



**AGENDA**  
**CITY OF LAKE WORTH BEACH**  
**CITY COMMISSION BUDGET WORK SESSION #3**  
**BY TELECONFERENCE**  
**THURSDAY, AUGUST 06, 2020 - 6:00 PM**

**ROLL CALL:**

**PLEDGE OF ALLEGIANCE:** led by Commissioner Scott Maxwell

**UPDATES / FUTURE ACTION / DIRECTION**

- A. [Presentation of Operating Budget Plan for FY 2021](#)

**ADJOURNMENT:**

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (F.S. 286.0105)

# EXECUTIVE BRIEF WORK SESSION

**AGENDA DATE:** August 06, 2020

**DEPARTMENT:** Finance

**TITLE:**

Presentation of Operating Budget Plan for FY 2021

**SUMMARY:**

As part of the Budget Development process, staff is presenting the base line budget information in order to provide the Commission and the public with an overview of current budgetary issues.

**BACKGROUND AND JUSTIFICATION:**

The annual Budget process for the City involves providing the Commission with information on the budgetary issues including both for operating and capital budgets. The presentation on the Operating Budget will provide a high level overview of the various operating needs and funding.

**DIRECTION:**

N/A

**ATTACHMENT(S):**

Fiscal Impact Analysis – N/A  
Operating Budget Plan Presentation

Fiscal Year 2021

Budget Workshop III – Operating Budgets



*City of*  
**Lake Worth**  
**Beach**  
**FLORIDA**

• Presented By; Bruce Miller, Finance Director

• August 6, 2020

*The Art of Florida Living.™*



# City of Lake Worth Beach

## Budget Workshop III – Operating Budgets

- Presentation of Departmental Budget Submissions
- All major Funds
  - General Fund
  - Building Permit Fund
  - Beach Fund
  - Code Remediation Fund
  - Electric Fund
  - Water Fund
  - Local Sewer Fund
  - Golf
  - Stormwater
  - Refuse fund



# City of Lake Worth Beach

## Budget Workshop III – General Fund

- Revenues
  - Conservative Revenue Assumptions- however, if realize COVID impacts, will need to initiate coping strategies
  - Marginal 1% overall total revenue growth- \$245,400
- Expenditures
  - Level Service Budget
  - Major Budget Drivers: Wages, Health & Pension Benefits, IT
- Net Revenues over Expenditures

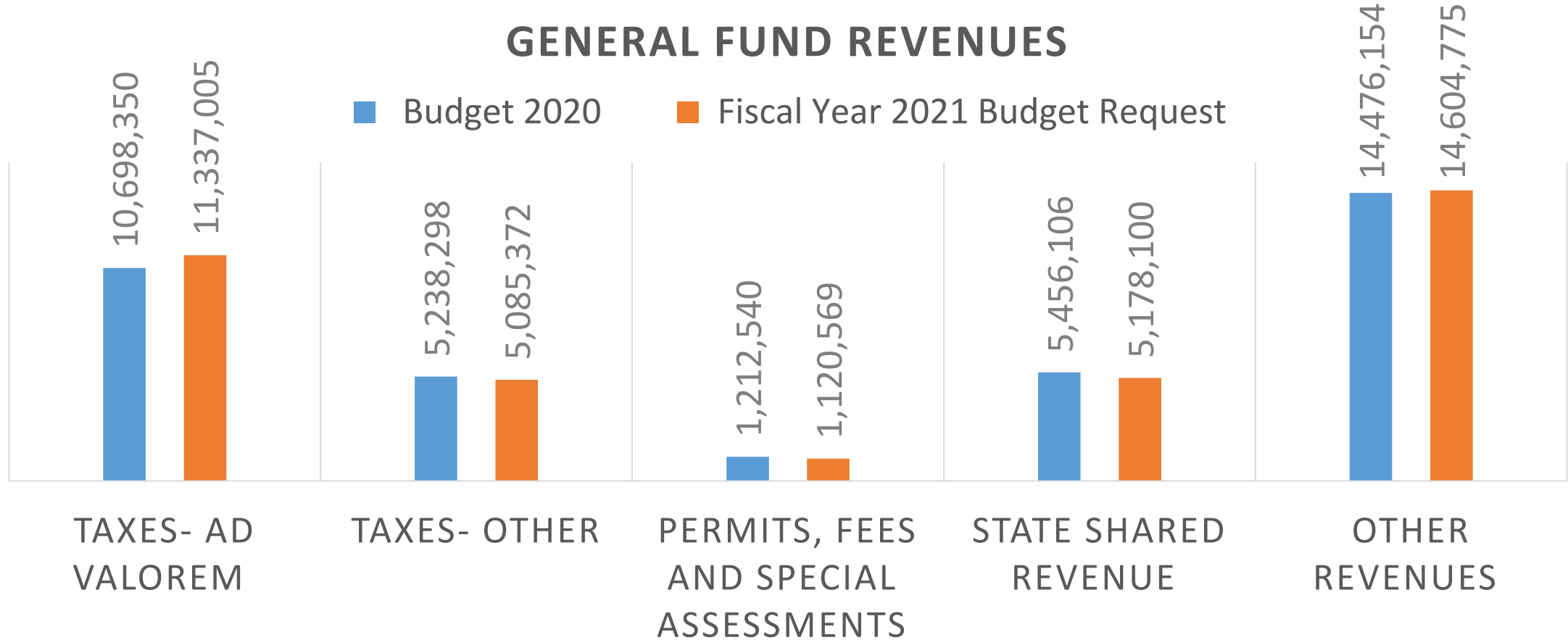


# General Fund - Revenue History

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change
Taxes- Ad valorem	7,902,679	8,720,514	9,698,807	10,698,350	11,337,005	638,655
Taxes- Other	5,173,519	5,097,760	4,993,632	5,238,298	5,085,372	(152,926)
Permits, Fees and Special Assessments	879,701	885,703	1,705,947	1,212,540	1,120,569	(91,971)
State Shared Revenue	5,267,524	5,316,886	4,924,821	5,456,106	5,178,100	(278,006)
Other Revenues	12,602,333	13,775,729	14,598,506	14,476,154	14,604,775	128,621
<b>Total Revenues</b>	<b><u>31,825,756</u></b>	<b><u>33,796,592</u></b>	<b><u>35,921,713</u></b>	<b><u>37,081,448</u></b>	<b><u>37,325,821</u></b>	<b><u>244,373</u></b>



# GF Revenue Comparison: FY 2020 – FY 2021





# GF, Expenses by Program

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change
General Government	3,777,171	4,091,467	4,145,220	4,401,931	4,249,515	5,019,486	769,971
Community Sustainability	1,888,146	2,217,017	2,444,918	2,901,016	2,450,376	2,722,859	272,483
Public Safety- Contract	12,221,000	13,094,701	12,765,293	13,118,881	13,382,660	13,382,660	-
Public Safety - Pension	5,716,924.00	5,214,195.00	5,237,174.00	5,017,565.00	5,831,644.00	6,970,320.00	1,138,676
Public Safety - Operating	247,855.00	244,307.00	284,394.00	339,935.00	278,140.80	279,297.84	1,157
Public Services	4,159,500	4,545,688	5,057,879	5,781,829	5,875,991	5,953,690	77,699
Leisure Services	1,585,251	2,096,181	2,359,395	2,429,683	2,546,833	2,779,371	232,538
Non Departmental	974,393	1,337,911	1,662,639	1,764,625	2,146,839	2,254,969	108,130
Total Expenditures	30,570,240	32,841,467	33,956,912	35,755,465	36,761,999	39,362,654	2,600,655

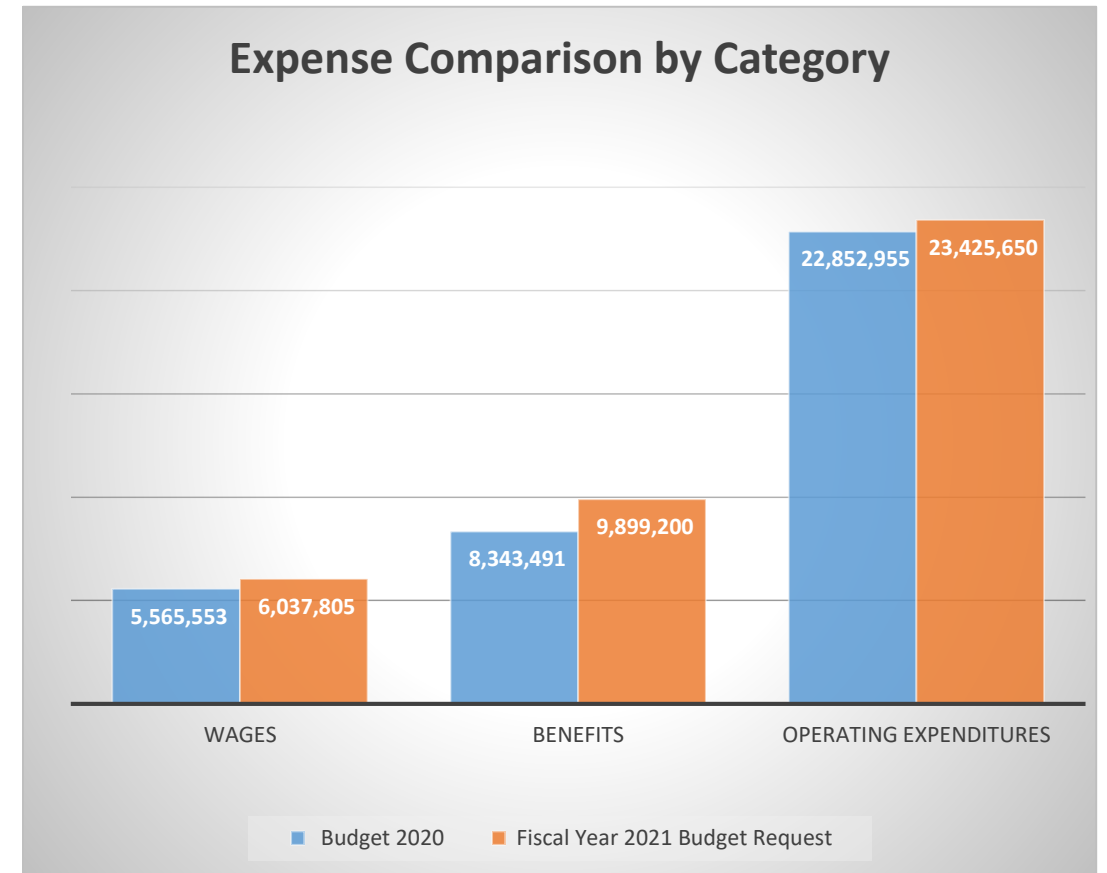
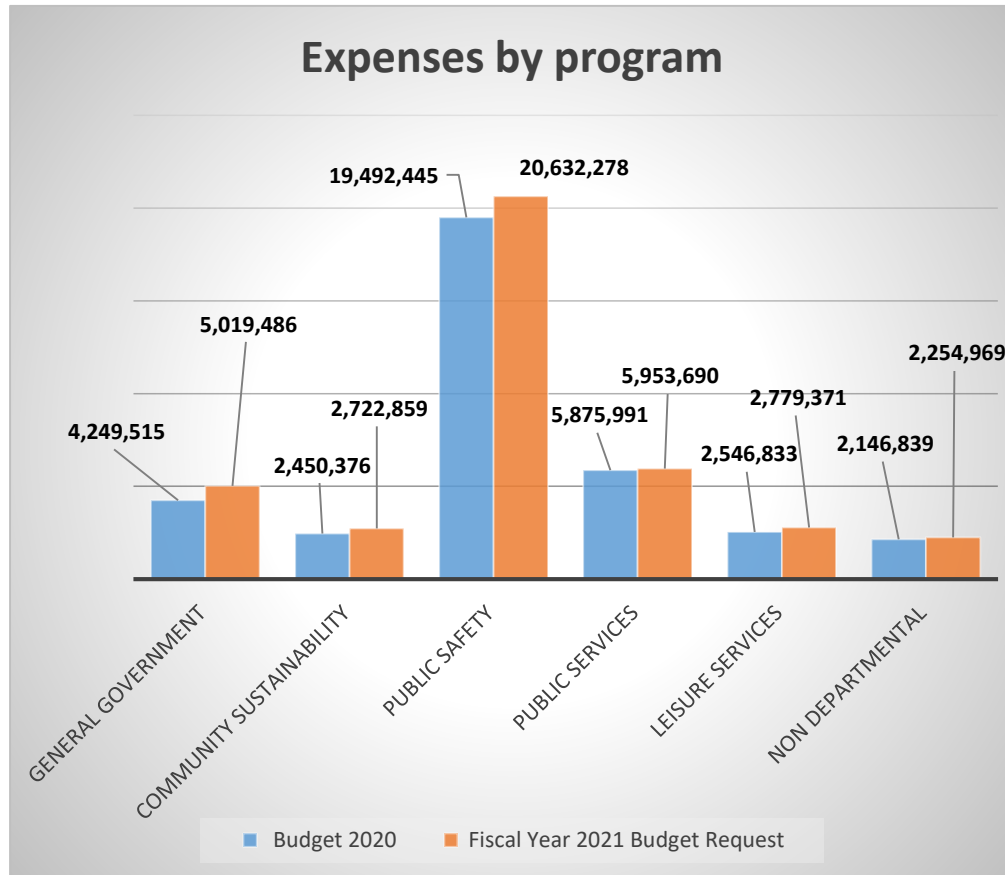




# GF, Expenses by Category

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change
Wages	5,081,854	5,296,802	5,591,366	5,565,553	6,037,805	472,252
Benefits	7,452,498	7,559,791	7,820,581	8,343,491	9,899,200	1,555,708
Subtotal	12,534,352	12,856,593	13,411,947	13,909,044	15,937,004	2,027,960
Operating Expenditures	20,307,115	21,100,319	22,343,518	22,852,955	23,425,650	572,695
Total Expenditures	<b><u>32,841,467</u></b>	<b><u>33,956,912</u></b>	<b><u>35,755,465</u></b>	<b><u>36,761,999</u></b>	<b><u>39,362,654</u></b>	<b><u>2,600,655</u></b>

# GF, Expense Comparison

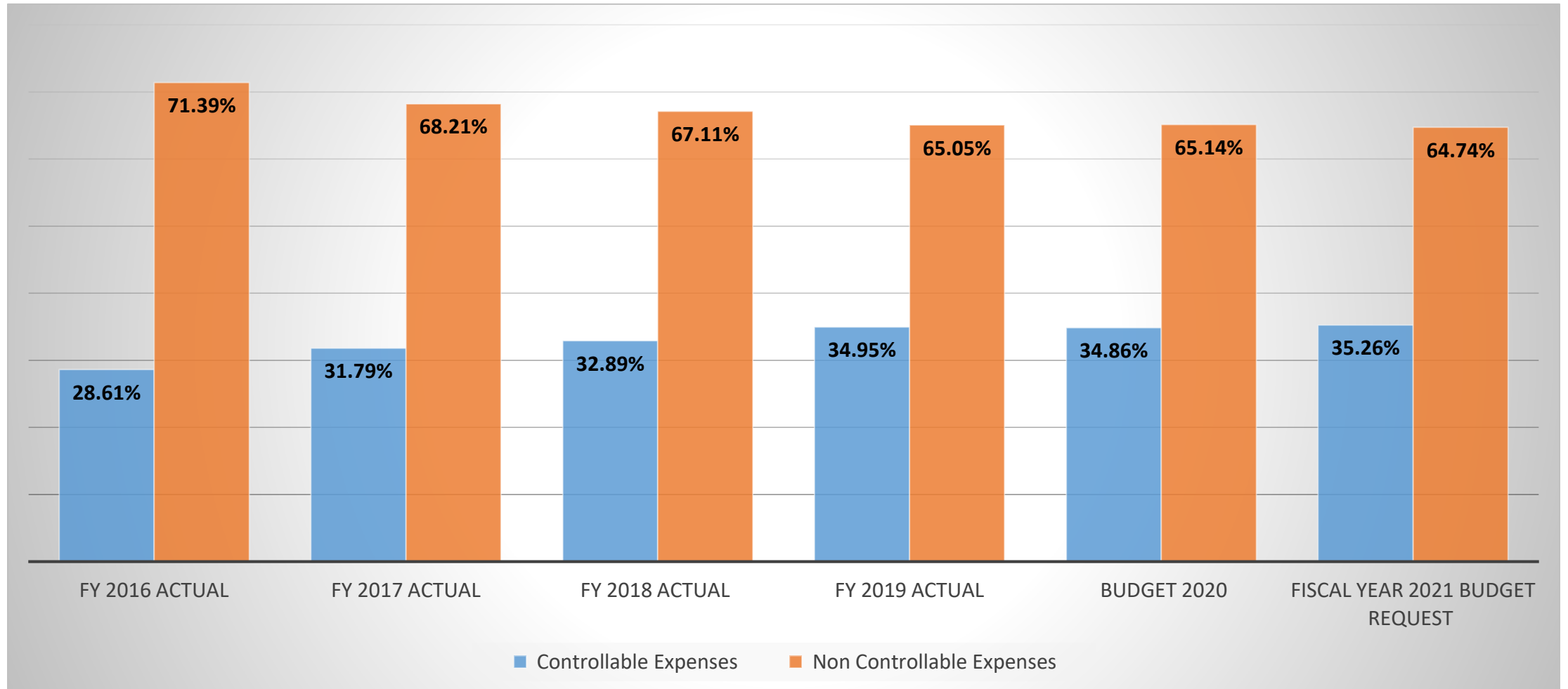




# GF, Controllable / Uncontrollable Costs

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change
General Fund Expenditures	30,570,240	32,841,467	33,956,912	35,755,465	36,761,999	39,362,654	2,600,655
Less:							
Pension - General Employees	1,238,885	1,115,467	1,380,210	1,323,035	894,889	1,180,750	285,862
Pension - Police	2,882,783	2,494,961	2,540,005	2,455,978	2,768,691	3,551,200	782,509
Pension - Fire	2,834,141	2,719,234	2,697,169	2,561,587	3,062,953	3,419,120	356,167
Police Service Plan	12,221,000	13,094,701	12,765,293	13,118,881	13,382,660	13,382,660	-
Utilities; Water, Sewer, Electric, Refuse	1,201,976	1,350,699	1,404,728	1,723,720	1,464,685	1,439,780	(24,905)
Property Liability Insurance	498,301	499,484	498,814	519,580	561,146	589,204	28,057
Transfers and Passthrough Payments	948,196	1,126,499	1,500,983	1,557,639	1,812,170	1,920,300	108,130
Total Non-Controllable Expenses	21,825,282	22,401,045	22,787,202	23,260,420	23,947,194	25,483,014	1,535,820
Net Controllable Expenses	8,744,958	10,440,422	11,169,710	12,495,045	12,814,805	13,879,640	1,064,835

# GF, Controllable vs. Non-Controllable Exp.

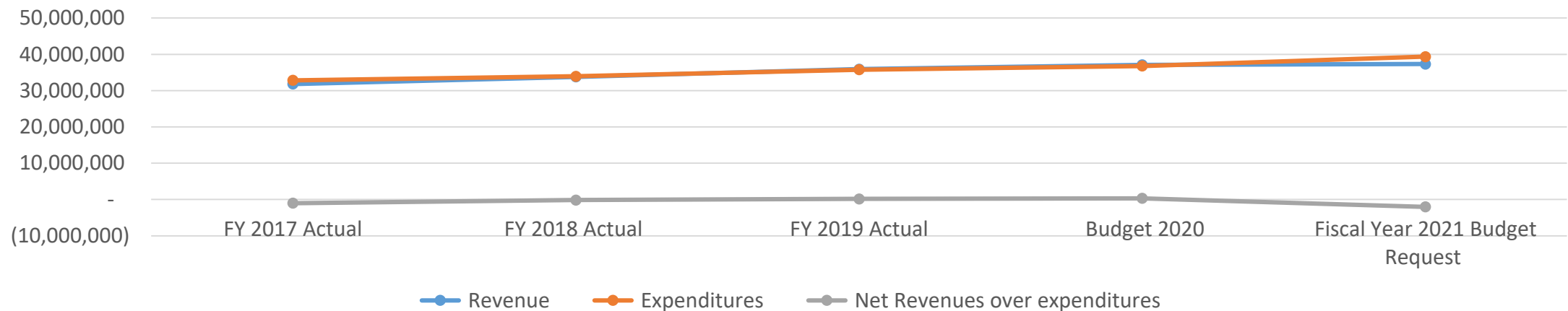




# GF: Revenue over Expenditures

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change
Revenue	31,825,756	33,796,592	35,921,713	37,081,448	37,325,820.88	244,372.78
Expenditures	32,841,467	33,956,912	35,755,465	36,761,999	39,362,654.16	2,600,655.07
Net Revenues over expenditures	<u>(1,015,711)</u>	<u>(160,320)</u>	<u>166,248</u>	<u>319,449</u>	<u>(2,036,833.28)</u>	<u>(2,356,282.29)</u>

Revenues over Expenditures





# City of Lake Worth Beach

## Budget Workshop III – Building Permit Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures

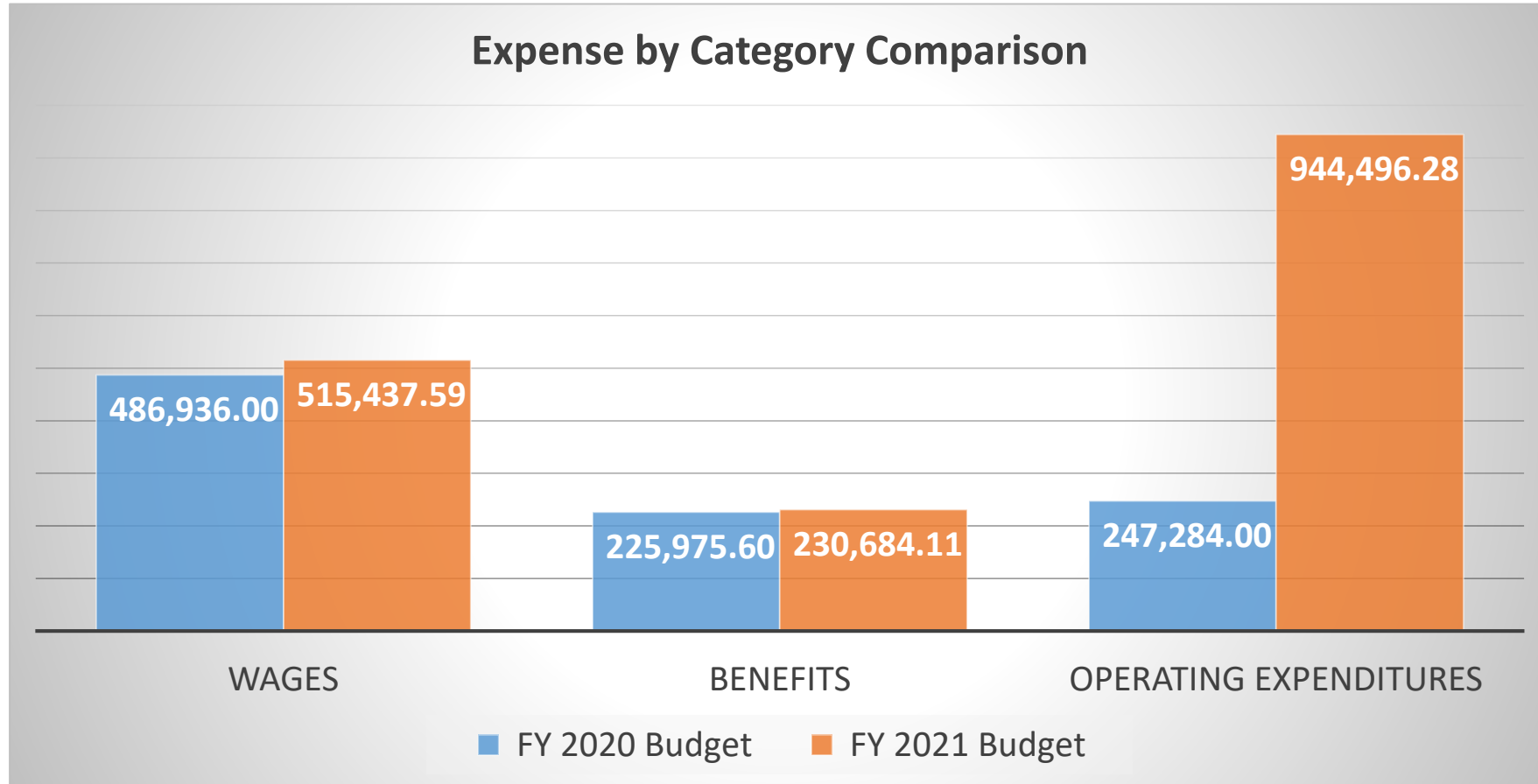


# Bldg. Permits- Revenues over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Permits, Fees and Special	<u>1,454,019</u>	<u>1,059,168</u>	<u>1,502,537</u>	<u>1,563,225</u>	<u>1,217,150</u>	<u>1,692,150</u>	<u>475,000</u>
Wages	362,533	372,701	416,934	464,213	486,936	515,438	28,502
Benefits	170,341	196,959	244,209	233,439	225,976	230,684	4,709
Operating Expenditures	197,412	385,548	210,862	211,683	247,284	944,496	697,212
Total Expenditures	<u>730,286</u>	<u>955,208</u>	<u>872,005</u>	<u>909,335</u>	<u>960,196</u>	<u>1,690,618</u>	<u>730,422</u>
Net Revenues over Expenses	<b><u>723,733</u></b>	<b><u>103,960</u></b>	<b><u>630,532</u></b>	<b><u>653,890</u></b>	<b><u>256,954</u></b>	<b><u>1,532</u></b>	<b><u>(255,422)</u></b>



# Bldg. Permits- Expense Comparison







# City of Lake Worth Beach

## Budget Workshop III –Beach Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures



# Beach Fund- Revenues

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	FY 2021 Budget	\$ Change
Parking Revenue	1,641,457	1,844,846	1,858,593	2,300,498	2,678,682	2,426,830	(251,852)
Pool and Beach	155,961	90,241	79,372	117,462	115,136	125,000	9,864
Parking Fines	253,538	252,661	243,232	272,736	227,500	252,600	25,100
Investment Income	3,544	3,227	8,874	42,412	5,000	13,000	8,000
Rentals	871,376	885,661	892,676	879,685	926,412	907,435	(18,977)
Other Income	4,322	16,126	5,645	137,441	9,823	5,000	(4,823)
<b>Total Sources</b>	<b><u>2,930,198</u></b>	<b><u>3,092,762</u></b>	<b><u>3,088,392</u></b>	<b><u>3,750,234</u></b>	<b><u>3,962,553</u></b>	<b><u>3,729,865</u></b>	<b><u>(232,688)</u></b>

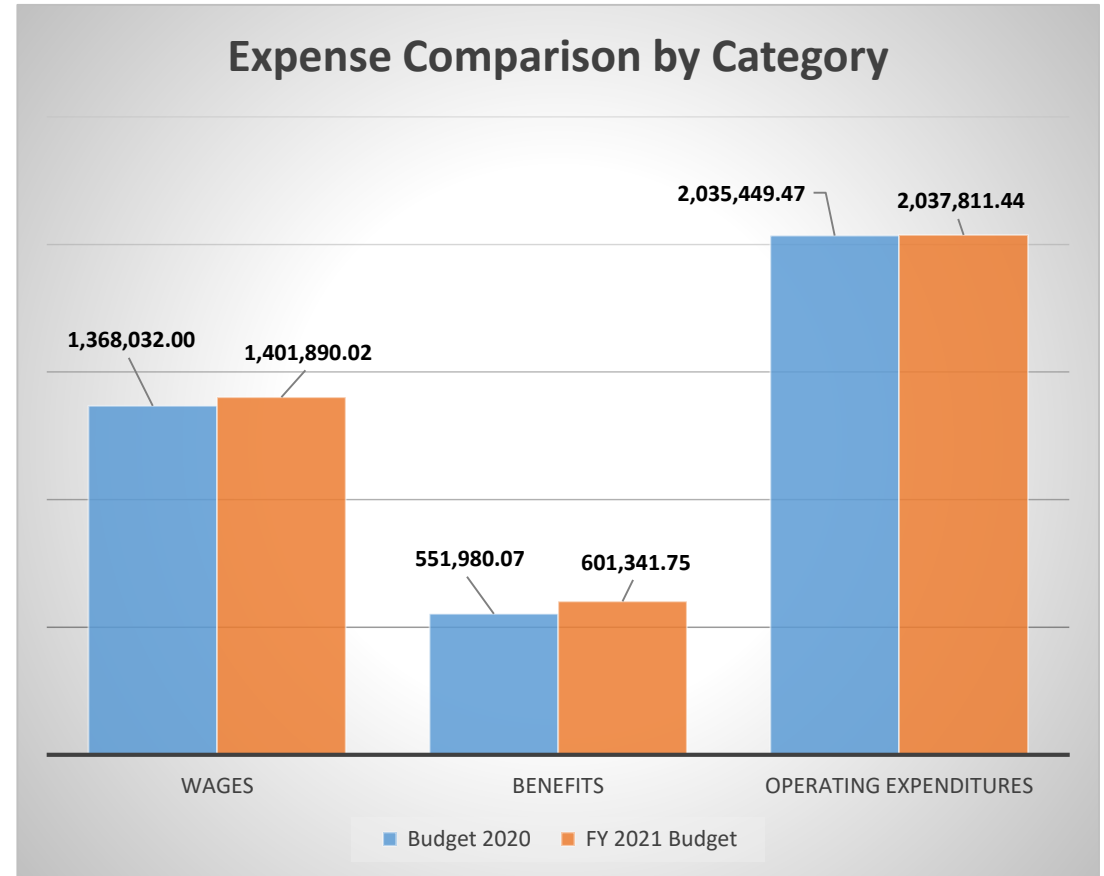
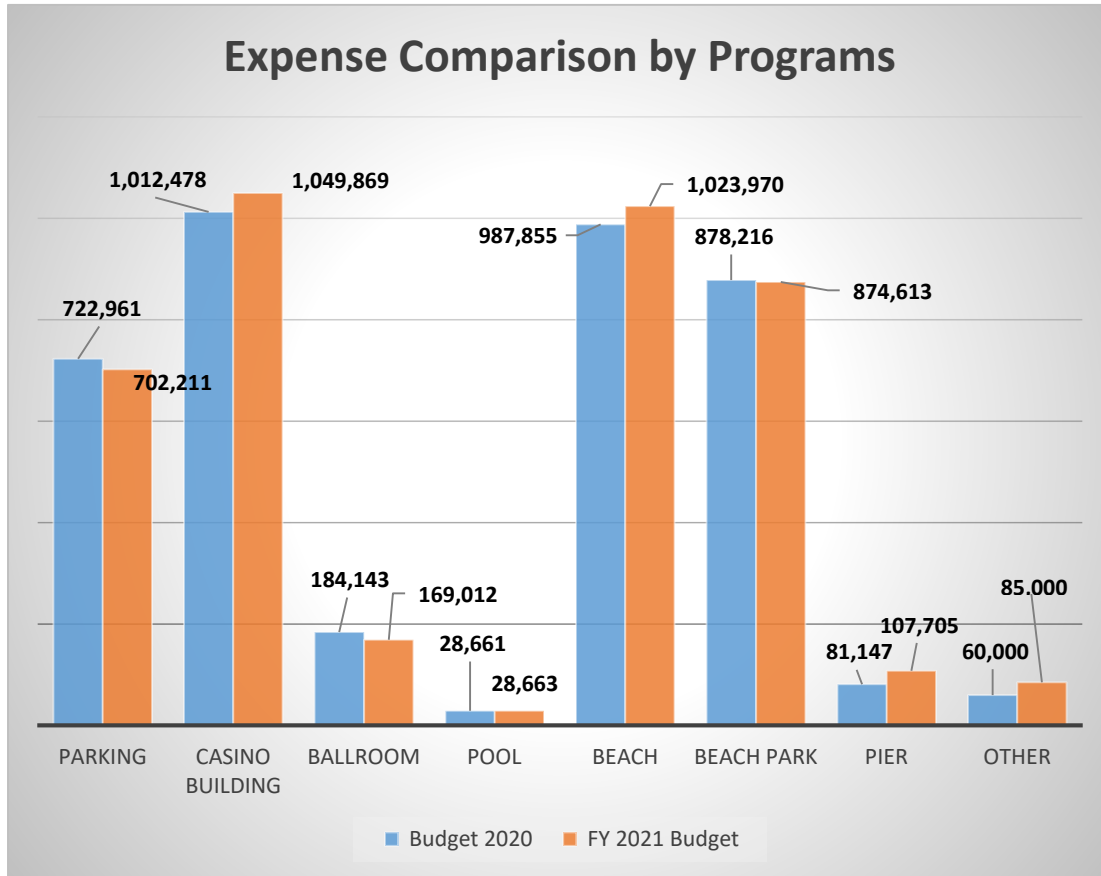


# Beach Fund- Expenditures by Program

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	FY 2021 Budget	\$ Change
Parking	336,378	400,570	530,593	586,860	722,961	702,211	(20,750)
Casino Building	368,908	439,920	433,736	328,423	1,012,478	1,049,869	37,390
Ballroom	181,336	149,990	147,316	147,459	184,143	169,012	(15,131)
Pool	267,233	237,921	26,091	24,635	28,661	28,663	3
Beach	619,085	665,962	756,089	902,047	987,855	1,023,970	36,115
Beach Park	424,235	626,899	899,514	820,296	878,216	874,613	(3,603)
Pier	37,288	52,366	74,612	601,358	81,147	107,705	26,557
Other	18,426	80,053	77,931	81,276	60,000	85,000	25,000
<b>Total Uses</b>	<b><u>2,252,889</u></b>	<b><u>2,653,681</u></b>	<b><u>2,945,882</u></b>	<b><u>3,492,354</u></b>	<b><u>3,955,462</u></b>	<b><u>4,041,043</u></b>	<b><u>85,582</u></b>



# Beach Fund, Expense Comparison

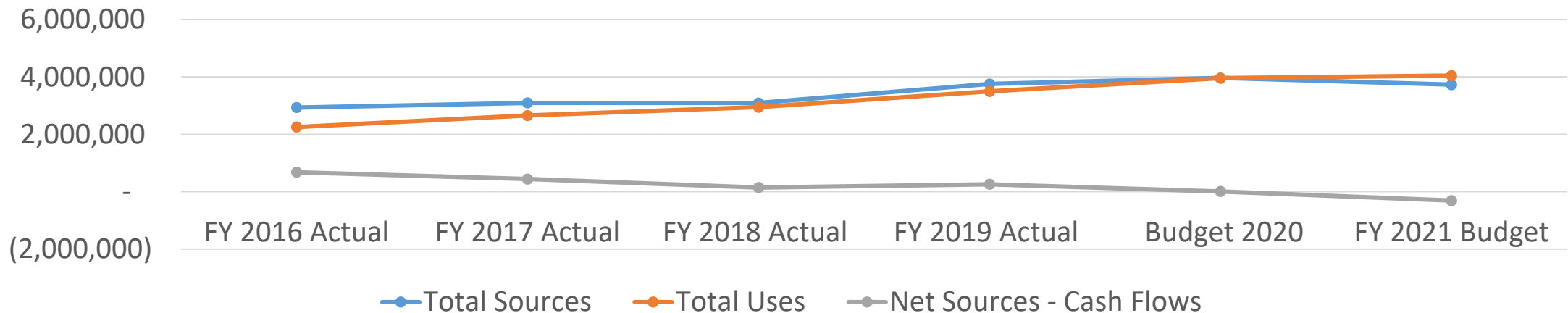




# Beach Fund: Revenue over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	FY 2021 Budget	\$ Change
Total Sources	2,930,198	3,092,762	3,088,392	3,750,234	3,962,553	3,729,865	(232,688)
Total Uses	2,252,889	2,653,681	2,945,882	3,492,354	3,955,462	4,041,043	85,582
Net Sources - Cash Flows	<b><u>677,309</u></b>	<b><u>439,081</u></b>	<b><u>142,510</u></b>	<b><u>257,880</u></b>	<b><u>7,092</u></b>	<b><u>(311,178)</u></b>	<b><u>(318,270)</u></b>

Revenues over Expenditures





# City of Lake Worth Beach

## Budget Workshop III – Code Remediation Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures



# Code Remediation Fund: Revenues & Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	Budget 2020	FY 2021 Budget	Change
Program Income	83,247.00	338,463.00	220,601.00	98,112.00	184,000.00	319,000.00	135,000.00
Transfer From Fund Balance	-	-	-	-	-	-	-
Total Revenue / Sources of Funds	83,247.00	338,463.00	220,601.00	98,112.00	184,000.00	319,000.00	135,000.00
Wages	-	-	-	-	-	-	-
Benefits	-	-	3,025.00	2,084.00	-	-	-
Operating	176,407.00	267,783.00	87,402.00	67,726.00	182,500.00	278,000.00	95,500.00
Total Expenditures / Uses of Funds	176,407.00	267,783.00	90,427.00	69,810.00	182,500.00	278,000.00	95,500.00
Total Revenue	83,247.00	338,463.00	220,601.00	98,112.00	184,000.00	319,000.00	135,000.00
Total Expenditures	176,407.00	267,783.00	90,427.00	69,810.00	182,500.00	278,000.00	95,500.00
Net Revenues - Cash Flow	<b><u>(93,160.00)</u></b>	<b><u>70,680.00</u></b>	<b><u>130,174.00</u></b>	<b><u>28,302.00</u></b>	<b><u>1,500.00</u></b>	<b><u>41,000.00</u></b>	<b><u>39,500.00</u></b>



# City of Lake Worth Beach

## Budget Workshop III – Electric Utility Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures





# Electric Utility Fund: Revenues

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change
Charges for Service	56,325,126	55,342,617	53,353,526	54,583,831	60,457,845	61,981,583	1,523,738
Fines	23,789	16,700	14,806	12,400	15,000	15,000	-
Investment Income	938,105	834,300	860,244	952,777	308,895	357,895	49,000
Other Sources	762,303	762,303	762,303	714,080	714,080	714,080	-
<b>Total Income</b>	<b><u>58,049,323</u></b>	<b><u>56,955,920</u></b>	<b><u>54,990,879</u></b>	<b><u>56,263,088</u></b>	<b><u>61,495,820</u></b>	<b><u>63,068,558</u></b>	<b><u>1,572,738</u></b>



# Electric Utility Fund: Expenses by Program

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change
Customer Service	1,228,875	1,572,301	2,059,240	1,998,615	1,786,239	2,592,002	805,763
Administration	1,100,903	1,297,550	1,631,706	1,643,384	1,804,700	2,075,824	271,124
Engineering	991,862	951,928	1,099,002	1,492,756	1,795,371	2,034,015	238,644
Power Plant	2,850,320	3,323,000	4,533,882	2,928,192	2,811,675	33,527,749	30,716,074
Power System Operations	30,907,936	34,933,793	35,997,781	31,626,001	33,441,897	1,457,064	(31,984,833)
Distribution	5,700,203	5,766,152	5,644,891	11,586,127	6,829,322	7,253,419	424,097
Meter Shop	-	630,361	1,042,097	946,760	1,252,515	1,451,514	198,999
Non Departmental	8,907,887	10,196,180	9,982,047	8,907,647	10,265,024	10,712,280	447,256
<b>Total Expenditures</b>	<b><u>51,687,986</u></b>	<b><u>58,671,265</u></b>	<b><u>61,990,646</u></b>	<b><u>61,129,482</u></b>	<b><u>59,986,744</u></b>	<b><u>61,103,868</u></b>	<b><u>1,117,125</u></b>



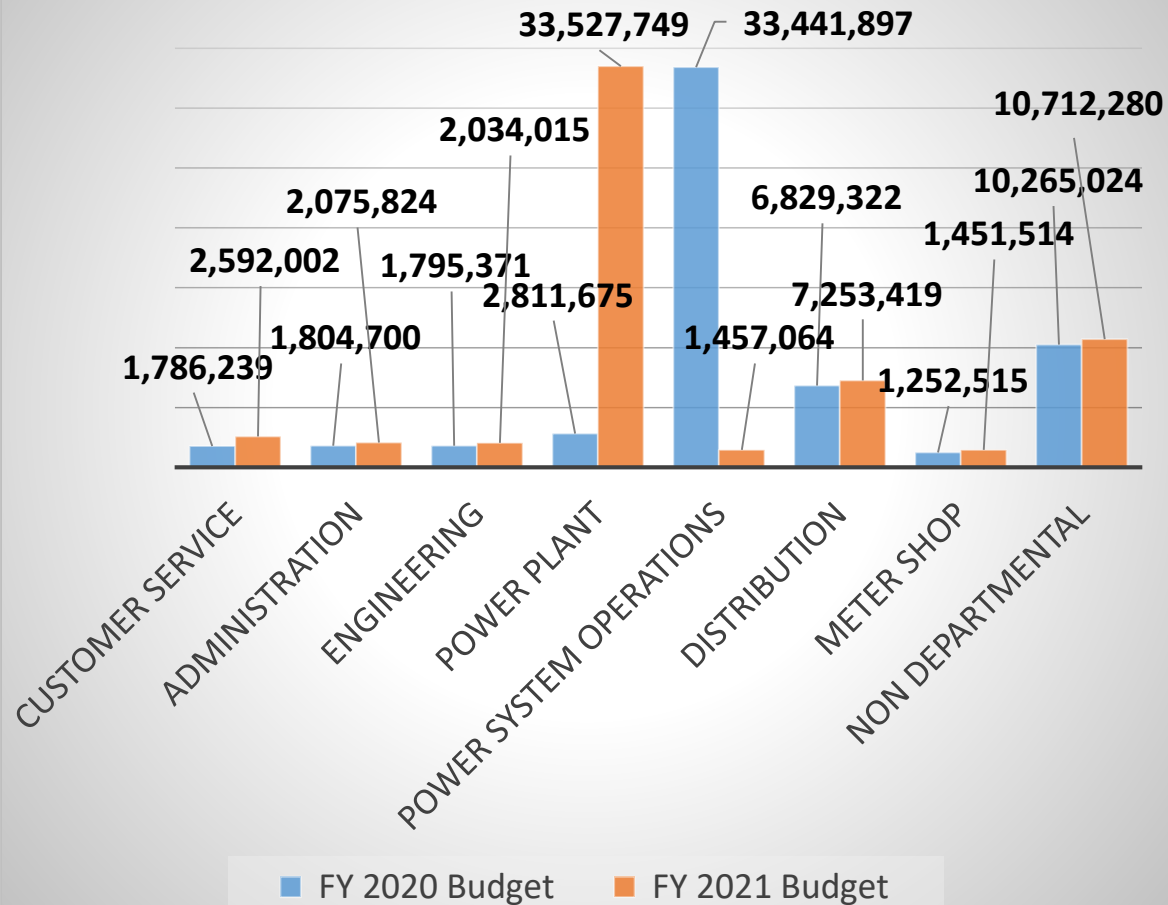
# Electric Utility Fund: Expenses by Category

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change
Salary	5,511,354	6,913,231	6,421,300	6,237,500	7,377,479	7,918,840	541,361
Benefits	2,195,809	2,482,716	3,224,531	2,774,670	3,279,527	3,438,247	158,721
Operating	43,980,823	49,275,318	52,344,815	52,117,312	49,329,738	49,746,781	417,044
<b>Total</b>	<b><u>51,687,986</u></b>	<b><u>58,671,265</u></b>	<b><u>61,990,646</u></b>	<b><u>61,129,482</u></b>	<b><u>59,986,744</u></b>	<b><u>61,103,868</u></b>	<b><u>1,117,125</u></b>

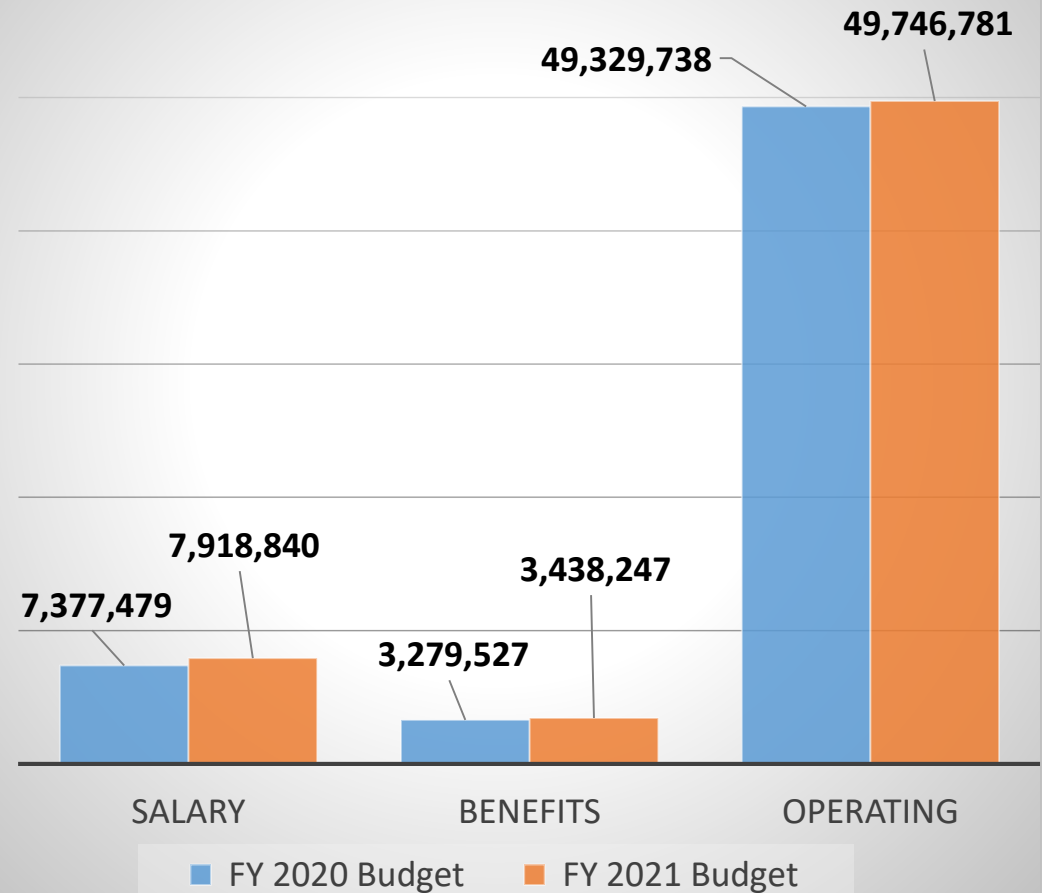


# Electric Utility Fund, Expense Comparison

Expense Comparison by Program



Expense by category

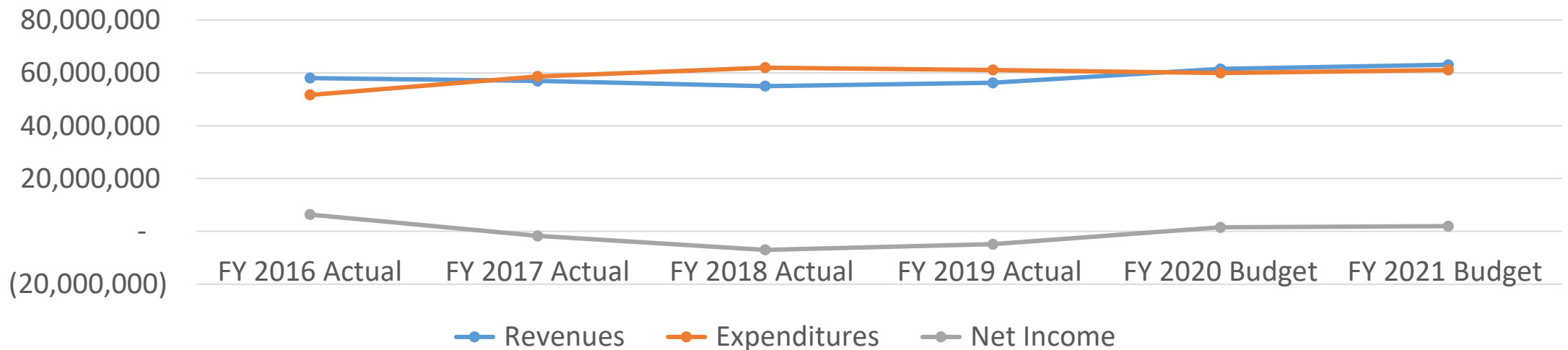




# Electric Utility Fund: Revenue over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Change
Revenues	58,049,323	56,955,920	54,990,879	56,263,088	61,495,820	63,068,558	1,572,738
Expenditures	51,687,986	58,671,265	61,990,646	61,129,482	59,986,744	61,103,868	1,117,125
Net Income	<b><u>6,361,337</u></b>	<b><u>(1,715,345)</u></b>	<b><u>(6,999,767)</u></b>	<b><u>(4,866,394)</u></b>	<b><u>1,509,076</u></b>	<b><u>1,964,690</u></b>	<b><u>455,613</u></b>

Net Revenues over Expenditures





# City of Lake Worth Beach

## Budget Workshop III – Water Utility Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures



# Water Utility Fund: Revenues

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Budget 2021	\$ Change
Permits and Fees	-	-	200	-	2,000	2,000	-
Intergovernmental Revenues	21,564	-	-	3,087,756	-	-	-
Charges for Services	13,974,870	14,697,096	14,056,451	15,143,945	15,320,000	15,370,000	50,000
Investment Income	179,716	116,374	142,044	212,774	72,000	100,000	28,000
Impact Fees	194,439	393,160	291,037	351,999	200,000	290,000	90,000
Transfers and Fund Balance	22,914	(10,085)	149,642	21,004	385,454	15,000	(370,454)
<b>Total Sources of Funds</b>	<b><u>14,393,503</u></b>	<b><u>15,196,545</u></b>	<b><u>14,639,383</u></b>	<b><u>18,817,478</u></b>	<b><u>15,979,454</u></b>	<b><u>15,777,000</u></b>	<b><u>(202,454)</u></b>



# Water Utility Fund: Expenses by Program

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Budget 2021	\$ Change
Administration	689,244	816,055	761,498	878,649	1,338,558	1,334,928	(3,630)
Pumping	228,456	286,113	254,725	164,086	433,000	298,000	(135,000)
Treatment	3,646,991	3,998,633	4,000,157	4,356,515	4,727,739	4,368,102	(359,637)
Transmission and Distribution	1,322,846	1,497,787	1,706,953	8,670,190	2,245,381	1,994,170	(251,210)
Other Expenses	5,319,464	6,072,894	6,408,535	4,387,847	6,553,030	7,126,133	573,103
<b>Total Uses of Funds</b>	<b><u>11,207,001</u></b>	<b><u>12,671,482</u></b>	<b><u>13,131,868</u></b>	<b><u>18,457,287</u></b>	<b><u>15,297,708</u></b>	<b><u>15,121,334</u></b>	<b><u>(176,374)</u></b>

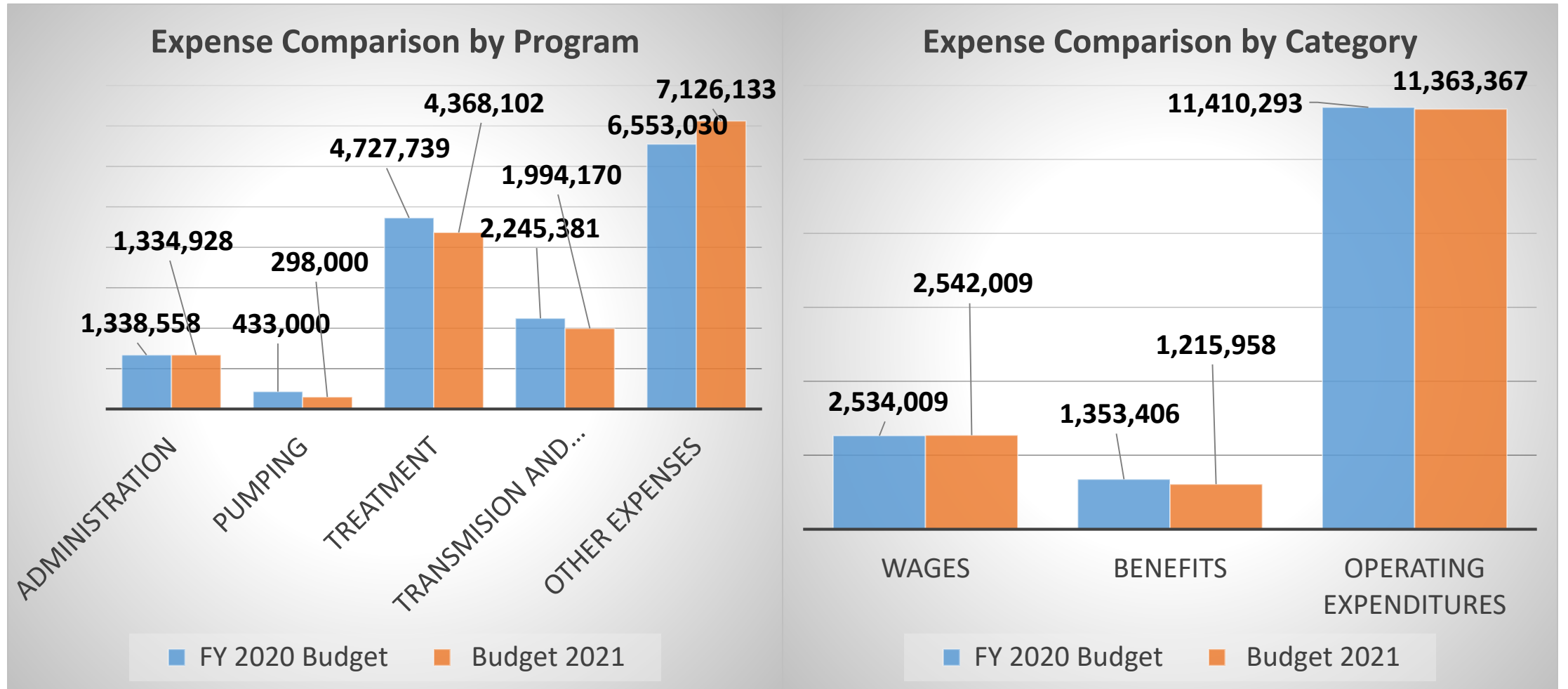




# Water Utility Fund: Expenses by Category

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Budget 2021	\$ Change
Wages	1,867,855	2,307,787	2,230,373	2,292,023	2,534,009	2,542,009	8,000
Benefits	890,111	749,032	1,037,920	1,115,327	1,353,406	1,215,958	(137,448)
Operating Expenditures	8,449,035	9,614,663	9,863,575	15,049,937	11,410,293	11,363,367	(46,926)
<b>Total Expenditures</b>	<b><u>11,207,001</u></b>	<b><u>12,671,482</u></b>	<b><u>13,131,868</u></b>	<b><u>18,457,287</u></b>	<b><u>15,297,708</u></b>	<b><u>15,121,334</u></b>	<b><u>(176,374)</u></b>

# Water Utility Fund, Expense Comparison

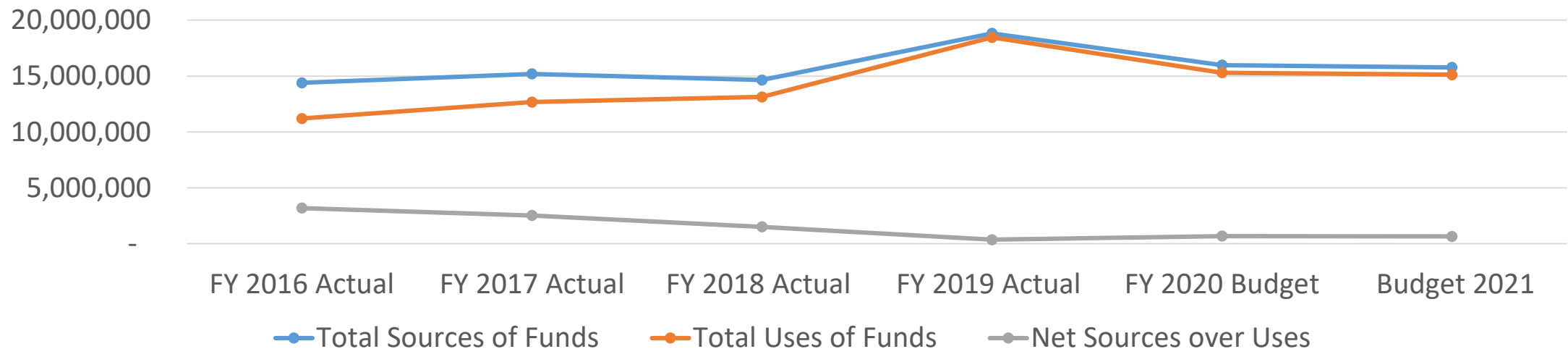




# Water Utility Fund: Revenue over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Budget 2021	\$ Change
Total Sources of Funds	14,393,503	15,196,545	14,639,383	18,817,478	15,979,454	15,777,000	(202,454)
Total Uses of Funds	11,207,001	12,671,482	13,131,868	18,457,287	15,297,708	15,121,334	(176,374)
Net Sources over Uses	<b><u>3,186,502</u></b>	<b><u>2,525,063</u></b>	<b><u>1,507,515</u></b>	<b><u>360,191</u></b>	<b><u>681,746</u></b>	<b><u>655,666</u></b>	<b><u>(26,080)</u></b>

Revenue over Expenditures





# City of Lake Worth Beach

## Budget Workshop III – Local Sewer Utility Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures



# Local Sewer Utility Fund: Revenues

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Permits and Fees	-	200	-	-	-	-	-
Charges for Services	7,700,102	7,191,604	7,094,899	7,776,265	8,899,638	8,899,638	-
Investment Income	89,754	30,877	38,749	64,888	50,000	50,000	-
Impact Fees	153,488	246,226	180,134	201,549	179,515	179,515	-
Other Income	-	6,566	101,632	181,433	-	-	-
<b>Total Sources of Funds</b>	<b><u>7,943,344</u></b>	<b><u>7,475,473</u></b>	<b><u>7,415,414</u></b>	<b><u>8,224,135</u></b>	<b><u>9,129,153</u></b>	<b><u>9,129,153</u></b>	<b>-</b>



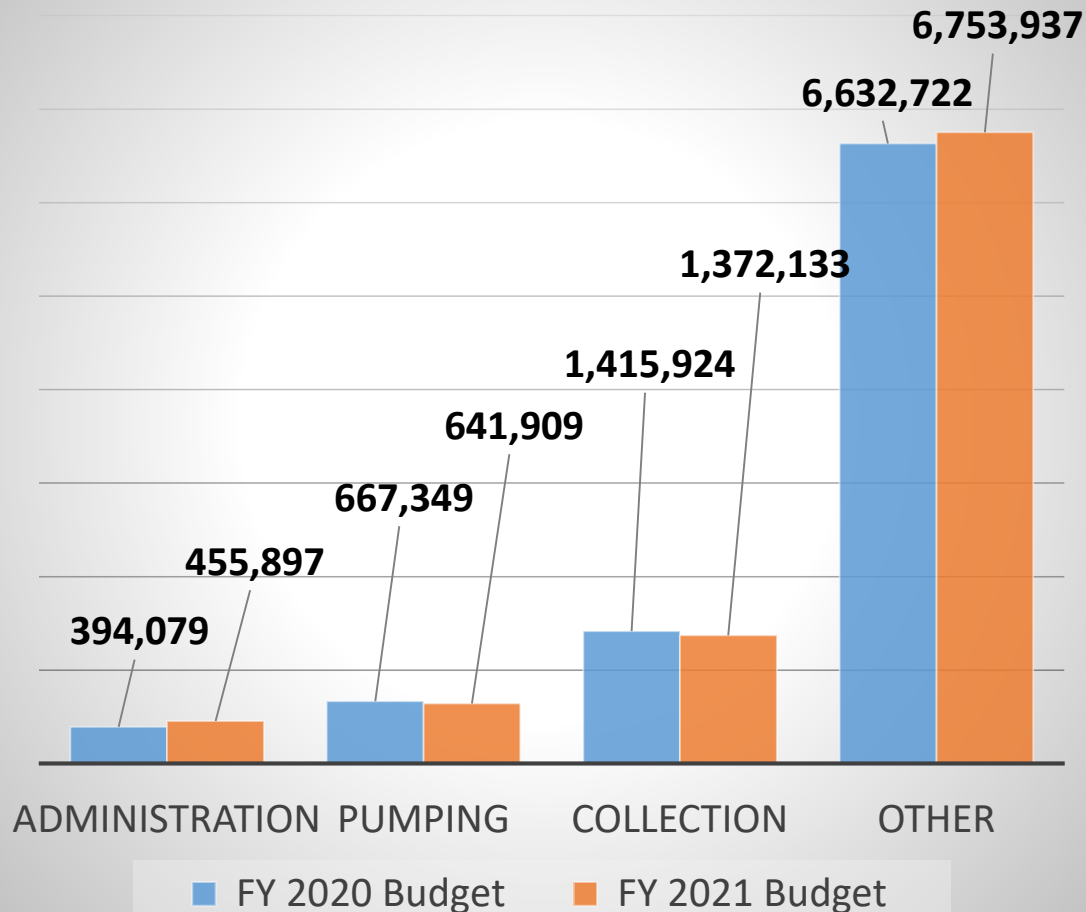
# Local Sewer : Expenses by Program & Category

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Administration	452,992	430,213	502,309	502,077	394,079	455,897	61,818
Pumping	484,667	437,114	509,190	631,460	667,349	641,909	(25,440)
Collection	1,131,884	1,190,559	1,886,551	1,593,987	1,415,924	1,372,133	(43,791)
Other	5,338,964	5,818,261	7,251,152	6,078,878	6,632,722	6,753,937	121,215
<b>Total Uses of Funds</b>	<b><u>7,408,507</u></b>	<b><u>7,876,147</u></b>	<b><u>10,149,202</u></b>	<b><u>8,806,402</u></b>	<b><u>9,110,074</u></b>	<b><u>9,223,876</u></b>	<b><u>113,802</u></b>
Wages	948,573	1,071,902	1,048,495	1,087,061	1,093,679	1,125,471	31,792
Benefits	445,386	339,078	487,373	532,506	594,488	548,333	(46,154)
Operating Expenditures	6,014,548	6,465,167	8,613,334	7,186,835	7,421,907	7,550,072	128,165
<b>Total Expenditures</b>	<b><u>7,408,507</u></b>	<b><u>7,876,147</u></b>	<b><u>10,149,202</u></b>	<b><u>8,806,402</u></b>	<b><u>9,110,074</u></b>	<b><u>9,223,876</u></b>	<b><u>113,802</u></b>

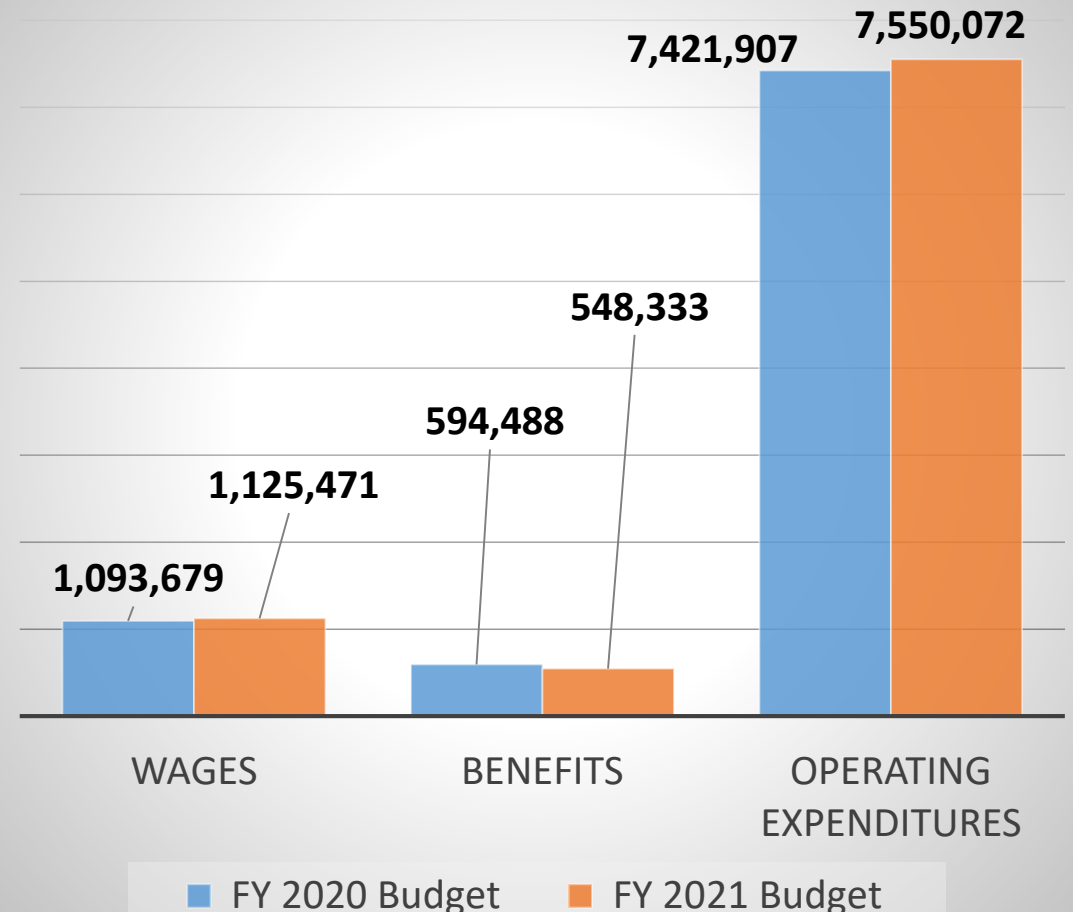


# Local Sewer Utility Fund, Expense Comparison

Expense Comparison by Program



Expense Comparison by Category

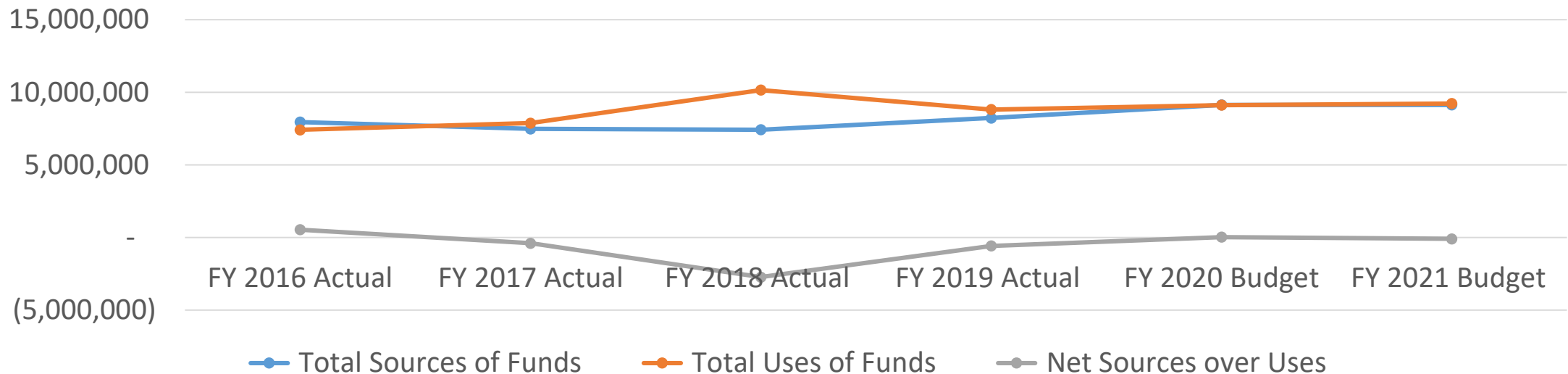




# Local Sewer Fund: Revenue over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Total Sources of Funds	7,943,344	7,475,473	7,415,414	8,224,135	9,129,153	9,129,153
Total Uses of Funds	7,408,507	7,876,147	10,149,202	8,806,402	9,110,074	9,223,876
Net Sources over Uses	<b><u>534,837</u></b>	<b><u>(400,674)</u></b>	<b><u>(2,733,788)</u></b>	<b><u>(582,267)</u></b>	<b><u>19,079</u></b>	<b><u>(94,723)</u></b>

Net Sources over Uses







# City of Lake Worth Beach

## Budget Workshop III – Golf Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures

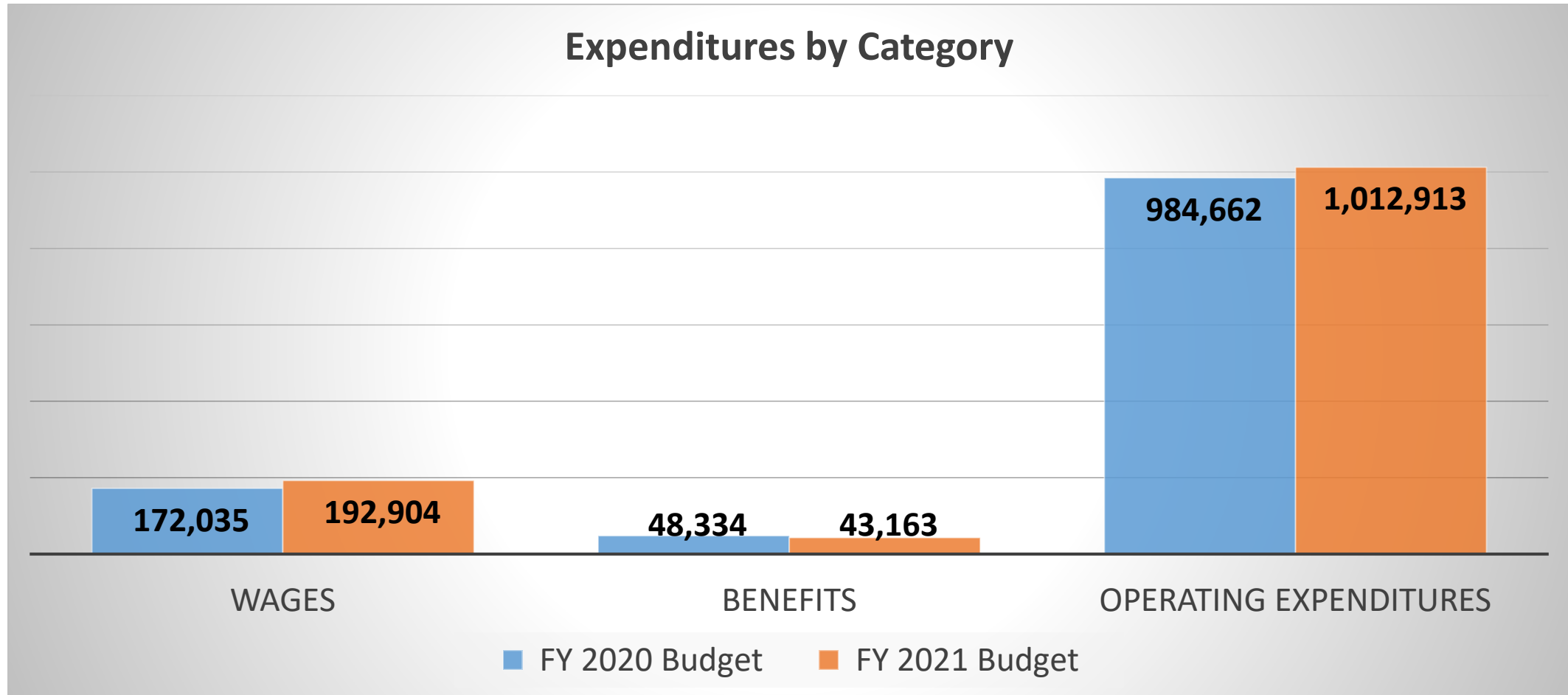


# Golf Fund: Revenues and Expenses

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Charges for Services	890,529	1,036,692	1,098,555	1,355,926	1,215,325	1,243,500	28,175
Donations	-	10,076	10,683	9,557	-	10,000	10,000
Other Income	696	625	766	740	1,000	-	(1,000)
<b>Total Sources of Funds</b>	<b>891,225</b>	<b>1,047,393</b>	<b>1,110,004</b>	<b>1,366,223</b>	<b>1,216,325</b>	<b>1,253,500</b>	<b>37,175</b>
Golf Course	1,086,852	1,086,557	1,096,445	1,136,832	1,185,541	1,218,980	33,439
Other / Transfers	15,435	18,802	18,621	28,746	19,490	30,000	10,510
<b>Total Uses of Funds</b>	<b>1,102,287</b>	<b>1,105,359</b>	<b>1,115,066</b>	<b>1,165,578</b>	<b>1,205,031</b>	<b>1,248,980</b>	<b>43,949</b>
Sources of Funds	891,225	1,047,393	1,110,004	1,366,223	1,216,325	1,253,500	37,175
Uses of Funds	1,102,287	1,105,359	1,115,066	1,165,578	1,205,031	1,248,980	43,949
<b>Net Sources over Uses</b>	<b><u>(211,062)</u></b>	<b><u>(57,966)</u></b>	<b><u>(5,062)</u></b>	<b><u>200,645</u></b>	<b><u>11,294</u></b>	<b><u>4,520</u></b>	<b><u>(6,774)</u></b>



# Golf Fund, Expense Comparison





# City of Lake Worth Beach

## Budget Workshop III – Stormwater Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures



# Stormwater Fund: Revenues

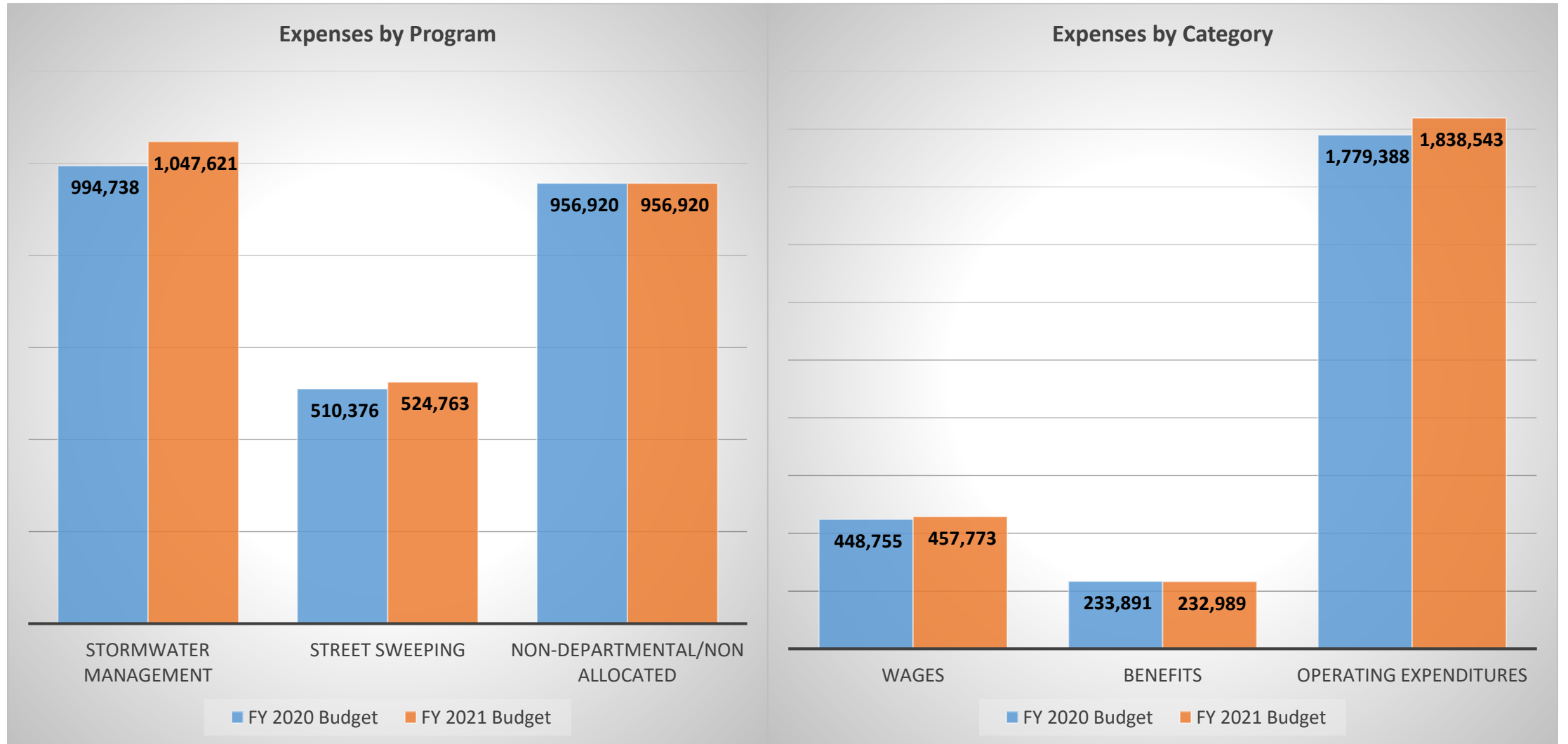
	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Taxes	33,985	16,657	15,815	25,355	20,000	20,000	-
Charges for Services	1,818,333	1,820,766	1,860,302	1,866,097	1,855,000	1,860,000	5,000
Investment Income	51,585	24,713	38,301	22,695	53,150	64,150	11,000
Disposition of Fixed Assets	(1,775)	104,010	9	-	-	-	-
Other Income	34	24,549	11,505	790	-	-	-
Use of Fund Balance	-	-	-	-	675,000	675,000	-
<b>Total Sources of Funds</b>	<b><u>1,902,162</u></b>	<b><u>1,990,695</u></b>	<b><u>1,925,932</u></b>	<b><u>1,914,937</u></b>	<b><u>2,603,150</u></b>	<b><u>2,619,150</u></b>	<b><u>16,000</u></b>



# Stormwater Fund: Expenses by Program and Category

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Stormwater Management	819,304	819,180	727,746	1,396,042	994,738	1,047,621	52,883
Street Sweeping	-	39,262	337,389	432,430	510,376	524,763	14,387
Non-Departmental/Non Allocated	464,398	460,820	857,685	1,101,509	956,920	956,920	-
<b>Total Uses of Funds</b>	<b><u>1,283,702</u></b>	<b><u>1,319,262</u></b>	<b><u>1,922,820</u></b>	<b><u>2,929,981</u></b>	<b><u>2,462,034</u></b>	<b><u>2,529,304</u></b>	<b><u>67,270</u></b>
Wages	304,106	327,979	383,980	410,751	448,755	457,773	9,018
Benefits	140,408	152,039	215,586	121,190	233,891	232,989	(902)
Operating Expenditures	839,188	839,244	1,323,254	2,398,040	1,779,388	1,838,543	59,154
<b>Total Uses of Funds</b>	<b><u>1,283,702</u></b>	<b><u>1,319,262</u></b>	<b><u>1,922,820</u></b>	<b><u>2,929,981</u></b>	<b><u>2,462,034</u></b>	<b><u>2,529,304</u></b>	<b><u>67,270</u></b>

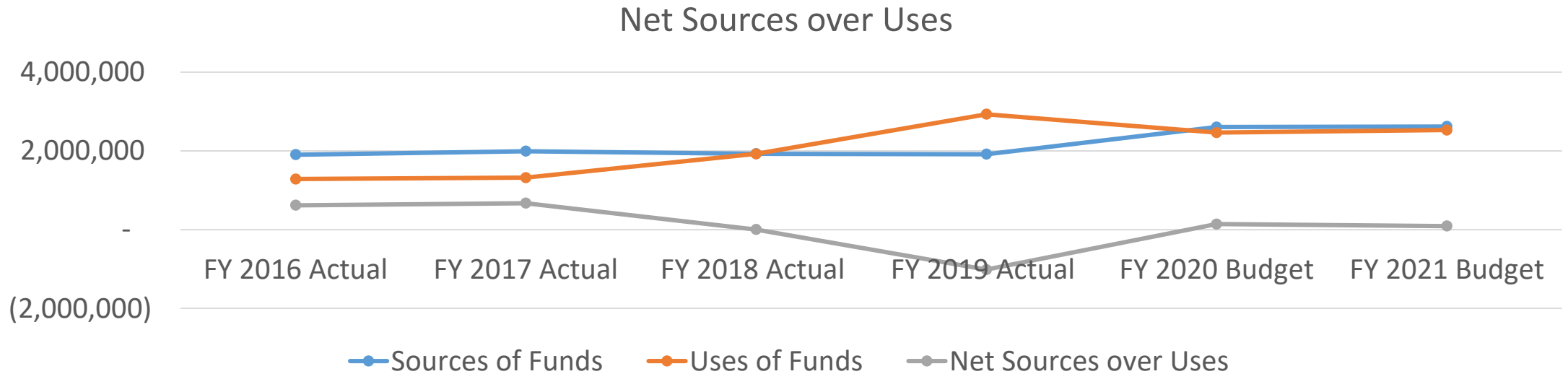
# Stormwater Fund, Expense Comparison





# Stormwater Fund: Revenues over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Sources of Funds	1,902,162	1,990,695	1,925,932	1,914,937	2,603,150	2,619,150	16,000
Uses of Funds	1,283,702	1,319,262	1,922,820	2,929,981	2,462,034	2,529,304	67,270
Net Sources over Uses	618,460	671,433	3,112	(1,015,044)	141,116	89,846	(51,270)







# City of Lake Worth Beach

## Budget Workshop III – Refuse Fund

- Revenues
- Expenditures
- Net Revenues over Expenditures



# Refuse Fund: Revenues

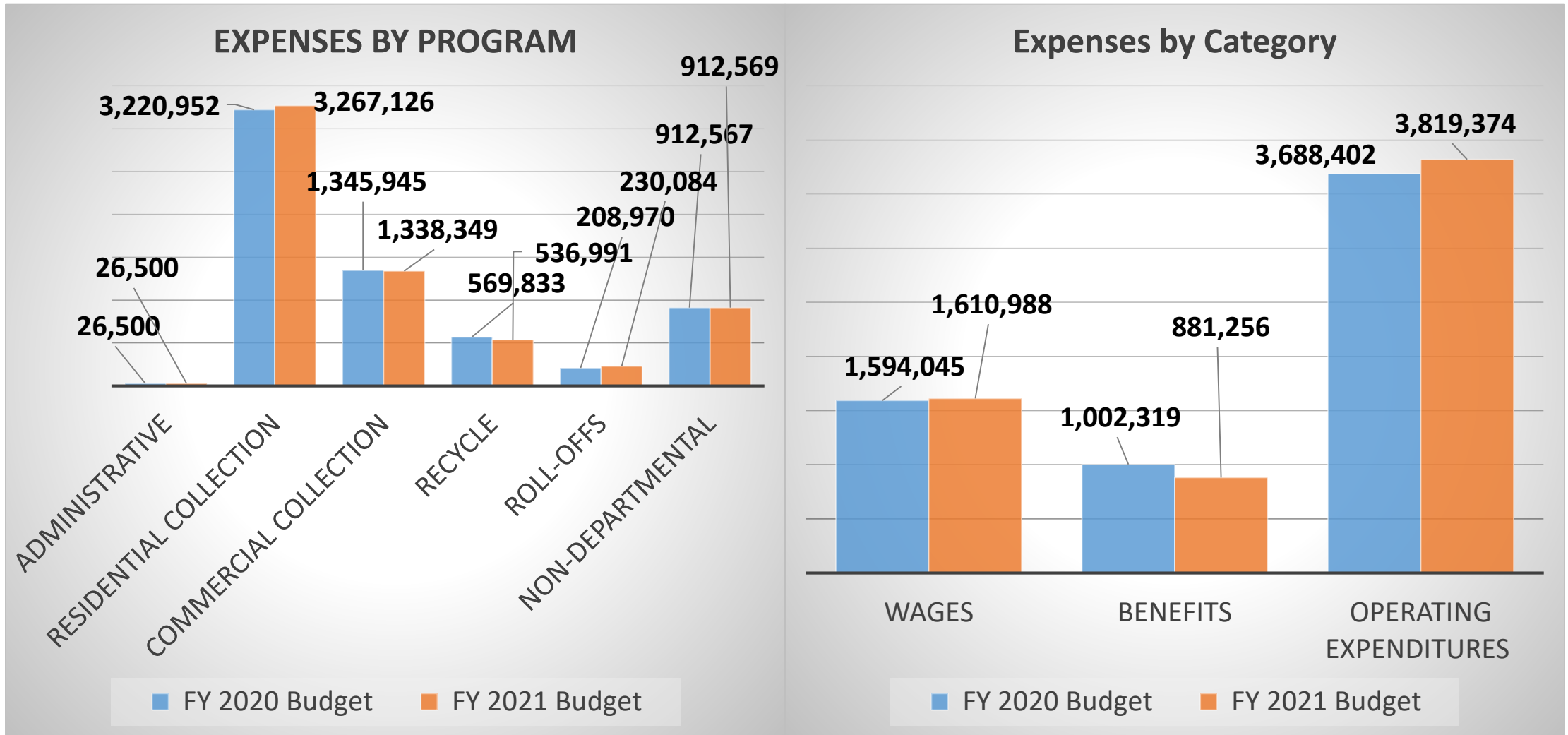
	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Taxes	65,739	75,815	143,780	144,636	128,900	128,900	-
Charges for Services	5,802,127	5,868,081	5,901,272	6,319,339	6,097,500	6,097,500	-
Investment Income	30,933	54,052	118,853	83,214	59,631	59,630	(1)
Transfers and Fund Balance	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b><u>5,898,799</u></b>	<b><u>5,997,948</u></b>	<b><u>6,163,905</u></b>	<b><u>6,547,189</u></b>	<b><u>6,286,031</u></b>	<b><u>6,286,030</u></b>	<b><u>(1)</u></b>



# Refuse Fund: Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Administrative	14,371	232,712	(186,893)	12,716	26,500	26,500	-
Residential Collection	2,124,696	2,221,334	2,319,089	2,778,061	3,220,952	3,267,126	46,174
Commercial Collection	985,527	1,096,347	1,204,324	1,150,136	1,345,945	1,338,349	(7,595)
Recycle	472,653	494,741	422,663	395,926	569,833	536,991	(32,842)
Roll-Offs	357,758	229,977	187,149	179,317	208,970	230,084	21,113
Non-Departmental	821,368	947,863	1,023,818	867,393	912,567	912,569	2
<b>Total Uses of Funds</b>	<b><u>4,776,373</u></b>	<b><u>5,222,974</u></b>	<b><u>4,970,150</u></b>	<b><u>5,383,549</u></b>	<b><u>6,284,767</u></b>	<b><u>6,311,619</u></b>	<b><u>26,852</u></b>
Wages	1,233,523	1,665,718	1,164,961	1,448,347	1,594,045	1,610,988	16,943
Benefits	606,707	595,336	769,875	827,581	1,002,319	881,256	(121,064)
Operating Expenditures	2,936,143	2,961,920	3,035,314	3,107,621	3,688,402	3,819,374	130,972
<b>Total Expenditures</b>	<b><u>4,776,373</u></b>	<b><u>5,222,974</u></b>	<b><u>4,970,150</u></b>	<b><u>5,383,549</u></b>	<b><u>6,284,767</u></b>	<b><u>6,311,619</u></b>	<b><u>26,852</u></b>

# Refuse Fund, Expense Comparison





# Refuse Fund: Revenues over Expenditures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change
Sources of Funds	5,898,799	5,997,948	6,163,905	6,547,189	6,286,031	6,286,030	(1)
Uses of Funds	4,776,373	5,222,974	4,970,150	5,383,549	6,284,767	6,311,619	26,852
Net Sources over Uses of Funds	<b><u>1,122,426</u></b>	<b><u>774,974</u></b>	<b><u>1,193,755</u></b>	<b><u>1,163,640</u></b>	<b><u>1,264</u></b>	<b><u>(25,589)</u></b>	<b><u>(26,853)</u></b>

Net Sources over Uses

