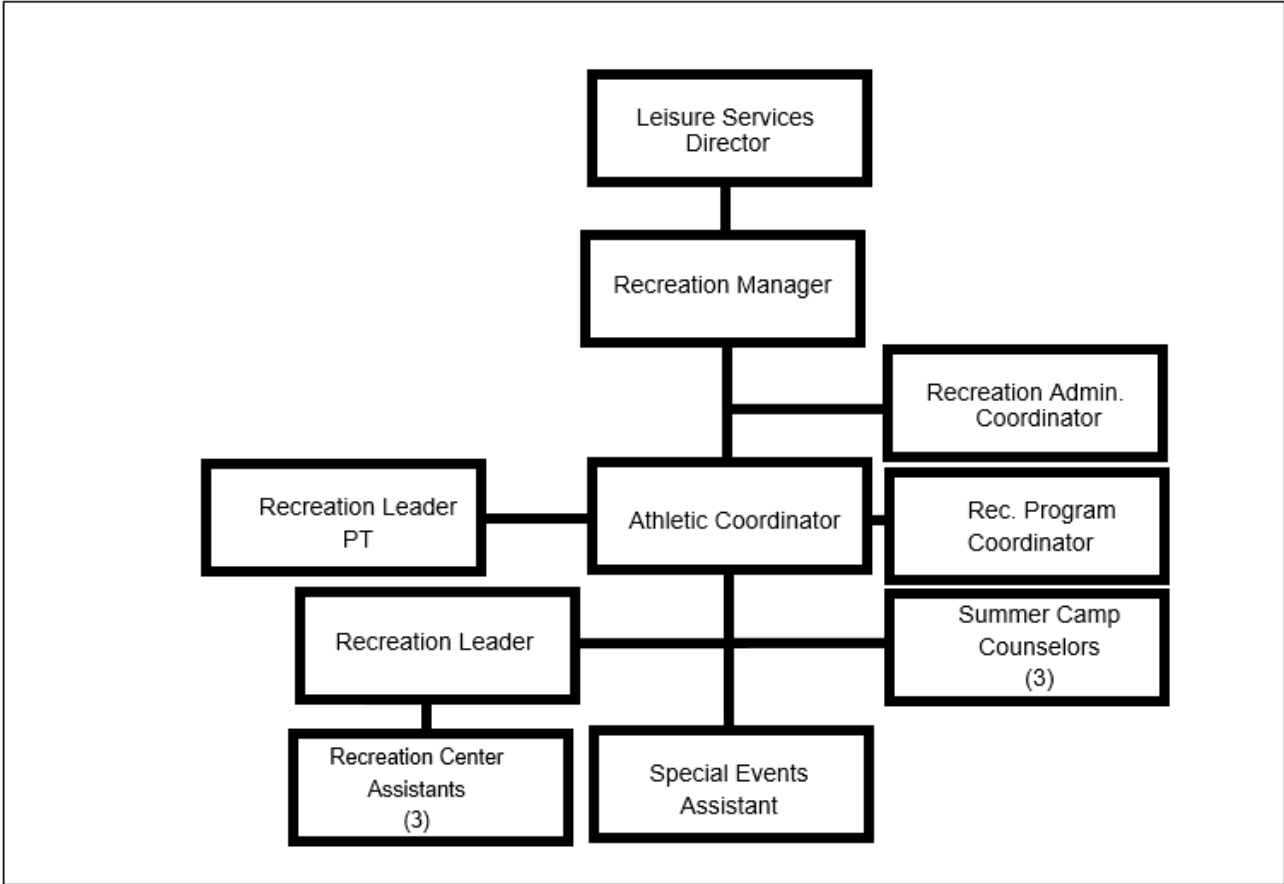
ACHIEVEMENTS

OBJECTIVES 2020-2021	ACHIEVEMENTS
Continue to remove outdated print materials.	The Library removed over 13,000 outdated materials to date.
Continue to add digital materials, expand access to electronic materials.	The Library has successfully acquired membership to Libby and the Cloud Library giving patrons access to thousands of titles.
Continue to acquire an online language learning resource.	The Library Acquired Duolingo for patron use on-line.
Continue to seek additional volunteers.	The Library added 2 volunteers to its roster.
Continue to improve the user experience.	The Library added 12+ wireless Chromebooks for patron use.
Continue programming efforts.	Ongoing

Library

Library - 8020	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	218,143	240,234	155,677	147,206	(8,471)	-5.44%
* Benefits	83,451	97,438	67,669	68,777	1,108	1.64%
Sub-Total	301,594	337,672	223,346	215,983	(7,363)	-3.30%
OPERATING EXPENSES						
* Prof. & Contract. Service	70,356	70,258	81,229	105,579	24,350	29.98%
* Travel & Training	419	-	-	-	-	-
* Utility & Communication	16,292	16,304	17,080	15,980	(1,100)	-6.44%
* Insurance	27,640	27,640	29,851	34,329	4,478	15.00%
* Maintenance	8,566	2,920	3,500	8,288	4,788	136.80%
* Operating Expense	83,579	83,042	79,530	77,209	(2,321)	-2.92%
Sub-Total	206,852	200,164	211,190	241,385	30,195	14.30%
CAPITAL	-	-	-	-	-	-
TOTAL	508,446	537,836	434,536	457,368	22,832	5.25%

Recreation – Athletics, Programs and Facilities



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	15.00	0	+1	0	16.00
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

Recreation – Athletics, Programs and Facilities

MISSION

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.

The Recreation maintenance division is responsible for all of the parks and recreational facility grounds maintenance, sports field and ball field 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, mulching, chemical weed control, trash and debris removal. This also includes the upkeep of all playground equipment with regular inspections.

GOAL

To provide innovation comprehensive recreation programs, activities and facilities that respond to the changing needs of the community.

OBJECTIVE

To expand youth and family recreational opportunities by working in partnership with other public and private entities. Secured several sponsorships from local civic organizations and private business donations that enabled several local youths to participate in one of many of the different recreational programs. Coordinate and implement several youth and athletic programs to include Beach Boot Camp, Yoga, Recreation to GO, and Archery Tag. Enhance our ongoing community programs, such as Afterschool and Senior Program. Recreation will also complete the conversion of Rectrac to complete Webtrac, so we can better assist our patrons.

OBJECTIVE 2019-2020	ACHIEVEMENT
To continue 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. Ongoing objective.
Continuing to work to obtain new sponsorships from local civic organizations and private business donations that enabled several local youths to participate in one of many of the different recreational programs.	Solicit other business for sponsorship opportunities which would help assist underprivileged youth participate in recreational programs. Ongoing objective.
Work to coordinate and implement several youth and athletic programs.	Ongoing objective.
Continue to Enhance our ongoing community programs.	Increase our senior club activity, and expand the programs to be City-wide for participants. Ongoing objective.
Finalize and complete conversion of Rectrac & Webtrac.	Ongoing objective.

Recreation – Athletics, Programs and Facilities

Recreation - Athletics, Programs and Facilities - 8060, 8061, 8062, & 8063	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	410,976	358,135	639,048	533,968	(105,080)	-16.44%
* Benefits	163,040	131,934	304,930	251,288	(53,642)	-17.59%
Sub-Total	574,016	490,069	943,978	785,256	(158,722)	-16.81%
OPERATING EXPENSES						
* Prof. & Contract. Service	541,222	203,654	523,919	467,790	(56,129)	-10.71%
* Travel & Training	6,422	1,077	600	1,240	640	106.67%
* Utility & Communication	126,041	69,409	138,940	138,590	(350)	-0.25%
* Insurance	160,588	54,360	170,548	193,604	23,055	13.52%
* Maintenance	72,256	18,541	72,150	133,560	61,410	85.11%
* Operating Expense	257,759	165,564	214,422	339,221	124,799	58.20%
Sub-Total	1,164,288	512,605	1,120,579	1,274,005	153,425	13.69%
CAPITAL	60,378	-	-	-	-	-
TOTAL	1,798,682	1,002,674	2,064,557	2,059,261	(5,296)	-0.26%

General Fund- Community Programs - 8060 & 8061	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	176,496	258,620	327,081	469,433	142,352	43.52%
* Benefits	50,804	92,877	115,997	227,548	111,551	96.17%
Sub-Total	227,300	351,497	443,078	696,981	253,903	57.30%
OPERATING EXPENSES						
* Prof. & Contract. Service	55,430	64,769	74,170	410,344	336,175	453.25%
* Travel & Training	4,740	350	-	640	640	-
* Utility & Communication	63,465	69,398	69,210	138,340	69,130	99.88%
* Insurance	18,250	18,250	19,710	154,605	134,895	684.40%
* Maintenance	17,886	12,863	26,700	128,660	101,960	381.87%
* Operating Expense	88,666	76,591	78,700	165,021	86,321	109.68%
Sub-Total	248,437	242,221	268,490	997,610	729,121	271.56%
CAPITAL	-	-	-	-	-	-
TOTAL	475,737	593,718	711,567	1,694,591	983,024	138.15%

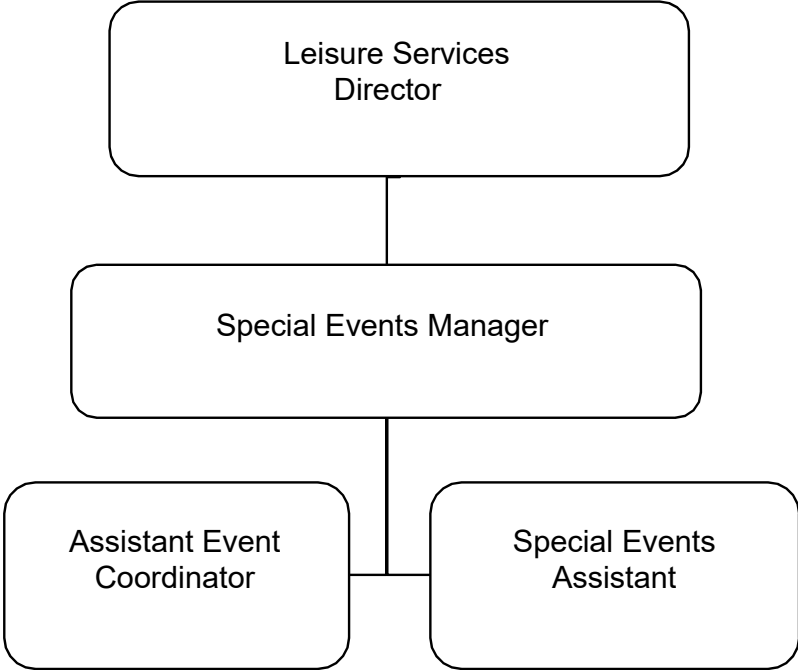
Recreation – Athletics, Programs and Facilities

General Fund Recreation Facilities - 8062	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	149,101		198,800		(198,800)	-100.00%
* Benefits	97,048		120,753		(120,753)	-100.00%
Sub-Total	246,149	-	319,553	-	(319,553)	-100.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	437,608		324,110		(324,110)	-100.00%
* Travel & Training	-		-		-	-
* Utility & Communication	62,551		69,480		(69,480)	-100.00%
* Insurance	106,230		114,728		(114,728)	-100.00%
* Maintenance	48,738		40,550		(40,550)	-100.00%
* Operating Expense	4,602		16,542		(16,542)	-100.00%
Sub-Total	659,729	-	565,410	-	(565,410)	-100.00%
CAPITAL	60,378		-		-	-
TOTAL	966,256	-	884,963	-	(884,963)	-100.00%

Special Events

MISSION

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.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	2.5	0	0	0	2.5
Part-time (FTE)	0	0	0	0	0

Related Funds: General Fund

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 Beach. In efforts to see a substantial gain we have expanded our community events.

OBJECTIVES FY 2021	ACHIEVEMENT
Continue to expand community events and enhance existing events	Ongoing
Continue to secure additional sponsorships from local organizations and private business donations that enable several local youths to participate in one of many of the different community events	Ongoing
Continue to enhance our ongoing community events	Ongoing

Special Events - 8063	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	99,515	105,939	64,535	72,409	7,874	12.20%
* Benefits	39,057	65,496	23,740	38,093	14,353	60.46%
Sub-Total	138,572	171,435	88,275	110,502	22,227	25.18%
OPERATING EXPENSES						
* Prof. & Contract. Service	138,885	122,510	57,446	39,413	(18,033)	-31.39%
* Travel & Training	727	1,835	600	1,600	1,000	166.67%
* Utility & Communication	11	232	250	50	(200)	-80.00%
* Insurance	36,110	36,110	38,999	44,848	5,849	15.00%
* Maintenance	5,678	731	4,900	4,500	(400)	-8.16%
* Operating Expense	88,973	117,442	174,200	94,100	(80,100)	-45.98%
Sub-Total	270,384	278,860	276,395	184,511	(91,884)	-33.24%
CAPITAL						
	-	-	-	-	-	-
TOTAL	408,956	450,295	364,670	295,013	(69,657)	-19.10%



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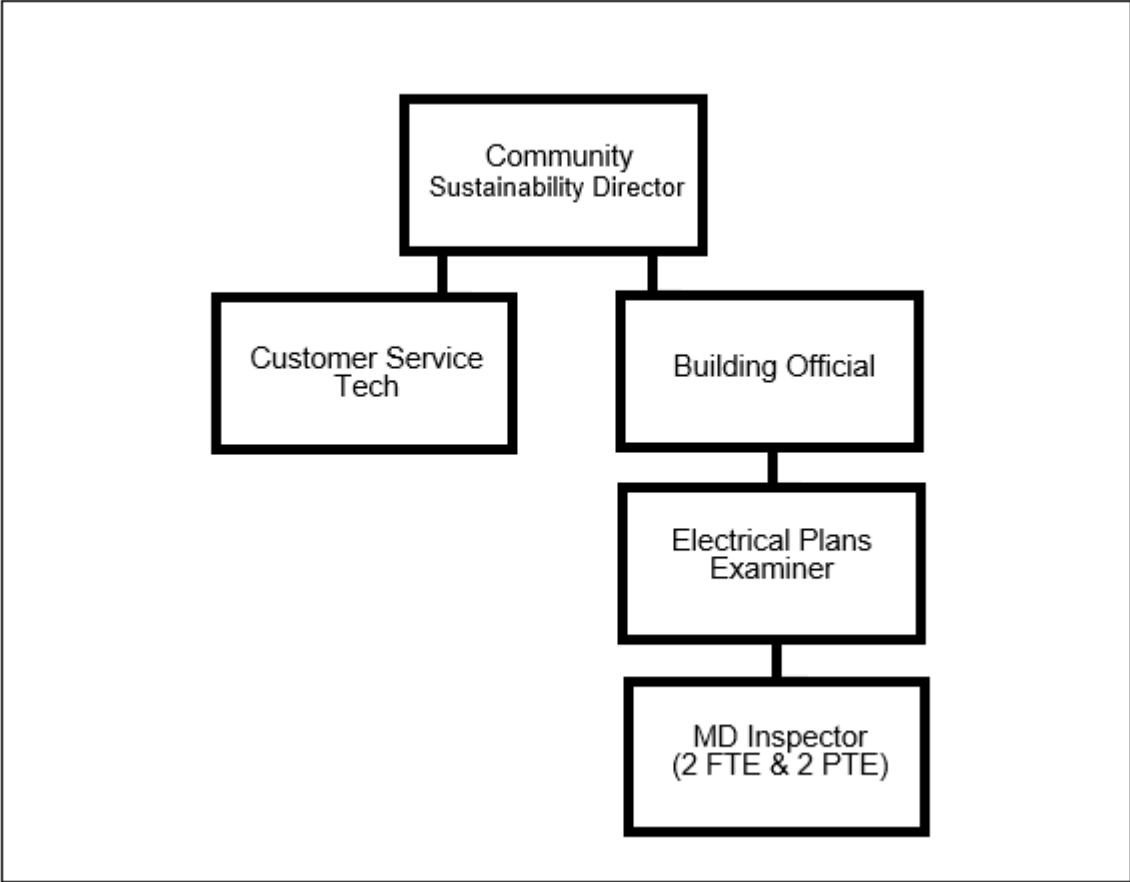


Special Revenue Funds

Building Division

MISSION

The Building Division is responsible for the enforcement and interpretation of Florida Building Codes, Local Codes, and Florida and Federal Statutes regarding new construction and renovations to existing structures. The Florida building Code apply to the design, construction, erection, alteration, modification, repair, demolition of public or private buildings or facilities in the city and to the enforcement of such requirements which will allow effective and reasonable protection for public safety, health and general welfare of the residents of the city. The Division promotes and supports sustainable building practices that increase the efficiencies in energy and water consumption and use of materials.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	5.00	0	0	0	5.00
Part-time (FTE)	2.00	0	0	0	2.00

Related Funds: Building Permit Fund

Building Division

GOALS

- Positioning Lake Worth Beach to be a competitive viable location of choice
- Strengthening Lake Worth Beach as a 'Community of Neighborhoods'
- Navigating towards a sustainable community
- Affirming Government for All

OBJECTIVES

- Accepting digital applications January 2021 [Compliance with FS 553.79(1)(b)]
- Utilize digital plan review January 2021
- Begin converting property paper files to digital files FY 2021 utilizing State Historic Preservation Grant)

Building Division

Building Division - 2020	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	416,934	476,213	486,936	841,192	354,256	72.75%
* Benefits	244,209	234,305	225,976	380,302	154,326	68.29%
Sub-Total	661,143	710,518	712,912	1,221,494	508,582	71.34%
OPERATING EXPENSES						
* Prof. & Contract. Service	138,735	123,865	152,430	403,633	251,204	164.80%
* Travel & Training	2,457	3,281	4,600	6,050	1,450	31.52%
* Utility & Communication	3,929	4,164	4,205	4,205	-	0.00%
* Insurance	1,530	1,530	1,652	1,735	83	5.00%
* Maintenance	29,400	24,738	24,500	34,300	9,800	40.00%
* Operating Expense	10,956	14,010	11,305	697,455	686,150	6069.44%
Sub-Total	187,007	171,588	198,692	1,147,378	948,686	477.47%
CAPITAL	21,780		10,000		(10,000)	-100.00%
TOTAL	869,930	882,106	921,604	2,368,872	1,447,268	157.04%

Building Permit Fund - Non Dept - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	2,075	41,278	38,592	65,892	27,300	70.74%
Sub-Total	2,075	41,278	38,592	65,892	27,300	70.74%
CAPITAL	-	-	-	-	-	-
TOTAL	2,075	41,278	38,592	65,892	27,300	70.74%

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).

Building Permit Fund - 103	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Permits	1,487,173	1,475,327	1,202,000	1,117,000	(85,000)	-7.07%
Plan Review	-	-	-	-	-	-
General Government	110	530	150	150	-	0.00%
Other Miscellaneous Revenue	15,254	105,613	15,000	15,000	-	0.00%
Transfers In	-	-	-	-	-	-
Sub-Total	1,502,537	1,581,470	1,217,150	1,132,150	(85,000)	-6.98%
Use of Fund Balance	-	-	-	1,230,520	1,230,520	-
Total Sources of Funds	1,502,537	1,581,470	1,217,150	2,362,670	1,145,520	94.11%
<u>Use of Funds</u>						
Building Services	848,150	882,106	911,604	2,368,872	1,457,268	159.86%
Non-Departmental	2,075	3,068	-	25,000	25,000	-
Capital Outlay	21,780	-	10,000	-	(10,000)	-100.00%
Transfer Out	-	38,210	38,592	40,892	2,300	5.96%
Sub-Total	872,005	923,384	960,196	2,434,764	1,474,568	153.57%
Reserve for future use	630,532	-	256,954	-	(256,954)	-100.00%
Total Uses of Funds	1,502,537	923,384	1,217,150	2,434,764	1,217,614	100.04%

Code Remediation Fund

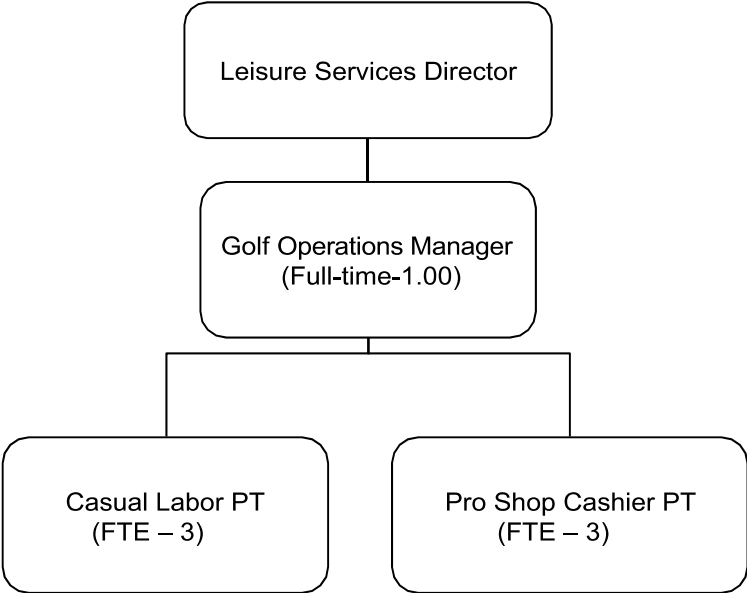
Code Remediation Fund (Fund 160) –Created by the City Commission to account for the costs and revenues associated with the City acquiring, maintaining and selling foreclosed properties. (Sec. 2 Code of Ordinances, Commission action 8/3/2004)

Code Remediation Fund - 160	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Interest & Other Earnings	21,959	10,595	4,000	4,000	-	0.00%
Other Miscellaneous Revenue	198,642	123,674	180,000	365,000	185,000	102.78%
Transfers In	-	-	-	-	-	-
Sub-Total	220,601	134,269	184,000	369,000	185,000	100.54%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	220,601	134,269	184,000	369,000	185,000	100.54%
Use of Funds						
Code Enforcement	95,920	88,680	175,000	313,000	138,000	78.86%
Non-Departmental	(5,493)	(9,347)	7,500	-	(7,500)	-100.00%
Transfer Out	-	-	-	-	-	-
Sub-Total	90,427	79,333	182,500	313,000	130,500	71.51%
Reserve for Future Use	130,174	-	1,500	-	(1,500)	-100.00%
TOTAL	220,601	79,333	184,000	313,000	129,000	70.11%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	7.00	1	0	0	8.00

Related Funds: Golf Fund

Golf Course

MISSION

Located at One 7th Avenue North, the Lake Worth Beach Golf Club and Pro Shop has been in business since 1926. 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. We offer daily fee rates as well as annual and seasonal memberships, along with a fully stocked Pro Shop.

MEMBERSHIPS

The membership at the golf course will continue to be a stable part of our golf rounds. Our memberships bring in about \$100,000 for the club annually. The Frequent Player card has done very well over the past few years. We currently have almost 200 players who have joined this membership. It is a great deal for the golfer, and the course benefits when they bring guests as well as increasing the amount of golf they play. The high-level customer service, mixed with the support of a well-trained staff, has pleased the current members and attracted new ones as well.

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 fee golfers play the most rounds and pay the highest price for their golfing experience. As Lake Worth Beach Golf Club continues to grow the game of golf in Lake Worth Beach, there will be an increase in these rounds.

EMAIL SPECIALS

Attached to our golf course website is an option for people to join our email special list, and through this option we have reached over 6,000 people. The golf course has found that on average, our email specials add an extra 10 people per day, which can turn into an added profit of up to \$500 per day. The email blasts help to fill gaps when we have holidays or if the tee sheet just isn't filling up. Even sending out the email two or three days out can generate play.

MERCHANDISE

Lake Worth Beach 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 clubhouse, 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 Beach Golf Club.

COURSE MAINTENANCE

BrightView Golf Maintenance has been striving to improve the overall appearance of the golf course and change the way people think of Lake Worth Beach Golf Club. For years the golf course had been neglected with poor drainage and old irrigation, which hinders the ability to properly maintain the golf course. Brightview has made the best of the situation and the golf course has improved significantly. Although there is still a long road ahead to compete with neighboring golf courses, Brightview and the golf course will continue to work together to improve gold course conditions, giving customers the best experience possible.

Golf Course

GOALS

Increase the total number of golf members.

Increase our rating on GolfNow & Social Media. With so many golf courses in Palm Beach County, it is very important to have our ratings as high as possible.

Provide effective and efficient services. The Lake Worth Beach Golf Club has passionate dedication to quality, financial performance and the development of our team members. The golf club will host 2 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.

OBJECTIVE

Our objective is to provide the community with an excellent golf experience. From the moment you drop off your clubs until you hit your last putt, we want every customer to feel as if they are a member. We pride ourselves on our customer service and people return to play here every year because they are treated like family. A day at Lake Worth Beach Golf Club will have each guest always wanting to come back for more. In addition to providing an excellent golf experience, we always strive to increase revenue as well as total number of golf rounds. These two go hand in hand, but having a well-maintained course is key to achieving this goal. Otherwise, we would have to reduce rates and our average price per round would decrease.

ACHIEVEMENTS

OBJECTIVES FY 2020	ACHIEVEMENTS
Sell over 100 FPC	We Sold 125 FPC
Increase total rounds of golf YOY	Increased by 9,811 rounds
Increase revenue YOY	Increased by \$329,540.94

PERFORMANCE MEASURES

OBJECTIVE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ESTIMATED
Membership Revenue	98,757	130,873	140,111	120,000
Total Rounds of Golf	38,869	48,680	48,962	45,000
Total Revenue	1,110,004	1,366,223	1,419,890	1,300,000

Golf Course

Golf Course Fund Golf Course Operations 404 - 8030	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	117,306	132,444	172,035	193,478	21,443	12.46%
* Benefits	56,744	33,271	48,334	43,168	(5,166)	-10.69%
Sub-Total	174,050	165,715	220,369	236,646	16,277	7.39%
OPERATING EXPENSES						
* Prof. & Contract. Service	591,441	597,066	599,237	601,946	2,710	0.45%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	127,379	132,954	133,110	128,103	(5,007)	-3.76%
* Insurance	62,820	62,820	67,846	78,022	10,176	15.00%
* Maintenance	35,867	47,194	38,000	94,177	56,177	147.83%
* Operating Expense	104,888	135,337	126,980	109,980	(17,000)	-13.39%
Sub-Total	922,395	975,371	965,172	1,012,228	47,056	4.88%
CAPITAL	-	-	-	-	-	-
TOTAL	1,096,445	1,141,086	1,185,541	1,248,874	63,333	5.34%

Golf Course Fund - Non Dept 404 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	18,621	27,971	19,490	30,000	10,510	53.93%
Sub-Total	18,621	27,971	19,490	30,000	10,510	53.93%
CAPITAL	-	-	-	-	-	-
TOTAL	18,621	27,971	19,490	30,000	10,510	53.93%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
General Government	-	-	-	-	-	-
Culture / Recreation	1,098,555	1,352,867	1,215,325	1,269,500	54,175	4.46%
Interest & Other Earnings	-	-	-	-	-	-
Disposition of Fixed Assets	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Donations	10,683	9,557	-	-	-	-
Other Miscellaneous Revenue	766	740	1,000	10,000	9,000	900.00%
Reimbursements	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-Total	1,110,004	1,363,164	1,216,325	1,279,500	63,175	5.19%
Use of Fund Balance	-	-	-	-	-	-
Non-Operating Sources	-	-	-	50,000	-	-
Total Sources of Funds	1,110,004	1,363,164	1,216,325	1,329,500	113,175	9.30%
<u>Use of Funds</u>						
Golf Course	1,096,445	1,141,086	1,185,541	1,248,874	63,333	5.34%
Restaurant / Clubhouse	-	-	-	-	-	-
Non-Departmental	18,621	27,971	19,490	30,000	10,510	53.93%
Repayment Cash Advance	-	-	-	-	-	-
Debt Payments - Principal	-	-	-	-	-	-
Debt Payments - Interest	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Reserve for future capital use	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Sub-Total	1,115,066	1,169,057	1,205,031	1,278,874	73,843	6.13%
Reserve for future use	(5,062)	-	11,294	-	(11,294)	-100.00%
Total Uses of Funds	1,110,004	1,169,057	1,216,325	1,278,874	62,549	5.14%

Golf Fund Revenues

Golf Course Fund 404	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>CULTURE/ RECREATION</u>						
Walker Fees	-	-	-	-	-	-
Memberships	98,757	127,814	110,000	110,000	-	0.00%
Green Fees	875,420	1,057,124	960,000	1,026,000	66,000	6.88%
Driving Range Fees	-	-	-	-	-	-
Cart Rental	14,926	47,491	33,000	15,000	(18,000)	-54.55%
Locker Rental	-	-	-	-	-	-
Club Services	15,616	17,679	15,000	15,000	-	0.00%
Green Surcharge-Capital	-	-	-	-	-	-
Merchandise Sales	38,756	46,486	40,000	45,000	5,000	12.50%
Tax Exempt	-	-	-	-	-	-
Food Sales	-	-	-	-	-	-
Beverage Sales	-	-	-	-	-	-
Beverage Cart	-	-	-	-	-	-
Clubhouse Events	-	-	-	-	-	-
Tax Exempt Sales	-	-	-	-	-	-
Golf Events	-	-	-	-	-	-
City Functions	-	-	-	-	-	-
Other	55,080	56,273	57,325	58,500	1,175	2.05%
TOTAL CULTURE/RECREATION	1,098,555	1,352,867	1,215,325	1,269,500	54,175	4.46%
Use of Fund Balance	-	-	-	-	-	-
Non-Operating Sources	-	-	-	50,000	50,000	-
Total Sources of Funds	1,098,555	1,352,867	1,215,325	1,319,500	104,175	8.57%
<u>DONATIONS</u>						
Donations	10,683	9,557	-	10,000	10,000	-
TOTAL DONATIONS	10,683	9,557	-	10,000	10,000	-
<u>OTHER MISC. REVENUE</u>						
Other	766	740	1,000	-	(1,000)	-100.00%
Disposal of Fixed Assets	-	-	-	-	-	-
TOTAL OTHER MISC. REVENUE	766	740	1,000	-	(1,000)	-100.00%
<u>TRANSFER IN</u>						
General Fund	-	-	-	-	-	-
Sanitation Fund	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-	-
TOTAL GOLF FUND SOURCES OF FUNDS	1,110,004	1,363,164	1,216,325	1,329,500	113,175	9.30%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Interest & Other Earnings	7,013	-	-	-	-	-
Sale of Surplus Materials	-	5,208	5,000	-	(5,000)	-100.00%
Donations	422	490	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-Total	7,435	5,698	5,000	-	(5,000)	-100.00%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	7,435	5,698	5,000	-	(5,000)	-100.00%
<u>Use of Funds</u>						
New Library Service & PACs	-	-	-	-	-	-
Non-Departmental	-	-	-	-	-	-
Transfer Out	-	-	5,000	-	(5,000)	-100.00%
Sub-Total	-	-	5,000	-	(5,000)	-100.00%
Reserve for future use	-	-	-	-	-	-
Total Uses of Funds	-	-	5,000	-	(5,000)	-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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Charges for Services	-	-	-	-	-	-
Interest & Other Earnings	268	1,290	500	-	(500)	-100.00%
Disposition of Fixed Assets	-	-	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-Total	268	1,290	500	-	(500)	-100.00%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	268	1,290	500	-	(500)	-100.00%
<u>Use of Funds</u>						
Parking	56	-	50	-	(50)	-100.00%
Barricade Control	-	-	-	-	-	-
Non-Departmental	-	44	-	-	-	-
Sub-Total	56	44	50	-	(50)	-100.00%
Reserve for future use	212	-	450	-	(450)	-100.00%
Total Uses of Funds	268	44	500	-	(500)	-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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Interest & Other Earnings	1,049	3,705	2,500	500	(2,000)	-80.00%
Transfers In	-	-	-	-	-	-
Sub-Total	1,049	3,705	2,500	500	(2,000)	-80.00%
Use of Fund Balance	-	-	27,500	29,500	2,000	7.27%
Total Sources of Funds	1,049	3,705	30,000	30,000	-	0.00%
<u>Use of Funds</u>						
Non-Departmental	248	128	-	-	-	-
Transfer Out	30,000	30,000	30,000	30,000	-	0.00%
Sub-Total	30,248	30,128	30,000	30,000	-	0.00%
Reserve for future use	(29,199)	-	-	-	-	-
Total Uses of Funds	1,049	30,128	30,000	30,000	-	0.00%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Franchise Fees	379,736	415,353	-	-	-	-
Governmental Funds	-	-	-	1,000,000	1,000,000	-
Interest & Other Earnings	4,360	18,095	-	1,117	1,117	-
Transfers In	-	-	-	-	-	-
Sub-Total	384,096	433,448	-	1,001,117	1,001,117	-
Use of Fund Balance	-	-	-	397	397	-
Total Sources of Funds	388,456	433,448	-	1,001,514	1,001,514	-
<u>Use of Funds</u>						
Street Improvements	-	-	-	-	-	-
* Prof. & Contract. Service	201	232,155	-	1,036	1,036	-
Non-Departmental	1,364	951	-	-	-	-
Capital Projects	-	121,132	-	1,055,562	1,055,562	-
Transfer Out - Capital Projects	-	-	-	-	-	-
Transfer Out	975,796	-	-	-	-	-
Sub-Total	977,361	354,238	-	1,056,598	1,056,598	-
Reserve for future use	(593,265)	-	-	-	-	-
Total Uses of Funds	384,096	354,238	-	1,056,598	1,056,598	-

Tree Beautification Fund

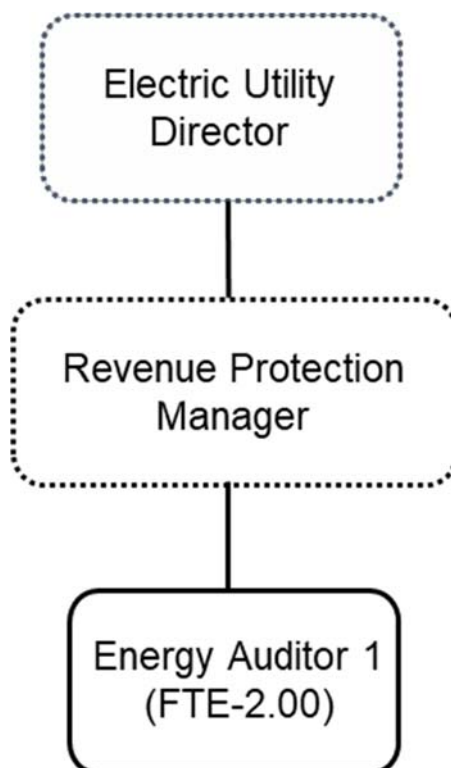
Tree Beautification Fund (Fund 190) – Accounts for the collection of tree removal fees and donations to be used for the preservation, maintenance, relocation or restoration of tree ecosystems on public or private land within the city limits. (Sec. 23.21.13.12 City Code)

Tree Beautification Fund - 190	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Intergovernmental	-	-	-	-	-	-
Donations	2,195	900	6,000	-	(6,000)	-100.00%
Transfers In	-	-	-	-	-	-
Sub-Total	2,195	900	6,000	-	(6,000)	-100.00%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	2,195	900	6,000	-	(6,000)	-100.00%
Use of Funds						
Grounds	374	300	6,000	-	(6,000)	-100.00%
Capital Projects	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Sub-Total	374	300	6,000	-	(6,000)	-100.00%
Reserve for future use	1,821	-	-	-	-	-
Total Uses of Funds	2,195	300	6,000	-	(6,000)	-100.00%

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 2020	Additions/ Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	2.00	0	0	0	2.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Utility Conservation Fund

Conservation Management

GOALS

Improve the quality of life for Lake Worth Beach 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

Assisted Community Sustainability with Commercial Business Licenses.

OBJECTIVES FY 2021	ACHIEVEMENTS
Improve the quality of life for Lake Worth Beach 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 Beach 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.
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.

PERFORMANCE MEASURES

OBJECTIVE	FY 2019 Actual	FY 2020 Actual	FY 2021 Target
Audits Performed	200	278	200
Key Accounts Identified	30	30	30
Business License Assist	50	139	150

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Physical Environment	-	-	-	-	-	-
Interest & Other Earnings	2,321	7,977	-	-	-	-
Sub-Total	2,321	7,977	-	-	-	-
Use of Fund Balance	-	-	115,000	175,000	60,000	52.17%
Total Sources of Funds	2,321	7,977	115,000	175,000	60,000	52.17%
Use of Funds						
Administration	-	-	-	-	-	-
Utility Conservation	-	94,759	113,978	174,577	60,599	53.17%
Non-Departmental Other	130	96	200	200	-	0.00%
Sub-Total	130	94,855	114,178	174,777	60,599	53.07%
Reserve for future use	(101,599)	-	822	-	(822)	-100.00%
Total Uses of Funds	(101,469)	94,855	115,000	174,777	59,777	51.98%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Federal Grants						
- Culture/Recreation	657,045	444,897	260,870	345,660	84,790	32.50%
- General Government	80,000	90,000	-	100,000	100,000	-
- Physical Environment	196,506	-	62,480	63,000	520	0.83%
- Public Safety	31,979	18,993	21,176	88,019	66,843	315.65%
- Transportation	-	-	-	-	-	-
Subtotal	965,530	553,890	344,526	596,679	252,153	73.19%
State Grants - Culture/Recreation	-	-	111,788	12,000	(99,788)	-89.27%
Grants from Local Units - Culture/Recreation	-	12,320	-	-	-	-
Transfers In	473,456	46,160	15,000	115,881	100,881	672.54%
Subtotal	1,438,986	612,370	471,314	724,560	253,246	53.73%
Use of Fund Balance	-	-	-	698	698	-
Total Sources of Funds	1,438,986	612,370	471,314	725,258	253,944	53.88%
Use of Funds						
Grants - City Funds	-	-	-	-	-	-
Grants - Public Safety	1,570,115	389,686	344,526	759,896	415,370	120.56%
Grants - State Funds	8,695	-	126,788	-	(126,788)	-100.00%
Grants - Local Funds	-	-	-	-	-	-
Grants - Non-Departmental	-	-	-	-	-	-
Transfer Out to General Fund	12,727	-	-	-	-	-
Sub-Total	1,591,537	389,686	471,314	759,896	288,582	61.23%
Reserve for future use	(152,551)	-	-	-	-	-
Total Uses of Funds	1,438,986	389,686	471,314	759,896	288,582	61.23%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Court Cases	6,890	5,272	6,000	-	(6,000)	-100.00%
Transfers In	-	-	-	-	-	-
Sub-Total	6,890	5,272	6,000	-	(6,000)	-100.00%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	6,890	5,272	6,000	-	(6,000)	-100.00%
<u>Use of Funds</u>						
Transfer Out	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Reserve for future use	6,890	5,272	6,000	-	(6,000)	-100.00%
Total Uses of Funds	6,890	5,272	6,000	-	(6,000)	-100.00%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Physical Environment	-	7,158	-	-	-	-
Interest & Other Earnings	53	255	50	-	(50)	-100.00%
Sub-Total	53	7,413	50	-	(50)	-100.00%
Use of Fund Balance	-	-	9,950	-	(9,950)	-100.00%
Total Sources of Funds	53	7,413	10,000	-	(10,000)	-100.00%
<u>Use of Funds</u>						
Police Administration	11	9	-	-	-	-
Non-Departmental	-	-	10,000	-	(10,000)	-100.00%
Sub-Total	11	9	10,000	-	(10,000)	-100.00%
Reserve for future use	42	-	-	-	-	-
Total Uses of Funds	53	9	10,000	-	(10,000)	-100.00%



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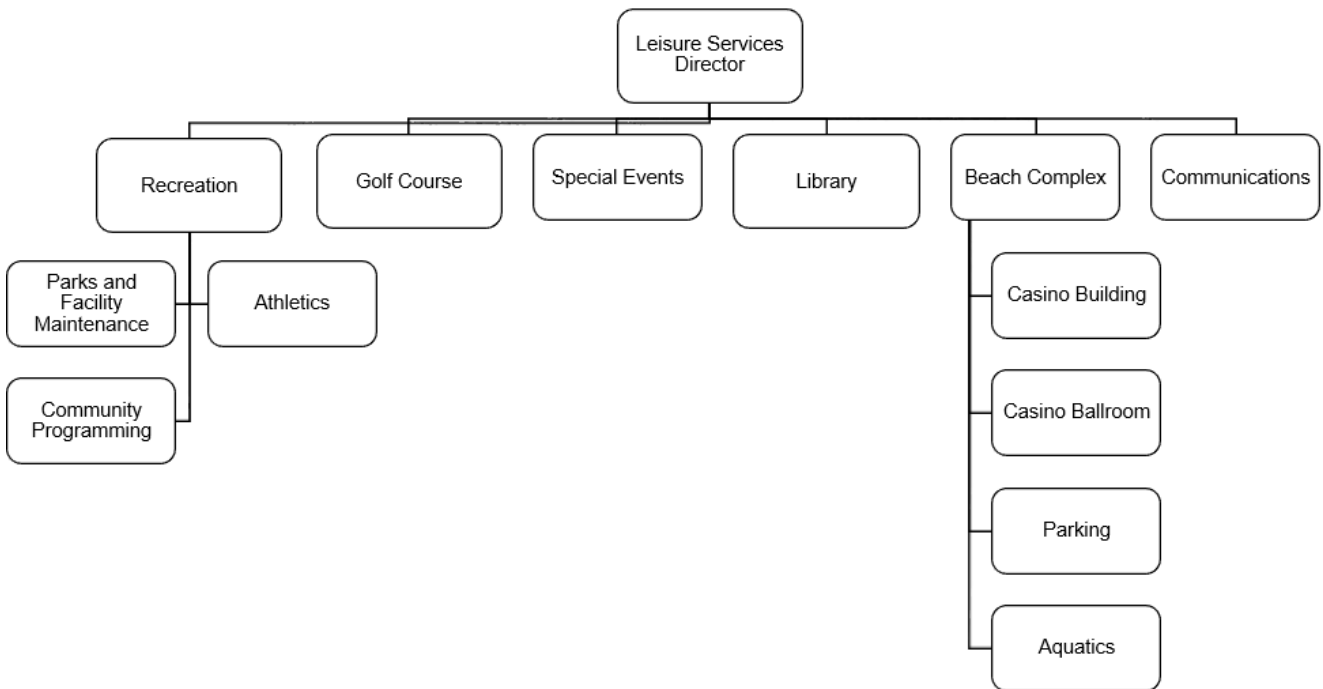


Beach Fund

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.

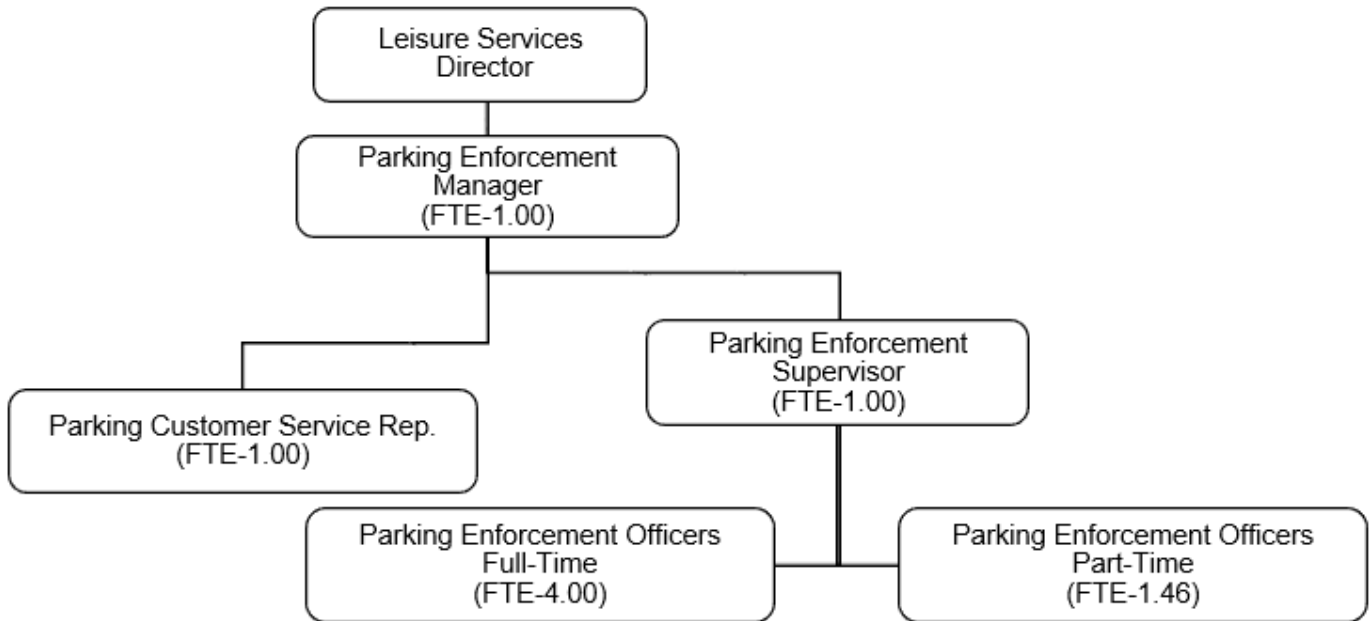


Related Funds: General Fund, Golf Fund, Library Trust Fund, Parking Improvement Fund, Simpkin Trust Fund, Tree Beautification Fund, Beach Fund

Parking

MISSION

The Parking division manages parking in the City's downtown and metered lots at Lake Worth Beach – 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.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	7	0	0	0	7
Part-time (FTE)	1.46	0	0	0	1.46

Related Funds: Beach Fund, General Fund, Parking Improvement Fund

Parking

GOALS

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

Recognize and protect our unique character.

Provide effective and efficient services.

Provide quality parking for the entire City.

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 and departments, business owners, homeowners and homeowner 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 coordinates and works with the Palm Beach Sheriff's Office to provide safe protected parking areas.

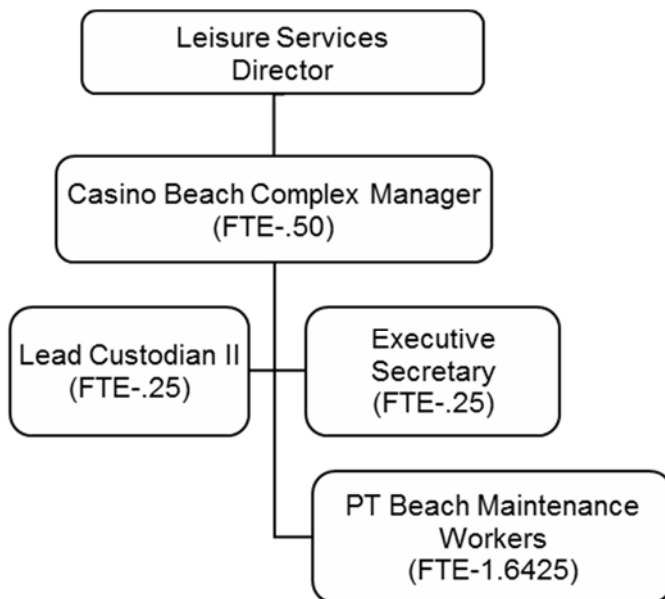
ACHIEVEMENTS

OBJECTIVE FOR FY 2021	RECENT ACHIEVEMENTS
Improve the parking experience throughout the City.	Continue to improve the parking experience throughout the City by making customer service a priority, as well as a safe and pleasant one.
	Continue to improve posted parking signs to aid the public in locating designated parking areas.
	Parking Division personnel will continue to collect coins from pay stations and process coins for deposit, instead of outsourcing.
	Promote the ability to pay for parking through the ParkMobile app for convenience.

Parking

Beach Fund - Beach Parking 140 - 8050	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	207,807	289,431	336,609	343,783	7,174	2.13%
* Benefits	61,153	124,561	168,586	180,709	12,123	7.19%
Sub-Total	268,960	413,992	505,195	524,492	19,297	3.82%
OPERATING EXPENSES						
* Prof. & Contract. Service	58,328	111,526	86,627	163,224	76,598	88.42%
* Travel & Training	423	1,872	1,000	120	(880)	-88.00%
* Utility & Communication	1,287	2,229	1,200	1,930	730	60.83%
* Insurance	4,640	4,640	5,011	5,763	752	15.00%
* Maintenance	50,310	26,203	22,728	20,000	(2,728)	-12.00%
* Operating Expense	28,745	31,875	101,200	52,568	(48,632)	-48.06%
Sub-Total	143,733	178,345	217,766	243,605	25,839	11.87%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	117,900	-	-	-	-	-
TOTAL	530,593	592,337	722,961	768,097	45,136	6.24%

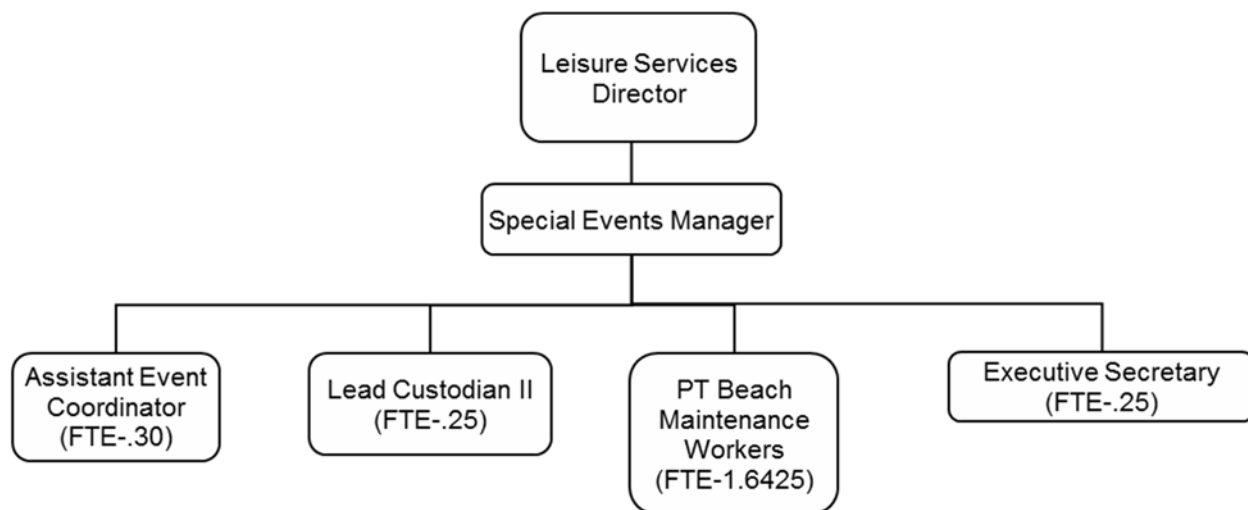
Casino Beach Complex Building



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1	0	0	0	1
Part-time (FTE)	1.6425	0	0	0	1.6425

Related Funds: Beach Fund

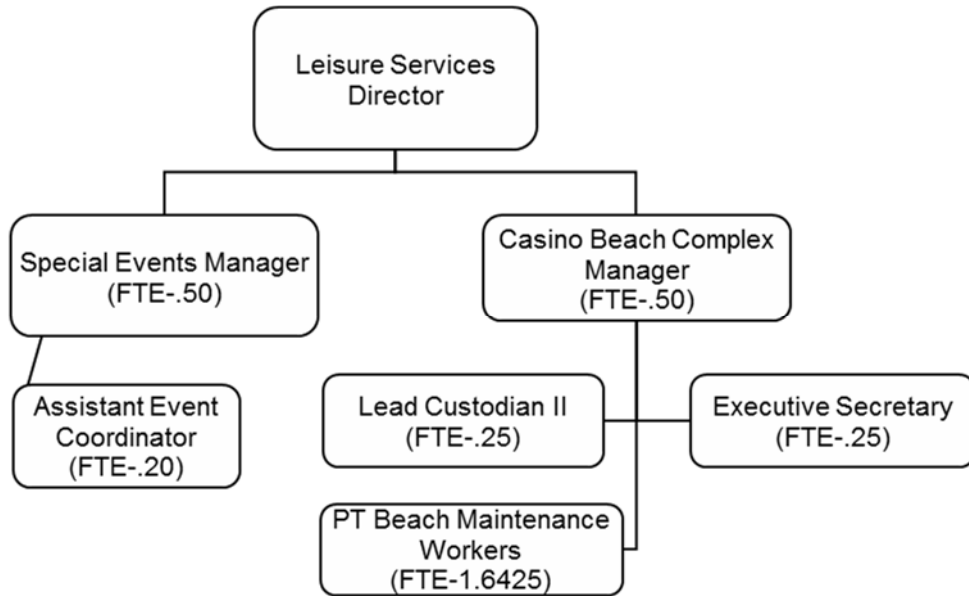
Casino Beach Complex Ballroom



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	0.8	0	0	0	0.8
Part-time (FTE)	1.6425	0	0	0	1.6425

Related Funds: Beach Fund

Casino Beach Complex Park



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	1.7	0	0	0	1.7
Part-time (FTE)	1.6425	0	0	0	1.6425

Related Funds: Beach Fund

Casino Building and Beach Complex

MISSION

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 Beach 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.

Provide an environment that produces repeat customers.

Retain 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 and holidays.

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

Casino Building and Beach Complex

ACHIEVEMENTS

OBJECTIVES FY 2021	ACHIEVEMENTS
Provide a unique, culturally significant and beautiful space for hosting events, wed-dings or special occasion with the goal of being rented a on average three times per week.	The Ballroom is available for rent throughout the 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.

Casino Building and Beach Complex

Beach Fund - Casino Building 140 - 8055	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	106,610	94,071	128,108	130,557	2,449	1.91%
* Benefits	30,042	35,519	48,329	87,566	39,237	81.19%
Sub-Total	136,652	129,590	176,437	218,123	41,686	23.63%
OPERATING EXPENSES						
* Prof. & Contract. Service	36,725	38,618	40,885	61,334	20,449	50.02%
* Travel & Training	-	-	525	-	(525)	-100.00%
* Utility & Communication	76,406	74,687	81,665	81,410	(255)	-0.31%
* Insurance	37,300	37,300	40,284	46,327	6,043	15.00%
* Maintenance	66,880	37,657	55,000	65,000	10,000	18.18%
* Operating Expense	7,316	12,963	12,000	15,946	3,946	32.88%
Sub-Total	224,627	201,225	230,359	270,017	39,658	17.22%
NON-OPERATING						
* Debt Service	72,457	-	605,682	-	(605,682)	-100.00%
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	72,457	-	605,682	-	(605,682)	-100.00%
CAPITAL	-	-	-	-	-	-
TOTAL	433,736	330,815	1,012,478	488,140	(524,338)	-51.79%

Beach Fund - Ballroom 140 - 8056	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	63,417	66,018	86,476	78,995	(7,481)	-8.65%
* Benefits	36,786	22,924	26,095	29,265	3,170	12.15%
Sub-Total	100,203	88,942	112,571	108,260	(4,311)	-3.83%
OPERATING EXPENSES						
* Prof. & Contract. Service	18,238	20,297	16,316	32,461	16,146	98.96%
* Travel & Training	-	1,975	-	-	-	-
* Utility & Communication	1,814	680	21,230	2,000	(19,230)	-90.58%
* Insurance	6,830	6,830	7,376	8,483	1,107	15.00%
* Maintenance	14,440	17,385	15,000	1,000	(14,000)	-93.33%
* Operating Expense	5,791	13,432	11,650	4,400	(7,250)	-62.23%
Sub-Total	47,113	60,599	71,572	48,344	(23,228)	-32.45%
CAPITAL	-	-	-	-	-	-
TOTAL	147,316	149,541	184,143	156,604	(27,539)	-14.96%

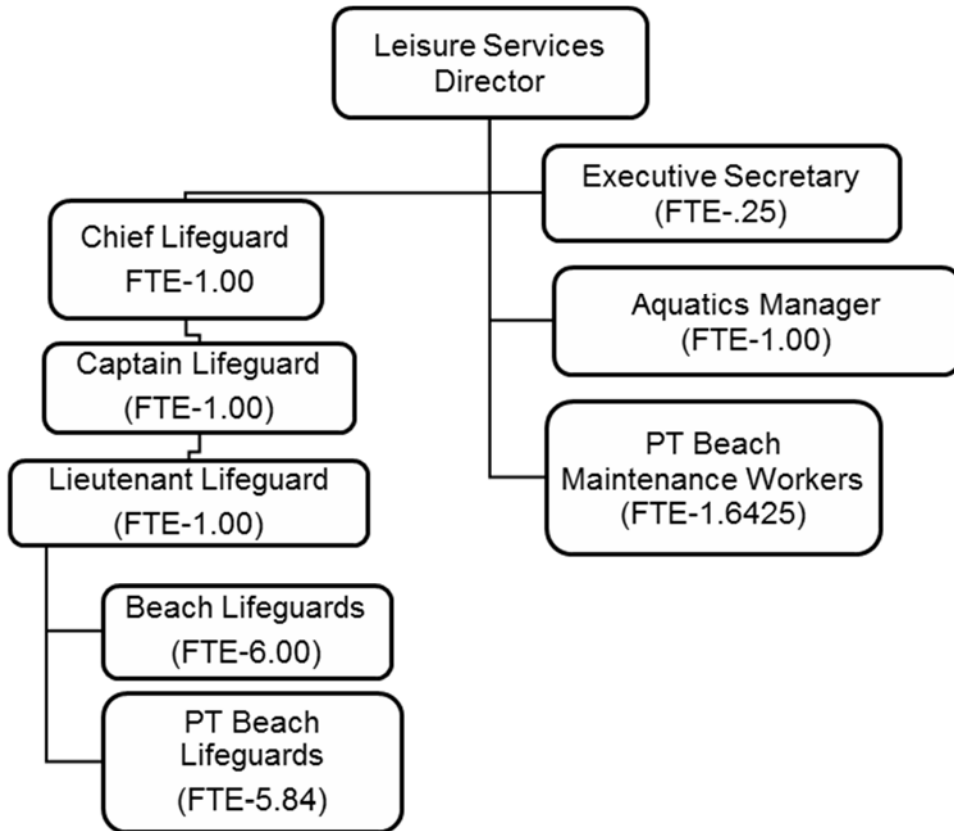
Casino Building and Beach Complex

Beach Fund - Beach Park 140 - 8074	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	169,289	146,665	157,844	168,385	10,541	6.68%
* Benefits	61,948	69,699	58,373	70,178	11,805	20.22%
Sub-Total	231,237	216,364	216,217	238,563	22,346	10.33%
OPERATING EXPENSES						
* Prof. & Contract. Service	315,876	298,283	295,000	303,791	8,791	2.98%
* Travel & Training	628	-	480	-	(480)	-100.00%
* Utility & Communication	269,390	228,156	276,000	276,000	-	0.00%
* Insurance	-	-	-	-	-	-
* Maintenance	30,655	25,014	35,000	35,000	-	0.00%
* Operating Expense	51,728	56,582	54,300	23,144	(31,156)	-57.38%
Sub-Total	668,277	608,035	660,780	637,935	(22,845)	-3.46%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	-	-	1,219	-	(1,219)	-100.00%
TOTAL	899,514	824,399	878,216	876,498	(1,718)	-0.20%

Aquatics Division – Ocean Rescue

MISSION

The City of Lake Worth Beach 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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	10.25	0	0	0	10.25
Part-time (FTE)	7.4825	0	0	0	7.4825

Related Funds: Beach Fund

Aquatics Division - Ocean Rescue

MISSION

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

OBJECTIVES 2020-2021	ACHIEVEMENTS
Continue to provide a clean safe environment for the community to enjoy outdoor recreational activities	Lifeguards responded to 36 rescues, 465 medicals, 46 #911 calls and 18,000 prevents. Lifeguards removed over 10,000 gallons of trash from the beach. Ocean Rescue staff continue to promote and host beach bonfires.
Continue to provide a recreational area that pro- motes environmental awareness and sustainability.	Ocean rescue staff continues to promote and host the annual Pier Clean-up Day and Ocean Safety Week to educate residents and visitors to the City of Lake Worth Beach of the environmental conditions and marine hazards associated with the beach. Lake Worth Beach Ocean Rescue hosted the Regional Jr Lifeguard completion for the first time in many years winning 7 gold medals along with 7 2nd place finishes. Ocean Rescue continues develop strong partnerships with non-profit group Crossing for a Cure, hosting the Bahamas crossing event for cystic fibrosis.
Continue to provide effective and efficient service.	Identify and provide excellent emergency response using the best practices, strategies and tactics in order to eliminate water related injury and fatalities
	All lifeguard staff maintain mandatory certification and all new hires are required to have certifications. All recertification is done in-house by our lifeguard instructor.
	Working closely with the United States Lifeguarding Association to become an accredited organization and now have a USLA training officer in house
	Maintain ADA beach mats for increased handicap access.

Aquatics Division - Ocean Rescue

Beach Fund - Beach 140 - 8072	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	547,272	602,238	653,300	677,016	23,716	3.63%
* Benefits	124,632	229,165	248,385	266,957	18,572	7.48%
Sub-Total	671,904	831,403	901,685	943,973	42,288	4.69%
OPERATING EXPENSES						
* Prof. & Contract. Service	32,078	36,165	35,125	47,258	12,133	34.54%
* Travel & Training	72	3,641	3,000	400	(2,600)	-86.67%
* Utility & Communication	202	410	5,300	299	(5,001)	-94.36%
* Insurance	7,180	14,180	15,314	17,612	2,298	15.00%
* Maintenance	14,841	9,994	9,050	9,700	650	7.18%
* Operating Expense	22,812	20,513	18,380	23,005	4,625	25.16%
Sub-Total	77,185	84,903	86,169	98,274	12,105	14.05%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	7,000	7,000	-	-	-	-
TOTAL	749,089	916,306	987,855	1,042,247	54,392	5.51%

Aquatics Division

Beach Fund - Pool 140 - 8071	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	2,687	4,089	5,695	5,550	(145)	-2.55%
* Benefits	206	313	2,211	1,881	(330)	-14.91%
Sub-Total	2,893	4,402	7,906	7,431	(475)	-6.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	14,448	11,020	11,305	11,305	-	0.00%
* Insurance	8,750	8,750	9,450	10,868	1,418	15.01%
* Maintenance	-	463	-	-	-	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	23,198	20,233	20,755	22,173	1,418	6.83%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
TOTAL	26,091	24,635	28,661	29,604	943	3.29%

The Lake Worth Municipal Pool was closed in February 2017.

Pier

MISSION

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 100,000 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 Beach Pier and bait and tackle shop. The Facilities Maintenance division maintains and cleans the pier.

GOALS / OBJECTIVES

Maximize fishing pier revenue generating opportunities.

Several groups have enjoyed fishing outings on the pier and we will continue to explore creating additional revenue generating opportunities through special events and pier rentals for weddings, birthday parties, etc.

Pier Maintenance

A major pier restoration project took place in FY 2019, fixing structural damage, stabilizing the pier and replacing damaged planks. Deteriorating planks on the pier will continue to be replaced as needed.

Pier

Beach Fund - Pier 140 - 8075	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Insurance	28,840	28,840	31,147	32,705	1,558	5.00%
* Maintenance	29,302	1,319	-	64,175	64,175	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	58,142	30,159	31,147	96,880	65,733	211.04%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	16,470	571,199	50,000		(50,000)	-100.00%
TOTAL	74,612	601,358	81,147	96,880	15,733	19.39%

Beach Fund - Non-Dept 140 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	77,931	80,338	60,000	105,850	45,850	76.42%
Sub-Total	77,931	80,338	60,000	105,850	45,850	76.42%
CAPITAL	-	-	-	-	-	-
TOTAL	77,931	80,338	60,000	105,850	45,850	76.42%

Beach Fund

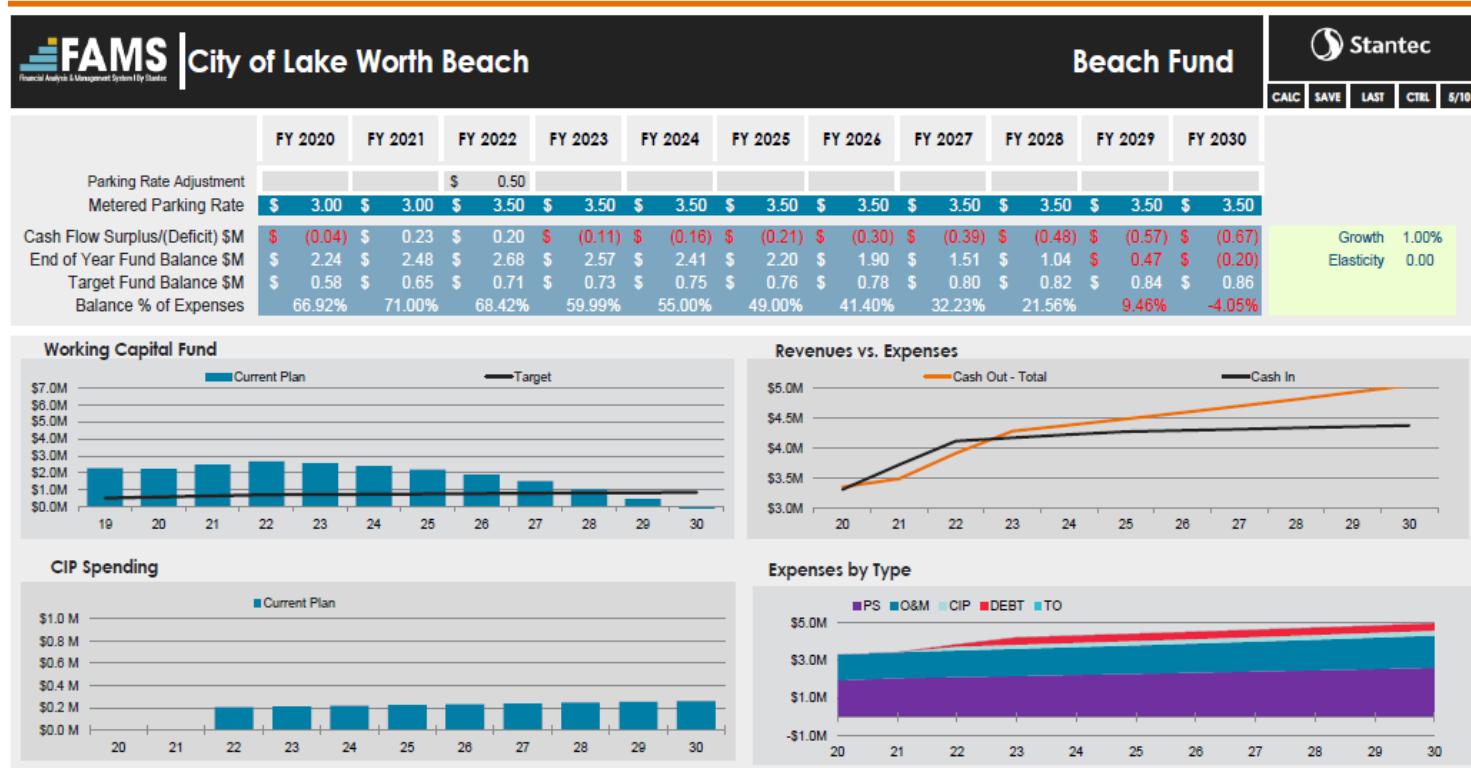
Beach Fund (Fund 140) – The Beach Fund is used to account for the revenues and expenditures of the beach, pier, pool, beach parking and casino building (Ord. 36-2010).

Beach Fund - 140	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
- Transportation - Public Parking	1,674,686	2,176,035	1,674,686	2,240,800	566,114	33.80%
- Transportation - Permit & Decal Parking	177,292	119,547	171,982	139,000	(32,982)	-19.18%
- Violations	243,232	272,736	227,500	217,200	(10,300)	-4.53%
- Culture/Recreation-Beach Concessions	64,067	97,521	100,000	115,000	15,000	15.00%
- Culture/Recreation-Pool Fees	14,715	19,941	14,500	10,000	(4,500)	-31.03%
- Rents & Royalties	770,915	782,984	792,519	809,608	17,089	2.16%
- Ballroom Rental	128,156	97,237	135,259	136,000	741	0.55%
- Investments	-	50,736	-	13,000	13,000	-
- Miscellaneous Revenue	8,714	137,441	14,093	25,850	11,757	83.42%
Subtotal Operating Revenues	3,081,777	3,754,178	3,130,539	3,706,458	575,919	18.40%
- Transfer In - From General Fund	-	-	-	-	-	-
- Advance	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	3,081,777	3,754,178	3,130,539	3,706,458	575,919	18.40%
Use of Funds						
Beach Parking	530,593	592,338	722,961	768,097	45,136	6.24%
Casino Parking	433,736	330,815	1,012,478	488,140	(524,338)	-51.79%
Ballroom	147,316	149,542	184,143	156,604	(27,539)	-14.96%
Pool	26,091	24,635	28,661	29,604	943	3.29%
Beach	756,089	916,306	987,855	1,042,247	54,392	5.51%
Beach Park	899,514	824,400	878,216	876,498	(1,718)	-0.20%
Pier	74,612	30,159	81,147	96,880	15,733	19.39%
Non-Departmental	77,931	80,338	60,000	105,850	45,850	76.42%
Capital Outlay	-	571,199	-	-	-	-
Sub-Total	2,945,882	3,519,732	3,955,462	3,563,920	(391,542)	-9.90%
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Beach Fund - Repair & Replacement (R&R)	-	-	-	-	-	-
Transfers Out - Cash Advance Repayment	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Reserve for Future Use	135,895	-	(824,922)	-	824,922	-100.00%
TOTAL	3,081,777	3,519,732	3,130,539	3,563,920	433,381	13.84%

Beach Fund

Financial Projection:

(Excerpt from the analysis provided by Stantec)



The analysis projects that the City's Beach Fund will be sustainable through FY 2029 if the City adopts a \$0.50 rate increase in FY 2022. However, Staff should continue monitoring Beach Fund annual cash flows closely in the future and reduce costs or increase revenues as appropriate so that the Fund may continue operating sustainably and above its 2-month O&M reserve.

The City should continue to review the financial performance of the Beach Fund on an annual basis and evaluate the adequacy of its revenues to meet ongoing expenses. Doing so will allow for the recognition of updated revenue and expense information, as well as unforeseen changes in economic conditions. Continual review will allow for consideration of any necessary adjustments in FY 2022 and beyond, which will allow the Beach Fund to meet its financial requirements as well as mitigate impacts to taxpayers from future events occurring differently than presently projected.

Beach Fund Revenues

Beach Fund Revenues - 140	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>TRANSPORTATION</u>						
Parking Meters	727,436	898,085	727,436	964,800	237,364	32.63%
Parking Meters - Taxable	947,250	1,158,207	947,250	1,244,200	296,950	31.35%
Parking Permits	76,115	83,027	75,000	75,000	-	0.00%
Tenant Employee Parking	35,649	36,520	36,101	36,000	(101)	-0.28%
Valet Parking	-	-	1,308	-	(1,308)	-100.00%
Pier Parking	33,003	28,014	28,228	28,000	(228)	-0.81%
Parking Lot Rentals	29,091	88,846	27,000	30,000	3,000	11.11%
Parking Lot Rental Tax Exempt	2,946	1,125	4,323	1,000	(3,323)	-76.87%
In-Person Service Charge	488	1,758	-	800	800	-
NSF and Bank Charges	-	-	22	-	(22)	-100.00%
TOTAL TRANSPORTATION	1,851,978	2,295,582	1,846,668	2,379,800	533,132	28.87%
<u>CULTURE/ RECREATION</u>						
Pavilion Rentals	590	868	543	500	(43)	-7.87%
Tax Exempt - Pavilion	-	173	93	-	(93)	-100.00%
Pool Rental	-	-	-	-	-	-
Tax Exempt - Pool Rental	-	-	-	-	-	-
Junior Life Guard Program	14,841	17,165	14,500	14,500	-	0.00%
Pool Admission Fees	-	-	-	-	-	-
Pool Admission Fees - Tax Exempt	-	-	-	-	-	-
Pool Summer Memberships	(126)	-	-	-	-	-
Pool Programs	-	-	-	-	-	-
Beach Concession Rentals	48,000	79,315	90,000	100,000	10,000	11.11%
Other	16,067	19,941	10,000	10,000	-	0.00%
Merchandise Sales	-	-	-	-	-	-
Event Tenant Liability Ins	-	-	-	-	-	-
Veteran's Day Parade	-	-	-	-	-	-
Pier Fees	-	-	-	-	-	-
TOTAL CULTURE/RECREATION	79,372	117,462	115,136	125,000	9,864	8.57%
<u>VIOLATIONS</u>						
Parking Fines	242,812	272,736	225,000	214,600	(10,400)	-4.62%
Towing Fines	-	-	-	1,600	1,600	-
Boot Fines	-	-	-	500	500	-
Delinquent	420	-	2,500	500	(2,000)	-80.00%
TOTAL VIOLATIONS	243,232	272,736	227,500	217,200	(10,300)	-4.53%
<u>INTEREST & OTHER EARNINGS</u>						
Investments	18,853	31,877	5,000	13,000	8,000	160.00%
Inter& Admin Fee Casino	-	-	-	-	-	-

Beach Fund Revenues

Beach Fund Revenues - 140	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Unrealized Gain/(Loss)	(10,114)	18,730	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Realized Gain/(Loss)	135	128	-	-	-	-
TOTAL INTEREST & OTHER EARNINGS	8,874	50,735	5,000	13,000	8,000	160.00%
<u>RENTS/ROYALTIES</u>						
Leased Properties	329,687	341,194	350,922	376,916	25,994	7.41%
Patio Area	45,635	47,353	47,353	47,500	147	0.31%
Common Area Maintenance	110,965	108,299	116,465	117,822	1,357	1.17%
Miscellaneous	3,069	4,542	4,270	4,270	-	0.00%
Rent Pier	239,400	246,000	240,000	240,000	-	0.00%
Ballroom Rental	124,866	87,519	130,000	130,000	-	0.00%
Ballroom Rental - Tax Exempt	3,290	9,718	5,259	6,000	741	14.10%
Intercoastal Rental	3,355	1,195	1,000	1,500	500	50.00%
Ocean Terrace Rental	704	2,280	643	1,000	357	55.44%
Ocean Terrace Rental - Tax Exempt	20,860	-	-	600	600	-
Kitchen Rental	265	12,115	14,000	14,000	-	0.00%
Kitchen Rental - Tax Exempt	8,158	300	-	5,000	5,000	-
Beach Weddings	-	5,001	5,000	-	(5,000)	-100.00%
Beach Weddings - Tax Exempt	522	-	-	-	-	-
Misc. Item Rental	1,900	1,664	-	1,000	1,000	-
Misc. Item Rental - Tax Exempt	-	900	-	-	-	-
Special Events	-	6,318	7,000	-	(7,000)	-100.00%
Special Events - Tax Exempt	-	2,254	-	-	-	-
TOTAL RENTS/ROYALTIES	892,676	876,652	921,912	945,608	23,696	2.57%
<u>DONATIONS</u>						
Donations	-	-	-	-	-	-
TOTAL DONATIONS	-	-	-	-	-	-
<u>MISCELLANEOUS REVENUE</u>						
Inter & Admin Fee Casino	-	-	-	-	-	-
Courtyard	-	3,571	4,500	-	(4,500)	-100.00%
Other	5,645	137,441	9,823	25,850	16,027	163.15%
TOTAL MISCELLANEOUS REVENUE	5,645	141,012	14,323	25,850	11,527	80.48%
<u>TRANSFERS IN</u>						
Other Transfers - Use of Fund Balance	-	-	-	-	-	-
Capital Projects Fund Advance	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
TOTAL USE OF FUNDS:	3,081,777	3,754,179	3,130,539	3,706,458	575,919	18.40%



ENTERPRISE FUNDS

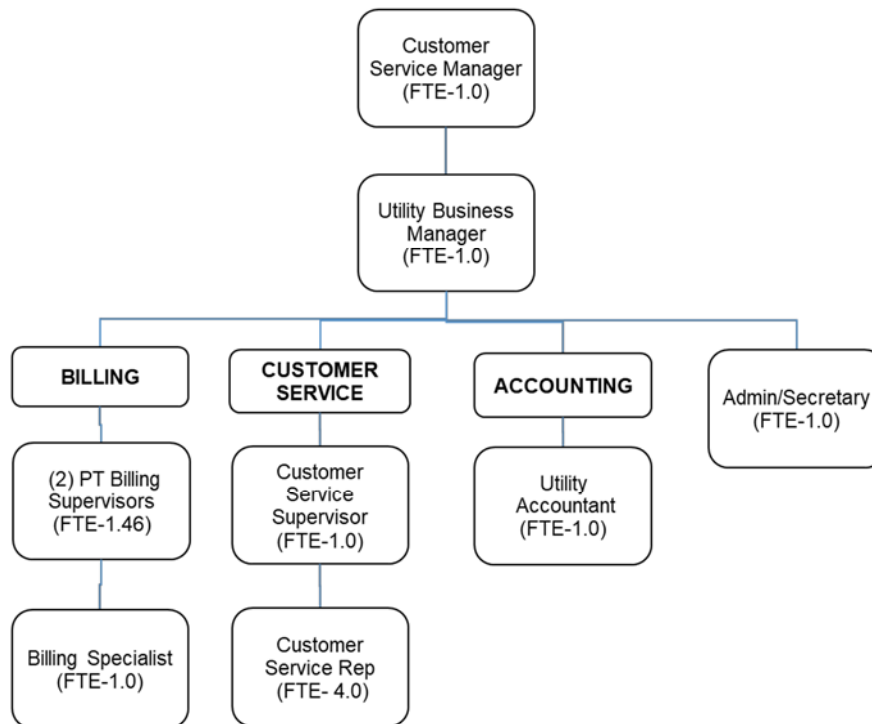


Electric Fund

Customer Service

MISSION

To provide City of Lake Worth Beach 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 Beach for its citizens.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	10	0	0	0	10
Part-time (FTE)	1.46	0	0	0	1.46

Related Funds: Electric Fund

Customer Service

MISSION

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.

GOALS

Improve the quality of life for Lake Worth Beach customers by streamlining the utility billing payment systems to ensure customer satisfaction with every interaction at the same time providing more self-service options for our customers.

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 escalated issues. 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

OBJECTIVES 2020-2021	ACHIEVEMENTS
Roll-out of Automated Pay-by-Phone solution (available 24x7)	Effective October 24th customers can now use our automated pay-by-phone service to pay their utility bills at no charge. The fully automated system is available 24 x 7 x 365.
Roll-out of New Online Payment System	Effective October 24th customers can use our new online payment system to pay their utility bills at no additional charge. This new self-service payment solution allows customers to set up auto-pay or one-time payments via the web or by SMS text message. Email reminders are also available prior to the due date to help avoid late fees and service disconnection.

Customer Service

PERFORMANCE MEASURES

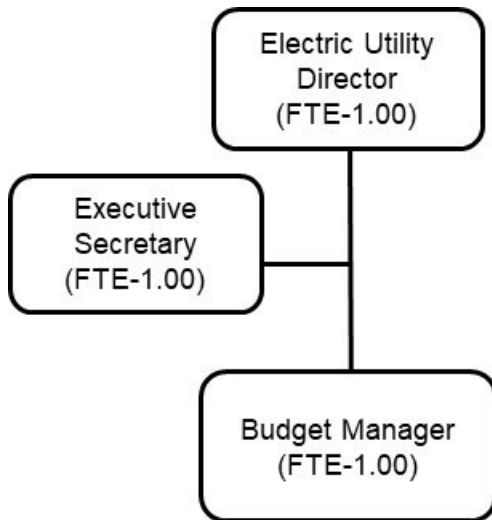
OBJECTIVE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
Financial: Remain within 5% of budget	90%	90%	90%
Customer: Provide more Self-Service options to our customers	80%	85%	90%
Internal Businesses Processes: Respond to Lien Searches all Interdepartmental Requests within 24 hours	90%	100%	100%
Learning and Growing: Cross Train Reps to be able to service all types of Customer interactions	80%	85%	90%

Electric Fund - Customer Service - 1240	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	663,683	616,544	537,480	548,889	11,409	2.12%
* Benefits	446,162	318,138	228,287	249,092	20,805	9.11%
Sub-Total	1,109,845	934,682	765,767	797,981	32,214	4.21%
OPERATING EXPENSES						
* Prof. & Contract. Service	725,154	874,428	816,073	1,144,400	328,327	40.23%
* Travel & Training	7,279	4,885	2,500	3,930	1,430	57.20%
* Utility & Communication	69,164	80,973	66,440	71,399	4,959	7.46%
* Insurance	39,360	39,360	42,509	48,885	6,376	15.00%
* Maintenance	50,232	18,356	15,900	25,475	9,575	60.22%
* Operating Expense	63,244	68,911	77,050	107,836	30,786	39.96%
Sub-Total	954,433	1,086,913	1,020,472	1,401,925	381,453	37.38%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	(5,038)	-	-	-	-	-
Sub-Total	(5,038)	-	-	-	-	-
CAPITAL						
	-	-	-	-	-	-
TOTAL	2,059,240	2,021,595	1,786,239	2,199,906	413,667	23.16%

Electric Utility Administration

MISSION

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



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	3.00	0	0	0	3.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Electric Fund

Electric Utility Administration

MISSION

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 Beach 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 Beach 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 FY 2020.

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.

Maintain training and continued education programs.

ACHIEVEMENTS

OBJECTIVES FY 2021	ACHIEVEMENTS
Strive to accomplish and maintain rate parity per City ordinance	Ongoing. Goal met prior year.
Maintain zero lost time accident record	Ongoing. Within Goal.
Maintain less than five recordable accidents utility wide.	Ongoing. Within Goal.
Review and implement a NaviLine training module program.	Ongoing. Goal met prior year.

Electric Utility Administration

PERFORMANCE MEASURES

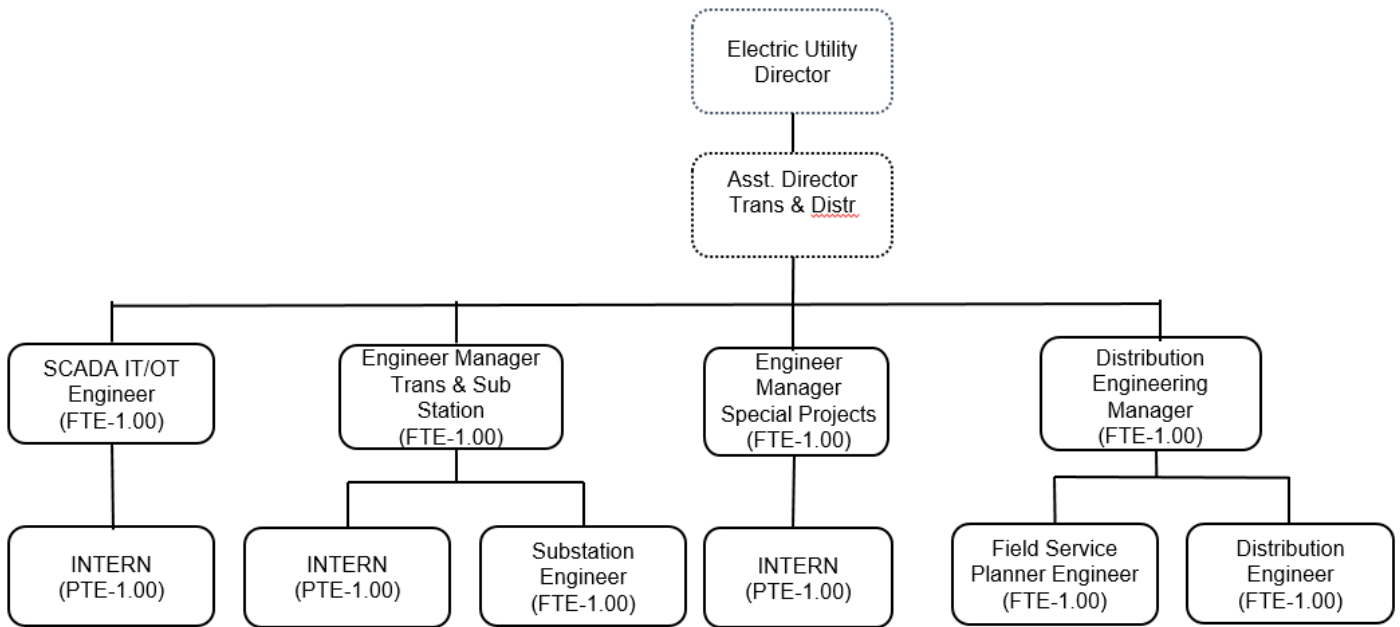
OBJECTIVES FY 2021	ACHIEVEMENTS
Strive to accomplish and maintain rate parity per City ordinance	Ongoing
Maintain zero lost time accident record	Ongoing
Maintain less than five recordable accidents utility wide.	Ongoing
Review and implement a NaviLine training module program.	Ongoing
Continue Excel training program and Cognos report writing for staff	Ongoing

Electric Fund - Administration - 6010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	549,279	574,686	688,922	788,672	99,750	14.48%
* Benefits	251,357	267,148	300,762	352,899	52,137	17.34%
Sub-Total	800,636	841,834	989,684	1,141,571	151,887	15.35%
OPERATING EXPENSES						
* Prof. & Contract. Service	574,425	534,720	538,609	571,098	32,489	6.03%
* Travel & Training	14,001	17,089	15,000	12,500	(2,500)	-16.67%
* Utility & Communication	6,557	5,834	8,260	8,259	(1)	-0.01%
* Insurance	40,970	40,970	44,248	50,885	6,637	15.00%
* Maintenance	68,787	28,669	48,800	48,800	-	0.00%
* Operating Expense	126,330	130,313	160,100	139,150	(20,950)	-13.09%
Sub-Total	831,070	757,595	815,017	830,692	15,675	1.92%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
TOTAL	1,631,706	1,599,429	1,804,700	1,972,263	167,563	9.28%

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 Beach 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 Beach, with special attention to the environment, the economy, and the security of the region.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	9.00	0	0	0	9.00
Part-time (PTE)	3.00	0	0	0	3.00

Related Funds: Electric Fund

Engineering

The Engineering department is one of seven divisions within the Electric Utility 401 Fund. We have a staff of 12 and are responsible for the design, construction, maintenance, operation and compliance of the electrical system for the City.

GOALS

Continue to improve the reliability, safety, and efficiency of the City's electric utility system. All of which improve the quality of life for our Customers 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 South East Reliability Coordinating Council (SERCC).

PERFORMANCE MEASURES

OBJECTIVE	FY 2020	FY 2021 TARGET
Financial: Remain within 5% of Project Budgets	90%	100%
Customer: Respond to customer, vendor and contractor related issues on timely basis	95%	100%
Internal Business Processes: Execute PO's, review & pay invoices on a timely basis	95%	100%
Learning and Growing: Continue staff development to meet and exceed compliance requirements as well as industry standards	90%	100%

Engineering

ACHIEVEMENTS

OBJECTIVES FY 2021	STATUS
Continuation of System Hardening and Reliability Improvement Program (SHRIP) Capital Program	Ongoing
Continuation of 1W13 Circuit System Hardening Project	Ongoing
Continuation of 1W05 Circuit System Hardening Project	Ongoing
Continuation of Park of Commerce Project (Multiple Phases)	Ongoing
Continuation of 7 th Avenue North Substation Project	Ongoing
Continuation of Regulatory Compliance Project	Ongoing
Continuation of Relay Protection Scheme Upgrades Project	Ongoing
Continuation of Distribution Automation & Control Project (DAC) Project	Ongoing
Continuation of Computer Aided Protection Engineering (CAPE) software modeling Project	Ongoing
Continuation of VT SCADA (Supervisory Control And Data Acquisition) system Project	Ongoing

Developed means of tracking new developer projects to assist in forecasting electrical load growth and additional revenues.

Continue to work with Legal Team to update all Pole Attachment Agreements with franchise utility agency owners in addition to Small Cell site carriers.

Engineering

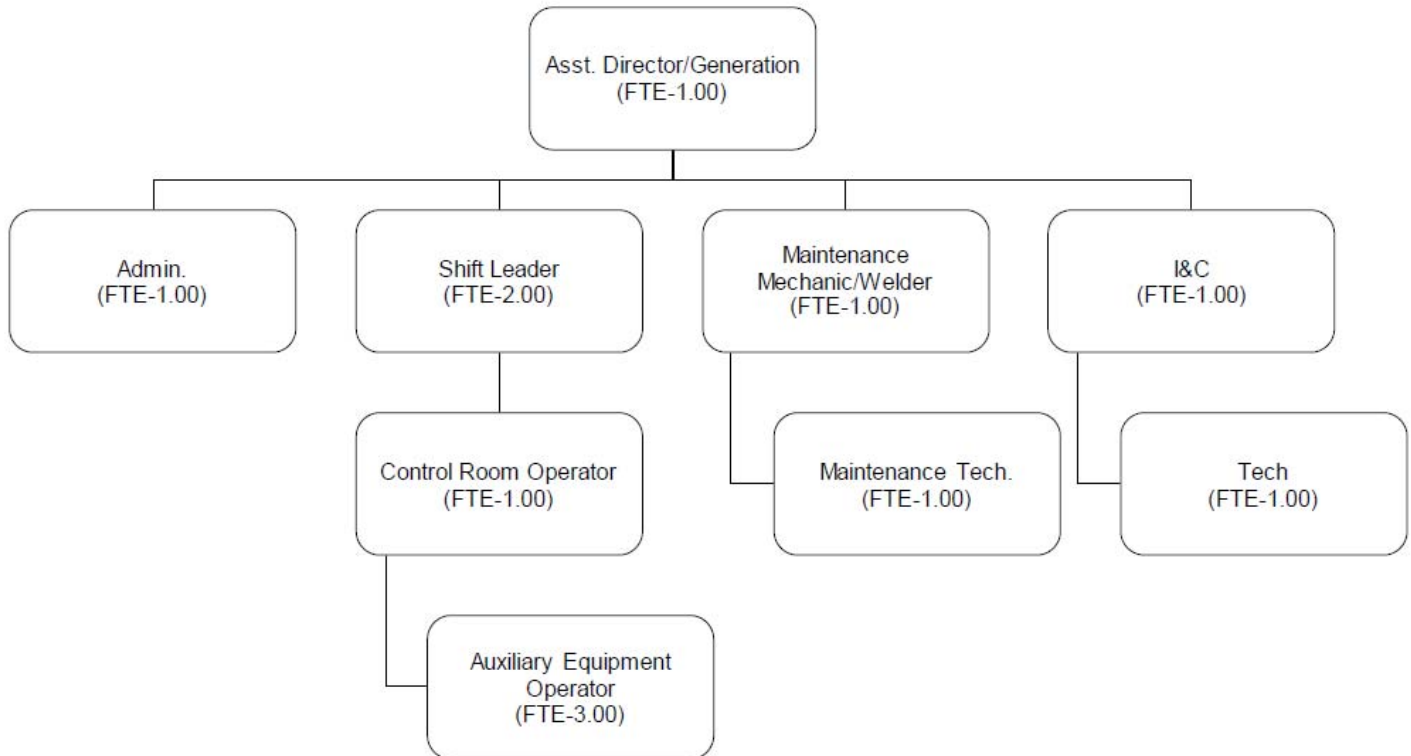
Electric Fund - Engineering 401 - 6020	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	605,557	588,594	959,985	1,024,680	64,695	6.74%
* Benefits	249,953	285,323	354,230	461,430	107,200	30.26%
Sub-Total	855,510	873,917	1,314,215	1,486,110	171,895	13.08%
OPERATING EXPENSES						
* Prof. & Contract. Service	181,255	240,167	267,728	228,298	(39,430)	-14.73%
* Travel & Training	1,693	5,290	12,000	3,860	(8,140)	-67.83%
* Utility & Communication	-	1,686	-	2,575	2,575	-
* Insurance	-	2,550	-	3,167	3,167	-
* Maintenance	2,056	23,634	24,100	29,000	4,900	20.33%
* Operating Expense	54,381	73,834	172,000	179,000	7,000	4.07%
Sub-Total	239,385	347,161	475,828	445,900	(29,928)	-6.29%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
TOTAL	1,094,895	1,221,078	1,790,042	1,932,010	141,968	7.93%

Power Plant

MISSION

The City of Lake Worth Beach 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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	12.00	0	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 Beach 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 Staff will continue to be challenged by cyclic operation of the facility. Therefore, a majority of our efforts will be devoted to handling this challenge as safely and efficiently as possible while reducing stress on staff. Safety and efficiency will be addressed by continued training and management oversight. Additionally, staff effectiveness in support of maintenance tasks shall be addressed utilizing vendor/ On-The-Job Training and mentoring with more experienced Technicians.

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
- 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
- Complete Mezzanine concrete fill work
- Transfer storage of cable/transformers from T&D to Power Plant
- Develop streetlights program IFB to maximize availability/reliability and reduce downtime
- Repair failing concrete on all S3 levels
- Maintain Offering Memorandum
- Implement Hot Work Permit Program
- Review Street Light Contracts and determine long term strategy
- Commission an effective Incident Reporting System including root cause analysis and corrective action
- Continue Maintenance/Operations cross training
- Warehouse inventory / removal of obsolete parts
- Increase operational fundamental level of knowledge via training in house and vendor supplied
- S3 BFWP repair / replacement
- Borescope GT1; GT2

Power Plant

ACHIEVEMENTS

OBJECTIVES FY 2021	STATUS
Evaluate / Revise Unit Data Sheets with OUC	Ongoing
Safety barrier installation	Ongoing
GT2 Liquid fuel firing test	Ongoing
S3/S5 drift eliminator replacement	Ongoing
HRSG HP BFWP motor replacement	Ongoing
TPTL1 replacement	Ongoing
Plant Wide Safety Programs	Ongoing

- HRSG damper cable and piston replacement
- Removed decommissioned bunker oil piping from S3
- Commissioned new gas meter for GT2
- Implemented “jumper” log for any bypass or jumpers
- Continued daily “night orders” to relay all information to off hour shifts
- Continued monthly tests for generation equipment which has proved crucial to ensuring readiness and identifying potential operational issues.
- Sprinkler annual inspection
- Replaced leak detection system on oil piping

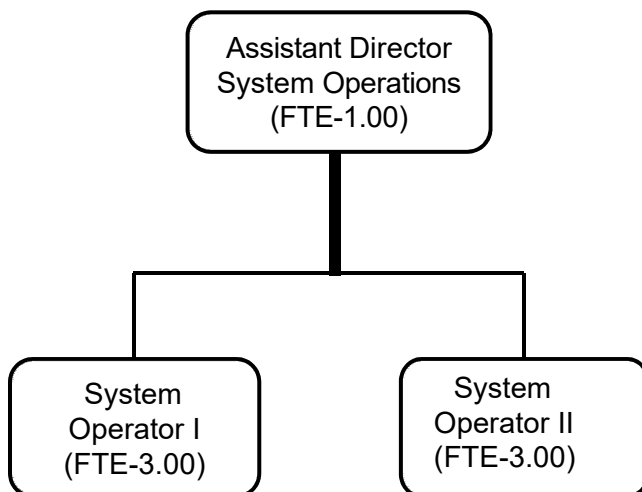
Power Plant

Electric Fund - Power Plant 401 - 6031	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	1,191,167	1,050,722	1,047,960	1,061,209	13,249	1.26%
* Benefits	571,513	467,740	523,602	452,440	(71,162)	-13.59%
Sub-Total	1,762,680	1,518,462	1,571,562	1,513,649	(57,913)	-3.69%
OPERATING EXPENSES						
* Prof. & Contract. Service	473,509	160,278	179,484	30,402,018	30,222,534	16838.57%
* Travel & Training	15,806	2,781	15,000	6,100	(8,900)	-59.33%
* Utility & Communication	124,028	215,567	149,500	489,902	340,402	227.69%
* Insurance	533,490	533,490	576,169	662,595	86,426	15.00%
* Maintenance	1,393,469	203,953	245,775	158,169	(87,606)	-35.64%
* Operating Expense	230,900	326,749	74,185	161,981	87,796	118.35%
Sub-Total	2,771,202	1,442,818	1,240,113	31,880,765	30,640,652	2470.79%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
	-	-	-	-	-	-
TOTAL	4,533,882	2,961,280	2,811,675	33,394,414	30,582,739	1087.71%

System Operations

MISSION

The Systems Operation division is dedicated to ensure the coordinated operation of the City of Lake Worth Beach 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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	7.0	0.0	0	0	7.0
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 Beach 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

Ensure the safety of Lake Worth Beach 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.

PERFORMANCE MEASURES

OBJECTIVE	FY 2020 ACTUAL	FY 2021 TARGET
Financial: Remain within budget limit	95%	100%
Customer: Respond to OUC, Stanton, St. Lucie in accordance with contract obligation	100%	100%
Internal Business Processes: Respond to EU Director's request by set deadlines	100%	100%
Learning and Growing: Staff Training	90%	100%

System Operations

ACHIEVEMENTS

OBJECTIVES FY 2021	STATUS
Ensure the safety of Lake Worth Beach Utility employees and customers through the development of a comprehensive safety and training program.	Ongoing
Continue to improve and update the GIS Mapping System to reflect the real time status of the Electric system.	Ongoing
Edit and maintain the Outage Management System to communicate accurate outage information to our customers.	Ongoing
Maintain reliability indices with the goal of meeting benchmark.	Ongoing
Improve accuracy of outage reporting data and collection activity.	Ongoing
Perform employee performance assessments.	Ongoing
Maintain NERC Certified Operators through ongoing training	Ongoing

System Operations

PERFORMANCE MEASURES

OBJECTIVE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 TARGET
SAIDI	79.842	154.83	58.060
SAIFI	1.967	2.89	1.337
CAIDI	40.585	53.59	43.430
MAIFI	4.835	4.62	1.010
L-Bar	124.614	129.32	134.633

* First quartile of FMPA member cities.

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.

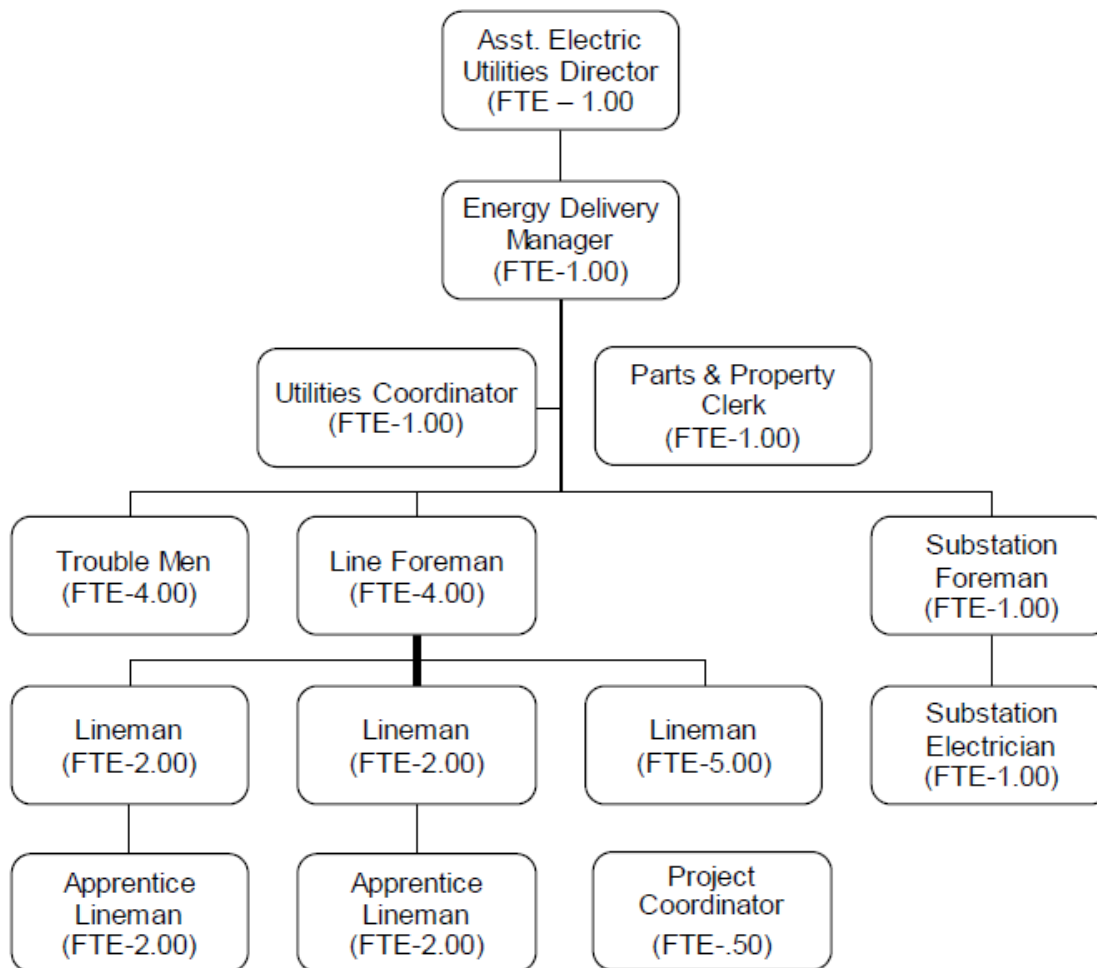
L-Bar – Average Length of a Service Interruption – Indicates the average length of a service interruption for a given period of time – yearly.

Electric Fund - System Operation 401 - 6033	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	699,881	694,537	676,770	707,207	30,437	4.50%
* Benefits	304,950	327,453	351,455	295,286	(56,169)	-15.98%
Sub-Total	1,004,831	1,021,990	1,028,225	1,002,493	(25,732)	-2.50%
OPERATING EXPENSES						
* Prof. & Contract. Service	34,906,073	30,529,472	32,319,670	345,753	(31,973,917)	-98.93%
* Travel & Training	11,174	5,503	16,000	18,440	2,440	15.25%
* Utility & Communication	27,342	31,294	31,300	33,150	1,850	5.91%
* Insurance	31,900	31,900	34,452	39,620	5,168	15.00%
* Maintenance	6,958	10,234	3,000	3,500	500	16.67%
* Operating Expense	9,503	7,350	9,250	12,450	3,200	34.59%
Sub-Total	34,992,950	30,615,753	32,413,672	452,913	(31,960,759)	-98.60%
CAPITAL	-	-	-	-	-	-
TOTAL	35,997,781	31,637,743	33,441,897	1,455,406	(31,986,491)	-95.65%

Transmission & Distribution

MISSION

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



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	27.00	0	0	0	27.00
Part-time (FTE)	.50	0	0	0	.50

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.

Develop and implement a Disconnect and Gang switch maintenance program

Reduce cost and improve crew productivity

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 a safety related training as required.

OBJECTIVES

Maintain zero lost time accident record.

ACHIEVEMENTS

OBJECTIVES FY 2021	ACHIEVEMENTS
Continue with all training efforts and implement all aspects of T&D training.	All team members have completed First Aid, CPR and pole top rescue. In addition, team members have completed bucket truck rescue and bucket truck training.
Maintain zero lost time accident record.	Team maintains zero lost time accident record. Team will continue training and safety awareness and strive to maintain zero lost time accident record.
Continued storm hardening for Public Service Commission compliance.	T&D team currently has a contractor onsite hardening on our worst performing circuits. Team has increased wood pole standards to include only Class 1 & Class 2 wood poles.
Continued the State approved apprentice training program to provide the City with trained, qualified employees who are familiar with the City's system as well as safety procedures and all additional training.	Apprenticeship program is ongoing with all 4 apprentices. All to be graduating in January 2021.

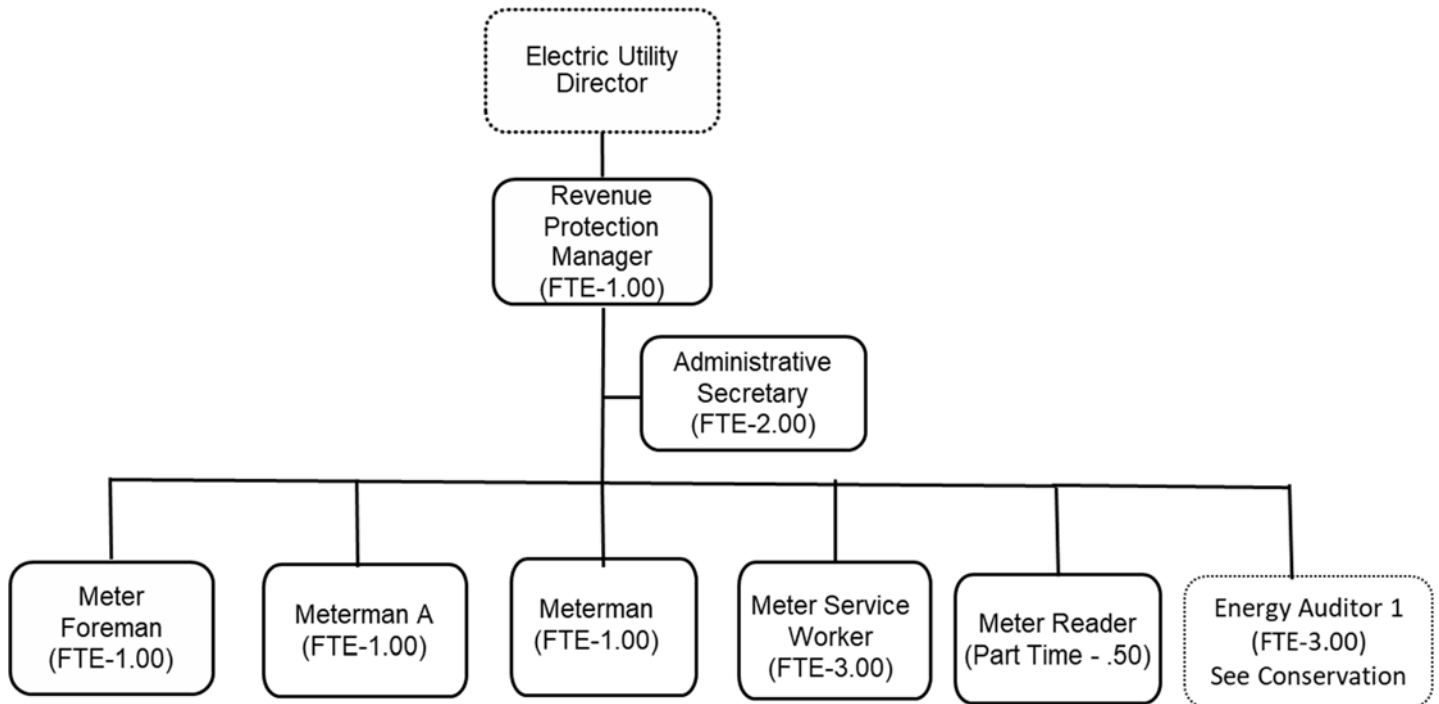
Transmission & Distribution

Electric Fund - Transmission & Distribution 401 - 6034	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	2,181,057	2,320,772	2,872,762	3,168,816	296,054	10.31%
* Benefits	1,170,620	1,246,728	1,236,131	1,318,047	81,916	6.63%
Sub-Total	3,351,677	3,567,500	4,108,893	4,486,863	377,970	9.20%
OPERATING EXPENSES						
* Prof. & Contract. Service	780,984	874,702	1,135,024	1,592,314	457,290	40.29%
* Travel & Training	24,021	5,662	55,000	22,500	(32,500)	-59.09%
* Utility & Communication	53,041	62,223	82,000	98,500	16,500	20.12%
* Insurance	73,060	73,060	78,905	90,741	11,836	15.00%
* Maintenance	872,132	1,192,255	1,112,700	1,121,100	8,400	0.75%
* Operating Expense	489,976	206,163	256,800	268,550	11,750	4.58%
Sub-Total	2,293,214	2,414,065	2,720,429	3,193,705	473,276	17.40%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
TOTAL	5,644,891	5,981,565	6,829,322	7,680,568	851,246	12.46%

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.



	FY 2020	Additions/ Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	9.00	0	0	0	9.00
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 maintain our AMI System.

Maintain a weekly vehicle inspection program.

Continue the Electric Meterman Apprentice Program.

ACHIEVEMENTS

OBJECTIVE	STATUS
Continue to try and maintain a zero lost time accident record	Ongoing
Continue to try and maintain less than 5 recordable accidents	Ongoing
Continue to try and maintain a weekly vehicle inspection program	Ongoing
Continue to develop requirements and provide adequate personal protective equipment.	Ongoing

Identify and monitor ongoing issues with the new AMI system.

PERFORMANCE MEASURES

OBJECTIVE	FY 2019 Actual	FY 2020 Projected	FY 2021 Target
Tampering Investigations	76	76	75
Electric Meter tests	779	786	1000
Failed Electric Meter Tests	13	18	15
Cut services for Non-Payment	3268	6639	4000

Meter Shop

Electric Fund - Meter Shop 401 - 6035	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	530,676	557,350	593,600	619,366	25,766	4.34%
* Benefits	229,976	241,287	285,060	320,046	34,986	12.27%
Sub-Total	760,652	798,637	878,660	939,412	60,752	6.91%
OPERATING EXPENSES						
* Prof. & Contract. Service	21,353	58,231	105,455	230,072	124,617	118.17%
* Travel & Training	916	235	3,000	5,000	2,000	66.67%
* Utility & Communication	-	595	-	4,000	4,000	-
* Insurance	-	-	-	22,150	22,150	-
* Maintenance	247,463	95,828	229,900	222,900	(7,000)	-3.04%
* Operating Expense	11,713	10,799	35,500	21,500	(14,000)	-39.44%
Sub-Total	281,445	165,688	373,855	505,622	131,767	35.25%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TOTAL	1,042,097	964,325	1,252,515	1,445,034	192,519	15.37%

Utilities Non-Departmental

Electric Fund - Non-Departmental 401 - 6090 & 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Depreciation	1,706,914	1,923,968	-	-	-	-
* Capital Outlay Contra	(5,582)	-	-	-	-	-
* Principal	-	-	2,508,711	-	(2,508,711)	-100.00%
* Interest	980,044	878,057	897,366	1,072,613	175,247	19.53%
* Other Debt Service Cost	47,555	47,555	47,556	47,556	-	0.00%
* Commercial Lighting Upgrade	-	-	-	-	-	-
* Client Refund Interest Ex	39,941	49,816	40,000	40,000	-	0.00%
Sub-Total	2,768,872	2,899,396	3,493,633	1,160,169	(2,333,464)	-66.79%
NON-OPERATING						
* Bank Charges and Fees	289,246	524,091	280,000	133,333	(146,667)	-52.38%
* Interfund Admins Services	1,814,899	1,814,900	1,814,900	1,924,900	110,000	6.06%
* Contribution to GF	4,647,610	4,836,491	4,536,491	4,536,491	-	0.00%
* Professional Services	-	-	-	889,253	889,253	-
* Transfers	-	863,250	-	-	-	-
* Lawsuits	95,530	23,882	-	-	-	-
Sub-Total	6,847,285	8,062,614	6,631,391	7,483,977	852,586	12.86%
CAPITAL	-	-	-	-	-	-
TOTAL	9,616,157	10,962,010	10,125,024	8,644,146	(1,480,878)	-14.63%

Electric Fund

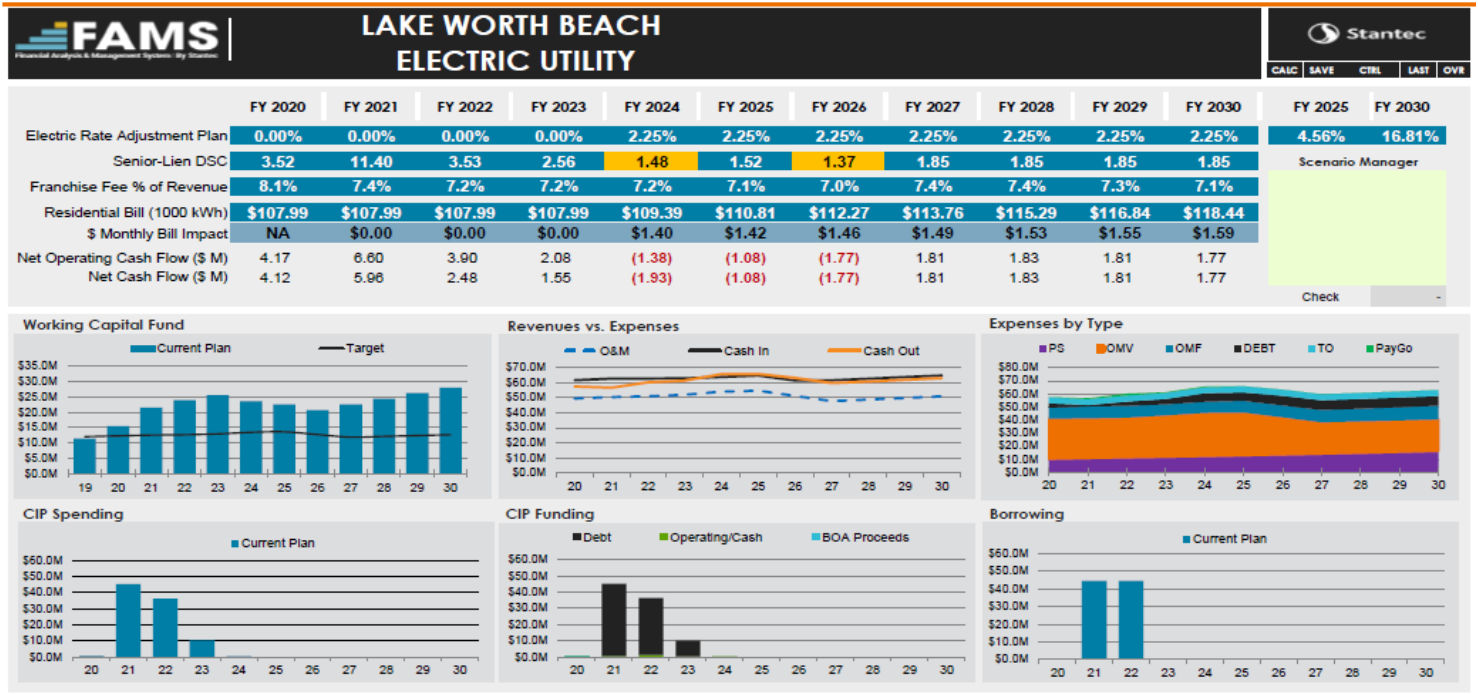
Electric Fund (Fund 401) – To account for the provision of electric service to residents of the service area. All activities to provide such service are accounted for in this fund, including administration, generation, transmission, distribution, and customer service.

Electric Fund	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
General Government	184,323	385,521	261,600	268,400	6,800	2.60%
Physical Environment	53,169,203	54,198,310	60,196,245	60,838,470	642,225	1.07%
Violations of Local Ordinance	14,806	12,400	15,000	15,000	-	0.00%
Interest & Other Earnings	258,288	413,374	147,895	253,845	105,950	71.64%
Sale of Surplus Material	7,631	23,002	-	-	-	-
Other Miscellaneous Revenue	594,325	517,033	161,000	210,000	49,000	30.43%
Contribution from Enterprise	762,303	714,080	714,080	714,080	-	0.00%
Other Sources	-	-	-	889,253	889,253	-
Subtotal	54,990,879	56,263,720	61,495,820	63,189,048	1,693,228	2.75%
Use of Net Operating Assets	-	-	-	(350,000)	(350,000)	-
Use of Available Bond Proceeds	-	-	-	-	-	-
Total Sources of Funds	54,990,879	56,263,720	61,495,820	62,839,048	1,343,228	2.18%
Use of Funds						
Administration	1,631,706	1,599,429	1,804,700	1,972,263	167,563	9.28%
Engineering	1,099,002	1,221,079	1,795,371	1,932,010	136,639	7.61%
Warehouse	-	-	-	136,713	136,713	-
Power Plant	4,533,882	2,961,280	2,811,675	1,455,406	(1,356,269)	-48.24%
System Operation	35,997,781	31,637,742	33,441,897	33,394,414	(47,483)	-0.14%
Transmission & Distribution	5,644,891	5,981,566	6,829,322	7,680,568	851,246	12.46%
Customer Service	2,059,240	2,021,595	1,786,239	2,199,906	413,667	23.16%
Meter Shop	1,042,097	964,326	1,252,515	1,445,034	192,519	15.37%
Non-Departmental	838,162	672,594	507,556	1,110,142	602,586	118.72%
Interfund Admin. Services	1,814,899	1,814,900	1,814,900	1,924,900	110,000	6.06%
Contribution to General Fund	4,647,610	4,836,491	4,536,491	4,536,491	-	0.00%
Depreciation	1,706,914	1,923,968	-	-	-	-
Capital Outlay Contra	(5,582)	-	-	-	-	-
Sub-Total	61,010,602	55,634,970	56,580,667	57,787,847	1,207,180	2.13%
Transfer Out - Park of Commerce (Bond Proceeds)	-	836,000	-	-	-	-
Capital Outlay - Operating	-	-	-	-	-	-
Debt Payments - Principal	-	-	2,508,711	-	(2,508,711)	-100.00%
Debt Payments - Interest	980,044	878,057	897,366	1,072,613	175,247	19.53%
Sub-Total	980,044	1,714,057	3,406,077	1,072,613	(2,333,464)	-68.51%
Reserve for future use	(6,999,767)	-	1,509,076	-	(1,509,076)	-100.00%
Total Uses of Funds	54,990,879	57,349,027	61,495,820	58,860,460	(2,635,360)	-4.29%

Electric Fund Financial Projection

Financial Projection:

(Excerpt from the analysis provided by Stantec)



The Electric Fund’s current electric rates are not sufficient to meet its operating, capital, debt service coverage, and minimum operating reserve requirements over the entire projection period.

The City should consider adopting the annual rate adjustments identified in the FSA and shown below.

Fiscal Year	2021	2022	2023	2024	2025
Electric Annual Rate Adjustments	0.00%	0.00%	0.00%	2.25%	2.25%

The City should consider updating this analysis on an annual basis to evaluate the adequacy of the revenues provided by its current electric rates. Doing so will allow for the incorporation of updated revenue and expense information as well as changes in economic conditions, and other factors so that any necessary adjustments can be made to the financial management plan presented herein. This will allow the Utility to meet its financial and operating requirements during the projection period and minimize rate impacts to customers from future events occurring differently than currently projected.

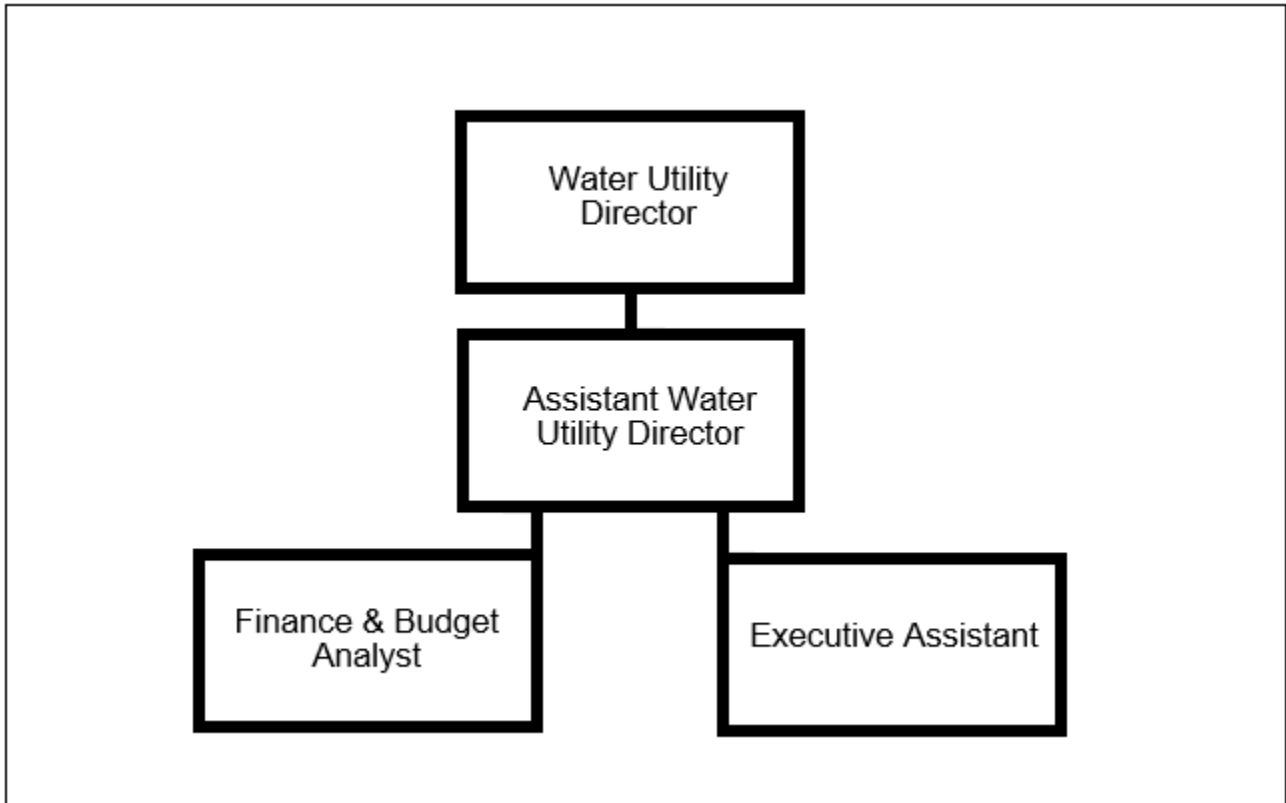


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Water Fund

Water and Sewer Utility Administration



	FY 2020	Additions/ Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	4.00	0	0	1	5.00
Part-time (FTE)	0	0	0	0	0

Related Funds: Water Fund

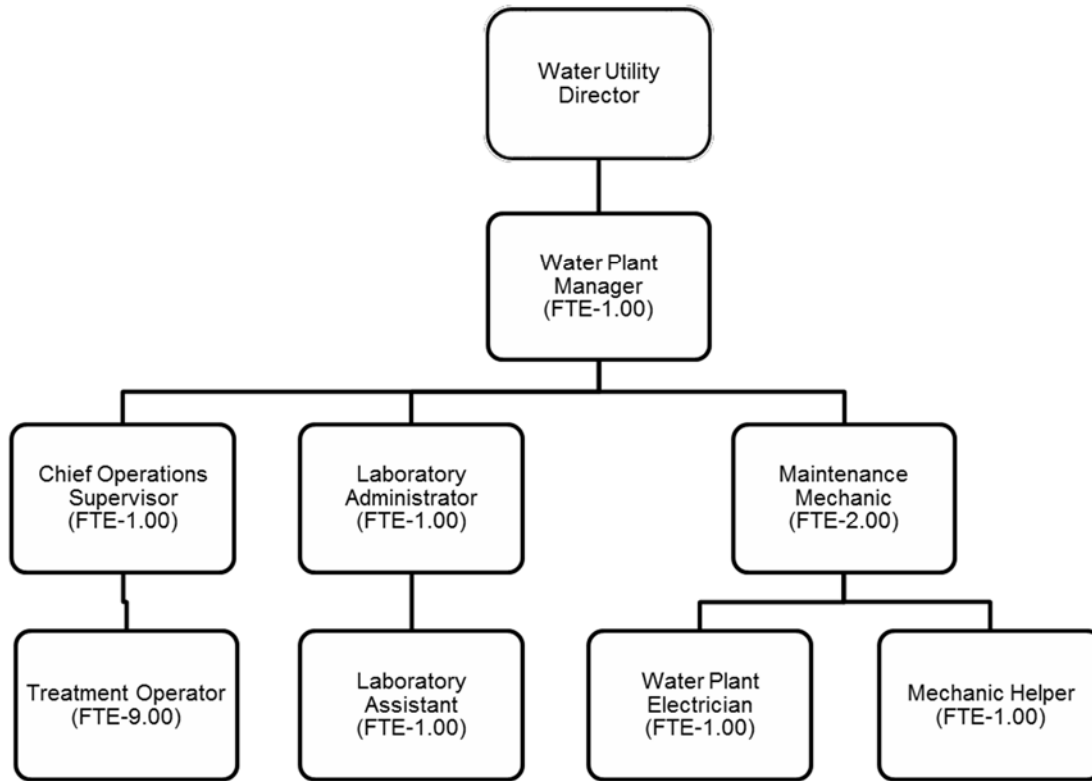
Water and Sewer Utility Administration

Water Fund - Administration 402 - 7010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	287,666	336,410	482,386	537,997	55,611	11.53%
* Benefits	185,418	146,695	167,781	252,750	84,969	50.64%
Sub-Total	473,084	483,105	650,167	790,747	140,580	21.62%
OPERATING EXPENSES						
* Prof. & Contract. Service	263,449	304,396	642,692	572,949	(69,743)	-10.85%
* Travel & Training	3,473	7,382	11,000	8,000	(3,000)	-27.27%
* Utility & Communication	-	-	-	-	-	-
* Insurance	657	-	2,200	-	(2,200)	-100.00%
* Maintenance	1,048	-	2,500	2,000	(500)	-20.00%
* Operating Expense	19,787	12,832	30,000	33,890	3,890	12.97%
Sub-Total	288,414	324,610	688,392	616,839	(71,553)	-10.39%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
	-	-	-	-	-	-
TOTAL	761,498	807,715	1,338,558	1,407,586	69,028	5.16%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	17	0.00	0	0	17
Part-time	0	0	0	0	0

Related Funds: Water Fund

Production

The Water Treatment Division is responsible for the operation of the Lake Worth Beach 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 (17) 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 13 to 15 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 clear wells 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

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

Continue to improve ongoing maintenance schedules.

Continue new well design per SFWMD Consumptive Use permit.

Continue to implement and develop CIP projects.

OBJECTIVES

Continue preventative maintenance program to ensure uninterrupted service.

Continue to utilize Naviline or other system to track work orders.

Continue to ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Production

ACHIEVEMENTS

OBJECTIVES FY 2021	ACHIEVEMENTS
Implement preventative maintenance program to ensure uninterrupted service.	Maintenance is on a set program schedule and has prevented many emergencies and disasters.
Utilize NaviLine or other system to track work orders.	Staff has begun to use the work order system in NaviLine to track tasks.
Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.	Staff prepared schedules that all employees are aware of and responsible for on daily, weekly, and monthly maintenance.

PERFORMANCE MEASURES

OBJECTIVE	FY 2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 TARGET
Financial: Overtime expenditures not to exceed 5% of total personnel expenditures	4.63%	4.9%	<4.4%
Customer: Maintain an average monthly tap water pH level of 8.35 or higher	8.45	8.52	>8.35
Internal Business Processes: Maintain a water treatment loss of 17% or lower	17.9%	19.3%	<17.0%
Learning and Growing: Safety training for all employees	100%	100%	100%
Learning and Growing: Number of Standard Operating Procedure's (SOP) available to assist with employee cross-training and new hire orientation	7	9	9

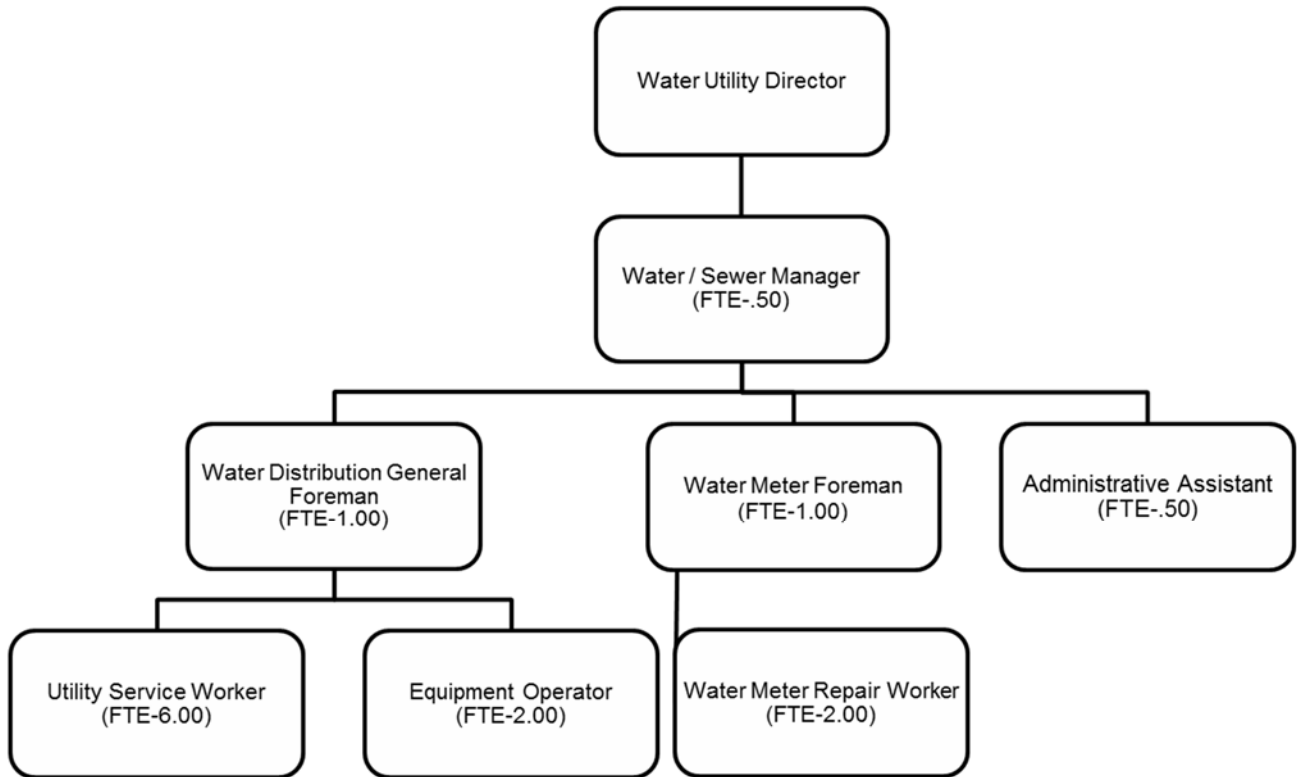
Production

Water Fund - Treatment 402 - 7022	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	1,310,761	1,265,440	1,320,800	1,281,752	(39,048)	-2.96%
* Benefits	562,558	697,848	742,566	606,449	(136,117)	-18.33%
Sub-Total	1,873,319	1,963,288	2,063,366	1,888,201	(175,165)	-8.49%
OPERATING EXPENSES						
* Prof. & Contract. Service	294,693	318,135	362,319	320,294	(42,025)	-11.60%
* Travel & Training	2,974	4,634	5,000	5,000	-	0.00%
* Utility & Communication	698,677	706,477	789,500	773,500	(16,000)	-2.03%
* Insurance	371,300	371,300	401,004	461,154	60,150	15.00%
* Maintenance	188,705	249,414	241,300	237,100	(4,200)	-1.74%
* Operating Expense	570,489	548,825	865,250	697,600	(167,650)	-19.38%
Sub-Total	2,126,838	2,198,785	2,664,373	2,494,648	(169,725)	-6.37%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
TOTAL	4,000,157	4,162,073	4,727,739	4,382,849	(344,890)	-7.30%

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	13	0	0	0	13
Part-time	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. This 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 waterlines feeding services sized 2 inches and larger.

GOALS

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

Continue to improve City records of water distribution system in GIS.

Continue installing fire hydrants per the Fire Hydrant Coverage Program.

Continue to implement and develop CIP projects.

OBJECTIVES

Continue to update preventative maintenance program to ensure uninterrupted service.

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

Continue to record data into GIS Collector app on cell phone in field.

Continue to 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

OBJECTIVES 2021	ACHIEVEMENTS
Implement preventative maintenance program to ensure uninterrupted service	City staff continues to conduct preventative maintenance to have least interruption to customers.
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	Staff made several updates to the GIS water distribution system.
Work to cover the entire Water Service Area with coverage of fire hydrants with no more than 300-feet of spacing between hydrants	Staff made great progress adding hydrants to the system for maximum coverage, adding or replacing 35 hydrants.

PERFORMANCE MEASURES

OBJECTIVE	FY2019 ACTUAL	FY 2020 ESTIMATED	FY2021 TARGET
Financial: Overtime expenditures not to exceed 8% of total personnel expenditures	7.24%	6.67%	<8.0%
Customer: Issue less than 40 boil water notices a year	49	31	<40
Internal Business Processes: Maintain a total water loss of less than 11%	12.33%	9.78.1%	<11.0%
Learning and Growing: Incrementally work towards all employees being cross-trained	55%	60%	64%
Learning and Growing: Number of Standard Operating Procedure's (SOP) available to assist with employee cross-training and new hire orientation	0	3	2

Transmission & Distribution

Water Fund - Transmission & Distribution 402 - 7034	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	631,946	754,956	702,904	722,260	19,356	2.75%
* Benefits	289,944	391,371	374,318	381,835	7,517	2.01%
Sub-Total	921,890	1,146,327	1,077,222	1,104,095	26,873	2.49%
OPERATING EXPENSES						
* Prof. & Contract. Service	145,140	299,209	269,040	306,443	37,403	13.90%
* Travel & Training	2,561	3,347	2,700	2,700	-	0.00%
* Utility & Communication	16,025	30,919	33,200	33,600	400	1.20%
* Insurance	37,470	37,470	37,470	46,538	9,068	24.20%
* Maintenance	508,625	364,445	444,990	468,208	23,218	5.22%
* Operating Expense	75,242	66,995	87,480	82,500	(4,980)	-5.69%
Sub-Total	785,063	802,385	874,880	939,989	65,109	7.44%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL	-	-	14,660,135	-	(14,660,135)	-100.00%
TOTAL	1,706,953	1,948,712	16,612,237	2,044,084	(14,568,153)	-87.70%

Transmission & Distribution

Water Fund - Pumping 402 - 7021	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	134,693	141,212	151,100	151,100	-	0.00%
* Insurance	-	-	-	30,000	30,000	-
* Maintenance	119,281	30,725	281,900	156,302	(125,598)	-44.55%
* Operating Expense	751	1,176	-	-	-	-
Sub-Total	254,725	173,113	433,000	337,402	(95,598)	-22.08%
CAPITAL	-	-	60,000	-	(60,000)	-100.00%
TOTAL	254,725	173,113	493,000	337,402	(155,598)	-31.56%

Water Fund - Non-Departmental 402 - 7090, 9010, 9700 & 9730	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	859,841	-	1,241,160	343,317	(897,843)	-72.34%
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	1,907,074	42,105	1,706,778	133,333	(1,573,445)	-92.19%
Sub-Total	2,766,915	42,105	2,947,938	476,650	(2,471,288)	-83.83%
NON-OPERATING						
* Debt Service	954,156	889,905	3,605,092	4,049,912	444,820	12.34%
* Depreciation	2,687,464	2,989,142	-	-	-	-
* Transfer Out	-	820,000	-	-	-	-
* Interfund Admin Services	-	1,241,160	-	1,241,160	1,241,160	-
* Contribution to GF	-	1,489,728	-	1,489,728	1,489,728	-
Sub-Total	3,641,620	7,429,935	3,605,092	6,780,800	3,175,708	88.09%
CAPITAL	-	-	-	-	-	-
TOTAL	6,408,535	7,472,040	6,553,030	7,257,450	704,420	10.75%

Water Fund (Fund 402)

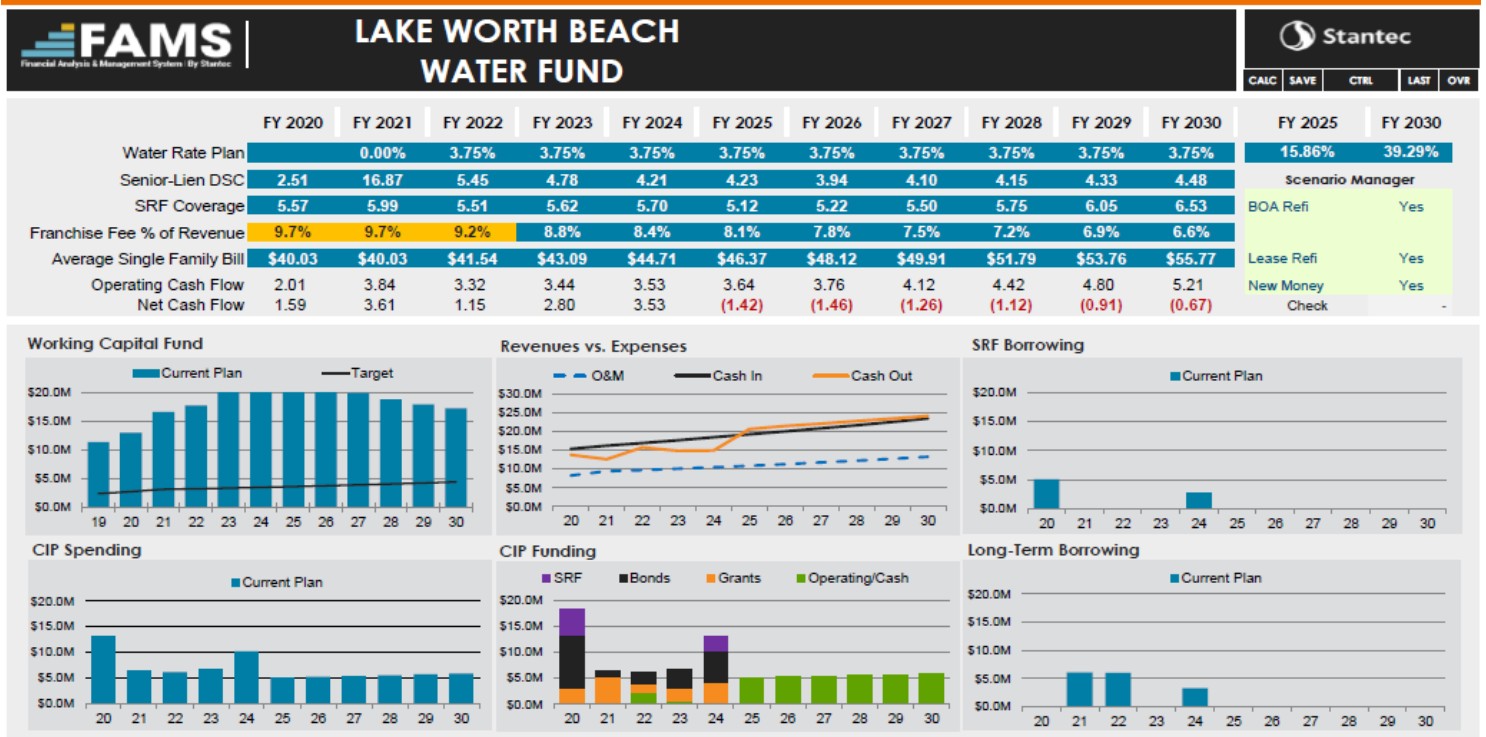
Water Fund (Fund 402) – To account for the provision of water service to residents of the service area. All activities to provide such service are accounted for in this fund, including administration, generation, transmission, distribution and customer service. City Code Section 18.

Water Fund - 402	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
General Government	14,056,451	15,143,895	15,320,000	16,043,955	723,955	4.73%
Physical Environment	-	-	-	-	-	-
Violation of Lake Worth Beach Ordinance	-	-	-	-	-	-
Interest & Other Earnings	-	252,449	-	145,866	145,866	-
Spec Assess/Impact	291,037	351,999	200,000	137,578	(62,422)	-31.21%
Advance Reimbursement	-	-	-	-	-	-
Grants/Aid	-	380,410	-	-	-	-
Other Miscellaneous Revenue	149,851	19,963	387,454	17,000	(370,454)	-95.61%
Debt proceeds	142,044	-	72,000	343,317	271,317	376.83%
Transfers In	-	-	-	-	-	-
Subtotal	14,639,383	16,148,716	15,979,454	16,687,716	708,262	4.43%
Use of Net Operating Assets	-	-	-	-	-	-
Total Sources of Funds	14,639,383	16,148,716	15,979,454	16,687,716	708,262	4.43%
<u>Use of Funds</u>						
Administration	761,498	807,715	1,338,558	1,407,586	69,028	5.16%
Pumping	254,725	173,113	433,000	337,402	(95,598)	-22.08%
Water Treatment Plant	4,000,157	4,162,074	4,727,739	4,382,849	(344,890)	-7.30%
Transmission & Distribution	1,706,953	1,948,711	2,245,381	2,044,084	(201,297)	-8.96%
Customer Service	-	-	-	-	-	-
Non-Departmental Other	6,408,535	1,283,266.00	1,358,210	1,717,810	359,600	26.48%
Contribution to General Fund	1,350,100	1,489,728	1,489,728	1,489,728	-	0.00%
Transfers Out - to Capital Project Fund	-	-	-	-	-	-
Transfers Out - to Information Technology Fund	-	-	-	-	-	-
Transfers Out - Park of Commerce	-	820,000	-	-	-	-
Capital Outlay	-	-	100,000	-	(100,000)	-100.00%
Debt Payments- Principal	-	-	2,731,471	3,167,073	435,602	15.95%
Debt Payments- Interest	954,156	889,905	873,621	882,839	9,218	1.06%
Depreciation	2,687,464	2,989,142	-	-	-	-
Sub-Total	18,123,588	14,563,654	15,297,708	15,429,371	131,663	0.86%
Reserve for future use	1,507,515	-	681,746	-	(681,746)	-100.00%
Total Uses of Funds	19,631,103	14,563,654	15,979,454	15,429,371	(550,083)	-3.44%

Water Fund Financial Projection

FINANCIAL PROJECTION:

(Excerpt from the analysis provided by Stantec)



The Fund's current water rates are not sufficient to meet its operating, capital, debt service coverage, and minimum operating reserve requirements over the projection period.

The City should consider adopting the annual rate adjustments identified in the FSA and shown in the table below.

Fiscal Year ⁴	2021	2022	2023	2024	2025
Water Annual Rate Adjustments	0.00%	3.75%	3.75%	3.75%	3.75%

The City should consider updating this analysis on an annual basis to evaluate the adequacy of the revenues provided by its current water rates. Doing so will allow for the incorporation of updated revenue and expense information as well as changes in economic conditions, and other factors so that any necessary adjustments can be made to the financial management plan presented herein. This will allow the Water Utility to meet its financial and operating requirements during the projection period and minimize rate impacts to customers from future events occurring differently than currently projected.

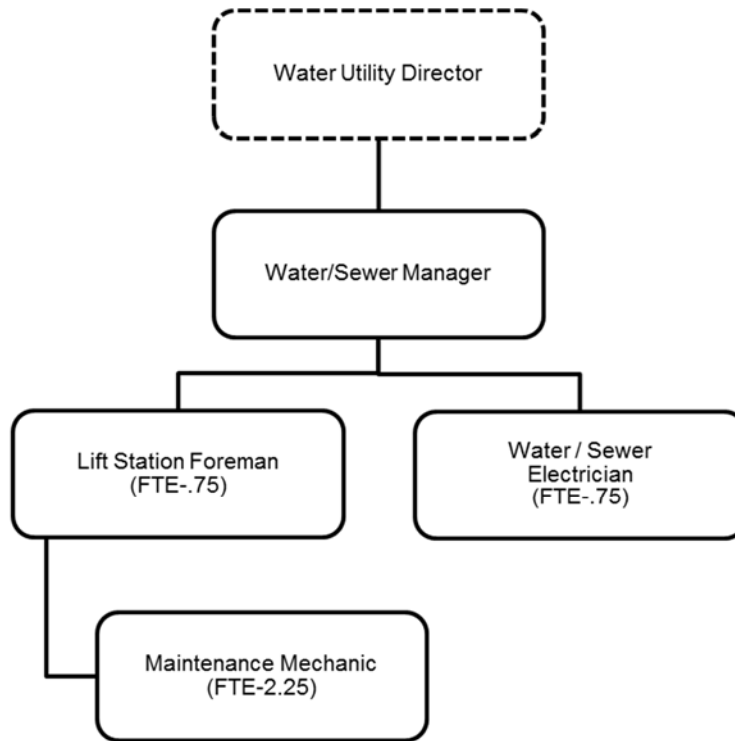


Local Sewer Fund

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	3.75	0	0	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 Beach 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 re- pairing 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 Beach utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Improve SCADA system operations and improve reliability of the system.

Improve City records of lift stations in GIS.

Implement Capital Improvement projects.

OBJECTIVES

Implement radio improvements to improve SCADA system.

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	STATUS
Continue to implement and develop a preventative maintenance program to ensure uninterrupted service	Ongoing
Continue to respond to all emergency call-outs within 45-minutes of field personnel notification.	Ongoing
Continue to record data into GIS Collector app on cell phone in field.	Ongoing

Local Sewer Pumping

PERFORMANCE MEASURES

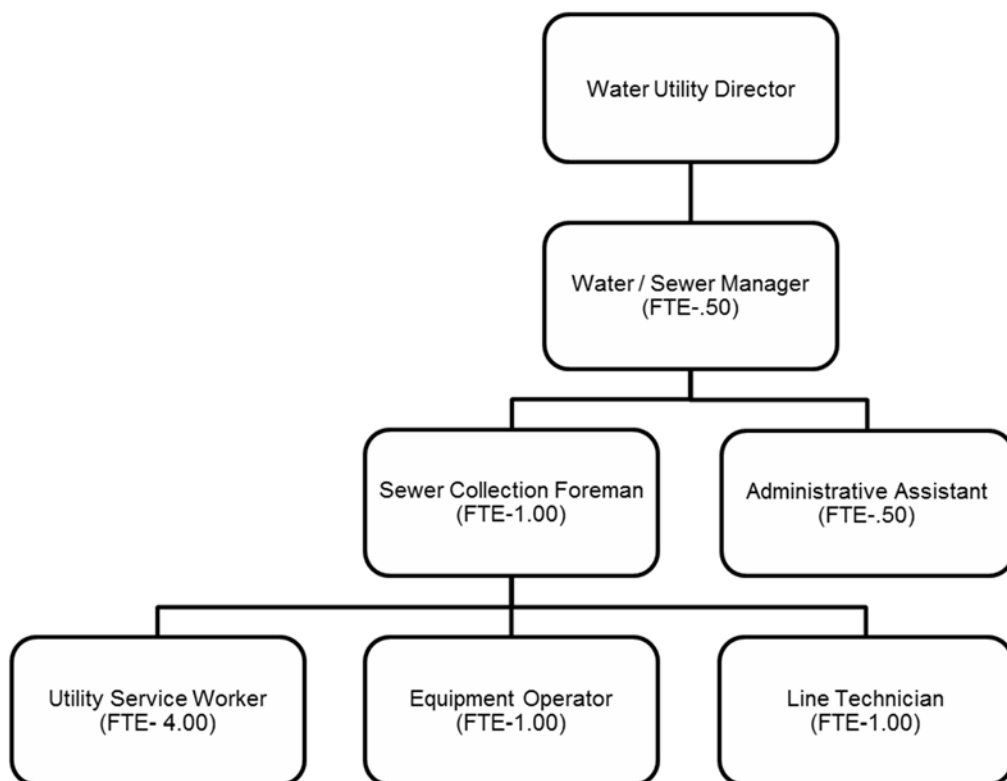
OBJECTIVE	FY 2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 TARGET
Financial: Overtime expenditures not to exceed 8% of total personnel expenditures	11.91%	13.41%	7.5%
Customer: Less than 300 sewer back-ups per year	314	316	<300
Internal Business Processes: Perform evaluations on odor and degreasing solutions	3	0	5
Learning and Growing: Incrementally work towards all employees being cross-trained	17%	17%	33%
Learning and Growing: Number of Standard Operating Procedure's (SOP) available to assist with employee cross-training and new hire orientation	0	2	2

Local Sewer Fund - Pumping 403 - 7221	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	178,420	281,340	238,229	229,482	(8,747)	-3.67%
* Benefits	76,119	133,968	160,617	138,617	(22,000)	-13.70%
Sub-Total	254,539	415,308	398,846	368,099	(30,747)	-7.71%
OPERATING EXPENSES						
* Prof. & Contract. Service	34,678	32,463	37,694	35,819	(1,875)	-4.97%
* Travel & Training	1,845	1,690	2,100	2,100	-	0.00%
* Utility & Communication	45,747	53,994	47,650	63,250	15,600	32.74%
* Insurance	22,370	22,370	24,160	27,784	3,624	15.00%
* Maintenance	112,064	44,132	103,500	82,548	(20,952)	-20.24%
* Operating Expense	37,947	37,635	53,400	62,575	9,175	17.18%
Sub-Total	254,651	192,284	268,504	274,076	5,572	2.08%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
TOTAL	509,190	607,592	667,349	642,175	(25,174)	-3.77%

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 City.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended 2021
Full-time	8	0	0	0	8
Part-time	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 Beach 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 assesses 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 Beach 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

Update preventative maintenance program to work towards uninterrupted service

Continue to inspect and install sanitary sewer manhole inflow inserts

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

Televising and inspect 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 FY 2021	STATUS
Continue to implement and develop the preventative maintenance program to ensure uninterrupted service. Action Step: Respond to all emergency call-outs within 45-minutes of field personnel notification	Ongoing
Continue to install sanitary sewer manhole inflow inserts	Ongoing
Continue to remove solids, sand, grease, and roots from the gravity system	Ongoing
Continue work on determining the condition of our existing gravity sewer system piping	Ongoing
Continue to consistently and accurately record data into GIS Collector app on cell phone in field	Ongoing

PERFORMANCE MEASURES

OBJECTIVE	FY2019 ACTUAL	FY 2020 ESTIMATED	FY 2021 TARGET
Financial: Overtime expenditures not to exceed 7% of total personnel expenditures	6.66%	7.52%	<7%
Customer: Less than 5 sanitary sewer overflows per year	3	7	<5
Internal Business Processes: Clean a minimum of 80,000 feet of gravity sewer	58,000	69,200	>43,000
Learning and Growing: Incrementally work towards all employees being cross-trained	57%	64%	71%
Learning and Growing: Number of Standard Operating Procedure's (SOP) available to assist with employee cross-training and new hire orientation	0	2	2

Local Sewer Collection

Local Sewer Fund - Collection 403 - 7231	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	593,413	530,254	601,292	616,769	15,477	2.57%
* Benefits	221,554	313,612	333,436	295,342	(38,094)	-11.42%
Sub-Total	814,967	843,866	934,728	912,111	(22,617)	-2.42%
OPERATING EXPENSES						
* Prof. & Contract. Service	710,359	331,981	222,639	158,187	(64,452)	-28.95%
* Travel & Training	2,480	2,410	2,600	2,600	-	0.00%
* Utility & Communication	514	1,132	6,000	6,000	-	0.00%
* Insurance	34,220	34,220	36,958	42,501	5,543	15.00%
* Maintenance	254,821	159,745	147,500	147,500	-	0.00%
* Operating Expense	69,190	69,797	65,500	65,500	-	0.00%
Sub-Total	1,071,584	599,285	481,196	422,288	(58,908)	-12.24%
CAPITAL	-	-	-	-	-	-
TOTAL	1,886,551	1,443,151	1,415,924	1,334,399	(81,525)	-5.76%

Local Sewer Fund - Administration 403 - 7010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	276,662	301,454	254,158	295,042	40,884	16.09%
* Benefits	189,700	141,079	100,436	132,860	32,424	32.28%
Sub-Total	466,362	442,533	354,594	427,902	73,308	20.67%
OPERATING EXPENSES						
* Prof. & Contract. Service	35,947	67,917	39,485	119,586	80,101	202.86%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	20,000	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	35,947	67,917	39,485	139,586	100,101	253.52%
CAPITAL	-	-	-	-	-	-
TOTAL	502,309	510,450	394,079	567,488	173,409	44.00%

Local Sewer Non-Departmental

Local Sewer Fund - Non-Departmental 403 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	5,071,499	4,466,309	6,001,852	5,144,583	(857,269)	-14.28%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	905,810	8,080	608,870	133,133	(475,737)	-78.13%
Sub-Total	5,977,309	4,474,389	6,610,722	5,277,716	(1,333,006)	-20.16%
NON-OPERATING						
* Debt Service	-	-	-	24,332	24,332	-
* Depreciation	873,843	846,904	-	-	-	-
* Interfund Admin Services	-	899,780	-	899,780	899,780	-
* Contribution to GF	-	608,870	-	608,870	608,870	-
* Transfer Out	-	96,000	-	-	-	-
* Other Uses	400,000	-	22,000	-	(22,000)	-100.00%
Sub-Total	1,273,843	2,451,554	22,000	1,532,982	1,510,982	6868.10%
CAPITAL						
	-	-	-	-	-	-
TOTAL	7,251,152	6,925,943	6,632,722	6,810,698	177,976	2.68%

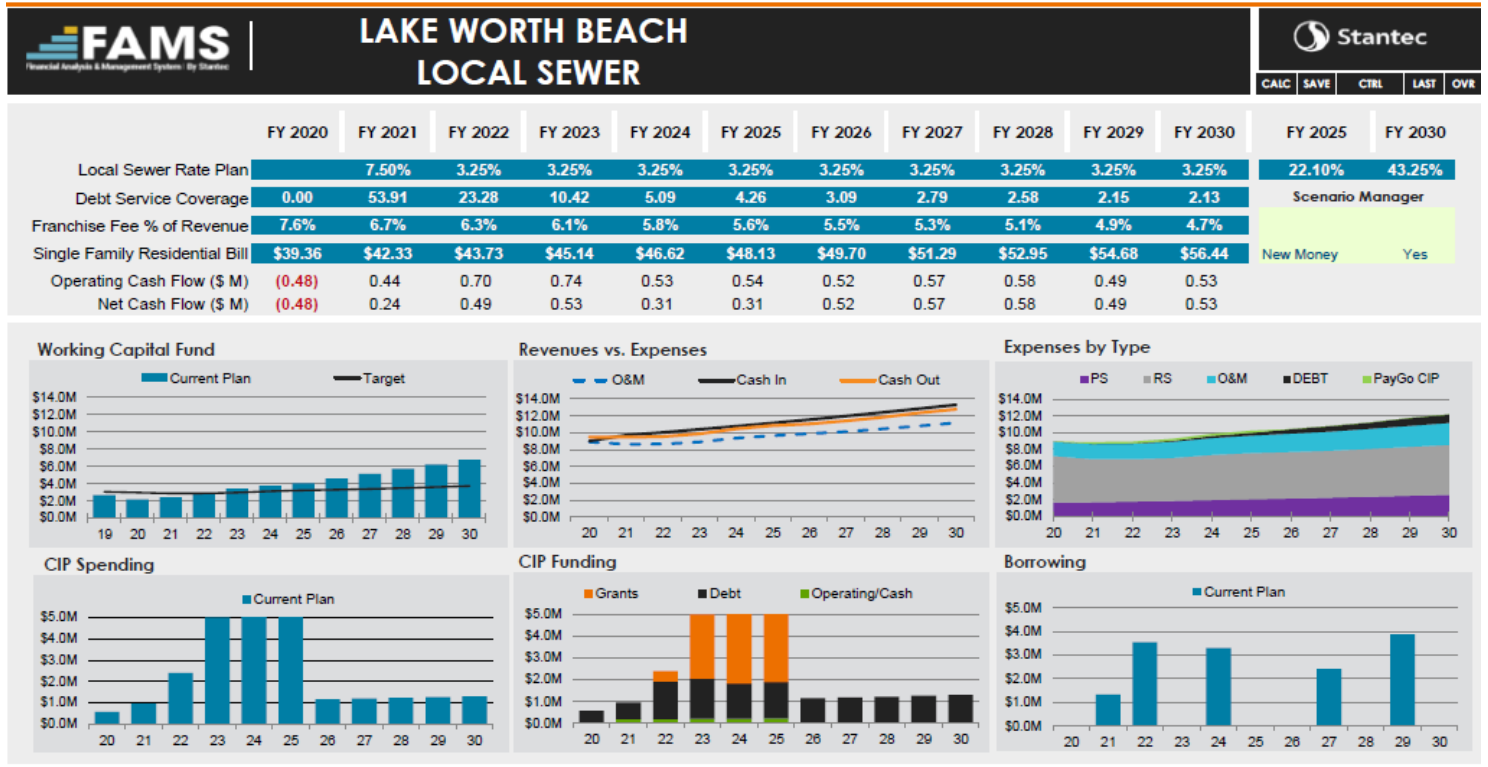
Local Sewer Fund

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

Water Fund - 402	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Physical Environment	7,094,899	7,776,065	8,899,638	9,697,911	798,273	8.97%
Interest & Other Earnings	38,749	72,441	50,000	25,723	(24,277)	-48.55%
Spec Assess/Impact	180,134	201,549	179,515	49,660	(129,855)	-72.34%
Disposal of Fixed Assets	101,632	14,700	-	19,654	19,654	-
Other Miscellaneous Revenue	-	183,734	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	7,415,414	8,248,489	9,129,153	9,792,948	663,795	7.27%
Use of Net Operating Assets	-	-	-	-	-	-
Total Sources of Funds	7,415,414	8,248,489	9,129,153	9,792,948	663,795	7.27%
Use of Funds						
Administration	502,309	510,450	394,079	567,488	173,409	44.00%
Pumping	509,190	607,592	667,349	642,175	(25,174)	-3.77%
Sewer Collection	1,886,551	1,443,150	1,415,924	1,334,399	(81,525)	-5.76%
Sewer Treatment & Disposal	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-
Non-Departmental Other	5,471,499	5,470,168	5,704,912	6,202,028	497,116	8.71%
Contribution to General Fund	905,810	608,870	608,870	608,870	-	0.00%
Sub-Total Operating Expenses	9,275,359	8,640,230	8,791,134	9,354,960	563,826	6.41%
Transfers Out - to Pay-Go Capital - Capital Fund	-	-	22,000	-	(22,000)	-100.00%
Capital Outlay	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-
Debt Payments- Interest	-	-	-	-	-	-
Depreciation	873,843	846,904	-	-	-	-
Sub-Total	873,843	846,904	22,000	-	(22,000)	-100.00%
Reserve for future use	(2,733,788)	-	19,079	-	(19,079)	-100.00%
Total Uses of Funds	7,415,414	9,487,134	8,832,213	9,354,960	522,747	5.92%

Local Sewer Financial Projection

(Excerpt from the analysis provided by Stantec)



The Fund's current sewer rates are not sufficient to meet its operating, capital, debt service coverage, and minimum operating reserve requirements over the projection period.

The City should consider adopting the annual rate adjustments identified in the FSA as shown in the table below.

2020 FSA	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer Revenue Adjustments	15.00%	15.00%	3.00%	3.00%	3.00%

The City should consider updating this analysis on an annual basis to evaluate the adequacy of the revenues provided by its current sewer rates. Doing so will allow for the incorporation of updated revenue and expense information as well as changes in economic conditions, and other factors so that any necessary adjustments can be made to the financial management plan presented herein. This will allow the Utility to meet its financial and operating requirements during the projection period and minimize rate impacts to customers from future events occurring differently than currently projected.



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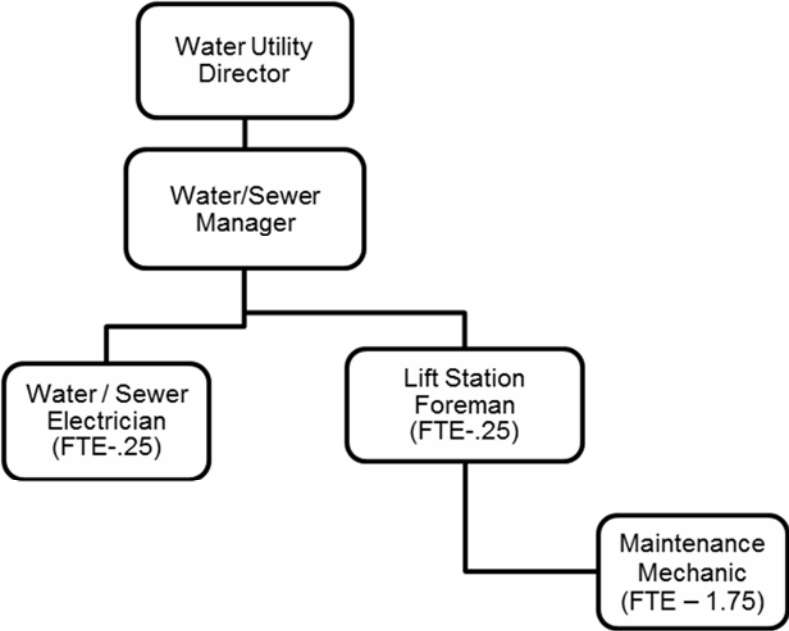


Regional Sewer Fund

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 2020	Additions/ Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	2.25	0	0	0	2.25
Part-time	0	0	0	0	0

Related Funds: Regional Sewer Fund

Regional Sewer Pumping

This Regional Sewer Pumping division maintains repairs, replaces and operates the Lake Worth Beach Sub-regional 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 sub-regional 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, Sewer, Storm Administrator supervises the foreman and performs procurement, work orders, payroll and various other duties.

Rates and budgets are set annually with input from the sub-regional 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 sub-regional 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 sub-regional partners, which includes the City.

GOALS

Continue to assess the sub-regional system and plan for future improvements

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

Work to decrease inflow and infiltration in Sub-regional system

Implement Capital Improvement projects

OBJECTIVES

Conduct a sub-regional force main assessment to verify pipe condition and wear as joint effort with Palm Beach County

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

Work with sub-regional partners on their inflow and infiltration mitigation plans

Work to building account balance to greater percentage of system replacement value

Regional Sewer Pumping

ACHIEVEMENTS

OBJECTIVES FY 2021	STATUS
Conduct a sub-regional force main assessment to verify pipe condition and wear as joint effort with Palm Beach County	Ongoing
Plan for future pump replacements at Master Pump Station and rebuild or repair of existing pumps	Ongoing
Conduct phase 2 of the Inflow and Infiltration study	Ongoing
Work with sub-regional partners on their inflow and infiltration mitigation plans	Ongoing

PERFORMANCE MEASURES

OBJECTIVE	FY 2020 ESTIMATED	FY 2021 TARGET
Financial: Overtime expenditures not to exceed 8% of total personnel expenditures	10.96%	7.5%
Customer: Field response time to emergency call-outs within 45 minutes	100%	100%
Internal Business Processes: Ensure 100% of regional air release valves receive quarterly maintenance	100%	100%
Learning and Growing: Incrementally work towards all employees being cross-trained	33%	33%
Learning and Growing: Number of Standard Operating Procedure's (SOP) available to assist with employee cross-training and new hire orientation	2	2

Regional Sewer Pumping

Regional Sewer Fund - Pumping 405 - 7421	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	231,714	176,015	165,248	165,044	(204)	-0.12%
* Benefits	93,750	104,245	103,139	89,038	(14,101)	-13.67%
Sub-Total	325,464	280,260	268,387	254,082	(14,305)	-5.33%
OPERATING EXPENSES						
* Prof. & Contract. Service	5,026,650	3,184,153	9,579,508	7,698,328	(1,881,180)	-19.64%
* Travel & Training	1,585	-	2,500	-	(2,500)	-100.00%
* Utility & Communication	199,680	165,786	200,200	160,200	(40,000)	-19.98%
* Insurance	34,180	34,180	36,914	36,914	-	0.00%
* Maintenance	98,452	95,900	196,800	231,600	34,800	17.68%
* Operating Expense	198,003	224,291	253,500	317,249	63,749	25.15%
Sub-Total	5,558,550	3,704,310	10,269,422	8,444,291	(1,825,131)	-17.77%
CAPITAL	-	-	-	-	-	-
TOTAL	5,884,014	3,984,570	10,537,809	8,698,373	(1,839,436)	-17.46%

Regional Sewer Fund - Non- Departmental 405 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	156,035	308,185	308,180	493,088	184,908	60.00%
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	156,035	308,185	308,180	493,088	184,908	60.00%
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	(187,113)	2	1,013	1,013	-	0.00%
Sub-Total	(187,113)	2	1,013	-	(1,013)	-100.00%
CAPITAL	-	-	-	-	-	-
TOTAL	(31,078)	308,187	309,193	493,088	183,895	59.48%

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&R405 / 406	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Charges for Services	8,037,738	9,056,597	10,847,002	9,428,559	(1,418,443)	-13.08%
Renewal and Replacement Contributions	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Interest & Other Earnings	2,414	5,210	-	-	-	-
Transfers In	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Subtotal	8,040,152	9,061,807	10,847,002	9,428,559	(1,418,443)	-13.08%
Use of Net Operating Assets	-	-	-	-	-	-
Total Sources of Funds	8,040,152	9,061,807	10,847,002	9,428,559	(1,418,443)	-13.08%
Use of Funds						
Wages	231,714	176,015	165,248	165,044	(204)	-0.12%
Benefits	93,750	104,245	103,139	89,038	(14,101)	-13.67%
Operating Expenditures	5,527,500	4,012,496	10,578,615	8,938,392	(1,640,223)	-15.51%
Interfund Admin Services	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-
Debt Payments- Interest	-	-	-	-	-	-
Reserve for Renewal & Replacement	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Sub-Total Operating Expenses	5,852,964	4,292,756	10,847,002	9,192,474	(1,654,528)	-15.25%
Reserve for future use	2,187,188	-	-	-	-	-
Total Uses of Funds	8,040,152	4,292,756	10,847,002	9,192,474	(1,654,528)	-15.25%

Regional Sewer Financial Projection

(Excerpt from the analysis provided by Stantec)

FINANCIAL PROJECTION:

Projection of Regional Sewer Costs

Schedule 12

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<i>O&M Costs</i>											
Projected O&M Rates	\$2,4803	\$2,5977	\$2,6768	\$2,7391	\$2,8019	\$2,8656	\$2,9309	\$2,9979	\$3,0667	\$3,1373	\$3,2097
Projected Flows (KGAL)	1,555,590	1,556,808	1,556,808	1,556,808	1,556,808	1,556,808	1,556,808	1,556,808	1,556,808	1,556,808	1,556,808
Projected Total Flow Costs	\$3,858,331	\$4,044,137	\$4,167,336	\$4,264,313	\$4,361,945	\$4,461,117	\$4,562,844	\$4,667,206	\$4,774,285	\$4,884,168	\$4,996,944
<i>R&R Contributions</i>											
East Regional Wastewater System	575,171	572,437	572,437	572,437	547,327	724,818	746,562	683,519	616,022	616,022	616,022
Palm Beach County	-	702,831	175,708	-	-	-	-	-	-	-	-
LWB SubRegional	159,340	153,964	153,964	153,964	153,964	153,964	153,964	153,964	153,964	153,964	153,964
Total R&R Contributions	\$734,511	\$1,429,232	\$902,109	\$726,401	\$701,291	\$878,782	\$900,526	\$837,483	\$769,986	\$769,986	\$769,986
Total Charges to Lake Worth Local Sewer¹	\$4,592,842	\$5,089,952	\$5,069,444	\$4,990,713	\$5,063,236	\$5,339,899	\$5,463,371	\$5,504,689	\$5,544,271	\$5,654,154	\$5,766,930

¹ FY 2020 Expense provided by City Staff.

This FSA evaluated the adequacy of current sewer revenues to meet the Fund's financial requirements over a multi-year projection period as described above. The results of a recently conducted analysis indicate that due to higher personnel costs, higher Regional Sewer pass through costs, and lower overall rate revenues, the Fund's current revenues are not sufficient to sustain operations over the 10-year projection period, and an annual rate adjustment of 15.00% in FY 2021 and in FY 2022 will be necessary to sustain operations in those two years. Additionally, the City will need to consider adopting a future annual sewer rate indexing policy of 3.00% for the remaining years of the forecast period in order to meet the enterprise fund's estimated revenue requirements. The table below illustrates the required annual rate adjustments identified by this FY 2021 FSA over the next five fiscal years.



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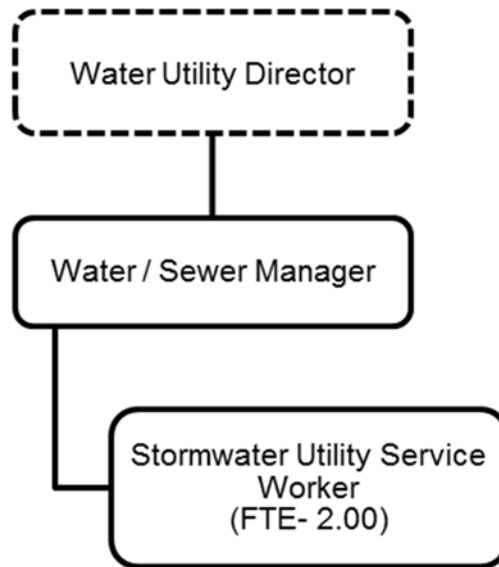


Stormwater Fund

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	2	0	0	0	2
Part-time	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 waterlines 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 Beach 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

Update preventative maintenance program to ensure uninterrupted service

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

Update data in GIS Collector app on cell phone in field

Televise stormwater lines and prevent collapses and sinkholes in roadways due to these lines

Develop a plan for repair/lining many of the stormwater mains

Stormwater

ACHIEVEMENTS

OBJECTIVES 2021	ACHIEVEMENTS
Implement preventative maintenance program to ensure uninterrupted service	Staff has a firm schedule of cleaning and clearing problem areas of the stormwater system
Respond to all emergency call-outs within 45-minutes of field personnel notification.	Staff has responded to emergency call outs within the 45 -minute goal timeframe
Record data into GIS Collector app on cell phone in field	Many lines have been updated that did not exist or were not included in GIS and manholes updated
TV stormwater lines and prevent collapses and sinkholes in roadways due to these lines	Staff has been reactive and efficient in repairing sink-holes in roadways due to stormwater mains
Develop a plan for lining many of the stormwater mains	Staff are working to truth the known system we have with the available GIS data to get a good handle on the system and will work towards a plan in the future for lining and repairs as funds become available

PERFORMANCE MEASURES

OBJECTIVE	FY 2020 ESTIMATED	FY 2021 TARGET
Financial: Overtime expenditures not to exceed 3% of total personnel expenditures	1.30%	<3.0%
Customer: Tonnage of debris removed by sweepers per NPDES guidelines	700	750
Internal Business Processes: Increase proactive storm drain and storm pipe cleaning inspections	100%	100%
Learning and Growing: Incrementally work towards all employees being cross-trained	50%	50%
Learning and Growing: Number of Standard Operating Procedure's (SOP) available to assist with employee cross-training and new hire orientation	2	2

Stormwater

Stormwater Fund - 408 - 5090	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	250,153		293,320		(293,320)	-100.00%
* Benefits	40,595		156,914		(156,914)	-100.00%
Sub-Total	290,748	-	450,234	-	(450,234)	-100.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	250,393		349,490		(349,490)	-100.00%
* Travel & Training	2,706		1,570		(1,570)	-100.00%
* Utility & Communication	30		100		(100)	-100.00%
* Insurance	21,670		23,404		(23,404)	-100.00%
* Maintenance	138,452		151,900		(151,900)	-100.00%
* Operating Expense	23,747		18,040		(18,040)	-100.00%
Sub-Total	436,998	-	544,504	-	(544,504)	-100.00%
CAPITAL	-	-	-	-	-	-
TOTAL	727,746	-	994,738	-	(994,738)	-100.00%

Stormwater Fund - Sweeping 408 - 5099	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	133,827	176,762	155,435	162,002	6,567	4.22%
* Benefits	174,991	83,807	76,977	92,139	15,162	19.70%
Sub-Total	308,818	260,569	232,412	254,141	21,729	9.35%
OPERATING EXPENSES						
* Prof. & Contract. Service	14,111	161,242	246,098	213,530	(32,568)	-13.23%
* Travel & Training	-	-	500	500	-	0.00%
* Utility & Communication	-	-	-	-	-	-
* Insurance	14,460	14,460	15,617	17,958	2,341	14.99%
* Maintenance	-	225	7,500	38,117	30,617	408.23%
* Operating Expense	-	-	8,250	8,750	500	6.06%
Sub-Total	28,571	175,927	277,964	278,855	891	0.32%
CAPITAL	-	-	-	-	-	-
TOTAL	337,389	436,496	510,376	532,996	22,620	4.43%

Stormwater

Stormwater Fund - Non-Departmental 408 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	73,344	73,350	73,350	77,750	4,400	6.00%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	187,040	204,860	208,570	208,570	-	0.00%
Sub-Total	260,384	278,210	281,920	286,320	4,400	1.56%
NON-OPERATING						
* Debt Service	-	-	-	73,992	73,992	-
* Depreciation	220,861	235,536	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Pay-Go Capital; Xfers to Capital Funds	376,440	823,810	675,000	-	(675,000)	-100.00%
Sub-Total	597,301	1,059,346	675,000	73,992	(601,008)	-89.04%
CAPITAL	-	-	-	-	-	-
TOTAL	857,685	1,337,556	956,920	360,312	(596,608)	-62.35%

Stormwater Fund

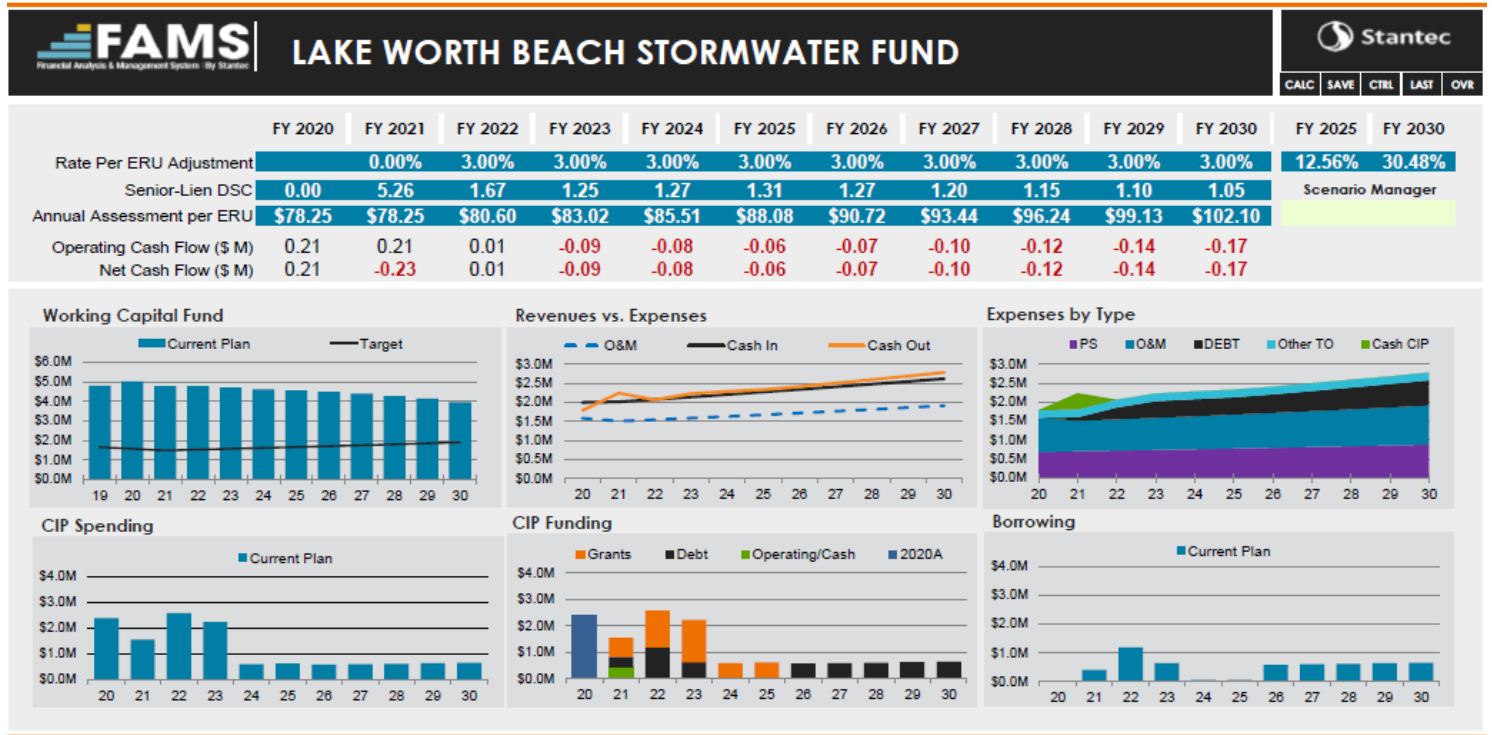
Stormwater Fund (Fund 408) – To account for the operation and maintenance of the Stormwater utility systems. Revenues in this fund are obtained via non ad-valorem tax receipts. City Code Section 18.4 and Section 2.151

Stormwater Fund 408	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Taxes	15,815	25,355	20,000	20,000	-	0.00%
Physical Environment	1,860,302	1,866,097	1,855,000	1,939,787	84,787	4.57%
Disposition of Fixed Assets	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-
Interest & Other Earnings	38,301	127,220	53,150	51,890	(1,260)	-2.37%
Miscellaneous Revenue	11,514	790	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	1,925,932	2,019,462	1,928,150	2,011,677	83,527	4.33%
Use of Net Operating Assets	-	-	675,000	-	(675,000)	-100.00%
Total Sources of Funds	1,925,932	2,019,462	2,603,150	2,011,677	(591,473)	-22.72%
Use of Funds						
Stormwater	727,746	654,419	994,738	1,142,309	147,571	14.84%
Stormwater Sweeping	337,389	436,497	510,376	533,496	23,120	4.53%
Non-Departmental Other	857,685	1,337,556	956,920	360,312	(596,608)	-62.35%
Contribution to General Fund	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Transfers Out - to Master Plan Project Fund	-	-	-	-	-	-
Transfers Out - Park of Commerce	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Sub-Total Operating Expenses	1,922,820	2,428,472	2,462,034	2,036,117	(425,917)	-17.30%
Reserve for future use	3,112	-	141,116	-	(141,116)	-100.00%
Total Uses of Funds	1,925,932	2,428,472	2,603,150	2,036,117	(567,033)	-21.78%

Stormwater Financial Projection

FINANCIAL PROJECTION:

(Excerpt from the analysis provided by Stantec)



The results of the analysis indicate that, based upon the assumptions included in the analysis, the Stormwater Enterprise Fund’s current assessment fees will be sufficient for FY 2021 but that the fees will not be sufficient to sustain operations over the long-term (10-year projection period).

The analysis indicates that if the annual assessment fee increases presented in the table below are implemented, the Fund will be able to fund future capital projects and meet its projected revenue requirements. Table below illustrates the annual fee adjustments identified by this FY 2021 FSA over the next five fiscal years. It should be noted that additional annual fee adjustments of the same magnitude (3.00%) will be required in the subsequent five years of the project period.

Fiscal Year ⁵	2021	2022	2023	2024	2025
Annual Stormwater Fee Adjustments	0.00%	3.00%	3.00%	3.00%	3.00%

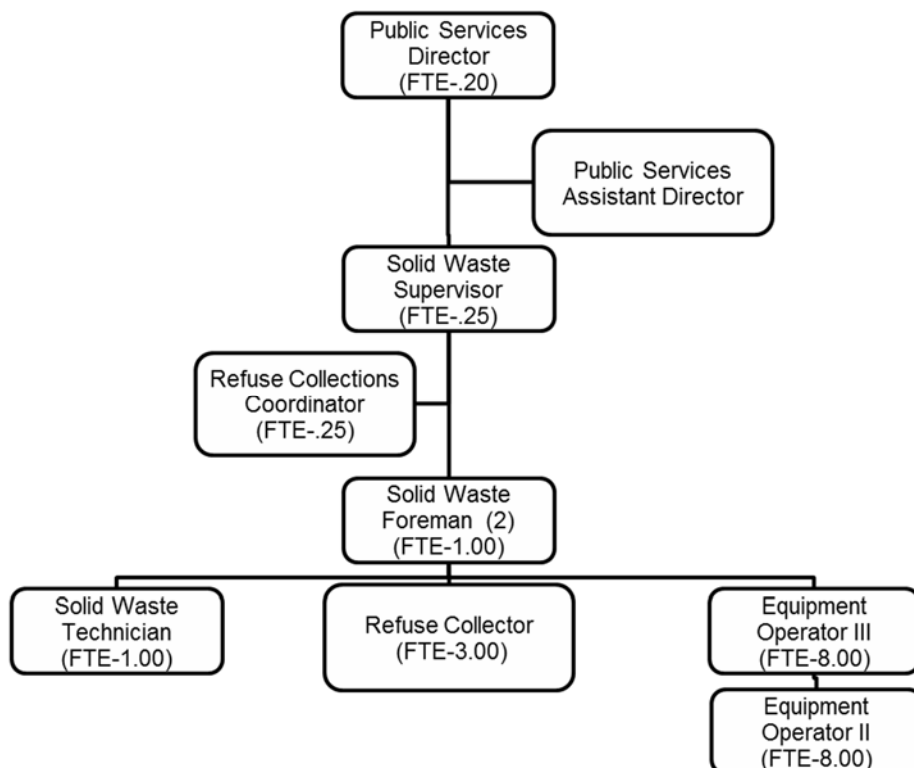


Refuse Fund

Refuse - Residential Collection

MISSION

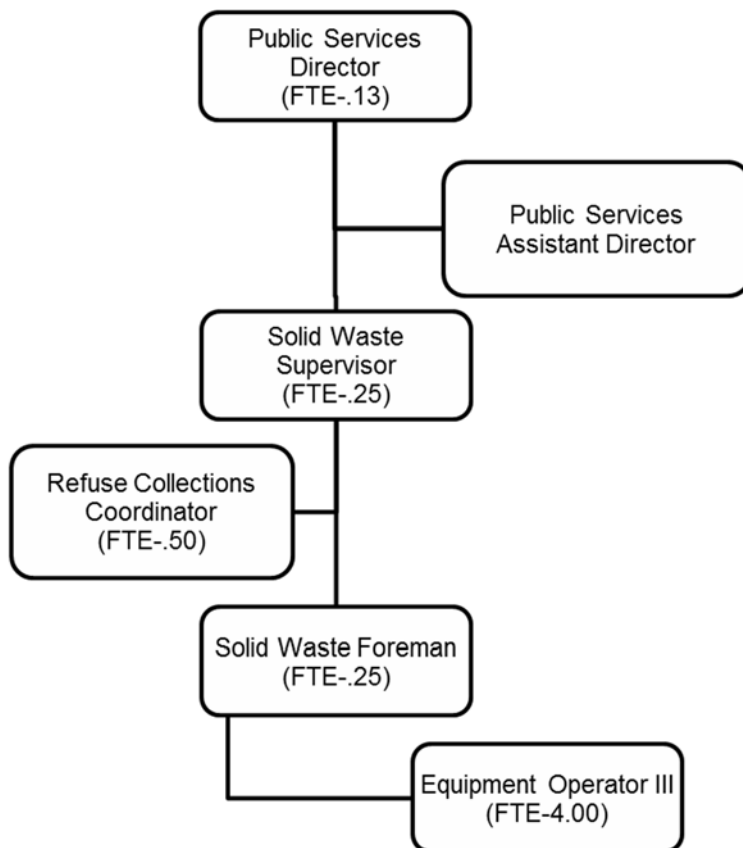
The mission of the Refuse division is to provide exceptional service to the customers and public through on-time collection, recycling education and maintaining a litter free City.



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	23.70	0	0	0	23.70
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

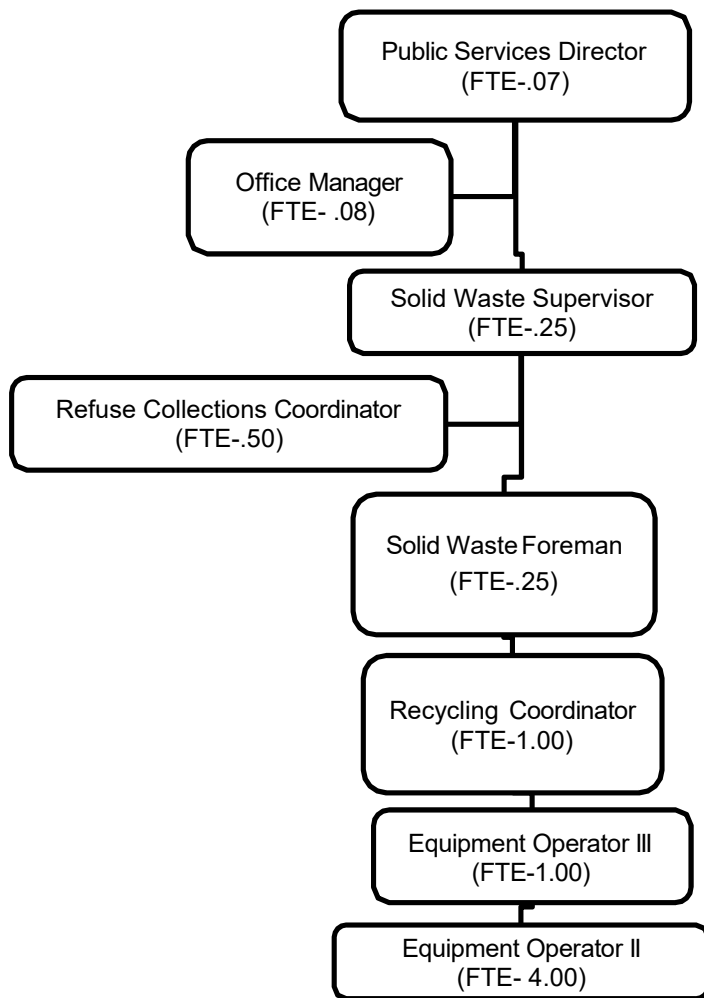
Refuse - Commercial Collection



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	5.13	0	0	0	5.13
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

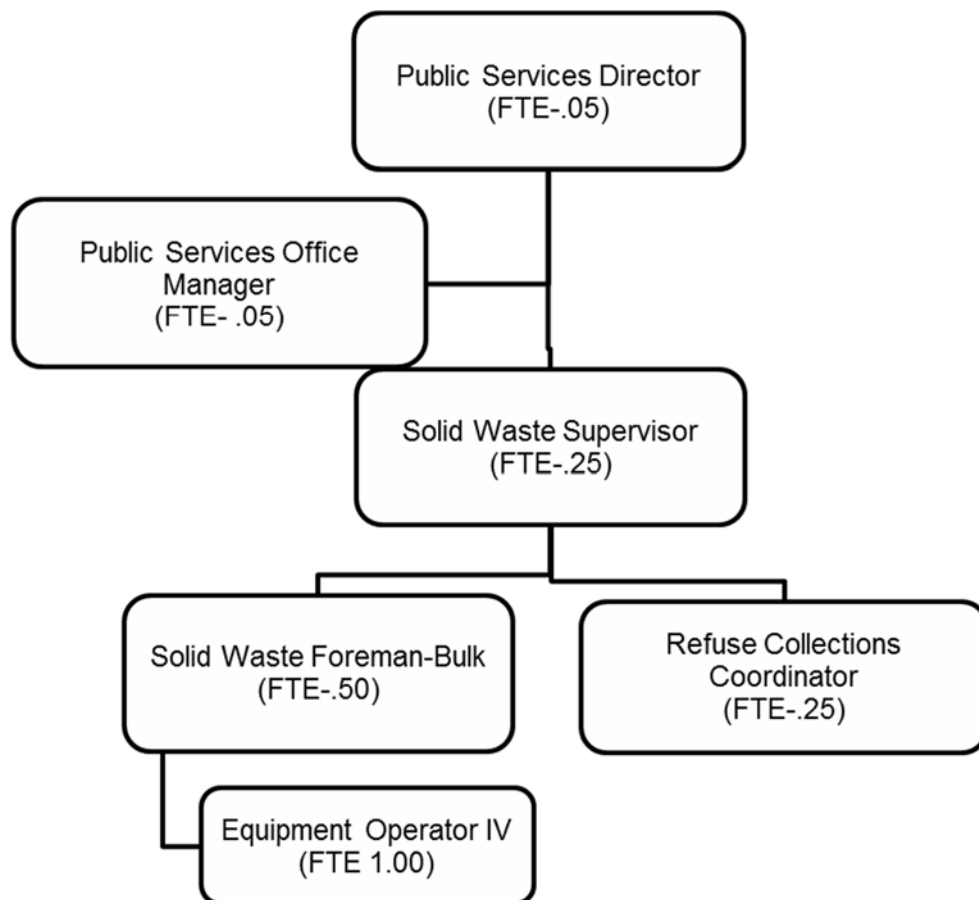
Refuse - Recycling



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	7.15	0	0	0	7
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

Refuse - Roll-Offs



	FY 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
Full-time	2.10	0	0	0	2.10
Part-time (FTE)	0	0	0	0	0

Related Funds: Refuse Fund

Refuse

The mission of the Solid Waste and Recycling division is to provide exceptional service to the residents and customers through on-time collection, community education and maintaining a litter-free City.

The Solid Waste and Recycling division provides full-service solid waste collection to the residents of Lake Worth Beach. Unlike many providers within Palm Beach County, City residents pay a fixed yearly fee placed on the tax roll for “solid waste” services that includes twice weekly automated garbage and once a week automated recycling, yard waste, and once a month bulk waste collection. The division also provides a full spectrum of services for commercial customers including frontload container services and roll-off per contractor.

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.

Residential Services – The 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.

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 two days a week to seven days a week, depending on volume.

Recycling Services – The Recycling division is responsible for implementing, monitoring, and administering the department’s comprehensive Dual Stream recycling program. This includes curbside, multi-family and commercial recycling. Additional responsibilities include providing community education and outreach to improve participation and reduce contamination.

Roll-off Services – This service is provided by contract with Waste Management. Roll-off containers are primarily for use on larger jobs, such as construction sites, that require large roll-off containers at competitive pricing. The division monitors the proper usage of roll-off containers and educates our citizens on contractual requirements to use Waste Management per the contract.

GOALS

Develop and sustain new City-wide programs that will achieve or exceed fiscal year 2020 with F.A.C.E training, new equipment and software programs to provide exceptional services.

Identify, implement and/or maintain programs for ensuring that solid waste & recycling is managed in accordance with Federal, State and local 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 Beach code of ordinances, 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.

Inform the community of recycling opportunities 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

All divisions working together to continue providing public services to our residents in a timely manner.

The Solid Waste & Recycling Division will continue to focus on commercial recycling for the businesses of Lake Worth Beach.

The Solid Waste & Recycling Division will continue to educate the community about the Dual Stream Recycling program and requirements through our website, social media, printed material and community outreach. Local schools, neighborhood associations and citizen participation will be utilized as part of educational efforts. Solid Waste & recycling is a large component of sustainability efforts of our City.

The Solid Waste & Recycling Division will strive to continue to work with the residents and all City departments in an effort to keep and enhance the beauty of the community.

ACHIEVEMENTS

All divisions worked together to continue providing public services to our residents in a timely manner.

The Solid Waste & Recycling Division continues to focus on commercial recycling for the businesses of Lake Worth Beach and researching innovative opportunities to increase recycling efforts at the Casino/Beach businesses area to collect the material. Ensure that the City leads by the example in effective recycling.

The Solid Waste & Recycling Division completed the conversion to Dual Stream Recycling throughout the city and provides on-going community education and outreach to ensure program success and quality of materials collected. Solid Waste & Recycling is a large component of the sustainability efforts of our City.

The Solid Waste & Recycling Division continues to work with the residents, businesses and all City departments in an effort to keep and enhance the beauty of the community.

The Solid Waste & Recycling Division completed a Solid Waste & Recycling web page dedicated to educating the community about all Division services, including recycling and sustainability.

Connected with the public via website, social media, printed material, and community outreach.

The Solid Waste & Recycling Division will be reaching out to the residents and businesses within the city to promote Dual Stream Recycling city wide with literature, website, social media and community outreach.

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.

Maintained enforcement of Chapter 12 of the City of Lake Worth Beach code of ordinances through regular route inspections for violators.

Refuse

Refuse Fund - 410 - 5080, 5081, 5082, 5083, 5084 & 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	1,164,961	1,474,714	1,594,045	1,610,990	16,945	1.06%
* Benefits	769,875	908,433	1,002,319	907,359	(94,960)	-9.47%
Sub-Total	1,934,836	2,383,147	2,596,364	2,518,349	(78,015)	-3.00%
OPERATING EXPENSES						
* Prof. & Contract. Service	1,099,049	1,141,649	1,233,724	1,315,118	81,395	6.60%
* Travel & Training	504	3,009	3,000	8,200	5,200	173.33%
* Utility & Communication	178,147	179,298	188,085	192,600	4,515	2.40%
* Insurance	122,460	122,460	132,257	152,096	19,839	15.00%
* Maintenance	491,403	424,803	496,300	594,800	98,500	19.85%
* Operating Expense	790,387	965,003	1,033,037	1,031,638	(1,399)	-0.14%
Sub-Total	2,681,950	2,836,222	3,086,402	3,294,452	208,050	6.74%
NON-OPERATING						
* Debt Service	-	-	-	16,328	16,328	-
* Depreciation	353,364	388,739	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	52,000	52,000	-	0.00%
Sub-Total	353,364	388,739	52,000	68,328	16,328	31.40%
CAPITAL	-	-	550,000	502,609	(47,391)	-8.62%
TOTAL	4,970,150	5,608,108	6,284,767	6,383,738	98,971	1.57%

Refuse Collection & Disposal Fund - Refuse Collection 410 - 5080	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	(219,559)	(8,049)	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	(219,559)	(8,049)	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	24,643	5,231	26,500	26,500	-	0.00%
* Operating Expense	8,023	7,485	-	-	-	-
Sub-Total	32,666	12,716	26,500	26,500	-	0.00%
CAPITAL	-	-	-	-	-	-
TOTAL	(186,893)	4,667	26,500	26,500	-	0.00%

Refuse

Refuse Collection & Disposal Fund - Residential Collection 410 - 5081	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	820,006	912,299	947,380	982,554	35,174	3.71%
* Benefits	457,426	607,775	621,284	578,105	(43,179)	-6.95%
Sub-Total	1,277,432	1,520,074	1,568,664	1,560,659	(8,005)	-0.51%
OPERATING EXPENSES						
* Prof. & Contract. Service	388,574	452,692	463,825	488,424	24,600	5.30%
* Travel & Training	504	-	1,000	4,500	3,500	350.00%
* Utility & Communication	165,947	163,587	174,325	175,830	1,505	0.86%
* Insurance	58,360	58,360	63,029	72,483	9,454	15.00%
* Maintenance	271,795	268,512	247,900	346,400	98,500	39.73%
* Operating Expense	156,477	135,330	152,210	135,890	(16,320)	-10.72%
Sub-Total	1,041,657	1,078,481	1,102,288	1,223,527	121,239	11.00%
CAPITAL	-	-	550,000	502,609	(47,391)	-8.62%
TOTAL	2,319,089	2,598,555	3,220,952	3,286,795	65,843	2.04%

Refuse Fund - Commercial Collection 410 - 5082	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	262,516	286,417	291,105	299,616	8,511	2.92%
* Benefits	151,006	165,239	198,480	171,789	(26,691)	-13.45%
Sub-Total	413,522	451,656	489,585	471,405	(18,180)	-3.71%
OPERATING EXPENSES						
* Prof. & Contract. Service	454,930	384,519	442,321	469,497	27,176	6.14%
* Travel & Training	-	-	1,000	1,000	-	0.00%
* Utility & Communication	4,134	5,287	4,630	6,140	1,510	32.61%
* Insurance	59,490	59,490	64,249	73,887	9,638	15.00%
* Maintenance	145,589	122,145	160,000	160,000	-	0.00%
* Operating Expense	126,659	133,911	184,160	199,835	15,675	8.51%
Sub-Total	790,802	705,352	856,360	910,359	53,999	6.31%
CAPITAL	-	-	-	-	-	-
TOTAL	1,204,324	1,157,008	1,345,945	1,381,764	35,819	2.66%

Refuse

Refuse Fund - Recycling 410 - 5083	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	216,710	191,790	285,420	256,026	(29,394)	-10.30%
* Benefits	132,561	100,127	132,991	114,938	(18,053)	-13.57%
Sub-Total	349,271	291,917	418,411	370,964	(47,447)	-11.34%
OPERATING EXPENSES						
* Prof. & Contract. Service	12,267	20,770	24,803	38,755	13,952	56.25%
* Travel & Training	-	3,009	1,000	2,700	1,700	170.00%
* Utility & Communication	4,048	5,221	4,700	6,200	1,500	31.91%
* Insurance	4,490	4,490	4,849	5,577	728	15.01%
* Maintenance	31,409	21,991	49,900	49,900	-	0.00%
* Operating Expense	21,178	52,640	66,170	66,114	(56)	-0.08%
Sub-Total	73,392	108,121	151,422	169,246	17,824	11.77%
CAPITAL	-	-	-	-	-	-
TOTAL	422,663	400,038	569,833	540,210	(29,623)	-5.20%

Refuse Fund - Roll Offs 410 - 5084	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	85,288	92,257	70,140	72,794	2,654	3.78%
* Benefits	28,882	35,292	49,566	42,527	(7,039)	-14.20%
Sub-Total	114,170	127,549	119,706	115,321	(4,385)	-3.66%
OPERATING EXPENSES						
* Prof. & Contract. Service	25,281	32,898	52,005	67,672	15,667	30.13%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	4,018	5,203	4,430	4,430	-	0.00%
* Insurance	120	120	130	149	19	14.97%
* Maintenance	17,967	6,924	12,000	12,000	-	0.00%
* Operating Expense	25,593	8,268	20,700	20,000	(700)	-3.38%
Sub-Total	72,979	53,413	89,265	104,251	14,986	16.79%
CAPITAL	-	-	-	-	-	-
TOTAL	187,149	180,962	208,970	219,572	10,602	5.07%

Refuse Fund

Refuse Fund - Non-Departmental 410 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	217,997	250,770	250,770	250,770	-	0.00%
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	452,457	627,369	609,797	609,799	2	0.00%
Sub-Total	670,454	878,139	860,567	860,569	2	0.00%
NON-OPERATING						
* Debt Service	-	-	-	16,328	16,328	-
* Depreciation	353,364	388,739	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	52,000	52,000	-	0.00%
Sub-Total	353,364	388,739	52,000	68,328	16,328	31.40%
CAPITAL	-	-	-	-	-	-
TOTAL	1,023,818	1,266,878	912,567	928,897	16,330	1.79%

Refuse Fund

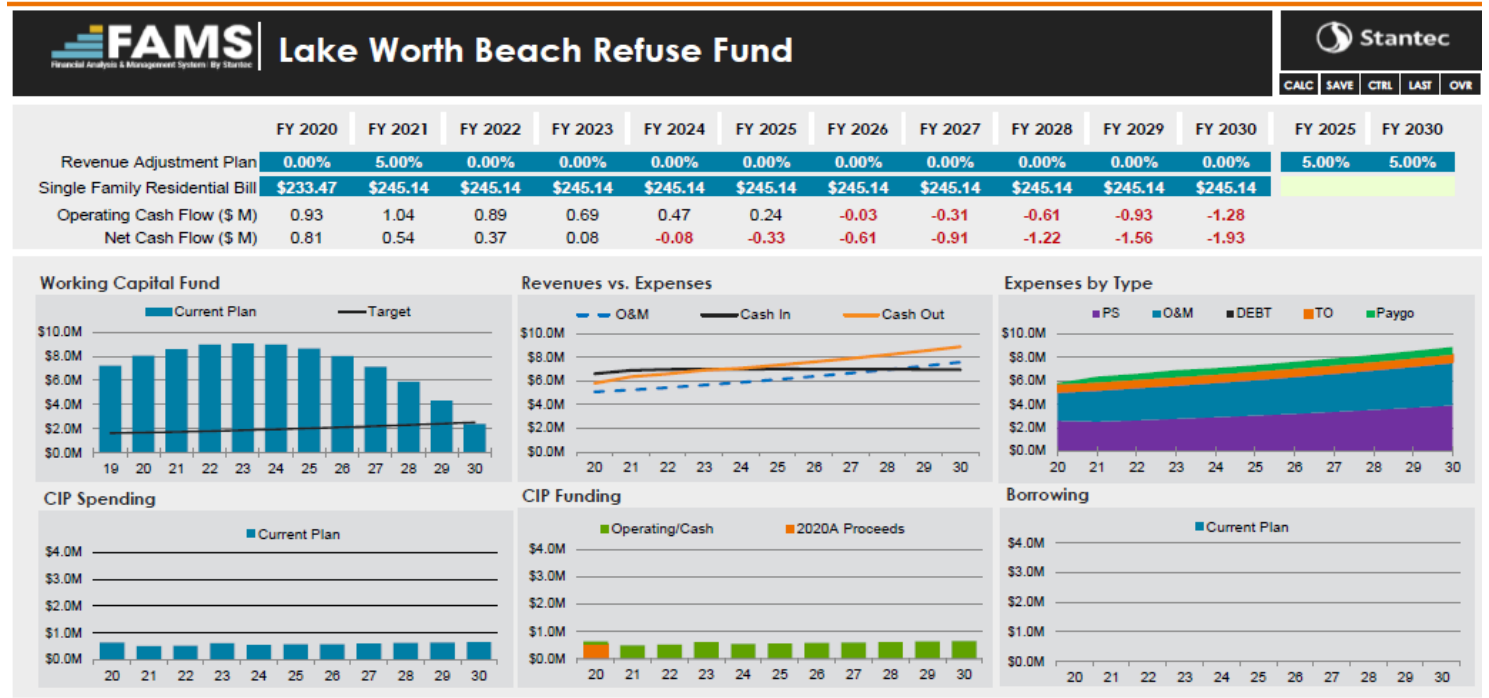
Refuse Fund (Fund 410) – To account for the provision of solid waste removal for the residents and businesses of the service area. All activities to provide for such service are accounted for in this fund, including collection and disposal. Revenues in this fund are obtained via non ad-valorem tax receipts for residential collection and billed service fees for commercial collections. City Code Section 12.15 and Section 2.151

Refuse Fund 410	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Taxes	33,787	44,707	33,900	33,900	-	0.00%
Franchise Fees	109,993	99,930	95,000	95,000	-	0.00%
Physical Environment	-	-	-	-	-	-
Residential user fees	3,476,189	3,347,602	3,200,000	3,533,400	333,400	10.42%
Commercial user fees	1,943,644	2,825,317	2,550,000	2,990,000	440,000	17.25%
Other user fees	481,439	146,420	347,500	182,423	(165,077)	-47.50%
Interest & other Earnings	65,765	201,772	35,250	34,000	(1,250)	-3.55%
Disposal of Fixed Assets	53,088	36,064	24,381	24,380	(1)	0.00%
Sale of Surplus Material	-	10,164	-	-	-	-
General Government	-	5,778	-	1,250	1,250	-
Transfers In	-	-	-	-	-	-
Subtotal	6,163,905	6,717,754	6,286,031	6,894,353	608,322	9.68%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	6,163,905	6,717,754	6,286,031	6,894,353	608,322	9.68%
Use of Funds						
Refuse, Collection	(186,893)	4,667	26,500	26,500	-	0.00%
Residential Collection	2,319,089	2,598,554	3,220,952	3,286,795	65,843	2.04%
Commercial Collection	1,204,324	1,157,009	1,345,945	1,381,764	35,819	2.66%
Recycling	422,663	400,038	569,833	540,210	(29,623)	-5.20%
Roll-offs	187,149	180,961	208,970	219,572	10,602	5.07%
Non-Department Other	1,023,818	276,342	912,567	258,770	(653,797)	-71.64%
Contribution to General Fund	-	601,797	-	601,799	601,799	-
Capital Outlay	-	-	-	-	-	-
Transfers Out (SWA Annual Assessment refund)	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	16,328	16,328	-
Debt Payments- Interest	-	-	-	-	-	-
Vehicle Replacement contribution	-	-	-	52,000	52,000	-
Depreciation	-	388,739	-	-	-	-
Sub-Total Operating Expenses	4,970,150	5,608,107	6,284,767	6,383,738	98,971	1.57%
Net Sources over Uses of Funds	1,193,755	-	1,264	-	(1,264)	-100.00%
Total Uses of Funds	6,163,905	5,608,107	6,286,031	6,383,738	97,707	1.55%

Refuse Fund Financial Projection

FINANCIAL PROJECTION:

(Excerpt from the analysis provided by Stantec)



The Fund’s current refuse assessment fee per ERU is sufficient to meet operating, capital, debt service coverage, and minimum operating reserve requirements until FY 2030 of the projection period, at which point the City should consider adopting an annual fee adjustment.

Fiscal Year ³	2021	2022	2023	2024	2025
Annual Refuse Fee Adjustments	5.00%	0.00%	0.00%	0.00%	0.00%

The City should consider updating this analysis on an annual basis to evaluate the adequacy of the revenues provided by its current refuse fees. Doing so will allow for the incorporation of updated revenue and expense information as well as changes in economic conditions, and other factors so that any necessary adjustments can be made to the financial management plan presented herein. This will allow the Utility to meet its financial and operating requirements during the projection period and minimize fee impacts to customers from future events occurring differently than currently projected.



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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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
General Government	1,535,350	1,512,550	1,728,742	2,221,172	492,430	28.48%
Other Miscellaneous Revenue	1,733	6,090	-	-	-	-
Contribution from Enterprise Funds	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	1,537,083	1,518,640	1,728,742	2,221,172	492,430	28.48%
Use of Net Operating Assets	-	-	192,000	925,000	733,000	381.77%
Total Sources of Funds	1,537,083	1,518,640	1,920,742	3,146,172	1,225,430	63.80%
Use of Funds						
Technical	1,354,407	1,857,522	1,920,615	2,510,389	589,774	30.71%
Non-Departmental	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sub-Total Operating Expenses	1,354,407	1,857,522	1,920,615	2,510,389	589,774	30.71%
Reserve for future use	182,676	237,248	127	-	(127)	-100.00%
Total Uses of Funds	1,537,083	2,094,770	1,920,742	2,510,389	589,647	30.70%



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 Beach as a whole.

Self Insurance Fund 520	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
General Government	2,773,710	2,640,399	2,855,457	2,562,774	(292,683)	-10.25%
Interest & Other Earnings	57,148	214,427	-	506,885	506,885	-
Other Miscellaneous Revenue	649	2,857	-	8,000	8,000	-
Advance reimbursement	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	2,831,507	2,857,683	2,855,457	3,077,659	222,202	7.78%
Use of Net Operating Assets	-	-	-	-	-	-
Total Sources of Funds	2,831,507	2,857,683	2,855,457	3,077,659	222,202	7.78%
<u>Use of Funds</u>						
Property & Liability	1,910,510	2,301,344	2,203,843	2,562,774	358,931	16.29%
Worker's Compensation	693,588	326,291	613,644	506,885	(106,759)	-17.40%
Non-Departmental	1,016,738	13,228	5,050	8,000	2,950	58.42%
Contingencies / Reserves	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sub-Total Operating Expenses	3,620,836	2,640,863	2,822,537	3,077,659	255,122	9.04%
Reserve for future use	(789,329)	2,175,342	32,921		(32,921)	-100.00%
Total Uses of Funds	2,831,507	4,816,205	2,855,457	3,077,659	222,202	7.78%

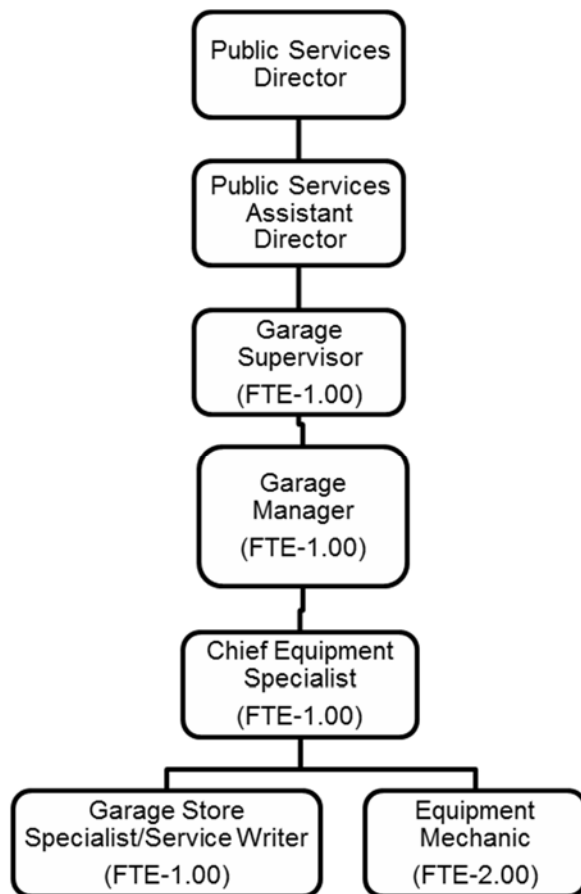


Fleet Management Fund

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 2020	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2021
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.

OBJECTIVES

OBJECTIVES 2021
Continue working to 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.
Continue to implement more fuel-efficient vehicle purchases and transition Electric Vehicles and Bio-Diesel into fleet operations.

Fleet Management

PERFORMANCE MEASURES

OBJECTIVES 2021	FY 2021 TARGET
Financial: The objective for Fleet Division is to maximize the Department budgets while increasing efficiency amongst the Divisions	-
Customer: To create a customer service oriented Department that is responsive to the needs of the Citizens and Departments city wide	200 + Customer Calls & Complaints
Internal Businesses Processes: To expedite the time of routine maintenance service of vehicles to private industry standards	2 Days or Less
Learning and Growing: To train the Fleet Maintenance staff in the latest technology available to diagnose equipment and vehicles	Train additional two (2) staff and purchase latest scanner software

City Garage Fund 530 5070	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	320,795	332,595	343,881	337,363	(6,518)	-1.90%
* Benefits	160,074	175,964	317,331	175,491	(141,840)	-44.70%
Sub-Total	480,869	508,559	661,212	512,854	(148,358)	-22.44%
OPERATING EXPENSES						
* Prof. & Contract. Service	34,602	34,107	42,245	41,289	(956)	-2.26%
* Travel & Training	697	438	1,500	1,500	-	0.00%
* Utility & Communication	15,974	18,064	15,850	15,600	(250)	-1.58%
* Insurance	32,040	32,040	34,603	39,792	5,189	15.00%
* Maintenance	182,949	166,908	148,400	183,000	34,600	23.32%
* Operating Expense	45,298	93,897	129,700	130,700	1,000	0.77%
Sub-Total	311,560	345,454	372,298	411,881	39,583	10.63%
CAPITAL						
TOTAL	792,429	854,013	1,033,510	924,735	(108,775)	-10.52%

Fleet Management

City Garage Fund 530 - 9010	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	1,039	-	-	-	-
Sub-Total	-	1,039	-	-	-	-
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	450,516	521,973	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	450,516	521,973	-	-	-	-
CAPITAL	-	-	-	-	-	-
TOTAL	450,516	523,012	-	-	-	-

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Intergovernmental	1,242,943	1,056,490	1,241,800	1,439,117	197,317	15.89%
General Government	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Non-Operating Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	1,242,943	1,056,490	1,241,800	1,439,117	197,317	15.89%
Use of Net Assets	-	-	-	-	-	-
Total Sources of Funds	1,242,943	1,056,490	1,241,800	1,439,117	197,317	15.89%
<u>Use of Funds</u>						
Garage Maintenance	1,242,943	1,377,025	1,033,510	924,735	(108,775)	-10.52%
Non-Departmental	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Reserve for future Capital Expenditures	-	-	-	-	-	-
Sub-Total	1,242,943	1,377,025	1,033,510	924,735	(108,775)	-10.52%
Reserve for future use	-	-	-	-	-	-
Total Uses of Funds	1,242,943	1,377,025	1,033,510	924,735	(108,775)	-10.52%



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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
General Government	7,531,818	8,481,289	8,695,547	9,224,482	528,935	6.08%
Interest & Other Earnings	2,479	25,492	-	2,000	2,000	-
Shared Revenue Local Units	15,980	12,410	-	14,000	14,000	-
Other Miscellaneous Revenue	16,857	3,799	-	-	-	-
Subtotal	7,567,134	8,522,990	8,695,547	9,240,482	544,935	6.27%
Use of Net Assets	-	-	-	-	-	-
Total Sources of Funds	7,567,134	8,522,990	8,695,547	9,240,482	544,935	6.27%
Use of Funds						
Benefits	7,867,482	8,349,807	8,695,547	9,119,150	423,603	4.87%
Non-Departmental	605	1,478	-	-	-	-
Sub-Total	7,868,087	8,351,285	8,695,547	9,119,150	423,603	4.87%
Reserve for future use	-	-	-	-	-	-
Total Uses of Funds	7,868,087	8,351,285	8,695,547	9,119,150	423,603	4.87%

Employee Benefits Fund - HR 1320	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
PERSONNEL SERVICES						
* Salaries & Wages	96,435	57,039	62,881	129,673	66,792	106.22%
* Benefits	7,085,922	8,220,649	8,485,247	8,838,552	353,305	4.16%
Sub-Total	7,182,357	8,277,688	8,548,128	8,968,225	420,097	4.91%
OPERATING EXPENSES						
* Prof. & Contract. Service	666,687	52,809	120,339	123,557	3,218	2.67%
* Travel & Training	3,060	187	2,750	2,750	-	0.00%
* Utility & Communication	5,545	5,792	7,370	7,370	-	0.00%
* Insurance	5,760	5,760	5,760	6,048	288	5.00%
* Operating Expense	4,678	9,049	11,200	11,200	-	0.00%
Sub-Total	685,730	73,597	147,419	150,925	3,506	2.38%
CAPITAL	-	-	-	-	-	-
TOTAL	7,868,087	8,351,285	8,695,547	9,119,150	423,603	4.87%



FIVE YEAR CAPITAL IMPROVEMENT PLAN



MEMORANDUM

TO: Hon. Mayor and City Commissioners
FROM: Michael Bornstein, City Manager
DATE: September 30, 2020
SUBJECT: FY 2021-2025 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 2021-2025) for the City of Lake Worth Beach.

A Capital Expenditure is the approved budget for improvements to, or the 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 2021-2025 totals \$176,514,063 as shown in a table below, 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 \$32,300,201 for the FY 2021 will be part of the City’s FY 2021 Annual Operating Budget.

SUMMARY OF PROJECTS BY DEPARTMENTS							
Project Category	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	5-Year Total	% of 5-Year Total
Leisure Services	715,000	550,000	620,000	785,000	785,000	3,455,000	1.96%
Public Services	2,394,010	2,701,835	1,946,778	1,710,125	1,716,125	10,468,873	5.93%
Information Technology	925,000	1,225,000	1,175,000	1,725,000	1,725,000	6,775,000	3.84%
Electric Utility	17,495,000	34,800,000	9,183,000	18,230,000	12,280,000	91,988,000	52.11%
Water & Sewer	9,335,421	8,084,000	11,905,333	15,393,333	11,973,333	56,691,420	32.12%
Stormwater	1,435,770	2,500,000	2,100,000	550,000	550,000	7,135,770	4.04%
TOTAL CAPITAL PROJECTS	32,300,201	49,860,835	26,930,111	38,393,458	29,029,458	176,514,063	100.00%

As you will notice, the majority of the capital projects in the FY 2021-2025 CIP are most notably contained in the Electric Utility, and Water and Sewer Departments.



SUMMARY BY PROJECT CATEGORY							
Project Category	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	5-Year Total	% of 5-Year Total
Building & Infrastructure Rehabilitation	19,745,770	37,900,000	11,858,000	19,280,000	13,330,000	102,113,770	57.85%
Recreational Enhancements	715,000	550,000	620,000	785,000	785,000	3,455,000	1.96%
Sewer Projects	2,903,000	3,032,000	5,503,333	6,043,333	11,979,333	29,460,999	16.69%
Streets Maintenance	1,079,010	1,751,835	1,021,778	860,125	860,125	5,572,873	3.16%
Technology Improvement	925,000	1,225,000	1,175,000	1,725,000	1,725,000	6,775,000	3.84%
Vehicle Replacement	500,000	350,000	350,000	350,000	350,000	1,900,000	1.08%
Water System	6,432,421	5,052,000	6,402,000	9,350,000	0	27,236,421	15.43%
TOTAL CAPITAL PROJECTS	32,300,201	49,860,835	26,930,111	38,393,458	29,029,458	176,514,063	100.00%

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 current phase is to responsibly fund the capital projects which upon completion would attract businesses and other economic activities to the City.

Numerous projects identified and approved in FY 2021 5-Year CIP will not only provide much needed maintenance to City’s infrastructure, but also create a positive impact to Operating Budget. Improvements of playgrounds and pavilions in City’s parks will attract more visitors and create additional parking and rental revenue.

In addition to improved safety and resistance to high winds, ongoing windows replacement projects will result in lower energy costs. Our vehicle replacement plan will enable the City to acquire more energy efficient vehicles. This will decrease our demand for fuel and lower the expense. New vehicles also decrease the need for repairs, which will again result in lower expenses.

In FY 2018, staff were able to promote a more holistic approach to capital management, where a number of projects that were shown individual in multiple departments, because of the various funding sources, have not been consolidated into single projects under one department. 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 makes it easier to identify total costs of capital projects and to conceptualize the various project components.

A summary of some of our capital activities are captured below under various departments. For a complete list of all of the City’s CIP activities, please reference the following pages.



Public Services:

The Public Services Department will have the continued task of regular streets maintenance throughout the City that includes, but is not limited to, the fixing of 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 the above table under the category of Street Maintenance.

Water and Sewer:

The Water Utility Department has been a stand-alone department since FY 2014, and is tasked with many complex and high-level projects.

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 a future Public Hearing date.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Michael Bornstein", with a long horizontal flourish extending to the right.

Michael Bornstein

Capital Improvement Plan

City of Lake Worth Beach FY 2020 Proposed - 5 Year Capital Plan FY 2021 - 2025

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
General Government						
Bathroom Plumbing City Hall (All Bathrooms)	-	50,000	-	-	-	50,000
Plumbing Replace - City Hall Annex - 414 Lake Ave.	-	50,000	-	-	-	50,000
Total General Government	-	100,000	-	-	-	100,000
Library						
Windows - Library - 15 N M St.	75,000	-	-	-	-	75,000
Total Library Services	75,000	-	-	-	-	75,000
Leisure Services						
Roof - NW Concession - 22nd Ave. N	-	-	-	30,000	30,000	60,000
Replace Roof - Wimbley Gym - 1515 Wingfield	-	-	125,000	-	-	125,000
Replace Roof - Osborne Center - 1699 Wingfield	-	-	-	200,000	200,000	400,000
Elevator - Compass - 202 N H St.	-	-	100,000	-	-	100,000
Electrical Upgrade - Bandshell	25,000	-	-	-	-	25,000
Re-surface court - Howard Basketball Court	80,000	-	-	-	-	80,000
Equipment Replacement - Howard Park Playground	-	-	85,000	-	-	85,000
Bath / Tables - Howard Park Pavilion	25,000	-	-	-	-	25,000
Roof - Howard Park Pavilion	-	30,000	-	-	-	30,000
Re-surface - Howard Park Futsal Court	-	50,000	-	-	-	50,000
Re-Surface - Sunset Park Basketball Court	-	30,000	-	-	-	30,000
DST Slab Pavilion Replacement - Sunset Park	35,000	-	-	-	-	35,000
Replacement Sunset Park Playground	-	-	-	60,000	60,000	120,000
Re-Surface Sunset Park Tennis Court	-	-	-	80,000	80,000	160,000

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
Pavilion - Sunset Park Pavilion	-	-	-	50,000	50,000	100,000
Dugouts - NW Ballfields	50,000	-	-	-	-	50,000
4 Scoreboard - NW Ballfields	25,000	-	-	-	-	25,000
Replace Fence - NW Ballfields	-	100,000	-	-	-	100,000
Replace Playground - NW Ballfields	-	-	-	60,000	60,000	120,000
Scoreboard - Manzo Ballfield	-	25,000	-	-	-	25,000
Manzo Quads - Manzo Ballfield Lighting	35,000	-	35,000	35,000	35,000	140,000
Replace Playground - South Bryant Playground	150,000	-	-	-	-	150,000
New Pavilion - South Bryant Pavilion	-	-	-	75,000	75,000	150,000
Fitness Equipment - Mid Bryant - 100 S Golfview Rd.	25,000	25,000	-	25,000	25,000	100,000
Replace Playground - South Palm Playground	-	85,000	-	-	-	85,000
New Roof - Memorial Park	-	40,000	-	-	-	40,000
Re-sod field - Memorial Park	-	-	-	150,000	150,000	300,000
New Roof - Spillway Park	-	40,000	-	-	-	40,000
Total Leisure Services	450,000	425,000	345,000	765,000	765,000	2,750,000
<i>Roadway Projects:</i>						
Street Resurfacing + ADA Improvements	-	750,000	-	-	-	750,000
* S M ST - From 10TH AVE S To 11TH AVE S	67,936	-	-	-	-	67,936
* S M ST - From 13TH AVE S To 14TH AVE S	67,928	-	-	-	-	67,928
* S N ST - From 6TH AVE S To 7TH AVE S	67,936	-	-	-	-	67,936
* 3RD AVE S - From Dead End To S F ST	36,864	-	-	-	-	36,864
* 4TH AVE S - From S Dixie Hwy To S H ST	50,956	-	-	-	-	50,956
* Lake Geneva Dr - From Dead End To Cochran Dr	31,709	-	-	-	-	31,709
* S E ST - From 10TH AVE S To 12TH AVE S	136,344	-	-	-	-	136,344
* S Ridge ST - From Elm ST To 12TH Ave S	302,301	-	-	-	-	302,301

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
* 14TH Ave N - From Kilgore Ln To Richard Ln	37,053	-	-	-	-	37,053
* 21ST Ave N - From Dead End To Park St	42,045	-	-	-	-	42,045
* 5TH Ave N - From N H ST To N G ST	49,422	-	-	-	-	49,422
* Barnett Dr - From Dead End to Aragon Ave	188,517	-	-	-	-	188,517
* N D ST - From 17TH Ave N To 18TH Ave N	-	62,654	-	-	-	62,654
* N G ST - From 3RD Ave N To 4TH Ave N	-	67,955	-	-	-	67,955
* N H ST - From Lake Ave To Lucerne Ave	-	53,766	-	-	-	53,766
* Park St - From 20TH Ave N To 21ST Ave N	-	41,688	-	-	-	41,688
* 2TH Ave N - From N Golfview Dr To N Lakeside	-	46,900	-	-	-	46,900
* 17TH AVE N - From N J TER To N J ST	-	38,594	-	-	-	38,594
* 18TH AVE N - From N L ST To N K ST	-	32,061	-	-	-	32,061
* 18TH AVE N - From N M ST To N L ST	-	32,053	-	-	-	32,053
* 4TH AVE N - From N M ST To N L ST	-	49,412	-	-	-	49,412
* 6TH AVE N - From N Dixie Hwy To N J ST	-	50,947	-	-	-	50,947
* N M ST - From 16TH AVE N To 17TH AVE N	-	67,936	-	-	-	67,936
* N Palm Way - From 6TH AVE N To 7TH AVE N	-	67,965	-	-	-	67,965
* 12TH AVE S - From S L ST To S K ST	-	49,409	-	-	-	49,409
* 14TH AVE S - From S Palm Way To S Federal Hwy	-	54,804	-	-	-	54,804
* Lakeside Palms Ct - From Dead End to S Lakeside	-	30,877	-	-	-	30,877
* S L ST - From 10TH AVE S To 9TH AVE S	-	67,946	-	-	-	67,946
* M ST - From 2ND AVE S To 3RD AVE S	-	67,955	-	-	-	67,955
* S N ST - From 10TH AVE S To 11TH AVE S	-	67,936	-	-	-	67,936
* 12TH AVE S - From Wingfield St To S H ST	-	27,792	-	-	-	27,792

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
* South RD - From Tropical Dr to Dead End	-	23,185	-	-	-	23,185
* 13TH Ave N - From N B ST To N A ST	-	-	42,928	-	-	42,928
* 23RD Ave N - From Florida St To E Coast St Ave N	-	-	68,952	-	-	68,952
* 24TH Ave N - From N East Coast St To Florida St	-	-	69,357	-	-	69,357
* Pine Tier From 9TH Ave N To Lavue Ave	-	-	39,208	-	-	39,208
* 15TH Ave N - From N ST To N Federal Hwy	-	-	38,594	-	-	38,594
* 18TH AVE N - From N J TER To N J ST	-	-	32,062	-	-	32,062
* 7TH Ave N - From N Lakeside Dr To N Palm Way	-	-	49,412	-	-	49,412
* 9TH AVE N - From N K ST To N J ST	-	-	49,402	-	-	49,402
* N K ST - From 11TH Ave N To 12TH Ave N	-	-	67,955	-	-	67,955
* N L ST - From 10TH AVE N To 11TH AVE N	-	-	67,955	-	-	67,955
* N Lakeside Dr - From 14TH Ave N To 13TH Ave N	-	-	67,936	-	-	67,936
* N Palm Way - From 11TH Ave N To 10TH Ave N	-	-	67,965	-	-	67,965
* 11TH Ave S - From S J ST To Dead End	-	-	27,189	-	-	27,189
* 6TH Ave S - From S Palm Way To S Federal Hwy	-	-	54,036	-	-	54,036
* 8TH Ave S - From S Lakeside Dr To S Palm Way	-	-	31,661	-	-	31,661
* 1ST Ave S - From S B ST To S A ST	-	-	43,495	-	-	43,495
* 5TH AVE S - From S Dixie Hwy To S H ST	-	-	50,947	-	-	50,947
* Cochran Dr - From Cochran Dr To Godfrey	-	-	34,526	-	-	34,526
* Lake Geneva Dr - From Nanette Ct To High Ridge Rd	-	-	118,199	-	-	118,199
* S Pine St - From 6TH Ave S To Elm St	-	-	-	106,644	106,644	213,289
* 19TH Ave N - From Railroad To N D ST	-	-	-	136,201	136,201	272,402
* 9TH AVE N - From Dead End To N F ST	-	-	-	24,778	24,778	49,557
* N B ST - From 10TH Ave N To 11TH Ave N	-	-	-	64,586	64,586	129,171

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
* N G ST - From 7TH Ave N To 8TH Ave N	-	-	-	67,965	67,965	135,929
* N H ST - From 12TH Ave N To 13TH Ave N	-	-	-	69,204	69,204	138,407
* 15TH AVE N - From N Federal Hwy To N M ST	-	-	-	38,604	38,604	77,208
* 7TH AVE N - From N Palm Way To N O ST	-	-	-	49,412	49,412	98,824
* 8TH AVE N - From N Federal Hwy To N M ST	-	-	-	49,412	49,412	98,824
* N J ST - From 10TH Ave N To 11TH Ave N	-	-	-	67,955	67,955	135,910
* S M ST - From 15TH Ave S To Dead End	-	-	-	46,364	46,364	92,728
* 12TH AVE S - From S N ST To S M ST	-	-	-	49,409	49,409	98,818
* 4TH AVE S - From S J ST To S DIXIE HWY	-	-	-	50,986	50,986	101,971
* 15TH AVE S - From S D ST To S C ST	-	-	-	38,606	38,606	77,212
Total Street Maintenance	1,079,010	1,751,835	1,021,778	860,125	860,125	5,572,872
						-
Total General Fund	1,604,010	2,276,835	1,366,778	1,625,125	1,625,125	8,497,872
Beach Fund						
Elevator Cab - Casino - 10 S Ocean	50,000	-	-	-	-	50,000
Replace Landscape - Beach Park	30,000	-	-	-	-	30,000
Rails/ Decking - Beach Park	-	125,000	-	-	-	125,000
Pier Wood - Beach Park	-	-	25,000	-	-	25,000
Replace Roof - Benney's	-	-	-	20,000	20,000	40,000
Railing - Casino - 10 S Ocean	35,000	-	-	-	-	35,000
Replace Chiller - Casino - 10 S Ocean	100,000	-	-	-	-	100,000
Total Beach Fund	215,000	125,000	25,000	20,000	20,000	405,000

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
Golf Fund						
Replace Roof - Golf Clubhouse / Pro Shop - 17th Ave. N	-	-	250,000	-	-	250,000
Golf Clubhouse Bathrooms / Carpet/ Pro Shop	50,000	-	-	-	-	50,000
Total Golf Fund	50,000	-	250,000	-	-	300,000
Garage Fund						
Bucket Truck	150,000					150,000
Annual Vehicle Replacement Budget	350,000	350,000	350,000	350,000	350,000	1,750,000
Total Garage Fund	500,000	350,000	350,000	350,000	350,000	1,900,000
Information Technology Fund						
Enterprise Resource Planning (ERP) Replacement	750,000	1,000,000	1,000,000	1,500,000	1,500,000	5,750,000
Computer Server Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Data Recovery Offsite Storage & Backup	-	50,000	-	50,000	50,000	150,000
Network Infrastructure Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Network Security Upgrade and Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Security Access Control System	25,000	25,000	25,000	25,000	25,000	125,000
Total Information Technology Fund	925,000	1,225,000	1,175,000	1,725,000	1,725,000	6,775,000
Neighborhood Road Program -Bond funded						
Park of Commerce Phase 2	240,000					240,000
Total Neighborhood Road Program	240,000	-	-	-	-	240,000
Total Governmental Funds	3,534,010	3,976,835	3,166,778	3,720,125	3,720,125	18,117,872

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
<i>Electric Fund</i>						
FDOT & PBC 6th Ave S. Improvements	-	200,000	-	-	-	200,000
Park of Commerce Phase 2	140,000	-	-	-	-	140,000
Park of Commerce Phase 2	61,000					61,000
2nd Tie Line- Design	1,000,000					1,000,000
2nd Tie Line		12,000,000	-	-	-	12,000,000
System Hardening & Reliability Improvement (SHRIP)	14,489,000	21,225,000	8,683,000	17,730,000	11,780,000	73,907,000
Line Truck Replacement	500,000	1,375,000	500,000	500,000	500,000	3,375,000
Oracle Implementation	690,000					690,000
SCADA Telemetry	175,000					175,000
Boutwell Road Improvements	365,000					365,000
Wi-Fi/ Palm Beach County School Board	75,000					75,000
Total Electric Fund	17,495,000	34,800,000	9,183,000	18,230,000	12,280,000	91,988,000
<i>Water Fund</i>						
Raw WM Well 16-17-18 & Connect to Repump Generator	170,000	-	-	-	-	170,000
Clearwell Structural Improvements, Transfer Pump	175,000	-	-	-	-	175,000
S Booster Repairs- N booster	-	-	600,000	-	-	600,000
Lake Osborne Estates Watermain Replacement - SRF Funded	15,000	-	-	2,600,000	-	2,615,000
2" Watermain Replacement-Construction- SRF Funded	5,175,000	-	-	-	-	5,175,000
Neighborhood Roads: District 1	324,800	-	-	-	-	324,800
Neighborhood Roads: District 2	190,251	-	-	-	-	190,251
Park of Commerce Phase 2	155,000	-	-	-	-	155,000

Capital Improvement Plan

Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
Dual Zone Monitoring Well	-	-	-	1,000,000	-	1,000,000
New Construction Well F4	-	80,000	1,500,000	-	-	1,580,000
Wash Water Recovery Basin	-	-	1,200,000	-	-	1,200,000
WTP Roof Evaluation/Redo	-	80,000	-	-	-	80,000
New Construction Well 18 & Test Well 18	60,000	662,000	662,000			1,384,000
10TH Ave N WM Extension West of Canal to Congress		725,000	-	-	-	725,000
HSP #5	-	500,000	-	-	-	500,000
New Construction Well F5	-	-	80,000	1,500,000	-	1,580,000
East Clearwell roof coating		425,000				425,000
Water Distribution; Floral Park and 10th		175,000	2,260,000	3,750,000		6,185,000
PBC 6th Ave Bridge		250,000				250,000
Lake Bass		450,000				450,000
S East Coast St Watermain Loop				500,000		500,000
Watermain Replacement NRP Projects	167,370					167,370
High Service Pump Replacement		500,000				500,000
Radio Phase 2 and Scada Upgrades		250,000				250,000
Watermain Treatment Plant Roof		80,000				80,000
AC/Transit Replacement		100,000	100,000			200,000
Well 9; Generator and Electrical Upgrades		150,000				150,000
Well Generators and Upgrades		50,000				50,000
Water Treatment Plant Improvements		575,000				575,000
Total Water Fund	6,432,421	5,052,000	6,402,000	9,350,000	-	27,236,421
<i>Local Sewer Fund</i>						
Lift Station #13 Electrical, #14 Repairs	186,000	-	-	-	-	186,000
Lake Bass Canal Aerial Force Main Relocation	-	350,000	-	-	-	350,000

Capital Improvement Plan

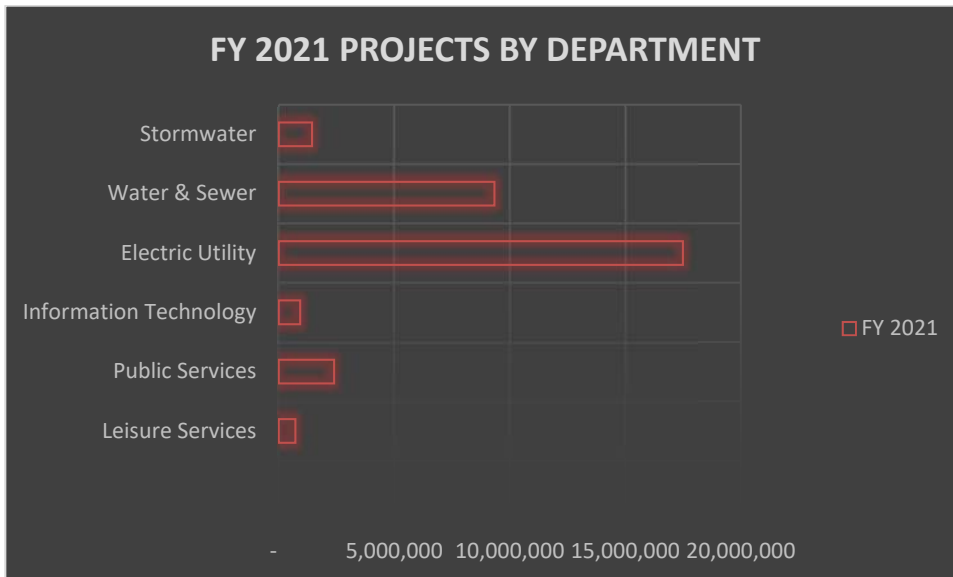
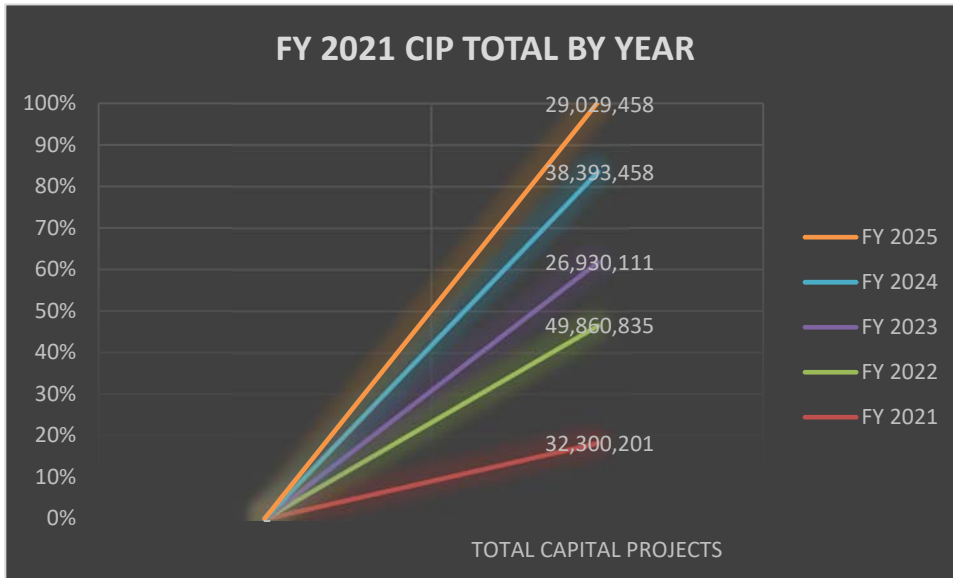
Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
Global manhole lining	150,000	150,000	150,000	150,000	150,000	750,000
Sewer Collection Rehab	200,000	200,000	200,000	200,000	200,000	1,000,000
Park of Commerce- Phase 2	91,000	-	-	-	-	91,000
Lift Station #25 SCADA	-	-	250,000	-	-	250,000
Floral Park Expansion		222,000	2,720,000	4,360,000	10,296,000	17,598,000
Lift Station 14 Improvements	336,000					336,000
Lift Station 19 Rehab / Replacement		250,000				250,000
Lift Station and Generator Upgrades		50,000	50,000			100,000
Sewer Lining Lift Stations 3&4		900,000	1,333,333	1,333,333	1,333,333	4,899,999
Radio Phase 2 and SCADA upgrades		200,000				200,000
Total Local Sewer Fund	963,000	2,322,000	4,703,333	6,043,333	11,979,333	26,010,999
<i>Stormwater Fund</i>						
Neighborhood Roads: District 3	668,570	-	-	-	-	668,570
Park of Commerce- Phase 2	117,200	-	-	-	-	117,200
ST Outfall Check Valve	50,000	50,000	50,000	50,000	50,000	250,000
ADD .5 acres South by Lake	-	500,000	500,000	-	-	1,000,000
North O St Second to Lake Ave	350,000	-	50,000	-	-	400,000
Miscellaneous Outfall	-	500,000	500,000	500,000	500,000	2,000,000
Neighborhood Roads: District 4	-	150,000	-	-	-	150,000
1st Ave South, Storm Repairs		300,000				300,000
16th Ave. North, Outfall Repairs	50,000	350,000				400,000
18th Ave. South, Outfall Repairs		150,000				150,000

Capital Improvement Plan

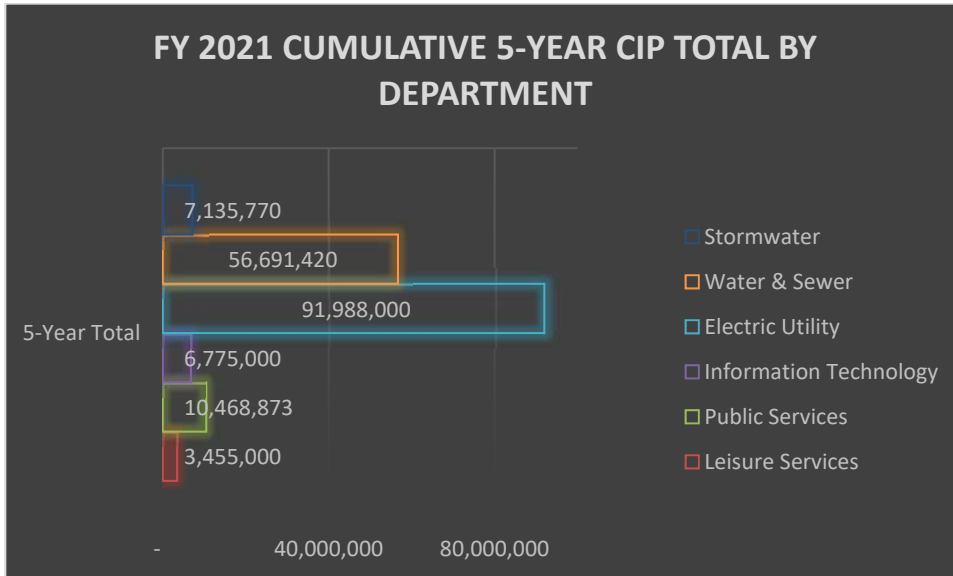
Project Title	FY 2021 Requests	FY 2022 Requests	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	Cumulative Requests
Bryant Park, Stormwater Repairs			500,000			500,000
Golf Course Retention Lake Improvements / Expansion		500,000	500,000			1,000,000
Stormwater- Capital Repair and Maintenance	200,000					200,000
Total Stormwater Fund	1,435,770	2,500,000	2,100,000	550,000	550,000	7,135,770
Sanitation Fund						
Heavy Truck Replacement Budget	500,000	500,000	500,000	500,000	500,000	2,500,000
Roof Replacement - Streets Sanitation - 1880 2nd Ave N.	-	-	75,000	-	-	75,000
Total Sanitation Fund	500,000	500,000	575,000	500,000	500,000	2,575,000
Regional Sewer Fund						
MPS Pump Replacement 101, 102, 103, 104	50,000	50,000	50,000	-	-	150,000
6th Ave S Bridge FM Utility Adjustments for PBC	300,000	-	-	-	-	300,000
PBC PS 5229 repairs/pump	840,000	-	-	-	-	840,000
ECR Shared Pipeline assessment	500,000	-	-	-	-	500,000
Pipe Lining: 15th Ave S & SB streets		360,000				360,000
ICW Force Main Replacement		100,000	750,000			850,000
RS Lining Bryant Park	250,000					250,000
PBC Mango Road ARV Relocation		200,000				200,000
Total Regional Sewer Fund	1,940,000	710,000	800,000	-	-	3,450,000
Total: Combined Utility	28,766,191	45,884,000	23,763,333	34,673,333	25,309,333	158,396,190
Total FY 2021 5-Year CIP	32,300,201	49,860,835	26,930,111	38,393,458	29,029,458	176,514,062

Capital Improvement Plan

Project Category



Capital Improvement Plan



Funding Sources

SUMMARY OF PROJECTS BY FUNDING SOURCES							
Funding Sources	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	5-Year Total	% of 5-Year Total
General Fund	1,604,010	2,276,835	1,366,778	1,625,125	1,625,125	8,497,873	4.81%
Beach Fund	215,000	125,000	25,000	20,000	20,000	405,000	0.23%
Electric Fund	17,495,000	34,800,000	9,183,000	18,230,000	12,280,000	91,988,000	52.11%
Garage/Fleet Fund	500,000	350,000	350,000	350,000	350,000	1,900,000	1.08%
Golf Course Fund	50,000	-	250,000	-	-	300,000	0.17%
Information Technology Fund	925,000	1,225,000	1,175,000	1,725,000	1,725,000	6,775,000	3.84%
Local Sewer Fund	963,000	2,322,000	4,703,333	6,043,333	11,979,333	26,010,999	14.74%
Regional Sewer Fund	1,940,000	710,000	800,000	0	0	3,450,000	1.95%
Sanitation Fund	500,000	500,000	575,000	500,000	500,000	2,575,000	1.46%
Stormwater Fund	1,435,770	2,500,000	2,100,000	550,000	550,000	7,135,770	4.04%
Water Fund	6,432,421	5,052,000	6,402,000	9,350,000	0	27,236,421	15.43%
Neighborhood Road Program	240,000	-	-	-	0	240,000	0.14%
TOTAL CAPITAL PROJECTS	32,300,201	49,860,835	26,930,111	38,393,458	29,029,458	176,514,063	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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Federal Grants	-	-	-	-	-	-
Interest & Other Earnings	52,836	154,853	299,420	-	-	-
Other Miscellaneous Rev	-	-	-	-	-	-
Debt proceeds	125,000	-	-	-	-	-
Repayment from Beach fund - principal & interest	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	177,836	154,853	299,420	-	(299,420)	-100%
Use of Fund Balance	20,843	-	-	1,162,100	1,162,100	-
Total Sources of Funds	198,679	154,853	299,420	1,162,100	862,680	288%
Use of Funds						
Community Sustainability - Building Permits	197,835	-	-	-	-	-
General Improvements	-	-	299,420	982,100	682,680	228%
Public Services Bldg/ Maintenance	-	47,773	-	-	-	-
Park of Commerce Drainage Improvements	-	-	-	-	-	-
Road Improvements	(7,326)	-	-	-	-	-
Leisure Services - Golf Course Restoration	-	-	-	-	-	-
Leisure Services - Recreation	-	-	-	-	-	-
Leisure Services - Roof replacement - Bryant Park	-	-	-	-	-	-
Leisure Services - Bryant Park Concession Bldg.	-	-	-	-	-	-
Leisure Services - Library	7,602	-	-	-	-	-
Leisure Services - Casino Bldg.	-	-	-	-	-	-
City Hall Alarm System & Electric Upgrade	-	-	-	-	-	-
City Hall Chiller	-	-	-	-	-	-
Shuffle Board Court Renovation	-	-	-	-	-	-
Gymnasium floor/Bleachers	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-
Building Renovations	-	-	-	-	-	-
Landfill Restoration	-	-	-	-	-	-
Non-Departmental	568	235,271	-	180,000	-	-
TOTAL CAPITAL FUNDS	198,679	283,044	299,420	1,162,100	862,680	288%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
Source of Funds						
Intergovernmental/Grants	750	700,106		-	-	-
General Government	2,241,760	2,893,807	2,545,346	3,864,015	1,318,669	51.81%
Miscellaneous Revenue	-	-	-	-	-	-
Non-Operating Sources/debt proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	2,242,510	3,593,913	2,545,346	3,864,015	1,318,669	51.81%
Use of Fund Balance	-	-	-	-	-	-
Total Sources of Funds	2,242,510	3,593,913	2,545,346	3,864,015	1,318,669	51.81%
Use of Funds						
Street Maintenance	457,558	1,318,188	2,545,346	3,864,015	1,318,669	51.81%
Stormwater	-	-	-	-	-	-
Transmission & Distribution	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-
Sewer Collection	-	-	-	-	-	-
Sub-Total	457,558	1,318,188	2,545,346	3,864,015	1,318,669	51.81%
Reserve for future use	1,784,952	-	-	-	-	-
Total Uses of Funds	2,242,510	1,318,188	2,545,346	3,864,015	1,318,669	52%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Discretionary Surtax	2,705,726	2,791,290	47,000	-	-	-
Non-Operating Sources/debt proceeds	-	-	-	-	-	-
Other Sources	3,121	72,376	103,630	-	-	-
Subtotal	2,708,847	2,863,666	150,630	0	-150,630	-100.00%
Use of Fund Balance	0	0	0	0	0	-
Total Sources of Funds	2,708,847	2,863,666	150,630	0	-150,630	-100.00%
<u>Use of Funds</u>						
* Prof. & Contract. Service	264,380	98,120	47,000	16,423	-30,577	-65.06%
* Operating Expense	84,086	168,820	103,630	-	-	-
Sub-Total	348,466	266,940	150,630	16,423	-134,207	-89.10%
Transfer to CRA	1,230,000	1,174,623	0	0	0	-
Reserve for future use	1,130,382	0	0	0	0	-
Total Uses of Funds	2,708,848	1,441,563	150,630	16,423	-134,207	-89.10%

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 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Ad Valorem	1,181,995	1,997,489	2,154,088	2,152,587	-1,501	-0.07%
General Government	-	-	-	-	-	-
Miscellaneous Revenue	-	132	500	0	-500	-100.00%
Non-Operating Sources/Debt Proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	1,181,995	1,997,621	2,154,588	2,152,587	-2,001	-0.09%
Use of Fund Balance	0	0	0	0	0	-
Total Sources of Funds	1,181,995	1,997,621	2,154,588	2,152,587	-2,001	-0.09%
<u>Use of Funds</u>						
Principal	380,000	655,000	-	765,000	-	-
Interest	787,724	1,359,978	1,424,088	1,387,588	-36,500	-2.56%
Non-Department Other	-	-	-	-	-	-
Sub-Total	1,167,724	2,014,978	1,424,088	2,152,588	728,500	51.16%
Reserve for future use	14,271	0	500	0	-500	-100.00%
Total Uses of Funds	1,181,995	2,014,978	1,424,588	2,152,588	728,000	51.10%

The City's Debt Service Fund is used to accumulate the repayment of voter approved General Obligation Debt.

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.

GO Bond Fund 203	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Change FY 2021 Budget & FY 2020 Budget	Percentage Change
<u>Source of Funds</u>						
Ad Valorem	1,181,995	1,997,489	2,154,088	2,152,587	-1,501	-0.07%
General Government	-	-	-	-	-	-
Miscellaneous Revenue	-	132	500	0	-500	-100.00%
Non-Operating Sources/Debt Proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Subtotal	1,181,995	1,997,621	2,154,588	2,152,587	-2,001	-0.09%
Use of Fund Balance	0	0	0	0	0	-
Total Sources of Funds	1,181,995	1,997,621	2,154,588	2,152,587	-2,001	-0.09%
<u>Use of Funds</u>						
Principal	380,000	655,000	-	765,000	-	-
Interest	787,724	1,359,978	1,424,088	1,387,588	-36,500	-2.56%
Non-Department Other	-	-	-	-	-	-
Sub-Total	1,167,724	2,014,978	1,424,088	2,152,588	728,500	51.16%
Reserve for future use	14,271	0	500	0	-500	-100.00%
Total Uses of Funds	1,181,995	2,014,978	1,424,588	2,152,588	728,000	51.10%



DEBT ADMINISTRATION

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, 2020 for the City of Lake Worth Beach is \$127,923,997. The debt consists of \$51,290,730 in Governmental Activities and \$76,633,267 in Business Type activities. The annual debt service payments for FY 2021 total \$10,014,083, 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>\$ 2,174,308,533</u>
Debt Limit (25% of Valuation)	\$ 543,577,133
Outstanding Governmental Debt	\$ 52,271,418
Debt-contracting Margin	<u>\$ 491,305,715</u>
Percentage Debt-contracting Limit Remaining	<u>90.38%</u>

City-Wide Debt Summary	Original Issue	Principal Outstanding as of 9/30/2020	FY 2021 Principal	FY 2021 Interest	Total FY 2021 Debt Service
GOVERNMENTAL FUNDS					
2018 GO Bond	17,295,000	16,730,000	325,000	655,463	980,463
2017 GO Bond	21,685,000	20,485,000	440,000	732,125	1,172,125
2020 AB Non-Ad Valorem	13,991,367	13,991,367	0	375,078	375,078
Note Payable	985,420	84,363	54,598	24,164	78,762
Total Governmental	53,956,787	51,290,730	819,598	1,786,830	2,606,428
UTILITY FUNDS					
2013 Utility Refunding Revenue Bond	54,030,000	32,410,000	3,730,000	768,624	4,498,624
State Revolving Loan - 501700	469,252	301,708	22,552	8,032	30,584
State Revolving Loan - 501701	6,756,301	4,309,415	325,836	106,111	431,947
State Revolving Loan - 501710	1,522,093	3,792,393	125,788	25,781	151,569
State Revolving Loan - 501720	1,890,890	1,800,721	89,998	10,136	100,134
State Revolving Loan - 501730	311,306	282,311	29,442	4,317	33,759
* State Revolving Loan - 501731	1,147,623	1,147,623	0	0	0
* State Revolving Loan - 501740	966,952	966,952	0	0	0
2020 AB Non-Ad Valorem	11,793,633	11,793,633	0	316,056	316,056
Notes Payable	22,545,721	19,828,511	1,264,851	580,131	1,844,982
TOTAL UTILITY FUNDS	101,433,771	76,633,267	5,588,467	1,819,188	7,407,655
TOTAL DEBT	155,390,558	127,923,997	6,408,065	3,606,018	10,014,083

* These projects are still in progress. A final amortization schedule will be available once finalized.

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.

2020A (Tax Exempt) and 2020B (Taxable) Non-Ad Valorem Bonds - 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, Beach, Golf, City Garage, and IT 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 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.

2020A (Tax Exempt) and 2020B (Taxable) Non-Ad Valorem Bonds - 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, Water, Sewer, Stormwater and Solid Waste 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 Water fund.

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.

State Revolving Loan – 501720 - 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 – 501730 - 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 – 501731 - 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 – 501740 - 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



Community Redevelopment Agency FY 2021 Budget

LAKE WORTH COMMUNITY REDEVELOPMENT AGENCY FINAL BUDGET FY 2020/2021

	FINAL FY 2019/2020	AMENDED FY 2019/2020	FINAL FY 2020/2021
REVENUES			
AD VALOREM TAXES	1,560,451	1,560,451	1,764,125
INTEREST EARNINGS-MISC	2,000	2,000	2,000
MISCELLANEOUS - DONATIONS	-	-	-
RENTAL INCOME	-	-	-
CITY TIF SHARE (TRANSFER FROM CITY)	1,802,170	1,802,170	2,044,265
TRANS FR GENERAL FD (INTERLOCAL)	-	-	-
LOAN PROCEEDS	-	-	-
GRANT REVENUE	-	16,780	-
DESIGNATED RESERVE BALANCE - LOC	-	-	225,000
FUND BALANCE	215,447	1,440,447	126,276
TOTAL REVENUES	3,580,068	4,821,848	4,161,666
EXPENSES			
ADMINISTRATION			
REGULAR SALARY/WAGES	428,602	428,602	444,722
FICA	32,788	32,788	34,021
DEFERRED COMPENSATION	17,143	17,143	17,707
LIFE & HEALTH INS	21,500	21,500	25,500
UNEMPLOYMENT COMP	6,500	6,500	6,500
SUBTOTAL PERSONNEL	506,533	506,533	528,450
PROFESSIONAL SERVICES - LEGAL	45,000	52,500	60,000
CITY ADMIN CHARGES	20,000	-	20,000
TRAVEL & TRAINING	7,000	7,000	5,900
TELEPHONE	3,500	2,500	3,500
UTILITY SERVICE-ELECTRIC	13,500	6,000	13,500
POSTAGE & FREIGHT	1,500	1,500	1,500
RENTS & LEASES	3,200	3,200	3,200
PROMOTIONAL ACTIVITY	33,500	33,500	34,500
INSURANCE-PROPERTY/LIABILITY	9,000	9,000	9,000
PRINTING & BINDING	11,750	11,750	11,750
OFFICE SUPPLIES	5,000	5,000	5,000
IT/ MEDIA	20,000	20,000	20,000
COMPUTERS	1,500	1,500	2,750
SMALL TOOLS & OTHERS	8,000	8,000	6,000
BOOKS-MEMBERSHIP-DUES	4,130	4,130	4,130
OPERATING SUPPLIES	6,500	6,500	6,500
SUBTOTAL OPERATING	193,080	172,080	207,230
SUBTOTAL ADMINISTRATION	699,613	678,613	735,680

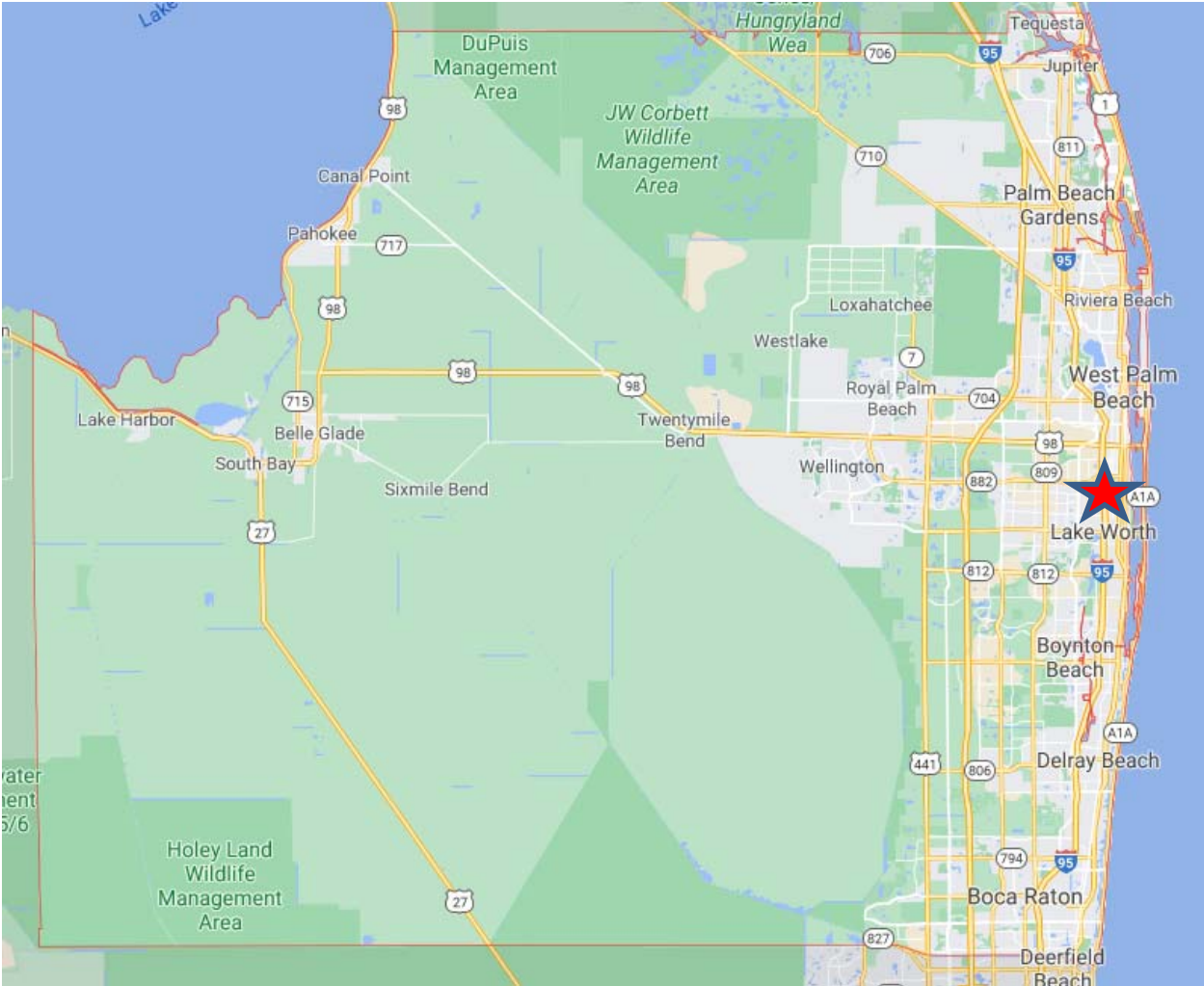


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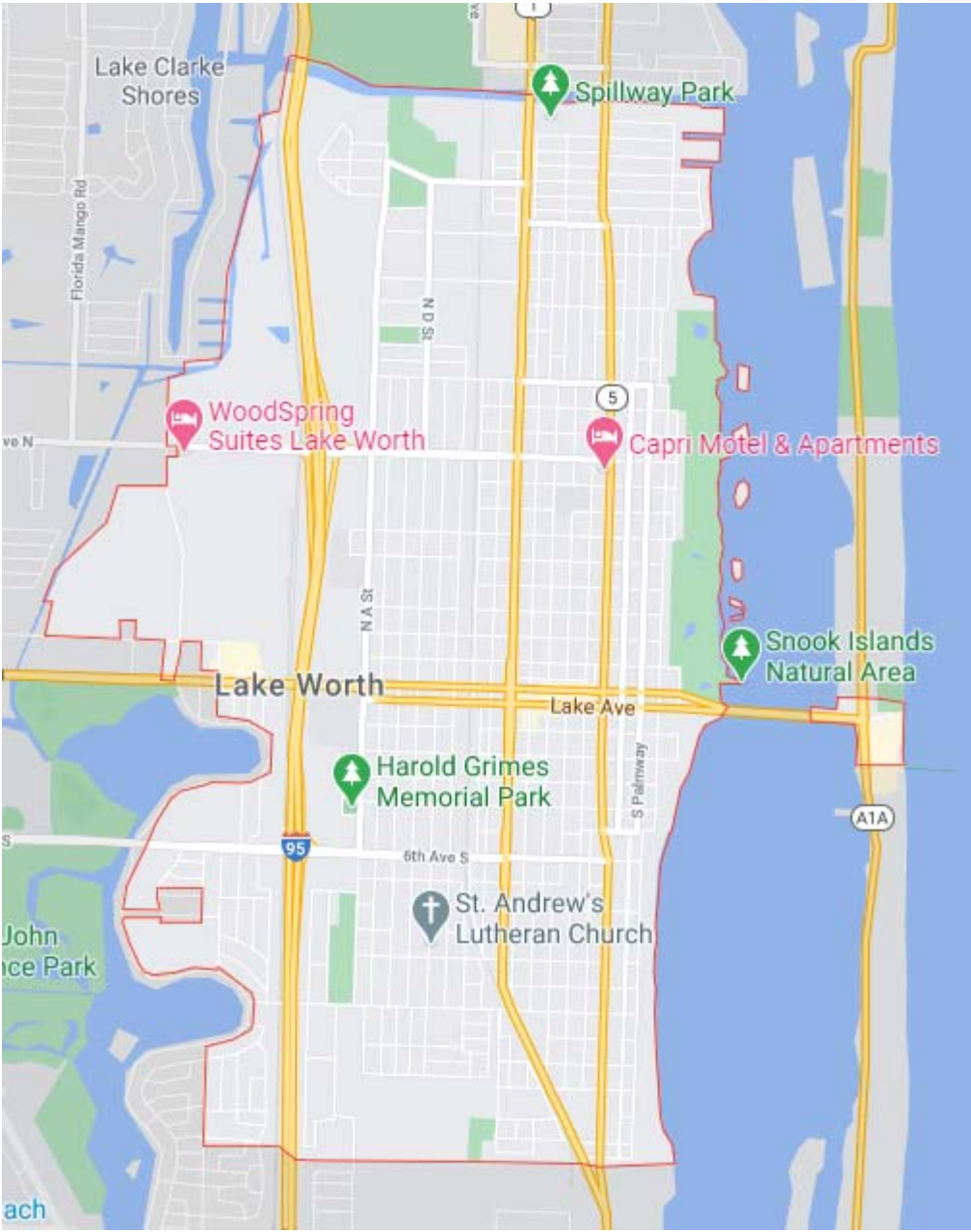


APPENDICES AND GLOSSARY

Map of Palm Beach County



Map of Lake Worth Beach, Florida



Lake Worth Beach at a Glance - Demographics

POPULATION DATA

- ◆ Total Area: 6.97 Square Miles
 - 5,543 persons per square mile
- ◆ Total Population: 38,641 (Palm Beach County Business Development Board)
- ◆ Median age: 35.66 (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: 20.56%
- ◆ Median household income: \$43,386 (PB Co Bus Dev Board)
 - 29% of population below poverty rate
 - 3.2% unemployment rate
- ◆ Estimated number of households: 14,145 (PB Co Bus Dev Board)
 - Owner Occupied - 52.31%; Renter Occupied - 47.69%
- ◆ Average number of persons per household: 2.83 (US Census Bureau)

ELECTIONS

- ◆ Registered voters: 18,973
- ◆ 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: 120

Lake Worth Beach at a Glance - Demographics

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	13,791
Sewer	12,205
Electric	26,476 (Residential - 23,654, Commercial - 3,105, Demand - 88, as of 12/2019)

ELECTRIC UTILITY CAPACITIES

Electric - Gas and oil	90.4 MW
Electric - Nuclear	22.2 MW
Electric - Coal	11.2 MW
Electric - Solar	1.7 MW

Lake Worth Beach at a Glance - Demographics

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, Viva La Playa, 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 Beach is a hub for access to the Tri-Rail commuter and Brightline rail service and the Palm Tran bus service which connects to the Tri-Rail.

Lake Worth Beach at a Glance

COMMUNITY INFORMATION

2018 Principal Property Taxpayers			
Tax Payers	Net Assessed Value	Rank	% of Total Value
Lake Worth Village, LLC	\$20,965,792	1	1.08%
CP Logistics Lake Worth, LLC	\$19,519,622	2	1.16%
Palm Club Investments, LLC	\$13,373,327	3	0.74%
GSG Investments	\$10,515,634	4	0.58%
Cubesmart LP	\$9,980,925	5	0.55%
Palm Beach Mobile Home Park, LLC	\$9,199,868	6	0.51%
Patricia A. Tackett	\$9,094,305	7	0.50%
1920 10th Avenue, LLC	\$8,500,000	8	0.47%
Cubesmart LP	\$7,785,101	9	0.43%
Lake Worth Town Plaza, LLC	\$6,619,989	10	0.37%

Source: Tax roll provided by Palm Beach County Property Appraiser's Office

Principal Employers		
Employers	Employees	Rank
City of Lake Worth Beach	308	1
Lake Worth High School	250	2
Highland Elementary	175	3
Publix (214 N. Dixie Hwy.)	141	4
Wayne Akers Ford	140	5
Medicana Nursing & Rehab	125	6
North Grade Elementary	115	7
Publix (1910 Lake Worth Rd.)	115	8
Barton Elementary	111	9
Lake Worth Middle School	110	10

Source: Business Development Board of Palm Beach County

History of Lake Worth Beach

The area that is now referred to as Lake Worth Beach 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 Beach much more accessible for new settlers. Much of present-day Lake Worth Beach 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. On March 12, 2019, residents voted to change the name of the City to Lake Worth Beach.

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 Beach 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 Beach.

In October of 1914, moving pictures of Lake Worth Beach 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 Beach'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 Beach 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 Beach resident.

In 1934, the WPA Auditorium was dedicated at 7 North Dixie Highway and today the Moorish - Mediterranean style building serves as Lake Worth Beach 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 Beach Post Office and the fourth home of the Lake Worth Beach 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 Beach

In 1982, the Museum of the City of Lake Worth Beach 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 Beach 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 Palm Beach County Fire Department.

Over the past few decades, the City of Lake Worth Beach'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 Beach has also become an extremely diverse community that welcomes people of all religions, ethnicity and lifestyle choices.





City of Lake Worth
Comprehensive Financial Policies



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City of Lake Worth Comprehensive Financial Policies

General Financial Goals.....	4
Internal Control Environment.....	4
The Control Environment.....	4
Risk Assessment.....	5
Control Activities.....	5
Information and Communications.....	5
Ongoing Monitoring.....	5
Financial Planning Policies.....	5
Balanced Budget.....	6
Funds.....	6
Long Range Planning.....	6
Asset Policies.....	6
Annual Inventory.....	6
Disposal of Surplus Property.....	6
Investment Policies.....	7
Interfund Loan Policy.....	7
Accounts Receivable.....	7
Fund Balance Classification.....	8
Operating Budget Policy.....	10
Budget Requests.....	10
Cash Reserve Carry Forwards (Assigned Fund Balance) - All Operating Funds.....	11
Budgeted Reserve for Contingency.....	12
General Fund.....	13
Fleet Management Fund.....	13
Self Insurance Fund.....	13
Technology Fund.....	14
Enterprise Funds.....	14
Revenue Policy.....	14
Appropriation Policy.....	15



City of Lake Worth Comprehensive Financial Policies

Expenditures Policy.....	15
Capital Management Policies.....	16
Debt Management Policies.....	17
Purposes of Debt Issuance.....	18
Financing Requirements.....	18
Maturity Limitations.....	18
General Debt Limitations.....	19
Debt Issuance Restrictions.....	19
Refunding.....	20
Disclosure Requirements.....	20
Arbitrage Reporting.....	20
Investment of Bond Proceeds.....	20
Short-Term and Interim Financing.....	20
Debt Affordability Assessment.....	21
Budget Management.....	21
Budget Adoption.....	21
Other Budget Management Rules.....	22
Performance Measurement.....	23
Process.....	23
Financial and Budgetary Reporting, Audits and Analysis.....	24



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 guide the City's officials and its development and implementation of policy and strategic planning and its fiscal impacts 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 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 aim to 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. Resolution No. 18-2017 – FY 2017-2018 City of Lake Worth Employee Personnel Policies, 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 an 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 City's Internal Auditor reviews and assists the City in achieving economical, efficient and effective administration in all areas of responsibility by performing independent, objective assurance and consulting activities to ensure that the City is fulfilling its fiduciary responsibilities to the citizens and taxpayers of the City.
3. The Financial Services 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.

ONGOING 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.



City of Lake Worth Comprehensive Financial Policies

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 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 Financial Services Department Budget Division 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



City of Lake Worth Comprehensive Financial Policies

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.

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.

INTERFUND LOAN POLICY

Inter-fund loan policies are intended to provide parameters and guidance for the management of loans between funds. Interfund 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 Financial Services 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 Financial Services 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.



City of Lake Worth Comprehensive Financial Policies

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
 - d. Legal or collection agency action by the 90th

Utility Accounts

1. Accounts will be billed on a regular cycle.
2. Billing will begin after billing according to internal policy
 - a. Delinquent notice sent and late fee applied
 - b. In-house collection activity begins according to internal policy.
 - c. Collection agency activity begins on the according to internal policy day after billing.

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 an as needed 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



City of Lake Worth Comprehensive Financial Policies

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 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



City of Lake Worth Comprehensive Financial Policies

Fund/Self Insurance Funds. The amount shall be determined as part of the annual budget process and in accordance with City Resolution.

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.

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 as follows:

1. Develop a proposed and planned budget to include personal services, operating, capital outlay, and non-operating categories.



City of Lake Worth Comprehensive Financial Policies

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 Financial Services Department Budget Division no later than the date set forth.

ESTIMATED BEGINNING FUND BALANCE

In order to achieve the most accurate estimate possible, the Financial Services Department Budget Division shall project both revenues and expenditure, for each governmental fund through September 30th of the then current fiscal year. These projections will be shown separately in the final budget documents. The difference between the estimated revenues and estimated expenditures is the calculated estimated beginning fund balance for the subsequent fiscal year.

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



City of Lake Worth Comprehensive Financial Policies

portions of fund balance committed to fund the budgeted reserve for contingency, or assigned to fund emergency reserves.

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.



City of Lake Worth Comprehensive Financial 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 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 Financial Services Department Budget Division 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 Financial Services Department Budget Division 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 sufficient reserve for contingency according to City Ordinance. 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.



City of Lake Worth Comprehensive Financial Policies

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.

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 Financial Services Department Budget Division will review revenue streams on an annual basis. As a part of the review, Financial Services Department Budget Division 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.



City of Lake Worth Comprehensive Financial Policies

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.
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 in a format to be determined by the Finance Director.
8. Vehicle/fleet surplus sale proceeds, insurance claims, and investment income will primarily 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 Financial Services Department Budget Division 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 (Staff Count) will be maintained by the Human Resources Department in conjunction with the Budget Division of Financial Services.

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.



City of Lake Worth Comprehensive Financial Policies

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.
4. Grant applications to fund services/programs with state or federal funds will be reviewed by the Financial Services Department Budget Division 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; and
 - d. a recommendation will be presented to the Commission
5. Travel budgets will be adopted in accordance with Resolution 57-2012 and 41-2007 of the City. (Note: The Travel Policy will be reviewed and updated as needed)

CAPITAL MANAGEMENT POLICIES

The Capital Improvement Program (CIP) shall consist of projects 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. (discuss)
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



City of Lake Worth Comprehensive Financial Policies

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.
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 provides 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.
7. The City shall seek grant funding wherever possible to assist in offsetting the expenditure of local funding for capital projects.

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.



City of Lake Worth Comprehensive Financial Policies

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.
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.



City of Lake Worth Comprehensive Financial Policies

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.
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.



City of Lake Worth Comprehensive Financial Policies

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 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 Financial Services 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.



City of Lake Worth Comprehensive Financial Policies

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.
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.



City of Lake Worth Comprehensive Financial Policies

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,
 - iii. new funds created,
 - iv. additional revenues were expected to be received and a budget created for them
3. Budget Division 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 Division 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 Financial Services Department Budget Division. 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 part of the subsequent budget adoption and will be implemented 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.



City of Lake Worth Comprehensive Financial Policies

- 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 established timeframe after adoption.

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. Evaluation and reporting in a systematic manner helps create an accountable, transparent, and responsive organization.

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 annually keeps government accountable and transparent to all stakeholders.

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.

Performance measures will be tracked and recorded on a regular basis to effectively and efficiently react to performance changes that are out of line with performance targets.



City of Lake Worth Comprehensive Financial Policies

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).
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 Financial Services Department Budget Division 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, format to be determined by the Finance Director 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, when able. Other forms of transparency such as OpenGov will be utilized.
8. Secondary market disclosures as required by the Securities and Exchange Commission will be included in the CAFR.
9. The Financial Services Department Budget Division 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 occurs.

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.

Audit: An official inspection of an individual's or organization's accounts, typically done by an independent body.

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: An estimate of income and expenditure for a set period of time.

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.

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.

GLOSSARY

Capital: Wealth in the form of money or other assets owned by a person or organization or available or contributed for a particular purpose such as starting a company or investing.

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.

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.

GLOSSARY

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.

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.

Major Fund: A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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.

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.

GLOSSARY

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.

PBSO: Palm Beach Sheriff's Office

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, considering 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.

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.

GLOSSARY

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

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Vision

Lake Worth
Beach is...

