

City of Lake Worth Beach  
Fiscal Year 2022 Budget  
Appropriation Summary

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

## Fiscal Year 2022 Budget

## General Fund

|                                               |                                                   |  |                |                |           |
|-----------------------------------------------|---------------------------------------------------|--|----------------|----------------|-----------|
|                                               |                                                   |  | 100,538        | 182            | (115,356) |
|                                               |                                                   |  | FY 2021 Budget | FY 2022 Budget | Change    |
| <b>REVENUE AND EXPENDITURES - BY CATEGORY</b> |                                                   |  |                |                |           |
|                                               |                                                   |  |                |                |           |
| REVENUE                                       |                                                   |  |                |                |           |
| Taxes                                         |                                                   |  |                |                |           |
|                                               | Ad valorem                                        |  | 11,372,373     | 12,424,147     | 1,051,774 |
|                                               | Sales, Use & Fuel & Fuel                          |  | 1,010,000      | 1,010,000      | -         |
|                                               | Utility Services Taxes                            |  | 4,075,372      | 4,135,500      | 60,128    |
|                                               | Subtotal                                          |  | 16,457,745     | 17,569,647     | 1,111,902 |
| Permits, Fees and Special Assessments         |                                                   |  | -              | -              | -         |
|                                               | Business Licenses                                 |  | 1,000,000      | 1,000,000      | -         |
|                                               | Permits                                           |  | 19,000         | 16,500         | (2,500)   |
|                                               | Plan Review                                       |  | 25,000         | 25,000         | -         |
|                                               | Special Assessments                               |  | -              | -              | -         |
|                                               | Other Permits and Fees                            |  | 76,569         | 50,500         | (26,069)  |
|                                               | Subtotal                                          |  | 1,120,569      | 1,092,000      | (28,569)  |
| State Shared Revenues                         |                                                   |  | -              | -              | -         |
|                                               | State Shared Revenues                             |  | 4,688,100      | 4,710,000      | 21,900    |
|                                               | Shared Revenue Local Unit                         |  | 490,000        | 350,000        | (140,000) |
|                                               | Payments in Lieu of Taxes                         |  | -              | -              | -         |
|                                               | Subtotal                                          |  | 5,178,100      | 5,060,000      | (118,100) |
| Other Revenues                                |                                                   |  | -              | -              | -         |
|                                               | Charges for Services                              |  | 1,905,480      | 1,915,583      | 10,103    |
|                                               | Judgements, fines and forfeits                    |  | 1,028,900      | 1,036,900      | 8,000     |
|                                               | Interest, Rents, Contributions                    |  | 111,550        | 144,050        | 32,500    |
|                                               | Transfers from Enterprise Funds and other Sources |  | 12,489,538     | 13,505,916     | 1,016,378 |
|                                               | Use of Fund Balance                               |  | -              | -              | -         |
|                                               | Subtotal                                          |  | 15,535,468     | 16,602,449     | 1,066,981 |
|                                               | TOTAL REVENUE                                     |  | 38,291,882     | 40,324,096     | 2,032,214 |
|                                               |                                                   |  |                |                |           |
|                                               |                                                   |  | -              | -              | -         |
| EXPENDITURES                                  |                                                   |  |                |                |           |
| <u>Administration</u>                         |                                                   |  |                |                |           |
| City Commissioners                            |                                                   |  |                |                |           |
|                                               | Wages                                             |  | 157,500        | 157,500        | (0)       |
|                                               | Benefits                                          |  | 67,338         | 67,338         | -         |
|                                               | Subtotal                                          |  | 224,838        | 224,838        | (0)       |
|                                               | Operating Expenditures                            |  | 220,839        | 255,962        | 35,123    |
|                                               | Total                                             |  | 445,677        | 480,800        | 35,123    |
|                                               |                                                   |  |                |                |           |

## City of Lake Worth Beach

## Fiscal Year 2022 Budget

## General Fund

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|  |                        |                        | FY 2021 Budget | FY 2022 Budget | Change  |
|--|------------------------|------------------------|----------------|----------------|---------|
|  | City Manager           |                        | -              | -              | -       |
|  |                        | Wages                  | 349,751        | 385,448        | 35,697  |
|  |                        | Benefits               | 102,950        | 120,400        | 17,450  |
|  |                        | Subtotal               | 452,701        | 505,848        | 53,147  |
|  |                        | Operating Expenditures | 205,720        | 260,895        | 55,175  |
|  |                        | Total                  | 658,421        | 766,743        | 108,322 |
|  |                        |                        |                |                |         |
|  | City Clerk             |                        | -              | -              | -       |
|  |                        | Wages                  | 298,994        | 294,527        | (4,467) |
|  |                        | Benefits               | 139,039        | 144,876        | 5,838   |
|  |                        | Subtotal               | 438,033        | 439,404        | 1,371   |
|  |                        | Operating Expenditures | 148,290        | 226,273        | 77,982  |
|  |                        | Total                  | 586,323        | 665,676        | 79,353  |
|  |                        |                        |                |                |         |
|  | Internal Auditor       |                        | -              | -              | -       |
|  |                        | Wages                  | 120,490        | 123,918        | 3,428   |
|  |                        | Benefits               | 30,399         | 31,582         | 1,183   |
|  |                        | Subtotal               | 150,889        | 155,500        | 4,611   |
|  |                        | Operating Expenditures | 33,771         | 26,807         | (6,964) |
|  |                        | Total                  | 184,660        | 182,307        | (2,353) |
|  |                        |                        |                |                |         |
|  | Administration Summary |                        | -              | -              | -       |
|  |                        | Wages                  | 926,735        | 961,393        | 34,657  |
|  |                        | Benefits               | 339,725        | 364,197        | 24,472  |
|  |                        | Subtotal               | 1,266,460      | 1,325,589      | 59,129  |
|  |                        | Operating Expenditures | 608,621        | 769,937        | 161,316 |
|  |                        | Total                  | 1,875,081      | 2,095,526      | 220,445 |
|  |                        |                        |                |                |         |
|  | Legal Counsel          |                        | -              | -              | -       |
|  |                        | Wages                  | -              | -              | -       |
|  |                        | Benefits               | -              | -              | -       |
|  |                        | Subtotal               | -              | -              | -       |
|  |                        | Operating Expenditures | 717,908        | 721,330        | 3,422   |
|  |                        | Total                  | 717,908        | 721,330        | 3,422   |
|  |                        |                        |                |                |         |
|  | Financial Services     |                        | -              | -              | -       |
|  |                        | Wages                  | 1,011,996      | 1,093,811      | 81,815  |
|  |                        | Benefits               | 459,671        | 529,054        | 69,383  |
|  |                        | Subtotal               | 1,471,667      | 1,622,865      | 151,198 |
|  |                        | Operating Expenditures | 318,003        | 356,675        | 38,672  |
|  |                        | Total                  | 1,789,669      | 1,979,540      | 189,871 |
|  |                        |                        |                |                |         |

|  |                                 |                        | FY 2021 Budget | FY 2022 Budget | Change    |
|--|---------------------------------|------------------------|----------------|----------------|-----------|
|  | Human Resources                 |                        | -              | -              | -         |
|  |                                 | Wages                  | 63,265         | 108,694        | 45,429    |
|  |                                 | Benefits               | 31,143         | 54,259         | 23,116    |
|  |                                 | Subtotal               | 94,408         | 162,953        | 68,544    |
|  |                                 | Operating Expenditures | 86,903         | 122,494        | 35,591    |
|  |                                 | Total                  | 181,311        | 285,447        | 104,136   |
|  | <u>Community Sustainability</u> |                        | -              | -              | -         |
|  | Administration                  |                        |                |                |           |
|  |                                 | Wages                  | 63,131         | 123,445        | 60,314    |
|  |                                 | Benefits               | 24,403         | 51,864         | 27,461    |
|  |                                 | Subtotal               | 87,534         | 175,309        | 87,775    |
|  |                                 | Operating Expenditures | 50,013         | 55,217         | 5,204     |
|  |                                 | Total                  | 137,548        | 230,526        | 92,978    |
|  | Economic Development            |                        | -              | -              | -         |
|  |                                 | Wages                  | -              | -              | -         |
|  |                                 | Benefits               | -              | -              | -         |
|  |                                 | Subtotal               | -              | -              | -         |
|  |                                 | Operating Expenditures | -              | -              | -         |
|  |                                 | Total                  | -              | -              | -         |
|  | Planning and Zoning             |                        | -              | -              | -         |
|  |                                 | Wages                  | 456,964        | 413,504        | (43,460)  |
|  |                                 | Benefits               | 210,444        | 208,492        | (1,952)   |
|  |                                 | Subtotal               | 667,408        | 621,996        | (45,412)  |
|  |                                 | Operating Expenditures | 160,561        | 154,672        | (5,889)   |
|  |                                 | Total                  | 827,968        | 776,668        | (51,301)  |
|  | Code Enforcement                |                        | -              | -              | -         |
|  |                                 | Wages                  | 706,947        | 560,504        | (146,443) |
|  |                                 | Benefits               | 371,073        | 284,593        | (86,480)  |
|  |                                 | Subtotal               | 1,078,020      | 845,098        | (232,923) |
|  |                                 | Operating Expenditures | 272,251        | 273,383        | 1,132     |
|  |                                 | Total                  | 1,350,272      | 1,118,481      | (231,791) |
|  | Use and Occupancy               |                        | -              | -              | -         |
|  |                                 | Wages                  | -              | -              | -         |
|  |                                 | Benefits               | -              | -              | -         |
|  |                                 | Subtotal               | -              | -              | -         |
|  |                                 | Operating Expenditures | -              | -              | -         |
|  |                                 | Total                  | -              | -              | -         |

## City of Lake Worth Beach

## Fiscal Year 2022 Budget

## General Fund

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|  |                                  |  | FY 2021 Budget | FY 2022 Budget | Change    |
|--|----------------------------------|--|----------------|----------------|-----------|
|  | Business Licenses                |  | -              | -              | -         |
|  | Wages                            |  | 31,740         | 33,861         | 2,121     |
|  | Benefits                         |  | 39,678         | 23,110         | (16,568)  |
|  | Subtotal                         |  | 71,418         | 56,971         | (14,447)  |
|  | Operating Expenditures           |  | 46,120         | 53,614         | 7,494     |
|  | Total                            |  | 117,538        | 110,585        | (6,953)   |
|  |                                  |  |                |                |           |
|  | Planning and Design              |  | -              | -              | -         |
|  | Wages                            |  | 30,372         | 85,161         | 54,789    |
|  | Benefits                         |  | 14,285         | 19,910         | 5,625     |
|  | Subtotal                         |  | 44,658         | 105,072        | 60,414    |
|  | Operating Expenditures           |  | 56,322         | 57,022         | 699       |
|  | Total                            |  | 100,980        | 162,093        | 61,113    |
|  |                                  |  |                |                |           |
|  | Community Sustainability Summary |  | -              | -              | -         |
|  | Wages                            |  | 1,289,155      | 1,216,475      | (72,680)  |
|  | Benefits                         |  | 659,884        | 587,970        | (71,914)  |
|  | Subtotal                         |  | 1,949,039      | 1,804,445      | (144,593) |
|  | Operating Expenditures           |  | 585,267        | 593,908        | 8,640     |
|  | Total                            |  | 2,534,306      | 2,398,353      | (135,953) |
|  |                                  |  |                |                |           |
|  | <b>Public Safety</b>             |  | -              | -              | -         |
|  | Police                           |  |                |                |           |
|  | Wages                            |  | -              | -              | -         |
|  | Benefits                         |  | 3,551,200      | 3,910,269      | 359,069   |
|  | Subtotal                         |  | 3,551,200      | 3,910,269      | 359,069   |
|  | Operating Expenditures           |  | 13,615,058     | 13,877,071     | 262,014   |
|  | Total                            |  | 17,166,258     | 17,787,340     | 621,083   |
|  |                                  |  |                |                |           |
|  | Fire                             |  | -              | -              | -         |
|  | Wages                            |  | -              | -              | -         |
|  | Benefits                         |  | 3,419,120      | 3,634,387      | 215,267   |
|  | Subtotal                         |  | 3,419,120      | 3,634,387      | 215,267   |
|  | Operating Expenditures           |  | 46,900         | 46,900         | -         |
|  | Total                            |  | 3,466,020      | 3,681,287      | 215,267   |
|  |                                  |  |                |                |           |
|  | Public Safety Summary            |  | -              | -              | -         |
|  | Wages                            |  | -              | -              | -         |
|  | Benefits                         |  | 6,970,320      | 7,544,656      | 574,336   |
|  | Subtotal                         |  | 6,970,320      | 7,544,656      | 574,336   |
|  | Operating Expenditures           |  | 13,661,958     | 13,923,972     | 262,014   |
|  | Total                            |  | 20,632,278     | 21,468,628     | 836,350   |
|  |                                  |  |                |                |           |

|                        |  |                        |  | FY 2021 Budget | FY 2022 Budget | Change   |
|------------------------|--|------------------------|--|----------------|----------------|----------|
| <u>Public Services</u> |  |                        |  | -              | -              | -        |
| Administration         |  |                        |  |                |                |          |
|                        |  | Wages                  |  | 125,715        | 124,522        | (1,193)  |
|                        |  | Benefits               |  | 66,850         | 66,979         | 129      |
|                        |  | Subtotal               |  | 192,565        | 191,501        | (1,064)  |
|                        |  | Operating Expenditures |  | 146,892        | 194,479        | 47,587   |
|                        |  | Total                  |  | 339,458        | 385,980        | 46,522   |
| Street Maintenance     |  |                        |  | -              | -              | -        |
|                        |  | Wages                  |  | 261,771        | 263,298        | 1,528    |
|                        |  | Benefits               |  | 158,543        | 189,396        | 30,853   |
|                        |  | Subtotal               |  | 420,314        | 452,695        | 32,381   |
|                        |  | Operating Expenditures |  | 613,191        | 1,074,138      | 460,947  |
|                        |  | Total                  |  | 1,033,504      | 1,526,833      | 493,328  |
| Parking                |  |                        |  | -              | -              | -        |
|                        |  | Wages                  |  | -              | -              | -        |
|                        |  | Benefits               |  | -              | -              | -        |
|                        |  | Subtotal               |  | -              | -              | -        |
|                        |  | Operating Expenditures |  | 1,850          | 1,850          | -        |
|                        |  | Total                  |  | 1,850          | 1,850          | -        |
| Grounds                |  |                        |  | -              | -              | -        |
|                        |  | Wages                  |  | 609,646        | 566,226        | (43,420) |
|                        |  | Benefits               |  | 365,768        | 318,062        | (47,706) |
|                        |  | Subtotal               |  | 975,414        | 884,288        | (91,127) |
|                        |  | Operating Expenditures |  | 1,161,355      | 1,173,757      | 12,402   |
|                        |  | Total                  |  | 2,136,769      | 2,058,045      | (78,724) |
| Cemetery               |  |                        |  | -              | -              | -        |
|                        |  | Wages                  |  | 67,688         | 56,569         | (11,119) |
|                        |  | Benefits               |  | 29,046         | 35,647         | 6,601    |
|                        |  | Subtotal               |  | 96,734         | 92,216         | (4,518)  |
|                        |  | Operating Expenditures |  | 165,423        | 177,030        | 11,607   |
|                        |  | Total                  |  | 262,157        | 269,246        | 7,089    |
| Cemetery               |  |                        |  | -              | -              | -        |
|                        |  | Wages                  |  | 5,500          | 32,136         | 26,636   |
|                        |  | Benefits               |  | 413            | 21,772         | 21,359   |
|                        |  | Subtotal               |  | 5,913          | 53,908         | 47,995   |
|                        |  | Operating Expenditures |  | 145,000        | 145,000        | -        |
|                        |  | Total                  |  | 150,913        | 198,908        | 47,995   |

## City of Lake Worth Beach

## Fiscal Year 2022 Budget

## General Fund

ppd by: BTM

|  |                                |                        | FY 2021 Budget | FY 2022 Budget | Change    |
|--|--------------------------------|------------------------|----------------|----------------|-----------|
|  | Maintenance                    |                        | -              | -              | -         |
|  |                                | Wages                  | 533,946        | 376,005        | (157,941) |
|  |                                | Benefits               | 284,777        | 210,474        | (74,304)  |
|  |                                | Subtotal               | 818,723        | 586,478        | (232,245) |
|  |                                | Operating Expenditures | 333,882        | 399,698        | 65,817    |
|  |                                | Total                  | 1,152,605      | 986,177        | (166,429) |
|  |                                |                        |                |                |           |
|  | <i>Public Services Summary</i> |                        | -              | -              | -         |
|  |                                | Wages                  | 1,604,266      | 1,418,755      | (185,510) |
|  |                                | Benefits               | 905,398        | 842,330        | (63,068)  |
|  |                                | Subtotal               | 2,509,663      | 2,261,085      | (248,578) |
|  |                                | Operating Expenditures | 2,567,592      | 3,165,952      | 598,360   |
|  |                                | Total                  | 5,077,256      | 5,427,038      | 349,782   |
|  |                                |                        | -              | -              | -         |
|  |                                |                        | -              | 0              | 0         |
|  | <b><u>Recreation</u></b>       |                        |                |                |           |
|  | Administration                 |                        |                |                |           |
|  |                                | Wages                  | 179,340        | 90,966         | (88,374)  |
|  |                                | Benefits               | 87,763         | 46,370         | (41,393)  |
|  |                                | Subtotal               | 267,103        | 137,336        | (129,767) |
|  |                                | Operating Expenditures | 108,794        | 137,762        | 28,968    |
|  |                                | Total                  | 375,897        | 275,099        | (100,799) |
|  |                                |                        |                |                |           |
|  | Library                        |                        | -              | -              | -         |
|  |                                | Wages                  | 150,223        | 171,872        | 21,649    |
|  |                                | Benefits               | 68,778         | 78,434         | 9,656     |
|  |                                | Subtotal               | 219,001        | 250,306        | 31,305    |
|  |                                | Operating Expenditures | 236,715        | 232,740        | (3,974)   |
|  |                                | Total                  | 455,716        | 483,047        | 27,331    |
|  |                                |                        |                |                |           |
|  | Recreation                     |                        | -              | -              | -         |
|  |                                | Wages                  | -              | -              | -         |
|  |                                | Benefits               | -              | -              | -         |
|  |                                | Subtotal               | -              | -              | -         |
|  |                                | Operating Expenditures | -              | -              | -         |
|  |                                | Total                  | -              | -              | -         |
|  |                                |                        |                |                |           |
|  | Community Programs             |                        | -              | -              | -         |
|  |                                | Wages                  | 302,181        | 322,391        | 20,210    |
|  |                                | Benefits               | 129,846        | 141,446        | 11,601    |
|  |                                | Subtotal               | 432,026        | 463,837        | 31,810    |
|  |                                | Operating Expenditures | 291,420        | 276,851        | (14,569)  |
|  |                                | Total                  | 723,447        | 740,688        | 17,241    |
|  |                                |                        |                |                |           |

## City of Lake Worth Beach

## Fiscal Year 2022 Budget

## General Fund

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|  |                    |                        | FY 2021 Budget | FY 2022 Budget | Change    |
|--|--------------------|------------------------|----------------|----------------|-----------|
|  | Facilities         |                        | -              | -              | -         |
|  |                    | Wages                  | 169,939        | 185,358        | 15,419    |
|  |                    | Benefits               | 97,703         | 116,807        | 19,104    |
|  |                    | Subtotal               | 267,642        | 302,165        | 34,523    |
|  |                    | Operating Expenditures | 569,400        | 548,202        | (21,198)  |
|  |                    | Total                  | 837,042        | 850,367        | 13,326    |
|  |                    |                        |                |                |           |
|  | Special Events     |                        | -              | -              | -         |
|  |                    | Wages                  | 72,409         | 105,333        | 32,924    |
|  |                    | Benefits               | 38,093         | 50,343         | 12,250    |
|  |                    | Subtotal               | 110,502        | 155,676        | 45,174    |
|  |                    | Operating Expenditures | 275,962        | 603,020        | 327,058   |
|  |                    | Total                  | 386,464        | 758,696        | 372,232   |
|  |                    |                        |                |                |           |
|  | Aquatics           |                        | -              | -              | -         |
|  |                    | Wages                  | -              | -              | -         |
|  |                    | Benefits               | -              | -              | -         |
|  |                    | Subtotal               | -              | -              | -         |
|  |                    |                        |                |                |           |
|  |                    | Operating Expenditures | -              | -              | -         |
|  |                    | Total                  | -              | -              | -         |
|  |                    |                        |                |                |           |
|  |                    |                        | -              | -              | -         |
|  |                    |                        |                |                |           |
|  | Recreation Summary |                        |                |                |           |
|  |                    | Wages                  | 874,093        | 875,921        | 1,829     |
|  |                    | Benefits               | 422,182        | 433,399        | 11,217    |
|  |                    | Subtotal               | 1,296,275      | 1,309,321      | 13,046    |
|  |                    | Operating Expenditures | 1,482,290      | 1,798,576      | 316,285   |
|  |                    | Total                  | 2,778,565      | 3,107,896      | 329,331   |
|  |                    |                        | -              | -              | -         |
|  |                    |                        | -              | -              | -         |
|  | Non-Departmental   |                        |                |                |           |
|  |                    | Professional Services  | 240,000        | 300,000        | 60,000    |
|  |                    | Utilities              | 4,400          | 4,400          | -         |
|  |                    | Bad Debt               | -              | -              | -         |
|  |                    | Other                  | -              | -              | -         |
|  |                    | Bank Service Charges   | 10,000         | 10,000         | -         |
|  |                    | Debt Service           | 425,269        | 233,050        | (192,219) |
|  |                    | Transfers For Services | -              | -              | -         |
|  |                    | Inter-Fund Transfers   | 1,925,300      | 2,292,706      | 382,406   |
|  |                    | Subtotal               | 2,604,969      | 2,840,156      | 250,187   |
|  |                    |                        |                |                |           |
|  |                    |                        | -              | -              | -         |

City of Lake Worth Beach  
Fiscal Year 2022 Budget  
General Fund

ppd by: BTM

|  |                    |                        |          | FY 2021 Budget | FY 2022 Budget | Change    |
|--|--------------------|------------------------|----------|----------------|----------------|-----------|
|  | Total General Fund |                        |          |                |                |           |
|  |                    | Wages                  |          | 5,769,510      | 5,675,050      | (94,460)  |
|  |                    | Benefits               |          | 9,788,322      | 10,355,865     | 567,542   |
|  |                    |                        | Subtotal | 15,557,832     | 16,030,915     | 473,082   |
|  |                    | Operating Expenditures |          | 22,633,512     | 24,292,999     | 1,674,487 |
|  |                    | Total Expenditures     |          | 38,191,344     | 40,323,914     | 2,147,570 |
|  |                    |                        |          | -              | -              | -         |

City of Lake Worth Beach  
FY 2022 Budget  
Building Permit Fund

pdd by : BTM

|      |                           |                        |  |                |                |           |
|------|---------------------------|------------------------|--|----------------|----------------|-----------|
|      |                           |                        |  | 278            | 89,803         |           |
|      |                           |                        |  | FY 2021 Budget | FY 2022 Budget | Change    |
| FUND | 103                       |                        |  |                |                |           |
|      | Permits, Fees and Special |                        |  |                |                |           |
|      |                           | Total Receipts         |  | 1,932,150      | 1,817,150      | (115,000) |
|      |                           | <i>source test s=0</i> |  | -              | -              | -         |
|      | Community Development     |                        |  |                |                |           |
|      |                           | Wages                  |  | 668,392        | 702,346        | 33,954    |
|      |                           | Benefits               |  | 325,182        | 339,520        | 14,338    |
|      |                           | Subtotal               |  | 993,574        | 1,041,866      | 48,292    |
|      |                           | Operating Expenditures |  | 938,298        | 685,481        | (252,816) |
|      |                           | Total Expenditures     |  | 1,931,872      | 1,727,347      | (204,524) |
|      |                           | <i>source test s=0</i> |  | -              | -              | -         |
|      |                           |                        |  |                |                |           |
|      |                           | Net Revenues           |  | 278            | 89,803         | 89,524    |
|      |                           | <i>source test s=0</i> |  | -              | -              |           |

City of Lake Worth Beach  
FY 2022 Budget  
Beach Fund

ppd by: BTM

|      |                                              |                        |                            |                |           |
|------|----------------------------------------------|------------------------|----------------------------|----------------|-----------|
|      |                                              |                        | 226,470                    | 236,854        | 10,384    |
|      |                                              |                        | FY 2021 Budget             | FY 2022 Budget | Change    |
|      | BEACH FUND                                   |                        |                            |                |           |
|      | <u>Revenues and Expenditures by Category</u> |                        |                            |                |           |
|      |                                              |                        |                            |                |           |
|      | <u>Revenues</u>                              |                        |                            |                |           |
|      |                                              | Parking Revenue        | 2,379,800                  | 3,015,146      | 635,346   |
|      |                                              | Pool and Beach         | 125,000                    | 130,000        | 5,000     |
|      |                                              | Parking Fines          | 252,600                    | 253,000        | 400       |
|      |                                              | Investment Income      | 13,000                     | 13,000         | -         |
|      |                                              | Rentals                | 945,608                    | 841,693        | (103,915) |
|      |                                              | Other Income           | 5,000                      | -              | (5,000)   |
|      |                                              | Total Sources          | 3,721,008                  | 4,252,839      | 531,831   |
|      |                                              |                        |                            |                |           |
|      |                                              |                        | <i>crossfoot test, s=0</i> |                | -         |
|      |                                              |                        | <i>Source Test, s=0</i>    |                |           |
|      | <u>Expenditures</u>                          |                        |                            |                |           |
| 8050 | Parking                                      |                        |                            |                |           |
|      |                                              | Wages                  | 346,468                    | 336,902        | (9,566)   |
|      |                                              | Benefits               | 180,709                    | 177,019        | (3,690)   |
|      |                                              | Subtotal               | 527,177                    | 513,921        | (13,256)  |
|      |                                              | Operating Expenditures | 172,896                    | 247,762        | 74,866    |
|      |                                              | Total                  | 700,073                    | 761,684        | 61,611    |
|      |                                              |                        | -                          | -              | -         |
| 8055 | Casino Building                              |                        |                            |                |           |
|      |                                              | Wages                  | 130,557                    | 143,688        | 13,131    |
|      |                                              | Benefits               | 87,568                     | 66,721         | (20,847)  |
|      |                                              | Subtotal               | 218,125                    | 210,409        | (7,716)   |
|      |                                              | Operating Expenditures | 243,330                    | 236,285        | (7,044)   |
|      |                                              | Total                  | 461,455                    | 446,694        | (14,760)  |
|      |                                              |                        |                            |                |           |
|      |                                              |                        | <i>crossfoot test, s=0</i> |                | 0         |
|      |                                              |                        | <i>Source Test, s=0</i>    |                | -         |

City of Lake Worth Beach  
FY 2022 Budget  
Beach Fund

ppd by: BTM

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

City of Lake Worth Beach  
FY 2022 Budget  
Beach Fund

ppd by: BTM

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

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

ppd by: BTM

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

City of Lake Worth Beach  
Golf Course  
FY 2022 Budget

|                                               |                      |                        |                |                |         |
|-----------------------------------------------|----------------------|------------------------|----------------|----------------|---------|
|                                               |                      |                        | 998            | 39,444         |         |
|                                               |                      |                        | FY 2021 Budget | FY 2022 Budget | Change  |
| <b>FUND 404- Golf Fund</b>                    |                      |                        |                |                |         |
| <b><u>Revenue and Expense by Category</u></b> |                      |                        |                |                |         |
| SOURCES OF FUNDS                              |                      |                        |                |                |         |
|                                               | Charges for Services |                        | 1,243,500      | 1,443,500      | 200,000 |
|                                               | Investment Income    |                        | -              | -              | -       |
|                                               | Rents                |                        | -              | -              | -       |
|                                               | Donations            |                        | 10,000         | 10,000         | -       |
|                                               | Other Income         |                        | -              | -              | -       |
|                                               | Transfers            |                        | -              | -              | -       |
|                                               | Use of Fund Balance  |                        | -              | -              | -       |
|                                               |                      | TOTAL SOURCES OF FUNDS | 1,253,500      | 1,453,500      | 200,000 |
|                                               |                      |                        |                |                |         |
|                                               |                      |                        | -              | -              | -       |
| USES OF FUNDS                                 |                      |                        |                |                |         |
| 8030                                          | Golf Course          |                        |                |                |         |
|                                               |                      | Wages                  | 193,478        | 263,251        | 69,773  |
|                                               |                      | Benefits               | 43,167         | 53,928         | 10,761  |
|                                               |                      | Subtotal               | 236,645        | 317,180        | 80,535  |
|                                               |                      | Operating Expenditures | 985,857        | 1,055,714      | 69,857  |
|                                               |                      | Total                  | 1,222,502      | 1,372,893      | 150,392 |
| 9010                                          | Other                |                        |                |                |         |
|                                               |                      | Wages                  | -              | -              | -       |
|                                               |                      | Benefits               | -              | -              | -       |
|                                               |                      | Subtotal               | -              | -              | -       |
|                                               |                      | Operating Expenditures | -              | -              | -       |
|                                               |                      | Total                  | -              | -              | -       |

City of Lake Worth Beach  
Golf Course  
FY 2022 Budget

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

City of Lake Worth Beach  
IT Internal Service Fund  
FY 2022 Budget

ppd by: BTM

|              |                        |                              | 73,593            | 125,020           |         |
|--------------|------------------------|------------------------------|-------------------|-------------------|---------|
| GL Acct Code | Account Description    |                              | FY 2021<br>Budget | FY 2022<br>Budget | Change  |
| Fund 510     | Information Technology |                              |                   |                   |         |
| 341          |                        | Assessment Discount          |                   |                   |         |
|              | 20                     | 10 General Fund              | 920,563           | 1,086,597         | 166,034 |
|              | 20                     | 15 Beach Fund                | 74,832            | 102,087           | 27,255  |
|              | 20                     | 20 Electric Fund             | 599,855           | 676,308           | 76,452  |
|              | 20                     | 25 Water Fund                | 180,437           | 187,208           | 6,771   |
|              | 20                     | 30 Local Sewer Fund          | 180,437           | 187,655           | 7,217   |
|              | 20                     | 40 Golf Fund                 | 33,316            | 35,826            | 2,510   |
|              | 20                     | 55 Stormwater Fund           | 25,531            | 23,195            | (2,336) |
|              | 20                     | 60 Sanitation Fund           | 55,679            | 102,214           | 46,534  |
|              | 20                     | 65 Building Services Fund    | 73,711            | 95,609            | 21,899  |
|              | 20                     | 75 Garage Fund               | 29,289            | 29,992            | 703     |
|              | 20                     | 80 Self Insurance Fund       | 8,246             | 5,101             | (3,144) |
|              | 20                     | 95 Utility Conservation Fund | 15,321            | 7,074             | (8,246) |
|              | 20                     | 99 Benefit Fund              | 23,955            | 21,335            | (2,619) |
|              | 90                     | 90 Miscellaneous             |                   | -                 | -       |
|              |                        | Subtotal                     | 2,221,172         | 2,560,201         | 339,029 |
| 369          |                        | Other Miscellaneous Rev      |                   |                   |         |
|              | 90                     | 90 Other                     |                   |                   |         |
|              |                        | Subtotal                     | -                 | -                 | -       |
| 380          |                        | Other Sources                |                   |                   |         |
| 381          |                        | Transfer From                |                   |                   |         |
|              | 40                     | 1 Electric                   |                   |                   |         |
|              | 0                      | 0 Use of Fund Balance        |                   |                   |         |
|              |                        | Subtotal                     | -                 | -                 | -       |
|              |                        |                              |                   |                   |         |
|              |                        | Total Sources of Funds       | 2,221,172         | 2,560,201         | 339,029 |
|              |                        | <i>crossfoot test, s=0</i>   |                   |                   |         |

City of Lake Worth Beach  
IT Internal Service Fund  
FY 2022 Budget

ppd by: BTM

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

City of Lake Worth Beach  
IT Internal Service Fund  
FY 2022 Budget

ppd by: BTM

| GL Acct Code | Account Description              | FY 2021<br>Budget | FY 2022<br>Budget | Change  |
|--------------|----------------------------------|-------------------|-------------------|---------|
|              | Operating Expenditures           | (0)               | -                 |         |
| 31 10        | Legal                            |                   |                   |         |
|              | 90 Other                         | 227,450           | 223,600           | (3,850) |
| 34 50        | Other Contractual Service        |                   | 48,484            | 48,484  |
| 40 10        | Training/Registration            | 41,000            | 52,000            | 11,000  |
|              | 20 Lodging/Transportation        |                   |                   | -       |
| 41 10        | Telephone                        | 334,520           | 343,180           | 8,660   |
|              | 30 Postage & Freight             | 500               | 500               | -       |
| 44 20        | Operating/Capital Leasing        | 12,415            | 15,000            | 2,585   |
| 45 10        | Property/Liability               | 3,116             | 3,116             | (0)     |
| 46 21        | Equipment-General                | 125,930           | 155,450           | 29,520  |
|              | 22 Equipment-Garage              | 9,800             | 9,800             | -       |
|              | 26 Heavy Equipment               |                   |                   | -       |
| 47 0         | Printing & Binding               | 5,000             | 2,500             | (2,500) |
| 49 10        | Advertising                      |                   | -                 | -       |
| 51 10        | Office Supplies                  | 2,000             | 2,000             | -       |
| 52 10        | Gas, Lubricants & Oil            | 500               | 500               | -       |
|              | 20 Small Tools & Equipment       | 25,000            | 25,000            | -       |
|              | 65 Computer Software             | 561,900           | 677,284           | 115,384 |
|              | 90 Other                         |                   |                   | -       |
| 54 0         | Books, Publ, Subsc & Memb        | 820               | 820               | -       |
| 59 0         | Depreciation                     |                   | -                 | -       |
| 63 0         | Improve Other than Build         |                   | -                 | -       |
| 64 15        | Information Technology           | -                 | -                 | -       |
|              | Debt Service                     |                   | 52,092            | 52,092  |
|              | 40 Misc. Equipment               | 20,000            | 20,000            | -       |
| 99 90        | Reser for Future Cap Exp         |                   |                   | -       |
|              | Subtotal; Operating Expenditures | 1,369,951         | 1,631,326         | 261,375 |
|              |                                  |                   |                   |         |
|              | Department Total                 | 2,147,579         | 2,435,181         | 287,602 |
|              | <i>crossfoot test, s=0</i>       |                   |                   |         |
|              | Net Income                       | 73,593            | 125,020           | 51,427  |
|              |                                  |                   |                   |         |

City of Lake Worth Beach  
FY 2022 Budget  
Electric Fund

ppd by: BTM

|                                                |                                |                                   |                |                |           |
|------------------------------------------------|--------------------------------|-----------------------------------|----------------|----------------|-----------|
|                                                |                                |                                   | 4,072,235      | 1,539,169      |           |
|                                                |                                |                                   | FY 2021 Budget | FY 2022 Budget | Change    |
| FUND                                           | 401                            | <b><u>ELECTRIC FUND</u></b>       |                |                |           |
| <b><u>Revenue and Expenses By Category</u></b> |                                |                                   |                |                |           |
|                                                | <b><u>Sources of Funds</u></b> |                                   |                |                |           |
|                                                |                                | Fees and charges                  | 61,106,870     | 60,557,282     | (549,588) |
|                                                |                                | Fines                             | 15,000         | 15,000         | -         |
|                                                |                                | Investment Income                 | 463,845        | 636,105        | 172,260   |
|                                                |                                | Transfers and Use of Fund Balance | 714,080        | 714,080        | -         |
|                                                |                                | Total sources of funds            | 62,299,795     | 61,922,467     | (377,328) |
|                                                | <b><u>Use of Funds</u></b>     |                                   |                |                |           |
|                                                |                                | Customer Service                  |                |                |           |
|                                                |                                | Wages                             | 548,889        | 584,015        | 35,125    |
|                                                |                                | Benefits                          | 249,092        | 261,494        | 12,402    |
|                                                |                                | Subtotal                          | 797,981        | 845,508        | 47,527    |
|                                                |                                | Operating Expenditures            | 1,401,925      | 1,414,993      | 13,068    |
|                                                |                                | Total                             | 2,199,906      | 2,260,502      | 60,595    |
|                                                |                                |                                   |                |                |           |
|                                                |                                | Administration                    |                |                |           |
|                                                |                                | Wages                             | 788,672        | 603,624        | (185,048) |
|                                                |                                | Benefits                          | 344,948        | 244,754        | (100,194) |
|                                                |                                | Subtotal                          | 1,133,620      | 848,378        | (285,242) |
|                                                |                                | Operating Expenditures            | 943,245        | 931,526        | (11,719)  |
|                                                |                                | Total                             | 2,076,865      | 1,779,905      | (296,960) |
|                                                |                                |                                   |                |                | -         |
|                                                |                                | Engineering                       |                |                |           |
|                                                |                                | Wages                             | 1,024,680      | 942,371        | (82,309)  |
|                                                |                                | Benefits                          | 461,430        | 406,291        | (55,138)  |
|                                                |                                | Subtotal                          | 1,486,109      | 1,348,662      | (137,447) |
|                                                |                                | Operating Expenditures            | 540,040        | 567,750        | 27,710    |
|                                                |                                | Total                             | 2,026,149      | 1,916,412      | (109,737) |
|                                                |                                |                                   |                |                | -         |

City of Lake Worth Beach  
FY 2022 Budget  
Electric Fund

ppd by: BTM

|  |  |  |                               |                |                |           |
|--|--|--|-------------------------------|----------------|----------------|-----------|
|  |  |  |                               | 4,072,235      | 1,539,169      |           |
|  |  |  |                               | FY 2021 Budget | FY 2022 Budget | Change    |
|  |  |  |                               | -              | -              | -         |
|  |  |  | Material Management Warehouse |                |                |           |
|  |  |  | Wages                         |                | 134,576        | 134,576   |
|  |  |  | Benefits                      |                | 68,537         | 68,537    |
|  |  |  | Subtotal                      |                | 203,113        | 203,113   |
|  |  |  | Operating Expenditures        |                | 149,050        | 149,050   |
|  |  |  | Total                         |                | 352,163        | 352,163   |
|  |  |  |                               |                | -              | -         |
|  |  |  |                               |                |                |           |
|  |  |  | Power Plant                   |                |                |           |
|  |  |  | Wages                         | 1,061,209      | 1,090,442      | 29,234    |
|  |  |  | Benefits                      | 452,441        | 471,044        | 18,603    |
|  |  |  | Subtotal                      | 1,513,649      | 1,561,487      | 47,837    |
|  |  |  | Operating Expenditures        | 31,870,765     | 32,052,699     | 181,934   |
|  |  |  | Total                         | 33,384,414     | 33,614,185     | 229,771   |
|  |  |  |                               |                |                |           |
|  |  |  |                               | -              | -              | -         |
|  |  |  | Power System Operation        |                |                |           |
|  |  |  | Wages                         | 707,207        | 726,109        | 18,902    |
|  |  |  | Benefits                      | 295,287        | 315,827        | 20,541    |
|  |  |  | Subtotal                      | 1,002,494      | 1,041,937      | 39,443    |
|  |  |  | Operating Expenditures        | 447,773        | 655,271        | 207,498   |
|  |  |  | Total                         | 1,450,266      | 1,697,207      | 246,941   |
|  |  |  |                               |                |                | -         |
|  |  |  |                               | -              | -              | -         |
|  |  |  | Distribution                  |                |                |           |
|  |  |  | Wages                         | 3,168,817      | 2,737,733      | (431,084) |
|  |  |  | Benefits                      | 1,318,047      | 1,100,201      | (217,846) |
|  |  |  | Subtotal                      | 4,486,864      | 3,837,935      | (648,930) |
|  |  |  | Operating Expenditures        | 2,767,167      | 3,143,588      | 376,421   |
|  |  |  | Total                         | 7,254,031      | 6,981,522      | (272,509) |
|  |  |  |                               |                |                | -         |
|  |  |  |                               | -              | -              | -         |

City of Lake Worth Beach  
FY 2022 Budget  
Electric Fund

ppd by: BTM

|  |  |                        |                |                |             |
|--|--|------------------------|----------------|----------------|-------------|
|  |  |                        | 4,072,235      | 1,539,169      |             |
|  |  |                        | FY 2021 Budget | FY 2022 Budget | Change      |
|  |  | Meter Shop             |                |                |             |
|  |  | Wages                  | 619,366        | 664,905        | 45,539      |
|  |  | Benefits               | 320,046        | 303,725        | (16,321)    |
|  |  | Subtotal               | 939,412        | 968,630        | 29,218      |
|  |  | Operating Expenditures | 505,622        | 551,164        | 45,542      |
|  |  | Total                  | 1,445,034      | 1,519,794      | 74,760      |
|  |  |                        |                |                |             |
|  |  |                        | -              | -              | -           |
|  |  | Non-Departmental       |                |                |             |
|  |  | Wages                  | -              |                |             |
|  |  | Benefits               | -              |                |             |
|  |  | Subtotal               | -              | -              | -           |
|  |  | Operating Expenditures | 1,160,169      | 40,000         | (1,120,169) |
|  |  | Total                  | 1,160,169      | 40,000         | (1,120,169) |
|  |  |                        |                |                |             |
|  |  |                        | -              | -              | -           |
|  |  | Non-Departmental       |                |                |             |
|  |  | Wages                  | -              | -              | -           |
|  |  | Benefits               | -              | -              | -           |
|  |  | Subtotal               | -              | -              | -           |
|  |  | Operating Expenditures | 6,594,724      | 10,221,608     | 3,626,883   |
|  |  | Total                  | 6,594,724      | 10,221,608     | 3,626,883   |
|  |  |                        |                |                |             |
|  |  |                        |                | -              | -           |
|  |  | Total Fund             |                |                |             |
|  |  | Wages                  | 7,918,840      | 7,483,776      | (435,064)   |
|  |  | Benefits               | 3,441,290      | 3,171,874      | (269,416)   |
|  |  | Subtotal               | 11,360,130     | 10,655,650     | (704,480)   |
|  |  | Operating Expenditures | 46,231,430     | 49,727,649     | 3,496,218   |
|  |  | Total                  | 57,591,560     | 60,383,298     | 2,791,738   |
|  |  |                        |                |                |             |
|  |  |                        | -              | -              | -           |
|  |  |                        |                |                |             |
|  |  |                        | 4,708,235      | 1,539,169      | (3,169,066) |

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

PPD BY: BTM

|                                              |                            |                        |                           | 1,268,544      | 3,227,521      |          |
|----------------------------------------------|----------------------------|------------------------|---------------------------|----------------|----------------|----------|
|                                              |                            |                        |                           | FY Budget 2021 | FY 2022 Budget | Change   |
|                                              |                            |                        |                           |                |                |          |
| <b>Revenues and Expenditures by Category</b> |                            |                        |                           |                |                |          |
| <u>Sources of Funds</u>                      |                            |                        |                           |                |                |          |
|                                              | Permits and Fees           |                        |                           | 2,000          | 2,000          | -        |
|                                              | Intergovernmental Revenues |                        |                           | -              | -              | -        |
|                                              | Charges for Services       |                        |                           | 16,043,955     | 16,639,228     | 595,273  |
|                                              | Judgements and Fines       |                        |                           | -              | -              | -        |
|                                              | Investment Income          |                        |                           | 145,866        | 145,000        | (866)    |
|                                              | Impact Fees                |                        |                           | 137,578        | 137,565        | (13)     |
|                                              | Other Income               |                        |                           | -              | -              | -        |
|                                              | Transfers and Fund Balance |                        |                           | 15,000         | 15,000         | -        |
|                                              |                            |                        | Total Sources of Funds    | 16,344,400     | 16,938,793     | 594,393  |
|                                              |                            |                        | <i>crossfoot test s=0</i> |                |                | -        |
|                                              |                            |                        | <i>Source Test s=0</i>    | -              | -              | -        |
| <u>Uses of Funds</u>                         |                            |                        |                           |                |                |          |
| 7010                                         | Administration             |                        |                           |                |                |          |
|                                              |                            | Wages                  |                           | 537,996        | 550,783        | 12,786   |
|                                              |                            | Benefits               |                           | 252,750        | 233,102        | (19,648) |
|                                              |                            | Subtotal               |                           | 790,746        | 783,885        | (6,861)  |
|                                              |                            | Operating Expenditures |                           | 563,601        | 595,136        | 31,536   |
|                                              |                            | Total                  |                           | 1,354,347      | 1,379,021      | 24,674   |
|                                              |                            |                        | <i>crossfoot test s=0</i> |                |                | (0)      |
|                                              |                            |                        | <i>Source Test s=0</i>    | -              | -              | -        |

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

PPD BY: BTM

|      |                               |                           | 1,268,544      | 3,227,521      |         |
|------|-------------------------------|---------------------------|----------------|----------------|---------|
|      |                               |                           | FY Budget 2021 | FY 2022 Budget | Change  |
| 7021 | Pumping                       |                           |                |                |         |
|      |                               | Wages                     | -              | -              | -       |
|      |                               | Benefits                  | -              | -              | -       |
|      |                               | Subtotal                  | -              | -              | -       |
|      |                               | Operating Expenditures    | 303,000        | 308,625        | 5,625   |
|      |                               | Total                     | 303,000        | 308,625        | 5,625   |
|      |                               |                           |                |                |         |
|      |                               | <i>crossfoot test s=0</i> |                |                | -       |
|      |                               | <i>Source Test s=0</i>    | -              | -              | -       |
| 7022 | Treatment                     |                           |                |                |         |
|      |                               | Wages                     | 1,296,752      | 1,317,168      | 20,416  |
|      |                               | Benefits                  | 606,448        | 663,608        | 57,159  |
|      |                               | Subtotal                  | 1,903,200      | 1,980,776      | 77,576  |
|      |                               | Operating Expenditures    | 2,497,090      | 2,536,748      | 39,658  |
|      |                               | Total                     | 4,400,291      | 4,517,524      | 117,234 |
|      |                               |                           |                |                |         |
|      |                               | <i>crossfoot test s=0</i> |                |                | 0       |
|      |                               | <i>Source Test s=0</i>    | -              | -              | -       |
| 7034 | Transmission and Distribution |                           |                |                |         |
|      |                               | Wages                     | 707,261        | 741,662        | 34,401  |
|      |                               | Benefits                  | 381,835        | 412,099        | 30,264  |
|      |                               | Subtotal                  | 1,089,096      | 1,153,761      | 64,665  |
|      |                               | Operating Expenditures    | 939,989        | 1,082,466      | 142,477 |
|      |                               | Total                     | 2,029,085      | 2,236,227      | 207,142 |
|      |                               |                           |                |                |         |
|      |                               | <i>crossfoot test s=0</i> |                |                | (0)     |
|      |                               | <i>Source Test s=0</i>    | -              | -              | -       |

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

PPD BY: BTM

|                             |       |                        |                           | 1,268,544      | 3,227,521      |             |
|-----------------------------|-------|------------------------|---------------------------|----------------|----------------|-------------|
|                             |       |                        |                           | FY Budget 2021 | FY 2022 Budget | Change      |
| 9000                        | Other |                        |                           |                |                |             |
|                             |       | Wages                  |                           | -              | -              | -           |
|                             |       | Benefits               |                           | -              | -              | -           |
|                             |       | Subtotal               |                           | -              | -              | -           |
|                             |       | Operating Expenditures |                           | 4,049,912      | 2,540,278      | (1,509,634) |
|                             |       | Total                  |                           | 4,049,912      | 2,540,278      | (1,509,634) |
|                             |       |                        | <i>crossfoot test s=0</i> |                |                | -           |
|                             |       |                        | <i>Source Test s=0</i>    | -              | -              | -           |
| 9000                        | Other | Expenses               |                           |                |                |             |
|                             |       | Wages                  |                           | -              | -              | -           |
|                             |       | Benefits               |                           | -              | -              | -           |
|                             |       | Subtotal               |                           | -              | -              | -           |
|                             |       | Operating Expenditures |                           | 2,864,221      | 2,729,596      | (134,625)   |
|                             |       | Total                  |                           | 2,864,221      | 2,729,596      | (134,625)   |
|                             |       |                        | <i>crossfoot test s=0</i> |                |                | -           |
|                             |       |                        | <i>Source Test s=0</i>    | -              | -              | -           |
| Expense Summary by Category |       |                        |                           |                |                |             |
|                             |       | Wages                  |                           | 2,542,009      | 2,609,613      | 67,604      |
|                             |       | Benefits               |                           | 1,241,034      | 1,308,809      | 67,775      |
|                             |       | Subtotal               |                           | 3,783,043      | 3,918,422      | 135,379     |
|                             |       | Operating Expenditures |                           | 11,217,813     | 9,792,850      | (1,424,963) |
|                             |       | Total                  |                           | 15,000,856     | 13,711,272     | (1,289,584) |
|                             |       |                        | <i>crossfoot test s=0</i> |                |                |             |
|                             |       |                        | <i>Source Test s=0</i>    |                |                | -           |
|                             |       |                        |                           |                |                |             |
|                             |       | Net Sources over Uses  |                           | 1,343,544      | 3,227,521      | 1,883,977   |

City of Lake Worth Beach  
Fiscal Year 2022 Budget  
Sewer Fund

PPD By: BTM

|                                             |                              |  |                             | 257,026        | 24,649         |          |
|---------------------------------------------|------------------------------|--|-----------------------------|----------------|----------------|----------|
|                                             |                              |  |                             | FY 2021 Budget | FY 2022 Budget | Change   |
| <b>FUND 403- Local Sewer</b>                |                              |  |                             |                |                |          |
| <u>Revenue and Expenditures by Category</u> |                              |  |                             |                |                |          |
| <u>SOURCES OF FUNDS</u>                     |                              |  |                             |                |                |          |
|                                             | Permits and Fees             |  |                             |                | -              | -        |
|                                             | Charges for Services         |  |                             | 9,698,411      | 10,101,227     | 402,816  |
|                                             | Investment Income            |  |                             | 25,723         | 25,000         | (723)    |
|                                             | Impact Fees                  |  |                             | 49,660         | 67,415         | 17,755   |
|                                             | Other Income                 |  |                             | -              | -              | -        |
|                                             | Transfers from other Sources |  |                             | -              | -              | -        |
|                                             | Use of Fund Balance          |  |                             | -              | -              | -        |
|                                             | Total Income                 |  |                             | 9,773,794      | 10,193,642     | 419,848  |
|                                             |                              |  | <i>crossfoot error, s=0</i> |                |                |          |
|                                             |                              |  | <i>Source Test, s=0</i>     | -              | -              | -        |
| <u>USES OF FUNDS</u>                        |                              |  |                             |                |                |          |
| 7010                                        | Administration               |  |                             |                |                |          |
|                                             | Wages                        |  |                             | 295,042        | 275,625        | (19,417) |
|                                             | Benefits                     |  |                             | 132,860        | 127,157        | (5,703)  |
|                                             | Subtotal                     |  |                             | 427,902        | 402,782        | (25,120) |
|                                             | Operating Expenditures       |  |                             | 65,550         | 165,820        | 100,270  |
|                                             | Total                        |  |                             | 493,452        | 568,602        | 75,150   |
|                                             |                              |  | <i>crossfoot error, s=0</i> |                |                |          |
|                                             |                              |  | <i>Source Test, s=0</i>     |                |                |          |
| 7221                                        | Pumping                      |  |                             |                |                |          |
|                                             | Wages                        |  |                             | 229,482        | 250,790        | 21,308   |
|                                             | Benefits                     |  |                             | 138,617        | 138,256        | (362)    |
|                                             | Subtotal                     |  |                             | 368,099        | 389,046        | 20,946   |
|                                             | Operating Expenditures       |  |                             | 274,075        | 268,779        | (5,296)  |
|                                             | Total                        |  |                             | 642,175        | 657,825        | 15,650   |
|                                             |                              |  | <i>crossfoot error, s=0</i> |                |                |          |
|                                             |                              |  | <i>Source Test, s=0</i>     | -              | -              | -        |

## PPD By; BTM

9/16/2021, 2:24 PM

City of Lake Worth Beach  
FY 2022 Budget  
Storm Water Fund

ppd by: BTM

|                                              |                             |                        |                        | 23,400         | 67,280         |         |
|----------------------------------------------|-----------------------------|------------------------|------------------------|----------------|----------------|---------|
|                                              |                             |                        |                        | FY 2021 Budget | FY 2022 Budget | Change  |
|                                              |                             |                        |                        |                |                |         |
| FUND                                         | 408                         | Strom Water            |                        |                |                |         |
|                                              |                             |                        |                        |                |                |         |
| <u>Revenues and Expenditures by Category</u> |                             |                        |                        |                |                |         |
| SOURCES OF FUNDS                             |                             |                        |                        |                |                |         |
|                                              | Taxes                       |                        |                        | 20,000         | 18,900         | (1,100) |
|                                              | Permits &Fees               |                        |                        | -              | -              | -       |
|                                              | Charges for Services        |                        |                        | 1,939,787      | 2,000,486      | 60,699  |
|                                              | Fines and Foreitures        |                        |                        | -              | -              | -       |
|                                              | Investment Income           |                        |                        | 51,890         | 54,150         | 2,260   |
|                                              | Disposition of Fixed Assets |                        |                        | -              | -              | -       |
|                                              | Other Income                |                        |                        | -              | -              | -       |
|                                              | Transfers                   |                        |                        | -              | -              | -       |
|                                              | Use of Fund Balance         |                        |                        | -              | -              | -       |
|                                              |                             |                        | Total Sources of Funds | 2,011,677      | 2,073,536      | 61,859  |
|                                              |                             |                        | crossfoot test, s=0    |                |                |         |
|                                              |                             |                        | source test, s=0       |                | -              | -       |
|                                              |                             |                        |                        |                |                |         |
| USES OF FUNDS                                |                             |                        |                        |                |                |         |
| 5090                                         | Stormwater Management       |                        |                        |                |                |         |
|                                              |                             | Wages                  |                        | 295,771        | 310,073        | 14,302  |
|                                              |                             | Benefits               |                        | 155,472        | 169,729        | 14,257  |
|                                              |                             | Subtotal               |                        | 451,243        | 479,802        | 28,559  |
|                                              |                             | Operating Expenditures |                        | 443,225        | 435,779        | (7,446) |
|                                              |                             | Total                  |                        | 894,468        | 915,581        | 21,113  |
|                                              |                             |                        | crossfoot test s=0     |                |                |         |
|                                              |                             |                        | Source Test s=0        | -              | -              | -       |

City of Lake Worth Beach  
FY 2022 Budget  
Storm Water Fund

ppd by: BTM

|      |                                |                                | FY 2021 Budget            | FY 2022 Budget | Change    |
|------|--------------------------------|--------------------------------|---------------------------|----------------|-----------|
| 5099 | Street Sweeping                |                                |                           |                |           |
|      |                                | Wages                          | 162,002                   | 165,557        | 3,555     |
|      |                                | Benefits                       | 92,139                    | 98,029         | 5,890     |
|      |                                | Subtotal                       | 254,140                   | 263,586        | 9,445     |
|      |                                | Operating Expenditures         | 279,356                   | 152,239        | (127,117) |
|      |                                | Total                          | 533,497                   | 415,825        | (117,672) |
|      |                                |                                | <i>crossfoot test s=0</i> |                |           |
|      |                                |                                | <i>Source Test s=0</i>    | -              | -         |
| 9010 | Non-Departmental/Non Allocated |                                |                           |                |           |
|      |                                | Wages                          | -                         | -              | -         |
|      |                                | Benefits                       | -                         | -              | -         |
|      |                                | Subtotal                       | -                         | -              | -         |
|      |                                | Operating Expenditures         | 360,312                   | 674,849        | 314,537   |
|      |                                | Total                          | 360,312                   | 674,849        | 314,537   |
|      |                                |                                | <i>crossfoot test s=0</i> |                |           |
|      |                                |                                | <i>Source Test s=0</i>    | -              | -         |
|      |                                | Department Summary by Category |                           |                |           |
|      |                                | Wages                          | 457,773                   | 475,630        | 17,857    |
|      |                                | Benefits                       | 247,611                   | 267,758        | 20,147    |
|      |                                | Subtotal                       | 705,384                   | 743,388        | 38,004    |
|      |                                | Operating Expenditures         | 1,082,893                 | 1,262,868      | 179,974   |
|      |                                | Total                          | 1,788,277                 | 2,006,256      | 217,979   |
|      |                                |                                | <i>crossfoot test s=0</i> |                |           |
|      |                                |                                | <i>Source Test s=0</i>    | -              | -         |
|      |                                |                                |                           |                |           |
|      |                                | NET SOURCES OVER USES          | 223,400                   | 67,280         | (156,120) |

City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

ppd by: BTM

|                                                   |                        |                            |                |                |           |
|---------------------------------------------------|------------------------|----------------------------|----------------|----------------|-----------|
|                                                   |                        |                            | 524,580        | 367,989        |           |
|                                                   |                        |                            | FY 2021 Budget | FY 2022 Budget | Change    |
| <b>FUND</b>                                       | <b>410</b>             | <b>Refuse</b>              |                |                |           |
| <b><u>Revenue and Expenditures by Program</u></b> |                        |                            |                |                |           |
|                                                   |                        | Sources of Funds           |                |                |           |
|                                                   |                        | Taxes                      | 128,900        | 128,900        | -         |
|                                                   |                        | Charges for Services       | 6,705,823      | 6,475,423      | (230,400) |
|                                                   |                        | Investment Income          | 59,630         | 95,250         | 35,620    |
|                                                   |                        | Transfers and Fund Balance | -              | -              | -         |
|                                                   |                        | Total Sources of Funds     | 6,894,353      | 6,699,573      | (194,780) |
|                                                   |                        | <i>Source Test, s=0</i>    | -              | -              | -         |
|                                                   |                        | Uses of Funds              |                |                |           |
| 5080                                              |                        |                            |                |                |           |
|                                                   |                        | Wages                      | -              | -              | -         |
|                                                   |                        | Benefits                   | -              | -              | -         |
|                                                   |                        | Subtotal                   | -              | -              | -         |
|                                                   |                        | Operating Expenditures     | 26,500         | -              | (26,500)  |
|                                                   |                        | Total                      | 26,500         | -              | (26,500)  |
|                                                   |                        | <i>crossfoot test s=0</i>  |                |                |           |
|                                                   |                        | <i>Source Test s=0</i>     | -              | -              | -         |
| 5081                                              | Residential Collection |                            |                |                |           |
|                                                   |                        | Wages                      | 982,554        | 946,917        | (35,637)  |
|                                                   |                        | Benefits                   | 578,105        | 536,740        | (41,364)  |
|                                                   |                        | Subtotal                   | 1,560,658      | 1,483,657      | (77,001)  |
|                                                   |                        | Operating Expenditures     | 1,722,153      | 1,737,742      | 15,590    |
|                                                   |                        | Total                      | 3,282,811      | 3,221,400      | (61,411)  |
|                                                   |                        | <i>crossfoot test s=0</i>  |                |                |           |
|                                                   |                        | <i>Source Test s=0</i>     | -              | -              | -         |
| 5082                                              | Commercial Collection  |                            |                |                |           |
|                                                   |                        | Wages                      | 299,616        | 309,036        | 9,421     |
|                                                   |                        | Benefits                   | 171,789        | 179,818        | 8,028     |
|                                                   |                        | Subtotal                   | 471,405        | 488,854        | 17,449    |
|                                                   |                        | Operating Expenditures     | 885,984        | 890,590        | 8,006     |
|                                                   |                        | Total                      | 1,357,389      | 1,379,444      | 25,455    |
|                                                   |                        | <i>crossfoot test s=0</i>  |                |                |           |
|                                                   |                        | <i>Source Test s=0</i>     | -              | -              | -         |

City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

ppd by: BTM

|      |                                 |                                |                           | FY 2021 Budget | FY 2022 Budget | Change    |
|------|---------------------------------|--------------------------------|---------------------------|----------------|----------------|-----------|
| 5083 | Wages and Benefits              |                                |                           |                |                |           |
|      |                                 | Wages                          |                           | 256,026        | 267,626        | 21,942    |
|      |                                 | Benefits                       |                           | 114,938        | 133,265        | 18,327    |
|      |                                 | Subtotal                       |                           | 370,964        | 400,891        | 40,269    |
|      |                                 | Operating Expenditures         |                           | 175,221        | 171,455        | (3,766)   |
|      |                                 | Total                          |                           | 546,185        | 572,346        | 36,503    |
|      |                                 |                                | <i>crossfoot test s=0</i> |                |                |           |
|      |                                 |                                | <i>Source Test s=0</i>    | -              | -              | -         |
| 5084 | Roll-Offs                       |                                |                           |                |                |           |
|      |                                 | Wages                          |                           | 72,793         | 74,833         | 2,088     |
|      |                                 | Benefits                       |                           | 42,527         | 47,686         | 5,159     |
|      |                                 | Subtotal                       |                           | 115,320        | 122,519        | 7,246     |
|      |                                 | Operating Expenditures         |                           | 112,671        | 111,002        | (1,669)   |
|      |                                 | Total                          |                           | 227,991        | 233,522        | 5,578     |
|      |                                 |                                | <i>crossfoot test s=0</i> |                |                |           |
|      |                                 |                                | <i>Source Test s=0</i>    | -              | -              | -         |
| 9010 | Non-Departmental/UnAllocated    |                                |                           |                |                |           |
|      |                                 | Wages                          |                           | -              | -              | -         |
|      |                                 | Benefits                       |                           | -              | -              | -         |
|      |                                 | Subtotal                       |                           | -              | -              | -         |
|      |                                 | Operating Expenditures         |                           | 928,897        | 924,874        | (4,023)   |
|      |                                 | Total                          |                           | 928,897        | 924,874        | (4,023)   |
|      |                                 |                                | <i>crossfoot test s=0</i> |                |                |           |
|      |                                 |                                | <i>Source Test s=0</i>    | -              | -              | -         |
|      | Summary of Expenses by Category |                                |                           |                |                |           |
|      |                                 | Wages                          |                           | 1,610,988      | 1,598,413      | (2,186)   |
|      |                                 | Benefits                       |                           | 907,360        | 897,509        | (9,851)   |
|      |                                 | Subtotal                       |                           | 2,518,348      | 2,495,922      | (12,037)  |
|      |                                 | Operating Expenditures         |                           | 3,851,425      | 3,835,662      | (12,362)  |
|      |                                 | Total                          |                           | 6,369,773      | 6,331,584      | (24,399)  |
|      |                                 |                                | <i>crossfoot test s=0</i> |                |                |           |
|      |                                 |                                | <i>Source Test s=0</i>    | -              | -              | -         |
|      |                                 |                                |                           |                |                |           |
|      |                                 | Net Sources over Uses of Funds |                           | 524,580        | 367,989        | (170,381) |

City of Lake Worth Beach  
FY 2022  
Self Insurance Fund Budget

|                  |                                    |                     | 35,049                     | 1,438          |           |
|------------------|------------------------------------|---------------------|----------------------------|----------------|-----------|
|                  |                                    |                     | FY 2021 Budget             | FY 2022 Budget | Change    |
| FUND             | 520                                | Self Insurance Fund |                            |                |           |
| SOURCES OF FUNDS |                                    |                     |                            |                |           |
|                  | Charges for Services               |                     | 3,082,709                  | 3,093,110      | 10,401    |
|                  | Investment Earnings                |                     | 30,000                     | 40,000         | 10,000    |
|                  | Other Income                       |                     | -                          | -              | -         |
|                  | Settlements and Insurance Recovery |                     | -                          | -              | -         |
|                  | Transfers                          |                     | -                          | -              | -         |
|                  | Use of Fund Balance                |                     | -                          | -              | -         |
|                  |                                    |                     | 3,112,709                  | 3,133,110      | 20,401    |
|                  |                                    |                     | <i>crossfoot test, s=0</i> |                |           |
|                  |                                    |                     | <i>source test, s=0</i>    | -              | -         |
| USES OF FUNDS    |                                    |                     |                            |                |           |
|                  | Wages                              |                     | 232,922                    | 118,794        | (114,128) |
|                  | Benefits                           |                     | 97,531                     | 56,308         | (41,223)  |
|                  |                                    | Subtotal            | 330,453                    | 175,102        | (155,351) |
|                  | Operating Expenditures             |                     | 2,232,322                  | 2,222,026      | (10,296)  |
|                  |                                    | Total               | 2,562,775                  | 2,397,128      | (165,647) |
|                  |                                    |                     | <i>crossfoot test, s=0</i> |                |           |
|                  |                                    |                     | <i>source test, s=0</i>    | -              | -         |
|                  | Wages                              |                     | -                          | 117,694        | 117,694   |
|                  | Benefits                           |                     | -                          | 56,308         | 56,308    |
|                  |                                    | Subtotal            | -                          | 174,002        | 174,002   |
|                  | Operating Expenditures             |                     | 506,885                    | 552,542        | 45,657    |
|                  |                                    | Total               | 506,885                    | 726,544        | 219,659   |
|                  |                                    |                     | <i>crossfoot test, s=0</i> |                |           |
|                  |                                    |                     | <i>source test, s=0</i>    | -              | -         |

City of Lake Worth Beach  
FY 2022  
Self Insurance Fund Budget

|  |                            |                        |                            | 35,049         | 1,438          |          |
|--|----------------------------|------------------------|----------------------------|----------------|----------------|----------|
|  |                            |                        |                            | FY 2021 Budget | FY 2022 Budget | Change   |
|  |                            |                        |                            |                |                |          |
|  |                            | Wages                  |                            | -              | -              | -        |
|  |                            | Benefits               |                            | -              | -              | -        |
|  |                            |                        | Subtotal                   | -              | -              | -        |
|  |                            | Operating Expenditures |                            | 8,000          | 8,000          | -        |
|  |                            |                        | Total                      | 8,000          | 8,000          | -        |
|  |                            |                        | <i>crossfoot test, s=0</i> |                |                |          |
|  |                            |                        | <i>source test, s=0</i>    | -              | -              | -        |
|  | Department Expense Summary |                        |                            |                |                |          |
|  |                            | Wages                  |                            | 232,922        | 236,488        | 3,566    |
|  |                            | Benefits               |                            | 97,531         | 112,615        | 15,084   |
|  |                            |                        | Subtotal                   | 330,453        | 349,103        | 18,650   |
|  |                            | Operating Expenditures |                            | 2,747,207      | 2,782,568      | 35,362   |
|  |                            |                        | Total                      | 3,077,660      | 3,131,672      | 54,012   |
|  |                            |                        | <i>crossfoot test, s=0</i> |                |                |          |
|  |                            |                        | <i>source test, s=0</i>    | -              | -              | -        |
|  |                            |                        |                            |                |                |          |
|  |                            | NET SOURCES OVER USES  |                            | 35,049         | 1,438          | (33,611) |
|  |                            |                        | <i>crossfoot test, s=0</i> |                |                |          |
|  |                            |                        | <i>source test, s=0</i>    | -              | -              | -        |

City of Lake Worth Beach  
FY 2022  
Garage Fund Budget

|              |                     |                                       | 14,382         | 739            |          |
|--------------|---------------------|---------------------------------------|----------------|----------------|----------|
| GL Acct Code | Account Description |                                       | FY 2021 Budget | FY 2022 Budget | Change   |
| Fund 530     |                     |                                       |                |                |          |
| 341          |                     | Assessment Discount                   |                |                |          |
|              | 0                   | 0 Charges for Services                |                |                |          |
|              | 20                  | 10 General Fund                       | 314,800        | 292,400        | (22,400) |
|              | 20                  | 15 Beach Fund                         | 16,700         | 14,700         | (2,000)  |
|              | 20                  | 20 Electric Fund                      | 166,100        | 147,400        | (18,700) |
|              | 20                  | 25 Water Fund                         | 101,300        | 124,000        | 22,700   |
|              | 20                  | 30 Local Sewer Fund                   | 67,300         | 67,300         | -        |
|              | 20                  | 35 Regional Sewer Fund                | 13,800         | 13,800         | -        |
|              | 20                  | 40 Golf Fund                          |                |                |          |
|              | 20                  | 55 Stormwater Fund                    | 22,517         | 6,900          | (15,617) |
|              | 20                  | 60 Sanitation Fund                    | 66,800         | 57,900         | (8,900)  |
|              | 20                  | 65 Building Services Fund             | -              | -              | -        |
|              | 20                  | 70 IT Fund                            | 9,800          | 9,800          | -        |
|              | 20                  | 75 Garage Fund                        |                |                |          |
|              | 20                  | 95 Utility Conservation Fund          | -              | -              | -        |
|              | 20                  | 99 Contributions-Other                |                |                |          |
|              | 40                  | 10 Heavy Equipment / Fuel Charge Back | 160,000        | 160,000        | -        |
| 361          |                     | Donations                             |                |                | -        |
|              | 10                  | 10 Investments                        |                |                | -        |
|              | 30                  | 0 Unrealized Gain/(Loss)              |                |                | -        |
|              | 40                  | 0 Realized Gain/(Loss)                |                |                | -        |
| 364          | 0                   | 0 Disp of Fixed Assets                |                |                | -        |
|              |                     |                                       |                |                | -        |
| 395          | 0                   | 0 Fund Balance                        |                | 182,000        | 182,000  |
|              |                     |                                       |                |                |          |
|              |                     | Subtotal                              | 939,117        | 1,076,200      | 137,083  |
|              |                     |                                       |                |                |          |

City of Lake Worth Beach  
FY 2022  
Garage Fund Budget

|              |                     |                        |                           | 14,382         | 739            |          |
|--------------|---------------------|------------------------|---------------------------|----------------|----------------|----------|
| GL Acct Code | Account Description |                        |                           | FY 2021 Budget | FY 2022 Budget | Change   |
| 530          |                     |                        |                           |                |                |          |
|              | Transportation      |                        |                           |                |                |          |
|              |                     | Wages and Benefits     |                           |                |                |          |
|              | 12                  | 10                     | Regular                   | 331,086        | 279,656        | (51,430) |
|              |                     | 20                     | Leave Payout              |                |                |          |
|              |                     | 30                     | Natural Disaster Regular  |                |                |          |
|              | 14                  | 10                     | Standard Overtime         | 6,000          | 6,000          |          |
|              | 15                  | 10                     | Longevity                 | -              | 375            | 375      |
|              |                     |                        | Other Benefits            | 276            |                |          |
|              |                     |                        | Subtotal Wages            | 337,362        | 286,031        | (51,055) |
|              | 21                  | 0                      | FICA Taxes                | 26,321         | 21,394         | (4,928)  |
|              | 22                  | 10                     | Defined Benefit Plan      | 75,628         | 67,198         | (8,430)  |
|              |                     | 20                     | 401-a Plan                | -              |                |          |
|              | 23                  | 0                      | Life & Health Insurance   | 66,159         | 54,401         | (11,758) |
|              | 24                  | 10                     | Workers' Comp Regular     | 7,383          | 7,602          | 220      |
|              |                     |                        | Subtotal Benefits         | 175,491        | 150,594        | (24,896) |
|              |                     |                        | Wages and Benefits        | 512,853        | 436,625        | (75,952) |
|              |                     | Operating Expenditures |                           | 0              |                |          |
|              | 30                  | 60                     | Golf Course               |                |                |          |
|              | 31                  | 50                     | Internal IT Support       | 29,289         | 29,992         | 703      |
|              | 34                  | 50                     | Other Contractual Service | 12,000         | 15,000         | 3,000    |
|              | 40                  | 10                     | Training/Registration     | 1,500          | 1,500          | -        |
|              |                     | 30                     | Postage & Freight         |                |                | -        |
|              | 43                  | 10                     | Water                     | 2,500          | 2,500          | -        |
|              |                     | 20                     | Sewer                     | 1,500          | 1,500          | -        |
|              |                     | 30                     | Electricity               | 9,000          | 9,000          | -        |
|              |                     | 40                     | Refuse/Waste Disposal     | 2,600          | 2,600          | -        |
|              | 45                  | 10                     | Property/Liability        | 39,794         | 39,794         | -        |
|              | 46                  | 10                     | Buildings                 | 10,000         | 10,000         | -        |
|              |                     | 21                     | Equipment-General         | 8,000          | 8,000          | -        |
|              |                     | 22                     | Equipment-Garage          | 160,000        | 160,000        | -        |

City of Lake Worth Beach  
FY 2022  
Garage Fund Budget

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

City of Lake Worth Beach  
Fiscal Year 2022 Budget  
Benefit Fund

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

City of Lake Worth Beach  
FY 2022 Budget  
Utility Conservation

|                 |            |    |                          | 223               | 2,926             |           |
|-----------------|------------|----|--------------------------|-------------------|-------------------|-----------|
| GL Acct Code    |            |    |                          | FY 2021<br>Budget | FY 2022<br>Budget | Change    |
| <b>Fund</b>     | <b>195</b> |    |                          |                   |                   |           |
|                 |            |    |                          |                   |                   |           |
| <b>REVENUES</b> |            |    |                          |                   |                   |           |
| 0               |            |    |                          |                   |                   |           |
| 361             | 10         | 10 | Investments              |                   |                   | -         |
|                 | 30         | 0  | Unrealized Gain / (Loss) |                   |                   | -         |
|                 | 40         | 0  | Realized Gain / (Loss)   |                   |                   | -         |
| 395             | 0          | 0  | Other Sources            | 175,000           | 10,000            | (165,000) |
|                 |            |    |                          |                   |                   |           |
|                 |            |    | Total Sources of Funds   | 175,000           | 10,000            | (165,000) |
|                 |            |    |                          |                   |                   |           |
|                 |            |    |                          |                   |                   |           |

City of Lake Worth Beach  
FY 2022 Budget  
Utility Conservation

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