

SPECIAL CITY COUNCIL MEETING AGENDA

**3805 ADAM GRUBB
LAKE WORTH, TEXAS 76135
TUESDAY, AUGUST 22, 2017**

SPECIAL MEETING: 6:00 PM

Held in the Council Chambers

A. CALL TO ORDER

A.1 INVOCATION AND PLEDGE OF ALLEGIANCE

A.2 ROLL CALL

A.3 SPECIAL PRESENTATION (S) AND RECOGNITION(S)

No items for this category.

A.4 CITIZENS PRESENTATION / VISITOR COMMENTS

The City Council is always pleased to have citizens attend its meetings and welcomes comments during the Citizen/Visitor Comments section of the meeting; however, pursuant to the Texas Open Meetings Act, Council cannot deliberate or vote on issues not posted on the agenda. Therefore, those types of items must be posted 72 hours prior to the City Council meeting. If it is not posted, no deliberation between Council members may occur; Council may only respond with specific factual information or recite existing policy. With the exception of public hearing items, at all other times during the Council meetings, the audience is not permitted to enter into discussion or debate on matters being considered by Council. Negative or disparaging remarks about City personnel will not be tolerated. Speakers are requested to sign up with the City Secretary prior to the presiding officer calling the meeting to order. Comments will be limited to five (5) minutes per speaker.

A.5 REMOVAL OF ITEM(S) FROM CONSENT AGENDA

No items for this category.

B. CONSIDER APPROVAL OF CONSENT AGENDA ITEMS

No items for this category.

C. PUBLIC HEARINGS

C.1 [Public Hearing on the proposed annual budget for the City of Lake Worth, for the fiscal year beginning on October 1, 2017, and ending on September 30, 2018.](#)

C.2 [First Public Hearing on the proposed tax rate for fiscal year 2017-2018.](#)

D. PLANNING AND DEVELOPMENT

No items for this category.

E. PUBLIC WORKS

No items for this category.

F. GENERAL ITEMS

No items for this category.

G. EXECUTIVE SESSION

The City Council may enter into closed Executive Session as authorized by Chapter 551, Texas Government Code. Executive Session may be held at the end of the Regular Session or at any time during the meeting that a need arises for the City Council to seek advice from the city attorney (551.071) as to the posted subject matter of this City Council meeting.

The City Council may confer privately with its attorney to seek legal advice on any matter listed on the agenda or on any matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551, Texas Government Code.

H. EXECUTIVE SESSION ITEMS – CITY COUNCIL MAY TAKE ACTION ON ANY ITEMS DISCUSSED IN EXECUTIVE SESSION LISTED ON THE AGENDA.

I. ADJOURNMENT

Certification

I do hereby certify that the above notice of meeting was posted on the bulletin board of City Hall, 3805 Adam Grubb, City of Lake Worth Texas in compliance with Chapter 551, Texas Government Code on Wednesday, August 16, 2017 at 9:00 a.m.

City Secretary

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (817) 237-1211 ext. 105 for further information.

Lake Worth Special City Council Meeting – August 22, 2017

Agenda Item No. C.1

From: Stacey Almond, City Manager

Item: Public Hearing on the proposed annual budget for the City of Lake Worth, for the fiscal year beginning on October 1, 2017, and ending on September 30, 2018.

Summary:

The City is required by Section 102.006 of the Texas Local Government Code to hold a public hearing on the proposed budget. This is separate from the public hearings required on the proposed tax rate. On August 8, 2017, the City Council approved to schedule the Public Hearing on the proposed budget for August 22, 2017. The City Council is scheduled to take final action on the budget at the September 12, 2017 meeting, by adopting the budget by Ordinance.

The Fiscal Year 2017-2018 proposed budget was filed with the City Secretary on July 31, 2017. The proposed budget is currently on file for review at City Hall and the City's website.

If desired, the City Council, in accordance with Section 102.007(b) of the Local Government code "may make changes to the budget that it considers warranted by the law or by the best interest of the municipal taxpayers."

Although the city is proposing to lower the tax rate, the city will generate more revenue from property taxes than last year because the city experienced an increase in its total taxable assessed values. Therefore, as required by Section 102.005 of the Local Government Code, which requires that a proposed budget that will require raising more revenue from property taxes than in the previous year, must contain a cover page with the following statement in 18-point or larger type:

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$97,543, which is a 4.97 percent increase from last year's budget. The property tax revenue to be raised from new property assessed to the tax roll this year is \$33,515."

During the public hearing on the proposed budget, all interested persons shall be given an opportunity to be heard for or against any item, or the amount of any item, therein contained.

The City Council held a budget workshop on August 11, 2017.

Staff has made no changes to the budget since it was placed on file with the City Secretary.

Fiscal Impact:

N/A

Attachments:

1. Proposed FY 2017-2018 Budget

Recommended Motion or Action:

On August 8, 2017, the City Council approved to schedule September 12, 2017, for the adoption of the budget.

Section 102.006 (a) of the Local Government Code requires the municipality to take action at the conclusion of the public hearing on the proposed budget. Typically, municipalities do not adopt on the same day they hear the public comment, however, the governing body must take some sort of action. Staff recommends the following action:

Move to direct staff to prepare an ordinance to adopt the budget for consideration at the September 12, 2017, regular meeting.

BUILDING A SOLID FOUNDATION

CITY OF LAKE WORTH
BUDGET BOOK
FY 2017/2018



THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$97,543, WHICH IS A 4.97% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$33,515.

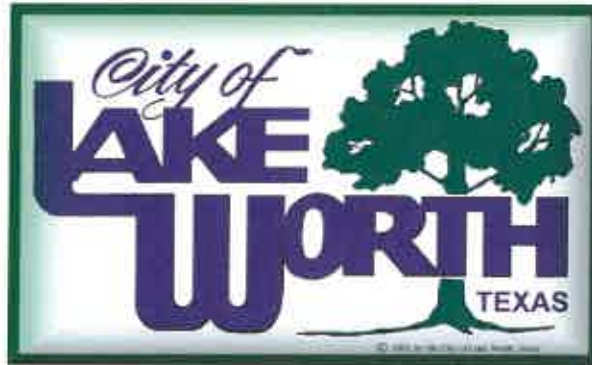
CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
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TAB 1

CITY OF LAKE WORTH

CITY OFFICIALS



MAYOR

Walter Bowen

CITY COUNCIL

Geoffrey White, Mayor Pro Tem

Jim Smith, Place 1

Gene Ferguson, Place 3

Ronny Parsley, Place 4

Pat O. Hill, Place 5

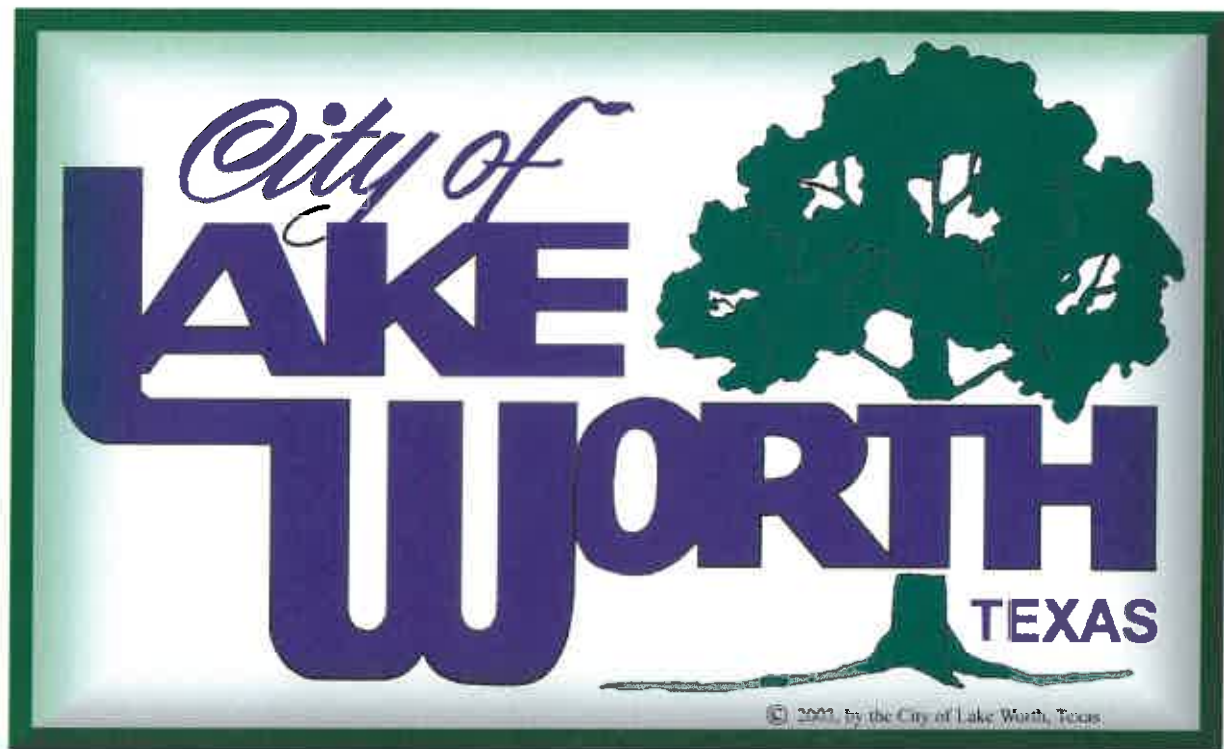
Gary Stuard, Place 6

Clint Dewayne Narmore, Place 7

CITY STAFF

Stacey Almond, City Manager

Debbie Whitley, Director of Finance/ACM



BUDGET MESSAGE



August 7, 2017

Honorable Mayor and Members of the City Council,

INTRODUCTION

I am pleased to present the fiscal year 2017-2018 proposed budget for the City of Lake Worth. It has been prepared in conformance with the requirements of the City Charter, City financial policies, and State law. This budget represents the expected revenues and planned expenditures for the City's fiscal year from October 1, 2017 to September 30, 2018. The proposed budget for fiscal year 17/18 seeks to build on a solid foundation for the future by putting first things first and living within our means.

While Lake Worth is currently enjoying the fruits of prosperity, it is always important that we plan today to address several big issues that will impact the City's prosperity in the future. The fundamental issues of how we fund and rebuild our infrastructure and facilities; how we attract and retain talented and effective staff; and how we continually improve the way we do business and the services we provide so that Lake Worth remains a vibrant and attractive place to live and work, all need to be addressed.

With this budget, staff recommends allocating resources according to our needs and the priorities of our citizens and City Council, while maintaining the conservative fiscal approach that has allowed Lake Worth to maintain our stellar bond ratings (S&P) AA-. This budget seeks to balance the high demand for quality services with the ever-increasing cost to deliver those services.

Staff has worked hard to develop a clear understanding of the needs that should be addressed. It is important for the community to know of these needs so that everyone understands that hard choices have to be made.

BUDGET HIGHLIGHTS

As we prepared this budget, the primary concerns were continuing all existing services for our citizens, maintaining appropriate staffing levels, and maintaining reserve levels in accordance with the city's policies.

Highlights of the proposed budget are detailed below:

- ❖ The property tax rate for the upcoming fiscal year is proposed to lower to \$0.454920 cents per \$100 of assessed valuation.
- ❖ There are no cuts in programs or services for citizens.
- ❖ Baseline budget includes proposed 7% market adjustment for employees, a proposed new pay scale, and modifications to the Organizational Chart. In addition a proposed step-up plan for police and fire along with on call premium pay for water and street personnel.
- ❖ The water base rate is proposed to stay the same for the upcoming year. Future volume increases may be necessary depending on the future costs from the City of Fort Worth, the city's wholesale water provider. Waste base rates are billed at Tier 1 \$3.10 per 1,000 gallons, Tier 2 \$3.60 per 1,000 gallons and Tier 3 \$4.25 per 1,000 gallons.
- ❖ No one-time capital items are recommended in the proposed budget.
- ❖ No new positions have been added to the proposed budget.

GENERAL FUND

The General Fund accounts for all expenditures for traditional government services (Public Safety, Parks & Recreation, Administration, etc). General Fund revenue is generated from ad valorem property taxes, a one-cent portion of the sales tax, and a variety of fees for service.

REVENUES

The General Fund revenues are proposed at \$8,394,255.00 which represents an increase of 4.6% from the previous year's original budget. Most of the major revenue categories are expected to increase in the upcoming fiscal year. Additional property taxes will be realized from some new residential construction. Sales tax revenues are projected to be up 9% over FY2016-17 original budget. The projected revenue based off current fiscal year end estimated collections with a 4% projected growth based on new businesses and increased sales tax base. Additional revenue is not expected from franchise fees, charges for service or other miscellaneous sources.

PROPERTY TAXES

Property valuation as of July 25th, including minimum value of property under protest and incomplete properties, provided to the city by the Tarrant County Appraisal District totaled \$452,940,707 for FY2017-18. This represents an increase of \$27,830,795 or 6.5% from the 2016 tax roll. The tax rate proposed for FY2017-18 is lowered to \$0.454920 per \$100 of assessed valuation which includes \$0.185836 for maintenance and operations and \$0.269084 for debt service.

SALES TAX

FY2016-17 sales tax collections are projected to end the fiscal year up approximately 7% from the original budget. This projection is based on our current year collection through July, which reflect 7 months of solid growth. Based upon this information, sales tax projections for FY2017-18 were calculated using the estimated collections through the end of this fiscal year, plus 2.5% growth factor for anticipated increases.

EXPENSES

General Fund operating expenses are proposed at \$8,391,673 which represents an increase of 7.65%. This increase is primarily attributed to the market adjustment for employees' compensation package and associated benefits, as well as Street Maintenance employees transfer to the General Fund. Other increases are due to health care and costs of routine maintenance.

The General Fund reserve is equal to 215 days of expenses which represents 59% of budgeted General Fund expenses for FY 2017/18.

WATER AND WASTEWATER FUND

The FY2017-18 budget includes proposed operating revenues of \$2,967,999, which represents a decrease of 19.2% or \$568,961 from the FY2006-17 budgeted revenues. The decrease is due to no transfers from the general fund and reduced transfers for debt payment. The water and wastewater revenue projection is based on historical consumption averages.

Recommended programs include the continued purchase of digital components for upgrades to water meters.

SPECIAL REVENUE FUNDS

Hotel/Motel Fund

The Hotel/Motel Fund was established to account for a hotel/motel occupancy tax allowed by the State of Texas. The 7% tax is levied on the rental of a hotel/motel room within the City of Lake Worth. Funds generated by this occupancy tax must be expended for items that qualify in accordance with state law including programs of tourism, programs which enhance arts, historical restoration programs, and convention facilities. The Hotel/Motel tax receipts are projected to increase in FY2017-18 based on current year actual collections. These funds are used to support projects that enhance tourism, the arts, and the convention/hotel industry in Lake Worth.

Fund reserves for FY 17-18 are expected to total \$855,281 with budgeted expenses of \$140,303.

Lake Worth Economic Development Corporation

The Lake Worth Economic Development Corporation was established at 0.50% sales and use tax. These funds can only be used for authorized categories under Section 4B of the Development Corporation Act. The dedicated sales and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the City on a monthly basis.

Fund reserves for FY 17-18 are expected to total \$5,257,783 with budgeted expenses of \$1,139,913

Street Maintenance Fund

The Street Maintenance Fund provides for maintenance of streets including resurfacing, concrete repair, crack-seal, and surface sealing of residential and arterial roadways. The dedicated sale and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the City on a monthly basis. Street Maintenance fund is projected to increase in FY 2017-18 based upon current year actual collections.

Fund reserves for fiscal year 17-18 are expected to total \$2,524,164 with budgeted expenses of \$568,418

LONG-TERM DEBT

The city has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure and equipment. Based on the preliminary budget, as presented, the city doesn't expect to issue any additional debt instruments to fund projects this fiscal year. A brief explanation of the various debt instruments is provided below:

General Obligation Bonds – issued pursuant to voter authorization for infrastructure and facility projects.

General Obligation Refunding Bonds – issue to refund existing General Obligation Bond and certificates of Obligation to lower the overall debt service requirements of the city. These bonds do not require voter authorization.

Certificates of Obligation – similar to General Obligation bonded debt in usage, but do not require voter authorization and cannot be used for refunding existing debt.

Water and Wastewater Revenue Bonds - issued to provide funds for certain improvements to the water and wastewater system as well as to refund prior water and wastewater debt issues. These bonds are reported in the Water and Wastewater Fund and will be repaid from revenues of this enterprise operation.

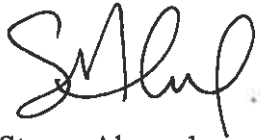
CONCLUSION

Preparation of this budget included a city-wide effort to provide quality services to our citizens. We believe this budget recommendation allows us to accomplish this goal, while maintaining a stable tax rate. We feel that this is a fiscally sound budget that meets our city's primary objectives including: maintain financial integrity; providing public safety and health services to the community; employing high-quality, professional personnel; promoting quality infrastructure improvements; and instilling a sense of community for residents.

I would like to thank the department directors who have put much time and expertise in to the development of this budget. This would not have been possible without the hard work of our

Finance Department and Assistant City Manager, Debbie Whitley. In addition, I would like to give special thanks to all the City employees who continue to work so hard to provide quality services to our residents and businesses in the Lake Worth way.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Stacey Almond', with a stylized, cursive script.

Stacey Almond

City Manager

TAB 2

2017 - 2018

Approved Positions by Department

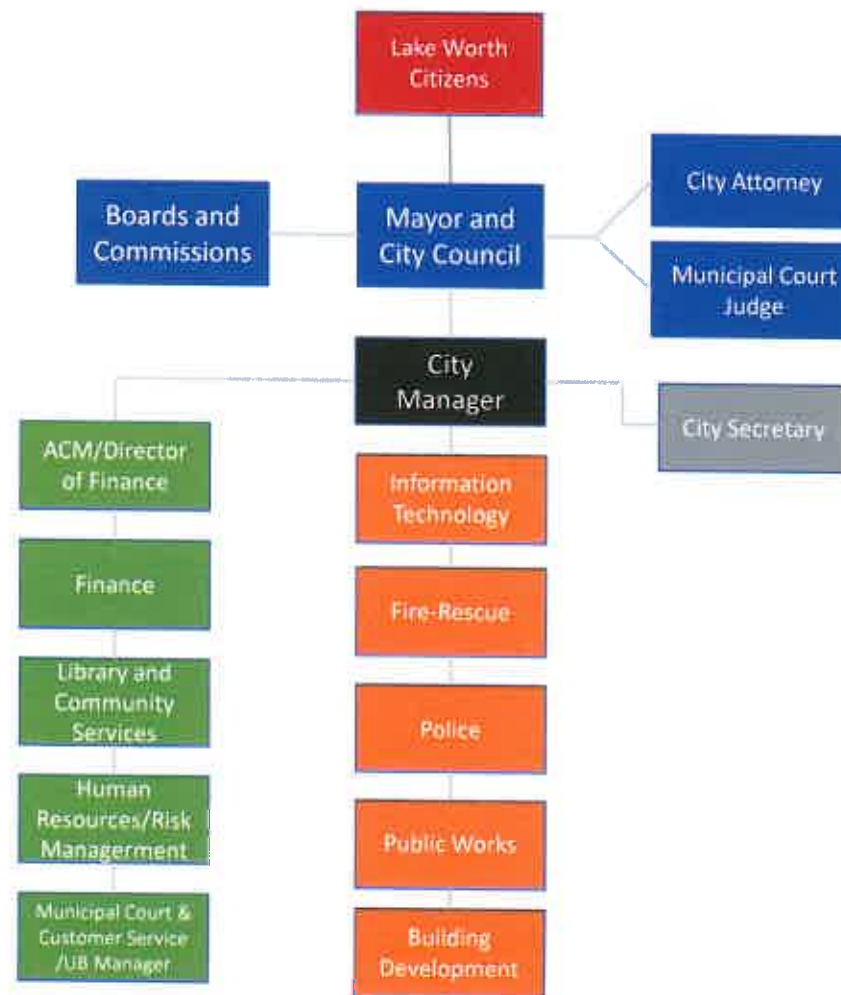
ADMINISTRATION		LIBRARY		WATER ADMINISTRATION	
City Manager	1	Director of Library Operations	1	Utility Billing Clerk	<u>1</u>
Asst City Mgr/Dir of Fin	1	Library Aide Full Time	<u>1</u>	Total	1
City Secretary	1	Library Aide Part Time	<u>2</u>	WATER SUPPLY	
HR/Risk Manager	1	Total	4	Public Works Superintendent	1
Staff Accountant	1			Water Techs I/II	<u>1</u>
Accounts Payable Clerk	1	PARK MAINTENANCE		Total	2
Customer Service Clerk	<u>1</u>	Park Maintenance Workers I/II	4	WATER DISTRIBUTION	
Total	7	Park Maint Crew Leader	<u>1</u>	Water Techs I/II	2
		Total	5	Water Crew Leader	<u>1</u>
POLICE		MAINTENANCE		Total	3
Police Chief	1	Mechanic I/II	<u>1</u>	SEWER	
Asst Police Chief/Captain	1	Building Maintenance	<u>1</u>	Sewer Tech	<u>1</u>
Patrol Lieutenant	1	Maintenance Crew Leader	<u>1</u>	Total	1
Detectives (1 moved to CCPD)	2	Total	3	CCPD	
Sergeants	4	SENIOR CITIZEN		Telecommunicator	<u>1</u>
Patrol Officers (a)	10	Community Activities Coord	1	Patrol Officers	4
Telecommunicators	4	Part-time Sr Center Aide	1	Professional Standards Officer	1
Telecommunications Supervisor	1	PT Sr Center Aide-as needed	<u>1</u>	School Resource Officer	1
Property/Evidence Technician (b)	1	Total	3	Special Projects Officer	1
Records Technician	1	MUNICIPAL COURT		Detective (Moved from GF)	<u>1</u>
Administrative Assistant (b)	<u>1</u>	Muni Court Dir/Cust Svc Mgr	1	Total	9
Total	27	Municipal Court Clerk	<u>1</u>		
		Part-time Muni Court Clerk	<u>1</u>	TOTAL POSITIONS	108
		Total	3	TOTAL POSITIONS BUDGETED	102
FIRE DEPARTMENT		ANIMAL CONTROL			
Fire Chief	1	Animal Control Officer	1		
Fire Marshall/Captain/EMC	1	Part-time Animal Control Off	<u>1</u>		
Fire Captains	3	Total	2		
Driver/Engineers	3	PERMITS/INSPECTIONS			
Firefighters	9	Permit Clerk	1		
Part-time Admin Assistant	1	Building Inspector	1		
1 Part-time filled by several FF	<u>1</u>	Director of Bldg Development	1		
Total	19	P & Z Coordinator	1		
		Code Compliance Officer (d)	<u>1</u>		
STREET		Total	5		
Public Works Director	1	INFORMATION TECHNOLOGY			
Public Works Superintendent	1	Information Technology Mgr	1		
Street Crew Leader	1	Help Desk Technician	<u>1</u>		
Public Works Admin Asst	1	Total	2		
St Maint Workers I/II (c)	<u>8</u>				
Total	12				

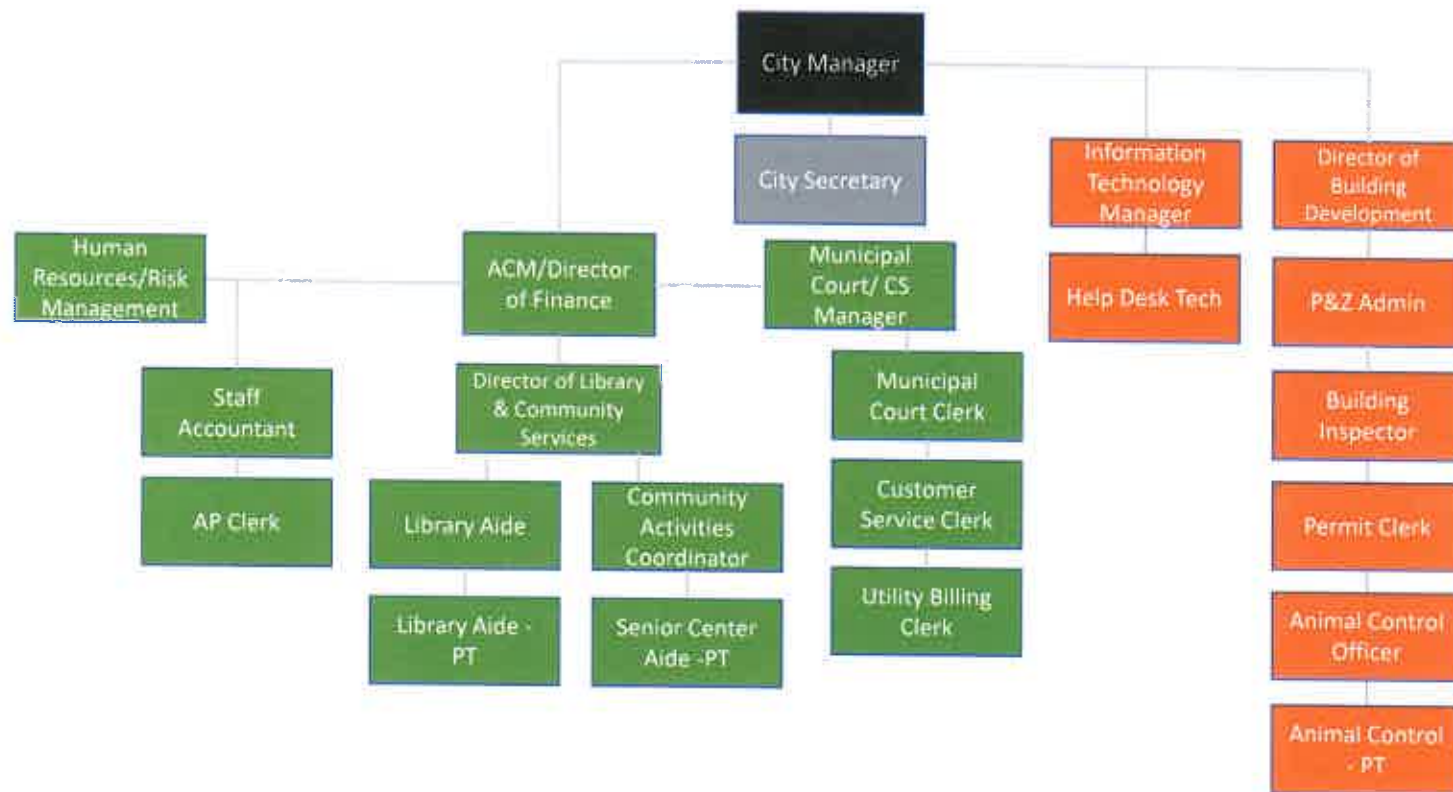
(a) Only 9 positions budgeted

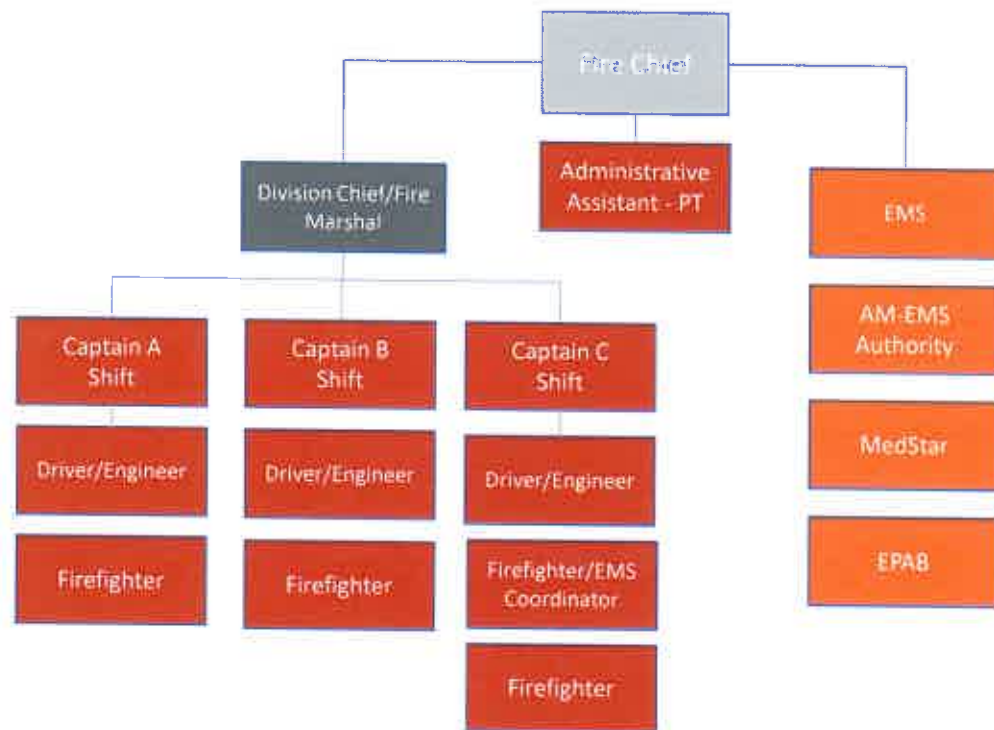
(b) Two positions currently combined into 1 position

(c) Only 5 positions budgeted

(d) Not budgeted

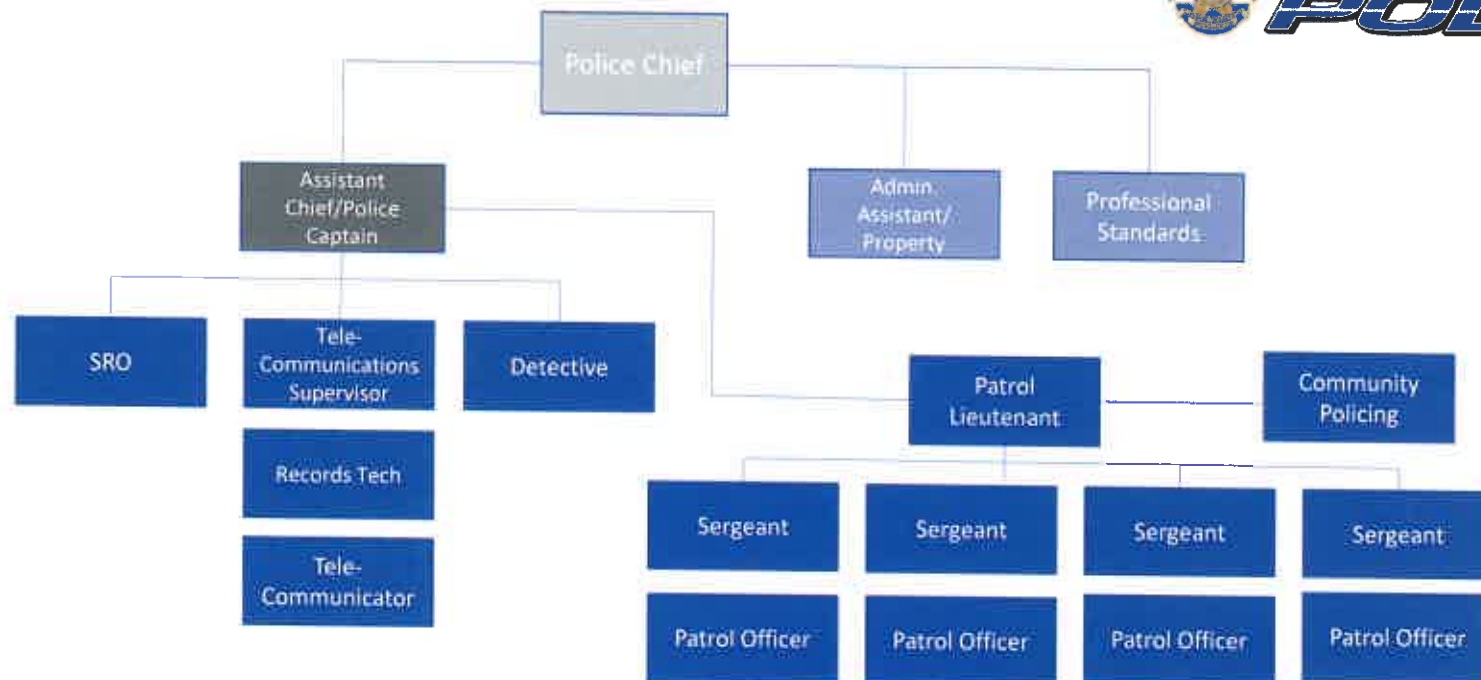


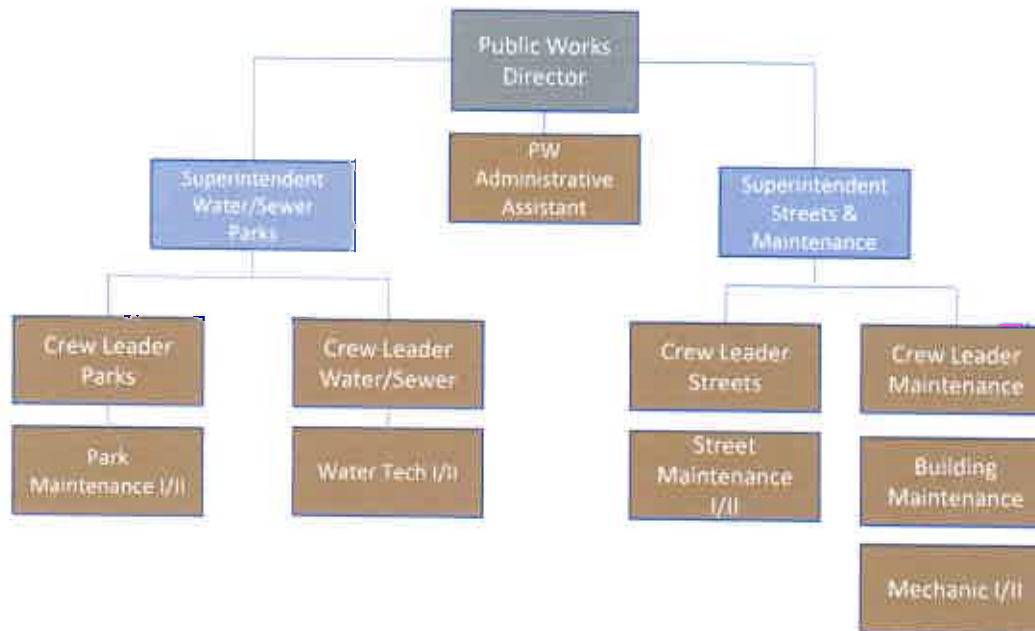






**LAKE WORTH
POLICE**





CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN A - EXEMPT EMPLOYEES *Effective October 2, 2017*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
35	E	City Secretary	Annual	\$61,875.00	\$84,769.00
35	E	Director of Building Development	Monthly	5,156.25	7,064.08
35	E	HR/Risk Management Coordinator	Pay Period	2,379.81	3,260.35
35	E	Information Technology Manager	Hourly	29.75	40.75
35	E	Muni Court Director/Cust Svc Mgr			
35	E	Street & Maintenance Superintendent			
35	E	Water & Parks Superintendent			
40	E	Assistant Police Chief/Captain	Annual	\$69,363.00	\$95,027.00
40	E	Director of Finance	Monthly	5,780.25	7,918.92
40	E	Director of Library & Community Svcs	Pay Period	2,667.81	3,654.88
			Hourly	33.35	45.69
45	E	Assistant City Manager	Annual	\$76,793.60	\$108,507.35
45	E	Director of Public Works	Monthly	6,399.47	9,042.28
45	E	Fire Chief	Pay Period	2,953.60	4,173.36
45	E	Police Chief	Hourly	36.92	52.17

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN B - NON-EXEMPT EMPLOYEES *Effective October 2, 2017*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
1	N	Administrative Assistant/Fire Dept	Hourly	\$10.06	\$14.21
1	N	Animal Control Officer			
1	N	Library Aide			
1	N	Municipal Court Clerk			
1	N	Senior Center Aide			
1	N	Firefighter (As needed)	Hourly	\$12.00	\$12.00
1	N	Senior Center Aide (As needed)	Hourly	\$12.00	\$12.00
All grade 1 are Part-time positions					
5	N	Building Maintenance Worker	Annual	\$28,000.00	\$38,360.00
5	N	Library Aide	Monthly	2,333.33	3,196.67
5	N	Mechanic I	Pay Period	1,076.92	1,475.38
5	N	Park Maintenance Worker I	Hourly	13.46	18.44
5	N	Street Maintenance Worker I			
5	N	Water/Sewer Tech I			
10	N	Mechanic II	Annual	\$30,000.00	\$41,100.00
10	N	Park Maintenance Worker II	Monthly	2,500.00	3,425.00
10	N	Street Maintenance Worker II	Pay Period	1,153.85	1,580.77
10	N	Water/Sewer Tech II	Hourly	14.42	19.76
15	N	Accounts Payable Clerk	Annual	\$32,760.00	\$44,886.40
15	N	Animal Control Officer	Monthly	2,730.00	3,740.53
15	N	Code Compliance Officer	Pay Period	1,260.00	1,726.40
15	N	Customer Service Clerk	Hourly	15.75	21.58
15	N	Help Desk Technician			
15	N	Municipal Court Clerk			
15	N	Permit Clerk			
15	N	Utility Billing Clerk			
20	N	Community Activities Coordinator	Annual	\$39,332.80	\$53,886.00
20	N	Crew Leader-Maintenance	Monthly	3,277.73	4,490.50
20	N	Crew Leader-Parks	Pay Period	1,512.80	2,072.54
20	N	Crew Leader-Street	Hourly	18.91	25.91
20	N	Crew Leader-Water			
20	N	Public Works Administrative Assistant			

FLSA Status E=Exempt, N=Non-Exempt

**CITY OF LAKE WORTH
EMPLOYEE PAY SCALE**

**PAY PLAN B - NON-EXEMPT EMPLOYEES
*Effective October 2, 2017***

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
25	N	Building Inspector	Annual	\$46,825.00	\$64,150.00
25	N	Planning & Zoning Administrator	Monthly	3,902.08	5,345.83
			Pay Period	1,800.96	2,467.31
			Hourly	22.51	30.84
30	N	Staff Accountant	Annual	\$48,068.80	\$65,852.80
			Monthly	4,005.73	5,487.73
			Pay Period	1,848.80	2,532.80
			Hourly	23.11	31.66

**CITY OF LAKE WORTH
EMPLOYEE PAY SCALE**

**PAY PLAN C - SWORN FIRE EMPLOYEES
Effective May 1, 2017**

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
F1	N	Firefighter	Annual	\$43,000.00	\$58,808.00
			Monthly	3,583.33	4,900.67
			Pay Period	1,653.85	2,261.85
			Hourly	14.73	20.14
F2	N	Driver/Engineer	Annual	\$52,890.00	\$69,440.00
			Monthly	4,407.50	5,786.67
			Pay Period	2,034.23	2,670.77
			Hourly	18.11	23.78
F3	N	Captain	Annual	\$61,399.00	\$80,612.00
			Monthly	5,116.58	6,717.67
			Pay Period	2,361.50	3,100.46
			Hourly	21.03	27.61
F4	E	Division Chief/Fire Marshal	Annual	\$67,231.00	\$88,270.00
			Monthly	5,602.58	7,355.83
			Pay Period	2,585.81	3,395.00
			Hourly	32.32	42.44

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN D- SWORN POLICE EMPLOYEES *Effective May 1, 2017*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
P1	N	Police Recruit	Annual	\$42,011.00	\$42,011.00
			Monthly	3,500.92	3,500.92
			Pay Period	1,615.81	1,615.81
			Hourly	20.20	20.20
P2	N	Detective	Annual	\$44,302.00	\$62,772.00
		Police Officer	Monthly	3,691.83	5,231.00
		School Resource Officer	Pay Period	1,703.92	2,414.31
		Hourly	21.30	30.18	
P3	N	Detective/Sergeant (*)	Annual	\$62,238.00	\$75,626.00
		Patrol Sergeant	Monthly	5,186.50	6,302.17
		Pay Period	2,393.77	2,908.69	
		Hourly	29.92	36.36	
*As these positions are vacated they will be filled with Detective positions					
P4	E	Patrol Lieutenant	Annual	\$65,338.00	\$86,244.00
			Monthly	5,444.83	7,187.00
			Pay Period	2,513.00	3,317.08
			Hourly	31.41	41.46

PAY PLAN E- CIVILIAN POLICE EMPLOYEES *Effective May 1, 2017*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
P1-1	N	Administrative Assistant	Annual	\$38,022.40	\$50,377.60
P1-1	N	Property & Evidence Technician	Monthly	3,168.53	4,198.13
P1-1	N	Records Technician	Pay Period	1,462.40	1,937.60
P1-1	N	Telecommunicator	Hourly	18.28	24.22
P2-1	N	Telecommunications Supervisor	Annual	\$47,923.20	\$62,504.00
			Monthly	3,993.60	5,208.67
			Pay Period	1,843.20	2,404.00
			Hourly	23.04	30.05

FLSA Status E=Exempt, N=Non-Exempt

TAB 3

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
HOTEL/MOTEL TAX FUND SUMMARY (FUND 600)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE	(181,317)	(192,972)	(196,924)	(214,935)	(204,950)	(219,463)	(225,000)
EXPENDITURES	132,749	281,897	173,851	200,629	170,519	175,815	140,303
VARIANCE-(SURPLUS)/DEFICIT	(48,568)	88,925	(23,073)	(14,306)	(34,431)	(43,648)	(84,697)

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
600-4013-000-000	HOTEL TAX REVENUE	205,000.00-	205,000.00-	161,425.25-	215,000.00-	225,000.00-	225,000.00-	
600-4014-000-000	HOTEL TAX DISCOUNTS	2,050.00-	2,050.00-	1,506.79	2,150.00	2,250.00	2,250.00	
Subtotal		202,950.00-	202,950.00-	159,918.46-	212,850.00-	222,750.00-	222,750.00-	
600-4800-000-000	INVESTMENT INCOME	2,000.00-	2,000.00-	4,256.81-	5,000.00-	6,250.00-	6,250.00-	
600-4880-000-000	MISCELLANEOUS INCOME			1,613.52-	1,613.00-			
Subtotal:		2,000.00-	2,000.00-	5,870.33-	6,613.00-	6,250.00-	6,250.00-	
Program number:		204,950.00-	204,950.00-	165,788.79-	219,463.00-	229,000.00-	229,000.00-	
Department number:		204,950.00-	204,950.00-	165,788.79-	219,463.00-	229,000.00-	229,000.00-	
Revenues	Subtotal -----	204,950.00-	204,950.00-	165,788.79-	219,463.00-	229,000.00-	229,000.00-	

Fund: 600 Hotel/Motel Tax Fund

Department: 505 ADMINISTRATION

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
600-0511-505-000	ENGINEERING SERVICES	5,000.00	3,000.00		3,000.00			
600-0523-505-000	ATTORNEY FEES	15,000.00	10,000.00	5,828.72	10,000.00	7,500.00	7,500.00	
600-0599-505-000	OTHER SERVICES	10,000.00	14,704.00	923.21	20,000.00	30,000.00	30,000.00	
Subtotal:		30,000.00	27,704.00	6,751.93	33,000.00	37,500.00	37,500.00	
600-0607-505-000	BEST WESTERN	23,610.00	28,625.00	16,875.00	28,625.00	28,625.00	28,625.00	
600-0608-505-000	HOTEL/MOTEL TAX-CHAMBER	46,000.00	46,000.00	22,380.00	46,000.00			
600-0615-505-000	ADVERTISING AND PROMOTIONS	1,000.00	3,296.00	3,295.49	3,296.00	5,000.00	5,000.00	
Subtotal:		70,610.00	77,921.00	42,550.49	77,921.00	33,625.00	33,625.00	
600-0905-505-000	ADMIN FEES-GENERAL FUND	64,894.00	64,894.00	32,448.00	64,894.00	69,178.00	69,178.00	
Subtotal:		64,894.00	64,894.00	32,448.00	64,894.00	69,178.00	69,178.00	
Program number:		165,504.00	170,519.00	81,750.42	175,815.00	140,303.00	140,303.00	
Department number: ADMINISTRATION		165,504.00	170,519.00	81,750.42	175,815.00	140,303.00	140,303.00	
Expenditures Subtotal -----		165,504.00	170,519.00	81,750.42	175,815.00	140,303.00	140,303.00	
Fund number: 600 Hotel/Motel Tax Fund		39,446.00-	34,431.00-	84,038.37-	43,648.00-	88,697.00-	88,697.00-	
*****	End of Report	*****						

Best Western Lake Worth Hotel Tax Proposal 10/1/2017 - 9/30/2018

Advertising Budget	\$2,000.00	Brochures/ Advertising
Lone Star Logos	\$4,200.00	Highway Ramp Signs
Lamar Advertising	\$7,200.00	\$600.00 a month for billboard
Clearview Baker Road Signs	\$2,400.00	\$200.00 a month for Directional Signs in Lake Worth
Leonardo	\$1,200.00	\$100.00 a month online advertising
Texas Hotel & Lodging Association	\$225.00	Texas Accommodations Guide
Texas Adopt A Highway Signs	\$11,400.00	2 signs @ \$475/month
TOTAL COST	\$28,625.00	

TAB 4



NORTHWEST TARRANT
Chamber of Commerce



2017 - 2018 Budget Proposal

Prepared for: The City of Lake Worth

Prepared by: NWTCC Board of Directors and Chamber Director, Greg Fox

July 21, 2017



EXECUTIVE SUMMARY

The Northwest Tarrant Chamber of Commerce has maintained an office within the City of Lake Worth for well over thirty years. The chamber provides community-wide and tourism support, promotes events and provides information to assist businesses that wish to bring products and/or services to the city. As the Northwest Tarrant Chamber, we also seek out and support membership and additional entities within our area of operation in Northwest Tarrant County.

The Chamber also acts as the City's Visitor Information Center by providing support to well over 1,100 individuals per year, who wish to gain vital decision making information on housing, shopping and commercial property purchases; as well as local ISD concerns and availability to higher education options.

It continues to be the chambers' responsibility to help develop and encourage additional retailers and service businesses to make the city of Lake Worth their business home AND personal home.

Over the years, the chamber has taken on several efforts to improve the livability and identity of the City of Lake Worth, such as:

- Headed up the effort to petition for a US Postal Office
- Headed up a petition for a traffic light at the entrance of Lake Worth High School
- Organized and managed Shop Fest to encourage shopping and dining in Lake Worth
- Organized and managed many Networking Events, such as Coffee at the Cotton Patch
- Organized and managed events that have brought in individuals from surrounding counties and cities, such as FlavorFest, Casino Night and the Awards Banquet, among others.
- Organized and managed the City's Memorial Day services, utilizing the City's Memorial Park
- Provided input in the support of the City's Veterans Day Recognition Luncheon

The Chamber and its Board of Directors are in the middle of a transformation year. During the most recent Board Retreat (December 2016), it was determined that the operation/management of the chamber board and its staff needed to be revamped to ensure we are serving our customers to the best of our abilities in relation to our mission and core duties, including the City of Lake Worth.



The 2016 Chamber's Board Retreat helped to cement the following initiatives:

- Creating a program of work and assigning our all-volunteer board members to a specific division of responsibility, including:
 - Membership Division
 - Business and Community Marketing Division
 - Operations and Finance Division
 - Education Division
 - Fundraising and Special Events Division
- Creating goals to improve the Chamber operations and service, including:
 - Develop a 1/3/5 year business plan to provide guidance for our Chamber's objectives and mission
 - Revamp our Ambassador Program
 - Review and implement new processes to ensure the Chamber's financials are improved and communicated properly to the Board
 - Review and implement new procedures to ensure fundraising activities are successful, and that any new activity properly serves all of our members

With that in mind, our board now has the adequate processes to move the chamber forward.

Listed in the following pages, please find several proposed options for partnership between the City of Lake Worth and the Northwest Tarrant Chamber of Commerce. As a unified Board of Directors, we are confident that, with the partnership and financial support from the city, we will help enhance and promote the City of Lake Worth greater than ever before.

Thank you for your consideration.

Sincerely,

Northwest Tarrant Chamber of Commerce Board of Directors
Greg Fox, Chamber Director



CITY OF LAKE WORTH CHAMBER MEMBERSHIP

We would like to have the City of Lake Worth become our Chamber Champion for 2018.

Chamber Champion Benefits

12 custom electronic advertisements to our members and connections

12 Lunch and Learn sponsorships

48 Free Lunch and Learn tickets (4 per lunch)

Co-presenting sponsorship at Annual Awards Banquet

Co-presenting sponsorship at Casino Night

Co-presenting sponsorship at LWISD New Teacher Luncheon

Co-presenting sponsorship at all future proposed events for 2018

All Business Member benefits

Total	\$	10,000
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Included in all of the sponsorships, the City of Lake Worth would also receive a table for their use at all events, excluding the Awards Banquet, where the City would receive two tables, to be utilized as they deem fit.

The Board of Directors believes that this would promote the collaboration and partnership between the City of Lake Worth and the Northwest Tarrant Chamber of Commerce. This way, no matter where an event is held, the City of Lake Worth's name will always be advertised on top, promoting tourism into our city and economy.

VISITOR INFORMATION CENTER PROPOSAL



It is our desire to transition the Northwest Tarrant Chamber of Commerce's office into a fully functioning Visitor Information Center for the City of Lake Worth. In order to do this, we would need to upgrade and renovate our existing office.

Visitor Information Center Renovation	Cost	
Rent and Utilities	\$	13,000
Paint	\$	1,000
Furniture	\$	9,000
Interior Signage	\$	1,000
Total	\$	24,000

In addition to the renovation, we would also like to propose the construction and implementation of an electronic sign that would be located on Telephone Road, near the Chamber of Commerce and US Postal Office. This electronic signage would not only advertise City of Lake Worth events, but would help attract advertisers from other markets into our town. We believe that hotel guests and individuals commuting through Lake Worth, or utilizing our Post Office will be directed to the sights, attractions and events occurring throughout Lake Worth, such as our restaurants, shopping, entertainment, and the weirder side of Lake Worth (aka...THE LAKE WORTH MONSTER). Also, we would like to offer free advertisements to the hotels inside the City of Lake Worth.

While we understand that the upfront fees associated with the signage is on the steeper side, the sale of advertisements, and benefits derived from the use of the images will far outweigh the cost. In addition, the Visitor



Information Center/Chamber of Commerce would manage and operate the sign, and could utilize the funds from the advertisements to bring in more events, promoting tourism to the City of Lake Worth.

Electronic Signage	Cost	
Cost of Electronic Signage	\$	60,000
Total	\$	60,000

Finally, we would like to produce a printed City of Lake Worth Guide, which encompasses all of the cities attractions, hotels, restaurants, shopping venues, and other points of interest. This publication would not be tied to a specific year, and would be a collaboration between the City of Lake Worth and the Northwest Tarrant Chamber of Commerce. We would implement the guides in all hotels located within the City of Lake Worth; also providing free full page, color advertisements for the City and the cities' hotels. The City of Lake Worth Guide would also be in interactive electronic form; mounted on both the Chamber's website, and the City of Lake Worth's website. It would be another way to earn money for the City and Chamber through advertising funds, as well as promote tourism into the city and hotels. Moreover, if partnered with the City of Lake Worth Water Department, it could be utilized in a welcome package, that would encourage Lake Worth citizens to keep their money in Lake Worth businesses.

City of Lake Worth Guide	Cost	
Printed City Guide (3500 copies/year)	\$	18,000
Total	\$	18,000

Total Visitor Information Center Proposal	Cost	
Visitor Information Center Renovation	\$	24,000
Electronic Signage	\$	60,000
City of Lake Worth Guide	\$	18,000
Total	\$	102,000

Proposed partnership events

As a preface, we do not have the specific numbers on cost for all of these proposals, but we feel as if it would take anywhere between \$8,000 - \$10,000 to put on each of these events. Most of this money would come through sponsorships; however, we would partner with the city on venues and advertisements associated with each event, which in turn put "Heads in the Beds" at our hotels to utilize the Hotel Occupancy Tax where feasible.

Casino Night

October 21, 2017

National Hall, Lake Worth, TX

Cost of Space: \$1900

An annual fundraising event that is designed to provide an evening of fun, excitement and casino games. In years past, we have had visitors from across Tarrant County, Parker County, and Wise County in attendance.

Sailing and Kayak Regatta

Late April, 2018

Lake Worth, Lake Worth, TX

Cost of Space: \$150

A new signature sailing and kayak race around Lake Worth, drawing nationwide competitors. With the turmoils of the Fort Worth Boat Club, many sailors are transitioning their membership to the Lake Worth Sailing Club. In order to capitalize on this, we would partner with some of the sailors of the Lake Worth Sailing Club to develop a unique, one of a kind race. Having competitors coming in from all over the nation would flood our restaurants, retail shops, and most importantly, our hotels.

Bullfrog Kickball and Softball Tournaments

Summer, 2018

City Park, Lake Worth, TX

Cost of Space: TBD

A new way to promote outdoor activities and exercise in Lake Worth with a fun, multiple league sport. The main focus would be an adult co-ed tournament, that would span weeks. Having different teams coming in throughout the metroplex would build up our economy through our restaurants, and with the potential for late games, or late nights at Applebees, Chili's or Buffalo Wild Wings, would create an influx in our Hotel Guests.



Art and Wine Fair

September, 2018

City Park, Lake Worth, TX

Cost of Space: TBA

A new event that will bring in local artists from all around the region to showcase and sell their work. Partnerships with local wineries, breweries and distilleries will also showcase the different local companies we have around the Metroplex. The fair will also feature live music from local bands, and span the weekend, opening on Friday and closing on Sunday. Eventually, we would love to become the size of the Grapevine Arts and Wine Festival, and it is something we will focus on growing to. With the amount of vendors, artists, and guests traveling to Lake Worth, we would likely see a big influx into the local hotels.

Lake Worth Monster Fun Run

October, 2018

Lake Worth, TX

Cost of Space: \$0

A new Monster-Themed costume fun run around Halloween, that would bring in runners and contestants from across the area. After running, an influx in traffic through our restaurants would be seen, as well as an influx in Hotel guests from athletes wanting to spend the night the night before/after the race. This event would also promote the "oddity" side of Lake Worth, embracing the legend of the Lake Worth Monster that has been around since July of 1969. In association with the fun run, we would also like to partner with the Fort Worth Nature Center, who host a festival dedicated to the Lake Worth monster; the Hip Pocket theatre, who presented a performance of the Lake Worth Monster last year; as well as the Lake Worth Historical Society to present a Lake Worth Monster Bash, that would include music, food, costumes, and the actual history of the Goat man himself.

Our goal for many of these events is increase the City is Sales Tax Income!

TAB 5

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
STREET DEPARTMENT (DEPT 520)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	232,122	261,413	278,453	288,549	302,182	301,289	616,685
SUPPLIES (200 SERIES)	4,733	6,219	5,800	4,646	5,625	5,625	22,150
MAINTENANCE (300 & 400 SERIES)	11,876	3,814	5,969	12,367	43,750	43,750	63,500
SERVICES (500 SERIES)	177,095	180,347	183,484	184,727	192,570	192,242	220,707
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)				459		155	300
CAPITAL (800 SERIES)	59,010	427	298	38,969	56,000	56,000	20,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	484,836	452,220	474,004	529,717	600,127	599,061	943,342

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-520-000	SALARIES	217,097.00	217,097.00	176,002.84	216,826.00	411,865.00	411,865.00	
100-0101-520-000	OVERTIME	1,000.00	1,288.00	937.52	1,288.00	3,000.00	3,000.00	
100-0102-520-000	INCENTIVE PAY-LONGEVITY	3,055.00	3,055.00	3,055.00	3,055.00	5,800.00	5,800.00	
100-0107-520-000	ON CALL PREMIUM PAY					4,480.00	4,480.00	
100-0108-520-000	FICA EXPENSE	13,711.00	13,711.00	10,610.27	13,298.00	26,359.00	26,359.00	
100-0109-520-000	MEDICARE EXPENSE	3,207.00	3,207.00	2,481.45	3,110.00	6,165.00	6,165.00	
100-0110-520-000	UNEMPLOYMENT TAX	855.00	54.00	36.00	54.00	1,710.00	1,710.00	
100-0111-520-000	TMRs EXPENSE	29,507.00	29,507.00	24,787.53	29,430.00	57,495.00	57,495.00	
100-0112-520-000	EMO EXPENSE	34,519.00	26,744.00	22,467.11	26,744.00	77,343.00	77,343.00	
100-0113-520-000	DENTAL BENEFITS	607.00	638.00	528.09	638.00	1,653.00	1,653.00	
100-0114-520-000	LIFE INSURANCE	251.00	338.00	276.16	338.00	935.00	935.00	
100-0115-520-000	WORKERS' COMPENSATION	5,782.00	5,811.00	4,358.16	5,811.00	18,308.00	18,308.00	
100-0116-520-000	OTHER BENEFITS	480.00	480.00	342.00	456.00	1,026.00	1,026.00	
100-0117-520-000	VISION INSURANCE	252.00	252.00	200.89	241.00	546.00	546.00	
Subtotal:		310,323.00	302,182.00	246,083.02	301,289.00	616,685.00	616,685.00	
100-0208-520-000	GAS AND OIL	3,000.00	3,500.00	2,401.63	3,500.00	15,000.00	15,000.00	
100-0209-520-000	JANITORIAL	550.00	650.00	431.04	650.00	600.00	600.00	
100-0210-520-000	MISCELLANEOUS SUPPLIES/TOOLS	500.00	500.00	379.66	500.00	1,000.00	1,000.00	
100-0213-520-000	OFFICE SUPPLIES					800.00	800.00	
100-0214-520-000	POSTAGE					200.00	200.00	
100-0215-520-000	PRINTING	50.00	50.00		50.00	150.00	150.00	
100-0219-520-000	UNIFORMS	875.00	925.00	672.54	925.00	3,800.00	3,800.00	
100-0222-520-000	SAFETY EQUIPMENT					600.00	600.00	
Subtotal:		4,975.00	5,625.00	3,884.87	5,625.00	22,150.00	22,150.00	
100-0300-520-000	BUILDING MAINTENANCE	1,000.00	1,000.00	519.33	1,000.00	800.00	800.00	
100-0317-520-000	DRAINAGE MAINTENANCE	3,500.00	3,500.00	513.98	3,500.00	1,000.00	1,000.00	
100-0318-520-000	CONCRETE REPLACEMENT	35,000.00	35,000.00	28,736.50	35,000.00	67,854.00	41,000.00	
Subtotal:		39,500.00	39,500.00	29,769.81	39,500.00	69,654.00	42,800.00	
100-0400-520-000	EQUIPMENT RENTAL	250.00	250.00	199.01	250.00	700.00	700.00	
100-0403-520-000	OTHER EQUIPMENT MAINTENANCE	2,500.00	2,500.00	1,274.20	2,500.00	10,000.00	10,000.00	
100-0404-520-000	RADIO MAINTENANCE	250.00				250.00		
100-0406-520-000	VEHICLE MAINTENANCE	1,500.00	1,500.00	314.67	1,500.00	10,000.00	10,000.00	
Subtotal:		4,500.00	4,250.00	1,787.88	4,250.00	20,950.00	20,700.00	
100-0518-520-000	INSURANCE-BLDG & GEN LIABILITY	190.00	190.00	127.26	170.00	5,728.00	5,728.00	
100-0521-520-000	VEHICLE INSURANCE	3,180.00	3,180.00	2,228.40	2,972.00	9,881.00	9,881.00	
100-0527-520-000	PUBLICATIONS					500.00	500.00	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0529-520-000	SANITATION EXPENSE	179,400.00	182,800.00	136,462.98	182,800.00	195,000.00	195,000.00	
100-0531-520-000	SCHOOLS/DUES	500.00	700.00	526.94	700.00	1,500.00	1,500.00	
100-0535-520-000	TELEPHONES	1,000.00	1,000.00	830.95	1,000.00	1,000.00	1,000.00	
100-0537-520-000	TRAVEL	500.00	800.00	245.82	800.00	750.00	750.00	
100-0538-520-000	UTILITIES-ELECTRIC	2,700.00	2,700.00	1,374.26	2,600.00	2,600.00	2,600.00	
100-0546-520-000	UTILITIES-WTR/SWR	100.00	100.00	84.50	100.00	100.00	100.00	
100-0547-520-000	UTILITIES-GAS	700.00	700.00	531.42	700.00	700.00	700.00	
100-0590-520-000	FW RADIO TRUNKING					2,448.00	2,448.00	
100-0597-520-000	HUMAN RESOURCE SERVICES	100.00	100.00		100.00	200.00	200.00	
100-0599-520-000	OTHER SERVICES	300.00	300.00	24.46	300.00	300.00	300.00	
Subtotal:		188,670.00	192,570.00	142,436.99	192,242.00	220,707.00	220,707.00	
100-0701-520-000	MINOR EQUIPMENT-TOOLS					300.00	300.00	
100-0702-520-000	MINOR EQUIPMENT			154.80	155.00			
Subtotal:				154.80	155.00	300.00	300.00	
100-0802-520-000	EQUIPMENT	25,000.00	26,000.00		26,000.00			
100-0811-520-000	BUILDING IMPROVEMENTS	30,000.00	30,000.00	18,185.63	30,000.00	20,000.00	20,000.00	
Subtotal:		55,000.00	56,000.00	18,185.63	56,000.00	20,000.00	20,000.00	
Program number:		602,968.00	600,127.00	442,303.00	599,061.00	970,446.00	943,342.00	
Department number: STREET DEPARTMENT		602,968.00	600,127.00	442,303.00	599,061.00	970,446.00	943,342.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
STREET MAINTENANCE SUMMARY (FUND 107)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE							
SALES TAX	(868,482)	(914,264)	(943,802)	(1,030,525)	(990,000)	(1,065,000)	(1,090,000)
INVESTMENT & MISC INCOME	(2,628)	(1,933)	(2,230)	(8,864)	(4,750)	(41,624)	(15,200)
USE OF PRIOR YEAR RESERVES							
TOTAL REVENUE	(871,110)	(916,197)	(946,032)	(1,039,389)	(994,750)	(1,106,624)	(1,105,200)
EXPENDITURES							
SALARIES (100 SERIES)	266,358	229,506	237,303	248,003	259,974	259,974	
SUPPLIES (200 SERIES)	41,793	38,032	23,615	23,384	29,250	29,250	12,000
MAINTENANCE (300 & 400 SERIES)	215,617	233,126	275,936	397,496	414,629	416,500	439,778
SERVICES (500 SERIES)	4,417	5,472	5,866	8,846	11,739	11,839	
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			280	283	350	350	
CAPITAL (800 SERIES)	237,192	80,957	142,582	25,835	34,000	34,000	
TRANSFERS OUT (900 SERIES)	100,176	112,081	99,882	109,249	112,244	112,244	116,640
TOTAL EXPENDITURES	865,553	699,174	785,464	813,096	862,186	864,157	568,418
VARIANCE-(SURPLUS)/DEFICIT	(5,557)	(217,023)	(160,568)	(226,293)	(132,564)	(242,467)	(536,782)

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
107-4011-000-000	STATE SALES TAX	990,000.00-	990,000.00-	817,688.33-	1,065,000.00-	1,090,000.00-	1,090,000.00-	
Subtotal:		990,000.00-	990,000.00-	817,688.33-	1,065,000.00-	1,090,000.00-	1,090,000.00-	
107-4800-000-000	INTEREST INCOME	4,000.00-	4,000.00-	9,830.90-	12,000.00-	14,000.00-	14,000.00-	
107-4804-000-000	AUCTION			28,000.00-	28,000.00-			
107-4880-000-000	MISCELLANEOUS INCOME	750.00-	750.00-	1,624.58-	1,624.00-	1,200.00-	1,200.00-	
Subtotal:		4,750.00-	4,750.00-	39,455.48-	41,624.00-	15,200.00-	15,200.00-	
Program number:		994,750.00-	994,750.00-	857,143.81-	1,106,624.00-	1,105,200.00-	1,105,200.00-	
Department number:		994,750.00-	994,750.00-	857,143.81-	1,106,624.00-	1,105,200.00-	1,105,200.00-	
Revenues	Subtotal -----	994,750.00-	994,750.00-	857,143.81-	1,106,624.00-	1,105,200.00-	1,105,200.00-	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
107-0100-525-000	SALARIES	175,151.00	167,940.00	134,475.81	167,940.00			
107-0101-525-000	OVERTIME	1,500.00	1,500.00	84.06	1,500.00			
107-0102-525-000	INCENTIVE PAY-LONGEVITY	2,265.00	2,265.00	2,265.00	2,265.00			
107-0108-525-000	FICA EXPENSE	11,093.00	10,561.00	8,357.27	10,561.00			
107-0109-525-000	MEDICARE EXPENSE	2,594.00	2,470.00	1,954.52	2,470.00			
107-0110-525-000	UNEMPLOYMENT TAX	1,026.00	63.00	45.00	63.00			
107-0111-525-000	THRS EXPENSE	23,872.00	22,845.00	18,880.82	22,845.00			
107-0112-525-000	EMO EXPENSE	49,381.00	39,342.00	32,772.63	39,342.00			
107-0113-525-000	DENTAL EXPENSE	759.00	794.00	656.36	794.00			
107-0114-525-000	LIFE INSURANCE	314.00	418.00	337.90	418.00			
107-0115-525-000	WORKERS' COMPENSATION	10,862.00	10,906.00	8,179.80	10,906.00			
107-0116-525-000	OTHER BENEFITS	600.00	570.00	427.50	570.00			
107-0117-525-000	VISION INSURANCE	315.00	300.00	249.63	300.00			
Subtotal:		279,732.00	259,974.00	208,686.30	259,974.00			
107-0208-525-000	GAS & OIL	13,000.00	13,000.00	7,859.75	13,000.00			
107-0210-525-000	MISCELLANEOUS SUPPLIES	1,500.00	1,500.00	143.06	1,500.00			
107-0213-525-000	OFFICE SUPPLIES	700.00	800.00	453.89	800.00			
107-0214-525-000	POSTAGE	50.00	50.00	17.55	50.00			
107-0215-525-000	PRINTING	100.00	100.00		100.00			
107-0217-525-000	BARRICADES & MARKERS	12,000.00	10,000.00	6,841.42	10,000.00	12,000.00	12,000.00	
107-0219-525-000	UNIFORMS	3,000.00	3,200.00	1,951.33	3,200.00			
107-0222-525-000	SAFETY EQUIPMENT	600.00	600.00	356.12	600.00			
Subtotal:		30,950.00	29,250.00	17,623.12	29,250.00	12,000.00	12,000.00	
107-0309-525-000	STREET PROJECTS	280,000.00	280,000.00	44,694.40	280,000.00	329,778.00	329,778.00	
107-0318-525-000	CONCRETE REPLACEMENT	100,000.00	100,000.00	70,805.91	100,000.00	110,000.00	110,000.00	
Subtotal:		380,000.00	380,000.00	115,500.31	380,000.00	439,778.00	439,778.00	
107-0400-525-000	EQUIPMENT RENTAL	500.00	500.00		500.00			
107-0403-525-000	OTHER EQUIPMENT MAINTENANCE	10,000.00	10,000.00	4,626.25	10,000.00			
107-0404-525-000	RADIO MAINTENANCE	250.00						
107-0406-525-000	VEHICLE MAINTENANCE	5,000.00	24,129.00	21,930.20	26,000.00			
Subtotal:		15,750.00	34,629.00	26,556.45	36,500.00			
107-0518-525-000	INSURANCE-BLDG & GEN LIABILITY	3,310.00	2,988.00	2,240.76	2,988.00			
107-0521-525-000	VEHICLE INSURANCE	3,450.00	3,227.00	2,419.59	3,227.00			
107-0527-525-000	PUBLICATIONS	250.00	250.00		250.00			
107-0531-525-000	SCHOOLS/DUES	400.00	400.00		400.00			
107-0537-525-000	TRAVEL	500.00	500.00		500.00			

Fund: 107 STREET MAINTENANCE FUND

Department: 525 STREET MAINTENANCE

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
107-0597-525-000	HUMAN RESOURCE SERVICES	100.00	100.00	108.00	200.00			
107-0599-525-000	OTHER SERVICES	1,150.00	4,274.00	3,398.95	4,274.00			
Subtotal		9,160.00	11,739.00	8,167.30	11,839.00			
107-0700-525-000	MINOR EQUIPMENT-OFFICE	350.00	350.00	164.08	350.00			
Subtotal:		350.00	350.00	164.08	350.00			
107-0805-525-000	MOTOR VEHICLES	34,000.00	34,000.00		34,000.00			
Subtotal:		34,000.00	34,000.00		34,000.00			
107-0904-525-000	TRANSFER OUT-OF SALARIES	112,244.00	112,244.00	56,122.00	112,244.00	116,640.00	116,640.00	
Subtotal:		112,244.00	112,244.00	56,122.00	112,244.00	116,640.00	116,640.00	
Program number:		862,186.00	862,186.00	432,819.56	864,157.00	568,418.00	568,418.00	
Department number: STREET MAINTENANCE		862,186.00	862,186.00	432,819.56	864,157.00	568,418.00	568,418.00	
Expenditures	Subtotal -----	862,186.00	862,186.00	432,819.56	864,157.00	568,418.00	568,418.00	
Fund number: 107 STREET MAINTENANCE FUND		132,564.00-	132,564.00-	424,324.25-	242,467.00-	536,782.00-	536,782.00-	

TAB 6

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
MAINTENANCE (DEPT 545)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	121,798	105,782	150,243	153,179	163,402	162,203	172,837
SUPPLIES (200 SERIES)	8,180	7,100	7,353	8,078	8,925	8,925	8,775
MAINTENANCE (300 & 400 SERIES)	3,486	810	2,659	2,579	3,250	3,250	3,050
SERVICES (500 SERIES)	3,720	6,059	8,992	5,928	6,865	6,784	8,365
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			243		4,300	4,300	3,500
CAPITAL (800 SERIES)	3,235	1,265	18,555				
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	140,419	121,016	188,045	169,764	186,742	185,462	196,527

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-545-000	SALARIES	106,864.00	106,864.00	84,705.33	106,362.00	110,601.00	110,601.00	
100-0101-545-000	OVERTIME	500.00	519.00	509.07	519.00	650.00	650.00	
100-0102-545-000	INCENTIVE PAY-LONGEVITY	1,135.00	1,135.00	1,135.00	1,135.00	700.00	700.00	
100-0108-545-000	FICA EXPENSE	6,783.00	6,783.00	4,982.50	6,463.00	7,015.00	7,015.00	
100-0109-545-000	MEDICARE EXPENSE	1,586.00	1,586.00	1,165.26	1,512.00	1,641.00	1,641.00	
100-0110-545-000	UNEMPLOYMENT TAX	513.00	27.00	27.00	27.00	513.00	513.00	
100-0111-545-000	TWRS EXPENSE	14,597.00	14,597.00	11,976.19	14,471.00	15,302.00	15,302.00	
100-0112-545-000	EMO EXPENSE	31,504.00	26,491.00	20,774.25	26,491.00	30,463.00	30,463.00	
100-0113-545-000	DENTAL BENEFITS	455.00	477.00	367.38	477.00	551.00	551.00	
100-0114-545-000	LIFE INSURANCE	188.00	240.00	177.77	240.00	312.00	312.00	
100-0115-545-000	WORKERS' COMPENSATION	3,218.00	3,234.00	2,425.29	3,234.00	3,365.00	3,365.00	
100-0116-545-000	OTHER BENEFITS	360.00	360.00	256.50	342.00	342.00	342.00	
100-0117-545-000	VISION INSURANCE	189.00	189.00	140.09	180.00	182.00	182.00	
100-0118-545-000	CERTIFICATION PAY	900.00	900.00	569.17	750.00	1,200.00	1,200.00	
Subtotal:		168,792.00	163,402.00	129,210.80	162,203.00	172,837.00	172,837.00	
100-0208-545-000	GAS AND OIL	2,000.00	2,500.00	1,848.67	2,500.00	2,500.00	2,500.00	
100-0209-545-000	JANITORIAL SUPPLIES	150.00	200.00	134.90	200.00	200.00	200.00	
100-0210-545-000	MISCELLANEOUS SUPPLIES/TOOLS	4,000.00	4,000.00	2,074.27	4,000.00	4,000.00	4,000.00	
100-0213-545-000	OFFICE SUPPLIES	175.00	175.00	23.20	175.00	175.00	175.00	
100-0219-545-000	UNIFORMS	1,650.00	1,900.00	1,200.78	1,900.00	1,750.00	1,750.00	
100-0222-545-000	SAFETY	150.00	150.00	102.14	150.00	150.00	150.00	
Subtotal:		8,125.00	8,925.00	5,383.96	8,925.00	8,775.00	8,775.00	
100-0300-545-000	BUILDING MAINTENANCE	300.00	450.00	398.05	450.00	450.00	450.00	
Subtotal:		300.00	450.00	398.05	450.00	450.00	450.00	
100-0403-545-000	OTHER EQUIPMENT MAINTENANCE	600.00	600.00	328.51	600.00	600.00	600.00	
100-0404-545-000	RADIO MAINTENANCE	250.00				200.00		
100-0406-545-000	VEHICLE MAINTENANCE	2,000.00	2,200.00	1,310.40	2,200.00	2,000.00	2,000.00	
Subtotal:		2,850.00	2,800.00	1,638.91	2,800.00	2,800.00	2,600.00	
100-0506-545-000	DISPOSAL SERVICES	700.00	700.00	409.92	700.00	700.00	700.00	
100-0521-545-000	VEHICLE INSURANCE	1,250.00	1,250.00	876.24	1,169.00	1,259.00	1,259.00	
100-0531-545-000	SCHOOLS/DUES	800.00	800.00	680.97	800.00	1,500.00	1,500.00	
100-0535-545-000	TELEPHONE	1,000.00	1,000.00	634.48	1,000.00	1,000.00	1,000.00	
100-0537-545-000	TRAVEL/LODGING		25.00	6.00	25.00			
100-0538-545-000	UTILITIES-ELECTRIC	2,250.00	2,250.00	1,374.26	2,250.00	2,250.00	2,250.00	
100-0546-545-000	UTILITIES-WTR/SWR	75.00	90.00	84.50	90.00	90.00	90.00	
100-0547-545-000	UTILITIES-GAS	800.00	650.00	531.42	650.00	650.00	650.00	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 545 MAINTENANCE DEPARTMENT

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0590-545-000	FW RADIO TRUNKING					816.00	816.00	
100-0597-545-000	HUMAN RESOURCE SERVICES	100.00	100.00		100.00	100.00	100.00	
Subtotal:		6,975.00	6,865.00	4,597.79	6,784.00	8,365.00	8,365.00	
100-0702-545-000	MINOR EQUIPMENT	4,300.00	4,300.00	3,886.31	4,300.00	3,500.00	3,500.00	
Subtotal:		4,300.00	4,300.00	3,886.31	4,300.00	3,500.00	3,500.00	
Program number:		191,342.00	186,742.00	145,115.82	185,462.00	196,727.00	196,527.00	
Department number: MAINTENANCE DEPARTMENT		191,342.00	186,742.00	145,115.82	185,462.00	196,727.00	196,527.00	

TAB 7

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
PARKS (DEPT 540)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	211,629	225,401	236,864	248,983	262,594	260,502	284,010
SUPPLIES (200 SERIES)	11,114	15,596	12,661	11,308	13,050	13,150	12,600
MAINTENANCE (300 & 400 SERIES)	5,903	12,114	29,118	71,768	32,924	33,300	12,550
SERVICES (500 SERIES)	42,235	63,955	59,240	71,180	65,980	65,903	119,745
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			528	11,382	800	800	3,300
CAPITAL (800 SERIES)	37,944	648	17,211				
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	308,825	317,714	355,622	414,621	375,348	373,655	432,205

Department: 540 PARKS

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-540-000	SALARIES	171,607.00	171,607.00	138,005.50	170,121.00	181,927.00	181,927.00	
100-0101-540-000	OVERTIME	3,000.00	3,000.00	1,200.64	3,000.00	3,000.00	3,000.00	
100-0102-540-000	INCENTIVE PAY-LONGEVITY	1,025.00	1,025.00	1,025.00	1,025.00	1,470.00	1,470.00	
100-0108-540-000	FICA EXPENSE	10,964.00	10,964.00	8,433.18	10,665.00	11,687.00	11,687.00	
100-0109-540-000	MEDICARE EXPENSE	2,564.00	2,564.00	1,972.29	2,494.00	2,733.00	2,733.00	
100-0110-540-000	UNEMPLOYMENT TAX	1,026.00	187.00	168.80	187.00	1,026.00	1,026.00	
100-0111-540-000	TWRS EXPENSE	23,594.00	23,594.00	19,524.64	23,401.00	25,491.00	25,491.00	
100-0112-540-000	EDM EXPENSE	49,273.00	40,516.00	33,801.22	40,516.00	46,251.00	46,251.00	
100-0113-540-000	DENTAL BENEFITS	759.00	795.00	657.38	795.00	918.00	918.00	
100-0114-540-000	LIFE INSURANCE	314.00	415.00	334.98	415.00	519.00	519.00	
100-0115-540-000	WORKERS' COMPENSATION	4,288.00	4,312.00	3,233.70	4,312.00	4,634.00	4,634.00	
100-0116-540-000	OTHER BENEFITS	600.00	600.00	427.50	570.00	570.00	570.00	
100-0117-540-000	VISION INSURANCE	315.00	315.00	250.05	301.00	304.00	304.00	
100-0118-540-000	CERTIFICATION PAY	1,200.00	1,800.00	1,500.00	1,800.00	2,100.00	2,100.00	
100-0122-540-000	HSA CONTRIBUTION		900.00	700.00	900.00	1,380.00	1,380.00	
Subtotal:		270,528.00	262,594.00	211,234.88	260,502.00	284,010.00	284,010.00	
100-0208-540-000	GAS AND OIL	6,800.00	6,800.00	4,531.58	6,800.00	6,500.00	6,500.00	
100-0209-540-000	JANITORIAL SUPPLIES	1,800.00	1,800.00	1,281.48	1,800.00	1,600.00	1,600.00	
100-0210-540-000	MISCELLANEOUS SUPPLIES/TOOLS	1,000.00	1,000.00	473.40	1,000.00	1,000.00	1,000.00	
100-0213-540-000	OFFICE SUPPLIES	50.00	50.00	50.00	50.00	50.00	50.00	
100-0215-540-000	PRINTING	250.00	250.00	248.20	250.00	300.00	300.00	
100-0219-540-000	UNIFORMS	2,625.00	3,000.00	1,915.10	3,000.00	3,000.00	3,000.00	
100-0222-540-000	SAFETY	150.00	150.00	192.91	250.00	150.00	150.00	
Subtotal:		12,675.00	13,050.00	8,642.67	13,150.00	12,600.00	12,600.00	
100-0300-540-000	BUILDING	1,500.00	1,500.00	506.67	1,500.00	1,500.00	1,500.00	
Subtotal:		1,500.00	1,500.00	506.67	1,500.00	1,500.00	1,500.00	
100-0403-540-000	OTHER EQUIPMENT MAINTENANCE	2,500.00	3,624.00	3,845.59	4,000.00	4,000.00	4,000.00	
100-0404-540-000	RADIO MAINTENANCE	250.00			250.00	250.00	250.00	
100-0406-540-000	VEHICLE MAINTENANCE	3,250.00	6,000.00	3,239.58	6,000.00	5,000.00	5,000.00	
100-0407-540-000	PARK MAINTENANCE	1,500.00	1,800.00	1,127.34	1,800.00	1,800.00	1,800.00	
100-0410-540-000	PARK MAINT-EDC FUNDED	20,000.00	20,000.00	3,500.00	20,000.00	51,500.00		
Subtotal:		27,500.00	31,424.00	11,712.51	31,800.00	62,550.00	11,050.00	
100-0514-540-000	EQUIPMENT RENTAL-OTHER	250.00	250.00	99.00	250.00	250.00	250.00	
100-0518-540-000	INSURANCE-BLDG & GEN LIABILITY	390.00	390.00	264.12	353.00	301.00	301.00	
100-0521-540-000	VEHICLE INSURANCE	1,990.00	1,990.00	1,397.43	1,864.00	2,120.00	2,120.00	
100-0531-540-000	SCHOOLS/DUES	1,750.00	1,750.00	1,021.94	1,750.00	1,750.00	1,750.00	

Department: 540 PARKS

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0537-540-000	TRAVEL/LODGING			85.17	86.00			
100-0538-540-000	UTILITIES-ELECTRIC	33,000.00	30,500.00	24,699.02	30,500.00	32,000.00	32,000.00	
100-0546-540-000	UTILITIES-WTR/SWR	35,000.00	31,000.00	16,549.65	31,000.00	32,000.00	32,000.00	
100-0570-540-000	PARK MASTER PLAN						50,000.00	
100-0590-540-000	PW RADIO TRUNKING					1,224.00	1,224.00	
100-0597-540-000	HUMAN RESOURCE SERVICES	100.00	100.00		100.00	100.00	100.00	
Subtotal:		72,480.00	65,980.00	44,116.33	65,903.00	69,745.00	119,745.00	
100-0702-540-000	MINOR EQUIPMENT	800.00	800.00	314.99	800.00	3,300.00	3,300.00	
Subtotal:		800.00	800.00	314.99	800.00	3,300.00	3,300.00	
Program number:		385,483.00	375,348.00	276,528.05	373,655.00	433,705.00	432,205.00	
Department number: PARKS		385,483.00	375,348.00	276,528.05	373,655.00	433,705.00	432,205.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
PARK IMPROVEMENT FUND SUMMARY (FUND 101)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE							
DONATIONS & CONTRIBUTIONS	(16,004)	(15,603)	(15,418)	(15,141)	(9,750)	(15,000)	(10,000)
MISC & TRANSFERS IN	(276,311)	(290,305)	(250,675)	(283,965)	(251,050)	(252,592)	(27,600)
USE OF PRIOR YR RESERVES					(15,750)	(10,233)	(40,675)
TOTAL REVENUE	(292,315)	(305,908)	(266,093)	(299,106)	(276,550)	(277,825)	(78,275)
EXPENDITURES							
SUPPLIES (200 SERIES)	546	806	837	704	1,000	1,000	1,000
MAINTENANCE (400 SERIES)	12,035	4,324	6,188	9,404	12,000	12,000	12,000
SERVICES (500 SERIES)	162	78	155	202	250	250	250
BAD DEBTS (600 SERIES)	86	87	35	44	50	75	75
CAPITAL (800 SERIES)	189,476	307,006	59,309	534,425	263,250	264,500	64,950
TOTAL EXPENDITURES	202,305	312,301	66,524	544,779	276,550	277,825	78,275
VARIANCE-(SURPLUS)/DEFICIT	(90,010)	6,393	(199,569)	245,673	0	0	0

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
101-4000-000-000	PARK DONATIONS-UTILITY BILLING	9,750.00-	9,750.00-	7,678.00-	10,000.00-	10,000.00-	10,000.00-	
101-4005-000-000	RAYL PARK DONATIONS			5,000.00-	5,000.00-			
Subtotal:		9,750.00-	9,750.00-	12,678.00-	15,000.00-	10,000.00-	10,000.00-	
101-4500-000-000	BAD DEBTS RECOVERED			1.00-	1.00-			
Subtotal:				1.00-	1.00-			
101-4800-000-000	INVESTMENT INCOME	950.00-	950.00-	1,719.39-	2,450.00-	2,500.00-	2,500.00-	
101-4880-000-000	MISCELLANEOUS INCOME	100.00-	100.00-	141.25-	141.00-	100.00-	100.00-	
101-4899-000-000	PARK PROJECTS-EDC TRNS IN	250,000.00-	250,000.00-	125,000.00-	250,000.00-	25,000.00-	25,000.00-	
Subtotal:		251,050.00-	251,050.00-	126,860.64-	252,591.00-	27,600.00-	27,600.00-	
101-4996-000-000	USE OF PRIOR YR RESTRICTED FB	15,750.00-	15,750.00-		10,233.00-		15,425.00-	
101-4998-000-000	USE OF PRIOR YR ASSIGNED FB						25,250.00-	
Subtotal:		15,750.00-	15,750.00-		10,233.00-		40,675.00-	
Program number:		276,550.00-	276,550.00-	139,539.64-	277,825.00-	37,600.00-	78,275.00-	
Department number:		276,550.00-	276,550.00-	139,539.64-	277,825.00-	37,600.00-	78,275.00-	
Revenues	Subtotal -----	276,550.00-	276,550.00-	139,539.64-	277,825.00-	37,600.00-	78,275.00-	

17:16 07/11/17

CITY OF LAKE WORTH
BUDGET WORKSHEET

Fund: 101 PARK IMPROVEMENT FUND

Department: 500 PARK ADMINISTRATION

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
101-0210-500-000	MISCELLANEOUS SUPPLIES	1,000.00	1,000.00	534.60	1,000.00	1,000.00	1,000.00	
Subtotal:		1,000.00	1,000.00	534.60	1,000.00	1,000.00	1,000.00	
101-0407-500-000	PARK MAINTENANCE	12,000.00	12,000.00	7,699.30	12,000.00	12,000.00	12,000.00	
Subtotal:		12,000.00	12,000.00	7,699.30	12,000.00	12,000.00	12,000.00	
101-0599-500-000	OTHER SERVICES	250.00	250.00	106.25	250.00	250.00	250.00	
Subtotal:		250.00	250.00	106.25	250.00	250.00	250.00	
101-0601-500-000	BAD DEBTS	50.00	50.00		75.00	75.00	75.00	
Subtotal:		50.00	50.00		75.00	75.00	75.00	
101-0800-500-000	CHARBONNEAU PARK	250.00	250.00	831.09	1,000.00	3,200.00	3,200.00	
101-0801-500-000	DAKOTA PARK	250.00	250.00	472.56	750.00	250.00	250.00	
101-0802-500-000	GRAND LAKE PARK	500.00	500.00	73.50	500.00	250.00	250.00	
101-0804-500-000	LAKE WORTH PARK	225,000.00	225,000.00	27,902.67	225,000.00	650,000.00	25,000.00	
101-0806-500-000	NAVAJO PARK	3,250.00	3,250.00	63.85	3,250.00	250.00	250.00	
101-0807-500-000	RAYL PARK	3,000.00	3,000.00	2,263.74	3,000.00	25,000.00	5,000.00	
101-0809-500-000	TELEPHONE ROAD PARK	25,000.00	25,000.00		25,000.00		25,000.00	
101-0810-500-000	PARK IMPROVEMENTS	6,000.00	6,000.00	1,272.94	6,000.00	6,000.00	6,000.00	
Subtotal:		263,250.00	263,250.00	32,880.35	264,500.00	698,950.00	64,950.00	
Program number:		276,550.00	276,550.00	41,220.50	277,825.00	698,275.00	78,275.00	
Department number: PARK ADMINISTRATION		276,550.00	276,550.00	41,220.50	277,825.00	698,275.00	78,275.00	
Expenditures Subtotal	*****	276,550.00	276,550.00	41,220.50	277,825.00	698,275.00	78,275.00	
Fund number: 101 PARK IMPROVEMENT FUND				98,319.14		660,675.00		
***** End of Report *****								

TAB 8

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
MUNICIPAL COURT (DEPT 555)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	113,362	133,406	143,288	145,970	159,222	157,686	173,008
SUPPLIES (200 SERIES)	4,368	4,427	5,864	4,861	4,200	4,797	5,400
MAINTENANCE (400 SERIES)			398		100	100	200
SERVICES (500 SERIES)	47,497	40,641	53,689	51,986	53,550	55,575	58,375
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)		343		540	175	175	500
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	165,227	178,817	203,239	203,357	217,247	218,333	237,483

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-555-000	SALARIES	116,316.00	114,316.00	92,151.70	113,935.00	123,192.00	123,192.00	
100-0101-555-000	OVERTIME	300.00	300.00		300.00	300.00	300.00	
100-0102-555-000	INCENTIVE PAY-LONGEVITY	955.00	955.00	955.00	955.00	1,340.00	1,340.00	
100-0108-555-000	FICA EXPENSE	7,289.00	7,289.00	5,412.77	6,895.00	7,740.00	7,740.00	
100-0109-555-000	MEDICARE EXPENSE	1,705.00	1,705.00	1,265.89	1,612.00	1,810.00	1,810.00	
100-0110-555-000	UNEMPLOYMENT TAX	513.00	513.00	67.30	72.00	513.00	513.00	
100-0111-555-000	THRS EXPENSE	14,118.00	14,118.00	11,803.14	14,065.00	15,351.00	15,351.00	
100-0112-555-000	HMO EXPENSE	18,753.00	18,753.00	15,511.68	18,613.00	21,396.00	21,396.00	
100-0113-555-000	DENTAL BENEFITS	303.00	318.00	263.20	318.00	367.00	367.00	
100-0114-555-000	LIFE INSURANCE	125.00	164.00	130.78	164.00	208.00	208.00	
100-0115-555-000	WORKERS' COMPENSATION	305.00	305.00	227.82	304.00	328.00	328.00	
100-0116-555-000	OTHER BENEFITS	360.00	360.00	247.00	333.00	342.00	342.00	
100-0117-555-000	VISION INSURANCE	126.00	126.00	100.12	120.00	121.00	121.00	
Subtotal:		161,168.00	159,222.00	128,136.40	157,686.00	173,008.00	173,008.00	
100-0210-555-000	MISCELLANEOUS SUPPLIES	100.00	50.00	4.86	50.00	100.00	100.00	
100-0213-555-000	OFFICE SUPPLIES	500.00	250.00	221.23	250.00	500.00	500.00	
100-0214-555-000	POSTAGE	3,700.00	3,000.00	2,974.81	3,500.00	3,600.00	3,600.00	
100-0215-555-000	PRINTING	1,000.00	900.00	996.78	997.00	1,200.00	1,200.00	
100-0219-555-000	UNIFORMS	250.00						
Subtotal:		5,550.00	4,200.00	4,197.68	4,797.00	5,400.00	5,400.00	
100-0402-555-000	OFFICE EQUIPMENT	200.00	100.00		100.00	200.00	200.00	
Subtotal:		200.00	100.00		100.00	200.00	200.00	
100-0504-555-000	JUDGE/PROSECUTOR/MAGISTRATE	29,000.00	27,500.00	23,196.93	27,500.00	35,000.00	35,000.00	
100-0509-555-000	COURT INTERPRETER/JURORS	250.00	250.00	225.00	250.00	400.00	400.00	
100-0531-555-000	SCHOOLS/DOES	500.00	400.00	425.00	425.00	700.00	700.00	
100-0534-555-000	COLLECTION FEES	20,000.00	22,000.00	17,372.05	24,000.00	20,000.00	20,000.00	
100-0537-555-000	TRAVEL/LODGING	1,500.00	900.00	591.42	900.00	2,000.00	2,000.00	
100-0597-555-000	HUMAN RESOURCE SERVICES	75.00				75.00	75.00	
100-0599-555-000	OTHER SERVICES	150.00	2,500.00	2,500.00	2,500.00	200.00	200.00	
Subtotal:		51,475.00	53,550.00	44,310.40	55,575.00	58,375.00	58,375.00	
100-0700-555-000	MINOR EQUIPMENT-OFFICE		75.00	28.65	75.00	300.00	300.00	
100-0702-555-000	MINOR EQUIPMENT-OTHER	300.00	100.00		100.00	200.00	200.00	
Subtotal:		300.00	175.00	28.65	175.00	500.00	500.00	
Program number:	MUNICIPAL COURT	218,693.00	217,247.00	176,673.13	218,333.00	237,483.00	237,483.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
CHILD SAFETY FUND SUMMARY (FUND 102)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE							
CHILD SAFETY FEE	(3,788)	(4,011)	(2,627)	(1,203)	(1,100)	(1,250)	(1,100)
INVESTMENT INCOME	(1)	(1)	(1)	(1)	(1)	(5)	(4)
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(3,789)	(4,012)	(2,628)	(1,204)	(1,101)	(1,255)	(1,104)
EXPENDITURES							
SERVICES (500 SERIES)	180	179	269	338	300	250	5,250
TOTAL EXPENDITURES	180	179	269	338	300	250	5,250
VARIANCE-(SURPLUS)/DEFICIT	(3,609)	(3,833)	(2,359)	(866)	(801)	(1,005)	4,146

Fund: 102 CHILD SAFETY FUND

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
102-4000-000-000	CHILD SAFETY FEES	1,100.00-	1,100.00-	1,197.27-	1,250.00-	1,100.00-	1,100.00-	
Subtotal:		1,100.00-	1,100.00-	1,197.27-	1,250.00-	1,100.00-	1,100.00-	
102-4800-000-000	INVESTMENT INCOME	1.00-	1.00-	4.02-	5.00-	4.00-	4.00-	
Subtotal:		1.00-	1.00-	4.02-	5.00-	4.00-	4.00-	
Program number:		1,101.00-	1,101.00-	1,201.29-	1,255.00-	1,104.00-	1,104.00-	
Department number:		1,101.00-	1,101.00-	1,201.29-	1,255.00-	1,104.00-	1,104.00-	
Revenues	Subtotal -----	1,101.00-	1,101.00-	1,201.29-	1,255.00-	1,104.00-	1,104.00-	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
102-0550-500-000	CHILDRENS ALLIANCE PARTNERSHIP						5,000.00	
102-0599-500-000	OTHER SERVICES	300.00	300.00	179.76	250.00	250.00	250.00	
Subtotal		300.00	300.00	179.76	250.00	250.00	5,250.00	
Program number:		300.00	300.00	179.76	250.00	250.00	5,250.00	
Department number:	CHILD SAFETY ADMINISTRATION	300.00	300.00	179.76	250.00	250.00	5,250.00	
Expenditures	Subtotal -----	300.00	300.00	179.76	250.00	250.00	5,250.00	
Fund number:	102 CHILD SAFETY FUND	801.00-	801.00-	1,021.53-	1,005.00-	854.00-	4,146.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
COURT TECHNOLOGY FUND SUMMARY (FUND 103)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE							
COURT TECHNOLOGY FEE	(16,146)	(16,737)	(15,864)	(11,548)	(10,000)	(12,000)	(10,000)
INVESTMENT & MISC INCOME	(22)	(12)	(2)	(3)	(2)	(7)	(8)
USE OF RESTRICTED FUND BAL					(8,701)	(6,438)	
TOTAL REVENUE	(16,168)	(16,749)	(15,866)	(11,551)	(18,703)	(18,445)	(10,008)
EXPENDITURES							
SUPPLIES (200 SERIES)			54		100		500
SERVICES (500 SERIES)	1,361	6,085	5,554	7,528	500	342	350
EQUIPMENT (700 SERIES)		103					
CAPITAL (800 SERIES)	658						
TRANSFERS OUT (900 SERIES)	9,804	10,922	11,364	10,610	18,103	18,103	18,456
TOTAL EXPENDITURES	11,823	17,110	16,972	18,138	18,703	18,445	19,306
VARIANCE-(SURPLUS)/DEFICIT	(4,345)	361	1,106	6,587	0	0	9,298

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
103-4000-000-000	COURT TECHNOLOGY FEES	10,000.00-	10,000.00-	9,779.29-	12,000.00-	10,000.00-	10,000.00-	
	Subtotal:	10,000.00-	10,000.00-	9,779.29-	12,000.00-	10,000.00-	10,000.00-	
103-4800-000-000	INVESTMENT INCOME	2.00-	2.00-	5.65-	7.00-	8.00-	8.00-	
	Subtotal:	2.00-	2.00-	5.65-	7.00-	8.00-	8.00-	
103-4996-000-000	USE OF PRIOR YR RESTRICTED FB	8,701.00-	8,701.00-		6,438.00-			
	Subtotal:	8,701.00-	8,701.00-		6,438.00-			
	Program number:	18,703.00-	18,703.00-	9,784.94-	18,445.00-	10,008.00-	10,008.00-	
	Department number:	18,703.00-	18,703.00-	9,784.94-	18,445.00-	10,008.00-	10,008.00-	
	Revenues Subtotal -----	18,703.00-	18,703.00-	9,784.94-	18,445.00-	10,008.00-	10,008.00-	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
103-0210-500-000	MISCELLANEOUS SUPPLIES	100.00	100.00			500.00	500.00	
	Subtotal:	100.00	100.00			500.00	500.00	
103-0599-500-000	OTHER SERVICES	500.00	500.00	251.66	342.00	330.00	330.00	
	Subtotal:	500.00	500.00	251.66	342.00	330.00	330.00	
103-0905-500-000	ADMIN FEE - GENERAL FUND	8,415.00	8,415.00	4,208.00	8,415.00	8,768.00	8,768.00	
103-0951-500-000	IT SUPPORT	9,688.00	9,688.00	4,844.00	9,688.00	9,688.00	9,688.00	
	Subtotal:	18,103.00	18,103.00	9,052.00	18,103.00	18,456.00	18,456.00	
	Program number:	18,703.00	18,703.00	9,303.66	18,445.00	19,286.00	19,286.00	
	Department number: COURT TECHNOLOGY ADMIN	18,703.00	18,703.00	9,303.66	18,445.00	19,286.00	19,286.00	
	Expenditures Subtotal -----	18,703.00	18,703.00	9,303.66	18,445.00	19,286.00	19,286.00	
	Fund number: 103 COURT TECHNOLOGY FUND			481.28		9,278.00	9,278.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
COURT SECURITY FUND SUMMARY (FUND 104)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE							
COURT SECURITY FEE	(12,108)	(12,551)	(11,898)	(8,661)	(7,818)	(7,750)	(8,000)
INVESTMENT & MISC INCOME	(2)	(1)	(1)	(117)	(302)	(302)	(402)
TOTAL REVENUE	(12,110)	(12,552)	(11,899)	(8,778)	(8,120)	(8,052)	(8,402)
EXPENDITURES							
SERVICES (500 SERIES)	2,715	1,966	2,446	764	880	1,574	2,275
CAPITAL (800 SERIES)							15,000
TOTAL EXPENDITURES	2,715	1,966	2,446	764	880	1,574	17,275
VARIANCE-(SURPLUS)/DEFICIT	(9,395)	(10,586)	(9,453)	(8,014)	(7,240)	(6,478)	8,873

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
104-0531-500-000	SCHOOLS & DUES	100.00				150.00	150.00	
104-0560-500-000	BAILIFF SERVICES		556.00		1,250.00	1,800.00	1,800.00	
104-0599-500-000	OTHER SERVICES	780.00	324.00	239.68	324.00	325.00	325.00	
Subtotal:		880.00	880.00	239.68	1,574.00	2,275.00	2,275.00	
104-0800-500-000	BUILDING MAINTENANCE						15,000.00	
Subtotal:							15,000.00	
Program number:		880.00	880.00	239.68	1,574.00	2,275.00	17,275.00	
Department number: COURT SECURITY ADMINISTRATI		880.00	880.00	239.68	1,574.00	2,275.00	17,275.00	
Expenditures	Subtotal -----	880.00	880.00	239.68	1,574.00	2,275.00	17,275.00	
Fund number: 104 COURT SECURITY FUND		7,240.00-	7,240.00-	7,360.47-	6,478.00-	6,127.00-	8,873.00	

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
104-4000-000-000	COURT SECURITY FEE	8,000.00-	7,818.00-	7,334.42-	7,750.00-	8,000.00-	8,000.00-	
	Subtotal:	8,000.00-	7,818.00-	7,334.42-	7,750.00-	8,000.00-	8,000.00-	
104-4800-000-000	INVESTMENT INCOME	120.00-	300.00-	263.93-	300.00-	400.00-	400.00-	
104-4880-000-000	MISCELLANEOUS INCOME		2.00-	1.80-	2.00-	2.00-	2.00-	
	Subtotal:	120.00-	302.00-	265.73-	302.00-	402.00-	402.00-	
	Program number:	8,120.00-	8,120.00-	7,600.15-	8,052.00-	8,402.00-	8,402.00-	
	Department number:	8,120.00-	8,120.00-	7,600.15-	8,052.00-	8,402.00-	8,402.00-	
	Revenues Subtotal	8,120.00-	8,120.00-	7,600.15-	8,052.00-	8,402.00-	8,402.00-	

TAB 9

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
INFORMATION TECHNOLOGY (DEPT 575)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	138,716	147,569	160,612	167,481	176,033	175,358	184,929
SUPPLIES (200 SERIES)	302	205	48	99	400	400	400
MAINTENANCE (400 SERIES)	3,359	491	932	784	1,000	1,000	1,000
SERVICES (500 SERIES)	115,391	137,188	148,177	163,854	258,874	259,011	325,128
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	329	4,629	11,075	2,249	8,675	9,175	2,000
CAPITAL (800 SERIES)	55,701	16,765	38,744	28,656	31,969	31,969	39,917
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	313,798	306,847	359,588	363,123	476,951	476,913	553,374

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-575-000	SALARIES	128,294.00	128,294.00	103,893.91	128,127.00	133,251.00	133,251.00	
100-0101-575-000	OVERTIME	250.00	250.00		250.00	300.00	300.00	
100-0102-575-000	INCENTIVE PAY-LONGEVITY	1,150.00	1,150.00	1,150.00	1,150.00	1,270.00	1,270.00	
100-0108-575-000	FICA EXPENSE	8,134.00	8,134.00	6,487.28	8,055.00	8,452.00	8,452.00	
100-0109-575-000	MEDICARE EXPENSE	1,902.00	1,902.00	1,517.19	1,884.00	1,977.00	1,977.00	
100-0110-575-000	UNEMPLOYMENT TAX	342.00	342.00	18.00	18.00	342.00	342.00	
100-0111-575-000	TMRS EXPENSE	17,505.00	17,505.00	14,646.73	17,436.00	18,435.00	18,435.00	
100-0112-575-000	EMO EXPENSE	18,753.00	14,865.00	12,439.15	14,865.00	16,740.00	16,740.00	
100-0113-575-000	DENTAL BENEFITS	303.00	318.00	263.20	318.00	367.00	367.00	
100-0114-575-000	LIFE INSURANCE	125.00	164.00	130.78	164.00	208.00	208.00	
100-0115-575-000	WORKERS' COMPENSATION	340.00	343.00	257.22	343.00	358.00	358.00	
100-0116-575-000	OTHER BENEFITS	240.00	240.00	171.00	228.00	228.00	228.00	
100-0117-575-000	VISION INSURANCE	126.00	126.00	100.12	120.00	121.00	121.00	
100-0118-575-000	CERTIFICATION PAY	300.00	300.00	250.00	300.00	300.00	300.00	
100-0119-575-000	AUTO ALLOWANCE	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00	
100-0122-575-000	MSA CONTRIBUTION		900.00	700.00	900.00	1,380.00	1,380.00	
Subtotal:		178,964.00	176,033.00	143,024.59	175,358.00	184,929.00	184,929.00	
100-0210-575-000	MISCELLANEOUS SUPPLIES	150.00	150.00	86.76	150.00	150.00	150.00	
100-0213-575-000	OFFICE SUPPLIES	25.00	25.00		25.00	25.00	25.00	
100-0214-575-000	POSTAGE	75.00	75.00	34.86	75.00	75.00	75.00	
100-0219-575-000	UNIFORMS	150.00	150.00	146.88	150.00	150.00	150.00	
Subtotal:		400.00	400.00	268.50	400.00	400.00	400.00	
100-0403-575-000	OTHER EQUIPMENT MAINTENANCE	1,000.00	1,000.00	37.30	1,000.00	1,000.00	1,000.00	
Subtotal:		1,000.00	1,000.00	37.30	1,000.00	1,000.00	1,000.00	
100-0502-575-000	COMPUTER SOFTWARE-CONTRACTS	96,567.00	96,624.00	79,843.00	96,624.00	114,102.00	114,102.00	
100-0503-575-000	CONTRACT SERVICES	7,168.00	7,168.00	2,246.90	7,168.00	29,850.00	29,850.00	
100-0512-575-000	EQUIP RENTAL COPY MACH/LEASES	38,270.00	53,000.00	34,768.50	53,000.00	51,000.00	51,000.00	
100-0527-575-000	PUBLICATIONS	50.00				25.00	25.00	
100-0531-575-000	SCHOOL/DUES	9,060.00	9,600.00	9,839.71	9,900.00	9,989.00	9,989.00	
100-0535-575-000	TELEPHONE/INTERNET	46,531.00	46,531.00	20,755.73	46,531.00	66,526.00	66,526.00	
100-0537-575-000	TRAVEL/LODGING	1,400.00	1,100.00	936.96	937.00	1,400.00	1,400.00	
100-0550-575-000	COMPUTER HARDWARE CONTRACTS	17,685.00	17,685.00	13,762.74	17,685.00	18,000.00	18,000.00	
100-0595-575-000	DELL CAP LEASE PYMTS	23,246.00	23,246.00	16,865.16	23,246.00	30,473.00	30,473.00	
100-0596-575-000	DELL CAP LEASE INTEREST	3,317.00	3,317.00	868.83	3,317.00	3,163.00	3,163.00	
100-0599-575-000	OTHER SERVICES	603.00	603.00		603.00	600.00	600.00	
Subtotal:		243,897.00	258,874.00	179,887.63	259,011.00	325,128.00	325,128.00	

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0700-575-000	MINOR EQUIPMENT-OFFICE	200.00	1,500.00	1,759.81	2,000.00	500.00	500.00	
100-0715-575-000	MINOR HARDWARE REPLACEMENT	7,175.00	7,175.00	4,098.14	7,175.00	1,500.00	1,500.00	
Subtotal:		7,375.00	8,675.00	5,857.95	9,175.00	2,000.00	2,000.00	
100-0801-575-000	COMPUTER HARDWARE	31,969.00	31,969.00	10,940.04	31,969.00	39,917.00	39,917.00	
Subtotal:		31,969.00	31,969.00	10,940.04	31,969.00	39,917.00	39,917.00	
Program number:		463,605.00	476,951.00	340,016.01	476,913.00	553,374.00	553,374.00	
Department number: INFORMATION TECHNOLOGY		463,605.00	476,951.00	340,016.01	476,913.00	553,374.00	553,374.00	
Expenditures	Subtotal -----	8,024,270.00	8,724,417.00	5,997,274.98	8,668,360.00	8,419,197.00	8,391,673.00	
Fund number: 100 GENERAL FUND			46,350.00	67,936.19		544,051.00	2,582.00	

TAB 10

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
PERMITS & INSPECTIONS (DEPT 570)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	195,248	205,856	222,018	226,233	233,468	232,830	249,217
SUPPLIES (200 SERIES)	5,408	6,516	4,881	2,892	5,400	5,400	5,700
MAINTENANCE (400 SERIES)	2,698	4,249	642	1,731	2,100	2,100	2,100
SERVICES (500 SERIES)	5,390	3,290	7,926	6,251	12,145	12,041	9,914
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)				248	250	250	250
CAPITAL (800 SERIES)	141	27,549	99	74	1,000	1,000	1,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	208,885	247,460	235,566	237,429	254,363	253,621	268,181

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-570-000	SALARIES	167,331.00	167,331.00	136,046.07	167,150.00	176,185.00	176,185.00	
100-0101-570-000	OVERTIME	500.00	500.00		500.00	500.00	500.00	
100-0102-570-000	INCENTIVE PAY-LONGEVITY	2,120.00	2,120.00	2,120.00	2,120.00	2,300.00	2,300.00	
100-0108-570-000	FICA EXPENSE	10,537.00	10,537.00	8,171.71	10,255.00	11,097.00	11,097.00	
100-0109-570-000	MEDICARE EXPENSE	2,464.00	2,464.00	1,911.14	2,398.00	2,595.00	2,595.00	
100-0110-570-000	UNEMPLOYMENT TAX	513.00	27.00	27.00	27.00	513.00	513.00	
100-0111-570-000	TMSR EXPENSE	22,676.00	22,676.00	19,027.37	22,594.00	24,205.00	24,205.00	
100-0112-570-000	HMO EXPENSE	30,519.00	25,671.00	21,394.32	25,671.00	29,511.00	29,511.00	
100-0113-570-000	DENTAL BENEFITS	455.00	477.00	394.80	477.00	551.00	551.00	
100-0114-570-000	LIFE INSURANCE	188.00	254.00	207.12	254.00	312.00	312.00	
100-0115-570-000	WORKERS' COMPENSATION	862.00	862.00	646.74	862.00	924.00	924.00	
100-0116-570-000	OTHER BENEFITS	360.00	360.00	256.50	342.00	342.00	342.00	
100-0117-570-000	VISION INSURANCE	189.00	189.00	150.12	180.00	182.00	182.00	
Subtotal:		238,714.00	233,468.00	190,352.89	232,830.00	249,217.00	249,217.00	
100-0208-570-000	GAS AND OIL	2,200.00	2,200.00	1,306.06	2,200.00	2,500.00	2,500.00	
100-0210-570-000	MISCELLANEOUS SUPPLIES	100.00	150.00	121.01	150.00	200.00	200.00	
100-0213-570-000	OFFICE SUPPLIES	250.00	300.00	69.30	300.00	250.00	250.00	
100-0214-570-000	POSTAGE	600.00	600.00	291.37	600.00	600.00	600.00	
100-0215-570-000	PRINTING	1,250.00	1,500.00	1,395.43	1,500.00	1,500.00	1,500.00	
100-0219-570-000	UNIFORMS	600.00	600.00	150.00	600.00	600.00	600.00	
100-0222-570-000	SAFETY	50.00	50.00		50.00	50.00	50.00	
Subtotal:		5,050.00	5,400.00	3,293.17	5,400.00	5,700.00	5,700.00	
100-0403-570-000	OTHER EQUIPMENT MAINTENANCE	100.00	100.00		100.00	100.00	100.00	
100-0406-570-000	VEHICLE MAINTENANCE	2,000.00	2,000.00	417.15	2,000.00	2,000.00	2,000.00	
Subtotal:		2,100.00	2,100.00	417.15	2,100.00	2,100.00	2,100.00	
100-0513-570-000	FILING FEES - COUNTY CLERK	400.00	400.00		400.00	400.00	400.00	
100-0517-570-000	INSPECTION FEES	100.00	100.00		100.00	100.00	100.00	
100-0521-570-000	VEHICLE INSURANCE	1,570.00	1,570.00	1,099.38	1,466.00	1,539.00	1,539.00	
100-0527-570-000	PUBLICATIONS	1,000.00	1,000.00		1,000.00	1,000.00	250.00	
100-0528-570-000	LEGAL NOTICES						750.00	
100-0531-570-000	SCHOOLS/DUES	2,400.00	2,400.00	505.00	2,400.00	2,500.00	2,500.00	
100-0535-570-000	TELEPHONE	2,400.00	2,400.00	1,137.84	2,400.00	2,400.00	2,400.00	
100-0537-570-000	TRAVEL/LODGING	300.00	300.00		300.00	500.00	500.00	
100-0555-570-000	STORMWATER MANAGEMENT	3,500.00	3,500.00	100.00	3,500.00	3,500.00	1,000.00	
100-0580-570-000	FILING FEES-SUBSTANDARDS	300.00	300.00	40.00	300.00	300.00	300.00	
100-0597-570-000	HUMAN RESOURCE SERVICES	75.00	75.00		75.00	75.00	75.00	
100-0599-570-000	OTHER SERVICES	100.00	100.00	35.50	100.00	100.00	100.00	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Subtotal:		12,145.00	12,145.00	2,917.72	12,041.00	12,414.00	9,914.00	
100-0702-570-000	MINOR EQUIPMENT	250.00	250.00		250.00	250.00	250.00	
Subtotal:		250.00	250.00		250.00	250.00	250.00	
100-0802-570-000	EQUIPMENT	1,000.00	1,000.00	555.57	1,000.00	1,000.00	1,000.00	
Subtotal:		1,000.00	1,000.00	555.57	1,000.00	1,000.00	1,000.00	
Program number:	PERMITS & INSPECTIONS	259,259.00	254,363.00	197,536.50	253,621.00	270,681.00	268,181.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
PERMITS & INSPECTIONS-PLANNING & ZONING (DEPT 570-020)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	69,727	74,558	81,486	82,821	86,442	86,092	89,751
SUPPLIES (200 SERIES)	293	660	538	633	920	920	1,070
MAINTENANCE (400 SERIES)							
SERVICES (500 SERIES)	1,086	1,119	1,533	992	1,950	1,950	2,700
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)		1,372				700	1,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	71,106	77,709	83,557	84,446	89,312	89,662	94,521

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-570-020	SALARIES	63,254.00	63,254.00	51,216.82	63,163.00	64,820.00	64,820.00	
100-0102-570-020	INCENTIVE PAY-LONGEVITY	1,040.00	1,040.00	1,040.00	1,040.00	1,100.00	1,100.00	
100-0108-570-020	FICA EXPENSE	3,986.00	3,986.00	3,174.80	3,942.00	4,087.00	4,087.00	
100-0109-570-020	MEDICARE EXPENSE	932.00	932.00	742.49	922.00	956.00	956.00	
100-0110-570-020	UNEMPLOYMENT TAX	171.00	171.00	9.00	9.00	171.00	171.00	
100-0111-570-020	TWRS EXPENSE	8,578.00	8,578.00	7,198.52	8,544.00	8,915.00	8,915.00	
100-0112-570-020	EMO EXPENSE	9,376.00	7,887.00	6,572.66	7,887.00	9,066.00	9,066.00	
100-0113-570-020	DENTAL BENEFITS	152.00	159.00	131.60	159.00	184.00	184.00	
100-0114-570-020	LIFE INSURANCE	63.00	85.00	69.04	85.00	104.00	104.00	
100-0115-570-020	WORKERS' COMPENSATION	167.00	167.00	124.95	167.00	173.00	173.00	
100-0116-570-020	OTHER BENEFITS	120.00	120.00	85.50	114.00	114.00	114.00	
100-0117-570-020	VISION INSURANCE	63.00	63.00	50.06	60.00	61.00	61.00	
Subtotal:		87,902.00	86,442.00	70,415.44	86,092.00	89,751.00	89,751.00	
100-0210-570-020	MISCELLANEOUS SUPPLIES	200.00	250.00	119.00	250.00	300.00	300.00	
100-0213-570-020	OFFICE SUPPLIES	300.00	300.00	4.08	300.00	300.00	300.00	
100-0214-570-020	POSTAGE	100.00	150.00	115.26	150.00	200.00	200.00	
100-0215-570-020	PRINTING	100.00	100.00	75.96	100.00	150.00	150.00	
100-0219-570-020	UNIFORMS	120.00	120.00		120.00	120.00	120.00	
Subtotal:		820.00	920.00	314.30	920.00	1,070.00	1,070.00	
100-0513-570-020	FILING FEES - COUNTY CLERK	400.00	600.00	173.00	600.00	500.00	500.00	
100-0527-570-020	PUBLICATIONS	1,000.00	1,000.00	937.00	1,000.00	1,200.00		
100-0528-570-020	LEGAL NOTICES						1,200.00	
100-0531-570-020	SCHOOL/DUES	100.00	100.00		100.00	500.00	500.00	
100-0537-570-020	TRAVEL/LODGING	50.00	50.00		50.00	300.00	300.00	
100-0599-570-020	OTHER SERVICES		200.00	153.75	200.00	200.00	200.00	
Subtotal:		1,550.00	1,950.00	1,263.75	1,950.00	2,700.00	2,700.00	
100-0802-570-020	EQUIPMENT			555.56	700.00	1,000.00	1,000.00	
Subtotal:				555.56	700.00	1,000.00	1,000.00	
Program number: 20 PLANNING & ZONING		90,272.00	89,312.00	72,549.05	89,662.00	94,521.00	94,521.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
PERMITS & INSPECTIONS-CODE COMPLIANCE (DEPT 570-035)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	198						
SUPPLIES (200 SERIES)	321	767	386	674	1,200	1,200	1,200
MAINTENANCE (400 SERIES)	33	73	83	37	225	225	250
SERVICES (500 SERIES)	2,915	2,680	2,940	5,355	9,950	10,050	15,650
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	31	29	33		50	50	50
CAPITAL (800 SERIES)	47				200	200	300
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	3,545	3,549	3,442	6,066	11,625	11,725	17,450

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0208-570-035	GAS AND OIL	200.00	200.00		200.00	200.00	200.00	
100-0210-570-035	MISCELLANEOUS	75.00	200.00	95.00	200.00	200.00	200.00	
100-0213-570-035	OFFICE SUPPLIES	100.00	100.00	3.88	100.00	100.00	100.00	
100-0214-570-035	POSTAGE	400.00	400.00	329.36	400.00	400.00	400.00	
100-0215-570-035	PRINTING	200.00	300.00	164.47	300.00	300.00	300.00	
Subtotal:		975.00	1,200.00	592.71	1,200.00	1,200.00	1,200.00	
100-0403-570-035	OTHER EQUIPMENT MAINTENANCE	75.00	75.00		75.00	100.00	100.00	
100-0406-570-035	VEHICLE MAINTENANCE	150.00	150.00		150.00	150.00	150.00	
Subtotal:		225.00	225.00		225.00	250.00	250.00	
100-0503-570-035	CONTRACT SERVICE	4,500.00	4,500.00	2,325.00	4,500.00	5,000.00	5,000.00	
100-0513-570-035	FILING FEES - COUNTY CLERK	300.00	600.00	655.00	700.00	1,000.00	1,000.00	
100-0531-570-035	SCHOOL/DUES	350.00	350.00		350.00	400.00	400.00	
100-0537-570-035	TRAVEL/LODGING	150.00	150.00		150.00	200.00	200.00	
100-0581-570-035	SUBSTANDARD DEMOLITION FEES		4,300.00	4,300.00	4,300.00	9,000.00	9,000.00	
100-0599-570-035	OTHER SERVICES	50.00	50.00	26.75	50.00	50.00	50.00	
Subtotal:		5,350.00	9,950.00	7,306.75	10,050.00	15,650.00	15,650.00	
100-0702-570-035	MINOR EQUIPMENT-OTHER	50.00	50.00		50.00	50.00	50.00	
Subtotal:		50.00	50.00		50.00	50.00	50.00	
100-0802-570-035	EQUIPMENT	200.00	200.00		200.00	300.00	300.00	
Subtotal:		200.00	200.00		200.00	300.00	300.00	
Program number: 35 CODE COMPLIANCE		6,800.00	11,625.00	7,899.46	11,725.00	17,450.00	17,450.00	
Department number: PERMITS & INSPECTIONS		356,331.00	355,300.00	277,985.01	355,008.00	382,682.00	380,152.00	

TAB 11

CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ECONOMIC DEVELOPMENT CORP REVENUES (FUND 110)

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALES TAX	1,777,618	1,828,527	1,887,604	2,061,050	1,985,000	2,105,000	2,185,000
INVESTMENT & MISC	2,531	1,626	2,305	12,271	9,250	22,260	27,675
USE OF PRIOR YR RSRVS							
TOTAL REVENUE	1,780,149	1,830,153	1,889,909	2,073,321	1,994,250	2,127,260	2,212,675

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
110-4011-000-000	SALES TAX REVENUE	1,985,000.00-	1,985,000.00-	1,427,433.53-	2,105,000.00-	2,185,000.00-	2,185,000.00-	
	Subtotal:	1,985,000.00-	1,985,000.00-	1,427,433.53-	2,105,000.00-	2,185,000.00-	2,185,000.00-	
110-4300-000-000	LW AREA MUSEUM RENTAL INCOME	100.00-	100.00-	100.00-	100.00-	100.00-	100.00-	
	Subtotal:	100.00-	100.00-	100.00-	100.00-	100.00-	100.00-	
110-4800-000-000	INTEREST INCOME	9,000.00-	9,000.00-	17,652.80-	22,000.00-	27,500.00-	27,500.00-	
110-4880-000-000	MISCELLANEOUS INCOME	150.00-	150.00-	160.49-	160.00-	75.00-	75.00-	
	Subtotal:	9,150.00-	9,150.00-	17,813.29-	22,160.00-	27,575.00-	27,575.00-	
	Program number:	1,994,250.00-	1,994,250.00-	1,445,346.82-	2,127,260.00-	2,212,675.00-	2,212,675.00-	
	Department number:	1,994,250.00-	1,994,250.00-	1,445,346.82-	2,127,260.00-	2,212,675.00-	2,212,675.00-	
	Revenues Subtotal -----	1,994,250.00-	1,994,250.00-	1,445,346.82-	2,127,260.00-	2,212,675.00-	2,212,675.00-	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ECONOMIC DEVELOPMENT CORPORATION**

ADMINISTRATION (DEPT 505)

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	91,363	96,980	105,215	108,504	110,337	88,866	
SUPPLIES (200 SERIES)	273	224	164	26	770	511	660
MAINTENANCE (400 SERIES)							
SERVICES (500 SERIES)	13,317	10,713	17,921	9,594	24,800	21,425	22,000
MISCELLANEOUS (600 SERIES)	20,321	13,725	14,465	15,793	31,000	18,000	18,000
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)	1,348,467	1,365,067	1,297,465	1,361,111	1,361,195	1,326,195	1,093,415
TOTAL EXPENSES	1,473,741	1,486,709	1,435,230	1,495,028	1,528,102	1,454,997	1,134,075

LW AREA MUSEUM (DEPT 605)

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)	243		33		50	50	100
MAINTENANCE (400 SERIES)	5		66		100	100	100
SERVICES (500 SERIES)	1,746	2,668	3,045	2,981	3,159	3,159	3,638
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)	214	127	174	301	4,000	4,000	2,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	2,208	2,795	3,318	3,282	7,309	7,309	5,838

GRAND TOTAL EXPENSES	1,475,949	1,489,504	1,438,548	1,498,310	1,535,411	1,462,306	1,139,913
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Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
110-0100-505-000	SALARIES	83,582.00	78,543.00	66,748.44	66,748.00			
110-0102-505-000	LONGEVITY BONUS	970.00	970.00	970.00	970.00			
110-0108-505-000	FICA EXPENSE	5,391.00	5,391.00	4,263.45	4,263.00			
110-0109-505-000	MEDICARE EXPENSE	1,261.00	1,261.00	997.10	997.00			
110-0110-505-000	UNEMPLOYMENT TAX	171.00	171.00	9.00	9.00			
110-0111-505-000	THRS EXPENSE	11,602.00	11,602.00	9,506.71	9,507.00			
110-0112-505-000	EMO EXPENSE	9,376.00	9,376.00	4,601.79	4,602.00			
110-0113-505-000	DENTAL BENEFITS	152.00	152.00	90.32	90.00			
110-0114-505-000	LIFE INSURANCE	63.00	63.00	45.70	46.00			
110-0115-505-000	WORKERS' COMPENSATION	225.00	225.00	169.02	225.00			
110-0116-505-000	OTHER BENEFITS	120.00	120.00	66.50	67.00			
110-0117-505-000	VISION INSURANCE	63.00	63.00	34.85	35.00			
110-0119-505-000	AUTO ALLOWANCE	2,400.00	2,400.00	1,306.67	1,307.00			
Subtotal:		115,376.00	110,337.00	88,809.55	88,866.00			
110-0210-505-000	MISCELLANEOUS SUPPLIES	50.00	50.00	13.50		50.00	50.00	
110-0213-505-000	OFFICE SUPPLIES	200.00	200.00	.93	1.00	100.00	100.00	
110-0214-505-000	POSTAGE	20.00	20.00	1.39	10.00	10.00	10.00	
110-0215-505-000	PRINTING	100.00	500.00		500.00	500.00	500.00	
Subtotal:		370.00	770.00	15.82	511.00	660.00	660.00	
110-0500-505-000	AUDIT EXPENSE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
110-0523-505-000	LEGAL SERVICES	5,000.00	5,000.00	3,532.24	4,000.00	5,000.00	5,000.00	
110-0531-505-000	SCHOOLS/DUES	4,000.00	3,000.00	2,400.00	3,000.00	1,000.00	1,000.00	
110-0535-505-000	TELEPHONE	800.00	800.00	342.35	425.00			
110-0537-505-000	TRAVEL/LODGING	2,000.00	2,000.00					
110-0539-505-000	OTHER SERVICES	5,000.00	8,000.00	10,479.58	8,000.00	10,000.00	10,000.00	
Subtotal:		22,800.00	24,800.00	22,754.17	21,425.00	22,000.00	22,000.00	
110-0615-505-000	ADVERTISING & PROMOTION	30,000.00	30,000.00	12,915.56	17,000.00	17,000.00	17,000.00	
110-0620-505-000	CONTINUING DISCLOSURE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
Subtotal:		31,000.00	31,000.00	13,915.56	18,000.00	18,000.00	18,000.00	
110-0902-505-000	TRANS OUT-WS 2009 ISS(97 RFWING)	282,716.00	282,716.00	141,358.00	282,716.00	136,804.00	136,804.00	
110-0904-505-000	TRANS OUT-GEN-FIRE TRUCK MAINT	17,000.00	17,000.00	8,500.00	17,000.00	25,000.00	25,000.00	
110-0905-505-000	ADMIN FEE - GENERAL FUND	245,768.00	245,768.00	122,884.00	245,768.00	238,078.00	238,078.00	
110-0906-505-000	CONTRIBUTION - WATER FUND	247,361.00	247,361.00	123,680.00	247,361.00	273,855.00	273,855.00	
110-0908-505-000	SPECIAL PARKS PROJ-PK IMP FUND	250,000.00	250,000.00	125,000.00	250,000.00	25,000.00	25,000.00	
110-0912-505-000	TRANS OUT-DS 2011 SERIES	98,800.00	98,800.00	49,400.00	98,800.00	101,250.00	101,250.00	
110-0913-505-000	TRANS OUT-DS 2014 REFUNDING	144,550.00	144,550.00	72,275.00	144,550.00	143,428.00	143,428.00	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
110-0916-505-000	SPECIAL PARKS PROJ-GF	20,000.00	20,000.00	10,000.00	20,000.00	50,000.00	50,000.00	
110-0998-505-000	DEVELOPER REIMBURSEMENTS	55,000.00	55,000.00		20,000.00	100,000.00	100,000.00	
Subtotal		1,361,195.00	1,361,195.00	653,098.00	1,326,195.00	1,093,415.00	1,093,415.00	
Program number:		1,530,741.00	1,528,102.00	778,593.10	1,454,997.00	1,134,075.00	1,134,075.00	
Department number: ECONOMIC DEVELOPMENT		1,530,741.00	1,528,102.00	778,593.10	1,454,997.00	1,134,075.00	1,134,075.00	

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
110-0210-605-000	MISCELLANEOUS	50.00	50.00		50.00	100.00	100.00	
Subtotal:		50.00	50.00		50.00	100.00	100.00	
110-0320-605-000	LANDSCAPING MAINTENANCE	100.00	100.00		100.00	100.00	100.00	
Subtotal:		100.00	100.00		100.00	100.00	100.00	
110-0512-605-000	ALARM SYSTEM SERVICE CHARGES	1,000.00	500.00	360.00	500.00	500.00	500.00	
110-0518-605-000	INSURANCE-BLDG & GEN LIABILITY	470.00	509.00	367.02	509.00	538.00	538.00	
110-0538-605-000	UTILITIES-ELECTRIC	800.00	800.00	500.56	800.00	900.00	900.00	
110-0546-605-000	UTILITIES-WTR/SWR	100.00	50.00	19.50	50.00	75.00	75.00	
110-0547-605-000	UTILITIES-GAS	100.00	100.00	72.83	100.00	125.00	125.00	
110-0580-605-000	CITY LABOR REIMBURSEMENT	1,750.00	1,200.00		1,200.00	1,500.00	1,500.00	
Subtotal:		4,220.00	3,159.00	1,319.91	3,159.00	3,638.00	3,638.00	
110-0800-605-000	BUILDING MAINTENANCE	300.00	4,000.00	3,670.89	4,000.00	2,000.00	2,000.00	
Subtotal:		300.00	4,000.00	3,670.89	4,000.00	2,000.00	2,000.00	
Program number:		4,670.00	7,309.00	4,990.80	7,159.00	5,838.00	5,838.00	
Department number: LAKE NORTHE AREA MUSEUM		4,670.00	7,309.00	4,990.80	7,309.00	5,838.00	5,838.00	
Expenditures	Subtotal -----	1,535,411.00	1,535,411.00	783,583.90	1,462,306.00	1,139,913.00	1,139,913.00	
Fund number: 110 ECONOMIC DEVELOPMENT CORP		458,839.00	458,839.00	661,762.92	664,954.00	1,072,762.00	1,072,762.00	

TAB 12

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
LIBRARY (DEPT 535)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	161,455	165,617	180,023	184,628	193,597	192,817	209,188
SUPPLIES (200 SERIES)	4,544	4,709	4,616	5,249	5,950	5,950	7,000
MAINTENANCE (300 & 400 SERIES)	1,148	1,286	1,555	2,199	4,941	5,941	3,050
SERVICES (500 SERIES)	14,845	17,282	14,264	14,867	16,717	16,717	15,955
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)					1,060	1,060	
CAPITAL (800 SERIES)	18,514	18,410	18,536	14,955	18,000	18,000	20,600
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	200,506	207,304	218,994	221,898	240,265	240,485	255,793

Department: 535 LIBRARY

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-535-000	SALARIES	146,209.00	145,209.00	117,288.61	144,753.00	155,322.00	155,322.00	
100-0101-535-000	OVERTIME	100.00	100.00		100.00	100.00	100.00	
100-0102-535-000	INCENTIVE PAY-LONGEVITY	1,430.00	1,430.00	1,430.00	1,430.00	1,550.00	1,550.00	
100-0108-535-000	FICA EXPENSE	9,160.00	9,160.00	7,337.23	9,054.00	9,732.00	9,732.00	
100-0109-535-000	MEDICARE EXPENSE	2,142.00	2,142.00	1,715.97	2,117.00	2,276.00	2,276.00	
100-0110-535-000	UNEMPLOYMENT TAX	855.00	68.00	63.96	68.00	855.00	855.00	
100-0111-535-000	THRS EXPENSE	18,187.00	18,187.00	15,136.49	18,026.00	19,604.00	19,604.00	
100-0112-535-000	HMO EXPENSE	18,733.00	14,865.00	12,439.16	14,865.00	16,740.00	16,740.00	
100-0113-535-000	DENTAL BENEFITS	303.00	318.00	263.20	318.00	367.00	367.00	
100-0114-535-000	LIFE INSURANCE	125.00	169.00	138.08	169.00	208.00	208.00	
100-0115-535-000	WORKERS' COMPENSATION	443.00	443.00	330.72	441.00	477.00	477.00	
100-0116-535-000	OTHER BENEFITS	480.00	480.00	342.00	456.00	456.00	456.00	
100-0117-535-000	VISION INSURANCE	126.00	126.00	100.12	120.00	121.00	121.00	
100-0122-535-000	HSA CONTRIBUTION		900.00	700.00	900.00	1,380.00	1,380.00	
Subtotal:		198,313.00	193,597.00	157,285.54	192,817.00	209,188.00	209,188.00	
100-0202-535-000	LIBRARY PROGRAMS	3,000.00	3,000.00	2,570.69	3,000.00	3,600.00	3,600.00	
100-0209-535-000	JANITORIAL SUPPLIES	450.00	450.00	358.69	450.00	450.00	450.00	
100-0210-535-000	MISCELLANEOUS SUPPLIES	1,440.00	1,440.00	1,099.91	1,440.00	1,800.00	1,800.00	
100-0213-535-000	OFFICE SUPPLIES	500.00	500.00	222.20	500.00	500.00	500.00	
100-0214-535-000	POSTAGE	150.00	150.00	81.32	150.00	150.00	150.00	
100-0215-535-000	PRINTING	200.00	410.00	302.06	410.00	500.00	500.00	
Subtotal:		5,740.00	5,950.00	4,634.87	5,950.00	7,000.00	7,000.00	
100-0301-535-000	BUILDING MAINTENANCE	1,650.00	4,500.00	4,920.30	5,300.00	4,500.00	2,500.00	
100-0320-535-000	LANDSCAPING MAINTENANCE	350.00	350.00	449.81	550.00	350.00	350.00	
Subtotal:		2,000.00	4,850.00	5,370.11	5,850.00	4,850.00	2,850.00	
100-0400-535-000	EQUIPMENT RENTAL	200.00	91.00	90.44	91.00	200.00	200.00	
Subtotal:		200.00	91.00	90.44	91.00	200.00	200.00	
100-0530-535-000	JANITORIAL SERVICES	4,902.00	4,780.00	4,080.10	4,780.00	4,780.00	4,780.00	
100-0531-535-000	SCHOOLS/DUES	640.00	707.00	706.28	707.00	725.00	725.00	
100-0535-535-000	TELEPHONE	1,000.00	550.00	397.44	550.00	550.00	550.00	
100-0537-535-000	TRAVEL	875.00	930.00	930.07	930.00	150.00	150.00	
100-0538-535-000	UTILITIES-ELECTRIC	5,500.00	6,700.00	4,004.45	6,700.00	6,700.00	6,700.00	
100-0546-535-000	UTILITIES-WTR/SWR	2,500.00	2,200.00	1,649.06	2,200.00	2,200.00	2,200.00	
100-0547-535-000	UTILITIES-GAS	1,200.00	750.00	609.66	750.00	750.00	750.00	
100-0597-535-000	HUMAN RESOURCE SERVICES	100.00	100.00		100.00	100.00	100.00	

Department: 535 LIBRARY

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Subtotal:		16,717.00	16,717.00	12,377.07	16,717.00	15,955.00	15,955.00	
100-0702-535-000	MINOR EQUIPMENT	1,060.00	1,060.00	459.62	1,060.00			
Subtotal:		1,060.00	1,060.00	459.62	1,060.00			
100-0815-535-000	REPLACEMENT EQUIPMENT					600.00	600.00	
100-0817-535-000	LIBRARY BOOKS/MATERIALS	18,000.00	18,000.00	15,848.77	18,000.00	20,000.00	20,000.00	
Subtotal:		18,000.00	18,000.00	15,848.77	18,000.00	20,600.00	20,600.00	
Program number:		242,030.00	240,265.00	196,066.42	240,485.00	257,793.00	255,793.00	
Department number:	LIBRARY	242,030.00	240,265.00	196,066.42	240,485.00	257,793.00	255,793.00	

TAB 13

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
POLICE DEPARTMENT (DEPT 510)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	1,704,509	1,741,422	1,830,932	1,822,199	2,054,156	1,938,092	2,123,361
SUPPLIES (200 SERIES)	61,158	54,708	40,843	35,236	54,200	54,200	54,600
MAINTENANCE (300 & 400 SERIES)	28,399	18,691	15,615	20,733	26,175	28,175	31,175
SERVICES (500 SERIES)	34,962	41,543	38,861	40,778	56,560	55,239	55,224
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			1,462	1,139	4,100	4,100	1,500
CAPITAL (800 SERIES)	87,500	122,561	56,819	46,511	52,496	55,413	4,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	1,916,528	1,978,925	1,984,532	1,966,596	2,247,687	2,135,219	2,269,860

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 510 POLICE DEPARTMENT

Program: POLICE

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-510-000	SALARIES	1,389,068.00	1,425,593.00	1,094,388.13	1,367,567.00	1,453,867.00	1,453,867.00	
100-0101-510-000	OVERTIME	18,000.00	18,000.00	11,284.52	18,000.00	18,000.00	18,000.00	
100-0102-510-000	LONGEVITY PAY	13,375.00	13,375.00	12,895.00	12,895.00	13,800.00	13,800.00	
100-0106-510-000	STEP UP PAY					2,892.00	2,892.00	
100-0108-510-000	FICA EXPENSE	89,625.00	85,986.00	67,534.66	85,986.00	93,351.00	93,351.00	
100-0109-510-000	MEDICARE EXPENSE	20,961.00	21,466.00	15,794.39	20,110.00	21,832.00	21,832.00	
100-0110-510-000	UNEMPLOYMENT TAX	5,130.00	441.00	412.63	441.00	5,130.00	5,130.00	
100-0111-510-000	TMRB EXPENSE	192,875.00	188,070.00	156,115.09	188,061.00	203,618.00	203,618.00	
100-0112-510-000	HMO EXPENSE	243,748.00	243,748.00	150,032.44	189,108.00	248,732.00	248,732.00	
100-0113-510-000	DENTAL BENEFITS	3,642.00	3,642.00	2,762.28	3,528.00	4,408.00	4,408.00	
100-0114-510-000	LIFE INSURANCE	1,568.00	1,990.00	1,552.88	1,990.00	2,597.00	2,597.00	
100-0115-510-000	WORKERS' COMPENSATION	27,945.00	28,559.00	21,055.83	28,075.00	30,967.00	30,967.00	
100-0116-510-000	OTHER BENEFITS	3,000.00	3,000.00	1,909.50	2,679.00	2,850.00	2,850.00	
100-0117-510-000	VISION INSURANCE	1,511.00	1,511.00	1,099.24	1,340.00	1,457.00	1,457.00	
100-0118-510-000	CERTIFICATION PAY	17,400.00	13,400.00	10,750.00	13,254.00	17,100.00	17,100.00	
100-0120-510-000	UNIFORM ALLOWANCE	7,725.00	4,475.00	4,158.34	4,158.00			
100-0122-510-000	HSA CONTRIBUTION		900.00	500.00	900.00	2,760.00	2,760.00	
Subtotal:		2,035,573.00	2,054,156.00	1,552,244.93	1,938,092.00	2,123,361.00	2,123,361.00	
100-0208-510-000	GAS AND OIL	50,000.00	40,000.00	15,385.14	40,000.00	40,000.00	40,000.00	
100-0209-510-000	JANITORIAL SUPPLIES	600.00	600.00	93.63	600.00	400.00	400.00	
100-0210-510-000	MISCELLANEOUS SUPPLIES	1,500.00	2,500.00	1,864.29	2,500.00	2,500.00	2,500.00	
100-0213-510-000	OFFICE SUPPLIES	1,000.00	1,500.00	1,282.40	1,500.00	1,500.00	1,500.00	
100-0214-510-000	POSTAGE	1,500.00	1,500.00	1,377.58	1,500.00	1,500.00	1,500.00	
100-0215-510-000	PRINTING	1,200.00	1,000.00	944.10	1,000.00	1,200.00	1,200.00	
100-0220-510-000	UNIFORM ACCESSORIES	3,500.00	5,000.00	2,806.89	5,000.00	5,000.00	5,000.00	
100-0223-510-000	TRAINING SUPPLIES	1,000.00	1,500.00	610.88	1,500.00	1,500.00	1,500.00	
100-0295-510-000	SPECIAL EVENT SUPPLIES	1,000.00	600.00	386.71	600.00	1,000.00	1,000.00	
Subtotal:		61,300.00	54,200.00	24,751.62	54,200.00	54,600.00	54,600.00	
100-0300-510-000	BUILDING MAINTENANCE	7,500.00	10,000.00	11,762.01	12,000.00	15,000.00	15,000.00	
100-0320-510-000	LANDSCAPING MAINTENANCE	175.00	175.00	54.41	175.00	175.00	175.00	
Subtotal:		7,675.00	10,175.00	11,816.42	12,175.00	15,175.00	15,175.00	
100-0403-510-000	OTHER EQUIPMENT MAINTENANCE	1,000.00	1,000.00	302.50	1,000.00	1,000.00	1,000.00	
100-0404-510-000	RADIO MAINTENANCE	1,000.00						
100-0406-510-000	VEHICLE MAINTENANCE	15,000.00	15,000.00	9,413.84	15,000.00	15,000.00	15,000.00	
Subtotal:		17,000.00	16,000.00	9,716.34	16,000.00	16,000.00	16,000.00	
100-0518-510-000	INSURANCE-BLDG & GEN LIABILITY	110.00	110.00	67.44	90.00	98.00	98.00	

Department: 510 POLICE DEPARTMENT

Program: POLICE

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0521-510-000	INSURANCE-VEHICLES	7,410.00	7,410.00	5,200.41	6,934.00	7,158.00	7,158.00	
100-0522-510-000	DRUG TESTING/ENFORCEMENT	500.00	500.00		500.00	500.00	500.00	
100-0523-510-000	REIMBURSABLE SIGS TESTING FEES	1,800.00	1,800.00	589.00	1,800.00	1,800.00	1,800.00	
100-0524-510-000	INVESTIGATIVE DNA TESTING	3,000.00	3,000.00	20.00	3,000.00	3,000.00	3,000.00	
100-0528-510-000	PRISONER SERVICES/REPAIRS	2,200.00	2,500.00	1,835.95	2,500.00	2,500.00	2,500.00	
100-0530-510-000	JANITORIAL SERVICES	2,655.00	2,868.00	2,512.90	2,868.00	2,868.00	2,868.00	
100-0531-510-000	SCHOOLS/DUES	2,000.00	2,000.00	1,303.00	2,000.00	2,000.00	2,000.00	
100-0535-510-000	TELEPHONE	12,000.00	10,000.00	7,411.36	10,000.00	10,000.00	10,000.00	
100-0536-510-000	TRAINING - GRANT FUNDED		1,072.00	956.52	1,072.00			
100-0537-510-000	TRAVEL/LODGING	2,000.00	2,000.00	847.38	2,000.00	2,000.00	2,000.00	
100-0538-510-000	UTILITIES-ELECTRIC	15,000.00	15,000.00	9,379.24	14,350.00	15,000.00	15,000.00	
100-0546-510-000	UTILITIES-WTR/SWR	1,500.00	1,500.00	659.10	1,225.00	1,500.00	1,500.00	
100-0547-510-000	UTILITIES-GAS	800.00	800.00	451.11	800.00	800.00	800.00	
100-0597-510-000	HUMAN RESOURCE SERVICES	1,000.00	2,000.00	1,400.00	2,000.00	2,000.00	2,000.00	
100-0599-510-000	OTHER SERVICES	4,000.00	4,000.00	3,954.30	4,100.00	4,000.00	4,000.00	
Subtotal:		55,975.00	56,560.00	36,587.71	55,239.00	55,224.00	55,224.00	
100-0702-510-000	MINOR EQUIPMENT-OFFICE	1,000.00	4,100.00	652.73	4,100.00	1,500.00	1,500.00	
Subtotal:		1,000.00	4,100.00	652.73	4,100.00	1,500.00	1,500.00	
100-0801-510-000	COMPUTER HARDWARE	1,500.00	1,500.00	24.99	1,500.00	1,500.00	1,500.00	
100-0802-510-000	EQUIPMENT	500.00	500.00	217.98	500.00	500.00	500.00	
100-0805-510-000	MOTOR VEHICLES	42,700.00	38,682.00	38,681.63	38,682.00			
100-0811-510-000	BUILDING IMPROVEMENTS	2,000.00	2,000.00	665.00	2,000.00	2,000.00	2,000.00	
100-0820-510-000	DONATION EXPENDITURES		9,814.00	10,095.32	10,096.00			
100-0821-510-000	GRANT EXPENDITURES			2,634.53	2,635.00			
Subtotal:		46,700.00	52,496.00	52,319.45	55,413.00	4,000.00	4,000.00	
Program number:	POLICE	2,225,223.00	2,247,687.00	1,688,089.20	2,135,219.00	2,269,860.00	2,269,860.00	
Department number:	POLICE DEPARTMENT	2,225,223.00	2,247,687.00	1,688,089.20	2,135,219.00	2,269,860.00	2,269,860.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
CONFISCATED PROPERTY FUND SUMMARY (FUND 105)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE							
CONFISCATED PROPERTY							
INVESTMENT & MISC INCOME	(17)	(717)	(26)	(23)	(11)	(14)	(8)
USE OF PRIOR YR RESERVES					(1,139)	(436)	
TOTAL REVENUE	(17)	(717)	(26)	(23)	(1,150)	(450)	(8)
EXPENDITURES							
SUPPLIES (200 SERIES)	1,006	946	1,037	689	1,000	300	
MAINTENANCE (400 SERIES)		275					
SERVICES (500 SERIES)	253	325	165	135	150	150	150
CAPITAL (800 SERIES)		618					
TOTAL EXPENDITURES	1,259	2,164	1,202	824	1,150	450	150
VARIANCE-(SURPLUS)/DEFICIT	1,242	1,447	1,176	801	0	0	142

BUDGET WORKSHEET

Fund: 105 CONFISCATED PROPERTY FUND

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
105-4800-000-000	INVESTMENT INCOME	1.00-	1.00-	1.62-	2.00-	3.00-	3.00-	
105-4880-000-000	MISCELLANEOUS INCOME	10.00-	10.00-	11.98-	12.00-	5.00-	5.00-	
Subtotal:		11.00-	11.00-	13.60-	14.00-	8.00-	8.00-	
105-4996-000-000	USE OF PRIOR YR RESTRICTED FB	1,139.00-	1,139.00-		436.00-			
Subtotal:		1,139.00-	1,139.00-		436.00-			
Program number:		1,150.00-	1,150.00-	13.60-	450.00-	8.00-	8.00-	
Department number:		1,150.00-	1,150.00-	13.60-	450.00-	8.00-	8.00-	
Revenues	Subtotal -----	1,150.00-	1,150.00-	13.60-	450.00-	8.00-	8.00-	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Fund: 105 CONFISCATED PROPERTY FUND

Department: 500 CONFISCATED PROPERTY ADMIN

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
105-0215-500-000	BEVERAGES/BOTTLED WATER	1,000.00	1,000.00	280.44	300.00			
	Subtotal:	1,000.00	1,000.00	280.44	300.00			
105-0599-500-000	OTHER SERVICES	150.00	150.00	71.90	150.00	150.00	150.00	
	Subtotal:	150.00	150.00	71.90	150.00	150.00	150.00	
	Program number:	1,150.00	1,150.00	352.34	450.00	150.00	150.00	
	Department number: CONFISCATED PROPERTY ADMIN	1,150.00	1,150.00	352.34	450.00	150.00	150.00	
	Expenditures Subtotal -----	1,150.00	1,150.00	352.34	450.00	150.00	150.00	
	Fund number: 105 CONFISCATED PROPERTY FUND			338.74		142.00	142.00	

TAB 14

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ANIMAL CONTROL (DEPT 560)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	46,951	56,032	62,414	58,733	64,853	62,877	67,758
SUPPLIES (200 SERIES)	3,053	3,330	3,567	2,019	3,175	3,325	3,575
MAINTENANCE (300 & 400 SERIES)	4,513	1,805	2,475	1,757	3,100	3,100	3,100
SERVICES (500 SERIES)	13,998	14,666	15,476	13,903	16,328	16,150	15,633
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			660		800	800	800
CAPITAL (800 SERIES)	21,276	908					
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	89,791	76,741	84,592	76,412	88,256	86,252	90,866

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-560-000	SALARIES	48,074.00	45,074.00	35,555.81	44,010.00	46,941.00	46,941.00	
100-0101-560-000	OVERTIME	500.00	500.00	156.70	500.00	500.00	500.00	
100-0108-560-000	FICA EXPENSE	3,012.00	3,012.00	2,180.02	2,733.00	2,941.00	2,941.00	
100-0109-560-000	MEDICARE EXPENSE	704.00	704.00	509.85	639.00	688.00	688.00	
100-0110-560-000	UNEMPLOYMENT TAX	513.00	513.00	39.86	55.00	513.00	513.00	
100-0111-560-000	TWRS EXPENSE	4,987.00	4,987.00	4,258.30	4,939.00	4,958.00	4,958.00	
100-0112-560-000	HMO EXPENSE	9,376.00	7,918.00	6,604.43	7,918.00	9,066.00	9,066.00	
100-0113-560-000	DENTAL BENEFITS	152.00	160.00	132.24	160.00	184.00	184.00	
100-0114-560-000	LIFE INSURANCE	83.00	85.00	69.04	85.00	104.00	104.00	
100-0115-560-000	WORKERS' COMPENSATION	1,589.00	1,597.00	1,197.93	1,597.00	1,574.00	1,574.00	
100-0116-560-000	OTHER BENEFITS	240.00	240.00	123.50	181.00	228.00	228.00	
100-0117-560-000	VISION INSURANCE	63.00	63.00	50.30	60.00	61.00	61.00	
Subtotal:		69,273.00	64,853.00	50,877.98	62,877.00	67,758.00	67,758.00	
100-0208-560-000	GAS AND OIL	1,500.00	1,000.00	376.80	1,000.00	1,000.00	1,000.00	
100-0209-560-000	JANITORIAL SUPPLIES	800.00	800.00	573.51	800.00	1,000.00	1,000.00	
100-0210-560-000	MISCELLANEOUS SUPPLIES/TOOLS	600.00	600.00	439.12	600.00	600.00	600.00	
100-0213-560-000	OFFICE SUPPLIES	125.00	125.00	57.21	125.00	125.00	125.00	
100-0214-560-000	POSTAGE	50.00	50.00	33	50.00	50.00	50.00	
100-0215-560-000	PRINTING	200.00	100.00	59.95	100.00	200.00	200.00	
100-0219-560-000	UNIFORMS	400.00	400.00	285.53	400.00	400.00	400.00	
100-0222-560-000	SAFETY	200.00	100.00	218.44	250.00	200.00	200.00	
Subtotal:		3,875.00	3,175.00	2,011.49	3,325.00	3,575.00	3,575.00	
100-0300-560-000	BUILDING MAINTENANCE	1,500.00	1,500.00	1,069.66	1,500.00	1,500.00	1,500.00	
100-0320-560-000	LANDSCAPING MAINTENANCE	300.00	300.00	66.18	300.00	300.00	300.00	
Subtotal:		1,800.00	1,800.00	1,135.84	1,800.00	1,800.00	1,800.00	
100-0400-560-000	EQUIPMENT RENTAL		100.00	67.83	100.00	100.00	100.00	
100-0403-560-000	EQUIPMENT MAINTENANCE	200.00	200.00	84.13	200.00	200.00	200.00	
100-0404-560-000	RADIO MAINTENANCE	200.00						
100-0406-560-000	VEHICLE MAINTENANCE	1,500.00	1,000.00	424.80	1,000.00	1,000.00	1,000.00	
Subtotal:		1,900.00	1,300.00	576.76	1,300.00	1,300.00	1,300.00	
100-0521-560-000	VEHICLE INSURANCE	990.00	990.00	691.32	922.00	495.00	495.00	
100-0530-560-000	JANITORIAL SERVICES	1,588.00	1,588.00	1,258.90	1,478.00	1,588.00	1,588.00	
100-0531-560-000	SCHOOLS/DUES	800.00	400.00		400.00	400.00	400.00	
100-0535-560-000	TELEPHONE	1,200.00	1,000.00	795.76	1,000.00	1,000.00	1,000.00	
100-0537-560-000	TRAVEL/LODGING	500.00	250.00		250.00	250.00	250.00	
100-0538-560-000	UTILITIES-ELECTRIC	9,500.00	7,500.00	4,714.72	7,500.00	7,500.00	7,500.00	

Department: 560 ANIMAL CONTROL

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0539-560-000	VETERINARIAN SERVICE	500.00	500.00	183.50	500.00	500.00	500.00	
100-0546-560-000	UTILITIES-WTR/SWR	1,500.00	1,500.00	1,354.60	1,500.00	1,500.00	1,500.00	
100-0547-560-000	UTILITIES-GAS	3,000.00	2,000.00	1,677.22	2,000.00	2,000.00	2,000.00	
100-0597-560-000	HUMAN RESOURCE SERVICES	200.00	200.00	108.00	200.00	200.00	200.00	
100-0599-560-000	OTHER SERVICES	200.00	400.00	325.00	400.00	200.00	200.00	
Subtotal:		19,978.00	16,328.00	11,109.02	16,150.00	15,633.00	15,633.00	
100-0702-560-000	MINOR EQUIPMENT-SHELTER	200.00	800.00	559.77	800.00	800.00	800.00	
Subtotal:		200.00	800.00	559.77	800.00	800.00	800.00	
Program number:		97,026.00	88,256.00	66,270.86	86,252.00	90,866.00	90,866.00	
Department number: ANIMAL CONTROL		97,026.00	88,256.00	66,270.86	86,252.00	90,866.00	90,866.00	

TAB 15

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
SENIOR CITIZENS (DEPT 550)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	56,378	66,286	70,184	74,383	79,663	78,445	85,265
SUPPLIES (200 SERIES)	5,000	5,640	6,168	5,982	8,225	8,425	11,010
MAINTENANCE (300 & 400 SERIES)	1,182	3,579	1,500	2,027	4,291	5,441	5,610
SERVICES (500 SERIES)	20,667	22,344	19,182	18,843	20,263	20,308	23,780
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)		291	277	135	400	400	480
CAPITAL (800 SERIES)	3,209	203	100	338	1,150	1,150	500
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	86,436	98,343	97,411	101,708	113,992	114,169	126,645

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MOR PROPOSED	COUNCIL APPROVED
100-0100-550-000	SALARIES	58,855.00	58,855.00	46,940.02	58,233.00	62,343.00	62,343.00	
100-0102-550-000	INCENTIVE PAY-LONGEVITY	655.00	655.00	655.00	655.00	715.00	715.00	
100-0108-550-000	FICA EXPENSE	3,690.00	3,690.00	2,911.47	3,619.00	3,910.00	3,910.00	
100-0109-550-000	MEDICARE EXPENSE	863.00	863.00	680.90	846.00	914.00	914.00	
100-0110-550-000	UNEMPLOYMENT TAX	342.00	342.00	5.21	27.00	342.00	342.00	
100-0111-550-000	TWRS EXPENSE	6,667.00	6,667.00	5,439.79	6,489.00	7,232.00	7,232.00	
100-0112-550-000	HMO EXPENSE	9,376.00	7,887.00	6,572.80	7,887.00	9,066.00	9,066.00	
100-0113-550-000	DENTAL BENEFITS	152.00	159.00	131.60	159.00	184.00	184.00	
100-0114-550-000	LIFE INSURANCE	63.00	85.00	69.04	85.00	104.00	104.00	
100-0115-550-000	WORKERS' COMPENSATION	154.00	157.00	117.60	157.00	166.00	166.00	
100-0116-550-000	OTHER BENEFITS	240.00	240.00	171.00	228.00	228.00	228.00	
100-0117-550-000	VISION INSURANCE	63.00	63.00	50.06	60.00	61.00	61.00	
Subtotal:		81,120.00	79,663.00	63,744.49	78,445.00	85,265.00	85,265.00	
100-0209-550-000	JANITORIAL SUPPLIES	375.00	375.00	397.95	500.00	500.00	500.00	
100-0210-550-000	MISCELLANEOUS SUPPLIES	4,750.00	4,750.00	3,554.45	4,750.00	5,750.00	5,750.00	
100-0213-550-000	OFFICE SUPPLIES	350.00	350.00	155.14	350.00	450.00	450.00	
100-0214-550-000	POSTAGE	300.00	100.00	1.40	100.00	360.00	360.00	
100-0215-550-000	PRINTING	75.00	150.00	170.22	225.00	200.00	200.00	
100-0295-550-000	SPECIAL EVENT SUPPLIES	3,000.00	2,500.00	1,189.45	2,500.00	3,750.00	3,750.00	
Subtotal:		8,850.00	8,225.00	5,468.61	8,425.00	11,010.00	11,010.00	
100-0300-550-000	BUILDING MAINTENANCE	1,750.00	4,000.00	4,458.39	4,700.00	4,800.00	4,800.00	
100-0320-550-000	LANDSCAPING MAINTENANCE	300.00	100.00	449.79	550.00	360.00	360.00	
Subtotal:		2,050.00	4,100.00	4,908.18	5,250.00	5,160.00	5,160.00	
100-0400-550-000	EQUIPMENT RENTAL	200.00	91.00	90.44	91.00	250.00	250.00	
100-0403-550-000	OTHER EQUIPMENT MAINTENANCE	150.00	100.00		100.00	200.00	200.00	
Subtotal:		350.00	191.00	90.44	191.00	450.00	450.00	
100-0530-550-000	JANITORIAL SERVICES	4,902.00	4,780.00	4,080.10	4,780.00	6,000.00	4,780.00	
100-0531-550-000	SCHOOL/DUES	100.00	100.00	145.00	145.00	150.00	150.00	
100-0535-550-000	TELEPHONE	1,000.00	800.00	488.69	800.00	1,200.00	1,200.00	
100-0538-550-000	UTILITIES-ELECTRIC	5,500.00	6,700.00	4,004.46	6,700.00	6,600.00	6,600.00	
100-0546-550-000	UTILITIES-WTR/SWR	2,000.00	2,200.00	1,649.06	2,200.00	2,700.00	2,700.00	
100-0547-550-000	UTILITIES-GAS	1,000.00	750.00	609.66	750.00	1,000.00	1,000.00	
100-0597-550-000	HUMAN RESOURCE SERVICES	100.00	100.00		100.00	150.00	150.00	
100-0599-550-000	OTHER SERVICES	6,000.00	4,833.00	4,832.85	4,833.00	7,200.00	7,200.00	
Subtotal:		20,602.00	20,263.00	15,809.82	20,308.00	25,000.00	23,780.00	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 550 SENIOR CITIZENS

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0702-550-000	MINOR EQUIPMENT-OTHER	400.00	400.00	223.76	400.00	480.00	480.00	
Subtotal:		400.00	400.00	223.76	400.00	480.00	480.00	
100-0800-550-000	BUILDING IMPROVEMENTS	400.00	400.00		400.00	500.00	500.00	
100-0820-550-000	DONATION EXPENDITURES		750.00	133.97	750.00			
Subtotal:		400.00	1,150.00	133.97	1,150.00	500.00	500.00	
Program number:		113,772.00	113,992.00	90,379.27	114,169.00	127,865.00	126,645.00	
Department number: SENIOR CITIZENS		113,772.00	113,992.00	90,379.27	114,169.00	127,865.00	126,645.00	

TAB 16

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
WATER SUPPLY (DEPT 700)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	101,414	117,288	106,516	106,135	141,250	141,151	147,850
SUPPLIES (200 SERIES)	7,622	9,728	10,818	9,733	11,770	11,770	11,770
MAINTENANCE (400 SERIES)	7,578	2,755	4,778	13,867	8,000	8,000	8,000
SERVICES (500 SERIES)	552,476	635,222	695,988	660,584	730,420	698,000	733,967
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)	1,120			1,175	78,700	66,000	
TRNS OUT/DEPREC (900 SERIES)	207	207	207	207			
TOTAL EXPENSES	670,417	765,200	818,307	791,701	970,140	924,921	901,587

CITY OF LAKE WORTH
BUDGET WORKSHEET

Fund: 200 WATER WORKS		Department: 700 WATER SUPPLY			Period Ending 9/2017		Program:	
Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-0100-700-000	SALARIES	94,754.00	95,144.00	75,778.30	95,144.00	100,362.00	100,362.00	
200-0102-700-000	LONGEVITY PAY	825.00	825.00	825.00	825.00	885.00	885.00	
200-0108-700-000	FICA EXPENSE	5,945.00	5,660.00	4,255.20	5,660.00	6,389.00	6,389.00	
200-0109-700-000	MEDICARE EXPENSE	1,390.00	1,390.00	995.18	1,324.00	1,494.00	1,494.00	
200-0110-700-000	UNEMPLOYMENT TAX	513.00	194.00	176.26	194.00	513.00	513.00	
200-0111-700-000	TMRB EXPENSE	12,793.00	12,909.00	10,664.44	12,909.00	13,936.00	13,936.00	
200-0112-700-000	HMO EXPENSE	18,753.00	19,644.00	15,961.77	19,644.00	18,133.00	18,133.00	
200-0113-700-000	DENTAL BENEFITS	303.00	304.00	246.03	304.00	367.00	367.00	
200-0114-700-000	LIFE INSURANCE	125.00	159.00	125.92	159.00	208.00	208.00	
200-0115-700-000	WORKERS' COMPENSATION	3,142.00	3,155.00	2,366.49	3,155.00	3,414.00	3,414.00	
200-0116-700-000	OTHER BENEFITS	240.00	240.00	161.50	219.00	228.00	228.00	
200-0117-700-000	VISION INSURANCE	126.00	126.00	93.24	114.00	121.00	121.00	
200-0118-700-000	CERTIFICATION PAY	300.00	1,500.00	1,187.50	1,500.00	1,800.00	1,800.00	
Subtotal:		139,209.00	141,250.00	112,836.89	141,151.00	147,850.00	147,850.00	
200-0201-700-000	CHEMICALS	9,000.00	9,000.00	4,715.87	9,000.00	9,000.00	9,000.00	
200-0210-700-000	MISCELLANEOUS SUPPLIES/TOOLS	500.00	500.00	233.19	500.00	500.00	500.00	
200-0213-700-000	OFFICE SUPPLIES	60.00	60.00	14.79	60.00	60.00	60.00	
200-0214-700-000	POSTAGE	50.00	60.00	9.56	60.00	60.00	60.00	
200-0215-700-000	PRINTING	1,100.00	1,300.00	732.46	1,300.00	1,300.00	1,300.00	
200-0219-700-000	UNIFORMS	400.00	700.00	466.12	700.00	700.00	700.00	
200-0222-700-000	SAFETY	150.00	150.00	105.25	150.00	150.00	150.00	
Subtotal:		11,260.00	11,770.00	6,277.24	11,770.00	11,770.00	11,770.00	
200-0408-700-000	WELL SITE MAINTENANCE/INSPECT.	8,000.00	8,000.00	1,895.94	8,000.00	8,000.00	8,000.00	
Subtotal:		8,000.00	8,000.00	1,895.94	8,000.00	8,000.00	8,000.00	
200-0502-700-000	COMPUTER SOFTWARE-CONTRACTS	2,500.00	2,500.00		2,500.00	2,500.00	2,500.00	
200-0509-700-000	ELECTRICAL PUMP POWER	24,500.00	27,500.00	20,736.23	27,500.00	27,000.00	27,000.00	
200-0518-700-000	GENERAL INSURANCE	870.00	870.00	586.89	783.00	851.00	851.00	
200-0535-700-000	TELEPHONE	2,000.00	1,600.00	1,087.76	1,600.00	1,600.00	1,600.00	
200-0540-700-000	WATER TESTING	6,000.00	7,500.00	3,909.91	7,500.00	7,500.00	7,500.00	
200-0541-700-000	WATER PURCHASE	696,000.00	681,750.00	363,839.53	650,000.00	685,000.00	685,000.00	
200-0542-700-000	GROUNDWATER PRODUCTION FEES	8,500.00	8,500.00	7,916.14	7,917.00	8,500.00	8,500.00	
200-0590-700-000	FW RADIO TRUNKING					816.00	816.00	
200-0597-700-000	HUMAN RESOURCE SERVICES	200.00	200.00	108.00	200.00	200.00	200.00	
Subtotal:		740,570.00	730,420.00	398,184.46	698,000.00	733,967.00	733,967.00	
200-0805-700-000	MOTOR VEHICLES	66,000.00	78,700.00	65,169.17	66,000.00			

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Subtotal:		66,000.00	78,700.00	65,169.17	66,000.00			
Program number:		965,039.00	970,140.00	584,363.70	924,921.00	901,587.00	901,587.00	
Department number:	WATER SUPPLY	965,039.00	970,140.00	584,363.70	924,921.00	901,587.00	901,587.00	

TAB 17

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
WATER DISTRIBUTION (DEPT 710)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	172,852	190,666	219,375	216,116	200,499	198,056	223,321
SUPPLIES (200 SERIES)	20,684	19,061	13,945	12,465	15,600	15,600	15,350
MAINTENANCE (300 & 400 SERIES)	33,029	29,922	22,013	31,711	43,000	43,000	35,000
SERVICES (500 SERIES)	6,862	21,017	11,166	8,952	31,977	32,004	13,868
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)					4,300	4,300	
CAPITAL (800 SERIES)	14,497	18,690	32,223	39,464	77,000	77,000	50,000
TRNS OUT/DEPREC (900 SERIES)	156,405	148,219	144,876	147,854			
TOTAL EXPENSES	404,329	427,575	443,598	456,562	372,376	369,960	337,539

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 710 WATER DISTRIBUTION

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-0100-710-000	SALARIES	117,523.00	112,023.00	87,910.46	111,808.00	119,016.00	119,016.00	
200-0101-710-000	OVERTIME	22,500.00	21,000.00	10,502.21	21,000.00	22,000.00	22,000.00	
200-0102-710-000	INCENTIVE PAY-LONGEVITY	825.00	825.00	825.00	825.00	885.00	885.00	
200-0107-710-000	ON CALL PREMIUM PAY					7,760.00	7,760.00	
200-0108-710-000	FICA EXPENSE	9,067.00	9,067.00	6,149.72	8,335.00	9,539.00	9,539.00	
200-0109-710-000	MEDICARE EXPENSE	2,121.00	2,121.00	1,438.24	1,949.00	2,231.00	2,231.00	
200-0110-710-000	UNEMPLOYMENT TAX	684.00	27.00	30.71	40.00	684.00	684.00	
200-0111-710-000	TMRs EXPENSE	19,513.00	18,314.00	14,194.47	18,314.00	20,807.00	20,807.00	
200-0112-710-000	HMO EXPENSE	33,019.00	25,640.00	19,702.25	25,640.00	29,699.00	29,699.00	
200-0113-710-000	DENTAL BENEFITS	455.00	473.00	369.32	473.00	551.00	551.00	
200-0114-710-000	LIFE INSURANCE	188.00	249.00	184.26	249.00	312.00	312.00	
200-0115-710-000	WORKERS' COMPENSATION	4,793.00	4,811.00	3,608.52	4,811.00	5,113.00	5,113.00	
200-0116-710-000	OTHER BENEFITS	360.00	360.00	228.00	333.00	342.00	342.00	
200-0117-710-000	VISION INSURANCE	189.00	189.00	140.91	179.00	182.00	182.00	
200-0118-710-000	CERTIFICATION PAY	5,400.00	5,400.00	3,500.00	4,100.00	4,200.00	4,200.00	
Subtotal:		216,637.00	200,499.00	148,784.07	198,056.00	223,321.00	223,321.00	
200-0208-710-000	GAS AND OIL	12,500.00	12,500.00	9,106.36	12,500.00	12,500.00	12,500.00	
200-0210-710-000	MISCELLANEOUS SUPPLIES/TOOLS	750.00	750.00	143.76	750.00	700.00	700.00	
200-0213-710-000	OFFICE	100.00	100.00	82.64	100.00	100.00	100.00	
200-0219-710-000	UNIFORMS	2,000.00	2,000.00	1,218.99	2,000.00	1,800.00	1,800.00	
200-0222-710-000	SAFETY	250.00	250.00	165.82	250.00	250.00	250.00	
Subtotal:		15,600.00	15,600.00	10,717.57	15,600.00	15,350.00	15,350.00	
200-0300-710-000	BUILDING MAINTENANCE	2,500.00	2,500.00		2,500.00	2,000.00	2,000.00	
200-0313-710-000	WATER MAINS MAINTENANCE	20,000.00	20,000.00	9,597.59	20,000.00	18,000.00	18,000.00	
200-0315-710-000	GF REIMBURSE FOR W&S IMPROVMTS	5,500.00	5,500.00	2,105.96	5,500.00	5,000.00	5,000.00	
Subtotal:		28,000.00	28,000.00	11,703.55	28,000.00	25,000.00	25,000.00	
200-0403-710-000	OTHER EQUIPMENT MAINTENANCE	5,000.00	5,000.00	1,497.84	5,000.00	5,000.00	5,000.00	
200-0404-710-000	RADIO MAINTENANCE	250.00				250.00		
200-0406-710-000	VEHICLE MAINTENANCE	7,500.00	10,000.00	6,843.42	10,000.00	5,000.00	5,000.00	
Subtotal:		12,750.00	15,000.00	8,341.26	15,000.00	10,250.00	10,000.00	
200-0502-710-000	COMPUTER SOFTWARE-CONTRACTS	2,500.00	2,737.00	2,737.12	2,737.00	2,500.00	2,500.00	
200-0514-710-000	EQUIPMENT RENTAL	500.00	500.00		500.00	300.00	300.00	
200-0521-710-000	VEHICLE INSURANCE	1,940.00	1,940.00	1,360.77	1,815.00	3,352.00	3,352.00	
200-0531-710-000	SCHOOLS/DUES	1,500.00	1,500.00	1,552.00	1,552.00	1,500.00	1,500.00	
200-0535-710-000	TELEPHONE	2,000.00	1,600.00	1,184.52	1,600.00	1,600.00	1,600.00	
200-0538-710-000	UTILITIES-ELECTRIC	2,800.00	2,300.00	1,374.26	2,300.00	2,400.00	2,400.00	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 710 WATER DISTRIBUTION

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-0546-710-000	UTILITIES-WTR/SWR	75.00	100.00	84.50	100.00	100.00	100.00	
200-0547-710-000	UTILITIES-GAS	675.00	600.00	531.42	600.00	600.00	600.00	
200-0570-710-000	WATER SYSTEM MASTER PLAN		20,000.00	5,000.00	20,000.00			
200-0590-710-000	FW RADIO TRUNKING					816.00	816.00	
200-0597-710-000	HUMAN RESOURCE SERVICES	100.00	100.00	156.00	200.00	100.00	100.00	
200-0599-710-000	OTHER SERVICES	450.00	600.00	463.52	600.00	600.00	600.00	
Subtotal:		12,540.00	31,977.00	14,444.11	32,004.00	13,868.00	13,868.00	
200-0702-710-000	MINOR EQUIPMENT	4,300.00	4,300.00	154.79	4,300.00			
Subtotal:		4,300.00	4,300.00	154.79	4,300.00			
200-0802-710-000	EQUIPMENT		27,000.00	26,059.48	27,000.00			
200-0806-710-000	WATER METERS & HYDRANTS	50,000.00	50,000.00	17,553.60	50,000.00	100,000.00	50,000.00	
Subtotal:		50,000.00	77,000.00	43,613.08	77,000.00	100,000.00	50,000.00	
Program number:		339,827.00	372,376.00	237,758.43	369,960.00	387,789.00	337,539.00	
Department number:	WATER DISTRIBUTION	339,827.00	372,376.00	237,758.43	369,960.00	387,789.00	337,539.00	

TAB 18

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
SEWER DEPARTMENT (DEPT 720)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	41,196	50,531	57,074	61,962	57,935	57,080	61,453
SUPPLIES (200 SERIES)	4,779	5,955	5,961	2,643	7,810	7,810	5,810
MAINTENANCE (300 & 400 SERIES)	35,700	15,009	59,142	47,950	47,500	47,500	75,500
SERVICES (500 SERIES)	455,165	601,865	799,927	789,329	834,595	723,845	724,644
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)		4,235		910	230,263	221,192	50,000
TRNS OUT/DEPREC (900 SERIES)	175,099	179,939	179,022	190,429			
TOTAL EXPENSES	711,939	857,534	1,101,126	1,093,223	1,178,103	1,057,427	917,407

Department: 720 SEWER DEPARTMENT

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-0100-720-000	SALARIES	38,057.00	38,057.00	30,597.24	37,519.00	39,213.00	39,213.00	
200-0108-720-000	FICA EXPENSE	2,397.00	2,397.00	1,903.31	2,347.00	2,487.00	2,487.00	
200-0109-720-000	MEDICARE EXPENSE	561.00	561.00	445.60	549.00	582.00	582.00	
200-0110-720-000	UNEMPLOYMENT TAX	171.00	171.00	9.00	9.00	171.00	171.00	
200-0111-720-000	TMRB EXPENSE	5,158.00	5,158.00	4,285.20	5,076.00	5,425.00	5,425.00	
200-0112-720-000	HMO EXPENSE	9,376.00	7,562.00	6,039.17	7,562.00	9,066.00	9,066.00	
200-0113-720-000	DENTAL BENEFITS	152.00	153.00	120.90	153.00	184.00	184.00	
200-0114-720-000	LIFE INSURANCE	63.00	85.00	69.04	85.00	104.00	104.00	
200-0115-720-000	WORKERS' COMPENSATION	2,990.00	3,008.00	2,256.24	3,008.00	3,146.00	3,146.00	
200-0116-720-000	OTHER BENEFITS	120.00	120.00	85.50	114.00	114.00	114.00	
200-0117-720-000	VISION INSURANCE	63.00	63.00	45.99	58.00	61.00	61.00	
200-0118-720-000	CERTIFICATION PAY	600.00	600.00	500.00	600.00	900.00	900.00	
Subtotal:		59,708.00	57,935.00	46,359.19	57,080.00	61,453.00	61,453.00	
200-0201-720-000	CHEMICALS	6,000.00	6,000.00	1,924.95	6,000.00	4,000.00	4,000.00	
200-0210-720-000	MISCELLANEOUS SUPPLIES/TOOLS	800.00	800.00	164.90	800.00	800.00	800.00	
200-0213-720-000	OFFICE	50.00	50.00	14.79	50.00	50.00	50.00	
200-0219-720-000	UNIFORMS	660.00	660.00	347.21	660.00	660.00	660.00	
200-0222-720-000	SAFETY	300.00	300.00	204.05	300.00	300.00	300.00	
Subtotal:		7,810.00	7,810.00	2,655.90	7,810.00	5,810.00	5,810.00	
200-0301-720-000	CDBG PROJECT	10,000.00	10,000.00	1,030.00	10,000.00	50,000.00	50,000.00	
200-0307-720-000	SEWER LINE MAINTENANCE	5,000.00	5,000.00	628.48	5,000.00	5,000.00	5,000.00	
Subtotal:		15,000.00	15,000.00	1,658.48	15,000.00	55,000.00	55,000.00	
200-0403-720-000	OTHER EQUIPMENT MAINTENANCE	2,500.00	2,500.00	628.24	2,500.00	2,500.00	2,500.00	
200-0407-720-000	LIFT STATION EQUIP MAINT	30,000.00	30,000.00	4,787.05	30,000.00	18,000.00	18,000.00	
Subtotal:		32,500.00	32,500.00	5,415.29	32,500.00	20,500.00	20,500.00	
200-0502-720-000	COMPUTER SOFTWARE-CONTRACTS	2,500.00	2,500.00		2,500.00	2,500.00	2,500.00	
200-0514-720-000	EQUIPMENT RENTAL	500.00	500.00		500.00	500.00	500.00	
200-0516-720-000	FT WORTH SEWER CHARGE	760,750.00	760,750.00	501,265.44	650,000.00	670,000.00	670,000.00	
200-0518-720-000	GENERAL INSURANCE	4,110.00	4,355.00	3,159.27	4,355.00	5,246.00	5,246.00	
200-0531-720-000	SCHOOLS/DUES	500.00	1,500.00	733.00	1,500.00	1,000.00	1,000.00	
200-0538-720-000	UTILITIES-ELECTRIC	57,000.00	42,500.00	28,216.81	42,500.00	42,500.00	42,500.00	
200-0540-720-000	SEWER SAMPLES	2,400.00	2,400.00	1,210.00	2,400.00	2,400.00	2,400.00	
200-0546-720-000	UTILITIES-WTR/SWR	15.00	15.00		15.00	15.00	15.00	
200-0570-720-000	SEWER SYSTEM MASTER PLAN		20,000.00		20,000.00			
200-0590-720-000	PW RADIO TRUNKING					408.00	408.00	
200-0597-720-000	HUMAN RESOURCE SERVICES	75.00	75.00		75.00	75.00	75.00	

Department: 720 SEWER DEPARTMENT

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Subtotal:		827,850.00	834,595.00	534,584.52	723,845.00	724,644.00	724,644.00	
200-0802-720-000	EQUIPMENT	180,263.00	180,263.00	171,191.70	171,192.00			
200-0815-720-000	CAPITAL SEWER LINE IMPRV	50,000.00	50,000.00		50,000.00	50,000.00	50,000.00	
Subtotal:		230,263.00	230,263.00	171,191.70	221,192.00	50,000.00	50,000.00	
Program number:		1,173,131.00	1,178,103.00	751,865.08	1,057,427.00	917,407.00	917,407.00	
Department number:	SEWER DEPARTMENT	1,173,131.00	1,178,103.00	751,865.08	1,057,427.00	917,407.00	917,407.00	
Expenditures	Subtotal -----	3,659,366.00	3,705,716.00	2,366,728.49	3,536,960.00	3,193,968.00	3,143,718.00	
Fund number:	200 WATER WORKS			147,297.14		225,969.00	175,719.00	

TAB 19

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
FIRE DEPARTMENT (DEPT 515)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	1,076,370	1,164,718	1,305,380	1,358,169	1,439,585	1,438,209	1,550,069
SUPPLIES (200 SERIES)	42,563	45,142	37,671	33,766	43,200	43,200	52,400
MAINTENANCE (300 & 400 SERIES)	50,309	43,557	50,335	93,367	68,050	68,050	83,100
SERVICES (500 SERIES)	46,917	43,692	43,492	40,800	53,825	53,814	97,230
MISCELLANEOUS (600 SERIES)	1,706	1,528	1,678	1,230	6,417	6,417	7,400
EQUIPMENT (700 SERIES)				2,259	3,000	3,000	5,000
CAPITAL (800 SERIES)	76,091	47,782	78,384	96,102	194,500	267,670	27,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	1,293,956	1,346,419	1,516,940	1,625,693	1,808,577	1,880,360	1,822,199

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 515 FIRE DEPARTMENT

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-515-000	SALARIES	943,133.00	977,687.00	793,608.89	977,687.00	992,489.00	992,489.00	
100-0101-515-000	OVERTIME	19,000.00	19,587.00	15,109.98	19,587.00	25,000.00	25,000.00	
100-0102-515-000	INCENTIVE PAY-LONGEVITY	7,805.00	7,805.00	7,805.00	7,805.00	8,075.00	8,075.00	
100-0105-515-000	AUXILIARY PERSONNEL WAGES	30,000.00	24,152.00	16,621.59	24,152.00	57,500.00	57,500.00	
100-0106-515-000	STEP UP PAY					2,040.00	2,040.00	
100-0108-515-000	FICA EXPENSE	63,574.00	63,671.00	50,589.44	63,671.00	68,870.00	68,870.00	
100-0109-515-000	MEDICARE EXPENSE	14,868.00	15,269.00	11,831.39	14,891.00	16,107.00	16,107.00	
100-0110-515-000	UNEMPLOYMENT TAX	4,120.00	361.00	271.23	361.00	4,446.00	4,446.00	
100-0111-515-000	TWRS EXPENSE	132,930.00	135,694.00	114,481.08	135,694.00	142,444.00	142,444.00	
100-0112-515-000	HMO EXPENSE	172,348.00	144,929.00	118,488.73	144,929.00	174,558.00	174,558.00	
100-0113-515-000	DENTAL BENEFITS	2,580.00	2,580.00	2,064.32	2,527.00	3,122.00	3,122.00	
100-0114-515-000	LIFE INSURANCE	1,066.00	1,397.00	1,117.74	1,397.00	1,766.00	1,766.00	
100-0115-515-000	WORKERS' COMPENSATION	19,077.00	19,512.00	14,367.93	19,157.00	22,804.00	22,804.00	
100-0116-515-000	OTHER BENEFITS	2,760.00	2,760.00	1,862.00	2,223.00	2,736.00	2,736.00	
100-0117-515-000	VISION INSURANCE	1,071.00	1,071.00	840.80	1,018.00	1,032.00	1,032.00	
100-0118-515-000	CERTIFICATION PAY	21,900.00	17,410.00	14,510.00	17,410.00	20,900.00	20,900.00	
100-0121-515-000	DESIGNATED ADDTL DUTY PAY	4,800.00	4,800.00	4,000.00	4,800.00	4,800.00	4,800.00	
100-0122-515-000	HSA CONTRIBUTION		900.00	700.00	900.00	1,380.00	1,380.00	
Subtotal:		1,441,032.00	1,439,585.00	1,168,270.12	1,438,209.00	1,550,069.00	1,550,069.00	
100-0201-515-000	CHEMICALS	800.00				800.00	800.00	
100-0206-515-000	EMERGENCY MEDICAL SUPPLIES	5,000.00	5,000.00	3,006.23	5,000.00	6,000.00	6,000.00	
100-0208-515-000	GAS AND OIL	17,000.00	14,000.00	9,782.27	14,000.00	17,000.00	17,000.00	
100-0209-515-000	JANITORIAL SUPPLIES	1,500.00	2,000.00	1,818.51	2,000.00	2,500.00	2,500.00	
100-0210-515-000	MISCELLANEOUS SUPPLIES	1,700.00	1,700.00	1,594.12	1,700.00	3,500.00	3,500.00	
100-0213-515-000	OFFICE SUPPLIES	350.00	400.00	361.45	400.00	500.00	500.00	
100-0214-515-000	POSTAGE	300.00	300.00	145.94	300.00	300.00	300.00	
100-0215-515-000	PRINTING	500.00	800.00	655.55	800.00	800.00	800.00	
100-0219-515-000	UNIFORMS	15,000.00	17,000.00	15,234.84	17,000.00	17,000.00	17,000.00	
100-0223-515-000	TRAINING SUPPLIES	1,000.00	1,000.00	657.60	1,000.00	3,000.00	3,000.00	
100-0224-515-000	FIRE PREVENT/INVEST SUPPLIES	1,000.00	1,000.00	299.73	1,000.00	1,000.00	1,000.00	
Subtotal:		44,150.00	43,200.00	33,556.24	43,200.00	52,400.00	52,400.00	
100-0300-515-000	BUILDING MAINTENANCE	10,000.00	10,000.00	7,020.80	10,000.00	13,000.00	10,000.00	
100-0320-515-000	LANDSCAPING MAINTENANCE	400.00	50.00	3.46	50.00	100.00	100.00	
Subtotal:		10,400.00	10,050.00	7,024.26	10,050.00	13,100.00	10,100.00	
100-0403-515-000	OTHER EQUIPMENT MAINT	6,000.00	7,000.00	5,635.06	7,000.00	8,000.00	8,000.00	
100-0404-515-000	RADIO MAINTENANCE	2,000.00	2,000.00	1,129.00	2,000.00	5,000.00	5,000.00	
100-0406-515-000	VEHICLE MAINTENANCE	23,000.00	28,000.00	23,396.14	28,000.00	35,000.00	35,000.00	
100-0410-515-000	EQUIPMENT MAINT-EDC FUNDED	17,000.00	21,000.00	17,223.53	21,000.00	25,000.00	25,000.00	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 515 FIRE DEPARTMENT

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Subtotal:		48,000.00	58,000.00	47,383.73	58,000.00	73,000.00	73,000.00	
100-0518-515-000	INSURANCE-BLDG & GEN LIABILITY	50.00	50.00	28.56	39.00	41.00	41.00	
100-0519-515-000	FIREMAN'S INSUR-GRANT FUNDED		2,875.00	2,875.00	2,875.00			
100-0520-515-000	FIREMAN'S INSURANCE	5,700.00	1,810.00	1,810.00	1,810.00	5,700.00	5,700.00	
100-0521-515-000	VEHICLE INSURANCE	5,950.00	5,565.00	4,173.60	5,565.00	5,750.00	5,750.00	
100-0531-515-000	SCHOOLS/DUES	6,000.00	7,000.00	6,527.63	7,000.00	8,500.00	8,500.00	
100-0535-515-000	TELEPHONE	5,500.00	4,000.00	2,778.70	4,000.00	8,380.00	8,380.00	
100-0536-515-000	TRAINING - GRANT FUNDED		3,500.00	3,150.00	3,500.00			
100-0537-515-000	TRAVEL/LODGING	2,000.00				2,000.00	2,000.00	
100-0538-515-000	UTILITIES-ELECTRIC	9,500.00	9,925.00	7,022.39	9,925.00	10,000.00	10,000.00	
100-0546-515-000	UTILITIES-WTR/SWR	2,700.00	2,900.00	1,655.25	2,900.00	3,000.00	3,000.00	
100-0547-515-000	UTILITIES-GAS	2,200.00	1,500.00	1,112.71	1,500.00	1,700.00	1,700.00	
100-0563-515-000	FIRE DISPATCH SERVICES		9,200.00		9,200.00	39,339.00	39,339.00	
100-0590-515-000	PW RADIO TRUNKING					6,120.00	6,120.00	
100-0597-515-000	HUMAN RESOURCE SERVICES	6,000.00	5,000.00	4,516.00	5,000.00	6,000.00	6,000.00	
100-0599-515-000	OTHER SERVICES	500.00	500.00	65.31	500.00	700.00	700.00	
Subtotal:		46,100.00	53,825.00	35,715.15	53,814.00	97,230.00	97,230.00	
100-0606-515-000	FIRE CALLS	600.00	400.00	195.00	400.00	400.00	400.00	
100-0607-515-000	FIREMEN'S RETIREMENT	5,600.00	6,017.00	6,017.00	6,017.00	7,000.00	7,000.00	
Subtotal:		6,200.00	6,417.00	6,212.00	6,417.00	7,400.00	7,400.00	
100-0702-515-000	MINOR EQUIPMENT-STATION	3,000.00	3,000.00	1,191.25	3,000.00	5,000.00	5,000.00	
Subtotal:		3,000.00	3,000.00	1,191.25	3,000.00	5,000.00	5,000.00	
100-0802-515-000	EQUIPMENT	26,797.00	34,000.00	22,473.32	34,000.00	15,000.00	15,000.00	
100-0803-515-000	EQUIPMENT-REVENUE RESCUE	12,000.00	20,000.00	16,141.26	24,000.00	12,000.00	12,000.00	
100-0811-515-000	BUILDING IMPROVEMENTS	120,000.00	120,000.00	12,553.84	189,170.00			
100-0820-515-000	DONATION EXPENDITURES		500.00	480.00	500.00			
100-0821-515-000	GRANT EXPENDITURES		20,000.00	19,626.29	20,000.00			
Subtotal:		158,797.00	194,500.00	71,194.71	267,670.00	27,000.00	27,000.00	
Program number:		1,757,679.00	1,808,577.00	1,370,547.46	1,880,360.00	1,825,199.00	1,822,199.00	
Department number:	FIRE DEPARTMENT	1,757,679.00	1,808,577.00	1,370,547.46	1,880,360.00	1,825,199.00	1,822,199.00	

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
EMERGENCY MANAGEMENT (DEPT 565)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)		793	791	971	1,475	1,475	1,675
MAINTENANCE (400 SERIES)	2,316	2,110	2,110	2,110	3,123	3,123	3,300
SERVICES (500 SERIES)	250	1,256	353	228	956	956	1,250
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)	9,103	8,326	8,511	8,310	9,000	9,000	10,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	11,669	12,485	11,765	11,619	14,554	14,554	16,225

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0206-565-000	EMERGENCY MGMT. SUPPLIES	600.00	600.00	71.88	600.00	600.00	600.00	
100-0210-565-000	MISCELLANEOUS SUPPLIES	50.00	50.00	29.99	50.00	50.00	50.00	
100-0214-565-000	POSTAGE	25.00	25.00		25.00	25.00	25.00	
100-0215-565-000	PRINTING	500.00	500.00	44.91	500.00	500.00	500.00	
100-0223-565-000	TRAINING SUPPLIES	300.00	300.00		300.00	500.00	500.00	
Subtotal:		1,475.00	1,475.00	146.78	1,475.00	1,675.00	1,675.00	
100-0403-565-000	OTHER EQUIPMENT MAINTENANCE		123.00	122.45	123.00	300.00	300.00	
100-0405-565-000	SIREN MAINTENANCE	3,000.00	3,000.00	2,110.00	3,000.00	3,000.00	3,000.00	
Subtotal:		3,000.00	3,123.00	2,232.45	3,123.00	3,300.00	3,300.00	
100-0531-565-000	SCHOOL/DUES	200.00	206.00	206.00	206.00	500.00	500.00	
100-0537-565-000	TRAVEL/LODGING	500.00	500.00		500.00	500.00	500.00	
100-0538-565-000	UTILITIES-ELECTRIC	225.00	250.00	156.62	250.00	250.00	250.00	
Subtotal:		925.00	956.00	372.62	956.00	1,250.00	1,250.00	
100-0802-565-000	EQUIPMENT	9,000.00	9,000.00	8,054.90	9,000.00	10,000.00	10,000.00	
Subtotal:		9,000.00	9,000.00	8,054.90	9,000.00	10,000.00	10,000.00	
Program number:		14,400.00	14,554.00	10,806.75	14,554.00	16,225.00	16,225.00	
Department number: EMERGENCY MANAGEMENT		14,400.00	14,554.00	10,806.75	14,554.00	16,225.00	16,225.00	

TAB 20

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
MAYOR & COUNCIL (DEPT 500)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	2,734	2,907	2,853	2,907	2,908	2,908	2,908
SUPPLIES (200 SERIES)	351	416	277	63	300	260	300
MAINTENANCE (300 SERIES)	1,566	856	711	247	1,250	1,250	1,200
SERVICES (500 SERIES)	5,105	11,689	15,956	4,377	10,705	10,890	12,300
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	9,756	15,868	19,797	7,594	15,163	15,308	16,708

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 500 MAYOR & COUNCIL

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0104-500-000	COUNCIL FEES	2,700.00	2,700.00	2,250.00	2,700.00	2,700.00	2,700.00	
100-0108-500-000	FICA EXPENSE	168.00	168.00	139.50	168.00	168.00	168.00	
100-0109-500-000	MEDICARE EXPENSE	40.00	40.00	32.66	40.00	40.00	40.00	
Subtotal:		2,908.00	2,908.00	2,422.16	2,908.00	2,908.00	2,908.00	
100-0209-500-000	JANITORIAL SUPPLIES	50.00	50.00	6.93	50.00	50.00	50.00	
100-0210-500-000	MISCELLANEOUS SUPPLIES	100.00	150.00	118.25	150.00	150.00	150.00	
100-0215-500-000	PRINTING	100.00	100.00	47.91	50.00	100.00	100.00	
Subtotal:		250.00	300.00	173.09	260.00	300.00	300.00	
100-0300-500-000	BUILDING MAINTENANCE	800.00	1,250.00	1,133.07	1,250.00	1,200.00	1,200.00	
Subtotal:		800.00	1,250.00	1,133.07	1,250.00	1,200.00	1,200.00	
100-0530-500-000	JANITORIAL SERVICES	1,685.00	1,685.00	1,071.70	1,275.00	1,400.00	1,400.00	
100-0531-500-000	SCHOOLS/DUES	3,000.00	1,600.00	1,355.00	1,600.00	3,200.00	3,200.00	
100-0535-500-000	TELEPHONE	420.00	420.00	350.00	420.00	420.00	420.00	
100-0537-500-000	TRAVEL/LODGING	5,000.00	5,700.00	5,787.36	5,900.00	6,000.00	6,000.00	
100-0538-500-000	UTILITIES-ELECTRIC	600.00	550.00	309.02	500.00	550.00	550.00	
100-0546-500-000	UTILITIES-WTR/SWR	50.00	50.00	10.72	20.00	30.00	30.00	
100-0547-500-000	UTILITIES-GAS	100.00	100.00	54.18	75.00	100.00	100.00	
100-0599-500-000	OTHER SERVICES	350.00	600.00	320.78	1,100.00	600.00	600.00	
Subtotal:		11,205.00	10,705.00	9,258.76	10,890.00	12,300.00	12,300.00	
Program number:		15,163.00	15,163.00	12,987.08	15,308.00	16,708.00	16,708.00	
Department number: MAYOR & COUNCIL		15,163.00	15,163.00	12,987.08	15,308.00	16,708.00	16,708.00	

TAB 21

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ADMINISTRATION (DEPT 505)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	265,039	278,043	306,359	309,183	340,970	338,482	322,750
SUPPLIES (200 SERIES)	9,743	4,971	6,634	16,651	5,625	5,200	25,000
MAINTENANCE (300 & 400 SERIES)	9	95	245	122	500	250	250
SERVICES (500 SERIES)	152,974	128,555	142,703	142,092	201,515	228,850	188,415
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)		2,712	1,706	1,267	500	625	1,000
CAPITAL (800 SERIES)	146,277	207,114	18,256	28,687	621,515	585,043	7,000
TRANSFERS OUT (900 SERIES)	123,516	125,673	125,843	54,698	346,764	346,764	
TOTAL EXPENSES	697,558	747,163	601,747	552,700	1,517,389	1,505,214	544,415

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 505 ADMINISTRATION

Program: ADMINISTRATION

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-505-000	SALARIES	258,883.00	250,297.00	209,636.29	250,297.00	228,902.00	228,902.00	
100-0101-505-000	OVERTIME	100.00	179.00	178.39	179.00	200.00	200.00	
100-0102-505-000	INCENTIVE PAY-LONGEVITY	2,170.00	2,170.00	2,170.00	2,170.00			
100-0108-505-000	FICA EXPENSE	16,596.00	15,196.00	12,475.46	15,196.00	14,614.00	14,614.00	
100-0109-505-000	MEDICARE EXPENSE	3,881.00	3,881.00	3,103.34	3,740.00	3,418.00	3,418.00	
100-0110-505-000	UNEMPLOYMENT TAX	855.00	855.00	133.28	133.00	684.00	684.00	
100-0111-505-000	TFRS EXPENSE	35,715.00	35,715.00	29,834.97	34,515.00	31,875.00	31,875.00	
100-0112-505-000	EMO EXPENSE	37,836.00	22,786.00	18,772.60	22,786.00	31,690.00	31,690.00	
100-0113-505-000	DENTAL BENEFITS	468.00	468.00	381.76	464.00	551.00	551.00	
100-0114-505-000	LIFE INSURANCE	194.00	238.00	191.56	238.00	312.00	312.00	
100-0115-505-000	WORKERS' COMPENSATION	694.00	696.00	521.79	696.00	620.00	620.00	
100-0116-505-000	OTHER BENEFITS	370.00	370.00	247.00	342.00	342.00	342.00	
100-0117-505-000	VISION INSURANCE	194.00	194.00	145.40	176.00	182.00	182.00	
100-0119-505-000	AUTO ALLOWANCE	6,525.00	6,525.00	5,230.00	6,150.00	6,600.00	6,600.00	
100-0122-505-000	ESA CONTRIBUTION		1,400.00	1,000.00	1,400.00	2,750.00	2,750.00	
Subtotal:		364,481.00	340,970.00	284,041.84	338,482.00	322,750.00	322,750.00	
100-0205-505-000	ELECTION SUPPLIES/EXPENSES	10,000.00				20,000.00	20,000.00	
100-0209-505-000	JANITORIAL SUPPLIES	850.00	850.00	549.65	850.00	900.00	900.00	
100-0210-505-000	MISCELLANEOUS SUPPLIES	1,100.00	1,400.00	1,184.38	1,400.00	1,200.00	1,200.00	
100-0213-505-000	OFFICE SUPPLIES	1,300.00	1,300.00	956.69	1,200.00	1,300.00	1,300.00	
100-0214-505-000	POSTAGE	800.00	1,050.00	790.69	1,050.00	1,000.00	1,000.00	
100-0215-505-000	PRINTING	900.00	900.00	527.53	700.00	600.00	600.00	
100-0219-505-000	UNIFORMS	125.00	125.00					
Subtotal:		15,075.00	5,625.00	4,008.94	5,200.00	25,000.00	25,000.00	
100-0320-505-000	LANDSCAPING MAINTENANCE	150.00	150.00	47.55	150.00	150.00	150.00	
Subtotal:		150.00	150.00	47.55	150.00	150.00	150.00	
100-0402-505-000	OFFICE EQUIPMENT MAINTENANCE	100.00	100.00		100.00	100.00	100.00	
100-0404-505-000	RADIO MAINTENANCE	250.00	250.00					
Subtotal:		350.00	350.00		100.00	100.00	100.00	
100-0501-505-000	CODE BOOK UPDATE	700.00	760.00	350.00	760.00	1,000.00	1,000.00	
100-0510-505-000	ELECTRIC - STREET LIGHTS	37,000.00	36,000.00	25,439.85	36,000.00	37,000.00	37,000.00	
100-0511-505-000	ENGINEERING SERVICES	10,000.00	15,000.00	13,183.66	15,000.00	12,500.00	12,500.00	
100-0523-505-000	LEGAL SERVICES	48,000.00	65,000.00	70,903.36	90,000.00	60,000.00	60,000.00	
100-0526-505-000	POSTAGE METER RENTAL	1,000.00	1,000.00	705.21	940.00	940.00	940.00	
100-0527-505-000	PUBLICATIONS	3,000.00	3,200.00	2,094.00	3,200.00	500.00	500.00	
100-0528-505-000	LEGAL NOTICES					3,000.00	3,000.00	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 505 ADMINISTRATION

Program: ADMINISTRATION

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0530-505-000	JANITORIAL SERVICES	2,655.00	2,655.00	2,265.60	2,550.00	2,700.00	2,700.00	
100-0531-505-000	SCHOOLS/DUES	3,000.00	3,000.00	2,247.50	2,700.00	3,000.00	3,000.00	
100-0532-505-000	RECORDS MANAGEMENT	1,650.00	1,650.00	211.25	1,650.00	2,000.00	2,000.00	
100-0535-505-000	TELEPHONE	11,000.00	13,500.00	10,064.77	13,500.00	14,500.00	14,500.00	
100-0537-505-000	TRAVEL/LODGING	1,500.00	1,500.00		800.00	1,500.00	1,500.00	
100-0538-505-000	UTILITIES-ELECTRIC	10,000.00	10,000.00	6,400.82	10,000.00	11,000.00	11,000.00	
100-0546-505-000	UTILITIES-WTR/SWR	1,000.00	1,000.00	540.47	1,000.00	1,000.00	1,000.00	
100-0547-505-000	UTILITIES-GAS	650.00	650.00	469.32	650.00	675.00	675.00	
100-0551-505-000	CHAMBER MEMBERSHIP						10,000.00	
100-0570-505-000	COMPREHENSIVE LAND USE PLAN		15,000.00	5,000.00	15,000.00	15,000.00	15,000.00	
100-0597-505-000	HUMAN RESOURCE SERVICES	100.00	100.00	24.00	100.00	100.00	100.00	
100-0599-505-000	OTHER SERVICES	16,000.00	31,500.00	33,647.47	35,000.00	12,000.00	12,000.00	
Subtotal:		147,255.00	201,515.00	173,557.28	228,850.00	178,415.00	188,415.00	
100-0700-505-000	MINOR EQUIPMENT-OFFICE	500.00	500.00	575.88	625.00	1,000.00	1,000.00	
Subtotal:		500.00	500.00	575.88	625.00	1,000.00	1,000.00	
100-0800-505-000	BUILDING MAINTENANCE	6,000.00	7,000.00	4,976.89	7,000.00	7,000.00	7,000.00	
100-0802-505-000	EQUIPMENT	36,472.00	614,515.00		578,043.00			
Subtotal:		42,472.00	621,515.00	4,976.89	585,043.00	7,000.00	7,000.00	
100-0950-505-000	TRANSFER OUT - OTHER FUNDS	249,063.00	295,413.00		295,413.00			
100-0998-505-000	DEVELOPER CONTRIBUTIONS	54,705.00	51,351.00	51,350.24	51,351.00			
Subtotal:		303,768.00	346,764.00	51,350.24	346,764.00			
Program number:	ADMINISTRATION	874,051.00	1,517,389.00	518,558.62	1,505,214.00	534,415.00	544,415.00	

TAB 22

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ADMINISTRATION-FINANCE (DEPT 505-010)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	218,292	230,989	252,542	245,183	264,656	263,156	285,778
SUPPLIES (200 SERIES)	657	678	616	635	930	1,080	940
MAINTENANCE (400 SERIES)							
SERVICES (500 SERIES)	35,638	36,537	43,099	46,961	46,098	44,973	51,800
MISCELLANEOUS (600 SERIES)	1,500	1,500	1,500	1,500	1,500	1,500	1,500
EQUIPMENT (700 SERIES)		63		397	100	100	500
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	256,087	269,767	297,757	294,676	313,284	310,809	340,518

Department: 505 ADMINISTRATION

Program: 10 FINANCE

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0100-505-010	SALARIES	190,746.00	190,746.00	154,093.13	190,123.00	204,100.00	204,100.00	
100-0101-505-010	OVERTIME	150.00	150.00		110.00			
100-0102-505-010	INCENTIVE PAY-LONGEVITY	1,645.00	1,645.00	1,645.00	1,645.00	1,765.00	1,765.00	
100-0108-505-010	FICA EXPENSE	12,124.00	12,124.00	9,500.42	11,916.00	12,987.00	12,987.00	
100-0109-505-010	MEDICARE EXPENSE	2,835.00	2,835.00	2,221.87	2,787.00	3,037.00	3,037.00	
100-0110-505-010	UNEMPLOYMENT TAX	513.00	513.00	27.00	36.00	513.00	513.00	
100-0111-505-010	TMRS EXPENSE	26,090.00	26,090.00	21,872.45	26,012.00	28,327.00	28,327.00	
100-0112-505-010	EMO EXPENSE	28,129.00	24,268.00	20,190.90	24,268.00	28,131.00	28,131.00	
100-0113-505-010	DENTAL BENEFITS	455.00	477.00	394.80	477.00	551.00	551.00	
100-0114-505-010	LIFE INSURANCE	188.00	249.00	199.82	249.00	312.00	312.00	
100-0115-505-010	WORKERS' COMPENSATION	507.00	510.00	382.17	510.00	551.00	551.00	
100-0116-505-010	OTHER BENEFITS	360.00	360.00	256.50	342.00	342.00	342.00	
100-0117-505-010	VISION INSURANCE	189.00	189.00	150.18	181.00	182.00	182.00	
100-0118-505-010	CERTIFICATION PAY		600.00	500.00	600.00	600.00	600.00	
100-0119-505-010	AUTO ALLOWANCE	3,000.00	3,000.00	2,500.00	3,000.00	3,000.00	3,000.00	
100-0122-505-010	HSA CONTRIBUTION		900.00	700.00	900.00	1,380.00	1,380.00	
Subtotal:		266,931.00	264,656.00	214,634.24	263,156.00	285,778.00	285,778.00	
100-0210-505-010	MISCELLANEOUS	100.00	100.00	182.18	250.00	100.00	100.00	
100-0213-505-010	OFFICE SUPPLIES	500.00	550.00	512.77	600.00	550.00	550.00	
100-0214-505-010	POSTAGE	75.00	80.00	52.59	80.00	90.00	90.00	
100-0215-505-010	PRINTING	200.00	200.00	74.95	150.00	200.00	200.00	
Subtotal:		875.00	930.00	822.49	1,080.00	940.00	940.00	
100-0500-505-010	AUDIT	21,000.00	21,200.00	20,675.00	20,675.00	23,000.00	23,000.00	
100-0531-505-010	SCHOOL/DUES	600.00	600.00	110.00	300.00	750.00	750.00	
100-0533-505-010	APPRAISAL CHARGES	12,000.00	10,585.00	10,583.37	10,585.00	12,000.00	12,000.00	
100-0534-505-010	COLLECTION FEES	12,850.00	12,313.00	12,312.95	12,313.00	14,000.00	14,000.00	
100-0535-505-010	TELEPHONE	325.00	400.00	190.24	400.00	600.00	600.00	
100-0537-505-010	TRAVEL/LODGING	800.00	800.00		500.00	1,250.00	1,250.00	
100-0597-505-010	HUMAN RESOURCE SERVICES	100.00	100.00		100.00	100.00	100.00	
100-0599-505-010	OTHER SERVICES	100.00	100.00		100.00	100.00	100.00	
Subtotal:		47,775.00	46,098.00	43,871.56	44,973.00	51,800.00	51,800.00	
100-0620-505-010	CONTINUING DISCLOSURE	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Subtotal:		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
100-0700-505-010	MINOR EQUIPMENT-OFFICE	100.00	100.00	25.00	100.00	500.00	500.00	
Subtotal:		100.00	100.00	25.00	100.00	500.00	500.00	

11:19 07/29/17

Fund: 100 GENERAL FUND

CITY OF LAKE NORTH
BUDGET WORKSHEET

Department: 505 ADMINISTRATION

Program: 10 FINANCE

Page

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Program number:	10 FINANCE	317,181.00	313,284.00	260,853.29	310,809.00	340,518.00	340,518.00	

CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ADMINISTRATION-MULTI-PURPOSE CENTER (DEPT 505-025)

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)	528	89	385	408	500	450	475
MAINTENANCE (300 & 400 SERIES)	237	463	366	531	850	1,150	950
SERVICES (500 SERIES)	8,865	8,900	8,433	8,556	9,505	9,455	9,680
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	398	369	119	530	300	300	500
CAPITAL (800 SERIES)	2,470	3,900	20,124	2,374	6,000	10,000	5,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	12,498	13,721	29,427	12,399	17,155	21,355	16,605

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 505 ADMINISTRATION

Program: 25 MULTI-PURPOSE CENTER

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-0209-505-025	JANITORIAL SUPPLIES	350.00	400.00	257.72	400.00	400.00	400.00	
100-0210-505-025	MISCELLANEOUS SUPPLIES	100.00	100.00	8.65	50.00	75.00	75.00	
Subtotal:		450.00	500.00	266.37	450.00	475.00	475.00	
100-0320-505-025	LANDSCAPING MAINTENANCE	350.00	350.00	449.82	750.00	350.00	350.00	
Subtotal:		350.00	350.00	449.82	750.00	350.00	350.00	
100-0400-505-025	EQUIPMENT RENTAL	200.00	200.00	131.16	200.00	200.00	200.00	
100-0403-505-025	EQUIPMENT MAINTENANCE	300.00	300.00	123.71	200.00	400.00	400.00	
Subtotal:		500.00	500.00	254.87	400.00	600.00	600.00	
100-0530-505-025	JANITORIAL SERVICES	4,902.00	4,780.00	4,080.10	4,780.00	4,780.00	4,780.00	
100-0538-505-025	UTILITIES-ELECTRIC	2,200.00	2,300.00	1,501.69	2,300.00	2,500.00	2,500.00	
100-0546-505-025	UTILITIES-WTR/SWR	1,500.00	2,000.00	1,553.97	2,000.00	2,000.00	2,000.00	
100-0547-505-025	UTILITIES-GAS	400.00	275.00	228.63	275.00	300.00	300.00	
100-0599-505-025	OTHER SERVICES	150.00	150.00		100.00	100.00	100.00	
Subtotal:		9,152.00	9,505.00	7,364.39	9,455.00	9,680.00	9,680.00	
100-0702-505-025	MINOR EQUIPMENT	500.00	300.00		300.00	500.00	500.00	
Subtotal:		500.00	300.00		300.00	500.00	500.00	
100-0800-505-025	BUILDING MAINTENANCE	2,500.00	6,000.00	9,306.17	10,000.00	5,000.00	5,000.00	
Subtotal:		2,500.00	6,000.00	9,306.17	10,000.00	5,000.00	5,000.00	
Program number: 25 MULTI-PURPOSE CENTER		13,452.00	17,155.00	17,641.62	21,355.00	16,605.00	16,605.00	
Department number: ADMINISTRATION		1,340,555.00	1,984,208.00	903,506.92	1,973,581.00	1,040,294.00	1,050,294.00	

TAB 23

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ADMINISTRATION-HR & RISK MGMT (DEPT 505-015)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	71,679	76,057	82,799	86,180	90,492	90,140	97,558
SUPPLIES (200 SERIES)	246	281	350	193	255	430	405
MAINTENANCE (400 SERIES)		149			150	150	150
SERVICES (500 SERIES)	42,250	43,872	42,932	43,683	45,483	45,483	50,643
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	114,175	120,359	126,081	130,056	136,380	136,203	148,756

CITY OF LAKE WORTH
BUDGET WORKSHEET

Fund: 100 GENERAL FUND		Department: 505 ADMINISTRATION			Program: 15 HUMAN RESOURCE/RISK MANAGEMENT		
		Period Ending: 9/2017					
Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED
100-0100-505-015	SALARIES	66,518.00	66,518.00	53,867.04	66,432.00	71,174.00	71,174.00
100-0102-505-015	INCENTIVE PAY-LONGEVITY	515.00	515.00	515.00	515.00	575.00	575.00
100-0108-505-015	FICA EXPENSE	4,193.00	4,193.00	3,331.70	4,144.00	4,486.00	4,486.00
100-0109-505-015	MEDICARE EXPENSE	981.00	981.00	779.18	969.00	1,049.00	1,049.00
100-0110-505-015	UNEMPLOYMENT TAX	171.00	171.00	9.00	9.00	171.00	171.00
100-0111-505-015	TWRS EXPENSE	9,024.00	9,024.00	7,564.03	8,990.00	9,784.00	9,784.00
100-0112-505-015	HMO EXPENSE	9,376.00	7,887.00	6,572.66	7,887.00	9,066.00	9,066.00
100-0113-505-015	DENTAL BENEFITS	152.00	159.00	131.60	159.00	184.00	184.00
100-0114-505-015	LIFE INSURANCE	63.00	85.00	69.04	85.00	104.00	104.00
100-0115-505-015	WORKERS' COMPENSATION	175.00	176.00	132.30	176.00	190.00	190.00
100-0116-505-015	OTHER BENEFITS	120.00	120.00	85.50	114.00	114.00	114.00
100-0117-505-015	VISION INSURANCE	63.00	63.00	50.06	60.00	61.00	61.00
100-0119-505-015	AUTO ALLOWANCE	600.00	600.00	500.00	600.00	600.00	600.00
Subtotal:		91,951.00	90,492.00	73,607.11	90,140.00	97,558.00	97,558.00
100-0210-505-015	MISCELLANEOUS	75.00	75.00	144.15	200.00	150.00	150.00
100-0213-505-015	OFFICE SUPPLIES	50.00	75.00	41.61	75.00	100.00	100.00
100-0214-505-015	POSTAGE	100.00	100.00	99.33	150.00	150.00	150.00
100-0215-505-015	PRINTING	5.00	5.00		5.00	5.00	5.00
Subtotal:		230.00	255.00	285.09	430.00	405.00	405.00
100-0403-505-015	OTHER EQUIPMENT MAINTENANCE	150.00	150.00	24.88	150.00	150.00	150.00
Subtotal:		150.00	150.00	24.88	150.00	150.00	150.00
100-0518-505-015	INSURANCE-BLDG & GEN LIABILITY	40,890.00	42,833.00	31,523.37	42,833.00	46,243.00	46,243.00
100-0527-505-015	PUBLICATIONS	100.00	100.00		100.00	500.00	500.00
100-0531-505-015	SCHOOL/DUES	1,000.00	1,000.00	474.00	1,000.00	2,000.00	2,000.00
100-0535-505-015	TELEPHONE	700.00	700.00	513.12	700.00	800.00	800.00
100-0537-505-015	TRAVEL/LODGING	750.00	750.00		750.00	1,000.00	1,000.00
100-0599-505-015	OTHER SERVICES	100.00	100.00	25.82	100.00	100.00	100.00
Subtotal:		43,540.00	45,483.00	32,536.31	45,483.00	50,643.00	50,643.00
Program number:	15 HUMAN RESOURCE/RISK MANAGE	135,871.00	136,380.00	106,453.39	136,203.00	148,756.00	148,756.00

TAB 24

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
ADMINISTRATION (DEPT 505)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
SALARIES (100 SERIES)	46,918	49,729	53,488	55,683	58,277	57,976	63,012
GASB 68 TOTALS (100 SERIES)			(32,359)	(28,013)			
SUPPLIES (200 SERIES)	14,986	16,572	16,362	16,176	17,150	16,700	16,950
MAINTENANCE (300 & 400 SERIES)	2,626	4,979	5,356	3,892	7,250	7,250	7,250
SERVICES (500 SERIES)	84,940	68,568	67,524	66,073	78,606	78,766	81,447
MISCELLANEOUS (600 SERIES)	5,090	3,756	3,642	4,037	4,060	4,060	4,000
EQUIP/INTEREST (700 SERIES)	49,611	45,296	36,821	27,625	16,166	16,312	8,004
CAPITAL/DEBT (800 SERIES)	658				280,800	280,800	142,800
TRNS OUT/DEPREC (900 SERIES)	672,665	661,028	678,544	696,016	722,788	722,788	663,722
TOTAL EXPENSES	877,494	849,928	829,378	841,489	1,185,097	1,184,652	987,185

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 505 ADMINISTRATION

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-0100-505-000	SALARIES	39,714.00	39,714.00	32,160.53	39,662.00	42,491.00	42,491.00	
200-0101-505-000	OVERTIME	300.00	300.00	58.58	300.00	300.00	300.00	
200-0102-505-000	INCENTIVE PAY-LONGEVITY	750.00	750.00	750.00	750.00	810.00	810.00	
200-0108-505-000	FICA EXPENSE	2,546.00	2,546.00	1,990.17	2,502.00	2,722.00	2,722.00	
200-0109-505-000	MEDICARE EXPENSE	595.00	595.00	465.45	585.00	637.00	637.00	
200-0110-505-000	UNEMPLOYMENT TAX	171.00	171.00	9.00	9.00	171.00	171.00	
200-0111-505-000	TFRS EXPENSE	5,479.00	5,479.00	4,573.58	5,455.00	5,937.00	5,937.00	
200-0112-505-000	HMO EXPENSE	9,376.00	7,887.00	6,572.66	7,887.00	9,066.00	9,066.00	
200-0113-505-000	DENTAL BENEFITS	152.00	159.00	131.60	159.00	184.00	184.00	
200-0114-505-000	LIFE INSURANCE	63.00	85.00	69.04	85.00	104.00	104.00	
200-0115-505-000	WORKERS' COMPENSATION	106.00	108.00	80.85	108.00	115.00	115.00	
200-0116-505-000	OTHER BENEFITS	120.00	120.00	85.50	114.00	114.00	114.00	
200-0117-505-000	VISION INSURANCE	63.00	63.00	50.06	60.00	61.00	61.00	
200-0118-505-000	CERTIFICATION PAY	300.00	300.00	250.00	300.00	300.00	300.00	
Subtotal:		59,735.00	58,277.00	47,247.02	57,976.00	63,012.00	63,012.00	
200-0209-505-000	JANITORIAL SUPPLIES	850.00	850.00	549.59	800.00	900.00	900.00	
200-0210-505-000	MISCELLANEOUS SUPPLIES	1,000.00	1,000.00	831.32	900.00	1,000.00	1,000.00	
200-0213-505-000	OFFICE SUPPLIES	1,350.00	1,350.00	1,049.55	1,350.00	1,300.00	1,300.00	
200-0214-505-000	POSTAGE	13,250.00	13,250.00	9,349.75	12,850.00	13,000.00	13,000.00	
200-0215-505-000	PRINTING	700.00	700.00	761.28	600.00	750.00	750.00	
200-0219-505-000	UNIFORMS	125.00						
Subtotal:		17,275.00	17,150.00	12,541.49	16,700.00	16,950.00	16,950.00	
200-0300-505-000	BUILDING MAINTENANCE	7,000.00	7,000.00	4,976.71	7,000.00	7,000.00	7,000.00	
200-0320-505-000	LANDSCAPING MAINTENANCE	150.00	150.00	34.54	150.00	150.00	150.00	
Subtotal:		7,150.00	7,150.00	5,011.25	7,150.00	7,150.00	7,150.00	
200-0402-505-000	OFFICE EQUIPMENT MAINTENANCE	100.00	100.00		100.00	100.00	100.00	
Subtotal:		100.00	100.00		100.00	100.00	100.00	
200-0500-505-000	AUDIT SERVICES	21,000.00	21,200.00	20,675.00	20,675.00	23,000.00	23,000.00	
200-0501-505-000	CODE BOOK UPDATE	700.00	760.00	360.00	760.00	1,000.00	1,000.00	
200-0511-505-000	ENGINEERING	3,500.00	3,500.00	1,827.00	2,500.00	3,000.00	3,000.00	
200-0518-505-000	GENERAL INSURANCE	6,900.00	7,491.00	5,417.46	7,491.00	7,932.00	7,932.00	
200-0523-505-000	LEGAL SERVICES	7,000.00	8,000.00	8,846.70	9,500.00	8,000.00	8,000.00	
200-0526-505-000	POSTAGE METER RENTAL	1,000.00	1,000.00	705.18	940.00	940.00	940.00	
200-0527-505-000	PUBLICATIONS	500.00	500.00	259.00	500.00	500.00		
200-0528-505-000	LEGAL NOTICES						500.00	
200-0530-505-000	JANITORIAL SERVICES	2,655.00	2,655.00	2,265.60	2,550.00	2,700.00	2,700.00	

CITY OF LAKE WORTH
BUDGET WORKSHEET

Department: 505 ADMINISTRATION

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-0531-505-000	SCHOOLS/DUES	2,000.00	2,000.00	1,736.50	2,000.00	2,000.00	2,000.00	
200-0532-505-000	RECORDS MANAGEMENT	1,650.00	1,650.00	211.25	1,650.00	2,200.00	2,200.00	
200-0535-505-000	TELEPHONE	7,000.00	8,200.00	5,848.73	8,200.00	8,700.00	8,700.00	
200-0537-505-000	TRAVEL/LODGING	1,000.00	1,000.00		750.00	1,500.00	1,500.00	
200-0538-505-000	UTILITIES-ELECTRIC	10,000.00	10,000.00	6,307.15	10,000.00	11,000.00	11,000.00	
200-0546-505-000	UTILITIES-WTR/SWR	1,000.00	1,000.00	579.47	1,000.00	1,000.00	1,000.00	
200-0547-505-000	UTILITIES-GAS	650.00	650.00	469.33	650.00	675.00	675.00	
200-0597-505-000	HUMAN RESOURCE SERVICES	100.00	100.00	24.00	100.00	100.00	100.00	
200-0598-505-000	BILLING SERVICES	4,200.00	4,200.00	2,992.46	4,100.00	4,200.00	4,200.00	
200-0599-505-000	OTHER SERVICES	2,500.00	4,700.00	5,198.68	5,400.00	3,000.00	3,000.00	
Subtotal:		73,355.00	78,606.00	63,723.51	78,766.00	81,447.00	81,447.00	
200-0601-505-000	BAD DEBTS	3,000.00	3,060.00		3,060.00	3,000.00	3,000.00	
200-0620-505-000	CONTINUING DISCLOSURE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
Subtotal:		4,000.00	4,060.00	1,000.00	4,060.00	4,000.00	4,000.00	
200-0700-505-000	MINOR EQUIPMENT	250.00	250.00	396.01	396.00			
200-0706-505-000	2009 RPNDG INTEREST (97A&B)	15,916.00	15,916.00	10,626.00	15,916.00	8,004.00	8,004.00	
Subtotal:		16,166.00	16,166.00	11,022.01	16,312.00	8,004.00	8,004.00	
200-0822-505-000	2009 RPNDG PRINCIPLE (97A&B)	266,800.00	266,800.00	266,800.00	266,800.00	128,800.00	128,800.00	
200-0823-505-000	2009 TWDB PRINCIPLE	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	
Subtotal:		280,800.00	280,800.00	280,800.00	280,800.00	142,800.00	142,800.00	
200-0903-505-000	TRNS OUT-DS 2011 SERIES	98,800.00	98,800.00	49,400.00	98,800.00	101,250.00	101,250.00	
200-0904-505-000	TRNS OUT-DS 2009 SERIES	165,942.00	165,942.00	82,972.00	165,942.00	80,298.00	80,298.00	
200-0905-505-000	ADMIN FEE - GENERAL FUND	444,833.00	444,833.00	222,416.00	444,833.00	469,074.00	469,074.00	
200-0951-505-000	TRANSFER OUT-IT SUPPORT	13,213.00	13,213.00	6,608.00	13,213.00	13,100.00	13,100.00	
Subtotal:		722,788.00	722,788.00	361,396.00	722,788.00	663,722.00	663,722.00	
Program number:		1,181,369.00	1,185,097.00	782,741.28	1,184,652.00	987,185.00	987,185.00	
Department number: ADMINISTRATION		1,181,369.00	1,185,097.00	782,741.28	1,184,652.00	987,185.00	987,185.00	

City of Lake Worth
2017/2018 PROPOSED BUDGET
2009 Refunding GO's
Refunding 1997A & B and 1999 CO Debt
Total Debt Issued \$4,725,000

Budget Year	2009 Refunding Total		1997A&B		1999	
	Principal	Interest	Principal	Interest	CURRENT	Interest
2010	460,000	161,769	211,600	74,414	248,400	87,355
2011	485,000	140,125	223,100	64,458	261,900	75,668
2012	500,000	128,000	230,000	58,880	270,000	69,120
2013	510,000	115,500	234,600	53,130	275,400	62,370
2014	525,000	100,200	241,500	46,092	283,500	54,108
2015	535,000	84,450	246,100	38,847	288,900	45,603
2016	555,000	68,400	255,300	31,464	299,700	36,936
2017	580,000	46,200	266,800	21,252	313,200	24,948
2018	280,000	23,000	128,800	10,580	151,200	12,420
2019	295,000	11,800	135,700	5,428	159,300	6,372
Totals	4,725,000	879,444	2,173,500	404,544	2,551,500	474,900

Budgeting for Fiscal Year End
September 30, 2018
(For 1997A & 1997B portion only)

200 822 505	128,800
200 706 505	8,004
200 4907	(136,804)
110 902 505	136,804

Schedule of Debt Payments
2017/2018 PROPOSED BUDGET
Total Debt Issued \$290,000
(Federal Funding)

Budget Year	Principal	Budget Year	Principal
2011	14,000	2021	15,000
2012	14,000	2022	15,000
2013	14,000	2023	15,000
2014	14,000	2024	15,000
2015	14,000	2025	15,000
2016	14,000	2026	15,000
2017	14,000	2027	15,000
2018	14,000	2028	15,000
2019	14,000	2029	15,000
2020	14,000	2030	15,000
TOTAL		290,000	

Budgeting for Fiscal Year End September 30, 2018

200 823 505 14,000

TAB 25

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
DEBT SERVICE (FUND 300)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE	(1,858,852)	(6,012,452)	(1,764,632)	(1,809,008)	(1,721,794)	(1,700,992)	(1,668,019)
USE OF PRIOR YR RESERVES					(42,500)	(43,202)	(12,500)
TOTAL REVENUES	(1,858,852)	(6,012,452)	(1,764,632)	(1,809,008)	(1,764,294)	(1,744,194)	(1,680,519)
EXPENDITURES:							
SERVICES (500 SERIES)	377	319	155	120	100	100	100
BOND ESCROW PYMTS		4,179,502					
BOND ISSUANCE COSTS		55,126					
LEASES	69,759						
2005 ISSUE	460,250	375,688					
2008 ISSUE	698,994	691,994	684,994	677,494	669,994	669,994	208,000
2009 REFUNDING	333,639	333,356	330,169	330,642	331,884	331,884	160,596
2011 REFUNDING	307,950	318,050	312,850	307,650	307,450	307,450	309,500
2014 REFUNDING		82,713	429,616	431,557	433,650	433,650	430,285
2017 REFUNDING							550,422
PAYING AGENT FEES	1,547	1,547	1,116	1,116	1,216	1,116	1,616
TOTAL EXPENDITURES	1,872,515	6,038,294	1,758,900	1,748,579	1,744,294	1,744,194	1,660,519
VARIANCE-(SURPLUS)/DEFICIT	13,663	25,842	(5,732)	(60,429)	(20,000)	0	(20,000)

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
300-4000-000-000	CURRENT TAXES	1,192,502.00-	1,189,202.00-	1,164,555.27-	1,165,625.00-	1,222,293.00-	1,218,793.00-	
300-4001-000-000	DELINQUENT TAXES	10,000.00-	9,500.00-	12,460.24-	12,050.00-	10,000.00-	10,000.00-	
300-4004-000-000	PENALTY AND INTEREST	10,000.00-	12,000.00-	11,847.36-	11,725.00-	10,000.00-	10,000.00-	
Subtotal:		1,212,502.00-	1,210,702.00-	1,188,862.87-	1,189,400.00-	1,242,293.00-	1,238,793.00-	
300-4800-000-000	INVESTMENT INCOME	1,200.00-	3,000.00-	3,155.65-	3,500.00-	2,500.00-	3,000.00-	
Subtotal:		1,200.00-	3,000.00-	3,155.65-	3,500.00-	2,500.00-	3,000.00-	
300-4918-000-000	TRNS IN WS-2009 RFNDC (1999)	165,942.00-	165,942.00-	82,972.00-	165,942.00-	80,298.00-	80,298.00-	
300-4924-000-000	TRNS IN-EDC 2011 REFUNDING	98,800.00-	98,800.00-	49,400.00-	98,800.00-	101,250.00-	101,250.00-	
300-4925-000-000	TRNS IN-WS 2011 REFUNDING	98,800.00-	98,800.00-	49,400.00-	98,800.00-	101,250.00-	101,250.00-	
300-4926-000-000	TRNS IN-EDC 2014 REFUNDING	144,550.00-	144,550.00-	72,276.00-	144,550.00-	143,428.00-	143,428.00-	
300-4996-000-000	USE OF PRIOR YR RESTRICTED FB	42,500.00-	42,500.00-		43,202.00-	9,000.00-	12,500.00-	
Subtotal:		550,592.00-	550,592.00-	254,048.00-	551,294.00-	435,226.00-	438,726.00-	
Program number:		1,764,294.00-	1,764,294.00-	1,446,066.52-	1,744,194.00-	1,680,019.00-	1,680,519.00-	
Department number:		1,764,294.00-	1,764,294.00-	1,446,066.52-	1,744,194.00-	1,680,019.00-	1,680,519.00-	
Revenues	Subtotal -----	1,764,294.00-	1,764,294.00-	1,446,066.52-	1,744,194.00-	1,680,019.00-	1,680,519.00-	

Department: 500 DEBT SERVICE

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
300-0599-500-000	OTHER SERVICES	200.00	100.00	59.93	100.00	100.00	100.00	
Subtotal:		200.00	100.00	59.93	100.00	100.00	100.00	
300-0852-500-000	SERIES 2008 PRINCIPLE	200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	
300-0853-500-000	SERIES 2008 INTEREST	469,994.00	469,994.00	234,996.88	469,994.00	8,000.00	8,000.00	
300-0854-500-000	SERIES 2009 RFNDG PRINCIPAL	313,200.00	313,200.00	313,200.00	313,200.00	151,200.00	151,200.00	
300-0855-500-000	SERIES 2009 RFNDG INTEREST	18,684.00	18,684.00	12,474.00	18,684.00	9,396.00	9,396.00	
300-0856-500-000	SERIES 2011 RFNDG PRINCIPAL	265,000.00	265,000.00		265,000.00	275,000.00	275,000.00	
300-0857-500-000	SERIES 2011 RFNDG INTEREST	42,450.00	42,450.00	21,225.00	42,450.00	34,500.00	34,500.00	
300-0858-500-000	SERIES 2014 RFNDG PRINCIPAL	350,000.00	350,000.00		350,000.00	355,000.00	355,000.00	
300-0859-500-000	SERIES 2014 RFNDG INTEREST	83,650.00	83,650.00	41,712.14	83,650.00	75,285.00	75,285.00	
300-0860-500-000	SERIES 2017 RFNDG PRINCIPAL					275,000.00	275,000.00	
300-0861-500-000	SERIES 2017 RFNDG INTEREST					275,422.00	275,422.00	
Subtotal:		1,742,978.00	1,742,978.00	623,608.02	1,742,978.00	1,658,803.00	1,658,803.00	
300-0900-500-000	PAYING AGENT FEES	1,116.00	1,216.00	1,116.00	1,116.00	1,116.00	1,616.00	
Subtotal:		1,116.00	1,216.00	1,116.00	1,116.00	1,116.00	1,616.00	
Program number:		1,744,294.00	1,744,294.00	624,783.95	1,744,194.00	1,660,019.00	1,660,519.00	
Department number: DEBT SERVICE		1,744,294.00	1,744,294.00	624,783.95	1,744,194.00	1,660,019.00	1,660,519.00	
Expenditures	Subtotal -----	1,744,294.00	1,744,294.00	624,783.95	1,744,194.00	1,660,019.00	1,660,519.00	
Fund number: 300 DEBT SERVICE FUND		20,000.00-	20,000.00-	821,282.57-		20,000.00-	20,000.00-	

**CITY OF LAKE WORTH
TAX SUPPORTED DEBT PAYMENTS
FOR FISCAL YEAR END 09/30/2018**

Debt Issue	Pymt Amt	Trns In/Rev	Net DS
2008 CO	208,000		208,000
2017 Refunding GO	550,422		550,422
2009 Refunding GO	160,596	(80,298)	80,298
2011 Refunding GO	309,500	(202,500)	107,000
2014 Refunding GO	430,285	(143,428)	286,857
Paying Agent Fees	1,616		1,616
Bank Fees	100		100
Interest Income		(3,000)	(3,000)
Use of Fund Balance			(12,500)
Total	1,660,519	(429,226)	1,218,793

**DEBT SERVICE ESTIMATED
FUND BALANCE AS OF 09/30/17**

Fund Balance as of 09/30/16	82,280
FYE 09/17 Estimated Surplus/(Deficit)	(43,202)
Estimated Fund Balance as of 09/30/17	<u><u>39,078</u></u>

CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS BY FISCAL YEAR
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION DEBT

(INDIVIDUAL DEBT SCHEDULES WITH BUDGETING DETAILS ARE ATTACHED)

Fiscal Yr End	2014 Refunding		2008 Issue		2017 Refunding		2009 Refunding (1)		2011 Refunding		Total
	Principal	Interest	Principal	Interest			Principal	Interest	Principal	Interest	
2006											0
2007											0
2008											0
2009				279,106							279,106
2010				512,644			248,400	87,355			848,399
2011			210,000	768,966			261,900	75,668			1,316,534
2012			210,000	505,819			270,000	69,120	190,000	66,750	1,311,689
2013			200,000	498,994			275,400	62,370	245,000	62,950	1,344,714
2014	65,000	17,713	200,000	491,994			283,500	54,108	260,000	58,050	1,430,365
2015	330,000	99,663	200,000	484,994			288,900	45,603	260,000	52,850	1,762,010
2016	340,000	91,776	200,000	477,494			299,700	36,936	260,000	47,650	1,753,556
2017	350,000	83,650	200,000	469,994			313,200	24,948	265,000	42,450	1,749,242
2018	355,000	75,285	200,000	8,000	275,000	275,422	151,200	12,420	275,000	34,500	1,661,827
2019	370,000	66,801			490,000	261,038	159,300	6,372	280,000	26,250	1,659,761
2020	380,000	57,958			585,000	251,238			290,000	17,850	1,582,046
2021	385,000	48,876			600,000	238,075			305,000	9,150	1,586,101
2022	400,000	39,674			720,000	223,075					1,382,749
2023	410,000	30,114			735,000	205,075					1,380,189
2024	420,000	20,315			755,000	186,700					1,382,015
2025	430,000	10,277			775,000	164,050					1,379,327
2026					1,100,000	140,800					1,240,800
2027					1,140,000	96,800					1,236,800
2028					1,185,000	51,200					1,236,200
2029					95,000	3,800					98,800
2030											0
2031											0
2032											0
2033											0
2034											0
Total	4,235,000	642,102	1,620,000	4,498,003	8,455,000	2,097,272	2,551,500	474,900	2,630,000	418,450	27,622,227

(1) Includes only the 1999 portion of the 2009 Refunding General Obligation Bonds and represents 54% of the total debt issue.

**City of Lake Worth
Schedule of Debt Payments
2014 Refunding GO's
Refunding 2005 CO Debt
Total Debt Issued \$4,235,000**

Budget Year	Principal	Interest	Total
2014	65,000	17,713	82,713
2015	330,000	99,663	429,663
2016	340,000	91,776	431,776
2017	350,000	83,650	433,650
2018	355,000	75,285	430,285
2019	370,000	66,801	436,801
2020	380,000	57,958	437,958
2021	385,000	48,876	433,876
2022	400,000	39,674	439,674
2023	410,000	30,114	440,114
2024	420,000	20,315	440,315
2025	430,000	10,277	440,277
			0
			0
			0
			0
			0
			0
			0
			0
Totals	4,235,000	642,100	4,877,100

Budgeting for Fiscal Year End 09/30/18

300 858 500	355,000
300 859 500	75,285
300 4926	(143,428)
110 913 505	143,428

City of Lake Worth
Schedule of Debt Payments
2008 Certificates of Obligation
Total Debt Issued \$10,300,000

Budget Year	Principal	Interest	Total
2009		279,106	279,106
2010		512,644	512,644
2011	210,000	768,966	978,966
2012	210,000	505,819	715,819
2013	200,000	498,994	698,994
2014	200,000	491,994	691,994
2015	200,000	484,994	684,994
2016	200,000	477,494	677,494
2017	200,000	469,994	669,994
2018	200,000	8,000	208,000
2019			0
2020			0
2021			0
2022			0
2023			0
2024			0
2025			0
2026			0
2027			0
2028			0
2029			0
2030			0
2031			0
2032			0
2033			0
2034			0
Totals	1,620,000	4,498,003	6,118,003

Budgeting for Fiscal Year End 09/30/18

300 852 500	200,000
300 853 500	8,000

NOTE: Debt refunded July 2017

City of Lake Worth
Schedule of Debt Payments
2017 Refunding GO's
Refunding 2008 CO Debt
Total Debt Issued \$8,455,000

Budget Year	Principal	Interest	Total
2018	275,000	275,422	550,422
2019	490,000	261,038	751,038
2020	585,000	251,238	836,238
2021	600,000	238,075	838,075
2022	720,000	223,075	943,075
2023	735,000	205,075	940,075
2024	755,000	186,700	941,700
2025	775,000	164,050	939,050
2026	1,100,000	140,800	1,240,800
2027	1,140,000	96,800	1,236,800
2028	1,185,000	51,200	1,236,200
2029	95,000	3,800	98,800
Totals	8,455,000	2,097,272	10,552,272

Budgeting for Fiscal Year End 09/30/18

300 860 500	275,000
300 861 500	275,422

City of Lake Worth
Schedule of Debt Payments
2009 Refunding GO's
Refunding 1997A & B and 1999 CO Debt
Total Debt Issued \$4,725,000

Budget Year	2009 Refunding Total		1997A&B		1999	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	460,000	161,769	211,600	74,414	248,400	87,355
2011	485,000	140,125	223,100	64,458	261,900	75,668
2012	500,000	128,000	230,000	58,880	270,000	69,120
2013	510,000	115,500	234,600	53,130	275,400	62,370
2014	525,000	100,200	241,500	46,092	283,500	54,108
2015	535,000	84,450	246,100	38,847	288,900	45,603
2016	555,000	68,400	255,300	31,464	299,700	36,936
2017	580,000	46,200	266,800	21,252	313,200	24,948
2018	280,000	23,000	128,800	10,580	151,200	12,420
2019	295,000	11,800	135,700	5,428	159,300	6,372
Totals	4,725,000	879,444	2,173,500	404,544	2,551,500	474,900

Budgeting for Fiscal Year End
September 30, 2018
(For 1999 portion only)

300 854 500	151,200
300 855 500	9,396
300 4918	(80,298)
200 904 505	80,298

**City of Lake Worth
Schedule of Debt Payments
2011 Refunding GO's
Refunding 2001 CO Debt
Total Debt Issued \$2,675,000**

Budget Year	2011 Refunding Total		DS Funded		WS Funded		EDC Funded	
	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest
2011	45,000	15,973	15,000	5,324	15,000	5,324	15,000	5,324
2012	190,000	66,750	30,000	22,550	80,000	22,100	80,000	22,100
2013	245,000	62,950	85,000	21,950	80,000	20,500	80,000	20,500
2014	260,000	58,050	90,000	20,250	85,000	18,900	85,000	18,900
2015	260,000	52,850	90,000	18,450	85,000	17,200	85,000	17,200
2016	260,000	47,650	90,000	16,650	85,000	15,500	85,000	15,500
2017	265,000	42,450	95,000	14,850	85,000	13,800	85,000	13,800
2018	275,000	34,500	95,000	12,000	90,000	11,250	90,000	11,250
2019	280,000	26,250	100,000	9,150	90,000	8,550	90,000	8,550
2020	290,000	17,850	100,000	6,150	95,000	5,850	95,000	5,850
2021	305,000	9,150	105,000	3,150	100,000	3,000	100,000	3,000
Totals	2,675,000	434,423	895,000	150,474	890,000	141,974	890,000	141,974

Budgeting for Fiscal Year End
September 30, 2018

300 856 500	275,000
300 857 500	34,500
300 4924	(101,250)
300 4925	(101,250)
110 912 505	101,250
200 903 505	101,250

TAB 26

NOTICE OF 2017 TAX YEAR PROPOSED PROPERTY TAX RATE FOR LAKE WORTH

A tax rate of \$0.454920 per \$100 valuation has been proposed for adoption by the governing body of Lake Worth. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of Lake Worth proposes to use revenue attributable to the tax rate increase for the purpose of employee compensation and municipal operations.

PROPOSED TAX RATE	\$0.454920 per \$100
PRECEDING YEAR'S TAX RATE	\$0.460660 per \$100
EFFECTIVE TAX RATE	\$0.440159 per \$100
ROLLBACK TAX RATE	\$0.454920 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for Lake Worth from the same properties in both the 2016 tax year and the 2017 tax year.

The rollback tax rate is the highest tax rate that Lake Worth may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Ron Wright
Tarrant County Tax Assessor Collector
3805 Adam Grubb Lake Worth Texas 76135
817-237-1211 x103
dwhitley@lakeworthtx.org
www.lakeworthtx.org

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 22, 2017 at 6:00 PM at Lake Worth City Council Chambers 3805 Adam Grubb Lake Worth Texas 76135.

Second Hearing: September 5, 2017 at 6:00 PM at Lake Worth City Council Chambers 3805 Adam Grubb Lake Worth Texas 76135.

2017 Property Tax Rates in Lake Worth

This notice concerns the 2017 property tax rates for Lake Worth. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$767,634
Last year's debt taxes	\$1,195,341
Last year's total taxes	\$1,962,975
Last year's tax base	\$426,122,303
Last year's total tax rate	\$0.460660/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,961,234
÷ This year's adjusted tax base (after subtracting value of new property)	\$445,573,457
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.440159/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$766,702
÷ This year's adjusted tax base	\$445,573,457
=This year's effective operating rate	\$0.172071/\$100
x 1.08=this year's maximum operating rate	\$0.185836/\$100
+ This year's debt rate	\$0.269084/\$100
= This year's total rollback rate	\$0.454920/\$100

Statement of Increase/Decrease

If Lake Worth adopts a 2017 tax rate equal to the effective tax rate of \$0.440159 per \$100 of value, taxes would increase compared to 2016 taxes by \$30,684.

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Restricted Fund Balance-Debt Service	12,500

Schedule B - 2017 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2008	200,000	8,000	520	208,520
Series 2009 (Refunding)	151,200	9,396	236	160,832
Series 2011 (Refunding)	275,000	34,500	420	309,920
Series 2014 (Refunding)	355,000	75,285	20	430,305
Series 2017 (Refunding)	275,000	275,422	520	550,942

Total required for 2017 debt service	\$1,660,519
- Amount (if any) paid from Schedule A	\$12,500
- Amount (if any) paid from other resources	\$429,226
- Excess collections last year	\$0
= Total to be paid from taxes in 2017	\$1,218,793
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2017	\$0
= Total debt levy	\$1,218,793



CITY OF LAKE WORTH 016

**Appraisal Roll Information Valuation Summary as of July 25, 2017
2017 Certified Property Information**

I, Jeff Law, Chief Appraiser for the Tarrant Appraisal District, to the best of my ability do solemnly swear that the attached is that portion of the appraisal roll for the Tarrant Appraisal District which lists property taxable by the above named entity and constitutes their Certified Appraisal Roll.

APPRAISED VALUE (Considers Value Caps) -----> \$ 595,691,013

Number of Accounts: 12,811

Absolute Exemptions	\$ 105,636,541
Cases before ARB – Appraised Value	\$ 47,370,277
Incompletes	\$ 7,811,447
Partial Exemptions	\$ 22,258,793
In Process	\$ 343,749

NET TAXABLE VALUE -----> \$ 412,270,206

Appraised Value minus Absolute Exemption amount, minus Cases before ARB amount, minus Incompletes, minus Partial Exemptions, minus the In Process accounts equals the Net Taxable Value.

ESTIMATED NET TAXABLE VALUE -----> \$ 450,955,392

Including suggested values to be used for pending ARB accounts (see page two), Incompletes (see page three) and In Process accounts (see page four).



Jeff Law, Chief Appraiser



Jeff Law, Chief Appraiser

CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 25, 2017 2017 Appraisal Review Board Information

Section 25.01 (c) of the State Property Tax code directs the Chief Appraiser to prepare a list of all properties under protest with the Appraisal Review Board and pending disposition at the time of value roll certification.

The values below are from the ARB roll and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

\$ 47,370,277

Total appraised value of properties under protest.

\$ 47,013,647

Net taxable value of properties under protest.

\$ 32,909,553

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one.



CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 25, 2017 2017 Incomplete Property Information

Section 26.01(d) of the State Property Tax Code directs the Chief Appraiser to prepare a list of all properties that are not on the appraisal roll and not included on the ARB roll.

The values below are from the incomplete property listing and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

The value of incomplete properties are subject to change and are also subject to appeal before the Appraisal Review Board.

\$ 7,811,447

Total appraised value of incomplete properties

\$ 7,760,948

Net taxable value of properties under of incomplete properties.

\$ 5,432,664

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one



CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 25, 2017 2017 In Process Property Information

The values below are from In Process properties and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

\$ 343,749

Total appraised value of In Process properties

\$ 342,969

Estimated net taxable value of In Process properties.

This value should be added to the net taxable value on page one.



**Tarrant Appraisal District
CITY OF LAKE WORTH 016
Totals for Roll Instance 000 July 2017 Certified Roll
2017**

Value Detail	Market	Appraised	Counts	Taxable
Real Estate Residential	183,128,383	165,381,890	1,974	142,177,748
Real Estate Commercial	356,679,761	356,679,761	373	252,497,532
Real Estate Industrial	0	0	0	0
Personal Property Commercial	69,453,223	69,453,223	486	68,808,631
Personal Property Industrial	27,163	27,163	2	27,163
Mineral Lease Properties	4,138,390	4,138,390	9,971	3,866,110
Agricultural Properties	1,182,215	10,586	5	10,586
Total Value	614,609,135	595,691,013	12,811	467,387,770
<hr/>				
Pending Detail	Market	Appraised	Counts	Taxable
Cases Before ARB	47,635,437	47,370,277	154	47,013,647
Incomplete Accounts	7,819,694	7,811,447	97	7,760,948
In Process Accounts	343,749	343,749	10	342,969
<hr/>				
Certified Value	558,810,255	540,165,540	12,550	412,270,206

Exemption Detail	Market	Exempt	Counts	Appraised
Absolute Public	86,550,125	86,531,974	130	86,550,125
Absolute Charitable	1,077,102	1,077,102	10	1,077,102
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	18,027,465	18,027,465	37	18,027,465
Indigent Housing	0	0	0	0
Nominal Value	42,594	42,594	2,433	42,594
Disabled Vet 10-29%	634,878	35,000	7	552,062
Disabled Vet 30-49%	353,471	22,500	3	351,087
Disabled Vet 50-69%	604,993	40,000	4	553,542
Disabled Vet 70-99%	4,721,921	432,000	36	4,071,888
Disabled Vet 100%	2,260,732	1,348,839	17	2,026,850
Surviving Spouse Disabled Vet 100%	70,308	58,308	1	70,308
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	47,723,774	20,279,552	421	39,421,140
Homestead Local Option-Disabled Person	0	0	0	0
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	0	0	0	0
Total Exemptions		127,895,334	3,099	

Deferrals	Market	Deferred	Counts	Appraised
Ag Deferrals	1,174,975	1,171,629	5	3,346
Scenic Deferrals	0	0	0	0
Public Access Airports	0	0	0	0
Other Deferrals	0	0	0	0
Total Deferrals	1,174,975	1,171,629	5	3,346

New Exemptions	Market	Exempt	Counts	Appraised
Absolute Public	0	0	0	0
Absolute Charitable	0	0	0	0
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	0	0	0	0
Indigent Housing	0	0	0	0
Nominal Value	0	0	0	0
Disabled Vet 10-29%	0	0	0	0
Disabled Vet 30-49%	120,000	7,500	1	120,000
Disabled Vet 50-69%	0	0	0	0
Disabled Vet 70-99%	29,340	12,000	1	29,340
Disabled Vet 100%	29,340	17,340	1	29,340
Surviving Spouse Disabled Vet 100%	0	0	0	0
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	896,637	341,096	7	834,430
Homestead Local Option-Disabled Person	0	0	0	0
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	0	0	0	0
Total New Exemptions		377,936	10	

New Construction	Market	New Value	Counts	Taxable
All Real Estate	10,151,314	7,406,197	18	10,079,066
New business in new improvement	0	0	0	0
Total New Construction	10,151,314	7,406,197	18	10,079,066
New Construction in Residential	1,439,211	997,954	12	1,366,963
New Construction in Commercial	8,712,103	6,408,243	6	8,712,103
	Market	Appraised	Counts	Taxable
Annexation	0	0	0	0
Deannexation	0	0	0	0

Tax Ceiling	Market	Taxable	Counts	Ceiling Amount
Over 65	0	0	0	0.00
Disable Person	0	0	0	0.00
Total Ceilings	0	0	0	0.00
New Over 65 Ceilings	0	0	0	0.00
New Disabled Person Ceilings	0	0	0	0.00
Capped Accounts	Market	Cap Loss	Counts	Appraised
Cap Total	90,265,847	17,473,086	792	72,792,761
New Cap this Year	3,658,715	415,024	26	3,243,691
All Exemptions by Group	Market	Exempt	Counts	Appraised
Residential	51,269,273	22,859,726	477	42,743,636
Commercial	104,764,108	104,764,108	121	104,764,108
Industrial	0	0	0	0
Mineral Lease	271,500	271,500	2,458	271,500
Agricultural	0	0	0	0
Exemption Total		127,895,334	3,056	
	Market	Exempt	Counts	Appraised
Prorated Absolute	25,000	6,849	1	25,000
Multi-Prorated Absolute	0	0	0	0
		Current Taxable	Counts	Appraised
Value Loss - 25.25(d)		0	0	0
	Average Market	Average Appraised	Counts	Average Taxable
Averages for Value Single Family	103,181	92,644	1,657	79,040



Entity Exemptions Report 2017 000 July 2017 Certified Roll

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016 CITY OF LAKE WORTH

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Abatements	\$0	0	\$0	0	\$0	0	\$0	0
Absolute Charitable	\$1,077,102	10	\$62,214	1	\$0	0	\$1,139,316	11
Absolute Miscellaneous	\$0	0	\$0	0	\$0	0	\$0	0
Absolute Public	\$86,531,974	130	\$0	0	\$0	0	\$86,531,974	130
Absolute Religious & Private Schools	\$18,027,465	37	\$0	0	\$0	0	\$18,027,465	37
Community Housing Development	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Vet 100%	\$1,348,839	17	\$0	0	\$0	0	\$1,348,839	17
Disabled Vet 10-29%	\$35,000	7	\$0	0	\$0	0	\$35,000	7
Disabled Vet 30-49%	\$22,500	3	\$0	0	\$0	0	\$22,500	3
Disabled Vet 50-69%	\$40,000	4	\$0	0	\$0	0	\$40,000	4
Disabled Vet 70-99%	\$432,000	36	\$12,000	1	\$0	0	\$444,000	37
Donated Disabled Vet	\$0	0	\$0	0	\$0	0	\$0	0
Foreign Trade Zone	\$0	0	\$0	0	\$0	0	\$0	0
Historic Sites	\$0	0	\$0	0	\$0	0	\$0	0
Homestead Local Option-Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Homestead Local Option-General	\$0	0	\$0	0	\$0	0	\$0	0
Homestead Local Option-Over 65	\$20,279,552	421	\$282,416	6	\$50,000	1	\$20,611,968	428
Homestead State Mandated-Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Homestead State Mandated-General	\$0	0	\$0	0	\$0	0	\$0	0
Homestead State Mandated-Over 65	\$0	0	\$0	0	\$0	0	\$0	0
Indigent Housing	\$0	0	\$0	0	\$0	0	\$0	0
Inventory	\$0	0	\$0	0	\$0	0	\$0	0
Misc Personal Property (Vehicles, etc.)	\$0	0	\$0	0	\$0	0	\$0	0
Nominal Value	\$42,594	2,433	\$0	0	\$499	1	\$43,093	2,434
Pollution control	\$0	0	\$0	0	\$0	0	\$0	0
Solar & Wind Powered Devices	\$0	0	\$0	0	\$0	0	\$0	0
Surviving Spouse Disabled Vet 100%	\$58,308	1	\$0	0	\$0	0	\$58,308	1
Surviving Spouse Donated Disabled Vet	\$0	0	\$0	0	\$0	0	\$0	0
Surviving Spouse KIA Armed Service Member	\$0	0	\$0	0	\$0	0	\$0	0



Entity Exemptions Report
2017 000 July 2017 Certified Roll

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016 CITY OF LAKE WORTH

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Transfer Base Value for SS Disable Vet	\$0	0	\$0	0	\$0	0	\$0	0
Subtotals ==>	\$127,895,334	3,099	\$356,630	8	\$50,499	2	\$128,302,463	3,109



Entity Exemptions Report 2017 000 July 2017 Certified Roll

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016 CITY OF LAKE WORTH

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Prorated Absolute (included in above Absolute categories)	\$6,849	1	\$0	0	\$0	0	\$6,849	1

Deferral Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Ag Deferrals	\$1,171,629	5	\$0	0	\$0	0	\$1,171,629	5
Scenic Deferrals	\$0	0	\$0	0	\$0	0	\$0	0
Subtotals ==>	\$1,171,629	5	\$0	0	\$0	0	\$1,171,629	5

Entity Totals	
Total Appraised *	\$595,691,013
Absolute Exempt	\$105,636,541
Cases Before ARB	\$47,370,277
Incompletes	\$7,811,447
Partial Exemptions	\$22,258,793
In Process	\$343,749
Calculated Net Taxable Value	\$412,270,206
Total # of Accounts *	12,811

* Only includes totals from Agricultural Properties, Mineral Lease Properties, Personal Property Commercial, Personal Property Industrial, Real Estate Commercial, Real Estate Industrial, and Real Estate Residential.



Current Use Code Report - Certified
Entity: 016 CITY OF LAKE WORTH

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Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
A -- "Residential SingleFamily"	ARB	86	\$8,312,700	\$8,054,370	\$7,759,954	0.0000	\$0	\$0
A -- "Residential SingleFamily"	Certified	1,651	\$170,600,564	\$153,141,056	\$130,970,711	0.0000	\$0	\$997,954
A -- "Residential SingleFamily"	Incomplete	4	\$369,293	\$361,046	\$311,046	0.0000	\$0	\$0
A -- "Residential SingleFamily"	InProcess	2	\$306,944	\$306,944	\$306,944	0.0000	\$0	\$269,444
A -- "Residential SingleFamily" Totals:		1,743	\$179,589,501	\$161,863,416	\$139,348,655	0.0000	\$0	\$1,267,398
AC -- "Single Family Interim Use"	ARB	1	\$210,456	\$210,456	\$210,456	0.0000	\$0	\$0
AC -- "Single Family Interim Use" Totals:		1	\$210,456	\$210,456	\$210,456	0.0000	\$0	\$0
B -- "MultiFamily Residential"	ARB	1	\$52,139	\$52,139	\$52,139	0.0000	\$0	\$0
B -- "MultiFamily Residential"	Certified	1	\$80,953	\$80,953	\$80,953	0.0000	\$0	\$0
B -- "MultiFamily Residential" Totals:		2	\$133,092	\$133,092	\$133,092	0.0000	\$0	\$0
BC -- "MultiFamily Commercial"	ARB	2	\$457,090	\$457,090	\$457,090	0.0000	\$0	\$0
BC -- "MultiFamily Commercial"	Certified	1	\$350,000	\$350,000	\$350,000	0.0000	\$0	\$0
BC -- "MultiFamily Commercial" Totals:		3	\$807,090	\$807,090	\$807,090	0.0000	\$0	\$0
C1 -- "Vacant Land Residential"	ARB	12	\$120,425	\$113,595	\$113,595	0.0000	\$0	\$0
C1 -- "Vacant Land Residential"	Certified	162	\$2,476,337	\$2,466,853	\$2,420,999	0.0000	\$0	\$0
C1 -- "Vacant Land Residential" Totals:		174	\$2,596,762	\$2,580,448	\$2,534,594	0.0000	\$0	\$0
C1C -- "Vacant Land Commercial"	ARB	8	\$529,058	\$529,058	\$529,058	0.0000	\$0	\$0
C1C -- "Vacant Land Commercial"	Certified	33	\$2,763,309	\$2,763,309	\$2,763,309	0.0000	\$0	\$0
C1C -- "Vacant Land Commercial"	Incomplete	4	\$577,478	\$577,478	\$577,478	0.0000	\$0	\$0
C1C -- "Vacant Land Commercial" Totals:		45	\$3,869,845	\$3,869,845	\$3,869,845	0.0000	\$0	\$0
C2C -- "CommercialLandWithImprovementValue"	ARB	2	\$81,516	\$81,516	\$81,516	0.0000	\$0	\$0
C2C -- "CommercialLandWithImprovementValue"	Certified	7	\$748,073	\$748,073	\$748,073	0.0000	\$0	\$0
C2C -- "CommercialLandWithImprovementValue" Totals:		9	\$829,589	\$829,589	\$829,589	0.0000	\$0	\$0
D1 -- "Qualified Open Space Land"	Certified	5	\$1,182,215	\$10,586	\$10,586	0.0000	\$1,171,629	\$0
D1 -- "Qualified Open Space Land" Totals:		5	\$1,182,215	\$10,586	\$10,586	0.0000	\$1,171,629	\$0
F1 -- "Commercial"	ARB	25	\$33,431,155	\$33,431,155	\$33,431,155	0.0000	\$0	\$0
F1 -- "Commercial"	Certified	174	\$212,443,972	\$212,443,972	\$212,443,972	0.0000	\$0	\$6,408,243

This report contains All Excluding Absolutes

Process Code: 220 Table Group Name: Extract



Current Use Code Report - Certified
Entity: 016 CITY OF LAKE WORTH

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 7/25/2017 10:27:12 AM

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
F1 -- "Commercial"	Incomplete	4	\$396,386	\$396,386	\$396,386	0.0000	\$0	\$0
F1 -- "Commercial" Totals:		203	\$246,271,513	\$246,271,513	\$246,271,513	0.0000	\$0	\$6,408,243
G1 -- "Oil, Gas and Mineral Reserve"	ARB	1	\$420	\$420	\$420	0.0000	\$0	\$0
G1 -- "Oil, Gas and Mineral Reserve"	Certified	9,934	\$3,906,410	\$3,906,410	\$3,865,690	0.0000	\$0	\$0
G1 -- "Oil, Gas and Mineral Reserve" Totals:		9,935	\$3,906,830	\$3,906,830	\$3,866,110	0.0000	\$0	\$0
J2C -- "VarX Utility Gas Companies"	Certified	1	\$2,120,230	\$2,120,230	\$2,120,230	0.0000	\$0	\$0
J2C -- "VarX Utility Gas Companies" Totals:		1	\$2,120,230	\$2,120,230	\$2,120,230	0.0000	\$0	\$0
J3C -- "VarX Utility Electric Companies"	Certified	1	\$1,796,820	\$1,796,820	\$1,796,820	0.0000	\$0	\$0
J3C -- "VarX Utility Electric Companies" Totals:		1	\$1,796,820	\$1,796,820	\$1,796,820	0.0000	\$0	\$0
J4 -- "Commercial Utility Telephone Companies"	Certified	2	\$509,039	\$509,039	\$509,039	0.0000	\$0	\$0
J4 -- "Commercial Utility Telephone Companies" Totals:		2	\$509,039	\$509,039	\$509,039	0.0000	\$0	\$0
J4C -- "VarX Utility Telephone Companies"	ARB	1	\$444,816	\$444,816	\$444,816	0.0000	\$0	\$0
J4C -- "VarX Utility Telephone Companies"	Certified	18	\$2,523,376	\$2,523,376	\$2,523,376	0.0000	\$0	\$0
J4C -- "VarX Utility Telephone Companies" Totals:		19	\$2,968,192	\$2,968,192	\$2,968,192	0.0000	\$0	\$0
J6C -- "VarX Utility Pipelines"	Certified	1	\$433,280	\$433,280	\$433,280	0.0000	\$0	\$0
J6C -- "VarX Utility Pipelines" Totals:		1	\$433,280	\$433,280	\$433,280	0.0000	\$0	\$0
J7C -- "VarX Utility Cable Companies"	Certified	2	\$213,024	\$213,024	\$213,024	0.0000	\$0	\$0
J7C -- "VarX Utility Cable Companies" Totals:		2	\$213,024	\$213,024	\$213,024	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial"	ARB	13	\$3,713,068	\$3,713,068	\$3,713,068	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial"	Certified	219	\$48,916,878	\$48,916,878	\$48,916,878	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial"	Incomplete	48	\$5,536,242	\$5,536,242	\$5,536,242	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial" Totals:		280	\$58,166,188	\$58,166,188	\$58,166,188	0.0000	\$0	\$0
L1C -- "VarX Commercial"	ARB	1	\$220,380	\$220,380	\$220,380	0.0000	\$0	\$0
L1C -- "VarX Commercial"	Certified	18	\$1,180,178	\$1,180,178	\$1,180,178	0.0000	\$0	\$0
L1C -- "VarX Commercial"	Incomplete	36	\$939,796	\$939,796	\$939,796	0.0000	\$0	\$0

This report contains All Excluding Absolutes

Process Code: 220

Table Group Name: Extract



Current Use Code Report - Certified
Entity: 016 CITY OF LAKE WORTH

Page 3 of 3
 7/25/2017 10:27:12 AM

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
L1C -- "VarX Commercial"	InProcess	1	\$36,025	\$36,025	\$36,025	0.0000	\$0	\$0
L1C -- "VarX Commercial" Totals:		56	\$2,376,379	\$2,376,379	\$2,376,379	0.0000	\$0	\$0
L2 -- "Personal Property Tangible Industrial"	Certified	2	\$27,163	\$27,163	\$27,163	0.0000	\$0	\$0
L2 -- "Personal Property Tangible Industrial" Totals:		2	\$27,163	\$27,163	\$27,163	0.0000	\$0	\$0
M1 -- "Mobile Home"	Certified	24	\$147,350	\$143,256	\$143,256	0.0000	\$0	\$0
M1 -- "Mobile Home" Totals:		24	\$147,350	\$143,256	\$143,256	0.0000	\$0	\$0
S -- "Personal Property Special Inventory"	Certified	4	\$734,518	\$734,518	\$734,518	0.0000	\$0	\$0
S -- "Personal Property Special Inventory" Totals:		4	\$734,518	\$734,518	\$734,518	0.0000	\$0	\$0
ARB Totals:		153	\$47,573,223	\$47,308,063	\$47,013,647	0.0000	\$0	\$0
Certified Totals:		12,260	\$453,153,689	\$434,508,974	\$412,252,055	0.0000	\$1,171,629	\$7,406,197
Incomplete Totals:		96	\$7,819,195	\$7,810,948	\$7,760,948	0.0000	\$0	\$0
In Process Totals:		3	\$342,969	\$342,969	\$342,969	0.0000	\$0	\$269,444
Report Totals:		12,512	\$508,889,076	\$489,970,954	\$467,369,619	0.0000	\$1,171,629	\$7,675,641

This report contains All Excluding Absolutes

Process Code: 220 Table Group Name: Extract



Entities Residential Graph Report

7/25/2017
6:52:28 AM

2017

CITY OF LAKE WORTH

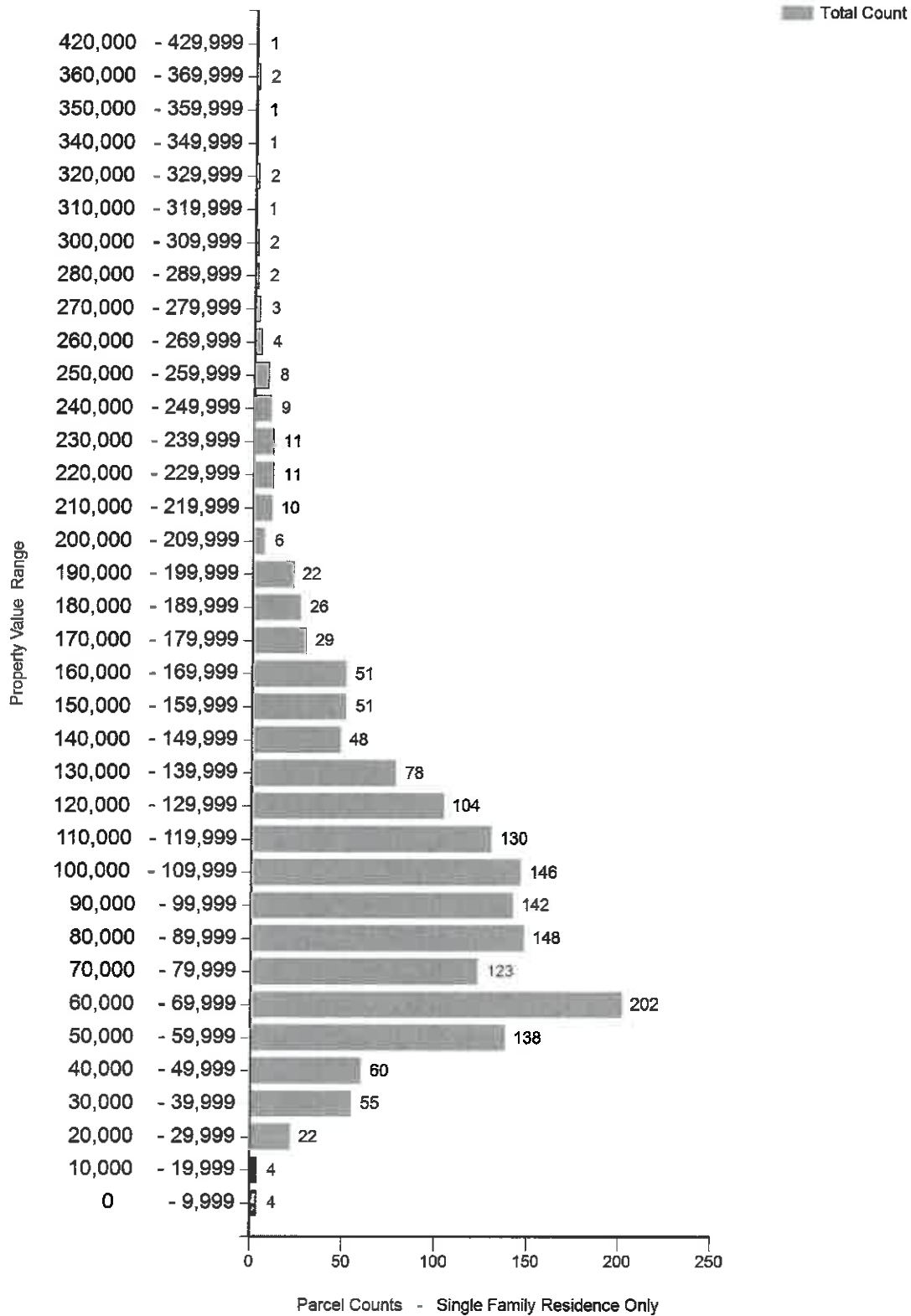
Total Parcel Counts: 1,657

Average
Market:

103,181

Average
NTV:

79,040



2017 Tax Rate Calculation Worksheet

Date: 08/03/2017 10:42 AM

Taxing Units Other Than School Districts or Water Districts

Lake Worth

(817)237-1211

Taxing Unit Name

Phone (area code and number)

3805 Adam Grubb Lake Worth, Texas 76135

www.lakeworthtx.org

Taxing Unit's Address, City, State, Zip

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$424,386,757
2. 2016 tax ceilings. Counties, cities and junior college districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$424,386,757
4. 2016 total adopted tax rate.	\$0.460660/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.	
A. Original 2016 ARB Values.	\$2,924,352
B. 2016 values resulting from final court decisions.	\$2,356,102
C. 2016 value loss. Subtract B from A. ³	\$568,250
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$424,955,007
7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount.	

Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2016 market value:	\$0
B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:	\$377,936
C. Value loss. Add A and B. ⁵	\$377,936
9. 2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.	
A. 2016 market value:	\$0
B. 2017 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$377,936
11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.	\$424,577,071
12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$1,955,856
13. Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$5,378
14. Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2016 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$1,961,234
16. Total 2017 taxable value on the 2017 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$412,270,206
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	\$0

E. Total 2017 value. Add A and B, then subtract C and D.	\$412,270,206
17. Total value of properties under protest or not included on certified appraisal roll.¹²	
A. 2017 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$32,909,553
B. 2017 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$7,760,948
C. Total value under protest or not certified: Add A and B.	\$40,670,501
18. 2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19. 2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$452,940,707
20. Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21. Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2016, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$7,367,250
22. Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	\$7,367,250
23. 2017 adjusted taxable value. Subtract Line 22 from Line 19.	\$445,573,457
24. 2017 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.440159/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2016 maintenance and operations (M&O) tax rate.	\$0.180144/\$100
27. 2016 adjusted taxable value. Enter the amount from Line 11.	\$424,577,071
28. 2016 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$764,850
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$1,852
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$766,702

29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$445,573,457
30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.172071/\$100
31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.185836/\$100
32. Total 2017 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$1,660,519 \$12,500 \$429,226 \$1,218,793
33. Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2017 debt. Subtract Line 33 from Line 32D.	\$1,218,793
35. Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2017 debt adjusted for collections. Divide Line 34 by Line 35	\$1,218,793
37. 2017 total taxable value. Enter the amount on Line 19.	\$452,940,707
38. 2017 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.269084/\$100
39. 2017 rollback tax rate. Add Lines 31 and 38.	\$0.454920/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2016 or May 2017, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Taxing units that adopted the sales tax before November 2016, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2016 or in May 2017. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43. 2017 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$452,940,707
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
45. 2017 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.440159/\$100
46. 2017 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2016 or in May 2017. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.	\$0.440159/\$100
47. 2017 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.454920/\$100
48. 2017 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.454920/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2017 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	\$452,940,707
51. Additional rate for pollution control. Divide line 49 by Line 50 and multiply by \$100.	\$0/\$100
52. 2017 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.454920/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.440159
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.454920
Rollback tax rate adjusted for pollution control (Line 52)	\$0.454920

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here Debbie Whitley

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

TAB 27

FISCAL YEAR 2017/2018 APPRAISAL ROLL INFORMATION VALUATION SUMMARY

The following is as approved and submitted by Jeff Law, Chief Appraiser for Tarrant Appraisal District.

Total Appraised Value			\$595,691,013
Partial Exemption Value Loss:			
Disabled Veteran	\$1,936,647		
Over 65	\$20,279,552		
Pollution Control	\$0		
Nominal Value Accounts	<u>\$42,594</u>		
Total Partial Exemptions		\$22,258,793	
Absolute Exemptions		<u>\$105,636,541</u>	
Total Exemptions			\$127,895,334
ARB Cases			\$47,370,277
Incompletes			\$7,811,447
In Process			<u>\$343,749</u>
Net Taxable Value (Appraised minus exemptions, ARB, & incompletes)			\$412,270,206
Additions:			
ARB Minimum	\$32,909,553		
Incomplete Properties	<u>\$7,760,948</u>		
Total Additions		\$40,670,501	
Total Value for Tax Calculation (Net Taxable plus additions)			\$452,940,707

NEW CONSTRUCTION TOTAL INCLUDED IN ABOVE TOTALS	\$10,079,066
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**CITY OF LAKE WORTH
2017 PROPERTY TAX CALCULATION
SUMMARY**

APPRAISED VALUE	595,691,013
TOTAL EXEMPTIONS	-127,895,334
ARB CASES	-47,370,277
INCOMPLETES	-7,811,447
IN PROCESS	-343,749
PLUS ARB MINIMUM	32,909,553
PLUS INCOMPLETE PROPERTIES	<u>7,760,948</u>
ADJUSTED TAXABLE VALUE	452,940,707

2016 TAX RATE	0.460660
2017 EFFECTIVE TAX RATE	0.440159
2017 ROLLBACK TAX RATE	0.454920

	EFFECTIVE RATE	REVENUE	ROLLBACK RATE	REVENUE	PROPOSED RATE	REVENUE
TOTAL RATE	0.440159	1,993,659	0.454920	2,060,519	0.454920	2,060,519
GENERAL FUND	0.171075	774,868	0.185836	841,727	0.185836	841,727
DEBT SERVICE	0.269084	1,218,792	0.269084	1,218,792	0.269084	1,218,792

(Revenues shown above reflect a 100% property tax collection rate.)

Average Parcel Market Value	\$103,181.00
Average Parcel Market Value Last Year	\$100,957.00

Average Parcel Appraised Value	\$92,644.00
Average Parcel Appraised Value Last Year	\$87,957.00

Average Net Taxable Value	\$79,040.00
Average Net Taxable Value Last Year	\$74,876.00

Average Tax Bill	\$359.57
Average Tax Bill Last Year	\$344.92

CITY OF LAKE WORTH
TARRANT APPRAISAL DISTRICT VALUATION
DETAIL REPORT COMPARISON WORKSHEET

Value Detail	Tax Year				
	2013	2014	2015	2016	2017
Real Estate-Res	103,138,459	109,069,876	111,092,113	133,491,454	142,177,748
Real Estate-Comm	204,058,309	203,587,530	196,806,980	232,412,365	252,497,532
Real Estate-Indst	0	0	0	0	0
Pers Prop-Comm	69,644,570	64,802,957	64,003,106	65,705,211	68,808,631
Pers Prop-Indst	40,263	40,263	27,163	27,163	27,163
Mineral Lease Prop	3,615,120	16,348,570	12,860,940	5,238,000	3,866,110
Ag Properties	6,322	6,302	6,384	10,745	10,586
Total Taxable Value	380,503,043	393,855,498	384,796,686	436,884,938	467,387,770
ARB Cases	(19,475,299)	(6,100,880)	(16,441,904)	(39,250,088)	(47,013,647)
Incomplete Accts	(12,984,103)	(8,129,804)	(21,437,325)	(14,594,107)	(7,760,948)
In Process Accts				(23,095)	(342,969)
Net Taxable Value	348,043,641	379,624,814	346,917,457	383,017,648	412,270,206
Minimums					
ARB	13,632,709	4,270,616	11,509,333	27,475,062	32,909,553
Incomplete	12,984,103	8,129,804	21,437,325	14,594,107	7,760,948
In Process				23,095	
Est Net Taxable Value	374,660,453	392,025,234	379,864,115	425,109,912	452,940,707

Net ARB	(5,842,590)	(1,830,264)	(4,932,571)	(11,775,026)	(14,104,094)
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TAB 28

**CITY OF LAKE WORTH
MAJOR FUNDS
ESTIMATED CASH POSITIONS FOR
2017/2018 PROPOSED BUDGET WORKBOOK**

CATEGORY	GENERAL	WATER/SEWER	EDC	DEBT SERVICE	HOTEL/MOTEL	STREET MAINT	TOTAL
Cash as of 9/30/16	5,817,943	1,343,073	3,372,561	82,289	728,459	1,704,224	13,048,549
Receivables & Prepaids as of 09/30/16	436,564	320,310	153,952		17,297	76,976	1,005,099
Liabilities as of 09/30/16	-384,442	-380,532	-6,445	-9	-22,819	-36,284	-830,531
Subtotal	5,870,065	1,282,851	3,520,068	82,280	722,937	1,744,916	13,223,117
2016/2017 Estimated Revenue (a)	9,122,417	3,388,470	2,127,260	1,700,992	219,463	1,106,624	17,665,226
2016/2017 Estimated Expenses	-8,668,360	-3,536,960	-1,462,306	-1,744,194	-175,815	-864,157	-16,451,792
Estimated Balance 9/30/17	6,324,122	1,134,361	4,185,022	39,078	786,585	1,987,383	14,436,551
2017/2018 Projected Revenue (a)	8,099,886	2,967,999	2,212,675	1,668,019	229,000	1,105,200	16,282,779
2017/2018 Projected Expenses	-8,391,673	-3,143,718	-1,139,913	-1,660,519	-140,303	-568,418	-15,044,544
Estimated Balance 9/30/18	6,032,335	958,642	5,257,784	48,578	855,282	2,524,165	16,674,786
Other Funds (see detail attached)							
Park Fund	266,569						266,569
Child Safety Fund	12,560						12,560
Court Technology	-866						-866
Court Security	52,942						52,942
Confiscated Property	6,528						6,528
Total Estimated Cash Balances	6,375,068	958,642	5,257,784	48,578	855,282	2,524,165	16,012,519

(a) Budget revenues adjusted for "Use of Prior Year Fund Balances"

**CITY OF LAKE WORTH
NON-MAJOR FUNDS
ESTIMATED CASH POSITIONS FOR
2017/2018 PROPOSED BUDGET WORKBOOK**

CATEGORY	PARK FUND	CHILD SAFETY	COURT TECH	COURT SEC	CONFISCATED	TOTAL
Cash as of 9/30/16	336,285	15,728	14,888	55,373	6,255	428,529
Receivables & Prepaids as of 09/30/16	2,541					2,541
Liabilities as of 09/30/16	-21,349	-27	-38	-36	-49	-21,499
Subtotal	317,477	15,701	14,850	55,337	6,206	409,571
2016/2017 Estimated Revenue (a)	267,592	1,255	12,007	8,052	14	288,920
2016/2017 Estimated Expenses	-277,825	-250	-18,445	-1,574	450	-297,644
Estimated Balance 9/30/17	307,244	16,706	8,412	61,815	6,670	400,847
2017/2018 Projected Revenue (a)	37,600	1,104	10,008	8,402	8	57,122
2017/2018 Projected Expenses	-78,275	-5,250	-19,286	-17,275	-150	-120,236
Estimated Balance 9/30/18	266,569	12,560	-666	52,942	6,528	337,733

**CITY OF LAKE WORTH
MAJOR FUNDS
ESTIMATED FUND BALANCES FOR
2017/2018 PROPOSED BUDGET WORKBOOK**

CATEGORY	GENERAL FUND	WATER/SEWER	EDC	STREET MAINT	HOTEL/MOTEL
Unassigned Fund Balance 09/30/16	5,453,701	925,924	3,520,067	1,744,915	722,936
2016/2017 Estimated Revenue	8,214,303	3,388,470	2,127,260	1,106,624	219,463
2016/2017 Estimated Expenses	(8,668,360)	(3,536,960)	(1,462,306)	(864,157)	(175,815)
Estimated Fund Balance 9/30/17	4,999,644	777,434	4,185,021	1,987,382	766,584
2017/2018 Projected Revenue	8,099,886	2,967,999	2,212,675	1,105,200	229,000
2017/2018 Projected Expenses	(8,391,673)	(3,143,718)	(1,139,913)	(568,418)	(140,303)
Estimated Fund Balance 9/30/18	4,707,857	601,715	5,257,783	2,524,164	855,281

25% Reserve Level (a)	2,097,918	785,930	284,978	142,105	35,076
Excess Reserve Level	2,609,939	(184,215)	4,972,805	2,382,060	820,205
Estimated Reserve Percentage	56.10%	19.14%	461.24%	444.07%	609.60%

(a) Based on projected 2017/2018 expenses

TAB 29

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
GENERAL FUND SUMMARY**

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE	(6,849,658)	(7,348,871)	(7,413,322)	(7,711,787)	(7,863,195)	(8,214,303)	(8,099,886)
USE OF PRIOR YR RESERVES					(814,872)	(454,057)	(294,369)
EXPENSES							
MAYOR/COUNCIL	9,756	15,868	19,797	7,594	15,163	15,308	16,708
ADMINISTRATION	1,080,319	1,151,010	1,055,011	989,830	1,984,208	1,973,581	1,050,294
POLICE	1,916,528	1,978,925	1,984,533	1,966,597	2,247,687	2,135,219	2,269,860
FIRE	1,293,956	1,346,419	1,516,940	1,625,693	1,808,577	1,880,360	1,822,199
STREET	484,836	452,220	474,004	529,717	600,127	599,061	943,342
LIBRARY	200,506	207,304	218,995	221,899	240,265	240,485	255,793
PARKS	308,825	317,714	355,623	414,620	375,348	373,655	432,205
MAINTENANCE	140,419	121,016	188,045	169,764	186,742	185,462	196,527
SENIOR CENTER	86,436	98,343	97,411	101,707	113,992	114,169	126,645
MUNICIPAL COURT	165,227	178,817	203,239	203,357	217,247	218,333	237,483
ANIMAL CONTROL	89,791	76,741	84,591	76,413	88,256	86,252	90,866
EMERGENCY MANAGEMENT	11,669	12,485	11,765	11,619	14,554	14,554	16,225
PERMITS AND INSPECTIONS	283,535	328,717	322,566	327,942	355,300	355,008	380,152
INFORMATION TECHNOLOGY	313,798	306,847	359,589	363,124	476,951	476,913	553,374
TOTAL EXPENSES	6,385,601	6,592,426	6,892,109	7,009,876	8,724,417	8,668,360	8,391,673
VARIANCE-(SURPLUS)/DEFICIT	(464,057)	(756,445)	(521,213)	(701,911)	46,350	0	(2,582)

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
WATER/SEWER FUND SUMMARY**

CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
REVENUE	(2,933,610)	(3,997,619)	(3,441,849)	(3,448,954)	(3,388,580)	(3,388,470)	(2,967,999)
USE OF PRIOR YR FUND BALANCE					(317,136)	(148,490)	
EXPENSES							
WATER ADMINISTRATION	877,494	849,928	829,378	841,488	1,185,097	1,184,652	987,185
WATER SUPPLY	670,417	765,200	818,306	791,700	970,140	924,921	901,587
WATER DISTRIBUTION	404,329	427,575	443,597	456,562	372,376	369,960	337,539
SEWER	711,939	857,534	1,101,126	1,093,223	1,178,103	1,057,427	917,407
TOTAL EXPENSES	2,664,179	2,900,237	3,192,407	3,182,973	3,705,716	3,536,960	3,143,718
VARIANCE-(SURPLUS)/DEFICIT	(269,431)	(1,097,382)	(249,442)	(265,981)	0	0	175,719
FIXED ASSET TRANSFERS IN	273,844	1,072,565	412,194	384,928			
ADJUSTED (SURPLUS)/DEFICIT	4,413	(24,817)	162,752	118,947	0	0	175,719

TAB 30

**CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
GENERAL FUND REVENUES (FUND 100)**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
PROPERTY TAX	537,908	553,630	603,345	687,581	760,494	761,900	835,892
SALES TAX	3,555,236	3,657,053	3,775,208	4,122,100	4,128,469	4,275,000	4,380,000
MIXED BEV TAX	20,974	24,459	27,891	26,285	24,000	24,000	24,000
FRANCHISE TAX (ROW)	434,654	460,254	464,067	468,308	455,000	455,000	460,000
FINES & WARRANTS	618,007	688,445	664,061	515,350	429,810	463,810	459,825
PERMITS & FEES	311,329	376,396	369,791	379,217	316,995	346,647	330,060
INVESTMENT & MISC	411,336	557,924	476,408	405,601	641,058	780,577	434,734
TRANSFERS IN	960,214	1,030,710	1,032,551	1,107,344	1,107,369	1,107,369	1,175,375
USE OF PRIOR YR FUND BAL					814,872	454,057	294,369
TOTAL REVENUE	6,849,658	7,348,871	7,413,322	7,711,787	8,678,067	8,668,360	8,394,255

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
100-4000-000-000	AD VALOREM TAXES CURRENT YEAR	750,494.00-	750,494.00-	748,000.51-	749,000.00-	824,892.00-	824,892.00-	
100-4001-000-000	PRIOR YEARS' TAXES	5,000.00-	5,000.00-	5,612.60-	6,500.00-	6,500.00-	5,000.00-	
100-4004-000-000	INTEREST & PENALTY	5,000.00-	5,000.00-	5,749.01-	6,400.00-	6,400.00-	6,000.00-	
100-4010-000-000	FRANCHISE TAXES	455,000.00-	455,000.00-	342,056.85-	455,000.00-	455,000.00-	460,000.00-	
100-4011-000-000	STATE SALES TAX	3,970,000.00-	4,128,469.00-	3,270,753.33-	4,275,000.00-	4,275,000.00-	4,380,000.00-	
100-4012-000-000	BEVERAGE TAXES	24,000.00-	24,000.00-	18,344.41-	24,000.00-	24,000.00-	24,000.00-	
Subtotal:		5,209,494.00-	5,367,963.00-	4,392,516.71-	5,515,900.00-	5,591,792.00-	5,599,892.00-	
100-4100-000-000	FINES & BONDS	425,000.00-	350,000.00-	322,935.88-	375,000.00-	375,000.00-	375,000.00-	
100-4101-000-000	WARRANTS	24,000.00-	24,000.00-	27,096.77-	29,000.00-	27,000.00-	27,000.00-	
100-4102-000-000	SEATBELT FINES	500.00-	275.00-	218.70-	275.00-	275.00-	275.00-	
100-4107-000-000	STATE COURT COST DISCOUNTS	17,150.00-	14,000.00-	11,604.68-	14,000.00-	15,000.00-	15,000.00-	
100-4108-000-000	ARREST FEES	13,500.00-	12,500.00-	11,145.14-	12,500.00-	13,000.00-	13,000.00-	
100-4109-000-000	TPF - UNRESTRICTED	4,700.00-	3,000.00-	2,546.90-	3,000.00-	3,000.00-	3,000.00-	
100-4110-000-000	TPF - JUDICIAL EFFICIENCY	1,175.00-	750.00-	636.88-	750.00-	750.00-	750.00-	
100-4111-000-000	TFC - TRAFFIC	4,500.00-	3,700.00-	3,564.28-	3,700.00-	4,200.00-	4,200.00-	
100-4115-000-000	JUDICIAL SUPPORT FEES	2,000.00-	1,585.00-	1,305.02-	1,585.00-	1,600.00-	1,600.00-	
100-4118-000-000	COLLECTION FEES	20,000.00-	20,000.00-	23,251.68-	24,000.00-	20,000.00-	20,000.00-	
Subtotal:		512,925.00-	429,810.00-	404,305.93-	463,810.00-	459,825.00-	459,825.00-	
100-4202-000-000	ELECTRICIAN REGISTRATION	5,500.00-	5,500.00-	5,900.00-	6,100.00-	6,000.00-	6,000.00-	
100-4203-000-000	MECHANICAL REGISTRATION	3,000.00-	3,000.00-	3,400.00-	3,500.00-	3,500.00-	3,500.00-	
100-4204-000-000	IRRIGATION REGISTRATION	4,000.00-	4,000.00-	3,500.00-	4,000.00-	4,000.00-	4,000.00-	
100-4205-000-000	BEVERAGE LICENSE	7,000.00-	6,500.00-	5,357.50-	6,500.00-	6,500.00-	6,500.00-	
100-4206-000-000	DOG & CAT TAGS	60.00-	60.00-	53.00-	60.00-	60.00-	60.00-	
100-4207-000-000	MOBILE HOME PARK LICENSE	100.00-	100.00-	100.00-	100.00-	100.00-	100.00-	
100-4210-000-000	MISC CONTRACTORS REGISTRATION	7,250.00-	7,250.00-	8,975.00-	9,500.00-	8,500.00-	8,500.00-	
100-4250-000-000	BUILDING PERMIT	40,000.00-	41,000.00-	49,699.20-	52,000.00-	45,000.00-	45,000.00-	
100-4251-000-000	PLUMBING PERMIT	3,800.00-	3,800.00-	3,640.00-	4,000.00-	4,000.00-	4,000.00-	
100-4253-000-000	ELECTRICAL PERMIT	7,500.00-	7,500.00-	8,070.00-	9,000.00-	8,500.00-	8,500.00-	
100-4254-000-000	MECHANICAL PERMIT	2,800.00-	2,800.00-	2,340.00-	2,800.00-	2,800.00-	2,800.00-	
100-4255-000-000	IRRIGATION PERMIT	800.00-	400.00-	440.00-	500.00-	500.00-	500.00-	
100-4256-000-000	GARAGE SALE PERMIT	1,100.00-	1,000.00-	820.00-	1,000.00-	1,050.00-	1,050.00-	
100-4257-000-000	SIGN PERMIT	4,250.00-	4,250.00-	3,957.24-	5,000.00-	4,300.00-	4,300.00-	
100-4259-000-000	ZONING	4,000.00-	4,000.00-	5,898.00-	6,000.00-	5,000.00-	5,000.00-	
100-4260-000-000	PLAN REVIEWS	27,500.00-	27,500.00-	31,285.83-	33,000.00-	25,000.00-	25,000.00-	
100-4263-000-000	ALARMS-BURGLAR	6,000.00-	6,000.00-	6,435.00-	6,600.00-	6,300.00-	6,300.00-	
100-4264-000-000	FIRE PERMIT	2,250.00-	2,250.00-	2,400.00-	2,750.00-	2,250.00-	2,250.00-	
100-4265-000-000	RENTAL INSPECTION FEES	1,800.00-	1,800.00-	1,625.00-	1,800.00-	1,800.00-	1,800.00-	
100-4266-000-000	REINSPECTION/RED TAG FEES	600.00-	600.00-	400.00-	600.00-	600.00-	600.00-	
100-4275-000-000	MISCELLANEOUS PERMITS	3,200.00-	3,000.00-	2,675.00-	3,000.00-	3,000.00-	3,000.00-	

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Subtotal:		132,310.00-	132,310.00-	146,970.77-	157,810.00-	138,760.00-	138,760.00-	
100-4301-000-000	SANITATION	183,885.00-	183,885.00-	155,805.92-	187,487.00-	190,200.00-	190,200.00-	
100-4303-000-000	ANIMAL POUND FEES	800.00-	800.00-	1,263.00-	1,350.00-	1,100.00-	1,100.00-	
Subtotal:		184,685.00-	184,685.00-	157,068.92-	188,837.00-	191,300.00-	191,300.00-	
100-4800-000-000	INTEREST INCOME	12,000.00-	14,693.00-	29,785.56-	37,500.00-	40,000.00-	40,000.00-	
100-4802-000-000	LAKE SIDE FIRE	66,000.00-	89,833.00-	89,833.34-	89,833.00-	169,129.00-	169,129.00-	
100-4804-000-000	AUCTION			26,685.00-	26,685.00-			
100-4805-000-000	LIBRARY FINES	3,200.00-	3,200.00-	2,698.69-	3,200.00-	3,300.00-	3,300.00-	
100-4807-000-000	BALLPARK RENTAL FEES	15,000.00-	15,000.00-	18,197.50-	19,000.00-	20,000.00-	20,000.00-	
100-4809-000-000	MULTI-PURPOSE CTR RENTAL FEES	10,000.00-	10,000.00-	7,625.38-	9,000.00-	10,000.00-	10,000.00-	
100-4810-000-000	PARK RENTAL FEES	2,000.00-	1,500.00-	2,999.00-	3,200.00-	2,500.00-	2,500.00-	
100-4813-000-000	GRANT PROCEEDS-PD			4,511.04-	4,511.00-			
100-4816-000-000	COUNTY FIRE CALLS	110,000.00-	84,000.00-	63,000.00-	84,000.00-	84,000.00-	84,000.00-	
100-4817-000-000	GRANT PROCEEDS-PD			24,901.29-	26,375.00-			
100-4819-000-000	FIRE DEPT THIRD PARTY INS	12,000.00-	12,000.00-	21,262.00-	24,000.00-	12,000.00-	12,000.00-	
100-4821-000-000	GRANT PROCEEDS-ADMINISTRATION		323,053.00-		323,053.00-			
100-4825-000-000	INSURANCE PROCEEDS			1,911.78-	1,911.00-			
100-4826-000-000	CELL TOWER LEASES	23,805.00-	23,805.00-	21,821.25-	23,805.00-	23,805.00-	23,805.00-	
100-4850-000-000	MINERAL REVENUE	30,000.00-	30,000.00-	47,495.21-	55,000.00-	35,000.00-	35,000.00-	
100-4861-000-000	DONATIONS-PD			9,899.81-	9,900.00-			
100-4863-000-000	DONATIONS-A/C			130.00-	130.00-			
100-4864-000-000	DONATIONS-SR CENTER			488.00-	500.00-			
100-4880-000-000	MISCELLANEOUS INCOME	34,000.00-	34,000.00-	37,434.53-	39,000.00-	35,000.00-	35,000.00-	
100-4888-000-000	TRNS IN-EDC PARK CONTRIBUTION	20,000.00-	20,000.00-	10,000.00-	20,000.00-	50,000.00-	50,000.00-	
100-4890-000-000	CASH OVER/SHORT		26.00	18.54	26.00			
100-4891-000-000	ADMIN FEE-HOTEL/MOTEL FUND	64,894.00-	64,894.00-	32,448.00-	64,894.00-	69,178.00-	69,178.00-	
100-4892-000-000	TRNS IN - CCFD SALARY REIMB	105,197.00-	105,197.00-	52,598.00-	105,197.00-	105,197.00-	105,197.00-	
100-4893-000-000	TRANS IN - COURT TECHNOLOGY	18,103.00-	18,103.00-	9,052.00-	18,103.00-	18,454.00-	18,454.00-	
100-4894-000-000	ADMIN FEE - CRIME DISTRICT	66,117.00-	66,117.00-	33,060.00-	66,117.00-	70,654.00-	70,654.00-	
100-4896-000-000	TRANS IN-EDC-FIRE TRUCK MAINT	17,000.00-	17,000.00-	8,500.00-	17,000.00-	25,000.00-	25,000.00-	
100-4897-000-000	TRNS IN-ST MAINT SALARY REIMB	112,244.00-	112,244.00-	56,122.00-	112,244.00-		116,640.00-	
100-4898-000-000	ADMIN FEE - WATER FUND	458,046.00-	458,046.00-	229,024.00-	458,046.00-	482,174.00-	482,174.00-	
100-4899-000-000	ADMIN FEE - EDC	245,768.00-	245,768.00-	122,884.00-	245,768.00-	238,078.00-	238,078.00-	
Subtotal:		1,425,374.00-	1,748,427.00-	964,348.84-	1,887,946.00-	1,493,469.00-	1,610,109.00-	
100-4998-000-000	USE OF PRIOR YR ASSIGNED FB	330,841.00-	330,841.00-		4,000.00-		294,369.00-	
100-4999-000-000	USE OF PRIOR YR UNASSIGNED FB	229,041.00-	484,031.00-		450,057.00-			
Subtotal:		559,882.00-	814,872.00-		454,057.00-		294,369.00-	

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
Program number:		8,024,270.00-	8,678,067.00-	6,065,211.17-	8,668,360.00-	7,875,146.00-	8,394,255.00-	
Department number:		8,024,270.00-	8,678,067.00-	6,065,211.17-	8,668,360.00-	7,875,146.00-	8,394,255.00-	
Revenues	Subtotal -----	8,024,270.00-	8,678,067.00-	6,065,211.17-	8,668,360.00-	7,875,146.00-	8,394,255.00-	

CITY OF LAKE WORTH
2017/2018 PROPOSED BUDGET
WATER/SEWER FUND REVENUES (FUND 200)

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 CURRENT	2016/2017 ESTIMATED	2017/2018 PROPOSED
WATER SALES	1,156,059	1,356,504	1,441,235	1,462,692	1,462,840	1,470,000	1,475,000
WATER TAP FEES	895	3,900	3,200	2,575	1,500	1,705	1,000
WATER SERVICE CHRGS	54,775	55,034	58,373	59,527	70,000	61,000	58,000
SEWER CHARGES	904,722	939,345	965,414	982,801	975,000	975,000	980,000
SEWER TAP FEES	775	12,075	8,375	7,525	4,500	5,275	3,000
BAD DEBTS RECOVERED	266	154	439	145	100	250	150
INVESTMENT & MISC	32,374	71,523	35,459	36,391	49,150	49,750	40,190
EDC CONTRIBUTION	222,170	202,550	235,905	230,713	247,361	247,361	273,855
TRANSFERS IN-ASSETS	273,844	1,072,565	412,194	384,928	295,413	295,413	
TRANSFERS IN-DEBT	287,730	283,969	281,256	281,658	282,716	282,716	136,804
USE OF PRIOR YR RSRVS					317,136	148,490	
TOTAL REVENUE	2,933,610	3,997,619	3,441,850	3,448,955	3,705,716	3,536,960	2,967,999

Department:

Program:

Period Ending: 9/2017

Account	Description	ADOPTED BUDGET	CURRENT BUDGET	YEAR TO DATE TOTAL	ESTIMATED 9/30/17	DEPT HEAD REQUEST	CITY MGR PROPOSED	COUNCIL APPROVED
200-4400-000-000	WATER SALES	1,500,000.00-	1,462,840.00-	1,073,596.24-	1,470,000.00-	1,475,000.00-	1,475,000.00-	
200-4401-000-000	WATER TAP FEES	1,000.00-	1,500.00-	1,705.00-	1,705.00-	1,000.00-	1,000.00-	
200-4402-000-000	WATER SERVICE CHARGES	55,000.00-	70,000.00-	49,923.30-	61,000.00-	58,000.00-	58,000.00-	
200-4403-000-000	SEWER CHARGES	970,000.00-	975,000.00-	780,600.41-	975,000.00-	980,000.00-	980,000.00-	
200-4404-000-000	SEWER TAP FEES	3,000.00-	4,500.00-	5,275.00-	5,275.00-	3,000.00-	3,000.00-	
Subtotal:		2,529,000.00-	2,513,840.00-	1,911,099.95-	2,512,980.00-	2,517,000.00-	2,517,000.00-	
200-4500-000-000	BAD DEBTS RECOVERED	100.00-	100.00-	221.99-	250.00-	150.00-	150.00-	
Subtotal:		100.00-	100.00-	221.99-	250.00-	150.00-	150.00-	
200-4800-000-000	INTEREST INCOME	3,000.00-	7,500.00-	5,916.92-	7,500.00-	9,000.00-	9,000.00-	
200-4804-000-000	AUCTION		10,160.00-	10,160.00-	10,160.00-			
200-4814-000-000	GARBAGE BILLING FEE	7,200.00-	7,200.00-	5,458.54-	7,300.00-	7,400.00-	7,400.00-	
200-4826-000-000	CELL TOWER LEASE INCOME	16,790.00-	16,790.00-	13,992.10-	16,790.00-	16,790.00-	16,790.00-	
200-4880-000-000	MISCELLANEOUS INCOME	7,000.00-	7,500.00-	7,543.78-	8,000.00-	7,000.00-	7,000.00-	
200-4890-000-000	CASH OVER/SHORT			.07-				
200-4899-000-000	CONTRIBUTION - EDC	247,361.00-	247,361.00-	123,680.00-	247,361.00-	273,855.00-	273,855.00-	
Subtotal:		281,351.00-	296,511.00-	166,751.41-	297,111.00-	314,045.00-	314,045.00-	
200-4904-000-000	TRANSFER IN OTHER FUNDS	249,063.00-	295,413.00-		295,413.00-			
200-4907-000-000	TRANSFER IN-EDC/1997 SERIES	282,716.00-	282,716.00-	141,358.00-	282,716.00-	136,804.00-	136,804.00-	
200-4999-000-000	USE OF PRIOR YR UNASSIGNED FB	317,136.00-	317,136.00-		148,490.00-			
Subtotal:		848,915.00-	895,265.00-	141,358.00-	726,619.00-	136,804.00-	136,804.00-	
Program number:		3,659,366.00-	3,705,716.00-	2,219,431.35-	3,536,960.00-	2,967,999.00-	2,967,999.00-	
Department number:		3,659,366.00-	3,705,716.00-	2,219,431.35-	3,536,960.00-	2,967,999.00-	2,967,999.00-	
Revenues	Subtotal -----	3,659,366.00-	3,705,716.00-	2,219,431.35-	3,536,960.00-	2,967,999.00-	2,967,999.00-	

TAB 31



June 1, 2017

City #00719

City Official
City of Lake Worth
3805 Adam Grubb
Lake Worth, TX 76135

Subject: 2018 Municipal Contribution Rate

Dear City Official:

Presented below are your city's contribution requirements to the Texas Municipal Retirement System (TMRS) for Plan Year 2018 (Calendar Year 2018, PY2018) as determined by the December 31, 2016 actuarial valuation. The actuarially determined contribution rates for retirement benefits and Supplemental Death Benefits (SDB), if any, are based on your city's plan provisions in effect as of April 1, 2017 and the actuarial assumptions and methods adopted by the TMRS Board. Effective January 1, 2018, your city's monthly contribution rates will be:

Normal Cost	9.04%
Prior Service	<u>4.31%</u>
Total Retirement Rate	13.35%
Supplemental Death Benefit	<u>0.16%</u>
Total Combined Contribution	13.51%

Full information on your contribution rate, including an explanation of changes, is contained in the attached report. The Total Retirement Rate shown above represents the Actuarially Determined Employer Contribution (ADEC) for PY2018 based on current TMRS funding policy.

IMPORTANT NOTE: The pension disclosure and financial statement information necessary to assist your city with the financial reporting requirements of the Governmental Accounting Standards Board (GASB) will be provided in a separate document available later this summer.

If you have questions about your rate or if you wish to evaluate potential changes in your TMRS plan, contact TMRS at 800-924-8677.

Sincerely,

Eric W. Davis
Deputy Executive Director

Table of Contents

Executive Summary	A comparison of the highlights of the December 31, 2016 and December 31, 2015 actuarial valuations for your city. Included are membership counts, asset information, actuarial information, and contribution rate requirements.
Calculation of Contribution Requirements	Details the calculation of the Full Retirement Rate (TMRS Plan Year - ADEC) and the Supplemental Death Rate, if applicable, for your city. A comparison to the 2015 actuarial valuation results is included.
Summary of Benefit Provisions	A summary of plan provisions for plan years 2016 and 2017.
Amortization Bases and Payments	Information on the amortization bases and payments for your city.
Historical and Projected Accumulation of the BAF Balance	This schedule provides your city with historical cash flows, interest credits and the year-end balance of its Benefit Accumulation Fund (BAF), as well as projected values for calendar/plan years 2017 and 2018.
Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report	A detailed reconciliation of changes in your city's Full Retirement Rate (ADEC) since the prior valuation.

Executive Summary

Valuation as of TMRS Plan Year (PY) Ending	12/31/2016	12/31/2015
Membership as of the Valuation Date		
• Number of		
- Active members	94	89
- Retirees and beneficiaries	36	36
- Inactive members	<u>49</u>	<u>46</u>
- Total	179	171
• Prior year's payroll provided by TMRS	\$ 4,885,784	\$ 4,722,263
• Valuation Payroll	\$ 4,958,002	\$ 4,790,262
Benefit Accumulation Fund (BAF) Assets		
• Market BAF Balance	\$ 14,908,056	\$ 13,517,412
• BAF crediting rate for PY	6.73%	0.06%
• Interest credited on beginning BAF balance	\$ 910,207	\$ 7,833
• Municipal contributions	632,864	589,336
• Member contributions during year	303,290	283,336
• Benefit and refund payments	455,717	520,566
Actuarial Value of Assets (AVA)		
• Market BAF Balance	\$ 14,908,056	\$ 13,517,412
• Actuarial Value of Assets (AVA)	15,270,782	13,884,088
• AVA as a Percentage of BAF	102.4%	102.7%
• Return on AVA	6.53%	6.65%
Actuarial Information		
• Actuarial accrued liability (AAL)	\$ 18,667,322	\$ 17,446,907
• Actuarial value of assets (AVA)	15,270,782	13,884,088
• Unfunded actuarial accrued liability (UAAL)	3,396,540	3,562,819
• UAAL as % of pay	69.5%	75.4%
• Funded ratio (AVA/AAL)	81.8%	79.6%
• Employer normal cost	9.04%	8.85%
• Prior Service Rate	4.31%	4.56%
Contribution Rates for TMRS Plan Year (PY)	2018	2017
• Member	6.00%	6.00%
• Full retirement rate (ADEC)	13.35%	13.41%
• Supplemental Death rate	0.16%	0.15%
Total Employer Contribution Estimates for PY	2018	2017
• Projected payroll	\$ 5,106,742	\$ 4,933,970
• Combined contribution rate	13.51%	13.56%
• Estimated employer contribution	\$ 689,921	\$ 669,046

Note: TMRS Plan Year coincides with Calendar Year

Results from prior year reflect the plan provisions used in the 12/31/2016 valuation report.

Calculation of Contribution Requirements

		From Valuation Report as of	
		<u>December 31, 2016</u>	<u>December 31, 2015</u>
1.	Prior year's payroll reported to TMRS	\$ 4,885,784	\$ 4,722,263
2.	Valuation payroll	4,958,002	4,790,262
3.	Employer normal cost rate	9.04%	8.85%
4.	Actuarial liabilities		
a.	Active members	\$ 11,965,640	\$ 10,953,485
b.	Inactive members	1,678,507	1,490,982
c.	Annuityants	<u>5,023,175</u>	<u>5,002,440</u>
d.	Total actuarial accrued liability	\$ 18,667,322	\$ 17,446,907
5.	Actuarial value of assets	<u>15,270,782</u>	<u>13,884,088</u>
6.	Unfunded actuarial accrued liability (UAAL) (4d - 5)	\$ 3,396,540	\$ 3,562,819
7.	Funded ratio (5 / 4d)	81.8%	79.6%
8.	Equivalent Single Amortization Period*	24.0 years	25.1 years
9.	Assumed payroll growth rate	3.0%	3.0%
Contribution Rate for TMRS Plan Year:		2018	2017
10.	Full retirement rate		
a.	Normal cost	9.04%	8.85%
b.	Prior service	<u>4.31%</u>	<u>4.56%</u>
c.	Full retirement rate	13.35%	13.41%
11.	Supplemental Death rate	0.16%	0.15%
12.	Combined contribution rates (10c + 11)	13.51%	13.56%

* New Losses are laddered on 25-year period.

Summary of Benefit Provisions

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2017	Plan Year 2016
Employee deposit rate	6%	6%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Retirement Eligibility (Age /Service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	100% Repeating Transfers	100% Repeating Transfers
Annuity Increase (to retirees)	70% of CPI Repeating	70% of CPI Repeating
Supplemental Death Benefit to Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

Amortization Bases and Payments

Year Established	Description	Years Remaining	Base	Payment
2013	2013 Valuation (Fresh Start)	24	\$3,568,858	\$224,803
2014	2014 Experience	28	17,084	980
2015	2015 Experience	29	27,429	1,542
2015	2015 Actuarial Changes	24	(35,847)	(2,258)
2016	2016 Experience	24	<u>(180,984)</u>	<u>(11,400)</u>
	Total		3,396,540	213,667

Historical and Projected Accumulation of the BAF Balance

Year Ending December 31, (1)	Payroll for the Year (2)	Effective Retirement Contribution Rate ^a (3)	Employer Contributions for the Year (4)	Member Contributions for the Year (5)	Benefit Payments (6)	External Cash Flow for the Year (7)	Interest Credit (8)	BAF Balance ^b (9)
		(4) / (2)				(4) + (5) + (6)		
2014	\$ 4,675,481	11.68%	\$ 546,093	\$ 281,189	\$ (397,267)	\$ 430,015	\$ 684,284	\$ 13,157,473
2015	\$ 4,722,263	12.48%	\$ 589,336	\$ 283,336	\$ (520,566)	\$ 352,106	\$ 7,833	\$ 13,517,412
2016	\$ 4,885,784	12.95%	\$ 632,864	\$ 303,290	\$ (455,717)	\$ 480,437	\$ 910,207	\$ 14,908,056
2017	\$ 4,958,002	13.41%	\$ 664,868	\$ 297,480	\$ (605,957)	\$ 356,391	\$ 1,006,294	\$ 16,270,740
2018	\$ 5,106,742	13.35%	\$ 681,750	\$ 306,405	\$ (605,799)	\$ 382,356	\$ 1,098,275	\$ 17,751,371

a. Effective retirement contribution rate is the actual rate determined by dividing the employer contribution received by the payroll paid.

b. BAF Balance may be off a dollar due to rounding.

Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report

Actuarial valuations are based on long-term assumptions, and actual results in a specific year can, and almost certainly will, differ as actual experience deviates from the assumptions. The following table provides a detailed breakdown of changes in the retirement portion of your city's contribution rate. This analysis reconciles the change in the retirement portion (ADEC) of your city's contribution rate from 2017 to 2018, but will not reflect any change in the cost of the Supplemental Death Benefit (SDB), if your city currently has this provision. (Any changes in the cost of the SDB are primarily due to the changes in the average age of your city's employee group and/or the number of covered retirees.) Following the table below is a brief description of the common sources for deviation from the expected.

Change in Full Retirement Rate		
Full Rate from 12/31/2015 Valuation (PY 2017 Rate)	13.41	%
Benefit changes	0.00	%
Return on Actuarial Value of Assets	0.04	
Contribution lag	0.01	
Payroll growth	(0.02)	
Normal cost	0.19	
Liability growth	(0.28)	
Total change	(0.06)	%
Full Rate from 12/31/2016 Valuation (PY 2018 Rate)	13.35	%

Benefit Changes - Shows the increase or decrease in the contribution rate associated with any modifications made to the member city's TMRS plan provisions. This will also include any changes to the amortization period adopted by ordinance.

Return on Actuarial Value of Assets (AVA) - Shows the change in the contribution rate associated with the return on the AVA being different than the assumed 6.75%. For the year ending December 31, 2016, the return on an AVA basis was 6.53%. The impact may show as 0.00% due to rounding.

Contribution Lag - Shows the total increase or decrease in the contribution rate associated with the phase in of contributions and/or any additional contributions above the full rate. The effect of the "Contribution Lag" is also included here and refers to the time delay between the actuarial valuation date and the date the contribution rate becomes effective. For TMRS member cities, the "Contribution Lag" is one year (i.e., the Actuarial Valuation as of December 31, 2016 sets the rate effective for Calendar Year 2018). **The impact of the "Contribution Lag" is expected to become immaterial once a city is contributing the Full Rate and the Full Rate stabilizes.**

Payroll Growth - Shows the increase or decrease in the contribution rate associated with higher or lower than expected growth in the member city's overall payroll. The amortization payments were calculated assuming payroll grows at 3.0% per year. Overall payroll growth in excess of 3.0% will typically cause a decrease in the prior service rate.

Normal Cost - Shows the increase or decrease in the contribution rate associated with changes in the average normal cost rate for the individual city's population. The normal cost rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The salary-weighted average of the individual rates is the total normal cost rate.

Liability Growth - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city's overall plan liabilities. The most significant sources for variance will be individual salary increases compared to the assumption and turnover.

CITY OF LAKE WORTH
PROPOSED BUDGET FY 2017/2018
NOTICE OF PUBLIC HEARING

The City of Lake Worth City Council will hold a Public Hearing at the special City Council meeting on Tuesday, August 22, 2017 at 6:00 p.m. in the Council Chambers located at 3805 Adam Grubb, Lake Worth, Texas regarding the Proposed Budget for Fiscal Year 2017/2018. This budget will raise more total property taxes than last year's budget by an amount of \$97,543 and of that amount \$33,515 is tax revenue to be raised from new property added to the tax roll this year. All interested citizens in the City of Lake Worth are encouraged to attend and participate in the hearing. The proposed budget is available for inspection in the City Administrative offices and on the City's website at www.lakeworthtx.org.

Lake Worth Special City Council Meeting – August 22, 2017

Agenda Item No. C.2

From: Stacey Almond, City Manager

Item: First Public Hearing on the proposed tax rate for fiscal year 2017-2018.

Summary:

This is the first of two public hearings required on the proposed tax rate.

Chapter 26 of the Property Tax Code requires municipalities to comply with truth-in-taxation laws in adopting their tax rates. The laws are designed to make taxpayers aware of the tax proposals and to allow taxpayers, in certain cases, to roll back or limit tax increases.

The City is required to hold two public hearings and publish the notice in the newspaper and website before adopting a tax rate that exceeds \$0.440159 (the lower of the rollback rate or the effective rate). During the public hearing, taxpayers will be given the opportunity to express their views about the rate as it is proposed. The effective rate enables the public to evaluate the relationship between taxes for the current year and taxes that a proposed rate would produce is applied to the same properties taxed in both years.

The Tarrant County Tax Office has calculated the City's rollback rate as \$0.454920 per \$100 valuation and the effective rate as \$0.440159 Per \$100 valuation. The Fiscal Year 2017-2018 proposed budget recommends a proposed tax rate of \$0.454920 per \$100 valuation. Although the proposed tax rate is lower than last year's tax rate the City Council is required to hold two (2) public hearings in the proposed rate since the City's rate exceeds the effective rate.

On August 8, 2017, the City Council approved scheduling the date for the public hearings as Tuesday, August 22, 2017, and Tuesday, September 5, 2017. A quorum of the governing body must be present at both hearings. Taxpayers shall be given an opportunity to express their views on the increase at each hearing. The governing body may not adopt the tax rate at either of these hearings. At each hearing, the governing body must announce the date, time, and place of the meeting at which it will vote on the tax rate.

State Law requires that the City publish a "Notice of Proposed Property Tax Rate" in its official newspaper. The notice was published in the Fort Worth Star Telegram on Friday, August 11, 2017, and has been posted to the website. The City Council is scheduled to take final action on the proposed budget and tax rate on Tuesday, September 12, 2017.

Fiscal Impact:

The City's tax rate directly impacts the City's budget. Proposed tax revenues for FY 2017-2018 are based on this tax rate.

Lake Worth Special City Council Meeting – August 22, 2017

Agenda Item No. C.2

Attachments:

N/A

Recommended Motion or Action:

Conduct the first public hearing on the proposed tax rate of \$0.454920 per \$100 valuation.

At the conclusion of the public hearing, the Mayor is required to make the following announcement:

“The second public hearing on the proposed tax rate will be held on Tuesday, September 5, 2017, at 6:00 p.m., and the City Council will take final action on the 2017 tax rate on Tuesday, September 12, 2017, at 6:30 p.m. Both meetings will be held at City Hall, 3805 Adam Grubb Road, Lake Worth, Texas.”

NOTICE OF 2017 TAX YEAR PROPOSED PROPERTY TAX RATE FOR LAKE WORTH

A tax rate of \$0.454920 per \$100 valuation has been proposed for adoption by the governing body of Lake Worth. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of Lake Worth proposes to use revenue attributable to the tax rate increase for the purpose of employee compensation and municipal operations.

PROPOSED TAX RATE	\$0.454920 per \$100
PRECEDING YEAR'S TAX RATE	\$0.460660 per \$100
EFFECTIVE TAX RATE	\$0.440159 per \$100
ROLLBACK TAX RATE	\$0.454920 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for Lake Worth from the same properties in both the 2016 tax year and the 2017 tax year.

The rollback tax rate is the highest tax rate that Lake Worth may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Ron Wright
Tarrant County Tax Assessor Collector
3805 Adam Grubb Lake Worth Texas 76135
817-237-1211 x103
dwhitley@lakeworthtx.org
www.lakeworthtx.org

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 22, 2017 at 6:00 PM at Lake Worth City Council Chambers 3805 Adam Grubb Lake Worth Texas 76135.

Second Hearing: September 5, 2017 at 6:00 PM at Lake Worth City Council Chambers 3805 Adam Grubb Lake Worth Texas 76135.