



**AGENDA**  
**CITY OF LAKE WORTH BEACH**  
**CITY COMMISSION BUDGET WORK SESSION #3**  
**CITY HALL COMMISSION CHAMBER**  
**THURSDAY, JULY 29, 2021 - 5:00 PM**

**ROLL CALL:**

**PLEDGE OF ALLEGIANCE:** led by Commissioner Sarah Malega

**UPDATES / FUTURE ACTION / DIRECTION**

A. [Fiscal Year 2022 Budget – Enterprise Funds Budgets](#)

**ADJOURNMENT:**

The City Commission has adopted Rules of Decorum for Citizen Participation (See Resolution No. 25-2021). The Rules of Decorum are posted within the City Hall Chambers, City Hall Conference Room, posted online at: <https://lakeworthbeachfl.gov/government/virtual-meetings/>, and available through the City Clerk's office. Compliance with the Rules of Decorum is expected and appreciated.

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

## BUDGET WORK SESSION #3

**AGENDA DATE:** July 29, 2021

**DEPARTMENT:** Financial Services

**TITLE:**

Fiscal Year 2022 Budget – Enterprise Funds Budgets

**SUMMARY:**

City Staff with Stantec will present the City's Enterprise Fund FY 2022 operating budgets. The budgets presented are the following:

- Electric Utility
- Water, Sewer and Stormwater Utilities
- Refuse

**BACKGROUND AND JUSTIFICATION:**

The Budgets present the City's Utility's spending plan for the FY 2022. There are no recommended rate increases included in the aforementioned budgets. Additionally, each of the funds are projected to have positive net revenues over expenses for the fiscal year.

**DIRECTION:**

3<sup>rd</sup> meeting to discuss priorities.

**ATTACHMENT(S):**

Fiscal Impact Analysis – NA  
Budgets - Summary  
Electric Utility Operating Budget  
Water Utility Operating Budget  
Sewer Utility Operating Budget  
Stormwater Utility Operating Budget  
Refuse Utility Operating Budget

**BUDGETS SUMMARY**

City of Lake Worth Beach  
Fiscal Year 2022 Enterprise Fund Operating Budgets  
As Presented - Workshop III; July 29, 2021

	Revenues	Operating Expenses	Net Income
Electric Utility Fund	62,388,994	60,775,450	1,613,544
Water Utility Fund	16,938,793	13,509,319	3,429,474
Local Sewer Utility Fund	10,144,479	9,939,755	204,724
Storm Water Utility Fund	2,073,536	1,970,927	102,609
Refuse Fund	6,699,573	6,293,784	405,789
Total	98,245,375	92,489,235	5,756,140

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>						1,509,076.46	4,072,234.86	1,613,544		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
FUND	401	<b><i>ELECTRIC FUND</i></b>										
<b><i>SUMMARY OF REVENUES AND EXPENDITURES</i></b>												
REVENUES												
	Charges for Service	56,325,126	55,342,617	53,353,526	54,583,831	53,356,598	55,553,165	60,457,845	61,106,870	61,023,809	(83,061)	
	Fines	23,789	16,700	14,806	12,400	-	15,000	15,000	15,000	15,000	-	
	Investment Income	938,105	834,300	860,244	952,777	564,497	321,350	308,895	463,845	636,105	172,260	
	Other Sources	762,303	762,303	762,303	714,080	714,080	10,849,780	714,080	714,080	714,080	-	
	Total Income	58,049,323	56,955,920	54,990,879	56,263,088	54,635,175	66,739,295	61,495,820	62,299,795	62,388,994	89,199	
		-	-	-	-	-	-	-	-	-	-	
EXPENDITURES												
	Customer Service	1,228,875	1,572,301	2,059,240	1,998,615	2,069,325	2,111,298	1,786,239	2,199,906	2,249,773	49,866	
	Administration	1,100,903	1,297,550	1,631,706	1,643,384	1,706,624	2,280,464	1,804,700	2,076,865	1,624,610	(452,255)	
	Engineering	991,862	951,928	1,099,002	1,492,756	954,588	2,585,428	1,795,371	2,026,149	1,779,646	(246,503)	
	Material Management / Warehouse									345,967	345,967	
	Power Plant	2,850,320	3,323,000	4,533,882	2,928,192	2,214,679	2,680,113	2,811,675	33,384,414	34,797,704	1,413,289	
	Power System Operations	30,907,936	34,933,793	35,997,781	31,626,001	27,115,092	32,017,753	33,441,897	1,450,266	1,459,176	8,910	
	Distribution	5,700,203	5,766,152	5,644,891	11,586,127	6,235,321	16,469,809	6,829,322	7,254,031	7,384,965	130,933	
	Meter Shop	-	630,361	1,042,097	946,760	1,183,783	1,283,727	1,252,515	1,445,034	1,491,468	46,434	
	Non Departmental	8,907,887	10,196,180	9,982,047	8,907,647	14,867,755	11,226,472	10,265,024	7,754,893	9,642,142	1,887,249	
	Total Expenditures	51,687,986	58,671,265	61,990,646	61,129,482	56,347,167	70,655,064	59,986,744	57,591,560	60,775,450	3,183,890	
		-	-	-	-	-	-	-	-	-	-	
	Net Operating Revenues over Expenditures	6,361,337	(1,715,345)	(6,999,767)	(4,866,394)	(1,711,992)	(3,915,769)	1,509,076	4,708,235	1,613,544	(3,094,691)	
		-	-	-	-	(0)	-	-	0	-	-	
	Less: Paygo Capital										(0)	
	Projected Surplus											

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>										
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
1,509,076.46      4,072,234.86      1,613,544												
<b>Revenue and Expenses By Category</b>												
<b>Sources of Funds</b>												
	Fees and charges	56,325,126	55,342,617	53,353,526	54,583,831	53,356,598	55,553,165	60,457,845	61,106,870	61,023,809	(83,061)	
	Fines	23,789	16,700	14,806	12,400	-	15,000	15,000	15,000	15,000	-	
	Investment Income	938,105	834,300	860,244	952,777	564,497	321,350	308,895	463,845	636,105	172,260	
	Transfers and Use of Fund Balance	762,303	762,303	762,303	714,080	714,080	14,782,215	714,080	714,080	714,080	-	
	Total sources of funds	58,049,323	56,955,920	54,990,879	56,263,088	54,635,175	70,671,730	61,495,820	62,299,795	62,388,994	89,199	
		<i>crossfoot test, s=0</i>										
		<i>Soruce test, s=0</i>										
		-	-	-	-	-	-	-	-	-	(0)	
<b>Use of Funds</b>												
<b>Customer Service</b>												
	Wages	458,323	607,838	663,683	597,262	509,628	649,828	537,480	548,889	568,225	19,336	
	Benefits	223,071	396,571	446,162	316,817	200,775	326,653	228,287	249,092	252,325	3,233	
	Subtotal	681,394	1,004,409	1,109,845	914,079	710,403	976,481	765,767	797,981	820,550	22,569	
	Operating Expenditures	547,481	567,892	949,395	1,084,536	1,358,922	1,134,817	1,020,472	1,401,925	1,429,223	27,298	
	Total	1,228,875	1,572,301	2,059,240	1,998,615	2,069,325	2,111,298	1,786,239	2,199,906	2,249,773	49,866	
		<i>crossfoot test, s=0</i>										
		<i>Soruce test, s=0</i>										
		-	-	-	-	-	-	-	-	-	(0)	
<b>Administration</b>												
	Wages	440,076	416,046	549,279	578,918	695,518	744,828	688,922	788,672	449,458	(339,214)	
	Benefits	174,306	201,351	251,357	266,025	272,875	224,847	300,762	344,948	220,625	(124,323)	
	Subtotal	614,382	617,397	800,636	844,943	968,393	969,675	989,684	1,133,620	670,083	(463,537)	
	Operating Expenditures	486,521	680,153	831,070	798,441	738,231	1,310,789	815,017	943,245	954,526	11,281	
	Total	1,100,903	1,297,550	1,631,706	1,643,384	1,706,624	2,280,464	1,804,700	2,076,865	1,624,610	(452,255)	
		<i>crossfoot test, s=0</i>										
		<i>Soruce test, s=0</i>										
		-	-	-	-	-	-	-	-	-	-	
<b>Engineering</b>												
	Wages	504,250	623,801	605,557	574,866	774,677	943,364	959,985	1,024,680	763,006	(261,673)	
	Benefits	278,034	242,657	249,953	284,356	241,878	298,995	354,230	461,430	333,890	(127,540)	
	Subtotal	782,284	866,458	855,510	859,222	1,016,555	1,242,359	1,314,215	1,486,109	1,096,896	(389,213)	
	Operating Expenditures	209,578	85,470	243,492	633,534	(61,967)	1,343,069	481,157	540,040	682,750	142,710	
	Total	991,862	951,928	1,099,002	1,492,756	954,588	2,585,428	1,795,371	2,026,149	1,779,646	(246,503)	
		<i>crossfoot test, s=0</i>										
		<i>Soruce test, s=0</i>										
		-	-	-	-	-	-	-	-	-	-	
<b>Material Management Warehouse</b>												
	Wages									130,656	130,656	
	Benefits									66,261	66,261	
	Subtotal									196,917	196,917	
	Operating Expenditures									149,050	149,050	
	Total									345,967	345,967	
		<i>crossfoot test, s=0</i>										
		<i>Soruce test, s=0</i>										
		-	-	-	-	-	-	-	-	-	-	
<b>Power Plant</b>												
	Wages	1,128,790	1,475,144	1,191,167	1,011,651	912,267	1,035,842	1,047,960	1,061,209	1,062,596	1,387	
	Benefits	567,242	537,086	571,513	465,312	459,777	483,741	523,602	452,441	482,847	30,407	
	Subtotal	1,696,032	2,012,230	1,762,680	1,476,963	1,372,045	1,519,583	1,571,562	1,513,649	1,545,443	31,794	
	Operating Expenditures	1,154,288	1,310,770	2,771,202	1,451,229	842,635	1,160,530	1,240,113	31,870,765	33,252,261	1,381,496	
	Total	2,850,320	3,323,000	4,533,882	2,928,192	2,214,679	2,680,113	2,811,675	33,384,414	34,797,704	1,413,289	

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>										
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	<i>crossfoot test, s=0</i>										0	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Power System Operation											
	Wages	499,579	720,099	699,881	678,563	676,606	698,152	676,770	707,207	707,744	537	
	Benefits	261,822	322,988	304,950	326,300	341,214	329,308	351,455	295,287	305,162	9,875	
	Subtotal	761,401	1,043,087	1,004,831	1,004,863	1,017,821	1,027,460	1,028,225	1,002,494	1,012,906	10,412	
	Operating Expenditures	30,146,535	33,890,706	34,992,950	30,621,138	26,097,271	30,990,293	32,413,672	447,773	446,271	(1,502)	
	Total	30,907,936	34,933,793	35,997,781	31,626,001	27,115,092	32,017,753	33,441,897	1,450,266	1,459,176	8,910	
	<i>crossfoot test, s=0</i>										(0)	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Distribution											
	Wages	2,480,336	2,884,052	2,181,057	2,255,457	2,791,653	2,265,668	2,872,762	3,168,817	2,669,718	(499,099)	
	Benefits	691,334	501,975	1,170,620	875,573	1,485,503	856,361	1,236,131	1,318,047	1,061,659	(256,389)	
	Subtotal	3,171,670	3,386,027	3,351,677	3,131,030	4,277,156	3,122,029	4,108,893	4,486,864	3,731,377	(755,487)	
	Operating Expenditures	2,528,533	2,380,125	2,293,214	8,455,097	1,958,165	13,347,780	2,720,429	2,767,167	3,653,588	886,421	
	Total	5,700,203	5,766,152	5,644,891	11,586,127	6,235,321	16,469,809	6,829,322	7,254,031	7,384,965	130,933	
	<i>crossfoot test, s=0</i>										(0)	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Meter Shop											
	Wages	-	186,251	530,676	540,783	659,465	622,538	593,600	619,366	645,924	26,558	
	Benefits	-	280,088	229,976	240,287	308,415	248,589	285,060	320,046	294,380	(25,666)	
	Subtotal	-	466,339	760,652	781,070	967,880	871,127	878,660	939,412	940,304	892	
	Operating Expenditures	-	164,022	281,445	165,690	215,903	412,600	373,855	505,622	551,164	45,542	
	Total	-	630,361	1,042,097	946,760	1,183,783	1,283,727	1,252,515	1,445,034	1,491,468	46,434	
	<i>crossfoot test, s=0</i>										(0)	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Non-Departmental											
	Wages	-	-	-	-	-	-	-	-	-	-	
	Benefits	-	-	-	-	-	-	-	-	-	-	
	Subtotal	-	-	-	-	-	-	-	-	-	-	
	Operating Expenditures	2,455,434	3,359,307	2,768,872	950,680	3,203,357	3,407,946	3,493,633	1,160,169	40,000	(1,120,169)	
	Total	2,455,434	3,359,307	2,768,872	950,680	3,203,357	3,407,946	3,493,633	1,160,169	40,000	(1,120,169)	
	<i>crossfoot test, s=0</i>										-	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Non-Departmental											
	Wages	-	-	-	-	-	-	-	-	-	-	
	Benefits	-	-	-	-	-	-	-	-	-	-	
	Subtotal	-	-	-	-	-	-	-	-	-	-	
	Operating Expenditures	6,452,453	6,836,873	7,213,175	7,956,967	11,664,398	7,818,526	6,771,391	6,594,724	9,602,142	3,007,417	
	Total	6,452,453	6,836,873	7,213,175	7,956,967	11,664,398	7,818,526	6,771,391	6,594,724	9,602,142	3,007,417	
	<i>crossfoot test, s=0</i>										-	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	(0)	-	-	
	Total Fund											
	Wages	5,511,354	6,913,231	6,421,300	6,237,500	7,019,815	6,960,220	7,377,479	7,918,840	6,997,327	(921,512)	
	Benefits	2,195,809	2,482,716	3,224,531	2,774,670	3,310,438	2,768,494	3,279,527	3,441,290	3,017,148	(424,142)	
	Subtotal	7,707,163	9,395,947	9,645,831	9,012,170	10,330,253	9,728,714	10,657,006	11,360,130	10,014,475	(1,345,654)	
	Operating Expenditures	43,980,823	49,275,318	52,344,815	52,117,312	46,016,915	60,926,350	49,329,738	46,231,430	50,760,975	4,529,544	
	Total	51,687,986	58,671,265	61,990,646	61,129,482	56,347,167	70,655,064	59,986,744	57,591,560	60,775,450	3,183,890	
	<i>crossfoot test, s=0</i>										-	
	<i>Source test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
		6,361,337	(1,715,345)	(6,999,767)	(4,866,394)	(1,711,992)	16,666	1,509,076	4,708,235	1,613,544	(3,094,691)	
	<i>crossfoot test, s=0</i>										(0)	
	<i>Source test, s=0</i>	-	-	-	-	-	-	(0)	-	0	-	
	Less: Paygo Capital- Capital Appropriation								636,000			
	Projected Surplus								4,072,235			

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

GL Acct Code		Account Description	<u>History</u>				1,509,076.46	4,072,234.86	1,613,544			
			FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>											
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
FUND	401	<b><u>ELECTRIC FUND</u></b>											
<b><u>Revenue and Expenses Detail</u></b>													
<b><u>REVENUES</u></b>													
340													
341			Assessment Discount										
	90	15	Convenience Fee	112,737	108,303	107,587	100,898	11,929	50,000	-	-		
	90	80	NSF and Bank Charges	16,487	12,830	18,623	15,967	32,360	15,000	15,000	15,000	35,000	20,000
	90	90	Miscellaneous	59,726	9,942	58,113	268,656	203,672	110,810	246,600	253,400	255,590	2,190
343			Capital										
	10	10	Fuel Surcharge	10,576,671	10,318,907	9,374,096	9,771,798	9,788,366	9,649,130	9,756,858	10,245,086	9,926,241	(318,845)
	10	20	Electric Sales	22,441,924	22,111,656	21,190,332	21,885,793	22,226,253	22,244,995	22,467,450	22,945,811	22,917,494	(28,317)
	10	21	Capacity- gas capacity/PESCO	19,286	(10,093)	(5,068)	-	699,383	-	5,090,719	5,037,024	5,061,617	24,593
	11	10	Fuel Surcharge	6,310,156	6,248,534	5,961,113	5,967,115	5,480,451	6,085,500	6,085,500	5,941,139	6,062,000	120,861
	11	20	Electric Sales	8,797,062	8,815,480	8,897,882	8,917,423	8,193,247	9,252,730	9,084,150	9,001,499	9,076,650	75,151
	11	21	Capacity- billing component	1,683,770	1,681,875	1,667,547	1,669,024	1,551,802	1,600,000	1,600,000	1,661,759	1,594,217	(67,542)
	11	30	Demand Sales	4,535,498	4,281,498	4,228,058	4,211,225	4,007,737	4,750,000	4,316,568	4,211,152	4,300,000	88,848
	12	10	Street Lighting	346,613	352,834	345,791	350,576	345,994	355,000	355,000	355,000	355,000	-
	15	10	Service Charge	662,123	636,035	696,950	651,850	383,696	670,000	670,000	670,000	670,000	-
	15	20	Penalties/Late Fees	507,957	525,185	555,661	516,088	169,006	520,000	520,000	520,000	520,000	-
	15	40	Private Area Lighting	255,116	249,631	256,841	257,418	262,703	250,000	250,000	250,000	250,000	-
			Subtotal	56,325,126	55,342,617	53,353,526	54,583,831	53,356,598	55,553,165	60,457,845	61,106,870	61,023,809	(83,061)
350			Fines & Forfeitures										
	30	0	Tampering Fines	23,789	16,700	14,806	12,400		15,000	15,000	15,000	15,000	-
			Subtotal	23,789	16,700	14,806	12,400	-	15,000	15,000	15,000	15,000	-
360			Gain/(Loss)										
361			Interest & other Earnings										
	10	10	Investments	153,182	231,926	361,207	343,058	211,370	175,000	147,895	253,845	253,845	0
	30	0	Unrealized Gain/(Loss)	5,257	(60,158)	(118,668)	45,011	236	5,000	-	-	-	-
	30	10	Bond Proceeds	(3,744)	(15,618)	14,971	15,218	(3,763)	(15,000)	-	-	-	-
	40	0	Realized Gain/(Loss)	(2,249)	(6,446)	1,782	(2,761)	84	-	-	-	-	-
	40	10	Bond Proceeds	(2,112)	(8,290)	(1,004)	12,216	3,782	(8,250)	-	-	-	-
364			Disp of Fixed Assets	-	1,862	2,754	5,194	1,960		-	-	-	-
365			Sale of Surplus Material	10,653	10,095	7,631	17,808	1,480		-	-	-	-
	0	0	Sale of Surplus Material					3,600		-	-	-	-
	90	60	FDOT-Reimbursement	134,787	163,178	168,074	173,116	178,312	131,000	131,000	180,000	192,260	12,260
	90	90	Other	626,896	517,751	314,543	115,757	14,873	30,000	30,000	30,000	30,000	-
	90	93	CAIC	-	-	108,954	228,160	144,377	-	-	-	160,000	160,000
			Subtotal	938,105	834,300	860,244	952,777	564,497	321,350	308,895	463,845	636,105	172,260
													-



City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

			<i>History</i>					1,509,076.46	4,072,234.86	1,613,544		
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
381		Transfer From										
	10	31 Capital Project Fund						-	-			
382		Contribution from Enterpr										
	15	0 Water	381,302	381,302	381,302	381,310	381,310	381,310	381,310	381,310	381,310	-
	30	0 Refuse	32,762	32,762	32,762	32,770	32,770	32,770	32,770	32,770	32,770	-
	60	0 Local Sewer	348,239	348,239	348,239	300,000	300,000	300,000	300,000	300,000	300,000	-
		Subtotal	762,303	762,303	762,303	714,080	714,080	10,849,780	714,080	714,080	714,080	-
												-
		Total Sources of Funds	58,049,323	56,955,920	54,990,879	56,263,088	54,635,175	70,671,730	61,495,820	62,299,795	62,388,994	89,199
												(0)
		<b>EXPENDITURES</b>										
Dept	1240	<i>Customer Service</i>										
		<i>Wages and Benefits</i>										
	12	10 Regular	339,382	481,102	540,747	484,951	396,568	540,592	423,425	434,714	490,133	55,419
		20 Leave Payout	2,965	-	2,535	2,622		-	-	-		-
	13	10 Part Time	66,659	46,740	63,008	64,576	70,063	65,236	70,430	72,350	36,177	(36,173)
	14	10 Standard Overtime	44,313	58,384	52,041	40,127	40,350	38,000	38,000	38,000	39,140	1,140
	15	10 Longevity	5,004	5,416	5,352	4,986	2,646	6,000	5,625	3,825	2,775	(1,050)
		Subtotal Wages	458,323	607,838	663,683	597,262	509,628	649,828	537,480	548,889	568,225	19,336
												-
	21	0 FICA Taxes	33,520	44,087	49,442	44,577	38,410	44,697	40,554	40,312	40,263	(49)
	22	10 Defined Benefit Plan	114,531	152,234	193,110	134,212	81,786	144,518	94,753	115,825	122,298	6,473
	23	0 Life & Health Insurance	75,020	200,250	200,260	136,044	79,389	136,044	91,872	92,179	88,869	(3,310)
	24	10 Workers' Comp Regular	-	-	3,350	1,394	1,190	1,394	1,108	776	895	118
	25	0 Unemployment Compensation				590		-	-	-		-
		Subtotal Benefits	223,071	396,571	446,162	316,817	200,775	326,653	228,287	249,092	252,325	3,233
		Wages and Benefits	681,394	1,004,409	1,109,845	914,079	710,403	976,481	765,767	797,981	820,550	22,569
										(0)		0

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>					1,509,076.46	4,072,234.86	1,613,544			
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	<i>Operating Expenditures</i>											
31	10 Legal						-	-				
	50 Internal IT Support	158,950	175,122	207,020	207,020	238,073	207,020	238,073	208,540	232,925	24,385	
	90						77,000	-			-	
34	50 Other Contractual Service	225,680	206,878	518,134	667,408	898,829	642,462	578,000	935,860	992,856	56,996	
40	10 Training/Registration	1,094	2,538	7,279	4,373	542	10,000	2,500	2,500	2,500	-	
	30 Postage & Freight	23,664	29,369	34,049	38,808	28,530	35,000	30,000	30,000	30,000	-	
43	10 Water	5,225	5,410	14,299	18,633	13,583	6,320	15,000	15,000	15,000	-	
	20 Sewer	4,006	3,915	7,661	9,669	9,218	4,600	9,000	9,000	9,000	-	
	30 Electricity	13,487	12,483	10,824	11,532	9,681	10,000	10,100	10,100	10,100	-	
	40 Refuse/Waste Disposal	2,331	2,331	2,331	2,331	2,325	2,340	2,340	2,340	2,340	-	
44	20 Operating/Capital Leasing	1,909	2,842	2,994	2,528	4,254	3,800	3,000	6,500	8,200	1,700	
45	10 Property /Liability	39,351	39,351	39,360	39,360	42,509	39,360	42,509	48,885	50,352	1,467	
46	21 Equipment-General	7,642	3,739	604	664	1,900	4,700	1,000	500	-	(500)	
	22 Equipment-Garage	4,900	4,900	7,758	4,900	6,125	4,900	4,900	-	-	-	
	90 Other	7,168	10,791	41,870	12,792	230	13,367	10,000	2,500	2,500	-	
47	0 Printing & Binding	5,315	5,220	6,079	6,349	8,189	8,000	8,000	8,000	8,000	-	
48	0 Promotional Activities	10,340	11,358	15,779	14,936	34,485	13,000	13,000	72,000	15,000	(57,000)	
49	25 Collection Fees	14,335	17,408	14,750	13,307	16,903	20,000	20,000	20,000	20,000	-	
	30 Uncollectible Accounts						-	-			-	
51	10 Office Supplies	18,477	24,420	19,385	15,546	20,811	25,000	20,000	18,000	18,000	-	
52	10 Gas, Lubricants & Oil	70	79	162	180	33	2,000	600	-	-	-	
	20 Small Tools & Equipment	55	66	100	2		600	600	600	600	-	
	40 Uniforms	1,455	3,873	899	1,886		2,500	1,250	1,000	1,250	250	
	90 Other	-	-	481	480	363	600	600	600	600	-	
56	20 Equipment-Technology	-	-	2,615	11,832	22,339	2,248	10,000	10,000	10,000	-	
	Subtotal; Operating Expenditures	545,454	562,093	954,433	1,084,536	1,358,922	1,134,817	1,020,472	1,401,925	1,429,223	27,298	
											(0)	
	Department Total	1,228,875	1,572,301	2,059,240	1,998,615	2,069,325	2,111,298	1,786,239	2,199,906	2,249,773	49,866	
	<i>crossfoot test, s=0</i>										(0)	
Dept	6010											
	<i>Administration</i>											
	<i>Wages and Benefits</i>											
12	10 Regular	430,892	362,977	519,120	563,007	670,029	727,256	672,198	776,208	434,658	(341,551)	
14	10 Standard Overtime	3,354	7,961	2,847	2,259	2,499	4,000	4,000	4,000	4,120	120	
	30 Natural Disaster Overtime	-	2,529	-	42	1,382	-	-	-	-	-	
15	10 Longevity	1,950	2,288	2,775	3,488	2,843	3,700	3,067	2,925	1,500	(1,425)	
	30 Other Pays	-	4,439	14,082	10,122	9,468	9,872	9,657	5,539	9,180	3,641	
	Subtotal Wages	440,076	416,046	549,279	578,918	695,518	744,828	688,922	788,672	449,458	(339,214)	
											-	
21	0 FICA Taxes	33,041	29,764	40,387	41,778	49,891	42,831	52,703	61,709	33,251	(28,457)	
22	10 Defined Benefit Plan	81,760	57,849	124,550	64,400	110,728	53,666	103,768	133,899	101,001	(32,898)	
	20 401-a Plan	14,560	25,093	25,100	38,548	19,345	38,548	18,510	19,002	19,002	0	
23	0 Life & Health Insurance	44,945	43,148	52,490	87,375	85,652	87,375	122,890	127,337	66,632	(60,705)	
24	10 Workers' Comp Regular	-	-	8,830	2,550	4,212	2,427	2,891	3,002	739	(2,263)	
27	0 Recruiting Expenses	-	45,497	-	31,374	3,046	-	-	-	-	-	
	Subtotal Benefits	174,306	201,351	251,357	266,025	272,875	224,847	300,762	344,948	220,625	(124,323)	
	Wages and Benefits	614,382	617,397	800,636	844,943	968,393	969,675	989,684	1,133,620	670,083	(463,537)	
									(0)		-	

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>					1,509,076.46	4,072,234.86	1,613,544		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
	<b>Operating Expenditures</b>										
31	10 Legal	36,283	36,573	64,300	220,376	63,703	119,200	100,000	100,000	100,000	-
	50 Internal IT Support	47,189	65,188	65,660	65,660	75,509	65,660	75,509	88,741	93,595	4,854
	90 Other	60,899	86,600	262,259	170,205	219,292	444,150	291,000	402,160	404,160	2,000
32	0 Accounting & Auditing	22,125	22,625	23,125	22,758	17,421	24,000	24,000	24,000	24,000	-
	50 Other Contractual Service	23,925	21,081	159,081	55,720	117,038	55,112	48,100	47,800	56,600	8,800
40	10 Training/Registration	36,384	28,489	9,300	7,128	1,742	10,000	10,000	7,500	7,500	-
	20 Lodging/Transportation	10,017	5,574	4,701	8,481	384	5,000	5,000	5,000	5,000	-
	40 Safety in-house training	8,992	1,466	-	-	-	-	-	-	-	-
41	30 Postage & Freight	3,416	1,607	684	(306)	121	1,500	1,500	1,500	1,500	-
43	10 Water	412	445	431	445	452	420	450	450	450	-
	20 Sewer	168	161	177	191	205	170	190	190	190	-
	30 Electricity	5,405	4,860	4,927	5,074	5,338	5,410	5,100	5,100	5,100	-
	40 Refuse/Waste Disposal	1,012	310	338	430	436	1,020	1,020	1,019	1,019	-
44	20 Operating/Capital Leasing	5,342	6,097	9,113	7,602	8,508	9,100	9,100	9,100	9,100	-
45	10 Property/Liability	40,961	40,961	40,970	40,970	44,248	40,970	44,248	50,885	52,412	1,527
46	10 Buildings	41,199	16,699	30,332	17,840	25,014	35,000	35,000	35,000	38,000	3,000
	21 Equipment-General	5,731	3,685	7,955	-	-	4,000	4,000	4,000	4,000	-
	22 Equipment-Garage	26,417	30,500	30,500	9,800	63,354	4,900	9,800	9,800	4,900	(4,900)
	26 Heavy Equipment	-	-	-	826	2,372	-	-	-	-	-
	91 Warehouse Issues	8,394	7,715	-	-	-	-	-	-	-	-
47	0 Printing & Binding	1,966	3,674	3,338	10,281	1,109	6,000	6,000	6,000	6,000	-
48	0 Promotional Activities	3,738	76,726	781	12,377	2,430	11,000	11,000	11,000	11,000	-
49	10 Advertising	121	-	2,736	-	-	2,000	2,000	2,000	2,000	-
	90 Other	7,130	32,809	8,567	8,470	8,354	10,000	10,000	10,000	10,000	-
51	10 Office Supplies	11,255	9,015	10,764	4,812	3,628	10,000	10,000	10,000	10,000	-
52	10 Gas, Lubricants, & Oil	2,720	3,696	3,149	6,964	6,700	4,000	4,000	4,000	-	(4,000)
	20 Small Tools & Equipment	3,640	-	-	-	-	-	-	-	-	-
	55 Safety Compliance	23,754	108,847	20,178	24,917	26,459	25,000	25,000	25,000	25,000	-
	65 Computer Software	-	11,745	4,433	-	-	-	5,000	5,000	5,000	-
54	0 Books, Pub, Subsc, & Memb	45,426	53,005	63,271	54,051	44,413	71,340	78,000	78,000	78,000	-
62	0 Buildings	-	-	-	33,001	-	287,000	-	-	-	-
	40 Misc. Equipment	-	-	-	10,368	-	58,837	-	-	-	-
	Subtotal; Operating Expenditures	486,521	680,153	831,070	798,441	738,231	1,310,789	815,017	943,245	954,526	11,281
											(0)
	Department Total	1,100,903	1,297,550	1,631,706	1,643,384	1,706,624	2,280,464	1,804,700	2,076,865	1,624,610	(452,255)
	<i>crossfoot test, s=0</i>										-

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

GL Acct Code		Account Description	<i>History</i>					1,509,076.46	4,072,234.86	1,613,544		
Dept	6020		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
		<b>Engineering</b>										
		<i>Wages and Benefits</i>										
	12	10 Regular	494,813	584,624	609,238	566,167	755,999	935,764	954,260	1,018,955	757,986	(260,968)
		20 Leave Payout	-	2,827	-	2,728	1,026	-	-	-	-	-
		30 Natural Disaster Regular	-	16,284	-	-	388	-	-	-	-	-
		50 Unused Vacation Pay	2,209	2,891	(8,859)	-	-	-	-	-	-	-
	13	10 Part Time	-	-	-	1,095	12,925	-	-	-	-	-
	14	10 Standard Overtime	4,153	11,245	2,838	2,461	1,613	5,000	4,000	4,000	4,120	120
		30 Natural Disaster Overtime	-	3,830	-	149	-	-	-	-	-	-
	15	10 Longevity	3,075	2,100	2,325	1,575	1,725	2,600	1,725	1,725	900	(825)
		30 Other Pays	-	-	15	691	1,000	-	-	-	-	-
		Subtotal Wages	504,250	623,801	605,557	574,866	774,677	943,364	959,985	1,024,680	763,006	(261,673)
												-
	21	0 FICA Taxes	37,203	45,704	45,783	42,598	58,076	45,500	73,439	81,007	57,986	(23,021)
	22	10 Defined Benefit Plan	166,747	138,615	145,830	152,857	87,590	164,594	95,906	232,753	176,133	(56,620)
		20 401-a Plan	-	-	-	-	-	-	-	-	-	-
	23	0 Life & Health Insurance	74,084	58,338	58,340	74,925	78,154	74,925	164,620	132,790	86,582	(46,208)
	24	10 Workers' Comp Regular	-	-	-	13,976	18,058	13,976	20,265	14,880	13,189	(1,691)
		Subtotal Benefits	278,034	242,657	249,953	284,356	241,878	298,995	354,230	461,430	333,890	(127,540)
		Wages and Benefits	782,284	866,458	855,510	859,222	1,016,555	1,242,359	1,314,215	1,486,109	1,096,896	(389,213)
										(0)		-
		<i>Operating Expenditures</i>										
	31	10 Legal	(2,941)	-	-	-	-	5,000	-	-	-	-
		50 Internal IT Support	39,189	32,014	45,850	45,850	52,728	45,850	52,728	65,298	64,813	(485)
		90 Other	160,971	27,260	115,866	91,294	19,417	65,747	10,000	10,000	10,000	-
		50 Other Contractual Service	-	5,595	19,539	103,023	116,200	205,000	205,000	235,000	380,000	145,000
	40	10 Training/Registration	-	893	1,693	3,318	2,820	4,000	8,000	12,000	12,000	-
		20 Lodging/Transportation	410	-	-	1,973	3,072	6,000	4,000	4,000	4,000	-
	41	30 Postage & Freight	-	-	10	69	856	1,000	1,000	1,000	1,000	-
	43	10 Water	108	117	114	117	119	110	115	115	115	-
		20 Sewer	44	42	46	50	54	40	50	50	50	-
		30 Electricity	1,423	1,280	1,298	1,336	1,406	1,440	1,300	1,300	1,300	-
		40 Refuse/Waste Disposal	89	82	89	113	115	100	110	110	110	-
	45	10 Property/Liability	2,471	2,471	2,550	2,550	2,753	2,550	2,754	3,167	3,262	95
		21 Equipment-General	-	7,076	14	-	-	500	500	500	500	-
		22 Equipment-Garage	4,900	4,900	2,042	23,600	28,500	18,700	23,600	28,500	26,500	(2,000)
		26 Heavy Equipment	-	-	-	34	178	-	-	-	-	-
		90 Other	-	297	-	-	-	-	-	-	-	-
	52	10 Gas, Lubricants, & Oil	234	173	47	2,074	1,525	1,000	500	500	3,600	3,100
		20 Small Tools & Equipment	738	3,270	4,054	8,919	1,592	9,000	5,000	5,000	5,000	-
		90 Other	1,942	-	-	-	-	-	-	-	-	-
	54	0 Books, Pub, Subsc, & Memb	-	-	290	-	99	1,000	1,000	1,000	1,000	-
	56	20 Equipment-Technology	-	-	49,990	62,841	78,621	204,000	165,500	172,500	169,500	(3,000)
	63	15 Infrastructure	-	-	-	286,373	772,032	-	-	-	-	-
		Subtotal; Operating Expenditures	209,578	85,470	243,492	633,534	(61,967)	1,343,069	481,157	540,040	682,750	142,710
												-
		Department Total	991,862	951,928	1,099,002	1,492,756	954,588	2,585,428	1,795,371	2,026,149	1,779,646	(246,503)
		<i>crossfoot test, s=0</i>										-

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>											
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change		
Dept 6030	<b>Material Mgmt/ Warehouse</b>												
	<i>Wages and Benefits</i>												
12 10	Regular					5,224				130,656	130,656		
	Subtotal Wages					5,549				130,656	130,656		
21 0	FICA Taxes					403				9,995	9,995		
22 10	Defined Benefit Plan									30,360	30,360		
23 0	Life & Health Insurance									23,632	23,632		
24 10	Workers' Comp Regular									2,273	2,273		
	Subtotal Benefits					403				66,261	66,261		
	Wages and Benefits					5,952				196,917	196,917		
	<i>Operating Expenditures</i>												
34 10	Maintenance												
	50 Other Contractual Service									6,000	6,000		
40 10	Training/Registration									7,500	7,500		
41 30	Postage & Freight									3,500	3,500		
44 20	Operating/Capital Leasing									8,500	8,500		
	21 Equipment-General									67,500	67,500		
	22 Equipment-Garage									6,900	6,900		
	91 Warehouse issues									5,000	5,000		
47 0	Printing & Binding									1,000	1,000		
49 90	Other									250	250		
51 10	Office Supplies									2,000	2,000		
	20 Small Tools & Equipment									25,000	25,000		
	90 Other									13,500	13,500		
54 0	Books, Pub, Subsc, & Memb									2,400	2,400		
	Subtotal; Operating Expenditures					-				149,050	149,050		
	Department Total					5,952				345,967	345,967		
	<i>crossfoot test, s=0</i>												
Dept 6031	<b>Power Plant</b>												
	<i>Wages and Benefits</i>												
12 10	Regular	918,614	1,154,185	999,815	849,364	819,842	898,680	909,350	921,789	928,221	6,432		
	20 Leave Payout	249	-	7,360	2,900		-	-	-	-	-		
	30 Natural Disaster Regular	-	17,469	-	-	-	-	-	-	-	-		
	50 Unused Vacation Pay	4,103	9,757	(670)			-	-	-	-	-		
14 10	Standard Overtime	179,099	195,685	168,091	140,753	73,677	125,000	125,000	125,000	128,750	3,750		
	30 Natural Disaster Overtime	-	72,125	-	3,374	3,137	-	-	-	-	-		
15 10	Longevity	25,255	25,228	13,348	8,829	9,111	7,800	1,275	9,150	1,125	(8,025)		
	30 Other Pays	1,470	695	3,223	6,431	6,501	4,362	12,335	5,270	4,500	(770)		
	Subtotal Wages	1,128,790	1,475,144	1,191,167	1,011,651	912,267	1,035,842	1,047,960	1,061,209	1,062,596	1,387		
											(0)		
21 0	FICA Taxes	83,133	106,465	89,043	61,439	67,654	66,689	80,169	73,282	71,009	(2,273)		
22 10	Defined Benefit Plan	340,201	274,780	291,940	228,102	216,390	242,331	242,850	183,177	215,690	32,512		
	20 401-a Plan					10,250	-	-	11,987	11,987	0		
23 0	Life & Health Insurance	143,908	155,841	155,850	157,748	147,618	156,600	180,728	171,075	170,322	(754)		
24 10	Workers' Comp Regular	-	-	34,680	18,023	17,865	18,121	19,855	12,919	13,840	921		
	Subtotal Benefits	567,242	537,086	571,513	465,312	459,777	483,741	523,602	452,441	482,847	30,407		
	Wages and Benefits	1,696,032	2,012,230	1,762,680	1,476,963	1,372,045	1,519,583	1,571,562	1,513,649	1,545,443	31,794		
										-	0		

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>					1,509,076.46	4,072,234.86	1,613,544		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
	<b>Operating Expenditures</b>										
31	50 Internal IT Support	44,630	27,437	28,960	28,960	33,304	28,960	33,304	49,924	81,490	31,565
	70 Environmental Compl	76,451	71,024	63,782	61,354	63,893	73,330	103,030	93,330	93,330	-
	90 Other	5,006	56,294	9,188	6,524	10,438	8,000	8,000	8,000	8,000	-
34	20 Purchased Power				-		-	-	8,051,368	9,283,216	1,231,848
	22 PP; FPL								2,499,945	2,653,423	153,478
	23 PP; Stanton								2,478,288	2,428,288	(50,000)
	25 PP; St. Lucie								11,935,429	12,080,144	144,715
	27 PP; Gas Distribution								510,000	467,942	(42,058)
	29 PP; Gas South								4,839,676	4,731,745	(107,931)
	50 Other Contractual Service	165,857	35,524	371,579	63,441	26,237	25,150	35,150	35,150	31,150	(4,000)
40	10 Training/Registration	3,012	4,355	12,050	1,344		8,771	10,000	10,000	14,000	4,000
	30 Other		60	1,010	1,438	218	2,429	2,500	2,500	2,500	-
41	30 Postage & Freight	4,316	2,220	2,746	3,748	264	2,500	2,500	2,500	2,500	-
43	10 Water	61,306	60,619	58,233	95,330	39,584	75,000	75,000	75,000	75,000	-
	20 Sewer	50,117	51,509	54,230	58,280	67,013	46,500	60,000	60,000	60,000	-
	30 Electricity	7,025	6,258	5,534	5,781	4,661	6,500	6,500	6,500	6,500	-
	40 Refuse/Waste Disposal	6,031	6,031	6,031	8,299	8,421	6,040	8,000	8,000	8,000	-
	50 Natural Gas				44,129	32,031	-	-	250,000	250,000	-
44	20 Operating/Capital Leasing	6,251	5,875	8,374	6,928	6,500	7,750	7,000	7,000	7,000	-
45	10 Property/Liability	533,487	533,487	533,490	533,490	576,169	533,490	576,169	662,595	682,473	19,878
46	10 Buildings	7,832	8,179	23,042	4,183	8,064	15,000	15,000	15,000	15,000	-
	21 Equipment-General	11,178	197,898	42,531	43,208	9,226	41,725	30,775	30,775	30,775	-
	22 Equipment-Garage	21,600	17,000	18,150	11,800	16,700	11,800	11,800	6,900	6,900	-
	26 Heavy Equipment	-	91	272,433	-	-	-	-	-	-	-
	51 Boiler Plant	19,077	13,034	13,731	55,959	15,179	25,000	25,000	25,000	25,000	-
	52 Electrical Plant	2,326	75,371	849,354	47,116	81,564	75,000	98,200	98,200	98,200	-
	53 Steam Plant	33,245	15,493	89,674	25,871	10,509	35,000	35,000	20,000	20,000	-
	54 Other Plant	22,473	50,735	84,554	15,816	22,112	30,000	30,000	25,000	25,000	-
47	0 Printing & Binding	906	1,726	165	1,178	241	2,500	2,500	2,500	2,500	-
49	10 Advertising	-	500	1,742	1,353	-	2,000	2,000	2,000	2,000	-
51	10 Office Supplies	1,287	1,749	1,768	907	265	3,500	2,000	2,000	2,000	-
	20 Office Furniture	-	4,156	-	1,260	-	3,000	500	500	500	-
52	10 Gas, Lubricants, & Oil	668	2,295	1,122	7,303	608	1,500	1,500	1,500	1,500	-
	11 Diesel fuel				155,309		-	-	-	-	-
	12 Lubricants	628	1,997	3,764	5,556	6,342	7,500	5,000	2,500	2,500	-
	15 Inventory/Over-Short	(2,510)	8,253	155,341	83,921	(75,615)	-	-	-	-	-
	20 Small Tools & Equipment	11,744	3,170	6,949	7,576	7,460	10,000	5,000	5,000	5,000	-
	30 Chemicals	2,201	11,843	12,324	22,514	3,216	18,000	9,000	9,000	9,000	-
	40 Uniforms	4,060	3,710	3,837	4,324	3,311	7,500	2,500	2,500	2,500	-
	60 Lab	115	1,808	1,857	2,402	762	2,500	2,500	2,500	2,500	-
	90 Other	53,670	31,069	33,657	26,218	40,097	39,685	34,685	34,685	34,685	-
	40 Misc. Equipment				8,409		-	-			-
	Subtotal; Operating Expenditures	1,154,288	1,310,770	2,771,202	1,451,229	842,635	1,160,530	1,240,113	31,870,765	33,252,261	1,381,496
	Department Total	2,850,320	3,323,000	4,533,882	2,928,192	2,214,679	2,680,113	2,811,675	33,384,414	34,797,704	1,413,289
	<i>crossfoot test, s=0</i>										0

GL Acct Code		Account Description	History						1,509,076.46	4,072,234.86	1,613,544	
Dept			FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
		<i>Power System Operation</i>										
		<i>Wages and Benefits</i>										
	12	10 Regular	407,457	536,526	608,007	584,562	600,125	608,090	585,880	612,169	612,186	16
		20 Leave Payout	-	-	3,125	1,196		-	-			-
		30 Natural Disaster Regular	-	428	-		814	-	-			-
		50 Unused Vacation Pay	2,973	17,400	10,412			-	-			-
	14	10 Standard Overtime	83,479	130,808	70,085	82,779	61,268	80,000	80,000	83,600	86,108	2,508
		30 Natural Disaster Overtime	-	29,987	-			2,524	-			-
	15	10 Longevity	5,400	4,950	5,700	5,625	7,350	5,700	6,375	6,825	4,950	(1,875)
		30 Other Pays	270	-	2,552	4,401	4,525	4,362	4,515	4,613	4,500	(113)
		Subtotal Wages	499,579	720,099	699,881	678,563	676,606	698,152	676,770	707,207	707,744	537
												0
	21	0 FICA Taxes	35,698	50,607	50,950	50,061	50,059	44,502	51,773	48,667	46,832	(1,835)
	22	10 Defined Benefit Plan	155,827	162,996	144,610	150,969	189,383	162,561	189,460	139,834	142,253	2,419
	23	0 Life & Health Insurance	70,297	109,385	109,390	108,343	86,599	108,343	97,142	97,152	105,425	8,272
	24	10 Workers' Comp Regular				13,902	15,173	13,902	13,080	9,633	10,652	1,019
	25	0 Unemployment Compensation				3,025		-	-			-
		Subtotal Benefits	261,822	322,988	304,950	326,300	341,214	329,308	351,455	295,287	305,162	9,875
		Wages and Benefits	761,401	1,043,087	1,004,831	1,004,863	1,017,821	1,027,460	1,028,225	1,002,494	1,012,906	10,412
										(0)		0
		<i>Operating Expenditures</i>										
	31	50 Internal IT Support	87,432	78,300	89,090	89,090	91,763	89,090	91,763	85,653	66,761	(18,892)
		90 Other	176,608	200,844	224,973	224,533	249,733	224,550	393,575	250,000	261,201	11,201
	34	10 Maintenance	2,685	690	3,250	103	4,711	3,420	3,420	6,500	6,500	-
		20 Purchased Power	17,031,272	18,743,783	20,702,140	15,497,131	7,210,123	16,786,745	6,883,410			-
		22 Transmission Costs					2,149,796		2,060,000			-
		23 Stanton					3,565,043		4,068,280			-
		25 Nuclear Power	12,147,474	14,174,470	13,324,327	13,342,675	11,691,905	13,260,033	13,383,500			-
		27 FPU - Gas Distribution	616,486	595,946	559,749	517,775	502,097	525,000	525,000			-
		29 PESCO				855,183	571,107		4,907,122			-
		50 Other Contractual Service	2,544	2,865	2,544	2,982	520	3,600	3,600	3,600	3,600	-
	40	10 Training/Registration	9,275	12,617	10,960	5,503	16,278	16,000	16,000	16,000	21,000	5,000
		20 Lodging/Transportation						-	-	2,650		(2,650)
	41	10 Telephone					1,713	-	-		2,650	2,650
		30 Postage & Freight	-	-	214	2		-	-		-	-
	43	10 Water	1,154	1,186	1,215	1,301	1,271	1,200	1,400	1,400	1,400	-
		20 Sewer	290	313	279	341	312	350	400	400	400	-
		30 Electricity	18,986	19,545	19,189	20,371	17,076	20,030	20,000	20,000	20,000	-
		40 Refuse/Waste Disposal	6,659	6,659	6,659	9,280	9,412	6,800	9,500	9,500	9,500	-
	44	20 Operating/Capital Leasing	3,634	4,033	2,551	2,976	4,200	3,000	3,000	3,200	3,200	-
	45	10 Property/Liability	31,899	31,899	31,900	31,900	34,452	31,900	34,452	39,620	40,809	1,189
	46	10 Buildings	336	-	530	10,106	1,573	8,525	1,000	1,000	1,000	-
		21 Equipment-General	84	675	1,942		328	2,800	1,000	1,000	1,000	-
		22 Equipment-Garage	6,900	6,900	3,450			-	-			-
		24 Equipment-Utilities	641	584	1,036	128	830	1,000	1,000	1,000	1,000	-
	47	0 Printing & Binding	364	322	470	976	1,183	1,000	1,000	1,000	1,000	-
	51	10 Office Supplies	1,686	898	1,540	1,683	1,846	2,000	2,000	2,000	2,000	-
		20 Office Furniture	-	2,668	-	-	-	-	-	-	-	-
	52	10 Gas, Lubricants, & Oil	50	114	313	-		-	-		-	-
		20 Small Tools & Equipment	76	809	114	223	382	250	250	250	250	-
		90 Other				250		-	-			-
	56	20 Equipment-Technology	-	4,586	4,515	1,242	484	3,000	3,000	3,000	3,000	-
		40 Misc. Equipment				5,384		-	-			-
		Subtotal; Operating Expenditures	30,146,535	33,890,706	34,992,950	30,621,138	26,097,271	30,990,293	32,413,672	447,773	446,271	(1,502)
												0
		Department Total	30,907,936	34,933,793	35,997,781	31,626,001	27,115,092	32,017,753	33,441,897	1,450,266	1,459,176	8,910
		<i>crossfoot test, s=0</i>										(0)

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

GL Acct Code		Account Description	<i>History</i>					1,509,076.46	4,072,234.86	1,613,544		
			FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
Dept	6034	<b>Distribution</b>										
		<b>Wages and Benefits</b>										
	12	10 Regular	1,837,608	1,959,156	1,677,223	1,669,871	2,016,082	1,872,556	2,423,092	2,715,518	2,203,968	(511,550)
		20 Leave Payout	482	2,478	8,022	7,667	9,671	5,000	-	-	-	-
		30 Natural Disaster Regular	-	42,331	-	-	952	-	-	-	-	-
		50 Unused Vacation Pay	10,376	(36,194)	(5,634)	-	-	-	-	-	-	-
	13	10 Part Time	-	-	8,043	59,140	59,730	-	61,535	63,201	63,200	(1)
	14	10 Standard Overtime	603,792	729,026	464,476	483,396	648,602	380,000	-	385,000	396,550	11,550
		30 Natural Disaster Overtime	-	135,877	-	11,331	42,546	-	380,000	-	-	-
	15	10 Longevity	14,601	21,859	8,474	7,914	2,960	8,112	-	3,037	1,500	(1,537)
		30 Other Pays	13,477	29,519	20,453	16,138	11,110	-	8,135	2,060	4,500	2,440
		Subtotal Wages	2,480,336	2,884,052	2,181,057	2,255,457	2,791,653	2,265,668	2,872,762	3,168,817	2,669,718	(499,099)
												-
	21	0 FICA Taxes	183,814	212,082	161,640	170,656	210,758	120,416	219,766	220,908	173,438	(47,470)
	22	10 Defined Benefit Plan	249,699	(48,699)	574,660	404,082	947,009	435,110	550,000	634,724	512,134	(122,590)
	23	0 Life & Health Insurance	257,464	337,131	359,080	265,763	270,632	265,763	412,750	420,391	340,196	(80,195)
	24	10 Workers' Comp Regular	-	-	75,240	35,072	57,104	35,072	53,615	42,024	35,890	(6,134)
	25	0 Unemployment Compensation	357	1,461	-	-	-	-	-	-	-	-
		Subtotal Benefits	691,334	501,975	1,170,620	875,573	1,485,503	856,361	1,236,131	1,318,047	1,061,659	(256,389)
		Wages and Benefits	3,171,670	3,386,027	3,351,677	3,131,030	4,277,156	3,122,029	4,108,893	4,486,864	3,731,377	(755,487)
										0		-



		History							1,509,076.46	4,072,234.86	1,613,544	
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	<b>Operating Expenditures</b>											
31	10 Legal						-	-	-	-	-	
	15 Equipment Test	12,482	10,812	6,810	9,735	6,010	20,000	20,000	15,000	15,000	-	
	50 Internal IT Support	46,367	32,866	41,760	41,760	48,024	41,760	48,024	48,627	48,875	248	
	70 Environmental Compl	2,728	2,347	5,000	3,959	4,466	5,000	5,000	5,000	5,000	-	
	90 Other	156,978	41,440	47,588	49,976	15,803	61,800	75,000	100,000	100,000	-	
34	10 Maintenance	584,830	660,324	580,044	686,884	1,042,223	686,572	831,000	831,000	937,000	106,000	
	50 Other Contractual Service	11,969	5,789	78,020	62,372	37,546	81,908	130,000	75,000	115,250	40,250	
	75 Right of Way	20,021	25,897	22,803	22,375	22,534	26,000	26,000	26,000	26,000	-	
40	10 Training/Registration	21,140	10,295	15,988	5,662	(70)	13,000	45,000	15,000	7,500	(7,500)	
	20 Lodging/Transportation	30	-	-	-	-	-	-	-	-	-	
	30 Postage & Freight	222	4,483	8,033	14,744	13,502	5,000	10,000	15,000	7,500	(7,500)	
43	10 Water	4,271	4,656	4,227	4,320	4,411	4,000	4,300	4,300	4,300	-	
	20 Sewer	1,066	1,022	1,122	1,213	1,303	1,000	1,200	1,200	1,200	-	
	30 Electricity	44,137	39,483	39,193	39,256	37,850	38,450	40,000	40,000	40,000	-	
	40 Refuse/Waste Disposal	7,399	4,970	3,649	2,733	3,495	6,000	5,500	5,500	5,500	-	
	30 Vehicles	17,081	2,250	4,850	5,938	7,987	25,000	31,000	31,000	31,000	-	
45	10 Property/Liability	73,058	73,058	73,060	73,060	78,905	73,060	78,905	90,741	93,463	2,722	
46	10 Buildings	10,885	6,792	2,345	1,200	-	10,000	10,000	10,000	10,000	-	
	21 Equipment-General	7,998	71,115	1,353	54,708	93	366,955	210,700	75,000	37,500	(37,500)	
	22 Equipment-Garage	141,216	139,541	143,413	67,000	93,500	60,100	67,000	67,000	60,100	(6,900)	
	25 Small Equipment	3,485	5,893	5,011	3,880	7,580	5,000	5,000	5,000	5,000	-	
	26 Heavy Equipment	21,428	35,811	34,845	35,147	37,683	25,000	25,000	25,000	25,000	-	
	27 Heavy Equip-ext repairs	89,461	150,226	109,661	70,918	107,826	100,000	100,000	100,000	100,000	-	
	28 CAIC	-	5,480	-	-	-	-	-	-	-	-	
	40 Infrastructure	12,699	922	198	3,566	10,814	10,000	10,000	5,000	5,000	-	
	71 Substation Equipment	61,139	94,644	135,164	206,611	292,906	100,000	100,000	325,000	655,000	330,000	
	72 Poles, Towers & Fixtures	381,288	227,288	204,891	306,980	299,328	515,000	265,000	265,000	540,000	275,000	
	73 Overhead Conductors	50,527	45,085	42,620	47,830	31,863	315,000	65,000	65,000	115,000	50,000	
	74 Underground Conductors	328,240	35,932	22,237	76,183	8,494	155,000	30,000	30,000	105,000	75,000	
	75 Line Transformers	234,705	115,746	166,304	370,496	233,320	345,000	220,000	220,000	342,000	122,000	
	76 Services	8,327	3,573	750	4,358	5,000	5,000	5,000	5,000	5,000	-	
	77 Meters	96,182	10,795	-	1,476	-	-	-	-	-	-	
	79 St Lights & School Signal	15,966	6,763	-	-	-	-	-	-	-	-	
	91 Warehouse Issues	-	-	3,340	11,434	9,421	21,113	-	10,000	10,000	-	
47	0 Printing & Binding	105	13	1,780	561	1,420	2,000	2,000	2,000	2,000	-	
49	10 Advertising	-	-	350	1,439	2,380	2,500	2,500	2,500	2,500	-	
	90 Other	50	308	81	44	-	500	500	500	500	-	
51	10 Office Supplies	57	(8)	-	-	-	-	-	-	-	-	
52	10 Gas, Lubricants, & Oil	60,551	70,356	70,041	61,170	53,204	70,000	70,000	70,000	70,000	-	
	15 Inventory/Over-Short	(129,666)	234,940	194,815	(78,130)	(151,856)	-	-	-	-	-	
	20 Small Tools & Equipment	54,614	121,943	87,656	128,486	112,218	70,000	70,000	70,000	45,000	(25,000)	
	30 Chemicals	267	-	247	-	-	1,000	1,000	1,000	1,000	-	
	40 Uniforms	27,053	23,826	23,126	40,146	26,764	50,000	50,000	50,000	50,000	-	
	90 Other	48,101	53,363	108,030	46,111	54,959	56,000	56,000	56,000	28,000	(28,000)	
54	0 Books, Pub, Subsc, & Memb	76	86	3,850	150	3,955	4,200	4,800	4,800	2,400	(2,400)	
63	0 Improve Other than Build	-	-	-	15,659	-	20,036	-	-	-	-	
	15 Infrastructure	-	-	-	5,765,188	-	9,743,326	-	-	-	-	
	30 Vehicles	-	-	-	151,568	-	150,000	-	-	-	-	
	40 Misc. Equipment	-	-	-	39,389	-	56,500	-	-	-	-	
	Subtotal; Operating Expenditures	2,528,533	2,380,125	2,293,214	8,455,097	1,958,165	13,347,780	2,720,429	2,767,167	3,653,588	886,421	
	Department Total	5,700,203	5,766,152	5,644,891	11,586,127	6,235,321	16,469,809	6,829,322	7,254,031	7,384,965	130,933	
	crossfoot test, s=0										(0)	

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

GL Acct Code		Account Description	History					1,509,076.46	4,072,234.86	1,613,544		
Dept	6035		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
		<b>Meter Shop</b>										
		<b>Wages and Benefits</b>										
	12	10 Regular	-	110,635	491,854	496,953	555,399	490,994	543,730	490,760	521,786	31,026
		20 Leave Payout	-	-	-	221	11,671	-	-	-	-	-
		30 Natural Disaster Regular	-	9,033	-	-	-	-	-	-	-	-
		50 Unused Vacation Pay	-	47,040	8,946	-	-	-	-	-	-	-
	13	10 Part Time	-	-	13,106	24,709	58,954	29,300	31,635	110,903	110,913	11
	14	10 Standard Overtime	-	9,655	8,089	9,061	19,496	10,000	10,000	10,000	10,300	300
		30 Natural Disaster Overtime	-	7,964	-	-	-	86,243	-	-	-	-
	15	10 Longevity	-	1,852	7,829	6,981	10,369	6,001	3,300	7,616	2,925	(4,691)
		30 Other Pays	-	72	852	2,858	3,576	-	4,935	87	-	(87)
		Subtotal Wages	-	186,251	530,676	540,783	659,465	622,538	593,600	619,366	645,924	26,558
												(0)
	21	0 FICA Taxes	-	10,283	39,346	40,620	49,085	39,447	45,410	47,832	48,401	569
	22	10 Defined Benefit Plan	-	156,309	57,880	123,388	142,641	132,863	132,275	137,434	121,247	(16,187)
		20 401-a Plan	-	-	-	-	-	-	-	-	-	-
	23	0 Life & Health Insurance	-	113,496	113,500	65,019	103,285	65,019	96,365	125,182	114,920	(10,262)
	24	10 Workers' Comp Regular	-	-	19,250	11,260	13,404	11,260	11,010	9,598	9,811	214
		Subtotal Benefits	-	280,088	229,976	240,287	308,415	248,589	285,060	320,046	294,380	(25,666)
		Wages and Benefits	-	466,339	760,652	781,070	967,880	871,127	878,660	939,412	940,304	892
		<b>Operating Expenditures</b>								0		(0)
	31	10 Legal	-	-	-	-	4,438	-	-	-	-	-
		15 Equipment Test	-	46,150	1,072	950	727	2,000	2,000	2,000	2,000	-
		50 Internal IT Support	-	10,579	11,700	11,700	13,455	11,700	13,455	53,072	87,849	34,777
		90 Other	-	28,601	8,581	41,581	59,459	85,000	85,000	170,000	170,000	-
	34	10 Maintenance	-	7,146	-	4,000	4,211	4,000	5,000	5,000	5,000	-
		50 Other Contractual Service	-	-	-	-	-	-	-	-	15,000	15,000
	40	10 Training/Registration	-	-	-	-	-	1,000	500	500	500	-
		20 Lodging/Transportation	-	-	20	235	-	1,000	500	500	500	-
		20 Mobile Radios	-	47	-	-	-	1,000	1,000	1,000	1,000	-
		30 Postage & Freight	-	99	896	595	284	1,000	1,000	1,000	1,000	-
	44	30 Vehicles	-	-	-	-	-	65,000	-	-	-	-
	45	10 Property/Liability	-	-	-	-	-	-	-	22,150	22,815	665
	46	10 Buildings	-	-	-	26	-	-	-	-	-	-
		22 Equipment-Garage	-	-	-	53,900	-	29,400	53,900	53,900	49,000	(4,900)
		25 Small Equipment	-	973	659	484	481	1,000	1,000	1,000	1,000	-
		71 Substation Equipment	-	-	-	372	-	-	-	-	-	-
		77 Meters	-	62,631	138,288	41,048	125,484	165,000	165,000	165,000	165,000	-
		79 St Lights & School Signal	-	-	108,516	-	-	25,000	10,000	5,000	5,000	-
	47	0 Printing & Binding	-	-	830	-	-	-	-	-	-	-
	48	0 Promotional Activities	-	-	-	-	-	10,000	10,000	-	-	-
	51	10 Office Supplies	-	-	410	-	180	-	-	-	-	-
	52	10 Gas, Lubricants, & Oil	-	-	-	-	-	-	7,500	7,500	7,500	-
		20 Small Tools & Equipment	-	3,400	2,969	2,075	2,346	3,000	3,000	3,000	3,000	-
		40 Uniforms	-	4,396	6,594	7,306	7,315	7,500	15,000	15,000	15,000	-
		90 Other	-	-	-	1,478	-	-	-	-	-	-
	56	20 Equipment-Technology	-	-	910	(60)	-	-	-	-	-	-
		Subtotal; Operating Expenditures	-	164,022	281,445	165,690	215,903	412,600	373,855	505,622	551,164	45,542
		<i>crossfoot test, s=0</i>										
		Department Total	-	630,361	1,042,097	946,760	1,183,783	1,283,727	1,252,515	1,445,034	1,491,468	46,434
		<i>crossfoot test, s=0</i>										(0)

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

GL Acct Code		History						1,509,076.46	4,072,234.86	1,613,544	
Dept	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
6090	<b>Non-Departmental</b>										
	<b>Operating Expenditures</b>										
58	30 Client Refund Interest Ex					49,606					
58	70 Bank Charges and Fees					428,983	-	-			-
	71 Over/Short Cash Receipts						150	-			-
59	0 Depreciation	1,783,107	1,819,728	1,706,914	-	1,899,628	-	-			-
70	0 Capital Outlay Contra	-	-	(5,582)	-	-	-	-			-
71	0 Principal	-	-	-			2,457,412	2,508,711			-
72	0 Interest	620,956	1,450,893	980,044	900,864	825,139	895,328	897,366	1,072,613		(1,072,613)
73	0 Debt Service	47,555	47,555	47,555			47,556	47,556	47,556		(47,556)
	24 Commercial Lightg Upgrade	(2,273)	2,273	-			-	-			-
58	30 Client Refund Interest Ex	6,089	38,858	39,941	49,816		7,500	40,000	40,000	40,000	-
	Subtotal; Operating Expenditures	2,455,434	3,359,307	2,768,872	950,680	3,203,357	3,407,946	3,493,633	1,160,169	40,000	(1,120,169)
	<i>crossfoot test, s=0</i>										-
	Department Total	2,455,434	3,359,307	2,768,872	950,680	3,203,357	3,407,946	3,493,633	1,160,169	40,000	(1,120,169)
	<i>crossfoot test, s=0</i>										-
	Summary										
	Salary	5,053,031	6,305,393	5,757,617	5,640,238	6,510,187	6,310,392	6,839,999	7,369,950	6,298,446	(1,071,504)
	Benefits	1,972,738	2,086,145	2,778,369	2,457,853	3,109,663	2,441,841	3,051,240	3,192,198	2,698,563	(493,636)
	Wages and Benefits	7,025,769	8,391,538	8,535,986	8,098,091	9,619,850	8,752,233	9,891,239	10,562,149	8,997,009	(1,565,140)
	Operating	36,980,889	41,870,553	44,182,245	43,075,809	32,993,595	51,973,007	41,537,875	38,234,781	39,580,560	1,345,779
	Total	44,006,658	50,262,091	52,718,231	51,173,900	42,613,444	60,725,240	51,429,114	48,796,929	48,577,569	(219,361)
	<i>crossfoot test, s=0</i>										0
	<i>source test, s=0</i>	-	-	-			-	-			
9010	<b>Non-Departmental</b>										
519											
31	90 Other										
58	70 Bank Charges and Fees									133,333	133,333
531											
34	95 Interfund Admins Services										
49	70 Contribution to GF										
	Debt Service									3,007,418	3,007,418
	Subtotal; Operating Expenditures	225,122	279,415	289,246	343,816		280,000	280,000	133,333		(133,333)
	Department Total	225,122	279,415	289,246	343,816	-	280,000	280,000	133,333	3,140,751	3,007,417
	<i>crossfoot test, s=0</i>	225,122	279,415	289,246	343,816	-	280,000	280,000	133,333	3,140,751	3,007,417
531											-
0											
31	10 Legal						-	-			
34	95 Interfund Admins Services	1,814,889	1,814,899	1,814,899	1,814,900	1,814,900	1,814,900	1,814,900	1,924,900	1,924,900	-
49	70 Contribution to GF	4,240,980	4,375,453	4,647,610	4,836,491	4,536,491	4,836,491	4,536,491	4,536,491	4,536,491	-
98	10 Lawsuits	71,647	95,530	95,530	23,882	23,882	23,882	23,882	-	-	-
	Subtotal; Operating Expenditures	6,127,516	6,285,882	6,558,039	6,675,273	11,664,398	6,675,276	6,351,391	6,461,391	6,461,391	-
	Department Total	6,127,516	6,285,882	6,558,039	6,675,273	11,664,398	6,675,276	6,351,391	6,461,391	6,461,391	-
	<i>crossfoot test, s=0</i>	6,127,516	6,285,882	6,558,039	6,675,273	11,664,398	6,675,276	6,351,391	6,461,391	6,461,391	-

City of Lake Worth Beach  
FY 2022  
Budget  
Electric Fund

		<i>History</i>					1,509,076.46	4,072,234.86	1,613,544			
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
58												
581												
	0											
	49 30	Uncollectible Accounts	99,815	271,576	(150,200)	74,628	-	-	-	-	-	
	18	To Grant Fund				21,160	21,160	-	-	-	-	
	35	Park of Commerce	-	-	500,000	836,000	836,000	140,000			-	
	50	Transfer to CRA	-	-	10,000	-	-	-			-	
	51	Information Technology	-	-	6,090	6,090	6,090	-			-	
		Subtotal; Operating Expenditures	99,815	271,576	365,890	937,878	-	863,250	140,000	-	-	
		Department Total	99,815	271,576	365,890	937,878	-	863,250	140,000	-	-	
		<i>crossfoot test, s=0</i>									-	
		Total Uses of Funds	51,687,986	58,671,265	61,990,646	61,129,482	56,347,167	70,655,064	59,986,744	57,591,560	60,775,450	3,183,890
												(0)
		Summary - Department										
		Salary	5,511,354	6,913,231	6,421,300	6,237,500	7,019,815	6,960,220	7,377,479	7,918,840	6,997,327	(921,512)
		Benefits	2,195,809	2,482,716	3,224,531	2,774,670	3,310,438	2,768,494	3,279,527	3,441,290	3,017,148	(424,142)
		Wages and Benefits	7,707,163	9,395,947	9,645,831	9,012,170	10,330,253	9,728,714	10,657,006	11,360,130	10,014,475	(1,345,654)
		Operating	43,980,823	49,275,318	52,344,815	52,117,312	46,016,915	60,926,350	49,329,738	46,231,430	50,760,975	4,529,544
		Total	51,687,986	58,671,265	61,990,646	61,129,482	56,347,167	70,655,064	59,986,744	57,591,560	60,775,450	3,183,890
		<i>crossfoot test, s=0</i>										
		<i>Soruce test, s=0</i>	-	-	-	-	-	-	-	-	-	-
		Net Operating Sources over Uses	6,361,337	(1,715,345)	(6,999,767)	(4,866,394)	(1,711,992)	16,666	1,509,076	4,708,235	1,613,544	(3,094,691)
		Less: Paygo Capital								636,000		
		Net Projected Surplus								4,072,235		

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

		<i>History</i>						681,746	1,268,544	3,429,474	
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change
<b>Summary of Revenues and Expenditures</b>											
<i>Sources of Funds</i>											
	Permits and Fees	-	-	200	-	-	2,000	2,000	2,000	2,000	-
	Intergovernmental Revenues	21,564	-	-	3,087,756	96,111	4,509,510	-	-	-	-
	Charges for Services	13,974,870	14,697,096	14,056,451	15,143,945	14,835,487	15,125,100	15,320,000	16,043,955	16,639,228	595,273
	Judgements and Fines	-	-	-	-	-	2,000	-	-	-	-
	Investment Income	179,716	116,374	142,044	212,774	102,871	72,000	72,000	145,866	145,000	(866)
	Impact Fees	194,439	393,160	291,037	351,999	490,167	200,000	200,000	137,578	137,565	(13)
	Other Income	-	-	9	-	12,593	-	-	-	-	-
	Transfers and Fund Balance	22,914	(10,085)	149,642	21,004	-	15,409,214	385,454	15,000	15,000	-
	Total Sources of Funds	14,393,503	15,196,545	14,639,383	18,817,478	15,537,229	35,319,824	15,979,454	16,344,400	16,938,793	594,393
<i>Uses of Funds</i>											
7010	Administration	689,244	816,055	761,498	878,649	937,988	1,334,261	1,338,558	1,354,347	1,365,605	11,258
7021	Pumping	228,456	286,113	254,725	164,086	302,922	401,100	433,000	303,000	308,625	5,625
7022	Treatment	3,646,991	3,998,633	4,000,157	4,356,515	4,427,094	5,529,805	4,727,739	4,400,291	4,461,255	60,964
7034	Transmission and Distribution	1,322,846	1,497,787	1,706,953	8,670,190	1,980,447	16,612,237	2,245,381	2,029,085	2,105,585	76,500
9000	Other Expenses	5,319,464	6,072,894	6,408,535	4,387,847	12,321,744	6,916,064	6,553,030	6,914,133	5,268,250	(1,645,884)
	Total Uses of Funds	11,207,001	12,671,482	13,131,868	18,457,287	19,970,195	30,793,467	15,297,708	15,000,856	13,509,319	(1,491,537)
	Net Operating Sources over Uses	3,186,502	2,525,063	1,507,515	360,191	(4,432,966)	4,526,357	681,746	1,343,544	3,429,474	2,085,930
	Less: Pay-Go Capital	-	-	-	-	-	-	-	0	(0)	-
	Projected Surplus	-	-	-	-	-	-	-	75,000	(0)	(0)
		-	-	-	-	-	-	-	1,268,544		
<b>Fund 402 - Water Fund</b>											
<b>Revenues and Expenditures by Category</b>											
<i>Sources of Funds</i>											
	Permits and Fees	-	-	200	-	-	2,000	2,000	2,000	2,000	-
	Intergovernmental Revenues	21,564	-	-	3,087,756	96,111	4,509,510	-	-	-	-
	Charges for Services	13,974,870	14,697,096	14,056,451	15,143,945	14,835,487	15,125,100	15,320,000	16,043,955	16,639,228	595,273
	Judgements and Fines	-	-	-	-	-	2,000	-	-	-	-
	Investment Income	179,716	116,374	142,044	212,774	102,871	72,000	72,000	145,866	145,000	(866)
	Impact Fees	194,439	393,160	291,037	351,999	490,167	200,000	200,000	137,578	137,565	(13)
	Other Income	-	-	9	-	12,593	-	-	-	-	-
	Transfers and Fund Balance	22,914	(10,085)	149,642	21,004	-	15,409,214	385,454	15,000	15,000	-
	Total Sources of Funds	14,393,503	15,196,545	14,639,383	18,817,478	15,537,229	35,319,824	15,979,454	16,344,400	16,938,793	594,393
		<i>crossfoot test s=0</i>									
		<i>Source Test s=0</i>									

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

		History						681,746	1,268,544	3,429,474	
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change
<b>Uses of Funds</b>											
7010	Administration										
	Wages	303,198	295,352	287,666	318,919	496,826	354,840	482,386	537,996	508,649	(29,347)
	Benefits	119,160	74,179	185,418	146,072	162,833	151,230	167,781	252,750	261,820	9,070
	Subtotal	422,358	369,531	473,084	464,991	659,659	506,070	650,167	790,746	770,468	(20,278)
	Operating Expenditures	266,886	446,524	288,414	413,658	278,328	828,191	688,392	563,601	595,136	31,536
	Total	689,244	816,055	761,498	878,649	937,988	1,334,261	1,338,558	1,354,347	1,365,605	11,258
	crossfoot test s=0										(0)
	Source Test s=0	-	-	-	-	-	-	-	-	-	-
7021	Pumping										
	Wages	-	-	-	-	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-	-
	Operating Expenditures	228,456	286,113	254,725	164,086	302,922	401,100	433,000	303,000	308,625	5,625
	Total	228,456	286,113	254,725	164,086	302,922	401,100	433,000	303,000	308,625	5,625
	crossfoot test s=0										-
	Source Test s=0	-	-	-	-	-	-	-	-	-	-
7022	Treatment										
	Wages	1,013,208	1,356,800	1,310,761	1,242,664	1,371,000	1,191,876	1,320,800	1,296,752	1,281,571	(15,181)
	Benefits	477,327	408,998	562,558	579,072	806,207	588,841	742,566	606,448	642,935	36,487
	Subtotal	1,490,535	1,765,798	1,873,319	1,821,736	2,177,207	1,780,717	2,063,366	1,903,200	1,924,506	21,306
	Operating Expenditures	2,156,456	2,232,835	2,126,838	2,534,779	2,249,887	3,749,088	2,664,373	2,497,090	2,536,748	39,658
	Total	3,646,991	3,998,633	4,000,157	4,356,515	4,427,094	5,529,805	4,727,739	4,400,291	4,461,255	60,964
	crossfoot test s=0										0
	Source Test s=0	-	-	-	-	-	-	-	-	-	-
7034	Transmission and Distribution										
	Wages	551,449	655,635	631,946	730,440	759,204	702,904	730,823	707,261	722,277	15,016
	Benefits	293,624	265,855	289,944	390,183	417,071	374,318	443,059	381,835	400,842	19,007
	Subtotal	845,073	921,490	921,890	1,120,623	1,176,276	1,077,222	1,173,882	1,089,096	1,123,119	34,023
	Operating Expenditures	477,773	576,297	785,063	7,549,567	804,171	15,535,015	1,071,499	939,989	982,466	42,477
	Total	1,322,846	1,497,787	1,706,953	8,670,190	1,980,447	16,612,237	2,245,381	2,029,085	2,105,585	76,500
	crossfoot test s=0										-
	Source Test s=0	-	-	-	-	-	-	-	-	-	-
9000	Other										
	Wages	-	-	-	-	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-	-
	Operating Expenditures	3,307,580	3,806,324	3,651,127	807,392	3,958,747	3,360,176	3,605,092	4,049,912	2,404,028	(1,645,884)
	Total	3,307,580	3,806,324	3,651,127	807,392	3,958,747	3,360,176	3,605,092	4,049,912	2,404,028	(1,645,884)
	crossfoot test s=0										-
	Source Test s=0	-	-	-	-	-	-	-	-	-	-

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

		<i>History</i>						681,746	1,268,544	3,429,474	
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change
9000	Other Expenses										
	Wages	-	-	-	-	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-	-
	Operating Expenditures	2,011,884	2,266,570	2,757,408	3,580,455	8,362,997	3,555,888	2,947,938	2,864,221	2,864,221	-
	Total	2,011,884	2,266,570	2,757,408	3,580,455	8,362,997	3,555,888	2,947,938	2,864,221	2,864,221	-
	<i>crossfoot test s=0</i>										-
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-
Expense Summary by Category											
	Wages	1,867,855	2,307,787	2,230,373	2,292,023	2,627,030	2,249,620	2,534,009	2,542,009	2,512,497	(29,512)
	Benefits	890,111	749,032	1,037,920	1,115,327	1,386,112	1,114,389	1,353,406	1,241,034	1,305,597	64,563
	Subtotal	2,757,966	3,056,819	3,268,293	3,407,350	4,013,142	3,364,009	3,887,415	3,783,043	3,818,094	35,051
	Operating Expenditures	8,449,035	9,614,663	9,863,575	15,049,937	15,957,053	27,429,458	11,410,293	11,217,813	9,691,225	(1,526,588)
	Total	11,207,001	12,671,482	13,131,868	18,457,287	19,970,195	30,793,467	15,297,708	15,000,856	13,509,319	(1,491,537)
	<i>crossfoot test s=0</i>										(0)
	<i>Source Test s=0</i>	-	-	-	-	0	-	0	0	(0)	-
	Net Sources over Uses	3,186,502	2,525,063	1,507,515	360,191	(4,432,966)	4,526,357	681,746	1,343,544	3,429,474	2,085,930
	<i>crossfoot test s=0</i>										0
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	(0)	0	-
	Less: Pay-Go Capital								75,000		
	Projected Surplus								1,268,544		

City of Lake Worth Beach  
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			History					681,746	1,268,544	3,429,474		
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change
<b>Detail Revenue and Expenditures</b>												
<b>FUND 402- Water Fund</b>												
<b>REVENUES</b>												
323	10	10	-	-	200	-	-	-	-	-	-	-
329	10	0	-	-	-	-	-	2,000	2,000	2,000	2,000	-
			-	-	200	-	-	2,000	2,000	2,000	2,000	-
330												-
331												-
	50	0	21,564	-	-	3,061,291	96,111	4,509,510	-			-
337									-			-
	50	0				26,465		-	-			-
			21,564	-	-	3,087,756	96,111	4,509,510	-	-	-	-
340												-
341												-
	90	90	-	350	350	50	325	-	-			
	30	10	13,805,490	14,538,527	13,880,741	14,969,970	14,699,975	15,000,000	15,200,000	15,873,955	16,469,228	595,273
	30	25	(269)	(64)	-	-	-	-	-			-
	30	50	169,649	158,283	175,360	173,925	135,187	120,000	120,000	170,000	170,000	-
			13,974,870	14,697,096	14,056,451	15,143,945	14,835,487	15,125,100	15,320,000	16,043,955	16,639,228	595,273
350												-
354												-
	30	0						2,000	-			-
			-	-	-	-	-	2,000	-	-	-	-
360												-
361												-
	10	10	142,142	172,319	258,556	116,791	97,555	72,000	72,000	145,866	145,000	(866)
	10	20	8	9	-	-	-	-	-			-
	10	50	32,825	37,307	45,867	-	-	-	-			-
	30	0	8,284	(82,233)	(164,997)	95,691	5,897	-	-			-
	30	10	-	-	-	-	-	-	-			-
	30*		(3,543)	(11,028)	2,618	292	(581)	-	-			-
	23	0	93,667	286,267	29,272	63,228	26,191	75,000	75,000			-
	23	10	20,496	37,372	252,617	279,623	332,252	75,000	75,000	128,065	128,065	-
	23	11	80,276	69,521	9,148	9,148	131,724	50,000	50,000	9,513	9,500	(13)
	0	0	-	-	9	-	12,593	-	-			-
			374,155	509,534	433,090	564,773	605,631	272,000	272,000	283,445	282,565	(880)
												(0)
	90	90	22,914	(10,085)	149,642	21,004		15,000	15,000	15,000	15,000	-
380									370,454			-
			22,914	(10,085)	149,642	21,004	-	15,409,214	385,454	15,000	15,000	-
			14,393,503	15,196,545	14,639,383	18,817,478	15,537,229	35,319,824	15,979,454	16,344,400	16,938,793	594,393
												-



City of Lake Worth Beach  
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		<i>History</i>						681,746	1,268,544	3,429,474		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change	
7010	Administration											
	Wages and Benefits											
12	10 Regular	279,552	282,750	279,598	310,923	486,195	345,517	472,380	524,882	497,144	(27,738)	
	20 Leave Payout	4,674	3,054	237	1,282	-	-	-	-	-	-	
	30 Natural Disaster Regular	-	6,683	-	-	22	-	-	-	-	-	
	50 Unused Vacation Pay	6,935	(9,960)	1,387	-	-	-	-	-	-	-	
13	10 Part Time	4,635	959	281	-	-	-	-	-	-	-	
14	10 Standard Overtime	5,610	6,941	3,643	2,421	1,495	6,150	6,150	5,000	-	(5,000)	
	30 Natural Disaster Overtime	-	3,719	-	21	556	-	-	-	-	-	
15	10 Longevity	600	226	412	331	294	224	293	-	525	525	
	30 Other Pays	1,192	980	2,108	3,941	8,263	2,949	3,563	8,115	10,980	2,865	
	Subtotal Wages	303,198	295,352	287,666	318,919	496,826	354,840	482,386	537,996	508,649	(29,347)	
											(0)	
21	0 FICA Taxes	22,207	22,431	21,028	23,776	35,826	24,978	36,903	41,728	38,031	(3,697)	
22	10 Defined Benefit Plan	62,846	26,807	65,770	51,513	25,743	55,469	29,350	69,325	115,521	46,196	
	20 401-a Plan	5,741	6,500	12,500	13,293	20,531	13,293	19,735	20,769	20,769	(0)	
23	0 Life & Health Insurance	28,366	18,441	24,760	49,616	68,396	49,616	70,170	108,447	77,153	(31,293)	
24	10 Workers' Compensation-Reg	-	-	61,360	7,874	12,336	7,874	11,623	12,482	10,345	(2,136)	
	Subtotal Benefits	119,160	74,179	185,418	146,072	162,833	151,230	167,781	252,750	261,820	9,070	
	Wages and Benefits	422,358	369,531	473,084	464,991	659,659	506,070	650,167	790,746	770,468	(20,278)	
	Operating Expenditures								-		(0)	
31	10 Legal	101,706	58,298	14,403	30,207	5,573	97,018	95,000	95,000	45,000	(50,000)	
	50 Internal IT Support	7,137	12,446	21,210	21,210	24,392	21,210	24,392	58,601	58,836	236	
	90 Other	113,514	325,669	133,477	240,596	95,339	404,564	339,500	260,000	258,700	(1,300)	
32	0 Accounting & Auditing	22,125	22,625	23,125	22,634	25,306	40,000	40,000	30,000	30,000	-	
	50 Other Contractual Service	4,538	-	71,234	78,943	117,324	224,199	143,800	80,000	148,800	68,800	
40	10 Training/Registration	1,200	6,694	2,371	6,382	1,535	6,000	6,000	6,000	6,000	-	
	20 Lodging/Transportation	(129)	4,333	1,102	1,000	-	5,000	5,000	2,000	2,000	-	
44	20 Operating/Capital Leasing	-	-	657	2,772	191	2,200	2,200	3,000	3,000	-	
	21 Equipment-General	508	-	1,048	-	-	2,500	2,500	2,000	3,000	1,000	
	22 Equipment-Garage	-	177	-	-	-	-	-	-	9,800	9,800	
47	0 Printing & Binding	120	148	397	4,364	-	2,000	4,500	4,500	4,500	-	
48	0 Promotional Activities	4,958	4,958	9,035	378	4,903	8,000	9,500	9,500	9,500	-	
49	10 Advertising	-	629	1,862	-	2,100	2,000	2,500	2,500	2,500	-	
	70 Contribution to GF						-	-			-	
51	10 Office Supplies	8,271	7,548	5,372	3,772	962	10,000	10,000	7,000	6,000	(1,000)	
	65 Computer Software	459	-	-	-	-	-	-	-	-	-	
	90 Other	1,939	145	1,182	255	228	2,000	2,000	2,000	2,000	-	
54	0 Books, Publ, Subsc & Memb	540	2,854	1,939	1,145	475	1,500	1,500	1,500	1,500	-	
	40 Misc. Equipment						-	-		4,000	4,000	
	Subtotal; Operating Expendit	266,886	446,524	288,414	413,658	278,328	828,191	688,392	563,601	595,136	31,536	
											(0)	
	Department Total	689,244	816,055	761,498	878,649	937,988	1,334,261	1,338,558	1,354,347	1,365,605	11,258	
	<i>crossfoot test, s=0</i>										(0)	

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		<i>History</i>						681,746	1,268,544	3,429,474	
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change
7021	Pumping										
	Operating Expenditures							-			
34	50 Other Contractual Service	-	2,485	-			-	-			
43	10 Water	899	1,333	569	977	42,318	1,100	1,100	1,100	1,100	-
	30 Electricity	151,212	147,407	134,124	140,234	118,781	165,000	150,000	150,000	155,625	5,625
45	10 Property/Liability						-	-	30,000	30,000	-
46	10 Buildings	552	16,203	-	1,144	9,075	10,000	10,000	5,000	5,000	-
	21 Equipment-General	16,218	18,569	5,027	2,898	15,302	25,000	25,000	10,000	10,000	-
	22 Equipment-Garage				6,900	6,900	-	6,900	6,900	6,900	-
	26 Heavy Equipment				292	854	-	-	-	-	-
	46 Wells	58,817	91,977	114,254	11,845	106,389	140,000	240,000	100,000	100,000	-
52	15 Inventory/Over-Short	758	8,139	751	(204)	872	-	-	-	-	-
	Subtotal; Operating Expendit	228,456	286,113	254,725	164,086	302,922	401,100	433,000	303,000	308,625	5,625
	Department Total	228,456	286,113	254,725	164,086	302,922	401,100	433,000	303,000	308,625	5,625
	<i>crossfoot test, s=0</i>										-
7022	Treatment										
	Wages and Benefits										
12	10 Regular	901,832	1,216,541	1,207,240	1,135,588	1,221,562	1,094,538	1,226,400	1,196,648	1,186,571	(10,077)
	20 Leave Payout	8,223	-	-		504	-	-			-
	30 Natural Disaster Regular	-	21,931	-			-	-			-
	50 Unused Vacation Pay	23,299	(14,632)	8,946	-		-	-			-
14	10 Standard Overtime	76,927	82,890	86,323	91,990	126,444	92,000	92,000	92,000	92,000	-
	30 Natural Disaster Overtime	-	41,519	-	7,995	3,849	-	-			-
15	10 Longevity	1,820	6,591	6,534	5,718	8,393	4,368	2,400	7,280	3,000	(4,280)
	30 Other Pays	1,107	1,960	1,718	1,373	10,247	970	-	824		(824)
	Subtotal Wages	1,013,208	1,356,800	1,310,761	1,242,664	1,371,000	1,191,876	1,320,800	1,296,752	1,281,571	(15,181)
											(0)
21	0 FICA Taxes	72,458	99,743	97,228	92,608	102,481	81,428	101,041	95,134	90,773	(4,361)
22	10 Defined Benefit Plan	226,063	132,885	288,130	272,824	471,175	293,773	390,930	273,342	275,722	2,380
	20 401-a Plan						-	-	-		-
23	0 Life & Health Insurance	178,806	176,370	176,370	165,397	173,308	165,397	198,930	200,635	234,905	34,270
24	10 Workers' Compensation-Reg	-	-	830	48,243	59,243	48,243	51,665	37,338	41,535	4,197
	Subtotal Benefits	477,327	408,998	562,558	579,072	806,207	588,841	742,566	606,448	642,935	36,487
	Wages and Benefits	1,490,535	1,765,798	1,873,319	1,821,736	2,177,207	1,780,717	2,063,366	1,903,200	1,924,506	21,306

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		<i>History</i>						681,746	1,268,544	3,429,474		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change	
	Operating Expenditures								(0)		-	
31	50 Internal IT Support	37,559	46,242	49,060	49,060	56,419	49,060	56,419	62,386	62,644	258	
	90 Other	41,875	62,382	46,585	93,449	36,115	277,000	50,000	50,000	50,300	300	
	50 Other Contractual Service	279,263	211,348	198,211	174,788	149,709	262,126	255,000	255,000	246,400	(8,600)	
	75 Right of Way	-	813	837	837	888	-	900	950	950	-	
40	10 Training/Registration	2,295	5,112	2,974	4,634	4,727	4,500	5,000	5,000	5,000	-	
	30 Postage & Freight	1,674	8,564	12,599	11,491	20,173	25,000	20,500	12,000	12,000	-	
43	10 Water	205,997	233,341	206,770	184,979	181,726	298,000	250,000	250,000	250,000	-	
	30 Electricity	482,616	494,733	477,890	508,680	547,895	554,400	504,000	510,000	510,000	-	
	40 Refuse/Waste Disposal	-	-	1,418	1,327	250	15,000	15,000	1,500	1,500	-	
44	20 Operating/Capital Leasing				138	-	10,000	10,000	1,000	1,000	-	
45	10 Property/Liability	371,297	371,297	371,300	371,300	401,004	371,300	401,004	461,155	461,155	-	
46	10 Buildings				14,682	13,875	20,000	20,000	15,000	15,000	-	
	21 Equipment-General	68,764	176,377	149,303	195,351	174,263	280,846	185,000	185,000	190,000	5,000	
	22 Equipment-Garage	28,175	38,791	39,200	36,300	58,350	38,791	36,300	36,300	24,500	(11,800)	
	26 Heavy Equipment	18	18,887	202	757	1,496	-	-	800	800	-	
47	0 Printing & Binding	4,837	5,049	3,793	6,806	4,508	5,000	10,000	8,000	8,000	-	
49	10 Advertising	1,337	622	-	698	1,121	3,000	3,000	1,500	1,500	-	
51	10 Office Supplies	1,503	1,095	1,046	904	1,719	2,000	3,000	2,000	2,000	-	
52	10 Gas, Lubricants & Oil	10,701	21,993	22,876	16,681	12,745	17,500	25,000	25,000	25,000	-	
	20 Small Tools & Equipment	21,223	5,411	10,187	20,097	6,911	10,000	12,000	12,000	12,000	-	
	30 Chemicals	478,157	430,083	411,570	383,423	445,220	549,000	572,000	450,000	504,500	54,500	
	40 Uniforms	4,250	6,551	8,493	6,777	5,451	19,750	23,750	10,000	10,000	-	
	60 Lab	37,581	46,967	44,251	73,283	65,730	80,000	113,000	80,000	80,000	-	
	65 Computer Software	-	-	9,054	-	4,334	-	11,000	-	-	-	
	90 Other	73,816	44,350	57,903	35,531	53,613	35,000	80,000	60,000	60,000	-	
54	0 Books, Publ, Subsc & Memb	3,518	2,827	1,316	3,831	1,645	1,500	2,500	2,500	2,500	-	
63	0 Improve Other than Build				338,975		820,315	-	-	-	-	
	40 Misc. Equipment						-	-	-	-	-	
	Subtotal: Operating Expenditu	2,156,456	2,232,835	2,126,838	2,534,779	2,249,887	3,749,088	2,664,373	2,497,090	2,536,748	39,658	
											(0)	
	Department Total	3,646,991	3,998,633	4,000,157	4,356,515	4,427,094	5,529,805	4,727,739	4,400,291	4,461,255	60,964	
	<i>crossfoot test, s=0</i>										0	

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		<i>History</i>						681,746	1,268,544	3,429,474	
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change
7034	Transmission and Distribution										
	Wages and Benefits										
12	10 Regular	466,626	529,058	561,610	639,638	615,465	603,907	636,185	629,126	646,152	17,026
	20 Leave Payout	-	4,005	-	11,828		-	-			-
	30 Natural Disaster Regular	-	10,427	-			-	-			-
	50 Unused Vacation Pay	17,521	(19,285)	(3,088)	-		-	-			-
14	10 Standard Overtime	62,251	99,578	66,956	69,057	134,238	94,000	94,000	75,000	75,000	-
	30 Natural Disaster Overtime	-	25,761	-	1,498	463	-	-			-
15	10 Longevity	2,341	2,671	2,514	2,907	2,868	2,527	638	2,122	1,125	(997)
	30 Other Pays	2,710	3,420	3,954	5,512	6,171	2,470	-	1,013		(1,013)
	Subtotal Wages	551,449	655,635	631,946	730,440	759,204	702,904	730,823	707,261	722,277	15,016
											-
21	0 FICA Taxes	38,881	48,380	47,124	53,628	55,789	44,068	55,908	50,016	49,431	(585)
22	10 Defined Benefit Plan	162,674	130,863	132,490	157,597	189,581	162,120	197,580	143,707	150,146	6,439
23	0 Life & Health Insurance	92,069	86,612	86,620	146,305	139,755	142,484	162,355	167,050	178,133	11,084
24	10 Workers' Compensation-Reg	-	-	23,710	32,653	31,947	25,646	27,216	21,063	23,132	2,069
	Subtotal Benefits	293,624	265,855	289,944	390,183	417,071	374,318	443,059	381,835	400,842	19,007
	Wages and Benefits	845,073	921,490	921,890	1,120,623	1,176,276	1,077,222	1,173,882	1,089,096	1,123,119	34,023

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		History						681,746	1,268,544	3,429,474		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change	
	Operating Expenditures								(0)		0	
31	10 Legal	-	-	1,000	-	-	1,000	1,000	-	-	-	
	50 Internal IT Support	27,775	45,440	43,340	43,340	49,841	43,340	49,841	59,451	65,728	6,277	
34	10 Maintenance	57,934	52,496	40,973	196,888	125,022	133,500	133,500	133,500	133,500	-	
	50 Other Contractual Service	6,570	29,212	54,556	51,495	93,429	83,000	138,000	105,000	108,000	3,000	
	75 Right of Way	22,385	5,117	5,271	7,486	8,244	8,200	5,500	5,500	8,600	3,100	
40	10 Training/Registration	2,330	2,501	2,561	3,347	1,343	2,700	2,700	2,700	2,700	-	
	20 Mobile Radios	13	-	-	-	-	-	-	-	-	-	
	30 Postage & Freight	615	606	1,261	1,019	921	2,000	2,000	2,000	2,000	-	
43	10 Water				588		1,200	1,200	600	2,000	1,400	
	20 Sewer				134		-	-	1,000	1,000	-	
	30 Electricity	24,702	24,224	14,764	29,178	16,222	30,000	30,000	30,000	30,000	-	
44	20 Operating/Capital Leasing	8,250	9,730	12,342	14,330	14,571	15,980	16,000	16,000	16,000	-	
45	10 Property/Liability	37,465	37,465	37,470	37,470	40,467	37,470	40,468	46,538	46,538	-	
46	10 Buildings	688	30,150	2,532	150	1,168	2,000	2,000	2,000	2,000	-	
	21 Equipment-General	3,552	2,530	2,669	1,917		3,000	3,000	3,000	3,000	-	
	22 Equipment-Garage	71,375	75,350	72,133	60,100	66,725	60,100	58,100	58,100	82,800	24,700	
	26 Heavy Equipment	4,440	7,003	9,583	3,362	11,763	8,100	8,100	8,100	8,100	-	
	27 Heavy Equip-ext repair	947	4,391	1,685	925	1,684	5,000	5,050	5,000	5,000	-	
	45 Mains	48,682	87,376	135,359	92,947	92,028	113,250	150,000	150,000	150,000	-	
	47 Hydrants	29,813	38,635	20,077	28,719	34,928	50,000	50,000	50,000	50,000	-	
	60 Meters/Lines	74,198	128,105	188,524	176,063	194,073	203,540	203,540	200,000	200,000	-	
	90 Other	-	658	-	-	-	-	-	-	-	-	
	99 Internal Service Fund R&R	-	-	76,063	-	-	-	-	-	-	-	
47	0 Printing & Binding	760	1,237	1,056	458	994	1,000	1,000	1,000	1,000	-	
49	10 Advertising	66	-	-	-	-	-	-	-	-	-	
51	10 Office Supplies	1,941	1,393	3,397	2,030	4,093	3,500	3,500	3,500	3,500	-	
52	10 Gas, Lubricants & Oil	21,514	24,841	25,429	26,278	22,490	38,000	38,000	28,000	28,000	-	
	20 Small Tools & Equipment	27,124	9,875	25,843	16,368	18,706	20,000	20,000	20,000	20,000	-	
	40 Uniforms	4,154	4,787	6,951	4,460	5,213	8,000	8,000	8,000	8,000	-	
54	0 Books, Publ, Subsc & Memb	480	50	224	60	245	1,000	1,000	1,000	1,000	-	
	15 Infrastructure	-	(22,695)	-	5,243,732		8,994,667	-	-	-	-	
	60 Mains	-	(24,180)	-	1,506,723		5,565,468	-	-	-	-	
64	0 Machinery & Equipment									4,000	4,000	
	15 Information Technology									-	-	
	40 Misc. Equipment				-		100,000	100,000	-	-	-	
	Subtotal; Operating Expendit	477,773	576,297	785,063	7,549,567	804,171	15,535,015	1,071,499	939,989	982,466	42,477	
											(0)	
	Department Total	1,322,846	1,497,787	1,706,953	8,670,190	1,980,447	16,612,237	2,245,381	2,029,085	2,105,585	76,500	
	<i>crossfoot test, s=0</i>										-	
59	0 Depreciation	2,473,149	2,577,418	2,687,464	-	3,143,666	-	-	-	-	-	
71	0 Principal						2,524,469	2,731,471	3,167,073		(3,167,073)	
72	0 Interest	785,931	1,171,760	906,984	795,659	802,691	835,707	873,621	882,839		(882,839)	
	Debt Service									2,404,028	2,404,028	
73	0 Other Debt Service Cost	47,170	47,170	47,172	-		-	-	-	-	-	
58	30 Client Refund Interest Ex	1,330	9,976	9,507	11,733	12,390	-	-	-	-	-	
	Subtotal; Operating Expendit	3,307,580	3,806,324	3,651,127	807,392	3,958,747	3,360,176	3,605,092	4,049,912	2,404,028	(1,645,884)	
	Department Total	3,307,580	3,806,324	3,651,127	807,392	3,958,747	3,360,176	3,605,092	4,049,912	2,404,028	(1,645,884)	
	<i>crossfoot test, s=0</i>											
	<i>Subtotal before non-allocated</i>	9,195,117	10,404,912	10,374,460	14,876,832	11,607,198	27,237,579	12,349,770	12,136,634	10,645,097	(1,491,537)	

City of Lake Worth Beach  
Fiscal Year 2022  
Water Budget

History											681,746	1,268,544	3,429,474
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY Budget 2021	FY 2022 Budget	Change	
	Operating Expenditures												
519	Other General Government												
58	70	Bank Charges and Fees	33,072	11,361	19,398	6,717	22,587	5,000	5,050	133,333	133,333	-	
34	95	Interfund Admins Services	859,841	859,841	859,841	1,241,160	1,241,160	1,241,160	1,241,160	1,241,160	1,241,160	-	
49	30	Uncollectible Accounts	14,082	44,469	65,659	22,850	2,349	-	-	-	-	-	
	70	Contribution to GF	1,104,889	1,350,899	1,350,100	1,489,728	1,489,728	1,489,728	1,489,728	1,489,728	1,489,728	-	
	35	Pay-Go Capital; xfer to Capital	-	-	450,000	820,000		820,000	212,000			-	
	50	Transfer to CRA	-	-	10,000	-	-	-	-	-	-	-	
	51	Information Technology	-	-	2,410	-	-	-	-	-	-	-	
	Subtotal; Operating Expendit		2,011,884	2,266,570	2,757,408	3,580,455	8,362,997	3,555,888	2,947,938	2,864,221	2,864,221	-	
	Department Total		2,011,884	2,266,570	2,757,408	3,580,455	8,362,997	3,555,888	2,947,938	2,864,221	2,864,221	-	
	<i>crossfoot test, s=0</i>												
			11,207,001	12,671,482	13,131,868	18,457,287	19,970,195	30,793,467	15,297,708	15,000,856	13,509,319	(1,491,537)	
	<b>Net Sources over Uses</b>		3,186,502	2,525,063	1,507,515	360,191	(4,432,966)	4,526,357	681,746	1,343,544	3,429,474	2,085,930	
	Less: Pay-Go Capital									75,000			
	Projected Surplus									1,268,544			

		<i>History</i>					19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
<b>FUND 403- Local Sewer</b>											
<i>Summary of Revenues and Expenditures</i>											
<b>SOURCES OF FUNDS</b>											
	Permits and Fees	-	200	-	-	-	-	-	-	-	-
	Charges for Services	7,700,102	7,191,604	7,094,899	7,776,265	8,947,927	8,164,432	8,899,638	9,698,411	10,101,227	402,816
	Investment Income	89,754	30,877	38,749	64,888	555	65,500	50,000	25,723	6,709	(19,014)
	Impact Fees	153,488	246,226	180,134	201,549	311,477	176,905	179,515	49,660	36,543	(13,117)
	Other Income	-	6,566	101,632	181,433	368,395	20,100	-	-	-	-
	Transfers from other Sources	-	-	-	-	-	-	-	-	-	-
	Use of Fund Balance	-	-	-	-	-	2,142,170	-	-	-	-
	Total Sources of Funds	7,943,344	7,475,473	7,415,414	8,224,135	9,628,354	10,569,107	9,129,153	9,773,794	10,144,479	370,685
<b>USES OF FUNDS</b>											
7010	Administration	452,992	430,213	502,309	502,077	464,183	597,548	394,079	493,452	571,720	78,268
7221	Pumping	484,667	437,114	509,190	631,460	656,960	1,269,030	667,349	642,175	647,199	5,024
7231	Collection	1,131,884	1,190,559	1,886,551	1,593,987	1,354,776	3,529,867	1,415,924	1,389,397	1,690,406	301,008
9010	Other	5,338,964	5,818,261	7,251,152	6,078,878	7,196,965	5,472,662	6,632,722	6,791,744	7,030,431	238,686
	Total Uses of Funds	7,408,507	7,876,147	10,149,202	8,806,402	9,672,884	10,869,107	9,110,074	9,316,769	9,939,755	622,987
	Net Sources over Uses	534,837	(400,674)	(2,733,788)	(582,267)	(44,530)	(300,000)	19,079	457,026	204,724	(252,302)
	Less; Pay-Go Capital- Captial Appropriation	-	-	-	-	-	-	-	-	(0)	-
	Projected Surplus	-	-	-	-	-	-	-	200,000	204,724	-
		-	-	-	-	-	-	-	257,026	204,724	-

		History					19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
<b>FUND 403- Local Sewer</b>											
<i>Revenue and Expenditures by Category</i>											
<b>SOURCES OF FUNDS</b>											
	Permits and Fees	-	200	-	-	-	-	-	-	-	-
	Charges for Services	7,700,102	7,191,604	7,094,899	7,776,265	8,947,927	8,164,432	8,899,638	9,698,411	10,101,227	402,816
	Investment Income	89,754	30,877	38,749	64,888	555	65,500	50,000	25,723	6,709	(19,014)
	Impact Fees	153,488	246,226	180,134	201,549	311,477	176,905	179,515	49,660	36,543	(13,117)
	Other Income	-	6,566	101,632	181,433	368,395	20,100	-	-	-	-
	Transfers from other Sources	-	-	-	-	-	-	-	-	-	-
	Use of Fund Balance	-	-	-	-	-	2,142,170	-	-	-	-
	Total Income	7,943,344	7,475,473	7,415,414	8,224,135	9,628,354	10,569,107	9,129,153	9,773,794	10,144,479	370,685
		<i>crossfoot error, s=0</i>									
		<i>Source Test, s=0</i>									
<b>USES OF FUNDS</b>											
7010	Administration										
	Wages	296,074	305,304	276,662	293,658	261,207	335,399	254,158	295,042	267,705	(27,337)
	Benefits	119,155	85,582	189,700	140,502	98,214	146,232	100,436	132,860	138,194	5,334
	Subtotal	415,229	390,886	466,362	434,160	359,421	481,631	354,594	427,902	405,900	(22,003)
	Operating Expenditures	37,763	39,327	35,947	67,917	104,762	115,917	39,485	65,550	165,820	100,270
	Total	452,992	430,213	502,309	502,077	464,183	597,548	394,079	493,452	571,720	78,268
		<i>crossfoot error, s=0</i>									
		<i>Source Test, s=0</i>									
7221	Pumping										
	Wages	141,023	163,257	178,420	273,975	246,363	240,441	238,229	229,482	244,068	14,586
	Benefits	108,234	65,603	76,119	133,466	140,922	137,397	160,617	138,617	134,352	(4,266)
	Subtotal	249,257	228,860	254,539	407,441	387,284	377,838	398,846	368,099	378,420	10,320
	Operating Expenditures	235,410	208,254	254,651	224,019	269,676	891,192	268,504	274,075	268,779	(5,296)
	Total	484,667	437,114	509,190	631,460	656,960	1,269,030	667,349	642,175	647,199	5,024
		<i>crossfoot error, s=0</i>									
		<i>Source Test, s=0</i>									
7231	Collection										
	Wages	511,476	603,341	593,413	519,428	592,418	593,263	601,292	616,769	619,838	3,069
	Benefits	217,997	187,893	221,554	258,538	376,437	294,810	333,436	295,342	315,551	20,208
	Subtotal	729,473	791,234	814,967	777,966	968,855	888,073	934,728	912,111	935,389	23,278
	Operating Expenditures	402,411	399,325	1,071,584	816,021	385,921	2,641,794	481,196	477,286	755,017	277,731
	Total	1,131,884	1,190,559	1,886,551	1,593,987	1,354,776	3,529,867	1,415,924	1,389,397	1,690,406	301,008
		<i>crossfoot error, s=0</i>									
		<i>Source Test, s=0</i>									
9010	Other										
	Wages	-	-	-	-	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-	-
	Operating Expenditures	5,338,964	5,818,261	7,251,152	6,078,878	7,196,965	5,472,662	6,632,722	6,791,744	7,030,431	238,686
	Total	5,338,964	5,818,261	7,251,152	6,078,878	7,196,965	5,472,662	6,632,722	6,791,744	7,030,431	238,686
		<i>crossfoot error, s=0</i>									
		<i>Source Test, s=0</i>									



		History						19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
<b>Expense Summary</b>												
	Wages	948,573	1,071,902	1,048,495	1,087,061	1,099,988	1,169,103	1,093,679	1,141,292	1,131,611	(9,681)	
	Benefits	445,386	339,078	487,373	532,506	615,572	578,439	594,488	566,820	588,097	21,277	
	Subtotal	1,393,959	1,410,980	1,535,868	1,619,567	1,715,560	1,747,542	1,688,167	1,708,113	1,719,708	11,595	
	Operating Expenditures	6,014,548	6,465,167	8,613,334	7,186,835	7,957,324	9,121,565	7,421,907	7,608,656	8,220,047	611,391	
	Total	7,408,507	7,876,147	10,149,202	8,806,402	9,672,884	10,869,107	9,110,074	9,316,769	9,939,755	622,987	
	<i>crossfoot error, s=0</i>											
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
	NET SOURCES OVER USES	534,837	(400,674)	(2,733,788)	(582,267)	(44,530)	(300,000)	19,079	457,026	204,724	(252,302)	
	<i>crossfoot error, s=0</i>											
	<i>Source Test, s=0</i>	-	-	-	-	-	-	0	-	-	-	
	Less; Pay-Go Capital- Captial Appropriation								200,000			
	Projected Surplus								257,026	204,724		
<b>FUND 403- Local Sewer</b>												
<b><u>Detailed Revenues and Expenditures</u></b>												
<b>REVENUES</b>												
320	Permits, Fees and Special											
323	Plan Review											
10	10 Site Plan Review Fee	-	200	-	-	-	-	-	-	-	-	
	Subtotal	-	200	-	-	-	-	-	-	-	-	
340	PBC											
341	Assessment Discount											
90	19 IPP Fees					15,055				15,056	15,056	
90	90 Miscellaneous	-	350	501	200	125	15,368	500	500		(500)	
343	Capital											
50	10 Measured Revenue	6,917,729	7,185,920	7,084,621	7,771,204	8,927,947	8,144,264	8,894,338	9,693,111	10,081,371	388,260	
50	20 Public Authority											
50	30 Public Authority Contract	782,373	534	4,306	61							
50	40 Sewer Outside Charge											
50	50 PB Wastewater Auth											
58	57 South Palm Beach	-	4,800	5,471	4,800	4,800	4,800	4,800	4,800	4,800	-	
	Subtotal	7,700,102	7,191,604	7,094,899	7,776,265	8,947,927	8,164,432	8,899,638	9,698,411	10,101,227	402,816	
360	Gain/(Loss)											
361	Interest & other Earnings											
10	10 Investments	86,857	89,675	119,883	35,646	(507)	50,000	50,000	25,723	6,709	(19,014)	
10	50 Miscellaneous	-	-	(368)								
30	0 Unrealized Gain/(Loss)	5,062	(53,489)	(81,850)	28,983	1,178	15,000					
30	10 Bond Proceeds											
40	0 Realized Gain/(Loss)	(2,165)	(5,309)	1,084	259	(116)	500					
40	10 Bond Proceeds											
363	Spec Assess/Impact											
23	0 connection fees	75,313	187,013	7,466	13,110	6,555	86,905	89,515				
23	10 Residential		25,692	166,460	182,231	215,534	50,000	50,000	37,245	24,128	(13,117)	
23	11 Commercial	62,275	33,521	6,208	6,208	89,388	40,000	40,000	12,415	12,415	-	
364	Disp of Fixed Assets											
0	0 Disp of Fixed Assets	-	6,566	9,555	14,700		20,100					
369	Other Miscellaneous Rev											
30	10 Settlements											
90	60 FDOT-Reimbursement											
90	90 Other	-	-	92,077	166,733	368,395						
	Subtotal	243,242	283,669	320,515	447,870	680,427	262,505	229,515	75,383	43,252	(32,131)	

		History						19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
380	Other Sources											
381	Transfer From											
10	31 Capital Project Fund											
40	5 Regional Sewer						-					
389	Non-Operating Sources											
70	10 General Fund						-					
70	20 Electric Fund						-					
99	0 Reser for Future Cap Exp						-					
	Subtotal	-	-	-	-	-	-	-	-	-	-	
390	Other Sources											
395	Use of Fund Balance											
0	0 Use of Fund Balance						2,142,170	-				
	Subtotal	-	-	-	-	-	2,142,170	-	-	-	-	
	Total Sources of Funds	7,943,344	7,475,473	7,415,414	8,224,135	9,628,354	10,569,107	9,129,153	9,773,794	10,144,479	370,685	
	<i>crossfoot test, s=0</i>											
7010	Administration											
	Wages and Benefits											
12	10 Regular	279,365	282,746	270,278	287,007	255,067	326,634	250,328	292,217	263,995	(28,222)	
	20 Leave Payout	4,674	3,054	237	1,282		4,000	-			-	
	25 Other increases						-	-			-	
	30 Natural Disaster Regular	-	6,682	-	-		-	-			-	
13	10 Part Time	4,635	959	281	-		-	-			-	
14	10 Standard Overtime	5,608	6,939	3,641	2,421	1,650	2,810	2,810	2,810	2,810	-	
	30 Natural Disaster Overtime	-	3,718	-	21	556	-	-			-	
15	10 Longevity	600	226	412	218	226	224	115	-	900	900	
	20 Incentive						-	-			-	
	25 Labor Capital						-	-			-	
	30 Other Pays	1,192	980	1,813	2,709	3,707	1,731	905	15		(15)	
	Subtotal Wages	296,074	305,304	276,662	293,658	261,207	335,399	254,158	295,042	267,705	(27,337)	
21	0 FICA Taxes	22,203	22,428	20,290	21,974	18,982	23,748	19,443	23,231	20,196	(3,036)	
22	10 Defined Benefit Plan	62,845	30,849	65,770	51,513	23,517	55,469	23,858	48,526	61,344	12,818	
	20 401-a Plan	5,741	6,500	12,500	11,010	6,312	11,010	6,065	7,978	6,395	(1,582)	
23	0 Life & Health Insurance	28,366	25,805	32,860	47,975	44,217	47,975	45,985	48,974	46,052	(2,923)	
24	10 Workers' Comp Regular	-	-	58,280	8,030	5,186	8,030	5,084	4,151	4,208	56	
	20 Supplemental						-	-			-	
	25 Unemployment Compensation						-	-			-	
27	0 Recruiting Expenses						-	-			-	
	Subtotal Benefits	119,155	85,582	189,700	140,502	98,214	146,232	100,436	132,860	138,194	5,334	
	Wages and Benefits	415,229	390,886	466,362	434,160	359,421	481,631	354,594	427,902	405,900	(22,003)	

		History					19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
	Operating Expenditures										
31	10 Legal	-	7,096	5,174	21,933	3,993	39,826	5,000	5,000	5,000	-
	15 Equipment Test						-	-			-
	20 Engineering						-	-			-
	50 Internal IT Support	4,421	3,489	3,900	3,900	4,485	3,900	4,485	10,550	10,120	(430)
	90 Other				6,282	5,484	8,000	-	-		-
32	0 Accounting & Auditing						-	-			-
34	10 Maintenance						-	-			-
	50 Other Contractual Service	33,342	28,742	26,873	35,802	90,800	64,191	30,000	30,000	150,700	120,700
40	10 Training/Registration						-	-			-
	20 Lodging/Transportation						-	-			-
	30 Other						-	-			-
43	10 Water						-	-			-
	20 Sewer						-	-			-
	30 Electricity						-	-			-
	40 Refuse/Waste Disposal						-	-			-
44	10 Building						-	-			-
	20 Operating/Capital Leasing						-	-			-
45	10 Property/Liability						-	-	20,000		(20,000)
46	10 Buildings						-	-			-
	21 Equipment-General						-	-			-
	22 Equipment-Garage						-	-			-
	23 Equipment-Facilities						-	-			-
	25 Small Equipment						-	-			-
	26 Heavy Equipment						-	-			-
	40 Infrastructure						-	-			-
	45 Mains						-	-			-
	77 Meters						-	-			-
	90 Other						-	-			-
	99 Internal Service Fund R&R						-	-			-
47	0 Printing & Binding						-	-			-
48	0 Promotional Activities						-	-			-
49	10 Advertising						-	-			-
52	10 Gas, Lubricants & Oil						-	-			-
	20 Small Tools & Equipment						-	-			-
	30 Chemicals						-	-			-
	60 Lab						-	-			-
	90 Other						-	-			-
54	0 Books, Publ, Subsc & Memb						-	-			-
56	20 Equipment-Technology						-	-			-
58	60 Other						-	-			-
	70 Bank Charges and Fees						-	-			-
61	50 Land						-	-			-
62	10 Improvements						-	-			-
	20 Structures & Improvements						-	-			-
63	15 Infrastructure						-	-			-
	50 Meters						-	-			-
	63 Improve Other than Build						-	-			-
64	0 Machinery & Equipment						-	-			-
	40 Misc. Equipment						-	-			-
	Subtotal: Operating Expenditures	37,763	39,327	35,947	67,917	104,762	115,917	39,485	65,550	165,820	100,270
	Department Total	452,992	430,213	502,309	502,077	464,183	597,548	394,079	493,452	571,720	78,268
	<i>crossfoot test, s=0</i>										

		History						19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
7221	Pumping											
	Wages and Benefits											
12	10 Regular	124,114	128,051	145,417	210,731	207,687	218,899	221,429	212,392	224,068	11,676	
	20 Leave Payout				7,413		-	-			-	
	25 Other increases						-	-			-	
	30 Natural Disaster Regular	-	1,953	-			-	-			-	
	50 Unused Vacation Pay						-	-			-	
	60 Voluntary Lay-Off						-	-			-	
	65 Non-voluntary Lay-off						-	-			-	
14	10 Standard Overtime	13,992	20,812	30,849	52,242	34,817	16,800	16,800	16,800	20,000	3,200	
	30 Natural Disaster Overtime	-	8,516	-	1,443	2,603	-	-			-	
15	10 Longevity	1,778	1,809	1,792	1,290	666	2,652	-	-		-	
	30 Other Pays	1,139	2,116	362	856	590	2,090	-	290		(290)	
	Subtotal Wages	141,023	163,257	178,420	273,975	246,363	240,441	238,229	229,482	244,068	14,586	
21	0 FICA Taxes	10,037	11,498	13,459	19,985	17,944	15,904	18,225	16,885	17,141	256	
22	10 Defined Benefit Plan	59,862	32,066	35,790	54,912	63,951	59,228	60,578	48,515	52,066	3,551	
	20 401-a Plan						-	-	-		-	
23	0 Life & Health Insurance	38,335	22,039	22,040	51,067	50,278	54,144	74,459	67,130	59,193	(7,938)	
24	10 Workers' Comp Regular	-	-	4,830	7,502	8,748	8,121	7,355	6,087	5,951	(135)	
25	0 Unemployment Compensation						-	-			-	
29	10 Contract changes						-	-			-	
	Subtotal Benefits	108,234	65,603	76,119	133,466	140,922	137,397	160,617	138,617	134,352	(4,266)	
	Wages and Benefits	249,257	228,860	254,539	407,441	387,284	377,838	398,846	368,099	378,420	10,320	
	Operating Expenditures								0			
31	50 Internal IT Support	11,744	11,198	17,560	17,560	20,193	17,560	20,194	17,542	19,446	1,904	
34	50 Other Contractual Service	-	-	-	-	-	-	-	-	-	-	
	75 Right of Way	-	16,877	17,118	14,903	17,744	18,130	17,500	17,500	18,500	1,000	
	80 Reg System Expense						-	-			-	
40	10 Training/Registration	1,680	1,505	1,845	1,690		2,100	2,100	2,100	2,100	-	
41	10 Telephone										-	
	20 Mobile Radios				-	94	150	150	150	150	-	
	30 Postage & Freight						-	-			-	
43	10 Water	16,652	17,168	16,042	10,271	9,474	17,500	17,500	17,500	17,500	-	
	20 Sewer				134		-	-	600	600	-	
	30 Electricity	23,495	29,052	29,705	43,590	28,437	30,000	30,000	45,000	45,000	-	
	40 Refuse/Waste Disposal						-	-			-	
44	20 Operating/Capital Leasing	8,830	9,730	11,218	11,580	11,860	12,000	12,000	12,000	12,000	-	
45	10 Property/Liability	22,364	22,364	22,370	22,370	24,160	22,370	24,160	27,784	27,784	-	
46	21 Equipment-General	16,149	10,594	12,344	8,849	12,402	13,000	13,000	13,000	13,000	-	
	22 Equipment-Garage	21,275	29,900	34,500	11,800	28,775	29,900	30,000	30,000	11,800	(18,200)	
	25 Small Equipment						-	-			-	
	26 Heavy Equipment	23,630	12,090	26,220	13,570	27,413	30,000	25,000	20,000	20,000	-	
	27 Heavy Equip-ext repairs	30,257	15,723	29,862	9,104	26,812	30,000	25,000	25,000	25,000	-	
	45 Mains	776	-	9,138	65	8,353	10,000	10,000	5,000	10,000	5,000	
	90 Other	-	257	-	-	-	500	500	500	500	-	
	99 Internal Service Fund R&R						-	-			-	
47	0 Printing & Binding						-	-			-	
49	10 Advertising						300	300	300	300	-	
51	10 Office Supplies	-	262	485	-	594	1,000	1,000	1,000	1,000	-	
52	10 Gas, Lubricants & Oil	7,336	7,916	8,901	13,443	8,578	10,000	10,000	10,000	10,000	-	
	20 Small Tools & Equipment	46,799	17,736	15,048	8,283	20,660	20,000	20,000	20,000	20,000	-	
	30 Chemicals	41	3,030	330	1,751	21,484	5,000	5,000	5,000	7,500	2,500	
	40 Uniforms	4,382	2,852	1,965	2,579	2,642	3,500	4,500	3,500	3,500	-	
54	0 Books, Publ, Subsc & Memb						200	600	600	600	-	
56	20 Equipment-Technology						-	-			-	
63	15 Infrastructure				32,477		567,982	-	-	-	-	
64	0 Machinery & Equipment						-	-			-	
	40 Misc. Equipment						50,000	-	-	2,500	2,500	
70	0 Cap Outlay Contra Expense						-	-			-	
	Subtotal; Operating Expenditures	235,410	208,254	254,651	224,019	269,676	891,192	268,504	274,075	268,779	(5,296)	
	Department Total	484,667	437,114	509,190	631,460	656,960	1,269,030	667,349	642,175	647,199	5,024	

		History						19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	<i>crossfoot test, s=0</i>											
7231	Collection											
	Wages and Benefits											
12	10 Regular	442,492	480,991	516,534	465,187	535,912	519,497	539,952	554,043	558,188	4,145	
	20 Leave Payout	2,968	4,005	3,458	1,743		7,000	-			-	
	25 Other increases						-	-			-	
	30 Natural Disaster Regular	-	9,357	-		22	2,470	-			-	
	50 Unused Vacation Pay	4,555	1,477	8,996	-		-	-			-	
	60 Voluntary Lay-Off						-	-			-	
	65 Non-voluntary Lay-off						-	-			-	
13	10 Part Time						-	-			-	
14	10 Standard Overtime	55,856	74,990	57,903	45,679	49,803	60,000	60,000	60,000	60,000	-	
	30 Natural Disaster Overtime	-	25,838	-	788	1,776	-	-			-	
15	10 Longevity	3,270	3,994	3,516	1,806	2,814	3,078	705	2,018	1,650	(368)	
	25 Labor Capital						-	-			-	
	30 Other Pays	2,335	2,689	3,006	4,225	2,091	1,218	635	708		(708)	
	Subtotal Wages	511,476	603,341	593,413	519,428	592,418	593,263	601,292	616,769	619,838	3,069	
21	0 FICA Taxes	37,375	43,822	44,627	38,312	44,152	38,602	45,999	44,046	42,701	(1,345)	
22	10 Defined Benefit Plan	92,004	57,626	68,787	112,076	205,687	133,221	157,222	122,942	129,706	6,763	
	20 401-a Plan	-	59	-	2,284	1,597	2,284	1,545	1,582	1,582	0	
23	0 Life & Health Insurance	88,618	86,386	86,390	93,121	100,850	100,260	108,438	110,358	123,270	12,912	
24	10 Workers' Comp Regular	-	-	21,750	12,745	24,152	20,443	20,232	16,414	18,291	1,878	
25	0 Unemployment Compensation						-	-				
26	0 Deferred Compensation						-	-				
29	10 Contract changes						-	-				
	Subtotal Benefits	217,997	187,893	221,554	258,538	376,437	294,810	333,436	295,342	315,551	20,208	
	Wages and Benefits	729,473	791,234	814,967	777,966	968,855	888,073	934,728	912,111	935,389	23,278	

		History						19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	Operating Expenditures								-			
31	10 Legal						-	-				
	50 Internal IT Support	6,089	9,787	10,990	10,990	12,638	10,990	12,639	18,185	30,216	12,031	
34	10 Maintenance	56,239	57,964	564,021	93,515	10,471	520,564	60,000	60,000		(60,000)	
	50 Other Contractual Service	87,854	55,046	135,348	227,475	111,232	232,630	150,000	135,000	135,000	-	
	51 City Contractual Services						-	-				
40	10 Training/Registration	-	1,763	2,480	2,410	295	2,600	2,600	2,600	2,600	-	
	20 Lodging/Transportation						-	-				
	30 Other						-	-				
41	10 Telephone						-	-				
	20 Mobile Radios						-	-				
	30 Postage & Freight	323	841	514	578	629	1,000	1,000	1,000	1,000	-	
43	10 Water						-	-				
	20 Sewer						-	-				
	30 Electricity						-	-				
	40 Refuse/Waste Disposal				554	122	5,000	5,000	5,000	5,000	-	
44	20 Operating/Capital Leasing						-	-				
	30 Vehicles						-	-				
45	10 Property/Liability	34,212	34,212	34,220	34,220	36,958	34,220	36,958	42,501	42,501	-	
46	21 Equipment-General	15,776	5,880	5,239	10,216	6,272	10,000	10,000	10,000	10,000	-	
	22 Equipment-Garage	63,900	72,250	79,305	46,300	80,800	37,400	37,400	37,400	58,100	20,700	
	25 Small Equipment						-	-				
	26 Heavy Equipment	16,921	20,815	34,416	15,207	13,869	45,000	35,000	35,000	35,000	-	
	27 Heavy Equip-ext repairs	26,574	10,772	56,523	26,792	28,430	75,000	60,000	60,000	60,000	-	
	45 Mains	51,472	65,841	75,139	61,230	31,546	159,726	-	-	125,000	125,000	
	70 Structures & Improvements	-	-	4,199	-	-	10,000	5,000	5,000	50,000	45,000	
	90 Other	-	-	-	-	-	100	100	100	100	-	
	91 Warehouse Issues						-	-				
	99 Internal Service Fund R&R						-	-				
47	0 Printing & Binding	40	-	815	-	-	500	500	500	500	-	
49	10 Advertising						-	-				
51	10 Office Supplies	394	589	187	320	150	1,000	1,000	1,000	1,000	-	
52	10 Gas, Lubricants & Oil	25,016	29,271	32,684	26,560	21,559	30,000	30,000	30,000	30,000	-	
	20 Small Tools & Equipment	8,845	7,266	17,892	15,445	8,829	20,000	10,000	10,000	15,000	5,000	
	30 Chemicals	7,317	24,127	14,599	24,715	16,759	35,000	20,000	20,000	40,000	20,000	
	31 Pipes						-	-				
	40 Uniforms	1,439	2,901	3,013	2,756	5,361	3,000	4,000	4,000	4,000	-	
	90 Other						-	-				
54	0 Books, Publ, Subsc & Memb						-	-				
56	20 Equipment-Technology						-	-				
62	0 Buildings						-	-				
63	0 Improve Other than Build						-	-				
	15 Infrastructure				216,738		1,298,064	-	-			
64	0 Machinery & Equipment						110,000	-				
	30 Vehicles						-	-				
	40 Misc. Equipment						-	-		110,000	110,000	
70	0 Cap Outlay Contra Expense						-	-			-	
	Subtotal: Operating Expenditures	402,411	399,325	1,071,584	816,021	385,921	2,641,794	481,196	477,286	755,017	277,731	
	Department Total	1,131,884	1,190,559	1,886,551	1,593,987	1,354,776	3,529,867	1,415,924	1,389,397	1,690,406	301,008	
	<i>crossfoot test, s=0</i>											

		<i>History</i>						19,079.15	257,026	204,724		
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
9010												
58	70 Bank Charges and Fees	15,487	4,867	9,905	2,109	4,512	12,000	12,120	133,333	133,333	(0)	
32	0 Accounting & Auditing						-	-				
49	30 Uncollectible Accounts	5,576	7,351	10,904	5,810	1,921	-	-	-			
31	10 Legal						-	-				
	90 Other											
34	51 City Contractual Services						-	-				
	80 Reg System Expense	3,409,032	3,841,979	4,069,615	4,466,309	4,643,546	3,856,012	5,089,952	5,125,429	5,125,429	0	
	95 Interfund Admins Services	599,772	599,772	981,075	899,780	899,780	899,780	899,780	899,780	899,780	-	
45	10 Property/Liability						-	-				
46	76 Services						-	-				
	77 Meters						-	-				
	90 Other						-	-				
49	70 Contribution to Gen Fund	613,767	613,767	905,810	608,870	608,870	608,870	608,870	608,870	608,870	-	
59	0 Depreciation	695,330	750,525	873,843	-	789,371	-	-	-	-	-	
71	0 Principal						-	-	24,332		(24,332)	
72	0 Interest						-	-			-	
	Debt Service									263,019	263,019	
73	0 Other Debt Service Cost						-	-			-	
99	90 Reser for Future Cap Exp						-	-			-	
	91 Reserve for Future Use						-	-			-	
91	1 To General Fund						-	-			-	
	23 To GO Bond Fund						-	-			-	
	25 Master Plan						-	-			-	
	35 Pay-Go Capital - xsfer to Captial Fund	-	-	400,000	96,000		96,000	22,000			-	
	80 Transfer to Capital Pro					248,965						
	Subtotal: Operating Expenditures	5,338,964	5,818,261	7,251,152	6,078,878	7,196,965	5,472,662	6,632,722	6,791,744	7,030,431	238,686	
	Department Total	5,338,964	5,818,261	7,251,152	6,078,878	7,196,965	5,472,662	6,632,722	6,791,744	7,030,431	238,686	
	<i>crossfoot test, s=0</i>											
	Total Use of Funds	7,408,507	7,876,147	10,149,202	8,806,402	9,672,884	10,869,107	9,110,074	9,316,769	9,939,755	622,987	
	<i>crossfoot test, s=0</i>											
	NET OPERATING SOURCES OVER USES	534,837	(400,674)	(2,733,788)	(582,267)	(44,530)	(300,000)	19,079	457,026	204,724	(252,302)	

													141,116	23,400	102,609
<i>History</i>															
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change			
<b>FUND</b>	<b>408</b>	<b>Storm Water</b>													
<b><u>Detailed Revenues and Expenditures</u></b>															
<b>REVENUES</b>															
310		Taxes													
311		Ad valorem													
	10	30 Delinquent	29,803	12,310	11,515	14,566	7,912	15,000	15,000	15,000	13,900	(1,100)			
	10	50 Interest - Delinquent	4,182	4,347	4,300	10,789	5,429	5,000	5,000	5,000	5,000	-			
		Subtotal	33,985	16,657	15,815	25,355	13,341	20,000	20,000	20,000	18,900	(1,100)			
320		Permits, Fees and Special													
323		Plan Review													
	10	10 Site Plan Review Fee						-	-	-	-	-			
		Subtotal	-	-	-	-	-	-	-	-	-	-			
340		PBC													
341		Assessment Discount													
	90	80 NSF and Bank Charges													
	90	90 Miscellaneous													
343		Capital													
	70	10 S/Water Fees Residential	1,201,679	1,203,081	1,219,765	1,234,434	1,279,002	1,215,000	1,215,000	1,277,639	1,315,967	38,328			
	70	20 S/Water Fees Commercial	676,242	676,775	702,295	694,369	703,469	700,000	700,000	725,629	748,000	22,371			
	70	30 Discount	(59,588)	(59,090)	(61,758)	(62,706)	(65,249)	(60,000)	(60,000)	(63,481)	(63,481)	(0)			
		Subtotal	1,818,333	1,820,766	1,860,302	1,866,097	1,917,222	1,855,000	1,855,000	1,939,787	2,000,486	60,699			
350		Fines & Forfeitures													
354		Violations of L Ordinance													
	90	- Violations - Other						-	-	-	-	-			
		Subtotal	-	-	-	-	-	-	-	-	-	-			
360		Gain/(Loss)													
361		Interest & other Earnings													
	10	10 Investments	45,991	53,646	91,913	59,497	47,397	50,000	50,000	47,740	50,000	2,260			
	10	20 Tax Collections	4,015	4,087	3,829	3,934	4,023	3,000	3,000	4,000	4,000	-			
	10	30 Restricted						-	-	-	-	-			
	10	40 Assessments	45	60	528		69	150	150	150	150	-			
	10	50 Miscellaneous	-	-	184			2,000				-			
	30	- Unrealized Gain/(Loss)	2,680	(29,800)	(58,972)	(41,854)	3,742	(30,000)				-			
	30	10 Bond Proceeds						-				-			
	40	- Realized Gain/(Loss)	(1,146)	(3,280)	819	1,118	(369)	-	-	-	-	-			
	40	10 Bond Proceeds						-	-	-	-	-			
364		Disp of Fixed Assets													
	-	- Disp of Fixed Assets	(1,775)	104,010	9			-	-	-	-	-			
369		Other Miscellaneous Rev													
	90	27 Assessment Income	34	47	383	790	41	-	-	-	-	-			
	90	90 Other	-	24,502	11,122		11,752	-	-	-	-	-			
		Subtotal	49,844	153,272	49,815	23,485	66,655	25,150	53,150	51,890	54,150	2,260			



History												
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
380		Other Sources										
381		Transfer From										
	10	1 General Fund						-	-			-
	10	31 Capital Project Fund						-	-			-
	10	99 Governmental Fund						-	-			-
389		Non-Operating Sources										
	70	10 General Fund						-	-			-
	70	20 Electric Fund						-	-			-
	99	- Reser for Future Cap Exp						-	-			-
		Subtotal	-	-	-	-	-	-	-	-	-	-
390		Other Sources										
395		Use of Fund Balance										
	-	- Use of Fund Balance						2,572,909	675,000			-
		Subtotal	-	-	-	-		2,572,909	675,000	-	-	-
		Total Sources of Funds	1,902,162	1,990,695	1,925,932	1,914,937	1,997,218	4,473,059	2,603,150	2,011,677	2,073,536	61,859
		<i>crossfoot test, s=0</i>										
5090		Stormwater Management										
		Wages and Benefits										
	12	10 Regular	293,124	266,342	239,814	226,731	287,321	250,094	283,000	290,713	290,722	9
		20 Leave Payout	8,698	916	-			2,400	-			-
		25 Other increases						-	-			-
		30 Natural Disaster Regular	-	7,751	-		380	-	-			-
		50 Unused Vacation Pay	(10,546)	(2,616)	1,612			-	-			-
		60 Voluntary Lay-Off						-	-			-
		65 Non-voluntary Lay-off						-	-			-
	13	10 Part Time	422	-	-			-	-			-
	14	10 Standard Overtime	10,263	11,876	4,959	5,898	8,656	5,000	5,000	5,000	5,000	-
		30 Natural Disaster Overtime	-	4,010	-	38	787	-	-			-
	15	10 Longevity	1,783	246	262	465	533	-	535		900	900
		30 Other Pays	362	2,809	3,506	4,553	5,094	4,618	4,785	58		(58)
		Subtotal Wages	304,106	291,334	250,153	237,685	302,771	262,112	293,320	295,771	296,622	851
	21	- FICA Taxes	23,438	21,529	18,788	17,494	22,600	18,533	22,439	23,112	22,240	(871)
	22	10 Defined Benefit Plan	55,029	35,382	(5,643)	(40,061)	100,668	41,001	75,495	66,406	67,555	1,149
		20 401-a Plan	9,141	9,491	-	9,300	9,300	-	-			-
	23	- Life & Health Insurance	52,800	83,020	18,500	40,869	51,770	40,869	46,910	56,107	60,902	4,796
	24	10 Workers' Comp Regular	-	-	8,950	10,151	13,117	10,151	12,070	9,848	11,643	1,795
	25	- Unemployment Compensation						-	-			
		Subtotal Benefits	140,408	149,422	40,595	37,753	188,155	119,854	156,914	155,472	162,341	6,868
		Wages and Benefits	444,514	440,756	290,748	275,438	490,926	381,966	450,234	451,243	458,962	7,719

History											
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
	Operating Expenditures										
31	10 Legal				2,351	1,176	4,000	2,000	-	2,000	-
50	Internal IT Support	13,775	13,803	14,470	14,470	16,640	14,470	16,640	24,001	23,195	(806)
90	Other	37,010	33,765	36,137	18,150	42,884	59,252	60,000	40,000	40,000	-
34	10 Maintenance	5,043	-	512	4,454		23,500	23,500	10,000	10,000	-
50	Other Contractual Service	62,387	131,462	171,853	87,895	81,794	207,225	204,350	175,000	175,000	-
51	City Contractual Services						-	-			-
60	Commissions	24,475	23,740	17,515	17,689	18,286	28,000	28,000	28,000	20,000	(8,000)
70	Tipping Fees	14,954	20,376	-	-		5,000	5,000	5,000	5,000	-
75	Right of Way	-	7,145	9,906	9,906	7,808	10,000	10,000	10,000	10,000	-
95	Interfund Admins Services						-	-			-
40	10 Training/Registration	1,131	259	2,706	1,238	1,575	1,000	1,000	1,500	1,500	-
20	Lodging/ Transportation	357	-	-	-		570	570	570	570	-
41	30 Postage & Freight	194	57	30	6,626	91	100	100	100		(100)
43	10 Water						-	-			-
	30 Electricity						-	-			-
	40 Refuse/Waste Disposal						-	-			-
44	20 Operating/Capital Leasing						-	-			-
45	10 Property/Liability	36,130	36,130	21,670	21,670	23,404	21,670	23,404	26,914	26,914	(0)
46	22 Equipment-Garage	4,900	8,971	11,392	6,900	6,900	5,040	6,900	6,900	6,900	-
26	Heavy Equipment	15,702	19,253	10,814	5,142	7,165	15,000	15,000	15,000	10,000	(5,000)
27	Heavy Equip-ext repairs	42,451	14,598	21,223	6,568	13,869	30,000	30,000	30,000	30,000	-
40	Infrastructure	76,561	53,611	95,023	45,968	44,332	109,832	100,000	50,000	50,000	-
47	- Printing & Binding	-	-	440	3,871		-	-	-	-	-
48	- Promotional Activities	137	-	-	-		200	200	200	200	-
35	Educational Publications	-	-	-	-		-	-	200		(200)
49	10 Advertising						-	-			-
	30 Uncollectible Accounts						-	-			-
	70 Contribution to GF						-	-			-
51	10 Office Supplies	520	461	419	146	1,171	500	500	500	500	-
52	10 Gas, Lubricants & Oil	9,660	6,055	9,286	3,356	3,551	7,000	7,000	7,000	7,000	-
20	Small Tools & Equipment	26,241	6,551	2,306	7,746	5,848	6,000	6,000	6,000	6,000	-
40	Uniforms	2,188	1,881	52	-	818	2,340	2,340	2,340	1,000	(1,340)
90	Other	974	306	11,244	1,258		2,000	2,000	2,000	1,000	(1,000)
54	- Books, Publ, Subsc & Memb						-	-			-
56	20 Equipment-Technology						-	-			-
59	- Depreciation						-	-			-
63	- Improve Other than Build				855,200		-	-	-		-
15	Infrastructure						1,829,808	-			-
64	40 Misc. Equipment				-		13,371	-	-	-	-
70	- Capital Outlay Contra						-	-			-
99	90 Reser for Future Cap Exp - Capital Paygo						-	-			-
	Subtotal; Operating Expenditures	374,790	378,424	436,998	1,120,604	277,310	2,395,878	544,504	443,225	426,779	(16,446)
	Department Total	819,304	819,180	727,746	1,396,042	768,236	2,777,844	994,738	894,468	885,741	(8,727)
	<i>crossfoot test, s=0</i>										

History												
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
5099		Street Sweeping										
		Wages and Benefits										
	12	10 Regular	-	30,969	128,372	170,232	144,965	150,484	149,640	157,002	160,225	3,223
		20 Leave Payout	-	-	422	-	-	-	-	-	-	-
		30 Natural Disaster Regular	-	349	-	-	151	-	-	-	-	-
		50 Unused Vacation Pay	-	1,904	(145)	-	-	-	-	-	-	-
	14	10 Standard Overtime	-	1,408	3,225	1,145	-	15,000	5,000	5,000	-	(5,000)
		30 Natural Disaster Overtime	-	1,940	-	-	-	17,699	-	-	-	-
	15	10 Longevity	-	-	210	195	158	-	160	-	525	525
		30 Other Pays	-	75	1,743	1,494	524	1,218	635	-	-	-
		Subtotal Wages	-	36,645	133,827	173,066	145,799	184,401	155,435	162,002	160,750	(1,252)
	21	- FICA Taxes	-	2,617	10,581	13,415	10,605	11,194	11,891	12,482	12,257	(224)
	22	10 Defined Benefit Plan	-	-	76,970	31,466	18,675	33,882	25,875	32,249	37,231	4,983
		20 401-a Plan	-	-	9,500	2,284	1,596	2,284	1,541	1,582	1,582	0
	23	- Life & Health Insurance	-	-	64,520	25,528	32,240	25,528	27,125	39,537	36,675	(2,863)
	24	10 Workers' Comp Regular	-	-	13,420	10,744	8,697	10,744	10,545	6,289	8,297	2,009
		Subtotal Benefits	-	2,617	174,991	83,437	71,814	83,632	76,977	92,139	96,043	3,904
		Wages and Benefits	-	39,262	308,818	256,503	217,612	268,033	232,412	254,140	256,793	2,653
		Operating Expenditures										
	31	50 Internal IT Support	-	-	9,650	9,650	11,098	9,650	11,098	1,530	1,530	-
	34	50 Other Contractual Service	-	-	-	137,761	115,607	150,000	150,000	150,000	120,000	(30,000)
		70 Tipping Fees	-	-	4,461	13,831	5,683	93,038	85,000	85,000	10,000	(75,000)
	40	10 Training/Registration	-	-	-	-	50	500	500	500	500	-
		20 Lodging/Transportation	-	-	-	-	-	-	-	-	500	500
	41	30 Postage & Freight	-	-	-	-	-	-	-	-	-	-
	45	10 Property/Liability	-	-	14,460	-	15,617	14,460	15,617	17,959	17,959	-
	46	22 Equipment-Garage	-	-	-	14,460	-	4,900	-	15,617	-	(15,617)
		26 Heavy Equipment	-	-	-	-	-	-	2,500	2,500	-	(2,500)
		27 Heavy Equip-ext repairs	-	-	-	225	-	5,000	5,000	5,000	1,000	(4,000)
	47	- Printing & Binding	-	-	-	-	-	-	-	-	-	-
	52	10 Gas, Lubricants & Oil	-	-	-	-	-	7,000	7,000	500	-	(500)
		20 Small Tools & Equipment	-	-	-	-	-	500	500	750	750	-
	40	Uniforms	-	-	-	-	-	750	750	-	-	-
		Subtotal; Operating Expenditures	-	-	28,571	175,927	148,055	285,798	277,964	279,356	152,239	(127,117)
		Department Total	-	39,262	337,389	432,430	365,667	553,831	510,376	533,497	409,033	(124,464)
		<i>crossfoot test, s=0</i>										

History												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
9010	Non-Departmental/Non Allocated											
	Operating Expenditures											
58	70 Bank Charges and Fees	8,841	3,140	7,048	3,498	14,333	3,000	7,000	7,000	7,000	-	
	Physical Environment							-			-	
	Conservation							-			-	
	Debt Service								73,992		(73,992)	
32	- Accounting & Auditing						-	-			-	
	Stormwater Management							-			-	
31	10 Legal						-	-			-	
34	95 Interfund Admins Services	73,344	73,344	73,344	73,350	73,350	73,350	73,350	77,750	77,750	-	
46	99 Internal Service Fund R&R						-	-			-	
49	30 Uncollectible Accounts	(1,279)	(2,067)	(1,278)	(716)	(76)	-	-	-		-	
	70 Contribution to GF	181,265	181,265	181,270	201,567	201,570	201,567	201,570	201,570	201,570	-	
59	- Depreciation	202,227	205,138	220,861	-	252,553	-	-	-			
91	10 Transfers To - Services						-	-				
	30 Contributions To						-	-				
	Other Uses							-				
	Interfund Transfer							-				
46	99 Internal Service Fund R&R						-	-				
64	30 Vehicles						-	-				
	Debt Service									389,833	389,833	
91	1 To General Fund						-	-			-	
	18 To Grant Fund						-	-			-	
	25 Master Plan						-	-			-	
	35 Pay-go Capital; Xfers to Capital Funds	-	-	376,440	823,810		823,810	675,000			-	
	51 Information Technology						-	-			-	
	79 Transfer from Debt Servic						-	-			-	
	80 Transfer to Capital Pro					603,547	-	-			-	
94	8 Storm Water						-	-			-	
	Subtotal; Operating Expenditures	464,398	460,820	857,685	1,101,509	1,145,277	1,101,727	956,920	360,312	676,153	315,841	
	Department Total	464,398	460,820	857,685	1,101,509	1,145,277	1,101,727	956,920	360,312	676,153	315,841	
	<i>crossfoot test, s=0</i>											
	Total Use of Funds	1,283,702	1,319,262	1,922,820	2,929,981	2,279,180	4,433,402	2,462,034	1,788,277	1,970,927	182,650	
	<i>crossfoot test, s=0</i>											
	Net Operating Sources over Uses	618,460	671,433	3,112	(1,015,044)	(281,962)	39,657	141,116	223,400	102,609	(120,791)	
	<i>crossfoot test, s=0</i>											
	Less: Capital Pay-Go Appropriation								200,000			
	Projected Surplus								23,400	102,609		

		History										
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
<b>FUND</b>	<b>408</b>	<b>Storm Water</b>										
<b>Revenues and Expenditures by Category</b>												
<b>SOURCES OF FUNDS</b>												
	Taxes	33,985	16,657	15,815	25,355	13,341	20,000	20,000	20,000	18,900	(1,100)	
	Permits & Fees	-	-	-	-	-	-	-	-	-	-	
	Charges for Services	1,818,333	1,820,766	1,860,302	1,866,097	1,917,222	1,855,000	1,855,000	1,939,787	2,000,486	60,699	
	Fines and Foreitures	-	-	-	-	-	-	-	-	-	-	
	Investment Income	51,585	24,713	38,301	22,695	54,862	25,150	53,150	51,890	54,150	2,260	
	Disposition of Fixed Assets	(1,775)	104,010	9	-	-	-	-	-	-	-	
	Other Income	34	24,549	11,505	790	11,793	-	-	-	-	-	
	Transfers	-	-	-	-	-	-	-	-	-	-	
	Use of Fund Balance	-	-	-	-	-	2,572,909	675,000	-	-	-	
	Total Sources of Funds	1,902,162	1,990,695	1,925,932	1,914,937	1,997,218	4,473,059	2,603,150	2,011,677	2,073,536	61,859	
		<i>crossfoot test, s=0</i>										
		<i>source test, s=0</i>										
<b>USES OF FUNDS</b>												
5090	Stormwater Management											
	Wages	304,106	291,334	250,153	237,685	302,771	262,112	293,320	295,771	296,622	851	
	Benefits	140,408	149,422	40,595	37,753	188,155	119,854	156,914	155,472	162,341	6,868	
	Subtotal	444,514	440,756	290,748	275,438	490,926	381,966	450,234	451,243	458,962	7,719	
	Operating Expenditures	374,790	378,424	436,998	1,120,604	277,310	2,395,878	544,504	443,225	426,779	(16,446)	
	Total	819,304	819,180	727,746	1,396,042	768,236	2,777,844	994,738	<b>894,468</b>	885,741	(8,727)	
		<i>crossfoot test s=0</i>										
		<i>Source Test s=0</i>										
5099	Street Sweeping											
	Wages	-	36,645	133,827	173,066	145,799	184,401	155,435	162,002	160,750	(1,252)	
	Benefits	-	2,617	174,991	83,437	71,814	83,632	76,977	92,139	96,043	3,904	
	Subtotal	-	39,262	308,818	256,503	217,612	268,033	232,412	254,140	256,793	2,653	
	Operating Expenditures	-	-	28,571	175,927	148,055	285,798	277,964	279,356	152,239	(127,117)	
	Total	-	39,262	337,389	432,430	365,667	553,831	510,376	<b>533,497</b>	409,033	(124,464)	
		<i>crossfoot test s=0</i>										
		<i>Source Test s=0</i>										
9010	Non-Departmental/Non Allocated											
	Wages	-	-	-	-	-	-	-	-	-	-	
	Benefits	-	-	-	-	-	-	-	-	-	-	
	Subtotal	-	-	-	-	-	-	-	-	-	-	
	Operating Expenditures	464,398	460,820	857,685	1,101,509	1,145,277	1,101,727	956,920	360,312	676,153	315,841	
	Total	464,398	460,820	857,685	1,101,509	1,145,277	1,101,727	956,920	360,312	676,153	315,841	
		<i>crossfoot test s=0</i>										
		<i>Source Test s=0</i>										
	Department Summary by Category											
	Wages	304,106	327,979	383,980	410,751	448,570	446,513	448,755	457,773	457,372	(401)	
	Benefits	140,408	152,039	215,586	121,190	259,968	203,486	233,891	247,611	258,384	10,773	
	Subtotal	444,514	480,018	599,566	531,941	708,538	649,999	682,646	705,384	715,755	10,372	
	Operating Expenditures	839,188	839,244	1,323,254	2,398,040	1,570,642	3,783,403	1,779,388	1,082,893	1,255,172	172,278	
	Total	1,283,702	1,319,262	1,922,820	2,929,981	2,279,180	4,433,402	2,462,034	1,788,277	1,970,927	182,650	
		<i>crossfoot test s=0</i>										
		<i>Source Test s=0</i>										
	NET SOURCES OVER USES	618,460	671,433	3,112	(1,015,044)	(281,962)	39,657	141,116	223,400	102,609	(120,791)	
		<i>crossfoot test s=0</i>										
		<i>Source Test s=0</i>										

City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

		<i>Four Year History</i>				1,264	524,580	405,789			
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
<b>FUND 410</b>	<b>Refuse</b>										
<i><u>Detail Revenue and Expenditures</u></i>											
<b>REVENUES</b>											
310	Taxes										
311	Ad valorem										
10 30	Delinquent	27,316	24,875	23,408	24,237	18,104	20,000	25,000	25,000	25,000	-
10 50	Interest - Delinquent	8,000	8,076	10,379	20,469	14,047	9,000	8,900	8,900	8,900	-
313	Franchise Fees							-			
80 0	Refuse	30,423	42,864	109,993	99,930	104,165	150,000	95,000	95,000	95,000	-
	Subtotal	65,739	75,815	143,780	144,636	136,316	179,000	128,900	128,900	128,900	-
340	PBC										
341	Assessment Discount										
90 80	NSF and Bank Charges						-				
90 90	Miscellaneous						-				
343	Capital										
40 10	Refuse Fees- Residential	3,457,896	3,481,576	3,476,189	3,341,296	3,426,378	3,117,790	3,200,000	3,508,400	3,430,000	(78,400)
40 20	Refuse-Fees Commercial	1,840,477	1,898,481	1,943,644	2,703,093	2,833,233	2,426,576	2,550,000	2,865,000	2,800,000	(65,000)
40 21	Refuse Fees - Mobile Home						193,116				
40 25	Discount	(93,650)	(93,999)	(94,838)	(92,152)	(92,702)	(102,855)	(95,000)	(110,077)	(110,077)	-
40 30	Special Collections	184,978	292,302	327,383	228,821	210,870	250,000	260,000	260,000	230,000	(30,000)
40 31	Tax Exempt	1,420	585	335	-	-	2,000	500	500	500	-
40 40	Tipping Fees	13,086	12,692	11,913	9,601	7,010	22,190	12,000	12,000	10,000	(2,000)
40 50	Recycling Fees-Commercial	227,557	217,592	206,408	122,224	85,626	225,000	125,000	125,000	85,000	(40,000)
40 55	Recycling Fee-Residential	25,067	25,292	17,713	6,306	367	40,000	25,000	25,000	10,000	(15,000)
40 60	Special Trash Pick-ups						-				
40 70	Refuse Fees - Roll Offs	145,296	33,560	12,525	150		26,000	20,000	20,000	20,000	-
90 40	Special Collections - RO						-				
	Subtotal	5,802,127	5,868,081	5,901,272	6,319,339	6,470,782	6,199,817	6,097,500	6,705,823	6,475,423	(230,400)

City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

<i>Four Year History</i>												
GL Acct Code	Account Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
360		Gain/(Loss)										
361		Interest & other Earnings										
	10	10 Investments	31,767	37,803	75,657	91,402	102,054	30,000	30,000	30,000	90,000	60,000
	10	20 Tax Collections	7,159	7,916	7,519	6,651	7,199	-	-	-	-	-
	10	40 Assessments	734	697	5,583	-	760	4,000	4,000	4,000	4,000	-
	30	0 Unrealized Gain/(Loss)	1,851	(21,397)	(44,837)	(68,182)	5,497	33,828	-	-	-	-
	30	10 Bond Proceeds						-	-	-	-	-
	40	0 Realized Gain/(Loss)	(792)	(2,266)	601	1,337	(545)	-	-	-	-	-
	40	10 Bond Proceeds						-	-	-	-	-
363		Spec Assess/Impact						-	-	-	-	-
	23	0 Impact Fees						-	-	-	-	-
364		Disp of Fixed Assets							-	-	-	-
	0	0 Disp of Fixed Assets	(8,858)	28,912	53,088	36,064	3,675	20,000	24,381	24,380	-	(24,380)
365		Sale of Surplus Material							-	-	-	-
	0	0 Sale of Surplus Material	(2,513)	2,059	-	10,164	438	-	-	-	-	-
	10	0 Furniture & Equipment	1,470	-	-	-	-	-	-	-	-	-
369		Other Miscellaneous Rev							-	-	-	-
	90	27 Assessment Income	115	328	4,418	5,778	238	1,250	1,250	1,250	1,250	-
	90	90 Other	-	-	16,824	-	17,167	-	-	-	-	-
		Subtotal	30,933	54,052	118,853	83,214	136,483	89,078	59,631	59,630	95,250	35,620
380		Other Sources										
381		Transfer From										
	10	1 General Fund						-	-	-	-	-
	70	10 General Fund						-	-	-	-	-
	70	20 Electric Fund						-	-	-	-	-
	90	40 Reimb - Special Events						-	-	-	-	-
	99	0 Reser for Future Cap Exp						-	-	-	-	-
		Subtotal	-	-	-	-	-	-	-	-	-	-
390		Other Sources										
395		Use of Fund Balance										
	0	0 Use of Fund Balance						(8,440)	-	-	-	-
		Subtotal	-	-	-	-	-	(8,440)	-	-	-	-
		Total Sources of Funds	5,898,799	5,997,948	6,163,905	6,547,189	6,743,581	6,459,455	6,286,031	6,894,353	6,699,573	(194,780)
		<i>crossfoot test, s=0</i>										

<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
5080												
	Wages and Benefits											
12	10 Regular						-	-				
	20 Leave Payout						-	-				
	30 Natural Disaster Regular						-	-				
	50 Unused Vacation Pay	-	215,229	(219,559)	-	-	-	-		-	-	
13	10 Part Time						-	-				
14	10 Standard Overtime						-	-				
	30 Natural Disaster Overtime						-	-				
15	10 Longevity						-	-				
	Subtotal Wages	-	215,229	(219,559)	-	-	-	-		-	-	
21	0 FICA Taxes						-	-				
22	10 Defined Benefit Plan						-	-				
23	0 Life & Health Insurance						-	-				
24	10 Workers' Comp Regular						-	-				
25	0 Unemployment Compensation						-	-				
	Subtotal Benefits	-	-	-			-	-		-		
	Wages and Benefits	-	215,229	(219,559)			-	-		-		



City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

<i>Four Year History</i>											
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change
	Operating Expenditures										
31	50 Internal IT Support						-	-			
	90 Other						-	-			
34	10 Maintenance						-	-			
	50 Other Contractual Service						-	-			
	51 City Contractual Services						-	-			
	60 Commissions						-	-			
	70 Tipping Fees						-	-			
	95 Interfund Admins Services						-	-			
40	10 Training/Registration						-	-			
	20 Lodging/Transportation						-	-			
41	20 Mobile Radios						-	-			
	30 Postage & Freight						-	-			
43	10 Water						-	-			
	20 Sewer						-	-			
	30 Electricity						-	-			
	40 Refuse/Waste Disposal						-	-			
	60 Stormwater						-	-			
44	20 Operating/Capital Leasing						-	-			
	30 Vehicles						-	-			
45	10 Property/Liability						-	-			
46	10 Buildings						-	-			
	21 Equipment-General						-	-			
	22 Equipment-Garage	11,225	12,617	21,833	-	24,500	29,266	26,500	26,500	(26,500)	
	25 Small Equipment						-	-			
	26 Heavy Equipment	-	1,190	2,810	4,891	4,930	3,862	-			
	27 Heavy Equip-ext repairs				340		-	-			
47	0 Printing & Binding						-	-			
48	0 Promotional Activities						-	-			
49	10 Advertising						-	-			
	30 Uncollectible Accounts						-	-			
	40 Post Closure Recovery						-	-			
	70 Contribution to GF						-	-			
	90 Other						-	-			
51	10 Office Supplies						-	-			
52	10 Gas, Lubricants & Oil	3,146	3,676	8,023	7,485	4,095	11,000	-			
	20 Small Tools & Equipment						-	-			
	32 Dumpsters/Receptacle						-	-			
	40 Uniforms						-	-			
	90 Other						-	-			
54	0 Books, Publ, Subsc & Memb						-	-			
56	20 Equipment-Technology						-	-			
59	0 Depreciation						-	-			
70	0 Cap Outlay Contra Expense						-	-			
91	10 Transfers To						-	-			
	30 Contribution to Gen'l Fd						-	-			
	Subtotal; Operating Expenditures	14,371	17,483	32,666	12,716	33,525	44,128	26,500	26,500	-	(26,500)
	Department Total	14,371	232,712	(186,893)	12,716	33,525	44,128	26,500	26,500	-	(26,500)
	<i>crossfoot test, s=0</i>										

City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
5081	Residential Collection											
	Wages and Benefits											
12	10 Regular	595,484	699,182	704,576	789,228	791,878	797,270	876,230	891,066	792,691	(98,375)	
	20 Leave Payout	4,546	-	3,977	9,386	2,308	-	-	-	-		
	25 Other increases						-	-	-	-		
	30 Natural Disaster Regular	-	18,719	6,567	-	190	-	-	-	-		
	50 Unused Vacation Pay	1,603	621	(32)	-	-	-	-	-	-		
	60 Voluntary Lay-Off						-	-	-	-		
	65 Non-voluntary Lay-off						-	-	-	-		
13	10 Part Time	40,913	359	-	1,687	5,744	-	-	5,171	34,882	29,711	
14	10 Standard Overtime	49,358	85,115	92,700	79,426	80,913	58,150	60,000	80,000	80,000	-	
	30 Natural Disaster Overtime	-	16,937	-	-	816	-	-	-	-	-	
15	10 Longevity	9,362	9,735	11,055	8,295	6,209	12,000	9,885	6,075	5,775	(300)	
	20 Incentive						-	-	-	-	-	
	25 Labor Capital						-	-	-	-	-	
	30 Other Pays	163	704	1,163	1,232	1,267	1,218	1,265	242	1,260	1,018	
	Subtotal Wages	701,429	831,372	820,006	889,254	889,324	868,638	947,380	982,554	914,608	(67,946)	
21	0 FICA Taxes	52,310	61,406	64,378	66,166	67,054	59,098	72,475	71,251	63,309	(7,942)	
22	10 Defined Benefit Plan	106,858	65,954	117,918	191,741	285,734	206,464	260,017	203,540	184,197	(19,343)	
	20 401-a Plan	2,253	2,336	2,340	2,400		2,400	-				
23	0 Life & Health Insurance	126,188	195,997	196,000	202,426	201,771	202,426	220,410	257,219	220,293	(36,927)	
	10 Life & Health - Retire Fi						-	-				
24	10 Workers' Comp Regular	-	-	76,790	65,009	70,002	65,008	68,382	46,094	51,376	5,281	
	20 Supplemental						-	-				
25	0 Unemployment Compensation	1,375	-	-			-	-				
26	0 Deferred Compensation						-	-				
29	10 Contract changes						-	-				
	Subtotal Benefits	288,984	325,693	457,426	527,742	624,561	535,396	621,284	578,105	519,175	(58,930)	
	Wages and Benefits	990,413	1,157,065	1,277,432	1,416,996	1,513,885	1,404,034	1,568,664	1,560,658	1,433,782	(126,876)	

City of Lake Worth Beach  
FY 2022 Budget  
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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	Operating Expenditures								-			
31	10 Legal	11,762	12,469	5,365	856		19,039	-				
	50 Internal IT Support	13,768	13,969	14,630	14,630	16,824	14,630	16,825	29,829	28,719	(1,110)	
	90 Other						-	-				
34	10 Maintenance						-	-				
	50 Other Contractual Service	12,291	10,484	14,207	26,827	25,247	95,000	35,000	35,000	35,000	-	
	51 City Contractual Services	10,671	10,000	9,208	10,000	6,426	10,000	10,000	10,000	10,000	-	
	60 Commissions	39,733	38,824	27,910	26,752	26,768	32,000	32,000	32,000	32,000	-	
	70 Tipping Fees	332,612	319,067	317,254	369,432	367,128	370,000	370,000	380,000	380,000	-	
40	10 Training/Registration	500	375	504	-	1,498	-	500	500	4,500	4,000	
	20 Lodging/Transportation	654	176	-	-		-	500	500	500	-	
41	20 Mobile Radios						-	-			-	
	30 Postage & Freight	242	18	36	3		25	25	30	30	-	
43	10 Water	3,099	1,842	2,469	3,736	5,888	3,870	2,500	4,000	4,000	-	
	20 Sewer	306	371	310	326	354	470	400	400	400	-	
	30 Electricity	1,191	1,359	1,118	1,021	975	1,330	1,400	1,400	1,400	-	
	40 Refuse/Waste Disposal	143,597	129,934	162,014	158,501	161,524	166,000	170,000	170,000	170,000	-	
	60 Stormwater						-	-				
44	20 Operating/Capital Leasing						-	-				
	30 Vehicles						-	-				
45	10 Property/Liability	58,358	58,358	58,360	58,360	63,028	58,360	63,029	72,483	72,483	-	
46	10 Buildings						-	-				
	21 Equipment-General	-	-	284	-	21	1,000	1,000	1,000	1,000	-	
	22 Equipment-Garage	12,575	15,175	17,475	35,400	19,925	16,000	6,900	35,400	21,600	(13,800)	
	25 Small Equipment						-	-			-	
	26 Heavy Equipment	162,920	153,467	201,903	184,415	214,843	125,000	130,000	200,000	200,000	-	
	27 Heavy Equip-ext repairs	218,015	173,251	52,133	43,978	110,415	198,000	110,000	110,000	110,000	-	
	99 Internal Service Fund R&R						-	-				
47	0 Printing & Binding	8,828	7,942	4,928	945	3,846	6,600	6,700	6,700	6,700	-	
48	0 Promotional Activities	2,210	788	1,425	6,863	2,312	2,500	2,500	2,500	2,500	-	
49	30 Uncollectible Accounts						-	-				
	40 Post Closure Recovery						-	-				
	70 Contribution to GF						-	-				
	90 Other						-	-				
51	10 Office Supplies	188	-	-	192	313	410	410	410	410	-	
52	10 Gas, Lubricants & Oil	90,452	102,041	129,138	109,985	79,100	125,000	125,000	110,000	110,000	-	
	20 Small Tools & Equipment	2,255	4,226	11,519	8,764	5,625	5,000	5,000	10,000	10,000	-	
	32 Dumpsters/Receptacle						-	-			-	
	40 Uniforms	975	1,094	2,380	2,468	2,591	2,600	2,600	3,000	3,000	-	
	90 Other	6,881	9,039	7,087	4,662	3,242	9,950	10,000	7,000	7,000	-	
54	0 Books, Publ, Subsc & Memb	200	-	-			-	-			-	
64	30 Vehicles	-	-	1	292,949	-	620,000	550,000	500,000	500,000	-	
	40 Misc. Equipment	-	-	(1)	-		-	-				
	Subtotal; Operating Expenditures	1,134,283	1,064,269	1,041,657	1,361,065	1,117,891	1,882,784	1,652,288	1,722,153	1,711,242	(10,910)	
	Department Total	2,124,696	2,221,334	2,319,089	2,778,061	2,631,776	3,286,818	3,220,952	3,282,811	3,145,025	(137,786)	
	<i>crossfoot test, s=0</i>											

City of Lake Worth Beach  
FY 2022 Budget  
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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
5082	Commercial Collection											
	Wages and Benefits											
12	10 Regular	208,094	214,123	230,073	249,190	263,344	240,682	263,755	268,042	273,458	5,416	
	20 Leave Payout	-	-	2,692	738		-	-				
	25 Other increases						-	-				
	30 Natural Disaster Regular	-	7,011	1,417	-	124	-	-				
	50 Unused Vacation Pay						-	-				
	60 Voluntary Lay-Off						-	-				
	65 Non-voluntary Lay-off						-	-				
13	10 Part Time				1,687	4,425	-	-	5,171		(5,171)	
14	10 Standard Overtime	15,115	24,252	24,728	24,430	26,873	22,470	22,500	22,500	22,500	-	
	30 Natural Disaster Overtime	-	3,655	-		244	-	-				
15	10 Longevity	2,100	2,670	2,900	3,566	3,555	3,000	4,025	3,675	4,875	1,200	
	20 Incentive						-	-				
	25 Labor Capital						-	-				
	30 Other Pays	90	391	706	801	824	792	825	228		(228)	
	Subtotal Wages	225,399	252,102	262,516	280,412	299,387	266,944	291,105	299,616	300,833	1,217	
21	0 FICA Taxes	16,225	18,076	19,116	20,333	21,840	17,085	22,270	21,720	20,920	(801)	
22	10 Defined Benefit Plan	61,616	50,334	59,320	55,726	86,689	60,005	83,665	61,227	63,543	2,316	
	20 401-a Plan	1,252	1,298	1,250	1,560		1,560	-	-			
23	0 Life & Health Insurance	37,702	50,526	50,530	69,735	65,998	69,735	74,210	73,346	75,332	1,986	
	10 Life & Health - Retire Fi						-	-				
24	10 Workers' Comp Regular	-	-	20,790	17,457	21,257	17,457	18,335	15,496	15,259	(237)	
	20 Supplemental						-	-				
25	0 Unemployment Compensation						-	-				
26	0 Deferred Compensation						-	-				
29	10 Contract changes						-	-				
	Subtotal Benefits	116,795	120,234	151,006	164,811	195,784	165,842	198,480	171,789	175,053	3,264	
	Wages and Benefits	342,194	372,336	413,522	445,223	495,171	432,786	489,585	471,405	475,886	4,481	

City of Lake Worth Beach  
FY 2022 Budget  
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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	Operating Expenditures									-		
31	50 Internal IT Support	10,223	12,590	12,540	12,540	14,420	12,540	14,421	28,397	26,603	(1,794)	
	90 Other	2,893	1,705	3,037	2,403	14,753	3,400	3,400	3,400			
34	10 Maintenance						-	-				
	50 Other Contractual Service	8,407	671	2,370	7,614	4,526	82,000	7,000	7,000	7,000	-	
	51 City Contractual Services	10,000	10,000	7,582	10,000	14,602	10,000	7,500	7,500	7,500	-	
	60 Commissions						-	-				
	70 Tipping Fees	311,552	343,209	429,401	351,963	410,000	370,000	410,000	420,000	420,000	-	
40	10 Training/Registration	490	244	-		238	-	500	500	500	-	
	20 Lodging/Transportation	724	144	-			-	500	500	500	-	
41	20 Mobile Radios						-	-				
	30 Postage & Freight	219	285	118	84		230	230	240	240	-	
43	10 Water	3,099	1,842	2,469	3,736	5,888	3,870	2,500	4,000	4,000	-	
	20 Sewer	306	371	310	326	354	470	350	350	350	-	
	30 Electricity	1,191	1,359	1,118	1,021	975	1,330	1,400	1,400	1,400	-	
40	Refuse/Waste Disposal	119	150	119	119	119	120	150	150	150	-	
	60 Stormwater						-	-				
44	20 Operating/Capital Leasing						-	-				
	30 Vehicles						-	-				
45	10 Property/Liability	59,490	59,490	59,490	59,490	64,249	59,490	64,249	73,887	73,887	-	
46	10 Buildings						-	-				
	21 Equipment-General						-	-				
	22 Equipment-Garage	10,575	10,575	10,575	-	13,025	12,300	-		9,800	9,800	
	25 Small Equipment						-	-				
	26 Heavy Equipment	59,770	73,096	71,482	56,055	78,479	53,000	60,000	60,000	60,000	-	
	27 Heavy Equip-ext repairs	74,163	72,731	63,532	66,090	82,272	73,000	100,000	100,000	100,000	-	
	99 Internal Service Fund R&R						-	-				
47	0 Printing & Binding						-	-				
48	0 Promotional Activities						-	-				
49	30 Uncollectible Accounts						-	-				
	40 Post Closure Recovery						-	-				
	70 Contribution to GF						-	-				
	90 Other						-	-				
51	10 Office Supplies	89	-	280	250	260	410	410	410	410	-	
52	10 Gas, Lubricants & Oil	32,475	33,889	42,137	37,191	30,185	45,000	45,000	45,000	45,000	-	
	20 Small Tools & Equipment	598	1,150	972	16,364	6,648	15,750	15,750	10,750	10,750	-	
	32 Dumpsters/Receptacle	55,239	98,830	74,025	78,846	109,873	80,000	120,000	120,000	120,000	-	
	40 Uniforms	288	1,148	1,907	577	402	2,530	2,500	2,000	2,000	-	
	90 Other	1,423	532	7,338	244	267	500	500	500	500	-	
54	0 Books, Publ, Subsc & Memb						-	-				
64	40 Misc. Equipment						-	-				
	Subtotal; Operating Expenditures	643,333	724,011	790,802	704,913	851,535	825,940	856,360	885,984	890,590	8,006	
	Department Total	985,527	1,096,347	1,204,324	1,150,136	1,346,706	1,258,726	1,345,945	1,357,389	1,366,476	12,487	
	<i>crossfoot test, s=0</i>											

City of Lake Worth Beach  
FY 2022 Budget  
Refuse Fund

<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	Recycling											
5083	Wages and Benefits											
12	10 Regular	187,810	211,613	188,018	169,642	210,032	165,563	258,285	217,992	233,812	15,820	
	20 Leave Payout	-	-	1,831	738		-	-				
	25 Other increases						-	-				
	30 Natural Disaster Regular	-	6,694	1,894	-	67	-	-				
	50 Unused Vacation Pay						-	-				
	60 Voluntary Lay-Off						-	-				
	65 Non-voluntary Lay-off						-	-				
13	10 Part Time					8,849	-	-	10,342			
14	10 Standard Overtime	13,841	25,177	23,304	15,732	17,531	27,000	25,000	25,000	25,000	-	
	30 Natural Disaster Overtime	-	7,209	-		572	-	-				
15	10 Longevity	1,568	2,030	1,235	1,415	1,068	1,200	1,690	525	1,800	1,275	
	20 Incentive						-	-				
	25 Labor Capital						-	-				
	30 Other Pays	63	274	428	431	443	426	445	2,167		(2,167)	
	Subtotal Wages	203,282	252,997	216,710	187,958	238,562	194,189	285,420	256,026	260,612	14,928	
21	0 FICA Taxes	15,236	18,654	16,321	14,062	17,890	12,381	21,835	18,153	17,887	(266)	
22	10 Defined Benefit Plan	63,165	51,003	56,620	38,935	42,209	41,925	48,447	49,794	54,331	4,536	
	20 401-a Plan	876	909	880	840		840	-				
23	0 Life & Health Insurance	64,373	39,028	39,030	33,758	34,902	33,758	47,739	41,085	47,185	6,100	
	10 Life & Health - Retire Fi						-	-				
24	10 Workers' Comp Regular	-	-	19,710	12,252	13,198	12,252	14,970	5,906	9,789	3,883	
	20 Supplemental						-	-				
25	0 Unemployment Compensation	2,475	-	-			-	-				
26	0 Deferred Compensation						-	-				
29	10 Contract changes						-	-				
	Subtotal Benefits	146,125	109,594	132,561	99,847	108,198	101,156	132,991	114,938	129,192	14,253	
	Wages and Benefits	349,407	362,591	349,271	287,805	346,759	295,345	418,411	370,964	389,803	29,181	

City of Lake Worth Beach  
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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	Operating Expenditures									0		
31	50 Internal IT Support	8,822	9,832	10,020	10,020	11,523	10,020	11,523	25,834	24,168	(1,666)	
	90 Other						-	-				
34	10 Maintenance						-	-				
	50 Other Contractual Service	2,779	983	390	770	1,725	3,300	3,300	3,300	3,300	-	
	51 City Contractual Services	9,980	9,980	1,857	9,980	5,770	9,980	9,980	10,000	10,000	-	
	60 Commissions						-	-				
	70 Tipping Fees						-	-				
40	10 Training/Registration	790	-	-	1,275	275	1,000	1,000	1,200	1,200	-	
	20 Lodging/Transportation	101	-	-	1,734	614	-	-	1,500	1,500	-	
41	20 Mobile Radios						-	-				
	30 Postage & Freight	48	62	32	18		100	500	500	500	-	
43	10 Water	3,099	1,842	2,469	3,736	5,464	3,100	2,500	4,000	4,000	-	
	20 Sewer	306	371	310	326	354	350	350	350	350	-	
	30 Electricity	1,191	1,359	1,118	1,021	975	600	1,200	1,200	1,200	-	
	40 Refuse/Waste Disposal	119	150	119	119	544	150	150	150	150	-	
	60 Stormwater						-	-				
44	20 Operating/Capital Leasing						-	-				
	30 Vehicles						-	-				
45	10 Property/Liability	4,487	4,487	4,490	4,490	4,849	4,490	4,849	5,577	5,577	-	
46	10 Buildings						-	-				
	21 Equipment-General						-	-				
	22 Equipment-Garage	10,575	10,575	10,575	4,900	17,925	12,300	4,900	4,900			
	25 Small Equipment						-	-				
	26 Heavy Equipment	26,558	31,432	12,678	16,241	28,844	35,840	20,000	20,000	20,000	-	
	27 Heavy Equip-ext repairs	27,842	27,075	8,156	850	13,307	25,000	25,000	25,000	25,000	-	
47	0 Printing & Binding	2,266	3,334	1,572	3,149	870	3,730	3,700	3,700	6,500	2,800	
48	0 Promotional Activities	-	-	-	26,174	25,680	10,000	35,000	40,000	40,000	-	
49	30 Uncollectible Accounts						-	-				
	40 Post Closure Recovery						-	-				
	70 Contribution to GF						-	-				
	90 Other						-	-				
51	10 Office Supplies	-	-	164	194	341	270	270	310	310	-	
52	10 Gas, Lubricants & Oil	13,268	14,723	9,309	14,988	14,752	25,000	15,000	15,000	15,000	-	
	20 Small Tools & Equipment	8,036	13,490	5,342	5,212	738	10,000	8,000	8,000	8,000	-	
	32 Dumpsters/Receptacle						-	-				
	40 Uniforms	1,739	1,200	2,475	2,284	6,660	2,530	2,500	3,000	3,000	-	
	65 Software						-	-				
	90 Other	234	398	387	-		410	400	400	400	-	
54	0 Books, Publ, Subsc & Memb	1,006	857	1,929	640	954	1,000	1,300	1,300	1,300	-	
64	40 Misc. Equipment						-	-				
83	23 Recycling Incentive Progr						-	-				
	Subtotal; Operating Expenditures	123,246	132,150	73,392	108,121	142,163	159,170	151,422	175,221	171,455	1,134	
	Department Total	472,653	494,741	422,663	395,926	488,923	454,515	569,833	546,185	561,258	30,315	
	<i>crossfoot test, s=0</i>											

City of Lake Worth Beach  
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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
5084	Roll-Offs											
	Wages and Benefits											
12	10 Regular	92,298	97,715	73,790	62,920	46,480	59,791	64,580	67,321	67,532	212	
	20 Leave Payout	3,075	-	867	738		-	-				
	25 Other increases						-	-				
	30 Natural Disaster Regular	-	3,055	805	-		-	-				
	50 Unused Vacation Pay						-	-				
	60 Voluntary Lay-Off						-	-				
	65 Non-voluntary Lay-off						-	-				
13	10 Part Time						-	-	-			
14	10 Standard Overtime	4,693	8,883	7,994	5,743	2,242	2,000	4,000	4,000	4,000	-	
	30 Natural Disaster Overtime	-	1,738	-			-	-				
15	10 Longevity	3,302	2,431	1,684	1,388	1,540	1,475	1,560	1,425	1,275	(150)	
	20 Incentive						-	-				
	25 Labor Capital						-	-				
	30 Other Pays	45	196	148	19,934		67,858	-	48			
	Subtotal Wages	103,413	114,018	85,288	90,723	50,262	131,124	70,140	72,793	72,807	62	
21	0 FICA Taxes	7,837	8,599	6,532	5,189	3,562	4,577	5,366	5,352	5,166	(186)	
22	10 Defined Benefit Plan	29,304	23,525	14,670	14,844	15,343	15,984	20,885	15,378	15,692	315	
	20 401-a Plan	626	649	630	630		630	-				
23	0 Life & Health Insurance	17,036	7,042	7,050	9,598	17,840	9,598	18,130	19,190	21,311	2,121	
	10 Life & Health - Retire Fi						-	-				
24	10 Workers' Comp Regular				4,920	4,053	4,920	5,185	2,607	4,339	1,732	
	20 Supplemental						-	-				
25	0 Unemployment Compensation						-	-				
26	0 Deferred Compensation						-	-				
29	10 Contract changes						-	-				
	Subtotal Benefits	54,803	39,815	28,882	35,181	40,797	35,709	49,566	42,527	46,509	3,982	
	Wages and Benefits	158,216	153,833	114,170	125,904	91,059	166,833	119,706	115,320	119,317	4,044	



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Four Year History												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
	Operating Expenditures									-		
31	50 Internal IT Support	7,290	9,098	8,700	8,700	10,005	8,700	10,005	24,392	22,723	(1,669)	
	90 Other	1,194	1,006	5,166	4,089	4,227	10,070	6,000	6,000	6,000	-	
34	10 Maintenance						-	-			-	
	50 Other Contractual Service	-	9,075	-			-	-				
	51 City Contractual Services	10,000	10,000	-	10,000	775	10,000	10,000	10,000	10,000	-	
	60 Commissions						-	-			-	
	70 Tipping Fees	91,136	14,221	11,415	10,109	5,137	24,999	26,000	26,000	26,000	-	
40	10 Training/Registration	490	-	-			-	-				
	20 Lodging/Transportation	726	-	-			-	-				
41	20 Mobile Radios						-	-				
	30 Postage & Freight	4	5	2	1		100	100	100	100	-	
43	10 Water	3,099	1,842	2,469	3,736	5,888	1,520	2,500	2,500	2,500	-	
	20 Sewer	306	370	310	326	354	490	400	400	400	-	
	30 Electricity	1,191	1,358	1,118	1,021	975	600	1,300	1,300	1,300	-	
	40 Refuse/Waste Disposal	119	150	119	119	119	60	130	130	130	-	
44	20 Operating/Capital Leasing	-	-	1,807	2,645	3,414	3,700	3,700	3,700	3,700	-	
45	10 Property/Liability	116	116	120	120	130	120	130	149	149	-	
46	10 Buildings						-	-				
	21 Equipment-General						-	-				
	22 Equipment-Garage	10,575	10,575	10,575	-	13,025	12,300	-				
	25 Small Equipment	-	-	-			-	-				
	26 Heavy Equipment	4,322	6,985	7,392	6,924	1,899	6,000	6,000	6,000	6,000	-	
	27 Heavy Equip-ext repairs	31,723	333	-	-	4,071	6,000	6,000	6,000	6,000	-	
47	0 Printing & Binding	3,254	-	-			-	-				
48	0 Promotional Activities						-	-				
49	30 Uncollectible Accounts						-	-				
	90 Other						-	-				
51	10 Office Supplies	243	-	-			-	-				
52	10 Gas, Lubricants & Oil	7,867	6,810	7,034	5,623	3,329	6,000	6,000	6,000	6,000	-	
	20 Small Tools & Equipment						-	-				
	32 Dumpsters/Receptacle	23,090	4,200	16,752	-	8,267	11,000	11,000	20,000	20,000	-	
	40 Uniforms	1,342	-	-			-	-				
	65 Software	-	-	-			-	-				
	90 Other	1,455	-	-			-	-				
	Subtotal; Operating Expenditures	199,542	76,144	72,979	53,413	61,614	101,659	89,265	112,671	111,002	(1,669)	
	Department Total	357,758	229,977	187,149	179,317	152,673	268,492	208,970	227,991	230,319	2,375	
	<i>crossfoot test, s=0</i>											

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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
9010	Non-Departmental/UnAllocated											
71	0 Principal						-	-	16,328	78,138	61,810	
72	0 Interest						-	-				
99	90 Reser for Future Cap Exp						-	-				
58	70 Bank Charges and Fees	5,158	2,378	5,309	4,828	21,053	3,000	8,000	8,000	8,000	-	
31	10 Legal						-	-				
32	0 Accounting & Auditing						-	-				
34	95 Interfund Admins Services	217,997	217,997	217,997	250,770	250,770	218,000	250,770	250,770	250,770	-	
46	99 Internal Service Fund R&R						-	-				
49	30 Uncollectible Accounts	8,442	6,459	15,338	9,998	3,307	-	-				
	70 Contribution to GF	489,631	489,631	431,810	601,797	601,797	601,797	601,797	601,799	601,799	-	
59	0 Depreciation	100,140	231,398	353,364	-	470,543	-	-				
	Debt Service									-	-	
	98	10 Lawsuits					-	-				
58	Other Uses						-	-				
581	Interfund Transfer							52,000	52,000	52,000	-	
46	99 Internal Service Fund R&R						-	-				
91	1 To General Fund					52,000	-	-				
	2 Transfer to Water						-	-				
	4 Transfer to Electric						-	-				
	16 to Road Improvement Fund						-	-				
	18 To Grant Fund						-	-				
	40 Governmental Fund						-	-				
	51 Information Technology						-	-				
	53 To I/S Fund - Garage						-	-				
	80 Transfer to Capital Pro						-	-				
	Subtotal; Operating Expenditures	821,368	947,863	1,023,818	867,393	1,399,470	822,797	912,567	928,897	990,707	61,810	
	Department Total	821,368	947,863	1,023,818	867,393	1,399,470	822,797	912,567	928,897	990,707	61,810	
	<i>crossfoot test, s=0</i>											
	Total Use of Funds	4,776,373	5,222,974	4,970,150	5,383,549	6,053,072	6,135,476	6,284,767	6,369,773	6,293,784	(57,299)	
	<i>crossfoot test, s=0</i>											
	Net Source over Use of Funds	1,122,426	774,974	1,193,755	1,163,640	690,509	323,979	1,264	524,580	405,789	(137,481)	

City of Lake Worth Beach  
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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
<b><u>Revenue and Expenditures by Program</u></b>												
Sources of Funds												
	Taxes	65,739	75,815	143,780	144,636	136,316	179,000	128,900	128,900	128,900	-	
	Charges for Services	5,802,127	5,868,081	5,901,272	6,319,339	6,470,782	6,199,817	6,097,500	6,705,823	6,475,423	(230,400)	
	Investment Income	30,933	54,052	118,853	83,214	136,483	89,078	59,631	59,630	95,250	35,620	
	Transfers and Fund Balance	-	-	-	-	-	(8,440)	-	-	-	-	
	Total Sources of Funds	5,898,799	5,997,948	6,163,905	6,547,189	6,743,581	6,459,455	6,286,031	6,894,353	6,699,573	(194,780)	
	<i>Source Test, s=0</i>	-	-	-	-	-	-	-	-	-	-	
Uses of Funds												
5080	Wages	-	215,229	(219,559)	-	-	-	-	-	-	-	
	Benefits	-	-	-	-	-	-	-	-	-	-	
	Subtotal	-	215,229	(219,559)	-	-	-	-	-	-	-	
	Operating Expenditures	14,371	17,483	32,666	12,716	33,525	44,128	26,500	26,500	-	(26,500)	
	Total	14,371	232,712	(186,893)	12,716	33,525	44,128	26,500	26,500	-	(26,500)	
	<i>crossfoot test s=0</i>	-	-	-	-	-	-	-	-	-	-	
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	
5081	Residential Collection											
	Wages	701,429	831,372	820,006	889,254	889,324	868,638	947,380	982,554	914,608	(67,946)	
	Benefits	288,984	325,693	457,426	527,742	624,561	535,396	621,284	578,105	519,175	(58,930)	
	Subtotal	990,413	1,157,065	1,277,432	1,416,996	1,513,885	1,404,034	1,568,664	1,560,658	1,433,782	(126,876)	
	Operating Expenditures	1,134,283	1,064,269	1,041,657	1,361,065	1,117,891	1,882,784	1,652,288	1,722,153	1,711,242	(10,910)	
	Total	2,124,696	2,221,334	2,319,089	2,778,061	2,631,776	3,286,818	3,220,952	3,282,811	3,145,025	(137,786)	
	<i>crossfoot test s=0</i>	-	-	-	-	-	-	-	-	-	-	
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	
5082	Commercial Collection											
	Wages	225,399	252,102	262,516	280,412	299,387	266,944	291,105	299,616	300,833	1,217	
	Benefits	116,795	120,234	151,006	164,811	195,784	165,842	198,480	171,789	175,053	3,264	
	Subtotal	342,194	372,336	413,522	445,223	495,171	432,786	489,585	471,405	475,886	4,481	
	Operating Expenditures	643,333	724,011	790,802	704,913	851,535	825,940	856,360	885,984	890,590	8,006	
	Total	985,527	1,096,347	1,204,324	1,150,136	1,346,706	1,258,726	1,345,945	1,357,389	1,366,476	12,487	
	<i>crossfoot test s=0</i>	-	-	-	-	-	-	-	-	-	-	
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	
5083	Wages and Benefits											
	Wages	203,282	252,997	216,710	187,958	238,562	194,189	285,420	256,026	260,612	14,928	
	Benefits	146,125	109,594	132,561	99,847	108,198	101,156	132,991	114,938	129,192	14,253	
	Subtotal	349,407	362,591	349,271	287,805	346,759	295,345	418,411	370,964	389,803	29,181	
	Operating Expenditures	123,246	132,150	73,392	108,121	142,163	159,170	151,422	175,221	171,455	1,134	
	Total	472,653	494,741	422,663	395,926	488,923	454,515	569,833	546,185	561,258	30,315	
	<i>crossfoot test s=0</i>	-	-	-	-	-	-	-	-	-	-	
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	

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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
5084	Roll-Offs											
	Wages	103,413	114,018	85,288	90,723	50,262	131,124	70,140	72,793	72,807	62	
	Benefits	54,803	39,815	28,882	35,181	40,797	35,709	49,566	42,527	46,509	3,982	
	Subtotal	158,216	153,833	114,170	125,904	91,059	166,833	119,706	115,320	119,317	4,044	
	Operating Expenditures	199,542	76,144	72,979	53,413	61,614	101,659	89,265	112,671	111,002	(1,669)	
	Total	357,758	229,977	187,149	179,317	152,673	268,492	208,970	227,991	230,319	2,375	
	<i>crossfoot test s=0</i>											
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	
9010	Non-Departmental/UnAllocated											
	Wages	-	-	-	-	-	-	-	-	-	-	
	Benefits	-	-	-	-	-	-	-	-	-	-	
	Subtotal	-	-	-	-	-	-	-	-	-	-	
	Operating Expenditures	821,368	947,863	1,023,818	867,393	1,399,470	822,797	912,567	928,897	990,707	61,810	
	Total	821,368	947,863	1,023,818	867,393	1,399,470	822,797	912,567	928,897	990,707	61,810	
	<i>crossfoot test s=0</i>											
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Summary of Expenses by Category											
	Wages	1,233,523	1,665,718	1,164,961	1,448,347	1,477,534	1,460,895	1,594,045	1,610,988	1,548,859	(51,739)	
	Benefits	606,707	595,336	769,875	827,581	969,340	838,103	1,002,319	907,360	869,929	(37,430)	
	Subtotal	1,840,230	2,261,054	1,934,836	2,275,928	2,446,874	2,298,998	2,596,364	2,518,348	2,418,789	(89,170)	
	Operating Expenditures	2,936,143	2,961,920	3,035,314	3,107,621	3,606,198	3,836,478	3,688,402	3,851,425	3,874,995	31,871	
	Total	4,776,373	5,222,974	4,970,150	5,383,549	6,053,072	6,135,476	6,284,767	6,369,773	6,293,784	(57,299)	
	<i>crossfoot test s=0</i>											
	<i>Source Test s=0</i>	-	-	-	-	-	-	-	-	-	-	
	Net Sources over Uses of Funds	1,122,426	774,974	1,193,755	1,163,640	690,509	323,979	1,264	524,580	405,789	(137,481)	
		-	-	-	-	-	-	-	(0)	-	-	

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<i>Four Year History</i>												
GL Acct Code	Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Change	
<b><u>Summary Revenue and Expenditures</u></b>												
<b>Sources of Funds</b>												
	Taxes	65,739	75,815	143,780	144,636	136,316	179,000	128,900	128,900	128,900	-	
	Charges for Services	5,802,127	5,868,081	5,901,272	6,319,339	6,470,782	6,199,817	6,097,500	6,705,823	6,475,423	(230,400)	
	Investment Income	30,933	54,052	118,853	83,214	136,483	89,078	59,631	59,630	95,250	35,620	
	Transfers and Fund Balance	-	-	-	-	-	(8,440)	-	-	-	-	
	<b>Total Sources of Funds</b>	<b>5,898,799</b>	<b>5,997,948</b>	<b>6,163,905</b>	<b>6,547,189</b>	<b>6,743,581</b>	<b>6,459,455</b>	<b>6,286,031</b>	<b>6,894,353</b>	<b>6,699,573</b>	<b>(194,780)</b>	
	<b>Uses of Funds by Program</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5080	Administrative	14,371	232,712	(186,893)	12,716	33,525	44,128	26,500	26,500	-	(26,500)	
5081	Residential Collection	2,124,696	2,221,334	2,319,089	2,778,061	2,631,776	3,286,818	3,220,952	3,282,811	3,145,025	(137,786)	
5082	Commercial Collection	985,527	1,096,347	1,204,324	1,150,136	1,346,706	1,258,726	1,345,945	1,357,389	1,366,476	12,487	
5083	Recycle	472,653	494,741	422,663	395,926	488,923	454,515	569,833	546,185	561,258	30,315	
5084	Roll-Offs	357,758	229,977	187,149	179,317	152,673	268,492	208,970	227,991	230,319	2,375	
9010	Non-Departmental	821,368	947,863	1,023,818	867,393	1,399,470	822,797	912,567	928,897	990,707	61,810	
	<b>Total Uses of Funds</b>	<b>4,776,373</b>	<b>5,222,974</b>	<b>4,970,150</b>	<b>5,383,549</b>	<b>6,053,072</b>	<b>6,135,476</b>	<b>6,284,767</b>	<b>6,369,773</b>	<b>6,293,784</b>	<b>(57,299)</b>	
	<b>Net Income</b>	<b>1,122,426</b>	<b>774,974</b>	<b>1,193,755</b>	<b>1,163,640</b>	<b>690,509</b>	<b>323,979</b>	<b>1,264</b>	<b>524,580</b>	<b>405,789</b>	<b>(137,481)</b>	
		-	-	-	-	-	-	-	-	0	-	