



**CRIME CONTROL AND PREVENTION DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR
ENDING SEPTEMBER 30, 2019**

**BUDGET PUBLIC HEARING JULY 10, 2018 AT 5:00 PM
CITY COUNCIL CHAMBERS-3805 ADAM GRUBB**



**CITY OF LAKE WORTH
CRIME CONTROL AND PREVENTION DISTRICT
PROPOSED BUDGET FOR FYE SEPTEMBER 30, 2018**

REVENUES

Budgeted sales tax represents a 2% increase over the estimated total revenue for the fiscal year ending September 30, 2018. Proposed revenue totals \$1,099,827 for FY 2018/2019.

EXPENSES

Proposed Expenses total \$1,097,590 for FY 2018/2019.

- Major changes in expenses in the proposed budget are the following:
 - o The CCPD budget has taken on more of the expense for training, travel & lodging, training supplies and uniforms;
 - o CCPD Special Election expense;
 - o Citizen Police Academy supplies and equipment. This is a new line item to assist with support of the CPA for new uniforms and equipment.
 - o Staff will be proposing an increase to the TMRS (Texas Municipal Retirement System) contribution starting FY 2018/2019, with an effective date of January 1, 2019. The current rate is 6%, 2:1 match with a proposed increase of 7%, 2:1 match. The amount from CCPD needed to fund this increase is \$14,475 which has been added to the proposed budget. If the increase of TMRS is not approved city-wide by the Council, this expense will be removed and reflected as a surplus.
 - o No capital equipment has been included in the proposed budget, however there is a need for two (2) CID unmarked vehicles. The cost for the two (2) vehicles is not to exceed \$60,000. The budget currently reflects a surplus of \$2,237; therefore, use of prior year fund balance would be required to purchase the vehicles. Purchase of these vehicles is at the discretion of the CCPD board and City Council. **See Fund Balance Analysis attached**

The budget includes funding for the following nine (9) positions:

- Detective (1)
- Patrol Officers (4)
- Patrol Officer-Community Liaison (1)
- School Resource Officer (1)
- Professional Standards Officer (1)
- Telecommunicator (1)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
2018/2019 PROPOSED BUDGET**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 CURRENT	2017/2018 ESTIMATED	2018/2019 PROPOSED
REVENUE							
SALES TAX	(898,580)	(927,204)	(1,017,341)	(1,049,148)	(1,067,448)	(1,025,000)	(1,045,000)
INVESTMENT & MISC INCOME	(2,291)	(512)	(3,705)	(20,060)	(53,412)	(53,412)	(54,827)
USE OF PRIOR YEAR RESERVES					(27,437)		
TOTAL REVENUE	(900,871)	(927,716)	(1,021,046)	(1,069,208)	(1,148,297)	(1,078,412)	(1,099,827)
EXPENDITURES							
SALARIES (100 SERIES)	566,315	651,848	619,038	578,924	710,728	675,861	806,406
SUPPLIES (200 SERIES)	16,329	21,220	16,032	11,466	35,000	35,000	51,450
MAINTENANCE (300 & 400 SERIES)	12,731	14,720	15,989	30,602	30,825	30,825	23,225
SERVICES (500 SERIES)	55,182	62,837	60,650	55,286	78,140	76,388	101,905
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			453	897	1,000	1,000	1,000
CAPITAL (800 SERIES)	47,845	18,349	52,418	61,862	219,000	219,000	39,500
TRANSFERS OUT (900 SERIES)	197,690	165,683	171,936	171,314	73,604	73,604	74,104
TOTAL EXPENDITURES	896,092	934,657	936,516	910,351	1,148,297	1,111,678	1,097,590
VARIANCE-(SURPLUS)/DEFICIT	(4,779)	6,941	(84,530)	(158,857)	0	33,266	(2,237)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
BUDGET WORKSHEET
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2019**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 2018				FYE 2019
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	BUDGET REQUEST
108-4011-000-000	STATE SALES TAX	(1,075,000.00)	(1,067,448.00)	(688,056.98)	(1,025,000.00)	(1,045,000.00)
	Subtotal	(1,075,000.00)	(1,067,448.00)	(688,056.98)	(1,025,000.00)	(1,045,000.00)
108-4800-000-000	INTEREST INCOME	(2,500.00)	(7,600.00)	(5,235.27)	(7,600.00)	(8,000.00)
108-4804-000-000	AUCTION					
108-4805-000-000	SRO REIMBURSEMENT	(42,860.00)	(43,800.00)	(32,850.00)	(43,800.00)	(46,327.00)
108-4806-000-000	DONATIONS		(978.00)	(978.73)	(978.00)	
108-4825-000-000	INSURANCE PROCEEDS					
108-4880-000-000	MISCELLANEOUS INCOME	(500.00)	(1,034.00)	(1,034.35)	(1,034.00)	(500.00)
	Subtotal	(45,860.00)	(53,412.00)	(40,098.35)	(53,412.00)	(54,827.00)
108-4996-000-000	USE OF PRIOR YR RESTRICTED FB	(27,437.00)	(27,437.00)		(27,437.00)	
108-4996-000-000	USE OF PRIOR YR ASSIGNED FB				(2,950.00)	
	Subtotal	(27,437.00)	(27,437.00)	0.00	(30,387.00)	0.00
Total Revenues		(1,148,297.00)	(1,148,297.00)	(728,155.33)	(1,108,799.00)	(1,099,827.00)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
BUDGET WORKSHEET
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2019**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 2018				FYE 2019
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	BUDGET REQUEST
108-0100-510-000	SALARIES	462,253.00	460,041.00	295,969.97	444,263.00	504,416.00
108-0101-510-000	OVERTIME	17,500.00	20,000.00	13,422.47	20,000.00	18,000.00
108-0102-510-000	LONGEVITY PAY	3,670.00	4,170.00	3,670.00	4,170.00	7,504.00
108-0106-510-000	STEP UP PAY		2,290.00	489.51	2,290.00	2,500.00
108-0108-510-000	FICA EXPENSE	30,487.00	30,487.00	18,548.73	28,498.00	33,965.00
108-0109-510-000	MEDICARE EXPENSE	7,130.00	7,130.00	4,337.99	6,665.00	7,943.00
108-0110-510-000	UNEMPLOYMENT TAX	1,881.00	1,881.00	1,302.12	1,788.00	1,881.00
108-0111-510-000	TMRS EXPENSE	66,498.00	66,498.00	44,937.61	63,907.00	88,247.00
108-0112-510-000	HMO EXPENSE	89,828.00	89,828.00	52,008.47	79,342.00	105,857.00
108-0113-510-000	DENTAL BENEFITS	1,653.00	1,653.00	912.57	1,346.00	1,598.00
108-0114-510-000	LIFE INSURANCE	935.00	935.00	585.81	818.00	996.00
108-0115-510-000	WORKERS' COMPENSATION	11,544.00	11,600.00	8,677.00	11,600.00	13,448.00
108-0116-510-000	OTHER BENEFITS	1,026.00	1,026.00	579.50	922.00	1,026.00
108-0117-510-000	VISION INSURANCE	546.00	546.00	330.19	486.00	573.00
108-0118-510-000	CERTIFICATION PAY	8,300.00	8,300.00	3,932.50	5,733.00	6,800.00
108-0122-510-000	HSA CONTRIBUTION	1,380.00	1,380.00	520.00	1,070.00	3,054.00
108-0123-510-000	FIELD TRAINING OFFICER PAY		2,963.00	1,462.56	2,963.00	3,000.00
108-0124-510-000	VACATION BUY BACK					5,598.00
	Subtotal	704,631.00	710,728.00	451,687.00	675,861.00	806,406.00
108-0205-510-000	ELECTION SUPPLIES/EXPENSES					8,000.00
108-0208-510-000	GAS & OIL	7,500.00				
108-0210-510-000	MISCELLANEOUS SUPPLIES	1,000.00	1,500.00	877.96	1,500.00	1,000.00
108-0213-510-000	OFFICE SUPPLIES	500.00	700.00	313.97	700.00	1,000.00
108-0214-510-000	POSTAGE	200.00	300.00	142.10	300.00	200.00
108-0215-510-000	PRINTING	250.00	1,500.00	832.80	1,500.00	250.00
108-0220-510-000	UNIFORM ACCESSORIES	3,000.00	15,000.00	6,495.05	15,000.00	12,500.00

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 2018				FYE 2019
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	BUDGET REQUEST
108-0223-510-000	TRAINING SUPPLIES	5,500.00	10,000.00	2,788.59	10,000.00	8,000.00
108-0224-510-000	ALTERNITIVE UNIFORMS					4,500.00
108-0250-510-000	CITIZENS POLICE ACAD SUPPLIES					10,000.00
108-0295-510-000	SPECIAL EVENT SUPPLIES	6,000.00	6,000.00	1,572.92	6,000.00	6,000.00
	Subtotal	23,950.00	35,000.00	13,023.39	35,000.00	51,450.00
108-0300-510-000	BUILDING MAINTENANCE	10,000.00	15,000.00	7,918.92	15,000.00	10,000.00
108-0320-510-000	LANDSCAPING MAINTENANCE	175.00	175.00	19.69	175.00	175.00
	Subtotal	10,175.00	15,175.00	7,938.61	15,175.00	10,175.00
108-0400-510-000	EQUIPMENT RENTAL		50.00	28.42	50.00	50.00
108-0403-510-000	OTHER EQUIPMENT MAINTENANCE	3,000.00	5,600.00	1,338.84	5,600.00	3,000.00
108-0404-510-000	RADIO MAINTENANCE					
108-0406-510-000	VEHICLE MAINTENANCE	10,000.00	10,000.00	2,764.48	10,000.00	10,000.00
	Subtotal	13,000.00	15,650.00	4,131.74	15,650.00	13,050.00
108-0502-510-000	COMPUTER SOFTWARE CONTRACTS	35,000.00	50,000.00	35,592.50	50,000.00	50,000.00
108-0517-510-000	INSURANCE DEDUCTIBLES					2,000.00
108-0518-510-000	INSURANCE-BLDG & GEN LIABILITY	80.00	130.00	96.81	130.00	100.00
108-0521-510-000	INSURANCE-VEHICLES	4,810.00	5,510.00	4,129.86	5,510.00	5,205.00
108-0527-510-000	PUBLICATIONS	100.00	1,000.00	661.87	1,000.00	100.00
108-0531-510-000	SCHOOLS/DUES	1,000.00	1,000.00	170.00	1,000.00	16,800.00
108-0535-510-000	TELEPHONE	1,200.00	1,500.00	977.09	1,500.00	1,200.00
108-0537-510-000	TRAVEL/LODGING	2,000.00	2,000.00	475.11	2,000.00	10,000.00
108-0590-510-000	FW RADIO TRUNKING	11,000.00	11,000.00	9,248.00	9,248.00	11,000.00
108-0597-510-000	HUMAN RESOURCE SERVICES	500.00	1,000.00	404.00	1,000.00	500.00
108-0599-510-000	OTHER SERVICES	5,000.00	5,000.00	1,905.62	5,000.00	5,000.00
	Subtotal	60,690.00	78,140.00	53,660.86	76,388.00	101,905.00

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 2018				FYE 2019
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	BUDGET REQUEST
108-0702-510-000	MINOR EQUIPMENT-OFFICE	1,000.00	1,000.00	72.86	1,000.00	1,000.00
	Subtotal	1,000.00	1,000.00	72.86	1,000.00	1,000.00
108-0801-510-000	COMPUTER HARDWARE	6,000.00	6,000.00	1,018.57	6,000.00	6,000.00
108-0802-510-000	EQUIPMENT	100,000.00	115,000.00	21,443.80	115,000.00	23,500.00
108-0805-510-000	MOTOR VEHICLES	43,000.00	88,000.00	58,794.40	88,000.00	
108-0811-510-000	BUILDING IMPROVEMENTS	10,000.00	10,000.00	8,456.30	10,000.00	10,000.00
108-0820-510-000	DONATION EXPENDITURES					
	Subtotal	159,000.00	219,000.00	89,713.07	219,000.00	39,500.00
108-0904-510-000	TRANSFER OUT - GF SALARIES	105,197.00				
108-0905-510-000	TRANS OUT - ADMIN FEE	70,654.00	70,654.00	35,326.00	70,654.00	74,104.00
108-0905-510-000	TRANS OUT - GF MISC REIMBURSEMENT		2,950.00	1,476.00	2,950.00	
	Subtotal	175,851.00	73,604.00	36,802.00	73,604.00	74,104.00
Total Expenses		1,148,297.00	1,148,297.00	657,029.53	1,111,678.00	1,097,590.00
Deficit/(Surplus)		0.00	0.00	(71,125.80)	2,879.00	(2,237.00)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
ESTIMATED FUND BALANCE
AS OF 09/30/19**

Actual As of 09/30/17	Fund Balance Categories				Total Fund Balance
	Unrestricted	Non-Spendable	Restricted Sr Thanksgiving	Assigned Storage Bldg	
	546,209	2,097	1,249	2,950	552,505

Estimated activity for FY 2018					
Revenue	1,078,412				
Expense	(1,107,786)		(942)	(2,950)	
As of 09/30/18	516,835	2,097	307	0	519,239

Budgeted Requests for FY 2019 (1)					
Revenue	1,099,827				
Expense	(1,097,590)				
As of 09/30/19	519,072	2,097	307	0	521,476

Budgeted Requests for FY 2019 (2)					
Revenue	1,099,827				
Expense	(1,157,590)				
As of 09/30/19	459,072	2,097	307	0	461,476

FYE 2019 (1) Budget as presented

Ending unrestricted fund balance is 47.29% of FY 2019 expenses without capital

FYE 2019 (1) Budget with \$60,000 added for purchase of 2 CID vehicles

Ending unrestricted fund balance is 41.83% of FY 2019 expenses without capital

**CITY OF LAKE WORTH CRIME CONTROL & PREVENTION DISTRICT
SUPPLEMENTAL FINANCIAL INFORMATION
RELATED TO THE PROPOSED BUDGET FOR FISCAL YEAR ENDING 09/30/19**

DEBT

The Lake Worth Crime Control & Prevention District has no outstanding debt obligations.

CASH

Cash on hand as of May 31, 2018 is \$621,430

REVENUES

The CCPD is supported by a 1/4-cent sales tax, which provides approximately 95% its revenue.

CCPD revenues for FYE 09/30/16 were \$1,021,046

Estimated amount of money available for FYE 09/30/17 (from all sources):

Fund Balance 10/01/17	552,505	(includes all fund balance categories)
Estimated Revenues FYE 09/30/18	<u>1,078,412</u>	(excludes budgeted use of fund balance)
Total	\$1,630,917	

Total expenses approved for FYE 09/30/18	\$1,148,297
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Estimated expenses for FYE 09/30/18	\$1,111,678
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