

**CITY OF LAKE WORTH  
CRIME CONTROL AND PREVENTION DISTRICT  
PROPOSED BUDGET FOR FYE SEPTEMBER 30, 2022**

**REVENUES**

Proposed revenues total \$1,338,334, up \$212,944, or 19.99% over adopted revenues for FYE 9/30/21, and up \$83,345, or 6.64% over estimated revenues for FYE 9/30/21.

Sales tax is budgeted at \$1,150,000, an increase of \$25,000, or 2.22% over what is estimated for the current budget year. Sales tax revenue represents 85.93% of total revenues for the Crime Control & Prevention District budget.

Budgeted revenues support the proposed operating budget without the need to use prior year fund balances. As presented, this budget results in a surplus of \$2,800.

**EXPENSES**

Proposed expenses total \$1,335,534 up \$152,714, or 12.91% over adopted expenses for FYE 9/30/21, and up \$55,445, or 4.33% over estimated expenses for FYE 9/30/21.

Except for Telecommunicator, the most recent salary survey indicated market pay increases for all positions currently funded by CCPD. The proposed pay plan not only increases the pay range for these positions from \$54,000-\$64,475 to \$57,000-\$74,372, it also implements a step pay plan for all positions in the P2 Pay Grade on Pay Plan D. The step plan is being phased in over a three (3) year period. Its implementation outlines pay rates for employees based on their law enforcement experience. Because the most tenured Police Department personnel are funded by CCPD, the increase in cost related to implementation of the step pay plan is significant at \$97,743. The increase was calculated by comparing payroll costs with step pay plan implementation to payroll costs that included the higher of market or 3% merit pay increases. The budget was prepared to include implementation of the step pay plan effective October 11, 2021. The proposed pay scale and step pay plan is included in the budget presentation documents.

Other personnel costs reflect projected increases for employee benefits; 5% for health, dental, vision and life insurance. The TMRS matching rate is budgeted at 16.75%, up from 16.2%. Vacation buy back is included in the projected budget, costing approximately \$4,550.

There are various budget increases related to the addition of two (2) K-9 officers. The vehicle lease payments for their specialized patrol units total \$25,254 (\$12,627 each). Other line items added to the budget total \$30,552.

The CCPD budget funds all training, travel & lodging, training supplies and uniforms for the entire Lake Worth Police Department.

The administrative fee paid to the General Fund, \$91,418 for fiscal year 2020/2021, has been removed from the budget for fiscal year 2021/2022.

**PERSONNEL**

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

- Detective (1)
- Patrol Officers (2)
- K-9 Officers (2)
- City Marshal (1)
- School Resource Officers (2)
- Training Coordinator (1)
- Telecommunicator (1)

**CITY OF LAKE WORTH  
CRIME CONTROL & PREVENTION DISTRICT  
2021/2022 PROPOSED BUDGET**

(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020 ACTUAL	2020/2021 CURRENT	2020/2021 ESTIMATED	2021/2022 PROPOSED
<b>REVENUE</b>							
SALES TAX	(1,049,148)	(1,044,652)	(1,051,547)	(1,257,487)	(963,000)	(1,125,000)	(1,150,000)
INVESTMENT & MISC INCOME	(20,060)	(60,430)	(125,942)	(108,720)	(97,090)	(127,115)	(125,465)
TRANSFERS IN			(6,240)	(19,825)	(55,300)	(2,874)	(62,869)
USE OF COMMITTED FUND BAL							
USE OF ASSIGNED FUND BAL							
USE OF PRIOR YEAR RESERVES					(67,430)		
<b>TOTAL REVENUE</b>	<b>(1,069,208)</b>	<b>(1,105,082)</b>	<b>(1,183,729)</b>	<b>(1,386,032)</b>	<b>(1,182,820)</b>	<b>(1,254,989)</b>	<b>(1,338,334)</b>
<b>EXPENDITURES</b>							
SALARIES (100 SERIES)	578,924	670,672	791,967	814,886	882,212	873,697	1,043,704
SUPPLIES (200 SERIES)	11,466	24,332	48,362	33,469	29,450	36,450	46,450
MAINTENANCE (300 & 400 SERIES)	30,602	23,480	14,488	21,475	26,520	29,925	30,050
SERVICES (500 SERIES)	55,286	59,067	80,822	95,305	106,012	118,624	118,540
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	897	265	1,239	1,112	2,500	12,500	2,500
CAPITAL (800 SERIES)	61,862	127,619	295,236	153,822	44,708	117,475	94,290
TRANSFERS OUT (900 SERIES)	171,314	73,604	74,104	85,080	91,418	91,418	
<b>TOTAL EXPENDITURES</b>	<b>910,351</b>	<b>979,039</b>	<b>1,306,218</b>	<b>1,205,149</b>	<b>1,182,820</b>	<b>1,280,089</b>	<b>1,335,534</b>
<b>VARIANCE-(SURPLUS)/DEFICIT</b>	<b>(158,857)</b>	<b>(126,043)</b>	<b>122,489</b>	<b>(180,883)</b>	<b>0</b>	<b>25,100</b>	<b>(2,800)</b>

**CITY OF LAKE WORTH  
CRIME CONTROL & PREVENTION DISTRICT  
BUDGET WORKSHEET  
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 09/2021				FYE 09/2022	
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-4011-000-000	STATE SALES TAX	(963,000.00)	(963,000.00)	(721,096.06)	(1,125,000.00)	(1,150,000.00)	(1,150,000.00)
	Subtotal	(963,000.00)	(963,000.00)	(721,096.06)	(1,125,000.00)	(1,150,000.00)	(1,150,000.00)
108-4800-000-000	INTEREST INCOME	(3,000.00)	(3,000.00)	(198.25)	(500.00)	(500.00)	(500.00)
108-4805-000-000	SRO REIMBURSEMENT	(93,090.00)	(93,090.00)	(54,302.50)	(93,090.00)	(113,365.00)	(113,365.00)
108-4806-000-000	DONATIONS				(20,000.00)		
108-4811-000-000	FIXED ASSET SALES/DISPOSAL			(4,000.00)	(4,000.00)	(8,100.00)	(8,100.00)
108-4825-000-000	INSURANCE PROCEEDS			(1,025.80)	(1,025.00)		
108-4875-000-000	EMP BENEFIT DISCOUNTS			(3,866.01)	(4,500.00)	(1,500.00)	(1,500.00)
108-4880-000-000	MISCELLANEOUS INCOME	(1,000.00)	(1,000.00)	(5,219.05)	(4,000.00)	(2,000.00)	(2,000.00)
108-4885-000-000	TRNS IN FROM VRF	(55,300.00)	(55,300.00)		(2,874.00)	(62,869.00)	(62,869.00)
	Subtotal	(152,390.00)	(152,390.00)	(68,611.61)	(129,989.00)	(188,334.00)	(188,334.00)
108-4996-000-000	USE OF PRIOR YR RESTRICTED FB	(67,430.00)	(67,430.00)		(25,100.00)		
	Subtotal	(67,430.00)	(67,430.00)	0.00	(25,100.00)	0.00	0.00
	<b>Total Revenues</b>	<b>(1,182,820.00)</b>	<b>(1,182,820.00)</b>	<b>(789,707.67)</b>	<b>(1,280,089.00)</b>	<b>(1,338,334.00)</b>	<b>(1,338,334.00)</b>

**CITY OF LAKE WORTH**  
**CRIME CONTROL & PREVENTION DISTRICT**  
**BUDGET WORKSHEET**  
**BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 09/2021				FYE 09/2022	
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-0100-510-000	SALARIES	575,134.00	575,134.00	373,645.47	579,473.00	688,404.00	688,404.00
108-0101-510-000	OVERTIME	10,500.00	10,500.00	10,824.68	12,000.00	17,500.00	17,500.00
108-0102-510-000	LONGEVITY PAY	6,834.00	6,834.00	6,660.00	7,410.00	8,082.00	8,082.00
108-0106-510-000	STEP UP PAY	5,500.00	5,500.00	1,061.76	2,300.00	4,000.00	4,000.00
108-0107-510-000	ON CALL PREMIUM PAY	1,940.00	1,940.00	1,507.74	2,000.00	1,940.00	1,940.00
108-0108-510-000	FICA EXPENSE	37,690.00	37,690.00	23,536.71	37,390.00	45,984.00	45,984.00
108-0109-510-000	MEDICARE EXPENSE	8,815.00	8,815.00	5,504.56	8,745.00	10,754.00	10,754.00
108-0110-510-000	UNEMPLOYMENT TAX	3,024.00	3,024.00	144.00	2,196.00	3,276.00	3,276.00
108-0111-510-000	TMRS EXPENSE	99,990.00	99,990.00	69,658.34	100,801.00	123,293.00	123,293.00
108-0112-510-000	HMO EXPENSE	92,104.00	92,104.00	52,685.40	79,239.00	84,091.00	84,091.00
108-0113-510-000	DENTAL BENEFITS	1,280.00	1,280.00	791.76	1,203.00	1,280.00	1,280.00
108-0114-510-000	LIFE INSURANCE	1,082.00	1,082.00	728.50	1,130.00	1,245.00	1,245.00
108-0115-510-000	WORKERS' COMPENSATION	14,661.00	14,661.00	11,076.85	14,685.00	18,874.00	18,874.00
108-0116-510-000	OTHER BENEFITS	1,200.00	1,200.00	657.76	1,140.00	1,320.00	1,320.00
108-0117-510-000	VISION INSURANCE	637.00	637.00	379.10	626.00	707.00	707.00
108-0118-510-000	CERTIFICATION PAY	6,000.00	6,000.00	4,740.83	7,650.00	7,800.00	7,800.00
108-0122-510-000	HSA CONTRIBUTION	13,821.00	13,821.00	7,027.00	10,959.00	11,202.00	11,202.00
108-0123-510-000	FIELD TRAINING OFFICER PAY	2,000.00	2,000.00	2,092.34	3,000.00	2,000.00	2,000.00
108-0124-510-000	VACATION BUY BACK					3,600.00	3,600.00
108-0125-510-000	K-9 HANDLER PREMIUM				1,750.00	8,352.00	8,352.00
	<b>Subtotal</b>	<b>882,212.00</b>	<b>882,212.00</b>	<b>572,722.80</b>	<b>873,697.00</b>	<b>1,043,704.00</b>	<b>1,043,704.00</b>
108-0210-510-000	MISCELLANEOUS SUPPLIES	1,000.00	1,000.00	724.01	1,000.00	1,000.00	1,000.00
108-0213-510-000	OFFICE SUPPLIES	1,000.00	1,000.00	364.86	1,000.00	1,000.00	1,000.00
108-0214-510-000	POSTAGE	200.00	200.00		200.00	200.00	200.00
108-0215-510-000	PRINTING	250.00	250.00		250.00	250.00	250.00
108-0220-510-000	UNIFORM ACCESSORIES	12,000.00	12,000.00	6,345.20	15,000.00	15,000.00	15,000.00
108-0223-510-000	TRAINING SUPPLIES	10,000.00	10,000.00	2,272.27	10,000.00	15,000.00	15,000.00

**CITY OF LAKE WORTH  
CRIME CONTROL & PREVENTION DISTRICT  
BUDGET WORKSHEET  
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 09/2021				FYE 09/2022	
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-0224-510-000	ALTERNITIVE UNIFORMS	3,500.00	3,500.00	896.00	3,500.00	5,000.00	5,000.00
108-0245-510-000	K-9 CARE/SUPPLIES				4,000.00	4,000.00	4,000.00
108-0295-510-000	SPECIAL EVENT SUPPLIES	1,500.00	1,500.00	850.78	1,500.00	5,000.00	5,000.00
	Subtotal	29,450.00	29,450.00	11,453.12	36,450.00	46,450.00	46,450.00
108-0300-510-000	BUILDING MAINTENANCE	10,000.00	10,000.00	2,889.89	10,000.00	10,000.00	10,000.00
108-0320-510-000	LANDSCAPING MAINTENANCE	250.00	250.00	89.88	250.00	250.00	250.00
	Subtotal	10,250.00	10,250.00	2,979.77	10,250.00	10,250.00	10,250.00
108-0400-510-000	EQUIPMENT RENTAL	50.00	50.00	29.33	50.00		
108-0403-510-000	OTHER EQUIPMENT MAINTENANCE	3,000.00	3,000.00	196.59	3,000.00	3,000.00	3,000.00
108-0404-510-000	RADIO MAINTENANCE	2,500.00	2,500.00	4,843.97	6,000.00	6,000.00	6,000.00
108-0406-510-000	VEHICLE MAINTENANCE	10,000.00	10,000.00	6,224.09	10,000.00	10,000.00	10,000.00
108-0416-510-000	VEHICLE MAINTENANCE FEES	720.00	720.00	336.00	625.00	800.00	800.00
	Subtotal	16,270.00	16,270.00	11,629.98	19,675.00	19,800.00	19,800.00
108-0502-510-000	COMPUTER SOFTWARE CONTRACTS	40,000.00	40,000.00	17,271.93	24,000.00	25,000.00	25,000.00
108-0517-510-000	INSURANCE DEDUCTIBLES	1,070.00	1,070.00	250.00	1,070.00	1,250.00	1,250.00
108-0518-510-000	INSURANCE-BLDG & GEN LIABILITY	161.00	161.00	109.08	160.00	176.00	176.00
108-0521-510-000	INSURANCE-VEHICLES	6,795.00	6,795.00	4,427.28	6,200.00	6,820.00	6,820.00
108-0527-510-000	PUBLICATIONS	800.00	800.00	670.00	800.00	800.00	800.00
108-0528-510-000	LEGAL NOTICES	50.00	50.00	10.00	50.00	50.00	50.00
108-0531-510-000	SCHOOLS/DUES	25,000.00	25,000.00	9,227.80	25,000.00	30,000.00	30,000.00
108-0535-510-000	TELEPHONE	2,000.00	2,000.00	2,698.93	5,000.00	5,000.00	5,000.00
108-0537-510-000	TRAVEL/LODGING	7,500.00	7,500.00	3,226.12	7,500.00	10,000.00	10,000.00
108-0540-510-000	K-9 CARE/VETERINARY SVCS				7,100.00	4,700.00	4,700.00
108-0541-510-000	K-9 CARE/OTHER SERVICES					5,000.00	5,000.00
108-0545-510-000	K-9 TRAINING				20,000.00	4,000.00	4,000.00
108-0546-510-000	K-9 TRAVEL/LODGING			306.00		4,500.00	4,500.00

**CITY OF LAKE WORTH  
CRIME CONTROL & PREVENTION DISTRICT  
BUDGET WORKSHEET  
BUDGET REQUESTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 09/2021				FYE 09/2022	
		ADOPTED BUDGET	CURRENT BUDGET	YTD TOTAL	ESTIMATED YR-END TOTAL	DEPT HEAD REQUEST	CITY MGR PROPOSED
108-0590-510-000	FW RADIO TRUNKING	17,136.00	17,136.00	15,744.00	15,744.00	15,744.00	15,744.00
108-0597-510-000	HUMAN RESOURCE SERVICES	500.00	500.00	450.00	1,000.00	500.00	500.00
108-0599-510-000	OTHER SERVICES	5,000.00	5,000.00	2,515.80	5,000.00	5,000.00	5,000.00
	Subtotal	106,012.00	106,012.00	56,906.94	118,624.00	118,540.00	118,540.00
108-0702-510-000	MINOR EQUIPMENT-OFFICE	2,500.00	2,500.00	155.61	2,500.00	2,500.00	2,500.00
108-0705-510-000	FURNITURE & FIXTURES			159.99			
108-0709-510-000	K-9 EQUIPMENT				10,000.00		
	Subtotal	2,500.00	2,500.00	315.60	12,500.00	2,500.00	2,500.00
108-0801-510-000	COMPUTER HARDWARE	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
108-0806-510-000	VEHICLE AFTERMARKET EXPENSE			917.02	45,725.00	11,100.00	11,100.00
108-0809-510-000	K-9 (DOGS)				20,000.00		
108-0860-510-000	VEHICLE LEASE PAYMENTS	42,708.00	42,708.00	25,944.38	49,750.00	81,190.00	81,190.00
	Subtotal	44,708.00	44,708.00	26,861.40	117,475.00	94,290.00	94,290.00
108-0905-510-000	TRANS OUT - ADMIN FEE	91,418.00	91,418.00		91,418.00		
	Subtotal	91,418.00	91,418.00	0.00	91,418.00	0.00	0.00
	<b>Total Expenses</b>	<b>1,182,820.00</b>	<b>1,182,820.00</b>	<b>682,869.61</b>	<b>1,280,089.00</b>	<b>1,335,534.00</b>	<b>1,335,534.00</b>
	<b>Deficit/(Surplus)</b>	<b>0.00</b>	<b>0.00</b>	<b>(106,838.06)</b>	<b>0.00</b>	<b>(2,800.00)</b>	<b>(2,800.00)</b>

**CITY OF LAKE WORTH CRIME CONTROL & PREVENTION DISTRICT  
SUPPLEMENTAL FINANCIAL INFORMATION  
RELATED TO THE PROPOSED BUDGET FOR FISCAL YEAR ENDING 09/30/22**

**DEBT**

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

**CASH**

Cash on hand as of April 30, 2021 is \$689,234

**REVENUES**

CCPD is supported by a 1/4-cent sales tax, which provides approximately 86% of projected revenue for FYE 09/30/22.

CCPD revenues for FYE 09/30/20 were \$1,386,032

Estimated amount of money available for FYE 09/30/21 (from all sources):

Fund Balance 10/01/20	\$ 734,018	(includes all fund balance categories)
Estimated Revenues FYE 09/30/20	\$ 1,254,989	(excludes budgeted use of fund balance)
Total	\$ 1,989,007	

Total expenses approved for FYE 09/30/21 \$ 1,182,820

Estimated expenses for FYE 09/30/21 \$ 1,280,089

Estimated balances expected as of 09/30/21 \$ 708,918



**CITY OF LAKE WORTH  
CRIME CONTROL & PREVENTION DISTRICT  
ESTIMATED FUND BALANCES  
FOR FY 2021/2022 BUDGET PRESENTATION**

Actual As of 09/30/20	Fund Balance Categories				Total Fund Balance
	Unrestricted	Non-Spendable Fund Balance	Committed Fund Balance	Assigned Fund Balance	
	734,018	2,923			736,941

**Estimated activity for FY 2021**

Revenue	1,254,989	<i>(excluding use of prior year fund balance)</i>			
Expense	(1,280,089)				
As of 09/30/21	708,918	2,923	0	0	711,841

*Estimated fund balance as of 09/30/21 represents 53.08% of proposed expenses for FYE 09/30/22*

**Budget Requests for FY 2022**

Revenue	1,338,334				
Expense	(1,335,534)				
As of 09/30/22	711,718	2,923	0	0	714,641

*Estimated fund balance as of 09/30/22 represents 53.29% of proposed expenses for FYE 09/30/22  
(without capital expenditures)*

Requested use of fund balance for capital:

Taser Replacement	12,250	
Sally Port Overhead Door	22,783	
PD Flooring (carpet & vinyl)	<u>15,720</u>	
Total Capital Requests	<u>38,503</u>	
Adjusted FY 2022 year end fund balance		673,215

*Estimated fund balance as of 09/30/22 represents 50.41% of proposed expenses for FYE 09/30/22  
(with capital expenditures)*

**CITY OF LAKE WORTH  
EMPLOYEE PAY SCALE**

**PAY PLAN D- SWORN POLICE EMPLOYEES  
Effective October 11, 2021**

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
P1	N	Police Recruit	Annual	\$45,000.00	\$45,000.00
			Monthly	3,750.00	3,750.00
			Pay Period	1,730.77	1,730.77
			Hourly	21.63	21.63
<i>Pay range was \$42,011-\$42,011</i>					
P2	N	City Marshal	Annual	\$57,000.00	\$74,372.00
P2	N	Detective	Monthly	4,750.00	6,197.67
P2	N	Police Officer	Pay Period	2,192.31	2,860.46
P2	N	School Resource Officer	Hourly	27.40	35.76
P2	N	Training Coordinator			
<i>Step Pay Plan Pay range was \$54,000-\$64,475</i>					
P3	N	Patrol Sergeant	Annual	\$76,000.00	\$95,000.00
			Monthly	6,333.33	7,916.67
			Pay Period	2,923.08	3,653.85
			Hourly	36.54	45.67
<i>Top of range was \$90,750</i>					
P4	E	Commander-Field Operations Commander-Support Services	Annual	\$98,000.00	\$120,000.00
			Monthly	8,166.67	10,000.00
			Pay Period	3,769.23	4,615.38
			Hourly	47.12	57.69
<i>Top of range was \$117,025</i>					

**CITY OF LAKE WORTH  
STEP PAY SCALE**

**PAY PLAN D - PAY GRADE P2  
*Effective October 11, 2021***

Pay	1	2	3	4	5	6	7	8	9	10
Annual	57,000	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372
Hourly	27.40	28.23	29.07	29.94	30.84	31.77	32.72	33.70	34.71	35.76

Implementation phased in over three (3) years:

FY 21/22 - Max Step is Step 8 (\$33.70/hour)

FY 22/23 - Max Step is Step 9 (\$34.71/hour)

FY 23/24 - Max Step is Step 10 (\$35.76/hour)