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**MOMENTUM**



City of Lake Worth, Texas

**BUDGET BOOK**

2020 -2021

# letter to the mayor & COUNCIL

## honorable mayor and members of the city council

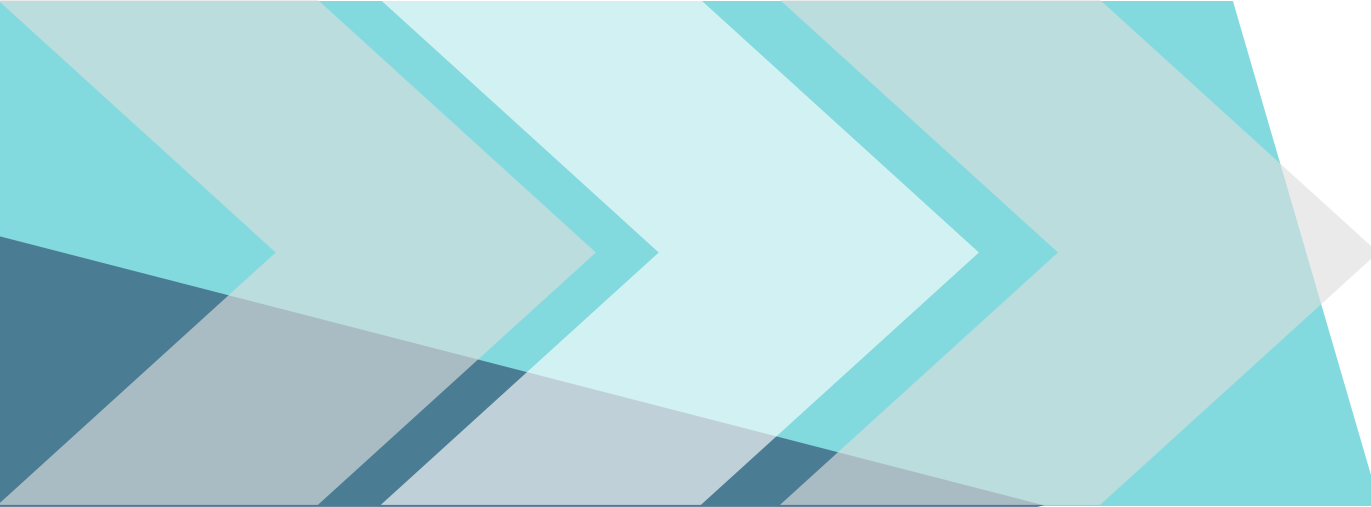
I am pleased to present the fiscal year 2021 proposed budget for the City of Lake Worth. It has been prepared in conformance with the requirements of the City Charter, City financial policies, and State law. This budget represents the expected revenues and planned expenditures for the City's fiscal year from October 1, 2020 to September 30, 2021.

This budget allocates resources in alignment with fiscal year 2021 priorities. The proposed budget conforms with our practice of providing our city employees with the resources necessary to deliver the excellent municipal services expected by Lake Worth residents and businesses. This budget continues to maintain the conservative fiscal approach that has allowed Lake Worth to achieve our sound financial position and stellar bond rating (AA- from Standard and Poor's).

While we continue to experience unprecedented growth in the North Texas area and enjoy the fruits of this abundance, we are also facing formidable challenges. The effects of COVID-19 are still present and will need to be considered as we navigate future fiscal years. In addition, the pressure to do more with less is constant, the competition for talent continues to be fierce, and the question of how we will address future infrastructure needs continues to loom.

Additionally, the property tax revenue caps imposed on local governments as part of Senate Bill 2 (also known as the Texas Property Tax Reform and Transparency Act) that was passed during the most recent legislative session will have an impact on service delivery decisions made by communities going forward. In short, municipalities MUST prepare to operate in a new environment!

Fortunately, as a community we have been proactive and strategic in how to we address the issues that will impact the city's future prosperity. We have mechanisms in place to address:



- ✓ How we compensate our workforce in order to attract, train, and retain talented and effective staff.
- ✓ 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, work, and play.

## ongoing big issues

### Infrastructure Planning & Maintenance

The fiscal year 2021 budget continues to build upon the progress made in fiscal year 2020. We're using data from the Inflow & Infiltration Study, Water & Sewer Master Plans and Street assessments to make informed decisions about how to invest our resources to address our infrastructure needs now and in the future.

Progress is an iterative process, but we are already seeing the fruits of our proactive planning efforts. Fiscal year 2021 budget includes Phase II of the Hiawatha water, sewer and street reconstruction.

### Attracting & Retaining Talent

This budget continues the City's effort to attract, retain, and train the best talent possible. In order to achieve the Council's goal of compensating Lake Worth employees above average of our comparative cities, this budget recommends a market adjustment that is in line with the City's compensation philosophy. Additionally, continued participation in the certification pay program and the longevity pay program is included in the proposed budget. Not included in the proposed budget, due to COVID-19 related revenue shortfalls, is the vacation buyback program. This was omitted in an effort to provide market adjustments and a proposed 1.5% merit increase to all employees.

### Continuous Improvement

This budget supports our efforts to improve the way we deliver services to our residents and businesses in Lake Worth. We continue to review how we operate and look for areas for improvement. I would like to highlight a few of the continuous improvement effort that are funded in the proposed budget:

- ✓ Continuation of our work to review and update our code of ordinances to ensure that our regulations are conducive to delivering the high-quality products that Lake Worth residents and businesses expect.



- ✓ How we compensate our workforce in order to attract, train, and retain talented and effective staff.
- ✓ 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, work, and play.

## property values

Total assessed property values for fiscal year 2021 equal \$540,867,020, which equates to an increase of approximately \$13.9 million or 2.65% over the previous year. While property values increased over fiscal year 2020's valuations, protests of the Tarrant Central Appraisal District's assessed values on commercial properties in Lake Worth have impacted the rate of growth. The average taxable value for a single-family home in Lake Worth is \$113,632, an increase of approximately \$7,419 or 7% from the previous year.

## tax rate

The proposed fiscal year 2021 budget increases the City's tax rate to \$0.469212. The proposed tax rate is \$0.004516 less than the voter-approval tax rate of \$0.473728 and greater than the no-new-revenue tax rate of \$0.429688. It is important to note that the City's

no-new revenue tax rate for fiscal year 2021 (the rate this is required to raise the same amount of revenue on the same properties as the previous year) is higher than the City's adopted tax rate of \$0.413577 for fiscal year 2020. The proposed tax rate allows the City to do two important things: 1.) continue to provide the excellent services that residents and businesses expect; and 2) take action now to prepare to address revenue constraints that we face in the future as a result of property tax cap legislation (Senate Bill 2). 3.) and to fund debt.

Of the total proposed tax rate, \$0.20200 is dedicated to maintenance and operations, up \$0.010385 from last year, and \$0.267212 is dedicated to debt service up \$0.045250 from last year.

The debt service portion of the tax rate is increased as a result of the issuance of certificates of obligation for the following projects:

- ✓ City-wide water meter replacement projects
- ✓ Public Works and City Hall remodel project
- ✓ Hiawatha Trail utilities and road reconstruction project
- ✓ Pierce Ladder Truck



At a property tax rate of \$0.469212, the municipal tax paid on the average single-family home will be approximately \$533 on an annual basis; an increase of \$94 over the previous year.

## general fund

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

General Fund revenues total approximately \$10.1 million for fiscal year 2021, a proposed decrease of 9.5% from last year. The decrease in projected revenues is due to conservative budget predictions related to COVID-19. These projections will be evaluated month-by-month and updates could be necessary based upon outcomes.

We project property tax revenues of approximately \$1.1 million, an increase of 8.3% over the previous year's budgeted amount and sales tax revenues of approximately \$6.9 million, a decrease of 8.7% from fiscal year 2020 original budget. At the onset of business closures staff reduced projections for FY 19/20 by 20%.

General Fund operating expenditures are estimated at \$10.4 million, reflecting a 8.5% decrease from fiscal year 2020 budget. The available ending fund balance for the General Fund is projected to be approximately \$5.7 million, leaving 48% of operating revenues, which exceeds the Government Finance Officers recommendation of 25%.

This budget proposes the following in General Fund:

- ✓ Year two of the Enterprise Fleet Management Program. Replacement of 4 vehicles is scheduled for 2021; 1 Building Development, 1 Street, and 2 Police.
- ✓ Proposed Market Adjustments to the Employee Compensation Plan. This is keeping in line with the Councils goal of competitive compensation rates.
- ✓ Proposed up to a 1.5% merit increase for all employees.
- ✓ Due to uncertain times related to COVID-19 staff did not propose any capital for this budget. All capital requests will be addressed at mid-year when the sales tax climate is more stable.
- ✓ Micro-surfacing and asphalt overlay projects will be addressed at mid-year.



## hotel occupancy fund

The Hotel Fund collects funds from 7% tax on hotel rooms rented in the City of Lake Worth. These funds are used to support projects that enhance and promote tourism, the arts, and the convention/hotel industry here in Lake Worth.

Fund revenues for the proposed budget are expected to total \$162,000. This is a decrease of approximately \$75,700, or 31.8%. This decrease in revenue is largely due to the economic shut downs starting in March - June 2020 due to COVID-19. Budgeted operational expenses for the proposed fiscal year total \$123,056.

The available ending fund balance for the Hotel Fund is projected to be \$1.1 million, leaving 919% of operating reserves.

The proposed budget will fund the following in the Hotel Fund:

- ✓ \$28,895 - Best Western advertising request

policy related goals defined by the Council (i.e. funding capital projects, capital replacement, conservation efforts, etc).

As part of our review process we review the financial condition of our water and sewer fund annually. During this evaluation we considered ongoing operation costs, salaries, capital replacements and concluded an increase to the water rates is necessary.

The same evaluation was performed on the sewer rates which concluded a 15% rate increase is necessary. Recommended in the proposed budget is an increase in the following categories:

- ✓ Water Rates All Tiers - 7% increase
- Water Ready for Service:
  - Residential from \$7.50 to \$10.00
  - Commercial from \$23.25 to \$30.00
- ✓ Sewer Rates - 15% increase

## water & wastewater fund

This fund is supported by fees charged to water and sewer customers that pay for the services they receive from the City. As a business type fund, the revenues charged should, at a minimum, cover the fund's operating expenses and debt service as well as any other



Moving forward, staff will continue to review the water and sewer rate model on an annual basis to ensure rate adjustments are in line with the needs identified through the budget process.

The total proposed revenue for the water and sewer fund for fiscal year 2020 - 2021 are expected to be approximately \$2.8 million. The available ending fund balance for the water and sewer fund is projected to be \$1.9 million. The projected end of year fund balance will maintain 63% of operating reserves.

## stormwater fund

The Stormwater Fund is supported by drainage fees added to utility bills. After a public hearing and approval by City Council this will be a new fund based upon the Stormwater Study performed by Kimley-Horn.

The proposed program and funding are based upon the following priority projects:

- ✓ Drainage Master Plan
  - Currently the city has no drainage plan
  
- ✓ Priority Project Areas:
  - Osage runoff from FTW
  - Lakewood, Delaware, Pueblo
  - Channel Maintenance
  - Hodgkins Park to SH 199
  - Telephone Road
  - Lakeside & Canyon Maintenance
  - Detention at Woodlake
  - Navajo area

The timeline for implementation of the project

- ✓ Ordinance adoption - October 2020
- ✓ Fees assessed - November 2020



# covid-19

This year has been extremely challenging due to the shift in our annual budget as a result of the COVID-19 pandemic. Adjustments were required to account for these new economic and fiscal constraints.

By April 2020, social distancing became the norm, initial jobless claims hit historic levels, students engaged in virtual learning and the main focus of the health care system turned to keeping one step ahead of the coronavirus pandemic. The need of all communities shifted dramatically in a short period of time.

Significant shifts were provided for in the fiscal year 20-21 budget as we continue to grapple with reductions in revenue and the changing needs of the people we serve.

We have prepared a budget that maximizes the effectiveness of projected revenues while still delivering the outcomes our community deserves and expects.

Lake Worth will be well-served by our extremely conservative approach to the FY 20-21 budget. We have anticipated that the current crisis could be broader and demand substantially more city resources over the next twelve months and have approached the budget process accordingly.



## conclusion

This completes the highlights of the fiscal year 2021 budget. I believe this budget balances the desire to continue to deliver high-quality services with the need to address issues that are important to the future of Lake Worth.

I would like to thank the department directors who have put much time and expertise into the development of this budget. The creation of the budget would not have been possible without the hard work of Debbie Whitley, ACM/Director of Finance and the rest of our Finance Department.

In addition, I would like to give an extra special thank you to the entire City team who persevered through a difficult year and continued to work hard to provide quality services to our residents and businesses in a true Lake Worth way.

Respectfully submitted,

A handwritten signature in black ink that reads 'Stacey Almond'.

Stacey Almond  
City Manager









**CITY OF LAKE WORTH  
PROPOSED BUDGET  
FISCAL YEAR ENDING 09/30/21**

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$299,682, OR 13.38%, AND OF THAT AMOUNT \$101,106 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

**CITY OF LAKE WORTH  
SUPPLEMENTAL INFORMATION  
RELATED TO THE PROPOSED BUDGET  
FOR FISCAL YEAR ENDING 09/30/21**

PROPERTY TAX RATE COMPARISON		
	FISCAL YEAR	
	2020/2021	2019/2020
Property Tax Rate		\$0.413577/100
No-New-Revenue/Effective Tax Rate	\$0.429688/100	\$0.413577/100
No-New-Revenue/Effective M & O Tax Rate	\$0.197196/100	\$0.181351/100
Voter Approval/Rollback Tax Rate	\$0.480183/100	\$0.417821/100
Debt Tax Rate	\$0.267212/100	\$0.221962/100

**The proposed property tax rate for the 2020/2021 budget year is \$0.469212/100 of valuation.**

The total debt obligation for Lake Worth secured by property taxes is \$15,070,000.

Cash on hand by fund as of 06/30/20

General Fund	\$8,082,264.28
Park Improvement Fund	\$383,011.76
Child Safety Fund	\$7,213.42
Court Technology Fund	\$13,428.85
Court Security Fund	\$81,235.39
Confiscated Property Fund	\$0.00
Street Maintenance Fund	\$1,311,011.91
Municipal Jury Fund	\$52.76
Truancy Fund	\$2,652.22
PEG Fund	\$92,466.26
Water/Sewer Fund	\$1,779,860.85
Debt Service Fund	\$1,093,016.47
Vehicle Replacement Fund	\$360,253.91
2020 Certificates of Obligation	\$4,455,290.53
Hotel Tax Fund	\$1,132,491.28

The cash balances listed above are unaudited. For the most recent complete audited financial statements please visit the City's website at

[www.lakeworthtx.org](http://www.lakeworthtx.org)

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
<b>GENERAL FUND</b>				
100-4000-000-000	AD VALOREM TAXES CURRENT YEAR	- 988,000.00	- 994,458.27	- 1,070,000.00
100-4001-000-000	PRIOR YEARS' TAXES	- 6,500.00	- 5,229.82	- 7,500.00
100-4004-000-000	INTEREST & PENALTY	- 7,500.00	- 8,821.32	- 7,500.00
100-4010-000-000	FRANCHISE TAXES	- 450,000.00	- 330,143.54	- 450,000.00
100-4011-000-000	STATE SALES TAX	- 7,550,000.00	- 5,792,006.60	- 6,896,000.00
100-4012-000-000	BEVERAGE TAXES	- 32,000.00	- 19,770.13	- 30,000.00
	Subtotal	- 9,034,000.00	- 7,150,429.68	- 8,461,000.00
100-4100-000-000	FINES & BONDS	- 368,868.00	- 263,952.49	- 300,000.00
100-4101-000-000	WARRANTS	- 26,000.00	- 16,745.19	- 22,500.00
100-4102-000-000	SEATBELT FINES	- 150.00	- 257.25	- 300.00
100-4107-000-000	STATE COURT COST DISCOUNTS	- 10,000.00	- 8,206.58	- 12,500.00
100-4108-000-000	ARREST FEES	- 10,000.00	- 9,030.06	- 11,000.00
100-4109-000-000	TPF - UNRESTRICTED	- 2,750.00	- 2,885.12	- 2,750.00
100-4110-000-000	TPF - JUDICIAL EFFICIENCY	- 685.00	- 445.35	- 525.00
100-4111-000-000	TFC - TRAFFIC	- 3,000.00	- 3,224.90	- 3,500.00
100-4115-000-000	JUDICIAL SUPPORT FEES	- 1,300.00	- 375.14	
100-4117-000-000	BOND FORFEITURE SETTLEMENTS	- 1,000.00		- 500.00
100-4118-000-000	COLLECTION FEES	- 25,000.00	- 16,574.74	- 20,000.00
100-4119-000-000	OMNI DPS REVENUE	- 150.00	- 236.89	- 300.00
100-4120-000-000	COURT EXPUNCTION FILING FEES		- 100.00	
	Subtotal	- 448,903.00	- 322,033.71	- 373,875.00
100-4202-000-000	ELECTRICIAN REGISTRATION	- 600.00	- 1,650.00	- 1,800.00
100-4203-000-000	MECHANICAL REGISTRATION	- 4,000.00	- 4,600.00	- 4,300.00
100-4204-000-000	IRRIGATION REGISTRATION	- 4,000.00	- 6,600.00	- 6,300.00
100-4205-000-000	BEVERAGE LICENSE	- 6,500.00	- 7,340.00	- 7,500.00
100-4206-000-000	DOG & CAT TAGS	- 375.00	- 435.00	- 500.00
100-4207-000-000	MOBILE HOME PARK LICENSE	- 100.00	- 500.00	- 500.00
100-4210-000-000	MISC CONTRACTORS REGISTRATION	- 8,500.00	- 11,900.00	- 12,500.00
100-4213-000-000	CERTIFICATE OF OCCUPANCY	- 3,250.00	- 2,800.00	- 3,250.00
100-4230-000-000	NETWORK NODE FEES		- 200.00	- 200.00
100-4231-000-000	NETWORK SUPPORT POLE FEES		- 200.00	- 200.00
100-4232-000-000	ROW/EASEMENT FEES		- 698.00	- 500.00
100-4250-000-000	BUILDING PERMIT	- 40,000.00	- 57,422.05	- 70,000.00
100-4251-000-000	PLUMBING PERMIT	- 4,000.00	- 7,656.50	- 7,750.00
100-4253-000-000	ELECTRICAL PERMIT	- 7,000.00	- 8,816.72	- 9,000.00
100-4254-000-000	MECHANICAL PERMIT	- 2,700.00	- 5,455.04	- 6,000.00
100-4255-000-000	IRRIGATION PERMIT	- 300.00	- 600.00	- 650.00
100-4256-000-000	GARAGE SALE PERMIT	- 850.00	- 395.00	- 850.00
100-4257-000-000	SIGN PERMIT	- 2,500.00	- 3,885.00	- 4,000.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-4259-000-000	ZONING	- 5,000.00	- 6,205.00	- 7,000.00
100-4260-000-000	PLAN REVIEWS	- 25,000.00	- 20,262.29	- 25,000.00
100-4263-000-000	ALARM PERMIT	- 11,500.00	- 10,910.00	- 11,000.00
100-4264-000-000	FIRE PERMIT	- 1,000.00	- 1,450.00	- 1,750.00
100-4265-000-000	RENTAL INSPECTION FEES	- 2,000.00	- 2,475.00	- 2,500.00
100-4266-000-000	REINSPECTION/RED TAG FEES	- 800.00	- 450.00	- 750.00
100-4275-000-000	MISCELLANEOUS PERMITS	- 2,000.00	- 2,120.00	- 3,000.00
100-4277-000-000	PERMIT FORMS		- 902.50	- 900.00
	Subtotal	- 131,975.00	- 165,928.10	- 187,700.00
100-4301-000-000	SANITATION	- 203,648.00	- 169,495.17	- 203,688.00
100-4303-000-000	ANIMAL CONTROL FEES	- 5,000.00	- 3,700.00	- 3,800.00
100-4304-000-000	ANIMAL QUARANTINE FEES	- 4,000.00	- 1,550.00	- 4,000.00
100-4305-000-000	ANIMAL CONTROL FEES-LAKESIDE	- 300.00	- 594.85	- 800.00
100-4306-000-000	ANIMAL CONTROL FEES-SANSOM PRK		- 1,745.00	- 2,000.00
	Subtotal	- 212,948.00	- 177,085.02	- 214,288.00
100-4500-000-000	BAD DEBTS RECOVERED		- 53.90	
	Subtotal	0.00	- 53.90	0.00
100-4800-000-000	INTEREST INCOME	- 120,000.00	- 72,043.36	- 25,000.00
100-4802-000-000	LAKESIDE FIRE	- 205,369.00	- 154,026.75	- 216,214.00
100-4804-000-000	AUCTION		- 4,796.97	
100-4805-000-000	LIBRARY FINES	- 2,500.00	- 1,029.20	- 2,500.00
100-4807-000-000	BALLPARK RENTAL FEES	- 12,500.00	- 2,984.50	- 13,000.00
100-4809-000-000	MULTI-PURPOSE CTR RENTAL FEES	- 10,000.00	- 7,127.53	- 10,000.00
100-4810-000-000	PARK RENTAL FEES	- 3,000.00	- 105.00	- 2,500.00
100-4811-000-000	FIXED ASSET SALES/DISPOSAL		- 135,225.00	
100-4813-000-000	GRANT PROCEEDS-PD	- 126,336.00	- 39,684.25	
100-4814-000-000	SIG5 TESTING REMIBURSEMENTS	- 1,000.00		- 1,000.00
100-4816-000-000	COUNTY FIRE CALLS	- 97,020.00	- 72,765.00	- 97,020.00
100-4817-000-000	GRANT PROCEEDS-FD	- 2,995.00	- 27,995.50	
100-4819-000-000	FIRE DEPT THIRD PARTY INS	- 12,000.00	- 13,767.11	- 12,000.00
100-4821-000-000	GRANT PROCEEDS-ADMINISTRATION	- 400,000.00		
100-4822-000-000	LAKESIDE POLICE SERVICES	- 50,000.00	- 41,835.50	- 50,000.00
100-4823-000-000	SANSOM PARK ANIMAL CONTROL	- 50,000.00	- 41,666.66	- 55,000.00
100-4825-000-000	INSURANCE PROCEEDS	- 2,641.00	- 21,782.33	
100-4826-000-000	CELL TOWER LEASES	- 23,805.00	- 21,821.25	- 23,805.00
100-4850-000-000	MINERAL REVENUE	- 30,000.00	- 23,928.58	- 22,500.00
100-4861-000-000	DONATIONS-PD	- 11,207.00	- 11,207.38	
100-4862-000-000	DONATIONS-FD		- 19.00	
100-4863-000-000	DONATIONS-A/C		- 410.00	

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-4864-000-000	DONATIONS-SR CENTER		- 320.70	
100-4880-000-000	MISCELLANEOUS INCOME	- 35,000.00	- 42,119.84	- 35,000.00
100-4885-000-000	TRNS IN FROM VRF	- 110,656.00		- 69,925.00
100-4890-000-000	CASH OVER/SHORT		0.10	
100-4891-000-000	ADMIN FEE-HOTEL/MOTEL FUND	- 83,640.00		- 90,161.00
100-4893-000-000	TRANS IN - COURT TECHNOLOGY	- 5,700.00		- 9,013.00
100-4894-000-000	ADMIN FEE - CRIME DISTRICT	- 85,080.00		- 91,418.00
100-4895-000-000	BAILIFF REIMBURSEMENT	- 2,500.00		- 2,750.00
100-4898-000-000	ADMIN FEE - WATER FUND	- 12,740.00		- 14,324.00
	Subtotal	- 1,495,689.00	- 736,661.31	- 843,130.00
100-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 11,320.00		
100-4997-000-000	USE OF PRIOR YR COMMITTED FB	- 1,260,222.00		- 13,000.00
100-4998-000-000	USE OF PRIOR YR ASSIGNED FB	- 738,099.00		
100-4999-000-000	USE OF PRIOR YR UNASSINGED FB	- 244,718.00		
	Subtotal	- 2,254,359.00	0.00	- 13,000.00
	TOTAL GENERAL FUND REVENUES	-13,577,874.00	-8,552,191.72	-10,092,993.00
100-0104-500-000	COUNCIL FEES	2,700.00	2,250.00	2,700.00
100-0108-500-000	FICA EXPENSE	168.00	138.52	168.00
100-0109-500-000	MEDICARE EXPENSE	40.00	32.43	40.00
100-0209-500-000	JANITORIAL SUPPLIES	25.00		25.00
100-0210-500-000	MISCELLANEOUS SUPPLIES	300.00	458.84	400.00
100-0215-500-000	PRINTING	150.00	18.00	100.00
100-0219-500-000	UNIFORMS		62.50	150.00
100-0300-500-000	BUILDING MAINTENANCE	15,168.00	13,186.99	2,000.00
100-0400-500-000	EQUIPMENT RENTAL		49.50	100.00
100-0404-500-000	RADIO MAINTENANCE	131.00	111.39	140.00
100-0530-500-000	JANITORIAL SERVICES	260.00	80.00	1,000.00
100-0531-500-000	SCHOOLS/DUES	3,000.00	2,305.00	3,000.00
100-0535-500-000	TELEPHONE	420.00	350.00	420.00
100-0537-500-000	TRAVEL/LODGING	6,000.00	5,360.26	5,000.00
100-0538-500-000	UTILITIES-ELECTRIC	550.00	260.13	550.00
100-0546-500-000	UTILITIES-WTR/SWR	25.00	10.00	25.00
100-0547-500-000	UTILITIES-GAS	100.00	61.49	100.00
100-0590-500-000	FW RADIO TRUNKING	408.00	396.00	415.00
100-0599-500-000	OTHER SERVICES	1,500.00	84.74	2,000.00
	TOTAL MAYOR & COUNCIL	30,945.00	25,215.79	18,333.00
100-0100-505-000	SALARIES	277,975.00	222,174.25	282,816.00
100-0101-505-000	OVERTIME	500.00		500.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0102-505-000	INCENTIVE PAY-LONGEVITY			534.00
100-0108-505-000	FICA EXPENSE	17,185.00	13,230.06	18,008.00
100-0109-505-000	MEDICARE EXPENSE	4,141.00	3,288.58	4,212.00
100-0110-505-000	UNEMPLOYMENT TAX	855.00	450.30	1,008.00
100-0111-505-000	TMRS EXPENSE	46,388.00	39,216.29	47,774.00
100-0112-505-000	HMO EXPENSE	19,651.00	15,909.70	19,967.00
100-0113-505-000	DENTAL BENEFITS	366.00	274.54	384.00
100-0114-505-000	LIFE INSURANCE	325.00	234.92	325.00
100-0115-505-000	WORKERS' COMPENSATION	748.00	452.94	705.00
100-0116-505-000	OTHER BENEFITS	480.00	247.08	360.00
100-0117-505-000	VISION INSURANCE	191.00	138.32	191.00
100-0118-505-000	CERTIFICATION PAY	750.00	50.00	
100-0119-505-000	AUTO ALLOWANCE	7,200.00	5,500.00	6,600.00
100-0122-505-000	HSA CONTRIBUTION	7,055.00	5,691.00	9,120.00
100-0124-505-000	VACATION BUY BACK	3,819.00	3,076.93	
100-0205-505-000	ELECTION SUPPLIES/EXPENSES	197.00	196.09	9,000.00
100-0209-505-000	JANITORIAL SUPPLIES	850.00	516.70	750.00
100-0210-505-000	MISCELLANEOUS SUPPLIES	1,500.00	776.09	1,200.00
100-0213-505-000	OFFICE SUPPLIES	1,300.00	697.16	1,100.00
100-0214-505-000	POSTAGE	1,100.00	231.05	750.00
100-0215-505-000	PRINTING	600.00	95.10	500.00
100-0295-505-000	SPECIAL EVENT SUPPLIES	1,500.00	351.81	7,500.00
100-0320-505-000	LANDSCAPING MAINTENANCE	500.00	34.90	500.00
100-0400-505-000	EQUIPMENT RENTAL	250.00	49.50	200.00
100-0402-505-000	OFFICE EQUIPMENT MAINTENANCE	100.00		100.00
100-0501-505-000	CODE BOOK UPDATE	1,500.00	2,475.00	3,000.00
100-0510-505-000	ELECTRIC - STREET LIGHTS	35,000.00	26,382.37	35,000.00
100-0511-505-000	ENGINEERING SERVICES	10,000.00	11,972.37	10,000.00
100-0523-505-000	LEGAL SERVICES	40,000.00	24,741.96	35,000.00
100-0526-505-000	POSTAGE METER RENTAL	940.00	705.20	1,000.00
100-0527-505-000	PUBLICATIONS	500.00	206.00	400.00
100-0528-505-000	LEGAL NOTICES	2,500.00	414.00	6,000.00
100-0530-505-000	JANITORIAL SERVICES	4,100.00	1,625.53	7,500.00
100-0531-505-000	SCHOOLS/DUES	8,500.00	7,145.00	8,500.00
100-0532-505-000	RECORDS MANAGEMENT	1,500.00	401.25	1,500.00
100-0535-505-000	TELEPHONE	2,500.00	1,692.28	2,500.00
100-0537-505-000	TRAVEL/LODGING	2,500.00	1,132.98	3,000.00
100-0538-505-000	UTILITIES-ELECTRIC	10,500.00	6,479.01	10,000.00
100-0546-505-000	UTILITIES-WTR/SWR	900.00	295.45	850.00
100-0547-505-000	UTILITIES-GAS	675.00	451.71	625.00
100-0551-505-000	CHAMBER MEMBERSHIP	2,917.00	1,664.00	500.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0597-505-000	HUMAN RESOURCE SERVICES	100.00	48.00	150.00
100-0599-505-000	OTHER SERVICES	11,000.00	11,294.63	11,000.00
100-0700-505-000	MINOR EQUIPMENT-OFFICE	750.00	51.29	500.00
100-0702-505-000	MINOR EQUIPMENT-OTHER		64.16	250.00
100-0800-505-000	BUILDING MAINTENANCE	35,334.00	52,989.35	7,000.00
100-0811-505-000	BUILDING IMPROVEMENTS	31,000.00	15,802.25	
100-0825-505-000	BUILDINGS	250,068.00	269,543.00	
100-0950-505-000	TRANSFER OUT - OTHER FUNDS	387,797.00		
	TOTAL ADMINISTRATION	1,236,107.00	750,460.10	558,379.00
100-0100-505-010	SALARIES	284,739.00	228,210.16	287,168.00
100-0101-505-010	OVERTIME	1,750.00	744.64	500.00
100-0102-505-010	INCENTIVE PAY-LONGEVITY	5,094.00	4,344.00	5,382.00
100-0108-505-010	FICA EXPENSE	18,616.00	14,509.83	18,411.00
100-0109-505-010	MEDICARE EXPENSE	4,354.00	3,393.43	4,306.00
100-0110-505-010	UNEMPLOYMENT TAX	684.00	576.00	1,008.00
100-0111-505-010	TMRS EXPENSE	50,005.00	41,595.72	48,843.00
100-0112-505-010	HMO EXPENSE	22,134.00	18,227.49	21,025.00
100-0113-505-010	DENTAL BENEFITS	488.00	293.32	512.00
100-0114-505-010	LIFE INSURANCE	433.00	328.20	433.00
100-0115-505-010	WORKERS' COMPENSATION	811.00	494.88	721.00
100-0116-505-010	OTHER BENEFITS	480.00	363.42	480.00
100-0117-505-010	VISION INSURANCE	255.00	197.53	255.00
100-0118-505-010	CERTIFICATION PAY	900.00	750.00	900.00
100-0119-505-010	AUTO ALLOWANCE	3,000.00	2,500.00	3,000.00
100-0122-505-010	HSA CONTRIBUTION	7,878.00	6,302.00	10,536.00
100-0124-505-010	VACATION BUY BACK	4,816.00	4,308.67	
100-0210-505-010	MISCELLANEOUS	400.00	48.85	300.00
100-0213-505-010	OFFICE SUPPLIES	800.00	139.61	800.00
100-0214-505-010	POSTAGE	150.00	61.09	150.00
100-0215-505-010	PRINTING	200.00		200.00
100-0219-505-010	UNIFORMS		15.50	
100-0500-505-010	AUDIT SERVICES	33,000.00	25,650.00	35,000.00
100-0513-505-010	FILING FEES - COUNTY CLERK	150.00	58.00	250.00
100-0528-505-010	LEGAL NOTICES		260.00	800.00
100-0531-505-010	SCHOOL/DUES	4,750.00	916.90	5,000.00
100-0533-505-010	APPRAISAL CHARGES	13,690.00	13,690.08	14,000.00
100-0534-505-010	COLLECTION FEES	12,650.00	12,575.36	13,000.00
100-0535-505-010	TELEPHONE	600.00	411.16	600.00
100-0537-505-010	TRAVEL/LODGING	5,000.00	590.34	3,000.00
100-0597-505-010	HUMAN RESOURCE SERVICES	100.00	108.00	100.00



**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0599-505-010	OTHER SERVICES	150.00	2.06	150.00
100-0620-505-010	CONTINUING DISCLOSURE	2,500.00	2,500.00	2,500.00
100-0700-505-010	MINOR EQUIPMENT-OFFICE	600.00	180.38	500.00
100-0719-505-010	COVID-19 EXPENDITURES		45,982.35	
	TOTAL ADMIN/FINANCE	481,177.00	430,328.97	479,830.00
100-0100-505-015	SALARIES	83,637.00	62,281.53	79,984.00
100-0102-505-015	INCENTIVE PAY-LONGEVITY	1,040.00	1,039.50	
100-0108-505-015	FICA EXPENSE	5,227.00	3,874.40	4,959.00
100-0109-505-015	MEDICARE EXPENSE	1,222.00	906.12	1,160.00
100-0110-505-015	UNEMPLOYMENT TAX	342.00	342.20	252.00
100-0111-505-015	TMRS EXPENSE	13,327.00	10,405.38	13,156.00
100-0112-505-015	HMO EXPENSE	5,916.00	3,903.60	6,459.00
100-0113-505-015	DENTAL BENEFITS	122.00	68.06	128.00
100-0114-505-015	LIFE INSURANCE	108.00	58.73	108.00
100-0115-505-015	WORKERS' COMPENSATION	216.00	142.59	194.00
100-0116-505-015	OTHER BENEFITS	120.00	48.36	120.00
100-0117-505-015	VISION INSURANCE	64.00	34.58	64.00
100-0119-505-015	AUTO ALLOWANCE	150.00	150.00	
100-0122-505-015	HSA CONTRIBUTION	2,367.00	1,361.00	3,237.00
100-0124-505-015	VACATION BUY BACK	1,475.00		
100-0210-505-015	MISCELLANEOUS	150.00	95.68	150.00
100-0213-505-015	OFFICE SUPPLIES	100.00	2.94	100.00
100-0214-505-015	POSTAGE	150.00	252.75	200.00
100-0215-505-015	PRINTING	2,700.00	18.00	500.00
100-0403-505-015	OTHER EQUIPMENT MAINTENANCE	150.00		150.00
100-0517-505-015	INSURANCE DEDUCTIBLES	5,000.00	3,032.96	5,350.00
100-0518-505-015	INSURANCE-BLDG & GEN LIABILITY	42,200.00	31,602.17	45,154.00
100-0527-505-015	PUBLICATIONS	500.00		500.00
100-0531-505-015	SCHOOL/DUES	3,000.00	530.00	3,000.00
100-0535-505-015	TELEPHONE	800.00	448.53	800.00
100-0537-505-015	TRAVEL/LODGING	1,500.00		1,500.00
100-0599-505-015	OTHER SERVICES	1,000.00	1,270.75	1,250.00
	TOTAL ADMIN/HR & RISK MGMT	172,583.00	121,869.83	168,475.00
100-0209-505-025	JANITORIAL SUPPLIES	400.00	61.20	250.00
100-0210-505-025	MISCELLANEOUS SUPPLIES	75.00	12.93	75.00
100-0320-505-025	LANDSCAPING MAINTENANCE	500.00	154.77	500.00
100-0400-505-025	EQUIPMENT RENTAL	200.00	66.00	200.00
100-0403-505-025	EQUIPMENT MAINTENANCE	500.00		300.00
100-0530-505-025	JANITORIAL SERVICES	2,000.00	1,052.44	5,000.00
100-0538-505-025	UTILITIES-ELECTRIC	2,500.00	1,536.77	2,500.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0546-505-025	UTILITIES-WTR/SWR	1,000.00	438.75	1,500.00
100-0547-505-025	UTILITIES-GAS	600.00	323.52	600.00
100-0599-505-025	OTHER SERVICES	100.00	58.34	100.00
100-0702-505-025	MINOR EQUIPMENT	9,000.00	7,424.83	
100-0800-505-025	BUILDING MAINTENANCE	52,475.00	52,062.73	5,000.00
100-0811-505-025	BUILDING IMPROVEMENTS	16,200.00	14,200.00	
	TOTAL ADMIN/MULTI-PURPOSE CTR	85,550.00	77,392.28	16,025.00
100-0210-505-040	MISCELLANEOUS SUPPLIES	50.00	9.75	50.00
100-0320-505-040	LANDSCAPING MAINTENANCE	100.00		100.00
100-0400-505-040	EQUIPMENT RENTAL	100.00		100.00
100-0512-505-040	ALARM SYSTEM SERVICE CHARGES	775.00	1,029.16	1,200.00
100-0518-505-040	INSURANCE-BLDG & GEN LIABILITY	500.00	408.57	600.00
100-0538-505-040	UTILITIES-ELECTRIC	900.00	512.27	900.00
100-0546-505-040	UTILITIES-WTR/SWR	75.00	11.07	75.00
100-0547-505-040	UTILITIES-GAS	175.00	107.86	175.00
100-0800-505-040	BUILDING MAINTENANCE	2,000.00	990.99	2,000.00
	TOTAL ADMIN/LW AREA MUSEUM	4,675.00	3,069.67	5,200.00
100-0100-510-000	SALARIES	1,543,893.00	1,133,801.57	1,707,878.00
100-0101-510-000	OVERTIME	22,000.00	11,365.59	18,000.00
100-0102-510-000	LONGEVITY PAY	11,112.00	9,060.00	10,524.00
100-0106-510-000	STEP UP PAY	6,000.00	1,087.41	5,000.00
100-0107-510-000	ON CALL PREMIUM PAY		1,440.00	5,820.00
100-0108-510-000	FICA EXPENSE	97,847.00	69,580.48	109,072.00
100-0109-510-000	MEDICARE EXPENSE	24,755.00	16,272.88	25,509.00
100-0110-510-000	UNEMPLOYMENT TAX	5,472.00	3,740.48	7,812.00
100-0111-510-000	TMRS EXPENSE	259,318.00	201,457.41	289,360.00
100-0112-510-000	HMO EXPENSE	194,660.00	147,027.98	208,141.00
100-0113-510-000	DENTAL BENEFITS	3,296.00	2,120.63	3,455.00
100-0114-510-000	LIFE INSURANCE	2,923.00	1,991.40	2,923.00
100-0115-510-000	WORKERS' COMPENSATION	30,900.00	23,174.79	37,449.00
100-0116-510-000	OTHER BENEFITS	3,240.00	2,163.57	3,240.00
100-0117-510-000	VISION INSURANCE	1,720.00	1,073.54	1,720.00
100-0118-510-000	CERTIFICATION PAY	8,900.00	6,908.32	10,000.00
100-0122-510-000	HSA CONTRIBUTION	54,635.00	39,602.00	75,069.00
100-0123-510-000	FIELD TRAINING OFFICER PAY	3,000.00	559.26	2,000.00
100-0124-510-000	VACATION BUY BACK	5,884.00	5,884.40	
100-0208-510-000	GAS AND OIL	40,000.00	26,008.00	38,000.00
100-0209-510-000	JANITORIAL SUPPLIES	1,200.00	1,083.77	2,000.00
100-0210-510-000	MISCELLANEOUS SUPPLIES	3,500.00	2,155.27	4,500.00
100-0213-510-000	OFFICE SUPPLIES	2,000.00	1,541.53	2,000.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0214-510-000	POSTAGE	1,500.00	1,009.75	1,500.00
100-0215-510-000	PRINTING	1,800.00	732.60	1,800.00
100-0220-510-000	UNIFORM ACCESSORIES		0.01	
100-0295-510-000	SPECIAL EVENT SUPPLIES	2,500.00	1,716.89	
100-0300-510-000	BUILDING MAINTENANCE	39,034.00	28,077.34	15,000.00
100-0320-510-000	LANDSCAPING MAINTENANCE	750.00	388.64	500.00
100-0400-510-000	EQUIPMENT RENTAL	50.00	24.75	50.00
100-0403-510-000	OTHER EQUIPMENT MAINTENANCE	750.00		1,000.00
100-0406-510-000	VEHICLE MAINTENANCE	20,000.00	24,921.93	20,000.00
100-0416-510-000	VEHICLE MAINTENANCE FEES	850.00	493.94	850.00
100-0518-510-000	INSURANCE-BLDG & GEN LIABILITY	190.00	142.46	204.00
100-0521-510-000	INSURANCE-VEHICLES	10,250.00	7,672.08	10,968.00
100-0522-510-000	DRUG TESTING/ENFORCEMENT	500.00	415.00	1,000.00
100-0523-510-000	REIMBURSABLE SIG5 TESTING FEES	1,000.00		1,000.00
100-0524-510-000	INVESTIGATIVE DNA TESTING	2,500.00	520.00	2,500.00
100-0528-510-000	PRISONER SERVICES/REPAIRS	1,500.00	643.65	1,500.00
100-0530-510-000	JANITORIAL SERVICES	6,000.00	3,358.92	6,000.00
100-0535-510-000	TELEPHONE	10,000.00	7,110.11	10,000.00
100-0538-510-000	UTILITIES-ELECTRIC	15,000.00	9,394.46	15,000.00
100-0546-510-000	UTILITIES-WTR/SWR	800.00	425.93	1,250.00
100-0547-510-000	UTILITIES-GAS	800.00	349.90	800.00
100-0597-510-000	HUMAN RESOURCE SERVICES	3,000.00	1,836.99	2,000.00
100-0599-510-000	OTHER SERVICES	35,000.00	25,125.95	5,000.00
100-0615-510-000	ADVERTISING & PROMOTION	2,500.00	2,744.10	5,000.00
100-0702-510-000	MINOR EQUIPMENT-OTHER	7,327.00	4,971.56	5,000.00
100-0705-510-000	FURNITURE & FIXTURES		195.90	
100-0801-510-000	COMPUTER HARDWARE	1,500.00		2,500.00
100-0802-510-000	EQUIPMENT	10,650.00	10,634.00	
100-0805-510-000	MOTOR VEHICLES	22,200.00	11,099.75	10,100.00
100-0811-510-000	BUILDING IMPROVEMENTS	8,973.00	9,371.99	7,000.00
100-0813-510-000	FACILITY IMPROVEMENTS	30,250.00	37,131.94	
100-0820-510-000	DONATION EXPENDITURES	11,207.00	6,516.58	
100-0821-510-000	GRANT EXPENDITURES	126,336.00	40,600.14	
100-0860-510-000	VEHICLE LEASE PAYMENTS	39,750.00	25,867.74	53,424.00
	<b>TOTAL POLICE DEPARTMENT</b>	<b>2,740,722.00</b>	<b>1,972,595.28</b>	<b>2,750,418.00</b>
100-0100-515-000	SALARIES	1,294,080.00	1,028,887.93	1,340,930.00
100-0101-515-000	OVERTIME	136,455.00	108,006.54	131,000.00
100-0102-515-000	INCENTIVE PAY-LONGEVITY	10,742.00	7,155.00	9,060.00
100-0106-515-000	STEP UP PAY	8,500.00	4,241.59	7,500.00
100-0108-515-000	FICA EXPENSE	91,868.00	70,038.41	93,613.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0109-515-000	MEDICARE EXPENSE	21,485.00	16,379.96	21,893.00
100-0110-515-000	UNEMPLOYMENT TAX	4,446.00	3,281.11	6,048.00
100-0111-515-000	TMRS EXPENSE	239,586.00	201,996.60	248,350.00
100-0112-515-000	HMO EXPENSE	164,824.00	131,691.74	168,966.00
100-0113-515-000	DENTAL BENEFITS	2,564.00	1,967.70	2,687.00
100-0114-515-000	LIFE INSURANCE	2,274.00	1,631.87	2,273.00
100-0115-515-000	WORKERS' COMPENSATION	26,103.00	19,576.53	43,978.00
100-0116-515-000	OTHER BENEFITS	2,640.00	1,930.81	2,520.00
100-0117-515-000	VISION INSURANCE	1,338.00	992.94	1,338.00
100-0118-515-000	CERTIFICATION PAY	17,645.00	13,628.33	19,000.00
100-0121-515-000	DESIGNATED ADDTL DUTY PAY	2,400.00	1,993.00	2,400.00
100-0122-515-000	HSA CONTRIBUTION	40,857.00	32,893.00	57,498.00
100-0124-515-000	VACATION BUY BACK	18,890.00	18,889.39	
100-0201-515-000	CHEMICALS	500.00	257.99	500.00
100-0206-515-000	EMERGENCY MEDICAL SUPPLIES	12,500.00	8,033.56	12,000.00
100-0208-515-000	GAS AND OIL	13,000.00	10,487.83	15,000.00
100-0209-515-000	JANITORIAL SUPPLIES	2,500.00	880.54	3,000.00
100-0210-515-000	MISCELLANEOUS SUPPLIES	4,000.00	2,662.36	4,000.00
100-0213-515-000	OFFICE SUPPLIES	900.00	823.25	600.00
100-0214-515-000	POSTAGE	300.00	217.97	300.00
100-0215-515-000	PRINTING	300.00	21.98	300.00
100-0219-515-000	UNIFORMS	21,000.00	17,590.59	18,000.00
100-0222-515-000	BUNKER GEAR	6,000.00	5,847.39	10,000.00
100-0223-515-000	TRAINING SUPPLIES	3,000.00	1,028.89	3,000.00
100-0224-515-000	FIRE PREVENT/INVEST SUPPLIES	1,500.00	764.71	3,000.00
100-0300-515-000	BUILDING MAINTENANCE	23,000.00	15,559.49	12,000.00
100-0320-515-000	LANDSCAPING MAINTENANCE	150.00	110.71	150.00
100-0403-515-000	OTHER EQUIPMENT MAINT	6,500.00	5,416.08	9,500.00
100-0404-515-000	RADIO MAINTENANCE	15,000.00	3,931.97	15,000.00
100-0406-515-000	VEHICLE MAINTENANCE	50,000.00	41,032.71	25,000.00
100-0416-515-000	VEHICLE MAINTENANCE FEES	576.00	224.71	288.00
100-0518-515-000	INSURANCE-BLDG & GEN LIABILITY	81.00	60.36	87.00
100-0521-515-000	VEHICLE INSURANCE	8,100.00	6,071.88	8,667.00
100-0531-515-000	SCHOOLS/DUES	20,000.00	19,569.49	7,000.00
100-0535-515-000	TELEPHONE	6,500.00	5,783.17	6,500.00
100-0536-515-000	TRAINING - GRANT FUNDED	25.00	60.00	
100-0537-515-000	TRAVEL/LODGING	4,000.00	1,337.70	1,500.00
100-0538-515-000	UTILITIES-ELECTRIC	10,000.00	7,621.62	9,000.00
100-0546-515-000	UTILITIES-WTR/SWR	2,400.00	1,458.87	2,500.00
100-0547-515-000	UTILITIES-GAS	1,800.00	1,297.95	2,000.00
100-0565-515-000	FIRE DISPATCH SERVICES	100,000.00	66,083.89	100,000.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0590-515-000	FW RADIO TRUNKING	12,240.00	11,088.00	12,240.00
100-0597-515-000	HUMAN RESOURCE SERVICES	13,000.00	2,362.40	15,000.00
100-0599-515-000	OTHER SERVICES	6,000.00	2,884.55	5,000.00
100-0701-515-000	MINOR EQUIPMENT-TOOLS	10,000.00	3,891.81	
100-0702-515-000	MINOR EQUIPMENT-STATION	13,000.00	8,547.15	
100-0802-515-000	EQUIPMENT	261,885.00	256,979.06	
100-0803-515-000	EQUIPMENT-REVENUE RESCUE	37,000.00	7,770.13	25,000.00
100-0805-515-000	MOTOR VEHICLES	85,000.00	37,896.64	
100-0820-515-000	DONATION EXPENDITURES	100.00	47.92	
100-0821-515-000	GRANT EXPENDITURES	26,336.00	28,127.20	
100-0860-515-000	VEHICLE LEASE PAYMENTS	26,147.00	19,070.71	32,785.00
	TOTAL FIRE DEPARTMENT	2,891,037.00	2,268,085.68	2,517,971.00
100-0100-520-000	SALARIES	395,232.00	302,320.66	424,930.00
100-0101-520-000	OVERTIME	4,000.00	1,387.60	2,500.00
100-0102-520-000	INCENTIVE PAY-LONGEVITY	6,060.00	3,807.00	4,268.00
100-0107-520-000	ON CALL PREMIUM PAY	4,480.00	3,628.80	4,480.00
100-0108-520-000	FICA EXPENSE	27,793.00	18,262.11	27,099.00
100-0109-520-000	MEDICARE EXPENSE	6,500.00	4,270.99	6,338.00
100-0110-520-000	UNEMPLOYMENT TAX	1,710.00	1,312.66	2,520.00
100-0111-520-000	TMRS EXPENSE	70,153.00	53,833.06	71,892.00
100-0112-520-000	HMO EXPENSE	69,419.00	54,999.79	74,130.00
100-0113-520-000	DENTAL BENEFITS	1,099.00	808.09	1,152.00
100-0114-520-000	LIFE INSURANCE	974.00	660.79	974.00
100-0115-520-000	WORKERS' COMPENSATION	19,756.00	12,656.82	14,016.00
100-0116-520-000	OTHER BENEFITS	1,080.00	743.88	1,080.00
100-0117-520-000	VISION INSURANCE	573.00	407.93	573.00
100-0118-520-000	CERTIFICATION PAY	900.00	500.00	900.00
100-0122-520-000	HSA CONTRIBUTION	15,480.00	11,552.00	23,022.00
100-0124-520-000	VACATION BUY BACK	2,604.00		
100-0208-520-000	GAS AND OIL	15,000.00	7,550.42	15,000.00
100-0209-520-000	JANITORIAL	600.00	662.97	600.00
100-0210-520-000	MISCELLANEOUS SUPPLIES/TOOLS	1,000.00	637.59	1,000.00
100-0213-520-000	OFFICE SUPPLIES	700.00	547.71	700.00
100-0214-520-000	POSTAGE	150.00	134.60	150.00
100-0215-520-000	PRINTING	150.00	18.00	150.00
100-0219-520-000	UNIFORMS	5,750.00	4,301.13	5,750.00
100-0222-520-000	SAFETY EQUIPMENT	500.00	390.02	500.00
100-0295-520-000	SPECIAL EVENT SUPPLIES	500.00		500.00
100-0300-520-000	BUILDING MAINTENANCE	3,000.00	2,371.40	3,000.00
100-0317-520-000	DRAINAGE MAINTENANCE	6,454.00		1,500.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0318-520-000	CONCRETE REPLACEMENT	50,000.00		25,000.00
100-0319-520-000	STORMWATER MANAGEMENT	70,000.00	28,941.64	1,000.00
100-0400-520-000	EQUIPMENT RENTAL	700.00	900.00	700.00
100-0403-520-000	OTHER EQUIPMENT MAINTENANCE	22,000.00	21,146.47	18,000.00
100-0404-520-000	RADIO MAINTENANCE	786.00	779.74	786.00
100-0406-520-000	VEHICLE MAINTENANCE	10,000.00	4,905.44	10,000.00
100-0416-520-000	VEHICLE MAINTENANCE FEES	1,124.00	268.98	1,500.00
100-0518-520-000	INSURANCE-BLDG & GEN LIABILITY	360.00	268.83	386.00
100-0521-520-000	VEHICLE INSURANCE	10,400.00	7,753.11	11,128.00
100-0527-520-000	PUBLICATIONS	500.00		500.00
100-0529-520-000	SANITATION EXPENSE	198,965.00	148,837.41	198,720.00
100-0531-520-000	SCHOOLS/DUES	1,780.00	904.78	
100-0535-520-000	TELEPHONES	1,200.00	688.47	1,200.00
100-0537-520-000	TRAVEL	1,500.00		
100-0538-520-000	UTILITIES-ELECTRIC	2,600.00	1,953.89	2,600.00
100-0546-520-000	UTILITIES-WTR/SWR	100.00	70.14	100.00
100-0547-520-000	UTILITIES-GAS	1,200.00	637.07	1,200.00
100-0590-520-000	FW RADIO TRUNKING	2,772.00	2,772.00	2,772.00
100-0597-520-000	HUMAN RESOURCE SERVICES	500.00	611.88	300.00
100-0599-520-000	OTHER SERVICES	450.00	140.54	450.00
100-0601-520-000	BAD DEBTS-SANITATION	725.00	- 44.75	500.00
100-0701-520-000	MINOR EQUIPMENT-TOOLS	6,402.00	1,024.77	1,500.00
100-0805-520-000	MOTOR VEHICLES		4,119.20	6,275.00
100-0811-520-000	BUILDING IMPROVEMENTS	145,000.00		
100-0860-520-000	VEHICLE LEASE PAYMENTS	3,250.00	582.95	23,712.00
100-0950-520-000	TRANSFER OUT - ST MAINT FUND	200,607.00		
	<b>TOTAL STREET DEPARTMENT</b>	<b>1,394,538.00</b>	<b>715,028.58</b>	<b>997,053.00</b>
100-0100-535-000	SALARIES	187,712.00	147,032.35	166,160.00
100-0101-535-000	OVERTIME	100.00		100.00
100-0102-535-000	INCENTIVE PAY-LONGEVITY	2,142.00	2,142.00	2,286.00
100-0108-535-000	FICA EXPENSE	11,841.00	9,116.88	10,450.00
100-0109-535-000	MEDICARE EXPENSE	2,769.00	2,132.19	2,444.00
100-0110-535-000	UNEMPLOYMENT TAX	855.00	566.00	1,008.00
100-0111-535-000	TMRS EXPENSE	31,806.00	25,981.20	27,723.00
100-0112-535-000	HMO EXPENSE	21,453.00	17,022.17	19,967.00
100-0113-535-000	DENTAL BENEFITS	366.00	278.58	384.00
100-0114-535-000	LIFE INSURANCE	325.00	241.09	325.00
100-0115-535-000	WORKERS' COMPENSATION	630.00	360.66	549.00
100-0116-535-000	OTHER BENEFITS	480.00	363.42	360.00
100-0117-535-000	VISION INSURANCE	191.00	140.79	191.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0118-535-000	CERTIFICATION PAY	300.00	137.50	
100-0122-535-000	HSA CONTRIBUTION	7,485.00	5,419.00	9,711.00
100-0124-535-000	VACATION BUY BACK	725.00	721.60	
100-0202-535-000	LIBRARY PROGAMS	5,000.00	1,605.13	5,000.00
100-0209-535-000	JANITORIAL SUPPLIES	520.00	373.29	520.00
100-0210-535-000	MISCELLANEOUS SUPPLIES	1,800.00	1,658.03	1,800.00
100-0213-535-000	OFFICE SUPPLIES	350.00	225.00	450.00
100-0214-535-000	POSTAGE	150.00	51.00	150.00
100-0215-535-000	PRINTING		70.00	75.00
100-0301-535-000	BUILDING MAINTENANCE	2,750.00	2,465.36	2,750.00
100-0320-535-000	LANDSCAPING MAINTENANCE	400.00	154.77	400.00
100-0400-535-000	EQUIPMENT RENTAL	200.00	66.00	200.00
100-0530-535-000	JANITORIAL SERVICES	4,500.00	2,316.45	6,400.00
100-0531-535-000	SCHOOLS/DUES	1,200.00	1,069.90	
100-0535-535-000	TELEPHONE	600.00	501.73	600.00
100-0537-535-000	TRAVEL	900.00		
100-0538-535-000	UTILITIES-ELECTRIC	7,000.00	4,098.02	7,000.00
100-0546-535-000	UTILITIES-WTR/SWR	2,500.00	522.03	2,500.00
100-0547-535-000	UTILITIES-GAS	1,600.00	862.69	1,600.00
100-0597-535-000	HUMAN RESOURCE SERVICES	100.00	105.00	100.00
100-0599-535-000	OTHER SERVICES	675.00	58.33	200.00
100-0702-535-000	MINOR EQUIPMENT	2,000.00	318.12	1,000.00
100-0811-535-000	BUILDING IMPROVEMENTS	7,500.00	2,516.75	3,000.00
100-0815-535-000	REPLACEMENT EQUIPMENT	600.00		600.00
100-0817-535-000	LIBRARY BOOKS/MATERIALS	24,000.00	17,723.72	20,000.00
100-0820-535-000	DONATION EXPENDITURES		79.00	
100-0821-535-000	GRANT EXPENDITURES	2,820.00	2,832.68	
	TOTAL LIBRARY	336,345.00	251,328.43	296,003.00
100-0100-540-000	SALARIES	191,863.00	147,070.81	191,298.00
100-0101-540-000	OVERTIME	5,000.00	1,339.71	3,000.00
100-0102-540-000	INCENTIVE PAY-LONGEVITY	3,074.00	2,574.00	3,362.00
100-0108-540-000	FICA EXPENSE	12,902.00	8,993.09	12,292.00
100-0109-540-000	MEDICARE EXPENSE	3,017.00	2,103.25	2,875.00
100-0110-540-000	UNEMPLOYMENT TAX	1,026.00	728.43	1,512.00
100-0111-540-000	TMRS EXPENSE	34,657.00	26,097.85	32,610.00
100-0112-540-000	HMO EXPENSE	36,370.00	30,121.51	33,295.00
100-0113-540-000	DENTAL BENEFITS	610.00	484.96	588.00
100-0114-540-000	LIFE INSURANCE	541.00	403.71	498.00
100-0115-540-000	WORKERS' COMPENSATION	5,257.00	3,396.96	4,225.00
100-0116-540-000	OTHER BENEFITS	600.00	456.92	550.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0117-540-000	VISION INSURANCE	318.00	239.00	293.00
100-0118-540-000	CERTIFICATION PAY	600.00	225.00	600.00
100-0122-540-000	HSA CONTRIBUTION	10,947.00	8,205.00	13,812.00
100-0124-540-000	VACATION BUY BACK	1,563.00		
100-0208-540-000	GAS AND OIL	6,500.00	3,779.22	7,000.00
100-0209-540-000	JANITORIAL SUPPLIES	2,250.00	745.99	2,000.00
100-0210-540-000	MISCELLANEOUS SUPPLIES/TOOLS	1,000.00	594.23	1,000.00
100-0213-540-000	OFFICE SUPPLIES	50.00		50.00
100-0215-540-000	PRINTING	300.00		300.00
100-0219-540-000	UNIFORMS	4,125.00	2,916.69	4,300.00
100-0222-540-000	SAFETY	300.00	310.66	300.00
100-0300-540-000	BUILDING	11,500.00	11,775.00	750.00
100-0403-540-000	OTHER EQUIPMENT MAINTENANCE	7,500.00	4,006.64	6,000.00
100-0404-540-000	RADIO MAINTENANCE	600.00	334.18	600.00
100-0406-540-000	VEHICLE MAINTENANCE	4,000.00	735.57	4,000.00
100-0407-540-000	PARK MAINTENANCE	6,000.00	4,452.79	3,000.00
100-0410-540-000	PARK MAINT-EDC FUNDED	8,500.00		
100-0416-540-000	VEHICLE MAINTENANCE FEES	1,500.00	821.71	1,332.00
100-0514-540-000	EQUIPMENT RENTAL-OTHER	250.00		250.00
100-0518-540-000	INSURANCE-BLDG & GEN LIABILITY	890.00	438.42	953.00
100-0521-540-000	VEHICLE INSURANCE	4,000.00	2,993.61	4,280.00
100-0531-540-000	SCHOOLS/DUES	2,000.00	847.94	2,000.00
100-0535-540-000	TELEPHONE		100.49	
100-0538-540-000	UTILITIES-ELECTRIC	40,000.00	19,568.92	35,000.00
100-0546-540-000	UTILITIES-WTR/SWR	32,000.00	9,574.05	32,000.00
100-0590-540-000	FW RADIO TRUNKING	1,224.00	1,188.00	1,188.00
100-0597-540-000	HUMAN RESOURCE SERVICES	200.00		200.00
100-0599-540-000	OTHER SERVICES	2,000.00	2,430.00	2,000.00
100-0702-540-000	MINOR EQUIPMENT	1,600.00	219.89	2,000.00
100-0802-540-000	EQUIPMENT	10,609.00	10,608.86	
100-0805-540-000	MOTOR VEHICLES	5,862.00	5,861.65	
100-0809-540-000	MARKERS/MONUMENTS	458,000.00	23,500.00	
100-0860-540-000	VEHICLE LEASE PAYMENTS	16,000.00	11,791.14	19,484.00
	<b>TOTAL PARKS</b>	<b>937,105.00</b>	<b>352,035.85</b>	<b>430,797.00</b>
100-0100-545-000	SALARIES	33,828.00	27,075.05	34,264.00
100-0101-545-000	OVERTIME	750.00	296.25	750.00
100-0102-545-000	INCENTIVE PAY-LONGEVITY	222.00	222.00	294.00
100-0108-545-000	FICA EXPENSE	2,254.00	1,679.78	2,236.00
100-0109-545-000	MEDICARE EXPENSE	527.00	392.85	523.00
100-0110-545-000	UNEMPLOYMENT TAX	171.00	144.00	252.00



**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0111-545-000	TMRS EXPENSE	6,053.00	4,846.82	5,931.00
100-0112-545-000	HMO EXPENSE	6,668.00	5,700.36	6,459.00
100-0113-545-000	DENTAL BENEFITS	122.00	97.31	128.00
100-0114-545-000	LIFE INSURANCE	108.00	76.50	108.00
100-0115-545-000	WORKERS' COMPENSATION	3,277.00	2,457.54	1,178.00
100-0116-545-000	OTHER BENEFITS	139.00	105.20	120.00
100-0117-545-000	VISION INSURANCE	64.00	49.14	64.00
100-0118-545-000	CERTIFICATION PAY	900.00	500.00	750.00
100-0122-545-000	HSA CONTRIBUTION	2,178.00	1,694.00	3,237.00
100-0124-545-000	VACATION BUY BACK	647.00		
100-0208-545-000	GAS AND OIL	1,800.00	797.82	1,800.00
100-0209-545-000	JANITORIAL SUPPLIES	200.00		200.00
100-0210-545-000	MISCELLANEOUS SUPPLIES/TOOLS	600.00	36.73	500.00
100-0213-545-000	OFFICE SUPPLIES	175.00		175.00
100-0219-545-000	UNIFORMS	825.00	743.19	825.00
100-0222-545-000	SAFETY	75.00	16.50	75.00
100-0300-545-000	BUILDING MAINTENANCE	450.00		450.00
100-0404-545-000	RADIO MAINTENANCE	300.00	111.39	300.00
100-0406-545-000	VEHICLE MAINTENANCE	1,000.00		1,000.00
100-0416-545-000	VEHICLE MAINTENANCE FEES	450.00	292.00	438.00
100-0506-545-000	DISPOSAL SERVICES	500.00	125.00	500.00
100-0521-545-000	VEHICLE INSURANCE	1,070.00	800.70	1,145.00
100-0531-545-000	SCHOOLS/DUES	800.00		
100-0535-545-000	TELEPHONE	850.00	588.76	850.00
100-0537-545-000	TRAVEL/LODGING	400.00		
100-0538-545-000	UTILITIES-ELECTRIC	2,300.00	1,953.89	2,300.00
100-0546-545-000	UTILITIES-WTR/SWR	100.00	70.14	100.00
100-0547-545-000	UTILITIES-GAS	1,200.00	637.07	1,200.00
100-0590-545-000	FW RADIO TRUNKING	408.00	396.00	408.00
100-0597-545-000	HUMAN RESOURCE SERVICES	100.00		100.00
100-0702-545-000	MINOR EQUIPMENT	250.00		250.00
100-0860-545-000	VEHICLE LEASE PAYMENTS	5,520.00	4,175.78	6,252.00
	TOTAL MAINTENANCE	<u>77,281.00</u>	<u>56,081.77</u>	<u>75,162.00</u>
100-0100-550-000	SALARIES	37,560.00	28,513.90	36,324.00
100-0101-550-000	OVERTIME	150.00		100.00
100-0108-550-000	FICA EXPENSE	2,338.00	1,654.55	2,277.00
100-0109-550-000	MEDICARE EXPENSE	547.00	386.96	533.00
100-0110-550-000	UNEMPLOYMENT TAX	342.00	268.61	327.00
100-0111-550-000	TMRS EXPENSE	5,878.00	4,936.13	5,643.00
100-0112-550-000	HMO EXPENSE	6,323.00	6,152.25	8,106.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0113-550-000	DENTAL BENEFITS	122.00	102.78	128.00
100-0114-550-000	LIFE INSURANCE	108.00	79.46	108.00
100-0115-550-000	WORKERS' COMPENSATION	157.00	117.42	89.00
100-0116-550-000	OTHER BENEFITS	240.00	181.70	240.00
100-0117-550-000	VISION INSURANCE	64.00	51.87	64.00
100-0118-550-000	CERTIFICATION PAY		112.50	300.00
100-0122-550-000	HSA CONTRIBUTION	2,571.00	2,335.00	4,062.00
100-0202-550-000	SR CENTER PROGRAMS	6,000.00	2,945.83	6,000.00
100-0209-550-000	JANITORIAL SUPPLIES	600.00	227.90	600.00
100-0210-550-000	MISCELLANEOUS SUPPLIES	6,000.00	3,431.01	3,000.00
100-0213-550-000	OFFICE SUPPLIES	200.00	130.18	400.00
100-0214-550-000	POSTAGE	90.00	1.00	90.00
100-0215-550-000	PRINTING			75.00
100-0295-550-000	SPECIAL EVENT SUPPLIES	6,000.00	1,563.26	6,500.00
100-0300-550-000	BUILDING MAINTENANCE	2,750.00	2,270.73	2,750.00
100-0320-550-000	LANDSCAPING MAINTENANCE	500.00	189.56	500.00
100-0400-550-000	EQUIPMENT RENTAL	250.00	66.00	250.00
100-0403-550-000	OTHER EQUIPMENT MAINTENANCE	200.00		200.00
100-0530-550-000	JANITORIAL SERVICES	4,000.00	1,924.98	4,300.00
100-0531-550-000	SCHOOL/DUES	237.00	111.70	250.00
100-0535-550-000	TELEPHONE	700.00		700.00
100-0538-550-000	UTILITIES-ELECTRIC	7,000.00	4,098.02	7,000.00
100-0546-550-000	UTILITIES-WTR/SWR	2,500.00	522.03	2,500.00
100-0547-550-000	UTILITIES-GAS	1,600.00	862.69	1,600.00
100-0597-550-000	HUMAN RESOURCE SERVICES	150.00	48.00	150.00
100-0599-550-000	OTHER SERVICES	11,500.00	11,146.24	6,000.00
100-0702-550-000	MINOR EQUIPMENT-OTHER	7,500.00	7,948.14	500.00
100-0800-550-000	BUILDING IMPROVEMENTS	20,000.00	230.01	
	TOTAL SENIOR CENTER	<u>134,177.00</u>	<u>82,610.41</u>	<u>101,666.00</u>
100-0100-555-000	SALARIES	126,898.00	97,464.94	130,347.00
100-0101-555-000	OVERTIME	650.00	335.79	500.00
100-0102-555-000	INCENTIVE PAY-LONGEVITY	1,896.00	1,896.00	2,540.00
100-0108-555-000	FICA EXPENSE	7,965.00	6,073.13	8,270.00
100-0109-555-000	MEDICARE EXPENSE	1,863.00	1,420.30	1,934.00
100-0110-555-000	UNEMPLOYMENT TAX	513.00	288.00	952.00
100-0111-555-000	TMRS EXPENSE	20,816.00	17,228.39	20,790.00
100-0112-555-000	HMO EXPENSE	15,264.00	12,845.51	16,157.00
100-0113-555-000	DENTAL BENEFITS	244.00	196.51	256.00
100-0114-555-000	LIFE INSURANCE	217.00	167.80	217.00
100-0115-555-000	WORKERS' COMPENSATION	337.00	234.84	324.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0116-555-000	OTHER BENEFITS	332.00	196.08	310.00
100-0117-555-000	VISION INSURANCE	127.00	99.24	127.00
100-0122-555-000	HSA CONTRIBUTION	2,571.00	2,087.00	3,237.00
100-0210-555-000	MISCELLANEOUS SUPPLIES	100.00		100.00
100-0213-555-000	OFFICE SUPPLIES	200.00	89.48	300.00
100-0214-555-000	POSTAGE	2,700.00	3,341.89	2,400.00
100-0215-555-000	PRINTING	1,000.00	746.00	1,500.00
100-0402-555-000	OFFICE EQUIPMENT	100.00		200.00
100-0504-555-000	JUDGE/PROSECUTOR/MAGISTRATE	39,000.00	26,833.74	39,000.00
100-0509-555-000	COURT INTERPRETER/JURORS	425.00	75.00	500.00
100-0531-555-000	SCHOOLS/DUES	700.00	784.00	1,500.00
100-0534-555-000	COLLECTION FEES	25,000.00	16,130.10	20,000.00
100-0537-555-000	TRAVEL/LODGING	1,500.00	501.79	2,500.00
100-0597-555-000	HUMAN RESOURCE SERVICES	75.00		75.00
100-0599-555-000	OTHER SERVICES	2,500.00	2,500.00	
100-0700-555-000	MINOR EQUIPMENT-OFFICE	100.00		200.00
100-0702-555-000	MINOR EQUIPMENT-OTHER	100.00		200.00
	TOTAL MUNICIPAL COURT	253,193.00	191,535.53	254,436.00
100-0100-560-000	SALARIES	79,463.00	63,012.35	80,096.00
100-0101-560-000	OVERTIME	2,025.00	2,164.19	2,100.00
100-0102-560-000	INCENTIVE PAY-LONGEVITY			216.00
100-0108-560-000	FICA EXPENSE	5,037.00	4,007.64	5,175.00
100-0109-560-000	MEDICARE EXPENSE	1,178.00	937.27	1,210.00
100-0110-560-000	UNEMPLOYMENT TAX	684.00	296.44	756.00
100-0111-560-000	TMRS EXPENSE	13,168.00	11,214.04	13,728.00
100-0112-560-000	HMO EXPENSE	12,483.00	10,548.03	12,919.00
100-0113-560-000	DENTAL BENEFITS	244.00	187.58	256.00
100-0114-560-000	LIFE INSURANCE	216.00	159.41	216.00
100-0115-560-000	WORKERS' COMPENSATION	3,025.00	1,342.02	3,088.00
100-0116-560-000	OTHER BENEFITS	240.00	105.20	240.00
100-0117-560-000	VISION INSURANCE	128.00	94.59	127.00
100-0118-560-000	CERTIFICATION PAY	900.00	750.00	1,050.00
100-0122-560-000	HSA CONTRIBUTION	4,618.00	3,650.00	6,474.00
100-0208-560-000	GAS AND OIL	3,500.00	2,314.36	3,500.00
100-0209-560-000	JANITORIAL SUPPLIES	600.00	227.68	500.00
100-0210-560-000	MISCELLANEOUS SUPPLIES/TOOLS	2,500.00	1,620.19	2,000.00
100-0213-560-000	OFFICE SUPPLIES	300.00	8.79	250.00
100-0214-560-000	POSTAGE	150.00	31.60	150.00
100-0215-560-000	PRINTING	300.00	64.20	300.00
100-0219-560-000	UNIFORMS	2,750.00	2,380.13	2,500.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0222-560-000	SAFETY	150.00	83.82	150.00
100-0300-560-000	BUILDING MAINTENANCE	4,500.00	3,330.90	5,000.00
100-0320-560-000	LANDSCAPING MAINTENANCE	1,000.00	107.51	1,000.00
100-0400-560-000	EQUIPMENT RENTAL	100.00		100.00
100-0403-560-000	EQUIPMENT MAINTENANCE	200.00		200.00
100-0404-560-000	RADIO MAINTENANCE	500.00	222.78	500.00
100-0406-560-000	VEHICLE MAINTENANCE	3,000.00	457.05	2,500.00
100-0416-560-000	VEHICLE MAINTENANCE FEES	900.00	327.32	865.00
100-0521-560-000	VEHICLE INSURANCE	1,650.00	1,233.72	1,766.00
100-0531-560-000	SCHOOLS/DUES	1,000.00	284.00	1,000.00
100-0535-560-000	TELEPHONE	1,200.00	1,266.15	1,400.00
100-0537-560-000	TRAVEL/LODGING	1,000.00		500.00
100-0538-560-000	UTILITIES-ELECTRIC	7,500.00	3,961.45	7,500.00
100-0539-560-000	VETERINARIAN SERVICE	1,000.00	570.11	1,000.00
100-0546-560-000	UTILITIES-WTR/SWR	1,500.00	1,563.90	1,500.00
100-0547-560-000	UTILITIES-GAS	2,000.00	1,381.62	2,000.00
100-0590-560-000	FW RADIO TRUNKING	816.00	792.00	816.00
100-0597-560-000	HUMAN RESOURCE SERVICES	200.00	108.00	200.00
100-0599-560-000	OTHER SERVICES	200.00	50.00	200.00
100-0702-560-000	MINOR EQUIPMENT-SHELTER	8,000.00	149.99	4,000.00
100-0803-560-000	EQUIP/IMPRV-QUARANTINE REVENUE	4,000.00	260.01	
100-0805-560-000	MOTOR VEHICLES	3,635.00	3,634.75	
100-0811-560-000	BUILDING IMPROVEMENTS	5,750.00	5,740.92	
100-0820-560-000	DONATION EXPENDITURES		25.98	
100-0860-560-000	VEHICLE LEASE PAYMENTS	10,330.00	3,512.14	13,164.00
	<b>TOTAL ANIMAL CONTROL</b>	<b>193,640.00</b>	<b>134,179.83</b>	<b>182,212.00</b>
100-0206-565-000	EMERGENCY MGM. SUPPLIES	10,000.00	1,173.62	5,000.00
100-0210-565-000	MISCELLANEOUS SUPPLIES	200.00		200.00
100-0214-565-000	POSTAGE	25.00		50.00
100-0215-565-000	PRINTING	750.00		750.00
100-0223-565-000	TRAINING SUPPLIES	2,000.00		2,000.00
100-0403-565-000	OTHER EQUIPMENT MAINTENANCE	325.00		400.00
100-0405-565-000	SIREN MAINTENANCE	800.00	739.28	3,000.00
100-0531-565-000	SCHOOL/DUES	1,000.00		1,000.00
100-0537-565-000	TRAVEL/LODGING	1,500.00		1,500.00
100-0538-565-000	UTILITIES-ELECTRIC	300.00	251.41	300.00
100-0577-565-000	EMERGENCY MANAGEMENT SERVICES	49,238.00		60,000.00
100-0802-565-000	EQUIPMENT	12,250.00	8,125.00	10,000.00
	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>78,388.00</b>	<b>10,289.31</b>	<b>84,200.00</b>

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0100-570-000	SALARIES	193,824.00	154,272.56	191,876.00
100-0101-570-000	OVERTIME	1,200.00	15.72	500.00
100-0102-570-000	INCENTIVE PAY-LONGEVITY	3,674.00	3,174.00	3,890.00
100-0108-570-000	FICA EXPENSE	12,582.00	9,743.61	12,206.00
100-0109-570-000	MEDICARE EXPENSE	2,943.00	2,278.76	2,855.00
100-0110-570-000	UNEMPLOYMENT TAX	513.00	432.00	756.00
100-0111-570-000	TMRS EXPENSE	33,797.00	27,831.66	32,381.00
100-0112-570-000	HMO EXPENSE	24,849.00	20,875.02	26,443.00
100-0113-570-000	DENTAL BENEFITS	366.00	292.80	384.00
100-0114-570-000	LIFE INSURANCE	325.00	251.70	325.00
100-0115-570-000	WORKERS' COMPENSATION	1,077.00	679.38	884.00
100-0116-570-000	OTHER BENEFITS	360.00	272.58	360.00
100-0117-570-000	VISION INSURANCE	191.00	147.86	191.00
100-0118-570-000	CERTIFICATION PAY	600.00	500.00	600.00
100-0122-570-000	HSA CONTRIBUTION	1,782.00	1,386.00	2,646.00
100-0124-570-000	VACATION BUY BACK	3,639.00	2,867.16	
100-0208-570-000	GAS AND OIL	2,500.00	725.42	2,000.00
100-0210-570-000	MISCELLANEOUS SUPPLIES	300.00	90.91	300.00
100-0213-570-000	OFFICE SUPPLIES	1,000.00	504.52	750.00
100-0214-570-000	POSTAGE	650.00	753.70	750.00
100-0215-570-000	PRINTING	1,500.00	310.56	1,500.00
100-0219-570-000	UNIFORMS	1,000.00	544.94	1,000.00
100-0222-570-000	SAFETY	50.00		50.00
100-0403-570-000	OTHER EQUIPMENT MAINTENANCE	100.00		100.00
100-0404-570-000	RADIO MAINTENANCE	500.00	111.39	500.00
100-0406-570-000	VEHICLE MAINTENANCE	1,000.00	141.83	1,000.00
100-0416-570-000	VEHICLE MAINTENANCE FEES	550.00	382.50	802.00
100-0513-570-000	FILING FEES - COUNTY CLERK	400.00		400.00
100-0517-570-000	INSPECTION FEES	100.00		100.00
100-0521-570-000	VEHICLE INSURANCE	1,650.00	1,220.43	116.00
100-0527-570-000	PUBLICATIONS	1,000.00	63.64	750.00
100-0528-570-000	LEGAL NOTICES	750.00		750.00
100-0531-570-000	SCHOOLS/DUES	2,500.00	818.90	1,000.00
100-0535-570-000	TELEPHONE	2,000.00	858.20	2,000.00
100-0537-570-000	TRAVEL/LODGING	600.00	20.86	500.00
100-0580-570-000	FILING FEES-SUBSTANDARDS	300.00		300.00
100-0590-570-000	FW RADIO TRUNKING	816.00	396.00	816.00
100-0597-570-000	HUMAN RESOURCE SERVICES	75.00		75.00
100-0599-570-000	OTHER SERVICES	100.00		100.00
100-0702-570-000	MINOR EQUIPMENT	500.00		500.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0805-570-000	MOTOR VEHICLES			5,300.00
100-0860-570-000	VEHICLE LEASE PAYMENTS	5,377.00	4,032.45	9,679.00
	TOTAL PERMITS & INSPECTIONS	307,040.00	235,997.06	307,435.00
100-0100-570-020	SALARIES	67,725.00	54,144.08	65,356.00
100-0102-570-020	INCENTIVE PAY-LONGEVITY	1,458.00	1,458.00	1,530.00
100-0108-570-020	FICA EXPENSE	4,366.00	3,462.15	4,147.00
100-0109-570-020	MEDICARE EXPENSE	1,021.00	809.69	970.00
100-0110-570-020	UNEMPLOYMENT TAX	171.00	144.00	252.00
100-0111-570-020	TMRS EXPENSE	11,727.00	9,862.76	11,002.00
100-0112-570-020	HMO EXPENSE	6,304.00	5,303.45	6,459.00
100-0113-570-020	DENTAL BENEFITS	122.00	97.08	128.00
100-0114-570-020	LIFE INSURANCE	108.00	83.90	108.00
100-0115-570-020	WORKERS' COMPENSATION	190.00	125.82	162.00
100-0116-570-020	OTHER BENEFITS	120.00	90.88	120.00
100-0117-570-020	VISION INSURANCE	64.00	49.01	64.00
100-0122-570-020	HSA CONTRIBUTION	2,571.00	2,087.00	3,237.00
100-0124-570-020	VACATION BUY BACK	1,234.00	1,233.60	
100-0210-570-020	MISCELLANEOUS SUPPLIES	300.00	37.92	300.00
100-0213-570-020	OFFICE SUPPLIES	300.00		250.00
100-0214-570-020	POSTAGE	700.00	440.00	700.00
100-0215-570-020	PRINTING	300.00	321.73	250.00
100-0513-570-020	FILING FEES - COUNTY CLERK	600.00		600.00
100-0528-570-020	LEGAL NOTICES	3,000.00	2,643.00	3,000.00
100-0531-570-020	SCHOOL/DUES	500.00		450.00
100-0537-570-020	TRAVEL/LODGING	300.00		200.00
100-0571-570-020	SUB-DIVISION/ZONING ORDINANCE	6,700.00	6,686.00	
100-0599-570-020	OTHER SERVICES	200.00		200.00
100-0802-570-020	EQUIPMENT	500.00		500.00
	TOTAL PLANNING & ZONING	110,581.00	89,080.07	99,985.00
100-0210-570-035	MISCELLANEOUS	100.00		100.00
100-0213-570-035	OFFICE SUPPLIES	100.00		100.00
100-0214-570-035	POSTAGE	400.00	16.35	400.00
100-0215-570-035	PRINTING	300.00	64.20	300.00
100-0403-570-035	OTHER EQUIPMENT MAINTENANCE	100.00		100.00
100-0503-570-035	CONTRACT SERVICE	5,000.00		5,000.00
100-0513-570-035	FILING FEES - COUNTY CLERK	1,000.00	304.00	1,000.00
100-0531-570-035	SCHOOL/DUES	400.00	139.00	400.00
100-0537-570-035	TRAVEL/LODGING	250.00		250.00
100-0575-570-035	COMMUNITY CLEAN-UP	10,000.00		10,000.00
100-0576-570-035	CODE COMPLIANCE INITIATIVE	5,000.00		5,000.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0581-570-035	SUBSTANDARD DEMOLITION FEES	4,500.00		4,500.00
100-0599-570-035	OTHER SERVICES	50.00		50.00
100-0702-570-035	MINOR EQUIPMENT-OTHER			200.00
	TOTAL CODE COMPLIANCE	27,200.00	523.55	27,400.00
100-0100-575-000	SALARIES	46,372.00	37,004.26	46,834.00
100-0101-575-000	OVERTIME	1,225.00	836.64	1,250.00
100-0102-575-000	INCENTIVE PAY-LONGEVITY	1,806.00	702.00	774.00
100-0108-575-000	FICA EXPENSE	3,032.00	2,371.46	3,066.00
100-0109-575-000	MEDICARE EXPENSE	2,101.00	554.62	717.00
100-0110-575-000	UNEMPLOYMENT TAX	342.00	144.00	252.00
100-0111-575-000	TMRS EXPENSE	8,126.00	6,843.06	8,135.00
100-0112-575-000	HMO EXPENSE	6,323.00	5,355.12	6,459.00
100-0113-575-000	DENTAL BENEFITS	244.00	97.82	128.00
100-0114-575-000	LIFE INSURANCE	217.00	76.50	108.00
100-0115-575-000	WORKERS' COMPENSATION	391.00	251.64	120.00
100-0116-575-000	OTHER BENEFITS	240.00	105.20	120.00
100-0117-575-000	VISION INSURANCE	127.00	49.40	64.00
100-0118-575-000	CERTIFICATION PAY	300.00		
100-0119-575-000	AUTO ALLOWANCE	1,200.00	500.00	600.00
100-0121-575-000	DESIGNATED ADDTL DUTY PAY	500.00	499.85	
100-0122-575-000	HSA CONTRIBUTION	3,558.00	2,087.00	3,237.00
100-0124-575-000	VACATION BUY BACK	890.00		
100-0210-575-000	MISCELLANEOUS SUPPLIES	150.00		150.00
100-0213-575-000	OFFICE SUPPLIES	25.00	8.79	25.00
100-0214-575-000	POSTAGE	75.00	55.00	75.00
100-0219-575-000	UNIFORMS	170.00		170.00
100-0402-575-000	OFFICE EQUIPMENT MAINTENANCE			1,500.00
100-0403-575-000	OTHER EQUIPMENT MAINTENANCE	1,500.00		
100-0502-575-000	COMPUTER SOFTWARE-CONTRACTS	115,000.00	113,608.38	154,000.00
100-0503-575-000	CONTRACT SERVICES	61,000.00	45,604.70	82,000.00
100-0512-575-000	EQUIP RENTAL COPY MACH/LEASES	68,000.00	62,964.57	68,000.00
100-0531-575-000	SCHOOL/DUES	389.00	286.08	389.00
100-0535-575-000	TELEPHONE/INTERNET	57,000.00	51,724.54	57,000.00
100-0537-575-000	TRAVEL/LODGING	900.00		900.00
100-0550-575-000	COMPUTER HARDWARE CONTRACTS	22,000.00		22,000.00
100-0595-575-000	DELL CAP LEASE PYMTS	6,304.00	6,303.17	
100-0596-575-000	DELL CAP LEASE INTEREST	555.00	555.00	
100-0700-575-000	MINOR EQUIPMENT-OFFICE	500.00	279.66	500.00
100-0715-575-000	MINOR HARDWARE REPLACEMENT	3,125.00	81.99	3,125.00

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
100-0801-575-000	COMPUTER HARDWARE	47,000.00	4,876.01	80,000.00
100-0802-575-000	EQUIPMENT	27,500.00	8,726.72	20,000.00
	TOTAL INFORMATION TECHNOLOGY	488,187.00	352,553.18	561,698.00
100-0214-580-000	POSTAGE	750.00		500.00
100-0215-580-000	PRINTING	750.00		750.00
100-0585-580-000	SPECIAL EVENTS	20,720.00	20,719.25	
100-0599-580-000	OTHER SERVICES	2,500.00		2,500.00
100-0615-580-000	ADVERTISING & PROMOTION	45,000.00	32,708.95	40,000.00
100-0719-580-000	SMALL BUSINESS GRANTS-COVID-19			
100-0830-580-000	FORCE MAIN (HWY 199)	950,000.00	621,432.33	
100-0906-580-000	CONTRIBUTION-WATER FUND	189,153.00		140,852.00
100-0912-580-000	TRNS OUT-DS 2011 SERIES	100,850.00		103,000.00
100-0913-580-000	TRNS OUT-DS 2014 REFUNDING	145,986.00		144,625.00
100-0998-580-000	DEVELOPER REIMBURSEMENTS	15,000.00		10,000.00
	TOTAL ECONOMIC DEV ACTIVITIES	1,470,709.00	674,860.53	442,227.00
	TOTAL GENERAL FUND EXPENSES	13,451,180.00	8,795,121.70	10,374,905.00
	<b>GENERAL FUND DEFICIT/(-)SURPLUS</b>	<b>- 126,694.00</b>	<b>242,929.98</b>	<b>281,912.00</b>
<b>PARK IMPROVEMENT FUND</b>				
101-4000-000-000	PARK DONATIONS-UTILITY BILLING	- 9,000.00	- 7,916.00	- 9,000.00
101-4005-000-000	RAYL PARK DONATIONS		- 5,000.00	
	Subtotal	- 9,000.00	- 12,916.00	- 9,000.00
101-4500-000-000	BAD DEBTS RECOVERED		- 5.00	
	Subtotal	0.00	- 5.00	0.00
101-4800-000-000	INVESTMENT INCOME	- 7,500.00	- 3,634.43	- 1,500.00
101-4880-000-000	MISCELLANEOUS INCOME	- 100.00	- 235.76	- 175.00
	Subtotal	- 7,600.00	- 3,870.19	- 1,675.00
101-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 38,475.00		
	Subtotal	- 38,475.00	0.00	0.00
	TOTAL PARK IMPROVEMENT REVENUES	- 55,075.00	- 16,791.19	- 10,675.00
101-0210-500-000	MISCELLANEOUS SUPPLIES	1,000.00	323.30	1,000.00
101-0407-500-000	PARK MAINTENANCE	12,000.00	2,712.89	8,000.00
101-0599-500-000	OTHER SERVICES	250.00	12.45	250.00



**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
101-0601-500-000	BAD DEBTS	75.00	- 5.00	50.00
101-0800-500-000	CHARBONNEAU PARK	4,000.00	24.95	2,000.00
101-0801-500-000	DAKOTA PARK	750.00		750.00
101-0802-500-000	GRAND LAKE PARK	250.00	30.35	250.00
101-0804-500-000	LAKE WORTH PARK	22,500.00	3,202.56	6,000.00
101-0806-500-000	NAVAJO PARK	750.00	104.72	750.00
101-0807-500-000	RAYL PARK	5,500.00	898.83	5,500.00
101-0809-500-000	TELEPHONE ROAD PARK	2,000.00		1,000.00
101-0810-500-000	PARK IMPROVEMENTS	6,000.00		3,000.00
	TOTAL PARK IMPROVEMENT EXPENSES	<u>55,075.00</u>	<u>7,305.05</u>	<u>28,550.00</u>
	<b>PARK IMPRV FUND DEFICIT/(-)SURPLUS</b>	<b>0.00</b>	<b>- 9,486.14</b>	<b>17,875.00</b>
<b>CHILD SAFETY FUND</b>				
102-4000-000-000	CHILD SAFETY FEES	- 600.00	- 1,691.96	- 550.00
102-4800-000-000	INVESTMENT INCOME	- 150.00		
	Subtotal	<u>- 750.00</u>	<u>- 1,691.96</u>	<u>- 550.00</u>
102-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 2,000.00		
	Subtotal	<u>- 2,000.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL CHILD SAFETY FUND REVENUES	<u>- 2,750.00</u>	<u>- 1,691.96</u>	<u>- 550.00</u>
102-0550-500-000	CHILDRENS ALLIANCE PARTNERSHIP	2,500.00	2,500.00	2,500.00
102-0599-500-000	OTHER SERVICES	250.00	7.25	100.00
	TOTAL CHILD SAFETY FUND EXPENSES	<u>2,750.00</u>	<u>2,507.25</u>	<u>2,600.00</u>
	<b>CHILD SAFETY FUND DEFICIT/(-)SURPLUS</b>	<b>0.00</b>	<b>815.29</b>	<b>2,050.00</b>
<b>COURT TECHNOLOGY FUND</b>				
103-4000-000-000	COURT TECHNOLOGY FEES	- 7,000.00	- 7,900.41	- 8,000.00
103-4800-000-000	INVESTMENT INCOME	- 100.00		
	Subtotal	<u>- 7,100.00</u>	<u>- 7,900.41</u>	<u>- 8,000.00</u>
103-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 50.00		
	Subtotal	<u>- 50.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL COURT TECH FUND REVENUES	<u>- 7,150.00</u>	<u>- 7,900.41</u>	<u>- 8,000.00</u>

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
103-0210-500-000	MISCELLANEOUS SUPPLIES	1,000.00		500.00
103-0535-500-000	TELEPHONE SERVICE	250.00		
103-0599-500-000	OTHER SERVICES	200.00	10.38	100.00
103-0951-500-000	IT SUPPORT	5,700.00		9,013.00
	TOTAL COURT TECH FUND EXPENSES	<u>7,150.00</u>	<u>10.38</u>	<u>9,613.00</u>
	<b>COURT TECH FUND DEFICIT/(-)SURPLUS</b>	<b>0.00</b>	<b>- 7,890.03</b>	<b>1,613.00</b>
<b>COURT SECURITY FUND</b>				
104-4000-000-000	COURT SECURITY FEE	- 5,000.00	- 7,160.87	- 6,500.00
104-4800-000-000	INVESTMENT INCOME	- 1,200.00	- 601.16	- 500.00
104-4880-000-000	MISCELLANEOUS INCOME		- 7.91	
	TOTAL COURT SEC FUND REVENUES	<u>- 6,200.00</u>	<u>- 7,769.94</u>	<u>- 7,000.00</u>
104-0531-500-000	SCHOOLS & DUES	700.00	400.00	500.00
104-0560-500-000	BAILIFF SERVICES	2,500.00		2,750.00
104-0599-500-000	OTHER SERVICES	500.00	23.85	100.00
	TOTAL COURT SEC FUND EXPENSES	<u>3,700.00</u>	<u>423.85</u>	<u>3,350.00</u>
	<b>COURT SEC FUND DEFICIT/(-)SURPLUS</b>	<b>- 2,500.00</b>	<b>- 7,346.09</b>	<b>- 3,650.00</b>
<b>CONFISCATED PROPERTY FUND</b>				
105-4000-000-000	CONFISCATED REVENUE	- 3,061.00	- 3,060.58	
105-4880-000-000	MISCELLANEOUS INCOME	- 158.00	- 157.58	
	Subtotal	<u>- 3,219.00</u>	<u>- 3,218.16</u>	<u>0.00</u>
105-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 1,651.00		
	Subtotal	<u>- 1,651.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL CONF PROP FUND REVENUES	<u>- 4,870.00</u>	<u>- 3,218.16</u>	<u>0.00</u>
105-0599-500-000	OTHER SERVICES	1.00	1.27	
105-0705-500-000	FURNITURE & FIXTURES	4,869.00	4,868.76	
	TOTAL CONF PROP FUND EXPENSES	<u>4,870.00</u>	<u>4,870.03</u>	<u>0.00</u>
	<b>CONF PROP FUND DEFICIT/(-)SURPLUS</b>	<b>0.00</b>	<b>1,651.87</b>	<b>0.00</b>

**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
<b>STREET MAINTENANCE FUND</b>				
107-4800-000-000	INTEREST INCOME	- 27,000.00	- 14,595.13	- 5,000.00
107-4880-000-000	MISCELLANEOUS INCOME		- 60.33	- 50.00
	Subtotal	- 27,000.00	- 14,655.46	- 5,050.00
107-4904-000-000	TRANSFER IN-GF	- 200,607.00		
	Subtotal	- 200,607.00		
107-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 608,568.00		
	Subtotal	- 608,568.00		
	TOTAL ST MAINT FUND REVENUES	- 836,175.00	- 14,655.46	- 5,050.00
107-0217-525-000	BARRICADES & MARKERS	25,000.00	4,080.38	
107-0309-525-000	STREET PROJECTS	545,055.00	210,199.25	175,000.00
107-0318-525-000	CONCRETE REPLACEMENT	266,120.00	173,759.72	
	TOTAL ST MAINT FUND EXPENSES	836,175.00	388,039.35	175,000.00
	<b>ST MAINT FUND DEFICIT/(-)SURPLUS</b>	<b>0.00</b>	<b>373,383.89</b>	<b>169,950.00</b>
<b>WATER/SEWER FUND</b>				
200-4400-000-000	WATER SALES	- 1,420,000.00	- 948,121.82	- 1,522,575.00
200-4401-000-000	WATER TAP FEES	- 11,345.00	- 16,794.60	- 17,500.00
200-4402-000-000	WATER SERVICE CHARGES	- 60,000.00	- 46,938.87	- 72,500.00
200-4403-000-000	SEWER CHARGES	- 1,230,000.00	- 921,593.99	- 1,380,000.00
200-4404-000-000	SEWER TAP FEES	- 4,000.00	- 6,765.51	- 10,000.00
200-4410-000-000	NEW SERVICE FEE		- 3,560.00	- 4,000.00
	Subtotal	- 2,725,345.00	- 1,943,774.79	- 3,006,575.00
200-4500-000-000	BAD DEBTS RECOVERED	- 300.00	- 609.99	- 300.00
		- 300.00	- 609.99	- 300.00
200-4800-000-000	INTEREST INCOME	- 24,000.00	- 14,275.47	- 12,500.00
200-4811-000-000	FIXED ASSET SALES/DISPOSAL		- 13,694.00	
200-4814-000-000	GARBAGE BILLING FEE	- 7,800.00	- 5,953.50	- 7,900.00
200-4826-000-000	CELL TOWER LEASE INCOME	- 16,790.00	- 13,992.10	- 16,790.00
200-4880-000-000	MISCELLANEOUS INCOME	- 40,000.00	- 45,327.46	- 8,000.00
200-4885-000-000	TRNS IN FROM VRF	- 27,070.00		- 26,520.00

**CITY OF LAKE WORTH  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
200-4890-000-000	CASH OVER/SHORT		- 0.22	
200-4899-000-000	CONTRIBUTION - EDC	- 189,153.00		- 140,852.00
	Subtotal	- 304,813.00	- 93,242.75	- 212,562.00
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>- 3,030,458.00</b>	<b>- 2,037,627.53</b>	<b>- 3,219,437.00</b>
200-0100-505-000	SALARIES	37,342.00	29,687.13	37,584.00
200-0101-505-000	OVERTIME	300.00	126.36	300.00
200-0102-505-000	INCENTIVE PAY-LONGEVITY	246.00	246.00	318.00
200-0108-505-000	FICA EXPENSE	2,368.00	1,761.09	2,387.00
200-0109-505-000	MEDICARE EXPENSE	554.00	411.89	558.00
200-0110-505-000	UNEMPLOYMENT TAX	171.00	144.00	252.00
200-0111-505-000	TMRS EXPENSE	6,360.00	5,196.18	6,333.00
200-0112-505-000	HMO EXPENSE	6,275.00	5,304.67	6,459.00
200-0113-505-000	DENTAL BENEFITS	122.00	96.95	128.00
200-0114-505-000	LIFE INSURANCE	108.00	83.90	108.00
200-0115-505-000	WORKERS' COMPENSATION	112.00	83.88	95.00
200-0116-505-000	OTHER BENEFITS	120.00	90.88	120.00
200-0117-505-000	VISION INSURANCE	64.00	48.96	64.00
200-0118-505-000	CERTIFICATION PAY	300.00		300.00
200-0122-505-000	HSA CONTRIBUTION	2,571.00	2,087.00	3,237.00
200-0209-505-000	JANITORIAL SUPPLIES	850.00	516.79	750.00
200-0210-505-000	MISCELLANEOUS SUPPLIES	1,500.00	652.93	1,200.00
200-0213-505-000	OFFICE SUPPLIES	1,300.00	908.35	1,100.00
200-0214-505-000	POSTAGE	13,000.00	8,252.77	13,000.00
200-0215-505-000	PRINTING	1,200.00	291.00	1,000.00
200-0219-505-000	UNIFORMS	16.00	15.50	
200-0300-505-000	BUILDING MAINTENANCE	7,000.00	1,677.74	7,000.00
200-0320-505-000	LANDSCAPING MAINTENANCE	500.00		500.00
200-0400-505-000	EQUIPMENT RENTAL	250.00	49.50	200.00
200-0402-505-000	OFFICE EQUIPMENT MAINTENANCE	100.00		100.00
200-0500-505-000	AUDIT SERVICES	25,000.00	17,100.00	27,000.00
200-0501-505-000	CODE BOOK UPDATE	2,500.00	2,475.00	3,000.00
200-0511-505-000	ENGINEERING	3,000.00		2,000.00
200-0517-505-000	INSURANCE DEDUCTIBLES	1,000.00		1,000.00
200-0518-505-000	GENERAL INSURANCE	7,870.00	5,912.89	8,421.00
200-0523-505-000	LEGAL SERVICES	5,000.00	751.36	3,500.00
200-0526-505-000	POSTAGE METER RENTAL	940.00	705.19	1,000.00
200-0527-505-000	PUBLICATIONS	500.00	141.00	350.00
200-0528-505-000	LEGAL NOTICES	1,000.00	8.00	1,000.00
200-0530-505-000	JANITORIAL SERVICES	2,500.00	1,426.67	7,500.00

**CITY OF LAKE WORTH  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
200-0531-505-000	SCHOOLS/DUES	7,000.00	4,146.82	7,000.00
200-0532-505-000	RECORDS MANAGEMENT	1,500.00	401.25	1,500.00
200-0535-505-000	TELEPHONE	3,300.00	2,288.03	3,500.00
200-0537-505-000	TRAVEL/LODGING	2,500.00	842.49	2,000.00
200-0538-505-000	UTILITIES-ELECTRIC	10,000.00	6,394.66	10,000.00
200-0546-505-000	UTILITIES-WTR/SWR	900.00	295.45	850.00
200-0547-505-000	UTILITIES-GAS	675.00	451.71	625.00
200-0597-505-000	HUMAN RESOURCE SERVICES	100.00		150.00
200-0598-505-000	BILLING SERVICES	3,900.00	2,636.58	4,000.00
200-0599-505-000	OTHER SERVICES	3,000.00	3,159.62	4,000.00
200-0601-505-000	BAD DEBTS	1,500.00	- 278.54	2,500.00
200-0620-505-000	CONTINUING DISCLOSURE	1,000.00	1,000.00	1,000.00
200-0700-505-000	MINOR EQUIPMENT-OFFICE	750.00	295.81	500.00
200-0811-505-000	BUILDING IMPROVEMENTS	460.00	460.00	
200-0823-505-000	2009 TWDB PRINCIPLE	14,000.00	14,000.00	15,000.00
200-0903-505-000	TRNS OUT-DS 2011 SERIES	100,850.00		103,000.00
200-0906-505-000	TRNS OUT - DS 2020 ISSUE			245,598.00
200-0951-505-000	TRANSFER OUT-IT SUPPORT	12,740.00		14,324.00
	TOTAL ADMINISTRATION	<u>296,214.00</u>	<u>122,347.46</u>	<u>553,411.00</u>
200-0100-700-000	SALARIES	107,697.00	85,947.38	108,778.00
200-0102-700-000	LONGEVITY PAY	1,200.00	1,200.00	1,272.00
200-0108-700-000	FICA EXPENSE	6,916.00	5,340.49	6,842.00
200-0109-700-000	MEDICARE EXPENSE	1,618.00	1,248.95	1,600.00
200-0110-700-000	UNEMPLOYMENT TAX	513.00	288.00	756.00
200-0111-700-000	TMRS EXPENSE	17,772.00	15,058.73	18,152.00
200-0112-700-000	HMO EXPENSE	15,568.00	12,876.12	16,746.00
200-0113-700-000	DENTAL BENEFITS	244.00	179.58	256.00
200-0114-700-000	LIFE INSURANCE	217.00	167.80	216.00
200-0115-700-000	WORKERS' COMPENSATION	3,199.00	2,398.83	3,012.00
200-0116-700-000	OTHER BENEFITS	240.00	181.70	240.00
200-0117-700-000	VISION INSURANCE	127.00	90.73	127.00
200-0118-700-000	CERTIFICATION PAY	600.00		300.00
200-0122-700-000	HSA CONTRIBUTION	1,782.00	1,539.00	2,646.00
200-0201-700-000	CHEMICALS	16,000.00	4,565.11	13,000.00
200-0210-700-000	MISCELLANEOUS SUPPLIES/TOOLS	500.00	2.00	500.00
200-0213-700-000	OFFICE SUPPLIES	60.00	12.98	60.00
200-0214-700-000	POSTAGE	60.00		60.00
200-0215-700-000	PRINTING	1,300.00	1,087.46	1,400.00
200-0219-700-000	UNIFORMS	1,200.00	803.14	1,500.00
200-0222-700-000	SAFETY	300.00	240.17	500.00

**CITY OF LAKE WORTH  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
200-0404-700-000	RADIO	500.00	334.18	500.00
200-0408-700-000	WELL SITE MAINTENANCE/INSPECT.	10,000.00	170.02	6,000.00
200-0502-700-000	COMPUTER SOFTWARE-CONTRACTS	3,000.00	2,970.00	3,000.00
200-0509-700-000	ELECTRICAL PUMP POWER	27,000.00	17,033.32	30,000.00
200-0518-700-000	GENERAL INSURANCE	1,660.00	1,239.72	1,777.00
200-0531-700-000	SCHOOLS/DUES	1,500.00	542.00	2,000.00
200-0535-700-000	TELEPHONE	1,600.00	1,067.74	1,600.00
200-0540-700-000	WATER TESTING	10,000.00	4,559.14	8,500.00
200-0541-700-000	WATER PURCHASE	625,000.00	328,561.17	615,000.00
200-0542-700-000	GROUNDWATER PRODUCTION FEES	7,500.00	6,346.63	7,500.00
200-0590-700-000	FW RADIO TRUNKING	1,188.00	1,188.00	1,188.00
200-0597-700-000	HUMAN RESOURCE SERVICES	200.00		200.00
200-0801-700-000	COMPUTER HARDWARE		25,000.00	
	TOTAL WATER SUPPLY	866,261.00	522,240.09	855,228.00
200-0100-710-000	SALARIES	115,983.00	79,499.60	121,940.00
200-0101-710-000	OVERTIME	27,000.00	20,131.36	21,000.00
200-0102-710-000	INCENTIVE PAY-LONGEVITY	962.00	462.00	1,034.00
200-0107-710-000	ON CALL PREMIUM PAY	7,760.00	6,256.40	7,760.00
200-0108-710-000	FICA EXPENSE	9,579.00	6,566.40	9,519.00
200-0109-710-000	MEDICARE EXPENSE	2,308.00	1,535.70	2,226.00
200-0110-710-000	UNEMPLOYMENT TAX	684.00	288.00	1,008.00
200-0111-710-000	TMRS EXPENSE	24,941.00	18,694.03	25,254.00
200-0112-710-000	HMO EXPENSE	21,358.00	17,322.37	25,855.00
200-0113-710-000	DENTAL BENEFITS	366.00	255.64	384.00
200-0114-710-000	LIFE INSURANCE	325.00	168.79	325.00
200-0115-710-000	WORKERS' COMPENSATION	4,776.00	3,581.49	4,190.00
200-0116-710-000	OTHER BENEFITS	360.00	204.58	360.00
200-0117-710-000	VISION INSURANCE	191.00	129.23	191.00
200-0118-710-000	CERTIFICATION PAY	1,350.00	1,000.00	1,800.00
200-0122-710-000	HSA CONTRIBUTION	3,872.00	1,936.00	3,237.00
200-0208-710-000	GAS AND OIL	15,000.00	7,800.98	16,000.00
200-0210-710-000	MISCELLANEOUS SUPPLIES/TOOLS	1,000.00	731.88	1,000.00
200-0213-710-000	OFFICE	100.00	76.61	250.00
200-0214-710-000	POSTAGE	30.00	11.55	30.00
200-0219-710-000	UNIFORMS	2,900.00	1,918.83	3,000.00
200-0222-710-000	SAFETY	250.00	425.30	500.00
200-0300-710-000	BUILDING MAINTENANCE	1,500.00		1,500.00
200-0313-710-000	WATER MAINS MAINTENANCE	20,000.00	13,634.14	25,000.00
200-0314-710-000	WATER LINE FLUSHING	4,000.00	3,310.47	5,000.00
200-0315-710-000	GF REIMBURSE FOR W&S IMPROVMTS	5,000.00	2,140.00	5,000.00

**CITY OF LAKE WORTH  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
200-0403-710-000	OTHER EQUIPMENT MAINTENANCE	6,500.00	1,020.88	6,500.00
200-0404-710-000	RADIO MAINTENANCE	300.00	111.39	300.00
200-0406-710-000	VEHICLE MAINTENANCE	5,000.00	1,638.36	3,000.00
200-0416-710-000	VEHICLE MAINTENANCE FEES	1,200.00	778.07	1,576.00
200-0502-710-000	COMPUTER SOFTWARE-CONTRACTS	3,100.00	2,496.00	3,100.00
200-0512-710-000	EQUIP RENTAL/LEASES	1,100.00	900.00	1,100.00
200-0514-710-000	EQUIPMENT RENTAL	500.00		500.00
200-0521-710-000	VEHICLE INSURANCE	4,500.00	3,363.72	4,815.00
200-0531-710-000	SCHOOLS/DUES	2,000.00	1,102.00	2,000.00
200-0535-710-000	TELEPHONE	1,600.00	1,283.82	1,750.00
200-0537-710-000	TRAVEL/LODGING	1,500.00		2,000.00
200-0538-710-000	UTILITIES-ELECTRIC	2,400.00	1,953.89	3,000.00
200-0546-710-000	UTILITIES-WTR/SWR	100.00	70.40	150.00
200-0547-710-000	UTILITIES-GAS	1,000.00	637.07	1,000.00
200-0590-710-000	FW RADIO TRUNKING	408.00	396.00	408.00
200-0597-710-000	HUMAN RESOURCE SERVICES	200.00	108.00	200.00
200-0599-710-000	OTHER SERVICES	1,500.00	1,263.79	2,000.00
200-0701-710-000	MINOR TOOLS	1,000.00	532.08	1,000.00
200-0805-710-000	MOTOR VEHICLES	2,672.00	3,117.10	
200-0806-710-000	WATER METERS & HYDRANTS	50,000.00	2,369.89	25,000.00
200-0815-710-000	CAPITAL WATER LINE IMPRV		212,716.70	
200-0860-710-000	VEHICLE LEASE PAYMENTS	18,500.00	10,968.58	26,520.00
	TOTAL WATER DISTRIBUTION	376,675.00	434,909.09	369,282.00
200-0100-720-000	SALARIES	43,396.00	24,154.65	44,662.00
200-0102-720-000	INCENTIVE PAY-LONGEVITY	462.00	462.00	534.00
200-0108-720-000	FICA EXPENSE	2,827.00	1,538.93	2,821.00
200-0109-720-000	MEDICARE EXPENSE	661.00	359.90	660.00
200-0110-720-000	UNEMPLOYMENT TAX	171.00	144.00	252.00
200-0111-720-000	TMRS EXPENSE	7,280.00	4,478.08	7,483.00
200-0112-720-000	HMO EXPENSE	8,279.00	6,379.44	9,698.00
200-0113-720-000	DENTAL BENEFITS	122.00	83.93	128.00
200-0114-720-000	LIFE INSURANCE	108.00	83.90	108.00
200-0115-720-000	WORKERS' COMPENSATION	3,143.00	2,356.89	3,617.00
200-0116-720-000	OTHER BENEFITS	120.00	90.88	120.00
200-0117-720-000	VISION INSURANCE	64.00	42.40	64.00
200-0118-720-000	CERTIFICATION PAY	300.00	200.00	300.00
200-0124-720-000	VACATION BUY BACK	422.00	421.40	
200-0201-720-000	CHEMICALS	3,000.00	137.97	3,000.00
200-0210-720-000	MISCELLANEOUS SUPPLIES/TOOLS	800.00	208.39	800.00
200-0213-720-000	OFFICE	50.00	9.27	50.00

**CITY OF LAKE WORTH  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
200-0219-720-000	UNIFORMS	825.00	614.21	1,000.00
200-0222-720-000	SAFETY	500.00	342.66	750.00
200-0295-720-000	SPECIAL EVENT SUPPLIES	1,240.00	1,240.00	1,500.00
200-0301-720-000	CDBG PROJECT	210,000.00	91,241.12	
200-0307-720-000	SEWER LINE MAINTENANCE	5,000.00	609.27	5,000.00
200-0403-720-000	OTHER EQUIPMENT MAINTENANCE	9,200.00	378.93	7,000.00
200-0404-720-000	RADIO	300.00	111.39	300.00
200-0407-720-000	LIFT STATION EQUIP MAINT	44,000.00	26,562.64	30,000.00
200-0502-720-000	COMPUTER SOFTWARE-CONTRACTS	3,700.00	1,445.00	3,700.00
200-0514-720-000	EQUIPMENT RENTAL	500.00		500.00
200-0516-720-000	FT WORTH SEWER CHARGE	830,000.00	574,089.03	830,000.00
200-0518-720-000	GENERAL INSURANCE	6,514.00	4,885.78	6,970.00
200-0531-720-000	SCHOOLS/DUES	1,500.00	625.99	1,500.00
200-0538-720-000	UTILITIES-ELECTRIC	40,000.00	27,363.12	42,000.00
200-0540-720-000	SEWER SAMPLES	2,400.00	846.75	2,600.00
200-0546-720-000	UTILITIES-WTR/SWR	15.00	5.35	15.00
200-0560-720-000	I & I STUDY	45,792.00	45,791.53	
200-0590-720-000	FW RADIO TRUNKING	408.00	396.00	408.00
200-0597-720-000	HUMAN RESOURCE SERVICES	75.00		75.00
200-0599-720-000	OTHER SERVICES	9,900.00	9,897.16	
200-0702-720-000	MINOR EQUIPMENT	1,000.00		1,000.00
200-0802-720-000	EQUIPMENT	10,032.00	10,032.00	
	TOTAL SEWER	1,294,106.00	837,629.96	1,008,615.00
	TOTAL WATER/SEWER FUND EXPENSES	2,833,256.00	1,917,126.60	2,786,536.00
	<b>WATER/SEWER FUND DEFICIT/(-)SURPLUS</b>	<b>- 197,202.00</b>	<b>- 120,500.93</b>	<b>- 432,901.00</b>

**DEBT SERVICE FUND**

300-4000-000-000	CURRENT TAXES	- 1,168,360.00	- 1,152,151.39	- 1,445,262.00
300-4001-000-000	DELINQUENT TAXES	- 12,000.00	- 6,688.10	- 8,000.00
300-4004-000-000	PENALTY AND INTEREST	- 10,000.00	- 10,828.30	- 10,000.00
300-4800-000-000	INVESTMENT INCOME	- 12,000.00	- 5,324.46	- 5,000.00
	Subtotal	- 1,202,360.00	- 1,174,992.25	- 1,468,262.00
300-4924-000-000	TRNS IN-EDC 2011 REFUNDING	- 100,850.00		- 103,000.00
300-4925-000-000	TRNS IN-WS 2011 REFUNDING	- 100,850.00		- 103,000.00
300-4926-000-000	TRNS IN-EDC 2014 REFUNDING	- 145,986.00		- 144,625.00
300-4927-000-000	TRNS IN - WS 2020 ISSUE			- 245,598.00
	Subtotal	- 347,686.00	0.00	- 596,223.00



**CITY OF LAKE WORTH  
PROPOSED BUDGET FOR  
FISCAL YEAR ENDING 09/30/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD TOTAL (as of 07/28/20)	PROPOSED BUDGET
300-4996-000-000	USE OF PRIOR YR RESTRICTED FB	- 55,000.00		- 18,500.00
	Subtotal	- 55,000.00	0.00	- 18,500.00
	<b>TOTAL DEBT SERVICE FUND REVENUES</b>	<b>- 1,605,046.00</b>	<b>- 1,174,992.25</b>	<b>- 2,082,985.00</b>
300-0599-500-000	OTHER SERVICES	100.00	5.18	50.00
300-0856-500-000	SERIES 2011 RFNDG PRINCIPAL	290,000.00		305,000.00
300-0857-500-000	SERIES 2011 RFNDG INTEREST	17,850.00	8,925.00	9,150.00
300-0858-500-000	SERIES 2014 RFNDG PRINCIPAL	380,000.00		385,000.00
300-0859-500-000	SERIES 2014 RFNDG INTEREST	57,958.00	28,733.11	48,876.00
300-0860-500-000	SERIES 2017 RFNDG PRINCIPAL	585,000.00	585,000.00	600,000.00
300-0861-500-000	SERIES 2017 RFNDG INTEREST	251,238.00	251,237.50	238,075.00
300-0862-500-000	SERIES 2020 PRINCIPAL			290,000.00
300-0863-500-000	SERIES 2020 INTEREST			187,484.00
300-0900-500-000	PAYING AGENT FEES	900.00	1,400.00	1,350.00
	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>1,583,046.00</b>	<b>875,300.79</b>	<b>2,064,985.00</b>
	<b>DEBT SERVICE FUND DEFICIT/(-)SURPLUS</b>	<b>- 22,000.00</b>	<b>- 299,691.46</b>	<b>- 18,000.00</b>
<b>HOTEL/MOTEL TAX FUND</b>				
600-4013-000-000	HOTEL TAX REVENUE	- 220,000.00	- 114,538.66	- 155,000.00
600-4014-000-000	HOTEL TAX DISCOUNTS	2,200.00	1,061.33	1,550.00
600-4800-000-000	INVESTMENT INCOME	- 20,000.00	- 9,815.04	- 8,500.00
600-4880-000-000	MISCELLANEOUS INCOME		- 246.85	- 150.00
	<b>TOTAL HOTEL/MOTEL TAX FUND REVENUES</b>	<b>- 237,800.00</b>	<b>- 123,539.22</b>	<b>- 162,100.00</b>
600-0523-505-000	ATTORNEY FEES	3,000.00		2,000.00
600-0585-505-000	SPECIAL EVENTS	30,000.00	33,012.23	
600-0599-505-000	OTHER SERVICES	3,000.00	31.11	2,000.00
600-0607-505-000	BEST WESTERN	28,097.00	19,562.75	28,895.00
600-0905-505-000	ADMIN FEES-GENERAL FUND	83,640.00		90,161.00
	<b>TOTAL HOTEL/MOTEL TAX FUND EXPENSES</b>	<b>147,737.00</b>	<b>52,606.09</b>	<b>123,056.00</b>
	<b>HOTEL/MOTEL TAX FUND DEFICIT/(-)SURPLUS</b>	<b>-90,063.00</b>	<b>-70,933.13</b>	<b>-39,044.00</b>

gaining  
MOMENTUM



City of Lake Worth, Texas

**BUDGET PRESENTATION**

2020 - 2021



# Hotel - Motel Fund Request

Best Western Lake Worth Hotel Tax Request - \$28,895

- Advertising Budget - \$2,000
- Brochures Lone Star Logos (Highway ramp signs) - \$4,200
- Lamar Advertising (billboard) - \$7,872
- Clearview Baker Road signs - \$2,400
- Texas Hotel & Lodging Association - \$225
- Texas Adopt-A-Highway signs - \$11,400



# Organizational Chart - Pay Scales



## Organizational Chart

- No changes were made to the City of Lake Worth Organizational Chart

## Pay Scales

- A Step Plan was evaluated for Police and Fire Departments and was determined to not be feasible this budget year due to revenue constraints.
- Staff will evaluate Step Plan options in FY 2021 - 2022.
- Annually staff evaluates compensation based upon:
  - Annual pay plan review - To ensure the City's pay system is accurate and competitive within market and annually review for potential market adjustments to maintain competitive pay plans. (**Market**)
  - Pay for Performance - Each year the City will fund performance based pay adjustments. The merit-based program aids in retaining quality employees by rewarding their performance. Pay for Performance adjustments are based on the employee's most recently completed performance evaluation. (**Merit**)
    - Proposed merit increase for **FY 20-21 is 1.5%**



# Organizational Chart - Pay Scales



## Employee Pay Plan

- The following are recommended range adjustments based upon salary survey performed in Quarter 1 of 2020:
- Exempt
  - Assistant City Manager
  - Fire Chief
  - Police Chief
- Non-Exempt
  - Pay Grade F1 - F5
  - Pay Grade P2 - P4
  - Pay Grade P2-1 and P4-1
  - Pay Grade 5
  - Pay Grade 15
  - Pay Grade 20

### Increases approved by fiscal year:

- FY 16/17 - +/- 5% merit based upon performance evaluation
- FY 17/18 - 7% Market Adjustment to Pay Plan
- FY 18/19 - Market Adjustment to Pay Plan + up to 5% merit based upon performance for those not receiving a market.
- FY 19/20 - Market Adjustment to Pay Plan + up to 5% merit based upon performance for those not receiving a market.
- **FY 20/21 - Proposed** Market Adjustment to Pay Plan + up to 1.5% merit based upon performance for those not receiving a market.





# Street Maintenance Fund

- Hiawatha Trail, Phase I
  - 6" Reconstruction through ILA with Tarrant County
  - Proposed expense - \$175,000
  - This expense was proposed in the FY 19 - 20 budget; project is not going to be completed during this fiscal year.
  - Reallocation of the funding for FY 20 - 21
    - NOTE: Hiawatha Trail, Phase II is funded through issuance of debt obligation 2020.
- Additional projects
  - Staff has developed a 5-year plan that coordinates water, sewer and road projects.
  - Additional projects will be submitted for consideration at mid-year review.



**City of Lake Worth  
Water/Sewer Fund  
Current & Future Net Debt Payments**

FYE	Rev Bonds TWDB	2011 Rfndg (2001 Issue)	2020 CO Issue	TOTAL
2020	14,000	100,850		114,850
2021	15,000	103,000	245,598	363,598
2022	15,000		246,245	261,245
2023	15,000		245,845	260,845
2024	15,000		245,295	260,295
2025	15,000		244,595	259,595
2026	15,000		243,745	258,745
2027	15,000		244,745	259,745
2028	15,000		245,645	260,645
2029	15,000		241,445	256,445
2030	15,000		242,245	257,245
2031			122,945	122,945
2032			120,945	120,945
2033			123,945	123,945
2034			121,845	121,845
2035			124,745	124,745
2036			122,545	122,545
2037			125,345	125,345
2038			122,873	122,873
2039			125,400	125,400
2040			122,700	122,700

# Water - Sewer Debt



- Revenue Bonds issued by TWDB
  - Payments completed in 2030
- 2020 Certificate of Obligation Issue
  - Funding for Atlas Water Utility Meter Replacement
  - Hiawatha Trail, Phase II water and sewer project



# Water - Sewer Rate Study



- Presentation of study findings will be discussed at budget workshop in further detail
- See **Tab 8** for Rate Study detail
- Staff performed rate study to evaluate the following
  - Current rate structure meets projections
  - Evaluate tiers and propose adjustments, if necessary
  - Provide for depreciation of infrastructure
  - Evaluate cost increases
- **Proposed Changes to Water Rates**
  - Ready for Service Residential (in-city) - increase from **\$7.50 to \$10.00**
  - Ready for Service Commercial (in-city) - increase from **\$23.25 to \$30.00**
  - Rate increase of **7%**
- **Proposed Changes to Sewer Rates**
  - Rate increase of **15%**
  - Residential sewer rates are based on winter quarter average water consumption. The current average consumption is **4,293 gallons** with a rate of **\$33.37**, which would **increase by \$2.74**, to **\$36.11**, with the proposed sewer rate increase.





# Debt Service

## CITY OF LAKE WORTH 2020/2021 PROPOSED BUDGET DEBT SERVICE (FUND 300)



(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 PROPOSED
					CURRENT	ESTIMATED	
REVENUE	(1,809,008)	(10,867,445)	(1,705,439)	(1,652,235)	(1,550,046)	(1,527,461)	(2,064,485)
USE OF PRIOR YR RESERVES					(55,000)		(18,500)
<b>TOTAL REVENUES</b>	<b>(1,809,008)</b>	<b>(10,867,445)</b>	<b>(1,705,439)</b>	<b>(1,652,235)</b>	<b>(1,605,046)</b>	<b>(1,527,461)</b>	<b>(2,082,985)</b>
EXPENDITURES:							
SERVICES (500 SERIES)	120	79	1,084	56	100	50	50
BOND ESCROW PYMTS		9,004,705					
BOND ISSUANCE COSTS		147,240					
2008 ISSUE	677,494	669,994	208,000				
2009 REFUNDING	330,642	331,884	160,596	162,486			
2011 REFUNDING	307,650	307,450	309,500	306,250	307,850	307,850	314,150
2014 REFUNDING	431,557	433,537	430,169	436,753	437,958	437,958	433,876
2017 REFUNDING			550,422	751,038	836,238	836,238	838,075
2020 ISSUE							477,484
PAYING AGENT FEES	1,116	1,116	1,116	850	900	1,350	1,350
<b>TOTAL EXPENDITURES</b>	<b>1,748,579</b>	<b>10,896,005</b>	<b>1,660,887</b>	<b>1,657,433</b>	<b>1,583,046</b>	<b>1,583,446</b>	<b>2,064,985</b>
VARIANCE-(SURPLUS)/DEFICIT	(60,429)	28,560	(44,552)	5,198	(22,000)	55,985	(18,000)

# Property Tax



## CITY OF LAKE WORTH TAX RATES CALCULATIONS FOR FISCAL YEAR 2020/2021

	Tax Rate			Tax on \$100,000	GF Rev (@ 98% coll)
	Total	I&S	M&O		
Current Tax Rate	0.413577	0.221962	0.191615	\$413.58	997,000
No-New-Revenue Tax Rate	0.429688	0.267212	0.162476	\$429.69	861,204
Voter Approval Tax Rate	0.473728	0.267212	0.206516	\$473.73	1,094,637
De Minimis Tax Rate	0.559189	0.267212	0.291977	\$559.19	1,547,623
Proposed Tax Rate	0.469212	0.267212	0.202000	\$469.21	1,070,700

Tax rate was calculated upon receipt of the certified rolls received July 27, 2020.

- Proposed Tax Rate - \$0.469212
- Current Tax Rate - \$0.413577
- No-New Revenue Tax Rate - \$0.429688
- Voter Approval Tax Rate - \$0.473728
- De Minimis Tax Rate - \$0.559189
  - M&O is budgeted on a 98% collection rate
  - Interest & Sinking (I&S) is budgeted on a 100% collection rate

# Summary - General Fund

## Proposed 2020 -2021 Budget



CATEGORY	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 PROPOSED
					CURRENT	ESTIMATED	
REVENUE	(7,711,787)	(7,995,347)	(14,810,637)	(11,069,079)	(11,323,515)	(11,199,541)	<b>(10,079,993)</b>
USE OF PRIOR YR RESERVES					(2,254,359)	(2,074,279)	(13,000)
EXPENSES							
MAYOR/COUNCIL	7,594	15,046	17,408	16,145	30,945	30,611	18,333
ADMINISTRATION	552,699	941,929	1,264,210	1,143,631	1,236,107	1,102,555	558,379
ADMINISTRATION-FINANCE	294,676	309,115	349,302	439,504	481,177	517,586	479,830
ADMINISTRATION-HR	130,056	135,399	149,943	153,494	172,583	158,985	168,475
ADMINISTRATION-MPC	12,399	20,128	16,808	16,770	85,550	82,250	16,025
ADMINISTRATION-LWAM			1,490	2,671	4,675	3,970	5,200
POLICE	1,966,597	2,054,434	2,365,003	2,529,519	2,740,722	2,573,743	2,750,418
FIRE	1,625,693	1,811,778	2,809,142	2,532,016	2,891,037	2,874,302	2,532,577
STREET	529,717	571,190	897,542	1,089,391	1,394,538	1,361,485	997,053
LIBRARY	221,899	237,190	248,134	290,445	336,345	311,106	320,146
PARKS	414,620	348,694	426,183	445,118	937,105	912,496	445,049
MAINTENANCE	169,764	171,706	185,651	121,724	77,281	71,629	75,162
SENIOR CENTER	101,707	110,173	123,570	102,321	134,177	108,663	101,666
MUNICIPAL COURT	203,357	222,432	233,843	244,480	253,193	242,738	257,199
ANIMAL CONTROL	76,413	82,084	123,207	220,859	193,640	182,212	182,212
EMERGENCY MANAGEMENT	11,619	11,224	13,881	80,918	78,388	39,140	84,200
PERMITS AND INSPECTIONS	237,429	241,017	256,736	312,945	307,040	297,623	307,435
P & I-PLANNING & ZONING	84,447	88,501	123,594	176,352	110,581	108,606	99,985
P & I-CODE COMPLIANCE	6,066	8,966	10,873	11,631	27,200	11,489	27,400
INFORMATION TECHNOLOGY	363,124	427,652	519,870	528,481	488,187	479,736	561,698
ECO DEV ACTIVITIES			995,304	2,271,654	1,470,709	1,517,709	442,227
<b>TOTAL EXPENSES</b>	<b>7,009,876</b>	<b>7,808,658</b>	<b>11,131,694</b>	<b>12,730,069</b>	<b>13,451,180</b>	<b>12,988,634</b>	<b>10,430,669</b>
<b>VARIANCE-(SURPLUS)/DEFICIT</b>	<b>(701,911)</b>	<b>(186,689)</b>	<b>(3,678,943)</b>	<b>1,660,990</b>	<b>(126,694)</b>	<b>(285,186)</b>	<b>337,676</b>

Proposed Revenue

- \$10,092,993

Proposed Expenses

- \$10,374,905

Deficit

- \$281,912
  - Staff developed a list of items for Councils consideration to offset the deficit.

Proposed General Fund Expenses = 20% decrease

# Summary - General Fund

Proposed 2020 -2021 Budget



- In order to offset the proposed deficit and present a balanced budget staff makes the following recommendations:
  - Apply use of current year "better than budgeted" funds to the FY 2020 -2021 proposed budget - **\$285,186**
  - Reduction-In-Force for the following positions:
    - Part-Time Fire Department Administrative Assistant - Effective 10.1.2020
    - Part-Time Library Aide - Effective 10.1.2020
  - Hold-back the following positions through the 1st quarter of 2021:
    - Part-Time Municipal Court Clerk
    - Park Maintenance - 1 Full-Time position
- Saving realized for Reduction-In-Force and position hold-back - **\$53,804**
- Applying the above to the proposed budget results in a surplus for Fiscal Year 2020 - 2021 of **\$3,274**

# Summary - Water/Sewer Fund

Proposed 2020 -2021 Budget



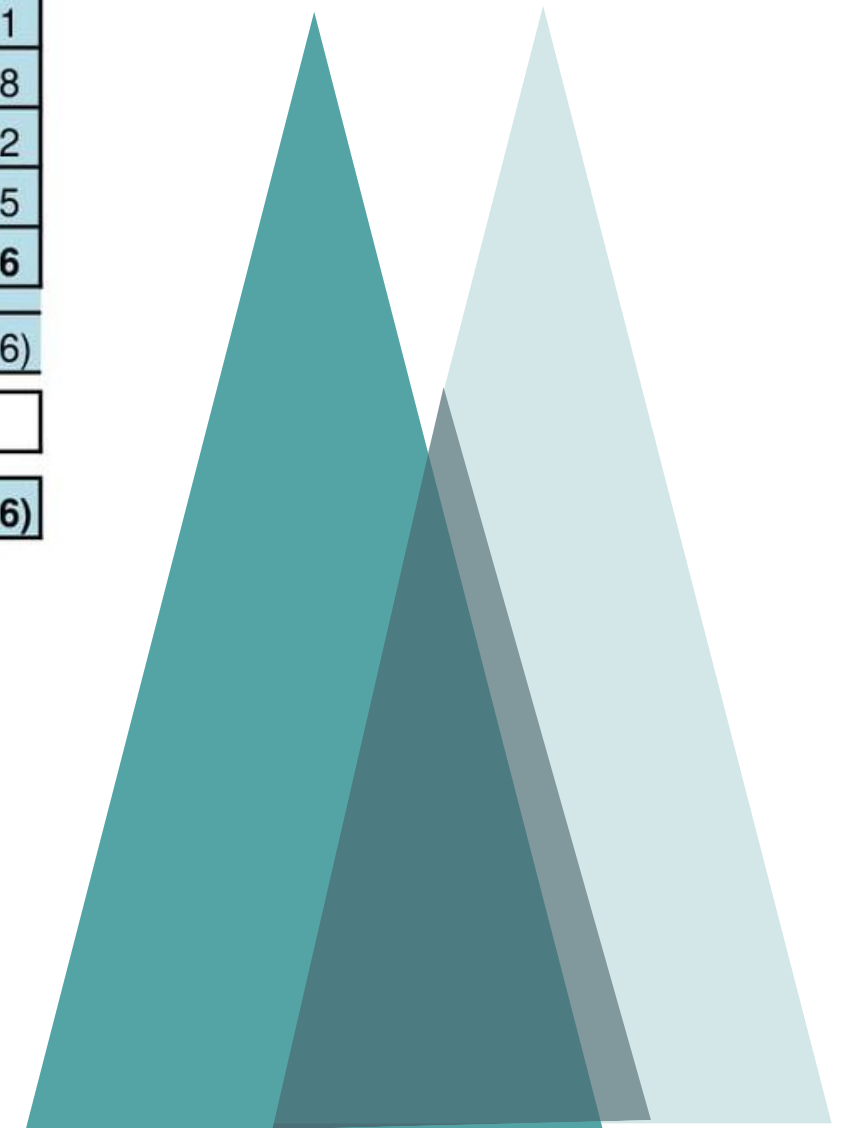
CATEGORY	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 PROPOSED
					CURRENT	ESTIMATED	
REVENUE	(3,448,954)	(4,238,287)	(3,923,662)	(3,386,808)	(3,030,458)	(3,127,240)	<b>(2,886,362)</b>
USE OF PRIOR YR FUND BALANCE							
EXPENSES							
WATER ADMINISTRATION	841,488	858,696	300,460	315,411	296,214	289,921	553,411
WATER SUPPLY	791,700	734,926	825,413	850,360	866,261	869,191	855,228
WATER DISTRIBUTION	456,562	411,537	509,135	678,785	376,675	542,801	369,282
SEWER	1,093,223	938,312	903,782	1,290,166	1,294,106	1,244,752	1,008,615
TOTAL EXPENSES	3,182,973	2,943,471	2,538,790	3,134,722	2,833,256	2,946,665	<b>2,786,536</b>
VARIANCE-(SURPLUS)/DEFICIT	(265,981)	(1,294,816)	(1,384,872)	(252,086)	(197,202)	(180,575)	(99,826)
FIXED ASSET TRANSFERS IN	412,194	1,192,138	903,461				
ADJUSTED (SURPLUS)/DEFICIT	146,213	(102,678)	(481,411)	(252,086)	(197,202)	(180,575)	<b>(99,826)</b>

Proposed Revenue - \$3,219,437  
 Proposed Expenses - \$2,786,536

**Surplus-\$432,901**

\*\*includes depreciation

Proposed Water/Sewer  
 Fund Expenses = 5%  
 decrease



# Summary - General Fund Revenue

Proposed 2020 -2021 Budget



(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 PROPOSED
					CURRENT	ESTIMATED	
PROPERTY TAX	687,581	770,034	874,455	948,210	1,002,000	1,013,000	1,085,000
SALES TAX	4,122,100	4,252,859	6,917,180	7,451,090	7,550,000	7,259,000	6,896,000
MIXED BEV TAX	26,285	24,615	30,808	33,258	32,000	30,000	30,000
FRANCHISE TAX (ROW)	468,308	446,029	451,260	467,256	450,000	450,000	450,000
FINES & WARRANTS	515,350	499,132	539,720	379,578	448,903	349,645	373,875
PERMITS & FEES	379,217	363,913	378,742	161,305	131,975	175,073	187,700
INVESTMENT & MISC	405,601	504,170	1,022,368	1,437,249	1,408,321	1,622,507	779,827
TRANSFERS IN	1,107,344	1,134,596	4,596,104	191,133	300,316	300,316	277,591
USE OF PRIOR YR FUND BAL					2,254,359	2,074,279	13,000
<b>TOTAL REVENUE</b>	<b>7,711,787</b>	<b>7,995,347</b>	<b>14,810,637</b>	<b>11,069,079</b>	<b>13,577,874</b>	<b>13,273,820</b>	<b>10,092,993</b>

Proposed  
General Fund  
Revenues =  
23% decrease

- Property tax is proposed at a **2.7% increase** in property values.
- Sales Tax is proposed at an additional **5% decrease**.
  - This decrease is largely due to unknown projections based upon COVID-19.
  - Sales Tax will be evaluated on a month-by-month basis and presented to City Council at regular meetings.
  - If Sales Tax recovers better than projected staff will make recommendations to Council to amend the budget.

# Summary - Water/Sewer Fund Revenue

Proposed 2020 -2021 Budget



(DETAILED LINE ITEMS ARE ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2015/2016 ACTUAL	2016/2017 ACTUAL	2017/2018 ACTUAL	2018/2019 ACTUAL	2019/2020		2020/2021 PROPOSED
					CURRENT	ESTIMATED	
WATER SALES	1,462,692	1,411,760	1,491,012	1,289,616	1,420,000	1,312,000	1,369,500
WATER TAP FEES	2,575	1,755	755	1,815	11,345	17,500	17,500
WATER SERVICE CHRGS	59,527	61,426	60,327	64,439	60,000	62,500	72,500
SEWER CHARGES	982,801	991,668	996,602	1,267,323	1,230,000	1,200,000	1,200,000
SEWER TAP FEES	7,525	5,300	2,325	6,800	4,000	9,000	10,000
NEW SERVICE FEE						4,000	4,000
BAD DEBTS RECOVERED	145	1,010	393	777	300	610	300
INVESTMENT & MISC	36,391	43,153	58,128	90,758	115,660	119,760	71,710
EDC CONTRIBUTION	230,713	247,361	273,855	169,318	189,153	189,153	140,852
TRANSFERS IN	384,928	1,192,138	903,461	357,548		212,717	
TRANSFERS IN-DEBT	281,658	282,716	136,804	138,414			
USE OF PRIOR YR RSRVS							
TOTAL REVENUE	3,448,955	4,238,287	3,923,662	3,386,808	3,030,458	3,127,240	2,886,362

- Water sales are projected to be flat
- Sewer charges are projected to be flat
- Interest income continues to decline

Proposed  
Water/Sewer Fund  
Revenues = 8%  
decrease

# Cash Positions - Estimated

Proposed 2020 -2021 Budget



CATEGORY	GENERAL	WATER/SEWER	DEBT SERVICE	HOTEL/MOTEL	STREET MAINT	TOTAL
Cash as of 9/30/19	8,836,438	1,629,326	104,475	1,038,445	1,602,889	13,211,573
Receivables & Prepays as of 09/30/19	765,989	679,946	24,610	41,816		1,512,361
Liabilities as of 09/30/19	-1,507,319	-379,174	-36,009	-6,121	-1,981	-1,930,604
Subtotal	8,095,108	1,930,098	93,076	1,074,140	1,600,908	12,793,330
2019/2020 Estimated Revenue (a)	11,199,541	3,127,240	1,527,461	164,941	217,167	16,236,350
2019/2020 Estimated Expenses	-12,988,634	-2,946,665	-1,583,446	-146,750	-836,175	-18,501,670
<b>Estimated Balance 9/30/20</b>	<b>6,306,015</b>	<b>2,110,673</b>	<b>37,091</b>	<b>1,092,331</b>	<b>981,900</b>	<b>10,528,010</b>
2020/2021 Projected Revenue (a)	10,079,993	2,886,362	2,064,485	162,100	5,050	15,197,990
2020/2021 Projected Expenses	-10,430,669	-2,786,536	-2,064,985	-123,056	-175,000	-15,580,246
<b>Estimated Balance 9/30/21</b>	<b>5,955,339</b>	<b>2,210,499</b>	<b>36,591</b>	<b>1,131,375</b>	<b>811,950</b>	<b>10,145,754</b>
Other Funds (see detail attached)						
Park Fund	321,889					321,889
Child Safety Fund	5,186					5,186
Court Technology	6,814					6,814
Court Security	82,353					82,353
Confiscated Property	0					0
<b>Total Estimated Cash Balances</b>	<b>6,371,581</b>	<b>2,210,499</b>	<b>36,591</b>	<b>1,131,375</b>	<b>811,950</b>	<b>10,561,996</b>

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

All cash positions are positive



# Fund Balances

## Proposed 2020 -2021 Budget



Fund Balance Description	Balance 09/30/19	Est Activity FYE 09/30/20		Est Balance 09/30/20	Budget FYE 09/30/21		Est Balance 09/30/21
		Revenue	Expense		Revenue	Expense	
Unassigned	5,800,667	11,170,584	10,849,916	6,121,335	10,092,993	10,430,669	5,783,659
Non-Spendable	65,839			65,839			
Restricted-PD TCOLE Training	0			0			
Restricted-PD Donations	10,891	11,207	11,207	10,891			
Restricted-PD Grant	126,336		126,336	0			
Restricted-FD Donations	646	19	100	565			
Restricted-FD TCOLE Training	493		60	433			
Restricted-Library Grant	2,820		2,820	0			
Restricted-Library Donations	275		79	196			
Restricted-Sr Ctr Donations	1,314	321		1,635			
Restricted-EDC Park Donations	25,547		8,500	17,047			
Restricted-A/C Donations	1,598	410	26	1,982			
Committed-FD 3rd Party Ins/Equip	38,517	15,000	15,000	38,517			
Committed-A/C Quarantine/Equip	369	2,000	2,000	369			
Committed-Records Storage	272,041		272,041	0			
Committed-FD Vehicles	0			0			
Committed-Force Main	970,731		950,000	20,731			
Committed-A/C Building	5,750		5,750	0			
Committed-Ang/Sub Div Ord	6,700		6,700	0			
Assigned-Building Improvements	330,302		330,302	0			
Assigned-IT Equipment	20,000		20,000				
Assigned-Utility Projects	387,797		387,797	0			
<b>Totals</b>	<b>8,068,633</b>	<b>11,199,541</b>	<b>12,988,634</b>	<b>6,279,540</b>	<b>10,092,993</b>	<b>10,430,669</b>	<b>5,783,659</b>



# Fund Balances - Cont.

Proposed 2020 -2021 Budget



- **General Fund Balance** percentage to proposed budgeted expenses for FYE 09.2021
  - As of 9.30.20 = **58.69%**
  - As of 9.30.21 = **55.45%**
- Expenses have been reduced in an effort to offset revenue declines due to COVID-19, thus increasing estimated fund balance percentages.
- Average actual/budgeted expenses for the last 3 years have been approx. \$12,000,000.
- **General Fund Balance** percentages of more typical expenses are below:
  - As of 9.30.20 = **51.01%**
  - As of 9.30.21 = **48.20%**
- **Water/Sewer Fund Balance** percentage to proposed budgeted expenses for FYE 09.2021
  - As of 9.30.20 = **59.69%**
  - As of 9.30.21 = **63.27%**
- NOTE: Staff's intent to increase Water/Sewer fund balance over time in order to fund major projects as they become necessary, resulting in less reliance on debt issuance.

# Other Fund Accounts



The following Fund Accounts have been provided in the workbook for your review. Most departments within the city saw a decrease in expenses.

- General Fund Administration - Finance/MPC/LWAM
- Mayor & Council
- Fire Department - Emergency Management
- Street Department
- Library - Senior Center
- Parks - Park Improvement
- Maintenance
- Animal Control
- Permits & Inspections/P&Z/Code
- Information Technology
- Economic Development Activities
- Court/Child Safety/Court Tech/Court Security
- Water/Sewer Fund Admin
- Water Supply
- Water Distribution
- Sewer

**NOTE:** No capital expenses have been proposed in this budget. If increases to revenues are realized staff will present requests to Council at mid-year budget review.

# Conclusion



This year has been extremely challenging due to the shift in our annual budget as a result of the COVID-19 pandemic. Adjustments were required to account for these new economic and fiscal constraints. By April 2020, social distancing became the norm, initial jobless claims hit historic levels, students engaged in virtual learning and the main focus of the health care system turned to keeping one step ahead of the coronavirus pandemic.

The need of all communities shifted dramatically in a short period of time.

Significant shifts were provided for in the fiscal year 20-21 budget as we continue to grapple with reductions in revenue and the changing needs of the people we serve. We have prepared a budget that maximizes the effectiveness of projected revenues while still delivering the outcomes our community deserves and expects.

Lake Worth will be well-served by our extremely conservative approach to the FY 20-21 budget. We have anticipated that the current crisis could be broader and demand substantially more city resources over the next twelve months and have approached the budget process accordingly.

# Questions



