



# Fiscal Year 2023 Budget



# General Fund

City of Lake Worth Beach  
FY 2023 Budget  
001 General Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b>REVENUES</b>					
311.10-10	Current	10,080,641	11,287,856	1,207,215	11.98%
311.10-13	CRA	2,292,706	2,897,547	604,841	26.38%
311.10-30	Delinquent	40,800	40,800	-	0.00%
311.10-50	Interest - Delinquent	10,000	5,500	(4,500)	-45.00%
312.10-15	Gas Tax	880,000	950,000	70,000	7.95%
313.80-00	Refuse	130,000	160,000	30,000	23.08%
314.10-00	Electricity	2,000,000	2,100,000	100,000	5.00%
314.20-00	Telecommunications	900,000	925,000	25,000	2.78%
314.30-00	Water	1,095,000	1,170,000	75,000	6.85%
314.40-00	Gas	117,500	155,000	37,500	31.91%
314.80-00	Propane	23,000	12,000	(11,000)	-47.83%
321.41-00	General	550,000	580,000	30,000	5.45%
321.42-00	Certificate of Use Fee	450,000	450,000	-	0.00%
322.10-00	Bldg. Permits	500	-	(500)	-100.00%
322.10-50	Public Services	15,000	15,000	-	0.00%
322.30-00	Community Development	1,000	-	(1,000)	-100.00%
323.30-00	Community Development	25,000	20,000	(5,000)	-20.00%
329.10-10	Foreclosure Registry Fees	50,000	75,000	25,000	50.00%
329.10-20	Public Services	500	2,340	1,840	368.00%
335.10-20	Vehicle Rebate	20,000	14,210	(5,790)	-28.95%
335.10-40	Mobile Home Licenses	50,000	50,000	-	0.00%
335.10-50	Alcoholic Beverages License	40,000	41,325	1,325	3.31%
335.10-70	Entitlement	1,600,000	1,649,580	49,580	3.10%
335.10-80	Half Cent Sales Taxes	3,000,000	3,144,770	144,770	4.83%
338.10-01	County Contributions	350,000	240,320	(109,680)	-31.34%
341.30-87	Code	175,000	131,970	(43,030)	-24.59%
341.30-90	Other	500	-	(500)	-100.00%
341.90-10	Zoning Fees	45,000	58,120	13,120	29.16%
341.90-11	Planning Fees	35,000	75,275	40,275	115.07%
341.90-12	Historic Preservation Fee	30,000	30,000	-	0.00%
341.90-13	Mapping Fees	2,500	2,500	-	0.00%
341.90-14	Business License Review-P	25,000	16,880	(8,120)	-32.48%
341.90-18	Applicant Charges	10,000	-	(10,000)	-100.00%
341.90-30	Certification/Records	140,000	146,975	6,975	4.98%
341.90-40	Photocopies	320	-	(320)	-100.00%
341.90-80	NSF and Bank Charges	500	-	(500)	-100.00%
341.90-81	NSF Fees - Business	100	-	(100)	-100.00%
341.90-90	Miscellaneous	140	-	(140)	-100.00%
342.10-20	False Alarms	70,000	60,115	(9,885)	-14.12%
342.50-20	COU - Code Fee	3,000	3,800	800	26.67%
342.50-30	Use & Occ Inspection	300,000	196,201	(103,799)	-34.60%
343.30-40	Water outside Surcharge	615,000	621,530	6,530	1.06%
343.50-40	Sewer Outside Charge	225,000	267,295	42,295	18.80%
343.80-10	Cemetery Fees	20,000	45,940	25,940	129.70%
344.50-10	Parking Meters	23,200	-	(23,200)	-100.00%
344.50-20	Parking Meters-Taxable	16,800	-	(16,800)	-100.00%
344.50-30	Parking Permits	11,000	11,000	-	0.00%
344.50-40	Boat Launch	20,000	20,000	-	0.00%
344.50-41	Boat Launch taxable	29,000	29,000	-	0.00%
344.50-90	In-Person Service Charge	200	200	-	0.00%
347.10-10	Library Fees	1,145	500	(645)	-56.33%
347.30-30	Rentals	4,000	11,000	7,000	175.00%
347.30-31	Tax Exempt Field Rentals	44,428	38,400	(6,028)	-13.57%
347.30-32	Pavilion Rentals	3,000	3,000	-	0.00%
347.30-33	Tax Exempt Pavilion Rental	0	-	-	#DIV/0!
347.30-36	Facility Rental	750	15,750	15,000	2000.00%
347.30-37	Tax Exempt Facility Rental	0	-	-	#DIV/0!

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347.30-40	Recreation Programs	15,000	15,000	-	0.00%
347.30-50	Athletic Programs	12,000	12,000	-	0.00%
347.40-32	4th of July Celebration	7,000	7,000	-	0.00%
347.40-99	Other Fees	6,000	-	(6,000)	-100.00%
347.41-35	Art Festival	0	60,000	60,000	#DIV/0!
347.41-99	Other Fees	1,000	200	(800)	-80.00%
347.90-10	Park Rental	9,000	9,000	-	0.00%
347.90-50	Osbourne Center Rental	15,000	-	(15,000)	-100.00%
347.90-80	Tax Exempt Sales	0	1,400	1,400	#DIV/0!
351.10-00	Fines	30,000	30,000	-	0.00%
352.00-00	Library Fines	5,300	50	(5,250)	-99.06%
354.10-00	Parking Fines	28,000	32,000	4,000	14.29%
354.20-00	Code	950,000	850,000	(100,000)	-10.53%
354.20-20	Citations	7,500	-	(7,500)	-100.00%
354.40-00	Late Fees	1,100	-	(1,100)	-100.00%
354.60-00	Towing Fines	15,000	15,000	-	0.00%
361.10-10	Investments	80,000	42,715	(37,285)	-46.61%
361.10-20	Tax Collections	1,500	1,785	285	19.00%
361.10-50	Miscellaneous	7,000	-	(7,000)	-100.00%
362.10-40	Tax Exempt	19,450	19,450	-	0.00%
362.90-00	Miscellaneous	1,100	1,100	-	0.00%
364.00-00	Disposition of Fixed Assets	5,000	5,000	-	0.00%
369.90-90	Other	30,000	10,000	(20,000)	-66.67%
381.10-65	Simpkin Trust Fund	10,000	-	(10,000)	-100.00%
	Grant Fund			-	#DIV/0!
381.40-10	Sanitation	52,000	52,000	-	0.00%
	Beach Charge Back		156,125	156,125	#DIV/0!
	Golf Charge Back		55,406	55,406	#DIV/0!
	Garage Fund		54,286	54,286	#DIV/0!
	IT		-	-	#DIV/0!
382.10-00	Electric Charge Back	2,235,393	3,338,012	1,102,619	49.33%
382.10-10	Electric Franchise Fee	4,953,797	5,048,959	95,162	1.92%
382.15-00	Water Charge Back	1,241,160	1,241,160	-	0.00%
382.15-10	Water Franchise Fee	1,355,103	1,381,686	26,583	1.96%
382.30-00	Refuse Charge Back	250,770	250,770	-	0.00%
382.30-10	Refuse Franchise Fee	535,966	535,966	(0)	0.00%
382.40-00	Stormwater Charge Back	112,133	125,154	13,021	11.61%
382.40-10	Stormwater Franchise Fee	165,883	165,883	-	0.00%
382.50-00	CRA	30,000	-	(30,000)	-100.00%
382.60-00	Local Sewer Charge Back	899,780	899,780	-	0.00%
382.60-10	Sewer Franchise Fee	815,491	834,008	18,517	2.27%
382.65-00	Regional Sewer	734,308	734,308	-	0.00%
	Transfer from ARPA Fund	32,500	-	(32,500)	-100.00%
382.70-00	Building Fund Charge Back	40,892	75,925	35,033	85.67%
389.90-21	Reimbursement - Ground Maintenance	40,000	52,000	12,000	30.00%
389.90-40	Reimbursement - Special Events	240	-	(240)	-100.00%
389.90-41	Tax Exempt	500	-	(500)	-100.00%
	<b>Total Revenues</b>	<b>40,324,096</b>	<b>43,884,827</b>	<b>3,560,731</b>	<b>8.83%</b>
			<b>(0)</b>	<b>-</b>	
	<b><u>EXPENDITURES</u></b>				
	<b><u>1010 - City Commission</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	127,500	127,500	-	0.00%
15-30	Other Pays	30,000	31,200	1,200	4.00%
21-00	FICA Taxes	10,136	9,754	(382)	-3.77%
22-10	Defined Benefit Plan	0	-	-	#DIV/0!
22-20	401-a Plan	5,400	5,400	-	0.00%

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23-00	Life & Health Insurance	51,560	30,890	(20,670)	-40.09%
24-10	Workers' Compensation	242	217	(25)	-10.43%
	<i>Subtotal</i>	224,838	204,960	-19,878	-8.84%
<b>Operating</b>				-	
511.31-50	Internal IT Support	93,482	99,890	6,408	6.85%
511.31-90	Professional Services Other	700	700	-	0.00%
511.34-50	Other Contractual Services	50,000	50,000	-	0.00%
511.40-10	Training/Registration	10,000	10,000	-	0.00%
511.40-20	Lodging/Transportation	27,500	27,500	-	0.00%
511.41-30	Postage & Freight	180	180	-	0.00%
511.43-10	Water	3,000	2,100	(900)	-30.00%
511.43-20	Sewer	1,500	1,500	-	0.00%
511.43-30	Electricity	3,800	3,800	-	0.00%
511.43-40	Refuse/Waste Disposal	200	200	-	0.00%
511.45-10	Property/Liability	25,000	28,750	3,750	15.00%
511.47-00	Printing & Binding	100	1,000	900	900.00%
511.48-00	Promotional Activities	3,000	3,000	-	0.00%
511.49-10	Advertising	1,600	1,600	-	0.00%
511.49-90	Other	3,500	5,700	2,200	62.86%
511.51-10	Office Supplies	800	800	-	0.00%
511.52-20	Small Tools & Equipment	100	100	-	0.00%
511.52-40	Uniforms	1,000	500	(500)	-50.00%
511.54-00	Books, Publications, Subsc & Memb	30,500	31,415	915	3.00%
	<i>Subtotal</i>	255,962	268,735	12,773	4.99%
	Department Total	480,800	473,695	-7,105	-1.48%
			0.00	-	
<b>1020- City Manager</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	377,798	544,878	167,080	44.22%
15-10	Longevity	750	1,950	1,200	160.00%
15-30	Other Pays	6,900	18,000	11,100	160.87%
21-00	FICA Taxes	28,138	36,640	8,502	30.21%
22-10	Defined Benefit Plan	46,554	66,519	19,965	42.89%
22-20	Defined Contribution Plan	17,407	27,500	10,093	57.98%
23-00	Life & Health Insurance	27,626	86,278	58,652	212.31%
24-10	Workers' Compensation	675	1,157	482	71.42%
	<i>Subtotal</i>	505,848	782,923	277,075	54.77%
<b>Operating</b>				-	
512.31-50	Internal IT Support	77,742	71,643	(6,099)	-7.85%
512.34-50	Other Contractual Service	104,000	204,000	100,000	96.15%
512.40-10	Training/Registration	6,500	6,500	-	0.00%
512.40-20	Lodging/Transportation	3,250	3,250	-	0.00%
512.41-30	Postage & Freight	100	100	-	0.00%
512.43-10	Water	2,500	2,500	-	0.00%
512.43-20	Sewer	1,500	1,500	-	0.00%
512.43-30	Electricity	3,500	3,500	-	0.00%
512.43-40	Refuse/Waste Disposal	200	200	-	0.00%
512.44-20	Operating/Capital Leasing	8,600	8,600	-	0.00%
512.45-10	Property/Liability	25,458	29,277	3,819	15.00%
512.46-21	Equipment-General	300	300	-	0.00%
512.47-00	Printing & Binding	2,000	2,000	-	0.00%
512.48-00	Promotional Activities	7,500	7,500	-	0.00%
512.49-10	Advertising	5,495	5,495	-	0.00%
512.49-90	Other	1,500	1,500	-	0.00%
512.51-10	Office Supplies	3,000	3,000	-	0.00%
512.54-00	Books, Publications, Subsc & Memb	7,250	7,250	-	0.00%
512.56-20	Equipment-Technology	500	500	-	0.00%
	<i>Subtotal</i>	260,895	358,615	97,720	37.46%

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	Department Total	766,743	1,141,538	374,795	48.88%
			-	-	
<b><u>1030- City Clerk</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	259,979	220,110	(39,869)	-15.34%
13-10	Part-time	23,299	23,299	(0)	0.00%
15-10	Longevity	450	975	525	116.67%
15-30	Other Pays	10,800	10,800	-	0.00%
21-00	FICA Taxes	20,435	18,621	(1,814)	-8.88%
22-10	Defined Benefit Plan	62,470	54,252	(8,218)	-13.15%
22-20	Defined Contribution Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	61,478	42,246	(19,232)	-31.28%
24-10	Workers' Compensation	494	414	(80)	-16.24%
	<i>Subtotal</i>	439,405	370,716	-68,689	-15.63%
<b>Operating</b>					
			-	-	
511.31-50	Internal IT Support	57,820	63,747	5,927	10.25%
511.31-90	Professional Services Other	10,000	10,000	-	0.00%
511.34-50	Other Contractual Services	716	720	4	0.56%
511.34-52	Poll Workers	20,000	20,000	-	0.00%
511.40-10	Training/Registration	1,500	3,000	1,500	100.00%
511.40-20	Lodging/Transportation	1,904	4,000	2,096	110.08%
511.41-30	Postage & Freight	600	200	(400)	-66.67%
511.43-10	Water	1,100	2,100	1,000	90.91%
511.43-20	Sewer	800	1,500	700	87.50%
511.43-30	Electricity	4,100	4,100	-	0.00%
511.43-40	Refuse/Waste Disposal	200	200	-	0.00%
511.44-20	Operating/Capital Leasing	3,000	3,000	-	0.00%
511.45-10	Property/Liability	16,034	18,439	2,405	15.00%
511.46-21	Equipment-General	100	-	(100)	-100.00%
511.47-00	Printing & Binding	2,000	2,000	-	0.00%
511.48-00	Promotional Activities	10,000	4,000	(6,000)	-60.00%
511.49-10	Advertising	5,000	7,000	2,000	40.00%
511.49-50	Elections	88,500	88,500	-	0.00%
511.51-10	Office Supplies	1,500	1,500	-	0.00%
511.52-20	Small Tools & Equipment	499	500	1	0.20%
511.54-00	Books, Publications, Subsc & Memb	900	600	(300)	-33.33%
	<i>Subtotal</i>	226,273	235,106	8,833	3.90%
	Department Total	665,678	605,823	-59,855	-8.99%
			0.00	-	
<b><u>1040- Internal Auditor</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	117,618	121,147	3,529	3.00%
15-10	Longevity	0	375	375	#DIV/0!
15-30	Other Pays	6,300	6,300	-	0.00%
21-00	FICA Taxes	8,998	9,268	270	3.00%
22-20	Defined Contribution Plan	11,762	12,115	353	3.00%
23-00	Life & Health Insurance	10,629	11,490	861	8.10%
24-10	Workers' Compensation	194	206	12	6.16%
	<i>Subtotal</i>	155,501	160,899	5,398	3.47%
<b>Operating</b>					
			-	-	
513.31-50	Internal IT Support	6,769	7,651	882	13.03%
513.31-90	Professional Services Other	5,000	5,000	-	0.00%
513.40-10	Training/Registration	2,200	2,870	670	30.45%
513.40-20	Lodging/Transportation	500	1,230	730	146.00%
513.45-10	Property/Liability	10,048	11,555	1,507	15.00%
513.47-00	Printing & Binding	500	500	-	0.00%
513.49-90	Other	500	500	-	0.00%
513.51-10	Office Supplies	500	1,100	600	120.00%

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513.54-00	Books, Publications, Subsc & Memb	790	790	-	0.00%
	<i>Subtotal</i>	26,807	31,196	4,389	16.37%
	Department Total	<b>182,308</b>	<b>192,096</b>	<b>9,788</b>	5.37%
			(0.00)	-	
<b><u>1110- City Attorney</u></b>					
<b>Operating</b>					
514.31-10	Legal	688,000	688,000	-	0.00%
514.31-50	Internal IT Support	11,230	12,383	1,153	10.27%
514.43-10	Water	1,500	1,500	-	0.00%
514.43-20	Sewer	900	900	-	0.00%
514.43-30	Electricity	2,100	2,100	-	0.00%
514.43-40	Refuse/Waste Disposal	100	100	-	0.00%
514.45-10	Property/Liability	17,500	20,125	2,625	15.00%
	Department Total	<b>721,330</b>	<b>725,108</b>	<b>3,778</b>	0.52%
			-	-	
<b><u>1220- Finance</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	1,078,011	1,410,100	332,089	30.81%
13-10	Part-time	0	43,133	43,133	#DIV/0!
14-10	Standard Overtime	5,000	5,000	-	0.00%
15-10	Longevity	0	975	975	#DIV/0!
15-30	Other Pays	10,800	15,300	4,500	41.67%
21-00	FICA Taxes	82,468	114,648	32,180	39.02%
22-10	Defined Benefit Plan	194,411	246,769	52,358	26.93%
22-20	Defined Contribution	26,894	40,892	13,998	52.05%
23-00	Life & Health Insurance	223,557	259,834	36,277	16.23%
24-10	Workers' Compensation	1,725	1,696	(29)	-1.67%
	<i>Subtotal</i>	1,622,866	2,138,347	515,481	31.76%
<b>Operating</b>					
513.31-50	Internal IT Support	129,247	148,226	18,979	14.68%
513.32-00	Accounting & Auditing	66,100	76,100	10,000	15.13%
513.34-50	Other Contractual Services	49,950	64,950	15,000	30.03%
513.40-10	Training/Registration	10,000	10,000	-	0.00%
513.40-20	Lodging/Transportation	2,500	2,500	-	0.00%
513.40-30	Other	1,000	1,000	-	0.00%
513.41-30	Postage & Freight	4,500	4,500	-	0.00%
513.43-10	Water	6,000	6,000	-	0.00%
513.43-20	Sewer	3,500	3,500	-	0.00%
513.43-30	Electricity	12,350	12,350	-	0.00%
513.43-40	Refuse/Waste Disposal	560	560	-	0.00%
513.44-20	Operating/Capital Leasing	4,700	4,700	-	0.00%
513.45-10	Property/Liability	32,044	36,851	4,807	15.00%
513.46-21	Equipment-General	1,060	1,200	140	13.21%
513.47-00	Printing & Binding	5,740	5,740	-	0.00%
513.49-10	Advertising	9,000	9,000	-	0.00%
513.51-10	Office Supplies	9,150	14,000	4,850	53.01%
513.52-65	Computer Software	7,274	7,274	-	0.00%
513.54-00	Books, Publications, Subsc & Memb	2,000	2,000	-	0.00%
	<i>Subtotal</i>	356,675	410,451	53,776	15.08%
	Department Total	<b>1,979,541</b>	<b>2,548,798</b>	<b>569,257</b>	28.76%
			0.00	-	
<b><u>1310- Human Resources</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	107,109.00	169,321	62,212	58.08%
14-10	Standard Overtime		-	-	#DIV/0!
15-10	Longevity	0	769	769	#DIV/0!
15-30	Other Pays	1,575	1,575	-	0.00%

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21-00	FICA Taxes	8,195	12,953	4,758	58.06%
22-10	Defined Benefit Plan	18,227	33,797	15,570	85.42%
22-20	Defined Contribution	3,126	3,220	94	3.01%
23-00	Life & Health Insurance	21,534	31,637	10,103	46.92%
24-10	Workers' Compensation	177	288	111	62.62%
27-00	Recruiting Expenses	3,000	-	(3,000)	-100.00%
	<i>Subtotal</i>	162,943	253,560	90,617	55.61%
<b>Operating</b>			-	-	
513.31-40	Medical	5,000	5,000	-	0.00%
513.31-50	Internal IT Support	42,204	69,778	27,574	65.34%
513.34-45	Employee Training	16,200	10,000	(6,200)	-38.27%
513.34-50	Other Contractual Services	10,500	10,500	-	0.00%
513.40-10	Training/Registration	2,000	2,000	-	0.00%
513.40-20	Lodging/Transportation	1,000	1,000	-	0.00%
513.41-30	Postage & Freight	3,000	1,000	(2,000)	-66.67%
513.43-10	Water	2,500	2,500	-	0.00%
513.43-20	Sewer	1,200	1,200	-	0.00%
513.43-30	Electricity	3,000	3,000	-	0.00%
513.43-40	Refuse/Waste Disposal	140	140	-	0.00%
513.44-20	Operating/Capital Leasing	1,000	-	(1,000)	-100.00%
513.45-10	Property/Liability	9,100	10,465	1,365	15.00%
513.46-21	Equipment-General	700	700	-	0.00%
513.47-00	Printing & Binding	1,500	1,500	-	0.00%
513.48-00	Promotional Activities	4,000	4,000	-	0.00%
513.49-10	Advertising	1,300	1,300	-	0.00%
513.49-90	Other	12,000	12,000	-	0.00%
513.51-10	Office Supplies	3,000	3,000	-	0.00%
513.52-10	Gas, Lubricants & Oil	150	150	-	0.00%
513.52-20	Small Tools & Equipment	1,000	-	(1,000)	-100.00%
513.54-00	Books, Publications, Subsc & Memb	2,000	1,000	(1,000)	-50.00%
	<i>Subtotal</i>	122,494	140,233	17,739	14.48%
	Department Total	285,437	393,793	108,356	37.96%
			-	-	
<b><u>2010- Community Sustainability- Administration</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	123,445	65,084	(58,361)	-47.28%
	Longevity		180	180	#DIV/0!
	Other Pays		3,150	3,150	#DIV/0!
21-00	FICA Taxes	9,444	4,979	(4,465)	-47.28%
22-10	Defined Benefit Plan	8,453	4,080	(4,373)	-51.73%
22-20	401-a Plan	8,827	8,393	(434)	-4.92%
23-00	Life & Health Insurance	24,937	16,130	(8,807)	-35.32%
24-10	Workers' Compensation	204	221	17	8.51%
	<i>Subtotal</i>	175,310	102,216	-73,094	-41.69%
<b>Operating</b>			-	-	
515.31-50	Internal IT Support	32,598	37,899	5,301	16.26%
515.31-90	Professional Services Other	8,000	18,000	10,000	125.00%
515.40-10	Training/Registration	1,000	1,000	-	0.00%
515.40-20	Lodging/Transportation	500	500	-	0.00%
515.40-30	Other	400	400	-	0.00%
515.41-30	Postage & Freight	250	250	-	0.00%
515.44-20	Operating/Capital Leasing	275	275	-	0.00%
515.45-10	Property/Liability	4,943	5,684	741	15.00%
515.47-00	Printing & Binding	3,000	3,000	-	0.00%
515.49-10	Advertising	250	250	-	0.00%
515.49-90	Other	100	100	-	0.00%
515.51-10	Office Supplies	500	500	-	0.00%



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Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
515.52-10	Gas, Lubricants & Oil	150	450	300	200.00%
515.52-20	Small Tools & Equipment	200	200	-	0.00%
515.52-90	Other	150	150	-	0.00%
515.54-00	Books, Publications, Subsc & Memb	2,000	500	(1,500)	-75.00%
515.64-40	Misc. Equipment	900	900	-	0.00%
	<i>Subtotal</i>	55,216	70,058	14,842	26.88%
	Department Total	<b>230,526</b>	<b>172,275</b>	<b>-58,251</b>	<b>-25.27%</b>
			-	-	
<b><u>2030- Planning and Zoning</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	394,804	518,404	123,600	31.31%
13-10	Part-time	15,000	28,853	13,853	92.35%
14-10	Standard Overtime	2,500	5,000	2,500	100.00%
15-10	Longevity	1,200	525	(675)	-56.25%
21-00	FICA Taxes	30,202	41,953	11,751	38.91%
22-10	Defined Benefit Plan	94,866	117,025	22,159	23.36%
23-00	Life & Health Insurance	77,963	97,470	19,507	25.02%
24-10	Workers' Compensation	5,460	24,728	19,268	352.90%
	<i>Subtotal</i>	621,995	833,958	211,963	34.08%
<b>Operating</b>					
			-	-	
515.31-50	Internal IT Support	70,622	78,617	7,995	11.32%
515.31-90	Professional Services Other	60,000	60,000	-	0.00%
515.40-10	Training/Registration	1,500	1,500	-	0.00%
515.40-20	Lodging/Transportation	900	900	-	0.00%
515.41-30	Postage & Freight	1,000	1,000	-	0.00%
515.43-10	Water	150	150	-	0.00%
515.43-20	Sewer	40	45	5	12.50%
515.43-30	Electricity	1,100	1,900	800	72.73%
515.43-40	Refuse/Waste Disposal	100	100	-	0.00%
515.44-20	Operating/Capital Leasing	1,200	1,200	-	0.00%
515.45-10	Property/Liability	410	472	61	15.00%
515.47-00	Printing & Binding	3,500	3,500	-	0.00%
515.49-10	Advertising	8,000	8,000	-	0.00%
515.49-90	Other	1,000	1,000	-	0.00%
515.51-10	Office Supplies	1,800	1,800	-	0.00%
515.52-20	Small Tools & Equipment	150	150	-	0.00%
515.52-90	Other	300	-	(300)	-100.00%
515.54-00	Books, Publications, Subsc & Memb	1,200	1,200	-	0.00%
515.64-00	Machinery & Equipment	500	-	(500)	-100.00%
515.64-40	Misc. Equipment	1,200	16,200	15,000	1250.00%
	<i>Subtotal</i>	154,672	177,734	23,062	14.91%
	Department Total	<b>776,667</b>	<b>1,011,691</b>	<b>235,024</b>	<b>30.26%</b>
			-	-	
<b><u>2040- Code Enforcement</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	553,854	732,677	178,823	32.29%
13-10	Part-time	0	27,205	27,205	#DIV/0!
14-10	Standard Overtime	5,000	5,000	-	0.00%
15-10	Longevity	1,650	1,316	(334)	-20.23%
15-30	Other Pays	0	2,925	2,925	#DIV/0!
21-00	FICA Taxes	42,370	58,727	16,357	38.61%
22-10	Defined Benefit Plan	133,084	178,758	45,674	34.32%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	98,370	169,235	70,865	72.04%
24-10	Workers' Compensation	10,770	46,173	35,403	328.71%

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Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<i>Subtotal</i>	845,098	1,222,016	376,918	44.60%
<b>Operating</b>			-	-	
515.31-50	Internal IT Support	130,590	144,547	13,957	10.69%
515.31-90	Professional Services Other	10,000	10,000	-	0.00%
515.34-50	Other Contractual Services	20,000	20,000	-	0.00%
515.40-10	Training/Registration	1,500	1,500	-	0.00%
515.40-30	Other	1,000	1,000	-	0.00%
515.41-30	Postage & Freight	20,000	15,000	(5,000)	-25.00%
515.43-10	Water	70	70	-	0.00%
515.43-20	Sewer	30	30	-	0.00%
515.43-30	Electricity	800	800	-	0.00%
515.43-40	Refuse/Waste Disposal	70	70	-	0.00%
515.44-20	Operating/Capital Leasing	6,800	3,500	(3,300)	-48.53%
515.45-10	Property/Liability	5,024	5,778	754	15.00%
515.46-22	Equipment-Garage	49,000	53,900	4,900	10.00%
515.47-00	Printing & Binding	7,000	4,000	(3,000)	-42.86%
515.49-10	Advertising	1,000	500	(500)	-50.00%
515.49-90	Other	500	500	-	0.00%
515.51-10	Office Supplies	4,000	4,000	-	0.00%
515.52-10	Gas, Lubricants & Oil	10,000	10,000	-	0.00%
515.52-20	Small Tools & Equipment	500	500	-	0.00%
515.52-40	Uniforms	1,500	1,500	-	0.00%
515.52-90	Other	1,600	1,600	-	0.00%
515.54-00	Books, Publications, Subsc & Memb	1,000	1,000	-	0.00%
515.64-40	Misc. Equipment	1,400	1,400	-	0.00%
	<i>Subtotal</i>	273,384	281,195	7,811	2.86%
	Department Total	<b>1,118,482</b>	<b>1,503,211</b>	<b>384,729</b>	<b>34.40%</b>
			(0.00)	-	
<b><u>2050- Business License</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	32,136	32,249	113	0.35%
15-10	Longevity	1,725	619	(1,106)	-64.13%
21-00	FICA Taxes	2,458	2,467	9	0.37%
22-10	Defined Benefit Plan	7,722	7,949	227	2.93%
23-00	Life & Health Insurance	12,877	14,098	1,221	9.48%
24-10	Workers' Compensation	53	55	2	3.44%
	<i>Subtotal</i>	56,971	57,436	465	0.82%
<b>Operating</b>			-	-	
515.31-50	Internal IT Support	35,314	38,490	3,176	8.99%
515.40-10	Training/Registration	500	500	-	0.00%
515.40-20	Lodging/Transportation	500	500	-	0.00%
515.40-30	Other	500	500	-	0.00%
515.41-30	Postage & Freight	7,500	5,000	(2,500)	-33.33%
515.44-20	Operating/Capital Leasing	1,400	1,000	(400)	-28.57%
515.47-00	Printing & Binding	6,000	6,000	-	0.00%
515.49-10	Advertising	100	-	(100)	-100.00%
515.49-90	Other	500	-	(500)	-100.00%
515.51-10	Office Supplies	650	650	-	0.00%
515.52-20	Small Tools & Equipment	150	-	(150)	-100.00%
515.54-00	Books, Publications, Subsc & Memb	500	500	-	0.00%
	<i>Subtotal</i>	53,614	53,140	(474)	-0.88%
	Department Total	<b>110,585</b>	<b>110,576</b>	<b>-9</b>	<b>-0.01%</b>
			-	-	
<b><u>2070- Strategic Planning &amp; Design</u></b>					
<b>Salaries and Benefits</b>					

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Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
12-10	Regular	81,486	25,179	(56,307)	-69.10%
15-10	Longevity	525	135	(390)	-74.29%
15-30	Other Pays	3,150	473	(2,678)	-85.00%
21-00	FICA Taxes	6,234	1,926	(4,308)	-69.10%
22-20	Defined Contribution Plan	8,149	8,393	244	2.99%
23-00	Life & Health Insurance	5,394	862	(4,532)	-84.03%
23-10	Workers Compensation	134	143	9	6.48%
	<i>Subtotal</i>	105,072	37,109	-67,963	-64.68%
<b>Operating</b>			-	-	
559.31-50	Internal IT Support	6,572	7,432	860	13.09%
559.31-90	Professional Services Other	20,000	15,000	(5,000)	-25.00%
559.34-50	Other Contractual Services	15,000	20,000	5,000	33.33%
559.40-10	Training/Registration	1,000	1,000	-	0.00%
559.40-20	Lodging/Transportation	1,000	1,000	-	0.00%
559.40-30	Other	200	-	(200)	-100.00%
559.41-30	Postage & Freight	200	-	(200)	-100.00%
559.44-20	Operating/Capital Leasing	1,200	-	(1,200)	-100.00%
559.47-00	Printing & Binding	2,500	2,500	-	0.00%
559.48-00	Promotional Activities	2,500	2,500	-	0.00%
559.49-10	Advertising	500	-	(500)	-100.00%
559.51-10	Office Supplies	200	200	-	0.00%
559.52-90	Other	150	150	-	0.00%
559.54-00	Books, Publications, Subsc & Memb	3,000	1,000	(2,000)	-66.67%
559.62-10	Improvements	1,000	-	(1,000)	-100.00%
559.64-00	Machinery & Equipment	1,000	-	(1,000)	-100.00%
559.64-40	Misc. Equipment	1,000	1,000	-	0.00%
	<i>Subtotal</i>	57,022	51,782	(5,240)	-9.19%
	<b>Department Total</b>	<b>162,094</b>	<b>88,891</b>	<b>-73,203</b>	<b>-45.16%</b>
			-	-	
<b><u>3010- Police Administration</u></b>					
<b>Operating</b>					
22-10	Defined Benefit Plan	3,910,269	3,951,568	41,299	1.06%
521.34-50	Other Contractual Service	13,646,674	13,851,374	204,700	1.50%
521.34-60	Ordinance Arrest Fees	4,500	4,500	-	0.00%
521.43-10	Water	12,000	12,000	-	0.00%
521.43-20	Sewer	7,000	7,000	-	0.00%
521.43-30	Electricity	68,000	68,000	-	0.00%
521.43-40	Refuse/Waste Disposal	8,000	8,000	-	0.00%
521.45-10	Property/Liability	81,897	94,182	12,285	15.00%
521.46-10	Buildings	49,000	49,000	-	0.00%
	<b>Department Total</b>	<b>17,787,340</b>	<b>18,045,623</b>	<b>258,283</b>	<b>1.45%</b>
			0.00	-	
<b><u>4010- Fire Administration</u></b>					
<b>Operating</b>					
22-10	Defined Benefit Plan	3,634,387	3,632,101	(2,286)	-0.06%
522.45-10	Property/Liability	36,900	42,435	5,535	15.00%
522.46-10	Buildings	10,000	10,000	-	0.00%
	<b>Department Total</b>	<b>3,681,287</b>	<b>3,684,536</b>	<b>3,249</b>	<b>0.09%</b>
			-	-	
<b><u>5010- PW Administration</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	120,112	123,713	3,601	3.00%
13-10	Part-time	0	-	-	#DIV/0!
15-10	Longevity	900	897	(3)	-0.33%
15-30	Other Pays	3,510	3,510	-	0.00%
21-00	FICA Taxes	9,189	9,464	275	2.99%

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Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
22-10	Defined Benefit Plan	28,861	30,493	1,632	5.65%
22-20	Defined Contribution	0	-	-	#DIV/0!
23-00	Life & Health Insurance	28,731	24,237	(4,494)	-15.64%
24-10	Workers' Compensation	198	210	12	6.31%
	<i>Subtotal</i>	191,501	192,525	1,024	0.53%
<b>Operating</b>			-	-	
519.31-50	Internal IT Support	45,670	50,372	4,702	10.30%
519.34-50	Other Contractual Services	99,000	70,000	(29,000)	-29.29%
519.40-10	Training/Registration	2,500	1,500	(1,000)	-40.00%
519.40-20	Lodging/Transportation	2,500	1,500	(1,000)	-40.00%
519.41-30	Postage & Freight	200	400	200	100.00%
519.43-30	Electricity	340	340	-	0.00%
519.44-20	Operating/Capital Leasing	2,310	2,310	-	0.00%
519.45-10	Property/Liability	21,909	25,195	3,286	15.00%
519.46-22	Equipment-Garage	14,700	16,170	1,470	10.00%
519.47-00	Printing & Binding	800	800	-	0.00%
519.51-10	Office Supplies	1,550	1,550	-	0.00%
519.52-10	Gas, Lubricants & Oil	1,700	2,800	1,100	64.71%
519.52-40	Uniforms	800	800	-	0.00%
519.54-00	Books, Publications, Subsc & Memb	500	500	-	0.00%
	<i>Subtotal</i>	194,479	174,237	(20,242)	-10.41%
	Department Total	385,980	366,762	-19,218	-4.98%
			(0.00)	-	
<b>5020- PW Streets</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	259,798	266,601	6,803	2.62%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	3,500	3,500	-	0.00%
15-10	Longevity	0	450	450	#DIV/0!
15-30	Other Pays	0	-	-	#DIV/0!
21-00	FICA Taxes	19,875	20,663	788	3.96%
22-10	Defined Benefit Plan	62,426	65,711	3,285	5.26%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	81,444	90,130	8,686	10.66%
24-10	Workers' Compensation	25,652	27,007	1,355	5.28%
	<i>Subtotal</i>	452,695	474,061	21,366	4.72%
<b>Operating</b>			-	-	
519.31-50	Internal IT Support	22,728	25,268	2,540	11.18%
519.34-10	Maintenance	260,000	260,000	-	0.00%
519.34-50	Other Contractual Services	15,000	15,000	-	0.00%
519.40-10	Training/Registration	1,000	1,000	-	0.00%
519.40-20	Lodging/Transportation	500	500	-	0.00%
519.43-10	Water	10,000	10,000	-	0.00%
519.43-20	Sewer	1,400	1,400	-	0.00%
519.43-30	Electricity	450,000	450,000	-	0.00%
519.43-40	Refuse/Waste Disposal	600	600	-	0.00%
519.45-10	Property/Liability	2,310	2,657	347	15.00%
519.46-21	Equipment-General	500	-	(500)	-100.00%
519.46-22	Equipment-Garage	58,100	63,910	5,810	10.00%
519.46-26	Heavy Equipment	6,000	6,500	500	8.33%
519.46-27	Heavy Equip-ext. repairs	6,500	6,500	-	0.00%
519.51-10	Office Supplies	500	500	-	0.00%
519.52-10	Gas, Lubricants & Oil	20,000	20,000	-	0.00%
519.52-20	Small Tools & Equipment	15,000	15,000	-	0.00%
519.52-40	Uniforms	4,000	4,000	-	0.00%
519.53-00	Road Materials & Supplies	200,000	-	(200,000)	-100.00%
	<i>Subtotal</i>	1,074,138	882,835	(191,304)	-17.81%

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Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	Department Total	1,526,833	1,356,896	-169,937	-11.13%
			-	-	
<b><u>5030- PW Parking</u></b>					
<b>Operations</b>					
545.41-30	Postage & Freight	100	-	(100)	-100.00%
545.52-20	Small Tools & Equipment	250	-	(250)	-100.00%
545.52-95	Boat Launch	1,500	-	(1,500)	-100.00%
	Department Total	1,850	-	(1,850)	-100.00%
			-	-	
<b><u>5040- PW Grounds</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	513,076	556,547	43,471	8.47%
14-10	Standard Overtime	50,000	50,000	-	0.00%
15-10	Longevity	3,150	5,655	2,505	79.52%
21-00	FICA Taxes	39,250	46,401	7,151	18.22%
22-10	Defined Benefit Plan	123,286	137,177	13,891	11.27%
23-00	Life & Health Insurance	135,210	188,269	53,059	39.24%
24-10	Workers' Compensation	20,316	22,765	2,449	12.06%
	Subtotal	884,288	1,006,813	122,525	13.86%
<b>Operating</b>					
519.31-50	Internal IT Support	17,893	19,550	1,657	9.26%
519.34-50	Other Contractual Services	293,500	293,500	-	0.00%
519.40-10	Training/Registration	1,500	1,500	-	0.00%
519.43-10	Water	490,000	490,000	-	0.00%
519.43-20	Sewer	5,300	5,300	-	0.00%
519.43-30	Electricity	37,000	37,000	-	0.00%
519.43-40	Refuse/Waste Disposal	40,000	40,000	-	0.00%
519.45-10	Property/Liability	41,234	47,419	6,185	15.00%
519.46-21	Equipment-General	5,500	4,000	(1,500)	-27.27%
519.46-22	Equipment-Garage	87,500	91,850	4,350	4.97%
519.46-26	Heavy Equipment	6,000	6,000	-	0.00%
519.46-27	Heavy Equip-ext. repairs	10,000	7,000	(3,000)	-30.00%
519.46-90	Other	25,000	20,000	(5,000)	-20.00%
519.51-10	Office Supplies	800	800	-	0.00%
519.52-10	Gas, Lubricants & Oil	23,130	23,130	-	0.00%
519.52-20	Small Tools & Equipment	8,000	8,000	-	0.00%
519.52-30	Chemicals	15,000	12,500	(2,500)	-16.67%
519.52-40	Uniforms	6,000	6,000	-	0.00%
519.52-90	Other	45,000	45,000	-	0.00%
519.54-00	Books, Publications, Subsc & Memb	400	400	-	0.00%
519.62-10	Improvements	15,000	-	(15,000)	-100.00%
519.64-40	Misc. Equipment	0	-	-	#DIV/0!
	Subtotal	1,173,757	1,158,949	(14,808)	-1.26%
	Department Total	2,058,045	2,165,762	107,717	5.23%
			0.00	-	
<b><u>5050 - PW Cemetery</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	51,569	53,118	1,549	3.00%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	5,000	5,000	-	0.00%
15-10	Longevity	0	570	570	#DIV/0!
15-30	Other Pays	0	-	-	#DIV/0!
21-00	FICA Taxes	3,945	4,446	501	12.70%
22-10	Defined Benefit Plan	12,391	13,092	701	5.66%
22-20	Defined Contribution Plan	0	-	-	#DIV/0!

City of Lake Worth Beach  
FY 2023 Budget  
001 General Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
23-00	Life & Health Insurance	17,242	19,058	1,816	10.53%
24-10	Workers' Compensation	2,068	2,194	126	6.08%
	<i>Subtotal</i>	92,215	97,478	5,263	5.71%
<b>Operating</b>			-	-	
519.31-50	Internal IT Support	11,090	12,531	1,441	12.99%
519.34-50	Other Contractual Services	20,000	-	(20,000)	-100.00%
519.43-10	Water	90,000	20,877	(69,123)	-76.80%
519.43-20	Sewer	500	500	-	0.00%
519.43-30	Electricity	4,000	4,000	-	0.00%
519.43-40	Refuse/Waste Disposal	4,000	4,000	-	0.00%
519.45-10	Property/Liability	10,000	11,500	1,500	15.00%
519.46-10	Buildings	500	1,000	500	100.00%
519.46-21	Equipment-General	1,000	1,000	-	0.00%
519.46-26	Heavy Equipment	3,000	3,000	-	0.00%
519.46-90	Other	20,000	36,000	16,000	80.00%
519.51-10	Office Supplies	200	200	-	0.00%
519.52-10	Gas, Lubricants & Oil	2,000	2,000	-	0.00%
519.52-20	Small Tools & Equipment	2,000	2,000	-	0.00%
519.52-40	Uniforms	1,240	1,240	-	0.00%
519.52-90	Other	7,500	7,500	-	0.00%
	<i>Subtotal</i>	177,030	107,348	(69,682)	-39.36%
	<b>Department Total</b>	<b>269,245</b>	<b>204,826</b>	<b>-64,419</b>	<b>-23.93%</b>
			-	-	
<b><u>5061 - PW Custodial</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	32,136	33,100	964	3.00%
13-10	Part-time	0	-	-	#DIV/0!
15-10	Longevity	0	-	-	#DIV/0!
15-30	Other Pays	0	-	-	#DIV/0!
21-00	FICA Taxes	2,458	2,532	74	3.02%
22-10	Defined Benefit Plan	7,722	8,158	436	5.65%
22-20	Defined Contribution Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	10,378	11,488	1,110	10.70%
24-10	Workers' Compensation	1,214	1,288	74	6.06%
	<i>Subtotal</i>	53,908	56,567	2,659	4.93%
<b>Operating</b>			-	-	
519.34-50	Other Contractual Services	145,000	145,000	-	
	<i>Subtotal</i>	145,000	145,000	-	0.00%
	<b>Department Total</b>	<b>198,908</b>	<b>201,567</b>	<b>2,659</b>	<b>1.34%</b>
			-	-	
<b><u>5062 - PW Maintenance</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	358,305	465,112	106,807	29.81%
14-10	Standard Overtime	15,000	15,000	-	0.00%
15-10	Longevity	2,700	2,085	(615)	-22.78%
21-00	FICA Taxes	27,410	36,729	9,319	34.00%
22-10	Defined Benefit Plan	86,096	114,640	28,544	33.15%
23-00	Life & Health Insurance	72,566	98,112	25,546	35.20%
24-10	Workers' Compensation	24,402	30,077	5,675	23.25%
	<i>Subtotal</i>	586,479	761,754	175,275	29.89%
<b>Operating</b>			-	-	
519.31-50	Internal IT Support	24,929	29,799	4,870	19.54%
519.34-50	Other Contractual Services	50,000	50,000	-	0.00%
519.40-10	Training/Registration	1,000	700	(300)	-30.00%

City of Lake Worth Beach  
FY 2023 Budget  
001 General Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
519.41-30	Postage & Freight	0	-	-	#DIV/0!
519.43-10	Water	500	500	-	0.00%
519.43-20	Sewer	800	800	-	0.00%
519.43-30	Electricity	16,000	14,000	(2,000)	-12.50%
519.43-40	Refuse/Waste Disposal	3,700	3,800	100	2.70%
519.45-10	Property/Liability	54,089	62,202	8,113	15.00%
519.46-10	Buildings	57,100	50,000	(7,100)	-12.43%
519.46-21	Equipment-General	500	500	-	0.00%
519.46-22	Equipment-Garage	54,100	59,510	5,410	10.00%
519.46-26	Heavy Equipment	2,500	1,500	(1,000)	-40.00%
519.46-27	Heavy Equip-ext. repairs	5,000	-	(5,000)	-100.00%
519.51-10	Office Supplies	500	500	-	0.00%
519.52-10	Gas, Lubricants & Oil	14,000	10,000	(4,000)	-28.57%
519.52-20	Small Tools & Equipment	4,000	4,000	-	0.00%
519.52-40	Uniforms	4,080	3,500	(580)	-14.22%
519.52-90	Other	4,000	4,000	-	0.00%
519.62-10	Improvements	102,900	102,900	-	0.00%
	<i>Subtotal</i>	399,698	398,211	(1,487)	-0.37%
	<b>Department Total</b>	<b>986,177</b>	<b>1,159,966</b>	<b>173,789</b>	<b>17.62%</b>
			0.00	-	
<b>8010 - LS: Information Officer</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	90,966	98,379	7,413	8.15%
13-10	Part-time	0	-	-	#DIV/0!
15-10	Longevity	0	450	450	#DIV/0!
15-30	Other Pays	0	-	-	#DIV/0!
21-00	FICA Taxes	6,959	7,526	567	8.15%
22-10	Defined Benefit Plan	21,858	24,248	2,390	10.94%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	17,403	19,270	1,867	10.73%
24-10	Workers' Compensation	150	167	17	11.50%
	<i>Subtotal</i>	137,336	150,041	12,705	9.25%
<b>Operating</b>					
513.31-50	Internal IT Support	30,669	33,692	3,023	9.86%
513.34-50	Other Contractual Services	40,000	40,000	-	0.00%
513.40-10	Training/Registration	1,220	1,220	-	0.00%
513.40-20	Lodging/Transportation	120	120	-	0.00%
513.40-30	Other	3,500	-	(3,500)	-100.00%
513.44-20	Operating/Capital Leasing	700	700	-	0.00%
513.46-22	Equipment-Garage	0	-	-	#DIV/0!
513.47-00	Printing & Binding	25,500	25,500	-	0.00%
513.48-00	Promotional Activities	1,500	3,000	1,500	100.00%
513.51-10	Office Supplies	100	100	-	0.00%
513.52-90	Other	500	500	-	0.00%
513.54-00	Books, Publications, Subsc & Memb	25,953	25,953	-	0.00%
513.56-20	Equipment-Technology	8,000	8,000	-	0.00%
	<i>Subtotal</i>	137,762	138,785	1,023	0.74%
	<b>Department Total</b>	<b>275,098</b>	<b>288,826</b>	<b>13,728</b>	<b>4.99%</b>
			-	-	
<b>8020 - LS: Library</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	142,196	272,417	130,221	91.58%
13-10	Part-time	24,411	-	(24,411)	-100.00%
14-10	Standard Overtime	3,000	-	(3,000)	-100.00%

City of Lake Worth Beach  
FY 2023 Budget  
001 General Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
15-10	Longevity	1,725	1,309	(416)	-24.13%
15-30	Other Pays	540	225	(315)	-58.33%
21-00	FICA Taxes	12,573	21,179	8,606	68.45%
22-10	Defined Benefit Plan	33,627	52,349	18,722	55.67%
22-20	401-a Plan	0	628	628	#DIV/0!
23-00	Life & Health Insurance	31,956	58,020	26,064	81.56%
24-10	Workers' Compensation	277	381	104	37.37%
	<i>Subtotal</i>	250,305	406,508	156,203	62.40%
<b>Operating</b>			-	-	
571.31-50	Internal IT Support	105,347	105,120	(227)	-0.22%
571.34-50	Other Contractual Service	2,500	2,500	-	0.00%
571.40-10	Training/Registration		150	150	#DIV/0!
571.40-20	Lodging/Transportation		200	200	#DIV/0!
571.41-30	Postage & Freight	100	100	-	0.00%
571.43-10	Water	1,250	1,250	-	0.00%
571.43-20	Sewer	475	475	-	0.00%
571.43-30	Electricity	12,000	12,000	-	0.00%
571.43-40	Refuse/Waste Disposal	1,270	1,270	-	0.00%
571.45-10	Property/Liability	29,418	33,831	4,413	15.00%
571.46-10	Buildings	2,000	3,500	1,500	75.00%
571.46-21	Equipment-General	1,500	1,500	-	0.00%
571.47-00	Printing & Binding	2,000	2,000	-	0.00%
571.48-00	Promotional Activities	13,380	16,000	2,620	19.58%
571.51-10	Office Supplies	1,500	1,500	-	0.00%
571.52-20	Small Tools & Equipment	1,500	1,500	-	0.00%
571.52-90	Other	3,500	3,500	-	0.00%
571.54-00	Books, Publications, Subsc & Memb	15,000	23,700	8,700	58.00%
571.54-90	Library Materials	40,000	50,000	10,000	25.00%
	<i>Subtotal</i>	232,740	260,096	27,356	11.75%
	<b>Department Total</b>	<b>483,045</b>	<b>666,603</b>	<b>183,558</b>	<b>38.00%</b>
			-	-	
<b>8061 - LS: Community Programs</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	259,327	276,988	17,661	6.81%
13-10	Part-time	61,459	47,710	(13,749)	-22.37%
15-10	Longevity	525	1,789	1,264	240.71%
15-30	Other Pays	1,080	675	(405)	-37.50%
21-00	FICA Taxes	20,807	24,839	4,032	19.38%
22-10	Defined Benefit Plan	60,691	63,489	2,798	4.61%
	Defined Contribution Plan		1,884	1,884	#DIV/0!
23-00	Life & Health Insurance	50,850	66,849	15,999	31.46%
24-10	Workers' Compensation	9,098	11,872	2,774	30.49%
	<i>Subtotal</i>	463,837	496,095	32,258	6.95%
<b>Operating</b>			-	-	
572.31-50	Internal IT Support	64,004	67,855	3,851	6.02%
572.34-50	Other Contractual Services	11,000	15,000	4,000	36.36%
572.40-10	Training/Registration	500	500	-	0.00%
572.40-30	Travel & Training / Other	0	500	500	#DIV/0!
572.41-30	Postage & Freight	1,000	1,000	-	0.00%
572.43-10	Water	17,900	13,000	(4,900)	-27.37%
572.43-20	Sewer	3,600	4,000	400	11.11%
572.43-30	Electricity	36,500	35,050	(1,450)	-3.97%
572.43-40	Refuse/Waste Disposal	4,380	4,380	-	0.00%
572.44-20	Operating/Capital Leasing	700	700	-	0.00%
572.45-10	Property/Liability	22,667	26,067	3,400	15.00%
572.46-21	Equipment-General	10,000	10,000	-	0.00%
572.46-22	Equipment-Garage	19,600	21,560	1,960	10.00%



City of Lake Worth Beach  
FY 2023 Budget  
001 General Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
572.46-26	Heavy Equipment	2,000	500	(1,500)	-75.00%
572.47-00	Printing & Binding	1,500	1,500	-	0.00%
572.48-00	Promotional Activities	10,000	10,000	-	0.00%
572.51-10	Office Supplies	500	500	-	0.00%
572.52-10	Gas, Lubricants & Oil	1,500	500	(1,000)	-66.67%
572.52-25	Recreation Programs	69,000	69,000	-	0.00%
572.52-40	Uniforms	500	500	-	0.00%
	<i>Subtotal</i>	276,851	282,112	5,261	1.90%
	Department Total	740,688	778,208	37,520	5.07%
			(0.00)	-	
<b>8062 - LS: Facilities</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	176,278	189,604	13,326	7.56%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	8,000	8,000	-	0.00%
15-10	Longevity	0	855	855	#DIV/0!
15-30	Other Pays	1,080	450	(630)	-58.33%
21-00	FICA Taxes	13,141	15,117	1,976	15.03%
22-10	Defined Benefit Plan	41,276	43,545	2,269	5.50%
22-20	401-a Plan	0	1,256	1,256	#DIV/0!
23-00	Life & Health Insurance	57,116	54,781	(2,335)	-4.09%
24-10	Workers' Compensation	5,273	6,806	1,533	29.06%
	<i>Subtotal</i>	302,164	320,413	18,249	6.04%
<b>Operating</b>					
572.34-50	Other Contractual Services	312,000	312,000	-	0.00%
572.40-10	Training/Registration	1,500	1,500	-	0.00%
572.41-30	Postage & Freight	1,000	1,000	-	0.00%
572.43-10	Water	14,300	12,000	(2,300)	-16.08%
572.43-20	Sewer	3,600	5,000	1,400	38.89%
572.43-30	Electricity	36,700	36,000	(700)	-1.91%
572.43-40	Refuse/Waste Disposal	4,370	5,100	730	16.70%
572.45-10	Property/Liability	115,000	132,250	17,250	15.00%
572.46-10	Buildings	28,700	28,700	-	0.00%
572.46-21	Equipment-General	10,000	10,000	-	0.00%
572.46-22	Equipment-Garage	4,900	5,390	490	10.00%
572.47-00	Printing & Binding	750	750	-	0.00%
572.51-10	Office Supplies	200	200	-	0.00%
572.52-10	Gas, Lubricants & Oil	1,000	3,000	2,000	200.00%
572.52-20	Small Tools & Equipment	1,982	1,982	-	0.00%
572.52-30	Chemicals	10,000	8,000	(2,000)	-20.00%
572.52-40	Uniforms	2,200	2,200	-	0.00%
	<i>Subtotal</i>	548,202	565,072	16,870	3.08%
	Department Total	850,366	885,485	35,119	4.13%
			-	-	
<b>8063 - LS: Special Events</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	103,713	134,691	30,978	29.87%
	Longevity		401	401	#DIV/0!
15-30	Other Pays	1,620	675	(945)	-58.33%
21-00	FICA Taxes	6,653	10,304	3,651	54.88%
22-10	Defined Benefit Plan	20,896	28,416	7,520	35.99%
	Defined Contribution Plan		1,884	1,884	#DIV/0!
23-00	Life & Health Insurance	20,458	24,710	4,252	20.78%
24-10	Workers' Compensation	2,336	3,975	1,639	70.18%

City of Lake Worth Beach  
FY 2023 Budget  
001 General Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<i>Subtotal</i>	155,676	205,057	49,381	31.72%
<b>Operating</b>			-	-	
572.31-50	Internal IT Support	20,022	-	(20,022)	-100.00%
572.34-50	Other Contractual Services	40,000	40,000	-	0.00%
572.40-20	Lodging/Transportation	1,600	1,600	-	0.00%
572.44-20	Operating/Capital Leasing	700	700	-	0.00%
572.45-10	Property/Liability	44,848	51,575	6,727	15.00%
572.46-22	Equipment-Garage	4,500	4,950	450	10.00%
572.47-00	Printing & Binding	1,000	1,000	-	0.00%
572.48-00	Promotional Activities	399,000	399,000	-	0.00%
572.49-10	Advertising	0	-	-	#DIV/0!
572.51-10	Office Supplies	500	500	-	0.00%
572.52-10	Gas, Lubricants & Oil	1,000	1,000	-	0.00%
572.52-90	Other	88,650	88,650	-	0.00%
572.54-00	Books, Publications, Subsc & Memb	1,200	1,200	-	0.00%
	<i>Subtotal</i>	603,020	590,175	(12,845)	-2.13%
	Department Total	<b>758,696</b>	<b>795,232</b>	<b>36,536</b>	<b>4.82%</b>
			(0.00)	-	
<b>9010- Non Departmental</b>					
<b>Operating</b>					
519.34-50	Other Contractual Services	300,000	200,000	(100,000)	-33.33%
519.43-10	Water	660	660	-	0.00%
519.43-20	Sewer	420	420	-	0.00%
519.43-30	Electricity	2,600	5,500	2,900	111.54%
519.43-40	Refuse/Waste Disposal	720	1,200	480	66.67%
519.58-70	Bank Charges and Fees	10,000	24,000	14,000	140.00%
519.72-00	Debt Service	233,050	946,409	713,359	306.10%
	Transfer - Capital Projects; Cemetery		62,500	62,500	#DIV/0!
	Transfer - Road Fund				
581.91-50	Transfer to CRA	2,292,706	2,897,547	604,841	26.38%
	Department Total	<b>2,840,156</b>	<b>4,138,236</b>	<b>1,298,080</b>	<b>45.70%</b>
			-	-	
	Total Expenditures	<b>40,323,905</b>	<b>43,706,021</b>	<b>3,382,116</b>	<b>8.39%</b>
			-	-	
	Net Revenues	<b>191</b>	<b>178,805</b>	<b>178,614</b>	<b>93515.37%</b>



# Building Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
103 Building Permit

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2023 Change	FY 2022 to Percent Change
<b><u>REVENUES</u></b>					
322.10-15	Commercial	550,000	700,000	150,000	27.27%
322.10-20	Residential	500,000	600,000	100,000	20.00%
322.10-90	Other	150,000	150,000	-	0.00%
322.40-00	Education Fee	2,000	2,000	-	0.00%
341.90-81	NSF Fees - Business	150	-	(150)	-100.00%
361.10-10	Investments	15,000	-	(15,000)	-100.00%
395.00-00	Use of Fund Balance	600,000	950,000	350,000	58.33%
	<b>Total Revenues</b>	<b>1,817,150</b>	<b>2,402,000</b>	<b>584,850</b>	<b>32.19%</b>
		-	-	-	
<b><u>EXPENDITURES</u></b>					
<b><u>2020- Building Permits</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	627,772	1,025,065	397,293	63.29%
13-10	Part-time	70,595	69,896	(699)	-0.99%
14-10	Standard Overtime	500	10,000	9,500	1900.00%
15-10	Longevity	2,850	3,915	1,065	37.37%
15-30	Other Pays	630	2,363	1,733	275.00%
21-00	FICA Taxes	53,400	86,307	32,907	61.62%
22-10	Defined Benefit Plan	116,350	202,000	85,650	73.61%
22-20	401-a Plan	14,323	19,195	4,872	34.01%
23-00	Life & Health Insurance	145,500	200,444	54,944	37.76%
24-10	Workers' Compensation	9,946	35,017	25,071	252.07%
	<i>Subtotal</i>	1,041,866	1,654,202	612,336	58.77%
<b>Operating</b>					
515.31-10	Legal	50,000	50,000	-	0.00%
515.31-50	Internal IT Support	95,609	106,335	10,726	11.22%
515.31-90	Professional Services Other	150,000	150,000	-	0.00%
515.34-50	Other Contractual Services	200,000	200,000	-	0.00%
515.40-10	Training/Registration	4,500	4,500	-	0.00%
515.40-20	Lodging/Transportation	2,500	2,500	-	0.00%
515.40-30	Other	350	5,350	5,000	1428.57%
515.41-30	Postage & Freight	350	350	-	0.00%
515.43-10	Water	300	300	-	0.00%
515.43-20	Sewer	120	120	-	0.00%
515.43-30	Electricity	3,200	3,200	-	0.00%
515.43-40	Refuse/Waste Disposal	275	275	-	0.00%
515.44-20	Operating/Capital Leasing	6,000	6,000	-	0.00%
515.45-10	Property/Liability	1,735	1,995	260	15.00%
515.46-22	Equipment-Garage	29,400	32,340	2,940	10.00%
515.47-00	Printing & Binding	1,500	1,500	-	0.00%
515.49-10	Advertising	350	350	-	0.00%
515.49-90	Other	150	150	-	0.00%
515.51-10	Office Supplies	1,750	1,750	-	0.00%
515.52-10	Gas, Lubricants & Oil	3,000	3,000	-	0.00%
515.52-20	Small Tools & Equipment	500	500	-	0.00%
515.52-40	Uniforms	2,500	2,500	-	0.00%
515.52-90	Other	35,000	35,000	-	0.00%
515.54-00	Books, Publ, Subsc & Memb	7,500	7,500	-	0.00%
515.64-00	Machinery & Equipment	15,000	15,000	-	0.00%
515.64-15	Building Permit	5,000	5,000	-	0.00%
515.64-40	Misc. Equipment	25,000	25,000	-	0.00%
	<i>Subtotal</i>	641,589	660,515	18,926	2.95%
	<b>Department Total</b>	<b>1,683,455</b>	<b>2,314,717</b>	<b>631,262</b>	<b>37.50%</b>
			-	-	
<b><u>9010: Non-Departmental</u></b>					

City of Lake Worth Beach  
 Fiscal Year 2023 Budget  
 103 Building Permit

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b>Operating</b>					
519.58-70	Bank Charges and Fees	3,000	3,000	-	0.00%
581.91-01	to General Fund	40,892	75,925	35,033	85.67%
	Department Total	43,892	78,925	35,033	79.82%
			75,925	-	
	Total Expenditures	<b>1,727,347</b>	<b>2,393,642</b>	<b>666,295</b>	38.57%
		<b>(0)</b>	75,925	-	
	Net Revenues	<b>89,803</b>	<b>8,358</b>	<b>(81,445)</b>	-90.69%
			-	0	



# Code Remediation Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
160 Code Remediation

GL No.	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>				
361.10-10	Investments	3,000	3,000	-	0%
361.10-40	Assessments	1,000	1,000	-	0%
369.90-10	Boarding Income	20,000	30,000	10,000	50%
369.90-20	Lot Clearing Income	15,000	50,000	35,000	233%
369.90-26	Demolition Income	25,000	25,000	-	0%
369.90-29	Chronic Nuisance	100,000	10,000	(90,000)	-90%
369.90-31	Private Collections	200,000	75,000	(125,000)	-63%
	Sale of Property		50,000	50,000	#DIV/0!
	<b>Total Revenues</b>	<b>364,000</b>	<b>244,000</b>	<b>-120,000</b>	<b>-33%</b>
		0	-	-	
	<b><u>EXPENDITURES</u></b>				
515.31-10	Legal	120,000	80,000	(40,000)	-33%
515.31-85	Foreclosure Expense	25,000	10,000	(15,000)	-60%
515.31-86	Board Ups	30,000	20,000	(10,000)	-33%
515.31-87	Lot Clearing	40,000	40,000	-	0%
515.31-88	Demolition	45,000	25,000	(20,000)	-44%
515.34-50	Other Contractual Services	25,000	15,000	(10,000)	-40%
515.34-60	Commissions	20,000	10,000	(10,000)	-50%
515.41-30	Postage & Freight	500	500	-	0%
	Property/Liability		5,000	5,000	#DIV/0!
515.49-10	Advertising	7,500	2,500	(5,000)	-67%
	Department Total	<b>313,000</b>	<b>208,000</b>	<b>(105,000)</b>	<b>-34%</b>
			-	-	
	<b>Total Expenses</b>	<b>313,000</b>	<b>208,000</b>	<b>-105,000</b>	<b>-34%</b>
		-	-	-	
	<b>Net Revenues</b>	<b>51,000</b>	<b>36,000</b>	<b>(15,000)</b>	<b>-29%</b>
			-	-	



# Beach Fund



City of Lake Worth Beach  
Fiscal Year 2023 Budget  
140 Beach Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>				
344.50-10	Parking Meters	1,277,666	-	(1,277,666)	-100%
344.50-20	Parking Meters-Taxable	1,551,780	2,615,000.00	1,063,220	68.52%
344.50-30	Parking Permits	77,000	82,000.00	5,000	6.49%
344.50-35	Tenant Employee Parking	49,000	56,000.00	7,000	14.29%
344.50-50	Valet Parking	15,000	15,000.00	-	0.00%
344.50-51	Pier parking	28,000	28,500.00	500	1.79%
344.50-60	Parking Lot Rentals	15,000	24,000.00	9,000	60.00%
344.50-90	In-Person Service Charge	1,700	1,700.00	-	0.00%
347.30-32	Pavilion Rentals	500	300.00	(200)	-40.00%
347.30-41	Junior Lifeguard Program	14,500	13,000.00	(1,500)	-10.34%
347.30-80	Beach Concession Rentals	105,000	115,000.00	10,000	9.52%
347.30-90	Other	10,000	-	(10,000)	-100.00%
312.60-00	Discretionary Surtax	0	-	-	#DIV/0!
354.10-00	Parking Fines	253,000	700,000.00	447,000	176.68%
361.10-10	Investments	13,000	-	(13,000)	-100.00%
362.10-00	Leased Properties	377,733	390,954.00	13,221	3.50%
362.10-10	Patio Area	55,802	57,519.00	1,717	3.08%
362.10-20	Common Area Maintenance	94,788	98,106.00	3,318	3.50%
362.10-90	Miscellaneous	4,270	4,270.00	-	0.00%
362.40-00	Lease/Rent Pier	240,000	240,000.00	-	0.00%
362.50-10	Ball Room Rental	50,000	100,000.00	50,000	100.00%
362.50-30	Ocean Terrace Rental	2,500	1,000.00	(1,500)	-60.00%
362.50-31	Ocean Terrace Tax Exempt	600	600.00	-	0.00%
362.50-40	Kitchen Rental	10,000	10,000.00	-	0.00%
362.50-50	Beach Weddings	5,000	5,000.00	-	0.00%
362.50-60	Misc. Item Rental	1,000	1,000.00	-	0.00%
		<b>4,252,839</b>	<b>4,558,949</b>	<b>306,110</b>	<b>7.20%</b>
		0	-	-	
	<b><u>EXPENDITURES</u></b>				
	<b><u>8050- Beach Parking</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	283,163	300,793.79	17,631	6.23%
13-10	Part-time	46,659	59,810.20	13,151	28.19%
	Longevity		3,742.50	3,743	#DIV/0!
14-10	Standard Overtime	1,500	6,500.00	5,000	333.33%
15-30	Other Pays	1,080	450.00	(630)	-58.33%
21-00	FICA Taxes	25,231	28,247.74	3,017	11.96%
22-10	Defined Benefit Plan	67,932	71,043.69	3,112	4.58%
	Defined Contribution Plan		1,255.88	1,256	#DIV/0!
23-00	Life & Health Insurance	74,757	82,128.06	7,371	9.86%
24-10	Workers' Compensation	8,990	9,742.21	752	8.37%
	<i>Subtotal</i>	509,312	563,714	54,402	10.68%
	<b>Operating</b>		-	-	
579.31-50	Internal IT Support	36,347	42,367.00	6,020	16.56%
579.31-90	Professional Services Other	3,350	5,000.00	1,650	49.25%
579.34-50	Other Contractual Services	145,550	163,375.00	17,825	12.25%
579.40-10	Training/Registration	600	800.00	200	33.33%
579.40-20	Lodging/Transportation	400	500.00	100	25.00%
579.41-30	Postage & Freight	1,900	2,600.00	700	36.84%
579.44-20	Operating/Capital Leasing	915	73,800.00	72,885	7965.57%
579.45-10	Property/Liability	5,000	5,750	750	15.00%
579.46-21	Equipment-General	18,000	24,500.00	6,500	36.11%
579.46-22	Equipment-Garage	14,700	16,170	1,470	10.00%
579.47-00	Printing & Binding	7,000	7,600.00	600	8.57%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
140 Beach Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
579.51-10	Office Supplies	800	800.00	-	0.00%
579.52-10	Gas, Lubricants & Oil	1,300	1,300.00	-	0.00%
579.52-20	Small Tools & Equipment	10,000	13,200.00	3,200	32.00%
579.52-40	Uniforms	1,800	3,800.00	2,000	111.11%
579.54-00	Books, Publ, Subsc & Memb	100	100.00	-	0.00%
	<i>Subtotal</i>	247,762	361,662	113,900	45.97%
	Department Total	757,074	925,376	168,302	22.23%
			-	-	
<b>8055- Casino Building</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	99,959	98,363.82	(1,595)	-1.60%
13-10	Part-time	27,474	23,298.60	(4,175)	-15.20%
14-10	Standard Overtime	2,040	2,040.00	-	0.00%
15-10	Longevity	1,425	1,316.25	(109)	-7.63%
15-30	Other Pays	540	225.00	(315)	-58.33%
21-00	FICA Taxes	9,749	9,463.24	(286)	-2.93%
22-10	Defined Benefit Plan	26,379	22,696.82	(3,682)	-13.96%
	Defined Contribution Plan		627.94	628	#DIV/0!
23-00	Life & Health Insurance	27,166	19,605.06	(7,561)	-27.83%
24-10	Workers' Compensation	3,386	3,415.24	29	0.86%
	<i>Subtotal</i>	198,118	181,052	-17,066	-8.61%
<b>Operating</b>					
			-	-	
575.31-50	Internal IT Support	16,170	14,746.00	(1,424)	-8.81%
575.31-90	Professional Services Other	0	-	-	#DIV/0!
575.34-50	Other Contractual Services	33,150	33,300.00	150	0.45%
575.41-30	Postage & Freight	500	500.00	-	0.00%
575.43-10	Water	16,750	10,000.00	(6,750)	-40.30%
575.43-20	Sewer	11,200	11,200.00	-	0.00%
575.43-30	Electricity	47,500	47,500.00	-	0.00%
575.43-40	Refuse/Waste Disposal	3,900	8,500.00	4,600	117.95%
575.44-20	Operating/Capital Leasing	915	1,500.00	585	63.93%
575.45-10	Property/Liability	39,700	45,655	5,955	15.00%
575.46-10	Buildings	53,000	53,000.00	-	0.00%
575.51-10	Office Supplies	500	500.00	-	0.00%
575.52-20	Small Tools & Equipment	3,000	3,000.00	-	0.00%
575.52-40	Uniforms	2,000	3,500.00	1,500	75.00%
575.52-90	Other	8,000	14,000.00	6,000	75.00%
	<i>Subtotal</i>	236,285	246,901	10,616	4.49%
	Department Total	434,403	427,953	-6,450	-1.48%
			-	-	
<b>8056- Ballroom</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	48,898	54,189.80	5,292	10.82%
13-10	Part-time	17,474	23,298.60	5,825	33.33%
14-10	Standard Overtime	2,550	2,550.00	-	0.00%
15-10	Longevity	450	708.75	259	57.50%
15-30	Other Pays	540	225.00	(315)	-58.33%
21-00	FICA Taxes	5,077	6,122.94	1,046	20.60%
22-10	Defined Benefit Plan	11,731	11,808.88	78	0.66%
22-20	Defined Contribution Plan	0	627.94	628	#DIV/0!
23-00	Life & Health Insurance	11,885	12,640.99	756	6.36%
24-10	Workers' Compensation	1,711	2,160.15	449	26.25%
	<i>Subtotal</i>	100,316	114,333	14,017	13.97%
<b>Operating</b>					
			-	-	
575.31-50	Internal IT Support	24,774	27,783.00	3,009	12.15%
575.31-90	Professional Services Other	3,350	3,350.00	-	0.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
140 Beach Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
575.34-50	Other Contractual Services	10,000	10,000.00	-	0.00%
575.41-30	Postage & Freight	500	500.00	-	0.00%
575.43-50	Natural Gas	1,500	1,500.00	-	0.00%
575.45-10	Property/Liability	8,483	9,755	1,272	15.00%
575.46-10	Buildings	10,500	10,500.00	-	0.00%
575.46-21	Equipment-General	5,000	5,000.00	-	0.00%
575.47-00	Printing & Binding	1,000	1,000.00	-	0.00%
575.48-00	Promotional Activities	4,000	4,000.00	-	0.00%
575.51-10	Office Supplies	1,000	1,000.00	-	0.00%
575.54-00	Books, Publ, Subsc & Memb	400	400.00	-	0.00%
	<i>Subtotal</i>	70,507	74,788	4,281	6.07%
	<b>Department Total</b>	<b>170,823</b>	<b>189,121</b>	<b>18,298</b>	<b>10.71%</b>
			(0)	-	
<b>8071- Pool</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	5,708	12,935.56	7,228	126.62%
13-10	Part-time	0	-	-	#DIV/0!
15-10	Longevity	0	33.75	34	#DIV/0!
15-30	Other Pays	315	225.00	(90)	-28.57%
21-00	FICA Taxes	437	989.57	553	126.45%
22-10	Defined Benefit Plan	1,369	1,594.17	225	16.45%
22-20	Defined Contribution Plan	0	627.94	628	#DIV/0!
23-00	Life & Health Insurance	26	577.71	552	2121.97%
24-10	Workers' Compensation	9	21.67	13	140.78%
	<i>Subtotal</i>	7,864	17,005	9,141	116.24%
<b>Operating</b>					
572.43-10	Water	5,800	5,800.00	-	0.00%
572.43-20	Sewer	2,025	2,700.00	675	33.33%
572.43-30	Electricity	3,357	3,500.00	143	4.26%
572.43-40	Refuse/Waste Disposal	480	480.00	-	0.00%
572.45-10	Property/Liability	9,300	10,695.00	1,395	15.00%
	<i>Subtotal</i>	20,962	23,175	2,213	10.56%
	<b>Department Total</b>	<b>28,826</b>	<b>40,180</b>	<b>11,354</b>	<b>39.39%</b>
			-	-	
<b>8072- Beach</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	524,417	569,891.34	45,474	8.67%
13-10	Part-time	222,584	141,707.40	(80,877)	-36.34%
15-10	Longevity	450	5,017.50	4,568	1015.00%
15-30	Other Pays	1,080	450.00	(630)	-58.33%
21-00	FICA Taxes	58,960	54,437.30	(4,523)	-7.67%
22-10	Defined Benefit Plan	150,759	137,370.42	(13,389)	-8.88%
22-20	Defined Contribution Plan	0	1,255.88	1,256	#DIV/0!
23-00	Life & Health Insurance	105,472	162,166.00	56,694	53.75%
24-10	Workers' Compensation	23,997	27,844.12	3,847	16.03%
	<i>Subtotal</i>	1,087,719	1,100,140	12,421	1.14%
<b>Operating</b>					
572.31-50	Internal IT Support	24,796	26,472.00	1,676	6.76%
572.31-90	Professional Services Other	1,675	1,675.00	-	0.00%
572.34-50	Other Contractual Services	19,765	19,765.00	-	0.00%
572.40-10	Training/Registration	650	650.00	-	0.00%
572.41-30	Postage & Freight	300	300.00	-	0.00%
572.45-10	Property/Liability	17,612	20,254	2,642	15.00%
572.46-10	Buildings	2,000	2,000.00	-	0.00%
572.46-21	Equipment-General	600	320.00	(280)	-46.67%
572.46-22	Equipment-Garage	0	-	-	#DIV/0!

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
140 Beach Fund

Account Code	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
572.47-00	Printing & Binding	300	300.00	-	0.00%
572.51-10	Office Supplies	550	650.00	100	18.18%
572.52-10	Gas, Lubricants & Oil	2,000	2,000.00	-	0.00%
572.52-40	Uniforms	6,000	6,000.00	-	0.00%
572.52-90	Other	8,950	7,500.00	(1,450)	-16.20%
572.54-00	Books, Publ, Subsc & Memb	450	175.00	(275)	-61.11%
572.64-00	Machinery & Equipment	0	7,500.00	7,500	#DIV/0!
	<i>Subtotal</i>	85,648	95,561	9,913	11.57%
	Department Total	<b>1,173,367</b>	<b>1,195,701</b>	<b>22,334</b>	<b>1.90%</b>
			0	-	
<b>8074- Beach Park</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	144,115	139,335.17	(4,780)	-3.32%
13-10	Part-time	17,474	23,298.60	5,825	33.33%
14-10	Standard Overtime	1,900	3,000.00	1,100	57.89%
15-10	Longevity	1,425	1,650.00	225	15.79%
15-30	Other Pays	1,080	450.00	(630)	-58.33%
21-00	FICA Taxes	12,362	12,670.98	309	2.50%
22-10	Defined Benefit Plan	34,574	31,247.63	(3,326)	-9.62%
22-20	Defined Contribution Plan	0	1,255.88	1,256	#DIV/0!
23-00	Life & Health Insurance	25,996	26,501.30	505	1.94%
24-10	Workers' Compensation	5,261	5,171.87	(89)	-1.69%
	<i>Subtotal</i>	244,187	244,581	394	0.16%
<b>Operating</b>					
575.31-90	Professional Services Other	5,025	5,500.00	475	9.45%
575.34-50	Other Contractual Services	290,726	303,502.00	12,776	4.39%
575.43-10	Water	231,000	120,000.00	(111,000)	-48.05%
575.43-20	Sewer	2,450	2,450.00	-	0.00%
575.43-30	Electricity	11,550	11,550.00	-	0.00%
575.43-40	Refuse/Waste Disposal	14,200	17,048.64	2,849	20.06%
575.46-70	Structures & Improvements	35,000	38,000.00	3,000	8.57%
575.52-40	Uniforms	2,200	2,500.00	300	13.64%
	Equipment		9,000.00	9,000	#DIV/0!
575.52-90	Other	53,500	53,500.00	-	0.00%
	<i>Subtotal</i>	645,651	563,051	-82,600	-12.79%
	Department Total	<b>889,838</b>	<b>807,632</b>	<b>-82,206</b>	<b>-9.24%</b>
			-	-	
<b>8075- Pier</b>					
<b>Operating</b>					
579.45-10	Property/Liability	32,700	37,605.00	4,905	15.00%
579.46-65	Pier Maintenance	25,000	25,000.00	-	0.00%
579.63-63	Improve Other than Build	50,000	50,000.00	-	0.00%
	Department Total	<b>107,700</b>	<b>112,605</b>	<b>4,905</b>	<b>4.55%</b>
			-	-	
<b>9010: Non-Departmental</b>					
<b>Operating</b>					
579.58-70	Bank Charges and Fees	85,000	85,000.00	-	0.00%
	Indirect Charge Backs		156,124.72	156,125	#DIV/0!
579.71-20	Debt	238,236	510,712.00	272,476	114.37%
581.91-80	Transfer to Capital Pro	100,000	100,000.00	-	0.00%
	Department Total	<b>423,236</b>	<b>851,837</b>	<b>428,601</b>	<b>101.27%</b>
			-	-	
	<b>Total Expenses</b>	<b>3,985,267</b>	<b>4,550,405</b>	<b>565,138</b>	<b>14.18%</b>
			-	-	
	<b>Net Revenues</b>	<b>267,572</b>	<b>8,544</b>	<b>(259,028)</b>	<b>-96.81%</b>



# Golf Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
404 Golf Fund

G/L No.	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
<b><u>REVENUES</u></b>					
347.32-20	Memberships	110,000	155,000	45,000	40.91%
347.32-30	Green Fees	1,200,000	1,200,000	-	0.00%
347.32-40	Cart Rental	15,000	15,000	-	0.00%
347.32-50	Club Services	15,000	20,000	5,000	33.33%
347.32-70	Merchandise Sales	45,000	70,000	25,000	55.56%
347.35-90	Other	58,500	58,500	-	0.00%
366.00-00	Donations	10,000	10,000	-	0.00%
		<b>1,453,500</b>	<b>1,528,500</b>	<b>75,000</b>	<b>5.16%</b>
		-	-	-	
<b><u>EXPENDITURES</u></b>					
<b><u>8030- Golf Fund</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	79,783	90,079	10,296	12.91%
13-10	Part-time	180,889	204,187	23,298	12.88%
14-10	Standard Overtime	1,500	1,500	-	0.00%
15-10	Longevity	0	2,993	2,993	#DIV/0!
15-30	Other Pays	1,080	450	(630)	-58.33%
21-00	FICA Taxes	19,597	22,626	3,029	15.46%
22-10	Defined Benefit Plan	18,089	19,014	925	5.12%
22-20	401-a Plan	0	1,256	1,256	#DIV/0!
23-00	Life & Health Insurance	11,964	12,645	681	5.69%
24-10	Workers' Compensation	4,278	6,243	1,965	45.93%
	<i>Subtotal</i>	317,180	360,993	43,813	13.81%
<b>Operating</b>					
575.31-50	Internal IT Support	35,826	38,914	3,088	8.62%
575.34-50	Other Contractual Services	645,728	645,728	-	0.00%
575.41-30	Postage & Freight	750	750	-	0.00%
575.43-10	Water	19,260	19,260	-	0.00%
575.43-20	Sewer	10,050	10,050	-	0.00%
575.43-30	Electricity	71,400	71,400	-	0.00%
575.43-40	Refuse/Waste Disposal	15,900	15,900	-	0.00%
575.43-50	Natural Gas	12,000	12,000	-	0.00%
575.44-20	Operating/Capital Leasing	66,300	68,860	2,560	3.86%
575.45-10	Property/Liability	66,900	76,935	10,035	15.00%
575.46-10	Buildings	40,000	40,000	-	0.00%
575.46-21	Equipment-General	15,000	15,000	-	0.00%
575.46-30	Golf Carts	10,500	2,500	(8,000)	-76.19%
575.48-00	Promotional Activities	2,000	2,000	-	0.00%
575.51-10	Office Supplies	1,550	1,550	-	0.00%
575.52-75	Merchandise	40,000	48,000	8,000	20.00%
575.52-90	Other	1,000	1,000	-	0.00%
575.54-00	Books, Publ, Subsc & Memb	1,550	1,550	-	0.00%
	<i>Subtotal</i>	1,055,714	1,071,397	15,683	1.49%
	<b>Department Total</b>	<b>1,372,894</b>	<b>1,432,390</b>	<b>59,496</b>	<b>4.33%</b>
			-	-	
<b><u>9010- Golf NonDepartmental</u></b>					
<b>Operating</b>					
575.58-70	Bank Charges and Fees	30,000	30,000	-	0.00%
	Charge Back		55,406	55,406	#DIV/0!
579.71-20	Debt	11,163	8,629	(2,534)	-22.70%
	<b>Department Total</b>	<b>41,163</b>	<b>94,035</b>	<b>52,872</b>	<b>128.44%</b>
			-	-	

City of Lake Worth Beach  
 Fiscal Year 2023 Budget  
 404 Golf Fund

G/L No.	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
	<b>Total Expenses</b>	<b>1,414,057</b>	<b>1,526,425</b>	<b>112,368</b>	<b>7.95%</b>
		1.05	-	-	
	<b>Net Revenues</b>	<b>39,443</b>	<b>2,075</b>	<b>(37,368)</b>	<b>-94.74%</b>
			-	(0)	



# IT Fund



City of Lake Worth Beach

Fiscal Year 2023 Budget

510 IT

Account Code	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>					
341.20-10	General Fund	934,003	1,086,597	1,146,830	60,233	5.54%
341.20-15	Beach Fund	74,832	102,087	111,368	9,281	9.09%
341.20-20	Electric Fund	599,855	676,308	747,531	71,223	10.53%
341.20-25	Water Fund	180,438	187,208	208,790	21,582	11.53%
341.20-30	Local Sewer Fund	46,277	187,655	65,198	(122,457)	-65.26%
341.20-40	Golf Fund	33,316	35,826	38,914	3,088	8.62%
341.20-55	Stormwater Fund	25,531	23,195	26,698	3,503	15.10%
341.20-60	Sanitation Fund	108,451	102,214	118,846	16,632	16.27%
341.20-65	Building Services Fund	73,711	95,609	106,335	10,726	11.22%
341.20-75	Garage Fund	29,289	29,992	33,460	3,468	11.56%
341.20-80	Self Insurance Fund	3,602	5,101	9,693	4,592	90.02%
341.20-95	Utility Conservation Fund	15,321	7,074	7,892	818	11.56%
341.20-99	Benefit Fund	24,673	21,335	-	(21,335)	-100.00%
	<b>Total Revenues</b>	<b>2,149,299</b>	<b>2,560,201</b>	<b>2,621,555</b>	<b>61,354</b>	<b>2.40%</b>
			0	-	-	
	<b><u>EXPENDITURES</u></b>					
	<b><u>1520- IT</u></b>					
	<b>Salaries and Benefits</b>					
12-10	Regular	514,559	534,882	590,612	55,730	10.42%
13-10	Part-time	0	0	23,299	23,299	#DIV/0!
14-10	Standard Overtime	12,624	6,000	13,000	7,000	116.67%
15-10	Longevity	1,725	1,950	2,700	750	38.46%
15-30	Other Pays	3,224	4,500	5,400	900	20.00%
21-00	FICA Taxes	39,830	40,918	47,959	7,041	17.21%
22-10	Defined Benefit Plan	93,048	128,525	145,573	17,048	13.26%
22-20	401-a Plan	0	0	-	-	#DIV/0!
23-00	Life & Health Insurance	62,618	86,196	102,711	16,515	19.16%
24-10	Workers' Compensation	569	883	3,911	3,028	342.97%
	<i>Subtotal</i>	728,197	803,854	935,165	131,311	16.34%
	<b>Operating</b>			-	-	
519.31-90	Professional Services Other	190,515	223,600	222,650	(950)	-0.42%
519.34-50	Other Contractual Services	0	48,484	-	(48,484)	-100.00%
519.40-10	Training/Registration	-2,484	52,000	52,000	-	0.00%
519.41-10	Telephone	309,881	343,180	337,780	(5,400)	-1.57%
519.41-30	Postage & Freight	7	500	500	-	0.00%
519.44-20	Operating/Capital Leasing	14,052	15,000	12,415	(2,585)	-17.23%
519.45-10	Property/Liability	3,116	3,116	3,583	467	15.00%
519.46-21	Equipment-General	49,987	155,450	153,250	(2,200)	-1.42%
519.46-22	Equipment-Garage	19,600	9,800	10,780	980	10.00%
519.47-00	Printing & Binding	166	2,500	2,500	-	0.00%
519.51-10	Office Supplies	290	2,000	2,000	-	0.00%
519.52-10	Gas, Lubricants & Oil	275	500	500	-	0.00%
519.52-20	Small Tools & Equipment	20,038	25,000	25,000	-	0.00%
519.52-65	Computer Software	540,787	677,284	814,067	136,783	20.20%
519.54-00	Books, Publ, Subsc & Memb	405	820	820	-	0.00%
519.64-40	Misc. Equipment	0	20,000	-	(20,000)	-100.00%
	<i>Subtotal</i>	1,146,634	1,579,234	1,637,845	58,611	3.71%
	Department Total	<b>1,874,831</b>	<b>2,383,088</b>	<b>2,573,010</b>	<b>189,922</b>	<b>7.97%</b>
				(0)	-	
	<b><u>5084- Refuse NonDepartmental</u></b>					
	<b>Operating</b>					
579.71-20	Debt	0	52,092	40,269	(11,823)	-22.70%
	Department Total	<b>0</b>	<b>52,092</b>	<b>40,269</b>	<b>(11,823)</b>	<b>-22.70%</b>
				-	-	

City of Lake Worth Beach  
 Fiscal Year 2023 Budget  
 510 IT

Account Code	Account Name	FY 2021 Actual	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
	<b>Total Expenses</b>	<b>1,874,831</b>	<b>2,435,180</b>	<b>2,613,279</b>	<b>178,099</b>	7.31%
			-1	(0)	-	
	<b>Net Revenues</b>	<b>274,468</b>	<b>125,021</b>	<b>8,276</b>	<b>(116,745)</b>	-93.38%



# Garage Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
530 Garage

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>				
341.20-10	General Fund	292,400	317,240	24,840	8.50%
341.20-15	Beach Fund	14,700	16,170	1,470	10.00%
341.20-20	Electric Fund	147,400	156,750	9,350	6.34%
341.20-25	Water Fund	124,000	128,810	4,810	3.88%
341.20-30	Local Sewer Fund	67,300	54,120	(13,180)	-19.58%
341.20-35	Regional Sewer Fund	13,800	7,590	(6,210)	-45.00%
341.20-55	Stormwater Fund	6,900	7,590	690	10.00%
341.20-60	Sanitation Fund	57,900	47,520	(10,380)	-17.93%
341.20-65	Building Services Fund	0	35,574	35,574	#DIV/0!
341.20-70	IT Fund	9,800	10,780	980	10.00%
341.40-10	Labor	160,000	200,000	40,000	25.00%
395.00-00	Use of Fund Balance	182,000	330,000	148,000	81.32%
	<b>Total Revenues</b>	<b>1,076,200</b>	<b>1,312,144</b>	<b>235,944</b>	<b>21.92%</b>
		0	-	-	
	<b><u>EXPENDITURES</u></b>				
	<b><u>5070: Garage Maintenance</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	279,656	334,642	54,986	19.66%
14-10	Standard Overtime	6,000	6,000	-	0.00%
15-10	Longevity	375	1,800	1,425	380.00%
	Other Pays		-	-	#DIV/0!
21-00	FICA Taxes	21,394	26,059	4,665	21.81%
22-10	Defined Benefit Plan	67,198	82,482	15,284	22.74%
	Defined Contribution Plan		-	-	#DIV/0!
23-00	Life & Health Insurance	54,401	83,134	28,733	52.82%
24-10	Workers' Compensation	7,602	9,370	1,768	23.26%
	<i>Subtotal</i>	436,626	543,487	106,861	24.47%
	<b>Operating</b>		-	-	
549.31-50	Internal IT Support	29,992	33,460	3,468	11.56%
549.34-50	Other Contractual Service	15,000	11,000	(4,000)	-26.67%
549.40-10	Training/Registration	1,500	1,500	-	0.00%
549.43-10	Water	2,500	2,500	-	0.00%
549.43-20	Sewer	1,500	2,000	500	33.33%
549.43-30	Electricity	9,000	10,000	1,000	11.11%
549.43-40	Refuse/Waste Disposal	2,600	3,800	1,200	46.15%
549.45-10	Property/Liability	39,794	45,763	5,969	15.00%
549.46-10	Buildings	10,000	6,500	(3,500)	-35.00%
549.46-21	Equipment-General	8,000	8,000	-	0.00%
549.46-22	Equipment-Garage	160,000	160,000	-	0.00%
549.46-26	Heavy Equipment	5,000	5,000	-	0.00%
549.51-10	Office Supplies	500	500	-	0.00%
549.52-10	Gas, Lubricants & Oil	7,000	7,000	-	0.00%
549.52-15	Inventory/Over-Short	200	200	-	0.00%
549.52-18	Inventory Clearing Acct	90,000	90,000	-	0.00%
549.52-20	Small Tools & Equipment	17,000	17,000	-	0.00%
549.52-40	Uniforms	4,000	4,000	-	0.00%
549.52-90	Other	12,000	11,000	(1,000)	-8.33%
	<i>Subtotal</i>	415,586	419,223	3,637	0.88%
	<b>Department Total</b>	<b>852,212</b>	<b>962,710</b>	<b>110,498</b>	<b>12.97%</b>
			(0)	-	
	<b><u>9010- NonDepartmental</u></b>				
	<b>Operating</b>				

City of Lake Worth Beach  
 Fiscal Year 2023 Budget  
 530 Garage

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
519.71-20	Debt	223,250	345,166	121,916	54.61%
	Department Total	<b>223,250</b>	<b>345,166</b>	<b>121,916</b>	54.61%
			-	-	
	<b>Total Expenses</b>	<b>1,075,462</b>	<b>1,307,876</b>	<b>232,414</b>	21.61%
		<b>1</b>	-	-	
	<b>Net Revenues</b>	<b>738</b>	<b>4,268</b>	<b>3,530</b>	478.35%



# Self Insurance Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
520 Self Insurance

Account Code	Account Name	FY 2022 Budget	FY 2023		Percent Change
			Revised Budget	FY 2022 to FY 2023 Change	
<b><u>REVENUES</u></b>					
341.20-10	General Fund	605,833	648,241	42,408	7.00%
341.20-15	Beach Fund	112,795	120,691	7,896	7.00%
341.20-16	Special Activities	0	47,987	47,987	#DIV/0!
341.20-20	Electric Fund	945,586	1,011,777	66,191	7.00%
341.20-25	Water Fund	537,692	575,332	37,640	7.00%
341.20-30	Local Sewer Fund	70,285	75,205	4,920	7.00%
341.20-35	Regional Sewer Fund	38,760	41,473	2,713	7.00%
341.20-40	Golf Fund	66,900	71,583	4,683	7.00%
341.20-55	Stormwater Fund	44,873	48,014	3,141	7.00%
341.20-60	Sanitation Fund	152,095	162,742	10,647	7.00%
341.20-65	Building Services Fund	1,735	1,856	121	7.00%
341.20-70	IT Fund	3,116	3,334	218	7.00%
341.20-75	Garage Fund	39,794	42,580	2,786	7.00%
341.20-95	Utility Conservation Fund	3,549	3,797	248	7.00%
341.21-10	General Fund	111,111	122,927	11,816	10.63%
341.21-15	Beach Fund	38,094	49,242	11,148	29.26%
341.21-16	Special Activities	0	3,153	3,153	#DIV/0!
341.21-20	Electric Fund	86,495	99,349	12,854	14.86%
341.21-25	Water Fund	75,051	75,644	593	0.79%
341.21-30	Local Sewer Fund	28,466	26,879	(1,587)	-5.58%
341.21-35	Regional Sewer Fund	4,338	4,511	173	3.99%
341.21-40	Golf Fund	4,278	6,250	1,972	46.10%
341.21-55	Stormwater Fund	22,878	24,256	1,378	6.02%
341.21-60	Sanitation Fund	80,773	88,449	7,676	9.50%
341.21-65	Building Service Fund	9,946	11,104	1,158	11.64%
341.21-70	IT Fund	883	4,079	3,196	361.95%
341.21-75	Garage Fund	7,602	9,420	1,818	23.91%
341.21-81	Benefit Fund	181	197	16	8.84%
361.10-10	Investments	40,000	40,000	-	0.00%
	<b>Total Revenues</b>	<b>3,133,109</b>	<b>3,420,073</b>	<b>286,964</b>	<b>9.16%</b>
		-1	-	-	
<b><u>EXPENDITURES</u></b>					
<b><u>1331- Property and Liability</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	116,494	97,186	(19,308)	-16.57%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	2,300	2,500	200	8.70%
15-10	Longevity	0	244	244	#DIV/0!
15-30	Other Pays	0	1,575	1,575	#DIV/0!
21-00	FICA Taxes	8,912	7,626	(1,286)	-14.43%
22-10	Defined Benefit Plan	20,480	16,018	(4,462)	-21.79%
22-20	401-a Plan	3,126	3,220	94	3.01%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
520 Self Insurance

Account Code	Account Name	FY 2022 Budget	FY 2023		Percent Change
			Revised Budget	FY 2022 to FY 2023 Change	
23-00	Life & Health Insurance	23,612	20,149	(3,463)	-14.67%
24-10	Workers' Compensation	178	165	(13)	-7.18%
	<i>Subtotal</i>	175,102	148,682	-26,420	-15.09%
<b>Operating</b>			-	-	
513.31-10	Legal	140,000	150,000	10,000	7.14%
513.31-50	Internal IT Support	5,101	5,603	502	9.84%
513.31-90	Professional Services Other	4,100	4,200	100	2.44%
513.34-45	Employee Training	55,000	60,000	5,000	9.09%
513.34-50	Other Contractual Services	100,000	100,000	-	0.00%
513.40-10	Training/Registration	5,000	5,000	-	0.00%
513.40-20	Lodging/Transportation	3,000	3,000	-	0.00%
513.41-30	Postage & Freight	500	500	-	0.00%
513.44-20	Operating/Capital Leasing	2,475	2,500	25	1.01%
513.45-10	Property/Liability	110,000	126,500	16,500	15.00%
513.45-60	Non-Covered Losses	500,000	520,000	20,000	4.00%
513.45-70	Insurance Premium Paid	1,256,600	1,256,600	-	0.00%
513.46-21	Equipment-General	11,000	11,000	-	0.00%
513.47-00	Printing & Binding	2,000	2,000	-	0.00%
513.48-00	Promotional Activities	2,000	2,000	-	0.00%
513.49-60	Safety Incentives	15,000	15,000	-	0.00%
513.51-10	Office Supplies	2,000	2,000	-	0.00%
513.51-20	Office Furniture	5,000	5,000	-	0.00%
513.52-20	Small Tools & Equipment	2,000	-	(2,000)	-100.00%
513.54-00	Books, Publ, Subsc & Memb	1,250	1,250	-	0.00%
	<i>Subtotal</i>	2,222,026	2,272,153	50,127	2.26%
	Department Total	2,397,128	2,420,835	23,707	0.99%
			0	-	
<b><u>1132- Workers Compensation</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	116,494	97,186	(19,308)	-16.57%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	1,200	1,200	-	0.00%
15-10	Longevity	0	244	244	#DIV/0!
15-30	Other Pays	0	1,575	1,575	#DIV/0!
21-00	FICA Taxes	8,912	7,527	(1,385)	-15.55%
22-10	Defined Benefit Plan	20,480	16,018	(4,462)	-21.79%
22-20	401-a Plan	3,126	3,220	94	3.01%
23-00	Life & Health Insurance	23,612	20,149	(3,463)	-14.67%
24-10	Workers' Compensation	178	165	(13)	-7.18%
	<i>Subtotal</i>	174,002	147,283	-26,719	-15.36%
<b>Operating</b>			-	-	
513.31-10	Legal	12,000	12,000	-	0.00%
513.31-50	Internal IT Support	3,657	4,090	433	11.84%
513.34-50	Other Contractual Services	185,000	335,000	150,000	81.08%
513.40-10	Training/Registration	12,000	12,000	-	0.00%



City of Lake Worth Beach  
Fiscal Year 2023 Budget  
520 Self Insurance

Account Code	Account Name	FY 2022 Budget	FY 2023		Percent Change
			Revised Budget	FY 2022 to FY 2023 Change	
513.45-60	Non-Covered Losses	300,000	300,000	-	0.00%
513.45-80	Workmen's Comp Premium Pd	38,885	40,000	1,115	2.87%
513.52-20	Small Tools & Equipment	1,000	1,000	-	0.00%
	<i>Subtotal</i>	552,542	704,090	151,548	27.43%
	Department Total	<b>726,544</b>	<b>851,373</b>	<b>124,829</b>	17.18%
			-	-	
<b><u>9010- NonDepartmental</u></b>					
	<b>Operating</b>				
519.58-70	Bank Charges and Fees	8,000	8,000	-	0.00%
	Department Total	<b>8,000</b>	<b>8,000</b>	-	0.00%
			-	-	
	<b>Total Expenses</b>	<b>3,131,672</b>	<b>3,280,208</b>	<b>148,536</b>	4.74%
		<b>0</b>	-	-	
	<b>Net Revenues</b>	<b>1,437</b>	<b>139,865</b>	<b>138,428</b>	9633.10%



# Employee Benefit Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
540 Employee Benefits

Account Code	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>				
338.10-01	County Contributions	14,000	200,000	186,000	1328.57%
			-	-	
	<b><i>Health Insurance Receipts</i></b>				
341.20-10	General Fund	1,139,277	1,390,383	251,106	22.04%
341.20-15	Beach Fund	245,301	303,619	58,318	23.77%
341.20-16	Special Activities	0	24,710	24,710	#DIV/0!
341.20-20	Electric Fund	980,569	1,188,245	207,676	21.18%
341.20-25	Water Fund	496,234	519,892	23,658	4.77%
341.20-30	Local Sewer Fund	231,109	229,645	(1,464)	-0.63%
341.20-35	Regional Sewer Fund	0	42,258	42,258	#DIV/0!
341.20-40	Golf Fund	9,598	12,645	3,047	31.75%
341.20-55	Stormwater Fund	98,755	95,691	(3,064)	-3.10%
341.20-60	Sanitation Fund	365,775	425,229	59,454	16.25%
341.20-65	Building Services Fund	145,500	190,444	44,944	30.89%
341.20-70	IT Fund	86,196	102,711	16,515	19.16%
341.20-75	Garage Fund	54,401	83,134	28,733	52.82%
341.20-80	Self Insurance Fund	47,224	40,298	(6,926)	-14.67%
341.20-99	Benefit Fund	720,000	20,149	(699,851)	-97.20%
	<i>Subtotal</i>	4,619,939	4,669,051	49,112	1.06%
			-	-	
	<b><i>Defined Benefit Pension Receipts</i></b>				
341.22-10	General Fund	1,064,918	1,262,052	197,134	18.51%
341.22-15	Beach Fund	293,213	275,762	(17,451)	-5.95%
341.22-16	Special Activities	0	28,416	28,416	#DIV/0!
341.22-20	Electric Fund	1,424,201	1,605,592	181,391	12.74%
341.22-25	Water Fund	530,783	546,537	15,754	2.97%
341.22-30	Local Sewer Fund	241,593	240,908	(685)	-0.28%
341.22-35	Regional Sewer Fund	0	40,599	40,599	#DIV/0!
341.22-40	Golf Fund	15,696	19,014	3,318	21.14%
341.22-55	Stormwater	108,656	102,244	(6,412)	-5.90%
341.22-60	Sanitation Fund	339,975	385,815	45,840	13.48%
341.22-65	Building Services Fund	116,350	194,500	78,150	67.17%
341.22-70	IT Fund	128,525	145,573	17,048	13.26%
341.22-75	Garage Fund	67,198	82,482	15,284	22.74%
341.22-80	Self Insurance Fund	40,960	32,035	(8,925)	-21.79%
	Employee Benefits Fund		16,018	16,018	#DIV/0!
	<i>Subtotal</i>	4,372,068	4,977,547	605,479	13.85%
			(0)	-	
	<b><i>Defined Contributions Pension Receipts</i></b>				
341.23-10	General Fund	81,564	109,680	28,116	34.47%
341.23-15	Beach Fund	0	5,651	5,651	#DIV/0!
341.23-16	Special Activities	0	1,884	1,884	#DIV/0!
341.23-20	Electric Fund	19,572	21,838	2,266	11.58%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
540 Employee Benefits

Account Code	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
341.23-25	Water Fund	21,392	22,033	641	3.00%
341.23-30	Local Sewer Fund	8,217	8,464	247	3.00%
341.23-40	Golf Fund	0	1,256	1,256	#DIV/0!
341.23-55	Stormwater Fund	1,630	-	(1,630)	-100.00%
341.23-60	Sanitation Fund	0	-	-	#DIV/0!
341.23-65	Building Services Fund	14,323	19,195	4,872	34.01%
	IT Fund		-	-	#DIV/0!
341.23-80	Self Insurance Fund	6,253	6,440	187	2.99%
			-	-	#DIV/0!
	Employee Benefits Fund		3,220	3,220	#DIV/0!
	<i>Subtotal</i>	152,951	199,661	46,710	30.54%
			-	-	
361.10-10	Investments	2,000	4,000	2,000	100.00%
			-	-	
	<b>Total Revenues</b>	<b>9,160,958</b>	<b>10,050,259</b>	<b>889,301</b>	<b>9.71%</b>
			(0)	-	
	<b><u>EXPENDITURES</u></b>				
	<b><u>1331- Property and Liability</u></b>				
	<b>Salaries and Benefits</b>				
	<b><u>1320- Administrative</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	125,869	97,186	(28,683)	-22.79%
14-10	Standard Overtime	500	500	-	0.00%
21-00	FICA Taxes	9,629	7,473	(2,156)	-22.39%
	Longevity		244	244	#DIV/0!
	Other Pays		1,575	1,575	#DIV/0!
	Defined Benefit Plan		16,018	16,018	#DIV/0!
22-20	401-a Plan	3,126	3,220	94	3.01%
23-00	Life & Health Insurance	25,558	20,149	(5,409)	-21.16%
24-10		181	165	(16)	-8.72%
	<i>Subtotal</i>	164,863	146,529	-18,334	-11.12%
	<b>Operating</b>		-	-	
513.31-50	Internal IT Support	25,000	-	(25,000)	-100.00%
513.34-45	Employee Training	37,000	40,000	3,000	8.11%
513.34-50	Other Contractual Services	68,000	70,000	2,000	2.94%
513.40-10	Training/Registration	2,000	2,000	-	0.00%
513.40-20	Lodging/Transportation	1,000	2,000	1,000	100.00%
513.41-30	Postage & Freight	1,750	1,750	-	0.00%
513.43-10	Water	1,730	1,750	20	1.16%
513.43-20	Sewer	800	800	-	0.00%
513.43-30	Electricity	2,950	2,950	-	0.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
540 Employee Benefits

Account Code	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
513.43-40	Refuse/Waste Disposal	140	140	-	0.00%
513.44-20	Operating/Capital Leasing	3,000	3,000	-	0.00%
513.45-10	Property/Liability	6,048	6,955	907	15.00%
513.47-00	Printing & Binding	4,000	4,000	-	0.00%
513.48-00	Promotional Activities	4,000	4,000	-	0.00%
513.51-10	Office Supplies	2,000	2,000	-	0.00%
513.54-00	Books, Publ, Subsc & Memb	3,500	3,500	-	0.00%
	<i>Subtotal</i>	162,918	144,845	-18,073	-11.09%
	Department Total	<b>327,781</b>	<b>291,374</b>	<b>-36,407</b>	<b>-11.11%</b>
			(0)	-	
<b><u>1320- Benefits</u></b>					
<b>Salaries and Benefits</b>					
22-10	Defined Benefit Plan	4,522,733	4,975,006	452,273	10.00%
	Defined Contribution Plan		199,661	199,661	#DIV/0!
23-30	Life & Health Insurance PPO	4,019,961	4,100,360	80,399	2.00%
23-90	Supplemental Insurance	238,800	247,819	9,019	3.78%
	County Fire Pension Contribution		200,000	200,000	#DIV/0!
	<b>Total Expenses</b>	<b>9,109,275</b>	<b>10,014,220</b>	<b>904,945</b>	<b>9.93%</b>
		<b>1</b>	-	-	
	<b>Net Revenues</b>	<b>51,683</b>	<b>36,038</b>	<b>(15,645)</b>	<b>-30.27%</b>



# Debt Service Fund

City of Lake Worth Beach

Fiscal Year 2023 Budget

FY 2023

Revised

Budget

Fund 203 - Debt Service Fund	
Amount to be raised / TRIM	2,159,088
Debt Service	
Interest	1,309,088
Principal	850,000
	<u>2,159,088</u>
Net Revenues	<u><u>-</u></u>



# Electric Fund



City of Lake Worth Beach  
Fiscal Year 2023 Budget  
401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>				
341.90-80	NSF and Bank Charges	35,000	35,000	-	0.00%
341.90-90	Miscellaneous	255,590	224,090	(31,500)	-12.32%
343.10-10	Fuel Surcharge/PCA - Residential	9,837,626	20,426,852	10,589,226	107.64%
343.10-20	Electric Sales - Base Energy Res	22,618,028	23,450,000	831,972	3.68%
343.10-21	Capacity/sb Gas South	5,061,617	3,129,541	(1,932,076)	-38.17%
343.11-10	Fuel Surcharge/PCA - Commerci	6,039,815	7,400,021	1,360,206	22.52%
343.11-20	Electric Sales - Base Energy Comr	9,042,454	10,850,000	1,807,546	19.99%
	PCA Gross Adjustment		-	-	#DIV/0!
343.11-21	Capacity	1,587,989	-	(1,587,989)	-100.00%
343.11-30	Demand Sales	4,284,163	3,990,000	(294,163)	-6.87%
343.12-10	Street Lighting	355,000	355,000	-	0.00%
343.15-10	Service Charge	670,000	670,000	-	0.00%
343.15-20	Penalties/Late Fees	520,000	520,000	-	0.00%
343.15-40	Private Area Lighting	250,000	250,000	-	0.00%
354.30-00	Tampering Fines	15,000	15,000	-	0.00%
361.10-10	Investments	253,845	253,845	-	0.00%
369.90-60	FDOT-Reimbursement	192,260	194,844	2,584	1.34%
369.90-90	Other	30,000	30,000	-	0.00%
369.90-93	CAIC	160,000	160,000	-	0.00%
382.15-00	Water	381,310	381,310	-	0.00%
382.30-00	Refuse	32,770	32,770	-	0.00%
382.60-00	Local Sewer	300,000	300,000	-	0.00%
	<b>Total Revenues</b>	<b>61,922,467</b>	<b>72,668,273</b>	<b>10,745,806</b>	<b>17.35%</b>
		-	-	-	
	<b><u>EXPENDITURES</u></b>				
	<b><u>1240- EU; Customer Service</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	504,837	620,200	115,363	22.85%
13-10	Part-time	37,262	-	(37,262)	-100.00%
14-10	Standard Overtime	39,140	39,140	-	0.00%
15-10	Longevity	2,775	2,625	(150)	-5.41%
21-00	FICA Taxes	41,471	50,440	8,969	21.63%
22-10	Defined Benefit Plan	130,260	152,866	22,606	17.35%
23-00	Life & Health Insurance	88,869	135,661	46,792	52.65%
24-10	Workers' Compensation	895	1,054	159	17.80%
	<i>Subtotal</i>	845,509	1,001,986	156,477	18.51%
	<b>Operating</b>		-	-	
513.31-50	Internal IT Support	232,925	252,657	19,732	8.47%
513.34-50	Other Contractual Services	978,626	1,126,238	147,612	15.08%
513.40-10	Training/Registration	2,500	10,000	7,500	300.00%
513.41-30	Postage & Freight	30,000	30,000	-	0.00%
513.43-10	Water	15,000	15,000	-	0.00%
513.43-20	Sewer	9,000	15,000	6,000	66.67%
513.43-30	Electricity	10,100	9,000	(1,100)	-10.89%
513.43-40	Refuse/Waste Disposal	2,340	2,340	-	0.00%
513.44-20	Operating/Capital Leasing	8,200	110,164	101,964	1243.46%
513.45-10	Property/Liability	50,352	57,905	7,553	15.00%
513.46-90	Other	2,500	2,500	-	0.00%
513.47-00	Printing & Binding	8,000	8,000	-	0.00%
513.48-00	Promotional Activities	15,000	15,000	-	0.00%
513.49-25	Collection Fees	20,000	20,000	-	0.00%
513.51-10	Office Supplies	18,000	25,000	7,000	38.89%
513.52-20	Small Tools & Equipment	600	600	-	0.00%
513.52-40	Uniforms	1,250	1,250	-	0.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
513.52-90	Other	600	600	-	0.00%
513.56-20	Equipment-Technology	10,000	106,000	96,000	960.00%
	<i>Subtotal</i>	1,414,993	1,807,254	392,261	27.72%
	<b>Department Total</b>	<b>2,260,502</b>	<b>2,809,240</b>	<b>548,738</b>	<b>24.28%</b>
			-	-	
<b>6010- EU; Administration</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	588,824	602,399	13,575	2.31%
14-10	Standard Overtime	4,120	4,120	-	0.00%
15-10	Longevity	1,500	2,355	855	57.00%
15-30	Other Pays	9,180	7,560	(1,620)	-17.65%
21-00	FICA Taxes	43,934	46,610	2,676	6.09%
22-10	Defined Benefit Plan	80,153	83,219	3,066	3.83%
22-20	Defined Contribution Plan	19,572	21,838	2,266	11.58%
23-00	Life & Health Insurance	100,184	85,560	(14,624)	-14.60%
24-10	Workers' Compensation	911	995	84	9.27%
	<i>Subtotal</i>	848,378	854,656	6,278	0.74%
<b>Operating</b>					
			-	-	
531.31-10	Legal	100,000	100,000	-	0.00%
531.31-50	Internal IT Support	93,595	104,166	10,571	11.29%
531.31-90	Professional Services Other	404,160	413,760	9,600	2.38%
531.32-00	Accounting & Auditing	24,000	24,000	-	0.00%
531.34-50	Other Contractual Services	56,600	56,600	-	0.00%
531.40-10	Training/Registration	7,500	7,500	-	0.00%
531.40-20	Lodging/Transportation	5,000	5,000	-	0.00%
531.41-30	Postage & Freight	1,500	1,500	-	0.00%
531.43-10	Water	450	450	-	0.00%
531.43-20	Sewer	190	200	10	5.26%
531.43-30	Electricity	5,100	7,500	2,400	47.06%
531.43-40	Refuse/Waste Disposal	1,019	750	(269)	-26.40%
531.44-20	Operating/Capital Leasing	9,100	8,500	(600)	-6.59%
531.45-10	Property/Liability	52,412	56,080	3,668	7.00%
531.46-10	Buildings	38,000	38,000	-	0.00%
531.46-21	Equipment-General	4,000	4,000	-	0.00%
531.46-22	Equipment-Garage	4,900	-	(4,900)	-100.00%
531.47-00	Printing & Binding	6,000	6,000	-	0.00%
531.48-00	Promotional Activities	11,000	11,000	-	0.00%
531.49-10	Advertising	2,000	2,000	-	0.00%
531.49-90	Other	10,000	10,000	-	0.00%
531.51-10	Office Supplies	10,000	10,000	-	0.00%
531.52-55	Safety Compliance	25,000	25,000	-	0.00%
531.52-65	Computer Software	5,000	5,000	-	0.00%
531.54-00	Books, Pub, Subsc, & Memb	55,000	55,000	-	0.00%
	<i>Subtotal</i>	931,526	952,006	20,480	2.20%
	<b>Department Total</b>	<b>1,779,904</b>	<b>1,806,662</b>	<b>26,758</b>	<b>1.50%</b>
			-	-	
<b>6020- EU; Engineering</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	937,351	999,130	61,779	6.59%
13-10	Part-time	0	31,075	31,075	#DIV/0!
14-10	Standard Overtime	4,120	4,000	(120)	-2.91%
15-10	Longevity	0	2,775	2,775	#DIV/0!
15-30	Other Pays	900	4,500	3,600	400.00%
21-00	FICA Taxes	75,581	79,117	3,536	4.68%
22-10	Defined Benefit Plan	187,599	238,343	50,744	27.05%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	129,923	145,573	15,650	12.05%
24-10	Workers' Compensation	13,189	20,485	7,296	55.32%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<i>Subtotal</i>	1,348,663	1,524,997	176,334	13.07%
<b>Operating</b>			-	-	
531.31-50	Internal IT Support	64,813	71,742	6,929	10.69%
531.31-90	Professional Services Other	10,000	10,000	-	0.00%
531.34-50	Other Contractual Services	265,000	90,000	(175,000)	-66.04%
531.40-10	Training/Registration	12,000	15,000	3,000	25.00%
531.40-20	Lodging/Transportation	4,000	4,000	-	0.00%
531.41-30	Postage & Freight	1,000	1,000	-	0.00%
531.43-10	Water	115	115	-	0.00%
531.43-20	Sewer	50	50	-	0.00%
531.43-30	Electricity	1,300	1,300	-	0.00%
531.43-40	Refuse/Waste Disposal	110	110	-	0.00%
531.45-10	Property/Liability	3,262	3,751	489	15.00%
531.46-21	Equipment-General	500	500	-	0.00%
531.46-22	Equipment-Garage	26,500	29,150	2,650	10.00%
531.52-10	Gas, Lubricants & Oil	3,600	3,600	-	0.00%
531.52-20	Small Tools & Equipment	5,000	5,000	-	0.00%
531.54-00	Books, Pub, Subsc, & Memb	1,000	1,000	-	0.00%
531.56-20	Equipment-Technology	169,500	170,000	500	0.29%
	<i>Subtotal</i>	567,750	406,318	-161,432	-28.43%
	<b>Department Total</b>	<b>1,916,413</b>	<b>1,931,316</b>	<b>14,903</b>	<b>0.78%</b>
			0	-	
<b>6030- EU; Warehouse</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	134,576	142,223	7,647	5.68%
14-10	Standard Overtime	0	3,000	3,000	#DIV/0!
	Longevity		270	270	#DIV/0!
21-00	FICA Taxes	10,295	11,110	815	7.91%
22-10	Defined Benefit Plan	32,337	35,055	2,718	8.41%
23-00	Life & Health Insurance	23,632	26,054	2,422	10.25%
24-10	Workers' Compensation	2,273	2,475	202	8.87%
	<i>Subtotal</i>	203,113	220,186	17,073	8.41%
<b>Operating</b>			-	-	
531.34-50	Other Contractual Services	6,000	6,000	-	0.00%
531.40-10	Training/Registration	7,500	7,500	-	0.00%
531.41-30	Postage & Freight	3,500	3,500	-	0.00%
531.44-20	Operating/Capital Leasing	8,500	-	(8,500)	-100.00%
531.46-21	Equipment-General	67,500	67,500	-	0.00%
531.46-22	Equipment-Garage	6,900	7,590	690	10.00%
531.46-91	Warehouse Issues Supplies	5,000	15,000	10,000	200.00%
531.47-00	Printing & Binding	1,000	1,000	-	0.00%
531.49-90	Other	250	250	-	0.00%
531.51-10	Office Supplies	2,000	2,000	-	0.00%
531.52-20	Small Tools & Equipment	25,000	25,000	-	0.00%
531.52-90	Other	13,500	13,500	-	0.00%
531.54-00	Books, Pub, Subsc, & Memb	2,400	2,400	-	0.00%
	<i>Subtotal</i>	149,050	151,240	2,190	1.47%
	<b>Department Total</b>	<b>352,163</b>	<b>371,426</b>	<b>19,263</b>	<b>5.47%</b>
			(0)	-	
<b>6031- EU; Power Generation</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	956,067	988,141	32,074	3.35%
14-10	Standard Overtime	128,750	128,750	-	0.00%
15-10	Longevity	1,125	5,325	4,200	373.33%
15-30	Other Pays	4,500	4,500	-	0.00%
21-00	FICA Taxes	73,139	85,442	12,303	16.82%
22-10	Defined Benefit Plan	200,063	243,555	43,492	21.74%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
22-20	401-a Plan	12,347	-	(12,347)	-100.00%
23-00	Life & Health Insurance	170,348	188,281	17,933	10.53%
24-10	Workers' Compensation	15,147	16,128	981	6.48%
	<i>Subtotal</i>	1,561,486	1,660,123	98,637	6.32%
<b>Operating</b>			-	-	
531.31-50	Internal IT Support	81,490	91,771	10,281	12.62%
531.31-70	Environ Compliance	93,330	93,330	-	0.00%
531.31-90	Professional Services Other	8,000	8,000	-	0.00%
531.34-20	Purchase Power OUC	9,815,125	16,256,934	6,441,809	65.63%
531.34-22	F.P&L Transmission Cost	2,114,309	2,749,752	635,443	30.05%
531.34-23	Purchase Power Stanton	2,428,222	2,485,694	57,472	2.37%
531.34-25	Purch Power St. Lucie Nuclear	10,734,240	9,330,383	(1,403,857)	-13.08%
531.34-27	FPU - Gas Distribution	467,942	462,369	(5,573)	-1.19%
531.34-29	Gas South	4,731,745	2,812,747	(1,918,998)	-40.56%
531.34-30	Purch. Power - FMPA Solar I	0	269,480	269,480	#DIV/0!
531.34-31	Purch. Power - FMPA Solar II	0	-	-	#DIV/0!
531.34-50	Other Contractual Services	124,763	401,150	276,387	221.53%
531.40-10	Training/Registration	14,000	14,000	-	0.00%
531.40-30	Other	2,500	2,500	-	0.00%
531.41-30	Postage & Freight	2,500	2,500	-	0.00%
531.43-10	Water	75,000	75,000	-	0.00%
531.43-20	Sewer	60,000	70,000	10,000	16.67%
531.43-30	Electricity	6,500	6,500	-	0.00%
531.43-40	Refuse/Waste Disposal	8,000	8,000	-	0.00%
531.43-50	Natural Gas	250,000	250,000	-	0.00%
531.44-20	Operating/Capital Leasing	7,000	5,000	(2,000)	-28.57%
531.45-10	Property/Liability	682,473	784,844	102,371	15.00%
531.46-10	Buildings	15,000	15,000	-	0.00%
531.46-21	Equipment-General	30,775	30,775	-	0.00%
531.46-22	Equipment-Garage	6,900	7,590	690	10.00%
531.46-51	Boiler Plant	25,000	25,000	-	0.00%
531.46-52	Electrical Plant	98,200	98,200	-	0.00%
531.46-53	Steam Plant	20,000	20,000	-	0.00%
531.46-54	Other Plant	25,000	25,000	-	0.00%
531.47-00	Printing & Binding	2,500	2,500	-	0.00%
531.49-10	Advertising	2,000	2,000	-	0.00%
531.51-10	Office Supplies	2,000	2,000	-	0.00%
531.51-20	Office Furniture	500	500	-	0.00%
531.52-10	Gas, Lubricants & Oil	1,500	1,500	-	0.00%
531.52-12	Lubricants	2,500	2,500	-	0.00%
531.52-20	Small Tools & Equipment	5,000	5,000	-	0.00%
531.52-30	Chemicals	9,000	10,000	1,000	11.11%
531.52-40	Uniforms	2,500	2,500	-	0.00%
531.52-60	Lab	2,500	2,500	-	0.00%
531.52-90	Other	34,685	35,685	1,000	2.88%
531.54-00	Books, Pub, Subsc, & Memb	60,000	60,000	-	0.00%
	<i>Subtotal</i>	32,052,699	36,528,204	4,475,505	13.96%
	<b>Department Total</b>	<b>33,614,185</b>	<b>38,188,327</b>	<b>4,574,142</b>	<b>13.61%</b>
			0	-	
<b>6033- EU; Power Operations</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	630,551	765,223	134,672	21.36%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	86,108	120,000	33,892	39.36%
15-10	Longevity	4,950	3,225	(1,725)	-34.85%
15-30	Other Pays	4,500	4,500	-	0.00%
21-00	FICA Taxes	48,237	67,720	19,483	40.39%
22-10	Defined Benefit Plan	151,513	188,611	37,098	24.48%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	105,425	127,909	22,484	21.33%
24-10	Workers' Compensation	10,652	13,265	2,613	24.53%
	<i>Subtotal</i>	1,041,936	1,290,452	248,516	23.85%
<b>Operating</b>			-	-	
531.31-50	Internal IT Support	66,761	73,160	6,399	9.58%
531.31-90	Professional Services Other	441,201	519,761	78,560	17.81%
531.34-10	Maintenance	6,500	6,500	-	0.00%
531.34-50	Other Contractual Services	3,600	705,800	702,200	19505.56%
531.40-10	Training/Registration	50,000	25,000	(25,000)	-50.00%
531.41-10	Telephone	2,650	2,650	-	0.00%
531.43-10	Water	1,400	1,400	-	0.00%
531.43-20	Sewer	400	400	-	0.00%
531.43-30	Electricity	20,000	20,000	-	0.00%
531.43-40	Refuse/Waste Disposal	9,500	9,500	-	0.00%
531.44-20	Operating/Capital Leasing	3,200	3,200	-	0.00%
531.45-10	Property/Liability	40,809	46,930	6,121	15.00%
531.46-10	Buildings	1,000	1,000	-	0.00%
531.46-21	Equipment-General	1,000	4,000	3,000	300.00%
531.46-24	Equipment-Utilities	1,000	5,900	4,900	490.00%
531.47-00	Printing & Binding	1,000	1,000	-	0.00%
531.51-10	Office Supplies	2,000	2,000	-	0.00%
531.52-20	Small Tools & Equipment	250	250	-	0.00%
	Vehicle Purchase		30,000	30,000	#DIV/0!
531.56-20	Equipment-Technology	3,000	3,000	-	0.00%
	<i>Subtotal</i>	655,271	1,461,451	806,180	123.03%
	Department Total	1,697,207	2,751,903	1,054,696	62.14%
			0	-	
<b>6034- EU; Distribution</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	2,270,087	2,167,802	(102,285)	-4.51%
13-10	Part-time	65,096	67,053	1,957	3.01%
14-10	Standard Overtime	396,550	408,446	11,896	3.00%
15-10	Longevity	1,500	10,275	8,775	585.00%
15-30	Other Pays	4,500	3,600	(900)	-20.00%
21-00	FICA Taxes	178,642	202,213	23,571	13.19%
22-10	Defined Benefit Plan	545,473	534,316	(11,157)	-2.05%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	340,196	358,372	18,176	5.34%
24-10	Workers' Compensation	35,890	35,111	(779)	-2.17%
	<i>Subtotal</i>	3,837,934	3,787,188	-50,746	-1.32%
<b>Operating</b>			-	-	
531.31-15	Equipment Test	15,000	15,000	-	0.00%
531.31-50	Internal IT Support	48,875	53,534	4,659	9.53%
531.31-70	Environmental Compl.	5,000	5,000	-	0.00%
531.31-90	Professional Services Other	100,000	100,000	-	0.00%
531.34-10	Maintenance	937,000	937,000	-	0.00%
531.34-50	Other Contractual Services	115,250	115,250	-	0.00%
531.34-75	Right of Way	26,000	26,000	-	0.00%
531.40-10	Training/Registration	7,500	22,500	15,000	200.00%
531.41-30	Postage & Freight	7,500	7,500	-	0.00%
531.43-10	Water	4,300	4,300	-	0.00%
531.43-20	Sewer	1,200	1,200	-	0.00%
531.43-30	Electricity	40,000	30,000	(10,000)	-25.00%
531.43-40	Refuse/Waste Disposal	5,500	25,000	19,500	354.55%
531.44-30	Vehicles	31,000	31,000	-	0.00%
531.45-10	Property/Liability	93,463	107,482	14,019	15.00%

City of Lake Worth Beach  
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401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
531.46-10	Buildings	10,000	10,000	-	0.00%
531.46-21	Equipment-General	37,500	37,500	-	0.00%
531.46-22	Equipment-Garage	60,100	58,520	(1,580)	-2.63%
531.46-25	Small Equipment	5,000	5,000	-	0.00%
531.46-26	Heavy Equipment	25,000	25,000	-	0.00%
531.46-27	Heavy Equip-ext. repairs	100,000	100,000	-	0.00%
531.46-40	Infrastructure	5,000	5,000	-	0.00%
531.46-71	Substation Equipment	385,000	267,000	(118,000)	-30.65%
531.46-72	Poles, Towers & Fixtures	300,000	265,000	(35,000)	-11.67%
531.46-73	Overhead Conductors	115,000	65,000	(50,000)	-43.48%
531.46-74	Underground Conductors	105,000	30,000	(75,000)	-71.43%
531.46-75	Line Transformers	342,000	220,000	(122,000)	-35.67%
531.46-76	Services	5,000	5,000	-	0.00%
531.46-91	Warehouse Issues	10,000	-	(10,000)	-100.00%
531.47-00	Printing & Binding	2,000	2,000	-	0.00%
531.49-10	Advertising	2,500	2,500	-	0.00%
531.49-90	Other	500	500	-	0.00%
531.52-10	Gas, Lubricants & Oil	70,000	70,000	-	0.00%
531.52-20	Small Tools & Equipment	45,000	45,000	-	0.00%
531.52-30	Chemicals	1,000	1,000	-	0.00%
531.52-40	Uniforms	50,000	50,000	-	0.00%
531.52-90	Other	28,000	31,900	3,900	13.93%
531.54-00	Books, Pub, Subsc, & Memb	2,400	2,400	-	0.00%
	<i>Subtotal</i>	3,143,588	2,779,086	-364,502	-11.60%
	<b>Department Total</b>	<b>6,981,522</b>	<b>6,566,275</b>	<b>-415,247</b>	<b>-5.95%</b>
			0	-	
<b>6035- EU; Meter Shop</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	537,439	582,711	45,272	8.42%
13-10	Part-time	114,241	117,673	3,432	3.00%
14-10	Standard Overtime	10,300	20,000	9,700	94.17%
15-10	Longevity	2,925	5,325	2,400	82.05%
21-00	FICA Taxes	49,854	55,109	5,255	10.54%
22-10	Defined Benefit Plan	129,140	143,626	14,486	11.22%
23-00	Life & Health Insurance	114,920	132,835	17,915	15.59%
24-10	Workers' Compensation	9,811	10,916	1,105	11.27%
	<i>Subtotal</i>	968,630	1,068,195	99,565	10.28%
<b>Operating</b>					
531.31-15	Equipment Test	2,000	2,000	-	0.00%
531.31-50	Internal IT Support	87,849	100,501	12,652	14.40%
531.31-90	Professional Services Other	170,000	165,000	(5,000)	-2.94%
531.34-10	Maintenance	5,000	5,400	400	8.00%
531.34-50	Other Contractual Services	15,000	15,000	-	0.00%
531.40-10	Training/Registration	500	500	-	0.00%
531.40-20	Lodging/Transportation	500	500	-	0.00%
531.41-20	Mobile Radios	1,000	1,000	-	0.00%
531.41-30	Postage & Freight	1,000	1,000	-	0.00%
531.45-10	Property/Liability	22,815	26,237	3,422	15.00%
531.46-22	Equipment-Garage	49,000	53,900	4,900	10.00%
531.46-25	Small Equipment	1,000	1,000	-	0.00%
531.46-77	Meters	165,000	165,000	-	0.00%
531.46-79	Street Lights & School Signal	5,000	5,000	-	0.00%
531.52-10	Gas, Lubricants & Oil	7,500	7,500	-	0.00%
531.52-20	Small Tools & Equipment	3,000	3,000	-	0.00%
531.52-40	Uniforms	15,000	15,000	-	0.00%
	<i>Subtotal</i>	551,164	567,538	16,374	2.97%
	<b>Department Total</b>	<b>1,519,794</b>	<b>1,635,734</b>	<b>115,940</b>	<b>7.63%</b>
			-	-	

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
401 Electric

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b><u>6090 / 9010 EU; Non-Departmental</u></b>					
<b>Operating</b>					
591.58-30	Client Refund Interest Expense	40,000	40,000	-	
	<i>Subtotal</i>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0.00%</b>
			-	-	
519.58-70	Bank Charges and Fees	25,000	25,000	-	
519.71-20	Debt	3,007,418	6,162,935	3,155,517	
531.34-95	Interfund Admins Services	2,235,393	3,338,012	1,102,619	
	Transfer to Capital Project Fund		567,000	567,000	
531.49-70	Contribution to General Fund	4,953,797	5,048,959	95,162	
	<i>Subtotal</i>	<b>10,221,608</b>	<b>15,141,906</b>	<b>4,920,298</b>	<b>48.14%</b>
			-	-	
	<b>Total Expenses</b>	<b>60,383,298</b>	<b>71,242,788</b>	<b>10,859,490</b>	<b>17.98%</b>
		(0.43)	0	-	
	<b>Net Revenues</b>	<b>1,539,169</b>	<b>1,425,485</b>	<b>(113,684)</b>	<b>-7.39%</b>
			-	0	



# Water Fund



City of Lake Worth Beach

Fiscal Year 2023 Budget

402 Water

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b><u>REVENUES</u></b>					
329.10-00	Other Permits and Fees	2,000	2,000	-	0.00%
343.30-10	Metered	16,469,228	16,551,575	82,347	0.50%
343.30-50	Service Charge	170,000	170,000	-	0.00%
361.10-10	Investments	145,000	145,000	-	0.00%
363.23-10	Residential	128,065	328,000	199,935	156.12%
363.23-11	Commercial	9,500	59,500	50,000	526.32%
369.90-90	Other	15,000	15,000	-	0.00%
	<b>Total Revenues</b>	<b>16,938,793</b>	<b>17,271,075</b>	<b>332,282</b>	<b>1.96%</b>
		-	-	-	
<b><u>EXPENDITURES</u></b>					
<b><u>7010- Water Utility Administration</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	539,278	502,914	(36,364)	-6.74%
15-10	Longevity	525	1,699	1,174	223.57%
15-30	Other Pays	10,980	6,705	(4,275)	-38.93%
21-00	FICA Taxes	40,940	38,473	(2,467)	-6.03%
22-10	Defined Benefit Plan	77,191	69,650	(7,541)	-9.77%
22-20	401-a Plan	21,392	22,033	641	3.00%
23-00	Life & Health Insurance	83,195	80,627	(2,568)	-3.09%
24-10	Workers' Compensation	10,384	7,091	(3,293)	-31.71%
	<i>Subtotal</i>	783,885	729,192	-54,693	-6.98%
	<b>Operating</b>		-	-	
533.31-10	Legal	45,000	20,000	(25,000)	-55.56%
533.31-50	Internal IT Support	58,836	64,350	5,514	9.37%
533.31-90	Professional Services Other	258,700	235,843	(22,857)	-8.84%
533.32-00	Accounting & Auditing	30,000	30,000	-	0.00%
533.34-50	Other Contractual Services	148,800	148,000	(800)	-0.54%
533.40-10	Training/Registration	6,000	6,000	-	0.00%
533.40-20	Lodging/Transportation	2,000	2,000	-	0.00%
533.44-20	Operating/Capital Leasing	3,000	3,000	-	0.00%
533.46-21	Equipment-General	3,000	3,000	-	0.00%
533.46-22	Equipment-Garage	9,800	10,780	980	10.00%
533.47-00	Printing & Binding	4,500	4,500	-	0.00%
533.48-00	Promotional Activities	9,500	5,000	(4,500)	-47.37%
533.49-10	Advertising	2,500	2,500	-	0.00%
533.51-10	Office Supplies	6,000	2,000	(4,000)	-66.67%
533.52-90	Other	2,000	2,000	-	0.00%
533.54-00	Books, Publ, Subsc & Memb	1,500	1,500	-	0.00%
533.64-40	Misc. Equipment	4,000	4,000	-	0.00%
	<i>Subtotal</i>	595,136	544,473	-50,663	-8.51%
	<b>Department Total</b>	<b>1,379,021</b>	<b>1,273,665</b>	<b>-105,356</b>	<b>-7.64%</b>
			-	-	
<b><u>7021- Water Utility Production</u></b>					
<b>Operating</b>					
533.43-10	Water	1,100	1,100	-	0.00%
533.43-30	Electricity	155,625	160,000	4,375	2.81%
533.45-10	Property/Liability	30,000	34,500	4,500	15.00%
533.46-10	Buildings	5,000	5,000	-	0.00%
533.46-21	Equipment-General	10,000	10,000	-	0.00%
533.46-22	Equipment-Garage	6,900	-	(6,900)	-100.00%
533.46-46	Wells	100,000	120,000	20,000	20.00%
	<b>Department Total</b>	<b>308,625</b>	<b>330,600</b>	<b>21,975</b>	<b>7.12%</b>

City of Lake Worth Beach

Fiscal Year 2023 Budget

402 Water

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
			-	-	
<b><u>7022- Water Utility Treatment</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	1,222,168	1,244,937	22,769	1.86%
14-10	Standard Overtime	92,000	92,000	-	0.00%
15-10	Longevity	3,000	9,188	6,188	206.25%
21-00	FICA Taxes	93,496	102,276	8,780	9.39%
22-10	Defined Benefit Plan	293,672	306,850	13,178	4.49%
23-00	Life & Health Insurance	234,905	279,271	44,366	18.89%
24-10	Workers' Compensation	41,535	43,567	2,032	4.89%
	<i>Subtotal</i>	1,980,776	2,078,088	97,312	4.91%
<b>Operating</b>					
533.31-50	Internal IT Support	62,644	70,279	7,635	12.19%
533.31-90	Professional Services Other	50,300	50,300	-	0.00%
533.34-50	Other Contractual Services	246,400	509,252	262,852	106.68%
533.34-75	Right of Way	950	950	-	0.00%
533.40-10	Training/Registration	5,000	5,000	-	0.00%
533.41-30	Postage & Freight	12,000	12,000	-	0.00%
533.43-10	Water	250,000	200,000	(50,000)	-20.00%
533.43-30	Electricity	510,000	560,000	50,000	9.80%
533.43-40	Refuse/Waste Disposal	1,500	1,500	-	0.00%
533.44-20	Operating/Capital Leasing	1,000	1,000	-	0.00%
533.45-10	Property/Liability	461,155	530,328	69,173	15.00%
533.46-10	Buildings	15,000	15,000	-	0.00%
533.46-21	Equipment-General	190,000	190,000	-	0.00%
533.46-22	Equipment-Garage	24,500	26,950	2,450	10.00%
533.46-26	Heavy Equipment	800	1,800	1,000	125.00%
533.47-00	Printing & Binding	8,000	8,000	-	0.00%
533.49-10	Advertising	1,500	1,500	-	0.00%
533.51-10	Office Supplies	2,000	2,000	-	0.00%
533.52-10	Gas, Lubricants & Oil	25,000	25,000	-	0.00%
533.52-20	Small Tools & Equipment	12,000	12,000	-	0.00%
533.52-30	Chemicals	504,500	504,500	-	0.00%
533.52-40	Uniforms	10,000	10,000	-	0.00%
533.52-60	Lab	80,000	70,000	(10,000)	-12.50%
533.52-90	Other	60,000	60,000	-	0.00%
533.54-00	Books, Publ, Subsc & Memb	2,500	2,000	(500)	-20.00%
	<i>Subtotal</i>	2,536,749	2,869,359	332,610	13.11%
	<b>Department Total</b>	<b>4,517,525</b>	<b>4,947,448</b>	<b>429,923</b>	<b>9.52%</b>
			-	-	
<b><u>7034- Water Utility Distribution</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	665,537	689,868	24,331	3.66%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	75,000	100,000	25,000	33.33%
15-10	Longevity	0	7,125	7,125	#DIV/0!
15-30	Other Pays	1,125	-	(1,125)	-100.00%
21-00	FICA Taxes	50,914	60,425	9,511	18.68%
22-10	Defined Benefit Plan	159,920	170,037	10,117	6.33%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	178,133	159,994	(18,139)	-10.18%
24-10	Workers' Compensation	23,132	24,697	1,565	6.77%
	<i>Subtotal</i>	1,153,761	1,212,147	58,386	5.06%
<b>Operating</b>					
533.31-50	Internal IT Support	65,728	74,161	8,433	12.83%
533.34-10	Maintenance	133,500	133,500	-	0.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
402 Water

G/L No.	Account Name	FY 2022 Budget	FY 2023 City		Percent Change
			Commission Budget	FY 2022 to FY 2023 Change	
533.34-50	Other Contractual Services	108,000	256,500	148,500	137.50%
533.34-75	Right of Way	8,600	8,600	-	0.00%
533.40-10	Training/Registration	2,700	2,000	(700)	-25.93%
533.41-30	Postage & Freight	2,000	1,500	(500)	-25.00%
533.43-10	Water	2,000	2,000	-	0.00%
533.43-20	Sewer	1,000	1,000	-	0.00%
533.43-30	Electricity	30,000	30,000	-	0.00%
533.44-20	Operating/Capital Leasing	16,000	16,000	-	0.00%
533.45-10	Property/Liability	46,538	53,519	6,981	15.00%
533.46-10	Buildings	2,000	2,000	-	0.00%
533.46-21	Equipment-General	3,000	3,000	-	0.00%
533.46-22	Equipment-Garage	82,800	91,080	8,280	10.00%
533.46-26	Heavy Equipment	8,100	10,000	1,900	23.46%
533.46-27	Heavy Equip-Ext Repairs	5,000	5,000	-	0.00%
533.46-45	Mains	150,000	150,000	-	0.00%
533.46-47	Hydrants	50,000	30,000	(20,000)	-40.00%
533.46-60	Meters/Lines	200,000	200,000	-	0.00%
533.47-00	Printing & Binding	1,000	1,000	-	0.00%
533.51-10	Office Supplies	3,500	3,500	-	0.00%
533.52-10	Gas, Lubricants & Oil	28,000	28,000	-	0.00%
533.52-20	Small Tools & Equipment	20,000	20,000	-	0.00%
533.52-40	Uniforms	8,000	7,000	(1,000)	-12.50%
533.54-00	Books, Publ, Subsc & Memb	1,000	1,000	-	0.00%
533.64-00	Machinery & Equipment	4,000	4,000	-	0.00%
533.64-40	Misc. Equipment	100,000	-	(100,000)	-100.00%
	<i>Subtotal</i>	1,082,466	1,134,360	51,894	4.79%
	Department Total	<b>2,236,227</b>	<b>2,346,506</b>	<b>110,279</b>	<b>4.93%</b>
			(0)	-	
<b><u>9010- Water Utility Non-Departmental</u></b>					
<b>Operating</b>					
519.58-70	Bank Charges and Fees	133,333	50,000	(83,333)	-62.50%
519.71-20	Debt	2,540,278	2,662,281	122,003	4.80%
	To Electric Utility- Admin Services		381,310	381,310	#DIV/0!
533.34-95	Interfund Admins Services	1,241,160	1,241,160	-	0.00%
533.49-70	Contribution to General Fund	1,355,103	1,381,686	26,583	1.96%
	Department Total	<b>5,269,874</b>	<b>5,716,437</b>	<b>446,563</b>	<b>8.47%</b>
			-	-	
	<b>Total Expenses</b>	<b>13,711,272</b>	<b>14,614,657</b>	<b>903,385</b>	<b>6.59%</b>
		0.44	-	-	
	<b>Net Revenue</b>	<b>3,227,521</b>	<b>2,656,418</b>	<b>(571,103)</b>	<b>-17.69%</b>
			-	-	



# Local Sewer Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
403 Local Sewer

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
	<b><u>REVENUES</u></b>				
341.90-19	IPP Fees - Ind Pre Treat	15,056	17,000	1,944	12.91%
343.50-10	Measured Revenue	10,081,371	10,130,802	49,431	0.49%
343.58-57	South Palm Beach	4,800	4,800	-	0.00%
361.10-10	Investments	25,000	25,000	-	0.00%
363.23-10	Residential	55,000	205,000	150,000	272.73%
363.23-11	Commercial	12,415	42,500	30,085	242.33%
	Fund Balance		250,000	250,000	#DIV/0!
	<b>Total Revenues</b>	<b>10,193,642</b>	<b>10,675,102</b>	<b>481,460</b>	<b>4.72%</b>
		-	-	-	
	<b><u>EXPENDITURES</u></b>				
	<b><u>7010- Sewer Utility Administration</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	271,915	293,278	21,363	7.86%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	2,810	2,810	-	0.00%
15-10	Longevity	900	1,459	559	62.08%
15-30	Other Pays	0	2,025	2,025	#DIV/0!
21-00	FICA Taxes	20,801	22,651	1,850	8.89%
22-10	Defined Benefit Plan	49,509	55,563	6,054	12.23%
22-20	401-a Plan	6,587	6,785	198	3.01%
23-00	Life & Health Insurance	46,052	56,896	10,844	23.55%
24-10	Workers' Compensation	4,208	3,356	(852)	-20.25%
	<i>Subtotal</i>	402,782	444,822	42,040	10.44%
	<b>Operating</b>		-	-	
535.31-10	Legal	5,000	5,000	-	0.00%
535.31-50	Internal IT Support	10,120	10,847	727	7.18%
535.34-50	Other Contractual Services	150,700	150,700	-	0.00%
	<i>Subtotal</i>	165,820	166,547	727	0.44%
	<b>Department Total</b>	<b>568,602</b>	<b>611,369</b>	<b>42,767</b>	<b>7.52%</b>
			-	-	
	<b><u>7221- Sewer Utility Pumping</u></b>				
	<b>Salaries and Benefits</b>				
12-10	Regular	230,790	226,612	(4,178)	-1.81%
14-10	Standard Overtime	20,000	30,000	10,000	50.00%
15-10	Longevity		2,194	2,194	#DIV/0!
21-00	FICA Taxes	17,655	19,631	1,976	11.19%
22-10	Defined Benefit Plan	55,456	55,855	399	0.72%
23-00	Life & Health Insurance	59,193	65,365	6,172	10.43%
24-10	Workers' Compensation	5,951	6,040	89	1.49%
	<i>Subtotal</i>	389,045	405,696	16,651	4.28%
	<b>Operating</b>		-	-	
535.31-50	Internal IT Support	19,446	21,550	2,104	10.82%
535.34-75	Right of Way	18,500	18,500	-	0.00%
535.40-10	Training/Registration	2,100	2,100	-	0.00%
535.41-20	Mobile Radios	150	150	-	0.00%
535.43-10	Water	17,500	10,000	(7,500)	-42.86%
535.43-20	Sewer	600	600	-	0.00%
535.43-30	Electricity	45,000	32,000	(13,000)	-28.89%
535.44-20	Operating/Capital Leasing	12,000	12,000	-	0.00%
535.45-10	Property/Liability	27,784	31,952	4,168	15.00%
535.46-21	Equipment-General	13,000	13,000	-	0.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
403 Local Sewer

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
535.46-22	Equipment-Garage	11,800	12,980	1,180	10.00%
535.46-26	Heavy Equipment	20,000	20,000	-	0.00%
535.46-27	Heavy Equip-ext repairs	25,000	25,000	-	0.00%
535.46-45	Mains	10,000	10,000	-	0.00%
535.46-90	Other	500	500	-	0.00%
535.49-10	Advertising	300	300	-	0.00%
535.51-10	Office Supplies	1,000	1,000	-	0.00%
535.52-10	Gas, Lubricants & Oil	10,000	12,000	2,000	20.00%
535.52-20	Small Tools & Equipment	20,000	20,000	-	0.00%
535.52-30	Chemicals	7,500	15,000	7,500	100.00%
535.52-40	Uniforms	3,500	3,000	(500)	-14.29%
535.54-00	Books, Publ, Subsc & Memb	600	600	-	0.00%
535.64-40	Misc. Equipment	2,500	2,500	-	0.00%
	<i>Subtotal</i>	268,780	264,732	-4,048	-1.51%
	<b>Department Total</b>	<b>657,825</b>	<b>670,427</b>	<b>12,602</b>	<b>1.92%</b>
			(0)	-	
<b><u>7231- Sewer Utility Collection</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	586,673	542,145	(44,528)	-7.59%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	60,000	80,000	20,000	33.33%
15-10	Longevity	1,650	4,140	2,490	150.91%
15-30	Other Pays	0	630	630	#DIV/0!
21-00	FICA Taxes	44,745	47,594	2,849	6.37%
22-10	Defined Benefit Plan	136,628	129,490	(7,138)	-5.22%
22-20	401-a Plan	1,630	1,679	49	2.98%
23-00	Life & Health Insurance	125,864	107,385	(18,479)	-14.68%
24-10	Workers' Compensation	18,307	17,435	(872)	-4.76%
	<i>Subtotal</i>	975,497	930,497	-45,000	-4.61%
<b>Operating</b>					
535.31-50	Internal IT Support	30,216	32,800	2,584	8.55%
535.34-50	Other Contractual Services	135,000	280,000	145,000	107.41%
535.40-10	Training/Registration	2,600	2,600	-	0.00%
535.41-30	Postage & Freight	1,000	1,000	-	0.00%
535.43-40	Refuse/Waste Disposal	5,000	5,500	500	10.00%
535.45-10	Property/Liability	42,501	48,876	6,375	15.00%
535.46-21	Equipment-General	10,000	10,000	-	0.00%
535.46-22	Equipment-Garage	58,100	41,140	(16,960)	-29.19%
535.46-26	Heavy Equipment	35,000	35,000	-	0.00%
535.46-27	Heavy Equip-ext repairs	60,000	60,000	-	0.00%
535.46-45	Mains	100,000	200,000	100,000	100.00%
535.46-70	Structures & Improvements	50,000	50,000	-	0.00%
535.46-90	Other	100	100	-	0.00%
535.47-00	Printing & Binding	500	500	-	0.00%
535.51-10	Office Supplies	1,000	1,000	-	0.00%
535.52-10	Gas, Lubricants & Oil	30,000	30,000	-	0.00%
535.52-20	Small Tools & Equipment	15,000	15,000	-	0.00%
535.52-30	Chemicals	40,000	40,000	-	0.00%
535.52-40	Uniforms	4,000	4,000	-	0.00%
535.64-40	Misc. Equipment	110,000	-	(110,000)	-100.00%
	<i>Subtotal</i>	730,017	857,516	127,499	17.47%
	<b>Department Total</b>	<b>1,705,514</b>	<b>1,788,013</b>	<b>82,499</b>	<b>4.84%</b>
			-	-	
<b><u>9010- Sewer Utility NonDepartmental</u></b>					
<b>Operating</b>					

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
403 Local Sewer

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
519.58-70	Bank Charges and Fees	133,333	50,000	(83,333)	-62.50%
519.71-20	Debt	263,019	497,841	234,822	89.28%
535.34-80	Reg System Expense	5,125,429	5,006,986	(118,443)	-2.31%
535.34-95	Interfund Admins Services	899,780	899,780	-	0.00%
	EU Admin Fee		300,000	300,000	#DIV/0!
535.49-70	Contribution to General Fund	815,491	834,008	18,517	2.27%
	Department Total	<b>7,237,052</b>	<b>7,588,615</b>	<b>351,563</b>	<b>4.86%</b>
			300,000	-	
	<b>Total Expenses</b>	<b>10,168,993</b>	<b>10,658,425</b>	<b>489,432</b>	<b>4.81%</b>
		0.34	300,000	-	
	<b>Net Revenues</b>	<b>24,649</b>	<b>16,677</b>	<b>(7,972)</b>	<b>-32.34%</b>



# Regional Sewer Fund



City of Lake Worth Beach  
Fiscal Year 2023 Budget 405 Regional Sewer

G/L No.	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
<b><u>REVENUES</u></b>					
343.53-59	Lake Clark Shores	14,804	14,804	-	0.00%
343.54-51	Lake Worth	149,571	149,571	-	0.00%
343.54-52	Palm Springs	96,021	96,021	-	0.00%
343.54-53	Lantana	47,919	47,919	-	0.00%
343.54-54	Atlantis	14,360	14,360	-	0.00%
343.54-55	PBCC	3,198	3,198	-	0.00%
343.54-56	Manalapan	4,501	4,501	-	0.00%
343.54-57	South Palm Beach	10,126	10,126	-	0.00%
343.55-51	Lake Worth	3,741,934	4,110,657	368,723	9.85%
343.55-52	Palm Springs	1,755,804	1,965,831	210,027	11.96%
343.55-53	Lantana	1,042,662	1,229,061	186,399	17.88%
343.55-54	Atlantis	317,362	347,362	30,000	9.45%
343.55-55	PBCC	27,227	24,009	(3,218)	-11.82%
343.55-56	Manalapan	76,454	77,317	863	1.13%
343.55-57	South Palm Beach	153,713	173,215	19,502	12.69%
343.55-59	Lake Clark Shores	338,286	400,099	61,813	18.27%
343.56-51	Lake Worth	607,298	746,758	139,460	22.96%
343.56-52	Palm Springs	389,870	479,400	89,530	22.96%
343.56-53	Lantana	194,562	239,242	44,680	22.96%
343.56-54	Atlantis	58,306	71,696	13,390	22.97%
343.56-55	PBCC	12,984	15,965	2,981	22.96%
343.56-56	Manalapan	18,273	22,470	4,197	22.97%
343.56-57	South Palm Beach	41,115	50,557	9,442	22.96%
343.56-59	Lake Clark Shores	60,109	73,913	13,804	22.96%
	<b>Total Revenues</b>	<b>9,176,459</b>	<b>10,368,052</b>	<b>1,191,593</b>	<b>12.99%</b>
		0	-	-	
<b><u>EXPENDITURES</u></b>					
<b><u>7421- Regional Sewer, Pumping</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	163,519	164,718	1,199	0.73%
14-10	Standard Overtime	25,000	25,500	500	2.00%
	Longevity		2,156	2,156	#DIV/0!
21-00	FICA Taxes	12,509	14,552	2,043	16.33%
22-10	Defined Benefit Plan	39,291	40,599	1,308	3.33%
23-00	Life & Health Insurance	45,442	42,258	(3,184)	-7.01%
24-10	Workers' Compensation	4,338	4,511	173	3.98%
	<i>Subtotal</i>	290,099	294,293	4,194	1.45%
<b>Operating</b>					
535.31-90	Professional Services Other	115,000	85,000	(30,000)	-26.09%
535.32-00	Accounting & Auditing	10,000	16,441	6,441	64.41%
535.34-50	Other Contractual Services	69,000	70,380	1,380	2.00%
535.34-75	Right of Way	1,500	1,530	30	2.00%
535.34-80	Reg System Expense	360,000	380,000	20,000	5.56%
535.34-84	Regional Exp - Flow-Contra	-1,050,842	(500,000)	550,842	-52.42%
535.34-85	Regional Exp - Flow	6,422,705	6,551,200	128,495	2.00%
535.34-87	Regional Exp - ECR R&R	1,382,518	1,700,000	317,482	22.96%
535.40-10	Training/Registration	2,500	2,500	-	0.00%
535.43-10	Water	25,000	26,000	1,000	4.00%
535.43-20	Sewer	1,800	2,500	700	38.89%
535.43-30	Electricity	170,000	176,375	6,375	3.75%
535.43-40	Refuse/Waste Disposal	3,500	3,600	100	2.86%
535.45-10	Property/Liability	36,914	42,451	5,537	15.00%
535.46-21	Equipment-General	60,000	118,000	58,000	96.67%
535.46-22	Equipment-Garage	6,900	7,590	690	10.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget 405 Regional Sewer

G/L No.	Account Name	FY 2022 Budget	FY 2023 Revised Budget	FY 2022 to FY 2023 Change	Percent Change
535.46-27	Heavy Equip-ext repairs	80,000	82,600	2,600	3.25%
535.46-60	Meters/Lines	43,000	44,400	1,400	3.26%
535.51-10	Office Supplies	1,500	1,600	100	6.67%
535.52-10	Gas, Lubricants & Oil	18,000	18,600	600	3.33%
535.52-20	Small Tools & Equipment	4,000	4,200	200	5.00%
535.52-30	Chemicals	290,000	300,000	10,000	3.45%
	<i>Subtotal</i>	8,052,995	9,134,967	1,081,972	13.44%
	Department Total	<b>8,343,094</b>	<b>9,429,261</b>	<b>1,086,167</b>	13.02%
			(0)	-	
<b><i>9010- Non-Departmental</i></b>					
<b>Operating</b>					
519.58-70	Bank Charges and Fees	1,013	3,900	2,887	285.00%
535.34-95	Interfund Admins Services	734,308	734,308	-	0.00%
	Department Total	<b>735,321</b>	<b>738,208</b>	<b>2,887</b>	0.39%
			-	-	
	<b>Total Expenses</b>	<b>9,078,415</b>	<b>10,167,469</b>	<b>1,089,054</b>	12.00%
		(0.37)	(0)	-	
	Net Revenues	<b>98,044</b>	<b>200,583</b>	<b>102,539</b>	104.59%
			0	-	



# Stormwater Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
408 Stormwater

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b><u>REVENUES</u></b>					
311.10-30	Delinquent	13,900	8,000	(5,900)	-42.45%
311.10-50	Interest - Delinquent	5,000	5,000	-	0.00%
343.70-10	S/Water Fees Residential	1,315,967	1,315,967	-	0.00%
343.70-20	S/Water Fees Commercial	748,000	748,000	-	0.00%
343.70-30	Discount	-63,481	(63,500)	(19)	0.03%
361.10-10	Investments	50,000	50,000	-	0.00%
361.10-20	Tax Collections	4,000	4,000	-	0.00%
361.10-40	Assessments	150	150	-	0.00%
	<b>Total Revenues</b>	<b>2,073,536</b>	<b>2,067,617</b>	<b>-5,919</b>	<b>-0.29%</b>
		0	-	-	
<b><u>EXPENDITURES</u></b>					
<b><u>5090- Stormwater Utility</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	304,173	299,815	(4,358)	-1.43%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	5,000	8,000	3,000	60.00%
15-10	Longevity	900	2,038	1,138	126.47%
15-30	Other Pays	0	2,700	2,700	#DIV/0!
21-00	FICA Taxes	23,265	23,548	283	1.22%
22-10	Defined Benefit Plan	72,959	73,898	939	1.29%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	62,285	75,589	13,304	21.36%
24-10	Workers' Compensation	11,655	16,158	4,503	38.63%
	<i>Subtotal</i>	480,237	501,746	21,509	4.48%
<b>Operating</b>					
538.31-10	Legal	2,000	2,000	-	0.00%
538.31-50	Internal IT Support	23,195	26,698	3,503	15.10%
538.31-90	Professional Services Other	49,000	50,000	1,000	2.04%
538.34-10	Maintenance	10,000	10,000	-	0.00%
538.34-50	Other Contractual Services	175,000	120,000	(55,000)	-31.43%
538.34-60	Commissions	20,000	20,000	-	0.00%
538.34-70	Tipping Fees	5,000	-	(5,000)	-100.00%
538.34-75	Right of Way	10,000	8,000	(2,000)	-20.00%
538.40-10	Training/Registration	1,500	1,500	-	0.00%
538.40-20	Lodging/Transportation	570	570	-	0.00%
538.45-10	Property/Liability	26,914	30,951	4,037	15.00%
538.46-22	Equipment-Garage	6,900	7,590	690	10.00%
538.46-26	Heavy Equipment	10,000	10,000	-	0.00%
538.46-27	Heavy Equip-ext repairs	30,000	30,000	-	0.00%
538.46-40	Infrastructure	50,000	40,000	(10,000)	-20.00%
538.48-00	Promotional Activities	200	200	-	0.00%
538.51-10	Office Supplies	500	500	-	0.00%
538.52-10	Gas, Lubricants & Oil	7,000	6,000	(1,000)	-14.29%
538.52-20	Small Tools & Equipment	6,000	6,000	-	0.00%
538.52-40	Uniforms	1,000	1,000	-	0.00%
538.52-90	Other	1,000	1,000	-	0.00%
	<i>Subtotal</i>	435,779	372,009	-63,770	-14.63%
	<b>Department Total</b>	<b>916,016</b>	<b>873,755</b>	<b>-42,261</b>	<b>-4.61%</b>
			-	-	
<b><u>5099- Stormwater Utility; Street Sweeping</u></b>					
<b>Salaries and Benefits</b>					
12-10	Regular	165,032	115,003	(50,029)	-30.31%

City of Lake Worth Beach  
Fiscal Year 2023 Budget  
408 Stormwater

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
15-10	Longevity	525	687	162	30.86%
21-00	FICA Taxes	12,625	8,798	(3,827)	-30.32%
22-10	Defined Benefit Plan	35,682	28,346	(7,336)	-20.56%
22-20	401-a Plan	1,630	-	(1,630)	-100.00%
23-00	Life & Health Insurance	36,807	24,242	(12,565)	-34.14%
24-10	Workers' Compensation	11,228	7,999	(3,229)	-28.76%
	<i>Subtotal</i>	<b>263,529</b>	<b>185,074</b>	<b>-78,455</b>	<b>-29.77%</b>
	<b>Operating</b>		-	-	
538.31-50	Internal IT Support	1,530	-	(1,530)	-100.00%
538.34-50	Other Contractual Services	120,000	80,000	(40,000)	-33.33%
538.34-70	Tipping Fees	10,000	10,000	-	0.00%
538.40-10	Training/Registration	500	500	-	0.00%
538.40-20	Lodging/Transportation	500	500	-	0.00%
538.45-10	Property/Liability	17,959	19,216	1,257	7.00%
538.46-27	Heavy Equip-ext repairs	1,000	1,000	-	0.00%
538.52-20	Small Tools & Equipment	750	750	-	0.00%
	<i>Subtotal</i>	<b>152,239</b>	<b>111,966</b>	<b>-40,273</b>	<b>-26.45%</b>
	Department Total	<b>415,768</b>	<b>297,040</b>	<b>-118,728</b>	<b>-28.56%</b>
			-	-	
	<b>9010- Stormwater Utility;</b>				
	<b>Non-Departmental</b>				
519.58-70	Bank Charges and Fees	7,000	7,000	-	0.00%
519.71-20	Debt	389,833	575,989	186,156	47.75%
538.34-95	Interfund Admins Services	109,603	125,154	15,551	14.19%
538.49-70	Contribution to General Fund	165,883	165,883	-	0.00%
	Department Total	<b>672,319</b>	<b>874,026</b>	<b>201,707</b>	<b>30.00%</b>
			-	-	
	<b>Total Expenditures</b>	<b>2,004,103</b>	<b>2,044,821</b>	<b>40,718</b>	<b>2.03%</b>
			-	-	
	<b>Net Revenues</b>	<b>69,433</b>	<b>22,796</b>	<b>(46,637)</b>	<b>-67.17%</b>
			-	-	



# Refuse Fund

City of Lake Worth Beach  
Fiscal Year 2023 Budget 410 Refuse

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b><u>REVENUES</u></b>					
311.10-30	Delinquent	25,000	25,000	-	0.00%
311.10-50	Interest - Delinquent	8,900	8,900	-	0.00%
313.80-00	Refuse	95,000	95,000	-	0.00%
343.40-10	Refuse Fees- Residential	3,430,000	3,430,000	-	0.00%
343.40-20	Refuse-Fees Commercial	2,800,000	2,800,000	-	0.00%
343.40-25	Discount	-110,077	(110,077)	-	0.00%
343.40-30	Special Collections	230,000	230,000	-	0.00%
343.40-31	Tax Exempt	500	500	-	0.00%
343.40-40	Tipping Fees	10,000	10,000	-	0.00%
343.40-50	Recycling Fees-Commercial	85,000	85,000	-	0.00%
343.40-55	Recycling Fee-Residential	10,000	10,000	-	0.00%
343.40-70	Refuse Fees - Roll Offs	20,000	20,000	-	0.00%
361.10-10	Investments	90,000	90,000	-	0.00%
361.10-40	Assessments	4,000	4,000	-	0.00%
369.90-27	Assessment Income	1,250	1,250	-	0.00%
	<b>Total Revenues</b>	<b>6,699,573</b>	<b>6,699,573</b>	<b>-</b>	<b>0.00%</b>
		0	-	-	
<b><u>EXPENDITURES</u></b>					
<b>5081- Refuse Collections</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	823,954	918,067	94,113	11.42%
13-10	Part-time	35,928	-	(35,928)	-100.00%
14-10	Standard Overtime	80,000	80,000	-	0.00%
15-10	Longevity	5,775	5,678	(98)	-1.69%
15-30	Other Pays	1,260	3,330	2,070	164.29%
21-00	FICA Taxes	65,694	76,352	10,658	16.22%
22-10	Defined Benefit Plan	197,714	226,284	28,570	14.45%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	221,946	238,521	16,575	7.47%
24-10	Workers' Compensation	51,386	53,892	2,506	4.88%
	<i>Subtotal</i>	<b>1,483,657</b>	<b>1,602,122</b>	<b>118,465</b>	<b>7.98%</b>
<b>Operating</b>					
534.31-50	Internal IT Support	28,719	32,962	4,243	14.77%
534.34-50	Other Contractual Services	35,000	35,000	-	0.00%
534.34-51	City Contractual Services	10,000	10,000	-	0.00%
534.34-60	Commissions	32,000	32,000	-	0.00%
534.34-70	Tipping Fees	380,000	380,000	-	0.00%
534.40-10	Training/Registration	4,500	4,500	-	0.00%
534.40-20	Lodging/Transportation	500	500	-	0.00%
534.41-30	Postage & Freight	30	30	-	0.00%
534.43-10	Water	4,000	4,000	-	0.00%
534.43-20	Sewer	400	400	-	0.00%
534.43-30	Electricity	1,400	1,400	-	0.00%
534.43-40	Refuse/Waste Disposal	170,000	170,000	-	0.00%
534.45-10	Property/Liability	72,483	83,355	10,872	15.00%
534.46-21	Equipment-General	1,000	1,000	-	0.00%
534.46-22	Equipment-Garage	48,100	36,740	(11,360)	-23.62%
534.46-26	Heavy Equipment	200,000	200,000	-	0.00%
534.46-27	Heavy Equip-ext repairs	110,000	110,000	-	0.00%
534.47-00	Printing & Binding	6,700	6,700	-	0.00%
534.48-00	Promotional Activities	2,500	2,500	-	0.00%
534.51-10	Office Supplies	410	410	-	0.00%
534.52-10	Gas, Lubricants & Oil	110,000	110,000	-	0.00%
534.52-20	Small Tools & Equipment	10,000	10,000	-	0.00%

City of Lake Worth Beach  
Fiscal Year 2023 Budget 410 Refuse

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
534.52-40	Uniforms	3,000	3,000	-	0.00%
534.52-90	Other	7,000	7,000	-	0.00%
534.64-30	Vehicles	500,000	2,608	(497,392)	-99.48%
	<i>Subtotal</i>	<b>1,737,742</b>	<b>1,244,105</b>	<b>-493,637</b>	<b>-28.41%</b>
	Department Total	<b>3,221,399</b>	<b>2,846,228</b>	<b>-375,171</b>	<b>-11.65%</b>
			0	-	
<b>5082- Refuse Commercial</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	281,661	290,065	8,404	2.98%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	22,500	22,500	-	0.00%
15-10	Longevity	4,875	4,017	(858)	-17.60%
15-30	Other Pays	0	819	819	#DIV/0!
21-00	FICA Taxes	21,547	23,911	2,364	10.97%
22-10	Defined Benefit Plan	67,680	71,495	3,815	5.64%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	75,332	83,000	7,668	10.18%
24-10	Workers' Compensation	15,259	16,185	926	6.07%
	<i>Subtotal</i>	<b>488,854</b>	<b>511,992</b>	<b>23,138</b>	<b>4.73%</b>
<b>Operating</b>					
			-	-	
534.31-50	Internal IT Support	26,603	31,034	4,431	16.66%
534.34-50	Other Contractual Services	7,000	7,000	-	0.00%
534.34-51	City Contractual Services	7,500	7,500	-	0.00%
534.34-70	Tipping Fees	420,000	420,000	-	0.00%
534.40-10	Training/Registration	500	500	-	0.00%
534.40-20	Lodging/Transportation	500	500	-	0.00%
534.41-30	Postage & Freight	240	30	(210)	-87.50%
534.43-10	Water	4,000	4,000	-	0.00%
534.43-20	Sewer	350	400	50	14.29%
534.43-30	Electricity	1,400	1,400	-	0.00%
534.43-40	Refuse/Waste Disposal	150	150	-	0.00%
534.45-10	Property/Liability	73,887	84,970	11,083	15.00%
534.46-22	Equipment-Garage	9,800	10,780	980	10.00%
534.46-26	Heavy Equipment	60,000	60,000	-	0.00%
534.46-27	Heavy Equip-ext repairs	100,000	100,000	-	0.00%
534.47-00	Printing & Binding	0	5,000	5,000	#DIV/0!
534.51-10	Office Supplies	410	410	-	0.00%
534.52-10	Gas, Lubricants & Oil	45,000	45,000	-	0.00%
534.52-20	Small Tools & Equipment	10,750	10,000	(750)	-6.98%
534.52-32	Dumpsters/Receptacle	120,000	120,000	-	0.00%
534.52-40	Uniforms	2,000	2,000	-	0.00%
534.52-90	Other	500	500	-	0.00%
	<i>Subtotal</i>	<b>890,590</b>	<b>911,174</b>	<b>20,584</b>	<b>2.31%</b>
	Department Total	<b>1,379,444</b>	<b>1,423,166</b>	<b>43,722</b>	<b>3.17%</b>
			0	-	
<b>5083- Refuse Recycling</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	240,826	285,533	44,707	18.56%
13-10	Part-time	0	-	-	#DIV/0!
14-10	Standard Overtime	25,000	25,000	-	0.00%
15-10	Longevity	1,800	774	(1,026)	-57.00%
15-30	Other Pays	0	441	441	#DIV/0!
21-00	FICA Taxes	18,423	23,756	5,333	28.95%
22-10	Defined Benefit Plan	57,867	70,378	12,511	21.62%
22-20	401-a Plan	0	-	-	#DIV/0!
23-00	Life & Health Insurance	47,185	88,772	41,587	88.14%



City of Lake Worth Beach  
Fiscal Year 2023 Budget 410 Refuse

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2023 Change	Percent Change
24-10	Workers' Compensation	9,789	12,800	3,011	30.75%
	<i>Subtotal</i>	400,890	507,453	106,563	26.58%
<b>Operating</b>			-	-	
534.31-50	Internal IT Support	24,168	28,206	4,038	16.71%
534.34-50	Other Contractual Services	3,300	3,300	-	0.00%
534.34-51	City Contractual Services	10,000	10,310	310	3.10%
534.40-10	Training/Registration	1,200	1,200	-	0.00%
534.40-20	Lodging/Transportation	1,500	1,500	-	0.00%
534.41-30	Postage & Freight	500	500	-	0.00%
534.43-10	Water	4,000	4,000	-	0.00%
534.43-20	Sewer	350	350	-	0.00%
534.43-30	Electricity	1,200	1,000	(200)	-16.67%
534.43-40	Refuse/Waste Disposal	150	350	200	133.33%
534.45-10	Property/Liability	5,577	6,414	837	15.00%
534.46-26	Heavy Equipment	20,000	25,000	5,000	25.00%
534.46-27	Heavy Equip-ext repairs	25,000	20,000	(5,000)	-20.00%
534.47-00	Printing & Binding	6,500	6,500	-	0.00%
534.48-00	Promotional Activities	40,000	40,000	-	0.00%
534.51-10	Office Supplies	310	310	-	0.00%
534.52-10	Gas, Lubricants & Oil	15,000	15,000	-	0.00%
534.52-20	Small Tools & Equipment	8,000	8,000	-	0.00%
534.52-40	Uniforms	3,000	3,000	-	0.00%
534.52-90	Other	400	400	-	0.00%
534.54-00	Books, Publ, Subsc & Memb	1,300	1,300	-	0.00%
	<i>Subtotal</i>	171,455	176,640	5,185	3.02%
	Department Total	572,345	684,092	111,747	19.52%
			(0)	-	
<b>5084- Refuse Roll Offs</b>					
<b>Salaries and Benefits</b>					
12-10	Regular	69,558	71,646	2,088	3.00%
14-10	Standard Overtime	4,000	4,000	-	0.00%
15-10	Longevity	1,275	173	(1,103)	-86.47%
21-00	FICA Taxes	5,321	5,787	466	8.76%
22-10	Defined Benefit Plan	16,714	17,659	945	5.65%
23-00	Life & Health Insurance	21,311	14,936	(6,375)	-29.91%
24-10	Workers' Compensation	4,339	4,604	265	6.10%
	<i>Subtotal</i>	122,518	118,804	-3,714	-3.03%
<b>Operating</b>			-	-	
534.31-50	Internal IT Support	22,723	26,644	3,921	17.26%
534.31-90	Professional Services Other	6,000	6,000	-	0.00%
534.34-51	City Contractual Services	10,000	10,000	-	0.00%
534.34-70	Tipping Fees	26,000	26,000	-	0.00%
534.41-30	Postage & Freight	100	100	-	0.00%
534.43-10	Water	2,500	2,500	-	0.00%
534.43-20	Sewer	400	400	-	0.00%
534.43-30	Electricity	1,300	1,300	-	0.00%
534.43-40	Refuse/Waste Disposal	130	130	-	0.00%
534.44-20	Operating/Capital Leasing	3,700	3,700	-	0.00%
534.45-10	Property/Liability	149	171	22	15.00%
534.46-26	Heavy Equipment	6,000	6,000	-	0.00%
534.46-27	Heavy Equip-ext repairs	6,000	6,000	-	0.00%
534.52-10	Gas, Lubricants & Oil	6,000	6,000	-	0.00%
534.52-32	Dumpsters/Receptacle	20,000	20,000	-	0.00%
	<i>Subtotal</i>	111,002	114,945	3,943	3.55%
	Department Total	233,520	233,749	229	0.10%
			0	-	

City of Lake Worth Beach  
Fiscal Year 2023 Budget 410 Refuse

G/L No.	Account Name	FY 2022 Budget	FY 2023 City Commission Budget	FY 2022 to FY 2023 Change	Percent Change
<b>5084- Refuse NonDepartmental</b>					
<b>Operating</b>					
519.58-70	Bank Charges and Fees	8,000	8,000	-	0.00%
519.71-20	Debt	78,138	103,304	25,166	32.21%
534.34-95	Interfund Admins Services	250,770	250,770	-	0.00%
534.49-70	Contribution to General Fund	535,966	535,966	-	0.00%
581.91-53	I/S Fund - Garage	52,000	52,000	-	0.00%
	Department Total	924,874	950,040	25,166	2.72%
			-	-	
	<b>Total Expenses</b>	<b>6,331,582</b>	<b>6,137,275</b>	<b>-194,307</b>	<b>-3.07%</b>
		-2	0	-	
	<b>Net Revenues</b>	<b>367,991</b>	<b>562,298</b>	<b>194,307</b>	<b>52.80%</b>