



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:

3rd 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	<u>ELECTRIC FUND</u>											
	<u>SUMMARY OF REVENUES AND EXPENDITURES</u>											
	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										(0)	
	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

GL Acct Code		History													
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
Revenue and Expenses By Category															
Sources of Funds															
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		(0)		
		<i>crossfoot test, s=0</i>													
		<i>Soruce test, s=0</i>													
Use of Funds															
Customer Service															
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		(0)		
		<i>crossfoot test, s=0</i>													
		<i>Soruce test, s=0</i>													
Administration															
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>													
Engineering															
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>													
Material Management Warehouse															
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>													
Power Plant															
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

		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
	<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	<u>ELECTRIC FUND</u>											
<u>Revenue and Expenses Detail</u>													
<u>REVENUES</u>													
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)
EXPENDITURES												
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	
	Operating Expenditures											
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 Administration											
	Wages and Benefits											
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
	<i>Operating Expenditures</i>										
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
		Engineering										
		<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>					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
Dept 6030	Material Mgmt/ Warehouse										
	Wages and Benefits										
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
											-
	Operating Expenditures										
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	Power Plant										
	Wages and Benefits										
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
	Operating Expenditures										
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

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	6033		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	
		Power System Operation											
		Wages and Benefits											
	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	
		Operating Expenditures											
	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	Distribution										
		Wages and Benefits										
	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		-

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
	Operating Expenditures										
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	3,959	5,001	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
	<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		
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
		Meter Shop										
		<i>Wages and Benefits</i>										
	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
		<i>Operating Expenditures</i>								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)

