

FY 2022 Budget

	Sources of Funds	Use of Fund			Salaries plus		Operating	Total Uses of Funds	Net Revenues
		Balance	Salaries	Benefits	Benefits				
General Fund	40,300,942	-	5,644,032	10,361,870	16,005,902	24,292,999	40,298,901	2,040	
Building Permit Fund	1,217,150	600,000	702,246	339,522	1,041,768	685,481	1,727,250	89,900	
Beach Fund	4,252,839	-	1,454,300	693,215	2,147,515	1,837,751	3,985,266	267,573	
Code Remediation	364,000	-	-	-	-	313,000	313,000	51,000	
Electric Fund	61,922,467	-	7,482,658	3,180,764	10,663,421	49,753,457	60,416,878	1,505,589	
Water Fund	16,938,793	-	2,609,296	1,311,137	3,920,433	9,792,850	13,713,283	3,225,510	
Local Sewer Fund	10,193,642	-	1,174,601	593,570	1,768,171	8,397,735	10,165,907	27,735	
Golf Fund	1,453,500	-	258,751	53,900	312,651	1,096,876	1,409,527	43,973	
Stormwater Fund	2,073,536	-	475,575	268,136	743,711	1,260,338	2,004,049	69,487	
Garage Fund	894,200	182,000	286,031	150,487	436,518	638,836	1,075,354	846	
Refuse Fund	6,699,573	-	1,598,326	897,839	2,496,164	3,835,662	6,331,827	367,746	
IT Fund	2,560,201	-	547,332	256,317	803,649	1,631,326	2,434,975	125,226	
Self Insurance Fund	3,133,385	-	236,488	112,550	349,038	2,782,568	3,131,606	1,779	
Utility Conservation	-	10,000	-	-	-	7,074	7,074	2,926	
Benefit Fund	9,176,508	-	126,369	61,190	187,559	8,921,679	9,109,238	67,270	
Regional Sewer	9,176,459	-	188,519	101,518	290,037	8,788,316	9,078,353	98,106	
Total	170,357,194	792,000	22,784,524	18,382,014	41,166,538	124,035,949	165,202,487	5,946,707	

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
REVENUE AND EXPENDITURES - BY CATEGORY				
REVENUE				
	Taxes			
	Ad valorem	11,372,373	12,424,147	1,051,774
	Sales, Use & Fuel & Fuel	1,010,000	1,010,000	-
	Utility Services Taxes	4,075,372	4,135,500	60,128
	Subtotal	16,457,745	17,569,647	1,111,902
	Permits, Fees and Special Assessments	-	-	-
	Business Licenses	1,000,000	1,000,000	-
	Permits	19,000	16,500	(2,500)
	Plan Review	25,000	25,000	-
	Special Assessments	-	-	-
	Other Permits and Fees	76,569	50,500	(26,069)
	Subtotal	1,120,569	1,092,000	(28,569)
	State Shared Revenues	-	-	-
	State Shared Revenues	4,688,100	4,710,000	21,900
	Shared Revenue Local Unit	490,000	350,000	(140,000)
	Payments in Lieu of Taxes	-	-	-
	Subtotal	5,178,100	5,060,000	(118,100)
	Other Revenues	-	-	-
	Charges for Services	1,905,480	1,915,583	10,103
	Judgements, fines and forfeits	1,028,900	1,036,900	8,000
	Interest, Rents, Contributions	111,550	144,050	32,500
	Transfers from Enterprise Funds and other Sources	12,489,538	13,482,762	993,224
	Use of Fund Balance	-	-	-
	Subtotal	15,535,468	16,579,295	1,043,827

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	TOTAL REVENUE	38,291,882	40,300,942	2,009,059
		-	-	-
	EXPENDITURES			
	<u>Administration</u>			
	City Commissioners			
	Wages	157,500	157,500	(0)
	Benefits	67,338	67,338	-
	Subtotal	224,838	224,838	(0)
	Operating Expenditures	220,839	255,962	35,123
	Total	445,677	480,800	35,123
	City Manager			
	Wages	349,751	375,464	25,713
	Benefits	102,950	120,326	17,376
	Subtotal	452,701	495,789	43,089
	Operating Expenditures	205,720	260,895	55,175
	Total	658,421	756,685	98,264
	City Clerk			
	Wages	298,994	294,527	(4,467)
	Benefits	139,039	144,776	5,738
	Subtotal	438,033	439,304	1,271
	Operating Expenditures	148,290	226,273	77,982
	Total	586,323	665,576	79,253

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	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)
	<i>Administration Summary</i>	-	-	-
	Wages	926,735	951,409	24,673
	Benefits	339,725	364,022	24,297
	Subtotal	1,266,460	1,315,431	48,971
	Operating Expenditures	608,621	769,937	161,316
	Total	1,875,081	2,085,368	210,287
	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	528,743	69,072
	Subtotal	1,471,667	1,622,554	150,887
	Operating Expenditures	318,003	356,675	38,672
	Total	1,789,669	1,979,229	189,560

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	Human Resources	-	-	-
	Wages	63,265	108,694	45,429
	Benefits	31,143	54,230	23,087
	Subtotal	94,408	162,924	68,515
	Operating Expenditures	86,903	122,494	35,591
	Total	181,311	285,418	104,107
	<u>Community Sustainability</u>	-	-	-
	Administration			
	Wages	63,131	123,445	60,314
	Benefits	24,403	51,850	27,447
	Subtotal	87,534	175,296	87,761
	Operating Expenditures	50,013	55,217	5,204
	Total	137,548	230,512	92,965
	Economic Development	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Planning and Zoning	-	-	-
	Wages	456,964	413,504	(43,460)
	Benefits	210,444	208,340	(2,103)
	Subtotal	667,408	621,844	(45,564)
	Operating Expenditures	160,561	154,672	(5,889)
	Total	827,968	776,516	(51,452)

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	Code Enforcement	-	-	-
	Wages	706,947	560,504	(146,443)
	Benefits	371,073	284,380	(86,693)
	Subtotal	1,078,020	844,885	(233,136)
	Operating Expenditures	272,251	273,383	1,132
	Total	1,350,272	1,118,268	(232,004)
	Use and Occupancy	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Business Licenses	-	-	-
	Wages	31,740	33,861	2,121
	Benefits	39,678	23,098	(16,580)
	Subtotal	71,418	56,959	(14,459)
	Operating Expenditures	46,120	53,614	7,494
	Total	117,538	110,573	(6,965)
	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

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	<i>Community Sustainability Summary</i>	-	-	-
	Wages	1,289,155	1,216,475	(72,680)
	Benefits	659,884	587,580	(72,304)
	Subtotal	1,949,039	1,804,055	(144,984)
	Operating Expenditures	585,267	593,908	8,640
	Total	2,534,306	2,397,962	(136,344)
	<u>Public Safety</u>	-	-	-
	Police			
	Wages	-	-	-
	Benefits	3,551,200	3,910,269	359,069
	Subtotal	3,551,200	3,910,269	359,069
	Operating Expenditures	13,615,058	13,877,071	262,014
	Total	17,166,258	17,787,340	621,083
	Fire			
	Wages	-	-	-
	Benefits	3,419,120	3,634,387	215,267
	Subtotal	3,419,120	3,634,387	215,267
	Operating Expenditures	46,900	46,900	-
	Total	3,466,020	3,681,287	215,267
	<i>Public Safety Summary</i>	-	-	-
	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

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	<u>Public Services</u>	-	-	-
	Administration			
	Wages	125,715	124,522	(1,193)
	Benefits	66,850	66,933	83
	Subtotal	192,565	191,455	(1,111)
	Operating Expenditures	146,892	194,479	47,587
	Total	339,458	385,934	46,476
	Street Maintenance	-	-	-
	Wages	261,771	263,298	1,528
	Benefits	158,543	189,297	30,753
	Subtotal	420,314	452,595	32,281
	Operating Expenditures	613,191	1,074,138	460,947
	Total	1,033,504	1,526,733	493,228
	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	317,865	(47,903)
	Subtotal	975,414	884,091	(91,324)
	Operating Expenditures	1,161,355	1,173,757	12,402
	Total	2,136,769	2,057,848	(78,921)

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	Cemetery	-	-	-
	Wages	67,688	56,569	(11,119)
	Benefits	29,046	35,627	6,581
	Subtotal	96,734	92,196	(4,538)
	Operating Expenditures	165,423	177,030	11,607
	Total	262,157	269,226	7,069
	Cemetery	-	-	-
	Wages	5,500	32,136	26,636
	Benefits	413	21,759	21,347
	Subtotal	5,913	53,895	47,983
	Operating Expenditures	145,000	145,000	-
	Total	150,913	198,895	47,983
	Maintenance	-	-	-
	Wages	533,946	376,005	(157,941)
	Benefits	284,777	210,336	(74,441)
	Subtotal	818,723	586,341	(232,383)
	Operating Expenditures	333,882	399,698	65,817
	Total	1,152,605	986,039	(166,566)
	<i>Public Services Summary</i>	-	-	-
	Wages	1,604,266	1,418,755	(185,510)
	Benefits	905,398	841,817	(63,580)
	Subtotal	2,509,663	2,260,572	(249,091)
	Operating Expenditures	2,567,592	3,165,952	598,360
	Total	5,077,256	5,426,525	349,269
		-	-	-
		-	-	0

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	<u>Recreation</u>			
	Administration			
	Wages	179,340	100,182	(79,158)
	Benefits	87,763	54,043	(33,720)
	Subtotal	267,103	154,226	(112,878)
	Operating Expenditures	108,794	137,762	28,968
	Total	375,897	291,988	(83,909)
	Library			
	Wages	150,223	169,622	19,399
	Benefits	68,778	78,380	9,602
	Subtotal	219,001	248,003	29,001
	Operating Expenditures	236,715	232,740	(3,974)
	Total	455,716	480,743	25,027
	Recreation			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Community Programs			
	Wages	302,181	315,641	13,460
	Benefits	129,846	141,349	11,503
	Subtotal	432,026	456,990	24,963
	Operating Expenditures	291,420	276,851	(14,569)
	Total	723,447	733,841	10,394

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	Facilities	-	-	-
	Wages	169,939	180,858	10,919
	Benefits	97,703	116,741	19,038
	Subtotal	267,642	297,599	29,957
	Operating Expenditures	569,400	548,202	(21,198)
	Total	837,042	845,801	8,760
	Special Events	-	-	-
	Wages	72,409	88,583	16,174
	Benefits	38,093	50,309	12,216
	Subtotal	110,502	138,893	28,390
	Operating Expenditures	275,962	603,020	327,058
	Total	386,464	741,913	355,449
	Aquatics	-	-	-
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
	Recreation Summary			
	Wages	874,093	854,887	(19,205)
	Benefits	422,182	440,823	18,640
	Subtotal	1,296,275	1,295,710	(565)
	Operating Expenditures	1,482,290	1,798,576	316,285
	Total	2,778,565	3,094,286	315,720
		-	-	-

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
		-	-	-
	Non-Departmental			
	Professional Services	240,000	300,000	60,000
	Utilities	4,400	4,400	-
	Bad Debt	-	-	-
	Other	-	-	-
	Bank Service Charges	10,000	10,000	-
	Debt Service	425,269	233,050	(192,219)
	Transfers For Services	-	-	-
	Inter-Fund Transfers	1,925,300	2,292,706	382,406
	Subtotal	2,604,969	2,840,156	250,187
		-	-	-
	Total General Fund			
	Wages	5,769,510	5,644,032	(125,478)
	Benefits	9,788,322	10,361,870	573,548
	Subtotal	15,557,832	16,005,902	448,070
	Operating Expenditures	22,633,512	24,292,999	1,674,487
	Total Expenditures	38,191,344	40,298,901	2,122,557
		-	-	-

City of Lake Worth Beach
FY 2022 Budget
Building Permit Fund

				278	89,900	
GL Acct Code		Account Description		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	702,246	33,854
			Benefits	325,182	339,522	14,340
			Subtotal	993,574	1,041,768	48,194
			Operating Expenditures	938,298	685,481	(252,816)
			Total Expenditures	1,931,872	1,727,250	(204,622)
			<i>source test s=0</i>	-	-	-
			Net Revenues	278	89,900	89,622

<u>History</u>					
GL Acct Code	Account Description		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	332,402	(14,066)
	Benefits		180,709	176,910	(3,799)
	Subtotal		527,177	509,313	(17,865)
	Operating Expenditures		172,896	247,762	74,866
	Total		700,073	757,075	57,002
			-	-	-
8055	Casino Building				
	Wages		130,557	131,438	881
	Benefits		87,568	66,679	(20,889)
	Subtotal		218,125	198,117	(20,008)
	Operating Expenditures		243,330	236,285	(7,044)
	Total		461,455	434,402	(27,052)
	<i>crossfoot test, s=0</i>				-
	<i>Source Test, s=0</i>		-	-	-
8056	Ballroom				
	Wages		78,996	69,912	(9,084)

City of Lake Worth Beach
FY 2022 Budget
Beach Fund

<i>History</i>					
GL Acct Code	Account Description		FY 2021 Budget	FY 2022 Budget	Change
		Benefits	29,264	30,404	1,140
		Subtotal	108,260	100,316	(7,944)
		Operating Expenditures	61,652	70,507	8,855
		Total	169,912	170,822	911
					(0)
		<i>crossfoot test, s=0</i>			
		<i>Source Test, s=0</i>	-	-	-
8071	Pool				
		Wages	5,551	6,023	473
		Benefits	1,882	1,842	(40)
		Subtotal	7,432	7,865	433
		Operating Expenditures	22,173	20,962	(1,211)
		Total	29,605	28,827	(778)
					0
		<i>crossfoot test, s=0</i>			
		<i>Source Test, s=0</i>	-	-	-

City of Lake Worth Beach
FY 2022 Budget
Beach Fund

<i>History</i>					
GL Acct Code		Account Description	FY 2021 Budget	FY 2022 Budget	Change
8072	Beach				
		Wages	682,386	748,531	66,145
		Benefits	266,957	339,188	72,231
		Subtotal	949,343	1,087,719	138,376
		Operating Expenditures	91,184	85,648	(5,536)
		Total	1,040,527	1,173,366	132,840
		<i>crossfoot test, s=0</i>			-
		<i>Source Test, s=0</i>	-	-	-
8074	Beach Park				
		Wages	168,384	165,994	(2,390)
		Benefits	70,179	78,192	8,014
		Subtotal	238,562	244,186	5,623
		Operating Expenditures	661,700	645,651	(16,049)
		Total	900,262	889,837	(10,426)
		<i>crossfoot test, s=0</i>			0
		<i>Source Test, s=0</i>	-	-	-
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>			-

City of Lake Worth Beach
FY 2022 Budget
Beach Fund

<i>History</i>					
GL Acct Code		Account Description	FY 2021 Budget	FY 2022 Budget	Change
		<i>Source Test, s=0</i>	-	-	-
		Total Uses of Funds	3,494,538	3,985,266	490,728
		<i>crossfoot test, s=0</i>			-
		<i>Source Test, s=0</i>	-	-	-
		Net Sources over Uses	226,470	267,573	41,103
		<i>crossfoot test, s=0</i>			0
		<i>Source Test, s=0</i>	-	0	0
	All Devisions				
	Wages		1,412,342	1,454,300	41,958
	Benefits		636,558	693,215	56,657
		Subtotal	2,048,900	2,147,515	98,615
		Operating Expenditures	1,445,638	1,837,751	392,113
		Total	3,494,538	3,985,266	490,728

			<i>History</i>		
GL Acct Code	Account Description		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)
			-	-	-
FUND	160	Code Remediation Fund			
310		Taxes			
311		Ad valorem			
	10	50 Interest - Deliquent			
		Subtotal	-	-	-
340		PBC			
341		Assessment Discount			
	51	0 Fees Remitted to County	-		
		Subtotal	-	-	-

			<i>History</i>		
			FY 2021		
GL Acct Code	Account Description		Budget	FY 2022 Budget	Change
360		Gain/(Loss)			
361		Interest & other Earnings			
	10	10 Investments	3,000	3,000	-
	10	40 Assessments	1,000	1,000	-
	10	50 Miscellaneous			-
	30	0 Unrealized Gain/(Loss)			-
	40	0 Realized Gain/(Loss)			-
	10	0 Abandoned Property		-	-
369		Other Miscellaneous Rev			-
	90	10 Boarding Income	20,000	20,000	-
	90	20 Lot Clearing Income	15,000	15,000	-
	90	21 Nuisance Asses Interest	-		-
	90	25 Foreclosure Income	5,000		(5,000)
	90	26 Demolition Income	25,000	25,000	-
	90	28 Surplus Sale Income	-		-
	90	29 Chronic Nuisance	100,000	100,000	-
	90	31 Private Collections	200,000	200,000	-
	90	90 Other	-		-
		Subtotal	369,000	364,000	(5,000)
395		Use of Fund Balance			
	0	0 Use of Fund Balance			
		Subtotal	-	-	-
		Total Sources of Funds	369,000	364,000	(5,000)
		<i>crossfoot test, s=0</i>			
51		Administrative			
515		Community Development			
		Wages and Benefits			
	25	0 Unemployment Compensation	-		-

			<i>History</i>		
GL Acct Code	Account Description		FY 2021 Budget	FY 2022 Budget	Change
		Subtotal Benefits	-	-	-
		Wages and Benefits	-	-	-
		<i>crossfoot test, s=0</i>			
		Operating Expenditures			
31	10	Legal	120,000	120,000	-
		85 Foreclosure Expense	25,000	25,000	-
		86 Boardups	30,000	30,000	-
		87 Lot Clearing	40,000	40,000	-
		88 Demolition	45,000	45,000	-
34	50	Other Contractual Service	25,000	25,000	-
		60 Commissions	20,000	20,000	-
41	30	Postage & Freight	500	500	-
49	10	Advertising	7,500	7,500	-
		30 Uncollectible Accounts			-
58	70	Bank Charges and Fees			-
61	50	Land			-
		Subtotal; Operating Expenditures	313,000	313,000	-
		Department Total	313,000	313,000	-
		<i>crossfoot test, s=0</i>			
		Net Sources over Uses	56,000	51,000	(5,000)

City of Lake Worth Beach
 Golf Course
 FY 2022 Budget

		998	43,973	
		<i>History</i>		
GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
<u>Revenue and Expense by Category</u>				
SOURCES OF FUNDS				
	Charges for Services	1,243,500	1,443,500	200,000
	Investment Income	-	-	-
	Rents	-	-	-
	Donations	10,000	10,000	-
	Other Income	-	-	-
	Transfers	-	-	-
	Use of Fund Balance	-	-	-
	TOTAL SOURCES OF FUNDS	1,253,500	1,453,500	200,000
USES OF FUNDS				
		-	-	-
8030	Golf Course			
	Wages	193,478	258,751	65,273
	Benefits	43,167	53,900	10,732
	Subtotal	236,645	312,651	76,006
	Operating Expenditures	985,857	1,055,714	69,857
	Total	1,222,502	1,368,365	145,863
		<i>Crossfoot error, s=0</i>		
		-	-	-
		<i>Source Test, s=0</i>		
9010	Other			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	-	-	-
	Total	-	-	-
		<i>Crossfoot error, s=0</i>		

City of Lake Worth Beach
 Golf Course
 FY 2022 Budget

		998		43,973	
		<i>History</i>			
GL Acct Code		Account Description		FY 2021	FY 2022
				Budget	Budget
					Change
			<i>Source Test, s=0</i>	-	-
			Wages	-	-
			Benefits	-	-
			Subtotal	-	-
			Operating Expenditures	30,000	41,163
			Total	30,000	41,163
			<i>Crossfoot error, s=0</i>		
			<i>Source Test, s=0</i>	-	-

City of Lake Worth Beach
 Golf Course
 FY 2022 Budget

		998	43,973	
		<i>History</i>		
GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
Category Summary				
	Wages	193,478	258,751	65,273
	Benefits	43,167	53,900	10,732
	Subtotal	236,645	312,651	76,006
	Operating Expenditures	1,015,857	1,096,876	81,020
	Total	1,252,502	1,409,527	157,025
	<i>Crossfoot error, s=0</i>			
	<i>Source Test, s=0</i>	-	-	-
	Net Sources over Uses	998	43,973	42,975

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

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

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

<i>history</i>					
GL Acct Code		Account Description	FY 2021 Budget	FY 2022 Budget	Change
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	128,320	32,697
	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	256,317	39,763
		Wages and Benefits	777,628	803,649	26,022
		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	-

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

<i>history</i>					
GL Acct Code	Account Description		FY 2021 Budget	FY 2022 Budget	Change
	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	2,434,975	287,396
		<i>crossfoot test, s=0</i>			
		Net Income	73,593	125,226	51,633

City of Lake Worth Beach
FY 2022 Budget
Electric Fund

GL Acct Code		Account Description	FY 2021 Budget	FY 2022 Budget	Change
			4,072,235	1,505,589	
		Operating Expenditures	540,040	567,750	27,710
		Total	2,026,149	1,916,112	(110,037)
		<i>crossfoot test, s=0</i>			-
		<i>Soruce test, s=0</i>	-	-	-
		Material Management Warehouse			
		Wages		134,576	134,576
		Benefits		68,485	68,485
		Subtotal		203,061	203,061
		Operating Expenditures		149,050	149,050
		Total		352,111	352,111
		<i>crossfoot test, s=0</i>		-	-
		<i>Soruce test, s=0</i>			
		Power Plant			
		Wages	1,061,209	1,090,442	29,234
		Benefits	452,441	470,724	18,284
		Subtotal	1,513,649	1,561,167	47,517
		Operating Expenditures	31,870,765	32,052,699	181,934
		Total	33,384,414	33,613,865	229,451
		<i>crossfoot test, s=0</i>			0
		<i>Soruce test, s=0</i>	-	-	-

City of Lake Worth Beach
FY 2022 Budget
Electric Fund

GL Acct Code		Account Description	4,072,235	1,505,589	
			FY 2021 Budget	FY 2022 Budget	Change
		<i>Soruce test, s=0</i>	-	-	-
		Non-Departmental			
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	6,594,724	10,247,416	3,652,691
		Total	6,594,724	10,247,416	3,652,691
		<i>crossfoot test, s=0</i>			-
		<i>Soruce test, s=0</i>	(0)	-	-
		Total Fund			
		Wages	7,918,840	7,482,658	(436,182)
		Benefits	3,441,290	3,180,764	(260,526)
		Subtotal	11,360,130	10,663,421	(696,708)
		Operating Expenditures	46,231,430	49,753,457	3,522,026
		Total	57,591,560	60,416,878	2,825,318
		<i>crossfoot test, s=0</i>			0

City of Lake Worth Beach
 Fiscal Year 2022
 Water Budget

		1,268,544	3,225,510	
GL Acct Code	Account Description	FY Budget 2021	FY 2022 Budget	Change
	<u>Uses of Funds</u>			
7010	Administration			
	Wages	537,996	550,466	12,469
	Benefits	252,750	236,156	(16,595)
	Subtotal	790,746	786,621	(4,125)
	Operating Expenditures	563,601	595,136	31,536
	Total	1,354,347	1,381,757	27,410
				<i>crossfoot test s=0</i>
				(0)
				<i>Source Test s=0</i>
		-	-	-
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	663,138	56,690
	Subtotal	1,903,200	1,980,306	77,106
	Operating Expenditures	2,497,090	2,536,748	39,658
	Total	4,400,291	4,517,055	116,764
				<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	411,844	30,008
	Subtotal	1,089,096	1,153,505	64,409
	Operating Expenditures	939,989	1,082,466	142,477

City of Lake Worth Beach
 Fiscal Year 2022
 Water Budget

			1,268,544	3,225,510	
GL Acct Code	Account Description		FY Budget 2021	FY 2022 Budget	Change
		Total	2,029,085	2,235,971	206,886
		<i>crossfoot test s=0</i>			0
		<i>Source Test s=0</i>	-	-	-
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>	-	-	-

City of Lake Worth Beach
 Fiscal Year 2022
 Water Budget

GL Acct Code		Account Description	1,268,544 FY Budget 2021	3,225,510 FY 2022 Budget	Change
9000	Other Expenses				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	2,864,221	2,729,597	(134,625)
		Total	2,864,221	2,729,597	(134,625)
		<i>crossfoot test s=0</i>			0
		<i>Source Test s=0</i>	-	-	-
Expense Summary by Category					
		Wages	2,542,009	2,609,296	67,287
		Benefits	1,241,034	1,311,137	70,103
		Subtotal	3,783,043	3,920,433	137,390
		Operating Expenditures	11,217,813	9,792,850	(1,424,963)
		Total	15,000,856	13,713,283	(1,287,573)
		<i>crossfoot test s=0</i>			-
		<i>Source Test s=0</i>	0	(0)	-
		Net Sources over Uses	1,343,544	3,225,510	1,881,966
		<i>crossfoot test s=0</i>			-

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Sewer Fund

GL Acct Code		Account Description	257,026	27,735	
			FY 2021 Budget	FY 2022 Budget	Change
		<i>Source Test, s=0</i>	-	-	-
7231	Collection				
		Wages	616,769	648,186	31,418
		Benefits	295,342	328,325	32,983
		Subtotal	912,111	976,512	64,400
		Operating Expenditures	477,286	730,017	252,731
		Total	1,389,397	1,706,528	317,131
		<i>crossfoot error, s=0</i>			
		<i>Source Test, s=0</i>	-	-	-
9010	Other				
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	6,791,744	7,233,119	441,375
		Total	6,791,744	7,233,119	441,375
		<i>crossfoot error, s=0</i>			
		<i>Source Test, s=0</i>	-	-	-

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Sewer Fund

GL Acct Code		Account Description	257,026 FY 2021 Budget	27,735 FY 2022 Budget	Change
Expense Summary					
		Wages	1,141,292	1,174,601	33,309
		Benefits	566,820	593,570	26,750
		Subtotal	1,708,113	1,768,171	60,059
		Operating Expenditures	7,608,656	8,397,735	789,080
		Total	9,316,769	10,165,907	849,138
		<i>crossfoot error, s=0</i>			
		<i>Source Test, s=0</i>	-	-	-
		NET SOURCES OVER USES	457,026	27,735	(429,290)
		<i>crossfoot error, s=0</i>			

City of Lake Worth Beach
FY 2022 Budget
Storm Water Fund

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
9010	Non-Departmental/Non Allocated			
	Wages	-	-	-
	Benefits	-	-	-
	Subtotal	-	-	-
	Operating Expenditures	360,312	672,319	312,007
	Total	360,312	672,319	312,007
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
	Department Summary by Category			
	Wages	457,773	475,575	17,802
	Benefits	247,611	268,136	20,525
	Subtotal	705,384	743,711	38,328
	Operating Expenditures	1,082,893	1,260,338	177,444
	Total	1,788,277	2,004,049	215,772
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
	NET SOURCES OVER USES	223,400	69,487	(153,913)
	<i>crossfoot test s=0</i>			

City of Lake Worth Beach
FY 2022 Budget
Refuse Fund

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
	Total	1,357,389	1,379,335	25,346
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-
5083	Wages and Benefits			
	Wages	256,026	267,626	21,942
	Benefits	114,938	133,173	18,234
	Subtotal	370,964	400,799	40,177
	Operating Expenditures	175,221	171,455	(3,766)
	Total	546,185	572,254	36,411
	<i>crossfoot test s=0</i>			
	<i>Source Test s=0</i>	-	-	-

City of Lake Worth Beach
FY 2022 Budget
Refuse Fund

GL Acct Code		Account Description	FY 2021 Budget	FY 2022 Budget	Change
5084	Roll-Offs				
		Wages	72,793	74,833	2,088
		Benefits	42,527	47,659	5,132
		Subtotal	115,320	122,492	7,220
		Operating Expenditures	112,671	111,002	(1,669)
		Total	227,991	233,495	5,551
		<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	1,598,326	(2,273)
		Benefits	907,360	897,839	(9,521)
		Subtotal	2,518,348	2,496,164	(11,794)
		Operating Expenditures	3,851,425	3,835,662	(12,362)
		Total	6,369,773	6,331,827	(24,156)
		<i>crossfoot test s=0</i>			
		<i>Source Test s=0</i>	-	-	-
		Net Sources over Uses of Funds	524,580	367,746	(170,624)
			(0)	-	-

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
<u>Summary Revenue and Expenditures</u>				
Sources of Funds				
	Taxes	128,900	128,900	-
	Charges for Services	6,705,823	6,475,423	(230,400)
	Investment Income	59,630	95,250	35,620
	Transfers and Fund Balance	-	-	-
	Total Sources of Funds	6,894,353	6,699,573	(194,780)
		-	-	-
Uses of Funds by Program				
5080	Administrative	26,500	-	(26,500)
5081	Residential Collection	3,282,811	3,221,870	(60,941)
5082	Commercial Collection	1,357,389	1,379,335	25,346
5083	Recycle	546,185	572,254	36,411
5084	Roll-Offs	227,991	233,495	5,551
9010	Non-Departmental	928,897	924,874	(4,023)
	Total Uses of Funds	6,369,773	6,331,827	(24,156)
		-	-	-
	Net Income	524,580	367,746	(170,624)

City of Lake Worth Beach
 FY 2022
 Self Insurance Fund Budget

GL Acct Code		Account Description	35,049 FY 2021 Budget	1,779 FY 2022 Budget	Change
USES OF FUNDS					
		Wages	232,922	118,794	(114,128)
		Benefits	97,531	56,275	(41,256)
		Subtotal	330,453	175,069	(155,384)
		Operating Expenditures	2,232,322	2,222,026	(10,296)
		Total	2,562,775	2,397,095	(165,680)
		<i>crossfoot test, s=0</i>			
		<i>source test, s=0</i>	-	-	-
		Wages	-	117,694	117,694
		Benefits	-	56,275	56,275
		Subtotal	-	173,969	173,969
		Operating Expenditures	506,885	552,542	45,657
		Total	506,885	726,511	219,626
		<i>crossfoot test, s=0</i>			
		<i>source test, s=0</i>	-	-	-
		Wages	-	-	-
		Benefits	-	-	-
		Subtotal	-	-	-
		Operating Expenditures	8,000	8,000	-
		Total	8,000	8,000	-
		<i>crossfoot test, s=0</i>			
		<i>source test, s=0</i>	-	-	-
Department Expense Summary					
		Wages	232,922	236,488	3,566
		Benefits	97,531	112,550	15,019
		Subtotal	330,453	349,038	18,585
		Operating Expenditures	2,747,207	2,782,568	35,362
		Total	3,077,660	3,131,606	53,946

			14,382	846	
GL Acct Code	Account Description		FY 2021 Budget	FY 2022 Budget	Change
	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	67,090	(8,537)
		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	150,487	(25,004)
		Wages and Benefits	512,853	436,518	(76,059)

City of Lake Worth Beach

FY 2022

Garage Fund Budget

			14,382	846	
GL Acct Code	Account Description		FY 2021 Budget	FY 2022 Budget	Change
		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	-
	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	852,104	(72,356)

GL Acct Code			Account Description	FY 2021 Budget	FY 2022 Budget	Change
				14,382	846	
			<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	1,075,354	223,250
			Net Income	14,382	846	209,439

City of Lake Worth Beach
 Fiscal Year 2022 Budget
 Benefit Fund

GL Acct Code	Account Description	FY 2021 Budget	FY 2022 Budget	Change
Summary of Sources and Uses				
Sources of Funds				
	Intergovernmental	14,000	14,000	-
	City Contributions- Health	4,739,961	4,635,259	(104,701)
	City Contributions- Pension	4,350,772	4,372,298	21,526
	City Contributions- 401 A	133,749	152,951	19,201
	Interest / Earnings	2,000	2,000	-
	Use of Fund Balance	-	-	-
		9,240,482	9,176,508	(63,974)
			-	-
Uses of Funds				
	Salaries	129,673	126,369	(3,304)
	Benefits	157,092	61,190	(95,902)
	Subtotal:	286,765	187,559	(99,206)
		-	-	-
	Operating	8,832,386	8,921,679	89,293
	Total	9,119,150	9,109,238	(9,912)
		-	-	-
		121,331	67,270	(54,061)

City of Lake Worth Beach
 FY 2022 Budget
 Utility Conservation

GL Acct Code				Account Description	FY 2021 Budget	FY 2022 Budget	Change
Fund	195						
REVENUES							
	0						
	361	10	10	Investments			-
		30	0	Unrealized Gain / (Loss)			-
		40	0	Realized Gain / (Loss)			-
	395	0	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			Account Description	FY 2021 Budget	FY 2022 Budget	Change
6015						
			Wages and Benefits			
531	12	10	Salaries & Wages - Regular	101,828		(101,828)
	12	20	Leave Payout			-
	14	10	Standard Overtime			-
	15	10	Longevity	675		(675)
	15	30	Special Pay			-
			Subtotal Wages	102,503	-	(102,503)
	21	0	FICA Taxes	8,095		(8,095)
	22	10	Defined Benefit Plan	23,260		(23,260)
	23	0	Life & Health Insurance	19,148		(19,148)
	24	10	Workers' Comp Regular	1,552		(1,552)
			Subtotal Benefits	52,056	-	(52,056)
			Wages and Benefits	154,559	-	(154,559)
			Operating Expenditures	-		
	31	50	Internal IT Support	15,321	7,074	(8,246)
	40	10	Training & Registration			-
	40	20	Lodging/Transportation			-
	41	30	Postage & Freight	500		(500)
	45	10	Property / Liability	4,198		(4,198)
	46	22	Equipment- Garage			-
	52	10	Gas, Lubricants, & Oil			-
519	49	30	Uncollectible Accounts			-
	58	70	Bank Charges and Fees	200		(200)
			Subtotal; Operating Expenditures	20,219	7,074	(13,144)
			Total Use of Funds	174,777	7,074	(167,703)
			Net Source over Use of Funds	223	2,926	2,703