

		<i>Actual History</i>				<i>Budget History</i>				
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	Change
FUND 140	BEACH FUND									
	<i>Summary of Revenue and Expenditures</i>									
	Revenues	2,930,198.00	3,092,762.00	3,088,392.00	3,750,234.00	4,134,592.00	3,962,553	3,721,008	4,242,839	521,831.00
		-	-	-	-	-	-	-	-	-
	Expenditures									
	Parking	336,378.00	400,570.00	530,593.00	586,860.00	564,443.00	722,961	700,073	733,958	33,884.66
	Casino Building	368,908.00	439,920.00	433,736.00	328,423.00	1,107,281.00	1,012,478	461,455	399,564	(61,890.28)
	Ballroom	181,336.00	149,990.00	147,316.00	147,459.00	170,066.00	184,143	169,912	159,522	(10,389.98)
	Pool	267,233.00	237,921.00	26,091.00	24,635.00	48,864.00	28,661	29,605	26,938	(2,667.39)
	Beach	619,085.00	665,962.00	756,089.00	902,047.00	898,018.00	987,855	1,040,527	1,002,761	(37,765.76)
	Beach Park	424,235.00	626,899.00	899,514.00	820,296.00	900,622.00	878,216	900,262	874,985	(25,277.42)
	Pier	37,288.00	52,366.00	74,612.00	601,358.00	357,399.00	81,147	107,705	107,700	(4.56)
	Other	18,426.00	80,053.00	77,931.00	81,276.00	55,000.00	60,000	85,000	423,236	338,236.09
	Total Expenditures	2,252,889.00	2,653,681.00	2,945,882.00	3,492,354.00	4,101,693.00	3,955,462	3,494,538	3,728,663	234,125.36
	Net Income - Cash Flows	677,309.00	439,081.00	142,510.00	257,880.00	32,899.00	7,092	226,470	514,176	287,705.64
		-	-	-	-	-	-	-	-	-



		Actual History				Budget History				
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	Change
	Subtotal	545,571.00	593,038.00	671,904.00	817,158.00	810,456.00	901,685	949,343	917,113	(32,229.59)
	Operating Expenditures	73,514.00	72,924.00	84,185.00	84,889.00	87,562.00	86,169	91,184	85,648	(5,536.17)
	Total	619,085.00	665,962.00	756,089.00	902,047.00	898,018.00	987,855	1,040,527	1,002,761	(37,765.76)
	<i>crossfoot test, s=0</i>									(0)
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-
8074	Beach Park									
	Wages	81,362.00	136,170.00	169,289.00	142,850.00	234,231.00	157,844	168,384	152,898	(15,486.37)
	Benefits	25,517.00	34,696.00	61,948.00	69,413.00	72,447.00	58,373	70,179	72,162	1,983.95
	Subtotal	106,879.00	170,866.00	231,237.00	212,263.00	306,678.00	216,217	238,562	225,060	(13,502.42)
	Operating Expenditures	317,356.00	456,033.00	668,277.00	608,033.00	593,944.00	661,999	661,700	649,925	(11,775.00)
	Total	424,235.00	626,899.00	899,514.00	820,296.00	900,622.00	878,216	900,262	874,985	(25,277.42)
	<i>crossfoot test, s=0</i>									-
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-
8075	Pier									
	Wages	-	-	-	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-
	Operating Expenditures	37,288.00	52,366.00	74,612.00	601,358.00	357,399.00	81,147	107,705	107,700	(4.56)
	Total	37,288.00	52,366.00	74,612.00	601,358.00	357,399.00	81,147	107,705	107,700	(4.56)
	<i>crossfoot test, s=0</i>									0
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-
9000	Other									
	Wages									
	Benefits									
	Subtotal	-	-	-	-	-	-	-	-	-
	Operating Expenditures	18,426.00	80,053.00	77,931.00	81,276.00	55,000.00	60,000	85,000	423,236	338,236.09
	Total	18,426.00	80,053.00	77,931.00	81,276.00	55,000.00	60,000	85,000	423,236	338,236.09
	<i>crossfoot test, s=0</i>									-
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-
	Total Uses of Funds	2,252,889.00	2,653,681.00	2,945,882.00	3,492,354.00	4,101,693.00	3,955,462	3,494,538	3,728,663	234,125.36
	<i>crossfoot test, s=0</i>									(0)
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-
	Net Sources over Uses	677,309.00	439,081.00	142,510.00	257,880.00	32,899.00	7,092	226,470	514,176	287,705.64
	<i>crossfoot test, s=0</i>									-
	<i>Source Test, s=0</i>	-	-	-	-	-	0	-	0	-
	All Devisions									
	Wages	839,484.00	1,025,051.00	1,097,082.00	1,176,198.00	1,309,066.00	1,368,032	1,412,342	1,252,760	(159,581.35)
	Benefits	402,661.00	370,563.00	314,767.00	480,196.00	484,456.00	551,980	636,558	633,878	(2,679.88)
	Subtotal	1,242,145.00	1,395,614.00	1,411,849.00	1,656,394.00	1,793,522.00	1,920,012	2,048,900	1,886,638	(162,261.24)
	Operating Expenditures	1,010,744.00	1,258,067.00	1,534,033.00	1,835,960.00	2,308,171.00	2,035,449	1,445,638	1,842,025	396,386.59
	Total	2,252,889.00	2,653,681.00	2,945,882.00	3,492,354.00	4,101,693.00	3,955,462	3,494,538	3,728,663	234,125.36
	<i>crossfoot test, s=0</i>									(0)
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-

GL Acct Code		Account Description	Actual History				Budget History				Change
			FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
<b>Beach Fund</b>											
<i>Detailed Revenue and Expenditures</i>											
Fund	140										
<b>REVENUES</b>											
340		PBC									
341		Assessment Discount									
	50	10 Parking Meters	648,762.00	727,436.00	734,096.00	900,231.00	1,094,800.00	1,094,800	964,800	1,271,866	307,066
	50	20 Parking Meters-Taxable	842,267.00	947,250.00	947,205.00	1,160,977.00	1,411,900.00	1,411,900	1,244,200	1,547,580	303,380
	50	30 Parking Permits	64,712.00	71,852.00	76,115.00	83,027.00	68,000.00	75,000	75,000	77,000	2,000
	50	35 Tenant Employee Parking	33,172.00	36,488.00	35,649.00	36,520.00	36,000.00	36,101	36,000	49,000	13,000
	50	50 Valet Parking	5,887.00	-	-	-	-	1,308	-	15,000	15,000
	50	51 Pier parking	26,986.00	25,739.00	33,003.00	28,014.00	26,000.00	28,228	28,000	28,000	-
	50	60 Parking Lot Rentals	14,217.00	30,684.00	29,091.00	88,846.00	27,000.00	27,000	30,000	15,000	(15,000)
	50	70 Parking Lot Rental Tax Ex	5,354.00	5,397.00	2,946.00	1,125.00	4,500.00	4,323	1,000	-	(1,000)
	50	90 In-Person Service Charge	-	-	488.00	1,758.00	-	-	800	1,700	900
	90	80 NSF and Bank Charges	100.00	-	-	-	-	22	-	-	-
	30	32 Pavillion Rentals	890.00	610.00	590.00	868.00	300.00	543	500	500	-
	30	33 Tax Exempt - Pavilion	180.00	240.00	-	173.00	-	93	-	-	-
	30	34 Pool rental	37,559.00	6,361.00	-	-	-	-	-	-	-
	30	35 Tax Exempt - Pool Rental	54.00	-	-	-	-	-	-	-	-
	30	41 Junior LifeGuard Program	14,075.00	12,375.00	14,841.00	17,165.00	14,500.00	14,500	14,500	14,500	-
	30	60 Pool Admission Fees	40,826.00	6,308.00	-	-	-	-	-	-	-
	30	61 Pool Admiss - Tax Exempt	1,262.00	-	-	-	-	-	-	-	-
	30	62 Pool Summer Memberships	8,688.00	784.00	(126.00)	-	-	-	-	-	-
	30	63 Pool Programs	11,927.00	5,462.00	-	-	-	-	-	-	-
	30	80 Beach Concession Rentals	37,500.00	43,500.00	48,000.00	79,315.00	80,000.00	90,000	100,000	105,000	5,000
	30	90 Other	3,000.00	14,601.00	16,067.00	19,941.00	-	10,000	10,000	10,000	-
	10	0 Parking Fines	253,538.00	246,051.00	242,812.00	272,736.00	210,000.00	225,000	250,000	253,000	3,000
	10	10 Delinquent	-	6,610.00	420.00	-	20,000.00	2,500	500	-	(500)
	60	0 Towing Fines	-	-	-	-	375.00	-	1,600	-	(1,600)
	70	0 Boot Fines	-	-	-	-	8,500.00	-	500	-	(500)
	10	10 Investments	(100.00)	6,122.00	18,853.00	23,839.00	7,500.00	5,000	13,000	13,000	-
	10	60 Inter& Admin Fee Casino	3,530.00	424.00	-	-	-	-	-	-	-
	30	0 Unrealized Gain/(Loss)	200.00	(2,972.00)	(10,114.00)	18,488.00	-	-	-	-	-
	40	0 Realized Gain/(Loss)	(86.00)	(347.00)	135.00	85.00	-	-	-	-	-
	10	0 Leased Properties	309,253.00	320,918.00	329,687.00	341,194.00	340,701.00	350,922	376,916	377,733	817
	10	10 Patio Area	41,233.00	42,710.00	45,635.00	47,353.00	47,353.00	47,353	47,500	55,802	8,302
	10	20 Common Area Maintenance	100,679.00	103,170.00	104,965.00	108,299.00	108,299.00	110,465	111,822	94,788	(17,034)
	10	90 Miscellaneous	1,200.00	1,200.00	3,069.00	4,004.00	4,270.00	4,270	4,270	4,270	-
	40	0 Lease/Rent Pier	240,000.00	240,000.00	239,400.00	240,000.00	240,000.00	240,000	240,000	240,000	-
	40	10 Common Area Maintenance	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000	6,000	6,000	(6,000)
	50	10 Ball Room Rental	133,211.00	124,114.00	124,866.00	87,519.00	190,000.00	130,000	130,000	50,000	(80,000)
	50	11 Ball Room Tax Exempt	3,400.00	6,947.00	3,290.00	9,718.00	5,000.00	5,259	6,000	-	(6,000)
	50	20 Intercoastal Rental	2,680.00	5,543.00	3,355.00	1,195.00	-	1,000	1,500	-	(1,500)
	50	30 Ocean Terrace Rental	1,158.00	160.00	704.00	2,280.00	1,000.00	643	1,000	2,500	1,500
	50	31 Ocean Terrance Tax Exempt	20,110.00	20,110.00	20,860.00	12,115.00	-	-	600	600	-
	50	40 Kitchen Rental	-	1,340.00	265.00	300.00	39,000.00	14,000	14,000	10,000	(4,000)
	50	41 Kitchen Rental Tax Exempt	11,710.00	10,368.00	8,158.00	5,001.00	-	-	5,000	-	(5,000)

GL Acct Code		Account Description	Actual History				Budget History				Change
			FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
50	50	Beach Weddings	-	263.00	-	-	5,000.00	5,000	-	5,000	5,000
50	51	Beach Wedding Tax Exempt	742.00	766.00	522.00	1,664.00	-	-	-	-	-
50	60	Misc Item Rental	-	2,052.00	1,900.00	900.00	700.00	-	1,000	1,000	-
50	70	Special Events	-	-	-	6,318.00	-	7,000	-	-	-
50	71	Special Events Tax Exempt	-	-	-	2,254.00	-	-	-	-	-
50	80	Courtyard	-	-	-	3,218.00	4,000.00	4,500	-	-	-
50	81	Courtyard Tax Exempt	-	-	-	353.00	-	-	-	-	-
90	90	Other	4,322.00	16,126.00	5,645.00	137,441.00	6,000.00	9,823	5,000	-	(5,000)
0	0	Use of Fund Balance	-	-	-	-	127,894.00	-	-	-	-
			2,930,198.00	3,092,762.00	3,088,392.00	3,750,234.00	4,134,592.00	3,962,553	3,721,008	4,242,839	521,831
								0			-
<b>Expenditures</b>											
8050	Parking										
		Wages and Benefits									
12	10	Regular	124,350.00	143,141.00	154,096.00	237,756.00	194,854.00	288,264	297,662	270,547	(27,115)
	20	Leave Payout	-	-	-	2,009.00	-	-	-	-	-
	30	Natural Disaster Regular	-	1,345.00	-	-	-	-	-	-	-
13	10	Part Time	44,604.00	53,441.00	50,388.00	37,329.00	63,502.00	44,080	45,292	45,300	8
14	10	Standard Overtime	1,288.00	1,376.00	2,423.00	6,351.00	1,500.00	1,500	1,500	1,500	-
	30	Natural Disaster Overtime	-	-	-	-	-	-	-	-	-
15	10	Longevity	338.00	375.00	900.00	488.00	-	2,220	1,950	-	(1,950)
	30	Other Pays	633.00	232.00	-	395.00	-	545	64	-	(64)
		Subtotal Wages	171,213.00	199,910.00	207,807.00	284,328.00	259,856.00	336,609	346,468	317,347	(29,121)
21	0	FICA Taxes	12,281.00	14,613.00	15,483.00	21,041.00	19,216.00	25,751	27,265	24,162	(3,103)
22	10	Defined Benefit Plan	37,536.00	34,283.00	37,290.00	50,805.00	52,092.00	58,278	67,993	62,948	(5,045)
	20	401-a Plan	994.00	1,136.00	-	-	-	-	-	-	-
23	0	Life & Health Insurance	27,926.00	35,084.00	-	42,729.00	42,729.00	72,685	77,084	72,776	(4,308)
24	10	Workers' Comp Regular	-	-	8,380.00	9,609.00	9,609.00	11,873	8,367	8,963	596
		Subtotal Benefits	78,737.00	85,116.00	61,153.00	124,184.00	123,646.00	168,586	180,709	168,849	(11,860)
		Wages and Benefits	249,950.00	285,026.00	268,960.00	408,512.00	383,502.00	505,195	527,177	486,196	(40,982)
		Operating Expenditures									
31	50	Internal IT Support	9,189.00	14,429.00	10,110.00	10,110.00	10,110.00	11,627	21,343	36,347	15,004
	90	Other	-	-	-	-	2,400.00	-	2,500	3,350	850
34	50	Other Contractual Service	27,957.00	30,231.00	48,218.00	101,416.00	100,000.00	75,000	88,000	145,550	57,550
40	10	Training/Registration	150.00	913.00	423.00	1,499.00	1,700.00	1,000	1,000	600	(400)
	20	Lodging/Transportation	-	-	-	374.00	-	-	-	400	400
41	30	Postage & Freight	1,147.00	496.00	1,287.00	2,229.00	1,200.00	1,200	1,400	1,900	500
44	20	Operating/Capital Leasing	-	-	-	660.00	390.00	-	390	915	525
45	10	Property/Liability	4,633.00	4,633.00	4,640.00	4,640.00	4,640.00	5,011	5,763	5,000	(763)
46	21	Equipment-General	11,406.00	16,104.00	34,327.00	16,380.00	12,800.00	12,928	13,000	18,000	5,000
	22	Equipment-Garage	16,700.00	16,955.00	15,983.00	9,824.00	11,800.00	9,800	9,800	14,700	4,900
47	0	Printing & Binding	4,250.00	4,912.00	12,024.00	10,272.00	6,000.00	6,000	7,000	7,000	-
51	10	Office Supplies	720.00	2,448.00	1,106.00	913.00	1,000.00	1,000	1,000	800	(200)
52	10	Gas, Lubricants & Oil	4,405.00	5,154.00	4,244.00	5,666.00	7,500.00	7,500	5,000	1,300	(3,700)
	20	Small Tools & Equipment	4,688.00	10,627.00	10,112.00	9,015.00	12,500.00	10,000	10,000	10,000	-
	40	Uniforms	1,183.00	1,405.00	1,255.00	1,651.00	1,600.00	1,600	1,600	1,800	200
	90	Other	-	-	4.00	-	-	75,000	-	-	-
54	0	Books, Publ, Subsc & Memb	-	-	-	100.00	100.00	100	100	100	-
64	30	Vehicles	-	7,237.00	-	-	-	-	-	-	-
	40	Misc. Equipment	-	-	117,900.00	3,599.00	7,201.00	-	5,000	-	(5,000)
		Subtotal; Operating Expenditures	86,428.00	115,544.00	261,633.00	178,348.00	180,941.00	217,766	172,896	247,762	74,866

GL Acct Code	Account Description	Actual History				Budget History				Change
		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
	Department Total	336,378.00	400,570.00	530,593.00	586,860.00	564,443.00	722,961	700,073	733,958	33,885
	<i>crossfoot test, s=0</i>									-
8055	Casino Building									
	Wages and Benefits									
12	10 Regular	42,884.00	57,121.00	65,980.00	62,372.00	123,455.00	78,573	80,192	94,176	13,985
	20 Leave Payout	-	140.00	-	-	-	-	-	-	-
	30 Natural Disaster Regular	-	1,775.00	-	-	-	-	-	-	-
13	10 Part Time	30,468.00	52,992.00	37,334.00	26,952.00	35,709.00	46,040	46,442	14,024	(32,417)
14	10 Standard Overtime	382.00	1,379.00	2,696.00	-	2,000.00	2,040	2,040	2,040	-
	30 Natural Disaster Overtime	-	115.00	-	1,650.00	-	-	-	-	-
15	10 Longevity	413.00	563.00	600.00	675.00	600.00	1,185	1,875	1,425	(450)
	30 Other Pays	317.00	116.00	-	197.00	-	270	8	-	(8)
	Subtotal Wages	74,464.00	114,201.00	106,610.00	91,846.00	161,764.00	128,108	130,557	111,666	(18,891)
21	0 FICA Taxes	5,583.00	8,543.00	7,958.00	6,896.00	6,833.00	9,800	10,067	8,277	(1,790)
22	10 Defined Benefit Plan	10,399.00	14,108.00	16,110.00	14,489.00	14,856.00	21,985	18,318	21,912	3,594
	20 401-a Plan	497.00	568.00	-	-	-	-	-	-	-
23	0 Life & Health Insurance	3,391.00	11,965.00	-	9,309.00	9,309.00	12,240	51,132	18,189	(32,942)
	10 Life & Health - Retire Fi	-	-	-	-	-	-	-	-	-
24	10 Workers' Comp Regular	-	-	5,320.00	3,734.00	3,734.00	4,304	8,051	3,234	(4,817)
25	0 Unemployment Compensation	-	3,383.00	654.00	925.00	-	-	-	-	-
	Subtotal Benefits	19,870.00	38,567.00	30,042.00	35,353.00	34,732.00	48,329	87,568	51,613	(35,955)
	Wages and Benefits	94,334.00	152,768.00	136,652.00	127,199.00	196,496.00	176,437	218,125	163,279	(54,846)
	Operating Expenditures							0	-	-
31	10 Legal	-	-	3,195.00	-	14,000.00	-	-	-	-
	50 Internal IT Support	9,482.00	9,070.00	9,300.00	9,300.00	9,300.00	10,695	9,578	16,170	6,592
	90 Other	-	-	-	2,400.00	2,400.00	-	2,075	-	(2,075)
	50 Other Contractual Service	29,506.00	15,619.00	24,230.00	26,918.00	30,190.00	30,190	35,150	33,150	(2,000)
	20 Lodging/Transportation	435.00	-	-	-	520.00	525	-	-	-
41	30 Postage & Freight	-	-	1.00	32.00	1,500.00	1,515	1,500	500	(1,000)
43	10 Water	14,838.00	27,973.00	16,835.00	13,126.00	16,000.00	20,000	18,000	16,750	(1,250)
	20 Sewer	9,601.00	13,514.00	10,913.00	10,228.00	13,000.00	11,500	11,500	11,200	(300)
	30 Electricity	46,453.00	47,647.00	46,038.00	47,558.00	34,000.00	46,000	48,000	47,500	(500)
	40 Refuse/Waste Disposal	2,619.00	2,619.00	2,619.00	3,743.00	2,600.00	2,650	3,800	3,900	100
44	20 Operating/Capital Leasing	-	-	-	735.00	390.00	-	400	915	515
45	10 Property/Liability	37,293.00	37,293.00	37,300.00	37,300.00	37,300.00	40,284	46,327	39,700	(6,627)
46	10 Buildings	65,946.00	68,263.00	66,880.00	37,657.00	31,903.00	55,000	55,000	53,000	(2,000)
	22 Equipment-Garage	-	-	-	-	-	-	-	-	-
47	0 Printing & Binding	-	34.00	-	-	-	-	-	-	-
51	10 Office Supplies	882.00	853.00	508.00	996.00	1,000.00	1,000	1,000	500	(500)
52	10 Gas, Lubricants & Oil	-	-	4,549.00	-	-	-	-	-	-
	20 Small Tools & Equipment	1,807.00	1,275.00	2,259.00	2,993.00	3,000.00	3,000	3,000	3,000	-
	40 Uniforms	6,475.00	7,310.00	-	1,400.00	2,000.00	2,000	2,000	2,000	-
	90 Other	-	-	-	6,838.00	6,000.00	6,000	6,000	8,000	2,000
62	0 Buildings	-	-	-	-	100,000.00	-	-	-	-
71	0 Principal	-	-	-	-	550,000.00	550,000	-	-	-
72	0 Interest	49,237.00	55,682.00	72,457.00	-	55,682.00	55,682	-	-	-



City of Lake Worth Beach  
FY 2020 Budget  
Beach Fund

GL Acct Code	Account Description	Actual History				Budget History				Change
		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
	Subtotal; Operating Expenditures	274,574.00	287,152.00	297,084.00	201,224.00	910,785.00	836,041	243,330	236,285	(7,044)
	Department Total	368,908.00	439,920.00	433,736.00	328,423.00	1,107,281.00	1,012,478	461,455	399,564	(61,890)
	<i>crossfoot test, s=0</i>									-
8056	Special Rec Facility- Ballroom									
	Wages and Benefits									
12	10 Regular	66,831.00	26,261.00	29,408.00	34,316.00	28,998.00	37,335	29,996	44,603	14,607
	20 Leave Payout	-	140.00	-	-	-	-	-	-	-
	30 Natural Disaster Regular	-	414.00	-	-	-	-	-	-	-
13	10 Part Time	13,436.00	27,751.00	30,796.00	26,952.00	35,709.00	46,036	46,442	14,024	(32,417)
14	10 Standard Overtime	434.00	1,653.00	3,100.00	2,467.00	2,500.00	2,550	2,550	2,550	-
	30 Natural Disaster Overtime	-	93.00	-	-	-	-	-	-	-
15	10 Longevity	-	113.00	113.00	150.00	-	285	-	450	450
	30 Other Pays	317.00	116.00	-	197.00	-	270	8	-	(8)
	Subtotal Wages	81,018.00	56,541.00	63,417.00	64,082.00	67,207.00	86,476	78,996	61,627	(17,369)
21	0 FICA Taxes	6,155.00	4,266.00	4,796.00	5,081.00	4,890.00	6,615	6,077	4,485	(1,592)
22	10 Defined Benefit Plan	20,824.00	19,527.00	19,530.00	7,560.00	7,752.00	9,295	6,852	10,378	3,526
	20 401-a Plan	497.00	568.00	-	-	-	-	-	-	-
23	0 Life & Health Insurance	10,766.00	13,265.00	9,040.00	7,717.00	7,717.00	7,295	11,978	10,828	(1,150)
24	10 Workers' Comp Regular	-	-	3,420.00	2,420.00	2,420.00	2,890	4,358	1,697	(2,660)
	Subtotal Benefits	38,242.00	37,626.00	36,786.00	22,778.00	22,779.00	26,095	29,264	27,388	(1,876)
	Wages and Benefits	119,260.00	94,167.00	100,203.00	86,860.00	89,986.00	112,571	108,260	89,015	(19,245)
	Operating Expenditures									
31	50 Internal IT Support	7,660.00	8,680.00	8,970.00	8,970.00	8,970.00	10,316	19,269	24,774	5,505
	90 Other	-	-	4,977.00	2,800.00	2,400.00	-	-	3,350	3,350
34	50 Other Contractual Service	-	5,068.00	4,291.00	8,527.00	6,000.00	6,000	10,000	10,000	-
40	10 Training/Registration	-	1,046.00	-	1,975.00	-	-	-	-	-
41	30 Postage & Freight	-	-	440.00	-	700.00	700	500	500	-
43	10 Water	-	-	-	-	-	-	-	-	-
	20 Sewer	-	-	-	-	-	-	-	-	-
	30 Electricity	-	-	-	-	13,930.00	13,930	-	-	-
	40 Refuse/Waste Disposal	-	-	-	-	2,100.00	2,100	-	-	-
	50 Natural Gas	-	623.00	1,374.00	680.00	4,500.00	4,500	1,500	1,500	-
45	10 Property/Liability	6,828.00	6,828.00	6,830.00	6,830.00	6,830.00	7,376	8,483	8,483	-
46	10 Buildings	5,951.00	7,631.00	5,383.00	10,439.00	10,500.00	10,500	10,500	10,500	-
	21 Equipment-General	-	-	9,057.00	6,945.00	12,500.00	4,500	5,000	5,000	-
47	0 Printing & Binding	2,753.00	1,245.00	88.00	4,319.00	5,000.00	5,000	1,000	1,000	-
48	0 Promotional Activities	19,672.00	3,293.00	56.00	7,504.00	5,000.00	5,000	4,000	4,000	-
49	10 Advertising	-	-	1,674.00	-	-	-	-	-	-
51	10 Office Supplies	762.00	1,189.00	693.00	1,610.00	1,250.00	1,250	1,000	1,000	-
52	20 Small Tools & Equipment	18,450.00	21,316.00	-	-	-	-	-	-	-
54	0 Books, Publ, Subsc & Memb	-	(1,096.00)	3,280.00	-	400.00	400	400	400	-
	Subtotal; Operating Expenditures	62,076.00	55,823.00	47,113.00	60,599.00	80,080.00	71,572	61,652	70,507	8,855
	Department Total	181,336.00	149,990.00	147,316.00	147,459.00	170,066.00	184,143	169,912	159,522	(10,390)
	<i>crossfoot test, s=0</i>									-
8071	Pool									
	Wages and Benefits									
12	10 Regular	45,485.00	37,771.00	-	3,873.00	6,001.00	5,400	5,542	5,542	(0)
	20 Leave Payout	-	545.00	-	-	-	-	-	-	-

City of Lake Worth Beach  
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Beach Fund

GL Acct Code	Account Description	Actual History				Budget History				Change
		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
	30 Natural Disaster Regular	-	8.00	-	-	-	-	-	-	-
13	10 Part Time	44,457.00	31,390.00	2,687.00	-	-	-	-	-	-
14	10 Standard Overtime	2,491.00	1,387.00	-	-	-	-	-	-	-
15	10 Longevity	-	19.00	-	19.00	-	25	-	-	-
	30 Other Pays	317.00	116.00	-	197.00	-	270	8	-	(8)
	Subtotal Wages	92,750.00	71,236.00	2,687.00	4,089.00	6,001.00	5,695	5,551	5,542	(8)
21	0 FICA Taxes	7,060.00	5,393.00	206.00	313.00	403.00	436	441	424	(17)
22	10 Defined Benefit Plan	10,040.00	15,224.00	-	-	-	1,745	1,266	-	(1,266)
	20 401-a Plan	497.00	568.00	-	-	-	-	-	-	-
23	0 Life & Health Insurance	15,804.00	7,328.00	-	-	-	15	9	-	(9)
	10 Life & Health - Retire Fi									
24	10 Workers' Comp Regular				-	-	15	166	9	(157)
	Subtotal Benefits	33,401.00	28,513.00	206.00	313.00	403.00	2,211	1,882	433	(1,448)
	Wages and Benefits	126,151.00	99,749.00	2,893.00	4,402.00	6,404.00	7,906	7,432	5,976	(1,457)
	Operating Expenditures							-	-	-
31	50 Internal IT Support					-	-			
	90 Other	-	19,994.00	-	-	-	-			
40	10 Training/Registration	74.00	-	-	-	-	-			
43	10 Water	32,924.00	13,364.00	7,989.00	5,348.00	15,910.00	5,500	5,500	5,800	300
	20 Sewer	1,872.00	1,232.00	2,589.00	1,893.00	1,300.00	1,800	1,800	2,025	225
	30 Electricity	30,413.00	12,257.00	3,393.00	3,302.00	16,000.00	3,500	3,500	3,357	(143)
	40 Refuse/Waste Disposal	477.00	477.00	477.00	477.00	500.00	505	505	480	(25)
	50 Natural Gas	13,831.00	22,575.00	-	-	-	-			
45	10 Property/Liability	8,744.00	8,744.00	8,750.00	8,750.00	8,750.00	9,450	10,868	9,300	(1,568)
46	10 Buildings	24,392.00	22,889.00	-	463.00	-	-	-		
	21 Equipment-General	425.00	2,500.00	-	-	-	-			
	23 Equipment-Facilities	699.00	23,559.00	-	-	-	-			
47	0 Printing & Binding	-	1,340.00	-	-	-	-			
48	0 Promotional Activities	5,250.00	-	-	-	-	-			
51	10 Office Supplies	596.00	456.00	-	-	-	-			
	20 Small Tools & Equipment	2,200.00	-	-	-	-	-			
	30 Chemicals	16,939.00	7,232.00	-	-	-	-			
	40 Uniforms	1,448.00	1,196.00	-	-	-	-			
	90 Other	798.00	357.00	-	-	-	-			
	Subtotal; Operating Expenditures	141,082.00	138,172.00	23,198.00	20,233.00	42,460.00	20,755	22,173	20,962	(1,211)
	Department Total	267,233.00	237,921.00	26,091.00	24,635.00	48,864.00	28,661	29,605	26,938	(2,667)
	<i>crossfoot test, s=0</i>									-
	Beach									
8072	Wages and Benefits									
12	10 Regular	221,607.00	304,863.00	378,124.00	419,956.00	407,703.00	441,185	462,380	465,892	3,511
	20 Leave Payout	385.00	140.00	843.00	1,513.00	-	-	-	-	-
	30 Natural Disaster Regular	-	3,073.00	-	-	-	-			
13	10 Part Time	93,510.00	117,162.00	141,603.00	137,822.00	172,304.00	208,000	217,364	137,339	(80,025)
14	10 Standard Overtime	21,867.00	20,625.00	24,939.00	27,498.00	-	-	-	-	-
	30 Natural Disaster Overtime	-	17.00	-	-	-	-			
15	10 Longevity	675.00	881.00	1,763.00	1,819.00	-	3,570	2,625	450	(2,175)
	30 Other Pays	633.00	232.00	-	395.00	-	545	17	-	(17)
	Subtotal Wages	338,677.00	446,993.00	547,272.00	589,003.00	580,007.00	653,300	682,386	603,681	(78,705)



City of Lake Worth Beach  
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Beach Fund

GL Acct Code		Account Description	Actual History				Budget History				Change
			FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
21	0	FICA Taxes	25,740.00	34,005.00	41,912.00	44,414.00	44,284.00	49,977	54,040	46,147	(7,893)
22	10	Defined Benefit Plan	84,790.00	58,223.00	62,230.00	95,713.00	98,137.00	68,505	105,618	140,353	34,735
	20	401-a Plan	994.00	1,136.00	-	-	-	-	-	-	-
23	0	Life & Health Insurance	96,012.00	52,681.00	-	62,419.00	62,419.00	101,485	90,825	102,962	12,137
24	10	Workers' Comp Regular	-	-	20,490.00	25,609.00	25,609.00	28,418	16,474	23,970	7,496
25	0	Unemployment Compensation	(642.00)	-	-	-	-	-	-	-	-
		Subtotal Benefits	206,894.00	146,045.00	124,632.00	228,155.00	230,449.00	248,385	266,957	313,433	46,476
		Wages and Benefits	545,571.00	593,038.00	671,904.00	817,158.00	810,456.00	901,685	949,343	917,113	(32,230)
		Operating Expenditures							-	-	(0)
31	10	Legal					-	-			
	50	Internal IT Support	11,777.00	12,738.00	14,300.00	14,300.00	14,300.00	16,445	24,642	24,796	153
	90	Other				2,400.00	2,400.00	-	-	1,675	1,675
34	50	Other Contractual Service	12,615.00	17,865.00	17,778.00	19,465.00	17,842.00	18,680	19,780	19,765	(15)
40	10	Training/Registration	993.00	784.00	72.00	3,641.00	3,650.00	3,000	900	650	(250)
41	30	Postage & Freight	-	391.00	202.00	410.00	500.00	500	300	300	-
43	10	Water				-	1,460.00	1,460	-	-	-
	20	Sewer				-	1,670.00	1,670	-	-	-
	30	Electricity				-	1,670.00	1,670	-	-	-
	40	Refuse/Waste Disposal					-	-	-	-	-
44	20	Operating/Capital Leasing				735.00	390.00	-	-	-	-
45	10	Property/Liability	14,179.00	14,179.00	7,180.00	14,180.00	14,180.00	15,314	17,612	17,612	0
46	10	Buildings	1,720.00	1,193.00	1,766.00	2,235.00	1,800.00	1,800	1,800	2,000	200
	21	Equipment-General	-	961.00	1,000.00	858.00	1,000.00	350	1,000	600	(400)
	22	Equipment-Garage	6,965.00	6,900.00	12,075.00	6,900.00	6,900.00	6,900	6,900	-	(6,900)
	26	Heavy Equipment	-	10.00	-	-	-	-	-	-	-
47	0	Printing & Binding	-	68.00	525.00	353.00	650.00	650	300	300	-
48	0	Promotional Activities	750.00	1,466.00	-	-	-	-	-	-	-
51	10	Office Supplies	845.00	418.00	818.00	873.00	900.00	530	1,000	550	(450)
52	10	Gas, Lubricants & Oil	1,577.00	1,939.00	2,216.00	1,599.00	1,000.00	1,000	2,000	2,000	-
	40	Uniforms	4,785.00	4,776.00	4,639.00	5,423.00	6,100.00	6,100	6,000	6,000	-
	90	Other	8,782.00	9,036.00	14,075.00	10,800.00	10,550.00	9,500	8,500	8,950	450
54	0	Books, Publ, Subsc & Memb	178.00	200.00	539.00	717.00	600.00	600	450	450	-
64	0	Machinery & Equipment	8,348.00	-	-	-	-	-	-	-	-
	30	Vehicles	-	-	7,000.00	-	-	-	-	-	-
		Subtotal; Operating Expenditures	73,514.00	72,924.00	84,185.00	84,889.00	87,562.00	86,169	91,184	85,648	(5,536)
		Department Total	619,085.00	665,962.00	756,089.00	902,047.00	898,018.00	987,855	1,040,527	1,002,761	(37,766)
		<i>crossfoot test, s=0</i>									(0)
		Beach Park									
8074		Wages and Benefits									
12	10	Regular	52,628.00	94,612.00	133,050.00	112,136.00	131,479.00	108,530	120,026	135,548	15,523
	20	Leave Payout	-	140.00	-	-	-	-	-	-	-
	25	Other increases									
	30	Natural Disaster Regular	-	2,922.00	-	-	-	-	-	-	-
	50	Unused Vacation Pay									
13	10	Part Time	27,271.00	35,122.00	31,184.00	26,952.00	35,709.00	46,037	46,442	14,024	(32,417)
14	10	Standard Overtime	417.00	1,542.00	2,650.00	2,194.00	1,900.00	1,900	1,900	1,900	-
	30	Natural Disaster Overtime	-	84.00	-	-	62,622.00	-	-	-	-
15	10	Longevity	413.00	581.00	600.00	694.00	790.00	832	-	1,425	1,425

GL Acct Code	Account Description	Actual History				Budget History				Change
		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	
30	Other Pays	633.00	1,167.00	1,805.00	874.00	1,731.00	545	17	-	(17)
	Subtotal Wages	81,362.00	136,170.00	169,289.00	142,850.00	234,231.00	157,844	168,384	152,898	(15,486)
21	0 FICA Taxes	6,111.00	10,234.00	12,788.00	10,589.00	12,755.00	12,075	13,234	11,442	(1,792)
22	10 Defined Benefit Plan	11,856.00	13,792.00	33,370.00	34,280.00	35,148.00	24,960	27,417	31,538	4,121
	20 401-a Plan	994.00	1,136.00	4,160.00	4,160.00	4,160.00	-	-	-	-
23	0 Life & Health Insurance	6,556.00	9,534.00	6,500.00	15,004.00	15,004.00	15,420	25,739	23,948	(1,791)
24	10 Workers' Comp Regular	-	-	5,130.00	5,380.00	5,380.00	5,918	3,788	5,234	1,446
	20 Supplemental					-	-			-
25	0 Unemployment Compensation					-	-			-
	Subtotal Benefits	25,517.00	34,696.00	61,948.00	69,413.00	72,447.00	58,373	70,179	72,162	1,984
	Wages and Benefits	106,879.00	170,866.00	231,237.00	212,263.00	306,678.00	216,217	238,562	225,060	(13,502)
	Operating Expenditures							(0)	-	
31	90 Other				2,399.00	2,400.00	-	-	5,025	5,025
34	50 Other Contractual Service	33,229.00	64,887.00	315,876.00	295,884.00	298,307.00	295,000	295,000	295,000	-
40	10 Training/Registration	-	-	-	-	480.00	480	-	-	-
	20 Lodging/Transportation	-	250.00	628.00	-	-	-	-	-	-
43	10 Water	187,367.00	267,868.00	244,517.00	199,710.00	178,810.00	245,000	245,000	231,000	(14,000)
	20 Sewer	3,123.00	2,845.00	2,642.00	2,050.00	3,430.00	3,000	3,000	2,450	(550)
	30 Electricity	31,298.00	11,274.00	10,727.00	11,439.00	13,460.00	13,000	13,000	11,550	(1,450)
	40 Refuse/Waste Disposal	11,504.00	13,332.00	11,504.00	14,956.00	6,000.00	15,000	15,000	14,200	(800)
46	70 Structures & Improvements	12,500.00	7,955.00	30,655.00	25,014.00	35,000.00	35,000	35,000	35,000	-
48	0 Promotional Activities	14,005.00	33,745.00	6,722.00	-	500.00	-	-	-	-
52	40 Uniforms	802.00	794.00	2,169.00	1,096.00	2,000.00	2,000	2,200	2,200	-
	90 Other	23,528.00	21,796.00	42,837.00	47,966.00	52,300.00	52,300	52,300	53,500	1,200
62	10 Improvements	-	23,768.00	-	-	-	-	-	-	-
64	40 Misc. Equipment	-	7,519.00	-	7,519.00	1,207.00	1,219	1,200		(1,200)
	Subtotal; Operating Expenditures	317,356.00	456,033.00	668,277.00	608,033.00	593,944.00	661,999	661,700	649,925	(11,775)
	Department Total	424,235.00	626,899.00	899,514.00	820,296.00	900,622.00	878,216	900,262	874,985	(25,277)
	<i>crossfoot test, s=0</i>									-
8075	Pier									
	Operating Expenditures									
31	90 Other	-	14,900.00	-		2,400.00	-			-
45	10 Property/Liability	28,837.00	28,837.00	28,840.00	28,840.00	28,840.00	31,147	32,705	32,700	(5)
46	65 Pier Maintenance	8,451.00	8,629.00	29,302.00	1,319.00	-	-	25,000	25,000	-
63	63 Improve Other than Build	-	-	16,470.00	571,199.00	326,159.00	50,000	50,000	50,000	-
	Subtotal; Operating Expenditures	37,288.00	52,366.00	74,612.00	601,358.00	357,399.00	81,147	107,705	107,700	(5)
	Department Total	37,288.00	52,366.00	74,612.00	601,358.00	357,399.00	81,147	107,705	107,700	(5)
	<i>crossfoot test, s=0</i>									0
9010	Non-Departmental									
513	58 71 Undistributed Daily Activ									
572	0									
579	49 30 Uncollectible Accounts	(3,404.00)	69.00	1,863.00	190.00	-	-	-		-
	58 70 Bank Charges Fees	21,110.00	80,001.00	75,939.00	81,086.00	55,000.00	60,000	85,000	85,000	-
	Debt Service								238,236	238,236
	71 Over/Short Cash Receipts	720.00	(17.00)	129.00		-	-			-
581	91 80 Transfer to Capital Pro								100,000	100,000
	Department Total	18,426.00	80,053.00	77,931.00	81,276.00	55,000.00	60,000	85,000	423,236	338,236
	<i>crossfoot test, s=0</i>									-

City of Lake Worth Beach  
FY 2020 Budget  
Beach Fund

		<i>Actual History</i>				<i>Budget History</i>				
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2019 Budget	Budget 2020	FY 2021 Budget	FY 2022 Budget	Change
		2,252,889.00	2,653,681.00	2,945,882.00	3,492,354.00	4,101,693.00	3,955,462	3,494,538	3,728,663	234,125
							(0)			(0)
	Net Sources over Uses of Funds	677,309.00	439,081.00	142,510.00	257,880.00	32,899.00	7,092	226,470	514,176	287,706
										0