



Fiscal Year 2023 Budget Appropriations



General Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
General Fund

GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
REVENUE AND EXPENDITURES - BY CATEGORY					
REVENUE					
Taxes					
	Ad valorem	12,424,147	14,231,703	1,807,556	14.55%
	Sales, Use & Fuel & Fuel	1,010,000	1,110,000	100,000	9.90%
	Utility Services Taxes	4,135,500	4,362,000	226,500	5.48%
	Subtotal	17,569,647	19,703,703	2,134,056	12.15%
		-	-	-	-
Permits, Fees and Special Assessments					
	Business Licenses	1,000,000	1,030,000	30,000	3.00%
	Permits	16,500	15,000	(1,500)	-9.09%
	Plan Review	25,000	20,000	(5,000)	-20.00%
	Special Assessments	-	-	-	0.00%
	Other Permits and Fees	50,500	77,340	26,840	53.15%
	Subtotal	1,092,000	1,142,340	50,340	4.61%
		-	-	-	0
State Shared Revenues					
	State Shared Revenues	4,710,000	4,899,885	189,885	4.03%
	Shared Revenue Local Unit	350,000	240,320	(109,680)	-31.34%
	Payments in Lieu of Taxes	-	-	-	0.00%
	Subtotal	5,060,000	5,140,205	80,205	1.59%
		-	-	-	0
Other Revenues					
	Charges for Services	1,915,583	1,890,051	(25,532)	-1.33%
	Judgements, fines and forfeits	1,036,900	927,050	(109,850)	-10.59%
	Interest, Rents, Contributions	144,050	80,050	(64,000)	-44.43%
	Transfers from Enterprise Funds and other Sources	13,482,761	15,001,428	1,518,667	11.26%
	Use of Fund Balance	-	-	-	0.00%
	Subtotal	16,579,294	17,898,579	1,319,285	7.96%
		-	-	-	0
	TOTAL REVENUE	40,300,941	43,884,827	3,583,886	8.89%
		-	-	-	-
EXPENDITURES					
<u>Administration</u>					
City Commissioners					
	Wages	157,500	158,700	1,200	0.76%
	Benefits	67,338	46,261	(21,077)	-31.30%
	Subtotal	224,838	204,961	(19,877)	-8.84%
	Operating Expenditures	255,962	268,735	12,773	4.99%
	Total	480,800	473,696	(7,104)	-1.48%
		-	-	-	-
City Manager					
	Wages	375,464	564,828	189,364	50.43%
	Benefits	120,326	218,094	97,768	81.25%
	Subtotal	495,790	782,922	287,132	57.91%
	Operating Expenditures	260,895	358,615	97,720	37.46%
	Total	756,685	1,141,537	384,852	50.86%

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		<u>Budget</u>			
GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	City Clerk	-	-	-	-
	Wages	294,527	255,184	(39,343)	-13.36%
	Benefits	144,777	115,533	(29,244)	-20.20%
	Subtotal	439,304	370,717	(68,587)	-15.61%
	Operating Expenditures	226,273	235,106	8,833	3.90%
	Total	665,577	605,823	(59,754)	-8.98%
	Internal Auditor	-	-	-	-
	Wages	123,918	127,822	3,904	3.15%
	Benefits	31,582	33,078	1,496	4.74%
	Subtotal	155,500	160,900	5,400	3.47%
	Operating Expenditures	26,807	31,196	4,389	16.37%
	Total	182,307	192,096	9,789	5.37%
	Administration Summary	-	-	-	-
	Wages	951,409	1,106,534	155,125	16.30%
	Benefits	364,023	412,966	48,943	13.45%
	Subtotal	1,315,432	1,519,500	204,068	15.51%
	Operating Expenditures	769,937	893,652	123,715	16.07%
	Total	2,085,369	2,413,152	327,783	15.72%
	Legal Counsel	-	-	-	(0)
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	721,330	725,108	3,778	0.52%
	Total	721,330	725,108	3,778	0.52%
	Financial Services	-	-	0	-
	Wages	1,093,811	1,474,508	380,697	34.80%
	Benefits	528,743	663,839	135,096	25.55%
	Subtotal	1,622,554	2,138,347	515,793	31.79%
	Operating Expenditures	356,675	410,451	53,776	15.08%
	Total	1,979,229	2,548,798	569,569	28.78%
	Human Resources	-	-	-	-
	Wages	108,694	171,665	62,971	57.93%
	Benefits	54,230	81,895	27,665	51.02%
	Subtotal	162,924	253,560	90,636	55.63%
	Operating Expenditures	122,494	140,233	17,739	14.48%
	Total	285,418	393,793	108,375	37.97%
	<u>Community Sustainability</u>	-	-	-	-
	Administration				
	Wages	123,445	68,414	(55,031)	-44.58%
	Benefits	51,850	33,803	(18,047)	-34.81%
	Subtotal	175,295	102,217	(73,078)	-41.69%
	Operating Expenditures	55,217	70,058	14,841	26.88%
	Total	230,512	172,275	(58,237)	-25.26%

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		<u>Budget</u>			
GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	Economic Development	-	-	-	-
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	-	-	-	0.00%
	Total	-	-	-	0.00%
	Planning and Zoning	-	-	-	-
	Wages	413,504	552,782	139,278	33.68%
	Benefits	208,341	281,176	72,835	34.96%
	Subtotal	621,844	833,957	212,113	34.11%
	Operating Expenditures	154,672	177,734	23,062	14.91%
	Total	776,516	1,011,691	235,175	30.29%
	Code Enforcement	-	-	-	-
	Wages	560,504	769,123	208,619	37.22%
	Benefits	284,380	452,893	168,513	59.26%
	Subtotal	844,884	1,222,016	377,132	44.64%
	Operating Expenditures	273,383	281,195	7,812	2.86%
	Total	1,118,268	1,503,211	384,943	34.42%
	Use and Occupancy	-	-	-	-
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	-	-	-	0.00%
	Total	-	-	-	0.00%
	Business Licenses	-	-	-	-
	Wages	33,861	32,868	(993)	-2.93%
	Benefits	23,098	24,569	1,471	6.37%
	Subtotal	56,959	57,437	478	0.84%
	Operating Expenditures	53,614	53,140	(474)	-0.88%
	Total	110,573	110,577	4	0.00%
	Planning and Design	-	-	-	-
	Wages	85,161	25,787	(59,374)	-69.72%
	Benefits	19,910	11,324	(8,586)	-43.13%
	Subtotal	105,072	37,111	(67,961)	-64.68%
	Operating Expenditures	57,022	51,782	(5,240)	-9.19%
	Total	162,093	88,893	(73,200)	-45.16%
	Community Sustainability Summary	-	-	-	-
	Wages	1,216,475	1,448,974	232,498	19.11%
	Benefits	587,580	803,765	216,185	36.79%
	Subtotal	1,804,055	2,252,738	448,683	24.87%
	Operating Expenditures	593,908	633,909	40,001	6.74%
	Total	2,397,963	2,886,647	488,684	20.38%
			-	(0)	0

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		<u>Budget</u>			
GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
<u>Public Safety</u>		-	-	-	0
Police					
	Wages	-	-	-	-
	Benefits	3,910,269	3,951,568	41,299	1.06%
	Subtotal	3,910,269	3,951,568	41,299	1.06%
	Operating Expenditures	13,877,071	14,094,056	216,984	1.56%
	Total	17,787,340	18,045,624	258,283	1.45%
			-	(0)	-
Fire		-	-	-	-
	Wages	-	-	-	-
	Benefits	3,634,387	3,632,101	(2,286)	-0.06%
	Subtotal	3,634,387	3,632,101	(2,286)	-0.06%
	Operating Expenditures	46,900	52,435	5,535	11.80%
	Total	3,681,287	3,684,536	3,249	0.09%
			-	0	0
<u>Public Safety Summary</u>		-	-	-	-
	Wages	-	-	-	0.00%
	Benefits	7,544,656	7,583,669	39,013	0.52%
	Subtotal	7,544,656	7,583,669	39,013	0.52%
	Operating Expenditures	13,923,972	14,146,491	222,519	1.60%
	Total	21,468,628	21,730,160	261,532	1.22%
			-	-	(0)
<u>Public Services</u>		-	-	-	(0)
Administration					
	Wages	124,522	128,120	3,598	2.89%
	Benefits	66,933	64,404	(2,529)	-3.78%
	Subtotal	191,455	192,524	1,069	0.56%
	Operating Expenditures	194,479	174,237	(20,242)	-10.41%
	Total	385,934	366,761	(19,173)	-4.97%
			-	-	-
Street Maintenance					
	Wages	263,298	270,551	7,253	2.75%
	Benefits	189,296	203,511	14,215	7.51%
	Subtotal	452,594	474,062	21,468	4.74%
	Operating Expenditures	1,074,138	882,835	(191,303)	-17.81%
	Total	1,526,732	1,356,897	(169,835)	-11.12%
			-	-	0
Parking					
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	1,850	-	(1,850)	-100.00%
	Total	1,850	-	(1,850)	-100.00%
			-	-	-
Grounds					
	Wages	566,226	612,202	45,976	8.12%
	Benefits	317,865	394,612	76,747	24.14%
	Subtotal	884,091	1,006,814	122,723	13.88%
	Operating Expenditures	1,173,757	1,158,949	(14,808)	-1.26%
	Total	2,057,848	2,165,763	107,915	5.24%

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		<u>Budget</u>			
GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
			-	0	
	Cemetery				
	Wages	56,569	58,688	2,119	3.75%
	Benefits	35,627	38,790	3,163	8.88%
	Subtotal	92,196	97,478	5,282	5.73%
	Operating Expenditures	177,030	107,348	(69,682)	-39.36%
	Total	269,227	204,826	(64,401)	-23.92%
			-	-	
	Custodial				
	Wages	32,136	33,100	964	3.00%
	Benefits	21,760	23,466	1,706	7.84%
	Subtotal	53,896	56,566	2,670	4.95%
	Operating Expenditures	145,000	145,000	-	0.00%
	Total	198,896	201,566	2,670	1.34%
				(0)	
	Maintenance				
	Wages	376,005	482,197	106,192	28.24%
	Benefits	210,336	279,558	69,222	32.91%
	Subtotal	586,340	761,755	175,415	29.92%
	Operating Expenditures	399,698	398,211	(1,487)	-0.37%
	Total	986,038	1,159,966	173,928	17.64%
				-	
	Public Services Summary				
	Wages	1,418,755	1,584,858	166,103	11.71%
	Benefits	841,818	1,004,341	162,523	19.31%
	Subtotal	2,260,573	2,589,199	328,626	14.54%
	Operating Expenditures	3,165,952	2,866,580	(299,372)	-9.46%
	Total	5,426,525	5,455,779	29,254	0.54%
				-	
				-	
	Recreation				
	Administration				
	Wages	100,182	98,829	(1,353)	-1.35%
	Benefits	54,044	51,211	(2,833)	-5.24%
	Subtotal	154,226	150,040	(4,186)	-2.71%
	Operating Expenditures	137,762	138,785	1,023	0.74%
	Total	291,988	288,825	(3,163)	-1.08%
				(0)	
	Library				
	Wages	169,622	273,951	104,329	61.51%
	Benefits	78,381	132,557	54,176	69.12%
	Subtotal	248,003	406,508	158,505	63.91%
	Operating Expenditures	232,740	260,096	27,356	11.75%
	Total	480,743	666,604	185,861	38.66%
				-	
	Recreation				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	-	-	-	0.00%

City of Lake Worth Beach
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 General Fund

GL Acct Code	Account Description	<u>Budget</u>			
		FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	Total	-	-	-	0.00%
	Community Programs	-	-	-	-
	Wages	315,641	327,162	11,522	3.65%
	Benefits	141,349	168,933	27,584	19.51%
	Subtotal	456,989	496,095	39,106	8.56%
	Operating Expenditures	276,851	282,112	5,261	1.90%
	Total	733,840	778,207	44,367	6.05%
	Facilities	-	-	-	-
	Wages	180,858	198,909	18,051	9.98%
	Benefits	116,741	121,505	4,764	4.08%
	Subtotal	297,599	320,414	22,815	7.67%
	Operating Expenditures	548,202	565,072	16,870	3.08%
	Total	845,801	885,486	39,685	4.69%
	Special Events	-	-	-	-
	Wages	88,583	135,767	47,184	53.27%
	Benefits	50,309	69,289	18,980	37.73%
	Subtotal	138,892	205,056	66,164	47.64%
	Operating Expenditures	603,020	590,175	(12,845)	-2.13%
	Total	741,912	795,231	53,319	7.19%
	Recreation Summary	-	-	-	-
	Wages	854,886	1,034,618	179,733	21.02%
	Benefits	440,824	543,495	102,671	23.29%
	Subtotal	1,295,709	1,578,113	282,404	21.80%
	Operating Expenditures	1,798,576	1,836,240	37,664	2.09%
	Total	3,094,285	3,414,353	320,068	10.34%
	Non-Departmental	-	-	-	-
	Professional Services	300,000	200,000	(100,000)	-33.33%
	Utilities	4,400	7,780	3,380	76.82%
	Bad Debt	-	-	-	0.00%
	Other	-	-	-	0.00%
	Bank Service Charges	10,000	24,000	14,000	140.00%
	Debt Service	233,050	746,409	513,359	220.28%
	Transfers For Services	-	262,500	262,500	0.00%
	Inter-Fund Transfers	2,292,706	2,897,547	604,841	26.38%
	Subtotal	2,840,156	4,138,236	1,298,080	45.70%
	Total Expenditures	40,298,902	43,706,026	3,407,124	8.45%
	Total General Fund	-	-	(0)	-
	Wages	5,644,030	6,821,156	1,177,126	20.86%
	Benefits	10,361,872	11,093,970	732,097	7.07%
	Subtotal	16,005,903	17,915,126	1,909,223	11.93%

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		<u>Budget</u>			
GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	<i>Operating Expenditures</i>	24,292,999	25,790,900	1,497,900	6.17%
	<i>Total Expenditures</i>	40,298,902	43,706,026	3,407,124	8.45%
		-	-	-	-
			-	(0)	0
	<i>Net Revenues</i>	2,039	178,801	176,762	8669.26%



Building Permit Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Building Permit Fund

GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	Permits, Fees and Special				
	Total Receipts	1,817,150	2,402,000	584,850	32.19%
	<i>source test s=0</i>	-	-	-	
	Community Development				
	Wages	702,247	1,111,239	408,992	58.24%
	Benefits	339,519	542,964	203,444	59.92%
	Subtotal	1,041,766	1,654,203	612,437	58.79%
	Operating Expenditures	685,481	739,440	53,959	7.87%
	Total Expenditures	1,727,247	2,393,643	666,395	38.58%
	<i>source test s=0</i>	-	-	-	
	Net Revenues	89,903	8,357	(81,545)	-90.70%
	<i>source test s=0</i>	-	-	-	



Code Remediation Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Code Remediation Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 City Commission Budget	Change
FUND 160				
	Code Remediation Fund			
	Revenues			
	Program Income	244,000	244,000	-
	Transfer From Fund Balance	-	-	-
	Total Sources of Funds	244,000	244,000	-
	Expenditures			
	Administrative			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating	208,000	208,000	-
	Total Expenditures	208,000	208,000	-
		-	-	-
	Net Revenues over Expenses	36,000	36,000	-



Beach Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Beach Fund

GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
BEACH FUND					
<i>Revenues and Expenditures by Category</i>					
<i>Revenues</i>					
	Parking Revenue	3,015,146	2,822,200	(192,946)	-6.40%
	Pool and Beach	130,000	128,300	(1,700)	-1.31%
	Parking Fines	253,000	700,000	447,000	176.68%
	Investment Income	13,000	-	(13,000)	-100.00%
	Rentals	841,693	908,449	66,756	7.93%
	Other Income	-	-	-	0.00%
	Total Sources	4,252,839	4,558,949	306,110	7.20%
	<i>cross foot test, s=0</i>			-	
	<i>Source Test, s=0</i>	-	-		
<i>Expenditures</i>					
8050	Parking				
	Wages	332,402	371,296	38,894	11.70%
	Benefits	176,911	192,418	15,507	8.77%
	Subtotal	509,313	563,714	54,401	10.68%
	Operating Expenditures	247,762	361,662	113,900	45.97%
	Total	757,075	925,376	168,301	22.23%
		-	-	-	
8055	Casino Building				
	Wages	131,438	125,244	(6,194)	-4.71%
	Benefits	66,679	55,808	(10,870)	-16.30%
	Subtotal	198,117	181,052	(17,065)	-8.61%
	Operating Expenditures	236,285	246,901	10,616	4.49%
	Total	434,402	427,953	(6,449)	-1.48%
	<i>cross foot test, s=0</i>			-	
	<i>Source Test, s=0</i>	-	-	-	
8056	Ballroom				
	Wages	69,912	80,972	11,060	15.82%
	Benefits	30,404	33,361	2,957	9.72%
	Subtotal	100,316	114,333	14,017	13.97%
	Operating Expenditures	70,507	74,788	4,281	6.07%
	Total	170,823	189,121	18,298	10.71%
	<i>cross foot test, s=0</i>			-	
	<i>Source Test, s=0</i>	-	-	-	
8071	Pool				
	Wages	6,023	13,194	7,171	119.07%
	Benefits	1,842	3,811	1,970	106.95%
	Subtotal	7,865	17,005	9,141	116.23%
	Operating Expenditures	20,962	23,175	2,213	10.56%
	Total	28,827	40,180	11,354	39.39%

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Beach Fund

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		<i>cross foot test, s=0</i>			-	
		<i>Source Test, s=0</i>	-	-	-	
8072	Beach					
		Wages	748,531	717,066	(31,464)	-4.20%
		Benefits	339,188	383,074	43,886	12.94%
		Subtotal	1,087,718	1,100,140	12,422	1.14%
		Operating Expenditures	85,648	95,561	9,913	11.57%
		Total	1,173,366	1,195,701	22,335	1.90%
		<i>cross foot test, s=0</i>			0	
		<i>Source Test, s=0</i>	-	-	-	
8074	Beach Park					
		Wages	165,994	167,734	1,740	1.05%
		Benefits	78,193	76,848	(1,345)	-1.72%
		Subtotal	244,187	244,581	395	0.16%
		Operating Expenditures	645,651	563,051	(82,600)	-12.79%
		Total	889,838	807,632	(82,205)	-9.24%
		<i>cross foot test, s=0</i>			-	
		<i>Source Test, s=0</i>	-	-	-	
8075	Pier					
		Wages	-	-	-	0.00%
		Benefits	-	-	-	0.00%
		Subtotal	-	-	-	0.00%
		Operating Expenditures	107,700	112,605	4,905	4.55%
		Total	107,700	112,605	4,905	4.55%
		<i>cross foot test, s=0</i>			-	
		<i>Source Test, s=0</i>	-	-	-	
9000	Other					
		Wages				0.00%
		Benefits				0.00%
		Subtotal	-	-	-	0.00%
		Operating Expenditures	423,236	851,837	428,601	101.27%
		Total	423,236	851,837	428,601	101.27%
		<i>cross foot test, s=0</i>			-	
		<i>Source Test, s=0</i>	-	-	-	
		Total Uses of Funds	3,985,266	4,550,405	565,139	14.18%
		<i>cross foot test, s=0</i>				
		<i>Source Test, s=0</i>	-	-	-	
		Net Sources over Uses	267,573	8,544	(259,029)	-96.81%
		<i>cross foot test, s=0</i>			(0)	
		<i>Source Test, s=0</i>	-	-	-	
	All Divisions					
		Wages	1,454,300	1,475,507	21,207	1.46%

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Beach Fund

GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	Benefits	693,215	745,319	52,104	7.52%
	Subtotal	2,147,515	2,220,826	73,311	3.41%
	Operating Expenditures	1,837,751	2,329,579	491,829	26.76%
	Total	3,985,266	4,550,405	565,139	14.18%
			-	-	



Golf Course Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Golf Course

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
FUND 404- Golf Fund				
<i>Summary of Revenue and Expense</i>				
SOURCES OF FUNDS				
	Charges for Services	1,443,500	1,518,500	75,000
	Investment Income	-	-	-
	Rents	-	-	-
	Donations	10,000	10,000	-
	Other Income	-	-	-
	Transfers	-	-	-
	Use of Fund Balance	-	-	-
	Total Sources of Funds	1,453,500	1,528,500	75,000
		-	-	-
USES OF FUNDS				
	Golf Course	1,368,365	1,432,390	64,025
	Other / Transfers	41,163	94,035	52,872
	Total Uses of Funds	1,409,528	1,526,425	116,897
		-	-	-
	Net Sources over Uses	43,972	2,075	(41,897)
		-	-	-



IT Internal Service Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 IT Internal Service Fund

GL Acct Code	Account Description	FY 2022 Budget	City Manager FY 2023 Budget	Change
FUND 510- Information Technology				
<i>Summary of Revenue and Expense</i>				
Total Sources of Funds		2,560,201	2,621,555	61,354
Uses of Funds				
	Wages	547,332	635,011	87,679
	Benefits	256,523	300,154	43,631
	Subtotal	803,855	935,165	131,310
	Operating	1,631,326	1,678,114	46,788
	Total Uses of Funds	2,435,181	2,613,279	178,098
Net Sources over Uses		125,020	8,276	(116,744)



Garage Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Garage Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
FUND 530- Garage Fund				
<i>Summary of Revenue and Expense</i>				
Total Sources of Funds		1,076,200	1,312,144	235,944
				-
Uses of Funds				
	Wages	286,031	342,442	56,411
	Benefits	150,487	201,045	50,558
	Subtotal	436,518	543,487	106,969
	Operating	638,836	764,389	125,553
	Total Uses of Funds	1,075,353	1,307,876	232,523
Net Sources over Uses		847	4,268	3,421
		0	-	-



Self Insurance Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Self Insurance Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
SOURCES OF FUNDS				
	Charges for Services	3,093,381	3,380,072	286,691
	Investment Earnings	40,000	40,000	-
	Other Income	-	-	-
	Settlements and Insurance Recovery	-	-	-
	Transfers	-	-	-
	Use of Fund Balance	-	-	-
		3,133,381	3,420,072	286,691
		<i>crossfoot test, s=0</i>		-
		<i>source test, s=0</i>		-
USES OF FUNDS				
	Wages	118,794	101,505	(17,289)
	Benefits	56,275	47,178	(9,097)
	Subtotal	175,069	148,683	(26,386)
	Operating Expenditures	2,222,026	2,272,153	50,127
	Total	2,397,095	2,420,836	23,741
		<i>crossfoot test, s=0</i>		(0)
		<i>source test, s=0</i>		-
	Wages	117,694	100,205	(17,489)
	Benefits	56,275	47,079	(9,196)
	Subtotal	173,969	147,284	(26,685)
	Operating Expenditures	552,542	704,090	151,548
	Total	726,511	851,374	124,863
		<i>crossfoot test, s=0</i>		-
		<i>source test, s=0</i>		-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	8,000	8,000	-
	Total	8,000	8,000	-
		<i>crossfoot test, s=0</i>		-
		<i>source test, s=0</i>		-
Department Expense Summary				
	Wages	236,488	201,710	(34,778)
	Benefits	112,549	94,257	(18,292)
	Subtotal	349,037	295,967	(53,070)
	Operating Expenditures	2,782,568	2,984,243	201,675
	Total	3,131,606	3,280,210	148,604
		<i>crossfoot test, s=0</i>		-
		<i>source test, s=0</i>		-
	NET SOURCES OVER USES	1,776	139,862	138,086

City of Lake Worth Beach
FY 2023 Budget Appropriation
Self Insurance Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
	<i>crossfoot test, s=0</i>			-



Employee Benefit Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Employee Benefit Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
Summary of Sources and Uses				
Sources of Funds				
	Intergovernmental	14,000.00	200,000.00	186,000.00
	City Contributions- Health	4,635,259.28	4,669,053.00	33,793.72
	City Contributions- Pension	4,372,296.17	4,977,548.23	605,252.05
	City Contributions- 401 A	152,950.91	199,661.00	46,710.09
	Interest / Earnings	2,000.00	4,000.00	2,000.00
	Other Miscellaneous Rev	-	-	-
	transfer from General Fund	-	-	-
	Use of Fund Balance	-	-	-
	Total Sources of Funds	9,176,506.37	10,050,262.23	873,755.86
		-	-	-
Uses of Funds				
	Salaries	126,368.98	97,686.00	(28,682.98)
	Benefits	61,189.93	48,844.00	(12,345.93)
	Subtotal:	187,558.91	146,530.00	(41,028.91)
		-	-	-
	Operating	8,921,679.00	9,867,691.00	946,012.00
	Total Uses of Funds	9,109,237.91	10,014,221.00	904,983.09
		-	-	-
	Net Sources over Uses	67,268.45	36,041.23	(31,227.23)



Debt Service Fund

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Debt Service Fund

GL Acct Code	Account Description	FY 2023 Budget
Fund 203		
REVENUES		
311	Ad Valorem	
10 20	Debt	2,159,088
361	Interest & other Earnings	
10 10	Investments	
395	Other Sources	
0	Use of Fund Balance	
	Total Sources of Funds	<u>2,159,088</u>
9010	Non-Departmental	
519 71	0 Principal	850,000
72	10 Interest	<u>1,309,088</u>
	Expenditure Total	<u>2,159,088</u>
	Net Source over Use of Funds	<u>-</u>



Electric Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Electric Fund

GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
<u>Revenue and Expenses By Category</u>					
Sources of Funds					
	Fees and charges	60,557,282	71,300,504	10,743,222	18%
	Fines	15,000	15,000	-	0%
	Investment Income	636,105	638,689	2,584	0%
	Transfers and Use of Fund Balance	714,080	714,080	-	0%
	Total sources of funds	61,922,467	72,668,273	10,745,806	17%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
Use of Funds					
Customer Service					
	Wages	584,015	661,965	77,950	13%
	Benefits	261,285	340,021	78,736	30%
	Subtotal	845,300	1,001,986	156,686	19%
	Operating Expenditures	1,414,993	1,807,254	392,261	28%
	Total	2,260,293	2,809,240	548,947	24%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
Administration					
	Wages	602,506	616,434	13,928	2%
	Benefits	255,844	238,222	(17,622)	-7%
	Subtotal	858,350	854,656	(3,694)	0%
	Operating Expenditures	931,526	952,006	20,480	2%
	Total	1,789,877	1,806,662	16,785	1%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
Engineering					
	Wages	942,371	1,041,480	99,109	11%
	Benefits	405,992	483,518	77,526	19%
	Subtotal	1,348,363	1,524,998	176,635	13%
	Operating Expenditures	567,750	406,318	(161,432)	-28%
	Total	1,916,113	1,931,316	15,203	1%
	<i>crossfoot test, s=0</i>			0	
	<i>Soruce test, s=0</i>	-	-	-	
Material Management Warehouse					
	Wages	134,576	145,493	10,917	8%
	Benefits	68,485	74,694	6,209	9%
	Subtotal	203,061	220,187	17,126	8%
	Operating Expenditures	149,050	151,240	2,190	1%
	Total	352,111	371,427	19,316	5%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
Power Plant					
	Wages	1,090,442	1,126,716	36,274	3%
	Benefits	470,725	533,406	62,681	13%
	Subtotal	1,561,167	1,660,122	98,955	6%
	Operating Expenditures	32,052,699	36,528,204	4,475,505	14%
	Total	33,613,866	38,188,326	4,574,460	14%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
Power System Operation					
	Wages	726,109	892,948	166,839	23%
	Benefits	315,585	397,505	81,920	26%
	Subtotal	1,041,694	1,290,453	248,759	24%
	Operating Expenditures	655,271	1,461,451	806,180	123%

City of Lake Worth Beach
FY 2023 Budget Appropriation
Electric Fund

GL Acct Code	Account Description	FY 2022 Budget	Commission FY 2023 Budget	Change \$; FY 22 to FY 23	Change %; FY 22 to FY 23
	Total	1,696,965	2,751,904	1,054,939	62%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
	Distribution				
	Wages	2,737,733	2,657,176	(80,557)	-3%
	Benefits	1,099,329	1,130,012	30,683	3%
	Subtotal	3,837,062	3,787,188	(49,874)	-1%
	Operating Expenditures	3,143,588	2,779,086	(364,502)	-12%
	Total	6,980,650	6,566,274	(414,376)	-6%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
	Meter Shop				
	Wages	664,905	725,709	60,804	9%
	Benefits	303,518	342,486	38,968	13%
	Subtotal	968,423	1,068,195	99,772	10%
	Operating Expenditures	551,164	567,538	16,374	3%
	Total	1,519,587	1,635,733	116,146	8%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
	Non-Departmental				
	Wages	-	-	-	0%
	Benefits	-	-	-	0%
	Subtotal	-	-	-	0%
	Operating Expenditures	40,000	40,000	-	0%
	Total	40,000	40,000	-	0%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
	Non-Departmental				
	Wages	-	-	-	0%
	Benefits	-	-	-	0%
	Subtotal	-	-	-	0%
	Operating Expenditures	10,247,416	15,141,906	4,894,490	48%
	Total	10,247,416	15,141,906	4,894,490	48%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
	Total Fund				
	Wages	7,482,657	7,867,921	385,264	5%
	Benefits	3,180,763	3,539,864	359,101	11%
	Subtotal	10,663,421	11,407,785	744,364	7%
	Operating Expenditures	49,753,457	59,835,003	10,081,546	20%
	Total	60,416,877	71,242,788	10,825,911	18%
	<i>crossfoot test, s=0</i>			-	
	<i>Soruce test, s=0</i>	-	-	-	
		1,505,590	1,425,485	(80,105)	-5%
	<i>crossfoot test, s=0</i>			0	



Water Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Water Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
	Fund 402 - Water Fund			
Revenues and Expenditures by Category				
<u>Sources of Funds</u>				
	Permits and Fees	2,000	2,000	-
	Intergovernmental Revenues	-	-	-
	Charges for Services	-	-	-
	Judgements and Fines	16,639,228	16,721,575	82,347
	Investment Income	145,000	145,000	-
	Impact Fees	137,565	387,500	249,935
	Other Income	-	-	-
	Transfers and Fund Balance	15,000	15,000	-
	Total Sources of Funds	16,938,793	17,271,075	332,282
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
<u>Uses of Funds</u>				
7010	Administration			
	Wages	550,466	511,318	(39,148)
	Benefits	236,121	217,874	(18,247)
	Subtotal	786,587	729,192	(57,395)
	Operating Expenditures	595,136	544,473	(50,663)
	Total	1,381,723	1,273,665	(108,058)
	<i>cross foot test s=0</i>			0
	<i>Source Test s=0</i>	-	-	-
7021	Pumping			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	308,625	330,600	21,975
	Total	308,625	330,600	21,975
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
7022	Treatment			
	Wages	1,317,168	1,346,125	28,957
	Benefits	663,138	731,964	68,826
	Subtotal	1,980,306	2,078,089	97,783
	Operating Expenditures	2,536,748	2,869,359	332,611
	Total	4,517,055	4,947,448	430,393
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
7034	Transmission and Distribution			
	Wages	741,662	796,993	55,331
	Benefits	411,843	415,153	3,310
	Subtotal	1,153,505	1,212,146	58,641

City of Lake Worth Beach
FY 2023 Budget Appropriation
Water Fund

GL Acct Code		Account Description	FY 2022 Budget	FY 2023 Budget	Change
		Operating Expenditures	1,082,466	1,134,360	51,894
		Total	2,235,971	2,346,506	110,535
		<i>cross foot test s=0</i>			-
		<i>Source Test s=0</i>	-	-	-
9000	Other				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	2,540,278	2,662,281	122,003
		Total	2,540,278	2,662,281	122,003
		<i>cross foot test s=0</i>			-
		<i>Source Test s=0</i>	-	-	-
9000	Other Expenses				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	2,729,596	3,054,156	324,560
		Total	2,729,596	3,054,156	324,560
		<i>cross foot test s=0</i>			-
		<i>Source Test s=0</i>	-	-	-
Expense Summary by Category					
		Wages	2,609,296	2,654,436	45,140
		Benefits	1,311,102	1,364,991	53,889
		Subtotal	3,920,398	4,019,427	99,029
		Operating Expenditures	9,792,850	10,595,229	802,379
		Total	13,713,248	14,614,656	901,408
		<i>cross foot test s=0</i>			0
		<i>Source Test s=0</i>	(0)	-	0
		Net Sources over Uses	3,225,545	2,656,419	(569,126)
		<i>cross foot test s=0</i>			(0)
		<i>Source Test s=0</i>	-	-	-



Local Sewer Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Sewer Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 City Commission Budget	Change
FUND 403- Local Sewer				
<u>Revenue and Expenditures by Category</u>				
<u>SOURCES OF FUNDS</u>				
	Permits and Fees	-	-	-
	Charges for Services	10,101,227	10,152,602	51,375
	Investment Income	25,000	25,000	-
	Impact Fees	67,415	247,500	180,085
	Other Income	-	-	-
	Transfers from other Sources	-	-	-
	Use of Fund Balance	-	250,000	250,000
	Total Income	10,193,642	10,675,102	481,460
		<i>crossfoot error, s=0</i>		
		<i>Source Test, s=0</i>		
		-	-	-
<u>USES OF FUNDS</u>				
7010	Administration			
	Wages	275,625	299,572	23,947
	Benefits	127,078	145,251	18,173
	Subtotal	402,703	444,823	42,120
	Operating Expenditures	165,820	166,547	727
	Total	568,523	611,370	42,847
		<i>crossfoot error, s=0</i>		
		<i>Source Test, s=0</i>		
7221	Pumping			
	Wages	250,790	258,806	8,016
	Benefits	138,167	146,891	8,724
	Subtotal	388,957	405,697	16,740
	Operating Expenditures	268,779	264,732	(4,047)
	Total	657,736	670,429	12,693
		<i>crossfoot error, s=0</i>		
		<i>Source Test, s=0</i>		
		-	-	-
7231	Collection			
	Wages	648,186	626,915	(21,271)
	Benefits	328,325	303,583	(24,742)
	Subtotal	976,511	930,498	(46,013)
	Operating Expenditures	730,017	857,516	127,499
	Total	1,706,528	1,788,014	81,486
		<i>crossfoot error, s=0</i>		
		<i>Source Test, s=0</i>		
		-	-	-
9010	Other			

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Sewer Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 City Commission Budget	Change
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	7,233,119	7,588,615	355,496
	Total	7,233,119	7,588,615	355,496
	<i>crossfoot error, s=0</i>			
	<i>Source Test, s=0</i>	-	-	-
	Expense Summary			
	Wages	1,174,601	1,185,293	10,692
	Benefits	593,569	595,725	2,156
	Subtotal	1,768,170	1,781,018	12,848
	Operating Expenditures	8,397,735	8,877,410	479,675
	Total	10,165,905	10,658,428	492,523
	<i>crossfoot error, s=0</i>			
	<i>Source Test, s=0</i>	-	-	-
	NET SOURCES OVER USES	27,737	16,674	(11,063)
	<i>crossfoot error, s=0</i>			



Regional Sewer Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Regional Sewer

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 City Commission Budget	Change
SOURCES OF FUNDS				
	Charges for Services	9,176,459	10,368,052	1,191,593
	Investment Earnings	-	-	-
	Disposition of Assets	-	-	-
	Other Income	-	-	-
	Transfers	-	-	-
	Use of Fund Balance	-	-	-
	Total Sources of Funds	9,176,459	10,368,052	1,191,593
	<i>cross foot test, s=0</i>			-
	<i>source test, s=0</i>	-	-	-
USES OF FUNDS				
	Pumping			
	Wages	188,519	192,374	3,855
	Benefits	101,581	101,920	339
	Subtotal	290,099	294,294	4,195
	Operating Expenditures	8,052,995	9,134,967	1,081,972
	Total	8,343,094	9,429,261	1,086,167
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
	Non Allocated			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	1,013	3,900	2,887
	Total	1,013	3,900	2,887
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	734,308	734,308	-
	Total	734,308	734,308	-
	<i>cross foot test s=0</i>			-
	<i>Source Test s=0</i>	-	-	-
Department Expense Summary				

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Regional Sewer

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 City Commission Budget	Change
	Wages	188,519	192,374	3,855
	Benefits	101,581	101,920	339
	Subtotal	290,099	294,294	4,195
	Operating Expenditures	8,788,316	9,873,175	1,084,859
	Total	9,078,415	10,167,469	1,089,054
	<i>cross foot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
	NET SOURCES OVER USES	98,044	200,583	102,539
	<i>cross foot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-



Storm Water Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Storm Water Fund

GL Acct Code		Account Description	FY 2022 Budget	FY 2023 Budget	Change
FUND	408	Storm Water			
<u>Revenues and Expenditures by Category</u>					
SOURCES OF FUNDS					
	Taxes		18,900	13,000	(5,900)
	Permits & Fees		-	-	-
	Charges for Services		2,000,486	2,000,467	(19)
	Fines and Forfeitures		-	-	-
	Investment Income		54,150	54,150	-
	Disposition of Fixed Assets		-	-	-
	Other Income		-	-	-
	Transfers		-	-	-
	Use of Fund Balance		-	-	-
		Total Sources of Funds	2,073,536	2,067,617	(5,919)
		<i>cross foot test, s=0</i>			
		<i>source test, s=0</i>	-	-	-
USES OF FUNDS					
5090	Stormwater Management				
	Wages		310,018	312,553	2,535
	Benefits		170,164	189,193	19,029
		Subtotal	480,182	501,746	21,564
		Operating Expenditures	435,779	372,009	(63,770)
		Total	915,961	873,755	(42,206)
		<i>cross foot test s=0</i>			(0)
		<i>Source Test s=0</i>	-	-	-
5099	Street Sweeping				
	Wages		165,557	115,690	(49,867)
	Benefits		97,972	69,385	(28,587)
		Subtotal	263,529	185,075	(78,454)
		Operating Expenditures	152,239	111,966	(40,273)
		Total	415,768	297,041	(118,727)
		<i>cross foot test s=0</i>			-
		<i>Source Test s=0</i>	-	-	-
9010	Non-Departmental/Non Allocated				
	Wages		-	-	-
	Benefits		-	-	-
		Subtotal	-	-	-
		Operating Expenditures	672,319	874,026	201,707
		Total	672,319	874,026	201,707
		<i>cross foot test s=0</i>			-
		<i>Source Test s=0</i>	-	-	-

City of Lake Worth Beach
 FY 2023 Budget Appropriation
 Storm Water Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
	Department Summary by Category			
	Wages	475,575	428,243	(47,332)
	Benefits	268,136	258,578	(9,558)
	Subtotal	743,711	686,821	(56,890)
	Operating Expenditures	1,260,338	1,358,001	97,663
	Total	2,004,048	2,044,822	40,774
	<i>cross foot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
	NET SOURCES OVER USES	69,488	22,795	(46,693)
	<i>cross foot test s=0</i>			0



Refuse Fund

City of Lake Worth Beach
FY 2023 Budget Appropriation
Refuse Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
<u>Revenue and Expenditures by Program</u>				
Sources of Funds				
	Taxes	128,900	128,900	-
	Charges for Services	6,475,423	6,475,423	-
	Investment Income	95,250	95,250	-
	Transfers and Fund Balance	-	-	-
	Total Sources of Funds	6,699,573	6,699,573	-
		<i>Source Test, s=0</i>		
		-	-	-
Uses of Funds				
5080	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
		<i>crossfoot test s=0</i>		
		<i>Source Test s=0</i>		
		-	-	-
5081	Residential Collection			
	Wages	946,830	1,007,075	60,245
	Benefits	537,297	595,049	57,752
	Subtotal	1,484,127	1,602,124	117,997
	Operating Expenditures	1,737,742	1,244,105	(493,637)
	Total	3,221,869	2,846,229	(375,640)
		<i>crossfoot test s=0</i>		
		<i>Source Test s=0</i>		
		-	-	-
5082	Commercial Collection			
	Wages	309,036	317,401	8,365
	Benefits	179,709	194,591	14,882
	Subtotal	488,745	511,992	23,247
	Operating Expenditures	890,590	911,174	20,584
	Total	1,379,335	1,423,166	43,831
		<i>crossfoot test s=0</i>		
		<i>Source Test s=0</i>		
		-	-	-
5083	Recycling			
	Wages	267,626	311,748	44,122
	Benefits	133,173	195,706	62,533
	Subtotal	400,799	507,454	106,655
	Operating Expenditures	171,455	176,640	5,185
	Total	572,254	684,094	111,840
		<i>crossfoot test s=0</i>		
		<i>Source Test s=0</i>		
		-	-	-
5084	Roll-Offs			
	Wages	74,833	75,819	986

City of Lake Worth Beach
FY 2023 Budget Appropriation
Refuse Fund

GL Acct Code	Account Description	FY 2022 Budget	FY 2023 Budget	Change
	Benefits	47,659	42,986	(4,673)
	Subtotal	122,492	118,805	(3,687)
	Operating Expenditures	111,002	114,945	3,943
	Total	233,495	233,750	255
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
9010	Non-Departmental/UnAllocated			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	924,874	950,040	25,166
	Total	924,874	950,040	25,166
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
	Summary of Expenses by Category			
	Wages	1,598,326	1,712,043	113,717
	Benefits	897,838	1,028,332	130,494
	Subtotal	2,496,163	2,740,375	244,212
	Operating Expenditures	3,835,662	3,396,904	(438,758)
	Total	6,331,826	6,137,279	(194,547)
	<i>crossfoot test s=0</i>			(0)
	<i>Source Test s=0</i>	-	-	-
	Net Sources over Uses of Funds	367,747	562,294	194,547