

CITY OF LAKE WORTH



CRIME CONTROL AND PREVENTION DISTRICT PROPOSED BUDGET FOR FISCAL YEAR ENDING SEPTEMBER 30, 2020

**BUDGET PUBLIC HEARING JULY 9, 2019 AT 5:45 PM
CITY COUNCIL CHAMBERS-3805 ADAM GRUBB**



**CITY OF LAKE WORTH
CRIME CONTROL AND PREVENTION DISTRICT
PROPOSED BUDGET FOR FYE SEPTEMBER 30, 2020**

REVENUES

Proposed Revenues total \$1,173,874

Sales tax is budgeted at \$1,070,000 and is equal to the estimated total for the fiscal year ending 09/30/19.

The SRO Reimbursement revenue has been increased to account for an additional School Resource Officer. The additional officer was approved by the LWISD School Board on June 17, 2019. Of the SRO revenue budgeted, \$47,754 is for the existing SRO and \$41,370 is for the new SRO.

EXPENSES

Proposed Expenses total \$1,173,512

Salaries and related costs include a 5% merit increase and a 20% increase in health insurance premiums.

An additional School Resource Officer has been added to the budget as requested by LWISD. This added \$82,739 to budgeted expenses, but also increased budgeted revenue by \$41,370, for a net cost to CCPD of \$41,369.

CCPD funds training, travel & lodging, training supplies and uniforms.

PERSONNEL

The budget includes funding for the following ten (10) positions:

- Detective (1)
- Patrol Officers (4)
- Patrol Officer-Community Liaison (1)
- School Resource Officers (2)
- Professional Standards Officer (1)
- Telecommunicator (1)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
2019/2020 PROPOSED BUDGET**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 CURRENT	2018/2019 ESTIMATED	2019/2020 PROPOSED
REVENUE							
SALES TAX	(927,204)	(1,017,341)	(1,049,148)	(1,044,652)	(1,045,000)	(1,070,000)	(1,070,000)
INVESTMENT & MISC INCOME	(512)	(3,705)	(20,060)	(60,430)	(54,827)	(58,007)	(103,874)
USE OF COMMITTED FUND BAL					(87,866)	(87,866)	
USE OF PRIOR YEAR RESERVES					(57,763)		
TOTAL REVENUE	(927,716)	(1,021,046)	(1,069,208)	(1,105,082)	(1,245,456)	(1,215,873)	(1,173,874)
EXPENDITURES							
SALARIES (100 SERIES)	651,848	619,038	578,924	670,672	788,810	801,154	929,621
SUPPLIES (200 SERIES)	21,220	16,032	11,466	24,332	70,612	70,612	25,450
MAINTENANCE (300 & 400 SERIES)	14,720	15,989	30,602	23,480	23,225	29,225	28,225
SERVICES (500 SERIES)	62,837	60,650	55,286	59,067	95,233	95,233	98,136
MISCELLANEOUS (600 SERIES)				265			
EQUIPMENT (700 SERIES)		453	897		1,000	1,000	5,000
CAPITAL (800 SERIES)	18,349	52,418	61,862	127,619	192,472	192,472	2,000
TRANSFERS OUT (900 SERIES)	165,683	171,936	171,314	73,604	74,104	74,104	85,080
TOTAL EXPENDITURES	934,657	936,516	910,351	979,039	1,245,456	1,263,800	1,173,512
VARIANCE-(SURPLUS)/DEFICIT	6,941	(84,530)	(158,857)	(126,043)	0	47,927	(362)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
BUDGET WORKSHEET
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2020**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 2019				FYE 2020	
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-4011-000-000	STATE SALES TAX	(1,045,000.00)	(1,045,000.00)	(702,479.40)	(1,070,000.00)	(1,070,000.00)	(1,070,000.00)
	Subtotal	(1,045,000.00)	(1,045,000.00)	(702,479.40)	(1,070,000.00)	(1,070,000.00)	(1,070,000.00)
108-4800-000-000	INTEREST INCOME	(8,000.00)	(8,000.00)	(8,841.69)	(10,000.00)	(13,000.00)	(14,000.00)
108-4805-000-000	SRO REIMBURSEMENT	(46,327.00)	(46,327.00)	(30,883.00)	(46,327.00)	(89,124.00)	(89,124.00)
108-4880-000-000	MISCELLANEOUS INCOME	(500.00)	(500.00)	(1,679.61)	(1,680.00)	(750.00)	(750.00)
	Subtotal	(54,827.00)	(54,827.00)	(41,404.30)	(58,007.00)	(102,874.00)	(103,874.00)
108-4996-000-000	USE OF PRIOR YR RESTRICTED FB	(57,763.00)	(57,763.00)		(47,927.00)		
108-4996-000-000	USE OF PRIOR YR ASSIGNED FB		(87,866.00)		(87,866.00)		
	Subtotal	(57,763.00)	(145,629.00)	0.00	(135,793.00)	0.00	0.00
Total Revenues		(1,157,590.00)	(1,245,456.00)	(743,883.70)	(1,263,800.00)	(1,172,874.00)	(1,173,874.00)

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
BUDGET WORKSHEET
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2020**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 2019				FYE 2020	
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-0100-510-000	SALARIES	504,416.00	504,416.00	360,270.06	517,556.00	586,630.00	586,630.00
108-0101-510-000	OVERTIME	18,000.00	14,000.00	9,514.62	14,000.00	18,000.00	18,000.00
108-0102-510-000	LONGEVITY PAY	7,504.00	7,904.00	7,398.00	7,904.00	7,548.00	7,548.00
108-0106-510-000	STEP UP PAY	2,500.00	3,923.00	3,756.49	3,923.00	2,500.00	2,500.00
108-0108-510-000	FICA EXPENSE	33,965.00	33,965.00	22,777.75	33,851.00	39,005.00	39,005.00
108-0109-510-000	MEDICARE EXPENSE	7,943.00	7,943.00	5,327.07	7,917.00	9,122.00	9,122.00
108-0110-510-000	UNEMPLOYMENT TAX	1,881.00	270.00	243.00	270.00	2,052.00	2,052.00
108-0111-510-000	TMRS EXPENSE	88,247.00	89,298.00	64,128.23	89,298.00	104,772.00	104,772.00
108-0112-510-000	HMO EXPENSE	105,857.00	92,156.00	62,727.42	92,156.00	118,026.00	118,026.00
108-0113-510-000	DENTAL BENEFITS	1,598.00	1,598.00	826.03	1,124.00	1,221.00	1,221.00
108-0114-510-000	LIFE INSURANCE	996.00	996.00	669.51	899.00	1,083.00	1,083.00
108-0115-510-000	WORKERS' COMPENSATION	13,448.00	13,907.00	10,086.42	13,907.00	16,271.00	16,271.00
108-0116-510-000	OTHER BENEFITS	1,026.00	1,042.00	697.50	1,042.00	1,200.00	1,200.00
108-0117-510-000	VISION INSURANCE	573.00	573.00	372.97	529.00	637.00	637.00
108-0118-510-000	CERTIFICATION PAY	6,800.00	5,411.00	3,582.53	5,370.00	7,400.00	7,400.00
108-0122-510-000	HSA CONTRIBUTION	3,054.00	5,046.00	3,474.00	5,046.00	7,116.00	7,116.00
108-0123-510-000	FIELD TRAINING OFFICER PAY	3,000.00	2,000.00	931.88	2,000.00	2,500.00	2,500.00
108-0124-510-000	VACATION BUY BACK	5,598.00	4,362.00	4,361.60	4,362.00	4,538.00	4,538.00
	Subtotal	806,406.00	788,810.00	561,145.08	801,154.00	929,621.00	929,621.00
108-0205-510-000	ELECTION SUPPLIES/EXPENSES	8,000.00	8,162.00	8,161.55	8,162.00		
108-0210-510-000	MISCELLANEOUS SUPPLIES	1,000.00	1,000.00	823.72	1,000.00	1,000.00	1,000.00
108-0213-510-000	OFFICE SUPPLIES	1,000.00	1,000.00	158.18	1,000.00	1,000.00	1,000.00
108-0214-510-000	POSTAGE	200.00	200.00	19.92	200.00	200.00	200.00
108-0215-510-000	PRINTING	250.00	250.00	200.00	250.00	250.00	250.00

CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
BUDGET WORKSHEET
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		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-0220-510-000	UNIFORM ACCESSORIES	12,500.00	32,500.00	20,556.46	32,500.00	18,000.00	12,000.00
108-0223-510-000	TRAINING SUPPLIES	8,000.00	8,000.00	364.66	8,000.00	8,000.00	4,000.00
108-0224-510-000	ALTERNITIVE UNIFORMS	4,500.00	4,500.00	1,639.50	4,500.00	4,500.00	2,500.00
108-0250-510-000	CITIZENS POLICE ACAD SUPPLIES	10,000.00	10,000.00	4,719.34	10,000.00	10,000.00	1,500.00
108-0295-510-000	SPECIAL EVENT SUPPLIES	6,000.00	5,000.00	2,249.69	5,000.00	6,000.00	3,000.00
	Subtotal	51,450.00	70,612.00	38,893.02	70,612.00	48,950.00	25,450.00
108-0300-510-000	BUILDING MAINTENANCE	10,000.00	10,000.00	2,063.44	10,000.00	10,000.00	10,000.00
108-0320-510-000	LANDSCAPING MAINTENANCE	175.00	175.00	60.92	175.00	175.00	175.00
	Subtotal	10,175.00	10,175.00	2,124.36	10,175.00	10,175.00	10,175.00
108-0400-510-000	EQUIPMENT RENTAL	50.00	50.00	39.23	50.00	50.00	50.00
108-0403-510-000	OTHER EQUIPMENT MAINTENANCE	3,000.00	3,000.00	395.73	3,000.00	3,000.00	3,000.00
108-0404-510-000	RADIO MAINTENANCE			4,978.77	6,000.00	5,000.00	5,000.00
108-0406-510-000	VEHICLE MAINTENANCE	10,000.00	10,000.00	6,614.24	10,000.00	10,000.00	10,000.00
	Subtotal	13,050.00	13,050.00	12,027.97	19,050.00	18,050.00	18,050.00
108-0502-510-000	COMPUTER SOFTWARE CONTRACTS	50,000.00	40,000.00	28,639.00	40,000.00	40,000.00	40,000.00
108-0517-510-000	INSURANCE DEDUCTIBLES	2,000.00	2,000.00	303.54	2,000.00	1,000.00	1,000.00
108-0518-510-000	INSURANCE-BLDG & GEN LIABILITY	100.00	150.00	95.37	150.00	150.00	150.00
108-0521-510-000	INSURANCE-VEHICLES	5,205.00	5,100.00	4,638.01	5,100.00	5,700.00	5,700.00
108-0527-510-000	PUBLICATIONS	100.00	100.00	26.98	100.00	100.00	100.00
108-0528-510-000	LEGAL NOTICES		11.00	11.00	11.00	50.00	50.00
108-0531-510-000	SCHOOLS/DUES	16,800.00	16,800.00	9,788.56	16,800.00	16,800.00	16,800.00
108-0535-510-000	TELEPHONE	1,200.00	1,200.00	860.55	1,200.00	1,200.00	1,200.00

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
BUDGET WORKSHEET
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		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-0537-510-000	TRAVEL/LODGING	10,000.00	10,000.00	4,232.53	10,000.00	10,000.00	10,000.00
108-0590-510-000	FW RADIO TRUNKING	11,000.00	13,872.00	13,872.00	13,872.00	17,136.00	17,136.00
108-0597-510-000	HUMAN RESOURCE SERVICES	500.00	1,000.00	451.00	1,000.00	1,000.00	1,000.00
108-0599-510-000	OTHER SERVICES	5,000.00	5,000.00	3,299.35	5,000.00	8,000.00	5,000.00
	Subtotal	101,905.00	95,233.00	66,217.89	95,233.00	101,136.00	98,136.00
108-0702-510-000	MINOR EQUIPMENT-OFFICE	1,000.00	1,000.00	176.48	1,000.00	20,000.00	5,000.00
	Subtotal	1,000.00	1,000.00	176.48	1,000.00	20,000.00	5,000.00
108-0801-510-000	COMPUTER HARDWARE	6,000.00	6,000.00		6,000.00	6,000.00	2,000.00
108-0802-510-000	EQUIPMENT	23,500.00	88,166.00	73,030.46	88,166.00		
108-0805-510-000	MOTOR VEHICLES	60,000.00	56,500.00	55,737.20	56,500.00		
108-0811-510-000	BUILDING IMPROVEMENTS	10,000.00	41,806.00	776.78	41,806.00		
108-0820-510-000	DONATION EXPENDITURES						
	Subtotal	99,500.00	192,472.00	129,544.44	192,472.00	6,000.00	2,000.00
108-0905-510-000	TRANS OUT - ADMIN FEE	74,104.00	74,104.00		74,104.00	85,080.00	85,080.00
	Subtotal	74,104.00	74,104.00	0.00	74,104.00	85,080.00	85,080.00
Total Expenses		1,157,590.00	1,245,456.00	810,129.24	1,263,800.00	1,219,012.00	1,173,512.00
Deficit/(Surplus)		0.00	0.00	66,245.54	0.00	46,138.00	(362.00)

**CITY OF LAKE WORTH CRIME CONTROL & PREVENTION DISTRICT
SUPPLEMENTAL FINANCIAL INFORMATION
RELATED TO THE PROPOSED BUDGET FOR FISCAL YEAR ENDING 09/30/20**

DEBT

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

CASH

Cash on hand as of May 31, 2018 is \$573,207

REVENUES

The CCPD is supported by a 1/4-cent sales tax, which provides approximately 91% of its revenue.

CCPD revenues for FYE 09/30/18 were \$1,105,082

Estimated amount of money available for FYE 09/30/19 (from all sources):

Fund Balance 10/01/18	678,548 (includes all fund balance categories)
Estimated Revenues FYE 09/30/19	<u>1,128,007</u> (excludes budgeted use of fund balance)
Total	\$1,806,555
Total expenses approved for FYE 09/30/19	\$1,245,456
Estimated expenses for FYE 09/30/19	\$1,263,800
Estimated balances expected as of 09/30/19	\$542,755

**CITY OF LAKE WORTH
CRIME CONTROL & PREVENTION DISTRICT
ESTIMATED FUND BALANCES
FOR FY 2019/2020 BUDGET PRESENTATION**

	Fund Balance Categories				Total Fund Balance
	Unrestricted	Non-Spendable	Restricted Sr Thanks/NNO	Committed Equip/Bldg Impr	
Actual As of 09/30/18	586,699	1,884	2,100	87,866	678,549

Estimated activity for FY 2019

Revenue	1,128,007				
Expense	(1,174,622)		(1,312)	(87,866)	
As of 09/30/18	540,084	1,884	788	0	542,756

Proposed additional expense for FY 2019 (1)

Expense	(160,500)				382,256
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(Estimated balance as of 09/30/19)

(1) City Council requested additional CCPD funding for new storage facility & police parking lot project in the amount of \$160,500 not yet included in CCPD's current budget; awaiting 7/9/19 CCPD board meeting for approval, thus not included in current year budget estimates.

Budget Requests for FY 2020

Revenue	1,173,874				
Expense	(1,173,512)				
As of 09/30/19	379,946	1,884	788		382,618

(Estimated balance as of 09/30/20)

Estimated fund balance as of 09/30/19 represents 32.57% of proposed expenses for FYE 09/30/20

Estimated fund balance as of 09/30/20 represents 32.60% of proposed expenses for FYE 09/30/20