



AGENDA
CITY OF LAKE WORTH BEACH
CITY COMMISSION BUDGET WORK SESSION #2
CITY HALL COMMISSION CHAMBER
MONDAY, JULY 24, 2023 - 6:00 PM

ROLL CALL:

PLEDGE OF ALLEGIANCE: led by Mayor Betty Resch

UPDATES / FUTURE ACTION / DIRECTION

- A. [Fiscal Year 2024 Operating and Capital Budgets](#)
[Stantec Detail Analysis](#)

ADJOURNMENT:

The City Commission has adopted Rules of Decorum for Citizen Participation (See Resolution No. 13-2023). 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)

STAFF REPORT BUDGET WORK SESSION #2

AGENDA DATE: July 24, 2023

DEPARTMENT: Financial Services

TITLE:

Fiscal Year 2024 Operating and Capital Budgets
Stantec Detail Analysis

SUMMARY:

Presenting the City's Fiscal Year Operating and Capital Budgets for the following Funds:

- General Fund
- Building Permit Fund
- Beach Fund
- Code Remediation Fund
- Golf Fund
- Information Technology Internal Service Fund
- Garage Internal service Fund
- Self-Insurance Internal service Fund
- Employee benefit Fund
- Debt Service Fund

BACKGROUND AND JUSTIFICATION:

Providing the City Commissioners an opportunity to review and discuss the Budget and CIP for FY 2024.

DIRECTION:

Second meeting to discuss priorities and potential funding strategies.

ATTACHMENT(S):

Budget Workshop #2 Summary
Operating Budget
CIP Budget

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code		Account Description	Actual History				FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
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DETAIL REVENUES AND EXPENDITURES										
<i>Revenues</i>										
310		Taxes								
311		<i>Ad Valorem - 311</i>								
10	10	Current	10,144,323	10,259,398	11,318,997	11,287,856	11,287,856	12,752,438.32	1,464,582	12.97%
10	13	CRA	1,410,149	2,144,662	2,366,164	2,897,547	2,897,547	3,530,807.68	633,261	21.86%
10	30	Delinquent	38,320	13,145	19,606	40,800	40,800	40,800.00	-	0.00%
10	50	Interest - Delinquent	4,692	2,335	2,398	5,500	5,500	5,500.00	-	0.00%
10	*	Subtotal	11,597,484	12,419,540	13,707,166	14,231,703	14,231,703	16,329,546	2,097,843	14.74%
			-			-				
312		<i>Sales, Use & Fuel & Fuel</i>								
10	15	Gas Tax	891,977	935,652	560,343	950,000	950,000	950,000	-	0.00%
312	**	Subtotal	891,977	935,652	560,343	950,000	950,000	950,000	-	0.00%
313		Franchise Fees								
80	0	Refuse	156,700	179,866	139,497	160,000	160,000	160,000	-	0.00%
313		Subtotal	156,700	179,866	139,497	160,000	160,000	160,000	-	0.00%
314		<i>Utility Services Taxes</i>								
10	0	Electricity	2,090,399	2,200,080	1,400,695	2,100,000	2,100,000	2,100,000	-	0.00%
20	0	Telecommunications	925,616	779,932	532,820	925,000	925,000	925,000	-	0.00%
30	0	Water	1,177,427	1,172,108	792,818	1,170,000	1,170,000	1,170,000	-	0.00%
40	0	Gas	155,607	162,282	89,131	155,000	155,000	155,000	-	0.00%
80	0	Propane	11,924	26,659	16,734	12,000	12,000	12,000	-	0.00%
314	**	Subtotal	4,360,972	4,341,060	2,832,198	4,362,000	4,362,000	4,362,000	-	0.00%
			-			-				
310		Total- Taxes	17,007,134	17,876,119	17,239,204	19,703,703	19,703,703	21,801,546	2,097,843	10.65%
			-			-				
320		<i>Permits, Fees and Special Assessments</i>								
321		Business Licenses								
41	0	General	579,011	603,355	220,614	580,000	580,000	550,000	(30,000)	-5.17%
42	0	Certificate of Use Fee	377,010	398,715	132,578	450,000	450,000	450,000	-	0.00%
321	**	Subtotal	956,021	1,002,070	353,192	1,030,000	1,030,000	1,000,000	(30,000)	-2.91%
322		Permits								
10	0	Bldg. Permits				-				
10	50	Public Services	15,603	17,111	27,712	15,000	15,000	15,000	-	0.00%
30	10	Public Services	100	50		-		1,500	1,500	#DIV/0!
322	**	Subtotal	15,703	17,161	27,712	15,000	15,000	16,500	1,500	10.00%
323		Plan Review								
10	0	Site Plan				-				
10	10	Site Plan Review Fee			600	-				
30	0	Community Development	19,777	22,375	16,274	20,000	20,000	20,000	-	0.00%

City of Lake Worth Beach
FY 2024 Budget
General Fund

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323	** Subtotal	19,777	22,375	16,874	20,000	20,000	20,000	-	0.00%	
329	Other Permits and Fees									
	10 10 Foreclosure Registry Fees	76,725	74,750	51,500	75,000	75,000	75,000	-	0.00%	
	10 20 Public Services	3,929	2,558	450	2,340	2,340			0.00%	
329	** Subtotal	80,654	77,308	51,950	77,340	77,340	75,000	(2,340)	-3.03%	
	Total: Permits and Fees	1,072,156	1,118,914	449,729	1,142,340	1,142,340	1,111,500	(30,840)	-2.70%	
	<i>cross foot error, s=0</i>	-			-					
330	Intergovernmental Revenue									
331	Federal Grants									
335	State Shared Revenues									
	10 20 Vehicle Rebate	11,954	24,637	16,692	14,210	14,210	14,210	-	0.00%	
	10 40 Mobile Home Licenses	53,110	55,683	39,240	50,000	50,000	50,000	-	0.00%	
	10 50 Alcoholic Beverages Licenses	42,938	52,002	46,975	41,325	41,325	41,325	-	0.00%	
	10 70 Entitlement (Revenue Sharing)	1,764,666	2,229,566	1,371,494	1,649,580	1,649,580	1,732,059	82,479	5.00%	
	10 80 Half Cent Sales Taxes	3,408,854	4,025,938	2,592,744	3,144,770	3,144,770	3,302,009	157,239	5.00%	
335	** Subtotal	5,281,521	6,387,826	4,067,145	4,899,885	4,899,885	5,139,603	239,718	4.89%	
338	Shared Revenue Local Unit									
	10 0 Pension Contributions	2,414	-							
	10 1 County Contributions	248,599	16,278	94,739	240,320	240,320	120,000	(120,320)	-50.07%	
338	** Subtotal	251,012	16,278	94,739	240,320	240,320	120,000	(120,320)	-50.07%	
	Total; Intergovernmental	5,532,534	6,404,104	4,161,884	5,140,205	5,140,205	5,259,603	119,398	2.32%	
340		-			-					
341	Charges for Services									
	30 87 Code	106,177	141,115	101,187	131,970	131,970	135,000	3,030	2.30%	
	30 90 Other	150	-		-	-	1,500	1,500	#DIV/0!	
	31 0 CCVA Interlocal Agreement	6,469	-		-	-			0.00%	
	90 10 Zoning Fees	63,228	65,725	46,539	58,120	58,120	50,000	(8,120)	-13.97%	
	90 11 Planning Fees	83,361	63,651	35,592	75,275	75,275	60,000	(15,275)	-20.29%	
	90 12 Historic Preservation Fee	32,921	27,953	21,651	30,000	30,000	30,000	-	0.00%	
	90 13 Mapping Fees	1,630	1,035	1,080	2,500	2,500	2,500	-	0.00%	
	90 14 Business License Review-P	18,849	20,400	13,405	16,880	16,880	20,000	3,120	18.48%	
	90 18 Applicant Charges				-	-	2,500	2,500	#DIV/0!	
	90 30 Certification/Records	164,725	167,645	86,705	146,975	146,975	146,975	-	0.00%	
	90 40 Photocopies	12			-	-			0.00%	
	90 80 NSF and Bank Charges	90	30	4,269	-	-			0.00%	
	90 90 Miscellaneous	50			-	-			0.00%	
	Subtotal	477,663	487,554	310,428	461,720	461,720	448,475	(13,245)	-2.87%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

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342	Public Safety									
10	20 False Alarms	60,050	69,939	31,770	60,115	60,115	60,115	-	0.00%	
50	20 COU - Code Fee	5,800	6,650	2,850	3,800	3,800	3,800	-	0.00%	
50	30 Use & Occupancy Inspection	209,636	239,494	70,016	196,201	196,201	196,201	-	0.00%	
342	** Subtotal	275,486	316,083	104,636	260,116	260,116	260,116	-	0.00%	
343	Service Charges									
11	20 Electric Sales				-					
30	10 Metered									
30	40 Water outside Surcharge	637,345	652,892	444,183	621,530	621,530	621,530	-	0.00%	
50	40 Sewer Outside Charge	273,718	271,435	195,724	267,295	267,295	267,295	-	0.00%	
80	10 Cemetery Fees	26,725	30,420	30,533	45,940	45,940	45,940	-	0.00%	
343	** Subtotal	937,788	954,747	670,440	934,765	934,765	934,765	-	0.00%	
344	Transportation User Fees									
50	10 Parking Meters				-			-		
50	20 Parking Meters-Taxable		412	4,625	-		13,000	13,000		
50	30 Parking Permits	10,340	14,235	11,568	11,000	11,000	11,000	-	0.00%	
50	40 Boat Launch	25,014			20,000	20,000		(20,000)	-100.00%	
50	41 Boat Launch taxable	31,225	80,280	55,008	29,000	29,000	49,000	20,000	68.97%	
50	60 Parking Lot Rentals	320	800	768	-	-	800	800	#DIV/0!	
50	70 Parking Lot Rental Tax Ex	500	162		-	-	200	200	#DIV/0!	
50	90 In-Person Service Charge		46	162	200	200	1,000	800	400.00%	
344	50 * Subtotal	67,400	95,935	72,131	60,200	60,200	75,000	14,800	24.58%	
347	Culture/Recreation									
10	10 Library Fees	45	135	35	500	500	200	(300)		
30	30 Rentals	1,970	7,450	2,320	11,000	11,000	3,500	(7,500)	-68.18%	
30	31 Tax Exempt Field Rentals	36,591	37,383	30,873	38,400	38,400	36,000	(2,400)	-6.25%	
30	32 Pavilion Rentals	2,528	3,355	2,410	3,000	3,000	3,500	500	16.67%	
30	33 Tax Exempt - Pavilion	75	745	605	-	-			0.00%	
30	36 Facility Rental	290	880	633	15,750	15,750	1,750	(14,000)	-88.89%	
30	37 Facility Rental Tax Exempt	1,500	80	100	-	-			0.00%	
30	40 Summer Camp		125	35	15,000	15,000	300	(14,700)	-98.00%	
30	50 Athletic Programs	3,818	11,459	10,897	12,000	12,000	12,000	-	0.00%	
40	20 Event Liability Ins Tax Exempt	126			-	-			0.00%	
40	32 4th of July Celebration		17,000		7,000	7,000	7,000	-	0.00%	
40	33 Evenings on the Avenue	401	762	1,333	-	-			0.00%	
40	34 Easter		1,000	1,750	-	-			0.00%	
40	35 Art Festival				-	-			0.00%	
40	36 Sponsorship		55	1,500					0.00%	
40	38 Vendor Fee	7,177	1,095	2,135	-	-			0.00%	
40	39 Vendor Fee - Tax Exempt	7,000	100	1,660	-	-			0.00%	
40	40 App Fee/Other Fee	53	212	265	-	-			0.00%	
40	41 App Fee Other Tax Exempt	300	353	466	-	-			0.00%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

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40	42 Special Events / Grounds	-	-	1,920	-	-	-	-	0.00%	
40	43 Grounds - Tax Exempt	630	2,040	500	-	-	-	-	0.00%	
40	46 ROW- MOT Fee	135	1,200	2,670	-	-	-	-	0.00%	
41	35 Art Festival			-	60,000	60,000	-	(60,000)	-100.00%	
41	99 Other Fees			-	200	200	200	-	0.00%	
90	10 Park Rental	1,310	1,599	3,150	9,000	9,000	9,000	-	0.00%	
90	50 Osbourne Center Rental	16,705	19,430	13,184	-	-	-	-	0.00%	
90	80 Tax Exempt Sales	1,400	2,975	1,235	1,400	1,400	1,400	-	0.00%	
90	90 Utility Services	210	645	615	-	-	-	-	0.00%	
	Subtotal	82,263	110,078	80,291	173,250	173,250	74,850	(98,400)	-56.80%	
		1,840,601	1,964,397	1,237,925	1,890,051	1,890,051	1,793,206	(96,845)	-5.12%	
		-								
350	Judgments, fines and forfeits									
351	Judgments & Fines									
10	0 Fines	37,102	50,073	43,354	30,000	30,000	30,000	-	0.00%	
351	** Subtotal	37,102	50,073	43,354	30,000	30,000	30,000	-	0.00%	
352	Library Fines									
0	0 Library Fines	2	238	335	50	50	50	-	0.00%	
352	** Subtotal	2	238	335	50	50	50	-	0.00%	
354	Local Ordinance Violations									
10	0 Parking Fines	6,953	64,870	87,985	32,000	32,000	32,000	-	0.00%	
20	0 Code	469,831	870,989	492,691	850,000	850,000	850,000	-	0.00%	
20	20 Citations		625			-	5,000	5,000	#DIV/0!	
40	0 Late Fees		120			-		-	0.00%	
60	0 Towing Fines		34,662	24,925	15,000	15,000	15,000	-	0.00%	
354	** Subtotal	476,784	971,266	605,601	897,000	897,000	902,000	5,000	0.56%	
		513,888	1,021,577	649,290	927,050	927,050	932,050	5,000	0.54%	
		-								
360	Other Revenues									
361	Interest & other Earnings - 361									
10	10 Investments	21,347	20,555	77,369	42,715	42,715	100,000	57,285	134.11%	
10	20 Tax Collections	1,103	934	8,598	1,785	1,785	1,785	-	0.00%	
10	50 Miscellaneous		773	792,408	-	-	-	-	0.00%	
30	0 Unrealized Gain/(Loss)	(2,328)			-	-	-	-	0.00%	
40	0 Realized Gain/(Loss)	(9,934)	32		-	-	-	-	0.00%	
361	** Subtotal	10,189	22,294	878,375	44,500	44,500	101,785	57,285	128.73%	
362	Rents & Royalties - 362									
10	0 Leased Properties									
10	40 Tax Exempt	19,446	19,445	12,965	19,450	19,450	19,450	-	0.00%	
90	0 Miscellaneous	152	181	200	1,100	1,100	1,100	-	0.00%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

			<i>Actual History</i>							
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362	**	Subtotal	19,598	19,626	13,165	20,550	20,550	20,550	-	0.00%
364		Disposition of Fixed Assets								
	0	0 Disposition of Fixed Assets	15,533	-	7,105	5,000	5,000	5,000		
364	**	Subtotal	15,533	-	7,105	5,000	5,000	5,000	-	0.00%
365		Sale of Surplus Material								
	10	0 Furniture & Equipment				-				
365	**	Subtotal	-			-				
366		Donations								
	0	0 Donations			1,500	-				
366	**	Subtotal	-	-	1,500	-				
369		Other Miscellaneous Rev								
	90	90 Other	475,243	14,435	26,582	10,000	10,000	10,000		
	90	* Subtotal	475,243	14,435	26,582	10,000	10,000	10,000	-	0.00%
360	***	Total; Other Revenues	520,563	56,355	926,727	80,050	80,050	137,335	57,285	71.56%
			-			-				
380		<i>Other Sources</i>								
	15	10 Transfer Development	222,123	246,720		-				
	15	11 Sustainable Bonus	14,520	1,380	4,489	-	-			
380	**	Subtotal	236,643	248,100	4,489	-	-	-	-	#DIV/0!
381		Transfers From - 381								
	10	2 Community Redevelopment								
	10	13 ARPA		269,624					-	0.00%
	40	4 Golf Course		6,356					-	0.00%
	40	10 Sanitation				52,000	52,000	-	(52,000)	-100.00%
382	382	Contribution from Enterprise								
382	10	0 Electric - Indirect Charge Backs	1,924,900	2,235,393	2,225,341	3,338,012	3,338,012	2,547,314	(790,698)	-23.69%
	10	10 Electric - Franchise Fee	4,536,491	4,953,797	3,365,973	5,048,959	5,048,959	4,786,834	(262,125)	-5.19%
	15	0 Water - Indirect Charge Backs	1,241,160	1,241,160	827,440	1,241,160	1,241,160	2,054,285	813,125	65.51%
	15	10 Water - Franchise Fee	1,489,728	1,355,103	921,124	1,381,686	1,381,686	1,407,965	26,279	1.90%
	20	14 Beach charge back				156,125	156,125	-	(156,125)	-100.00%
	20	04 Golf Charge back				55,406	55,406	102,714	47,308	85.38%
	20	53 Garage Charge back				54,286	54,286	82,171	27,885	51.37%
	30	0 Refuse - Indirect Charge Backs	250,770	250,770	167,180	250,770	250,770	328,686	77,916	31.07%
	30	10 Refuse - Franchise Fee	601,799	535,966	357,311	535,966	535,966	551,058	15,092	2.82%
	40	0 Stormwater - Indirect Charge Backs	77,750	112,133	83,436	125,154	125,154	246,514	121,360	96.97%
	40	10 Stormwater - Franchise Fee	201,570	165,883	110,589	165,883	165,883	212,777	46,894	28.27%
	60	0 Local Sewer - Indirect Charge Backs	899,780	899,780	599,853	899,780	899,780	410,857	(488,923)	-54.34%
	60	10 Local Sewer Franchise Fee	608,870	815,491	556,005	834,008	834,008	882,533	48,525	5.82%
	65	0 Regional Sewer - Indirect Charge Backs	493,088	734,308	489,539	734,308	734,308	616,286	(118,022)	-16.07%
		Beach Fund - Indirect Charge Backs				-	-		-	#DIV/0!
	70	0 Building Fund - Indirect Charge Backs	40,892	40,892	50,617	75,925	75,925	82,171	6,246	8.23%

City of Lake Worth Beach
FY 2024 Budget
General Fund

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	Subtotal	12,366,798	13,616,656	9,754,407	14,949,428	14,949,428	14,312,166	(637,262)	-4.26%	
384	Debt Proceeds									
0	0 Debt	885,699								
90	21 Reimbursement - Ground Maint				52,000	52,000		(52,000)		
**	Subtotal	885,699	-	-	52,000	52,000	-	(52,000)	-100.00%	
380	*** Total; Other Sources	13,489,140	13,864,756	9,758,896	15,001,428	15,001,428	14,312,166	(689,262)	-4.59%	
389	Non-Operating Sources									
90	21 Reimbursement - Ground Maint									
90	90 other	305,039						-	0.00%	
**	Subtotal	305,039	-	-	-	-	-	-	#DIV/0!	
	Total Sources of Funds	40,281,054	42,306,221	34,423,655	43,884,827	43,884,827	45,347,406	1,462,579	3.33%	
	<i>cross foot test S=0</i>									
	<u>General Fund Expenditures</u>	-			-					
1010	<u>City Commissioners</u>									
	Wages and Benefits									
12	10 Regular	122,759	127,945	83,366	127,500	127,500	127,500	-	0.00%	
15	30 Other Pays	26,994	29,116	21,600	31,200	31,200	31,200	-	0.00%	
	Subtotal Wages	149,753	157,061	104,966	158,700	158,700	158,700	-	0.00%	
21	0 FICA Taxes	10,849	11,492	7,676	9,754	12,049	12,049	-	0.00%	
22	10 Defined Benefit Plan	2,493	-		-			-	0.00%	
	20 401-a Plan	5,569	3,925	3,924	5,400	12,750	12,750	-	0.00%	
23	0 Life & Health Insurance	51,247	30,818	23,794	30,890	38,433	37,482	(951)	-2.47%	
24	10 W/C Regular	154	241	168	217	217	331	114	52.71%	
	Subtotal Benefits	70,312	46,476	35,562	46,261	63,448	62,612	(836)	-1.32%	
	Wages and Benefits	220,065	203,537	140,528	204,961	222,148	221,312	(836)	-0.38%	
	Operating Expenditures									
31	10 Legal									
	11 Legal-Trans to City Attorney									
	50 Internal IT Support	93,411	93,482	66,593	99,890	99,890	99,219	(671)	-0.67%	
	90 Profess Service Other	948	15,600	151	700	700	700	-	0.00%	
34	50 Other Contractual Service	14,690	18,774	4,138	50,000	50,000	50,000	-	0.00%	
40	10 Training/Registration	3,819	3,824	1,215	10,000	10,000	10,000	-	0.00%	
	20 Lodging/Transportation	2,933	6,307	1,832	27,500	27,500	27,500	-	0.00%	
41	30 Postage & Freight	829	-		180	180	180	-	0.00%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
43	10 Water	1,212	506	290	2,100	2,100	2,100	-	0.00%	
	20 Sewer	897	538	344	1,500	1,500	1,500	-	0.00%	
	30 Electricity	3,494	3,751	2,698	3,800	3,800	3,800	-	0.00%	
	40 Refuse/Waste Disposal	162	146	173	200	200	200	-	0.00%	
45	10 Property/Liability	24,778	25,000	19,167	28,750	28,750	38,813	10,063	35.00%	
47	0 Printing & Binding	1,282	504	77	1,000	1,000	1,000	-	0.00%	
48	0 Promotional Activities	3,029	1,412	900	3,000	3,000	3,000	-	0.00%	
49	10 Advertising		3,030	600	1,600	1,600	2,500	900	56.25%	
	90 Other	5,995	597		5,700	5,700	4,000	(1,700)	-29.82%	
51	10 Office Supplies	11,733	2,409		800	800	800	-	0.00%	
	20 Small Tools & Equipment	380	34	62	100	100	100	-	0.00%	
	40 Uniforms	513	310		500	500	500	-	0.00%	
54	0 Books, Publ, Subsc & Memb	31,140	30,479	29,551	31,415	31,415	33,620	2,205	7.02%	
64	15 City Commission	1,495	-		-	-	-	-	0.00%	
	Subtotal; Operating Expenditures	202,738	206,704	127,792	268,735	268,735	279,531	10,796	4%	
	Department Total	422,803	410,241	268,320	473,696	490,883	500,843	9,960	2%	
	<i>cross foot test, s=0</i>				-					
1020	<i>City Manager</i>									
	Wages and Benefits									
12	10 Regular	344,474	336,456	287,302	544,878	535,717	513,898	(21,819)	-4.07%	
	20 Leave Payout	85,969	-		-			-	0.00%	
14	10 Standard Overtime		-	694	-			-	0.00%	
15	10 Longevity	2,325	1,050		1,950	1,950	900	(1,050)	-53.85%	
	30 Other Pays	9,528	29,626	9,000	18,000	18,000	12,000	(6,000)	-33.33%	
	Subtotal Wages	442,295	367,132	296,996	564,828	555,667	526,798	(28,869)	-5.20%	
21	0 FICA Taxes	23,599	25,894	17,537	36,640	38,437	36,535	(1,902)	-4.95%	
22	10 Defined Benefit Plan	36,397	42,012	30,544	66,519	76,165	75,429	(735)	-0.97%	
	20 401-a Plan	11,635	-	3,962	27,500	20,600	21,218	618	3.00%	
23	0 Life & Health Insurance	20,385	19,009	20,027	86,278	72,001	81,836	9,834	13.66%	
24	10 W/C Regular	411	530	475	1,157	1,157	1,446	289	25.00%	
	Subtotal Benefits	92,427	87,444	72,545	218,094	208,360	216,464	8,104	3.89%	
	Wages and Benefits	534,723	454,576	369,541	782,922	764,027	743,262	(20,765)	-2.72%	
	Operating Expenditures				-					
31	10 Legal				-					
	50 Internal IT Support	77,741	77,742	47,762	71,643	71,643	73,263	1,620	2%	
34	50 Other Contractual Service	36,271	71,663	31,621	204,000	204,000	109,000	(95,000)	-47%	
40	10 Training/Registration	2,725	635	1,000	6,500	6,500	6,500	-	0%	
	20 Lodging/Transportation		1,922	346	3,250	3,250	3,250	-	0%	
41	30 Postage & Freight	13	594		100	100	100	-	0%	
43	10 Water	1,263	528	302	2,500	2,500	2,500	-	0%	
	20 Sewer	935	561	359	1,500	1,500	1,500	-	0%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	30 Electricity	3,642	3,910	2,813	3,500	3,500	3,500	-	0%	
	40 Refuse/Waste Disposal	169	153	180	200	200	200	-	0%	
44	20 Operating/Capital Leasing	2,099	712	280	8,600	8,600	10,586	1,986	23%	
45	10 Property/Liability	25,458	25,458	19,518	29,277	29,277	39,524	10,247	35%	
46	21 Equipment-General		-		300	300	300	-	0%	
47	0 Printing & Binding	4,434	-	256	2,000	2,000	2,000	-	0%	
48	0 Promotional Activities	507	6,951		7,500	7,500	7,500	-	0%	
49	10 Advertising	1,619	1,396		5,495	5,495	5,495	-	0%	
	90 Other	1,006	1,064	1,873	1,500	1,500	1,500	-	0%	
51	10 Office Supplies	2,241	649	1,792	3,000	3,000	3,000	-	0%	
	20 Office Furniture		5,013		-	-	-	-	#DIV/0!	
54	0 Books, Publ, Subsc & Memb	5,519	3,595	5,975	7,250	7,250	8,000	750	10%	
56	20 Equipment-Technology		-		500	500	500	-	0%	
64	15 City Manager	1,975	-		-	-	-	-	0%	
	Subtotal; Operating Expenditures	167,618	202,546	114,077	358,615	358,615	278,218	(80,397)	-22%	
	Department Total	702,340	657,122	483,618	1,141,537	1,122,642	1,021,480	(101,162)	-9%	
	<i>cross foot test, s=0</i>				-					
1030	<u>City Clerk</u>									
	Wages and Benefits									
12	10 Regular	260,488	303,315	186,751	220,110	226,543	239,076	12,533	5.53%	
	20 Leave Payout	19,077	-		-	-	-	-	0.00%	
	30 Natural Disaster Regular	72	-		-	-	-	-	0.00%	
13	10 Part Time	41,052	22,559	10,464	23,299	23,299	23,998	699	3.00%	
14	10 Standard Overtime	1,764	3,915	3,152	-	-	-	-	0.00%	
15	10 Longevity	1,500	1,150	875	975	525	975	450	85.71%	
	30 Other Pays	11,384	9,974	8,308	10,800	10,800	10,800	-	0.00%	
	Subtotal Wages	335,337	340,913	210,426	255,184	261,167	274,848	13,681	5.24%	
21	0 FICA Taxes	24,288	24,975	15,422	18,621	19,842	20,888	1,047	5.27%	
22	10 Defined Benefit Plan	58,859	53,232	18,182	54,252	10,657	13,314	2,657	24.93%	
	20 401-a Plan		-	1,760	-	18,041	19,156	1,115	6.18%	
23	0 Life & Health Insurance	55,860	53,930	33,314	42,246	31,409	30,443	(966)	-3.08%	
24	10 W/C Regular	401	233	294	414	414	644	230	55.64%	
	Subtotal Benefits	139,409	132,370	68,973	115,533	80,363	84,445	4,082	5.08%	
	Wages and Benefits	474,746	473,283	279,398	370,717	341,530	359,293	17,764	5.20%	
	Operating Expenditures				-					
29	10 Contract changes	-	-		-					
31	50 Internal IT Support	44,481	57,820	42,498	63,747	63,747	56,904	(6,843)	-11%	
	90 Profess Service Other	3,615	3,363	(435)	10,000	10,000	10,000	-	0%	
34	50 Other Contractual Service	382	(160)		720	720	350	(370)	-51%	
	52 Poll workers		-		20,000	20,000	20,000	-	0%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
49 90	Other	360	-		500	500	500	-	0%	
51 10	Office Supplies	675	178		500	500	1,100	600	120%	
52 20	Small Tools & Equipment		-		600	600	-	(600)	-100%	
54 0	Books, Publ, Subsc & Memb	680	175		790	790	790	-	0%	
	Subtotal; Operating Expenditures	20,811	19,430	12,804	31,196	31,196	34,967	3,771	12%	
	Department Total	167,824	176,976	118,008	192,096	191,679	199,474	7,795	4%	
	<i>cross foot test, s=0</i>				-					
	Total Administrative	1,952,818	1,896,701	1,232,575	2,413,152	2,381,840	2,312,337	(69,503)	-3%	
	<i>cross foot test, s=0</i>				-					
1110	<u>Legal Counsel</u>									
	Operating Expenditures									
31 10	Legal	329,811	582,008	211,820	688,000	688,000	588,000	(100,000)	-15%	
	50 Internal IT Support	8,957	11,230	8,255	12,383	12,383	12,839	456	4%	
43 10	Water	723	302	173	1,500	1,500	1,500	-	0%	
	20 Sewer	535	321	205	900	900	900	-	0%	
	30 Electricity	2,084	2,237	1,609	2,100	2,100	2,100	-	0%	
	40 Refuse/Waste Disposal	96	87	103	100	100	100	-	0%	
45 10	Property/Liability	17,499	17,500	13,417	20,125	20,125	27,169	7,044	35%	
49 20	Court Reporting Services	11,097	10,678	7,918	-	-	-	-	0%	
	Subtotal; Operating Expenditures	370,802	624,363	243,501	725,108	725,108	632,608	(92,500)	-13%	
	Department Total	370,802	624,363	243,501	725,108	725,108	632,608	(92,500)	-13%	
	<i>cross foot test, s=0</i>				-					
1220	<u>Financial Services</u>									
	Wages and Benefits									
12 10	Regular	926,072	945,264	631,222	1,410,100	1,417,446	1,322,700	(94,746)	-6.68%	
	20 Leave Payout	1,755	-		-	-	-	-	0.00%	
13 10	Part Time	24,794	48,844	24,548	43,133	43,133	44,427	1,294	3.00%	
14 10	Standard Overtime	52,492	14,094	3,582	5,000	5,000	5,000	-	0.00%	
15 10	Longevity		525		975	600	675	75	12.50%	
	20 Special Pay - Incentive		16,980					-	0.00%	
	30 Other Pays	9,999	9,999	7,131	15,300	15,300	15,300	-	0.00%	
	Subtotal Wages	1,015,113	1,035,706	666,482	1,474,508	1,481,479	1,388,102	(93,377)	-6.30%	
21 0	FICA Taxes	73,886	75,493	50,002	114,648	113,127	105,983	(7,143)	-6.31%	
22 10	Defined Benefit Plan	182,735	151,862	44,986	246,769	239,611	233,775	(5,836)	-2.44%	
	20 401-a Plan	24,897	27,972	14,374	40,892	38,017	39,157	1,141	3.00%	
23 0	Life & Health Insurance	176,893	156,066	97,480	259,834	280,323	198,422	(81,901)	-29.22%	
24 10	Workers' Comp Regular	1,152	1,122	1,011	1,696	1,696	2,120	424	25.00%	
	Subtotal Benefits	459,564	412,514	207,853	663,839	672,774	579,457	(93,316)	-13.87%	
	Wages and Benefits	1,474,677	1,448,220	874,335	2,138,347	2,154,253	1,967,560	(186,693)	-8.67%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

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		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Operating Expenditures					-				
29	10 Contract changes									
31	10 Legal									
	50 Internal IT Support	99,449	129,247	98,817	148,226	148,226	158,691	10,465	7%	
32	0 Accounting & Auditing	51,588	73,601	48,415	76,100	76,100	76,100	-	0%	
34	50 Other Contractual Service	135,270	49,364	19,462	64,950	64,950	49,950	(15,000)	-23%	
40	10 Training/Registration	4,560	2,173	1,391	10,000	10,000	10,000	-	0%	
	20 Lodging/Transportation		1,183		2,500	2,500	2,500	-	0%	
	30 PEU	604	-		1,000	1,000	1,000	-	0%	
	40 PMSA	314			-	-	-	-	0%	
41	30 Postage & Freight	14,550	5,847	347	4,500	4,500	4,500	-	0%	
43	10 Water	4,175	1,744	998	6,000	6,000	6,000	-	0%	
	20 Sewer	3,090	1,855	1,187	3,500	3,500	3,500	-	0%	
	30 Electricity	12,039	12,925	9,298	12,350	12,350	12,350	-	0%	
	40 Refuse/Waste Disposal	558	504	596	560	560	560	-	0%	
44	20 Operating/Capital Leasing	4,211	8,082	3,638	4,700	4,700	6,700	2,000	43%	
45	10 Property/Liability	32,044	32,044	24,567	36,851	36,851	49,749	12,898	35%	
46	21 Equipment-General	1,164	1,200	1,350	1,200	1,200	1,350	150	13%	
47	0 Printing & Binding	4,516	4,139	5,809	5,740	5,740	6,500	760	13%	
49	10 Advertising	11,339	15,015	6,575	9,000	9,000	9,000	-	0%	
	90	16	105		-	-	-	-	0%	
51	10 Office Supplies	13,042	11,588	3,341	14,000	14,000	14,000	-	0%	
	65 Computer Software	7,274	-	8,800	7,274	7,274	7,274	-	0%	
54	0 Books, Publ, Subsc & Memb	1,759	2,656	820	2,000	2,000	2,000	-	0%	
64	15 Machinery & Equipment		9,665	2,277	-	-	-	-	0%	
	Subtotal; Operating Expenditures	401,561	362,936.90	237,688.29	410,451	410,451	421,724	11,273	3%	
	Department Total	1,876,237	1,811,157	1,112,023	2,548,798	2,564,704	2,389,284	(175,420)	-7%	
	<i>cross foot test, s=0</i>				-					
1310	<u>Human Resources</u>									
	Wages and Benefits									
12	10 Regular	61,508	206,379	113,199	169,321	125,345	136,301	10,956	8.74%	
	20 Leave Payout	6,062	-		-	-	-	-	0.00%	
14	10 Standard Overtime	767	1,087	783	-	-	-	-	0.00%	
15	10 Longevity		804	563	769	225	263	38	16.67%	
15	30 Other Pays	5,794	74	303	1,575	1,575	1,575	-	0.00%	
	Subtotal Wages	74,131	208,344	114,847	171,665	127,145	138,139	10,994	8.65%	
21	0 FICA Taxes	4,668	15,662	8,556	12,953	9,709	10,550	841	8.66%	
22	10 Defined Benefit Plan		38,937	7,126	33,797	21,516	27,645	6,129	28.48%	
	20 401-a Plan	5,246	2,981	2,022	3,220	3,220	3,317	97	3.00%	
23	0 Life & Health Insurance	19,400	28,785	16,051	31,637	19,076	18,805	(271)	-1.42%	
24	10 Workers' Comp Regular	274	171	161	288	288	360	72	25.00%	

City of Lake Worth Beach
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General Fund

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		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Subtotal Benefits	29,587	86,537	33,916	81,895	53,810	60,677	6,867	12.76%	
	Wages and Benefits	103,718	294,881	148,763	253,560	180,955	198,816	17,861	9.87%	
	Operating Expenditures									
27	0 Recruiting Expense						24,757	24,757	#DIV/0!	
31	40 Medical				5,000	5,000	5,000	-	0.00%	
	50 Internal IT Support	32,491	42,204	46,519	69,778	69,778	48,477	(21,301)	-30.53%	
34	45 Employee Training		2,464	4,590	10,000	10,000	16,500	6,500	65.00%	
	50 Other Contractual Service	26,726	6,480		10,500	10,500	12,500	2,000	19.05%	
40	10 Training/Registration	1,751	1,911	1,703	2,000	2,000	16,750	14,750	737.50%	
	20 Lodging/Transportation	704	1,914	148	1,000	1,000	6,000	5,000	500.00%	
41	30 Postage & Freight	336	272	86	1,000	1,000	1,500	500	50.00%	
43	10 Water	1,560	960	962	2,500	2,500	3,000	500	20.00%	
	20 Sewer	736	442	283	1,200	1,200	1,200	-	0.00%	
	30 Electricity	2,869	3,080	2,216	3,000	3,000	3,000	-	0.00%	
	40 Refuse/Waste Disposal	133	120	142	140	140	140	-	0.00%	
44	20 Operating/Capital Leasing		-		-	-	9,600	9,600	#DIV/0!	
45	10 Property/Liability	9,042	9,100	6,977	10,465	10,465	14,128	3,663	35.00%	
46	21 Equipment-General		-		700	700	700	-	0.00%	
47	0 Printing & Binding	274	771	74	1,500	1,500	1,500	-	0.00%	
48	0 Promotional Activities	3,276	1,479	197	4,000	4,000	5,000	1,000	25.00%	
49	10 Advertising	1,248	176		1,300	1,300		(1,300)	-100.00%	
	90 Other	9,903	11,400	9,851	12,000	12,000	21,000	9,000	75.00%	
51	10 Office Supplies	2,153	2,988	1,359	3,000	3,000	3,500	500	16.67%	
52	10 Gas, Lubricants & Oil				150	150	150	-	0.00%	
	20 Small Tools & Equipment				-	-	500	500	#DIV/0!	
54	0 Books, Publ, Subsc & Memb	714	180	218	1,000	1,000	1,000	-	0.00%	
64	15 Finance	2,050	9,285		-	-		-	0.00%	
	Subtotal; Operating Expenditures	95,967	95,228	75,325	140,233	140,233	195,902	55,669	40%	
	Department Total	199,685	390,108	224,088	393,793	321,188	394,718	73,530	23%	
					-					
	<i>cross foot test, s=0</i>									
2010	<u>Community Sustainability - Administration</u>									
	Wages and Benefits									
12	10 Regular	66,265	113,768	74,223	65,084	68,245	71,170	2,925	4.29%	
	20 Leave Payout	526			-			-	0.00%	
14	10 Standard Overtime	76	72		-			-	0.00%	
15	10 Longevity				180	180	195	15	8.33%	
	20 Incentive		2,511		-			-	0.00%	
	30 Other Pays			692	3,150	1,935	1,935	-	0.00%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

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		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Subtotal Wages	66,868	116,352	74,915	68,414	70,360	73,300	2,940	4.18%	
21	0 FICA Taxes	5,237	8,243	5,228	4,979	5,358	5,583	225	4.20%	
22	10 Defined Benefit Plan		5,402	1,282	4,080	3,684	4,326	642	17.43%	
	20 401-a Plan	2,709	8,488	5,581	8,393	5,230	5,474	245	4.68%	
23	0 Life & Health Insurance	19,320	22,071	14,191	16,130	8,424	8,168	(255)	-3.03%	
24	10 Workers' Comp Regular	139	154	116	221	221	277	55	25.00%	
	Subtotal Benefits	27,405	44,358	26,398	33,803	22,917	23,829	912	3.98%	
	Wages and Benefits	94,273	160,709	101,313	102,217	93,277	97,129	3,852	4.13%	
	Operating Expenditures									
31	50 Internal IT Support	24,795	32,598	25,266	37,899	37,899	33,981	(3,918)	-10%	
	90 Profess Services Other	1,285	-		18,000	18,000	18,000	-	0%	
40	10 Training/Registration	245	-	158	1,000	1,000	1,000	-	0%	
	20 Lodging/Transportation	-	-		500	500	500	-	0%	
	30 Other	-	-		400	400	400	-	0%	
41	30 Postage & Freight	25	-		250	250	250	-	0%	
44	20 Operating/Capital Leasing	126	-		275	275	275	-	0%	
45	10 Property/Liability	4,943	4,943	3,789	5,684	5,684	7,673	1,989	35%	
	22 Equipment-Garage	9,800	8,983	4,900	-	-	-	-	0%	
47	0 Printing & Binding	123	-	37	3,000	3,000	3,000	-	0%	
49	10 Advertising	-	-		250	250	250	-	0%	
	90 Other	-	-		100	100	100	-	0%	
51	10 Office Supplies	72	496	72	500	500	500	-	0%	
52	10 Gas, Lubricants & Oil	428	1,052	67	450	450	450	-	0%	
	20 Small Tools & Equipment	220	-		200	200	200	-	0%	
	90 Other	789	-		150	150	150	-	0%	
54	0 Books, Publ, Subsc & Memb	16	671	1,011	500	500	500	-	0%	
	40 Misc. Equipment	-	-	605	900	900	900	-	0%	
	Subtotal; Operating Expenditures	42,868	48,743	35,906	70,058	70,058	68,129	(1,929)	-3%	
	Department Total	137,141	209,453	137,219	172,275	163,335	165,258	1,923	1%	
	<i>cross foot test, s=0</i>				-					
2030	<i>Community Sustainability- Planning & Zoning</i>									
	Wages and Benefits									
12	10 Regular	369,330	282,031	286,063	518,404	560,896	596,416	35,520	6.33%	
	20 Leave Payout	4,866	-		-	-	-	-	0.00%	
13	10 Part Time	6,836	-	4,429	28,853	22,620	23,299	679	3.00%	
14	10 Standard Overtime	6,927	1,569	1,336	5,000	5,000	5,000	-	0.00%	
15	10 Longevity	1,800	1,950	2,025	525	1,875	1,950	75	4.00%	
	20		7,349					-		
	30 Other Pays		144		-	2,925	2,925	-	0.00%	
	Subtotal Wages	389,759	293,043	293,852	552,782	593,316	629,590	36,274	6.11%	
21	0 FICA Taxes	29,005	22,299	22,408	41,953	45,344	48,119	2,775	6.12%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
22	10 Defined Benefit Plan	97,740	67,267	36,551	117,025	112,503	132,354	19,851	17.64%	
	20 401-a Plan			273	-	7,387	7,989	602	8.15%	
23	0 Life & Health Insurance	70,190	32,778	41,342	97,470	93,747	91,743	(2,004)	-2.14%	
24	10 Workers' Comp Regular	6,266	6,517	5,166	24,728	24,728	30,910	6,182	25.00%	
	Subtotal Benefits	203,200	128,861	105,741	281,176	283,710	311,115	27,406	9.66%	
	Wages and Benefits	592,959	421,903	399,593	833,957	877,026	940,705	63,680	7.26%	
	Operating Expenditures									
31	50 Internal IT Support	76,511	70,622	52,411	78,617	78,617	83,353	4,736	6%	
	90 Profess Services Other	23,861	209,540		60,000	60,000	60,000	-	0%	
40	10 Training/Registration	146	1,506	(158)	1,500	1,500	1,500	-	0%	
	20 Lodging/Transportation	700			900	900	900	-	0%	
	30 PEU	21			-	-	-	-	0%	
	40 PMSU	235			-	-	-	-	0%	
41	30 Postage & Freight	184	34		1,000	1,000	1,000	-	0%	
43	10 Water	85	26	72	150	150	150	-	0%	
	20 Sewer	42	13	44	45	45	45	-	0%	
	30 Electricity	1,906	397	788	1,900	1,900	1,900	-	0%	
	40 Refuse/Waste Disposal	82	14	35	100	100	100	-	0%	
44	20 Operating/Capital Leasing	632			1,200	1,200	1,200	-	0%	
45	10 Property/Liability	410	410	315	472	472	637	165	35%	
46	22 Equipment-Garage	4,900	3,675		-	-	-	-	0%	
47	0 Printing & Binding	1,977	2,091	1,907	3,500	3,500	3,500	-	0%	
49	10 Advertising	9,094	7,010	5,232	8,000	8,000	8,000	-	0%	
	90 Other	768	1,167	670	1,000	1,000	1,000	-	0%	
51	10 Office Supplies	1,503	2,055	553	1,800	1,800	1,800	-	0%	
52	10 Gas, Lubricants & Oil	100	62		-	-	-	-	0%	
	20 Small Tools & Equipment		420		150	150	150	-	0%	
	40 Uniforms	144			-	-	-	-	0%	
	90 Other	287	295		-	-	-	-	0%	
54	0 Books, Publ, Subsc & Memb	916	2,023	370	1,200	1,200	1,200	-	0%	
58	50 Refund Expense - Prior Yr.		1,500		-	-	-	-	0%	
62	10 Improvements	1,000			-	-	-	-	0%	
64	15 Building Permit		4,062		-	-	-	-	0%	
	40 Misc. Equipment	9,811	1,960	5,989	16,200	16,200	16,200	-	0%	
	Subtotal; Operating Expenditures	135,315	308,881	68,228	177,734	177,734	182,635	4,901	3%	
	Department Total	728,275	730,784	467,821	1,011,691	1,054,760	1,123,340	68,581	7%	
	<i>cross foot test, s=0</i>				-					
2040	<i>Community Sustainability- Code Enforcement</i>									
	Wages and Benefits									
12	10 Regular	631,063	554,482	422,204	732,677	776,624	787,907	11,283	1.45%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<i>Actual History</i>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	20 Leave Payout	2,331				-			-	0.00%
13	10 Part Time	2,420				27,205	27,205	28,021	816	3.00%
14	10 Standard Overtime	5,370	2,744	1,793		5,000	5,000	5,000	-	0.00%
15	10 Longevity	1,554	3,363	2,738		1,316	2,768	2,936	169	6.10%
	20 Incentive		24,168			-			-	0.00%
	30 Other Pays	841	254	563		2,925	2,925	2,925	-	0.00%
	Subtotal Wages	643,578	585,011	427,296	769,123	814,522	826,790	12,268	1.51%	
21	0 FICA Taxes	45,173	44,262	32,652	58,727	62,266	63,205	939	1.51%	
22	10 Defined Benefit Plan	158,998	115,899	33,312	178,758	164,165	182,046	17,881	10.89%	
	20 401-a Plan		486			-	6,595	6,793	198	3.00%
23	0 Life & Health Insurance	147,987	103,529	85,381	169,235	196,943	191,505	(5,438)	-2.76%	
24	10 Workers' Comp Regular	7,581	7,600	6,180	46,173	46,173	57,716	11,543	25.00%	
	Subtotal Benefits	359,739	271,290	158,010	452,893	476,143	501,265	25,122	5.28%	
	Wages and Benefits	1,003,316	856,301	585,307	1,222,016	1,290,664	1,328,055	37,391	2.90%	
	Operating Expenditures									
31	50 Internal IT Support	112,658	130,590	96,365	144,547	144,547	146,283	1,736	1.20%	
	90 Profess Services Other	10,703	3,625	-	10,000	10,000	10,000	-	0.00%	
34	50 Other Contractual Service	22,750	-	220	20,000	20,000	20,000	-	0.00%	
40	10 Training/Registration	550	240	525	1,500	1,500	1,500	-	0.00%	
	17 Other	200				-			-	0.00%
	30 PEU	232	-		1,000	1,000		(1,000)	-100.00%	
41	30 Postage & Freight	5,010	12,185	7,030	15,000	15,000	15,000	-	0.00%	
43	10 Water	66	20	56	70	70	70	-	0.00%	
	20 Sewer	32	10	34	30	30	30	-	0.00%	
	30 Electricity	1,474	307	609	800	800	800	-	0.00%	
	40 Refuse/Waste Disposal	63	11	27	70	70	70	-	0.00%	
44	20 Operating/Capital Leasing	2,921	2,163	1,082	3,500	3,500	3,500	-	0.00%	
45	10 Property/Liability	5,024	5,024	3,852	5,778	5,778	7,800	2,022	35.00%	
46	22 Equipment-Garage	54,716	55,125	39,200	53,900	53,900	78,398	24,498	45.45%	
	26 Heavy Equipment	1,157	1,904	344	-	-			-	0.00%
47	0 Printing & Binding	3,132	4,873	3,319	4,000	4,000	4,000	-	0.00%	
49	10 Advertising	234	234	234	500	500	500	-	0.00%	
	90 Other	10	15		500	500	500	-	0.00%	
51	10 Office Supplies	2,890	4,128	1,380	4,000	4,000	4,000	-	0.00%	
52	10 Gas, Lubricants & Oil	6,500	8,824	4,316	10,000	10,000	10,000	-	0.00%	
	20 Small Tools & Equipment	355			500	500	500	-	0.00%	
	40 Uniforms	1,730	312	420	1,500	1,500	1,500	-	0.00%	
	90 Other	849			1,600	1,600	1,600	-	0.00%	
54	0 Books, Publ, Subsc & Memb	826	880	1,258	1,000	1,000	1,000	-	0.00%	
64	40 Misc. Equipment		1,380	456	1,400	1,400	1,400	-	0.00%	
	Subtotal; Operating Expenditures	234,082	231,848	160,725	281,195	281,195	308,451	27,256	10%	

City of Lake Worth Beach
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General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Department Total	1,237,399	1,088,149	746,031	1,503,211	1,571,859	1,636,505	64,646	2%	
	<i>cross foot test, s=0</i>				-					
2050	<u>Community Sustainability- Business License</u>									
	Wages and Benefits									
12	10 Regular	33,619	41,686	28,052	32,249	33,773	34,786	1,013	3.00%	
	20 Leave Payout	83			-			-	0.00%	
14	10 Standard Overtime	118	564	393	-			-	0.00%	
15	10 Longevity	(344)	581	300	619	619	656	38	6.06%	
	2 Incentive (Premium)		10,149							
	Subtotal Wages	33,476	52,981	28,745	32,868	34,392	35,442	1,051	3.06%	
21	0 FICA Taxes	2,250	3,690	1,915	2,467	2,631	2,711	80	3.06%	
22	10 Defined Benefit Plan	6,576	10,270	4,794	7,949	7,802	8,697	895	11.47%	
23	0 Life & Health Insurance	30,323	13,938	10,121	14,098	12,743	12,351	(392)	-3.08%	
24	10 Workers' Comp Regular	37	66	46	55	55	57	2	4.14%	
	Subtotal Benefits	39,186	27,964	16,876	24,569	23,231	23,816	586	2.52%	
	Wages and Benefits	72,661	80,945	45,621	57,437	57,622	59,259	1,636	2.84%	
	Operating Expenditures									
31	50 Internal IT Support	27,285	35,314	25,660	38,490	38,490	41,094	2,604	6.77%	
40	10 Training/Registration	(50)	289		500	500	500	-	0.00%	
	20 Lodging/Transportation				500	500	500	-	0.00%	
	30 PEU	121			500	500	500	-	0.00%	
41	30 Postage & Freight	4,904	4,439		5,000	5,000	5,000	-	0.00%	
44	20 Operating/Capital Leasing	632		242	1,000	1,000	1,000	-	0.00%	
45	10 Property/Liability	534			-	-	-	-	0.00%	
47	0 Printing & Binding	3,991	3,814	4,327	6,000	6,000	6,000	-	0.00%	
49	90 Other	12	15		-	-	-	-	0.00%	
51	10 Office Supplies	872	1,462	453	650	650	650	-	0.00%	
	20 Small Tools & Equipment		71		-	-	-	-	0.00%	
54	0 Books, Publ, Subsc & Memb	400	207		500	500	500	-	0.00%	
	Subtotal; Operating Expenditures	38,700	45,612	30,682	53,140	53,140	55,744	2,604	5%	
	Department Total	111,362	126,556	76,303	110,577	110,762	115,003	4,241	4%	
	<i>cross foot test, s=0</i>				-					
2070	<u>Community Sustainability- Planning & Design</u>									
	Wages and Benefits									
12	10 Regular	26,341	83,635	54,460	25,179	26,438	27,231	793	3.00%	
15	10 Longevity	375	413	450	135	135	146	11	8.33%	
	30 Other Pays	6,080		606	473	945	945	-	0.00%	
	Subtotal Wages	32,796	84,048	55,516	25,787	27,518	28,322	804	2.92%	
21	0 FICA Taxes	2,087	5,681	3,547	1,926	2,095	2,156	62	2.94%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
22	20 401-a Plan	5,470	7,850	5,314	8,393	2,644	2,723	79	3.00%	
23	0 Life & Health Insurance	9,748	4,836	3,063	862	1,615	1,778	163	10.11%	
24	10 Workers' Comp Regular	98	126	89	143	143	178	36	25.00%	
	Subtotal Benefits	17,404	18,493	12,012	11,324	6,496	6,836	340	5.23%	
	Wages and Benefits	50,200	102,540	67,528	37,111	34,014	35,158	1,144	3.36%	
	Operating Expenditures									
31	50 Internal IT Support	5,872	6,572	4,955	7,432	7,432	6,477	(955)	-12.85%	
	90 Other	10,791	43,975	7,335	15,000	15,000	15,000	-	0.00%	
34	50 Other Contractual Service	26,303			20,000	20,000	20,000	-	0.00%	
40	10 Training/Registration	99		1,181	1,000	1,000	1,000	-	0.00%	
	20 Lodging/Transportation		161		1,000	1,000	1,000	-	0.00%	
47	0 Printing & Binding	37		263	2,500	2,500	2,500	-	0.00%	
48	0 Promotional Activities				2,500	2,500	2,500	-	0.00%	
49	10 Advertising				-	-	500	500	#DIV/0!	
51	10 Office Supplies	133		141	200	200	200	-	0.00%	
	90 Other	117			150	150	150	-	0.00%	
54	0 Books, Publ, Subsc & Memb	2,225	1,601		1,000	1,000	1,000	-	0.00%	
64	40 Misc. Equipment				1,000	1,000	1,000	-	0.00%	
	Subtotal; Operating Expenditures	45,577	52,309	13,874	51,782	51,782	51,327	(455)	-1%	
	Department Total	95,777	154,849	81,402	88,893	85,796	86,485	689	1%	
	<i>cross foot test, s=0</i>				-					
	<i>Total</i>	2,309,953	2,309,792	1,508,776	2,886,647	2,986,512	3,126,592	140,080	5%	
3010	<u>Police</u>									
	Wages and Benefits									
22	10 Defined Benefit Plan	3,989,867	3,754,998	1,975,784	3,951,568	3,951,568	3,946,693		0.00%	
	Subtotal Benefits	3,989,867	3,754,998	1,975,784	3,951,568	3,951,568	3,946,693	-	0.00%	
	Wages and Benefits	3,989,867	3,754,998	1,975,784	3,951,568	3,951,568	3,946,693	-	0.00%	
	Operating Expenditures									
31	50 Internal IT Support									
	90 Other									
34	50 Other Contractual Service	13,288,570	13,646,674	10,387,918	13,851,374	13,851,374	14,059,325	207,951	2%	
	60 Ordinance Arrest Fees	10,780	12,840	8,360	4,500	4,500	4,500	-	0%	
43	10 Water	8,218	8,515	10,041	12,000	12,000	12,000	-	0%	
	20 Sewer	6,102	6,263	7,359	7,000	7,000	7,000	-	0%	
	30 Electricity	61,685	65,593	48,334	68,000	68,000	68,000	-	0%	
	40 Refuse/Waste Disposal	7,787	7,637	5,071	8,000	8,000	8,000	-	0%	
45	10 Property/Liability	81,897	81,897	62,788	94,182	94,182	127,145.70	32,964	35%	
46	10 Buildings	26,745	41,337	8,474	49,000	49,000	49,000	-	0%	
	Subtotal; Operating Expenditures	13,491,784	13,870,756	10,538,347	14,094,056	14,094,056	14,334,970	240,914	2%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)					
	Department Total	17,481,651	17,625,754	12,514,131	18,045,624	18,045,624	18,281,663	240,914	1%	
	<i>cross foot test, s=0</i>				-					
4010	<u>Fire</u>									
	Wages and Benefits				-					
21	0 FICA Taxes				-					
22	10 Defined Benefit Plan	3,419,118	3,634,387	3,610,456	3,632,101	3,632,101	3,622,350	(9,751)	0%	
	Subtotal Benefits	3,419,118	3,634,387	3,610,456	3,632,101	3,632,101	3,622,350	(9,751)	0%	
	Wages and Benefits	3,419,118	3,634,387	3,610,456	3,632,101	3,632,101	3,622,350	(9,751)	0%	
	Operating Expenditures									
45	10 Property/Liability	36,900	36,900	28,290	42,435	42,435	57,287	14,852	35%	
46	10 Buildings	5,625	6,408	7,200	10,000	10,000	10,000	-	0%	
	Subtotal; Operating Expenditures	42,525	43,308	35,490	52,435	52,435	67,287	14,852	28%	
	Department Total	3,461,643	3,677,695	3,645,946	3,684,536	3,684,536	3,689,637	5,101	0%	
	<i>cross foot test, s=0</i>				-					
5010	<u>Public Services- Administration</u>									
	Wages and Benefits									
12	10 Regular	116,661	126,945	79,369	123,713	120,377	123,989	3,611	3.00%	
	20 Leave Payout	589			-	-		-	0.00%	
	30 Natural Disaster Regular	98			-	-		-	0.00%	
14	10 Standard Overtime	209			-	-		-	0.00%	
15	10 Longevity	300	767	285	897	461	537	76	16.42%	
	20 Incentive (Premium)		2,400							
	30 Other Pays	2,054		398	3,510	3,510	3,510	-	0.00%	
	Subtotal Wages	119,911	130,112	80,053	128,120	124,349	128,036	3,687	2.97%	
21	0 FICA Taxes	8,457	9,428	5,762	9,464	9,464	9,747	282	2.98%	
22	10 Defined Benefit Plan	25,221	29,015	19,078	30,493	27,807	30,997	3,190	11.47%	
23	0 Life & Health Insurance	31,362	25,681	15,715	24,237	25,795	25,048	(747)	-2.90%	
24	10 Workers' Comp Regular	140	795	571	210	210	263	53	25.00%	
	Subtotal Benefits	65,180	64,919	41,126	64,404	63,278	66,055	2,777	4.39%	
	Wages and Benefits	185,091	195,031	121,178	192,524	187,626	194,091	6,464	3.45%	
	Operating Expenditures									
31	50 Internal IT Support	42,683	47,564	33,581	50,372	50,372	57,317	6,945	14%	
34	50 Other Contractual Service	60,889	42,391	79,872	70,000	70,000	111,000	41,000	59%	
40	10 Training/Registration	593	1,485	1,548	1,500	1,500	4,000	2,500	167%	
	20 Lodging/Transportation	4	1,345		1,500	1,500	1,500	-	0%	
41	30 Postage & Freight	399	1,021		400	400	400	-	0%	
43	10 Water		49		-	-	-	-	0%	
	30 Electricity	357	293	280	340	340	340	-	0%	
44	20 Operating/Capital Leasing	2,340	2,148	2,185	2,310	2,310	2,310	-	0%	
45	10 Property/Liability	21,909	21,909	16,797	25,195	25,195	34,013	8,818	35%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
46	22 Equipment-Garage	23,600	22,767	16,442	16,170	16,170	13,066	(3,104)	-19%	
	26 Heavy Equipment	188	329	692	-	-	-	-	0%	
47	0 Printing & Binding	846	286	243	800	800	800	-	0%	
51	10 Office Supplies	1,870	1,325	1,128	1,550	1,550	1,550	-	0%	
52	10 Gas, Lubricants & Oil	2,433	2,624	1,575	2,800	2,800	2,800	-	0%	
	40 Uniforms	440	1,021	648	800	800	800	-	0%	
54	0 Books, Publ, Subsc & Memb		50	655	500	500	1,500	1,000	200%	
	Subtotal; Operating Expenditures	158,550	146,605	155,645	174,237	174,237	231,396	57,159	33%	
	Department Total	343,641	341,636	276,823	366,761	361,863	425,486	63,623	18%	
	<i>cross foot test, s=0</i>									
5020	<u>Public Services- Street Maintenance</u>									
	Wages and Benefits									
12	10 Regular	248,565	249,766	171,727	266,601	267,538	275,564	8,026	3.00%	
	20 Leave Payout	1,183			-		-	-	0.00%	
14	10 Standard Overtime	3,770	4,571	4,399	3,500	3,500	3,500	-	0.00%	
15	10 Longevity		375		450	450	525	75	16.67%	
	20 Incentive (Premium)		16,683							
	30 Other Pays		13	218						
	Subtotal Wages	253,519	271,408	176,343	270,551	271,488	279,589	8,101	2.98%	
21	0 FICA Taxes	17,339	19,818	12,824	20,663	20,769	21,389	620	2.98%	
22	10 Defined Benefit Plan	57,020	60,401	20,337	65,711	61,801	68,891	7,090	11.47%	
23	0 Life & Health Insurance	66,557	76,280	52,812	90,130	86,995	84,550	(2,445)	-2.81%	
24	10 Workers' Comp Regular	15,590	22,621	16,440	27,007	27,007	33,758	6,752	25.00%	
	Subtotal Benefits	156,505	179,120	102,412	203,511	196,572	208,588	12,016	6.11%	
	Wages and Benefits	410,024	450,528	278,756	474,062	468,060	488,177	20,117	4.30%	
	Operating Expenditures									
31	50 Internal IT Support	19,080	20,834	16,845	25,268	25,268	24,614	(654)	-3%	
34	10 Maintenance		39,584	14,639	260,000	260,000	275,055	15,055	6%	
	50 Other Contractual Service		12,261	12,000	15,000	15,000	45,000	30,000	200%	
40	10 Training/Registration		1,791	395	1,000	1,000	1,000	-	0%	
	20 Lodging/Transportation		5		500	500	500	-	0%	
43	10 Water	10,250	7,322	4,526	10,000	10,000	10,000	-	0%	
	20 Sewer	2,542	2,455	1,339	1,400	1,400	1,400	-	0%	
	30 Electricity	461,662	598,500	457,163	450,000	450,000	686,000	236,000	52%	
	40 Refuse/Waste Disposal	477	432	338	600	600	600	-	0%	
45	10 Property/Liability	2,310	2,310	1,771	2,657	2,657	3,587	930	35%	
46	21 Equipment-General	27			-	-	-	-	0%	
	22 Equipment-Garage	71,927	71,583	51,567	63,910	63,910	80,131	16,221	25%	
	26 Heavy Equipment	23,112	24,891	17,023	6,500	6,500	18,000	11,500	177%	
	27 Heavy Equip-ext. repairs	7,657	7,602	1,772	6,500	6,500	6,500	-	0%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
49	90 Admin Fees	24			-	-		-	0%	
51	10 Office Supplies	324	400		500	500	500	-	0%	
52	10 Gas, Lubricants & Oil	24,887	38,891	26,555	20,000	20,000	20,000	-	0%	
	20 Small Tools & Equipment	12,278	20,234	9,317	15,000	15,000	15,000	-	0%	
	40 Uniforms	7,044	6,263	3,097	4,000	4,000	4,000	-	0%	
	90 Other	160			-	-		-	0%	
53	0 Road Materials & Supplies		64,807	94,684	-	-	110,000	110,000	#DIV/0!	
	Subtotal; Operating Expenditures	643,761	920,162	713,032	882,835	882,835	1,301,887	419,052	47%	
	Department Total	1,053,785	1,370,691	991,787	1,356,897	1,350,895	1,790,064	439,169	33%	
	<i>cross foot test, s=0</i>				-					
5040	<u>Public Services- Grounds</u>									
	Wages and Benefits									
12	10 Regular	521,420	556,796	379,015	556,547	597,219	612,952	15,733	2.63%	
	20 Leave Payout	4,172			-			-	0.00%	
	30 Natural Disaster Regular	1,621			-			-	0.00%	
14	10 Standard Overtime	49,267	64,124	53,711	50,000	50,000	60,000	10,000	20.00%	
15	10 Longevity		4,213	3,277	5,655	3,855	4,298	443	11.48%	
	20 Incentive (Premium)		35,973						0.00%	
	30 Other Pays	1,636	259	467	-			-	0.00%	
	Subtotal Wages	578,116	661,364	436,471	612,202	651,074	677,249	26,175	4.02%	
21	0 FICA Taxes	39,994	49,682	32,980	46,401	49,807	51,810	2,002	4.02%	
22	10 Defined Benefit Plan	124,323	143,749	48,003	137,177	137,958	153,238	15,280	11.08%	
23	0 Life & Health Insurance	178,111	154,155	96,970	188,269	159,298	197,247	37,948	23.82%	
24	10 Workers' Comp Regular	15,699	21,988	16,131	22,765	22,766	28,457	5,691	25.00%	
	Subtotal Benefits	358,127	369,574	194,084	394,612	369,829	430,751	60,923	16.47%	
	Wages and Benefits	936,243	1,030,939	630,555	1,006,814	1,020,903	1,108,001	87,098	8.53%	
	Operating Expenditures									
31	50 Internal IT Support	11,459	17,893	13,033	19,550	19,550	18,241	(1,309)	-7%	
34	50 Other Contractual Service	290,088	290,915	212,569	293,500	293,500	293,500	-	0%	
40	10 Training/Registration	1,092	780	1,170	1,500	1,500	1,500	-	0%	
	30 PEU	382			-	-		-	0%	
43	10 Water	324,185	283,352	193,843	490,000	490,000	300,000	(190,000)	-39%	
	20 Sewer	5,334	4,443	4,041	5,300	5,300	5,300	-	0%	
	30 Electricity	37,564	46,030	34,192	37,000	37,000	37,000	-	0%	
	40 Refuse/Waste Disposal	39,455	31,598	21,264	40,000	40,000	40,000	-	0%	
45	10 Property/Liability	41,234	41,234	31,613	47,419	47,419	64,016	16,597	35%	
46	10 Buildings	11,869	503		-	-		-	0%	
	21 Equipment-General	3,608	5,560	3,967	4,000	4,000	4,000	-	0%	
	22 Equipment-Garage	154,031	163,283	103,833	91,850	91,850	89,064	(2,786)	-3%	
	26 Heavy Equipment	21,411	12,140	14,028	6,000	6,000	13,000	7,000	117%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	27 Heavy Equip-ext. repairs	5,720	8,436	13,896	7,000	7,000	7,000	-	0%	
	90 Other	19,400	21,978	24,394	20,000	20,000	-	(20,000)	-100%	
51	10 Office Supplies	791	814		800	800	800	-	0%	
52	10 Gas, Lubricants & Oil	29,330	50,890	24,394	23,130	23,130	23,130	-	0%	
	20 Small Tools & Equipment	9,223	15,258	1,419	8,000	8,000	18,000	10,000	125%	
	30 Chemicals	8,424	14,757	10,227	12,500	12,500	19,500	7,000	56%	
	40 Uniforms	5,533	7,351	4,324	6,000	6,000	6,000	-	0%	
	90 Other	64,774	53,776	19,956	45,000	45,000		(45,000)	-100%	
54	0 Books, Publ, Subsc & Memb		389		400	400	250	(150)	-38%	
62	10 Buildings		15,219		-	-	279	279	#DIV/0!	
64	40 Misc. Equipment			16,699	-	-	55,000	55,000	#DIV/0!	
	Subtotal; Operating Expenditures	1,084,908	1,086,600	758,416	1,158,949	1,158,949	995,580	(163,369)	-14%	
	Department Total	2,021,151	2,117,539	1,388,971	2,165,763	2,179,852	2,103,581	(76,271)	-3%	
	<i>cross foot test, s=0</i>				-					
5050	<u>Public Services- Cemetery</u>									
	Wages and Benefits									
12	10 Regular	48,334	51,005	34,619	53,118	53,122	54,716	1,594	3.00%	
	20 Leave Payout	10			-			-	0.00%	
	30 Natural Disaster Regular	19			-			-	0.00%	
14	10 Standard Overtime	10,346	5,154	5,722	5,000	5,000	5,000	-	0.00%	
15	10 Longevity		488		570	570	653	83	14.47%	
	20 Incentive (Premium)		2,351							
	30 Other Pays		3	55						
	Subtotal Wages	58,709	59,001	40,396	58,688	58,692	60,368	1,676	2.86%	
21	0 FICA Taxes	4,249	4,281	2,939	4,446	4,490	4,618	128	2.86%	
22	10 Defined Benefit Plan	11,397	12,565	7,978	13,092	12,271	13,679	1,408	11.47%	
23	0 Life & Health Insurance	11,061	15,747	10,582	19,058	17,118	16,667	(451)	-2.64%	
24	10 Workers' Comp Regular	1,593	1,978	1,523	2,194	2,194	2,742	548	25.00%	
	Subtotal Benefits	28,301	34,571	23,023	38,790	36,073	37,706	1,633	4.53%	
	Wages and Benefits	87,010	93,572	63,418	97,478	94,765	98,074	3,309	3.49%	
	Operating Expenditures									
31	50 Internal IT Support	7,858	11,090	8,354	12,531	12,531	10,802	(1,729)	-14%	
34	50 Other Contractual Service				-	-		-	0%	
40	Union Dues		20,000		-	-		-	0%	
	30 PEU	195			-	-		-	0%	
43	10 Water	18,279	28,360	18,591	20,877	20,877	20,877	-	0%	
	20 Sewer	443	485	700	500	500	500	-	0%	
	30 Electricity	3,586	4,022	4,617	4,000	4,000	4,000	-	0%	
	40 Refuse/Waste Disposal	3,803	5,219	3,565	4,000	4,000	4,000	-	0%	
45	10 Property/Liability	10,805	10,000	7,667	11,500	11,500	15,525	4,025	35%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)						
46	10 Buildings	963	879		1,000	1,000	1,000	-	0%	
	21 Equipment-General	1,483		300	1,000	1,000	1,000	-	0%	
	26 Heavy Equipment	4,914	6,397	786	3,000	3,000	3,000	-	0%	
	90 Other	36,704	29,232	22,675	36,000	36,000		(36,000)	-100%	
51	10 Office Supplies	446	134		200	200	200	-	0%	
52	10 Gas, Lubricants & Oil	2,277	2,549	935	2,000	2,000	2,000	-	0%	
	20 Small Tools & Equipment	2,777	1,885		2,000	2,000	18,000	16,000	800%	
	40 Uniforms	1,263	1,165	547	1,240	1,240	1,240	-	0%	
	90 Other	7,922	8,679	916	7,500	7,500		(7,500)	-100%	
64	40 Misc. Equipment					-	27,500	27,500	#DIV/0!	
	Subtotal; Operating Expenditures	103,719	130,094	69,653	107,348	107,348	109,644	2,296	2%	
					-					
	Department Total	190,729	223,665	133,072	204,826	202,113	207,718	5,605	3%	
	<i>cross foot test, s=0</i>				-					
5060	<u>Public Services- Building Maintenance</u>									
	Repair/Maint Services									
46	22 Equipment - Garage	7,792	15,342	4,600	-	-	-	-	-	
52	Operating Supplies				-	-	-	-	-	
	10 Gas, Lubricants & Oil	1,051	3,927	597	-	-	-	-	-	
	Subtotal; Operating Expenditures	8,843	19,269	5,197	-	-	-	-	-	
5061	<u>Public Services- Custodial</u>									
	Wages and Benefits									
12	10 Regular	21,237	32,029	21,212	33,100	33,280	34,278	998	3.00%	
	20 Leave Payout	1,320			-	-	-	-	0.00%	
14	10 Standard Overtime	107	23		-	-	-	-	0.00%	
	20 Incentive		2,460						0.00%	
	30 Other Pays		3	41					0.00%	
	Subtotal Wages	22,664	34,514	21,252	33,100	33,280	34,278	998	3.00%	
21	0 FICA Taxes	306	2,630	1,589	2,532	2,546	2,622	76	3.00%	
22	10 Defined Benefit Plan	1,076	7,673	1,826	8,158	7,688	8,570	882	11.47%	
23	0 Life & Health Insurance	3,819	9,585	4,806	11,488	72	69	(2)	-3.08%	
24	10 Workers' Comp Regular	424	1,176	810	1,288	1,288	1,609	322	25.00%	
	Subtotal Benefits	5,625	21,063	9,030	23,466	11,593	12,871	1,278	11.02%	
	Wages and Benefits	28,289	55,577	30,282	56,566	44,873	47,149	2,276	5.07%	
	Operating Expenditures									
31	50 Internal IT Support				-			-	0	
34	50 Other Contractual Service	138,505	148,597	96,989	145,000	145,000	145,000	-	0	
40	10 Training/Registration				-			-	0	
	90 Other	2,685			-			-	0	
	Subtotal; Operating Expenditures	141,190	148,597	96,989	145,000	145,000	145,000	-	0%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Department Total	169,479	204,175	127,272	201,566	189,873	192,149	2,276	1%	
	<i>cross foot test, s=0</i>									
5062	<u>Public Services- Maintenance</u>									
	Wages and Benefits									
12	10 Regular	391,065	391,474	235,634	465,112	466,356	478,657	12,301	2.64%	
	20 Leave Payout	2,167			-			-	0.00%	
14	10 Standard Overtime	7,711	5,238	2,911	15,000	15,000	15,000	-	0.00%	
15	10 Longevity	1,850	2,565	2,360	2,085	3,785	2,243	(1,543)	-40.75%	
	20 Incentive		21,937		-			-	0.00%	
	30 Other Pays		271	320	-			-	0.00%	
	Subtotal Wages	402,794	421,485	241,225	482,197	485,141	495,900	10,759	2.22%	
21	0 FICA Taxes	5,719	36,719	21,120	36,729	37,113	37,936	823	2.22%	
22	10 Defined Benefit Plan	115,908	91,564	32,580	114,640	107,728	119,664	11,936	11.08%	
23	0 Life & Health Insurance	103,203	78,390	52,811	98,112	132,636	130,048	(2,588)	-1.95%	
24	10 Workers' Comp Regular	16,105	24,554	16,219	30,077	30,077	37,596	7,519	25.00%	
	Subtotal Benefits	240,936	231,227	122,729	279,558	307,554	325,245	17,691	5.75%	
	Wages and Benefits	643,730	652,712	363,954	761,755	792,695	821,145	28,450	3.59%	
	Operating Expenditures									
31	50 Internal IT Support	21,612	24,929	19,866	29,799	29,799	34,099	4,300	14%	
34	50 Other Contractual Service	85,619	49,519	24,636	50,000	50,000	75,000	25,000	50%	
40	10 Training/Registration	508	915		700	700	700	-	0%	
	30 PEU	397			-	-		-	0%	
	40 PMSA	33			-	-		-	0%	
	60 IBEW A/B Ticket	207			-	-		-	0%	
41	30 Postage & Freight		415		-	-		-	0%	
43	10 Water	374	381	511	500	500	500	-	0%	
	20 Sewer	395	408	484	800	800	800	-	0%	
	30 Electricity	11,857	13,514	7,751	14,000	14,000	14,000	-	0%	
	40 Refuse/Waste Disposal	3,803	1,032	318	3,800	3,800	3,800	-	0%	
45	10 Property/Liability	54,089	54,089	41,468	62,202	62,202	83,973	21,771	35%	
46	10 Buildings	41,487	43,232	18,325	50,000	50,000	50,000	-	0%	
	21 Equipment-General	-	206		500	500	768	268	54%	
	22 Equipment-Garage	82,808	81,450	74,275	59,510	59,510	123,464	63,954	107%	
	26 Heavy Equipment	1,201	251	56	1,500	1,500	1,500	-	0%	
51	10 Office Supplies	571	422		500	500	500	-	0%	
52	10 Gas, Lubricants & Oil	8,030	13,894	9,664	10,000	10,000	10,000	-	0%	
	20 Small Tools & Equipment	3,960	3,258	2,365	4,000	4,000	8,000	4,000	100%	
	40 Uniforms	3,317	3,121	1,415	3,500	3,500	3,500	-	0%	
	90 Other	4,017	5,085	408	4,000	4,000		(4,000)	-100%	
62	10 Buildings		105,005	23,228	102,900	102,900	83,400	(19,500)	-19%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Subtotal; Operating Expenditures	324,286	401,126	224,769	398,211	398,211	494,003	95,792	24%	
	Department Total	968,016	1,053,838	588,723	1,159,966	1,190,906	1,315,148	124,242	10.43%	
	<i>cross foot test, s=0</i>				-					
	Total Public Services	4,767,591	5,330,813	3,511,845	5,455,779	5,475,502	6,034,147	558,646	10%	
					-					
	<u>Public Services- Summary</u>									
	Wages	1,435,712	1,577,885	995,740	1,584,858	1,624,024	1,675,421	51,397	3%	
	Benefits	854,675	900,474	492,403	1,004,341	984,898	1,081,216	96,318	10%	
	Operating	2,468,361	2,863,482	2,023,702	2,866,580	2,866,580	3,277,511	410,931	14%	
	Total	4,758,749	5,341,842	3,511,845	5,455,779	5,475,502	6,034,147	558,646	10%	
		8,843			-					
8010	<u>Recreation- Administration</u>									
	Wages and Benefits									
12	10 Regular	90,830	98,218	64,215	98,379	98,380	101,331	2,951	3.00%	
	30 Natural Disaster Regular	2,038			-			-	0.00%	
15	10 Longevity		375	450	450	450	525	75	16.67%	
	30 Other Pays	1,311	833	727	-	900	900	-	0.00%	
	Subtotal Wages	94,179	99,426	65,392	98,829	99,730	102,756	3,026	3.03%	
21	0 FICA Taxes	6,908	7,364	4,805	7,526	7,560	7,792	232	3.06%	
22	10 Defined Benefit Plan	40,625	23,100	5,288	24,248	22,726	25,333	2,607	11.47%	
23	0 Life & Health Insurance	32,097	14,660	10,716	19,270	17,415	16,879	(536)	-3.08%	
24	10 Workers' Comp Regular	111	148	105	167	167	209	42	25.00%	
	Subtotal Benefits	79,741	45,272	20,914	51,211	47,868	50,213	2,345	4.90%	
	Wages and Benefits	173,920	144,699	86,306	150,040	147,598	152,969	5,371	3.64%	
	Operating Expenditures				-					
31	50 Internal IT Support	13,444	30,669	22,461	33,692	33,692	34,221	529	2%	
34	50 Other Contractual Service	20,226	6,400	9,427	40,000	40,000	40,000	-	0%	
40	10 Training/Registration				1,220	1,220	1,220	-	0%	
	20 Lodging/Transportation				120	120	120	-	0%	
44	20 Operating/Capital Leasing				700	700	700	-	0%	
47	0 Printing & Binding	14,175	15,789	17,435	25,500	25,500	25,500	-	0%	
48	0 Promotional Activities	839	1,405	1,550	3,000	3,000	3,000	-	0%	
	35 Educational Publications		61		-	-		-	0%	
51	10 Office Supplies	405	100		100	100	100	-	0%	
52	90 Other	5,027			500	500	500	-	0%	
54	0 Books, Publ, Subsc & Memb	23,035	23,317	8,546	25,953	25,953	40,320	14,367	55%	
56	20 Equipment-Technology	6,091	3,355		8,000	8,000	24,000	16,000	200%	
64	15 Finance	1,239			-	-		-	0%	
	Subtotal; Operating Expenditures	84,481	81,096	59,419	138,785	138,785	169,681	30,896	22%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)						
	Department Total	258,401	225,795	145,725	288,825	286,383	322,650	36,267	13%	
	<i>cross foot test, s=0</i>				-					
8020	<u>Recreation- Library</u>									
	Wages and Benefits									
12	10 Regular	145,503	176,694	140,735	272,417	270,566	278,683	8,117	3.00%	
13	10 Part Time	12,735			-			-	0.00%	
14	10 Standard Overtime	1,714	4,950	3,040	-			-	0.00%	
15	10 Longevity	1,001	5,580	1,309	1,309	2,809	2,963	154	5.47%	
	20 Incentive		9,400		-			-	0.00%	
	30 Other Pays	361	833	779	225	1,125	1,125	-	0.00%	
	Subtotal Wages	161,313	197,457	145,863	273,951	274,500	282,770	8,271	3.01%	
21	0 FICA Taxes	12,268	15,033	10,949	21,179	20,927	21,560	633	3.02%	
22	10 Defined Benefit Plan	27,572	35,738	21,368	52,349	61,336	68,372	7,036	11.47%	
	20 401-a Plan			195	628	504	519	15	3.00%	
23	0 Life & Health Insurance	28,707	39,841	35,889	58,020	68,453	80,390	11,937	17.44%	
24	10 Workers' Comp Regular	185	233	225	381	381	476	95	25.00%	
	Subtotal Benefits	68,732	90,845	68,626	132,557	151,600	171,317	19,717	13.01%	
	Wages and Benefits	230,045	288,302	214,489	406,508	426,100	454,087	27,988	6.57%	
	Operating Expenditures							-		
31	50 Internal IT Support	101,426	105,347	70,080	105,120	105,120	106,270	1,150	1%	
34	50 Other Contractual Service	4,034	2,418	1,787	2,500	2,500	2,500	-	0%	
40	10 Training/Registration		3,750	110	150	150	150	-	0%	
40	20 Lodging/Transportation				200	200	200	-	0%	
41	30 Postage & Freight				100	100	100	-	0%	
43	10 Water	1,259	1,148	771	1,250	1,250	1,250	-	0%	
	20 Sewer	667	542	394	475	475	475	-	0%	
	30 Electricity	9,134	9,829	9,279	12,000	12,000	12,000	-	0%	
	40 Refuse/Waste Disposal	1,387	2,145	1,531	1,270	1,270	1,270	-	0%	
45	10 Property/Liability	34,329	29,418	22,554	33,831	33,831	45,672	11,841	35%	
46	10 Buildings	6,426	19,680	1,302	3,500	3,500	2,000	(1,500)	-43%	
	21 Equipment-General	1,620			1,500	1,500	1,500	-	0%	
47	0 Printing & Binding	562	1,877		2,000	2,000	2,000	-	0%	
48	0 Promotional Activities	30	111	3,498	16,000	16,000	32,500	16,500	103%	
51	10 Office Supplies	2,500	1,404	826	1,500	1,500	2,500	1,000	67%	
52	20 Small Tools & Equipment	1,474	1,240	1,231	1,500	1,500	1,500	-	0%	
	90 Other	6,510	1,696	2,277	3,500	3,500	3,500	-	0%	
54	0 Books, Publ, Subsc & Memb	19,816	15,021	8,319	23,700	23,700	23,700	-	0%	
	90 Library Materials	41,431	34,576	31,193	50,000	50,000	54,000	4,000	8%	
	Subtotal; Operating Expenditures	232,605	230,202	155,151	260,096	260,096	293,087	32,991	13%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>					FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
	Department Total	462,650	518,503	369,640	666,604	686,196	747,174	60,979	9%	
	<i>cross foot test, s=0</i>					-				
8061	<u>Recreation- Community Programs</u>									
	Wages and Benefits									
12	10 Regular	242,149	255,439	128,649	276,988	316,867	316,243	(624)	-0.20%	
	20 Leave Payout	8,160			-	-		-	0.00%	
13	10 Part Time	29,591	38,387	16,040	47,710	47,299	48,718	1,419	3.00%	
14	10 Standard Overtime	9,314	11,118	2,657	-	-		-	0.00%	
15	10 Longevity	416	240	776	1,789	401	450	49	12.15%	
	20 Incentive		12,183		-			-	0.00%	
	30 Other Pays	474		156	675	675	675	-	0.00%	
	Subtotal Wages	290,105	317,367	148,279	327,162	365,242	366,086	844	0.23%	
21	0 FICA Taxes	17,059	24,245	12,543	24,839	27,931	27,995	65	0.23%	
22	10 Defined Benefit Plan	53,410	50,032	13,213	63,489	69,701	75,165	5,464	7.84%	
	20 401-a Plan			586	1,884	1,513	1,558	45	3.00%	
23	0 Life & Health Insurance	44,385	43,328	22,007	66,849	61,980	58,662	(3,318)	-5.35%	
24	10 Workers' Comp Regular	6,373	9,269	4,248	11,872	11,872	14,840	2,968	25.00%	
	Subtotal Benefits	121,228	126,874	52,598	168,933	172,998	178,221	5,223	3.02%	
	Wages and Benefits	411,333	444,241	200,876	496,095	538,240	544,307	6,067	1.13%	
	Operating Expenditures							-		
31	50 Internal IT Support	89,144	64,004	45,237	67,855	67,855	63,839	(4,016)	-6%	
34	50 Other Contractual Service		5,295	3,758	15,000	15,000	15,000	-	0%	
40	10 Training/Registration	325	220		500	500	1,500	1,000	200%	
	30 Other	191			500	500	1,500	1,000	200%	
41	30 Postage & Freight	332	760		1,000	1,000	1,500	500	50%	
43	10 Water	11,950	10,237	5,170	13,000	13,000	13,000	-	0%	
	20 Sewer	4,577	3,938	2,636	4,000	4,000	4,000	-	0%	
	30 Electricity	34,819	43,609	36,090	35,050	35,050	35,050	-	0%	
	40 Refuse/Waste Disposal	5,053	3,919	2,558	4,380	4,380	4,380	-	0%	
44	20 Operating/Capital Leasing	400		700	700	700	2,200	1,500	214%	
45	10 Property/Liability	22,667	22,667	17,378	26,067	26,067	35,190	9,123	35%	
46	10 Buildings	20,770	5,450		-	-		-	0%	
	21 Equipment-General	10,986	9,720		10,000	10,000	10,000	-	0%	
	22 Equipment-Garage	10,794	11,367	7,196	21,560	21,560	21,599	39	0%	
	26 Heavy Equipment	146	703	113	500	500	2,000	1,500	300%	
47	0 Printing & Binding		1,168	327	1,500	1,500	1,500	-	0%	
48	0 Promotional Activities	2,685	5,098	641	10,000	10,000	10,000	-	0%	
51	10 Office Supplies	355	249		500	500	1,000	500	100%	
52	10 Gas, Lubricants & Oil	484	813	317	500	500	500	-	0%	
	25 Recreation Programs	74,791	76,765	22,053	69,000	69,000	72,500	3,500	5%	
	40 Uniforms	386	404		500	500	750	250	50%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	Actual History			FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)					
64	40 Misc. Equipment	27,288			-	-		-	0%
	Subtotal; Operating Expenditures	318,141	266,385	144,173	282,112	282,112	297,008	14,896	5%
	Department Total	729,473	710,626	345,050	778,207	820,352	841,315	20,964	3%
	<i>cross foot test, s=0</i>				-				
8062	<u>Recreation- Facilities</u>								
	Wages and Benefits								
12	10 Regular	128,656	160,879	97,976	189,604	184,627	190,166	5,539	3.00%
	20 Leave Payout	3,986			-		-	-	0.00%
	30 Natural Disaster Regular	125			-		-	-	0.00%
14	10 Standard Overtime	7,917	10,477	9,359	8,000	8,000	8,000	-	0.00%
15	10 Longevity	390	885	368	855	368	413	45	12.24%
	20 Incentive		7,430		-		-	-	0.00%
	30 Other Pays	316	115	206	450	990	990	-	0.00%
	Subtotal Wages	141,391	179,787	107,908	198,909	193,985	199,568	5,584	2.88%
21	0 FICA Taxes	10,127	13,432	8,032	15,117	14,833	15,260	427	2.88%
22	10 Defined Benefit Plan	36,074	39,039	13,151	43,545	40,319	44,944	4,625	11.47%
	20 401-a Plan			391	1,256	1,009	1,039	30	3.00%
23	0 Life & Health Insurance	44,564	42,512	23,285	54,781	56,582	54,866	(1,717)	-3.03%
24	10 Workers' Comp Regular	2,853	4,822	2,591	6,806	6,806	8,507	1,701	25.00%
	Subtotal Benefits	93,618	99,805	47,450	121,505	119,548	124,616	5,067	4.24%
	Wages and Benefits	235,009	279,592	155,359	320,414	313,533	324,184	10,651	3.40%
	Operating Expenditures								
31	50 Internal IT Support				-		-	-	
34	10 Maintenance				-		-	-	
	50 Other Contractual Service	234,558	307,751	159,304	312,000	312,000	315,000	3,000	1%
40	10 Training/Registration	540	390	200	1,500	1,500	1,500	-	0%
	30 PEU	249			-	-	-	-	0%
41	30 Postage & Freight	130	340	3,856	1,000	1,000	1,000	-	0%
43	10 Water	11,950	10,236	5,170	12,000	12,000	12,000	-	0%
	20 Sewer	4,576	3,937	2,636	5,000	5,000	5,000	-	0%
	30 Electricity	34,818	43,608	36,089	36,000	36,000	36,000	-	0%
	40 Refuse/Waste Disposal	5,052	3,919	2,557	5,100	5,100	5,100	-	0%
44	20 Operating/Capital Leasing	500			-	-	-	-	0%
45	10 Property/Liability	131,938	115,000	88,167	132,250	132,250	178,538	46,288	35%
46	10 Buildings	54,887	32,940	22,645	28,700	28,700	28,700	-	0%
	21 Equipment-General	12,433	10,672	5,799	10,000	10,000	10,000	-	0%
	22 Equipment-Garage	8,794	6,800	2,596	5,390	5,390	19,600	14,210	264%
47	0 Printing & Binding	360	395	55	750	750	750	-	0%
51	10 Office Supplies	120	99		200	200	200	-	0%
52	10 Gas, Lubricants & Oil	623	373		3,000	3,000	3,000	-	0%

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)					
	20 Small Tools & Equipment	1,450	1,471	424	1,982	1,982	1,982	-	0%	
	25 Recreation Programs	20	17		-	-		-	0%	
	30 Chemicals	2,432	3,775		8,000	8,000	8,000	-	0%	
	40 Uniforms	1,101	1,495	1,223	2,200	2,200	2,200	-	0%	
	90 Other	2,685			-	-		-	0%	
63	15 Infrastructure	6,900			-	-		-	#DIV/0!	
64	40 Misc. Equipment	24,369		25,119	-	-		-	#DIV/0!	
	Subtotal; Operating Expenditures	540,485	543,218	355,842	565,072	565,072	628,569	63,497	11%	
	Department Total	775,493	822,810	511,200	885,486	878,605	952,753	74,148	8%	
	<i>cross foot test, s=0</i>				-					
8063	<u>Recreation- Special Events</u>									
	Wages and Benefits									
12	10 Regular	64,769	97,904	70,501	134,691	128,099	131,942	3,843	3.00%	
	20 Leave Payout	180			-			-	0.00%	
13	10 Part Time	2,047			-			-	0.00%	
14	10 Standard Overtime	2,078	5,280	3,241	-			-	0.00%	
15	10 Longevity	79	503	364	401	364	413	49	13.40%	
	20 Incentive		5,023		-			-	0.00%	
	30 Other Pays	474		156	675	1,485	1,485	-	0.00%	
	Subtotal Wages	69,627	108,709	74,261	135,767	129,948	133,839	3,892	2.99%	
21	0 FICA Taxes	5,160	8,298	5,653	10,304	9,931	10,228	298	3.00%	
22	10 Defined Benefit Plan	14,858	17,675	7,896	28,416	26,096	29,090	2,994	11.47%	
	20 401-a Plan			586	1,884	1,513	1,558	45	3.00%	
23	0 Life & Health Insurance	14,372	16,019	11,748	24,710	22,424	42,493	20,069	89.50%	
24	10 Workers' Comp Regular	1,506	3,046	2,111	3,975	3,975	4,969	994	25.00%	
	Subtotal Benefits	35,895	45,038	27,993	69,289	63,939	88,339	24,399	38.16%	
	Wages and Benefits	105,522	153,747	102,254	205,056	193,887	222,178	28,291	14.59%	
	Operating Expenditures									
31	50 Internal IT Support	16,913	20,022		-		20,568	20,568	#DIV/0!	
34	10 Maintenance				-			-	0%	
	50 Other Contractual Service	13,834	21,471	20,429	40,000	40,000	40,000	-	0%	
40	10 Training/Registration	175			-	-		-	0%	
	20 Lodging/Transportation	25	1,147		1,600	1,600	1,600	-	0%	
	30 PEU	71			-	-		-	0%	
44	20 Operating/Capital Leasing			700	700	700	700	-	0%	
45	10 Property/Liability	44,848	44,848	34,383	51,575	51,575	69,626	18,051	35%	
46	10 Buildings				-	-		-	0%	
	22 Equipment-Garage	4,012	6,496	2,675	4,950	4,950	7,200	2,250	45%	
47	0 Printing & Binding	982	668	320	1,000	1,000	1,000	-	0%	
48	0 Promotional Activities	29,496	378,247	310,780	399,000	399,000	399,000	-	0%	

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget					
51	10 Office Supplies	452	318	192	500	500	500	-	0%	
52	10 Gas, Lubricants & Oil	1,000			1,000	1,000	1,000	-	0%	
	90 Other	59,687	97,598	12,066	88,650	88,650	88,000	(650)	-1%	
54	0 Books, Publ, Subsc & Memb	800	2,716		1,200	1,200		(1,200)	-100%	
64	0 Machinery & Equipment		1,417			-		-	0%	
	Subtotal; Operating Expenditures	172,295	574,949	381,545	590,175	590,175	629,194	39,019	7%	
	Department Total	277,817	728,696	483,799	795,231	784,062	851,372	67,310	9%	
	<i>cross foot test, s=0</i>				-					
	Total Recreation	2,515,353	3,030,871	1,855,414	3,414,353	3,455,598	3,715,265	259,668	8%	
	<u>Recreation- Summary</u>				-					
	Wages	756,615	902,745	541,702	1,034,618	1,063,404	1,085,021	21,616	2%	
	Benefits	399,214	407,835	217,581	543,495	555,953	612,705	56,751	10%	
	Operating	1,359,525	1,720,291	1,096,130	1,836,240	1,836,240	2,017,540	181,300	10%	
	Total	2,515,353	3,030,871	1,855,414	3,414,353	3,455,598	3,715,265	259,668	8%	
9010 9010 519	<u>Non-Departmental</u>									
	Operating Expenditures									
31	90 Other	15,899			-			-		
32	0 Accounting & Auditing				-			-		
34	50 Other Contractual Service	193,368	273,844	150,588	200,000	200,000	200,000	-	0%	
43	10 Water	1,026	1,038	689	660	660	660	-	0%	
	20 Sewer	813	834	588	420	420	420	-	0%	
	30 Electricity	6,079	6,712	4,791	5,500	5,500	5,500	-	0%	
	40 Refuse/Waste Disposal	909	1,307	3,061	1,200	1,200	1,200	-	0%	
49	30 Uncollectible Accounts	23,871			-	-		-	0%	
58	60 Other	288,599	476,163	9,024	-	-		-	0%	
	70 Bank Charges and Fees	31,107	19,143	2,996	24,000	24,000	24,000	-	0%	
	71 Over/Short Cash Receipts	(858)		810	-	-		-	0%	
71	0 Principal	863,864	356,494		-	-		-	0%	
72	0 Interest	233,599	265,313	98,372	-	-		-	0%	
9090	Debt Service	30,677			946,409	946,409	857,350	(89,059)	-9%	
	50 Transfer to CRA	2,039,648				-		-	0%	
	80 Transfer to Capital Pro	1,840,000		126,409	62,500	62,500		(62,500)	-100%	
	Subtotal; Operating Expenditures	5,568,602	1,400,848	397,329	1,240,689	1,240,689	1,089,130	(151,559)	-12.22%	
	Department Total	5,568,602	1,400,848	397,329	1,240,689	1,240,689	1,089,130	(151,559)	-12%	
	<i>cross foot test, s=0</i>				-					
	<u>Inter-Fund Transfers</u>									

City of Lake Worth Beach
FY 2024 Budget
General Fund

GL Acct Code	Account Description	<u>Actual History</u>				FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)						
	Operating Expenditures									
18	To Grant Fund				-					
	To Cemetery									
23	TO CIP				-					
50	Transfer to CRA		2,292,706		2,897,547	2,897,547	3,530,808			
51	Information Technology									
52	I/S Fund - Insurance									
53	To I/S Fund - Garage									
54	Employee Benefits									
60	Transfer To CRA Capital									
74	Refuse Fund									
80	Transfer to Capital Pro		1,990,706							
85	Transfer from Capital Fund									
90	Tree Beautification Fund									
91	Police Pension									
92	Fire Pension									
93	Criminal Justice									
	Subtotal; Operating Expenditures	-	4,283,412	-	2,897,547	2,897,547	3,530,808	-	-	
	Department Total	-	4,283,412	-	2,897,547	2,897,547	3,530,808	-	-	
	<i>cross foot test, s=0</i>				-					
	Total Uses of Funds	40,504,336	42,381,514	26,245,628	43,706,026	43,778,847	45,196,190	788,957	0	
	Net Sources over Uses	(223,282)	(75,293)	8,178,027	178,801	105,980	151,216	673,622	(0)	

City of Lake Worth Beach
FY 2024 Budget
Building Permit Fund

Fund 103			Actual History							
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
320	Permits, Fees and Special									
322	Permits									
10 15	Commercial	690,816	825,742	469,063	700,000	700,000	700,000	-	0%	
10 20	Residential	694,910	772,340	425,543	600,000	600,000	600,000	-	0%	
10 90	Other	165,922	155,887	123,479	150,000	150,000	150,000	-	0%	
40 -	Education Fee	4,068	3,293	2,842	2,000	2,000	2,000	-	0%	
341	Assessment Discount				-	-	-	-	0%	
90 60	Reimbursements	1,000			-	-	-	-	0%	
90 81	NSF Fees - Business		90	197	-	-	-	-	0%	
361	Interest & other Earnings				-	-	-	-	0%	
10 10	Investments	6,414	23,956	90,715	-	-	-	-	0%	
30 -	Unrealized Gain/(Loss)	(674)			-	-	-	-	0%	
40 -	Realized Gain/(Loss)	(4,857)	37		-	-	-	-	0%	
369	Other Miscellaneous Rev	7,740			-	-	-	-	0%	
10 13	ARPA		15,557			-	-	-	0%	
395 - -	Use of Fund Balance		-		950,000	950,000	2,389,332	1,439,332	152%	
	Total Sources of Funds	1,565,338	1,796,902	1,111,839	2,402,000	2,402,000	3,841,332	1,439,332	60%	
	<i>cf test = 0</i>									
2020	Community Development									
	Wages and Benefits									
12 10	Regular	610,730	724,878	568,498	1,025,065	1,086,610	1,142,799	56,189	5%	
	20 Leave Payout	2,476			-			-	0%	
13 10	Part Time	15,598	12,746	7,198	69,896	47,336	48,756	1,420	3%	
14 10	Standard Overtime	15,395	22,725	15,125	10,000	10,000	10,000	-	0%	
15 10	Longevity	3,300	3,341	2,678	3,915	3,664	3,893	230	6%	
	20 Incentive		12,288						0%	
	30 Other Pays	298	8,280	6,136	2,363	4,050	4,050	-	0%	
	Subtotal Wages	647,797	784,258	599,635	1,111,239	1,151,660	1,209,499	57,839	5%	
21 -	FICA Taxes	44,294	57,054	43,728	86,307	88,047	92,472	4,425	5%	
22 10	Defined Benefit Plan	144,792	132,695	55,500	202,000	199,864	237,077	37,213	19%	
	20 401-a Plan	14,636	14,656	11,150	19,195	22,140	22,921	781	4%	
23 -	Life & Health Insurance	156,750	145,725	109,126	200,444	218,998	220,482	1,484	1%	
24 10	Workers' Comp Regular	6,547	9,159	7,931	35,017	35,017	43,771	8,754	25%	
	Subtotal Benefits	367,018	359,289	227,435	542,964	564,065	616,722	52,657	9%	
	Wages and Benefits	1,014,815	1,143,547	827,070	1,654,203	1,715,725	1,826,221	110,496	6%	
	Operating Expenditures									
31 10	Legal	5,414	2,079	963	50,000	50,000	50,000	-	0%	
31 50	Internal IT Support	73,711	95,609	70,890	106,335	106,335	111,670	5,335	5%	
	90 Professional Services Other	593	800	3,359	150,000	150,000	150,000	-	0%	
34 50	Other Contractual Service	47,093	63,470	30,933	200,000	200,000	200,000	-	0%	

City of Lake Worth Beach
FY 2024 Budget
Building Permit Fund

Fund 103			Actual History							
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
40	10	Training/Registration	2,670	2,804	1,210	4,500	4,500	4,500	-	0%
	17	other	131	43					-	0%
	20	Lodging/Transportation	324	875	432	2,500	2,500	2,500	-	0%
	30	PEU	624			5,350	5,350	5,350	-	0%
41	30	Postage & Freight	231			350	350	350	-	0%
43	10	Water	261	78	221	300	300	300	-	0%
	20	Sewer	128	40	133	120	120	120	-	0%
	30	Electricity	5,831	1,215	2,411	3,200	3,200	3,200	-	0%
	40	Refuse/Waste Disposal	250	43	106	275	275	275	-	0%
44	20	Operating/Capital Leasing	379		122	6,000	6,000	6,000	-	0%
45	10	Property/Liability	1,735	1,735	1,330	1,995	1,995	2,693	698	35%
46	10	Buildings			12,954	-	-	-	-	0%
	22	Equipment-Garage	35,116	34,300	25,725	32,340	32,340	45,732	13,392	41%
	26	Heavy Equipment	900	532	849	-	-	-	-	0%
47	-	Printing & Binding	1,162	1,479	827	1,500	1,500	1,500	-	0%
49	10	Advertising				350	350	350	-	0%
	90	Other		89		150	150	150	-	0%
51	10	Office Supplies	2,099	962	1,486	1,750	1,750	1,750	-	0%
52	10	Gas, Lubricants & Oil	2,509	2,649	1,427	3,000	3,000	3,000	-	0%
	20	Small Tools & Equipment	29	160	340	500	500	500	-	0%
	40	Uniforms	146	1,659	968	2,500	2,500	2,500	-	0%
	90	Other	29,706	102		35,000	35,000	35,000	-	0%
54	-	Books, Publ, Subsc & Memb	1,780	5,431	4,989	7,500	7,500	7,500	-	0%
62	10	Improvements	7,568			-	-	-	-	0%
64	-	Machinery & Equipment				15,000	15,000	15,000	-	0%
		Subtotal; Operating Expenditures	230,746	232,841	163,785	660,515	660,515	679,940	19,425	3%
		<i>cf test = 0</i>								
		Department Total	1,245,561	1,376,388	990,855	2,314,718	2,376,240	2,506,161	129,921	5%
		<i>cf test = 0</i>								
9010	Community Development - Non Allocated									
	45	10	Property/Liability							
519	58	70	Bank Charges and Fees	1,735	2,820	3,220	3,000	3,000	-	0%
513	58	71	Undistributed Daily Activity	37,354			-	-	-	0%
581	91	1	To General Fund	40,892	40,892	50,617	75,925	75,925	6,246	8%
		80	Transfer to Capital Pro					1,250,000	1,250,000	0%
		Subtotal; Operating Expenditures	79,981	43,712	53,837	78,925	78,925	1,335,171	1,256,246	1592%
		Department Total	79,981	43,712	53,837	78,925	78,925	1,335,171	1,256,246	1592%
		<i>cross foot test, s=0</i>								

City of Lake Worth Beach
 FY 2024 Budget
 Building Permit Fund

Fund 103			<i>Actual History</i>							
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
	Total Fund	1,325,542	1,420,100	1,044,692	2,393,643	2,455,165	3,841,332	1,386,167	56%	
						61,523				
	Net Cash Flow <Deficit>	239,797	376,802	67,147	8,357	(53,165)	(0)	53,165	-100%	

City of Lake Worth Beach
FY 2024 Budget
Code Remediation Fund

GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
FUNI 160	Code Remediation Fund								
341	Assessment Discount							-	
51 0	Fees Remitted to County	(174)		(370)				-	0%
	Subtotal	(174)	-	(370)	-	-	-	-	0%
361	Interest & other Earnings							-	
10 10	Investments	578	2,781	10,531	3,000	3,000	15,000	12,000	400%
10 40	Assessments	7,303	9,129	163	1,000	1,000		(1,000)	-100%
30 0	Unrealized Gain/(Loss)	(60)						-	0%
40 0	Realized Gain/(Loss)	(502)	4	5				-	0%
369	Other Miscellaneous Rev							-	
90 10	Boarding Income	31,990	37,137	7,737	30,000	30,000	30,000	-	0%
90 20	Lot Clearing Income	48,959	1,374	3,654	50,000	50,000	50,000	-	0%
90 21	Nuisance Asses Interest	749	259	64				-	0%
90 26	Demolition Income				25,000	25,000	25,000	-	0%
90 28	Surplus Sale Income				50,000	50,000		(50,000)	-100%
90 29	Chronic Nuisance		33,637		10,000	10,000	10,000	-	0%
90 31	Private Collections	55,290	33,605	5,949	75,000	75,000	75,000	-	0%
90 90	Other	16,638						-	0%
	Subtotal	160,946	117,926	28,103	244,000	244,000	205,000	(39,000)	-16%
	Total Sources of Funds	160,772	117,926	27,733	244,000	244,000	205,000	(39,000)	-16%
	<i>cross foot test, s=0</i>								
	Operating Expenditures								
31 10	Legal	61,803	38,630	19,213	80,000	80,000	80,000	-	0%
	85 Foreclosure Expense	589	12,850		10,000	10,000	10,000	-	0%
	86 Board Ups	5,620	15,769	9,790	20,000	20,000	20,000	-	0%
	87 Lot Clearing	30,970	9,938	2,262	40,000	40,000	40,000	-	0%
	88 Demolition				25,000	25,000	25,000	-	0%
34 50	Other Contractual Service	13,157	22,899	10,927	15,000	15,000	15,000	-	0%
	60 Commissions	2,663		233	10,000	10,000	10,000	-	0%
41 30	Postage & Freight				500	500	500	-	0%
	property/ liability				5,000	5,000		(5,000)	-100%
49 10	Advertising		750		2,500	2,500	2,500	-	0%
49 30	Uncollectible Accounts		4,194					-	0%
58 70	Bank Charges and Fees		33	32				-	0%

City of Lake Worth Beach
 FY 2024 Budget
 Code Remediation Fund

GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
64 15	Building Permit	23,475						-	0%
9010									
519 58 70	Bank Charges and Fees	106						-	0%
589 58 60	Other	126,272						-	0%
	Subtotal; Operating Expenditur	264,654	105,063	42,457	208,000	208,000	203,000	(5,000)	-2%
	Department Total	264,654	105,063	42,457	208,000	208,000	203,000	(5,000)	-2%
	<i>cross foot test, s=0</i>								
	Net Sources over Uses	(103,882)	12,863	(14,724)	36,000	36,000	2,000	(34,000)	-94%
	<i>cross foot test, s=0</i>								

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

			<u>Actual History</u>								
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
Beach Fund											
<u>Detailed Revenue and Expenditures</u>											
Fund	140										
REVENUES											
340		PBC							-	0%	
341		Assessment Discount							-	0%	
344	50	10 Parking Meters	1,079,686	1		-	-	-	-	0%	
	50	20 Parking Meters-Taxable	1,388,415	2,439,959	1,672,606	2,615,000	2,615,000	2,785,270	170,270	7%	
	50	30 Parking Permits	84,807	101,476	98,401	82,000	82,000	101,000	19,000	23%	
	50	35 Tenant Employee Parking	57,960	52,202	1,940	56,000	56,000	56,000	-	0%	
	50	50 Valet Parking			192	15,000	15,000	-	(15,000)	-100%	
	50	51 Pier parking	29,294	26,056	18,574	28,500	28,500	28,500	-	0%	
	50	52 Prk. Off. Sales Taxable			1,895						
	50	60 Parking Lot Rentals	12,640	25,420	17,432	24,000	24,000	25,420	1,420	6%	
	50	70 Parking Lot Rental Tax Ex	832	11,153	8,380	-	-	11,153	11,153	0%	
	50	90 In-Person Service Charge		571	708	1,700	1,700	571	(1,129)	-66%	
347		Culture/Recreation				-	-	-	-	0%	
	30	31 Rental-Paddleboards				-	-	-	-	0%	
	30	32 Pavilion Rentals	391			300	300	300	-	0%	
	30	41 Junior Lifeguard Program	7,480	12,893		13,000	13,000	13,000	-	0%	
	30	80 Beach Concession Rentals	100,000	96,590	76,667	115,000	115,000	115,000	-	0%	
	30	90 Other	8,943			-	-	-	-	0%	
354		Violations of L Ordinance				-	-	-	-	0%	
	10	0 Parking Fines	984,744	589,749	350,599	700,000	700,000	589,750	(110,250)	-16%	
	10	10 Delinquent		1,447		-	-	-	-	0%	
	60	0 Towing Fines				-	-	34,662	34,662	0%	
361		Interest & other Earnings				-	-	-	-	0%	
	10	10 Investments	3,075	10,720	40,509	-	-	50,000	50,000	0%	
	30	0 Unrealized Gain/(Loss)	(324)			-	-	-	-	0%	
	30	10 Bond Proceeds				-	-	-	-	0%	
	40	0 Realized Gain/(Loss)	(2,247)	16		-	-	-	-	0%	
362		Rents & Royalties				-	-	-	-	0%	
	10	0 Leased Properties	298,866	373,557	260,131	390,954	390,954	404,636	13,682	3%	
	10	10 Patio Area	43,423	49,447	32,760	57,519	57,519	53,135	(4,384)	-8%	
	10	20 Common Area Maintenance	100,115	114,165	90,952	98,106	98,106	101,539	3,433	3%	
	10	90 Miscellaneous	13,732	79,100	3,604	4,270	4,270	4,270	-	0%	
	40	0 Lease/Rent Pier	200,500	240,000	161,457	240,000	240,000	343,345	103,345	43%	

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

			<i>Actual History</i>							
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	40	10 Common Area Maintenance	5,500	6,000	4,036	-	-	-	-	0%
	50	10 Ball Room Rental	58,845	147,979	65,106	100,000	100,000	100,000	-	0%
	50	11 Ball Room Tax Exempt		11,213		-	-	-	-	0%
	50	30 Ocean Terrace Rental	2,023	4,629		1,000	1,000	800	(200)	-20%
	50	31 Ocean Terrace Tax Exempt				600	600	600	-	0%
	50	40 Kitchen Rental	6,485	5,917	6,543	10,000	10,000	10,000	-	0%
	50	41 Kitchen Rental Tax Exempt		1,821		-	-	-	-	0%
	50	50 Beach Weddings	5,148	7,603	3,058	5,000	5,000	3,000	(2,000)	-40%
	50	60 Misc. Item Rental	419			1,000	1,000	500	(500)	-50%
	50	70 Special Events	4,476	4,342	4,188	-	-	-	-	0%
	50	71 Special Events Tax Exempt	126			-	-	-	-	0%
	50	80 Courtyard	657	9,528		-	-	-	-	0%
369		Other Miscellaneous Rev				-	-	-	-	0%
	90	90 Other	55,526		240	-	-	-	-	0%
	10	13 ARPA		95,822						0%
			4,551,535	4,519,376	2,919,978	4,558,949	4,558,949	4,832,451	273,502	6%
Expenditures										
8050	Parking									
	Wages and Benefits									
	12	10 Regular	313,958	325,472	222,217	300,794	350,155	341,083	(9,072)	-3%
		20 Leave Payout	3,823			-			-	0%
	13	10 Part Time	25,894	35,892	22,806	59,810	84,922	73,501	(11,421)	-13%
	14	10 Standard Overtime	7,563	8,559	4,556	6,500	6,500	6,500	-	0%
	15	10 Longevity	658	2,348	1,643	3,743	2,243	1,950	(293)	-13%
		20 Incentive		16,749		-			-	0%
		30 Other Pays	316	17	104	450	990	990	-	0%
		Subtotal Wages	352,212	389,037	251,326	371,296	444,810	424,024	(20,785)	-5%
	21	0 FICA Taxes	22,802	28,789	18,825	28,248	34,021	32,431	(1,590)	-5%
	22	10 Defined Benefit Plan	66,428	79,490	32,994	71,044	78,556	82,673	4,118	5%
		20 401-a Plan			391	1,256	1,009	1,039	30	3%
	23	0 Life & Health Insurance	76,518	71,492	41,661	82,128	91,598	53,871	(37,726)	-41%
	24	10 Workers' Comp Regular	6,389	8,915	6,396	9,742	9,742	10,928	1,186	12%
		Subtotal Benefits	172,138	188,686	100,267	192,418	214,925	180,942	(33,983)	-16%
		Wages and Benefits	524,350	577,723	351,593	563,714	659,734	604,966	(54,768)	-8%
	Operating Expenditures									
	31	50 Internal IT Support	21,343	36,347	28,245	42,367	42,367	50,605	8,238	19%
		90 Other	382	22		5,000	5,000	5,500	500	10%
	34	50 Other Contractual Service	136,771	132,252	94,963	163,375	163,375	171,925	8,550	5%

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

GL Acct Code		Account Description	<u>Actual History</u>							Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
			FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget			
	40	10 Training/Registration		647	325	800	800	800	-	0%	
		20 Lodging/Transportation		334		500	500	500	-	0%	
	41	30 Postage & Freight	1,887	1,676	146	2,600	2,600	3,000	400	15%	
	44	20 Operating/Capital Leasing	390	915	2,181	73,800	73,800	29,000	(44,800)	-61%	
	45	10 Property/Liability	5,763	5,000	7,638	5,750	5,750	7,763	2,013	35%	
	46	21 Equipment-General	10,159	14,306	4,331	24,500	24,500	24,500	-	0%	
		22 Equipment-Garage	25,532	24,887	16,333	16,170	16,170	26,133	9,963	62%	
		26 Heavy Equipment	846	1,361	562	-	-	-	-	0%	
	47	0 Printing & Binding	7,919	6,720	7,161	7,600	7,600	7,600	-	0%	
	49	90 Obig/Other	16			-	-	-	-	0%	
	51	10 Office Supplies	998	683	796	800	800	800	-	0%	
	52	10 Gas, Lubricants & Oil	6,705	9,622	6,923	1,300	1,300	1,300	-	0%	
		20 Small Tools & Equipment	14,561	10,442	1,532	13,200	13,200	13,200	-	0%	
		40 Uniforms	1,663	1,984	850	3,800	3,800	4,100	300	8%	
	54	0 Books, Publ, Subsc & Memb	100	100		100	100	100	-	0%	
	64	15 Beach			1,741					0%	
		40 Misc. Equipment	21,176			-	-	-	-	0%	
		Subtotal; Operating Expenditures	256,212	247,298	173,727	361,662	361,662	346,826	(14,836)	-4%	
		Department Total	780,561	825,021	525,320	925,376	1,021,396	951,793	(69,604)	-7%	
		<i>cross foot test, s=0</i>									
8055		Casino Building									
		Wages and Benefits									
	12	10 Regular	100,156	117,258	83,623	98,364	139,472	128,867	(10,605)	-8%	
		20 Leave Payout	284			-			-	0%	
	13	10 Part Time	11,964	22,698	12,308	23,299	29,125	29,999	874	3%	
	14	10 Standard Overtime	1,699	3,803	13,228	2,040	2,040	2,040	-	0%	
	15	10 Longevity	904	791	848	1,316	848	904	56	7%	
		20 Incentive		7,474		-			-	0%	
		30 Other Pays	158		52	225	495	495	-	0%	
		Subtotal Wages	115,164	152,024	110,059	125,244	171,980	162,305	(9,675)	-6%	
	21	0 FICA Taxes	8,237	11,482	8,319	9,463	13,153	12,413	(740)	-6%	
	22	10 Defined Benefit Plan	17,876	21,593	12,867	22,697	31,053	30,918	(135)	0%	
		20 401-a Plan			195	628	504	519	15	3%	
	23	0 Life & Health Insurance	51,023	20,544	16,207	19,605	30,116	25,776	(4,340)	-14%	
	24	10 Workers' Comp Regular	2,111	3,817	3,576	3,415	3,415	4,269	854	25%	
		Subtotal Benefits	79,247	57,436	41,164	55,808	78,241	73,895	(4,346)	-6%	
		Wages and Benefits	194,411	209,460	151,223	181,052	250,221	236,200	(14,021)	-6%	
		Operating Expenditures									

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

GL Acct Code	Account Description	<i>Actual History</i>								
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
31	10 Legal							-	0%	
	50 Internal IT Support	9,578	16,170	9,831	14,746	14,746	11,085	(3,661)	-25%	
	90 Other	4,824	2,465	844	-	-	-	-	0%	
34	50 Other Contractual Service	37,328	21,155	30,754	33,300	33,300	36,300	3,000	9%	
	40 PMSA	147			-	-	-	-	0%	
41	30 Postage & Freight	65	23		500	500	500	-	0%	
43	10 Water	8,984	19,454	42,344	10,000	10,000	10,000	-	0%	
	20 Sewer	11,025	14,871	21,495	11,200	11,200	11,200	-	0%	
	30 Electricity	48,771	58,611	51,577	47,500	47,500	47,500	-	0%	
	40 Refuse/Waste Disposal	8,313	1,784	318	8,500	8,500	8,500	-	0%	
44	20 Operating/Capital Leasing	4,446	796		1,500	1,500	1,700	200	13%	
45	10 Property/Liability	46,327	39,700	26,632	45,655	45,655	61,634	15,979	35%	
46	10 Buildings	64,757	45,326	3,261	53,000	53,000	53,000	-	0%	
	70 Structures & Improvements	303	24		-	-	-	-	0%	
51	10 Office Supplies	437	346	94	500	500	500	-	0%	
	20 Small Tools & Equipment	2,313	365		3,000	3,000	3,500	500	17%	
	40 Uniforms	1,392	936	1,968	3,500	3,500	3,500	-	0%	
	90 Other	6,791	7,871	3,526	14,000	14,000	14,000	-	0%	
72	0 Interest	170,021	196,809	78,659	-	-	-	-	0%	
	Subtotal; Operating Expenditures	425,821	426,706	271,303	246,901	246,901	262,919	16,018	6%	
	Department Total	620,232	636,166	422,526	427,953	497,122	499,119	1,997	0%	
	<i>cross foot test, s=0</i>									
8056	Special Rec Facility- Ballroom									
	Wages and Benefits									
12	10 Regular	46,410	46,668	28,702	54,190	53,577	55,184	1,607	3%	
	20 Leave Payout	325			-	-	-	-	0%	
13	10 Part Time	13,192	22,533	12,308	23,299	29,125	29,999	874	3%	
14	10 Standard Overtime	2,147	2,129	1,662	2,550	2,550	2,550	-	0%	
15	10 Longevity	364	218	240	709	240	263	23	9%	
	30 Other Pays	158		52	225	495	495	-	0%	
	Subtotal Wages	62,596	71,548	42,964	80,972	85,987	88,491	2,504	3%	
21	0 FICA Taxes	4,408	5,454	3,274	6,123	6,575	6,766	192	3%	
22	10 Defined Benefit Plan	6,744	4,786	3,769	11,809	11,211	12,498	1,286	11%	
	20 401-a Plan			195	628	504	519	15	3%	
23	0 Life & Health Insurance	11,932	9,851	5,102	12,641	11,322	15,250	3,927	35%	
24	10 Workers' Comp Regular		1,883	1,047	2,160	2,160	2,700	540	25%	
	Subtotal Benefits	23,084	21,974	13,387	33,361	31,772	37,733	5,960	19%	
	Wages and Benefits	85,680	93,522	56,351	114,333	117,759	126,223	8,464	7%	

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

GL Acct Code	Account Description	<u>Actual History</u>							
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	Operating Expenditures								
31	50 Internal IT Support	19,269	24,774	18,522	27,783	27,783	27,968	185	1%
	90 Other	4,057	2,443	844	3,350	3,350	3,350	-	0%
34	50 Other Contractual Service	5,996	7,411	4,533	10,000	10,000	10,000	-	0%
41	30 Postage & Freight				500	500	500	-	0%
	50 Natural Gas	941	431		1,500	1,500	1,500	-	0%
45	10 Property/Liability	8,483	8,483	6,503	9,755	9,755	13,169	3,414	35%
46	10 Buildings	1,023	11,213	4,560	10,500	10,500	10,500	-	0%
	21 Equipment-General	856	500	3,900	5,000	5,000	5,000	-	0%
47	0 Printing & Binding				1,000	1,000	1,000	-	0%
48	0 Promotional Activities	3,556	3,128	1,263	4,000	4,000	4,000	-	0%
51	10 Office Supplies		312		1,000	1,000	1,000	-	0%
54	0 Books, Publ, Subsc & Memb				400	400	400	-	0%
	Subtotal; Operating Expenditures	44,180	58,695	40,125	74,788	74,788	78,387	3,599	5%
	Department Total	129,860	152,217	96,476	189,121	192,547	204,610	12,062	6%
	<i>cross foot test, s=0</i>								
8071	Pool								
	Wages and Benefits								
12	10 Regular	5,557	9,504	6,258	12,936	11,511	11,856	345	3%
14	10 Standard Overtime		129		-		-	-	0%
15	10 Longevity	26	30	34	34	34	38	4	11%
	30 Other Pays	158		52	225	495	495	-	0%
	Subtotal Wages	5,741	9,663	6,344	13,194	12,040	12,389	349	3%
21	0 FICA Taxes	439	2,504	485	990	918	944	27	3%
22	10 Defined Benefit Plan	1,236	1,497	1,012	1,594	1,494	1,666	171	11%
	20 401-a Plan			195	628	504	519	15	3%
23	0 Life & Health Insurance	9	15	186	578	548	531	(17)	-3%
24	10 Workers' Comp Regular	6	137	10	22	22	27	5	25%
	Subtotal Benefits	1,691	4,153	1,888	3,811	3,486	3,688	202	6%
	Wages and Benefits	7,432	13,816	8,232	17,005	15,526	16,077	551	4%
	Operating Expenditures								
31	50 Internal IT Support							-	0%
	90 Other							-	0%
40	10 Training/Registration							-	0%
43	10 Water	5,834	6,233	3,801	5,800	5,800	5,800	-	0%
	20 Sewer	2,746	3,471	2,658	2,700	2,700	2,700	-	0%
	30 Electricity	3,246	1,799	922	3,500	3,500	3,500	-	0%

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

GL Acct Code	Account Description	<u>Actual History</u>							
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	40 Refuse/Waste Disposal	477	473	318	480	480	480	-	0%
	45 10 Property/Liability	10,868	9,300	7,130	10,695	10,695	10,695	-	0%
	46 10 Buildings		465		-	-	-	-	#DIV/0!
	Subtotal; Operating Expenditures	23,171	21,741	14,829	23,175	23,175	23,175	-	0%
	Department Total	30,603	35,557	23,061	40,180	38,701	39,252	551	1%
	<i>cross foot test, s=0</i>								
	Beach								
8072	Wages and Benefits								
	12 10 Regular	522,277	599,331	402,592	569,891	709,862	729,082	19,220	3%
	20 Leave Payout	1,960			-		-	-	0%
	30 Natural Disaster Regular	449			-		-	-	0%
	13 10 Part Time	63,192	96,829	17,768	141,707	151,424	151,491	67	0%
	14 10 Standard Overtime	21,836	40,507	47,326	-		-	-	0%
	15 10 Longevity	1,815	2,798	68	5,018	2,449	2,700	251	10%
	20 Incentive		27,273		-		-	-	0%
	30 Other Pays	316		104	450	990	990	-	0%
	Subtotal Wages	611,845	766,738	467,858	717,066	864,725	884,264	19,539	2%
	21 0 FICA Taxes	41,367	56,620	35,504	54,437	66,145	67,639	1,495	2%
	22 10 Defined Benefit Plan	103,429	144,147	42,106	137,370	161,648	179,673	18,025	11%
	20 401-a Plan			391	1,256	1,009	1,039	30	3%
	23 0 Life & Health Insurance	90,120	119,043	79,892	162,166	150,713	160,235	9,522	6%
	24 10 Workers' Comp Regular	14,430	19,574	14,999	27,844	27,844	27,843	(1)	0%
	Subtotal Benefits	249,346	339,384	172,892	383,074	407,358	436,430	29,071	7%
	Wages and Benefits	861,191	1,106,122	640,750	1,100,140	1,272,083	1,320,693	48,610	4%
	Operating Expenditures								
	31 10 Legal								
	50 Internal IT Support	24,642	24,796	17,648	26,472	26,472	27,144	672	3%
	90 Other	1,748	978	338	1,675	1,675	1,675	-	0%
	34 50 Other Contractual Service	19,015	20,460	8,093	19,765	19,765	23,205	3,440	17%
	40 10 Training/Registration	375	550	384	650	650	650	-	0%
	30 PEU	435			-	-	-	-	0%
	40 PMSA	93			-	-	-	-	0%
	41 30 Postage & Freight	72		50	300	300	300	-	0%
	45 10 Property/Liability	17,612	17,612	13,503	20,254	20,254	27,343	7,089	35%
	46 10 Buildings	1,760	1,035	315	2,000	2,000	2,000	-	0%
	21 Equipment-General	945	18,850	136	320	320	320	-	0%

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

		<i>Actual History</i>								
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
	22 Equipment-Garage	20,700	18,975	9,200	-	-	-	-	0%	
47	0 Printing & Binding	294			300	300	300	-	0%	
49	90 Other	16			-	-	-	-	0%	
51	10 Office Supplies	936	485	400	650	650	950	300	46%	
52	10 Gas, Lubricants & Oil	1,876	2,477	1,798	2,000	2,000	-	(2,000)	-100%	
	40 Uniforms	4,853	4,504	1,875	6,000	6,000	6,000	-	0%	
	90 Other	13,449	9,156	4,257	7,500	7,500	10,000	2,500	33%	
54	0 Books, Publ, Subsc & Memb	150	447		175	175	175	-	0%	
64	0 Machinery & Equipment			10,932	-	-	-	-	0%	
	30 Vehicles				7,500	7,500	-	(7,500)	-100%	
	Subtotal; Operating Expenditures	108,972	120,325	68,929	95,561	95,561	100,062	4,501	5%	
	Department Total	970,163	1,226,447	709,679	1,195,701	1,367,644	1,420,755	53,111	4%	
	<i>cross foot test, s=0</i>									
	Beach Park									
8074	Wages and Benefits									
12	10 Regular	140,289	131,698	84,735	139,335	137,360	141,481	4,121	3%	
	20 Leave Payout	421			-	-	-	-	0%	
13	10 Part Time	12,779	22,527	12,415	23,299	29,125	29,999	874	3%	
14	10 Standard Overtime	3,239	2,148	1,755	3,000	3,000	3,000	-	0%	
15	10 Longevity	930	1,234	938	1,650	1,144	1,241	98	9%	
	30 Other Pays	316		104	450	990	990	-	0%	
	Subtotal Wages	157,974	157,607	99,947	167,734	171,619	176,711	5,092	3%	
21	0 FICA Taxes	11,378	11,976	7,548	12,671	13,122	13,511	390	3%	
22	10 Defined Benefit Plan	26,823	26,499	13,520	31,248	29,400	32,773	3,373	11%	
	20 401-a Plan			391	1,256	1,009	1,039	30	3%	
23	0 Life & Health Insurance	25,670	23,791	13,475	26,501	23,896	26,049	2,153	9%	
24	10 Workers' Comp Regular	3,362	4,743	2,966	5,172	5,172	6,465	1,293	25%	
	Subtotal Benefits	67,234	67,009	37,900	76,848	72,598	79,837	7,239	10%	
	Wages and Benefits	225,208	224,616	137,847	244,581	244,217	256,548	12,331	5%	
	Operating Expenditures									
31	90 Other	6,516	4,054	1,351	5,500	5,500	5,500	-	0%	
34	50 Other Contractual Service	290,275	290,517	201,387	303,502	303,502	315,544	12,042	4%	
40	30 PEU	71			-	-	-	-	0%	
	40 PMSA	147			-	-	-	-	0%	
43	10 Water	134,275	79,754	78,831	120,000	120,000	120,000	-	0%	
	20 Sewer	3,070	2,260	1,934	2,450	2,450	2,450	-	0%	

City of Lake Worth Beach
FY 2024 Budget
Beach Fund

			<i>Actual History</i>							
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	30	Electricity	11,242	11,205	8,305	11,550	11,550	11,550	-	0%
	40	Refuse/Waste Disposal	17,049	15,578	10,058	17,049	17,049	17,049	-	0%
46	70	Structures & Improvements	30,723	87,084	18,491	38,000	38,000	38,000	-	0%
52	40	Uniforms	1,822	1,985		2,500	2,500	3,000	500	20%
	90	Other	19,948	51,558	41,511	53,500	53,500	53,500	-	0%
64	40	Misc. Equipment				9,000	9,000	-	(9,000)	-100%
		Subtotal; Operating Expenditures	515,138	543,995	361,868	563,051	563,051	566,593	3,542	1%
		Department Total	740,346	768,611	499,715	807,632	807,268	823,140	15,873	2%
		<i>cross foot test, s=0</i>								
8075		Pier								
		Operating Expenditures								
	31	90 Other								
	45	10 Property/Liability	32,705	32,700	25,070	37,605	37,605	50,766	13,161	35%
	46	65 Pier Maintenance	43,830	100,730	6,343	25,000	25,000	50,000	25,000	100%
	63	63 Improve Other than Build			17,356	50,000	50,000	25,000	(25,000)	-50%
		Subtotal; Operating Expenditures	76,535	133,430	48,769	112,605	112,605	125,766	13,161	12%
		Department Total	76,535	133,430	48,769	112,605	112,605	125,766	13,161	12%
		<i>cross foot test, s=0</i>								
9010		Non-Departmental								
513	58	71 Undistributed Daily Activity							-	0%
519	71	0 Principal		281,674					-	0%
579	49	30 Uncollectible Accounts		41,513					-	0%
	58	70 Bank Charges Fees	116,669	136,396	85,314	85,000	85,000	85,000	-	0%
		Indirect Charge Backs				156,125	156,125	-	(156,125)	-100%
		Debt Service				510,712	510,712	672,974	162,262	32%
		71 Over/Short Cash Receipts	210	133		-	-	-	-	0%
581	91	80 Transfer to Capital Pro	230,000			100,000	100,000	-	(100,000)	-100%
589	58	60 Other	(1,309)	968		-	-	-	-	0%
		Department Total	345,570	460,684	85,314	851,837	851,837	757,974	(93,862)	-11%
		<i>cross foot test, s=0</i>								
			3,693,871	4,238,133	2,410,860	4,550,405	4,889,120	4,822,410	(66,710)	-1%
							338,715			
		Net Sources over Uses of Funds	857,664	281,243	509,118	8,544	(330,171)	10,041	340,212	-103%

City of Lake Worth Beach
FY 2024 Budget
Golf Course Fund

		178,269	14,436	810,050	2,075	(401)	7,950		
		Actual History							
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
FUND 404- Golf Fund									
<u>Detail Revenue and Expenses</u>									
Revenues									
347	Culture/Recreation							-	
32	10 Walker Fees							-	0%
32	20 Memberships	127,215	181,166	178,819	155,000	155,000	155,000	-	0%
32	30 Green Fees	1,174,166	1,086,220	1,369,309	1,200,000	1,200,000	1,300,000	100,000	8%
32	40 Cart Rental	8,068	7,280	5,265	15,000	15,000	10,000	(5,000)	-33%
32	50 Club Services	30,878	23,919	26,266	20,000	20,000	20,000	-	0%
32	70 Merchandise Sales	71,003	54,713	63,376	70,000	70,000	70,000	-	0%
32	95 Tax Except			(35)				-	#DIV/0!
35	90 Other - Golf Course Restaurant	58,644	58,354	39,747	58,500	58,500	58,500	-	0%
	Subtotal	1,469,974	1,411,652	1,682,748	1,518,500	1,518,500	1,613,500	95,000	6%
361	Interest & other Earnings							-	
10	10 Investments		4	2				-	0%
366	Donations							-	
0	0 Donations	9,537	10,316	10,000	10,000	10,000	10,000	-	0%
369	Other Miscellaneous Rev							-	
90	90 Other	19,661	3,497	240				-	0%
	Subtotal	29,198	13,817	10,242	10,000	10,000	10,000	-	0%
381	Transfer From							-	
10	1 General Fund							-	0%
10	13 ARPA		26,395					-	
	Subtotal	-	26,395	-	-	-	-	-	0%
	Total Sources of Funds	1,499,171	1,451,864	1,692,990	1,528,500	1,528,500	1,623,500	95,000	6%
<i>crossfoot test, s=0</i>									
8030	Golf Course								
	Wages and Benefits								
12	10 Regular	105,244	93,536	77,766	90,079	90,443	93,156	2,713	3%
13	10 Part Time	54,004	133,502	66,294	204,187	209,691	215,982	6,291	3%
14	10 Standard Overtime	593			1,500	1,500	1,500	-	0%
15	10 Longevity	428	510	593	2,993	593	675	83	14%
15	20 Incentive		2,511					-	0%
	30 Other Pays	2,156	5,000	5,158	450	990	990	-	0%
	Subtotal Wages	162,424	235,059	149,810	299,209	303,217	312,303	9,087	3%

City of Lake Worth Beach
FY 2024 Budget
Golf Course Fund

			178,269	14,436	810,050	2,075	(401)	7,950			
			Actual History								
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24		
21	0 FICA Taxes	12,380	17,982	11,460	22,626	23,189	23,884	695	3%		
22	10 Defined Benefit Plan	15,256	19,531	13,732	19,014	18,562	20,692	2,129	11%		
	20 401-a Plan			557	1,256	1,009	1,039	30	3%		
23	0 Life & Health Insurance	9,599	9,562	6,933	12,645	11,249	11,135	(115)	-1%		
24	10 Workers' Comp Regular	1,968	3,930	2,800	6,243	6,243	7,804	1,561	25%		
	Subtotal Benefits	39,203	51,005	35,481	61,784	60,252	64,553	4,301	7%		
	Wages and Benefits	201,627	286,064	185,292	360,993	363,469	376,856	13,388	4%		
	Operating Expenditures										
31	50 Internal IT Support	33,316	35,826	25,943	38,914	38,914	37,835	(1,079)	-3%		
34	50 Other Contractual Service	560,937	644,796	378,619	645,728	645,728	646,990	1,262	0%		
41	30 Postage & Freight	492	39	388	750	750	750	-	0%		
43	10 Water	11,949	13,366	11,692	19,260	19,260	19,260	-	0%		
	20 Sewer	9,322	10,108	8,262	10,050	10,050	10,050	-	0%		
	30 Electricity	72,350	79,800	59,118	71,400	71,400	71,400	-	0%		
	40 Refuse/Waste Disposal	17,873	17,120	12,061	15,900	15,900	15,900	-	0%		
	50 Natural Gas	10,329	10,414	5,554	12,000	12,000	12,000	-	0%		
44	20 Operating/Capital Leasing	61,005	31,265	44,500	68,860	68,860	68,860	-	0%		
45	10 Property/Liability	78,022	66,900	51,290	76,935	76,935	103,862	26,927	35%		
46	10 Buildings	41,893	32,767	10,647	40,000	40,000	40,000	-	0%		
	21 Equipment-General	19,156	12,146	6,534	15,000	15,000	15,000	-	0%		
	26 Vehicles over 1 Ton	451						-	0%		
	30 Golf Carts	37,344	43,441		2,500	2,500	2,500	-	0%		
48	0 Promotional Activities	2,600	390	1,005	2,000	2,000	2,000	-	0%		
49	90 Other	59,200						-	0%		
51	10 Office Supplies	1,607	1,798	1,302	1,550	1,550	1,550	-	0%		
	75 Merchandise	35,363	37,967	41,859	48,000	48,000	48,000	-	0%		
	90 Other	1,040	867	465	1,000	1,000	1,000	-	0%		
54	0 Books, Publ, Subsc & Memb	1,246	1,324	1,370	1,550	1,550	1,550	-	0%		
58	71 Over/Short Cash	(18)	(25)	(23)				-	0%		
	Subtotal; Operating Expenditures	1,055,475	1,040,309	660,586	1,071,397	1,071,397	1,098,507	27,110	3%		
	Department Total	1,257,102	1,326,373	845,878	1,432,390	1,434,866	1,475,364	40,498	3%		
	<i>crossfoot test, s=0</i>										
9010	Operating Expenditures										

City of Lake Worth Beach
 FY 2024 Budget
 Golf Course Fund

			178,269	14,436	810,050	2,075	(401)	7,950			
			Actual History								
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
	49	30	Uncollectible Accounts		16,977					0%	
575	58	0	Miscellaneous Expenses					-		0%	
		70	Bank Charges and Fees	8,375	32,409	36,298	30,000	30,000	30,000	-	0%
			GF Charge back				55,406	55,406	102,714	47,308	85%
519	71	0	Principal		3,127		8,629	8,629	7,472	(1,157)	-13%
	72	0	Interest	1,888	2,185	765			-	0%	
581	91	1	To General Fund		6,356						
581	91	80	Transfer to Capital Pro	50,000	50,000				-	0%	
589	58	60	Other	3,538					-	0%	
			Subtotal; Operating Expenditures	63,801	111,055	37,063	94,035	94,035	140,186	46,151	49%
			Department Total	63,801	111,055	37,063	94,035	94,035	140,186	46,151	49%
			<i>crossfoot test, s=0</i>								
			Total Use of Funds	1,320,903	1,437,428	882,940	1,526,425	1,528,901	1,615,550	86,649	6%
			<i>crossfoot test, s=0</i>					2,476			
			Net Sources over Uses of Funds	178,269	14,436	810,050	2,075	(401)	7,950	8,351	-2083%

City of Lake Worth Beach
FY 2024 Budget
IT Internal Service Fund

GL Acct Code	Account Description	<u>Actual History</u>							
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
FUND 510- Information Technology									
<u>Summary of Revenue and Expense</u>									
	Total Sources of Funds	2,156,582	2,409,211	1,727,642	2,621,555	2,621,555	2,870,257	248,702	9%
	Uses of Funds								
	Wages	554,789	630,309	408,073	635,011	751,402	697,438	(53,964)	-7%
	Benefits	197,252	283,561	159,567	300,154	348,743	319,676	(29,066)	-8%
	Subtotal	752,041	913,870	567,641	935,165	1,100,144	1,017,114	(83,030)	-8%
	Operating	1,423,543	1,461,606	967,994	1,678,114	1,678,114	1,834,175	156,061	9%
	Total Uses of Funds	2,175,583	2,375,476	1,535,635	2,613,279	2,778,258	2,851,289	73,031	3%
	Net Sources over Uses	(19,001)	33,735	192,007	8,276	(156,703)	18,968	175,671	-112%
		-			-				
Detail Revenue and Expenses									
SOURCES OF FUNDS									
341	Assessment Discount								
20	10 General Fund	934,003	1,036,542	749,660	1,146,830	1,146,830	1,159,050	12,220	1%
20	15 Beach Fund	74,832	102,087	74,245	111,368	111,368	116,802	5,434	5%
20	20 Electric Fund	599,855	676,308	498,354	747,531	747,531	916,809	169,278	23%
20	25 Water Fund	180,438	187,208	139,193	208,790	208,790	204,872	(3,918)	-2%
20	30 Local Sewer Fund	46,277	59,782	43,465	65,198	65,198	67,312	2,114	3%
20	35 Regional Sewer Fund				-	-	-	-	0%
20	40 Golf Fund	33,316	35,826	25,943	38,914	38,914	37,835	(1,079)	-3%
20	45 Housing Initiative				-	-	-	-	0%
20	50 CRA				-	-	33,835	33,835	#DIV/0!
20	55 Stormwater Fund	25,531	24,725	17,799	26,698	26,698	26,466	(233)	-1%
20	60 Sanitation Fund	108,451	102,213	79,231	118,846	118,846	119,782	936	1%
20	65 Building Services Fund	73,711	95,609	70,890	106,335	106,335	111,670	5,335	5%
20	75 Garage Fund	29,289	29,992	22,307	33,460	33,460	36,254	2,794	8%
20	80 Self Insurance Fund	3,602	8,758	6,462	9,693	9,693	9,359	(334)	-3%
20	95 Utility Conservation Fund	15,321	7,074		7,892	7,892	30,212	22,320	283%
20	99 Benefit Fund	24,673	25,000		-	-	-	-	0%
90	Miscellaneous				-	-	-	-	0%
	Subtotal	2,149,299	2,391,124	1,727,548	2,621,555	2,621,555	2,870,257	248,702	9%
369	Other Miscellaneous Rev								
90	90 Other	7,283		94				-	0%

City of Lake Worth Beach
FY 2024 Budget
IT Internal Service Fund

GL Acct Code	Account Description	<i>Actual History</i>							
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	Subtotal	7,283	-	94	-	-	-	-	#DIV/0!
380	Other Sources								
381	Transfer From								
10	1 General Fund								
10	13 ARPA		18,087						
	Subtotal	-	18,087	-	-	-	-	-	#DIV/0!
	Total Sources of Funds	2,156,582	2,409,211	1,727,642	2,621,555	2,621,555	2,870,257	248,702	9%
	<i>crossfoot test, s=0</i>								
	Wages and Benefits								
12	10 Regular	529,886	583,983	387,935	590,612	705,504	644,766	(60,738)	-9%
	30 Natural Disaster Regular	1,534						-	0%
	50 Unused Vacation Pay	5,388	(4,857)					-	0%
13	10 Part Time		18,987	8,715	23,299	23,298	23,997	699	3%
14	10 Standard Overtime	12,923	8,489	5,163	13,000	13,000	13,000	-	0%
15	10 Longevity	1,725	3,900	2,175	2,700	4,200	4,875	675	16%
	20 Incentive		14,402						
	30 Other Pays	3,333	5,405	4,085	5,400	5,400	10,800	5,400	100%
	Subtotal Wages	554,789	630,309	408,073	635,011	751,402	697,438	(53,964)	-7%
21	0 FICA Taxes	41,017	46,944	30,153	47,959	57,482	53,354	(4,128)	-7%
22	10 Defined Benefit Plan	93,048	141,621	65,437	145,573	162,971	161,191	(1,780)	-1%
23	0 Life & Health Insurance	62,618	91,557	61,490	102,711	124,378	100,242	(24,136)	-19%
24	10 Workers' Comp Regular	569	3,439	2,486	3,911	3,911	4,889	978	25%
	Subtotal Benefits	197,252	283,561	159,567	300,154	348,743	319,676	(29,066)	-8%
	Wages and Benefits	752,041	913,870	567,641	935,165	1,100,144	1,017,114	(83,030)	-8%
	Operating Expenditures								
31	10 Legal							-	0%
	90 Other	190,515	122,097	109,563	222,650	222,650	226,600	3,950	2%
40	10 Training/Registration	(2,484)	7,882	7,882	52,000	52,000	44,500	(7,500)	-14%
	30 PEU	854						-	0%
41	10 Telephone	309,881	296,586	197,595	337,780	337,780	380,660	42,880	13%
	30 Postage & Freight	7		40	500	500	500	-	0%
44	20 Operating/Capital Leasing	14,052	11,804	8,685	12,415	12,415	12,415	-	0%
45	10 Property/Liability	3,116	3,116	2,389	3,583	3,583	4,837	1,254	35%
46	21 Equipment-General	49,987	136,925	78,504	153,250	153,250	164,600	11,350	7%
	22 Equipment-Garage	19,600	19,600	13,067	10,780	10,780	13,066	2,286	21%

City of Lake Worth Beach
FY 2024 Budget
IT Internal Service Fund

		<i>Actual History</i>							
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
47	0 Printing & Binding	166			2,500	2,500	2,500	-	0%
51	10 Office Supplies	290		478	2,000	2,000	2,000	-	0%
52	10 Gas, Lubricants & Oil	275	314	133	500	500	500	-	0%
	20 Small Tools & Equipment	20,038	17,354	6,598	25,000	25,000	25,000	-	0%
	65 Computer Software	540,787	622,261	518,553	814,067	814,067	909,044	94,977	12%
54	0 Books, Publ, Subsc & Memb	405	200	200	820	820	820	-	0%
59	0 Depreciation	266,673	126,058		-	-	-	-	0%
64	15 Information Technology		85,503	20,740	-	-	-	-	0%
	Debt Service				40,269	40,269	37,133	(3,136)	-8%
	40 Misc. Equipment		1,047		-	-	10,000	10,000	#DIV/0!
72	0 Interest	9,381	10,859	3,568				-	0%
	Subtotal; Operating Expenditures	1,423,543	1,461,606	967,994	1,678,114	1,678,114	1,834,175	156,061	9%
	Department Total	2,175,583	2,375,476	1,535,635	2,613,279	2,778,258	2,851,289	73,031	3%
	Net Income <i>crossfoot test, s=0</i>	(19,001)	33,735	192,007	8,276	(156,703)	18,968	175,671	-112%

City of Lake Worth Beach
FY 2024 Budget
Garage Fund

GL Acct Code	Account Description	Actual History			FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)					
341	Assessment Discount								
0	0 Charges for Services	72,600	74,716	51,966			-	0%	
20	10 General Fund	425,273	448,690	320,349	317,240	317,240	115,283	36%	
20	15 Beach Fund	45,200	43,475	25,533	16,170	16,170	9,963	62%	
20	20 Electric Fund	139,208	133,475	84,808	156,750	156,750	27,912	18%	
20	25 Water Fund	124,900	124,900	78,666	128,810	128,810	6,253	5%	
20	30 Local Sewer Fund	108,400	112,425	81,467	54,120	54,120	35,211	65%	
20	35 Regional Sewer Fund	6,900	6,900	4,600	7,590	7,590	1,610	21%	
20	55 Stormwater Fund	6,900	6,900	4,600	7,590	7,590	1,610	21%	
20	60 Sanitation Fund	86,766	89,625	60,475	47,520	47,520	(8,320)	-18%	
20	65 Building Services Fund	35,116	34,300	25,725	35,574	35,574	10,158	29%	
20	70 IT Fund	19,600	19,600	13,067	10,780	10,780	2,286	21%	
20	75 Garage Fund	63,533	62,716	39,742			60,265	#DIV/0!	
40	10 Heavy Equipment / Fuel Charge Back	233,328	154,519	122,116	200,000	200,000	-	0%	
361	Donations						-	0%	
10	10 Investments	2,132	6,691	25,083			-	0%	
30	0 Unrealized Gain/(Loss)	(226)					-	0%	
40	0 Realized Gain/(Loss)	(1,473)	10				-	0%	
364	0 0 Disp of Fixed Assets	44,359	45,831	29,925			-	0%	
369				11,086			-	0%	
90	0 Miscellaneous Revenue	3,734	736				-	0%	
381	10 13 ARPA		12,822					0%	
40	1		1,500,000					0%	
	2		1,500,000					0%	
381	40 10 Sanitation		1,500,000				-	0%	
395	0 0 Fund Balance	-			330,000	330,000	(330,000)	-100%	
	Subtotal	1,416,249	5,878,331	979,207	1,312,144	1,312,144	(67,769)	-5%	
549	Transportation								
	Wages and Benefits								
12	10 Regular	309,540	315,217	219,330	334,642	334,647	10,039	3%	
	20 Leave Payout	9,972					-	0%	
	50 Unused Vacation Pay	1,841	1,428				-	0%	
14	10 Standard Overtime	5,695	5,056	4,099	6,000	6,000	-	0%	
15	10 Longevity		1,875		1,800	1,725	225	13%	
	20 incentive		11,911						
	30 Other Benefits		162	363			-	0%	

City of Lake Worth Beach
FY 2024 Budget
Garage Fund

			<i>Actual History</i>								
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
		Subtotal Wages	327,048	335,649	223,792	342,442	342,372	352,636	10,264	3%	
21	0	FICA Taxes	24,138	24,812	16,766	26,059	26,191	26,977	785	3%	
22	10	Defined Benefit Plan	73,827	77,777	38,273	82,482	77,303	86,172	8,868	11%	
23	0	Life & Health Insurance	65,627	69,693	45,225	83,134	75,005	66,719	(8,286)	-11%	
24	10	Workers' Comp Regular	5,310	7,815	5,684	9,370	9,370	11,712	2,342	25%	
		Subtotal Benefits	168,901	180,097	105,948	201,045	187,870	191,580	3,710	2%	
		Wages and Benefits	495,949	515,746	329,740	543,487	530,242	544,216	13,974	3%	
		Operating Expenditures									
30	60	Golf Course									
31	50	Internal IT Support	29,289	29,992	22,307	33,460	33,460	36,254	2,794	8%	
34	50	Other Contractual Service	10,243	8,781	5,728	11,000	11,000	11,000	-	0%	
40	10	Training/Registration	1,785	1,190	433	1,500	1,500	1,500	-	0%	
43	10	Water	2,455	2,228	1,944	2,500	2,500	2,500	-	0%	
	20	Sewer	2,016	2,239	2,279	2,000	2,000	2,000	-	0%	
	30	Electricity	11,230	11,958	8,935	10,000	10,000	10,000	-	0%	
	40	Refuse/Waste Disposal	3,803	3,803	2,536	3,800	3,800	3,800	-	0%	
45	10	Property/Liability	39,792	39,794	30,509	45,763	45,763	61,780	16,017	35%	
46	10	Buildings	6,119	8,218	2,164	6,500	6,500	6,500	-	0%	
	21	Equipment-General	5,983	7,905	1,665	8,000	8,000	19,000	11,000	138%	
	22	Equipment-Garage	192,673	171,580	105,175	160,000	160,000	160,000	-	0%	
	26	Vehicles over 1 Ton	8,658	6,427	1,036	5,000	5,000	5,000	-	0%	
51	10	Office Supplies	461	460	61	500	500	500	-	0%	
52	10	Gas, Lubricants & Oil	6,710	9,169	4,607	7,000	7,000	7,000	-	0%	
	15	Inventory Over and Short	(735)	18,927		200	200	200	-	0%	
	16	Inventory/Fuel-Over-Short	83,534	159,283					-	0%	
	18	Inventory Clearing Account	193,353	90,468	43,232	90,000	90,000	90,000	-	0%	
	19	Contra Clearing Account	(619)						-	0%	
	20	Small Tools	14,476	17,529	9,081	17,000	17,000	17,000	-	0%	
	40	Uniforms	3,680	1,123	2,384	4,000	4,000	4,000	-	0%	
	90	Other	10,813	12,416	5,939	11,000	11,000		(11,000)	-100%	
9010									-		
519	58	70 Bank Charges and Fees	306	77	76	-	-	-	-	0%	
	72	0 Interest	40,206	46,540	15,293	-	-	-	-	0%	
549	59	0 Depreciation	337,140	243,793		-	-	-	-	0%	
	62	0 Buildings/Improvements	146,946	207,753	172,184	-	-	-	-	0%	
	64	30 Vehicles			60,598				-	0%	
589	58	60 Other - GF Charge back	408			-		82,171	82,171	#DIV/0!	
	63	99 Fixed Assets Contra Acct	(146,945)	(207,753)					-	0%	
		Subtotal; Operating Expenditures	1,003,779	893,900	498,166	419,223	419,223	520,205	100,982	24%	

City of Lake Worth Beach
 FY 2024 Budget
 Garage Fund

GL Acct Code	Account Description	<i>Actual History</i>							
		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	Department Total	1,499,729	1,409,646	827,906	962,710	949,465	1,064,421	114,956	12%
	<i>crossfoot test, s=0</i>								
64	30	Vehicles				-			
		Debt Service				345,166	345,166	159,141	(186,025) -54%
		Department Total	-	-	-	345,166	345,166	159,141	(186,025) -54%
		Total Uses of Funds	1,499,729	1,409,646	827,906	1,307,876	1,294,631	1,223,562	(71,069) -5%
							(13,245)		
		Net Income	(83,480)	4,468,685	151,301	4,268	17,513	20,813	3,300 19%

City of Lake Worth Beach
FY 2024 Budget
Self Insurance Fund

			209,501	325,704	411,677	139,862	69,914	11,818			
			<i>Actual History</i>								
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
FUND	520 Self Insurance Fund										
340											
341											
General Property and Liability											
341	20	10 General Fund	628,739	605,833	464,473	648,241	648,241	875,125	226,884	35%	
	20	15 Beach Fund	121,758	112,795	86,476	120,691	120,691	162,932.85	42,242	35%	
	20	16 Special Activities				47,987	47,987	64,782.45	16,795	35%	
	20	20 Electric Fund	918,043	945,586	722,153	1,011,777	1,011,777	1,365,898.95	354,122	35%	
	20	25 Water Fund	537,692	537,693	412,231	575,332	575,332	776,698.20	201,366	35%	
	20	30 Local Sewer Fund	90,285	70,285	53,885	75,205	75,205	101,526.75	26,322	35%	
	20	35 Regional Sewer Fund	36,914	36,914	28,301	41,473	41,473	55,988.55	14,516	35%	
	20	40 Golf Fund	78,022	66,900	51,290	71,583	71,583	96,637.05	25,054	35%	
	20	55 Stormwater Fund	44,872	44,873	33,445	48,014	48,014	64,818.90	16,805	35%	
	20	60 Sanitation Fund	152,096	152,096	116,607	162,742	162,742	219,701.70	56,960	35%	
	20	65 Building Services Fund	1,735	1,735	1,330	1,856	1,856	2,505.60	650	35%	
	20	70 IT Fund	3,116	3,116	2,389	3,334	3,334	4,500.90	1,167	35%	
	20	75 Garage Fund	39,792	39,794	30,509	42,580	42,580	57,483.00	14,903	35%	
	20	95 Utility Conservation Fund	4,198	-		3,797	3,797	5,125.95	1,329	35%	
	20	99 Contributions-Other	6,048	6,048	4,637			-	-	0%	
Worker's Compensation											
	21	10 General Fund	78,274	455,111	74,813	122,927	122,927	153,658.75	30,732	25%	
	21	15 Beach Fund	26,299		28,995	49,242	49,242	61,552.50	12,311	25%	
	21	16 Special Activities				3,153	3,153	3,941.25	788	25%	
	21	20 Electric Fund	100,013		70,986	99,349	99,349	124,186.25	24,837	25%	
	21	25 Water Fund	52,633		43,318	75,644	75,644	94,555.00	18,911	25%	
	21	30 Local Sewer Fund	18,978		21,176	26,879	26,879	33,598.75	6,720	25%	
	21	35 Regional Sewer Fund	3,235		3,133	4,511	4,511	5,638.75	1,128	25%	
	21	40 Golf Fund	1,968		2,800	6,250	6,250	7,812.50	1,563	25%	
	21	45 Housing Initiative						-	-	0%	
	21	55 Stormwater Fund	12,246		14,836	24,256	24,256	30,320.00	6,064	25%	
	21	60 Sanitation Fund	45,758		50,376	88,449	88,449	110,561.25	22,112	25%	
	21	65 Building Service Fund	5,485		7,931	11,104	11,104	13,880.00	2,776	25%	
	21	70 IT Fund	569		2,486	4,079	4,079	5,098.75	1,020	25%	
	21	75 Garage Fund	22,759		5,684	9,420	9,420	11,775.00	2,355	25%	
	21	81 Benefit Fund	24		110	197	197	246.25	49	25%	
	21	95 Utility Conservation Fund						-	-	0%	
		Subtotal	3,031,550	3,078,779	2,334,367	3,380,072	3,380,072	4,510,551	1,130,479	33%	
361		Interest & other Earnings							-		
	10	Investments	8,726	41,463	157,009	40,000	40,000	50,000.00	10,000	25%	
	30	0 Unrealized Gain/(Loss)	(904)						-	0%	

City of Lake Worth Beach
FY 2024 Budget
Self Insurance Fund

			209,501	325,704	411,677	139,862	69,914	11,818		
			<i>Actual History</i>							
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	40	0 Realized Gain/(Loss)	(7,542)	64					-	0%
369		Other Miscellaneous Rev							-	
	30	10 Settlements			25,017				-	0%
	90	30 Insurance Recovery	81,785	250,927	127,931				-	0%
	90	90 Other	4,125	117	5				-	0%
		Subtotal	86,190	292,571	309,962	40,000	40,000	50,000	10,000	25%
		Total Sources of Funds	3,117,740	3,371,350	2,644,329	3,420,072	3,420,072	4,560,551	1,140,479	33%
		<i>crossfoot test, s=0</i>								
51		Administrative								
513		Administrative								
1331		Wages and Benefits								
	12	10 Regular	226,036	86,203	65,464	97,186	125,344	136,300	10,956	9%
	13	10 Part Time			354				-	0%
	14	10 Standard Overtime	283	1,025	783	2,500	2,500	2,500	-	0%
	15	10 Longevity		292	113	244	225	263	38	17%
		30 Other Pays			303	1,575	1,575	1,575	-	0%
		Subtotal Wages	226,319	87,520	67,017	101,505	129,644	140,637	10,994	8%
	21	0 FICA Taxes	18,630	6,503	4,976	7,626	9,901	10,742	841	8%
	22	10 Defined Benefit Plan	29,007	13,041	3,617	16,018	21,516	27,645	6,129	28%
		20 401-a Plan	10,493	2,981	2,022	3,220	3,220	3,317	97	3%
	23	0 Life & Health Insurance	38,982	13,909	10,246	20,149	19,346	18,805	(541)	-3%
	24	10 Workers' Comp Regular	24	116	104	165	165	207	41	25%
		Subtotal Benefits	97,137	36,550	20,965	47,178	54,148	60,715	6,566	12%
		Wages and Benefits	323,455	124,070	87,981	148,683	183,792	201,352	17,560	10%
		Operating Expenditures								
	31	10 Legal	78,266	43,868	57,785	150,000	150,000	195,000	45,000	30%
		50 Internal IT Support	3,602	5,101	3,735	5,603	5,603	5,307	(296)	-5%
		90 Other				4,200	4,200	4,200	-	0%
	34	41 Insurance Fund				-	-	-	-	0%
		45 Employee Training	25,845	23,825	14,789	60,000	60,000	60,000	-	0%
		50 Other Contractual Service	56,905	66,924	43,875	100,000	100,000	120,000	20,000	20%
	40	10 Training/Registration	2,470	4,218		5,000	5,000	7,400	2,400	48%
		20 Lodging/Transportation	334	2,528	409	3,000	3,000	3,000	-	0%
	41	30 Postage & Freight	91	27		500	500	500	-	0%
	44	20 Operating/Capital Leasing	600	1,307		2,500	2,500	2,500	-	0%
	45	1 IBNR Expense	81,277	(105,708)					-	0%
		10 Property/Liability		100	6,396	126,500	126,500	170,775	44,275	35%

City of Lake Worth Beach
FY 2024 Budget
Self Insurance Fund

		209,501	325,704	411,677	139,862	69,914	11,818		
		<i>Actual History</i>							
GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	60 Deduct/Non-Covered Losses	516,355	860,191	249,132	520,000	520,000	564,000	44,000	8%
	70 Insurance Premium Paid	1,174,966	1,302,352	1,422,968	1,256,600	1,256,600	2,085,743	829,143	66%
46	21 Equipment-General		1,755		11,000	11,000	12,000	1,000	9%
47	0 Printing & Binding	1,752	1,822	1,857	2,000	2,000	2,000	-	0%
48	0 Promotional Activities	540	2,005		2,000	2,000	2,000	-	0%
49	60 Safety Incentives	690			15,000	15,000	17,000	2,000	13%
51	10 Office Supplies	1,144	350		2,000	2,000	2,000	-	0%
	20 Office Furniture		2,527		5,000	5,000	5,000	-	0%
54	0 Books, Publ, Subsc & Memb		219	177	1,250	1,250	1,250	-	0%
	Subtotal; Operating Expenditures	1,944,837	2,213,411	1,801,123	2,272,153	2,272,153	3,259,675	987,522	43%
	Department Total	2,268,293	2,337,481	1,889,104	2,420,836	2,455,945	3,461,027	1,005,082	41%
	<i>crossfoot test, s=0</i>								
1332									
	Wages and Benefits							-	
12	10 Regular	2,692	87,767	65,464	97,186	125,344	136,300	10,956	9%
13	10 Part Time			354				-	0%
14	10 Standard Overtime	9	1,025	783	1,200	1,200	1,200	-	0%
15	10 Longevity		292	113	244	225	263	38	17%
	30 Other Pays			303	1,575	1,575	1,575	-	0%
	Subtotal Wages	2,701	89,084	67,017	100,205	128,344	139,337	10,994	9%
21	0 FICA Taxes	196	6,610	4,976	7,527	9,801	10,642	841	9%
22	10 Defined Benefit Plan		13,566	3,617	16,018	21,516	27,645	6,129	28%
	20 401-a Plan	817	2,981	2,022	3,220	3,220	3,317	97	3%
23	0 Life & Health Insurance		14,671	10,246	20,149	19,076	18,805	(271)	-1%
24	10 Workers' Comp Regular		118	104	165	165	207	41	25%
	Subtotal Benefits	1,013	37,946	20,965	47,079	53,779	60,615	6,836	13%
	Wages and Benefits	3,714	127,030	87,981	147,284	182,123	199,953	17,830	10%
	Operating Expenditures								
31	10 Legal	1,938			12,000	12,000	14,000	2,000	17%
	50 Internal IT Support		3,657	2,727	4,090	4,090	4,053	(37)	-1%
34	50 Other Contractual Service	68,946	114,527	70,746	335,000	335,000	371,700	36,700	11%
40	10 Training/Registration				12,000	12,000	13,000	1,000	8%
45	1 IBNR Expense							-	0%
	2 IBNR Expense WC	76,698	(96,773)					-	0%
	60 Deduct/Non-Covered Losses	461,200	551,673	172,172	300,000	300,000	420,000	120,000	40%
	80 Workmen's Comp Premium Pd		1,499	9,443	40,000	40,000	56,000	16,000	40%
52	20 Small Tools & Equipment				1,000	1,000	1,000	-	0%
	Subtotal; Operating Expenditures	608,782	574,583	255,088	704,090	704,090	879,753	175,663	25%
								-	#DIV/0!

City of Lake Worth Beach
 FY 2024 Budget
 Self Insurance Fund

			209,501	325,704	411,677	139,862	69,914	11,818			
			<i>Actual History</i>								
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24	
		Department Total	612,496	701,613	343,069	851,374	886,213	1,079,705	193,493	22%	
		<i>crossfoot test, s=0</i>									
		Administrative									
		Other General Government									
9010		Operating Expenditures									
519	49	30 Uncollectible Accounts							-	0%	
	58	70 Bank Charges and Fees	1,586	486	478	8,000	8,000	8,000	-	0%	
535	59	0 Depreciation	6,183	6,066					-	0%	
519	99	90 Reser for Future Cap Exp	19,630						-	0%	
589	58	60 Other	50						-	0%	
		Subtotal; Operating Expenditures	27,450	6,552	478	8,000	8,000	8,000	-	0%	
		Department Total	27,450	6,552	478	8,000	8,000	8,000	-	0%	
		<i>crossfoot test, s=0</i>									
		Total Use of Funds	2,908,239	3,045,646	2,232,652	3,280,210	3,350,158	4,548,732	1,198,574	36%	
		<i>crossfoot test, s=0</i>									
		Net Sources over Uses	209,501	325,704	411,677	139,862	69,914	11,818	(58,095)	-83%	
		<i>crossfoot test, s=0</i>									

City of Lake Worth Beach
FY 2024 Budget
Benefit Fund

GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
FUND 540	Employee Benefits								
330	Intergovernmental Revenue								
338	Shared Revenue Local Unit								
10	1 County Contributions		212,269.00	37,064.64	200,000.00	200,000.00	200,000.00	-	0%
341	Charges for Services- Health Insurance								
20	10 General Fund	1,180,471.76			1,390,383.00	1,390,383.00		(1,390,383.00)	-100%
20	15 Beach Fund	255,272.51			303,619.00	303,619.00		(303,619.00)	-100%
20	16 Special Activities				24,710.00	24,710.00		(24,710.00)	-100%
20	20 Electric Fund	1,051,406.80			1,188,245.00	1,188,245.00		(1,188,245.00)	-100%
20	25 Water Fund	471,022.36			519,892.00	519,892.00		(519,892.00)	-100%
20	30 Local Sewer Fund	223,178.14			229,645.00	229,645.00		(229,645.00)	-100%
20	35 Regional Sewer Fund	34,472.34			42,258.00	42,258.00		(42,258.00)	-100%
20	40 Golf Fund	9,599.00			12,645.00	12,645.00		(12,645.00)	-100%
20	45 Housing Initiative							-	0%
20	55 Stormwater Fund	95,063.47			95,691.00	95,691.00		(95,691.00)	-100%
20	60 Sanitation Fund	361,523.76			425,229.00	425,229.00		(425,229.00)	-100%
20	65 Building Services Fund	156,749.89			190,444.00	190,444.00		(190,444.00)	-100%
20	70 IT Fund	62,618.15			102,711.00	102,711.00		(102,711.00)	-100%
20	75 Garage Fund	48,177.43			83,134.00	83,134.00		(83,134.00)	-100%
20	80 Self Insurance Fund	42,422.74			40,298.00	40,298.00		(40,298.00)	-100%
20	85 Foreclosure							-	0%
20	90 Grant Fund							-	0%
20	95 Utility Conservation Fund							-	0%
20	96 Participant Dental Cont	64,755.74	13,698.00	9,477.58				-	0%
20	97 Participant Vision Cont	9,002.77	2,762.00	1,807.36				-	0%
20	98 Participant Supp-Ins Cont	159,193.00	15,330.00	9,109.82				-	0%
20	99 Particpant Med Contrib	549,949.54	3,783,256.00	2,479,193.60	20,149.00	20,149.00	5,369,411.00	5,349,262.00	26549%
	Subtotal	4,774,879.40	3,815,046.00	2,499,588.36	4,669,053.00	4,669,053.00	5,369,411.00	700,358.00	15%
	Employee Pension								
22	10 General Fund	1,074,339.33			1,262,052.00	1,262,052.00		(1,262,052.00)	-100%
22	15 Beach Fund	222,298.27			275,762.00	275,762.00		(275,762.00)	-100%
22	16 Special Activities				28,416.00	28,416.00		(28,416.00)	-100%
22	20 Electric Fund	1,468,692.17			1,605,592.00	1,605,592.00		(1,605,592.00)	-100%
22	25 Water Fund	474,733.28			546,537.00	546,537.00		(546,537.00)	-100%
22	30 Local Sewer Fund	214,643.56			240,908.00	240,908.00		(240,908.00)	-100%
22	35 Regional Sewer Fund	66,430.61			40,599.00	40,599.00		(40,599.00)	-100%
22	40 Golf Fund	15,255.84			19,014.00	19,014.00		(19,014.00)	-100%
22	45 Housing Initiative Fund							-	0%
22	50 CRA							-	0%
22	55 Stormwater	66,435.70			102,244.00	102,244.00		(102,244.00)	-100%

City of Lake Worth Beach
FY 2024 Budget
Benefit Fund

GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
22 60	Sanitation Fund	298,605.46			385,816.00	385,816.00		(385,816.00)	-100%
22 65	Building Services Fund	142,939.70			194,500.23	194,500.23		(194,500.23)	-100%
22 70	IT Fund	93,047.98			145,573.00	145,573.00		(145,573.00)	-100%
22 75	Garage Fund	72,926.92			82,482.00	82,482.00		(82,482.00)	-100%
22 80	Self Insurance Fund	31,458.05			32,035.00	32,035.00		(32,035.00)	-100%
22 85	Foreclosure Fund							-	0%
22 90	Grant Fund							-	0%
22 95	Utility Conservation Fund	23,260.00						-	0%
	Employee benefits Fund				16,018.00	16,018.00		(16,018.00)	-100%
22 99	Contributions-Other							-	0%
	Subtotal	4,265,066.87	-	-	4,977,548.23	4,977,548.23	-	(4,977,548.23)	-100%
	401A Contributions								
23 10	General Fund	61,579.82			109,680.00	109,680.00		(109,680.00)	-100%
23 15	Beach Fund				5,651.00	5,651.00		(5,651.00)	-100%
23 16	Special Activities				1,884.00	1,884.00		(1,884.00)	-100%
23 20	Electric Fund	166,875.02			21,838.00	21,838.00		(21,838.00)	-100%
23 25	Water Fund	17,149.29			22,033.00	22,033.00		(22,033.00)	-100%
23 30	Local Sewer Fund	6,817.59			8,464.00	8,464.00		(8,464.00)	-100%
23 35	Regional Sewer Fund							-	0%
23 40	Golf Fund				1,256.00	1,256.00		(1,256.00)	-100%
23 45	Housing Initiative Fund							-	0%
23 50	CRA							-	0%
23 55	Stormwater Fund	972.01			-	-		-	0%
23 60	Sanitation Fund				-	-		-	0%
23 65	Building Services Fund	10,561.87			19,195.00	19,195.00		(19,195.00)	-100%
23 70	IT Fund				-	-		-	0%
23 75	Garage Fund				-	-		-	0%
23 80	Self Insurance Fund	817.18			6,440.00	6,440.00		(6,440.00)	-100%
23 85	Foreclosure Fund							-	0%
23 95	Utility Conservation Fund							-	0%
23 99	Contributions-Other				3,220.00	3,220.00		(3,220.00)	-100%
	Employee benefits Fund							-	0%
23	Subtotal	264,772.78	-	-	199,661.00	199,661.00	-	(199,661.00)	-100%
	Charges for Services	9,304,719.05	3,815,046.00	2,499,588.36	9,846,262.23	9,846,262.23	5,369,411.00	(4,476,851.23)	-45%
361	Interest & other Earnings								
10 10	Investments	2,864.48	9,956.00	37,701.76	4,000.00	4,000.00		(4,000.00)	-100%
30 0	Unrealized Gain/(Loss)	(302.16)						-	0%
40 0	Realized Gain/(Loss)	(2,092.06)	15.00					-	0%
	Subtotal	470.26	9,971.00	37,701.76	4,000.00	4,000.00	-	(4,000.00)	-100%

City of Lake Worth Beach
FY 2024 Budget
Benefit Fund

GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
369	Other Miscellaneous Rev									
90	90	Other	84,970.91	86,950.00	69.60				-	0%
	Total Sources of Funds		9,390,160.22	4,124,236.00	2,574,424.36	10,050,262.23	10,050,262.23	5,569,411.00	(4,480,851.23)	-45%
Uses of Funds										
1320										
513	Administrative									
12	10	Regular	110,576.94	84,634.00	65,463.22	97,186.00	125,343.85	136,299.94	10,956.09	9%
13	10	Part Time			353.75				-	0%
14	10	Standard Overtime	145.89	1,014.00	777.52	500.00	500.00	500.00	-	0%
15	10	Longevity		292.00	112.50	244.00	225.00	262.50	37.50	17%
	30	Other Pays	207.70	6,594.00	4,249.08	1,575.00	1,575.00	1,575.00	-	0%
	Subtotal		110,930.53	92,534.00	70,956.07	99,505.00	127,643.85	138,637.44	10,993.59	9%
21	0	FICA Taxes	7,248.01	6,893.00	5,273.78	7,473.00	9,747.54	10,588.55	841.01	9%
22	10	Defined Benefit Plan	4,574,256.87	69,265.00	3,625.76	16,018.00	21,516.23	27,644.74	6,128.51	28%
						4,975,006.00	4,975,006.00		(4,975,006.00)	-100%
	20	401-a Plan	148,749.81	7,100.00	133,745.03	3,220.00	3,220.00	3,316.60	96.60	3%
						199,661.00	199,661.00		(199,661.00)	-100%
	99	Other				200,000.00	200,000.00	200,000.00	-	0%
23	0	Life & Health Insurance	379.39	13,838.00	10,589.83	20,149.00	19,076.41	18,805.44	(270.97)	-1%
	30	PPO EE	4,583,058.65	1,210,539.00	2,924,467.65	4,100,360.00	4,100,360.00	4,190,533.00	90,173.00	2%
	90	Supplemental Insurance	231,606.41	26,355.00	174,456.21	247,817.00	247,817.00	374,689.00	126,872.00	51%
	91	Supplemental Life Ins								
	95	Other		193.00					-	0%
	96	Claims		2,583,899.00	18,702.31				-	0%
24	10	Workers' Comp Regular		124.00	110.03	165.00	165.22	163.97	(1.25)	-1%
	Subtotal		9,545,299.14	3,918,206.00	3,270,970.60	9,769,869.00	9,776,569.40	4,825,741.30	(4,950,828.10)	-51%
	Total Wages and Benefits		9,656,229.67	4,010,740.00	3,341,926.67	9,869,374.00	9,904,213.25	4,964,378.74	(4,939,834.52)	-50%
31	40	Medical				-	-	-	-	0%
	50	Internal IT Support	24,672.96	25,000.00		-	-	19,752.00	19,752.00	#DIV/0!
34	45	Employee Training	20,929.80	5,383.00	(2,471.20)	40,000.00	40,000.00	51,000.00	11,000.00	28%
	50	Other Contractual Service	28,501.86	62,115.00	8,124.62	70,000.00	70,000.00	75,000.00	5,000.00	7%
40	10	Training/Registration	1,755.28	3,295.00		2,000.00	2,000.00	5,000.00	3,000.00	150%
	20	Lodging/Transportation		1,332.00	1,467.98	2,000.00	2,000.00	3,000.00	1,000.00	50%
41	30	Postage & Freight	105.07	362.00	183.78	1,750.00	1,750.00	1,750.00	-	0%
43	10	Water	1,248.67	365.00	238.21	1,750.00	1,750.00	1,750.00	-	0%
	20	Sewer	737.18	443.00	283.11	800.00	800.00	800.00	-	0%

City of Lake Worth Beach
FY 2024 Budget
Benefit Fund

GL Acct Code	Account Description	FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
	30 Electricity	2,872.24	3,084.00	2,218.26	2,950.00	2,950.00	2,950.00	-	0%
	40 Refuse/Waste Disposal	133.08	120.00	142.16	140.00	140.00	140.00	-	0%
44	20 Operating/Capital Leasing	2,600.00	699.00	1,728.88	3,000.00	3,000.00	3,000.00	-	0%
45	10 Property/Liability	6,048.00	6,048.00	4,636.64	6,955.00	6,955.00	9,389.00	2,434.00	35%
47	0 Printing & Binding	3,000.00	2,873.00	1,609.93	4,000.00	4,000.00	4,000.00	-	0%
48	0 Promotional Activities	3,000.00	88.00	1,310.70	4,000.00	4,000.00	5,000.00	1,000.00	25%
51	10 Office Supplies	1,837.90	1,864.00	2,196.91	2,000.00	2,000.00	2,000.00	-	0%
54	0 Books, Publ, Subsc & Memb	383.00	1,891.00	1,630.00	3,500.00	3,500.00	3,500.00	-	0%
								-	
9010								-	
513	58 70 Bank Charges	436.52	117.00	114.84				-	0%
								-	
								-	
	Total Operating Expenditure	98,261.56	115,079.00	23,414.82	144,845.00	144,845.00	188,031.00	43,186.00	30%
	Total uses	9,754,491.23	4,125,819.00	3,365,341.49	10,014,219.00	10,049,058.25	5,152,409.74	(4,896,648.52)	-49%
	Net Sources over Uses	(364,331.01)	(1,583.00)	(790,917.13)	36,043.23	1,203.97	417,001.26	415,797.29	34535%

City of Lake Worth Beach
 FY 2024 Budget
 Debt Service Fund

			<i>Actual History</i>							
GL Acct Code	Account Description		FY 2021 Actual	FY 2022 Actual (Unaudited)	FY 2023 Actual as of May 2023 (Unaudited)	FY 2023 Adopted Budget	FY 2023 Salaries Amended Budget	FY 2024 Proposed Budget	Change \$ FY 23 to FY 24	Change % FY 23 to FY 24
Fund 203										
REVENUES										
311		Ad Valorem								
10	20	Debt	2,334,299	2,506,651	2,292,107	2,159,088	2,159,088	2,151,588	(7,501)	0%
361		Interest & other Earnings								
	10	Investments								
395		Other Sources								
	0	Use of Fund Balance								
		Total Sources of Funds	2,334,299	2,506,651	2,292,107	2,159,088	2,159,088	2,151,588	(7,501)	0%
9010		Non-Departmental								
519	71	0 Principal	765,000	805,000	-	850,000	850,000	885,000		
	72	10 Interest	1,387,588	1,349,338	654,544	1,309,088	1,309,088	1,266,588		
		Expenditure Total	2,152,588	2,154,338	654,544	2,159,088	2,159,088	2,151,588	-	0%
		Net Source over Use of Funds	181,712	352,314	1,637,564	-	-	-	(7,501)	#DIV/0!

FY 2024 Capital Improvement Program
Five Year Program

Project Title	FY 2024 Requests	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Test	Cumulative Requests
Governmental Funds							
General Fund							
General Government							
Bistro Lighting	65,000						65,000
Total General Government Fund	65,000	-	-	-	-		65,000
<i>cf error =0</i>							
Community Sustainability							
1900 Second Ave North - Lobby Area	750,000						750,000
	750,000	-	-	-	-		750,000
<i>cf error =0</i>							
Cemetery							
Pinecrest Cemetery Fencing / Gate	450,000						450,000
IA Banks Cemetery Fencing	125,000						125,000
Pinecrest Cemetery Mausoleum	745,000						745,000
Total Cemetery	1,320,000	-	-	-	-		1,320,000
<i>cross foot error s=0</i>							
Recreation							
Osborne Community Center Renovation	306,961	-	-	-	-		306,961
Sunset Ridge Park - Tennis Court Resurfacing	100,000				-		100,000
Parks, Open Spaces and Recreation Master Plan	225,000						225,000
South Bryant Park- Fitness Park	75,000						75,000
South Bryant Park- Playground		150,000					150,000
South Palm- Playground	150,000						150,000
Total Leisure Services	856,961	150,000	-	-	-		1,006,961
<i>cross foot error s=0</i>							
Street Maintenance							
Roadway Projects: - sales tax proceeds already funded for FY 22	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		5,000,000
Sidewalk and ADA Special Projects	1,430,066						1,430,066
Roads / ADA Improvements							-
Total Street Maintenance Fund	2,430,066	1,000,000	1,000,000	1,000,000	1,000,000		6,430,066
<i>cross foot error s=0</i>							

FY 2024 Capital Improvement Program
Five Year Program

Project Title	FY 2024 Requests	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Test	Cumulative Requests
Total General Fund	5,422,027	1,150,000	1,000,000	1,000,000	1,000,000		9,572,027
<i>cross foot error s=0</i>							
Building Fund							
Proposed ERP Replacement							-
Total Building Fund	-	-	-	-	-		-
<i>cross foot error s=0</i>							
Beach Fund							
Lifeguard Tower Replacement- Casino	214,025						214,025
Beach Property - Ocean Rescue & Beach Property Maintenance Staff Offices	500,000						500,000
							-
Total Beach Fund	714,025	-	-	-	-		714,025
<i>cross foot error s=0</i>							
Golf Fund							
Golf Course Cart Paths	268,625						268,625
Golf Course Fairways	1,033,166						1,033,166
Golf Course Greens	681,964						681,964
Golf Course Tees	253,040						253,040
Total Golf Fund	2,236,795	-	-	-	-		2,236,795
<i>cross foot error s=0</i>							
Garage Fleet Maintenance Fund							
Public Works and Fleet Maintenance Facility	2,810,000	-	-	-	-		2,810,000
Bucket Truck	150,000						150,000
Annual Vehicle Replacement Budget	200,000	200,000	200,000	200,000	200,000		1,000,000
Forklift Replacement	75,000						75,000
							-
							-
Total Garage Fund	3,235,000	200,000	200,000	200,000	200,000		4,035,000
<i>cross foot error s=0</i>							
IT Fund							
<i>cross foot error s=0</i>							
Total Governmental Funds	11,607,847	1,350,000	1,200,000	1,200,000	1,200,000		16,557,847
<i>cross foot error s=0</i>							
ENTERPRISE FUNDS							

FY 2024 Capital Improvement Program
Five Year Program

Project Title	FY 2024 Requests	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Test	Cumulative Requests
Electric Fund							
NERC CIP & Security Camera System Improvements	100,000	-	-	-	-		100,000
System Hardening & Reliability Improvement (SHRIP)		16,650,000	16,300,000	750,000			33,700,000
FDOT Lake Worth Road Street Lighting	220,000						220,000
Total Electric Fund	320,000	16,650,000	16,300,000	750,000	-		34,020,000
<i>cross foot error s=0</i>							
Water Fund							
Raw Water Wells	2,740,000	3,650,000	2,850,000	2,000,000	3,400,000		14,640,000
Water Treatment Plant Improvements	1,200,000	600,000	2,350,000	200,000	3,200,000		7,550,000
Water Distribution Mains	1,015,000	1,000,000	2,100,000	3,800,000	2,800,000		10,715,000
BackHoe Replacement	140,000						140,000
Total Water Fund	5,095,000	5,250,000	7,300,000	6,000,000	9,400,000		33,045,000
<i>cross foot error s=0</i>							
Local Sewer Fund							
Local Sewer Pump Station Improvements	550,000	600,000	525,000	500,000	650,000		2,825,000
Local Sewer System Pipe Network	1,165,000	1,140,000	1,140,000	1,140,000	1,140,000		5,725,000
Total Local Sewer Fund	1,715,000	1,740,000	1,665,000	1,640,000	1,790,000		8,550,000
<i>cross foot error s=0</i>							
Stormwater Fund							
Stormwater Conveyance and collection improvements	1,250,000	350,000	350,000	350,000	350,000		2,650,000
Total Stormwater Fund	1,250,000	350,000	350,000	350,000	350,000		2,650,000
<i>cross foot error s=0</i>							
Sanitation Fund							
Heavy Truck Replacement Budget	400,000	400,000	400,000	400,000	400,000		2,000,000
Total Sanitation Fund	400,000	400,000	400,000	400,000	400,000		2,000,000
<i>cross foot error s=0</i>							
Regional Sewer Fund							
MPS Pump Replacement 101, 102, 103, 104	325,000	325,000	325,000				975,000
Pipe lining and replacement upgrades	100,000	300,000	560,000				960,000
Total Regional Sewer Fund	425,000	725,000	885,000	300,000	300,000		2,635,000
<i>cross foot error s=0</i>							

FY 2024 Capital Improvement Program
Five Year Program

Project Title	FY 2024 Requests	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Test	Cumulative Requests
Total: Enterprise Funds	9,205,000	25,115,000	26,900,000	9,440,000	12,240,000		82,900,000
<i>cross foot errors=0</i>							
Total City	20,812,847	26,465,000	28,100,000	10,640,000	13,440,000		99,457,847

FY 2024 Capital Improvement Program

Project Title	FY 2024 Requests	Non Appropriated Grant Application	Appropriations							Funding Not Identified or not Funded
			Pay Go	Fund Balance	Transfers From Other Funds	Grant /SRF	Sales Tax	ARPA	New Borrowing	
Governmental Funds										
General Fund										
General Government										
Bistro Lighting	65,000		-	-	-	-	-	-	-	65,000
Total General Government Fund	65,000	-	-	-	-	-	-	-	-	65,000
	<i>cf error =0</i>									
Community Sustainability										
1900 Second Ave North - Lobby Area	750,000	-	-	750,000	-	-	-	-	-	-
	750,000	-	-	750,000	-	-	-	-	-	-
	<i>cf error =0</i>									
Cemetery										
Pinecrest Cemetery Fencing / Gate	450,000	-	-	-	-	-	-	-	-	450,000
IA Banks Cemetery Fencing	125,000	-	-	-	-	-	-	-	-	125,000
Pinecrest Cemetery Mausoleum	745,000	-	-	-	-	-	-	-	-	745,000
Total Cemetery	1,320,000	-	-	-	-	-	-	-	-	1,320,000
	<i>cross foot error s=0</i>									
Recreation										
Osborne Community Center Renovation	306,961	-	-	-	-	266,814	-	-	-	40,147
Sunset Ridge Park - Tennis Court Resurfacing	100,000	-	-	-	-	-	-	-	-	100,000
Parks, Open Spaces and Recreation Master Plan	225,000	-	-	-	-	-	-	-	-	225,000
South Bryant Park- Fitness Park	75,000	-	-	-	-	-	-	-	-	75,000
South Palm- Playground	150,000	-	-	-	-	-	-	-	-	150,000
Total Leisure Services	856,961	-	-	-	-	266,814	-	-	-	590,147
	<i>cross foot error s=0</i>									
Street Maintenance										
Roadway Projects: - sales tax proceeds already funded for FY 22	1,000,000	-	-	-	-	-	1,000,000	-	-	-
Sidewalk and ADA Special Projects	1,430,066	-	-	-	-	1,430,066	-	-	-	-
Roads / ADA Improvements		-	-	-	-	-	-	-	-	-
Total Street Maintenance Fund	2,430,066	-	-	-	-	1,430,066	1,000,000	-	-	-
	<i>cross foot error s=0</i>									
Total General Fund	5,422,027	-	-	750,000	-	1,696,880	1,000,000	-	-	1,975,147
	<i>cross foot error s=0</i>									

FY 2024 Capital Improvement Program

Project Title	FY 2024 Requests	Non Appropriated Grant Application	Appropriations							Funding Not Identified or not Funded
			Pay Go	Fund Balance	Transfers From Other Funds	Grant /SRF	Sales Tax	ARPA	New Borrowing	
Building Fund										
Proposed ERP Replacement										-
Total Building Fund	-	-	-	-	-	-	-	-	-	-
<i>cross foot error s=0</i>										
Beach Fund										
Lifeguard Tower Replacement- Casino	214,025	-	-	214,025	-	-	-	-	-	-
Beach Property - Ocean Rescue & Beach Property Maintenance Staff Offices	500,000	-	-	-	-	-	-	-	-	500,000
Total Beach Fund	714,025	-	-	214,025	-	-	-	-	-	500,000
<i>cross foot error s=0</i>										
Golf Fund										
Golf Course Cart Paths	268,625									268,625
Golf Course Fairways	1,033,166									1,033,166
Golf Course Greens	681,964									681,964
Golf Course Tees	253,040									253,040
Total Golf Fund	2,236,795	-	-	-	-	-	-	-	-	2,236,795
<i>cross foot error s=0</i>										
Garage Fleet Maintenance Fund										
Public Works and Fleet Maintenance Facility	2,810,000	-	-	-	500,000	-	-	-	-	2,310,000
Bucket Truck	150,000	-	-	-	-	-	-	-	-	150,000
Annual Vehicle Replacement Budget	200,000	-	-	-	-	-	-	-	-	200,000
Forklift Replacement	75,000	-	-	-	-	-	-	-	-	75,000
Total Garage Fund	3,235,000	-	-	-	500,000	-	-	-	-	2,735,000
<i>cross foot error s=0</i>										
IT Fund										
<i>cross foot error s=0</i>										
Total Governmental Funds	11,607,847	-	-	964,025	500,000	1,696,880	1,000,000	-	-	7,446,942
<i>cross foot error s=0</i>										
ENTERPRISE FUNDS										
Electric Fund										
NERC CIP & Security Camera System Improvements	100,000	-	-	-	-	-	-	-	-	100,000
FDOT Lake Worth Road Street Lighting	220,000	-	-	-	-	-	-	-	-	220,000
Total Electric Fund	320,000	-	-	-	-	-	-	-	-	320,000
<i>cross foot error s=0</i>										

FY 2024 Capital Improvement Program

Project Title	FY 2024 Requests	Non Appropriated Grant Application	Appropriations							Funding Not Identified or not Funded	
			Pay Go	Fund Balance	Transfers From Other Funds	Grant /SRF	Sales Tax	ARPA	New Borrowing		
Water Fund											-
Raw Water Wells	2,740,000	-	-	-	-	-	-	-	-	-	2,740,000
Water Treatment Plant Improvements	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Water Distribution Mains	1,015,000	-	-	-	-	-	-	-	-	-	1,015,000
BackHoe Replacement	140,000	-	-	-	-	-	-	-	-	-	140,000
Total Water Fund	5,095,000	-	-	-	-	-	-	-	-	-	5,095,000
<i>cross foot error s=0</i>											
Local Sewer Fund											
Local Sewer Pump Station Improvements	550,000	-	-	-	-	-	-	-	-	-	550,000
Local Sewer System Pipe Network	1,165,000	-	-	-	-	-	-	-	-	-	1,165,000
Total Local Sewer Fund	1,715,000	-	-	-	-	-	-	-	-	-	1,715,000
<i>cross foot error s=0</i>											
Stormwater Fund											
Stormwater Conveyance and collection improvements	1,250,000	-	352,500	-	-	-	352,500	-	-	-	545,000
Total Stormwater Fund	1,250,000	-	352,500	-	-	-	352,500	-	-	-	545,000
<i>cross foot error s=0</i>											
Sanitation Fund											
Heavy Truck Replacement Budget	400,000	-	-	-	-	-	-	-	-	-	400,000
Total Sanitation Fund	400,000	-	-	-	-	-	-	-	-	-	400,000
<i>cross foot error s=0</i>											
Regional Sewer Fund											
MPS Pump Replacement 101, 102, 103, 104	325,000	-	325,000	-	-	-	-	-	-	-	-
Pipe lining and replacement upgrades	100,000	-	60,000	40,000	-	-	-	-	-	-	-
Total Regional Sewer Fund	425,000	-	385,000	40,000	-	-	-	-	-	-	-
<i>cross foot error s=0</i>											
Total: Enterprise Funds	9,205,000	-	737,500	40,000	-	-	352,500	-	-	-	8,075,000
<i>cross foot error s=0</i>											
Total City	20,812,847	-	737,500	1,004,025	500,000	2,049,380	1,000,000	-	-	-	15,521,942



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department
Public Works

Project Duration
FY24

Life Expectancy
30 years

Priority
1

Project Title

Downtown Bistro Lighting
Engineering and Design

Relevant Graphic Details (GIS or photo inserted)



Project Location

Downtown between Dixie and Federal
J St, K St, L St, M St

Project Description/Justification

The City of Lake Worth Beach's downtown is in need of some streetscape enhancements. The addition of bistro lighting will increase the ambiance of the corridor and further the goal of creating a destination. This project request is only for the engineering / design work, as all poles and wire spans must meet or exceed windloads and other specifications detailed in the current Florida Building Code.

Strategic Plan Alignment

Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment

The infrastructure improvements improve the overall quality of life for residents and stakeholders alike. Quality of life improvements results in new investment in the City and an increase in property values approximating 5% of the properties current value.

FISCAL DETAILS	Account Number	Account Description	2024
	Grant	Improve / Build	65,000
		Total Expenditures	\$ 65,000

Operating Cost Impact

Reduction in roadway maintenance costs as completed roadway sections will be new and improved. Repair and maintenance costs will be reduced by approximately \$1,500 per year.

Project's Impact on Other Departments

Proper roadway conditions resulting in safer operating of city trucks and vehicles.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		65,000					65,000
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Grant		65,000					65,000
Total Funding Sources	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-	



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Building Fund	FY24/FY25	20	1

Project Title
1900 Building Customer Service Security and Access

Relevant Graphic Details (GIS or photo inserted)

Project Location
1900 Second Avenue North

Project Description/Justification
Building improvement project to renovate the existing customer service area to provide for security access for both Community Sustainability and Electric Utilities. Additional improvements include reconfiguring customer service staffing areas for improved security and additional office space.



Strategic Plan Alignment
2C, 4C, 4E, 5A, 5B, 5D

Project's Return on Investment
The ROI will be enhanced security and safety for staff as well as improved delivery of services.

FISCAL DETAILS	Account Number	Account Description	2024
	Fund Balance		750,000
		Total Expenditures	\$ 750,000

Operating Cost Impact

Operating costs would likely decrease slightly in regards to energy consumption, increased productivity due to having a better working environment.

Project's Impact on Other Departments

This project would impacts Customer Service for the Community Sustainability Department during renovations


Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		750,000					750,000
Equipment							-
Contingency 10%							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Funding Sources							
103-2020-515.62-10		750,000					750,000
							-
							-
Total Funding Sources	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:					
A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Cemetery	FY24	40 years	1
Project Title		Relevant Graphic Details (GIS or photo inserted)	
Pinecrest Cemetery Fencing Project			
Project Location			
Pinecrest Cemetery			
Project Description/Justification			
<p>The cemetery at Pinecrest is maintained by City Grounds staff and provide a clean and maintained environment for the final resting place for loved ones. The cemetery currently is not fenced and the public enters and trespasses freely creating an unsafe and disresepctful environment. The fencing project would fully fence the cemetery with a decorative aluminum "rod-iron" looking fence and an entry feature would be included typical of cemeteries.</p>			
Strategic Plan Alignment			
<p>Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice</p> <p>1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.</p>			
Project's Return on Investment			
<p>To provide the public with a high quality, safe and well-maintained cemetery site where loved ones can be laid to rest in peace and with respect.</p>			
FISCAL DETAILS			
Account Number	Account Description	2024	
TBD	Improve / Build	450,000	
Total Expenditures		\$	450,000

Operating Cost Impact

Currently no fencing exists, however the installation of new fencing would decrease vandalism and desecration of gravesites. Fencing may get damaged and vandalized and will be scheduled for repairs within operating budgets.

Project's Impact on Other Departments

No impact to other Departments

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting		25,000					25,000
Land/ROW Acquisition							-
Construction		425,000					425,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Funding Sources							
TBD		450,000					450,000
Total Funding Sources	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:

A. Revenues Generated:		B. Expenses Incurred:	
A.1- Revenue #1	-	B.1- Personnel:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-
A.3- Revenue #3	-	B.3- Contract Services:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)	-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Cemetery	FY24	40 years	1

Project Title	Relevant Graphic Details (GIS or photo inserted)
IA Banks Cemetery Fencing Project	

Project Location
IA Banks Cemetery



Project Description/Justification
The cemetery at IA Banks is maintained by City Grounds staff and provide a clean and maintained environment for the final resting place for loved ones. The cemetery currently is not fenced and the public enters and trespasses freely creating an unsafe and disrespectful environment. The fencing project would fully fence the cemetery with a decorative aluminum "rod-iron" looking fence and an entry feature would be included typical of cemeteries.

Strategic Plan Alignment
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment
To provide the public with a high quality, safe and well-maintained cemetery site where loved ones can be laid to rest in peace and with respect.

FISCAL DETAILS	Account Number	Account Description	2024
	TBD	Improve / Build	125,000
		Total Expenditures	\$ 125000

Operating Cost Impact

Currently no fencing exists, however the installation of new fencing would decrease vandalism and desecration of gravesites. Fencing may get damaged and vandalized and will be scheduled for repairs within operating budgets.

Project's Impact on Other Departments

No impact to other Departments

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting		10,000					10,000
Land/ROW Acquisition							-
Construction		115,000					115,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Funding Sources							
TBD		125,000					125,000
Total Funding Sources	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:

A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department
Cemetery

Project Duration
FY24

Life Expectancy
100 Years

Priority
3

Project Title

Pinecrest Cemetery Mausoleum

Relevant Graphic Details (GIS or photo inserted)

Project Location

Pinecrest Cemetery - 12th Ave South and South A Street

Project Description/Justification

The Pinecrest Cemetery site is nearly sold out and the demand for sites is strong. The installation of a mausoleum structure situated on the cemetery property would result in the addition of many new sites for the loved ones. Additionally, the potential for a positive revenue stream would cover the cost of the project and operating costs over time.



Pillar 4 - Navigating Towards a Sustainable Community
4E - Ensure facility placement, construction and development that anticipates and embraces the future.

Project's Return on Investment

A valuable asset for the City to provide for a final resting place for the loved ones as well as cover the costs of construction and operation over time. Revenues of approximately \$10,000 are projected annually.

FISCAL DETAILS	Account Number	Account Description	2024
	TBD	Cemetery Improve Build	745,000
		Total Expenditures	\$ 745,000

Operating Cost Impact

Once constructed, the asset will carry an operating cost of approximately \$10,000 per year consisting of maintenance, replacement of damaged components, and repairs.

Project's Impact on Other Departments

This project is not expected to have any major impacts on other Departments

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		25,000					25,000
Permitting		20,000					20,000
Land/ROW Acquisition							-
Construction		700,000					700,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 745,000	\$ -	\$ -	\$ -	\$ -	\$ 745,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues			10,000	10,000	10,000	10,000	40,000
Other							-
Total Off-Sets	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
NET COST	\$ -	\$ 745,000	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ 705,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		745,000					
Total Funding Sources	\$ -	\$ 745,000	\$ -	\$ -	\$ -	\$ -	\$ -

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-	



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services - Recreation	FY24	30 YEARS	1

Project Title	Relevant Graphic Details (GIS or photo inserted)
Osborne Community Center Renovation Project 23-24 CDBG Project	

Project Location	
Osborne Community Center 1699 Wingfield St.	

Project Description/Justification	
<p>The Osborne Community Center has been regularly utilized by the community for many years and will be for many years to come. Over the course of time many of the building systems have degraded to the point where they either require repair or replacement. The roof has suffered several leaks that are no longer able to be patched. The restrooms have dated fixtures that are regularly in need of maintenance. The interior fixtures such as doors, floors, ceilings, and lighting are in need to upgrades. The result of these repairs will be the continued access to a vital gathering place where the community can come together and where services can be found by those that need them most. Proposed improvements planned as of this time consist of: 1. Demolition of the existing flooring,</p>	

Pillar 4 - Navigating Towards a Sustainable Community
 4E - Ensure facility placement, construction and development that anticipates and embraces the future.

Project's Return on Investment	
The renovation of the Osborn Community Center will provide safe, clean, and functional facilities for use by the entire community. Afterschool programs, senior events, and City functions will continue to have a place within the community.	

FISCAL DETAILS	Account Number	Account Description	2024
	Grant		\$ 306,691.00
			-
		Total Expenditures	\$ 306,691.00

Operating Cost Impact

The park improvements will net a zero operating fund impact as the current facility configuration will be similar to the proposed facility configuration and will be maintained with similar staffing and vendor services levels.

Project's Impact on Other Departments

This project is not expected to have any major impacts on other Departments

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		306,961					306,961
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 306,961	\$ -	\$ -	\$ -	\$ -	\$ 306,961
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 306,961	\$ -	\$ -	\$ -	\$ -	\$ 306,961
Funding Sources							
Grant		306,961					306,961
TBD							
Total Funding Sources	\$ -	\$ 306,961	\$ -	\$ -	\$ -	\$ -	\$ 306,961

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

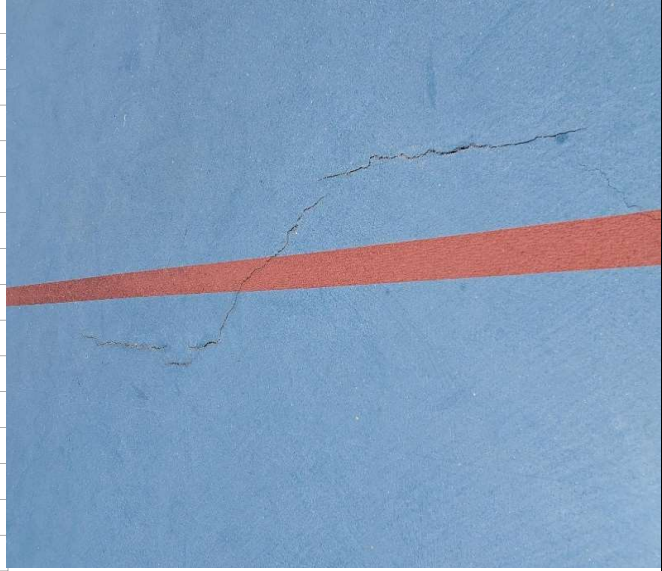
Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-




Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)


Department	Project Duration	Life Expectancy	Priority
Leisure Services	FY2024	5 years	2

Project Title	Relevant Graphic Details (GIS or photo inserted)
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Tennis & Basketball Court Resurfacing	
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Project Location	
Sunset Ridge Park	

Project Description/Justification	
Sunset ridge basketball and tennis courts are used daily by the community. The courts condition is slowly deteriorating, showing signs of wear and damage caused by UV radiation, ground shifting and depressions. Project would include a caulk/fiberglass application to fill in existing cracks and use of acrylic resurfacer to cover damaged areas. Resurfacing would improve both the appearance and playability of the courts.	

Strategic Goals Relevance/Categorical Criteria	
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice 1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.	

Project's Return on Investment	
The city will provide a high quality amenity that is pleasant and safe to utalize.	

FISCAL DETAILS	2024
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Account Number	Account Description	Amount
	Total Expenditures	\$ 100,000

Operating Cost Impact

The tennis courts would be closed for the duration of the resurfacing work.

Project's Impact on Other Departments

No other departments would be impacted by this project

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		100,000					100,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Off-Set Categories							
New Revenues							-
Other (SPECIFY)							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Funding Sources							
TBD		100,000					
							-
Total Funding Sources	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services	FY2024	5 years	1

Project Title	Relevant Graphic Details (GIS or photo inserted)
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Parks, Open Spaces and Recreation Master Plan



Project Location

Citywide

Project Description/Justification

Develop a Citywide Master Plan for Parks, Open Spaces and Recreation. A study that will include an inventory of assets, project improvement tasks and budget as well as recreation impact fees. The cost of the Master Plan is \$150,000 with an additional \$75,000 for inclusion of Recreation Impact Fees.



Strategic Goals Relevance/Categorical Criteria

Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

City of
Lake Worth Beach

Department
of
Leisure
Services

RECREATION & OPEN SPACE

Project's Return on Investment

The city will retain a final document that will serve as a blueprint moving forward for open space development. It will also establish the community engagement and planning for future projects and grant opportunities.

FISCAL DETAILS			2024
Account Number	Account Description		Amount
Account Number	Account Description		Amount
Total Expenditures			\$ 225,000



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department
Leisure Services

Project Duration
FY24

Life Expectancy
7 years

Priority
1

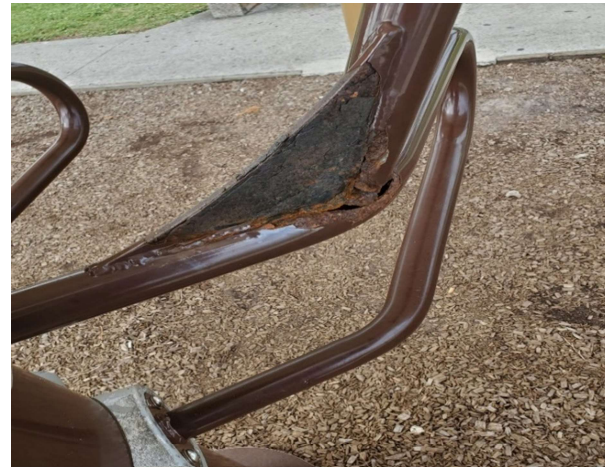
Project Title
South Bryant Fitness Park

Relevant Graphic Details (GIS or photo inserted)

Project Location
South Bryant Park



Project Description/Justification
The existing Fitness Equipment has reached its useful life. Equipment is constantly being repaired and replaced due to exposure to salt water environment. All moving parts are susceptible to malfunction due to exposure due to proximity to the intracoastal. All the fitness pieces are rusted and starting to delaminate.



Strategic Goals Relevance/Categorical Criteria
Strengthening Lake Worth Beach as a Community of Neighborhoods. E.
Deliver sustainable indoor-outdoor leisure

Project's Return on Investment
Continue to provide recreation/leisure opportunities for residents.

FISCAL DETAILS			2024
Account Number	Account Description	Amount	
Account Number	Account Description	Amount	
	Total Expenditures	\$	75,000

Operating Cost Impact

Project's Impact on Other Departments

No Impact on other departments.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment/Installation		75,000					75,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Off-Set Categories							
	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other (SPECIFY)							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Funding Sources							
	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		75,000					
Total Funding Sources	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department
Leisure Services

Project Duration
FY25

Life Expectancy
6 years

Priority
2

Project Title

South Bryant Playground

Relevant Graphic Details (GIS or photo inserted)

Project Location

South Bryant Park



Project Description/Justification

Existing playground is reaching its life expectancy. Playground deteriorating rapidly due to sun exposure and salt water environment. Support undermounts and brackets are starting to fail due to severe corrosion. Rubber hand grips are deteriorating. Composite materials are starting to fade.

Strategic Goals Relevance/Categorical Criteria

Strengthening Lake Worth Beach as a Community of Neighborhoods.

Deliver sustainable indoor-outdoor leisure.

Project's Return on Investment

Continue to provide recreation/leisure opportunities for residents.

FISCAL DETAILS

2025

Account Number	Account Description	Amount	
Account Number	Account Description	Amount	
	Total Expenditures	\$	150,000

Operating Cost Impact

Project's Impact on Other Departments

The engineered mulch is budgeted by grounds. Grounds and Leisure are responsible to replenish and fill the playground surface area.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment/installation			\$ 150,000				150,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Off-Set Categories							
	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other (SPECIFY)							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Funding Sources							
	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD			\$ 150,000				
Total Funding Sources	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department
Leisure Services

Project Duration
FY24

Life Expectancy
5

Priority
1

Project Title
South Palm Playground

Relevant Graphic Details (GIS or photo inserted)

Project Location
South Palm Park



Project Description/Justification
The existing playground will be reaching its life expectancy. Playground deteriorating rapidly due to exposure to salt water environment. Hairline cracks are starting to develop on the slides. Under carriage and brackets are starting to severely corrode and delaminate.

Strategic Goals Relevance/Categorical Criteria
Health, Safety, Environment (risk mitigation): Mitigates high degree of risk to City, customers, and environment. Employee/public safety concerns.

Project's Return on Investment
Continue to provide recreation/leisure opportunities for residents.

FISCAL DETAILS			2024
Account Number	Account Description	Amount	
Account Number	Account Description	Amount	
	Total Expenditures	\$	150,000

Operating Cost Impact

Project's Impact on Other Departments

The engineered mulch is budgeted by grounds. Grounds and Leisure are responsible to replenish and fill the playground surface area.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment/installation		\$ 150,000					150,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Off-Set Categories							
	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other (SPECIFY)							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Funding Sources							
	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
		150,000					
Total Funding Sources	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department Public Works	Project Duration FY24	Life Expectancy 30 years	Priority 1
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<u>Project Title</u> Roadway Projects	<u>Relevant Graphic Details</u> <i>(GIS or photo inserted)</i>
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Project Location
City wide - All Districts

Project Description/Justification

Strategic Plan Alignment

Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment

The infrastructure improvements improve the overall quality of life for residents and stakeholders alike. Quality of life improvements results in new investment in the City and an increase in property values approximating 5% of the properties current value.

FISCAL DETAILS	Account Number	Account Description	2024
	TBD	Improve / Build	1,000,000
		Total Expenditures	\$ 1,000,000

Operating Cost Impact

Reduction in roadway maintenance costs as completed roadway sections will be new and improved. Repair and maintenance costs will be reduced by approximately \$15,000 per year. Roadway sweeping and repairs due to damages will be required at a cost of approximately \$500 per year.

Project's Impact on Other Departments

Proper roadway conditions resulting in safer operating of city trucks and vehicles.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Off-Set Categories							
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Funding Sources							
TBD		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
							-
							-
Total Funding Sources	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:

A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)		-	



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Public Works	FY24	30 years	1

<u>Project Title</u>	<u>Relevant Graphic Details (GIS or photo inserted)</u>
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City-wide ADA Ramp Additions & Improvements



Project Location
Districts 1, 2, 3, & 4

Project Description/Justification
While the 4 year infrastructure bond program provided a much needed boost, it only addressed about a third of the City. This Transportation Alternatives project was selected during the 2020 cycle by the Transportation Planning Agency for funding. On 7/19/22, the City was informed by FDOT that this project had been moved up to FY2023. The project scope consists of addressing ADA issues in areas that weren't covered under the bond by providing the new curb ramps in locations where they are currently damaged or missing all together. Federal reimbursement on this project is \$1,107,854 and the total project cost is an estimated \$1,277,066. The City's local cost share for this project is \$169,212 with an additional \$153,000 for CEI (Construction Engineering Inspection), which is not covered by LAP funding.

Strategic Plan Alignment
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment
The infrastructure improvements improve the overall quality of life for residents and stakeholders alike.

FISCAL DETAILS	Account Number	Account Description	2024
	TBD		1,430,066
		Total Expenditures	\$ 1,430,066

Operating Cost Impact

Will decrease ADA ramp repairs in the near future by addressing deferred maintenance.

Project's Impact on Other Departments

N/A

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		1,277,066					1,277,066
Equipment							-
Testing		153,000					153,000
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 1,430,066	\$ -	\$ -	\$ -	\$ -	\$ 1,430,066

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,066

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		322,212					322,212
Grant		1,107,854					1,107,854
							-
Total Funding Sources	\$ -	\$ 1,430,066	\$ -	\$ -	\$ -	\$ -	\$ 1,430,066

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:

A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:		B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	169,212.00
A.3- Revenue #3	-	B.3- Contract Services:	153,000.00	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			322,212.00



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services- Beach Fund	FY-24	10 years	2

Project Title
Lifeguard Tower replacement

Relevant Graphic Details (GIS or photo inserted)

Project Location
Beach Casino Property - Beach

Project Description/Justification
The existing three lifeguard towers are over ten years old and have reached their expected lifespan. The current towers are failing in multiple locations. The main support structure, railings and hardware are made of steel and are starting to rust and fail in many places due to the harsh saltwater conditions. Security flaps are cracking from wind damage and safety rails are beginning to fail after being repaired numerous times. Weather stripping is deteriorating and windows are no longer securely held in place.



Pillar 4 - Navigating Towards a Sustainable Community
4E - Ensure facility placement, construction and development that anticipates and embraces the future.

Project's Return on Investment
The existing 3 lifeguard towers have reached their life expectancy (15 years). This is a safety concern for staff and patrons. Lifeguard towers are needed for supervision of the beach.

FISCAL DETAILS	Account Number	Account Description	2023/24
	TBD	Improve Build	214,025
		Total Expenditures	\$ 214,025

Operating Cost Impact

Project's Impact on Other Departments

This project is not expected to have any major impacts on other Departments

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		214,025					214,025
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 214,025	\$ -	\$ -	\$ -	\$ -	\$ 214,025
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 214,025	\$ -	\$ -	\$ -	\$ -	\$ 214,025
Funding Sources							
TBD		214,025					
Total Funding Sources	\$ -	\$ 214,025	\$ -	\$ -	\$ -	\$ -	\$ 214,025

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department Public Works	Project Duration FY24-25	Life Expectancy 25 years	Priority 1
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Project Title

Ocean Rescue & Beach Property
Maintenance Staff Offices

Relevant Graphic Details (GIS or photo inserted)

Project Location

10 South Ocean Blvd

Project Description/Justification

Historically, LWB Ocean Rescue ran their operation from the facility just east of the pool at the Beach property. Due to the excessive expense necessary to return the space to operational sufficiency coupled with future design possibilities for the pool function, Ocean Rescue relocated to the second floor vacant space on the north end of the City Casino building. In addition, this space also houses the Facilities personnel who maintain the Casino building / beach property and provides storage for the Ballroom function. With the goal of eventually leasing this space, current activities within need to be relocated. Staff has identified two locations on the Beach property for decorative modular facilities - one for Ocean Rescue and the other for Facilities staff.

Strategic Plan Alignment

Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.



Project's Return on Investment

Currently, Ocean Rescue and beach property maintenance staff are operating out of the second floor space on the north end of the City Casino building. With City staff vacating the space, it now becomes available for lease.

FISCAL DETAILS	Account Number	Account Description	2024
TBD		TBD	500,000
Total Expenditures			\$ 500,000

Operating Cost Impact

The construction of these two facilities will vacate the second floor space on the north side of the Casino building allowing for lease opportunities, therefore, increasing revenue potential for the Beach Fund.

Project's Impact on Other Departments

N/A

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		TBD					-
Permitting		TBD					-
Land/ROW Acquisition							-
Construction		500,000					500,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources							
TBD		500,000					500,000
Total Funding Sources	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:					
A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services- Golf Fund	FY24	15-20 years	1

Project Title	Relevant Graphic Details (GIS or photo inserted)
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Golf Course Cart Parths



Project Location

1 7th Ave North

Project Description/Justification

The cart paths will be re-paved with 1" of asphalt. Most of them are in such bad shape that they cause an extremely rough ride on the passengers as well as the golf carts themselves. They are an eye sore when you drive out onto the course, and on days when the course is flooded they are the only option for navigating the golf course. It is essential that they be replaced.



Strategic Plan Alignment

Pillar 4 - Navigating Towards a Sustainable Community
4E - Ensure facility placement, construction and development that anticipates and embraces the future.

Project's Return on Investment

More golfers will be able to play when the course is impacted by significant rain fall. It allows for a much improved golfing experience, and saves on the wear and tear of our golf cart fleet.

FISCAL DETAILS	Account Number	Account Description	2024
TBD			268,625
		Total Expenditures	\$ 268,625

Operating Cost Impact


A significant reduction in maintenance cost since we currently patch holes on a weekly basis. Staff will no longer be needed to maintain the paths. Golf carts will benefit from smooth driving surfaces. Golfers will have a more enjoyable experience, which increases the chance they will return for multiple rounds of golf.

Project's Impact on Other Departments

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL																																					
Capital Costs																																												
Project Development							-																																					
Design							-																																					
Permitting							-																																					
Land/ROW Acquisition							-																																					
Construction		268,625					268,625																																					
Equipment							-																																					
Testing							-																																					
Operating Costs																																												
On-Going Operations							-																																					
Maintenance							-																																					
Personnel Costs							-																																					
Other (SPECIFY)							-																																					
Total Expenditures	\$ -	\$ 268,625	\$ -	\$ -	\$ -	\$ -	\$ 268,625																																					
Off-Set Categories																																												
New Revenues							-																																					
Other							-																																					
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																																					
NET COST	\$ -	\$ 268,625	\$ -	\$ -	\$ -	\$ -	\$ 268,625																																					
Funding Sources																																												
TBD		268,625																																										
Total Funding Sources	\$ -	\$ 268,625	\$ -	\$ -	\$ -	\$ -	\$ 268,625																																					
<p style="color: blue; text-align: center;">This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.</p> <p style="text-align: center;">Net Operational Impact:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="color: blue;">A. Revenues Generated:</th> <th colspan="6" style="color: red;">B. Expenses Incurred:</th> </tr> </thead> <tbody> <tr> <td>A.1- Revenue #1</td> <td style="text-align: center;">-</td> <td>B.1- Personnel:</td> <td style="text-align: center;">-</td> <td>B.5- Utilities:</td> <td style="text-align: center;">-</td> </tr> <tr> <td>A.2- Revenue #2</td> <td style="text-align: center;">-</td> <td>B.2- Debt Service Costs:</td> <td style="text-align: center;">-</td> <td>B.6- Materials/Supplies:</td> <td style="text-align: center;">-</td> </tr> <tr> <td>A.3- Revenue #3</td> <td style="text-align: center;">-</td> <td>B.3- Contract Services:</td> <td style="text-align: center;">-</td> <td>B.7- Equipment:</td> <td style="text-align: center;">-</td> </tr> <tr> <td>A.4- Revenue #4</td> <td style="text-align: center;">-</td> <td>B.4- Fixed Costs:</td> <td style="text-align: center;">-</td> <td>B.8- Miscellaneous:</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Revenue Totals (A.1 -to- A.4)</td> <td style="text-align: center;">-</td> <td colspan="3" style="color: red;">Expense Totals (B.1 -to- B.8)</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>								A. Revenues Generated:	B. Expenses Incurred:						A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-	A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-	A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-	A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-	Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-
A. Revenues Generated:	B. Expenses Incurred:																																											
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-																																							
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-																																							
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-																																							
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-																																							
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-																																							



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services- Golf Fund	FY24	20+ years	1
Project Title		Relevant Graphic Details (GIS or photo inserted)	
Golf Course Fairways			
Project Location			
1 7th Ave North			
Project Description/Justification			
<p>The course has multiple types of grass throughout the fairways, making it a consistent playing surface will clean up the look of the entire course. We would strip existing turf and replace with paspalum grass.</p>			
Strategic Plan Alignment			
<p>Pillar 4 - Navigating Towards a Sustainable Community 4E - Ensure facility placement, construction and development that anticipates and embraces the future.</p>			
Project's Return on Investment			
FISCAL DETAILS	Account Number	Account Description	2024
TBD			
		Total Expenditures	1,033,166

Operating Cost Impact							
Project's Impact on Other Departments							
Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		1,033,166					1,033,166
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 1,033,166	\$ -	\$ -	\$ -	\$ -	\$ 1,033,166
Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 1,033,166	\$ -	\$ -	\$ -	\$ -	\$ 1,033,166
Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		1,033,166					
							-
Total Funding Sources	\$ -	\$ 1,033,166	\$ -	\$ -	\$ -	\$ -	
This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.							
Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services- Golf Fund	FY24	20+ years	1

Project Title	Relevant Graphic Details (GIS or photo inserted)
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Golf Course Greens



Project Location

1 7th Ave North

Project Description/Justification

The grass on the entire course is a complete compilation of different types of burmuda grass. Replacing the greens would substantially impact the revenue of the golf course. Removing the old sod, making small contour adjustments, and re-sodding with an appropriate seashore paspalum or Bermuda grass.



Strategic Plan Alignment

Pillar 4 - Navigating Towards a Sustainable Community
4E - Ensure facility placement, construction and development that anticipates and embraces the future.

Project's Return on Investment

With new and improved greens the course could increase the daily fee rate & membership pricing. All the while still increasing the number of rounds per day.

FISCAL DETAILS	Account Number	Account Description	2024
TBD			681,964
		Total Expenditures	\$ 681,964

Operating Cost Impact							
Operating Cost to maintain the greens would be consistent with our current maintenance program. Regular treatments of fertilizer and herbicides would still be applied.							
Project's Impact on Other Departments							
Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		681,964					681,964
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 681,964	\$ -	\$ -	\$ -	\$ -	\$ 681,964
Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 681,964	\$ -	\$ -	\$ -	\$ -	\$ 681,964
Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		681,964					
							-
Total Funding Sources	\$ -	\$ 681,964	\$ -	\$ -	\$ -	\$ -	\$ 272,500
This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.							
Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Leisure Services- Golf Fund	FY24	20+ years	1
Project Title		Relevant Graphic Details (GIS or photo inserted)	
Golf Course Tees			
Project Location			
1 7th Ave North			
Project Description/Justification			
Strip, level, widen/reconstruct, re-sod all 18 tee boxes. Currently, the tee boxes are small and get worn out quickly due to not being able to adjust playing positions. Unlevel teeing surfaces have plagued the course for decades. This adjustment would significantly impact the playing experience.			
Strategic Plan Alignment			
Pillar 4 - Navigating Towards a Sustainable Community 4E - Ensure facility placement, construction and development that anticipates and embraces the future.			
Project's Return on Investment			
FISCAL DETAILS	Account Number	Account Description	2024
TBD			253,040
		Total Expenditures	\$ 253,040

Operating Cost Impact							
Project's Impact on Other Departments							
Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		253,040					253,040
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 253,040	\$ -	\$ -	\$ -	\$ -	\$ 253,040
Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 253,040	\$ -	\$ -	\$ -	\$ -	\$ 253,040
Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		253,040					
							-
Total Funding Sources	\$ -	\$ 253,040	\$ -	\$ -	\$ -	\$ -	
This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.							
Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Public Works	FY24-25	50 years	1

Project Title
Public Works Fleet and Operations Facility

Relevant Graphic Details (GIS or photo inserted)

Project Location
1749 3rd Ave South

Project Description/Justification
The existing Fleet facility was built in 1965 and is beyond its useful life and considered to be a condemned facility. The Facility does not meet any codes currently and is a liability for the City staff that operate out of it daily. The new Public Works and Fleet Operations Facility will house Public Works Administration, Fleet Maintenance, and other City departmental functions currently scattered throughout the City. The cost break down is as follows: \$3.0m from the shared Utility (Electric & Water/Sewer - previously approved), \$1.5m from Sales Tax (previously approved), \$1.5m from the Refuse Enterprise fund balance (approved 9/9/21 Commission meeting), and \$2.31m from ARPA funds.



Strategic Plan Alignment
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment
The new Facility will provide an up to code structure that is hurricane CAT5 rated and provide efficiencies in operations and minimize liability to the City.

FISCAL DETAILS	Account Number	Account Description	2024
ARPA		ARPA	2,810,000
Total Expenditures			\$ 2,810,000

Operating Cost Impact

The construction of a new fleet maintenance and Public Works facility will reduce operational costs of the facility by incorporating new code mandated energy efficiency features and amenities. Reduction in energy costs are forecasted to be approximately \$12,000 per year. Annual maintenance to the facility inclusive of elevator, HVAC, plumbing, pressure cleaning, parking lot, and janitorial will be approximately \$10,000 per year.

Project's Impact on Other Departments

The Fleet Facility will increase productivity for staff and provide more services from one building. Additionally, the facility will serve as a new Emergency Operations Center and house the staff and infrastructure required during an emergency.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		2,810,000					2,810,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 2,810,000	\$ -	\$ -	\$ -	\$ -	\$ 2,810,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY26	FY27	TOTAL
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 2,810,000	\$ -	\$ -	\$ -	\$ -	\$ 2,810,000

Funding Sources	Prior Years	FY24	FY24	FY25	FY26	FY27	TOTAL
ARPA		2,810,000					
Total Funding Sources	\$ -	\$ 2,810,000	\$ -	\$ -	\$ -	\$ -	\$ -

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-	



**Capital Improvement Program (CIP)
Project Request Form
(For Projects / Items Costing Over \$50,000)**

Department Public Works	Project Duration FY24	Life Expectancy 15 years	Priority 1
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Project Title
Vehicle Replacement - Bucket Truck

Relevant Graphic Details (GIS or photo inserted)

Project Location
Facilities Maintenance

Project Description/Justification
The current bucket truck operated and utilized by the Facilities Maintenance Division has been totaled and cannot be repaired based on equipment age. The Division relies heavily on a bucket truck for multiple tasks including but not limited to: electrical work, painting, roof repairs, banners, window work, shade sail install/removal, and hurricane shutters.



Strategic Plan Alignment
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment
Increase in safety and efficiency of the Division staff by way of eliminating the need to utilize ladders and other Department equipment.

FISCAL DETAILS	Account Number	Account Description	2024
TBD		Vehicle Replacement	150,000
		Total Expenditures	\$ 150,000

Operating Cost Impact

The current bucket truck is in the City budget and is allocated to the Facilities Maintenance fund.

Project's Impact on Other Departments

Improved reliability to service the City needs.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		150,000					150,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
TBD		150,000					
Total Funding Sources	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-	



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department Public Works	Project Duration FY24-28	Life Expectancy 10 years	Priority 2
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Project Title
Vehicle Replacement - Schedule Replacements

Relevant Graphic Details *(GIS or photo inserted)*

Project Location
Fleet Maintenance

Project Description/Justification
The vehicle replacement schedule details the replacement of City fleet that are beyond the useful life and in need of replacement.



Strategic Plan Alignment
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment
Reduction in maintenance and repairs downtime and increased efficiency of technician. As the fleet cycles through replacements of vehicles, a 10% annual reduction in maintenance and repairs costs can be expected.

FISCAL DETAILS	Account Number	Account Description	2024
	FLEET FUND	Vehicle Replacment	200,000
		Total Expenditures	\$ 200,000

Operating Cost Impact

Reduction in major repairs costs due to new vehicle replacement. New vehicle will still carry the annual maintenance costs for fluid changes, tires, etc. The new vehicle will reduce maintenance and repair costs by approximately 10% from the previous year.

Project's Impact on Other Departments

Improved reliability to service the City needs.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		200,000	200,000	200,000	200,000	200,000	1,000,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Funding Sources							
FLEET FUND		200,000	200,000	200,000	200,000	200,000	1,000,000
Total Funding Sources	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department
Public Works

Project Duration
FY24

Life Expectancy
15 years

Priority
2

Project Title

Fleet Maintenance Division - Forklift Replacement

Relevant Graphic Details (GIS or photo inserted)

Project Location

Fleet Maintenance

Project Description/Justification

The existing forklift for the Fleet Maintenance Division is approximately 25 years old and beyond its useful life. It has become difficult to repair and parts have become increasingly difficult to acquire.



Strategic Plan Alignment

Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment

Reduction in maintenance and repairs downtime and increased efficiency of Fleet staff.

FISCAL DETAILS	Account Number	Account Description	2024
	FLEET FUND	Vehicle Replacment	75,000
		Total Expenditures	\$ 75,000

Operating Cost Impact

Reduction in repairs costs due to new replacement.

Project's Impact on Other Departments

Improved reliability to service the City needs.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		75,000					75,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Funding Sources							
FLEET FUND		75,000					75,000
							-
Total Funding Sources	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-	



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Electric Fund	FY24	20	1

Project Title
NERC CIP & Security System Camera Improvements

Relevant Graphic Details (GIS or photo inserted)

Project Location
Lake Worth Electric Utility Substations and Critical Infrastructure



Project Description/Justification
Enhance video surveillance and access control at critical infrastructure locations. Security measures proposed include adding additional video surveillance and monitoring as well as access controls. This initiative is to improve security while fulfilling compliance requirements of the regulating agencies. Additional improvements for FY23 include additional surveillance at Hypoluxo, Canal, East Switch Substations and at the Solar Generation Facility. Access control will be provided to Hypoluxo, Canal and East-Switch Station, Power Plant Control Room and System Operations.



Strategic Plan Alignment
1E, 2C, 4B, 4C, 4E, 4F

Project's Return on Investment
Mitigate potential fines due to non-compliance.

FISCAL DETAILS	Account Number	Account Description	2024
	421-6020-531-63.15		100,000
		Total Expenditures	\$ 100,000

Operating Cost Impact

This project is not expected to have any major impacts to operating costs.

Project's Impact on Other Departments

No impacts on other departments are anticipated.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction	277,000	100,000					377,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ 277,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 377,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ 277,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 377,000
Funding Sources							
421-6020-531-63.15	277,000	100,000	-	-	-	-	377,000
Total Funding Sources	\$ 277,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 377,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:					
A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department Electric Fund	Project Duration FY24-28	Life Expectancy 20	Priority 1
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Project Title
System Hardening & Reliability Improvement Program

Project Location
Electric Service Area

Project Description/Justification
The LWB Electric Utility is continuing on a system wide, hardening and reliability improvement program for the electrical transmission & distribution systems. This project is intended to make the electric system more resilient to storms and improve the quality of service to our customers by minimizing outages. Upon review of the current SHRIP Projects and schedules we are anticipating a gap for funding in FY 2023 and the first half of FY 2024. The prior year amount includes the FY 2020 and FY 2022 bond money.

Strategic Plan Alignment
1E, 2C, 4B, 4C, 4E, 4F

Project's Return on Investment
ROI for this project will be based on improved system reliability indices resulting in an increase in revenue by minimizing power outages and reduced outage durations.

Relevant Graphic Details (GIS or photo inserted)



FISCAL DETAILS	Account Number	Account Description	2024
TBD	401-6034-531-63-15	SHRIP	-
		Total Expenditures	-
		Gap year	-
		\$	-

Operating Cost Impact

This project is not expected to have any major impacts to operating costs.

Project's Impact on Other Departments

No impacts on other departments are anticipated.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition		Gap year					-
Construction	79,949,000	-	16,650,000	16,300,000	750,000		113,649,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ 79,949,000	\$ -	\$ 16,650,000	\$ 16,300,000	\$ 750,000	\$ -	\$ 113,649,000
Off-Set Categories							
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ 79,949,000	\$ -	\$ 16,650,000	\$ 16,300,000	\$ 750,000	\$ -	\$ 113,649,000
Funding Sources							
TBD	79,949,000	-	16,650,000	16,300,000	750,000	-	113,649,000
							-
							-
Total Funding Sources	\$ 79,949,000	\$ -	\$ 16,650,000	\$ 16,300,000	\$ 750,000	\$ -	\$ 113,649,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Electric Fund	FY24	20	1

Project Title
FDOT Lake Worth Road Street Lighting Improvements

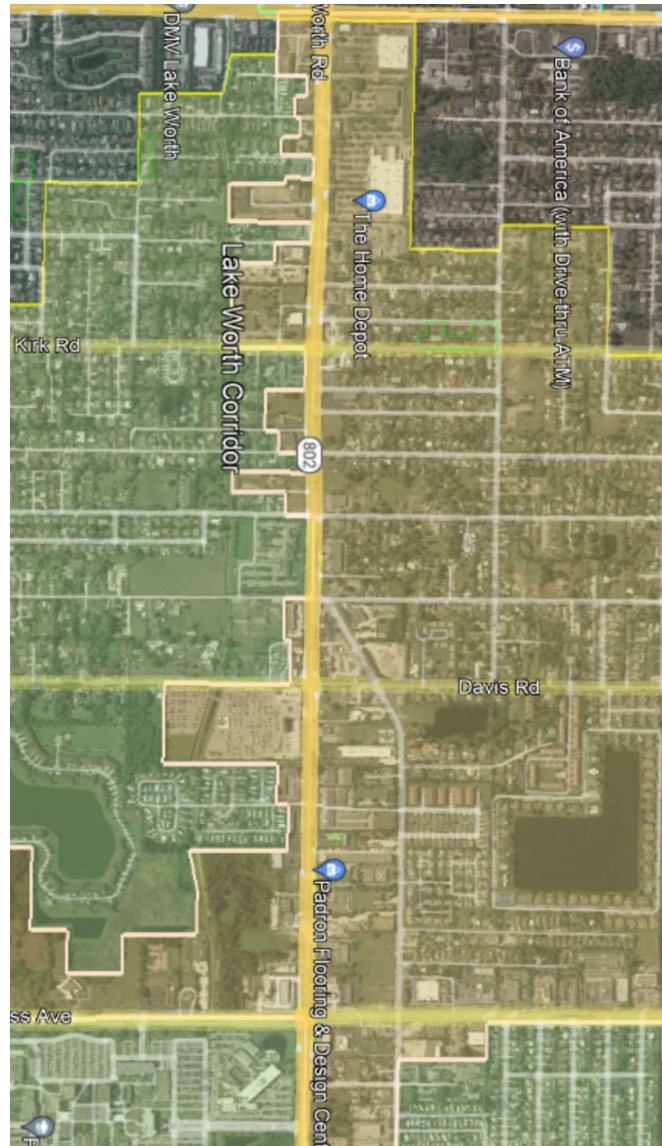
Project Location
Lake Worth Road from Military Trail to Palm Beach State College Entrance

Project Description/Justification
The FDOT is completing roadway, force-main, sidewalk and street lighting improvements along the Lake Worth Road Corridor. As the electrical provider and maintaining agency, the Electric Utility is working with FDOT to complete the Roadway lighting improvements and will be reimbursed once completed.

Strategic Plan Alignment
1E, 2C, 4B, 4C, 4E, 4F

Project's Return on Investment
ROI for this project will be based on revenue generated from the street-lighting maintenance agreement and improved vehicular and pedestrian safety.

Relevant Graphic Details (GIS or photo inserted)



FISCAL DETAILS	Account Number	Account Description	2024
	421-6020-531-63.15		220,000
Total Expenditures			\$ 220,000

Operating Cost Impact

This project is not expected to have any major impacts to operating costs.

Project's Impact on Other Departments

No impacts on other departments are anticipated.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction		220,000					220,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Funding Sources							
TBD		220,000	-	-	-	-	220,000
Total Funding Sources	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

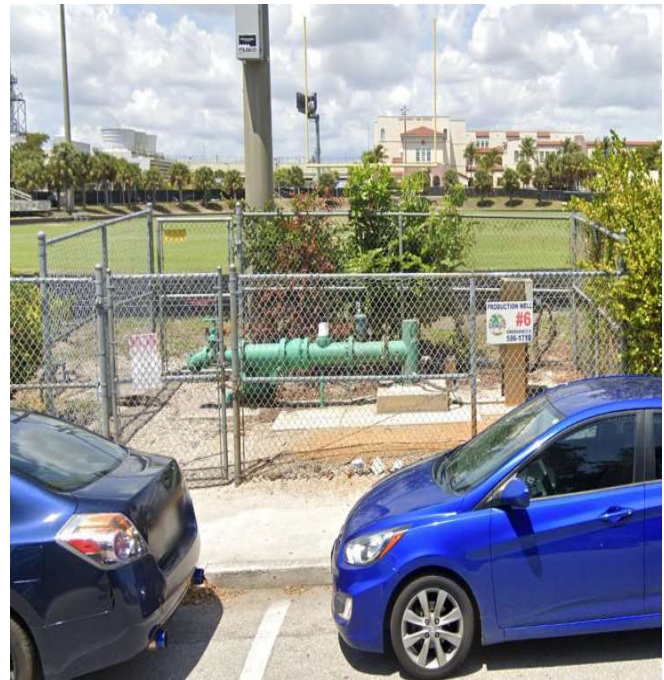
Department	Project Duration	Life Expectancy	Priority
Water Treatment	FY24-28	50	1

Project Title
Raw Water Wells

Relevant Graphic Details (GIS or photo inserted)

Project Location
Various raw water wells

Project Description/Justification
This project will provide important structural, mechanical, chemical and electrical improvements and upgrades to the raw water surficial and floridan wells that provide water to the water treatment plant. The project will reinforce and replace many components of the wells to provide a longer lasting, resilient raw water feed system including upgrades and new raw watermains to connect the new wells.



Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
More resilient, long lasting raw water wells that will require less maintenance and provide raw water.

FISCAL DETAILS	Account Number	Account Description	2024
	422-7021-533.63-00	Improve other than Build	2,740,000
		Total Expenditures	\$ 2,740,000

Operating Cost Impact

None

Project's Impact on Other Departments

None.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		274,000	365,000	285,000	200,000	340,000	1,464,000
Permitting							-
Land/ROW Acquisition							-
Construction	340,000	2,466,000	3,285,000	2,565,000	1,800,000	3,060,000	13,516,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ 340,000	\$ 2,740,000	\$ 3,650,000	\$ 2,850,000	\$ 2,000,000	\$ 3,400,000	\$ 14,980,000
Off-Set Categories							
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ 340,000	\$ 2,740,000	\$ 3,650,000	\$ 2,850,000	\$ 2,000,000	\$ 3,400,000	\$ 14,980,000
Funding Sources							
Water Fund		2,740,000	3,650,000	2,850,000	2,000,000	3,400,000	14,980,000
							-
Total Funding Sources	\$ -	\$ 2,740,000	\$ 3,650,000	\$ 2,850,000	\$ 2,000,000	\$ 3,400,000	\$ 14,980,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:

A. Revenues Generated:		B. Expenses Incurred:				
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-	
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-	
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-	
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-	
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Water Treatment	FY24-28	50	1

Project Title
Water Treatment Plant Improvements

Project Location
Water Treatment Plant and offsite boosters stations

Project Description/Justification
This project will provide important structural, mechanical, chemical and electrical improvements and upgrades to the water treatment plant, offsite booster stations, and elevated tanks. The project will reinforce and replace many components of the water treatment system to provide a longer lasting, resilient water treatment process system.

Relevant Graphic Details (GIS or photo inserted)



Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
A more resilient, longer lasting water treatment process system that will require less maintenance and provide potable water to customers.

FISCAL DETAILS	Account Number	Account Description	2024
	422-7022-533.63-00	Improve other than Build	1,200,000
		Total Expenditures	\$ 1,200,000

Operating Cost Impact

This project will lessen the operating costs only minimally to run the Water Treatment Plant as less time will be spent by staff working on small projects and repairs.

Project's Impact on Other Departments

None.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		120,000	60,000	235,000	20,000	320,000	755,000
Permitting							-
Land/ROW Acquisition							-
Construction		1,080,000	540,000	2,115,000	180,000	2,880,000	6,795,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 1,200,000	\$ 600,000	\$ 2,350,000	\$ 200,000	\$ 3,200,000	\$ 7,550,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 1,200,000	\$ 600,000	\$ 2,350,000	\$ 200,000	\$ 3,200,000	\$ 7,550,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Water Fund		210,000	600,000	2,350,000	200,000	3,200,000	7,550,000
Grant		990,000					
Total Funding Sources	\$ -	\$ 1,200,000	\$ 600,000	\$ 2,350,000	\$ 200,000	\$ 3,200,000	\$ 7,550,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Water Distribution	FY24-28	40	1

Project Title
Water Distribution Mains

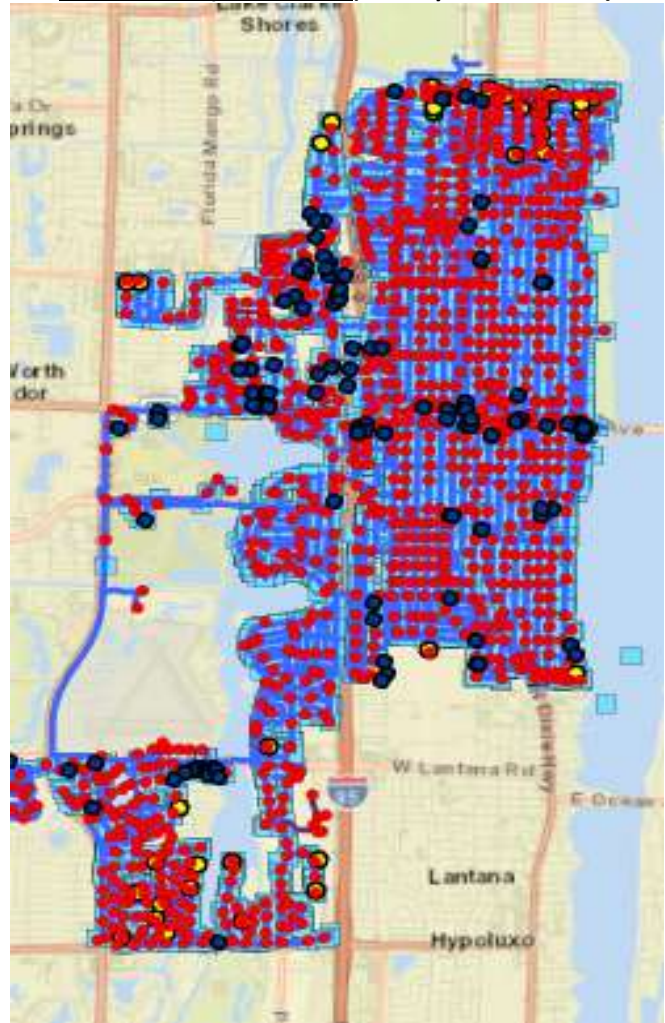
Project Location
City-wide

Project Description/Justification
This project will replace existing watermains that are beyond their useful life, construct new watermains to provide loops and minimize dead ends in the distribution system, add fire hydrants for additional fire protection, and provide greater pressure and flow to customers. The project will provide a more resilient system for years to come.

Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
A more resilient, long lasting water distribution system that will require less maintenance and provide reliable potable water to customers.

Relevant Graphic Details (GIS or photo inserted)



FISCAL DETAILS	Account Number	Account Description	2024
	422-7034-533.63-15, 63-60	Improve other than Build	1,015,000
		Total Expenditures	\$ 1,015,000

Operating Cost Impact

This project shall have a minimal impact to reduce staff's time spent fixing broken watermains and other maintenance on the old watermain pipes.

Project's Impact on Other Departments

None.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		101,500	100,000	210,000	380,000	280,000	1,071,500
Permitting							-
Land/ROW Acquisition							-
Construction		913,500	900,000	1,890,000	3,420,000	2,520,000	9,643,500
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 1,015,000	\$ 1,000,000	\$ 2,100,000	\$ 3,800,000	\$ 2,800,000	\$ 10,715,000
Off-Set Categories							
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 1,015,000	\$ 1,000,000	\$ 2,100,000	\$ 3,800,000	\$ 2,800,000	\$ 10,715,000
Funding Sources							
Water Fund		1,015,000	1,000,000	2,100,000	3,800,000	2,800,000	10,715,000
							-
Total Funding Sources	\$ -	\$ 1,015,000	\$ 1,000,000	\$ 2,100,000	\$ 3,800,000	\$ 2,800,000	\$ 10,715,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:					
A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-



**Capital Improvement Program (CIP)
Project Request Form**
(For Projects / Items Costing Over \$50,000)

Department
Water Fund

Project Duration
FY24

Life Expectancy
15

Priority
2

Project Title
BackHoe Replacement

Project Location
N/A

Project Description/Justification
The Water Utility Department has three Backhoes for various work throughout the city. It is critical to have operational equipment in the event of water main breaks and or hurricanes for debris removal. The existing Backhoe (Equipment #237) was purchased in 2001 and has reached the end of its useful life and repairs are too costly not worth doing. The Backhoe is an essential piece of equipment in ensuring the City's infrastructure is clear, safe and intact.

Relevant Graphic Details (GIS or photo inserted)



Strategic Goals Relevance/Categorical Criteria
Renewal & Replacement

Project's Return on Investment
An operational backhoe is essential for staff to make efficient repairs to all under ground infrastructure.

FISCAL DETAILS			2024
422-	Improve other than Build	\$	140,000
	Total Expenditures	\$	140,000

Operating Cost Impact

The maintenance cost to keep the backhoe truck in mint condition is approximately \$5,000 per year.

Project's Impact on Other Departments

No impact on other Departments.

Expenditures	Prior Years	FY23	FY24	FY25	FY26	FY27	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		-	140,000.00				140,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance			-	5,000	5,000	5,000	15,000
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ -	\$ 140,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 155,000
Off-Set Categories							
New Revenues							-
Other (Specify)							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ -	\$ 140,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 155,000

Funding Sources	Prior Years	FY23	FY24	FY25	FY26	FY27	TOTAL
Water Fund	-	-	140,000	5,000	5,000	5,000	155,000
							-
Total Funding Sources	\$ -	\$ -	\$ 140,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 155,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Local Sewer Pumping	FY24-28	30 years	1

Project Title
Local Sewer Pump Station Improvements

Project Location
throughout service area

Project Description/Justification
This project will provide mechanical, structural, and electrical upgrades and improvements to the Water Utilities' sanitary sewer pump stations throughout the City and service area. Many of the stations have wetwells that are in need of rehabilitation, pumps, electrical panels and remote telemetry units that need to be replaced, and piping that needs to be replaced and relined.

Relevant Graphic Details (GIS or photo inserted)



Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
Resiliency and reliability of wastewater pump stations.
Less chance of Sanitary Sewer Overflows (SSO)

FISCAL DETAILS	Account Number	Account Description	2024
	423-7221-535.63-15	Improve other than Build/In	550,000
		Total Expenditures	\$ 550,000

Operating Cost Impact

This project will have minimal impact on operating cost but will allow staff time to work more proactively on the system.

Project's Impact on Other Departments

None.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		55,000	60,000	52,500	50,000	65,000	282,500
Permitting							-
Land/ROW Acquisition							-
Construction		495,000	540,000	472,500	450,000	585,000	2,542,500
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 550,000	\$ 600,000	\$ 525,000	\$ 500,000	\$ 650,000	\$ 2,825,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 550,000	\$ 600,000	\$ 525,000	\$ 500,000	\$ 650,000	\$ 2,825,000
Funding Sources							
Local Sewer Fund		550,000	600,000	525,000	500,000	650,000	2,825,000
Total Funding Sources	\$ -	\$ 550,000	\$ 600,000	\$ 525,000	\$ 500,000	\$ 650,000	\$ 2,825,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:					
A. Revenues Generated:		B. Expenses Incurred:			
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)			-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Local Sewer Collection	FY24-28	30 years	1

Project Title
Local Sewer System Pipe Network

Relevant Graphic Details (GIS or photo inserted)

Project Location
City-wide



Project Description/Justification
This project includes replacement and lining of the sewer collection system pipe network, both the gravity and pressurized forcemain system. Many portions of pipe in the collection system are beyond their useful life and collapsing, joints are cracked or separated and causing excess water to flow into the system (inflow and infiltration) and in general need of repair. The manholes that provide connections between the pipes are also in need of structural repair and coatings.

Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
Resiliency and reliability of wastewater collection system.

FISCAL DETAILS	Account Number	Account Description	2024
	423-7231-535.63-15	Improve other than Build/In	1,165,000
		Total Expenditures	\$ 1,165,000

Operating Cost Impact

None

Project's Impact on Other Departments

None

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		116,500	114,000	114,000	114,000	114,000	572,500
Permitting							-
Land/ROW Acquisition							-
Construction		1,048,500	1,026,000	1,026,000	1,026,000	1,026,000	5,152,500
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 1,165,000	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ 5,725,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 1,165,000	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ 5,725,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Local Sewer Fund		1,165,000	1,140,000	1,140,000	1,140,000	1,140,000	5,725,000
							-
Total Funding Sources	\$ -	\$ 1,165,000	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ 5,725,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:		-	B.5- Utilities:		-
A.2- Revenue #2	-	B.2- Debt Service Costs:		-	B.6- Materials/Supplies:		-
A.3- Revenue #3	-	B.3- Contract Services:		-	B.7- Equipment:		-
A.4- Revenue #4	-	B.4- Fixed Costs:		-	B.8- Miscellaneous:		-
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP)

Project Request Form

(For Projects / Items Costing Over \$50,000)

Department
Stormwater

Project Duration
FY24-28

Life Expectancy
20

Priority
3

Project Title

Stormwater Collection & Convenaynce Project

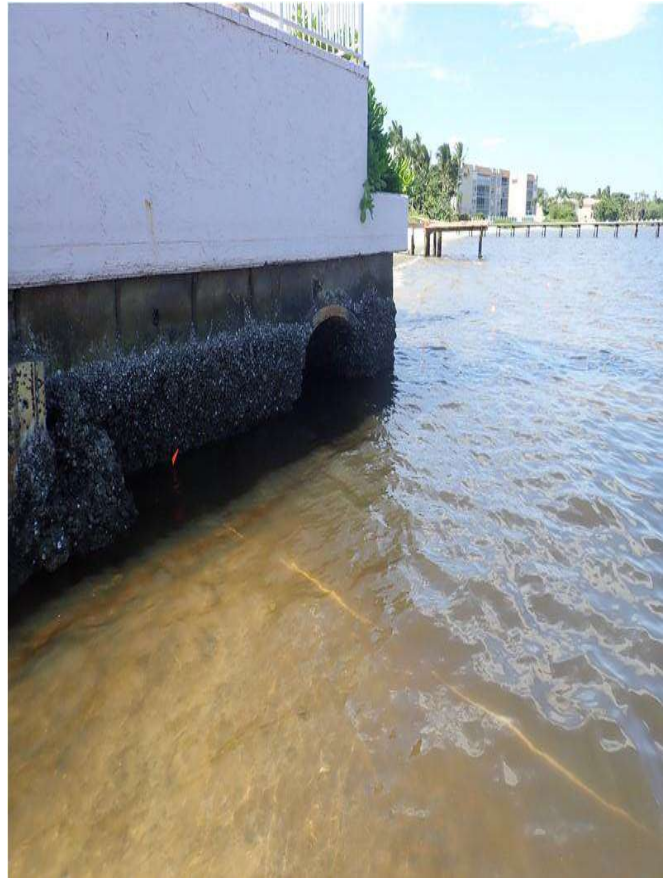
Project Location

Citywide

Project Description/Justification

This project includes repair, rehabilitation and installing new stormwater infrastructure. The improvements will be assessed what is best suited for each location whether it be a rehabilitated or replaced pipe network, new structures, modifications to structures or upgrades to the stormwater outfalls. The City is pursuing grant opportunities to fund this project.

Relevant Graphic Details (GIS or photo inserted)



Strategic Goals Relevance/Categorical Criteria

Health, Safety, Environment

Project's Return on Investment

Improved drainage system and shoreline stabilization

FISCAL DETAILS	Account Description	2024
428-5090-538-63.15	Improve other than Build	1,250,000
Total Expenditures		\$ 1,250,000

Operating Cost Impact

None

Project's Impact on Other Departments

No impact on other Departments.

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design	-	125,000	35,000	35,000	35,000	35,000	265,000
Permitting							-
Land/ROW Acquisition							-
Construction	-	1,125,000	315,000	315,000	315,000	315,000	2,385,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 1,250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,650,000
Off-Set Categories							
New Revenues							-
Other (Specify)							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 1,250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,650,000
Funding Sources							
Potential Grant?	-	1,250,000	350,000	350,000	350,000	350,000	2,650,000
Total Funding Sources	\$ -	\$ 1,250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,650,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department Public Works	Project Duration FY24-28	Life Expectancy 10 years	Priority 1
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<u>Project Title</u> Heavy Equipment Truck Replacement - Solid Waste	<u>Relevant Graphic Details (GIS or photo inserted)</u>
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Project Location
Solid Waste and Recycling Division

Project Description/Justification
The Solid Waste and Recycling Division is actively engaged in the collection and disposal of all City trash, garbage, recycling and vegetation. The truck replacement schedule is vital to the optimum performance of the Division to ensure collection schedules are met on time and every day. The trucks that will be replaced are a new Front Load commercial truck, Roll-off container truck, and Rear steer grapple truck.



Strategic Plan Alignment
Pillar 1 - Positioning Lake Worth Beach to be a competitive viable location of choice
1E - Provide superior public amenities and services to retain existing and entice new residents and businesses.

Project's Return on Investment
Reduced equipment downtime by 25% and optimum use time on routes

FISCAL DETAILS	Account Number	Account Description	2024-2028
	TBD	Vehicle Replacement	400,000
		Total Expenditures	\$ 400,000

Operating Cost Impact

Reduction in truck repair costs and labor time for repairs. As heavy trucks have been replaced in recent years, it has reduced the repair costs by approximately \$25-50k per year.

Project's Impact on Other Departments

Increased efficiency to assist in collection of municipal routes

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		400,000	400,000	400,000	400,000	400,000	2,000,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Off-Set Categories							
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Funding Sources							
TBD		400,000	400,000	400,000	400,000	400,000	2,000,000
Total Funding Sources	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Regional Sewer	FY24-26	20 years	1

Project Title
MPS Pump Replacement 101, 102, 103, 104

Relevant Graphic Details (GIS or photo inserted)

Project Location
Master Pump Station
212 Golfview Road

Project Description/Justification
The Regional Sewer system is a sewer collection system that collects flow from the City and 7 subregional partner municipalities and transmits the flow to the East Central Regional Water Reclamation Facility (ECR). The Master Pump Station pumps all of the flow to the ECR. The ongoing upgrades and maintenance required to keep this critical system in operation are included in this project. Pump improvements, replacements and rebuilds for the pump stations are included.



Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
Resiliency and reliability of wastewater collection system.

FISCAL DETAILS	Account Number	Account Description	2024
	426-7490-535.63-15		325,000
		Total Expenditures	\$ 325,000

Operating Cost Impact

None

Project's Impact on Other Departments

None

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design							-
Permitting							-
Land/ROW Acquisition							-
Construction							-
Equipment		325,000	325,000	325,000			975,000
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ 975,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ 975,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Regional Sewer Fund		325,000	325,000	325,000	-	-	975,000
							-
Total Funding Sources	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ 975,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department	Project Duration	Life Expectancy	Priority
Regional Sewer	FY24-28	30 years	1

Project Title
Pump Station and System Improvements

Relevant Graphic Details (GIS or photo inserted)

Project Location
Service area wide

Project Description/Justification
The Regional Sewer system is a sewer collection system that collects flow from the City and 7 subregional partner municipalities and transmits the flow to the East Central Regional Water Reclamation Facility. The Regional System is comprised of the Master Pump Station, Lift Station 12, several forcemains and gravity mains. The ongoing upgrades and maintenance required to keep this critical system in operation are this capital project. Pump station and system improvements are included.



Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
Resiliency and reliability of wastewater collection system.

FISCAL DETAILS	Account Number	Account Description	2024
	426-7490-535.63-15		-
		Total Expenditures	\$ -

Operating Cost Impact

None

Project's Impact on Other Departments

None

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design			10,000		30,000	30,000	70,000
Permitting							-
Land/ROW Acquisition							-
Construction			90,000		270,000	270,000	630,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
Total Expenditures	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000	\$ 300,000	\$ 700,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000	\$ 300,000	\$ 700,000

Funding Sources	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Regional Sewer Fund		-	100,000	-	300,000	300,000	700,000
Total Funding Sources	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000	\$ 300,000	\$ 700,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:

A. Revenues Generated:		B. Expenses Incurred:				
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-	
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-	
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-	
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-	
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)				-



Capital Improvement Program (CIP) Project Request Form (For Projects / Items Costing Over \$50,000)

Department Regional Sewer	Project Duration FY24-28	Life Expectancy 30 years	Priority 1
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Project Title
Pipe lining and replacement upgrades

Relevant Graphic Details (GIS or photo inserted)

Project Location
Service area wide

Project Description/Justification
The Regional Sewer system is a sewer collection system that collects flow from the City and 7 subregional partner municipalities and transmits the flow to the East Central Regional Water Reclamation Facility. The Regional System is comprised of the Master Pump Station, Lift Station 12, several forcemains and gravity mains. The ongoing upgrades and maintenance required to keep this critical system in operation are this capital project. Pipe lining, replacement and manhole rehabilitations are included.



Strategic Plan Alignment
4C. Facilitate environmental sustainability through infrastructure investments, environmental resiliency, capital improvement planning, training and regional partnership and planning.

Project's Return on Investment
Resiliency and reliability of wastewater collection system.

FISCAL DETAILS	Account Number	Account Description	2024
	426-7490-535.63-15		100,000
		Total Expenditures	\$ 100,000

Operating Cost Impact

None

Project's Impact on Other Departments

None

Expenditures	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
Capital Costs							
Project Development							-
Design		10,000	30,000	56,000			96,000
Permitting							-
Land/ROW Acquisition							-
Construction		90,000	270,000	504,000			864,000
Equipment							-
Testing							-
Operating Costs							
On-Going Operations							-
Maintenance							-
Personnel Costs							-
Other (SPECIFY)							-
							-
Total Expenditures	\$ -	\$ 100,000	\$ 300,000	\$ 560,000	\$ -	\$ -	\$ 960,000

Off-Set Categories	Prior Years	FY24	FY25	FY26	FY27	FY28	TOTAL
New Revenues							-
Other							-
							-
Total Off-Sets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET COST	\$ -	\$ 100,000	\$ 300,000	\$ 560,000	\$ -	\$ -	\$ 960,000

Funding Sources	Prior Years	FY23	FY24	FY25	FY26	FY27	TOTAL
Regional Sewer Fund		100,000	300,000	560,000	-	-	960,000
							-
Total Funding Sources	\$ -	\$ 100,000	\$ 300,000	\$ 560,000	\$ -	\$ -	\$ 960,000

This section must be completed for all applicable projects. Please list future revenues and expenses once project is completed and fully operational.

Net Operational Impact:							
A. Revenues Generated:		B. Expenses Incurred:					
A.1- Revenue #1	-	B.1- Personnel:	-	B.5- Utilities:	-		
A.2- Revenue #2	-	B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-		
A.3- Revenue #3	-	B.3- Contract Services:	-	B.7- Equipment:	-		
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-		
Revenue Totals (A.1 -to- A.4)	-	Expense Totals (B.1 -to- B.8)					-

AMERICAN RESCUE PLAN ACT (ARPA)									
MONTHLY EXPENDITURES / FISCAL YEAR 2023									
Project #	Project Name	Prior Year	Mar-23	Apr-23	May-23	Jun-23	Totals	Budget	Remaining Budget
ARPA Funding Received									
1st Tranche - receipted 09.10.2021							\$9,647,944.00		
2nd Tranche - receipted 07.29.2022							\$9,647,944.00		
Total Funding							\$19,295,888.00		
<i>Projects Sourced from Standard ARPA funds - UNRESTRICTED</i>									
AP2301	City Hall Annex Restoration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00
AP2302	Mobility Plan	\$0.00	\$0.00	\$10,441.72	\$25,850.78	\$0.00	\$36,292.50	\$150,000.00	\$113,707.50
AP2310	Beach Property Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050,000.00	\$1,050,000.00
AP2311	Casino Elevator Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
AP2312	Fuel Tank Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
AP2313	Enterprise Resource Planning (ERP) Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00
AP2317	Fire Station #1 - Exterior Painting and Waterproofing	\$0.00	\$0.00	\$0.00	\$0.00	\$3,700.00	\$3,700.00	\$60,000.00	\$56,300.00
AP2318	Windows - Library - 15 N M St.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00
AP2321	Wimbley Gym- Roof Replacement Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,000.00	\$140,000.00
AP2322	South Bryant Park- Playground	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
AP2323	Bryant Park Jetty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,000.00	\$62,000.00
AP2324	Sidewalk and ADA Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
AP2328	City Hall - Exterior Paint and Waterproofing	\$0.00	\$0.00	\$22,250.00	\$0.00	\$22,250.00	\$44,500.00	\$75,000.00	\$30,500.00
Total CIP funded from Standard ARPA funds								\$9,857,000.00	\$9,772,507.50
								\$10,000,000.00	Standard Revenue Loss Allowance
								\$143,000.00	Uncommitted Remaining Balance
<i>Projects Sourced from Restricted ARPA funds</i>									
AP2314	16th Avenue North Outfall Check Valve Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
AP2315	West Village Art loft	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
AP2316	Housing Initiative	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00	\$2,500,000.00
AP2319	NW Ballfields - Replace Fence	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
AP2320	NW Ball Fields- Lighting Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$656,611.00	\$656,611.00
ST2300/ AP2325	Stormwater Main NRP Projects-3 S Palm Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
ST2302/ AP2326	Stormwater Main NRP Projects Parrot Cove	\$0.00	\$11,964.00	\$15,996.00	\$1,696.00	\$0.00	\$29,656.00	\$450,000.00	\$420,344.00
ST2304/ AP2327	Stormwater Main NRP Projects-4 Eden Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
								\$4,656,611.00	\$4,626,955.00
<i>2022 ARPA Projects</i>									
AP2201	Legal Aid Project	\$25,900.00	\$0.00	\$4,950.00	\$2,750.00	\$0.00	\$33,600.00	\$50,000.00	\$16,400.00
AP2202	Premium Pay Project	\$874,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$874,800.00	\$874,800.00	\$0.00
								\$924,800.00	\$16,400.00
Total Projects Sourced from Restricted ARPA Funds								\$5,581,411.00	
								\$9,295,888.00	Total restricted funds allowed
								\$3,714,477.00	Uncommitted Remaining Balance
								\$3,857,477.00	Remaining ARPA Funding both Restricted and Unrestricted
Total		\$900,700.00	\$11,964.00	\$53,637.72	\$30,296.78	\$25,950.00	\$1,022,548.50	\$15,438,411.00	\$14,415,862.50

GRANTS SCHEDULE - WORKSHOP #2

Grant Projects	Award Amount	Status	Awarding Agency
2016 Grants			
Lake Worth Road and A Street Pedestrian Safety Improvemnts	\$1,759,000.00	Awarded 2016 and currently in progress	FDOT / LAP
Park of Commerce Roadway Improvements Phase 2	\$3,000,000.00	Awarded & Closed in 2022	FDOT / LAP
2017 Grants			
Park of Commerce Roadway Improvements Phase 1B	1,500,000.00	Awarded & Closed in 2022	FDOT
2018 Grants			
JAG 2018 Code Enforcement Education	34,723.00	Awarded 1& Closed in 2022	DOJ
Energy Efficient Lighting	64,285.00	Awarded & Closed in 2022	Department of Agriculture & Consumer Services
2020 Grants			
BJA 2020 Recreation Leader 2020-DJ-BX-1032	31,296.00	Awarded & currently in progress	Bureau of Justice Assistance JAG Program
Coronavirus Emergency Supplemental Funding 2020-VD-BX-0500 FG2004	115,881.00	Awarded & currently in progress	Bureau of Justice Assistance Office of Justice Programs
2021 Grants			
Library Services & Technology 21-LSTA-B-06	31,100.00	Awarded & Closed in 2022	Florida Division of Library & Information Services
DLIS State Aid to Libraries ARPA State Aid to Libraries 21-ST-58	30,050.00 8,867.00	Awarded & Closed in 2022 Awarded & Closed in 2022	Florida Division of Library & Information Services Florida Division of Library & Information Services
Memorial Park Phase I FG2202	274,506.00	Awarded & currently in progress	PBC / CDBG US Department of Housing & Urban Development
BJA JAG 2021 Library Specialist 15PBJA-21-GG-01316_JAGX	34,606.00	Awarded & currently in progress	Department of Justice Assistance JAG Program

GRANTS SCHEDULE - WORKSHOP #2			
Grant Projects	Award Amount	Status	Awarding Agency
2022 Grants			
State Aid to Libraries 22-ST-59	8,148.00	Awarded & Closed in 2022	Florida Division of Library & Information Services
Lake Worth Beach South Palm Park Sea Level Rise Mitigation 22FRP69	300,000.00	Awarded & currently in progress	Florida Department of Environmental Protection
Lake Worth Beach Eden Place Sea Level Rise Mitigation 22FRP70	300,000.00	Awarded & currently in progress	Florida Department of Environmental Protection
Lake Worth Beach Parrot Cove Stormwater Resilience LPA0315	450,000.00	Awarded & currently in progress	Florida Department of Environmental Protection
Memorial Park Phase II	306,691.00	Awarded & currently in progress	HUD/ CDBG
DCA Biblio Art 2023	18,500.00	Awarded & currently in progress	Florida Division of Art & Culture
Water Treatment Plant Roof Replacement FG2201	989,262.00	Awarded & currently in progress	Florida Department of Economic Opportunity
Lake Osbourne Estates Watermain Replacement Phases 5 & 6 DW501750	3,623,940.00	Awarded & Closed in 2023	State Revolving Fund (SRF)
FDOT ADA Citywide Sidewalk Improvements	1,107,854.00	Awarded & scheduled for FY24	FDOT LAP
BJA JAG 2022 Library Specialist	33,124.00	Awarded & scheduled for FY24	Bureau of Justice Assistance JAG Program
Florida Humanities for English Program	3,700.00	Applied 2022 - Application declined	Florida Humanities Council
Blighted Property Pine Crest Cemetary	29,668.50	Applied 2022 - Application declined	Solid Waste Authority of Palm Beach County
Bryant Park Playground Equipment Replacement	50,000.00	Application Submitted - Response Pending	Florida Recreation Developmental Assistance Program (FRDAP)
Fusion South End Rec Program	8,500.00	Awarded & Closed in 2022	Palm Beach County Sheriff's Office
2023 Grants			
State Aid to Libraries 23-ST-59	8,694.00	Awarded & scheduled for FY24	Florida Division of Library & Information Services
Summer Reading Program 2023	1,000.00	Awarded & currently in progress	Florida Humanities
Bohemian District Revitalization	6,023,163.00	Application Submitted - Response Pending	FDOT LAP
2023 Street Painting Festival	45,000.00	Applied 2022 - Application declined	FL Division of Cultural Affairs
Energy Efficient Conservation Block Grant (EECBG)	76,000.00	Application Submitted - Response Pending	Department Of Energy State & Community Energy Programs
Grid Resilience & Innovation Partnerships (Grip Grant) Topic Area #1	44,078,934.00	Application Submitted - Response Pending for Summer 2023	Department of Energy Grid Deployment Office Office of Clean Energy Demonstrations
Grid Resilience & Innovation Partnerships (Grip Grant) Topic Area #2	23,462,167.00	Application Submitted - Response Pending for Summer 2023	Department of Energy Grid Deployment Office Office of Clean Energy Demonstrations
2024 Street Painting Festival	30,000.00	Awarded & scheduled for FY24	State of Florida Department of Arts & Culture

ISSUED BONDS FY17 THRU FY22

Bond Name	Purpose/Fund	Amount	Outstanding Balance as of 09/30/22	Annual Payment - Principal & Interest (FY23)	Last Payment
GOB 2017	Road/ GF CIP	21,685,000.00	19,580,000.00	1,176,875.00	FY2047
GOB 2018	Road/ GF CIP	17,295,000.00	16,065,000.00	982,212.50	FY2048
2020A	New Projects				
	General Fund	3,466,000.00			
	Beach Fund	630,000.00			
	Golf Fund	75,000.00			
	Garage Fund	1,500,000.00			
	IT	350,000.00			
	Local Sewer	1,390,000.00			
	Electric Fund	150,000.00			
	Stormwater Fund CIP	2,372,000.00			
	Solid Waste Fund	525,000.00			
	Subtotal	10,458,000.00			
2020B	Reimbursement for Past Pay-Go funded CIP				
	Electric	857,120.79			
	Water	3,458,490.64			
	Sewer	372,664.90			
	Stormwater	1,560,145.52			
	Beach	6,124,806.91			
	General Fund	4,098,217.53			
	Subtotal	16,471,446.29			
	Total Non Adv. Bond 2020A & 2020B	26,929,446.29	24,640,000.00	2,739,226.00	FY2040
	<i>Par Amount</i>	<i>25,279,773.29</i>			
	<i>Premium</i>	<i>1,649,673.00</i>			
Refinance Siemens Note Payable, UT Bond 2013 series					
2020 UT Bond	& New Projects				
	Refunding Electric	14,761,637.95			
	Refunding Water	14,765,417.40			
	Refund Master Lease (Siemens) Electric	12,989,109.95			
	Refund Master Lease (Siemens) Water	6,625,819.60			
	Refund Master Lease (Siemens) General	885,699.15			
	Subtotal	50,027,684.05			
	New Money - Electric (i.e. SHRIP)	45,096,971.40			
	New Money - Water	6,157,114.05			
	New Money - Sewer	1,354,153.50			
	Subtotal	52,608,238.95			
	Total 2020 UT Bond Series	102,635,923.00	87,695,000.00	5,041,700	FY2050
	<i>Par Amount</i>	<i>88,930,000.00</i>			
	<i>Premium</i>	<i>13,705,923.00</i>			
2022 UT Bond	New Projects for Electric, Water and Sewer				
	Electric	41,200,917.85			
	Water	2,814,784.65			
	Sewer	2,287,132.50			
	46,302,835.00		44,660,000.00	1,543,406.95	FY2053
	<i>Par Amount</i>	<i>44,660,000.00</i>			
	<i>Premium</i>	<i>1,642,835.00</i>			
	TOTAL	214,848,204.29	192,640,000.00		

Interest Only (FY24 P&I is approx. \$2.6M)