

City of Lake Worth Beach
Fiscal Year 2022 Budget
Appropriation Summary

	Sources of Funds	Use of Fund			Salaries plus		Operating	Total Uses of Funds	Net Revenues
		Balance	Salaries	Benefits	Benefits				
General Fund	40,324,096	-	5,675,050	10,355,865	16,030,915	24,292,999	40,323,914	182	
Building Permit Fund	1,217,150	600,000	702,346	339,520	1,041,866	685,481	1,727,347	89,803	
Beach Fund	4,252,839	-	1,484,550	693,684	2,178,234	1,837,751	4,015,985	236,854	
Code Remediation	364,000	-	-	-	-	313,000	313,000	51,000	
Electric Fund	61,922,467	-	7,483,776	3,171,874	10,655,650	49,727,649	60,383,298	1,539,169	
Water Fund	16,938,793	-	2,609,613	1,308,809	3,918,422	9,792,850	13,711,272	3,227,521	
Local Sewer Fund	10,193,642	-	1,174,738	592,586	1,767,325	8,401,668	10,168,993	24,649	
Golf Fund	1,453,500	-	263,251	53,928	317,180	1,096,876	1,414,056	39,444	
Stormwater Fund	2,073,536	-	475,630	267,758	743,388	1,262,868	2,006,256	67,280	
Garage Fund	894,200	182,000	286,031	150,594	436,625	638,836	1,075,461	739	
Refuse Fund	6,699,573	-	1,598,413	897,509	2,495,922	3,835,662	6,331,584	367,989	
IT Fund	2,560,201	-	547,332	256,523	803,855	1,631,326	2,435,181	125,020	
Self Insurance Fund	3,133,110	-	236,488	112,615	349,103	2,782,568	3,131,672	1,438	
Utility Conservation	-	10,000	-	-	-	7,074	7,074	2,926	
Benefit Fund	9,160,957	-	126,369	61,226	187,595	8,921,679	9,109,274	51,682	
Regional Sewer	9,176,459	-	188,519	101,581	290,099	8,788,316	9,078,415	98,044	
Total	170,364,522	792,000	22,852,106	18,364,073	41,216,179	124,016,603	165,232,782	5,923,740	

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

				FY 2021 Budget	FY 2022 Budget	Change
REVENUE AND EXPENDITURES - BY CATEGORY						
REVENUE						
	Taxes					
		Ad valorem		11,372,373	12,424,147	1,051,774
		Sales, Use & Fuel & Fuel		1,010,000	1,010,000	-
		Utility Services Taxes		4,075,372	4,135,500	60,128
		Subtotal		16,457,745	17,569,647	1,111,902
		Permits, Fees and Special Assessments		-	-	-
		Business Licenses		1,000,000	1,000,000	-
		Permits		19,000	16,500	(2,500)
		Plan Review		25,000	25,000	-
		Special Assessments		-	-	-
		Other Permits and Fees		76,569	50,500	(26,069)
		Subtotal		1,120,569	1,092,000	(28,569)
		State Shared Revenues		-	-	-
		State Shared Revenues		4,688,100	4,710,000	21,900
		Shared Revenue Local Unit		490,000	350,000	(140,000)
		Payments in Lieu of Taxes		-	-	-
		Subtotal		5,178,100	5,060,000	(118,100)
		Other Revenues		-	-	-
		Charges for Services		1,905,480	1,915,583	10,103
		Judgements, fines and forfeits		1,028,900	1,036,900	8,000
		Interest, Rents, Contributions		111,550	144,050	32,500
		Transfers from Enterprise Funds and other Sources		12,489,538	13,505,916	1,016,378
		Use of Fund Balance		-	-	-
		Subtotal		15,535,468	16,602,449	1,066,981
		TOTAL REVENUE		38,291,882	40,324,096	2,032,214

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

			FY 2021 Budget	FY 2022 Budget	Change
			-	-	-
EXPENDITURES					
	<u>Administration</u>				
	City Commissioners				
	Wages		157,500	157,500	(0)
	Benefits		67,338	67,338	-
	Subtotal		224,838	224,838	(0)
	Operating Expenditures		220,839	255,962	35,123
	Total		445,677	480,800	35,123
	City Manager		-	-	-
	Wages		349,751	385,448	35,697
	Benefits		102,950	120,400	17,450
	Subtotal		452,701	505,848	53,147
	Operating Expenditures		205,720	260,895	55,175
	Total		658,421	766,743	108,322
	City Clerk		-	-	-
	Wages		298,994	294,527	(4,467)
	Benefits		139,039	144,876	5,838
	Subtotal		438,033	439,404	1,371
	Operating Expenditures		148,290	226,273	77,982
	Total		586,323	665,676	79,353
	Internal Auditor		-	-	-
	Wages		120,490	123,918	3,428
	Benefits		30,399	31,582	1,183
	Subtotal		150,889	155,500	4,611
	Operating Expenditures		33,771	26,807	(6,964)
	Total		184,660	182,307	(2,353)
	Administration Summary		-	-	-
	Wages		926,735	961,393	34,657
	Benefits		339,725	364,197	24,472
	Subtotal		1,266,460	1,325,589	59,129
	Operating Expenditures		608,621	769,937	161,316
	Total		1,875,081	2,095,526	220,445

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

		FY 2021 Budget	FY 2022 Budget	Change
	Legal Counsel	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	717,908	721,330	3,422
	Total	717,908	721,330	3,422
	Financial Services	-	-	-
	Wages	1,011,996	1,093,811	81,815
	Benefits	459,671	529,054	69,383
	Subtotal	1,471,667	1,622,865	151,198
	Operating Expenditures	318,003	356,675	38,672
	Total	1,789,669	1,979,540	189,871
	Human Resources	-	-	-
	Wages	63,265	108,694	45,429
	Benefits	31,143	54,259	23,116
	Subtotal	94,408	162,953	68,544
	Operating Expenditures	86,903	122,494	35,591
	Total	181,311	285,447	104,136
	<u>Community Sustainability</u>	-	-	-
	Administration			
	Wages	63,131	123,445	60,314
	Benefits	24,403	51,864	27,461
	Subtotal	87,534	175,309	87,775
	Operating Expenditures	50,013	55,217	5,204
	Total	137,548	230,526	92,978
	Economic Development	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Planning and Zoning	-	-	-
	Wages	456,964	413,504	(43,460)
	Benefits	210,444	208,492	(1,952)
	Subtotal	667,408	621,996	(45,412)
	Operating Expenditures	160,561	154,672	(5,889)
	Total	827,968	776,668	(51,301)

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

			FY 2021 Budget	FY 2022 Budget	Change
		Code Enforcement	-	-	-
		Wages	706,947	560,504	(146,443)
		Benefits	371,073	284,593	(86,480)
		Subtotal	1,078,020	845,098	(232,923)
		Operating Expenditures	272,251	273,383	1,132
		Total	1,350,272	1,118,481	(231,791)
		Use and Occupancy	-	-	-
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	-	-	-
		Total	-	-	-
		Business Licenses	-	-	-
		Wages	31,740	33,861	2,121
		Benefits	39,678	23,110	(16,568)
		Subtotal	71,418	56,971	(14,447)
		Operating Expenditures	46,120	53,614	7,494
		Total	117,538	110,585	(6,953)
		Planning and Design	-	-	-
		Wages	30,372	85,161	54,789
		Benefits	14,285	19,910	5,625
		Subtotal	44,658	105,072	60,414
		Operating Expenditures	56,322	57,022	699
		Total	100,980	162,093	61,113
		<i>Community Sustainability Summary</i>	-	-	-
		Wages	1,289,155	1,216,475	(72,680)
		Benefits	659,884	587,970	(71,914)
		Subtotal	1,949,039	1,804,445	(144,593)
		Operating Expenditures	585,267	593,908	8,640
		Total	2,534,306	2,398,353	(135,953)

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

			FY 2021 Budget	FY 2022 Budget	Change
<u>Public Safety</u>			-	-	-
Police					
	Wages		-	-	-
	Benefits		3,551,200	3,910,269	359,069
		Subtotal	3,551,200	3,910,269	359,069
	Operating Expenditures		13,615,058	13,877,071	262,014
		Total	17,166,258	17,787,340	621,083
Fire			-	-	-
	Wages		-	-	-
	Benefits		3,419,120	3,634,387	215,267
		Subtotal	3,419,120	3,634,387	215,267
	Operating Expenditures		46,900	46,900	-
		Total	3,466,020	3,681,287	215,267
<u>Public Safety Summary</u>			-	-	-
	Wages		-	-	-
	Benefits		6,970,320	7,544,656	574,336
		Subtotal	6,970,320	7,544,656	574,336
	Operating Expenditures		13,661,958	13,923,972	262,014
		Total	20,632,278	21,468,628	836,350
<u>Public Services</u>			-	-	-
Administration					
	Wages		125,715	124,522	(1,193)
	Benefits		66,850	66,979	129
		Subtotal	192,565	191,501	(1,064)
	Operating Expenditures		146,892	194,479	47,587
		Total	339,458	385,980	46,522
Street Maintenance			-	-	-
	Wages		261,771	263,298	1,528
	Benefits		158,543	189,396	30,853
		Subtotal	420,314	452,695	32,381
	Operating Expenditures		613,191	1,074,138	460,947
		Total	1,033,504	1,526,833	493,328

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

			FY 2021 Budget	FY 2022 Budget	Change
	Parking		-	-	-
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	1,850	1,850	-
		Total	1,850	1,850	-
	Grounds		-	-	-
		Wages	609,646	566,226	(43,420)
		Benefits	365,768	318,062	(47,706)
		Subtotal	975,414	884,288	(91,127)
		Operating Expenditures	1,161,355	1,173,757	12,402
		Total	2,136,769	2,058,045	(78,724)
	Cemetery		-	-	-
		Wages	67,688	56,569	(11,119)
		Benefits	29,046	35,647	6,601
		Subtotal	96,734	92,216	(4,518)
		Operating Expenditures	165,423	177,030	11,607
		Total	262,157	269,246	7,089
	Cemetery		-	-	-
		Wages	5,500	32,136	26,636
		Benefits	413	21,772	21,359
		Subtotal	5,913	53,908	47,995
		Operating Expenditures	145,000	145,000	-
		Total	150,913	198,908	47,995
	Maintenance		-	-	-
		Wages	533,946	376,005	(157,941)
		Benefits	284,777	210,474	(74,304)
		Subtotal	818,723	586,478	(232,245)
		Operating Expenditures	333,882	399,698	65,817
		Total	1,152,605	986,177	(166,429)
	<i>Public Services Summary</i>		-	-	-
		Wages	1,604,266	1,418,755	(185,511)
		Benefits	905,398	842,330	(63,068)
		Subtotal	2,509,663	2,261,085	(248,578)
		Operating Expenditures	2,567,592	3,165,952	598,360
		Total	5,077,256	5,427,038	349,782
			-	-	-

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

			FY 2021 Budget	FY 2022 Budget	Change
<u>Recreation</u>					
Administration					
	Wages		179,340	90,966	(88,374)
	Benefits		87,763	46,370	(41,393)
	Subtotal		267,103	137,336	(129,767)
	Operating Expenditures		108,794	137,762	28,968
	Total		375,897	275,099	(100,799)
Library			-	-	-
	Wages		150,223	171,872	21,649
	Benefits		68,778	78,434	9,656
	Subtotal		219,001	250,306	31,305
	Operating Expenditures		236,715	232,740	(3,974)
	Total		455,716	483,047	27,331
Recreation			-	-	-
	Wages		-	-	-
	Benefits		-	-	-
	Subtotal		-	-	-
	Operating Expenditures		-	-	-
	Total		-	-	-
Community Programs			-	-	-
	Wages		302,181	322,391	20,210
	Benefits		129,846	141,446	11,601
	Subtotal		432,026	463,837	31,810
	Operating Expenditures		291,420	276,851	(14,569)
	Total		723,447	740,688	17,241
Facilities			-	-	-
	Wages		169,939	185,358	15,419
	Benefits		97,703	116,807	19,104
	Subtotal		267,642	302,165	34,523
	Operating Expenditures		569,400	548,202	(21,198)
	Total		837,042	850,367	13,326

City of Lake Worth Beach
Fiscal Year 2022 Budget
General Fund

		FY 2021 Budget	FY 2022 Budget	Change
	Special Events	-	-	-
	Wages	72,409	105,333	32,924
	Benefits	38,093	50,343	12,250
	Subtotal	110,502	155,676	45,174
	Operating Expenditures	275,962	603,020	327,058
	Total	386,464	758,696	372,232
	Aquatics	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
		-	-	-
	<i>Recreation Summary</i>			
	Wages	874,093	875,921	1,829
	Benefits	422,182	433,399	11,217
	Subtotal	1,296,275	1,309,321	13,046
	Operating Expenditures	1,482,290	1,798,576	316,285
	Total	2,778,565	3,107,896	329,331
		-	-	-
		-	-	-
	Non-Departmental			
	Professional Services	240,000	300,000	60,000
	Utilities	4,400	4,400	-
	Bad Debt	-	-	-
	Other	-	-	-
	Bank Service Charges	10,000	10,000	-
	Debt Service	425,269	233,050	(192,219)
	Transfers For Services	-	-	-
	Inter-Fund Transfers	1,925,300	2,292,706	382,406
	Subtotal	2,604,969	2,840,156	250,187
		-	-	-
	Total General Fund			
	Wages	5,769,510	5,675,050	(94,460)
	Benefits	9,788,322	10,355,865	567,542
	Subtotal	15,557,832	16,030,915	473,082
	Operating Expenditures	22,633,512	24,292,999	1,674,487
	Total Expenditures	38,191,344	40,323,914	2,147,570

City of Lake Worth Beach
Fiscal Year 2022 Budget
Building Permit Fund

				FY 2021 Budget	FY 2022 Budget	Change
FUND	103					
	Permits, Fees and Special					
			Total Receipts	1,932,150	1,817,150	(115,000)
				-	-	-
	Community Development					
			Wages	668,392	702,346	33,954
			Benefits	325,182	339,520	14,338
			Subtotal	993,574	1,041,866	48,292
			Operating Expenditures	938,298	685,481	(252,816)
			Total Expenditures	1,931,872	1,727,347	(204,524)
				-	-	-
			Net Revenues	278	89,803	89,524
				-	-	-

City of Lake Worth Beach
Fiscal Year 2022 Budget
Beach Fund

		FY 2021 Budget	FY 2022 Budget	Change
BEACH FUND				
<u>Revenues and Expenditures by Category</u>				
<u>Revenues</u>				
	Parking Revenue	2,379,800	3,015,146	635,346
	Pool and Beach	125,000	130,000	5,000
	Parking Fines	252,600	253,000	400
	Investment Income	13,000	13,000	-
	Rentals	945,608	841,693	(103,915)
	Other Income	5,000	-	(5,000)
	Total Sources	3,721,008	4,252,839	531,831
				-
<u>Expenditures</u>				
8050	Parking			
	Wages	346,468	336,902	(9,566)
	Benefits	180,709	177,019	(3,690)
	Subtotal	527,177	513,921	(13,256)
	Operating Expenditures	172,896	247,762	74,866
	Total	700,073	761,684	61,611
		-	-	-
8055	Casino Building			
	Wages	130,557	143,688	13,131
	Benefits	87,568	66,721	(20,847)
	Subtotal	218,125	210,409	(7,716)
	Operating Expenditures	243,330	236,285	(7,044)
	Total	461,455	446,694	(14,760)
				0

City of Lake Worth Beach
Fiscal Year 2022 Budget
Beach Fund

			FY 2021 Budget	FY 2022 Budget	Change
8056	Ballroom				
		Wages	78,996	72,162	(6,834)
		Benefits	29,264	30,423	1,159
		Subtotal	108,260	102,584	(5,675)
		Operating Expenditures	61,652	70,507	8,855
		Total	169,912	173,091	3,179
					-
8071	Pool				
		Wages	5,551	8,273	2,723
		Benefits	1,882	1,844	(38)
		Subtotal	7,432	10,118	2,685
		Operating Expenditures	22,173	20,962	(1,211)
		Total	29,605	31,080	1,475
					-
8072	Beach				
		Wages	682,386	753,031	70,645
		Benefits	266,957	339,429	72,472
		Subtotal	949,343	1,092,460	143,117
		Operating Expenditures	91,184	85,648	(5,536)
		Total	1,040,527	1,178,108	137,581
					(0)
8074	Beach Park				
		Wages	168,384	170,494	2,110
		Benefits	70,179	78,248	8,069
		Subtotal	238,562	248,741	10,179
		Operating Expenditures	661,700	645,651	(16,049)
		Total	900,262	894,392	(5,870)
					0

City of Lake Worth Beach
Fiscal Year 2022 Budget
Beach Fund

			FY 2021 Budget	FY 2022 Budget	Change
8075	Pier				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	107,705	107,700	(5)
		Total	107,705	107,700	(5)
					0
9000	Other				
		Wages			
		Benefits			
		Subtotal	-	-	-
		Operating Expenditures	85,000	423,236	338,236
		Total	85,000	423,236	338,236
					-
		Total Uses of Funds	3,494,538	4,015,985	521,447
					(0)
		Net Sources over Uses	226,470	236,854	10,384
					0
	All Devisions				
		Wages	1,412,342	1,484,550	72,208
		Benefits	636,558	693,684	57,126
		Subtotal	2,048,900	2,178,234	129,334
		Operating Expenditures	1,445,638	1,837,751	392,113
		Total	3,494,538	4,015,985	521,447
					(0)

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Code Remediation Fund

				FY 2021 Budget	FY 2022 Budget	Change
FUND	160					
		Code Remediation Fund				
		Revenues				
		Program Income		369,000	364,000	(5,000)
		Transfer From Fund Balance		-	-	-
		Total Sources of Funds		369,000	364,000	(5,000)
				-	-	-
		Expenditures				
		Administrative				
		Wages		-	-	-
		Benefits		-	-	-
		Subtotal		-	-	-
		Operating		313,000	313,000	-
		Total Expenditures		313,000	313,000	-
				-	-	-
		Net Revenues over Expenses		56,000	51,000	(5,000)
				-	-	-

City of Lake Worth Beach
Fiscal Year 2022 Budget
Golf Course Fund

		FY 2021 Budget	FY 2022 Budget	Change
FUND 404- Golf Fund				
<u>Revenue and Expense by Category</u>				
SOURCES OF FUNDS				
	Charges for Services	1,243,500	1,443,500	200,000
	Investment Income	-	-	-
	Rents	-	-	-
	Donations	10,000	10,000	-
	Other Income	-	-	-
	Transfers	-	-	-
	Use of Fund Balance	-	-	-
	TOTAL SOURCES OF FUNDS	1,253,500	1,453,500	200,000
		-	-	-
USES OF FUNDS				
8030	Golf Course			
	Wages	193,478	263,251	69,773
	Benefits	43,167	53,928	10,761
	Subtotal	236,645	317,180	80,535
	Operating Expenditures	985,857	1,055,714	69,857
	Total	1,222,502	1,372,893	150,392
9010	Other			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Golf Course Fund

				FY 2021 Budget	FY 2022 Budget	Change
		Wages		-	-	-
		Benefits		-	-	-
			Subtotal	-	-	-
			Operating Expenditures	30,000	41,163	11,163
			Total	30,000	41,163	11,163
		Category Summary				
		Wages		193,478	263,251	69,773
		Benefits		43,167	53,928	10,761
			Subtotal	236,645	317,180	80,535
			Operating Expenditures	1,015,857	1,096,876	81,020
			Total	1,252,502	1,414,056	161,554
			Net Sources over Uses	998	39,444	38,446

City of Lake Worth Beach
Fiscal Year 2022 Budget
IT Internal Service Fund

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
Fund	510		Information Technology			
	341		Assessment Discount			
	20	10	General Fund	920,563	1,086,597	166,034
	20	15	Beach Fund	74,832	102,087	27,255
	20	20	Electric Fund	599,855	676,308	76,452
	20	25	Water Fund	180,437	187,208	6,771
	20	30	Local Sewer Fund	180,437	187,655	7,217
	20	40	Golf Fund	33,316	35,826	2,510
	20	55	Stormwater Fund	25,531	23,195	(2,336)
	20	60	Sanitation Fund	55,679	102,214	46,534
	20	65	Building Services Fund	73,711	95,609	21,899
	20	75	Garage Fund	29,289	29,992	703
	20	80	Self Insurance Fund	8,246	5,101	(3,144)
	20	95	Utility Conservation Fund	15,321	7,074	(8,246)
	20	99	Benefit Fund	23,955	21,335	(2,619)
	90	90	Miscellaneous		-	-
			Subtotal	2,221,172	2,560,201	339,029
	369		Other Miscellaneous Rev			
	90	90	Other			
			Subtotal	-	-	-
	380		Other Sources			
	381		Transfer From			
	40	1	Electric			
	0	0	Use of Fund Balance			
			Subtotal	-	-	-
			Total Sources of Funds	2,221,172	2,560,201	339,029

City of Lake Worth Beach
Fiscal Year 2022 Budget
IT Internal Service Fund

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
			Wages and Benefits			
	12	10	Regular	548,623	534,882	(13,741)
		30	Natural Disaster Regular			-
	14	10	Standard Overtime	6,000	6,000	-
		30	Natural Disaster Overtime			-
	15	10	Longevity	2,850	1,950	(900)
		30	Other Pays	3,600	4,500	900
			Subtotal Wages	561,073	547,332	(13,741)
	21	0	FICA Taxes	43,616	40,918	(2,697)
	22	10	Defined Benefit Plan	95,623	128,525	32,902
		20	401-a Plan	13,000	-	(13,000)
	23	0	Life & Health Insurance	63,291	86,196	22,905
	24	10	Workers' Comp Regular	1,024	883	(141)
			Subtotal Benefits	216,554	256,523	39,969
			Wages and Benefits	777,628	803,855	26,227

City of Lake Worth Beach
Fiscal Year 2022 Budget
IT Internal Service Fund

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	Operating Expenditures	(0)	-	
31	10 Legal			
	90 Other	227,450	223,600	(3,850)
34	50 Other Contractual Service		48,484	48,484
40	10 Training/Registration	41,000	52,000	11,000
	20 Lodging/Transportation			-
41	10 Telephone	334,520	343,180	8,660
	30 Postage & Freight	500	500	-
44	20 Operating/Capital Leasing	12,415	15,000	2,585
45	10 Property/Liability	3,116	3,116	(0)
46	21 Equipment-General	125,930	155,450	29,520
	22 Equipment-Garage	9,800	9,800	-
	26 Heavy Equipment			-
47	0 Printing & Binding	5,000	2,500	(2,500)
49	10 Advertising		-	-
51	10 Office Supplies	2,000	2,000	-
52	10 Gas, Lubricants & Oil	500	500	-
	20 Small Tools & Equipment	25,000	25,000	-
	65 Computer Software	561,900	677,284	115,384
	90 Other			-
54	0 Books, Publ, Subsc & Memb	820	820	-
63	0 Improve Other than Build		-	-
64	15 Information Technology	-	-	-
	Debt Service		52,092	52,092
	40 Misc. Equipment	20,000	20,000	-
99	90 Reser for Future Cap Exp			-
	Subtotal; Operating Expenditures	1,369,951	1,631,326	261,375
	Department Total	2,147,579	2,435,181	287,602
	<i>crossfoot test, s=0</i>			
	Net Income	73,593	125,020	51,427

City of Lake Worth Beach
Fiscal Year 2022 Budget
Electric Fund

			FY 2021 Budget	FY 2022 Budget	Change
FUND	401	<i>ELECTRIC FUND</i>			
<i>Revenue and Expenses By Category</i>					
<i>Sources of Funds</i>					
		Fees and charges	61,106,870	60,557,282	(549,588)
		Fines	15,000	15,000	-
		Investment Income	463,845	636,105	172,260
		Transfers and Use of Fund Balance	714,080	714,080	-
		Total sources of funds	62,299,795	61,922,467	(377,328)
<i>Use of Funds</i>					
		Customer Service			
		Wages	548,889	584,015	35,125
		Benefits	249,092	261,494	12,402
		Subtotal	797,981	845,508	47,527
		Operating Expenditures	1,401,925	1,414,993	13,068
		Total	2,199,906	2,260,502	60,595
		Administration			
		Wages	788,672	603,624	(185,048)
		Benefits	344,948	244,754	(100,194)
		Subtotal	1,133,620	848,378	(285,242)
		Operating Expenditures	943,245	931,526	(11,719)
		Total	2,076,865	1,779,905	(296,960)
		Engineering			
		Wages	1,024,680	942,371	(82,309)
		Benefits	461,430	406,291	(55,138)
		Subtotal	1,486,109	1,348,662	(137,447)
		Operating Expenditures	540,040	567,750	27,710
		Total	2,026,149	1,916,412	(109,737)
					-

City of Lake Worth Beach
Fiscal Year 2022 Budget
Electric Fund

				FY 2021 Budget	FY 2022 Budget	Change
				-	-	-
		Material Management Warehouse				
			Wages		134,576	134,576
			Benefits		68,537	68,537
			Subtotal		203,113	203,113
			Operating Expenditures		149,050	149,050
			Total		352,163	352,163
					-	-
		Power Plant				
			Wages	1,061,209	1,090,442	29,234
			Benefits	452,441	471,044	18,603
			Subtotal	1,513,649	1,561,487	47,837
			Operating Expenditures	31,870,765	32,052,699	181,934
			Total	33,384,414	33,614,185	229,771
				-	-	-
		Power System Operation				
			Wages	707,207	726,109	18,902
			Benefits	295,287	315,827	20,541
			Subtotal	1,002,494	1,041,937	39,443
			Operating Expenditures	447,773	655,271	207,498
			Total	1,450,266	1,697,207	246,941
						-
				-	-	-
		Distribution				
			Wages	3,168,817	2,737,733	(431,084)
			Benefits	1,318,047	1,100,201	(217,846)
			Subtotal	4,486,864	3,837,935	(648,930)
			Operating Expenditures	2,767,167	3,143,588	376,421
			Total	7,254,031	6,981,522	(272,509)
						-
				-	-	-

City of Lake Worth Beach
Fiscal Year 2022 Budget
Electric Fund

		FY 2021 Budget	FY 2022 Budget	Change
	Meter Shop			
	Wages	619,366	664,905	45,539
	Benefits	320,046	303,725	(16,321)
	Subtotal	939,412	968,630	29,218
	Operating Expenditures	505,622	551,164	45,542
	Total	1,445,034	1,519,794	74,760
		-	-	-
	Non-Departmental			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	1,160,169	40,000	(1,120,169)
	Total	1,160,169	40,000	(1,120,169)
		-	-	-
	Non-Departmental			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	6,594,724	10,221,608	3,626,883
	Total	6,594,724	10,221,608	3,626,883
		-	-	-
	Total Fund			
	Wages	7,918,840	7,483,776	(435,064)
	Benefits	3,441,290	3,171,874	(269,416)
	Subtotal	11,360,130	10,655,650	(704,480)
	Operating Expenditures	46,231,430	49,727,649	3,496,218
	Total	57,591,560	60,383,298	2,791,738
		-	-	-
		4,708,235	1,539,169	(3,169,066)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Water Fund

				FY Budget 2021	FY 2022 Budget	Change
Revenues and Expenditures by Category						
<u>Sources of Funds</u>						
	Permits and Fees			2,000	2,000	-
	Intergovernmental Revenues			-	-	-
	Charges for Services			16,043,955	16,639,228	595,273
	Judgements and Fines			-	-	-
	Investment Income			145,866	145,000	(866)
	Impact Fees			137,578	137,565	(13)
	Other Income			-	-	-
	Transfers and Fund Balance			15,000	15,000	-
		Total Sources of Funds		16,344,400	16,938,793	594,393
<u>Uses of Funds</u>						
7010	Administration					
		Wages		537,996	550,783	12,786
		Benefits		252,750	233,102	(19,648)
		Subtotal		790,746	783,885	(6,861)
		Operating Expenditures		563,601	595,136	31,536
		Total		1,354,347	1,379,021	24,674
						(0)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Water Fund

			FY Budget 2021	FY 2022 Budget	Change
7021	Pumping				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	303,000	308,625	5,625
		Total	303,000	308,625	5,625
					-
7022	Treatment				
		Wages	1,296,752	1,317,168	20,416
		Benefits	606,448	663,608	57,159
		Subtotal	1,903,200	1,980,776	77,576
		Operating Expenditures	2,497,090	2,536,748	39,658
		Total	4,400,291	4,517,524	117,234
					0
7034	Transmission and Distribution				
		Wages	707,261	741,662	34,401
		Benefits	381,835	412,099	30,264
		Subtotal	1,089,096	1,153,761	64,665
		Operating Expenditures	939,989	1,082,466	142,477
		Total	2,029,085	2,236,227	207,142
					(0)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Water Fund

			FY Budget 2021	FY 2022 Budget	Change
9000	Other				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	4,049,912	2,540,278	(1,509,634)
		Total	4,049,912	2,540,278	(1,509,634)
					-
9000	Other Expenses				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	2,864,221	2,729,596	(134,625)
		Total	2,864,221	2,729,596	(134,625)
					-
Expense Summary by Category					
		Wages	2,542,009	2,609,613	67,604
		Benefits	1,241,034	1,308,809	67,775
		Subtotal	3,783,043	3,918,422	135,379
		Operating Expenditures	11,217,813	9,792,850	(1,424,963)
		Total	15,000,856	13,711,272	(1,289,584)
		Net Sources over Uses	1,343,544	3,227,521	1,883,977

City of Lake Worth Beach
Fiscal Year 2022 Budget
Sewer Fund

			FY 2021 Budget	FY 2022 Budget	Change
FUND 403- Local Sewer					
<i>Revenue and Expenditures by Category</i>					
<u>SOURCES OF FUNDS</u>					
	Permits and Fees			-	-
	Charges for Services		9,698,411	10,101,227	402,816
	Investment Income		25,723	25,000	(723)
	Impact Fees		49,660	67,415	17,755
	Other Income		-	-	-
	Transfers from other Sources		-	-	-
	Use of Fund Balance		-	-	-
	Total Income		9,773,794	10,193,642	419,848
<u>USES OF FUNDS</u>					
7010	Administration				
	Wages		295,042	275,625	(19,417)
	Benefits		132,860	127,157	(5,703)
	Subtotal		427,902	402,782	(25,120)
	Operating Expenditures		65,550	165,820	100,270
	Total		493,452	568,602	75,150
7221	Pumping				
	Wages		229,482	250,790	21,308
	Benefits		138,617	138,256	(362)
	Subtotal		368,099	389,046	20,946
	Operating Expenditures		274,075	268,779	(5,296)
	Total		642,175	657,825	15,650

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Sewer Fund

			FY 2021 Budget	FY 2022 Budget	Change
7231	Collection				
		Wages	616,769	648,323	31,555
		Benefits	295,342	327,174	31,831
		Subtotal	912,111	975,497	63,386
		Operating Expenditures	477,286	730,017	252,731
		Total	1,389,397	1,705,514	316,116
9010	Other				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	6,791,744	7,237,052	445,307
		Total	6,791,744	7,237,052	445,307
Expense Summary					
		Wages	1,141,292	1,174,738	33,446
		Benefits	566,820	592,586	25,766
		Subtotal	1,708,113	1,767,325	59,212
		Operating Expenditures	7,608,656	8,401,668	793,012
		Total	9,316,769	10,168,993	852,224
		NET SOURCES OVER USES	457,026	24,649	(432,376)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Storm Water Fund

			FY 2021 Budget	FY 2022 Budget	Change
FUND	408	Storm Water			
<i>Revenues and Expenditures by Category</i>					
SOURCES OF FUNDS					
	Taxes		20,000	18,900	(1,100)
	Permits & Fees		-	-	-
	Charges for Services		1,939,787	2,000,486	60,699
	Fines and Foreitures		-	-	-
	Investment Income		51,890	54,150	2,260
	Disposition of Fixed Assets		-	-	-
	Other Income		-	-	-
	Transfers		-	-	-
	Use of Fund Balance		-	-	-
		Total Sources of Funds	2,011,677	2,073,536	61,859
USES OF FUNDS					
5090	Stormwater Management				
		Wages	295,771	310,073	14,302
		Benefits	155,472	169,729	14,257
		Subtotal	451,243	479,802	28,559
		Operating Expenditures	443,225	435,779	(7,446)
		Total	894,468	915,581	21,113

City of Lake Worth Beach
Fiscal Year 2022 Budget
Storm Water Fund

		FY 2021 Budget	FY 2022 Budget	Change
5099	Street Sweeping			
	Wages	162,002	165,557	3,555
	Benefits	92,139	98,029	5,890
	Subtotal	254,140	263,586	9,445
	Operating Expenditures	279,356	152,239	(127,117)
	Total	533,497	415,825	(117,672)
9010	Non-Departmental/Non Allocated			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	360,312	674,849	314,537
	Total	360,312	674,849	314,537
	Department Summary by Category			
	Wages	457,773	475,630	17,857
	Benefits	247,611	267,758	20,147
	Subtotal	705,384	743,388	38,004
	Operating Expenditures	1,082,893	1,262,868	179,974
	Total	1,788,277	2,006,256	217,979
	NET SOURCES OVER USES	223,400	67,280	(156,120)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Regional Sewer

		FY 2021 Budget	FY 2022 Budget	Change
Fund 405- Regional Sewer				
SOURCES OF FUNDS				
	Charges for Services	9,428,559	9,176,459	(252,100)
	Investment Earnings	-	-	-
	Disposition of Assets	-	-	-
	Other Income	-	-	-
	Transfers	-	-	-
	Use of Fund Balance	-	-	-
	Total Sources of Funds	9,428,559	9,176,459	(252,100)
USES OF FUNDS				
	Pumping			
	Wages	180,044	188,519	8,475
	Benefits	89,038	101,581	12,543
	Subtotal	269,082	290,099	21,017
	Operating Expenditures	8,428,059	8,052,995	(375,064)
	Total	8,697,141	8,343,094	(354,047)
	Non Allocated			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	494,101	735,321	241,220
	Total	494,101	735,321	241,220
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Department Expense Summary			
	Wages	180,044	188,519	8,475
	Benefits	89,038	101,581	12,543
	Subtotal	269,082	290,099	21,017
	Operating Expenditures	8,922,160	8,788,316	(133,844)
	Total	9,191,242	9,078,415	(112,827)
	NET SOURCES OVER USES	237,317	98,044	(139,273)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Refuse Fund

			FY 2021 Budget	FY 2022 Budget	Change
FUND	410	Refuse			
<u>Revenue and Expenditures by Program</u>					
Sources of Funds					
		Taxes	128,900	128,900	-
		Charges for Services	6,705,823	6,475,423	(230,400)
		Investment Income	59,630	95,250	35,620
		Transfers and Fund Balance	-	-	-
		Total Sources of Funds	6,894,353	6,699,573	(194,780)
Uses of Funds					
5080		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	26,500	-	(26,500)
		Total	26,500	-	(26,500)
5081	Residential Collection				
		Wages	982,554	946,917	(35,637)
		Benefits	578,105	536,740	(41,364)
		Subtotal	1,560,658	1,483,657	(77,001)
		Operating Expenditures	1,722,153	1,737,742	15,590
		Total	3,282,811	3,221,400	(61,411)
5082	Commercial Collection				
		Wages	299,616	309,036	9,421
		Benefits	171,789	179,818	8,028
		Subtotal	471,405	488,854	17,449
		Operating Expenditures	885,984	890,590	8,006
		Total	1,357,389	1,379,444	25,455

City of Lake Worth Beach
Fiscal Year 2022 Budget
Refuse Fund

			FY 2021 Budget	FY 2022 Budget	Change
5083	Wages and Benefits				
		Wages	256,026	267,626	21,942
		Benefits	114,938	133,265	18,327
		Subtotal	370,964	400,891	40,269
		Operating Expenditures	175,221	171,455	(3,766)
		Total	546,185	572,346	36,503
5084	Roll-Offs				
		Wages	72,793	74,833	2,088
		Benefits	42,527	47,686	5,159
		Subtotal	115,320	122,519	7,246
		Operating Expenditures	112,671	111,002	(1,669)
		Total	227,991	233,522	5,578
9010	Non-Departmental/UnAllocated				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	928,897	924,874	(4,023)
		Total	928,897	924,874	(4,023)
	Summary of Expenses by Category				
		Wages	1,610,988	1,598,413	(2,186)
		Benefits	907,360	897,509	(9,851)
		Subtotal	2,518,348	2,495,922	(12,037)
		Operating Expenditures	3,851,425	3,835,662	(12,362)
		Total	6,369,773	6,331,584	(24,399)
		Net Sources over Uses of Funds	524,580	367,989	(170,381)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Self Insurance Fund

			FY 2021 Budget	FY 2022 Budget	Change
FUND	520	Self Insurance Fund			
SOURCES OF FUNDS					
	Charges for Services		3,082,709	3,093,110	10,401
	Investment Earnings		30,000	40,000	10,000
	Other Income		-	-	-
	Settlements and Insurance Recovery		-	-	-
	Transfers		-	-	-
	Use of Fund Balance		-	-	-
			3,112,709	3,133,110	20,401
USES OF FUNDS					
	Wages		232,922	118,794	(114,128)
	Benefits		97,531	56,308	(41,223)
		Subtotal	330,453	175,102	(155,351)
	Operating Expenditures		2,232,322	2,222,026	(10,296)
		Total	2,562,775	2,397,128	(165,647)
	Wages		-	117,694	117,694
	Benefits		-	56,308	56,308
		Subtotal	-	174,002	174,002
	Operating Expenditures		506,885	552,542	45,657
		Total	506,885	726,544	219,659

City of Lake Worth Beach
Fiscal Year 2022 Budget
Self Insurance Fund

				FY 2021 Budget	FY 2022 Budget	Change
		Wages		-	-	-
		Benefits		-	-	-
			Subtotal	-	-	-
		Operating Expenditures		8,000	8,000	-
			Total	8,000	8,000	-
	Department Expense Summary					
		Wages		232,922	236,488	3,566
		Benefits		97,531	112,615	15,084
			Subtotal	330,453	349,103	18,650
		Operating Expenditures		2,747,207	2,782,568	35,362
			Total	3,077,660	3,131,672	54,012
		NET SOURCES OVER USES		35,049	1,438	(33,611)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Garage Fund

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
Fund 530						
341			Assessment Discount			
	0	0	Charges for Services			
	20	10	General Fund	314,800	292,400	(22,400)
	20	15	Beach Fund	16,700	14,700	(2,000)
	20	20	Electric Fund	166,100	147,400	(18,700)
	20	25	Water Fund	101,300	124,000	22,700
	20	30	Local Sewer Fund	67,300	67,300	-
	20	35	Regional Sewer Fund	13,800	13,800	-
	20	40	Golf Fund			
	20	55	Stormwater Fund	22,517	6,900	(15,617)
	20	60	Sanitation Fund	66,800	57,900	(8,900)
	20	65	Building Services Fund	-	-	-
	20	70	IT Fund	9,800	9,800	-
	20	75	Garage Fund			
	20	95	Utility Conservation Fund	-	-	-
	20	99	Contributions-Other			
	40	10	Heavy Equipment / Fuel Charge Back	160,000	160,000	-
361			Donations			-
	10	10	Investments			-
	30	0	Unrealized Gain/(Loss)			-
	40	0	Realized Gain/(Loss)			-
364	0	0	Disp of Fixed Assets			-
						-
395	0	0	Fund Balance		182,000	182,000
			Subtotal	939,117	1,076,200	137,083

City of Lake Worth Beach
Fiscal Year 2022 Budget
Garage Fund

GL Acct Code	Account Description		FY 2021 Budget	FY 2022 Budget	Change
530					
	Transportation				
	Wages and Benefits				
	12	10 Regular	331,086	279,656	(51,430)
		20 Leave Payout			
		30 Natural Disaster Regular			
	14	10 Standard Overtime	6,000	6,000	
	15	10 Longevity	-	375	375
		Other Benefits	276		
		Subtotal Wages	337,362	286,031	(51,055)
	21	0 FICA Taxes	26,321	21,394	(4,928)
	22	10 Defined Benefit Plan	75,628	67,198	(8,430)
		20 401-a Plan	-		
	23	0 Life & Health Insurance	66,159	54,401	(11,758)
	24	10 Workers' Comp Regular	7,383	7,602	220
		Subtotal Benefits	175,491	150,594	(24,896)
		Wages and Benefits	512,853	436,625	(75,952)
	Operating Expenditures		0		
	30	60 Golf Course			
	31	50 Internal IT Support	29,289	29,992	703
	34	50 Other Contractual Service	12,000	15,000	3,000
	40	10 Training/Registration	1,500	1,500	-
		30 Postage & Freight			-
	43	10 Water	2,500	2,500	-
		20 Sewer	1,500	1,500	-
		30 Electricity	9,000	9,000	-
		40 Refuse/Waste Disposal	2,600	2,600	-
	45	10 Property/Liability	39,794	39,794	-
	46	10 Buildings	10,000	10,000	-
		21 Equipment-General	8,000	8,000	-
		22 Equipment-Garage	160,000	160,000	-

City of Lake Worth Beach
Fiscal Year 2022 Budget
Garage Fund

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
	26		Vehicles over 1 Ton	5,000	5,000	-
	27		Heavy Equip-ext repairs			
51	10		Office Supplies	500	500	-
52	10		Gas, Lubricants & Oil	7,000	7,000	-
	15		Inventory Over and Short	200	200	-
	18		Inventory Clearing Account	90,000	90,000	-
	19		Contra Clearing Account			
	20		Small Tools	17,000	17,000	-
	40		Uniforms	4,000	4,000	-
	90		Other	12,000	12,000	-
58	70		Bank Charges and Fees			
59	0		Depreciation			
62	0		Buildings/Improvements			
91	18		To General Fund	-		
			Subtotal; Operating Expenditures	411,882	415,586	3,703
			Department Total	924,735	852,211	(72,249)
			<i>crossfoot test, s=0</i>			
9010						
	64	30	Vehicles		-	
			Debt Service		223,250	223,250
			Department Total	-	223,250	223,250
			Total Uses of Funds	924,735	1,075,461	223,250
			Net Income	14,382	739	209,332

City of Lake Worth Beach
Fiscal Year 2022 Budget
Benefit Fund

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
FUND 540	Employee Benefits			
	Summary of Sources and Uses			
	Sources of Funds			
	Intergovernmental	14,000	14,000	-
	City Contributions- Health	4,739,961	4,619,937	(120,023)
	City Contributions- Pension	4,350,772	4,372,068	21,297
	City Contributions- 401 A	133,749	152,951	19,201
	Interest / Earnings	2,000	2,000	-
	Use of Fund Balance	-	-	-
		9,240,482	9,160,957	(79,525)
			-	-
	Uses of Funds			
	Salaries	129,673	126,369	(3,304)
	Benefits	157,092	61,226	(95,865)
	Subtotal:	286,765	187,595	(99,169)
		-	-	-
	Operating	8,832,386	8,921,679	89,293
	Total	9,119,150	9,109,274	(9,876)
		-	-	-
		121,331	51,682	(69,649)
		-	-	-

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Utility Conservation Fund

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
Fund	195					
REVENUES						
	0					
361	10	10	Investments			-
		30	0 Unrealized Gain / (Loss)			-
		40	0 Realized Gain / (Loss)			-
395		0	Other Sources	175,000	10,000	(165,000)
			Total Sources of Funds	175,000	10,000	(165,000)

City of Lake Worth Beach
Fiscal Year 2022 Budget
Utility Conservation Fund

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
6015						
			Wages and Benefits			
531	12	10	Salaries & Wages - Regular	101,828		(101,828)
	12	20	Leave Payout			-
	14	10	Standard Overtime			-
	15	10	Longevity	675		(675)
	15	30	Special Pay			-
			Subtotal Wages	102,503	-	(102,503)
	21	0	FICA Taxes	8,095		(8,095)
	22	10	Defined Benefit Plan	23,260		(23,260)
	23	0	Life & Health Insurance	19,148		(19,148)
	24	10	Workers' Comp Regular	1,552		(1,552)
			Subtotal Benefits	52,056	-	(52,056)
			Wages and Benefits	154,559	-	(154,559)
			Operating Expenditures	-		
	31	50	Internal IT Support	15,321	7,074	(8,246)
	40	10	Training & Registration			-
	40	20	Lodging/Transportation			-
	41	30	Postage & Freight	500		(500)
	45	10	Property / Liability	4,198		(4,198)
	46	22	Equipment- Garage			-
	52	10	Gas, Lubricants, & Oil			-
519	49	30	Uncollectible Accounts			-
	58	70	Bank Charges and Fees	200		(200)
			Subtotal; Operating Expenditures	20,219	7,074	(13,144)
			Total Use of Funds	174,777	7,074	(167,703)
			Net Source over Use of Funds	223	2,926	2,703