



*City of
Lake Worth, Florida*



Annual Operating Budget

Fiscal Year 2013-2014



City of Lake Worth



Annual Operating Budget Fiscal Year 2013-2014

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CHAPTER 1

GENERAL INFORMATION





MISSION STATEMENT

VISION

Lake Worth will capitalize on its natural resources, arts, culture, history, architecture and great neighborhoods to provide opportunity for all.

MISSION

The City of Lake Worth will create a viable and healthy community through partnership among our citizens, businesses and stakeholders to preserve and foster our cherished unique and independent character.

VALUES

- Honesty and Integrity
- Focus on Fundamentals
- Innovation
- Transparency and Openness
- Responsiveness
- Accountability
- Dedication
- Hard Work

Mayor and City Commission

Pam Triolo, Mayor

Scott Maxwell, Vice Mayor and Commissioner District 1

Christopher McVoy, Commissioner District 2

Andy Amoroso, Commissioner District 3

John Szerdi, Commissioner District 4



Left to Right:

Commissioner Christopher McVoy, Vice Mayor and Commissioner Scott Maxwell,
Mayor Pam Triolo, Commissioner Andy Amoroso, Commissioner John Szerdi

CITY MANAGER

Michael Bornstein

EXECUTIVE MANAGEMENT TEAM

City Attorney, Glen J. Torcivia

City Clerk, Pamela J. Lopez

Community Development Director, William Waters

Electric Utilities Director, Clayton Lindstrom

Finance Director, Steven Carr

Human Resources Director, Mark A. Farrington

Information Technology Asst. Director, Nelly Peralta

Internal Auditor, Kenneth Oakes

Leisure Service Director, Juan Ruiz

Public Services Director, Jamie Brown

Water & Sewer Utilities Director, Larry Johnson

BUDGET TEAM

Finance Director, Steven Carr

Assistant Finance Director, Barbara Hiller

Management Analyst, Clyde Johnson

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Worth
Florida**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill *Jeffrey R. Egan*

President

Executive Director

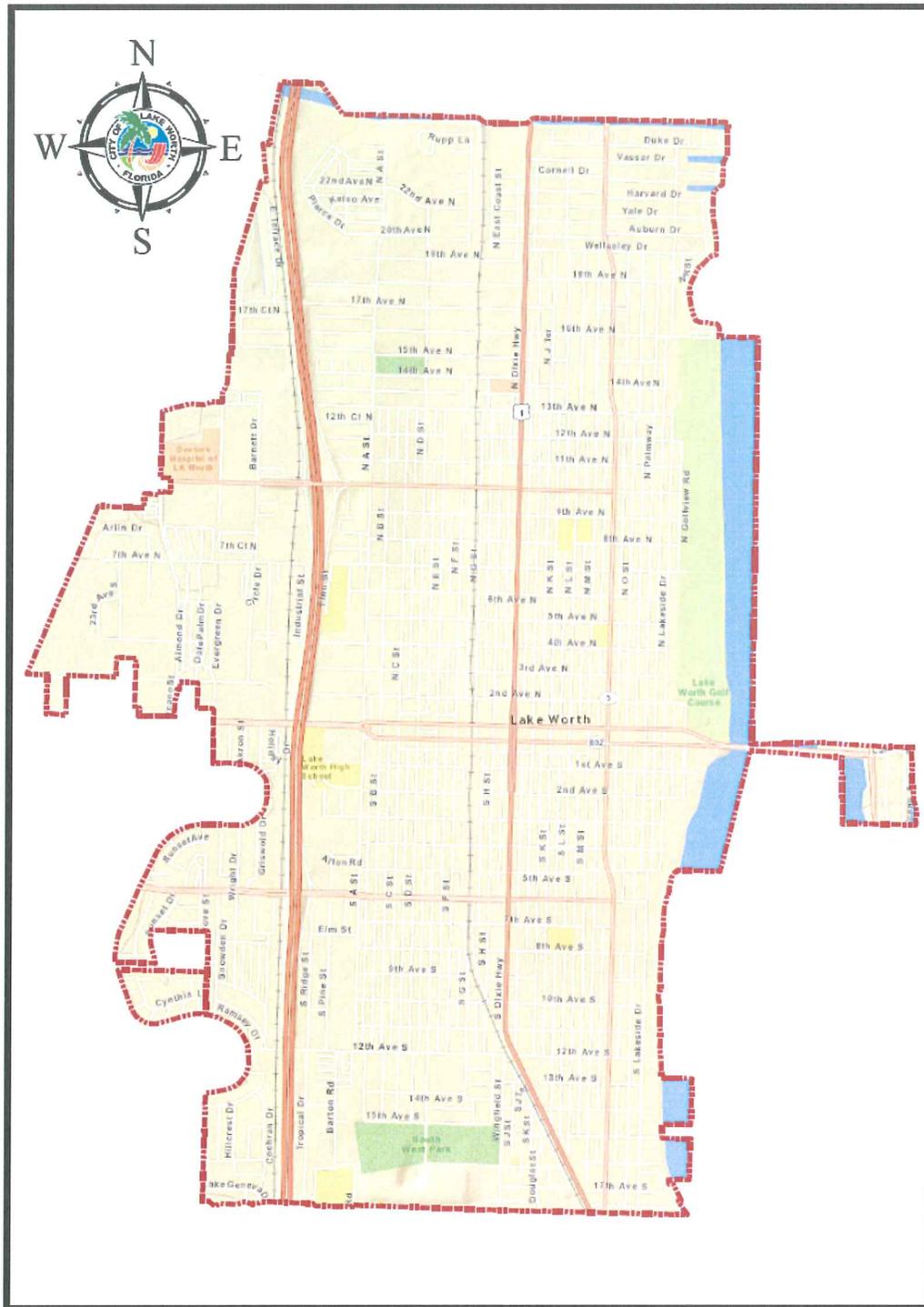
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Lake Worth, Florida for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to the GFOA to determine its eligibility for another award.

Map of Lake Worth



Map of Lake Worth



Lake Worth at a Glance

POPULATION DATA

- ◆ Total Area: 6.97 Square Miles
 - 6,299 persons per square mile
- ◆ Total Population: 35,087
- ◆ Median age: 35
- ◆ Percentage of population with a High School Degree or higher: 64%
- ◆ Percentage of population with a Bachelor's Degree or higher: 16.3%
- ◆ Median household income: \$35,123
 - 32.6% of population below poverty rate
 - 8.6% unemployment rate
- ◆ Estimated number of households: 12,958
 - Homeownership rate: 52.4%
- ◆ Average number of persons per household: 2.6
- ◆ Number of households with children under 18: 1,194

ELECTIONS

- ◆ Registered voters: 16,576
- ◆ Votes cast in last municipal election: 10,022

RECREATION AMENITIES

- ◆ Municipal Park Acreage: 99.53 Acres
 - Bryant Park
 - Bryant Park South
 - Constitution Park
 - Howard Park
 - Casino Building and Beach Complex
 - Lend a Hand Park
 - Memorial park
 - Northwest Park and Ball Fields
 - Snook Islands Natural Area
 - Tropical Ridge Fitness Park
 - South Palm Park
 - Spillway Park
 - Sunset Ridge Park
 - Municipal Pool
- ◆ Golf Course: 107.06 acres
- ◆ John Prince Park (county park on border) - 9,924.36 acres
- ◆ Number of youth and adult recreation leagues: 13
- ◆ Number of recreation programs and classes: 14

STREETS & SIDEWALKS

- ◆ Paved public streets/alleys: 115.8 miles
- ◆ Unpaved shell rock streets: 22.7 miles

Lake Worth at a Glance

SOLID WASTE COLLECTION

- ◆ Residential accounts: 16,568
- ◆ Commercial accounts: 1,162

PUBLIC SAFETY

POLICE PROTECTION: *(Police services provided to City under contractual agreement with PB County)*

Sworn Police Officers	80
Civilian Employees	30
Crossing guards	10

FIRE PROTECTION: *(Fire services provided to City under contractual agreement with PB County Fire MSTU)*

Suppression Units	2
Early response stabilization units	2
Fire Stations	2

LAND USAGE

Residential	55.30%	2478 acres
Commercial	10.30%	461 acres
Institutional	2.50%	112 acres
Industrial	8.20%	367 acres
Recreational	<u>23.70%</u>	<u>1062 acres</u>
Total	100.00%	4480 acres

Other * 34.40% 1541 acres **includes institutional, conservation and industrial*

UTILITY SYSTEM

Active accounts (as of September 30, 2012)

Water	12,480
Sewer	11,367
Electric	24,533

PLANT CAPACITIES

Water - Lime Softening Plant 5.28 MGD (Permitted)

Water - Reverse Osmosis Water Plant 4.5 MGD

Sewer - East Central Regional
Water Reclamation Facility 12.5 MGD

Electric - Gas and oil 87 MW
Electric - Nuclear 18.4 MW
Electric - Coal 10 MW

Miles of water mains 156.8 miles
Miles of sewer mains 98.3 miles
Fire Hydrants 979

Lake Worth at a Glance

DOWNTOWN / BEACH ATTRACTIONS

- ◆ Beach
 - Chair and umbrella rentals
- ◆ 37,000 sq. ft. Casino Building and Beach Complex
 - Oceanfront ballroom (for rent)
 - Restaurants and shops
- ◆ Fishing
- ◆ Golf Course with restaurant
- ◆ Swimming Pool
- ◆ Oceanfront Park and picnic tables
- ◆ Municipal Pier
- ◆ Restaurants
- ◆ Shopping
- ◆ Waterways

COLLEGES AND UNIVERSITIES

- ◆ Palm Beach State College
- ◆ Palm Beach Atlantic University
- ◆ Florida Atlantic University

AIR AND LAND TRANSPORTATION

- ◆ Palm Beach International Airport is just 7.5 miles from Lake Worth
- ◆ Palm Beach Park Airport
- ◆ Major roadways include Interstate 95 and the Florida Turnpike
- ◆ Lake Worth is a hub for access to the Tri-Rail commuter rail service and the Palm Tran bus service which connects to the Tri-Rail

Lake Worth at a Glance

COMMUNITY INFORMATION

2012 Principal Property Taxpayers			
Tax Payers	Net Assessed Value	Rank	% of Total Value
Bellsouth Telecommunications Inc.	12,024,330	1	18.55%
Palm Beach Mobile Home Park LLC	8,008,785	2	12.36%
Palm Beach Club Townhomes LLC	7,390,762	3	11.40%
Tackett, Patricia A.	7,056,973	4	10.89%
1920 10th Ave LLC	6,468,496	5	9.98%
GSG Investments	5,562,160	6	8.58%
Arbor Square Realty Co. LLC	4,342,436	7	6.70%
Perrigo Florida Inc.	6,595,270	8	10.18%
Sutton Town & Country	3,000,000	9	4.63%
Publix Supermarkets Inc.	4,359,027	10	6.73%

Source: FY 2012 CAFR

Principal Employers			
Employers	Employees	Rank	Contact
City of Lake Worth	273	1	Payroll
Lake Worth High School	250	2	Head Sec
Wayne Akers Ford	130	3	Acct Dept
Lake Worth Middle School	110	4	Head Sec
North Grade Elementary	110	5	Head Sec
Publix (124 N. Dixie Hwy.)	108	6	Store Mgr
Highland Elementary	107	7	Head Sec
Barton Elementary	99	8	Head Sec
Publix (1910 Lake Worth Road)	98	9	Store Mgr.

Source: FY 2012 CAFR

History of Lake Worth

The area that is now referred to as Lake Worth was settled a few years after Congress passed the Homestead Act of 1862. In 1896 Henry Flagler extended his rail line south from West Palm Beach; making Lake Worth much more accessible for new settlers. Much of present-day Lake Worth was once owned by Samuel and Fannie James, two former slaves. While the James' were in possession of the property, the future town site was referred to as Jewel. In 1911 Fannie James sold the core area of her land to Palm Beach Farms Company.

The name Jewel was subsequently changed to the town site of Lucerne, and platting began shortly thereafter. Lake Worth was formally incorporated in 1912, and in January of that year Lake Avenue became the first street to be graded and rocked. As the town site began to grow, residents saw the need to construct a dock at the foot of Lake Avenue that extended 1,000 feet into the Lake Worth Lagoon. Shortly thereafter Bryant Park was established, a park that remains beautifully active today; complete with a modern bandshell where people enjoy festivals, concerts, and recreation.

As settlers moved to Lake Worth in the early twentieth century, they built homes, grocery stores, churches and restaurants. During the summer of 1912, a survey of the town site was completed that laid out 55 miles of streets, and nearly as many miles of alleys, as well as 7,000 residential lots ranging in size from 25 to 50 feet wide. The small lot sizes were part of a sales tactic that coupled the purchase of multiple acres of western farm land with a small town lot in present-day Lake Worth.

In October of 1914, moving pictures of Lake Worth were taken to advertise the City and surrounding area. The idea was originated by the Lake Worth Herald, and the work was donated by H.J. Bryant of Bryant and Greenwood. The pictures were shown in hundreds of cities and towns in the United States to attract new settlers. Between 1914 and 1915, the first municipal building was constructed that served as a multi-purpose City Hall, Fire Station, Jail and Library.

By the end of World War I, City Commissioners, with a firm belief in Lake Worth's future, levied higher assessments against properties to pay for the many improvements. The first bridge across the Intracoastal Waterway was built in July 1919, and was one of the longest wooden toll-free bridges in the United States.

During the 1920's the City of Lake Worth witnessed tremendous growth. In 1922 the famous Lake Worth Casino opened where travelers came from across the region to recreate, and bathers enjoyed a salt-water swimming pool. Lake Worth High School was also dedicated in 1922. In 1924, the Oakley Theatre opened on the site of the current Lake Worth Playhouse. The first stoplight was installed in 1925 at Lake Avenue and Dixie Highway. The Lake Worth Golf Course opened and the Gulfstream Hotel was dedicated during that decade. The hurricane of 1928 destroyed much of the City, and claimed the life of one Lake Worth resident.

In 1934, the WPA Auditorium was dedicated at 7 North Dixie Highway, and today the Moorish-Mediterranean style building serves as Lake Worth City Hall. In 1937, the second bridge was constructed in concrete over the Intracoastal Waterway replacing the wooden structure that was destroyed in the hurricane.

In 1939, the Lake Theatre opened on Lake Avenue, and the art deco building is now the home of the Palm Beach Cultural Council. In 1941, the Lake Worth Post Office and the fourth home of the Lake Worth Library were dedicated. In 1954 the Lake Worth Pier, one of the longest municipal piers on Florida's Atlantic coast, was opened to the public. In 1961, the Tom G. Smith Municipal Power Plant was placed into operation and in 1970, the shuffleboard courts moved to the location of the first power plant.

History of Lake Worth

In 1982, the Museum of the City of Lake Worth was established, with Helen Greene as its curator, on the second floor of the City Hall Annex. The Osborne Community Center was dedicated in 1990, and in 1991 the Second Avenue North Utilities Complex was dedicated. In 1996, Lake Worth voters approved a bond issue for a new Public Safety Complex which now houses District 14 of the Palm Beach County Sheriff's Office and the City of Lake Worth's Information Technology Department.

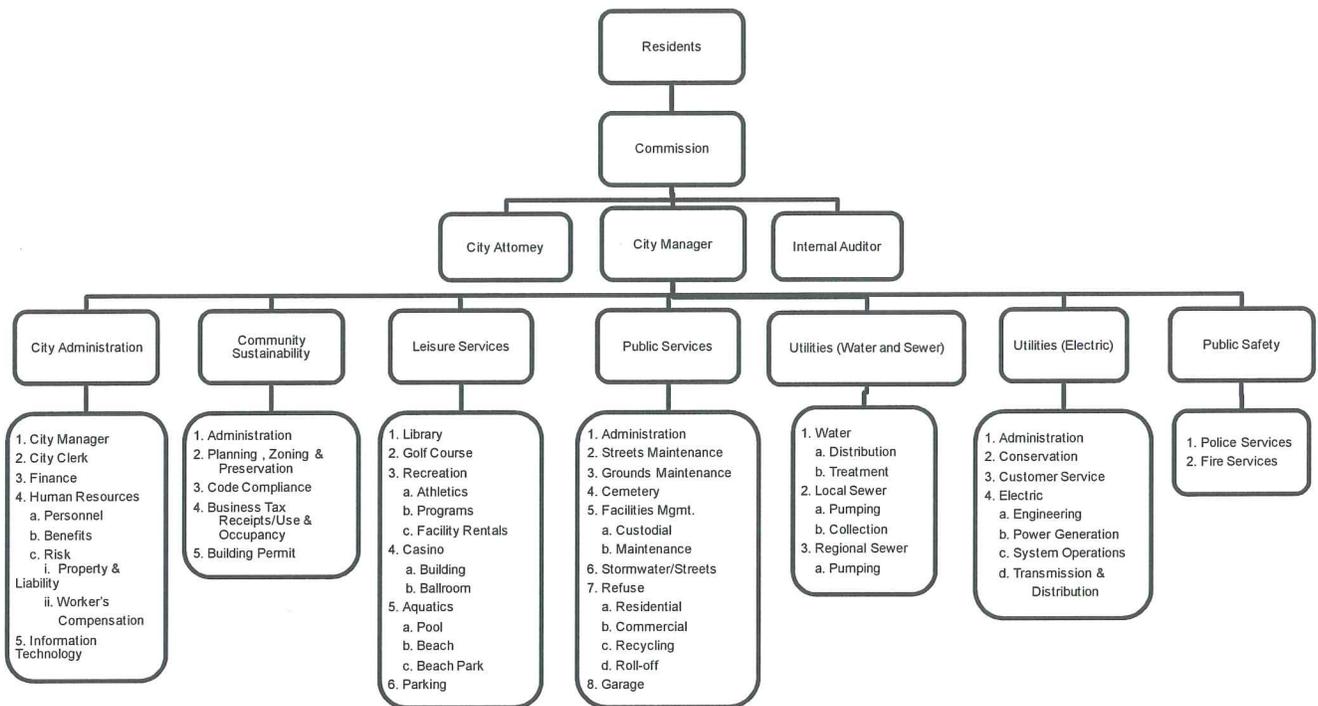
Over the past few decades, the City of Lake Worth's downtown and historic neighborhoods have undergone a cultural renaissance. The City is home to several famous art galleries, cultural facilities and world renowned restaurants. Lake Worth has also become an extremely diverse community that welcomes people of all religions, ethnicity and lifestyle choices.



CHAPTER 2

INTRODUCTORY SECTION

Organizational Chart



Budget Calendar



City of Lake Worth FY 2013-2014 Budget Calendar

Budget Kick-off Meeting - February 27th, 2013 (2:30 p.m. - 4.00 p.m.)

February 27, 2013	City Manager, Budget Team meet with Directors and their designees to discuss: <ul style="list-style-type: none">• FY 2013-14 Annual Operating Budget Strategy & Calendar<ul style="list-style-type: none">◦ (FY 2012 Actual, and Current personnel)• Depts. to update Narratives (goals, objectives & performance measures)• Departments to update Organization Charts for FY 2013-14• FY 2013-14 Capital Improvement Program (CIP)• Internal Service Funds - Info Technology, Garage, Insurance / Benefits• Additional Revenue opportunities – <i>Ideas are welcome</i>• Additional Cost Savings Opportunities – <i>Ideas are welcome</i>• Procedures for reclassifying, transferring or adding new personnel• SunGard Budget Module Training.
Feb 28, 2013	HR and Finance to update Position Control file with FY 2013 changes Input current Payroll projection data in the system for FY 2013-14 Input FY12 annual operating expenses in SunGard for FY 2013-14
Feb 28, 2013	SunGard Budget Module Training for Department Heads and support personnel
March 13, 2013	Departments to submit to Budget Team: <ul style="list-style-type: none">• Position Control Forms (also send to HR)• Estimates of Overtime, Leave payouts and other increases• Revised Organizational Charts
March 15, 2013	Departments to submit revision to starting FY2014 Budget numbers in Level 'FY14-01 Budget Request' as follows: <ul style="list-style-type: none">• Add necessary 'miscellaneous' comments for professional services, contractual services, training & travel and memberships.• Forecast revenues for economic changes and management changes.• RE-allocate Operating Expenses but staying within the division total.
March 22, 2013	Departments to submit CIP Project Request Forms to Budget Team Budget Team to revise Internal Service Funds data for FY 2013-14
March 26, 2013	Employee Group Meetings (maybe two sessions)
March 27, thru March 29, 2013	Budget Team meets with Directors re: Operating Budget, Position changes, 5-YR (CIP), and Master Plans.

Budget Calendar



City of Lake Worth FY 2013-2014 Budget Calendar

April 5, 2013	Budget Team provides City Manager with annual operating budget and 5-Yr (CIP)
April 8- 11 2013	City Manager, Directors and Budget Team review Annual Operating Budget
April 22, 2013	<u>6:00 p.m. – City Commission – (Budget Workshop/Strategy Session #1)</u> <ul style="list-style-type: none">• Vision and Goals for FY 2013-14• Budget Strategy and Guidance for FY 2013-14• Capital Improvement Plan discussion• Discussion on Enhancing Revenues• Stormwater and Refuse rates
April 25, 2013	Department Narratives due (Core Processes, Goals/Objectives, Initiatives, etc).
<hr/>	
May 13 – 21, 2013	City Manager meets with Directors to issue guidance for the completion of Performance Measures, Goal & Objectives. Budget team present.
<hr/>	
June 3, 2013	Receive <i>Preliminary</i> Taxable Property Values Estimate from Palm Beach County Property Appraiser
June 11, 2013	<u>6:00 p.m. – City Commission – (Budget Workshop Session #2)</u> <ul style="list-style-type: none">• Discussion on Water, Sewer, Regional Sewer, Refuse and Stormwater funds.
<hr/>	
July 1, 2013	Receive Certification of Taxable Property Values from PBC Property Appraiser)
July 9, 2013	<u>6:00 p.m. – City Commission – (Budget Workshop Session #3)</u> <ul style="list-style-type: none">• Discussion on General Fund, Library Trust, Simpkin Trust, Foreclosure, Building and Road Improvement Funds.
July 10, 2013	<u>6:00 p.m. – City Commission – (Budget Workshop Session #4)</u> <ul style="list-style-type: none">• Discussion on the Beach Fund and Golf Fund.
July 16, 2013	<u>6:00 p.m. – City Commission – Regular Meeting</u> <ul style="list-style-type: none">• City Commission Establishes Proposed Millage Rate for FY 2013-2014• City Commission Establishes Time, Date, & Place of first Public Hearing.

Budget Calendar



City of Lake Worth FY 2013-2014 Budget Calendar

July 31, 2013 Submit Proposed Millage Rate to Palm Beach County Property Appraiser with Time, Date, & Place of First Public Hearing:

- Form DR-420 [Certification of Taxable Value]
- Form DR-420MM-P [Maximum Millage Levy Calculation Preliminary Disclosure]
- Form DR-420TIF Tax Increment Adjustment Worksheet]
- Form DR-420DEBT [Certification of Voted Debt Millage]
(required within 35 days of July 1st - required no later than August 4th)

Aug 12, 2013 [6:00 p.m. – City Commission – \(Budget Workshop Session #5\)](#)

- Internal Service Funds
 - (Garage, Info Technology, Insurance & Employee Benefits)
- Capital Improvement Plan

Aug 23, 2013 Palm Beach County Property Appraiser **to mail** TRIM (Truth in Millage) Notice to City of Lake Worth property owners.

Form DR-474 [Notice of Proposed Property Taxes]
(required within 55 days of July 1st - required by August 24th)

Aug 26, 2013 [6:00 p.m. – City Commission – \(Budget Workshop Session #6\)](#)

- Presentation and discussion of Electric fund
- Budget wrap-up work session

Sep 9, 2013 Reminder to post tentative budget on the website 2 days before budget hearing pursuant to s.200.065 . Post budget on 9/10/2013 to website.

Sep 12, 2013 [6:00 p.m. – City Commission – Special Meeting \[1st Public Hearing\] – Tentative](#)

(Cannot conflict with PBCC Public Hearing of Sep 10, 2013)

- City Commission Adopts FY 2014-18 Capital Improvement Plan
- Commission Adopts Tentative Millage Rate & Annual Operating Budget.
- City Commission Establishes Time, Date, & Place of 2nd Public Hearing.

(required from 65 to 80 days of July 1st – (Sep 3rd to Sep 18th)

Budget Calendar



City of Lake Worth FY 2013-2014 Budget Calendar

Sep 16 th , 2013	Send Advertisement to Palm Beach Post for Public Hearing on Tentative Budget
Sep 20 th , 2013	Advertisement in Palm Beach Post of Final Millage and Annual Operating Budget. <i>(required within 15 days after tentative adoption – last date Sep 27th)</i>
Sep 24, 2013	<u>6:00 p.m. – City Commission – Special Meeting [2nd Public Hearing] – Adopting</u> <ul style="list-style-type: none">Request for Continuation, meeting to be recessed.
Sep 25, 2013	Advertise Notice of Continuation of Final Budget Hearing for Sep 30 th , 2013
Sep 26, 2013	Re-advertise Budget Summary and revised Notice of Proposed Tax Increase
Sep 30, 2013	<u>6:00 p.m. – City Commission – Special Meeting [2nd Public Hearing] – Adopting</u>
October 03, 2013	Deliver Final Millage Rate <u>Ordinance</u> to PBC Property Appraiser and Tax Collector. <i>(required within 3 days of budget adoption – required by October 3rd)</i>
October 11, 2013	Deliver Certification of TRIM Compliance (DR-487) to the Department of Revenue. Form DR-487 [Certification of Compliance] Form DR-422 [Certification of Final Taxable Value] Form DR-422DEBT [Certification of Final Voted Debt Millage] Form DR-420MM [Maximum Millage Levy Calculation Final Disclosure] <i>(Within 30 days of Final Hearing to be held on September 24th)</i> Submit Certification of FINAL Taxable Value (DR-422) to PBC Property Appraiser. Form DR-422 [Certification of Final Taxable Value] Form DR-422DEBT [Certification of Final Voted Debt Millage] <i>(Within 3 days after receipt of Form DR-422 [Certification of Final Taxable Value])</i>
December 12 th , 2013	Mail final Budget Book to Government Finance Officers Association (GFOA). <i>(required within 90 days of budget adoption – Reach GFOA by Dec 30th)</i>



CHAPTER 3

BUDGET MESSAGE SECTION



CITY MANAGER FY 2014 BUDGET TRANSMITTAL LETTER

September 24, 2013

The Honorable Mayor and City Commission
City of Lake Worth,
Lake Worth, Florida.

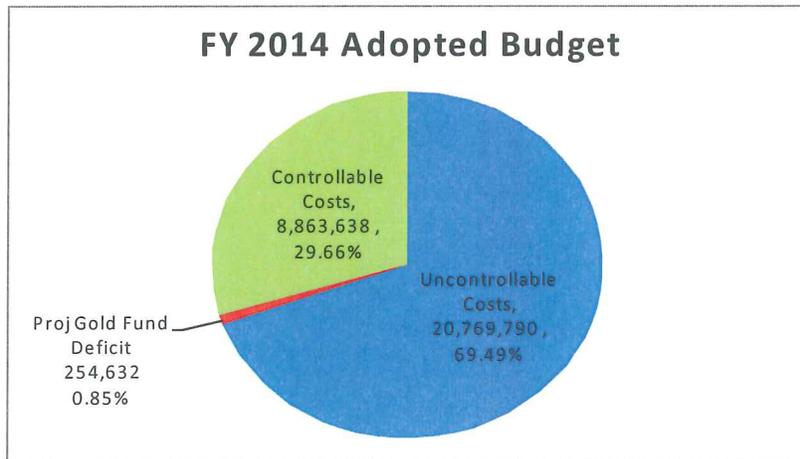
As required by the City Charter herewith is submitted the tentatively adopted Annual Operating Budget for the Fiscal Year 2014 for your approval.

The total Expenditure budget for the City is proposed to be \$196,249,345 which is \$8,399,109 more than final amended FY2013 budget. The increase in this year's budget is the combination of completing projects and reducing the Enterprise Funds by \$11 million, and the inclusion of Master Infrastructure Capital Projects totaling \$18 million. The total FY 2014 Budget is comprised as follows:

- General Fund \$ 29.9 million
- Other General Fund \$ 30.0 million
- Utilities \$108.3 million
- Capital Projects \$ 28.0 million

There is no change in the General Fund millage rate which remains at 5.4945 mils for FY 2014. The General Fund budget of \$29,888,060 is \$1 million more than the FY 2013 Current Amended budget with the following comments:

- Increase of approximately \$500,000 in pension costs under our Public Safety contracts for Police and Fire services.
- Golf Fund - \$254,000
- Use of Approximately \$396,000 from the General Fund available fund balance
- Approximately 30% of the General Fund costs are controllable with 70% non-controllable (Fig.1)



In the City's Enterprise/Utility funds, the proposed budget reflects both reductions in rates for Electric and no rate changes for the other utilities.

Electric rates are being reduced 4.5% in FY2014 for a total reduction of 11.4% over the last 3 years, which includes the suspension of the Utility Conservation surcharge. Additionally, small commercial customers will experience a \$12.2 decrease and large commercial (demand) customers will experience 17% reduction.

There is a 10% reduction in Local Sewer rates in addition to the 10% reduction made in FY 2013.

The rates charged for water, stormwater and refuse disposal were all held to last year's rates.

The Water and Sewer Utility is now a stand-alone department having been separated from the Electric Utility Department.

The budget for a municipality is normally the most important policy statement of the City since it sets a course for the government in the coming year. However, the past several years have not been kind to local governments in general and in particular to the City of Lake Worth. Numerous large scale issues abound of which any single one would be considered substantial for an organization.

Your City government is engaged in implementing change across a variety of fronts in an attempt to adapt to the realities it faces. In spite of these difficulties, it is adjusting course, taking action, and assuming its role in helping to lead the community through troubled waters. This FY 2014 budget document should be considered as much a necessary and required policy report and set of guidelines for operations.

The budget contains a Master Infrastructure capital program that addresses our much neglected and dilapidated infrastructure over the past few years; hence, the emphasis to repair and maintain our roadways, stormdrains, sidewalks, and city buildings. In doing so, we firmly believe it will add value to our community and embrace our efforts to attract the business sector to Lake Worth. Creating positions, dipping into the General Fund reserves, and proceeding with infrastructure Master Plans with limited funding all require creative solutions and active policy discussions. As stated above, this is not ideal or normal but it is a step in an organization that must remain nimble, embrace change, and create opportunity for itself.

I believe the upcoming FY 2014 will be a dynamic and exciting time for the City of Lake Worth.

In Public Service,

Mike Bornstein





CHAPTER 4

DEBT ADMINISTRATION



Debt Administration

Long Term Liabilities

As of September 30, 2012, the City's total outstanding debt was \$72.4 million. Of this amount, \$60.4 million is secured by specific enterprise fund revenue sources, as shown below in Table .1.

Table .1
(Extract from FY 2012 CAFR/A-4)

Long-Term Liabilities (In Millions)							
Debt Classification	Governmental Activities		Business-Type Activities		Total		
	2012	2011	2012	2011	2012	2011	
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue Bonds	-	-	56.8	56.7	56.8	56.70	
Notes Payable	-	4.4	13.6	12.4	13.6	16.80	
Other Obligations	0.9	1.3	1.2	1.6	2.1	2.90	
Total	0.9	5.7	71.6	70.7	72.5	76.4	

The City's total debt decreased by \$4 million due to the net effect of scheduled principal payments and the City no longer having the Community Redevelopment Agency shown as a blended component unit. The City also has outstanding obligations for the Community Redevelopment Agency in the amount of \$3.5 million for gateway road improvements.

During FY 2013 the City refunded the \$56.8 million Utility Revenue Bonds which will generate approximately \$5 million savings over the life of the Bonds. Additionally, the City utilized an early payoff provision of the \$5 million Sewer note which will generate approximately \$200,000 savings in FY 2014 and FY 2015.

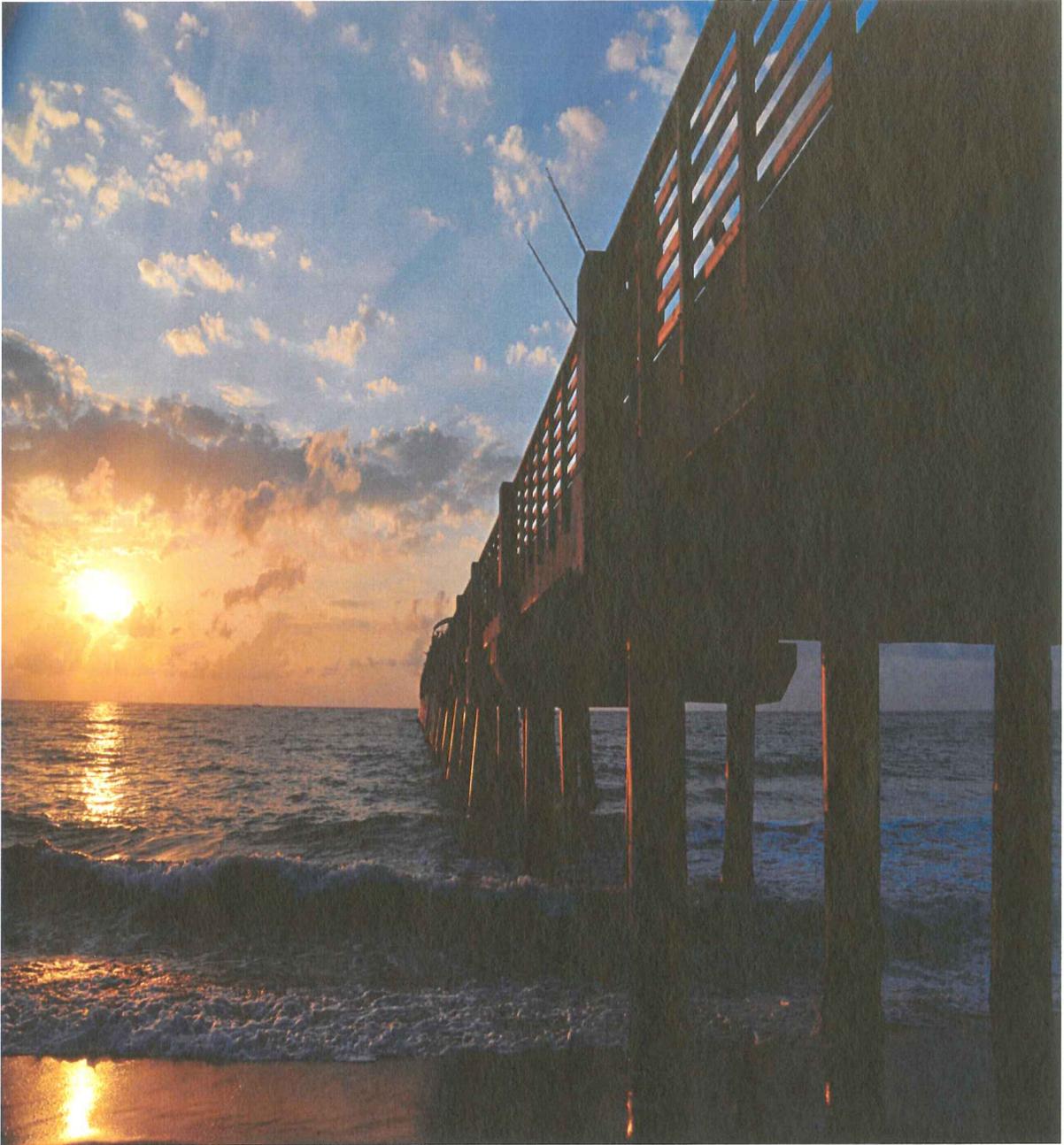
Debt Affordability Assessment

The City Charter and Code of Ordinances limits the City's total debt service to be a maximum equal to 25% of the assessed value of the taxable property in the corporate limits of the City. Table .2 shows the City's debt levels are within the maximum allowed range.

Debt Affordability Assessment (In Thousands)				
Fiscal Years Ending	Assessed Taxable Value	Maximum Debt (25%)	Outstanding Debt Service	Within Charter Guidelines
2013	1,097,388	274,347	-	Yes
2012	1,047,770	261,943	-	Yes
2011	1,110,135	277,534	-	Yes
2010	1,498,652	374,663	410	Yes
2009	1,955,343	488,836	800	Yes

Table .2





CHAPTER 5

FUNDS SECTION

General Fund Five Year Financial Plan

General Fund Revenues 5-Yr Forecast								
Category	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2014-2015 Forecast	FY 2015-2016 Forecast	FY 2016-2017 Forecast	FY 2017-2018 Forecast
Source of Funds								
Ad valorem	5,879,132	5,529,126	5,529,126	5,788,123	6,145,160	6,555,702	6,986,216	7,426,642
Sales, Use & Fuel	814,245	800,000	800,000	813,000	837,390	879,260	923,222	969,384
Franchise Fees	42,836	41,600	41,600	41,600	42,016	42,436	42,861	43,289
Utility Services Taxes	4,281,257	4,292,000	4,292,000	4,259,000	4,301,590	4,344,606	4,388,052	4,431,932
Business Licenses	494,086	550,000	600,000	660,000	666,600	673,266	679,999	686,799
Permits	76,471	78,000	68,000	138,000	139,380	140,774	142,182	143,603
State Shared Revenues	4,374,479	4,305,500	4,305,500	4,657,500	4,797,225	5,037,086	5,288,941	5,553,388
Shared revenue local units	666,955	778,055	778,055	1,031,243	1,041,555	1,051,971	1,062,491	1,073,116
General Government	219,413	194,290	191,110	244,790	247,238	249,710	252,207	254,729
Public Safety	241,554	345,000	345,000	395,000	398,950	402,940	406,969	411,039
Physical Environment	700,124	660,000	660,000	660,000	666,600	673,266	679,999	686,799
Transportation	10,552	33,000	33,000	33,000	33,330	33,663	34,000	34,340
Culture/Recreation	130,725	132,940	132,940	132,940	134,269	135,612	136,968	138,338
Judgments & Fines	72,205	72,000	72,000	72,000	72,720	73,447	74,182	74,923
Violations of Local Ordinances	181,653	208,700	158,000	211,500	213,615	215,751	217,909	220,088
Interest & other Earnings	45,848	61,051	61,051	61,000	61,610	62,226	62,848	63,477
Rents & Royalties	811	21,300	21,300	21,300	21,513	21,728	21,945	22,165
Sale of Surplus Material	104,100	-	-	-	-	-	-	-
Donations	1,009	-	-	-	-	-	-	-
Other Miscellaneous Revenue	92,568	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Government Surcharge	3,684,444	3,537,104	3,478,403	3,478,403	3,478,403	3,478,403	3,478,403	3,478,403
Franchise Fees	6,380,754	6,374,998	6,374,998	6,372,061	6,477,370	6,586,375	6,666,218	6,761,061
Non-Operating Sources/Reimbursements	332,135	171,330	171,330	169,999	169,999	169,999	169,999	169,999
Transfers In	538,620	517,181	331,507	265,541	106,000	106,000	106,000	31,000
subtotal	29,365,976	28,713,175	28,454,920	29,516,000	30,062,534	30,944,221	31,831,610	32,684,513
Use of Fund Balance	-	164,243	396,311	372,060	1,179,354	930,852	441,547	54,074
Total Sources of Funds	29,365,976	28,877,418	28,851,231	29,888,060	31,241,888	31,875,074	32,273,157	32,738,587

General Fund Five Year Financial Plan (continued)

General Fund Expenditures 5-Yr Forecast								
Category	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2014-2015 Forecast	FY 2015-2016 Forecast	FY 2016-2017 Forecast	FY 2017-2018 Forecast
Use of Funds					3.0%	3.0%	3.0%	3.0%
City Commission	185,697	214,130	212,282	226,981	233,790	240,804	248,028	255,469
City Manager	525,005	370,430	353,426	472,562	486,739	501,341	516,381	531,873
City Clerk	399,985	424,875	421,989	424,856	437,602	450,730	464,252	478,179
Internal Auditor	45,620	204,384	201,245	223,905	230,622	237,541	244,667	252,007
City Attorney	1,046,648	655,795	660,342	590,085	607,788	626,021	644,802	664,146
Finance / OMB	1,463,605	1,432,923	1,441,420	1,452,902	1,496,489	1,541,384	1,587,625	1,635,254
Human Resources / Personnel	171,342	240,011	237,204	200,443	206,456	212,650	219,029	225,600
Human Resources / Benefits	120,367	151,435	142,836	-	-	-	-	-
Community Sustainability - Administration	221,903	262,361	271,780	219,746	226,338	233,129	240,122	247,326
Community Sustainability / Business Licenses	94,815	97,039	95,492	105,652	108,822	112,086	115,449	118,912
Community Sustainability / Planning & Zoning	376,346	518,164	533,001	562,156	579,021	596,391	614,283	632,712
Community Sustainability / Code Enforcement	706,858	718,613	701,862	894,745	921,587	949,235	977,712	1,007,043
Public Safety - Police Services	14,346,352	14,825,304	14,823,304	15,057,593	15,651,934	15,827,842	15,838,563	15,848,605
Public Safety - Fire Services	2,061,277	2,624,012	2,597,987	2,890,607	3,093,683	3,234,763	3,275,204	3,293,221
Public Services - Administration	243,654	297,955	279,808	234,475	241,509	248,755	256,217	263,904
Public Services - Streets Maintenance	523,186	449,344	449,344	578,549	595,905	613,783	632,196	651,162
Public Services - Parking	23,005	46,256	46,442	11,998	12,358	12,729	13,111	13,504
Public Services - Grounds Maintenance	1,697,872	1,719,115	1,753,907	1,575,253	1,622,511	1,671,186	1,721,321	1,772,961
Public Services - Cemetery	309,388	329,204	300,521	282,872	291,358	300,099	309,102	318,375
Facilities Management- Custodial	81,190	86,911	87,200	86,385	88,977	91,646	94,395	97,227
Facilities Management- Maintenance	840,897	941,230	938,398	971,047	1,000,178	1,030,184	1,061,089	1,092,922
Leisure Services - Library	532,728	516,828	524,311	491,574	506,321	521,511	537,156	553,271
Leisure Services - Recreation / Athletics	376,456	364,591	387,834	407,509	419,734	432,326	445,296	458,655
Leisure Services - Rec / Facility Rentals	277,221	308,283	309,017	487,533	502,159	517,224	532,740	548,723
Leisure Services - Rec / Community Programs	260,508	322,587	324,641	457,725	471,457	485,600	500,168	515,174
Non-Departmental	128,991	105,860	105,860	103,985	107,105	110,318	113,627	117,036
Transfer Out - Capital Projects	148,000	-	-	-	-	-	-	-
Transfers Out- CRA / Debt Service (2010)	686,778	557,778	557,778	622,290	640,959	660,187	679,993	700,393
Transfer Out - Golf Fund	-	-	-	254,632	-	-	-	-
Transfer Out - Beach Fund	-	-	-	-	460,486	415,611	390,626	444,934
Transfer Out - Grants	18,520	92,000	92,000	-	-	-	-	-
subtotal	27,914,214	28,877,418	28,851,231	29,888,060	31,241,888	31,875,074	32,273,157	32,738,587
Reserve for future use	1,451,762	-	-	-	-	-	-	-
Total Uses of Funds	29,365,976	28,877,418	28,851,231	29,888,060	31,241,888	31,875,074	32,273,157	32,738,587

Beach Complex Five Year Financial Plan

Beach Fund 5-Yr Forecast								
Beach Fund	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
	Actuals	Current Amended Budget	Estimated	Adopted Budget	Forecast	Forecast	Forecast	Forecast
hourly parking rates				\$ 2.00	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.25
Source of Funds								
Transportation - Public Parking	562,697	756,779	852,779	981,000	981,000	1,103,625	1,103,625	1,103,625
Transportation - Permit & Decal Parking	25,740	115,219	30,419	21,880	22,880	22,880	22,880	22,880
Violations	51,735	91,667	91,667	100,000	100,000	100,000	100,000	100,000
Culture/Recreation - beach concessions	128,647	22,000	22,000	22,440	22,889	23,347	23,814	24,290
Culture/Recreation - pool fees	-	-	-	8,000	-	-	-	-
Culture/Recreation - ballroom rental	-	120,000	120,000	166,000	199,200	239,040	286,848	344,217
Rents & Royalties	100,984	449,768	580,544	659,015	908,185	942,452	979,996	990,652
Donations	-	-	-	-	-	-	-	-
Misc. Revenue	329	-	-	-	-	-	-	-
Transfers (refund of SWA annual assessment)	-	-	-	26,675	-	-	-	-
subtotal operating revenues	870,132	1,555,433	1,697,409	1,985,010	2,234,154	2,431,344	2,517,163	2,585,664
Transfer in from General Fund	-	-	-	-	460,486	415,611	390,626	444,934
Advance	-	200,000	200,000	-	-	-	-	-
subtotal	870,132	1,755,433	1,897,409	1,985,010	2,694,640	2,846,955	2,907,789	3,030,598
Use of Fund Balance	243,486	232,989	-	433,474	68,398	-	-	-
Total Sources of Funds	1,113,618	1,988,422	1,897,409	2,418,486	2,763,040	2,846,957	2,907,791	3,030,600
Use of Funds								
Beach Parking	133,304	204,157	221,548	347,235	357,652	368,382	379,433	390,816
Casino Building	206,033	642,746	460,483	401,411	413,453	425,857	438,633	451,792
Ballroom	-	269,569	253,193	147,658	152,088	156,651	161,351	166,192
Pool	158,221	141,490	139,467	268,636	276,695	284,996	293,546	302,352
Beach	540,580	607,086	538,202	598,948	616,916	635,423	654,486	674,121
Beach Park	-	26,160	19,560	253,787	261,401	269,243	277,320	285,640
Pier	52,633	33,749	33,749	27,834	28,669	29,529	30,415	31,327
Non-Departmental	18,968	13,000	13,000	13,000	13,390	13,792	14,206	14,632
Capital Outlay	3,879	20,465	3,000	9,975	10,274	10,582	10,899	11,226
subtotal operating expenses	1,113,618	1,958,422	1,682,202	2,068,484	2,130,538	2,194,455	2,260,289	2,328,098
Principal	-	-	-	250,000	500,000	500,000	500,000	500,000
Interest	-	30,000	30,000	50,000	57,500	52,500	47,500	42,500
Transfers out - cash advance repayment	-	-	-	50,000	75,000	100,000	100,000	160,000
subtotal	1,113,618	1,988,422	1,712,202	2,418,484	2,763,038	2,846,955	2,907,789	3,030,598
Reserve for future use	-	-	185,207	-	-	-	-	-
Total Uses of Funds	1,113,618	1,988,422	1,897,409	2,418,484	2,763,038	2,846,955	2,907,789	3,030,598

Golf Course Five Year Financial Plan

Golf Fund 5-Yr Forecast								
Golf Fund	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2014-2015 Forecast	FY 2015-2016 Forecast	FY 2016-2017 Forecast	FY 2017-2018 Forecast
Source of Funds								
General Government	-	-	-	-				
Culture/Recreation	1,148,008	1,593,810	965,697	1,135,628	1,185,165	1,206,313	1,227,863	1,249,823
Interest & other Earnings	-	-	-	-				
Disposition of Fixed Assets	-	-	-	-				
Intergovernmental								
Donations	12,784	-	-	-				
Other Miscellaneous Rev	13,687	-	-	-				
Transfers In	-	-	-	285,770				
subtotal	1,174,479	1,593,810	965,697	1,421,398	1,185,165	1,206,313	1,227,863	1,249,823
Use of Fund Balance	107,503	-	87,002	-	-	-	-	-
Total Sources of Funds	1,281,982	1,593,810	1,052,699	1,421,398	1,185,165	1,206,313	1,227,863	1,249,823
Use of Funds								
Golf Course	1,067,535	1,211,814	1,027,915	1,086,386	1,097,831	1,117,434	1,137,455	1,157,851
Restaurant /Clubhouse	64,855	9,164	4,914	-	5,000	5,000	5,000	5,000
Non-Departmental	66,860	58,703	15,000	16,462	15,300	15,606	15,918	16,236
Repayment cash advance	-	-	-	110,000				
Debt Payments- Principal	-	25,000	-	-				
Debt Payments- Interest	16,598	23,000	-	-				
Capital Outlay	66,134	4,870	4,870	-				
Reserve for future capital use	-	-	-	-				
Depreciation	-	-	-	-				
subtotal	1,281,982	1,332,551	1,052,699	1,212,848	1,118,131	1,138,040	1,158,373	1,179,087
Reserve for future use	-	261,259	-	208,550	67,034	68,273	69,490	70,736
Total Uses of Funds	1,281,982	1,593,810	1,052,699	1,421,398	1,185,165	1,206,313	1,227,863	1,249,823

Electric Fund Five Year Financial Plan

Electric Fund 5-Yr Forecast								
Electric Fund	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
	Actuals	Current Amended Budget	Estimated	Adopted Budget	Forecast	Forecast	Forecast	Forecast
Source of Funds								
General Government	82,994	71,500	71,500	71,500	73,645	73,645	73,645	73,645
Physical Environment	52,786,279	53,980,000	53,980,000	49,549,383	50,240,571	49,898,911	49,517,022	50,193,785
Violations of Local Ordinance	31,927	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Interest & Other Earnings	113,608	219,665	219,665	219,665	150,000	110,000	90,000	90,000
Sale of Surplus Material	22,903	-	-	-	-	-	-	-
Other Miscellaneous Rev	1,375,510	590,000	590,000	177,000	-	-	-	-
Contribution from Enterprise Transfers In	1,651,731	1,691,677	1,691,677	1,691,677	1,693,189	1,693,189	1,693,189	1,693,189
	-	8,600	-	155,409	-	-	-	-
subtotal	56,064,952	56,601,442	56,592,842	51,904,634	52,197,405	51,815,745	51,413,856	52,090,619
Use of Fund Balance	1,756,212	13,225,977	6,623,291	8,483,635	10,219,744	7,426,685	8,970,473	7,798,502
Total Sources of Funds	57,821,164	69,827,419	63,216,133	60,388,269	62,417,149	59,242,430	60,384,329	59,889,121
Use of Funds								
					3.0%	3.0%	3.0%	3.0%
Administration	866,640	1,243,010	1,199,078	1,198,067	1,234,009	1,271,029	1,309,160	1,348,435
Engineering	1,602,084	1,801,994	1,859,304	1,562,107	1,608,970	1,657,239	1,706,956	1,758,165
Power Plant	3,046,013	3,508,559	3,434,197	3,130,382	3,224,293	3,321,022	3,420,653	3,523,273
System Operation	34,047,054	33,630,716	33,636,271	31,507,618	33,053,788	33,522,183	33,982,405	34,447,599
Transmission & Distrib.	5,793,364	6,491,932	6,349,793	4,897,579	5,044,506	5,195,842	5,351,717	5,512,268
Customer Service	1,515,307	2,376,575	2,266,241	1,514,417	1,559,850	1,606,645	1,654,844	1,704,490
Non-Departmental Other	3,584,307	2,838,692	2,799,542	3,114,460	3,207,894	3,304,131	3,403,255	3,505,352
Contribution to General Fund	4,484,451	4,459,183	4,459,183	4,141,958	4,141,958	4,141,958	4,141,958	4,141,958
Depreciation	1,711,881	3,700,000	3,700,000	1,711,881	1,711,881	1,711,881	1,711,881	1,711,881
Subtotal Operating Expenses	56,651,101	60,050,661	59,703,609	52,778,469	54,787,149	55,731,930	56,682,829	57,653,421
Transfers Out - Park of Commerce	-	-	-	-	100,000	-	-	100,000
Capital Outlay - operating	-	7,344,708	1,041,324	725,500	1,211,500	675,000	-	-
Capital Outlay - bond proceeds	-	-	-	5,580,000	4,050,000	610,000	1,520,000	-
Debt Payments- Principal	-	1,250,850	1,290,000	635,000	1,582,500	1,582,500	1,582,500	1,582,500
Debt Payments- Interest	1,170,063	1,181,200	1,181,200	669,300	686,000	643,000	599,000	553,200
subtotal	57,821,164	69,827,419	63,216,133	60,388,269	62,417,149	59,242,430	60,384,329	59,889,121
Reserve for future use	-	-	-	-	-	-	-	-
Total Uses of Funds	57,821,164	69,827,419	63,216,133	60,388,269	62,417,149	59,242,430	60,384,329	59,889,121

Water Fund Five Year Financial Plan

Water Fund 5-Yr Forecast								
Water Fund	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
	Actuals	Current Amended Budget	Estimated	Adopted Budget	Forecast	Forecast	Forecast	Forecast
Revenue change assumptions:					5.00%	5.00%	5.00%	5.00%
Source of Funds								
General Government	-	-	-	-	-	-	-	-
Physical Environment	11,779,931	12,640,000	12,640,000	12,244,470	12,856,694	13,499,528	14,174,505	14,883,230
Violation of Lake Worth Ordinance	200	500	500	500	500	500	500	500
Interest & other Earnings	72,290	175,320	175,320	107,838	107,838	107,838	107,838	107,838
Spec Assess/Impact	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Advance Reimbursement	-	-	-	166,667	333,333	333,333	333,333	333,333
Grants/Aid	-	-	-	-	-	-	-	-
Other Miscellaneous Rev	183,180	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
subtotal	12,035,601	12,820,820	12,820,820	12,524,475	13,303,365	13,946,199	14,621,176	15,329,901
Use of Fund Balance	-	6,100,761	3,191,667	9,033,816	7,200,397	6,017,962	2,588,949	2,221,169
Total Sources of Funds	12,035,601	18,921,581	16,012,487	21,558,291	20,503,762	19,964,161	17,210,125	17,551,069
Use of Funds								
Administration	-	-	-	-	-	-	-	-
Pumping	274,870	302,000	302,000	405,459	418,434	432,242	446,938	462,134
Water Treatment Plant	4,148,279	5,454,929	5,469,787	4,637,314	4,785,708	4,943,636	5,111,720	5,285,519
Transmission & Distrib.	1,108,099	1,451,381	2,511,832	1,390,181	1,434,667	1,482,011	1,532,399	1,584,501
Customer Service	-	-	-	-	-	-	-	-
Non-Departmental Other	2,763,879	3,033,038	2,593,388	1,574,804	1,625,198	1,678,829	1,735,909	1,794,930
Contribution to General Fund	-	-	-	1,030,564	1,063,542	1,098,639	1,135,993	1,174,616
Transfers Out - to Master Plan Project Fund	-	-	-	6,151,797	4,461,856	3,035,625	700,000	1,382,781
Transfers Out - Park of Commerce	-	-	-	-	50,000	550,000	-	630,875
Capital Outlay	-	4,956,183	1,372,281	2,506,400	2,230,900	2,238,300	1,970,000	580,000
Debt Payments- Principal	-	1,411,350	1,522,000	1,034,214	1,582,500	1,627,500	1,670,000	1,717,500
Debt Payments- Interest	1,396,276	1,252,700	1,181,200	770,984	728,573	684,956	640,200	594,171
Depreciation	2,056,575	1,060,000	1,060,000	2,056,574	2,122,384	2,192,423	2,266,965	2,344,042
subtotal	11,747,978	18,921,581	16,012,487	21,558,291	20,503,762	19,964,161	17,210,125	17,551,069
Reserve for future use	287,623	-	-	-	-	-	-	-
Total Uses of Funds	12,035,601	18,921,581	16,012,487	21,558,291	20,503,762	19,964,161	17,210,125	17,551,069

Local Sewer Fund Five Year Financial Plan

Local Sewer Fund 5-Yr Forecast								
Local Sewer Fund	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
	Actuals	Current Amended Budget	Estimated	Adopted Budget	Forecast	Forecast	Forecast	Forecast
Revenue change assumptions:				-10.00%	0.00%	0.00%	5.00%	5.00%
Source of Funds								
General Government	-	-	-	-	-	-	-	-
Physical Environment	7,736,162	7,825,000	7,825,000	6,352,524	6,352,524	6,352,524	6,670,150	7,003,658
Interest & other Earnings	32,219	64,000	64,000	73,412	73,412	73,412	73,412	73,412
Spec Assess/Impact	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Disp of Fixed Assets	-	-	-	-	-	-	-	-
Other Miscellaneous Rev	4,983	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
subtotal	7,773,364	7,894,000	7,894,000	6,430,936	6,430,936	6,430,936	6,748,562	7,082,070
Use of Fund Balance	-	3,110,156	2,823,509	4,922,756	1,658,578	2,296,471	1,270,827	1,490,039
Total Sources of Funds	7,773,364	11,004,156	10,717,509	11,353,692	8,089,514	8,727,407	8,019,389	8,572,109
Use of Funds								
Administration	-	-	-	-	-	-	-	-
Pumping	372,724	483,720	453,540	538,893	587,932	637,907	658,957	691,905
Sewer Collection	1,025,456	1,211,532	3,810,645	1,256,043	1,370,343	1,486,822	1,535,887	1,612,682
Sewer Treatment & Disposal	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-
Non-Departmental Other	4,466,220	4,357,506	4,087,506	3,379,412	3,686,938	4,000,328	4,132,339	4,338,956
Contribution to General Fund	-	-	-	595,817	650,036	705,289	728,564	764,992
Transfers Out - to Master Plan Project Fund	-	-	-	4,225,014	-	450,000	-	-
Transfers Out - Park of Commerce	-	-	-	-	625,575	541,688	-	-
Capital Outlay	-	3,975,298	1,389,718	755,000	535,000	240,000	265,000	430,000
Debt Payments- Principal	-	255,000	255,000	-	-	-	-	-
Debt Payments- Interest	53,257	191,100	191,100	-	-	-	-	-
Depreciation	603,513	530,000	530,000	603,513	633,689	665,373	698,642	733,574
subtotal	6,521,170	11,004,156	10,717,509	11,353,692	8,089,514	8,727,407	8,019,389	8,572,109
Reserve for future use	1,252,194	-	-	-	-	-	-	-
Total Uses of Funds	7,773,364	11,004,156	10,717,509	11,353,692	8,089,514	8,727,407	8,019,389	8,572,109

Regional Sewer Fund Five Year Financial Plan

Regional Sewer Fund 5-Yr Forecast								
Regional Sewer Fund	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
	Actuals	Current Amended Budget	Estimated	Adopted Budget	Forecast	Forecast	Forecast	Forecast
Rate per 1000 gallons			\$ 1.44	\$ 1.57	\$ 1.57	\$ 1.57	\$ 1.57	\$ 1.57
Source of Funds								
Physical Environment	7,554,445	7,114,357	7,114,357	4,947,692	4,947,692	4,947,692	4,947,692	4,947,692
Disposition of Fixed Assets								
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Interest & other Earnings	24,311	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Transfers In								
Capital Contributions								
subtotal	7,578,756	7,154,357	7,154,357	4,987,692	4,987,692	4,987,692	4,987,692	4,987,692
Use of Fund Balance	-	2,800,872	3,091,895	389,557	1,188,419	940,725	1,237,146	1,548,388
Total Sources of Funds	7,578,756	9,955,229	10,246,252	5,377,249	6,176,111	5,928,417	6,224,838	6,536,080
Use of Funds								
Transmission & Distribution	-	-	-	-	-	-	-	-
Pumping	5,267,163	4,235,840	4,283,896	4,306,384	4,521,703	4,747,788	4,985,178	5,234,437
Non-Department Other	1,312,111	4,843,389	4,843,389	641,714	673,800	707,490	742,864	780,007
Transfers Out	-	-	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-	-	-
Debt Payments- Interest	32,413	-	-	-	-	-	-	-
Reserve for Renewal & Replacement								
Capital Outlay	-	-	242,967	-	530,000	-	-	-
Depreciation	429,151	876,000	876,000	429,151	450,609	473,139	496,796	521,636
subtotal	7,040,838	9,955,229	10,246,252	5,377,249	6,176,111	5,928,417	6,224,838	6,536,080
Reserve for future use	537,918	-	-	-	-	-	-	-
Total Uses of Funds	7,578,756	9,955,229	10,246,252	5,377,249	6,176,111	5,928,417	6,224,838	6,536,080

Refuse Fund Five Year Financial Plan

Refuse Fund - 5-Yr Forecast								
Refuse Fund	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
	Actuals	Current	Estimated	Adopted Budget	Forecast	Forecast	Forecast	Forecast
		Amended						
		Budget						
Revenue change assumptions					5.00%	5.00%	0.00%	0.00%
Residential Rate per ERU:			\$ 245.86	\$ 245.86	\$ 258.15	\$ 271.06	\$ 271.06	\$ 271.06
Source of Funds								
Taxes	6,146	5,150	5,150	5,150	5,150	5,150	5,150	5,150
Franchise Fees	4,340	5,200	5,200	5,200	5,200	5,200	5,200	5,200
Physical Environment	-	-	-	-	-	-	-	-
Residential user fees	3,410,152	3,144,600	3,144,600	3,144,600	3,301,830	3,466,922	3,466,922	3,466,922
Commercial user fees	1,492,682	1,445,000	1,445,000	1,445,000	1,517,250	1,593,113	1,593,113	1,593,113
Other user fees	578,547	503,000	503,000	503,000	528,150	554,558	554,558	554,558
Interest & other Earnings	50,156	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Disp of Fixed Assets	-	-	-	-	-	-	-	-
Sale of Surplus Material	22,700	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
subtotal	5,564,723	5,114,450	5,114,450	5,114,450	5,369,080	5,636,442	5,636,442	5,636,442
Use of Fund Balance	-	-	-	311,246	444,358	-	-	-
Total Sources of Funds	5,564,723	5,114,450	5,114,450	5,425,696	5,813,438	5,636,442	5,636,442	5,636,442
Use of Funds					3.00%	3.00%	3.00%	3.00%
Refuse, Collection	(823)	-	-	-	-	-	-	-
Residential Collection	1,684,868	1,871,207	1,723,030	2,019,592	2,080,180	2,142,585	2,206,863	2,273,069
Commercial Collection	824,282	1,005,504	932,868	975,548	1,004,814	1,034,959	1,066,008	1,097,988
Recycling	566,111	494,669	524,589	593,694	611,505	629,850	648,745	668,208
Rolloffs	438,807	317,010	478,135	436,285	449,374	462,855	476,740	491,043
Non-Department Other	816,838	645,858	643,773	385,499	397,064	408,976	421,245	433,883
Contribution to General Fund	-	-	-	439,651	452,841	466,426	480,419	494,831
Capital Outlay	-	45,000	45,000	-	-	-	-	-
Transfers Out (SWA Annual Assessment refund)	-	185,674	-	255,174	-	-	-	-
Debt Payments- Principal	-	103,200	103,200	-	-	-	-	-
Debt Payments- Interest	17,356	5,000	5,000	-	-	-	-	-
Vehicle Replacement contribution	-	-	-	240,000	735,000	200,000	-	-
Depreciation	80,253	250,000	250,000	80,253	82,661	85,140	87,695	90,325
subtotal	4,427,692	4,923,122	4,705,595	5,425,696	5,813,438	5,430,791	5,387,715	5,549,346
Reserve for future use	1,137,031	191,328	408,855	-	-	205,651	248,727	87,096
Total Uses of Funds	5,564,723	5,114,450	5,114,450	5,425,696	5,813,438	5,636,442	5,636,442	5,636,442

Stormwater Five Year Financial Plan

Stormwater Fund - 5 Yr Forecast								
Stormwater Fund	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2014-2015 Forecast	FY 2015-2016 Forecast	FY 2016-2017 Forecast	FY 2017-2018 Forecast
Revenue Rate per ERU:			\$ 75.60	\$ 75.60	\$ 75.60	\$ 75.60	\$ 75.60	\$ 75.60
Source of Funds								
Taxes	5,886	-	-	-	-	-	-	-
Physical Environment	1,931,032	2,107,000	2,107,000	2,107,000	2,107,000	2,107,000	2,107,000	2,107,000
Disposition of Fixed Assets	(64,545)	-	-	-	-	-	-	-
Grant Revenue								
Interest & other Earnings	38,189	46,936	46,936	46,936	46,936	46,936	46,936	46,936
Misc. Revenue	18,630	-	-	-	-	-	-	-
Transfers In								
subtotal	1,929,192	2,153,936	2,153,936	2,153,936	2,153,936	2,153,936	2,153,936	2,153,936
Use of Fund Balance	449,168	2,992,324	863,446	2,086,340	1,036,623	343,384	401,804	821,976
Total Sources of Funds	2,378,360	5,146,260	3,017,382	4,240,276	3,190,559	2,497,320	2,555,740	2,975,912
Use of Funds								
Stormwater	1,705,813	1,783,849	1,677,927	1,254,765	1,292,408	1,331,180	1,371,116	1,412,249
Non-Department Other	196,198	308,648	308,648	140,351	144,562	148,898	153,365	157,966
Contribution to General Fund				164,071	168,993	174,063	179,285	184,663
Transfers Out	200,000	166,000	-	-	-	-	-	-
Transfers Out - to Master Plan Project Fund	-	-	-	2,106,960	739,957	-	-	-
Transfers Out - Park of Commerce	-	-	-	-	360,000	360,000	360,000	720,000
Capital Outlay	-	2,675,763	818,807	297,780	200,000	190,000	190,000	190,000
Depreciation	276,349	212,000	212,000	276,349	284,639	293,179	301,974	311,033
subtotal	2,378,360	5,146,260	3,017,382	4,240,276	3,190,559	2,497,320	2,555,740	2,975,912
Reserve for future use	-	-	-	-	-	-	-	-
Total Uses of Funds	2,378,360	5,146,260	3,017,382	4,240,276	3,190,559	2,497,320	2,555,740	2,975,912

Fund Summaries

General Fund

General Fund (Fund 001) - is the general operating fund of the City. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not required to be paid through other funds are paid from this fund.

General Fund Revenues							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Ad valorem	6,082,587	5,879,132	5,529,126	5,529,126	5,788,123	258,997	4.68%
Ad valorem - Fire Services	-	-	-	-	-	-	-
Special Assessment	-	-	-	-	-	-	-
Sales, Use & Fuel	800,974	814,245	800,000	800,000	813,000	13,000	1.63%
Franchise Fees	43,337	42,836	41,600	41,600	41,600	-	-
Utility Services Taxes	4,871,162	4,281,257	4,292,000	4,292,000	4,259,000	(33,000)	-0.77%
Business Licenses	391,037	494,086	550,000	600,000	660,000	110,000	20.00%
Permits	44,978	76,471	78,000	68,000	138,000	60,000	76.92%
Grants	-	-	-	-	-	-	-
State Shared Revenues	4,318,262	4,374,479	4,305,500	4,305,500	4,657,500	352,000	8.18%
Shared revenue local units	1,136,585	666,955	778,055	778,055	1,031,243	253,188	32.54%
General Government	161,717	219,413	194,290	191,110	244,790	50,500	25.99%
Public Safety	307,688	241,554	345,000	345,000	395,000	50,000	14.49%
Physical Environment	666,769	700,124	660,000	660,000	660,000	-	-
Transportation	30,203	10,552	33,000	33,000	33,000	-	-
Culture/Recreation	119,891	130,725	132,940	132,940	132,940	-	-
Judgments & Fines	72,135	72,205	72,000	72,000	72,000	-	-
Violations of Local Ordinances	268,005	181,653	208,700	158,000	211,500	2,800	1.34%
Interest & other Earnings	77,931	45,848	61,051	61,051	61,000	(51)	-0.08%
Rents & Royalties	28,256	811	21,300	21,300	21,300	-	-
Sale of Surplus Material	498	104,100	-	-	-	-	-
Donations	-	1,009	-	-	-	-	-
Other Miscellaneous Revenue	68,590	92,568	10,000	10,000	10,000	-	-
General Government Surcharge	3,673,238	3,684,444	3,537,104	3,478,403	3,478,403	(58,701)	-1.66%
Franchise Fees	6,487,080	6,380,754	6,374,998	6,374,998	6,372,061	(2,937)	-0.05%
Non-Operating Sources/Reimbursements	382,152	332,135	171,330	171,330	169,999	(1,331)	-0.78%
Transfers In	930,185	538,620	517,181	331,507	265,541	(251,640)	-48.66%
Debt Loan Proceeds	-	-	-	-	-	-	-
subtotal	30,963,260	29,365,976	28,713,175	28,454,920	29,516,000	802,825	2.80%
Use of Fund Balance	-	-	164,243	396,311	372,060	207,817	-
Total Sources of Funds	30,963,260	29,365,976	28,877,418	28,851,231	29,888,060	1,813,467	3.50%

Fund Summaries

General Fund (continued)

General Fund Expenditures							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-2014 % Change
Use of Funds							
City Commission	176,386	185,697	214,130	212,282	226,981	12,851	6.00%
City Manager	336,071	525,005	370,430	353,426	472,562	102,132	27.57%
City Clerk	442,862	399,985	424,875	421,989	424,856	(19)	0.00%
Internal Auditor	-	45,620	204,384	201,245	223,905	19,521	9.55%
City Attorney	715,557	1,046,648	655,795	660,342	590,085	(65,710)	-10.02%
Finance / OMB	1,626,710	1,463,605	1,432,923	1,441,420	1,452,902	19,979	1.39%
Human Resources / Personnel	202,701	171,342	240,011	237,204	200,443	(39,568)	-16.49%
Human Resources / Benefits	174,026	120,367	151,435	142,836	-	(151,435)	-100.00%
Community Sustainability - Administration	152,471	221,903	262,361	271,780	219,746	(42,615)	-16.24%
Community Sustainability / Business Licenses	108,888	94,815	97,039	95,492	105,652	8,613	8.88%
Community Sustainability / Planning & Zoning	273,998	376,346	518,164	533,001	562,156	43,992	8.49%
Community Sustainability / Code Enforcement	655,605	706,858	718,613	701,862	894,745	176,132	24.51%
Public Safety - Police Services	15,212,788	14,346,352	14,825,304	14,823,304	15,057,593	232,289	1.57%
Public Safety - Fire Services	2,101,918	2,061,277	2,624,012	2,597,987	2,890,607	266,595	10.16%
Public Services - Administration	176,729	243,654	297,955	279,808	234,475	(63,480)	-21.31%
Public Services - Streets Maintenance	850,688	523,186	449,344	449,344	578,549	129,205	28.75%
Public Services - Parking	2,077	23,005	46,256	46,442	11,998	(34,258)	-74.06%
Public Services - Grounds Maintenance	1,936,333	1,697,872	1,719,115	1,753,907	1,575,253	(143,862)	-8.37%
Public Services - Cemetery	410,170	309,388	329,204	300,521	282,872	(46,332)	-14.07%
Public Services - Facilities Management	9,577	-	-	-	-	-	-
Facilities Management- Custodial	278,952	81,190	86,911	87,200	86,385	(526)	-0.61%
Facilities Management- Maintenance	752,911	840,897	941,230	938,398	971,047	29,817	3.17%
Leisure Services - Library	557,844	532,728	516,828	524,311	491,574	(25,254)	-4.89%
Leisure Services - Recreation	2,065	-	-	-	-	-	-
Leisure Services - Recreation / Athletics	608,786	376,456	364,591	387,834	407,509	42,918	11.77%
Leisure Services - Rec / Facility Rentals	298,178	277,221	308,283	309,017	487,533	179,250	58.14%
Leisure Services - Rec / Community Programs	-	260,508	322,587	324,641	457,725	135,138	41.89%
Aquatics - moved to Beach Fund	1,105	-	-	-	-	-	-
Non-Departmental	216,481	128,991	105,860	105,860	103,985	(227,144)	-1.77%
Transfer Out - Capital Projects	-	148,000	-	-	-	-	100.00%
Transfers Out- CRA / Debt Service (2010)	1,147,789	686,778	557,778	557,778	622,290	64,512	11.57%
Transfer Out - Golf Fund	-	-	-	-	254,632	254,632	100.00%
Transfer Out - Beach Fund	-	-	-	-	-	-	-
Transfer Out - Grants	18,517	18,520	92,000	92,000	-	(92,000)	-100.00%
subtotal	29,448,183	27,914,214	28,877,418	28,851,231	29,888,060	1,010,642	3.50%
Reserve for future use	1,515,077	1,451,762	-	-	-	-	-
Total Uses of Funds	30,963,260	29,365,976	28,877,418	28,851,231	29,888,060	1,796,015	3.50%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	2,473,770	3,823,324	3,823,325	3,595,130	(228,194)
Repayment of Advances	-	-	270,324	-	-
Use of fund balance	-	(164,243)	(396,311)	(372,060)	(207,817)
Excess Revenues over Expenditures	1,451,762	-	-	-	-
Reserve for future capital projects	(102,208)	(102,208)	(102,208)	-	102,208
Transfer Out - Self Insurance	(5,193,918)	-	-	-	-
Emergency Reserve	5,193,918	-	-	-	-
Estimated Remaining Fund Balance	3,823,324	3,556,873	3,595,130	3,223,070	(333,803)

Fund Summaries

Special Revenue Funds

Special Revenue Funds are established to account for revenues and expenditures that are restricted by law or contract. The City operates the following Special Revenue Funds:

Building Permit Fund (Fund 103) - is used to account for the enforcement and interpretation of the Florida Building Codes, Local Codes, Florida Statutes, and Federal Statutes regarding new construction within corporate limits of the City of Lake Worth. Florida Statute 553.80 (7)

Building Permit Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
<u>Source of Funds</u>							
Permits	686,689	740,624	525,000	600,000	625,000	100,000	19.05%
Plan Review	-	-	-	-	-	-	-
General Government	503	1,756	100	100	100	-	-
Other Miscellaneous Revenue	428	1,442	815	-	-	(815)	-100.00%
Transfers In	-	-	-	-	23,985	23,985	100.00%
subtotal	687,620	743,822	525,915	600,100	649,085	123,170	23.42%
Use of Fund Balance	-	-	177,373	-	-	(177,373)	-
Total Sources of Funds	687,620	743,822	703,288	600,100	649,085	(54,203)	-7.71%
<u>Use of Funds</u>							
Building Services	469,609	512,638	703,288	561,674	595,922	(107,366)	-15.27%
Non-Departmental	154	220	-	-	220	220	100.00%
Transfers Out	-	-	-	-	-	-	-
subtotal	469,763	512,858	703,288	561,674	596,142	(107,146)	-15.24%
Reserve for future use	217,857	230,964	-	38,426	52,943	52,943	-
Total Uses of Funds	687,620	743,822	703,288	600,100	649,085	(54,203)	-7.71%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	376,748	607,712	607,712	646,138	38,426	6.32%
Reserve for future use	230,964	(177,373)	38,426	52,943	230,316	-129.85%
Estimated Remaining Fund Balance	607,712	430,339	646,138	699,081	268,742	

Fund Summaries

Special Revenue Funds (continued)

Beach Fund (Fund 140) – The Beach Fund is used to account for the revenues and expenditures of the beach, pier, pool, beach parking and casino building (Ord. 36-2010).

Beach Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
hourly parking rates					\$ 2.00		
Source of Funds							
Transportation - Public Parking	679,733	562,697	756,779	852,779	981,000	224,221	29.63%
Transportation - Permit & Decal Parking	25,720	25,740	115,219	30,419	21,880		
Violations	58,342	51,735	91,667	91,667	100,000	8,333	9.09%
Culture/Recreation - beach concessions	151,273	128,647	22,000	22,000	22,440	440	2.00%
Culture/Recreation - pool fees	-	-	-	-	8,000		
Culture/Recreation - ballroom rental	-	-	120,000	120,000	166,000		
Rents & Royalties	184,747	100,984	449,768	580,544	659,015	209,247	46.52%
Donations	400	-	-	-	-	-	-
Misc. Revenue	1,289	329	-	-	-	-	-
Transfers (refund of SWA annual assessment)	-	-	-	-	26,675		
subtotal operating revenues	1,101,504	870,132	1,555,433	1,697,409	1,985,010		
Transfer in from General Fund							
Advance	-	-	200,000	200,000	-	(200,000)	-100.00%
subtotal	1,101,504	870,132	1,755,433	1,897,409	1,985,010	229,577	13.08%
Use of Fund Balance	-	243,486	232,989	-	433,474	200,485	
Total Sources of Funds	1,101,504	1,113,618	1,988,422	1,897,409	2,418,486	430,064	21.63%
Use of Funds							
Beach Parking	20,181	133,304	204,157	221,548	347,235	143,078	70.08%
Casino Building	84,971	206,033	642,746	460,483	401,411	(241,335)	-37.55%
Ballroom	-	-	269,569	253,193	147,658	(121,911)	-45.22%
Pool	163,065	158,221	141,490	139,467	268,636	127,146	89.86%
Beach	464,034	540,580	607,086	538,202	598,948	(8,138)	-1.34%
Beach Park	-	-	26,160	19,560	253,787	227,627	870.13%
Pier	85,944	52,633	33,749	33,749	27,834	(5,915)	-17.53%
Non-Departmental	4,117	18,968	13,000	13,000	13,000	-	-
Capital Outlay	2,700	3,879	20,465	3,000	9,975	(10,490)	-51.26%
subtotal operating expenses	825,012	1,113,618	1,958,422	1,682,202	2,068,484		
Principal	-	-	-	-	250,000	250,000	100.00%
Interest	-	-	30,000	30,000	50,000	20,000	66.67%
Transfers out - cash advance repayment	-	-	-	-	50,000	50,000	100.00%
subtotal	825,012	1,113,618	1,988,422	1,712,202	2,418,484	430,062	21.63%
Reserve for future use	276,492	-	-	185,207	-	-	
Total Uses of Funds	1,101,504	1,113,618	1,988,422	1,897,409	2,418,484	430,062	21.63%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	275,151	316,665	316,665	501,872	185,207	58.49%
Advance due to other funds	285,000	-	-	-	-	-
Use of fund balance	(243,486)	(232,989)	185,207	(433,474)	(200,485)	86.05%

Estimated Remaining Fund Balance	316,665	83,676	501,872	68,398	(15,278)
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Capital Outlay	2,700	3,879	20,465	3,000	9,975	0
Beach Parking	-	-	17,465	-	9,975	-
Ballroom	-	-	3,000	3,000	-	-
Beach	2,700	3,879	-	-	-	-

Fund Summaries

Special Revenue Funds (continued)

Parking Improvement Fund (Fund 150) – Established by the City Commission to account for funds from development assessments for parking on downtown area properties. The monies are used for parking lot maintenance, striping and installation of parking meters to control parking in the Downtown core area (Sec. 23.21-006 Code of Ordinances).

Parking Special Revenue Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
<u>Source of Funds</u>							
Charges for services	-	-	-	-	-	-	-
Interest & other Earnings	3	5	-	-	-	-	-
Disp of Fixed Assets						-	-
Other Miscellaneous Rev						-	-
Transfer in	-	-				-	-
subtotal	3	5	-	-	-	-	-
Use of Fund Balance	112	-	150,494	82,500	67,998	(82,496)	
Total Sources of Funds	115	5	150,494	82,500	67,998	(82,496)	-54.82%
<u>Use of Funds</u>							
Parking	112	-	67,994	-	67,998	4	0.01%
Barricade Control	-	-	-	-	-	-	-
Non-Departmental	3	1	82,500	82,500	-	(82,500)	-100.00%
subtotal	115	1	150,494	82,500	67,998	(82,496)	-54.82%
Reserve for future use	-	4	-	-	-	-	
Total Uses of Funds	115	5	150,494	82,500	67,998	(82,496)	-54.82%
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated		150,494	150,498	150,498	67,998	(82,500)	-54.82%
Use of fund balance		4	(150,494)	(82,500)	(67,998)	82,496	54.82%
Use of fund balance						-	
Estimated Remaining Fund Balance		150,498	4	67,998	-	(4)	0%

Fund Summaries

Special Revenue Funds (continued)

Foreclosure Fund (Fund 160) –Created by the City Commission to account for the costs and revenues associated with the City acquiring, maintaining and selling foreclosed properties. (Sec. 2 Code of Ordinances, Commission action 8/3/2004)

Code Remediation Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Interest & other Earnings	5,233	2,888	9,800	-	-	(9,800)	-100.00%
Disp of Fixed Assets	-	-	-	-	-	-	-
Other Miscellaneous Rev	76,550	39,464	43,000	-	-	(43,000)	-100.00%
Transfers In	-	-	100,000	100,000	202,411	102,411	102.41%
subtotal	81,783	42,352	152,800	100,000	202,411	49,611	32.47%
Use of Fund Balance	197,069	337,319	123,332	145,840	92,414	(30,918)	-
Total Sources of Funds	278,852	379,671	276,132	245,840	294,825	18,693	6.77%
Use of Funds							
Code Enforcement	107,634	131,816	274,332	244,040	294,825	20,493	7.47%
Non-Departmental	51,140	(4,429)	1,800	1,800	-	(1,800)	-100.00%
Transfers Out	120,078	252,284	-	-	-	-	-
subtotal	278,852	379,671	276,132	245,840	294,825	18,693	6.77%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	278,852	379,671	276,132	245,840	294,825	18,693	6.77%
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated		575,573	238,254	238,254	92,414	(145,840)	-61.21%
Use of fund balance		(337,319)	(123,332)	(145,840)	(92,414)	30,918	-25.07%
Estimated Remaining Fund Balance		238,254	114,922	92,414	-	(114,922)	

Footnote: Code Remediation Fund formerly Foreclosure Fund

Fund Summaries

Special Revenue Funds (continued)

Road Improvement Fund (Fund 170) – Created by the City Commission utilizing a franchise fee equivalent to 6% of the sales of sewer service within the City. The expenditures are for the construction, repair and maintenance of City streets. (Ord. 98-36).

Road Improvement Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Franchise Fees	349,753	381,450	358,000	358,000	358,000	-	-
Interest & other earnings	5,556	(1,301)	10,000	10,000	10,000	-	-
Transfers In	-	105,000	213,231	213,231	-	(213,231)	-100.00%
subtotal	355,309	485,149	581,231	581,231	368,000	(213,231)	-36.69%
Use of Fund Balance	632,893	50,414	290,474	290,374	798,267	507,793	
Total Sources of Funds	988,202	535,563	871,705	871,605	1,166,267	294,562	33.79%
Use of Funds							
Street improvements	329,322	8,574	290,605	290,605	618,895	328,290	112.97%
Non-Departmental	3,880	1,934	100	-	1,932	1,832	1832.00%
Capital projects	-	-	-	-	545,440	545,440	100.00%
Transfers Out - Capital Projects	550,000	525,055	581,000	581,000	-	(581,000)	-100.00%
Transfers Out	105,000	-	-	-	-	-	-
subtotal	988,202	535,563	871,705	871,605	1,166,267	294,562	33.79%
Reserve for future use	-	-	-	-	-	-	
Total Uses of Funds	988,202	535,563	871,705	871,605	1,166,267	294,562	33.79%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	1,139,055	1,088,641	1,088,641	798,267	(290,374)	-26.67%
Use of fund balance	(50,414)	(290,474)	(290,374)	(798,267)	(507,793)	174.82%
Estimated Remaining Fund Balance	1,088,641	798,167	798,267	-	(798,167)	

Fund Summaries

Special Revenue Funds (continued)

Grant Fund (Fund 180) – To account for the revenues and expenditures related to Federal, State and Local grants awarded to the City.

Grants Funds							
CATEGORY	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-14
	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget	Change between FY 14 Budget & FY 13 Budget	% Change
Source of Funds							
Federal Grants:							
Culture/Recreation		432,000	393,859	393,859	16,669	(377,190)	-95.77%
General Government		130,000	-	-	-	-	-
Physical Environment		318,406	672,785	672,785	1,837,396	1,164,611	173.10%
Public Safety		124,006	140,007	140,007	27,469	(112,538)	-80.38%
Transportation		96,532	-	-	-	-	-
Total Federal Grants		1,100,944	1,206,651	1,206,651	1,881,534	674,883	55.93%
State Grants - culture/recreation		111,000	-	-	-	-	-
Grants From Local Units - culture/recreation		276,352	275,000	275,000	-	(275,000)	-100.00%
Transfers In		53,520	92,000	92,000	-	(92,000)	-100.00%
subtotal	772,915	1,541,816	1,573,651	1,573,651	1,881,534	307,883	19.56%
Use of Fund Balance	180,552	275,000	179,040	179,040	0	(179,040)	
Total Sources of Funds	953,467	1,816,816	1,752,691	1,752,691	1,881,534	128,843	
Use of Funds							
CDBG - Sunset Ridge improvement		200,000	47,000	47,000	-	(47,000)	-100.00%
CDBG - Sunset Ridge equipment		-	43,952	43,952	-	(43,952)	-100.00%
CDBG - Street Calming		96,532	-	-	-	-	-
CDBG - Wimbeley Gym		200,000	120,000	120,000	-	(120,000)	-100.00%
CDBG - Infrastructure		226,253	672,785	672,785	1,047,396	374,611	55.68%
CDBG - Shuffleboard courts parking area, etc.		97,000	194,859	194,859	-	(194,859)	-100.00%
ARRA Justice Assistance Grant		142,526	143,718	143,718	27,469	(116,249)	-80.89%
DOJ-YEC Afterschool & Crime Prevention		-	77,039	77,039	-	(77,039)	-100.00%
EECGB from Refuse		122,163	-	-	-	-	-
ARRA Leap - Local Energy Assurance Plan		130,000	-	-	-	-	-
Bryant Park		111,000	401,664	401,664	-	(401,664)	-100.00%
Derelict vessel grant		-	11,250	11,250	-	(11,250)	-100.00%
PBC Drowning Prevention Coalition		5,000	-	-	-	-	-
PBC Bryant Park Water Front Access		300,000	-	-	-	-	-
Youth Empowerment Grant - 2011		71,352	-	-	-	-	-
State Aid to Library		-	10,424	10,424	16,669	6,245	59.91%
Urban and Community Forest Program		-	-	-	15,000	-	-
Cycle for Transportation Alternatives Program		-	-	-	775,000	-	-
Transfers Out		115,000	30,000	30,000	-	(30,000)	-100.00%
subtotal	953,467	1,816,816	1,752,691	1,752,691	1,881,534	128,843	7.35%
Reserve for future use		-	-	-	-	-	-
Total Uses of Funds	953,467	1,816,816	1,752,691	1,752,691	1,881,534	128,843	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated		324,039	179,040	179,040	-	(179,040)	-100.00%
Use of fund balance		(275,000)	(179,040)	(179,040)	(0)	179,040	-100.00%
Estimated Remaining Fund Balance		49,039	-	-	(0)	(0)	

Fund Summaries

Special Revenue Funds (continued)

Tree Beautification Fund (Fund 190) – Accounts for the collection of tree removal fees and donations to be used for the preservation, maintenance, relocation or restoration of tree ecosystems on public or private land within the city limits. (Sec. 23.21.13.12 City Code)

Tree Beautification Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Intergovernmental						-	-
Donations	2,266	-	1,000	1,000	1,000	-	-
Transfers In	-	-	-	-	-	-	-
subtotal	2,266	-	1,000	1,000	1,000	-	-
Use of Fund Balance	3,140	1,550	10,688	9,138	-	(10,688)	-
Total Sources of Funds	5,406	1,550	11,688	10,138	1,000	(10,688)	-91.44%
Use of Funds							
Grounds	5,406	1,550	11,688	10,138	1,000	(10,688)	-91.44%
Capital Outlay						-	-
Transfers Out						-	-
subtotal	5,406	1,550	11,688	10,138	1,000	(10,688)	-91.44%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	5,406	1,550	11,688	10,138	1,000	(10,688)	-91.44%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	10,688	9,138	9,138	-	(9,138)	-100.00%
Use of fund balance	(1,550)	(10,688)	(9,138)	-	10,688	-100.00%
					-	
Estimated Remaining Fund Balance	9,138	(1,550)	-	-	1,550	

Fund Summaries

Special Revenue Funds (continued)

Utility Conservation Fund (Fund 195) - Funded via a per kilowatt hour surcharge on utility bills. The proceeds go back to the community in the form of a grant program for low income and age-eligible customers who need to improve the energy efficiency of their owner-occupied homes. The suspension of the Utility Conservation surcharge is still in effect for FY 2014.

Utility Conservation Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-2014 % Change
Source of Funds							
Physical Environment	956,023	661,746	-	-	-	-	-
Interest & Other Earnings	2,423	3,008	3,000	3,000	-	(3,000)	-100.00%
subtotal	958,446	664,754	3,000	3,000	-	(3,000)	-100.00%
Use of Fund Balance	-	-	1,122,261	434,206	735,379	(386,882)	
Total Sources of Funds	958,446	664,754	1,125,261	437,206	735,379	(389,882)	-34.65%
Use of Funds							
Building Permits	-	-	-	-	-	-	
Administration	(11,909)	-	-	-	-	-	
Utility Conservation	579,435	632,008	1,124,761	436,706	734,909	(389,852)	-34.66%
Non-Departmental Other	874	26,123	500	500	470	(30)	-6.00%
subtotal	568,400	658,131	1,125,261	437,206	735,379	(389,882)	-34.65%
Reserve for future use	390,046	6,623	-	-	-	-	
Total Uses of Funds	958,446	664,754	1,125,261	437,206	735,379	(389,882)	-34.65%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	1,162,962	1,169,585	1,169,585	735,379	(434,206)	-37.12%
Reserve for future use	6,623	(1,122,261)	(434,206)	(735,379)	386,882	-34.47%
Estimated Remaining Fund Balance	1,169,585	47,324	735,379	-	(47,324)	

Fund Summaries

Special Revenue Funds (continued)

Golf Course Fund (Fund 404) – To account for the operation and maintenance of the municipal golf course, including restaurant operations.

Golf Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
General Government	-	-	-	-	-	-	-
Culture/Recreation	1,320,688	1,148,008	1,593,810	965,697	1,135,628	(458,182)	-28.75%
Interest & other Earnings	-	-	-	-	-	-	-
Disposition of Fixed Assets	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Donations	10,300	12,784	-	-	-	-	-
Other Miscellaneous Rev	330	13,687	-	-	-	-	-
Transfers In	103,569	-	-	-	285,770	285,770	100.00%
subtotal	1,434,887	1,174,479	1,593,810	965,697	1,421,398	(172,412)	-10.82%
Use of Fund Balance	234,594	107,503	-	87,002	-	-	-
Total Sources of Funds	1,669,481	1,281,982	1,593,810	1,052,699	1,421,398	(172,412)	-10.82%
Use of Funds							
Golf Course	1,100,381	1,067,535	1,211,814	1,027,915	1,086,386	(125,428)	-10.35%
Restaurant /Clubhouse	147,138	64,855	9,164	4,914	-	(9,164)	-100.00%
Non-Departmental	206,377	66,860	58,703	15,000	16,462	(42,241)	-71.96%
Repayment cash advance	-	-	-	-	110,000	110,000	100.00%
Debt Payments- Principal	53,769	-	25,000	-	-	(25,000)	-100.00%
Debt Payments- Interest	18,060	16,598	23,000	-	-	(23,000)	-100.00%
Capital Outlay	-	66,134	4,870	4,870	-	(4,870)	-100.00%
Reserve for future capital use	-	-	-	-	-	-	-
Depreciation	143,756	-	-	-	-	-	-
subtotal	1,669,481	1,281,982	1,332,551	1,052,699	1,212,848	(119,703)	-8.98%
Reserve for future use	-	-	261,259	-	208,550	(52,709)	-
Total Uses of Funds	1,669,481	1,281,982	1,593,810	1,052,699	1,421,398	(172,412)	-10.82%
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated		(1,888,601)	(1,996,104)	(1,996,104)	(208,550)	1,787,554	-89.55%
Advances forgiven		-	1,874,556	1,874,556	-	-	-
(Use of Fund Balance)/ Reserve for Future Use		(107,503)	261,259	(87,002)	208,550	(52,709)	-20.17%
Estimated Remaining Fund Balance		(1,996,104)	139,711	(208,550)	-	1,734,845	-109.73%
Capital Outlay							
* Golf Course	-	61,801	1,270	1,270	-	(1,270)	-100.00%
* Restaurant/Clubhouse	-	4,333	3,600	3,600	-	(3,600)	-100.00%
Non-Departmental							
Interfund Admin Services	50,761	50,369	43,703	-	-	(43,703)	-100.00%
Contribution to General Fund	136,041	-	-	-	-	-	-
Bank Service charges	19,575	16,491	15,000	15,000	16,462	1,462	9.75%
Total Non-Departmental	206,377	66,860	58,703	15,000	16,462	(42,241)	-71.96%

Fund Summaries

Special Revenue Funds (continued)

Simpkin Trust Fund - (Fund 605) – Funded from a bequest received in 1992 from the estate of Dorothy W. Simpkin. Use of the funds must be approved by the City Commission upon the recommendation of the Library Board or City Manager. All funds expended are to be used for library use only per City Code Section 13.5.

Simpkin Library Trust Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Interest & other Earnings	3,410	2,539	775	775	1,000	225	29.03%
Transfers In							-
subtotal	3,410	2,539	775	775	1,000	225	29.03%
Use of Fund Balance	2,819	101,860	109,758	109,758	62,528	-	
Total Sources of Funds	6,229	104,399	110,533	110,533	63,528	225	-42.53%
Use of Funds							
Non-Departmental	1,229	529	500	500	528	28	5.60%
Transfers Out	5,000	103,870	110,033	110,033	63,000	(47,033)	-42.74%
subtotal	6,229	104,399	110,533	110,533	63,528	(47,005)	-42.53%
Reserve for future use	-	-	-	-	-	47,230	
Total Uses of Funds	6,229	104,399	110,533	110,533	63,528	225	-99.80%
Fund Balance Analysis:							
Actual Available Fund Balance / Est.		606,705	504,845	504,845	395,087	(109,758)	-21.74%
Use of fund balance		(101,860)	(109,758)	(109,758)	(62,528)	47,230	-43.03%
Estimated Remaining Fund Balance		504,845	395,087	395,087	332,559	(62,528)	

Fund Summaries

Special Revenue Funds (continued)

Library Trust Fund (Fund 607) - Funded from monies received from bequests from various individuals and from used book sales. Use of the funds must be approved by the City Commission upon the recommendation of the Library Board or City Manager. All funds expended are to be for library use only per City Code Section 13.5.

Library Trust Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Interest & other Earnings	699	598	-	-	-	-	-
Sale of Surplus Material	1,660	1,524	1,800	1,800	1,800	-	-
Donations	155	10,008	-	-	-	-	-
Transfers In	-	-	2,194	2,194	-	(2,194)	-100.00%
subtotal	2,514	12,130	3,994	3,994	1,800	(2,194)	-54.93%
Use of Fund Balance	57,877	-	106,139	106,139	51,317	(54,822)	-
Total Sources of Funds	60,391	12,130	110,133	110,133	53,117	(59,210)	-153.76%
Use of Funds							
New Library Serve & PACs	-	-	-	-	-	-	-
Non-Departmental	391	117	100	100	117	17	17.00%
Transfers Out	60,000	-	110,033	110,033	53,000	(57,033)	-51.83%
subtotal	60,391	117	110,133	110,133	53,117	(57,016)	-51.77%
Reserve for future use	-	12,013	-	-	-	-	-
Total Uses of Funds	60,391	12,130	110,133	110,133	53,117	(57,016)	-151.77%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	162,465	174,478	174,478	68,339	(106,139)	-60.83%
Reserve for future use	12,013	(106,139)	(106,139)	(51,317)	54,822	-51.65%
Estimated Remaining Fund Balance	174,478	68,339	68,339	17,022	(51,317)	

Fund Summaries

Special Revenue Funds (continued)

Criminal Justice Fund (Fund 640) – To account for the monies received from court cost assessments for training of public safety personnel. Florida Statue 938.15

Criminal Justice Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
<u>Source of Funds</u>							
Judgements & Fines	9,517	6,437	-	6,000	6,000	6,000	100.00%
Transfers In						-	-
subtotal	9,517	6,437	-	6,000	6,000	6,000	100.00%
Use of Fund Balance	-	-	24,000	-	39,020	15,020	
Total Sources of Funds	9,517	6,437	24,000	6,000	45,020	21,020	87.58%
<u>Use of Funds</u>							
Administration	-	-	24,000	-	45,020	21,020	87.58%
Transfers Out						-	-
subtotal	-	-	24,000	-	45,020	21,020	87.58%
Reserve for future use	9,517	6,437	-	6,000	-	-	
Total Uses of Funds	9,517	6,437	24,000	6,000	45,020	21,020	87.58%

Fund Balance Analysis:

Actual Available Fund Balance / Estimated	26,583	33,020	33,020	39,020	6,000	18.17%
Reserve for future use	6,437	(24,000)	6,000	(39,020)	(15,020)	62.58%
Estimated Remaining Fund Balance	33,020	9,020	39,020	-	(9,020)	

Fund Summaries

Special Revenue Funds (continued)

State Forfeiture Fund (Fund 647) - To account for monies derived from the sale of assets forfeited due to commission of a crime. The proceeds may be spent for crime prevention, drug abuse education and safe neighborhood programs. Florida Statute 932.7055(5)(a)

State Forfeiture Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Confiscated Property	2,411	12,383	-	2,800	-	-	-
Interest & other Earnings	148	145	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
subtotal	2,559	12,528	-	2,800	-	-	-
Use of Fund Balance	28,337	-	36,408	1,800	47,197	10,789	-
Total Sources of Funds	30,896	12,528	36,408	4,600	47,197	10,789	29.63%
Use of Funds							
Administration	30,843	-	36,408	4,600	47,172	10,764	29.56%
Non-Departmental	53	25	-	-	25	25	-
Transfers Out	-	-	-	-	-	-	-
subtotal	30,896	25	36,408	4,600	47,197	10,789	29.63%
Reserve for future use	-	12,503	-	-	-	-	-
Total Uses of Funds	30,896	12,528	36,408	4,600	47,197	10,789	29.63%
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated		36,494	48,997	48,997	47,197	(1,800)	-3.67%
Reserve for future use		12,503	(36,408)	(1,800)	(47,197)	(10,789)	29.63%
Estimated Remaining Fund Balance		48,997	12,589	47,197	-	(12,589)	

Fund Summaries

Capital Projects Fund

Capital Project Funds are established to account for the revenues and expenditures associated with a major capital improvement project, particularly where there are multiple revenue sources and the design and construction covers multiple financial years.

General Capital Project Fund (Fund 301) – To account for general government capital projects adopted by the City Commission via the annual budget and capital improvements plan.

Capital Projects Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Federal Grants		-	734,375	-		(734,375)	-100.00%
Interest & Other Earnings		13,299	8,100	8,900		(8,100)	-100.00%
Other Miscellaneous Rev			65,000	65,000		(65,000)	-100.00%
Debt proceeds					6,600,000	6,600,000	100.00%
Repayment from Beach fund - principal & interest					50,000	50,000	100.00%
Transfers In		2,149,387	1,083,968	765,708	-	(1,083,968)	-100.00%
subtotal	583,004	2,162,686	1,891,443	839,608	6,650,000	4,758,557	251.58%
Use of Fund Balance	669,188	3,104,309	3,612,321	842,097	2,641,845	(970,476)	
Total Sources of Funds	1,252,192	5,266,995	5,503,764	1,681,705	9,291,845	3,788,081	68.83%
Use of Funds							
General Improvements		1,197,638	469,035	-	140,543	(328,492)	-70.04%
Public Services Bldg		1,185,750	1,261,028	-	1,261,028	-	-
Park of Commerce Drainage Improvements		-	1,434,375	-	-	(1,434,375)	-100.00%
Road Improvements		874,945	1,114,442	891,974	-	(1,114,442)	-100.00%
Sidewalk improvements		400,000			-	-	-
Bike Lane Striping		50,000	50,000	-	-	(50,000)	-100.00%
City Hall Roof Replacement		-	137,500	137,500	-	(137,500)	-100.00%
Irrigation Upgrade Bryant		85,500			-	-	-
Bryant Park Boat Ramp		-	124,492	124,492	-	(124,492)	-100.00%
Park Furnishings		15,000	120,000	120,000	-	(120,000)	-100.00%
ADA Compliance		41,343			-	-	-
Pier Building roof		40,000	53,200	53,200	-	(53,200)	-100.00%
NW Ballfield Improvements		38,000			-	-	-
Update Library Fire Alarm		26,000	26,000	26,000	-	(26,000)	-100.00%
HTE Core Financials		9,882			-	-	-
Golf course restoration		295,316	112,313	3,539	108,774	(3,539)	-3.15%
Building Licensing - building renovation		-	148,000	-	-	(148,000)	-100.00%
Roof replacement - Bryant Park					30,000	30,000	100.00%
Gym and Public safety building air conditioners					79,000	79,000	100.00%
City Hall alarm system & electric upgrade					40,000	40,000	100.00%
Lighting Howard Park Playground					-	-	100.00%
ADA playground apron at Howard Park					-	-	100.00%
Security lighting at Sunset Park					-	-	100.00%
Shuffle Board Court renovation					37,500	37,500	100.00%
Gymnasium floor/Bleachers					95,000	95,000	100.00%
Land acquisition					5,000,000	5,000,000	100.00%
Building renovations					1,600,000	1,600,000	100.00%
Landfill restoration		164,300	92,459	-	-	(92,459)	-100.00%
subtotal Capital Projects	1,252,192	4,423,674	5,142,844	1,356,705	8,391,845	3,249,001	63.18%
Transfers Out		522,400	125,000	125,000	900,000	775,000	620.00%
Advance - Beach fund		285,000	200,000	200,000	-	(200,000)	-100.00%
Non Operating						-	-
Dept Payments- Principal		31,118	32,064		-	(32,064)	-100.00%
Dept Payments- Interest		4,803	3,856		-	(3,856)	-100.00%
subtotal	1,252,192	5,266,995	5,503,764	1,681,705	9,291,845	3,788,081	68.83%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	1,252,192	5,266,995	5,503,764	1,681,705	9,291,845	3,788,081	68.83%
Fund Balance Analysis:							
301 Fund		3,053,160	3,483,942	3,483,942	2,641,845	(842,097)	-24.17%
102 Fund		164,300	128,379	-	-	(128,379)	-100.00%
Actual Available Fund Balance / Estimated		3,217,460	3,612,321	3,483,942	2,641,845	(970,476)	-26.87%
Use of fund balance		(3,104,309)	(3,612,321)	(842,097)	(2,641,845)	970,476	-26.87%
Estimated Remaining Fund Balance		113,151	-	2,641,845	-	-	-

Fund Summaries

Capital Projects Fund (continued)

Park of Commerce Fund (Fund 304) – To account for the construction costs of the Park of Commerce project funded from city funds, grants and other financing.

Park of Commerce						
Category	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds						
Intergovernmental/Grants					-	-
General Government					-	-
Miscellaneous Revenue	-	-	-	-	-	-
Non-Operating Sources/debt proceeds					-	-
Transfers In	-	-	-	700,000	700,000	100.00%
subtotal	-	-	-	700,000	700,000	
Use of Fund Balance	-	-	-	-	-	
Total Sources of Funds	-	-	-	700,000	700,000	100.00%
Use of Funds						
Street Maintenance	-	-	-	700,000	700,000	100.00%
Stormwater	-	-	-	-	-	-
Transmission & Distribution	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-
Sewer Collection	-	-	-	-	-	-
subtotal	-	-	-	700,000	700,000	
Reserve for future use	-	-	-	-	-	
Total Uses of Funds	-	-	-	700,000	700,000	100.00%
Net Assets Analysis:						
Actual Available Net Assets / Estimated					-	-
PY Reserve for Future Capital Expenditures					-	-
Use of Net Assets					-	-
Estimated Remaining Fund Balance	-	-	-	-	-	-

Fund Summaries

Capital Projects Fund (continued)

Master Infrastructure (Fund 305) – To account for the construction costs of the 5-year Lake Worth 2020 Master Plan that includes infrastructure repairs to roadways, sidewalks, water and sewer pipes, storm drains, street lights, renovation of city-owned buildings and purchase other properties.

Master Infrastructure Project						
Category	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
<u>Source of Funds</u>						
Intergovernmental					-	-
General Government					-	-
Miscellaneous Revenue	-	-	-	-	-	-
Non-Operating Sources					-	-
Debt proceeds				5,541,958	5,541,958	100.00%
Transfers In	-	1,147,500	-	12,483,771	11,336,271	987.91%
subtotal	-	1,147,500	-	18,025,729	16,878,229	1470.87%
Use of Fund Balance	-	-	-	-	-	
Total Sources of Funds	-	1,147,500	-	18,025,729	16,878,229	1470.87%
<u>Use of Funds</u>						
Street Maintenance	-	581,000	-	5,330,669	4,749,669	817.50%
Administrative costs				211,789	211,789	
Stormwater	-	166,000	-	2,106,960	1,940,960	1169.25%
Transmission & Distribution	-	-	-	-	-	-
Water Distribution	-	400,500	-	6,151,297	5,750,797	1435.90%
Sewer Collection	-	-	-	4,225,014	4,225,014	100.00%
subtotal	-	1,147,500	-	18,025,729	16,878,229	1470.87%
Reserve for future use	-	-	-	-	-	
Total Uses of Funds	-	1,147,500	-	18,025,729	16,878,229	1470.87%

Net Assets Analysis:

Actual Available Net Assets / Estimated	-	-
PY Reserve for Future Capital Expenditures	-	-
Use of Net Assets	-	-
Estimated Remaining Fund Balance	-	-

Fund Summaries

Enterprise Fund

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a commercial enterprise, where the intent of the Commission is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City operates the following enterprise funds:

Electric Fund (Fund 401) – To account for the provision of electric service to residents of the service area. All activities to provide such service are accounted for in this fund, including administration, generation, transmission, distribution, and customer service.

Electric Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
General Government	155,345	82,994	71,500	71,500	71,500	-	-
Physical Environment	54,157,992	52,786,279	53,980,000	53,980,000	49,549,383	(4,430,617)	-8.21%
Violations of Local Ordinance	69,173	31,927	40,000	40,000	40,000	-	-
Interest & Other Earnings	210,488	113,608	219,665	219,665	219,665	-	-
Sale of Surplus Material	6,512	22,903	-	-	-	-	-
Other Miscellaneous Rev	19,597	1,375,510	590,000	590,000	177,000	(413,000)	-70.00%
Contribution from Enterprise	1,821,945	1,651,731	1,691,677	1,691,677	1,691,677	-	-
Transfers In	-	-	8,600	-	155,409	146,809	1707.08%
subtotal	56,441,052	56,064,952	56,601,442	56,592,842	51,904,634	(4,696,808)	-8.30%
Use of Fund Balance	-	1,756,212	13,225,977	6,623,291	8,483,635	-	-
Total Sources of Funds	56,441,052	57,821,164	69,827,419	63,216,133	60,388,269	(9,393,616)	-13.52%
Use of Funds							
Administration	1,102,938	866,640	1,243,010	1,199,078	1,198,067	(44,943)	-3.62%
Engineering	674,128	1,602,084	1,801,994	1,859,304	1,562,107	(239,887)	-13.31%
Power Plant	3,253,638	3,046,013	3,508,559	3,434,197	3,130,382	(378,177)	-10.78%
System Operation	32,136,014	34,047,054	33,630,716	33,636,271	31,507,618	(2,123,098)	-6.31%
Transmission & Distrib.	4,499,489	5,793,364	6,491,932	6,349,793	4,897,579	(1,594,353)	-24.56%
Customer Service	1,632,709	1,515,307	2,376,575	2,266,241	1,514,417	(862,158)	-36.28%
Non-Departmental Other	7,821,730	3,584,307	2,838,692	2,799,542	3,114,460	275,768	9.71%
Contribution to General Fund	-	4,484,451	4,459,183	4,459,183	4,141,958	(317,225)	-7.11%
Depreciation	1,750,118	1,711,881	3,700,000	3,700,000	1,711,881	(1,988,119)	-53.73%
Subtotal Operating Expenses	52,870,764	56,651,101	60,050,661	59,703,609	52,778,469	-	-
Transfers Out - Park of Commerce	-	-	-	-	-	-	-
Capital Outlay - operating	-	-	7,344,708	1,041,324	725,500	(6,619,208)	-90.12%
Capital Outlay - bond proceeds	-	-	-	-	5,580,000	5,580,000	-
Debt Payments- Principal	1,185,000	-	1,250,850	1,290,000	635,000	(615,850)	-49.23%
Debt Payments- Interest	1,260,105	1,170,063	1,181,200	1,181,200	669,300	(511,900)	-43.34%
subtotal	55,315,869	57,821,164	69,827,419	63,216,133	60,388,269	(9,439,150)	-13.52%
Reserve for future use	1,125,183	-	-	-	-	4,742,342	-
Total Uses of Funds	56,441,052	57,821,164	69,827,419	63,216,133	60,388,269	(14,135,958)	-13.52%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		28,343,327	26,587,115	26,587,115	23,663,824	(2,923,291)	-11.00%
Use of Net Assets		(1,756,212)	(13,225,977)	(6,623,291)	(8,483,635)	4,742,342	-35.86%
Non cash items:							
Depreciation			3,700,000	3,700,000	1,711,881		
Remaining bond proceeds			(15,558,000)	(15,558,000)	(9,978,000)		
Estimated Remaining Fund Balance		26,587,115	1,503,138	8,105,824	6,914,070	1,819,051	

Fund Summaries

Enterprise Funds (continued)

Water Fund (Fund 402) – To account for the provision of water service to residents of the service area. All activities to provide such service are accounted for in this fund, including administration, generation, transmission, distribution, and customer service. . City Code Section 18

Water Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Revenue change assumptions:							
Source of Funds							
General Government	1	-	-	-	-	-	-
Physical Environment	11,978,543	11,779,931	12,640,000	12,640,000	12,244,470	(395,530)	-3.13%
Violation of Lake Worth Ordinance	400	200	500	500	500	-	-
Interest & other Earnings	123,599	72,290	175,320	175,320	107,838	(67,482)	-38.49%
Spec Assess/Impact	23,448	-	5,000	5,000	5,000	-	-
Advance Reimbursement	-	-	-	-	166,667	166,667	100.00%
Grants/Aid	100,000	-	-	-	-	-	-
Other Miscellaneous Rev	-	183,180	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
subtotal	12,225,991	12,035,601	12,820,820	12,820,820	12,524,475	(296,345)	-2.31%
Use of Fund Balance	-	-	6,100,761	3,191,667	9,033,816	2,933,055	-
Total Sources of Funds	12,225,991	12,035,601	18,921,581	16,012,487	21,558,291	2,636,710	13.93%
Use of Funds							
Administration	-	-	-	-	-	-	-
Pumping	251,000	274,870	302,000	302,000	405,459	103,459	34.26%
Water Treatment Plant	3,609,009	4,148,279	5,454,929	5,469,787	4,637,314	(817,615)	-14.99%
Transmission & Distrib.	1,341,473	1,108,099	1,451,381	2,511,832	1,390,181	(61,200)	-4.22%
Customer Service	-	-	-	-	-	-	-
Non-Departmental Other	2,517,152	2,763,879	3,033,038	2,593,388	1,574,804	(1,458,234)	-48.08%
Contribution to General Fund	-	-	-	-	1,030,564	-	-
Transfers Out - to Master Plan Project Fund	-	-	-	-	6,151,797	6,151,797	100.00%
Transfers Out - Park of Commerce	-	-	-	-	-	-	-
Capital Outlay	-	-	4,956,183	1,372,281	2,506,400	(2,449,783)	-49.43%
Debt Payments- Principal	1,185,000	-	1,411,350	1,522,000	1,034,214	(377,136)	-26.72%
Debt Payments- Interest	946,712	1,396,276	1,252,700	1,181,200	770,984	(481,716)	-38.45%
Depreciation	1,038,610	2,056,575	1,060,000	1,060,000	2,056,574	996,574	94.02%
subtotal	10,888,956	11,747,978	18,921,581	16,012,487	21,558,291	2,636,710	13.93%
Reserve for future use	1,337,035	287,623	-	-	-	-	-
Total Uses of Funds	12,225,991	12,035,601	18,921,581	16,012,487	21,558,291	2,636,710	13.93%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		20,941,515	15,384,138	21,229,138	19,097,471	3,713,333	24.14%
Reserve for future use		287,623	(6,100,761)	(3,191,667)	(9,033,816)	(2,933,055)	48.08%
Adjustment for Non-cash items (i.e. Depreciation)		-	-	1,060,000	2,056,574	996,574	100.00%
Less cash advances for the following:							
Grant Fund		(145,000)	-	(145,000)	(395,000)	(395,000)	100.00%
Beach project		(1,700,000)	-	(1,700,000)	(3,150,000)	(3,150,000)	100.00%
Casino project		(4,000,000)	-	(4,000,000)	(3,833,333)	(3,833,333)	100.00%
Estimated Remaining Fund Balance		15,384,138	9,283,377	13,252,471	4,741,896	(5,601,481)	472.21%

Fund Summaries

Enterprise Funds (continued)

Local Sewer Fund (Fund 403) – To account for the provision of sewer service to customers of the local service area. All activities to provide such service are accounted for in this fund, including administration, collection, pumping, treatment, disposal and customer service. City Code Section 18

Local Sewer Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Revenue change assumptions:					-10.00%		
Source of Funds							
General Government	-	-	-	-	-	-	-
Physical Environment	6,931,269	7,736,162	7,825,000	7,825,000	6,352,524	(1,472,476)	-18.82%
Interest & other Earnings	43,938	32,219	64,000	64,000	73,412	9,412	14.71%
Spec Assess/Impact	14,142	-	5,000	5,000	5,000	-	-
Disp of Fixed Assets	-	-	-	-	-	-	-
Other Miscellaneous Rev	-	4,983	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
subtotal	6,989,349	7,773,364	7,894,000	7,894,000	6,430,936	(1,463,064)	-18.53%
Use of Fund Balance	-	-	3,110,156	2,823,509	4,922,756	1,812,600	
Total Sources of Funds	6,989,349	7,773,364	11,004,156	10,717,509	11,353,692	349,536	3.18%
Use of Funds							
Administration	-	-	-	-	-	-	-
Pumping	434,724	372,724	483,720	453,540	538,893	55,173	11.41%
Sewer Collection	924,629	1,025,456	1,211,532	3,810,645	1,256,043	44,511	3.67%
Sewer Treatment & Disposal	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-
Non-Departmental Other	3,638,218	4,466,220	4,357,506	4,087,506	3,379,412	(978,094)	-22.45%
Contribution to General Fund	-	-	-	-	595,817	595,817	100.00%
Transfers Out - to Master Plan Project Fund	-	-	-	-	4,225,014	4,225,014	100.00%
Transfers Out - Park of Commerce	-	-	-	-	-	-	-
Capital Outlay	-	-	3,975,298	1,389,718	755,000	(3,220,298)	-81.01%
Debt Payments- Principal	255,000	-	255,000	255,000	-	(255,000)	-100.00%
Debt Payments- Interest	56,256	53,257	191,100	191,100	-	(191,100)	-100.00%
Depreciation	582,489	603,513	530,000	530,000	603,513	73,513	13.87%
subtotal	5,891,316	6,521,170	11,004,156	10,717,509	11,353,692	349,536	3.18%
Reserve for future use	1,098,033	1,252,194	-	-	-	-	-
Total Uses of Funds	6,989,349	7,773,364	11,004,156	10,717,509	11,353,692	349,536	3.18%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		8,060,060	9,312,254	9,312,254	7,018,745	(2,293,509)	-24.63%
Reserve for future use		1,252,194	(3,110,156)	(2,823,509)	(4,922,756)	(1,812,600)	58.28%
Adjustment for Non-cash items (i.e. Depreciation)				530,000	603,513	73,513	0
Estimated Remaining Fund Balance		<u>9,312,254</u>	<u>6,202,098</u>	<u>7,018,745</u>	<u>2,699,502</u>	<u>(4,032,596)</u>	<u>-56.47%</u>
Capital Outlay	-	-	3,975,298	1,389,718	755,000	(3,220,298)	-81.01%
Pumping	-	-	15,382	10,706	85,000	69,618	452.59%
Sewer Collection	-	-	3,959,916	1,379,012	395,000	(3,564,916)	-90.03%
Vehicles	-	-	-	-	275,000	-	-

Fund Summaries

Enterprise Funds (continued)

Regional Sewer Fund (Fund 405) – To account for the provision of sewer service to customers of the regional service area. All activities to provide such service are accounted for in this fund, including administration, collection, pumping, treatment, disposal and customer service. Chapter 85.439 Laws of Florida

Regional Sewer Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Rate per 1000 gallons				\$ 1.44	\$ 1.57		
Source of Funds							
Physical Environment	5,648,100	7,554,445	7,114,357	7,114,357	4,947,692	(2,166,665)	-30.45%
Disposition of Fixed Assets						-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Interest & other Earnings	23,652	24,311	40,000	40,000	40,000	-	-
Transfers In							
Capital Contributions						-	-
subtotal	5,671,752	7,578,756	7,154,357	7,154,357	4,987,692	(2,166,665)	-30.28%
Use of Fund Balance	-	-	2,800,872	3,091,895	389,557	(2,411,315)	
Total Sources of Funds	5,671,752	7,578,756	9,955,229	10,246,252	5,377,249	(4,577,980)	-45.99%
Use of Funds							
Transmission & Distribution	-	-	-	-	-	-	-
Pumping	2,854,776	5,267,163	4,235,840	4,283,896	4,306,384	70,544	1.67%
Non-Department Other	1,087,721	1,312,111	4,843,389	4,843,389	641,714	(4,201,675)	-86.75%
Transfers Out	-	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-	-
Debt Payments- Interest	39,868	32,413	-	-	-	-	-
Reserve for Renewal & Replacement						-	-
Capital Outlay	-	-	-	242,967	-	-	-
Depreciation	435,675	429,151	876,000	876,000	429,151	(446,849)	-51.01%
subtotal	4,418,040	7,040,838	9,955,229	10,246,252	5,377,249	(4,577,980)	-45.99%
Reserve for future use	1,253,712	537,918	-	-	-	-	-
Total Uses of Funds	5,671,752	7,578,756	9,955,229	10,246,252	5,377,249	(4,577,980)	-45.99%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		5,415,396	5,953,314	5,953,314	3,737,419	(2,215,895)	-37.22%
Reserve for future use		537,918	(2,800,872)	(3,091,895)	(389,557)	2,411,315	-86.09%
Adjustment for Non-cash items (i.e. Depreciation)				876,000	429,151	429,151	100.00%
Estimated Remaining Fund Balance		5,953,314	3,152,442	3,737,419	3,777,013	624,571	19.81%

Fund Summaries

Enterprise Funds (continued)

Stormwater Fund (Fund 408) – To account for the operation and maintenance of the stormwater utility systems. Revenues in this fund are obtained via non ad-valorem tax receipts. City Code Section 18.4 and Section 2.151

Stormwater Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Revenue Rate per ERU:				\$ 75.60	\$ 75.60		
Source of Funds							
Taxes	22	5,886	-	-	-	-	-
Physical Environment	1,728,691	1,931,032	2,107,000	2,107,000	2,107,000	-	-
Disposition of Fixed Assets	-	(64,545)	-	-	-	-	-
Grant Revenue						-	-
Interest & other Earnings	41,449	38,189	46,936	46,936	46,936	-	-
Misc. Revenue	135	18,630	-	-	-	-	-
Transfers In							
subtotal	1,770,297	1,929,192	2,153,936	2,153,936	2,153,936	-	-
Use of Fund Balance	868,535	449,168	2,992,324	863,446	2,086,340	(905,984)	
Total Sources of Funds	2,638,832	2,378,360	5,146,260	3,017,382	4,240,276	(905,984)	-17.60%
Use of Funds							
Stormwater	1,591,207	1,705,813	1,783,849	1,677,927	1,254,765	(529,084)	-29.66%
Non-Department Other	482,481	196,198	308,648	308,648	140,351	(168,297)	-54.53%
Contribution to General Fund					164,071	164,071	100.00%
Transfers Out	215,730	200,000	166,000	-	-	(166,000)	-100.00%
Transfers Out - to Master Plan Project Fund	-	-	-	-	2,106,960	2,106,960	100.00%
Transfers Out - Park of Commerce	-	-	-	-	-	-	-
Capital Outlay	-	-	2,675,763	818,807	297,780	(2,377,983)	-88.87%
Depreciation	349,414	276,349	212,000	212,000	276,349	64,349	30.35%
subtotal	2,638,832	2,378,360	5,146,260	3,017,382	4,240,276	(905,984)	-17.60%
Reserve for future use	-	-	-	-	-	-	
Total Uses of Funds	2,638,832	2,378,360	5,146,260	3,017,382	4,240,276	(905,984)	-17.60%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		4,323,691	3,874,523	3,874,523	3,223,077	(651,446)	-16.81%
Use of Net Assets		(449,168)	(2,992,324)	(863,446)	(2,086,340)	905,984	-30.28%
Adjustment for Non-cash items (i.e. Depreciation)				212,000	276,349		
Estimated Remaining Fund Balance		3,874,523	882,199	3,223,077	1,413,086	254,538	60.18%

Fund Summaries

Enterprise Funds (continued)

Refuse Fund (Fund 410) – To account for the provision of solid waste removal for the residents and businesses of the service area. All activities to provide for such service are accounted for in this fund, including collection and disposal. Revenues in this fund are obtained via non ad-valorem tax receipts for residential collection and billed service fees for commercial collections. City Code Section 12.15 and Section 2.151

Refuse Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Revenue change assumptions							
Residential Rate per ERU:				\$ 245.86	\$ 245.86		
Source of Funds							
Taxes	36	6,146	5,150	5,150	5,150	-	-
Franchise Fees	4,578	4,340	5,200	5,200	5,200	-	-
Physical Environment	5,357,330	-	-	-	-	-	-
Residential user fees		3,410,152	3,144,600	3,144,600	3,144,600	-	-
Commercial user fees		1,492,682	1,445,000	1,445,000	1,445,000	-	-
Other user fees		578,547	503,000	503,000	503,000	-	-
Interest & other Earnings	32,717	50,156	11,500	11,500	11,500	-	-
Disp of Fixed Assets	-	-	-	-	-	-	-
Sale of Surplus Material	-	22,700	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
subtotal	5,394,661	5,564,723	5,114,450	5,114,450	5,114,450	-	-
Use of Fund Balance	-	-	-	-	311,246	311,246	-
Total Sources of Funds	5,394,661	5,564,723	5,114,450	5,114,450	5,425,696	311,246	6.09%
Use of Funds							
Refuse, Collection	52,618	(823)	-	-	-	-	-
Residential Collection	1,416,298	1,684,868	1,871,207	1,723,030	2,019,592	148,385	7.93%
Commercial Collection	661,663	824,282	1,005,504	932,868	975,548	(29,956)	-2.98%
Recycling	549,489	566,111	494,669	524,589	593,694	99,025	20.02%
Rolloffs	382,339	438,807	317,010	478,135	436,285	119,275	37.62%
Non-Department Other	669,717	816,838	645,858	643,773	385,499	(260,359)	-40.31%
Contribution to General Fund					439,651	439,651	100.00%
Capital Outlay	-	-	45,000	45,000	-	(45,000)	-100.00%
Transfers Out (SWA Annual Assessment refund	30,000	-	185,674	-	255,174	69,500	37.43%
Debt Payments- Principal	323,733	-	103,200	103,200	-	(103,200)	-100.00%
Debt Payments- Interest	25,213	17,356	5,000	5,000	-	(5,000)	-100.00%
Vehicle Replacement contribution	319,704	-	-	-	240,000	240,000	100.00%
Depreciation	77,165	80,253	250,000	250,000	80,253	(169,747)	-67.90%
subtotal	4,507,939	4,427,692	4,923,122	4,705,595	5,425,696	502,574	10.21%
Reserve for future use	886,722	1,137,031	191,328	408,855	-	(191,328)	-
Total Uses of Funds	5,394,661	5,564,723	5,114,450	5,114,450	5,425,696	311,246	6.09%

Net Assets Analysis:							
Actual Available Net Assets / Estimated		652,711	1,789,742	1,789,742	2,448,597	658,855	36.81%
Reserve for future use		1,137,031	191,328	408,855	(311,246)	(502,574)	-262.68%
Adjustment for Non-cash items (i.e. Depreciation)				250,000	80,253	80,253	100.00%
Estimated Remaining Fund Balance		1,789,742	1,981,070	2,448,597	2,217,604	236,534	11.94%

Fund Summaries

Internal Service Funds

Internal Service Funds are self-supporting entities deriving their revenues from charges levied on other City departments using their services. The City operates the following Internal Service Funds:

Information Technology (Fund 510) – To account for the City's information technology costs and infrastructure .

Information Technology Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
General Government	1,498,915	1,541,343	1,431,512	1,431,512	1,465,338	33,826	2.36%
Other Miscellaneous Rev	-	347	-	-	-	-	-
Contribution from Enterpr	-	-	-	-	-	-	-
Capital Contributions	-	-	6,310	6,310	-	(6,310)	-100.00%
Transfer In	-	-	-	-	-	-	-
subtotal	1,498,915	1,541,690	1,437,822	1,437,822	1,465,338	27,516	1.91%
Use of Fund Balance	-	-	263,948	218,190	83,171	(180,777)	-
Total Sources of Funds	1,498,915	1,541,690	1,701,770	1,656,012	1,548,509	(153,261)	-9.01%
Use of Funds							
Technical	1,265,930	1,046,380	1,359,892	1,314,134	1,290,683	(69,209)	-5.09%
Non-Departmental	-	-	-	-	-	-	-
Capital	-	-	335,378	335,378	170,000	(165,378)	-49.31%
Depreciation	50,323	87,827	6,500	6,500	87,826	81,326	1251.17%
Transfers Out	-	-	-	-	-	-	-
subtotal	1,316,253	1,134,207	1,701,770	1,656,012	1,548,509	(153,261)	-9.01%
Reserve for future use	182,662	407,483	-	-	-	-	-
Total Uses of Funds	1,498,915	1,541,690	1,701,770	1,656,012	1,548,509	(153,261)	-9.01%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		90,428	497,911	497,911	279,721	(218,190)	-43.82%
Reserve for future use		407,483	(263,948)	(218,190)	(83,171)	180,777	-68.49%
Estimated Remaining Fund Balance		497,911	233,963	279,721	196,550	(37,413)	-15.99%

Fund Summaries

Internal Service Funds (continued)

Self Insurance Fund (Fund 520) – To account for the property and liability insurance expenses along with the workers' compensation cost; and reserves which benefit the City of Lake Worth as a whole.

Self Insurance Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-2014 % Change
Source of Funds							
General Government	1,011,583	1,182,863	1,937,068	1,937,068	1,742,360	(194,708)	-10.05%
Interest & Other Earnings	28,020	46,395	78,299	78,299	35,000	(43,299)	-55.30%
Other Miscellaneous Revenue	30	220,169	-	-	-	-	-
Advance reimbursement	-	-	-	-	83,333	83,333	100.00%
Transfers	-	-	-	-	-	-	-
subtotal	1,039,633	1,449,427	2,015,367	2,015,367	1,860,693	(154,674)	-7.67%
Use of Fund Balance	1,216,145	901,827	9,439,588	9,435,773	8,017,498	(1,422,090)	-
Total Sources of Funds	2,255,778	2,351,254	11,454,955	11,451,140	9,878,191	(1,576,764)	-13.76%
Use of Funds							
Property & Liability	1,086,345	1,029,829	1,519,812	1,522,880	1,293,224	(226,588)	-14.91%
Worker's Compensation	409,757	393,886	385,875	387,592	442,035	56,160	14.55%
Non-Departmental	9,676	4,152	1,601,500	1,601,500	4,152	(1,597,348)	-99.74%
Contingencies / Reserves	-	-	7,939,168	7,939,168	8,138,780	199,612	2.51%
Transfers Out	750,000	923,387	8,600	-	-	(8,600)	-100.00%
subtotal	2,255,778	2,351,254	11,454,955	11,451,140	9,878,191	(1,576,764)	-13.76%
Reserve for future use	-	-	-	-	-	8,138,780	-
Total Uses of Funds	2,255,778	2,351,254	11,454,955	11,451,140	9,878,191	(1,576,764)	-13.76%
Net Assets Analysis:							
Actual Available Net Assets / Estimated		5,222,012	9,514,103	9,514,103	8,017,498	(1,496,605)	-15.73%
Use of Net Assets		(901,827)	(1,500,420)	(1,496,605)	121,282	1,621,702	-108.08%
Transfers in - General Fund		5,193,918	-	-	-	-	-
Advance to Casino Building Project		-	(2,000,000)	(2,000,000)	(1,916,667)	83,333	-4.17%
Reserves		(9,514,103)	(7,939,168)	(5,939,168)	(6,222,113)	1,717,055	-21.63%
Estimated Remaining Fund Balance		-	(1,925,485)	78,330	-	1,925,485	-100.00%

Fund Summaries

Internal Service Funds (continued)

Fleet Management Fund (Fund 530) – To account for the maintenance and replacement of the City's fleet of vehicles.

Fleet Management Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-14 % Change
Source of Funds							
Intergovernmental	-	-	-		-	-	-
General Government	719,953	820,498	913,000	913,000	872,700	(40,300)	-4.41%
Miscellaneous Revenue	90,290	109,515	-	-	-	-	-
Non-Operating Sources	537,473	499,951	89,970	89,970	515,000	425,030	472.41%
Transfers In	-	-	-		-	-	-
subtotal	1,347,716	1,429,964	1,002,970	1,002,970	1,387,700	384,730	38.36%
Use of Fund Balance	-	-	353,993	330,987	123,511	(230,482)	-
Total Sources of Funds	1,347,716	1,429,964	1,356,963	1,333,957	1,511,211	154,248	11.37%
Use of Funds							
Garage Maintenance	565,285	543,002	629,087	606,081	719,704	90,617	14.40%
Non-Departmental	55,242	117,126	-	-	117,125	117,125	100.00%
Transfers Out	-	-	-		-	-	-
Capital	-	-	544,876	544,876	615,000	70,124	12.87%
Reserve for Future Capital Expenditures	-	-	183,000	183,000	59,382	(123,618)	-67.55%
subtotal	620,527	660,128	1,356,963	1,333,957	1,511,211	154,248	11.37%
Reserve for future use	727,189	769,836	-	-	-	-	-
Total Uses of Funds	1,347,716	1,429,964	1,356,963	1,333,957	1,511,211	154,248	11.37%

Net Assets Analysis:

Actual Available Net Assets / Estimated	53,262	823,098	823,098	492,111	(330,987)	-40.21%
PY Reserve for Future Capital Expenditures	(285,600)	(285,600)	(285,600)	(368,600)	(83,000)	29.06%
Reserve for future use	769,836	(353,993)	(330,987)	(123,511)	230,482	-65.11%
Estimated Remaining Fund Balance	537,498	183,505	206,511	-	(183,505)	-100.00%

Fund Summaries

Internal Service Funds (continued)

Employee Benefits Fund - (Fund 540) – To account for the benefits provided active and retired employees

Employee Benefits Fund							
Category	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Estimated	FY 2013-2014 Adopted Budget	FY 2013-2014 Change between FY 14 Budget & FY 13 Budget	FY 2013-2014 % Change
Source of Funds							
General Government	-	7,084,836	7,261,514	7,261,514	7,944,689	683,175	9.41%
Interest & Other Earnings						-	-
Shared Revenue Local Units	-	20,264	20,000	20,000	20,000	-	-
Employee and retiree contributions						-	-
Other Miscellaneous Revenue		11,851	-	-	-	-	-
subtotal	-	7,116,951	7,281,514	7,281,514	7,964,689	683,175	9.38%
Use of Fund Balance	-	-	-	-	252,806	252,806	
Total Sources of Funds	-	7,116,951	7,281,514	7,281,514	8,217,495	935,981	12.85%
Use of Funds							
Benefits	-	6,107,755	7,244,300	7,244,300	8,217,495	973,195	13.43%
Non-Departmental						-	-
Transfers Out						-	-
subtotal	-	6,107,755	7,244,300	7,244,300	8,217,495	973,195	13.43%
Reserve for future use	-	1,009,196	37,214	37,214	-	(37,214)	
Total Uses of Funds	-	7,116,951	7,281,514	7,281,514	8,217,495	1,909,176	12.85%
Net Assets Analysis:							
Actual Available Fund Balance / Estimated		-	1,009,196	1,009,196	1,046,410	37,214	3.69%
Reserve for future use		1,009,196	37,214	37,214	(252,806)	(290,020)	-779.33%
Estimated Remaining Fund Balance		1,009,196	1,046,410	1,046,410	793,604	(252,806)	-24.16%





CHAPTER 6

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan

FY 2014 Schedule Of Projects

Departments / Divisions Project Description	Estimated Expenditures	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	5 Yr Total
	thru 9/30/13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FY 2014-2018
I. PUBLIC SERVICES DEPARTMENT							
A. Streets Maintenance							
14th Ave N. - A to F Street	-	250,900	-	-	-	-	250,900
15th Ave N. - A to N Street	-	141,815	-	-	-	-	141,815
Crestwood Blvd - D to F Rd Improvement	-	109,090	-	-	-	-	109,090
N. F Str - 14th Ave to Crestwood	-	43,635	-	-	-	-	43,635
10 Ave S. - A to E Street	-	867,644	-	-	-	-	867,644
Sub-Total	-	1,413,084	-	-	-	-	1,413,084
B. Facilities Management							
Roof Replacement (Bryant Park)	-	30,000	-	-	-	-	30,000
Replace Gym A/C System at Wingfield	-	32,000	-	-	-	-	32,000
Public Safety Chiller/Handler Replacement	-	47,000	-	-	-	-	47,000
City Hall Chiller/Handler Replacement	-	-	80,000	-	-	-	80,000
Annex Fire Alarm & Electric Update	-	40,000	-	-	-	-	40,000
Bandshell Roof & Canopy Replacement	-	-	100,000	-	-	-	100,000
Sub-Total	-	149,000	180,000	-	-	-	329,000
C. Stormwater							
Other Conveyance Systems	192,995	115,000	150,000	140,000	140,000	140,000	685,000
Stormwater GIS	104,840	50,000	50,000	50,000	50,000	50,000	250,000
14th Ave N. - A Str to F Street	-	52,885	-	-	-	-	52,885
15th Ave N. - A Str to D Street	-	29,895	-	-	-	-	29,895
Crestwood Blvd - N. D Str to N. F Str	-	25,000	-	-	-	-	25,000
N. F str - 14th Ave N. Crestwood	-	25,000	-	-	-	-	25,000
Sub-Total	297,835	297,780	200,000	190,000	190,000	190,000	1,067,780
D. Garage							
Purchase Bulk Waste Refuse Trucks	100,000	-	460,000	200,000	-	-	660,000
Purchase Frontload Refuse Trucks	250,000	240,000	275,000	-	-	-	515,000
Fleet Replacement	-	100,000	100,000	100,000	-	-	300,000
UT Local Sewer vehicles	-	275,000	-	-	-	-	275,000
Sub-Total	350,000	615,000	835,000	300,000	-	-	1,750,000
E. Lake Worth 2020 Master Plan							
North K St. & North M St.		2,307,731					2,307,731
Tropical Dr. & Barton Road		2,884,543					2,884,543
North F Street		1,002,437					1,002,437
15th, 16th, 17th, 18th Ave N, Terrace Dr.		7,168,359					7,168,359
North M St. - 9th Ave N to 18th Ave N		1,117,508					1,117,508
11th Ave N - L St. to Dixie Hwy		180,917					180,917
22nd Ave N and Park Street		365,604					365,604
15th Ave N and Dixie Hwy		912,345					912,345
LW 2020 / 56-65 PCI (Roads)	Sub-schedules	400,859					400,859
LW 2020 / 56-65 PCI (Related Sidewalks -60% costs)	Sub-schedules	240,515					240,515
LW 2020 / 66-75 PCI (Roads)	Sub-schedules	426,951					426,951
LW 2020 / 66-75 PCI (Related Sidewalks -60% costs)	Sub-schedules	256,171					256,171
LW 2020 / Landscape, Hardscape, Traffic Calming		225,000					225,000
LW 2020 / Signage		25,000					25,000
LW 2020 / Street Lights		300,000					300,000
LW 2020 / Park of Commerce (P.O.C)		700,000					700,000
LW 2020 / Renovation of Buildings		1,600,000					1,600,000
LW 2020 / Purchase Properties		5,000,000					5,000,000
LW 2020 / Project Management Costs		211,789					211,789
Snowden Dr, Collier, 12th Ave S			2,971,820				2,971,820
7th Ave S, 8th Ave S, Elm St, F St			1,982,719				1,982,719
South C, D, E, F Streets			3,332,599				3,332,599
South B, C, F St and 3rd, 4th, 5th			2,449,404				2,449,404
North J St - 4th to 7th			310,333				310,333
North L Street - 13th to 18th			637,500				637,500
17th Ave North - Federal to M St			58,333				58,333
6th Ave South and South A St			356,513				356,513
10th Ave South and South N St			557,590				557,590
LW 2020 / 56-65 PCI (Roads)	Sub-schedules		411,519				411,519
LW 2020 / 56-65 PCI (Related Sidewalks -60% costs)	Sub-schedules		246,911				246,911
LW 2020 / 66-75 PCI (Roads)	Sub-schedules		455,031				455,031
LW 2020 / 66-75 PCI (Related Sidewalks -60% costs)	Sub-schedules		273,019				273,019
LW 2020 / Landscape, Hardscape, Traffic Calming			225,000				225,000

Capital Improvement Plan

FY 2014 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures	Fiscal Year	5 Yr Total				
	thru 9/30/13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FY 2014-2018
LW 2020 / Signage			-				-
LW 2020 / Street Lights			300,000				300,000
LW 2020 / Park of Commerce (P.O.C)			1,919,950				1,919,950
LW 2020 / Renovation of Buildings			334,012				334,012
LW 2020 / Purchase Properties			-				-
LW 2020 / Project Management Costs			218,143				218,143
11th Ave S. and S. G St				2,000,569			2,000,569
15th Ave S. and S. N St				1,258,685			1,258,685
Vassar Drive and Bryn Mawr Dr				1,123,603			1,123,603
Duke Dr, Lakeside Dr, Wellesley, Notre Dame, Harbor				3,163,370			3,163,370
Wright Dr, Small Dr, Barber Dr				1,494,044			1,494,044
S. East Coast and S H St				2,406,035			2,406,035
South J Street - 2nd to 7th				520,333			520,333
Sunset Ave - 7th Ct S, Mark, Collier				167,300			167,300
2nd Ave South - East Coast St St to O St				570,500			570,500
15th Ave North - J St to K St				139,300			139,300
North K St - 13th to 16th				315,000			315,000
14th Ave N - J St to K St				58,333			58,333
13th Ave N - N A St to C St				212,800			212,800
Auburn Dr - Lakeside to Notre Dame				122,500			122,500
Duke Dr - Amherst to Federal				38,500			38,500
17th Ave South drainage upgrades				1,600,000			1,600,000
LW 2020 / 56-65 PCI (Roads)	Sub-schedules			415,413			415,413
LW 2020 / 56-65 PCI (Related Sidewalks -60% costs)	Sub-schedules			249,248			249,248
LW 2020 / 66-75 PCI (Roads)	Sub-schedules			419,006			419,006
LW 2020 / 66-75 PCI (Related Sidewalks -60% costs)	Sub-schedules			251,403			251,403
LW 2020 / Landscape, Hardscape, Traffic Calming				225,000			225,000
LW 2020 / Signage				25,000			25,000
LW 2020 / Street Lights				300,000			300,000
LW 2020 / Park of Commerce (P.O.C)				2,100,000			2,100,000
LW 2020 / Renovation of Buildings				3,828,784			3,828,784
LW 2020 / Purchase Properties				-			-
LW 2020 / Project Management Costs				224,687			224,687
North K St and North L St					1,422,550		1,422,550
North H Street - 2nd Ave N to 5th Ave N					553,453		553,453
16th Ave N, 17th Ave N, 18th Ave N					1,785,504		1,785,504
11th Ave N and 13th Ave N					654,494		654,494
Hillcrest Drive					600,156		600,156
South K, L, M St and 1st Ave S.					1,758,066		1,758,066
15th Ave S and S G St					1,419,563		1,419,563
N O St, Palmway and 3rd Ave N					895,019		895,019
N. Palmway - 14th to 16th					205,333		205,333
Montague St - Hillcrest, High Ridge					124,833		124,833
Hillcrest Dr - Cochran					233,333		233,333
High Ridge Rd - Lake Geneva					85,167		85,167
Barpine Ave - Cochran to Alpine					74,667		74,667
Cochran Dr - Major to Moor					289,333		289,333
Lakeview Dr - Crest Dr to Montague					219,333		219,333
North O St - 13th to 16th					308,000		308,000
10th Ave S - J St to M St					226,333		226,333
20th Ave N - Park St to Alleyway					74,667		74,667
3rd Ave N - Palmway to Lakeside					65,333		65,333
N. Lakeside Dr - 14th to 16th					74,667		74,667
S. Palmway + S. Lakeside Dr					2,218,238		2,218,238
LW 2020 / 56-65 PCI (Roads)	Sub-schedules				418,118		418,118
LW 2020 / 56-65 PCI (Related Sidewalks -60% costs)	Sub-schedules				250,871		250,871
LW 2020 / 66-75 PCI (Roads)	Sub-schedules				421,362		421,362
LW 2020 / 66-75 PCI (Related Sidewalks -60% costs)	Sub-schedules				252,817		252,817
LW 2020 / Landscape, Hardscape, Traffic Calming					225,000		225,000
LW 2020 / Signage					-		-
LW 2020 / Street Lights					300,000		300,000
LW 2020 / Park of Commerce (P.O.C)					2,100,000		2,100,000
LW 2020 / Renovation of Buildings					5,060,271		5,060,271
LW 2020 / Purchase Properties					-		-
LW 2020 / Project Management Costs					231,428		231,428
9th Ave S and S J St						1,988,647	1,988,647

Capital Improvement Plan

FY 2014 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures thru 9/30/13	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 2017-2018	5 Yr Total FY 2014-2018
FEC East ROW						262,384	262,384
Sunset Ave						266,193	266,193
11th Ave N, 12th Ave N, N F St						1,775,229	1,775,229
2nd Ave N, 3rd, 4th, 5th, 6th Ave N						3,663,804	3,663,804
6th Ave South						722,344	722,344
Alley from B St to C St						106,694	106,694
North J Terrace - 15th to 18th						319,667	319,667
9th Ave N - Palmway to Federal						149,333	149,333
S. Johnson St - Washington to End						135,333	135,333
12th Ave South - Tropical to H ST						703,500	703,500
North G St - 10th to 13th						305,667	305,667
N. Lakeside Dr - 10th to 11th						103,833	103,833
S. J Terrace - 11th to 12th						102,667	102,667
10th Ave N + 11th Ave N - Palmway to O St						151,667	151,667
8th Ave S - Dixie to H St						79,333	79,333
East Coast Ave S - 6th to 7th						96,833	96,833
N O St - 18th Ave N to Wellesley						114,333	114,333
Ray St - Washington Ave to End						56,000	56,000
18th Ave S and S. Palmway						135,772	135,772
Palmetto Ave + S. Pine St						154,771	154,771
Lake Erie Drive + Crest Drive						945,364	945,364
LW 2020 / 56-65 PCI (Roads)	Sub-schedules					426,177	426,177
LW 2020 / 56-65 PCI (Related Sidewalks -60% costs)	Sub-schedules					255,706	255,706
LW 2020 / 66-75 PCI (Roads)	Sub-schedules					380,712	380,712
LW 2020 / 66-75 PCI (Related Sidewalks -60% costs)	Sub-schedules					228,427	228,427
LW 2020 / Landscape, Hardscape, Traffic Calming						225,000	225,000
LW 2020 / Signage						-	-
LW 2020 / Street Lights						300,000	300,000
LW 2020 / Park of Commerce (P.O.C)						3,575,000	3,575,000
LW 2020 / Renovation of Buildings						499,073	499,073
LW 2020 / Purchase Properties						-	-
LW 2020 / Project Management Costs						238,370	238,370
Sub-Total		25,325,729	17,040,398	23,229,413	22,547,910	18,467,833	106,611,283
Public Services Total:	647,835	27,800,593	18,255,398	23,719,413	22,737,910	18,657,833	111,171,147
II. LEISURE SERVICES DEPARTMENT							
A. Golf Course							
Roof Replacement (Golf shed)	-	-	-	35,000	-	-	35,000
Storm Shelter at Golf Course	-	-	-	25,000	-	-	25,000
Clubhouse Bathroom	-	-	30,000	-	-	-	30,000
Sub-Total	-	-	30,000	60,000	-	-	90,000
B. Recreation							
Lake Worth Arts Center	-	37,500	200,000	150,000	-	-	387,500
Gymnasium Floor & Bleachers	-	95,000	-	-	-	-	95,000
NW Complex Field Renovations Phase 11	-	-	236,500	-	-	-	236,500
Sunset Ridge Lighting Improvements	-	27,500	-	-	-	-	27,500
Sub-Total	-	160,000	436,500	150,000	-	-	746,500
Leisure Services Total:	-	160,000	466,500	210,000	-	-	836,500
III. UTILITIES DEPARTMENT							
A. Electric - Power Generation							
Cathodic Protection	70,000	-	-	-	-	-	-
GT 1 Hot Gas Path Inspection	-	-	-	400,000	-	-	400,000
MU 1&5 Overhaul & Generator Rebuild	-	-	500,000	-	-	-	500,000
Containment Area Coating	200,000	-	-	-	-	-	-
Power Plant Roofing Coating	-	-	150,000	-	-	-	150,000
Sub-Total	270,000	-	650,000	400,000	-	-	1,050,000
C. Electric - Transmission & Distribution							
System Relays Upgrade	127,167	125,000	125,000	125,000	-	-	375,000
138 KV Tie Line Addition	-	1,500,000	2,500,000	-	-	-	4,000,000
138 KV Tie Line Repair	280,000	420,000	-	-	-	-	420,000
15th Avenue South Sub-Station	-	360,000	-	-	1,390,000	-	1,750,000
Capital Equipment for Long Range Plan	-	720,000	-	-	-	-	720,000
11th Avenue North Substation	1,300,000	450,000	-	-	-	-	450,000
26.4 KV Sub Transmission Loop - North	80,000	80,000	80,000	420,000	-	-	580,000
26.4 KV Sub Transmission Loop - South	-	-	80,000	-	80,000	-	160,000

Capital Improvement Plan

FY 2014 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures thru 9/30/13	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 2017-2018	5 Yr Total FY 2014-2018
4th Ave North Sub-Station	-	1,750,000	-	-	-	-	1,750,000
18th Ave North Sub-Station	-	360,000	1,390,000	-	-	-	1,750,000
6th Avenue South Sub-station	-	360,000	-	190,000	50,000	-	600,000
Sub-Total	1,787,167	6,125,000	4,175,000	735,000	1,520,000	-	12,555,000
D. Water Distribution							
Capital Project Forecast - Water	-	-	500,000	500,000	500,000	500,000	2,000,000
10th Ave S. Water Main & San Repl	50,000	560,000	-	-	-	-	560,000
Sub-Total	50,000	560,000	500,000	500,000	500,000	500,000	2,560,000
E. Water Treatment							
Lime Softening Basin Lining	-	30,500	330,000	-	-	-	360,500
4 Log WTP Improvements	8,000	400,000	-	-	-	-	400,000
Roof Over Chemical Storage Tanks	-	-	100,000	-	-	-	100,000
Well # 4 New Constr	-	-	80,000	920,000	1,600,000	-	2,600,000
Well # 16,17,18 Raw Wtr Main Constr	69,500	860,000	120,000	120,000	-	-	1,100,000
Well # 12 New Constr	-	20,000	380,000	-	-	-	400,000
Well # 16 New Constr	58,900	662,000	-	-	-	-	662,000
Well # 17 New Constr	-	58,900	662,000	-	-	-	720,900
Well # 18 New Constr	-	-	58,900	662,000	-	-	720,900
Ground Storage Tank Repairs	-	-	-	-	-	80,000	80,000
HS Pumps # 3, 4, 5 Repl	-	-	-	40,000	400,000	-	440,000
Sub-Total	136,400	2,031,400	1,730,900	1,742,000	2,000,000	80,000	7,584,300
F. Local Sewer Collection & Pumping							
Manhole Rehabilitation Project	150,000	150,000	150,000	-	-	-	300,000
Slip Lining Trunk, 7th Avenue N	700,000	-	-	-	-	-	-
11th Ave N. Coll Sewer Line Repl	-	45,000	360,000	-	-	-	405,000
3rd Ave N. Coll Sewer Line Repl	-	-	25,000	215,000	-	-	240,000
6th Ave S. Coll Sewer Line Repl	-	-	-	-	25,000	215,000	240,000
Lift Station # 4 Coll Main Repl	-	-	-	-	25,000	215,000	240,000
7th Ave N. Coll System Line Repl	-	-	-	25,000	215,000	-	240,000
Sub-Total	850,000	195,000	535,000	240,000	265,000	430,000	1,665,000
G. Regional Sewer Collection & Pumping							
Regional Force Main Rehab	234,136	-	530,000	-	-	-	530,000
Sub-Total	234,136	-	530,000	-	-	-	530,000
Utilities & Electricity Total:	3,327,703	8,911,400	8,120,900	3,617,000	4,285,000	1,010,000	25,944,300
IV. INFORMATION TECHNOLOGY							
Cisco Phone System Migration	-	50,000	-	-	-	-	50,000
Computer Workstation Upgrades	224,500	50,000	50,000	50,000	50,000	50,000	250,000
Network Infrastructure Replacement	159,000	-	-	45,000	45,000	45,000	135,000
Computer Server Upgrades	100,000	50,000	50,000	50,000	50,000	50,000	250,000
Information Technology Total:	483,500	150,000	100,000	145,000	145,000	145,000	685,000
Grand Total:	4,459,038	37,021,993	26,942,798	27,691,413	27,167,910	19,812,833	138,636,947
5 Yr Total Percentage (%)		27%	19%	20%	20%	14%	100%

Capital Improvement Plan

FY 2014 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures thru 9/30/13	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 2017-2018	5 Yr Total FY 2014-2018
F. Local Sewer Collection & Pumping							
Manhole Rehabilitation Project	150,000	150,000	150,000	-	-	-	300,000
Slip Lining Trunk, 7th Avenue N	700,000	-	-	-	-	-	-
11th Ave N. Coll Sewer Line Repl	-	45,000	360,000	-	-	-	405,000
3rd Ave N. Coll Sewer Line Repl	-	-	25,000	215,000	-	-	240,000
6th Ave S. Coll Sewer Line Repl	-	-	-	-	25,000	215,000	240,000
Lift Station # 4 Coll Main Repl	-	-	-	-	25,000	215,000	240,000
7th Ave N. Coll System Line Repl	-	-	-	25,000	215,000	-	240,000
Sub-Total	850,000	195,000	535,000	240,000	265,000	430,000	1,665,000
G. Regional Sewer Collection & Pumping							
Regional Force Main Rehab	234,136	-	530,000	-	-	-	530,000
Sub-Total	234,136	-	530,000	-	-	-	530,000
Utilities & Electricity Total:	3,327,703	8,911,400	8,120,900	3,617,000	4,285,000	1,010,000	25,944,300
IV. INFORMATION TECHNOLOGY							
Cisco Phone System Migration	-	50,000	-	-	-	-	50,000
Computer Workstation Upgrades	224,500	50,000	50,000	50,000	50,000	50,000	250,000
Network Infrastructure Replacement	159,000	-	-	45,000	45,000	45,000	135,000
Computer Server Upgrades	100,000	50,000	50,000	50,000	50,000	50,000	250,000
Information Technology Total:	483,500	150,000	100,000	145,000	145,000	145,000	685,000
Grand Total:	4,459,038	37,021,993	26,942,798	27,691,413	27,167,910	19,812,833	138,636,947
5 Yr Total Percentage (%)		27%	19%	20%	20%	14%	100%

Capital Improvement Plan

Project Category

SUMMARY BY PROJECT CATEGORY							
PROJECT CATEGORY	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	5-Yr Total	% / 5 Yr Total
Building Maintenance	149,000	180,000	-	-	-	329,000	0.24%
Building Rehabilitation	6,600,000	334,012	3,828,784	5,060,271	499,073	16,322,140	11.77%
Economic Development	700,000	1,919,950	2,100,000	2,100,000	3,575,000	10,394,950	7.50%
Electric Systems	6,125,000	4,825,000	1,135,000	1,520,000	-	13,605,000	9.81%
Infrastructure	18,323,509	14,986,436	17,490,629	15,577,639	14,583,760	80,961,973	58.40%
Leisure Programs	160,000	466,500	210,000	-	-	836,500	0.60%
Sewer Maintenance	195,000	1,065,000	240,000	265,000	430,000	2,195,000	1.58%
Streets Maintenance	1,413,084	-	-	-	-	1,413,084	1.02%
Technology Improvement	150,000	100,000	145,000	145,000	145,000	685,000	0.49%
Vehicle Replacement	615,000	835,000	300,000	-	-	1,750,000	1.26%
Water System	2,591,400	2,230,900	2,242,000	2,500,000	580,000	10,144,300	7.32%
Totals	37,021,993	26,942,798	27,691,413	27,167,910	19,812,833	\$138,636,947	100%

Funding Sources

SUMMARY OF PROJECTS BY FUNDING SOURCES							
FUNDING SOURCES	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	5-Yr Total	% / 5 Yr Total
Avail Debt Proceeds (Bonds/Utilities)	11,121,958	13,684,622	14,425,005	16,947,639	13,385,104	69,564,328	50.2%
Capital Improvement Fund	-	436,500	150,000	-	-	586,500	0.4%
Electric Fund	545,000	875,000	525,000	-	100,000	2,045,000	1.5%
Garage/Fleet Fund	100,000	100,000	100,000	-	-	300,000	0.2%
General Fund	981,500	180,000	-	-	-	1,161,500	0.8%
Golf Course Fund	-	30,000	60,000	-	-	90,000	0.1%
Grants (CDBG)	895,144	-	-	-	-	895,144	0.6%
Grants (Federal)	-	734,375	648,312	1,000,000	1,750,000	4,132,687	3.0%
Information Technology Fund	150,000	100,000	145,000	145,000	145,000	685,000	0.5%
Local Sewer Fund	4,895,014	1,160,575	1,231,688	265,000	430,000	7,982,277	5.8%
Public Service (Cap Proj Fund)	6,600,000	334,012	3,828,784	5,060,271	499,073	16,322,140	11.8%
Regional Sewer	-	530,000	-	-	-	530,000	0.4%
Refuse Fund	240,000	735,000	200,000	-	-	1,175,000	0.8%
Road Improvement Fund	545,440	-	-	-	-	545,440	0.4%
Stormwater Fund	2,404,740	1,299,957	550,000	550,000	910,000	5,714,697	4.1%
Water Fund	8,543,197	6,742,757	5,827,624	3,200,000	2,593,656	26,907,234	19.4%
Totals	37,021,993	26,942,798	27,691,413	27,167,910	19,812,833	\$138,636,947	100%

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN OPERATING IMPACT

The impact of operating costs on the annual budget stemming from the completion of capital projects is a critical part of the budget process and requires a reliable cost estimating phase at the onset of each budget cycle. During the developmental phase of the Capital Improvement Plan (CIP), factors such as enhanced revenues, future maintenance, utility costs, additional personnel, materials and supplies are thoroughly analyzed

The impact costs are included in the annual budget at the completion of the capital projects. The CIP operating impact of \$4,725: for completed projects is offset by some anticipated revenues of \$1,950 due to extended use and rental of recreational facilities recently renovated. Hence, the net operational impact in the Proposed FY 2014-2018 CIP Plan is \$2,775 as shown in the table below.

FY 2014 CIP Net Operating Impact:						
A. Revenues Generated:		B. Expenses Incurred:				Net Impact
A.1- Revenue #1 (Rentals)	750	B.1- Personnel:	-	B.5- Utilities:	2,000	
A.2- Revenue #2 (Leagues)	1,200	B.2- Debt Service	-	B.6- Materials/Supplies	225	
A.3- Revenue #3	-	B.3- Contract Svc:	2,500	B.7- Equipment:	-	
A.4- Revenue #4	-	B.4- Fixed Costs:	-	B.8- Miscellaneous:	-	
Revenue Totals (A.1 -to- A.4)	1,950	Expense Totals (B.1 -to- B.8)			4,725	



CHAPTER 7

FINANCIAL SECTION AND HIGHLIGHTS

City of Lake Worth

FINANCIAL SUMMARIES PRESENTED TO CITY COMMISSION DURING FY 2014 BUDGET WORKSHOPS AND BUDGET HEARINGS



FY 2014 Budget Presentation



FY 2014 Budget

- **City FY 2014 Budget \$196.2 million**

- General Fund \$ 29.9 million
- Other General Government \$ 30.0 million
- Utilities \$108.3 million
- Capital Projects \$ 28.0 million



FY 2014 Budget Presentation

FY 2014 Budget

How was the FY 2014 Budget developed?

- All departments started with amounts equal to what they spent in FY 2011-2012 (2 Fiscal Years ago)
- Adjustments were made for changes in pension costs
- Adjustments were made for changes in health/property insurance costs
- Adjustments were made for changes in Information Technology costs
- Adjustments were made for any changes in staffing



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FY 2014 Budget

Highlights of the FY 2014 budget are:

- No change in the General Fund millage rate
- Use of approximately \$372,060 of General Fund available fund balance
- Electric Rates reduction of 4.5%. Rates have decreased each year for the past 3 years - a total of -11.4% for residential (including suspension of the Conservation charge), -12.2% for small Commercial and -17% for large commercial (demand) customers.

FY 2014 Budget Presentation



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FY 2014 Budget

Highlights of the FY 2014 Budget Continued:

- Reduction in Local Sewer rates of 10% on top of a 10% reduction made mid-year in FY 2013
- No increases of Water, Garbage or Stormwater rates
- The budget includes budgeted funds for Lake Worth 2020 and the Park of Commerce as they are configured at this time, any changes to these plans, as the development of these programs during the year will be incorporated as amendments to the budget at the appropriate time



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FY 2014 Budget

- **In the General Fund budget of \$29.9 million only 30% is controllable verses costs outside the direct control of the City**
- 30% Controllable - \$ 9.1 million
- 70% Non Controllable - \$20.8 million

FY 2014 Budget Presentation

FY 2014 Budget

- The Costs outside the direct control of the City are:
 - Pension Costs
 - Fire - \$2.8 million
 - Police - \$2.9 million
 - General Employees - \$1.1 million
 - Police Services Contract - \$12.1 million
 - Transfer to the CRA – \$0.6 million
 - Utility costs - \$1.3 million



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FY 2014 Budget

- **How many employees work for the City and is that changing in 2014?**
- The FY 2014 budget includes 341 positions
 - City General Government - 171 employees
 - City Utility operations 170 employees
- 3 Positions are being eliminated.

FY 2014 Budget Presentation

FY 2014 Budget

- **The FY 2014 Budget does not include raises for City employees**
 - The City's financial condition does not allow for raises to City employees except where required by union contract.
 - City Employees have not received a cost of living increase in 6 years



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FY 2014 Budget

- **Leisure Services Department / Recreation Division**
- **What new Programs/ Services/ Functions are being proposed?**
 - Winter Break Camp, purchase of movie projector, screen and sound system to provide movies in the plaza type events
- **What Programs/ Services/ Functions are being changed?**
 - None
- **What position changes are proposed/ eliminated?**
 - Addition of 2 PT Recreation Center Assistant positions
 - Addition of 1 FT Special Events Manager
 - Addition of 1 FT Arts Coordinator

FY 2014 Budget Presentation



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FY 2014 Budget

- **Leisure Services Department / Library Division**
- **What new Programs/ Services/ Functions are being proposed?**
 - N/A
- **What Programs/ Services/ Functions are being changed?**
 - Reduction of public computers
- **What position changes are proposed/ eliminated?**
 - N/A



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FY 2014 Budget

- **Leisure Services Department / Golf Course Division**
- **What position changes are proposed/eliminated? What new Programs/Services/ Functions are being proposed?**
- **Get Golf Ready** was developed to teach new golfers in five lessons and prepare them to get onto the golf course with confidence. Offering "play" experiences is what makes this program unique as each lesson is designed to include on-course activities and transition students to structured Get Golf Ready Outings as ongoing retention opportunities.
- **TEE IT FORWARD**, the national awareness campaign encouraging golfers to play from tees best suited to their ability, is being promoted throughout the entire year.
- **The PGA Sports Academy** is a fun, interactive approach to growing junior participation in golf with PGA Professionals at the forefront of the experience. The objective is to develop core golfers who will continue to play socially or competitively, based on an individual's desires. The progressive curriculum introduces golf while developing long-term athletic development.
- **Connecting with Her**
- **PGA intro to golf month**
- **Family Golf Month**
- **Patriot Day Golf**

FY 2014 Budget Presentation



The Art of Florida Living.

FY 2014 Budget

- **Leisure Services Department / Beach Fund**

- **What new Programs/ Services/ Functions are being proposed?**
 - Proposal to open Pool year round
 - Seaside Celebrations, Community Dance Nights, Art Festival, Seafood & Sand Sculpting Festival

- **What Programs/ Services/ Functions are being changed?**
 - Eliminating custodial service contract and replacing with City staff

- **What position changes are proposed/ eliminated?**
 - Addition of 1 FT Custodian/3 PT Custodians
 - Addition of 1 PT Assistant Event Coordinator
 - Addition of 1 FT Parking Operations Manager
 - Addition of 4 PT Pool Lifeguards/1 PT Cashier
 - Addition of 2 PT Beach Lifeguards/2 On-call Lifeguards



The Art of Florida Living.

FY 2014 Budget

- **Department for Community Sustainability**
Changes from FY 2013

- **Administration Division**
 - Economic Development Manager moved to City Manager's Office

- **Business Tax Receipts/Use & Occupancy Division**
 - No changes
 - Some increases in revenues due to improved collections and code

- **Planning, Zoning & Historic Preservation Division**
 - Proposed half time Associate Planner to handle Business Tax Receipt and Use & Occupancy applications due to increased work load demands
 - Additional fee revenue from adoption of Land Development Regulations and establishment of new fees.

FY 2014 Budget Presentation

FY 2014 Budget

- Department for Community Sustainability
Changes from FY 2013 (cont)
- Code Compliance Division
 - No staffing additions
 - JAG Officers (2) transferred from Grant funded to General Fund
 - Some increases in revenue based on improved collections
- Building Division
 - No staff changes
 - No increase in projected permit revenue



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FY 2014 Budget

- Public Services Department
- Administration Division
 - Project Manager now resides under Stormwater
- Streets Division
 - No staffing additions
- Grounds Division
 - No staffing additions
- Cemetery Division
 - No staffing additions
- Facilities Division
 - No staffing additions
- Garage Division
 - No staffing additions
- Refuse Division
 - Eliminated 1 Equipment Operator II position
- Stormwater Division
 - Addition of Project Manager transferred from Administration

FY 2014 Budget Presentation



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FY 2014 Budget

- **Electric Utility**
- **What new Programs/ Services/ Functions are being proposed?**
 - The Customer Service Office will initiate an "OnLine Utility Exchange" program. The program is designed to reward good customers and reduce collections by establishing deposits based on credit checks and a grading system. There is no initial setup cost; fees are charged for each customer check.
- **What Programs/ Services/ Functions are being changed?**
 - The Conservation Management Division will eliminate the grant program. The rebate program will be revisited. Currently all electric rebates are reimbursed from FMPA; annual average rebates totaled \$50,000.
- **What position changes are eliminated?**
 - Administration (1) Assistant Utilities Director
 - Conservation management (2) 1 Administrative Secretary and 1 Project Coordinator
 - Engineering (1) Engineer moved to Water Department
 - Power Plant (1) Plant Helper
 - Customer Service (4) 3 Customer Service Representatives (eliminated 2 vacant positions and upgraded 1 Customer Service Representative to a Billing Specialist); 3 cashiers (eliminated vacant cashier position utilized by Community Sustainability Department and reclassified 2 full time cashiers to part time); eliminated Project Coordinator



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FY 2014 Budget

- **Water/Sewer Utility Department**
 - Separated from Electric Utility Department in FY13
 - Net increase of 1 employee – Director
 - FY14 Operating budgets decreased for all three funds
 - Water Fund: FY14 - \$5,545,884 increase for LW2020 Master Plan projects
 - Local Sewer Fund: FY14 -\$636,183 increase for LW 2020 Master Plan Projects
 - Regional Sewer Fund: FY14 - \$4,869,000 decrease due to Settlement with Customers in FY13

FY 2014 Budget Presentation

FY 2014 Budget

- **Lake Worth 2020 and Park of Commerce**
 - LW 2020 and the Park of Commerce are included in the budget as they are currently configured. These plans will evolve during the first quarter of FY 2014. Adjustment will be made by budget amendment to incorporate this evolution.
 - 2 positions have been included for contract management . These will not be filled until the final configuration is determined and will be time limited to completion of the projects.

FY 2014 Budget

- The City Commission has held 6 budget workshops, over a 6 month time frame. The City FY 2014 budget has been balanced and is submitted for approval.

Budget FAQ

General Budget Questions

How was the initial draft of the FY 2014 Budget developed?

- All departments started with amounts equal to the way they spent in FY 2011-2012 (2 Fiscal years ago).
- Adjustments were made for changes in pension costs.
- Adjustments were made for changes in health/property insurance costs.
- Adjustments were made for changes in Information Technology costs.
- Adjustments were made for any changes in staffing.

How is the \$196.2 million total of the City FY 2014 budget broken out?

- General Fund \$ 29.9 million
- Other General Government \$ 30.0 million
- Utilities \$108.3 million
- Capital Projects \$ 28.0 million

In the General Fund, how much of the budget (\$29.9 million) is controllable verses outside the direct control of the City?

- 30% Controllable - \$ 9.1 million
- 70% Non Controllable - \$20.8 million

Why is that?

There are several large costs that the City is obligated to pay that it cannot directly control:

- Pension Costs
 - * Fire - \$2.8 million
 - * Police - \$2.9 million
 - * General Employees - \$1.1 million
- Police Services Contract - \$12.1 million
- Transfer to the CRA – \$0.6 million
- Utility costs - \$1.3 million

Is the property tax rate being changed?

- No. The rate remains at 5.4945 mils, the same as the past 2 years

Why would the amount of tax I pay be more?

- The value of your house may have risen and that would cause the total you pay to be more, even though the City tax rate did not change.

Is the electric rate going up?

- No. In fact, the residential and small commercial rates are decreasing by 4.5% in FY 2014.
- Rates have decreased each year for the past 3 years - a total of 11.4% for residential (including suspension of the Conservation charge) and 12.2% for small commercial and 17% for large commercial (demand) customers.

Budget FAQ

Is the water rate going up?

- No. The water rate is remaining the same as the last 2 years.

Is the sewer rate going up?

- No. The sewer rate is going down by 10% in FY 2014. It was also decreased by 10% in FY 2013.

Is the garbage fee going up?

- No. The garbage fee is remaining the same as it has been since 2009.

Is the stormwater fee going up?

- No. The storm water fee is remaining the same as it has been since 2009.

Is the parking rate at the beach going up?

- No. Parking rates at the beach will remain at \$2.00 per hour.

Is the pool going to be open?

- Yes. The pool will be open 29 hours per week all year.

How many employees work for the City? Is that changing in 2014?

- City General Government has 171 employees and the Utility operations employ an additional 170, for a total of 341 City employees after the elimination of 3 positions.
- Three positions are being eliminated.

Are City employees getting raises in FY 2014?

- No. The City's financial condition does not allow for raises to City employees except where required by union contract.
- City employees have not received a cost of living increase in 6 years

Specific Department Questions

RECREATION DIVISION

Why is the recreation athletic budget in FY 13 budget of \$387,834 being increased in FY 14 to \$407,509?

- There was an increase in part-time wages of \$31,581. This is the total cost of ALL the part-time positions within the Recreation Division that are either 100% charged to the athletic function or a percentage of a position is charged to this account.
- There was an increase in benefits of \$10,186 which is a direct correlation to an increase in wages.
- Event Tenant Liability Insurance is a new \$5,000 cost increase. This is the cost to purchase tenant insurance when someone rents one of the City facilities. The end user pays the cost, however, the City has to actually purchase the insurance and later be reimbursed, which leaves a net zero cost to the City.

Budget FAQ

- The Repair & Maintenance General Fund had a new increase of \$10,000. These dollars were previously budgeted in the Public Services Facilities Division and are now budgeted in the Recreation Division, allowing for a more efficient use of time when processing work orders and purchase orders for repairs specifically related to the support of the athletic fields and facilities.
- The recreation programs have an increase of \$12,400. The division is adding an additional winter break camp at the request of residents and the cost to operate the winter camp will be recovered through the registration fees. This program will have a net zero cost to the City.
- This year, an additional \$10,000 was added to support the Warriors football and cheerleading programs to defray the cost of operating the programs. The deterioration of equipment over the years has the program in great need to upgrade helmets and equipment, especially with the increased need to prevent concussions and other related sports injuries. Not having the ability to increase the cost to play due to our demographic, financial hardships have placed a major financial burden on the program. The additional \$10,000 will assist in allowing Recreation to provide the same cost to play.
- The Other Capital account has a new expense of \$2,499, which Recreation will use to purchase tables and chairs to be used in the Shuffleboard and Osborne Community Center classrooms.

Why is the recreation facilities budget in FY 13 of \$309,017 being increased in FY 14 to \$487,533?

- There is an increase in regular wages of \$49,001. This is the total cost of ALL the full-time positions within the Recreation Division that are either 100% charged to the facilities function or a percentage of a position is charged to this account.
- There is an increase in part-time wages of \$14,288. This is the total cost of ALL the part-time positions within the Recreation Division that are either 100% charged to the Facilities function or a percentage of a position is charged to this account.
- There is an increase in benefits of \$32,066 which is a direct correlation to an increase in wages.
- Other contractual services show an increase of \$101,700. The athletic maintenance contract for \$115,000 was transferred over from the Grounds Division in Public Services. All other charges in the account are yearly service contract expenses that Recreation must pay.

Why is recreation community programs budget in FY 13 of \$ 324,641 being increased in FY14 to \$457,725?

- Regular wages show an increase of \$ 46,250. This is the total cost of ALL the full-time positions within the Recreation Division that are either 100% charged to the community programs function or a percentage of a position is charged to this account.
- There is an increase in benefits of \$ 49,538. This increase is a direct correlation to an increase in wages.
- Event Tenant Liability Insurance has a cost of \$5,000. This is the cost to purchase the tenant insurance when someone rents one of the City facilities. The end user pays the cost, however, the City has to actually purchase the insurance and later be reimbursed, which leaves a net zero cost to the City.
- Promotional activities increased by \$ 7,000. Funds were added to purchase banners and lighting for City light poles to promote events. This is the account that provides the expense budget for City events: holiday and Veterans Day Parades, Easter Egg Hunt, Daddy Daughter Date Night and the July 4th celebration (including fireworks).
- Machinery and equipment was increased to \$25,000 to purchase a movie projector, screen and sound system to be used for events throughout the City.

Budget FAQ

Why are positions being added to the Recreation Division?

- The Recreation division is proposing the addition of two (2) part-time Recreation Center assistants to handle the following at a cost for the two positions of \$31,716.
- Increase in volume of field and facility rental requests as our parks and facilities have become more popular to rent.
- Provide enforcement and coordination of field and facility rentals.
- Ensure event permits and events rules are being followed. There are numerous events throughout the year in the City and the majority of them go unattended by City staff.
- By charging back to the end user we anticipate the City will recover the cost for the positions over the length of a year. One of the positions is only booked when there is an event taking place.

- The Recreation division is proposing the addition of one (1) full-time Arts Coordinator and one (1) full-time Special Events Manager to handle the following at a total cost of \$177,848.

- The Arts Coordinator will essentially become the Arts Program Coordinator as the City moves forward with the development of the Arts District and further growth of the LULA Arts program. This position will be extremely important with the redevelopment of the shuffleboard courts building into an artist hub for creation and display of local artists work.

- The Special Events Manager will be responsible for the coordination, implementation, marketing and promotion of all City special events, event permitting and event sponsorship coordination. This position will coordinate, plan and implement existing City-wide special events, including the Street Painting Festival, Reggae Festival, holiday parades, Veterans Parade, Concerts in the Park, Daddy Daughter Date Nite, Easter Egg Hunt Celebration, Kids Triathlon, 4th of July Celebration, Halloween Spooktacular and other events to be determined. Presently, there is no historical revenue data to be used as a measuring tool for the estimation of revenue potential the event function can produce without having in-house knowledge of this sector. The special events business model will be developed as the function evolves throughout year one.

Some of the key responsibilities of the Special Events Manger include the following:

- Develop and execute the annual special event marketing plan
- Conduct community needs assessment
- Manage event sponsorship sales and fulfillments
- Create, track and analyze advertising and promotional efforts
- Provide coordination and leadership for special events
- Manage media relations (print, television, radio, social media) and special event website pages
- Produce special event proposals, presentations and reports
- Assist with recruitment and retention of volunteers
- Manage special event contracts.

PUBLIC SERVICES DEPARTMENT

What are being paid for with Community Development Block Grant (CDBG) funds?

- Greenways in the following sequence:
 - 5th Ave North
 - 8th Ave South
 - 9th Ave South
 - 11th Ave South

Budget FAQ

7th Ave South (roadway and utility work) and #1 from above are expected to use all current CDBG funds. Subsequent year allocations will be assigned to the next projects in the above order.

How do potholes form and how are they fixed?

- A pothole is summarized as a failure in the pavement that leads to the underlying base section to fail. Once the base section fails, the result is a continual erosion of the pavement and base section and subsequently pothole formation.
- There are two methods of repair that offer different benefits. The old method is the utilization of a “cold patch asphalt” mix that is placed in the pothole and heated and compacted to effectively fill in the hole. This method offers immediate and short term relief from a much deeper problem – base section failure.
- The proper method of pothole repair is to effectively define the limits of the base section failure and saw cut the asphalt and remove the failed base section area entirely. The removed area is then completely replaced with new baserock material, compacted, and a 1.5” to 2” lift of hot mix asphalt is then placed over the area. The result is a long term, structural asphalt patch that will yield a longer life and prevent future potholes in that area. **This is the method that the City is performing to gain better long-term infrastructure repairs.**

FINANCE DEPARTMENT

Why is an additional staff position being proposed?

- The additional position is a purchasing agent/contracts manager (\$75,520 including pension and benefits). The position is proposed to better process and monitor City contract purchases to ensure compliance with procurement policies and monitor contract performance in accordance with standards recommended by the Office of Inspector General.

DEPARTMENT FOR COMMUNITY SUSTAINABILITY

What changes are planned for FY 2014?

- Administration Division
Economic Development Manager moved to City Manager’s Office
- Business Tax Receipts/Use & Occupancy Division
Some increases in revenues due to improved collections and code
- Planning, Zoning & Historic Preservation Division
Proposed half-time Associate Planner to handle Business Tax Receipt and Use & Occupancy applications due to increased work load demands
Additional fee revenue from adoption of Land Development Regulations and establishment of new fees.
- Code Compliance Division
No staff changes
Some increases in revenue based on improved collections
- Building Division
No staff changes
No increase in projected permit revenue

Budget FAQ

ELECTRIC UTILITY

What new programs/services/functions are being proposed?

- The customer service office will initiate an "OnLine Utility Exchange" program. The program is designed to reward good customers and reduce collections by establishing deposits based on credit checks and a grading system. There are no initial setup costs. Fees are charged for each customer check.

What programs/services/functions are being changed?

- The Conservation Management Division will eliminate the grant program. The rebate program will be revisited. Currently all electric rebates are reimbursed from FMPA; annual average rebates totaled \$50,000.

What position changes are proposed/eliminated?

- Administration – (1) Assistant Utilities Director
- Conservation Management – (1) Administrative Secretary and (1) Project Coordinator
- Engineering - (1) Engineer moved to Water Department
- Power Plant - (1) Plant Helper
- Customer Service – (3) Customer Service Representatives (eliminated 2 vacant positions and upgraded 1 Customer Service Representative to a Billing Specialist), 3 Cashiers (eliminated vacant cashier position utilized by Community Sustainability Department and reclassified 2 full-time cashiers to part-time) and eliminated Project Coordinator

WATER/SEWER UTILITIES

What programs/services/functions does the Water Fund support?

- The water fund supplies potable water, both within the City limits and within the utility service area located west of the City.

What programs/services/functions does the Local Sewer Fund support?

- The local sewer fund provides wastewater collection, pumping, treatment and disposal for customers within the City and within the utility service area west of the City.

What programs/services/functions does the Regional Sewer Fund support?

- The Regional Sewer Fund provides wastewater pumping, transmission, treatment and disposal for the City and seven sub-regional contract customers.

What programs/services/functions are being changed in FY 2014?

- The Water/Sewer Utility Department has been separated from the Electric Utility Department.
- The water plant is supplying increased amounts of potable water due to the elimination of the County supplemental water supply, and the reduction of water restrictions.
- The Town of Palm Beach has notified the City that they will leave the sub-regional system.
- The Regional Sewer Fund has been adjusted based on the settlement agreement reached with sub-regional system customers. The Regional Sewer Fund includes contracts with the county for wastewater transmission and with the East Central Region facility for wastewater treatment and disposal.

Budget FAQ

How many employees work for the water/sewer department? Is that changing in FY 2014?

- The Water Fund has 29 employees in FY 2014. This is a net increase of 1 due to the hiring of the department director.
- The Local Sewer Fund has the same number of employees in FY 2014 (7).
- The Regional Sewer Fund does not have any employees.

Are the water or sewer rates going up in FY 2014?

- No, the water rates are remaining the same
- No, the local sewer rates are being reduced by 10% in FY 2014. These sewer rates were also reduced by 10% in FY 2013. The reductions are primarily due to a refund from the Regional Sewer Fund

Are regional sewer rates (rates to other cities) going up?

- Yes, the regional sewer rates are increasing 9% in FY 2014. This increase is in accordance with the settlement agreement with the sub-regional customers that was approved in FY 2013.

Are the water/sewer budgets going up in FY 2014?

- **Water Fund: Yes**
FY13 \$16,012,487
FY14 \$21,558,291 (\$5,545,884 increase)

Operating revenues are very close to operating expenses. The budget increase is primarily due to increases in capital projects in the CIP and LW 2020 Master Plan. The budget increase is partially offset by a decrease in the water treatment plant budget of \$1,230,000, primarily due to reduction of electricity expenses. Utility rate studies recommend cash reserves of 33% of the operating budget (\$4 million), which are maintained in the FY14 budget.

- **Local Sewer Fund: Yes**
FY13 \$10,717,509
FY14 \$11,353,692 (\$636,183 increase)

Approximately 30% of this budget is for contracted wastewater transmission/treatment services, and 37% is for capital projects included in LW 2020. A reduction in sewer collection expenses of \$2,555,000 partially offsets an increase of \$4,225,000 for the LW 2020 Master Plan. Utility rate studies recommend cash reserves of 33% of the operating budget (\$2 million), which are maintained in the FY14 budget.

- **Regional Sewer Fund: No**
FY13 \$10,246,252
FY14 \$5,377,249 (\$4,869,003 decrease)

The Regional Sewer Fund has been adjusted based on the settlement agreement reached with contracted sub-regional customers in FY 2013. The budget decrease is due to a settlement payment of \$4,500,000 that was made in FY 2013 to sub-regional sewer customers, including the Local Sewer Fund.

Staff Count Report

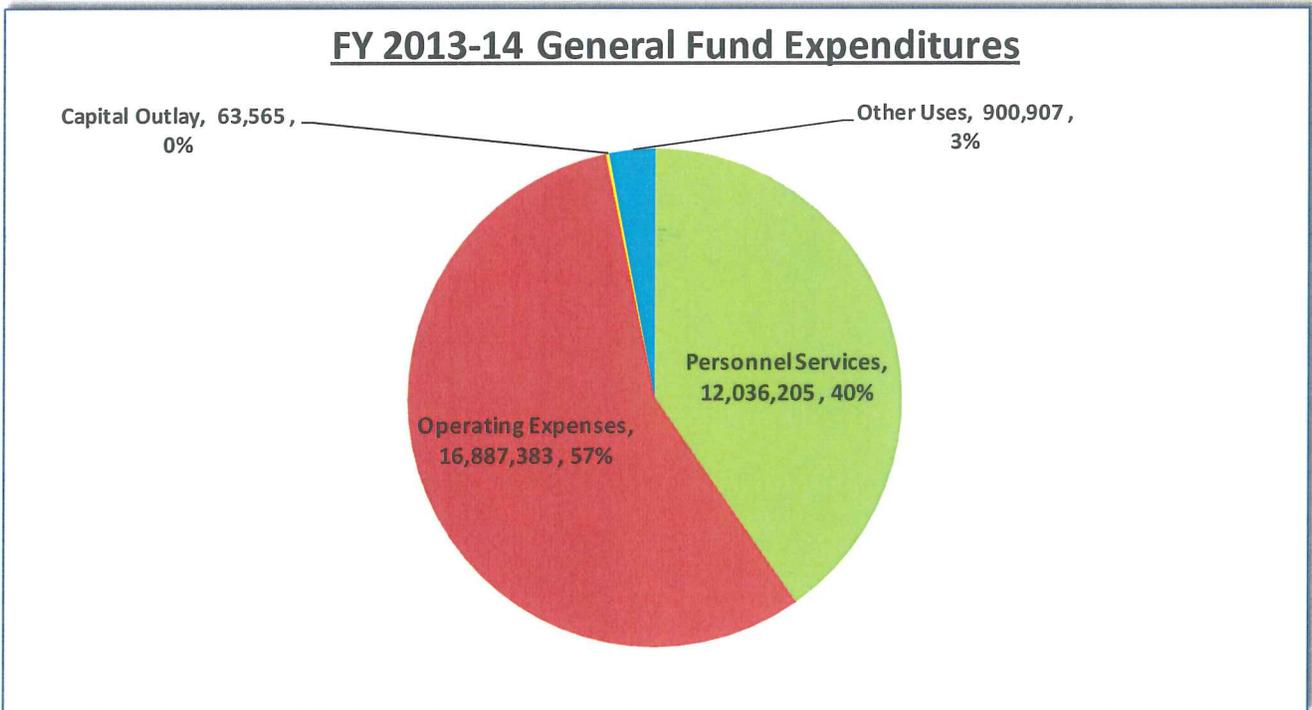
PERSONNEL POSITIONS BY DEPARTMENT							
Department	Budget FY 2008	Budget FY 2009	Budget FY 2010	Budget FY 2011	Budget FY 2012	Budget FY 2013	Budget FY 2014
City Commission	5	5	5	5	5	5	5
City Attorney	5	4	3	3	3	4	-
Internal Auditor	-	-	-	-	1	1	1
City Manager	4	7	2	2	3	2	4
City Clerk	4	-	4	4	4	4	4
Finance	17	14	12	11	12	11	14
Office of Mgmt. & Budget	-	-	4	5	4	3	-
Human Resources / Ins	4	5	5	5	5	5	5
Information Technology	6	6	6	6	6	6	6
Public Safety - Police	137	N/A	N/A	N/A	N/A	N/A	N/A
Public Safety - Fire	63	60	N/A	N/A	N/A	N/A	N/A
Community Sustainability	40	32	22	21	23	26	27
Public Services							
Administration	6	7	6	5	5	5	4
Streets Maintenance/ Traffic	10	10	8	7	-	-	-
Master Plan Project	-	-	-	-	-	-	2
Parking	-	-	-	-	-	-	-
Grounds	30	27	32	31	11	15	15
Building Services	N/A	N/A	N/A	N/A	N/A		N/A
Cemetery	N/A	N/A	N/A	N/A	2	1	1
Facilities Management	16	16	18	18	11	11	11
Parking	-	-	-	-	0		
Stormwater	-	-	5	7	6	6	7
Refuse	31	31	30	30	30	33	33
Garage	6	9	6	6	5	5	5
Leisure Services							
Library	9	7	9	9	5	6	6
Pool & Beach	12	8	15	12	10	17	20
Parking	-	-	-	-	3	6	7
Recreation	4	4	7	7	9	12	16
Golf Course / Restaurant	16	12	21	25	16	10	9
Casino Building	-	-	-	-	1	8	7
Utilities							
Utility Conservation	-	-	5	5	5	4	2
Electric	103	90	94	92	95	76	72
Customer Service						22	17
Water	30	26	28	28	25	28	29
Local Sewer	12	11	12	13	12	12	12
Regional Sewer	3	3	3	2	3	-	-
Foreclosure Fund	-	-	-	-	1	-	-
Total Staff Count	574	395	361	359	319	344	341

City-Wide Expenditures

CITY-WIDE EXPENDITURE BUDGET BY FUND							
Fund Category	FY 2010-11 Actuals	FY 2011-12 Actuals	FY 2012-13 Amended Budget	FY 2012-13 Projection	FY 2013-14 Adopted Budget	(+/-) Increase / Decrease	% Budget Change
General Fund	\$29,448,183	\$27,914,214	\$28,877,418	\$28,851,231	\$29,888,060	\$1,010,642	3.50%
Total General Fund	\$29,448,183	\$27,914,214	\$28,877,418	\$28,851,231	\$29,888,060	\$1,010,642	3.50%
Special Revenue Funds							
Building Permit Fund	469,763	512,858	703,288	561,674	596,142	(107,146)	-15.24%
Beach Fund	825,012	1,113,618	1,988,422	1,712,202	2,418,484	430,062	21.63%
Parking Improvement Fund	115	1	150,494	82,500	67,998	(82,496)	-54.82%
Code Remediation Fund	278,852	379,671	276,132	245,840	294,825	18,693	6.77%
Housing Initiative	16,990	60,680	-	-	-	-	0.0%
Road Improvement Fund	988,202	535,563	871,705	871,605	1,166,267	294,562	33.79%
Grant Fund	953,467	1,816,816	-	-	1,881,534	1,881,534	#DIV/0!
Beach Redevelopment	238,468	2,839,899	3,695,056	3,695,056	-	(3,695,056)	-100.0%
Tree Beautification Fund	5,406	1,550	11,688	10,138	1,000	(10,688)	-91.44%
Utility Conservation Fund	568,400	658,131	1,125,261	437,206	735,379	(389,882)	-34.65%
Golf Course	1,669,481	1,281,982	1,332,551	1,052,699	1,212,848	(119,703)	-8.98%
Simpkin Trust	6,229	104,399	110,533	110,533	63,528	(47,005)	-42.53%
Library Trust Fund	60,391	117	110,133	110,133	53,117	(57,016)	-51.77%
Incentive Fund	400	-	8,435	8,535	-	(8,435)	-100.0%
Criminal Justice	-	-	24,000	-	45,020	21,020	87.58%
Summer Food Program	12,096	-	-	-	-	-	0.0%
State Forfeiture Fund	30,896	25	36,408	4,600	47,197	10,789	29.63%
Donations/Special Trust F	16,746	33,630	80,200	80,200	-	(80,200)	-100.00%
Haitian Fund	20	-	-	-	-	-	0.0%
Total Special Revenue Funds	6,140,934	9,338,940	10,524,306	8,982,921	8,583,339	(1,940,967)	-18.44%
Dept Service Fund							
GO Bond 1995	433,006	250,206	-	-	-	-	0.0%
Total Debt Service Fund	433,006	250,206	-	-	-	-	0.0%
Capital Projects Funds							
Capital Projects Fund	1,252,192	5,266,995	5,503,764	1,681,705	9,291,845	3,788,081	68.83%
Park of Commerce	-	-	-	-	700,000	700,000	0.00%
Master Infrastructure	-	-	1,147,500	-	18,025,729	16,878,229	1470.87%
Casino Fund	1,715,176	4,585,441	-	-	-	-	0.0%
Total Capital Projects Funds	2,967,368	9,852,436	6,651,264	1,681,705	28,017,574	21,366,310	321.24%
Enterprise Funds							
Electric Fund	55,315,869	57,821,164	69,827,419	63,216,133	60,388,269	(9,439,150)	-13.52%
Water Fund	10,888,956	11,747,978	18,921,581	16,012,487	21,558,291	2,636,710	13.93%
Local Sewer Fund	5,891,316	6,521,170	11,004,156	10,717,509	11,353,692	349,536	3.18%
Regional Sewer	4,418,040	7,040,838	9,955,229	10,246,252	5,377,249	(4,577,980)	-45.99%
Stormwater Utility Fund	2,638,832	2,378,360	5,146,260	3,017,382	4,240,276	(905,984)	-17.60%
Refuse, Collection & Disp	4,507,939	4,427,692	4,923,122	4,705,595	5,425,696	502,574	10.21%
Total Enterprise Funds	83,660,952	89,937,202	119,777,767	107,915,358	108,343,473	(11,434,294)	-9.55%
Internal Service Funds							
Information Technology	1,316,253	1,134,207	1,701,770	1,656,012	1,548,509	(153,261)	-9.01%
Self Insurance Fund	2,255,778	2,351,254	11,454,955	11,451,140	9,878,191	(1,576,764)	-13.76%
City Garage Fund	620,527	660,128	1,356,963	1,333,957	1,511,211	154,248	11.37%
Employee Benefits	-	6,107,755	7,244,300	7,244,300	8,217,495	973,195	13.43%
Total Internal Service Funds	4,192,558	10,253,344	21,757,988	21,685,409	21,155,406	(602,582)	-2.8%
City-Wide Reserve for Future Use					261,493		
Total All Funds	\$126,843,001	\$147,546,342	\$187,588,743	\$169,116,624	\$196,249,345	\$8,399,109	4.6%

General Fund Expenditure Summary

General Fund Expenditure by Category						
CATEGORY	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Actuals	Actuals	Actuals	Current Amended Budget	Adopted Budget	Diff in FY2014 & FY 2013 Budget
Personnel Services	10,823,384	10,303,658	10,034,113	10,941,459	12,036,205	1,094,746
Operating Expenses	19,466,798	17,932,278	16,987,164	17,169,491	16,887,383	(282,108)
Capital Outlay	71,720	45,941	39,639	116,690	63,565	(53,125)
Other Uses	2,448,612	1,166,306	6,047,216	649,778	900,907	251,129
TOTAL	32,810,514	29,448,183	33,108,132	28,877,418	29,888,060	1,010,642



Budget Summary Appropriations

BUDGET SUMMARY
City of Lake Worth - Fiscal Year 2013-2014
 THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE WORTH
 ARE 4.62% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

Millage Rate per \$1,000

General Fund 5.4945

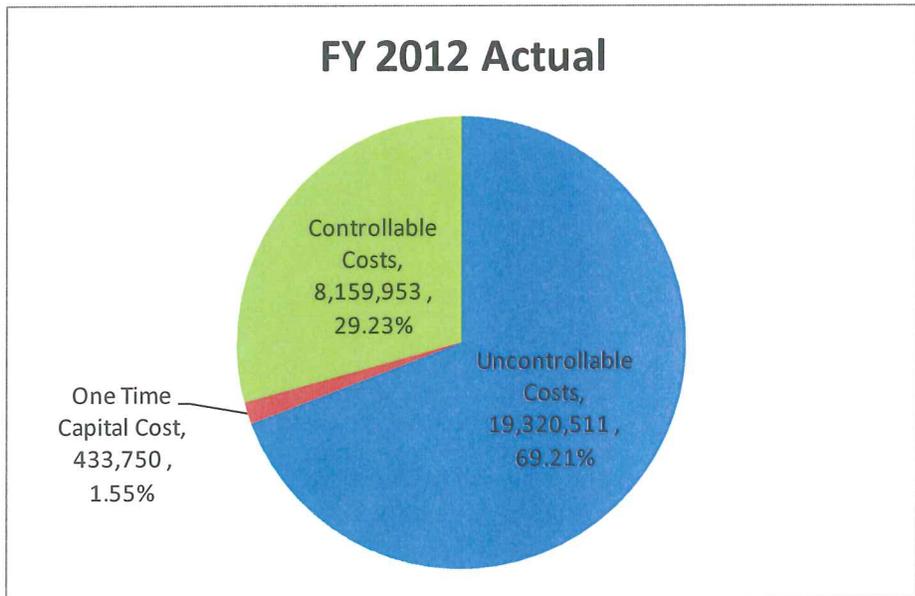
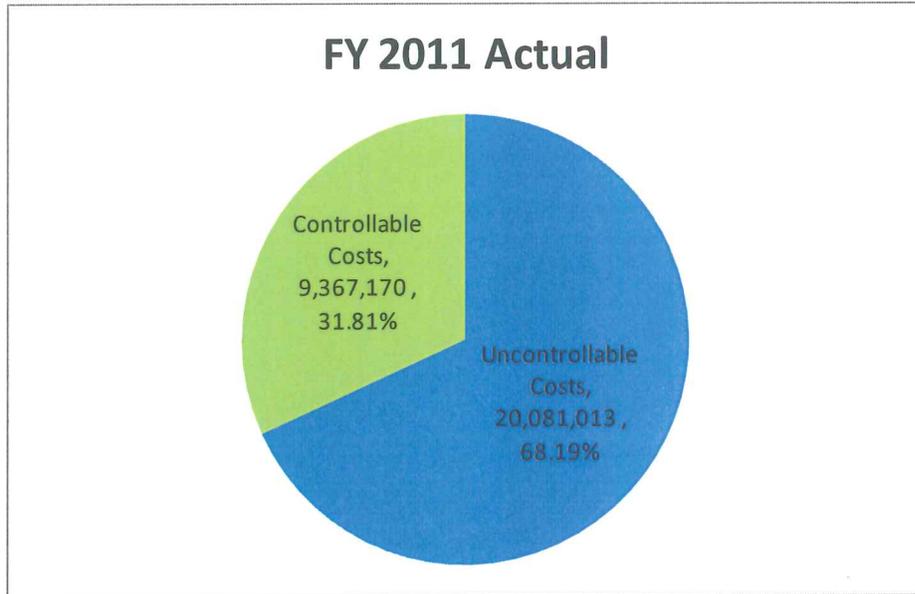
	General Fund	Special Revenue	Utility Funds	Enterprise Funds	Internal Service	Capital Projects	Total
ESTIMATED REVENUES							
Taxes:							
Ad Valorem Taxes 5.4945	5,788,123	-	-	-	-	-	5,788,123
Special Assessments	-	-	-	-	-	-	-
Sales & Use Taxes	813,000	-	-	-	-	-	813,000
Franchise Taxes	41,600	358,000	-	5,200	-	-	404,800
Utility Service Taxes	4,259,000	-	-	-	-	-	4,259,000
Licenses and Permits	798,000	-	-	-	-	-	798,000
Intergovernmental Revenue	5,688,743	1,881,534	-	-	20,000	-	7,590,277
Charges For Service	1,465,730	3,619,063	73,104,069	7,204,750	12,540,087	-	97,933,699
Fines and Forfeitures	283,500	106,000	112,000	-	-	-	501,500
Miscellaneous	92,300	13,800	784,582	58,436	118,333	-	1,067,451
Contribution From Enterprise Operations	9,850,464	-	1,691,677	-	-	-	11,542,141
Transfers In	265,541	538,841	155,409	-	-	13,233,771	14,193,562
Other Financing Sources	169,999	-	-	-	-	12,141,958	12,311,957
TOTAL REVENUES AND OTHER FINANCING SOURCES	29,516,000	6,517,238	75,847,737	7,268,386	12,678,420	25,375,729	157,203,510
Available Fund Balance	372,060	2,327,594	22,829,764	2,397,586	8,476,986	2,641,845	39,045,835
TOTAL ESTIMATED REVENUES & BALANCES	29,888,060	8,844,832	98,677,501	9,665,972	21,155,406	28,017,574	196,249,345
EXPENDITURES/EXPENSES							
General Government	4,214,024	-	-	-	11,963,141	6,992,332	23,169,497
Public Safety	19,730,499	1,010,408	-	-	-	47,000	20,787,907
Physical Environment	3,150,032	2,573,305	60,486,402	5,519,884	-	13,744,299	85,473,922
Transportation	590,547	1,034,128	-	-	-	6,030,669	7,655,344
Culture & Recreation	1,844,341	2,801,329	-	-	-	303,274	4,948,944
Capital Outlay	-	555,415	9,566,900	297,780	785,000	-	11,205,095
Non-Departmental	80,000	332,754	18,247,388	1,488,174	8,407,265	-	28,553,581
Transfers Out	278,617	276,000	10,376,811	2,362,134	-	900,000	14,193,562
TOTAL EXPENDITURES/EXPENSES	29,888,060	8,583,339	98,677,501	9,665,972	21,155,406	28,017,574	195,987,852
Net Assets Available for Operations	-	261,493	-	-	-	-	261,493
TOTAL APPROPRIATED EXPENDITURES /RESERVES	29,888,060	8,844,832	98,677,501	9,665,972	21,155,406	28,017,574	196,249,345

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

Controllable Costs –vs– UnControllable Costs

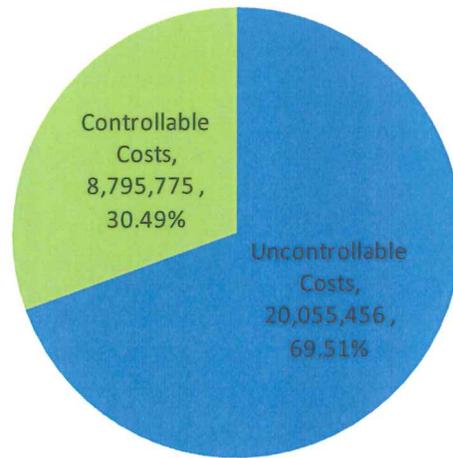
Controllable Costs -vs- Un-Controllable Costs				
Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget Projection	FY 2014 Budget Draft
General Fund	\$ 29,448,183	\$ 27,914,214	\$ 28,851,231	\$ 29,888,060
Uncontrollable Costs				
Police Services Contract	\$ 13,212,364	\$ 12,127,543	\$ 12,152,000	\$ 12,136,000
Pension Costs:				
Police Service Plan & Insurance Prem Pass Thru	1,908,054	2,115,543	2,521,189	2,791,353
Fire Service Plan & Insurance Prem Pass Thru	1,917,989	2,047,749	2,558,840	2,857,234
General Employee Plan	754,825	922,072	922,072	1,063,751
CRA Required Contribution	719,981	686,778	557,778	622,290
Utility Costs	1,567,800	1,420,826	1,343,577	1,299,162
Total Uncontrollable Costs	\$ 20,081,013	\$ 19,320,511	\$ 20,055,456	\$ 20,769,790
One Time Costs:				
Capital	-	\$433,750	-	-
Projected Golf Fund Deficit	-	\$0	-	254,632.00
Controllable Costs	\$9,367,170	\$8,159,953	\$8,795,775	\$8,863,638
% Controllable Costs/GF	31.81%	29.23%	30.49%	29.66%

General Fund Controllable Costs –vs– UnControllable

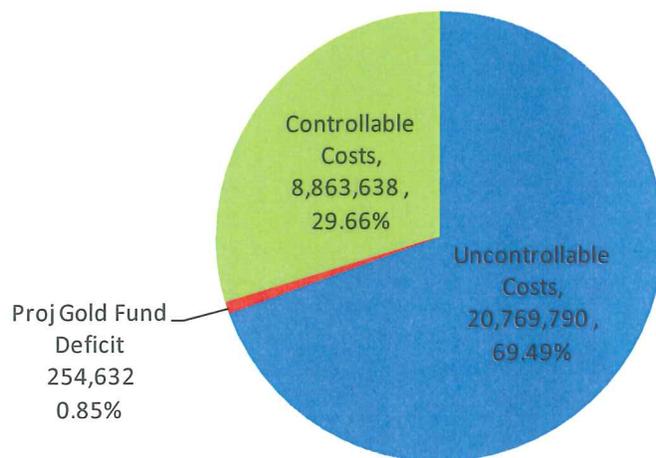


General Fund Controllable Costs –vs– UnControllable

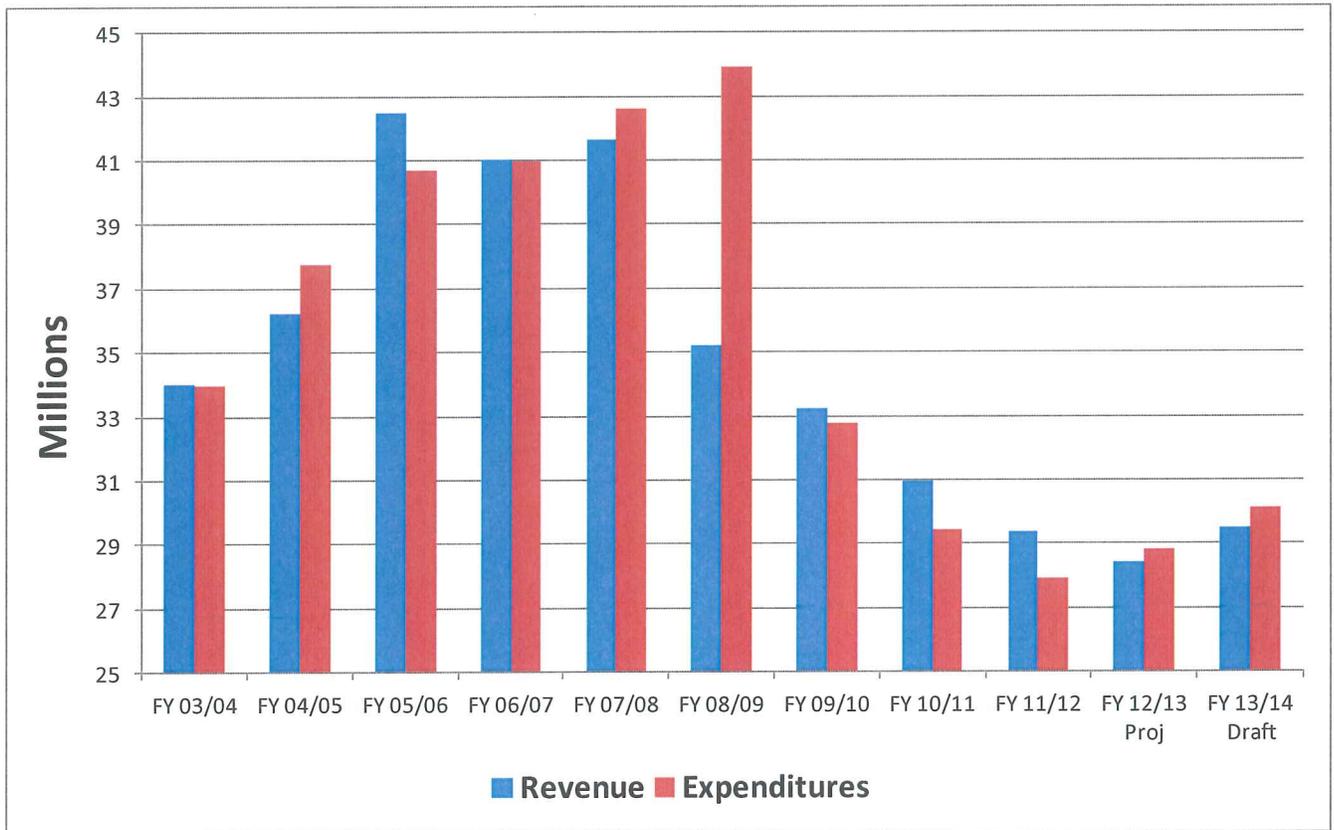
FY 2013 Budget Projection



FY 2014 Proposed Budget



General Fund Revenue –vs– Expenditures



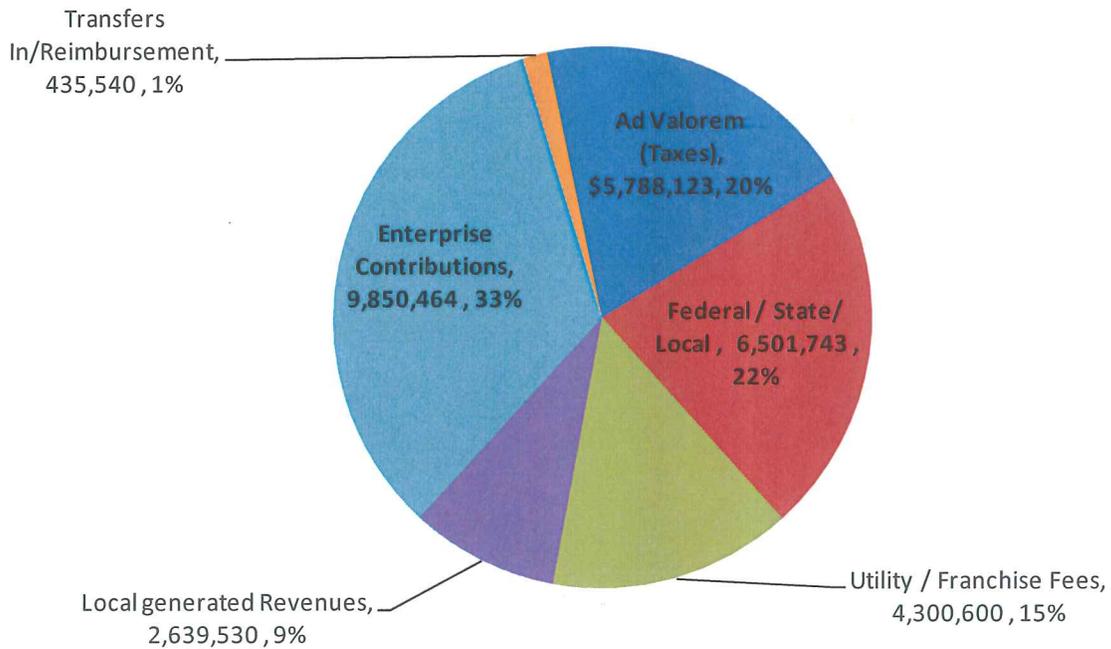
City-Wide Revenue Funds

CITY-WIDE REVENUES BY FUND								
FY 2013 Amended Budget -vs- FY 2014 Adopted Budget								
Department	Actual FY 2010	Actual FY 2011	Actual FY 2012	Amended Budget FY 2013	Projection FY 2013	Adopted Budget FY 2014	Increase / Decrease	% Change
General Fund	\$33,213,417	\$30,963,260	\$29,365,976	\$28,713,175	\$28,454,920	\$29,516,000	\$802,825	2.8%
Special Revenue Funds								
Improvement Fund	-	-	-	9,014	9,014	-	(9,014)	-100.0%
Building Permit Fund	868,452	687,620	743,822	525,915	600,100	649,085	123,170	23.4%
Beach Fund	-	1,101,504	870,132	1,755,433	1,897,409	1,985,010	229,577	13.1%
Parking Special Revenue Fund	1,598	115	5	150,494	82,500	-	(150,494)	-100.0%
Code Remediation /Foreclosure Fund	36,357	81,783	42,352	152,800	100,000	202,411	49,611	32.5%
Housing Initiative Fund	-	-	-	-	-	-	-	#DIV/0!
Road Improvement Fund	355,872	355,309	485,149	581,231	581,231	368,000	(213,231)	-36.7%
Grant Fund	-	772,915	1,541,816	1,573,651	1,573,651	1,881,534	307,883	19.6%
Beach Redevelopment Fund	-	-	-	-	-	-	-	0.0%
Tree Beautification Fund	11,847	2,266	-	1,000	1,000	1,000	-	0.0%
Utility Conservation Fund	1,084,523	958,446	664,754	3,000	3,000	-	(3,000)	-100.0%
Simpkin Trust Fund	12,037	3,410	2,539	775	775	1,000	225	29.0%
Library Trust Fund	5,420	2,514	12,130	3,994	3,994	1,800	(2,194)	-54.9%
Incentive Fund	-	-	-	-	-	-	-	0.0%
Criminal Justice Fund	10,147	9,517	6,437	-	6,000	6,000	6,000	0.0%
Building Education Fund	-	-	-	-	-	-	-	0.0%
State Forfeiture Fund	3,606	2,559	12,528	-	2,800	-	-	0.0%
Special Trust Fund	3,332	-	-	-	-	-	-	0.0%
Haitian Relief Fund	1,266	-	-	-	-	-	-	0.0%
Debt Service Fund	427,330	427,969	-	-	-	-	-	0.0%
Capital Project Fund	-	583,004	2,162,686	1,891,443	839,608	6,650,000	4,758,557	251.6%
Park of Commerce	-	-	-	-	-	700,000	700,000	0.0%
Master Infrastructure Project	-	-	-	1,147,500	-	18,025,729	16,878,229	1470.9%
Enterprise Funds								
Electric Fund	60,079,536	56,441,052	56,064,952	56,601,442	56,592,842	51,904,634	(4,696,808)	-8.3%
Water Fund	14,730,817	12,225,991	12,035,601	12,820,820	12,820,820	12,524,475	(296,345)	-2.3%
Local Sewer Fund	6,565,299	6,989,349	7,773,364	7,894,000	7,894,000	6,430,936	(1,463,064)	-18.5%
Golf Course	1,358,916	1,434,887	1,174,479	1,593,810	965,697	1,421,398	(172,412)	-10.8%
Regional Sewer Fund	7,369,619	5,671,752	7,578,756	7,154,357	7,154,357	4,987,692	(2,166,665)	-30.3%
Stormwater Fund	1,680,477	1,770,297	1,929,192	2,153,936	2,153,936	2,153,936	-	0.0%
Refuse Fund	4,700,099	5,394,661	5,564,723	5,114,450	5,114,450	5,114,450	-	0.0%
Internal Service Funds								
Information Technology Fund	1,354,655	1,498,915	1,541,690	1,437,822	1,437,822	1,465,338	27,516	1.9%
Self Insurance Fund	3,737,680	1,039,633	1,449,427	2,015,367	2,015,367	1,860,693	(154,674)	-7.7%
City Garage Fund	683,880	1,347,716	1,429,964	1,002,970	1,002,970	1,387,700	384,730	38.4%
Employee Benefits Fund	-	-	7,116,951	7,281,514	7,281,514	7,964,689	683,175	9.4%
TOTAL	\$138,296,132	129,766,444	139,569,425	141,579,913	138,589,777	157,203,510	15,623,597	11.0%

General Fund Revenues by Category

GENERAL FUND REVENUES BY CATEGORY							
FY 2013 Amended Budget -vs- FY 2014 Adopted Budget							
Category	Actual FY 2011	Actual FY 2011	Amended Budget FY 2013	Projection FY 2013	Adopted Budget FY 2014	Increase / Decrease	% Change
Ad Valorem (Taxes)	\$6,082,587	\$5,879,132	\$5,529,126	\$5,529,126	\$5,788,123	258,997	4.7%
Federal / State/ Local	6,255,821	5,855,679	5,883,555	5,883,555	6,501,743	618,188	10.5%
Utility / Franchise Fees	4,914,499	4,324,093	4,333,600	4,333,600	4,300,600	(33,000)	-0.8%
Local generated Revenues	2,237,698	2,371,119	2,366,281	2,352,401	2,639,530	273,249	11.5%
Enterprise Contributions	10,160,318	10,065,198	9,912,102	9,853,401	9,850,464	(61,638)	-0.6%
Transfers In/Reimbursement	1,312,337	870,755	688,511	502,837	435,540	(252,971)	-36.7%
TOTAL	\$30,963,260	29,365,976	28,713,175	28,454,920	29,516,000	802,825	2.8%

FY 2014 General Fund Revenues by Category



General Fund Revenues

SOURCES OF REVENUES GENERAL FUND							
Revenue Category	FY 2011 Actuals	FY 2012 Actual	FY 2012- 2013 Amended Budget	FY 2012- 2013 Projection	FY 2013- 2014 Adopted Budget	FY13 -vs- FY14 Budget Variance	% Change
AD VALOREM TAXES							
Current	\$ 4,700,642	\$ 5,040,783	\$ 4,911,348	\$ 4,911,348	\$ 5,105,833	\$ 194,485	3.96%
CRA	712,997	687,355	557,778	557,778	622,290	64,512	11.57%
Debt	427,804	-	-	-	-	-	-
Delinquent	195,130	131,369	55,000	55,000	55,000	-	-
Interest - Delinquent	46,014	19,625	5,000	5,000	5,000	-	-
TOTAL AD VALOREM TAXES	6,082,587	5,879,132	5,529,126	5,529,126	5,788,123	258,997	4.68%
SALES, USE & FUEL TAX							
Gas Tax	800,974	814,245	800,000	800,000	813,000	13,000	1.63%
TOTAL SALES, USE & FUEL TAX	800,974	814,245	800,000	800,000	813,000	13,000	1.63%
FRANCHISE TAXES							
Gas	37,232	28,108	31,600	31,600	31,600	-	-
Refuse	6,105	14,728	10,000	10,000	10,000	-	-
TOTAL FRANCHISE TAXES	43,337	42,836	41,600	41,600	41,600	-	-
UTILITY SERVICE TAXES							
Electricity	2,637,397	2,072,100	2,084,000	2,084,000	2,084,000	-	-
Telecommunications	1,202,296	1,200,470	1,162,000	1,162,000	1,129,000	(33,000)	-2.84%
Water	879,891	868,585	890,000	890,000	890,000	-	-
Gas	136,102	130,051	140,000	140,000	140,000	-	-
Propane	15,476	10,051	16,000	16,000	16,000	-	-
TOTAL UTILITY SERVICE TAXES	4,871,162	4,281,257	4,292,000	4,292,000	4,259,000	(33,000)	-0.77%
BUSINESS LICENSE							
General	391,037	432,002	500,000	500,000	560,000	60,000	12.00%
Certificate of Use Fee	-	62,084	50,000	100,000	100,000	50,000	100.00%
TOTAL BUSINESS LICENSE	391,037	494,086	550,000	600,000	660,000	110,000	20.00%
PERMITS & FEES							
Bldg Permits	-	-	-	-	-	-	-
Re-inspection Fee	33	-	-	-	10,000	10,000	100.00%
Public Services	-	-	-	-	-	-	-
Public Services	920	7,250	3,000	3,000	3,000	-	-
Fire	-	-	-	-	-	-	-
Community Development	6,300	11,021	40,500	30,000	50,000	9,500	23.46%
Foreclosure Registry Fees	37,725	58,200	34,500	35,000	75,000	40,500	117.39%
TOTAL PERMITS & FEES	44,978	76,471	78,000	68,000	138,000	60,000	76.92%
STATE SHARED REVENUE							
Vehicle Rebate	17,221	27,541	12,500	12,500	12,500	-	-
Mobile Home Licenses	45,635	46,262	45,000	45,000	45,000	-	-
Alcoholic Beverages Licens	47,085	40,773	38,000	38,000	38,000	-	-
Fire Ins Prem Tax	324,533	370,107	350,000	350,000	350,000	-	-
Police Ins Prem Tax	363,445	356,924	450,000	450,000	450,000	-	-
Entitlement	1,215,448	1,245,229	1,175,000	1,175,000	1,293,000	118,000	10.04%
Half Cent Sales Taxes	2,304,895	2,287,643	2,235,000	2,235,000	2,469,000	234,000	10.47%
Fire Supplemental Comp	-	-	-	-	-	-	-
TOTAL STATE SHARED REVENUE	4,318,262	4,374,479	4,305,500	4,305,500	4,657,500	352,000	8.18%

General Fund Revenues (continued)

SOURCES OF REVENUES GENERAL FUND							
Revenue Category	FY 2011 Actuals	FY 2012 Actual	FY 2012- 2013 Amended Budget	FY 2012- 2013 Projection	FY 2013- 2014 Adopted Budget	FY13 -vs- FY14 Budget Variance	% Change
SHARED REVENUE- LOCAL UNITS							
Pension Contributions	1,136,585	-	-	-	-	-	-
County Contributions	-	666,955	463,813	463,813	711,267	247,454	53.35%
Division II Contributions	-	-	314,242	314,242	319,976	5,734	1.82%
TOTAL SHARED REVENUE- LOCAL UNITS	1,136,585	666,955	778,055	778,055	1,031,243	253,188	32.54%
GENERAL GOVERNMENT SERVICE							
Code	80,762	82,918	75,000	75,000	90,000	15,000	20.00%
Other	1,000	969	480	750	480	-	-
Zoning Fees	23,367	33,300	20,000	20,000	35,000	15,000	75.00%
Planning Fees	-	-	20,000	15,000	30,000	10,000	50.00%
Historic Preservation Fee	-	350	-	1,500	10,000	10,000	100.00%
Mapping Fees	-	-	-	50	500	500	100.00%
Sale of Maps/Publication	7	8,107	10	10	10	-	-
Certification/Records	53,681	90,010	75,000	75,000	75,000	-	-
Photocopies	2,262	2,926	800	800	800	-	-
Building Janitorial	-	-	-	-	-	-	-
Reimbursements	-	889	800	800	800	-	-
NSF and Bank Charges	310	65	200	200	200	-	-
NSF Fees - Business	-	-	-	-	-	-	-
Miscellaneous	328	(121)	2,000	2,000	2,000	-	-
TOTAL GENERAL GOVERNMENT SERVICE	161,717	219,413	194,290	191,110	244,790	50,500	25.99%
PUBLIC SAFETY							
Outside Overtime	-	-	-	-	-	-	-
False Alarms	45,648	47,700	45,000	45,000	45,000	-	-
COU - Code Fee	9,955	-	-	-	-	-	-
COU - Admin Fee	60	-	-	-	-	-	-
Use & Occ Inspection	252,025	193,854	300,000	300,000	350,000	50,000	16.67%
ALS Fees	-	-	-	-	-	-	-
Other Charges & Fees	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY	307,688	241,554	345,000	345,000	395,000	50,000	14.49%
PHYSICAL ENVIRONMENT							
Water outside Surcharge	478,741	489,790	480,000	480,000	480,000	-	-
Sewer Outside Charge	166,028	185,084	160,000	160,000	160,000	-	-
Cemetery Fees	22,000	25,250	20,000	20,000	20,000	-	-
TOTAL PHYSICAL ENVIRONMENT	666,769	700,124	660,000	660,000	660,000	-	-
TRANSPORTATION							
Boat Launch	13,121	4,582	15,000	15,000	15,000	-	-
Boat Launch taxable	17,082	5,970	18,000	18,000	18,000	-	-
Barricade Rental	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	30,203	10,552	33,000	33,000	33,000	-	-
CULTURE-RECREATION							
Library Fees	1,480	1,589	2,000	2,000	2,000	-	-
Staff Time	60	36	40	40	40	-	-
Swim programs	-	-	-	-	-	-	-
Rentals	4,412	7,850	-	-	-	-	-
Summer Camp	17,460	22,940	16,000	16,000	16,000	-	-
Sports Program	23,892	28,676	44,900	44,900	44,900	-	-
Park Rental	46,421	50,040	46,000	46,000	46,000	-	-
Osbourne Center Rental	26,166	13,601	24,000	24,000	24,000	-	-
Tax Exempt Sales	-	5,993	-	-	-	-	-
TOTAL CULTURE-RECREATION	119,891	130,725	132,940	132,940	132,940	-	-

General Fund Revenues (continued)

SOURCES OF REVENUES GENERAL FUND							
Revenue Category	FY 2011 Actuals	FY 2012 Actual	FY 2012- 2013 Amended Budget	FY 2012- 2013 Projection	FY 2013- 2014 Adopted Budget	FY13 -vs- FY14 Budget Variance	% Change
FINES & FORFEITURES							
Fines	65,139	63,930	65,000	65,000	65,000	-	-
Library Fines	6,996	8,275	7,000	7,000	7,000	-	-
TOTAL FINES & FORFEITURES	72,135	72,205	72,000	72,000	72,000	-	-
VIOLATIONS-LOCAL ORDINANCE							
Parking Fines	3,888	3,426	5,500	5,500	5,500	-	-
Code	261,274	173,527	200,000	150,000	200,000	-	-
Citations	2,250	3,200	2,200	1,500	5,000	2,800	127.27%
Noise Fines	550	-	-	-	-	-	-
Late Fees	-	1,500	1,000	1,000	1,000	-	-
Violations - Other	43	-	-	-	-	-	-
TOTAL VIOLATIONS-LOCAL ORDINANCE	268,005	181,653	208,700	158,000	211,500	2,800	1.34%
INTEREST EARNINGS							
Investments	113,876	38,648	60,946	60,946	60,900	(46)	-0.08%
Tax Collections	690	3,442	-	-	-	-	-
Assessments	4,774	-	-	-	-	-	-
Miscellaneous	25,299	25,979	19,200	19,200	19,200	-	-
Unrealized Gain/(Loss)	(59,664)	(20,901)	(19,095)	(19,095)	(19,100)	(5)	0.03%
Realized Gain/(Loss)	(7,044)	(1,320)	-	-	-	-	-
TOTAL INTEREST EARNINGS	77,931	45,848	61,051	61,051	61,000	(51)	-0.08%
RENTS & ROYALTIES							
Leased Properties	25,386	(1,694)	18,300	18,300	18,300	-	-
Pier	-	-	-	-	-	-	-
Miscellaneous	2,870	2,505	3,000	3,000	3,000	-	-
TOTAL RENTS & ROYALTIES	28,256	811	21,300	21,300	21,300	-	-
SALE OF ASSETS							
Sale of Surplus Material	498	-	-	-	-	-	-
Furniture & Equipment	-	104,100	-	-	-	-	-
TOTAL SALE OF ASSETS	498	104,100	-	-	-	-	-
DONATIONS							
Donations	-	1,009	-	-	-	-	-
TOTAL DONATIONS	-	1,009	-	-	-	-	-
OTHER MISC REVENUE							
Settlements	58,683	-	-	-	-	-	-
Other	9,907	92,568	10,000	10,000	10,000	-	-
TOTAL OTHER MISC REVENUE	68,590	92,568	10,000	10,000	10,000	-	-
GENERAL GOVERNMENT SURCHARGE							
Electric-Administrative	2,527,754	2,538,672	2,151,041	2,151,041	2,151,041	-	-
Water- Administrative	400,833	403,387	541,326	541,326	541,326	-	-
Golf- Administrative	50,761	50,369	43,703	-	-	(43,703)	-100.00%
Refuse- Administrative	132,336	132,172	147,001	147,001	147,001	-	-
Stormwater- Administrative	38,066	38,198	138,522	138,522	138,522	-	-
CRA- Administrative	22,914	25,000	25,000	25,000	25,000	-	-
Local Sewer- Administrative	272,112	271,297	308,783	308,783	308,783	-	-
Regional Sewer- Administrative	201,197	201,364	166,730	166,730	166,730	-	-
Building Fund- Administrative	27,265	23,985	14,998	-	-	(14,998)	-100.00%
TOTAL GENERAL GOVERNMENT SURCHARGE	3,673,238	3,684,444	3,537,104	3,478,403	3,478,403	(58,701)	-1.66%

General Fund Revenues (continued)

SOURCES OF REVENUES GENERAL FUND							
Revenue Category	FY 2011 Actuals	FY 2012 Actual	FY 2012- 2013 Amended Budget	FY 2012- 2013 Projection	FY 2013- 2014 Adopted Budget	FY13 -vs- FY14 Budget Variance	% Change
FRANCHISE FEE							
Electric Contributions- (PILOT)	4,470,913	4,484,451	4,459,183	4,459,183	4,141,958	(317,225)	-7.11%
Water Contributions- (PILOT)	1,033,781	1,071,160	1,075,572	1,075,572	1,030,564	(45,008)	-4.18%
Golf Contributions- (PILOT)	136,041	-	-	-	-	-	-
Refuse Contributions- (PILOT)	455,684	439,029	452,080	452,080	439,651	(12,429)	-2.75%
Stormwater Contributions- (PILOT)	164,437	156,117	165,126	165,126	164,071	(1,055)	-0.64%
Local Sewer Contributions- (PILOT)	226,224	229,997	223,037	223,037	595,817	372,780	167.14%
TOTAL FRANCHISE FEE	6,487,080	6,380,754	6,374,998	6,374,998	6,372,061	(2,937)	-0.05%
REIMBURSEMENT INTER-FUNDS							
Reimb- Intradepartmental	8,277	-	-	-	-	-	-
Reimb- Ground Maintenance	201,000	200,000	40,000	40,000	40,000	-	-
Reimb - Stormwater	-	-	-	-	-	-	-
Reimb - CRA	120,417	130,000	131,330	131,330	129,999	(1,331)	-1.01%
Reimb- Bldg Maintenance	48,000	-	-	-	-	-	-
Reimb - Special Events	4,458	2,135	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REIMBURSEMENT INTER-FUNDS	382,152	332,135	171,330	171,330	169,999	(1,331)	-0.78%
TRANSFERS IN							
Foreclosure Fund	103,089	182,142	-	-	-	-	-
Debt Service	-	250,208	-	-	-	-	-
Capital Project Fund	-	2,400	25,000	25,000	-	(25,000)	-100.00%
Simpkin Trust Fund	5,000	103,870	110,033	110,033	63,000	(47,033)	-42.74%
Library Trust Fund	60,000	-	110,033	110,033	53,000	(57,033)	-51.83%
Sanitation Fund	-	-	185,674	-	149,541	(36,133)	-19.46%
Governmental Fund	-	-	86,441	86,441	-	(86,441)	-100.00%
Self Insurance Fund	750,000	-	-	-	-	-	-
Summer Food Program	12,096	-	-	-	-	-	-
TOTAL TRANSFERS	930,185	538,620	517,181	331,507	265,541	(251,640)	-48.66%
TOTAL GENERAL FUND SOURCES OF FUNDS	30,963,260	29,365,976	28,713,175	28,454,920	29,516,000	802,825	2.80%

Beach Fund Revenues

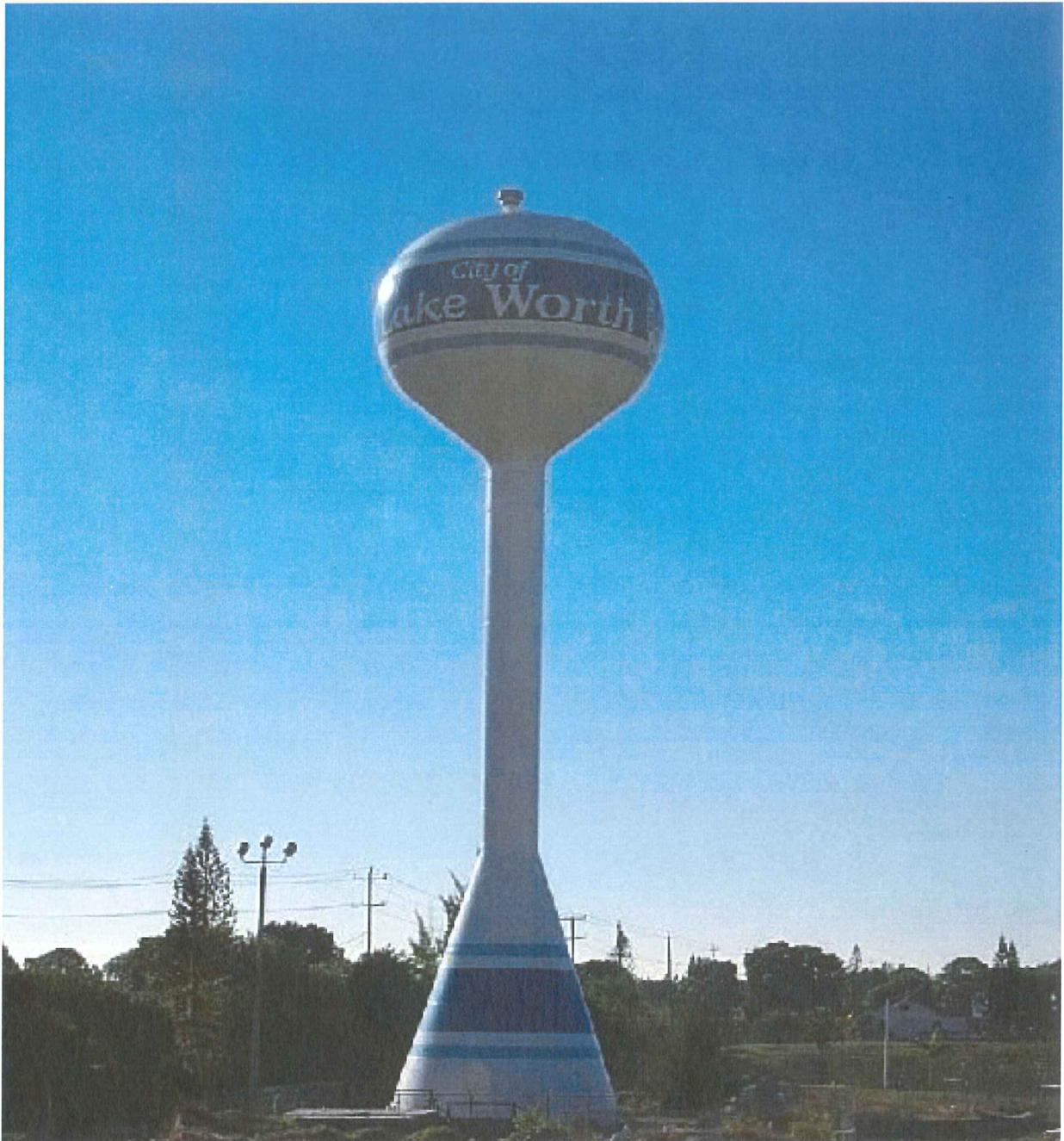
SOURCES OF REVENUES BEACH FUND							
Revenue Category	FY 2011 Actuals	FY 2012 Actual	FY 2012-2013 Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget	FY13 -vs- FY14 Budget Variance	% Change
TRANSPORTATION							
Parking Meters	\$ 295,405	\$ 243,266	\$ 326,217	\$ 367,599	\$ 422,868	\$ 96,651	29.63%
Parking Meters-Taxable	\$ 384,328	\$ 316,218	\$ 430,562	\$ 485,180	\$ 558,132	\$ 127,570	29.63%
Parking Permits	\$ 25,720	\$ 25,740	\$ 19,219	\$ 19,219	\$ 19,000	\$ (219)	-1.14%
Tenant Employee Parking	\$ -	\$ -	\$ 96,000	\$ 11,200	\$ 2,880	\$ (93,120)	-97.00%
Valet Parking	\$ -	\$ 2,202	\$ -	\$ -	\$ -	\$ -	-
Parking Lot Rentals	\$ -	\$ 1,011	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSPORTATION	\$ 705,453	\$ 588,437	\$ 871,998	\$ 883,198	\$ 1,002,880	\$ 130,882	15.01%
CULTURE/RECREATION							
Rental-Paddleboards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pavillion Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool rental	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	100.00%
Pool Admission Fees	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ 6,500	100.00%
Pier Fees	\$ -	\$ 3,824	\$ -	\$ -	\$ -	\$ -	-
Beach Concession Rentals	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 22,440	\$ 440	2.00%
Other	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	-
Event Tenant Liab Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Admission Fees	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beach Concession Rentals	\$ 328	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pier Fees	\$ 150,547	\$ 124,823	\$ -	\$ -	\$ -	\$ -	-
TOTAL CULTURE & RECREATION	\$ 151,273	\$ 128,647	\$ 22,000	\$ 22,000	\$ 30,440	\$ 8,440	38.36%
VIOLATIONS							
Parking Fines	\$ 58,342	\$ 51,735	\$ 91,667	\$ 91,667	\$ 100,000	\$ 8,333	9.09%
TOTAL VIOLATIONS	\$ 58,342	\$ 51,735	\$ 91,667	\$ 91,667	\$ 100,000	\$ 8,333	9.09%
RENTS & ROYALTIES							
Leased Properties - Casino Building	\$ 102,709	\$ -	\$ 449,768	\$ 449,768	\$ 526,855	\$ 77,087	17.14%
Patio Area	\$ -	\$ -	\$ -	\$ 46,998	\$ 33,870	\$ 33,870	100.00%
Common Area Maintenance	\$ -	\$ -	\$ -	\$ 61,278	\$ 81,290	\$ 81,290	100.00%
Leased Properties - Beach Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pier	\$ 82,038	\$ 100,984	\$ -	\$ 22,500	\$ -	\$ -	-
Ball Room Rental	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 166,000	\$ 46,000	38.33%
Special Events	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000	100.00%
TOTAL RENTS & ROYALTIES	\$ 184,747	\$ 100,984	\$ 569,768	\$ 700,544	\$ 825,015	\$ 255,247	44.80%
DONATIONS							
Special Events	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL DONATIONS	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	-
MISCELLANEOUS REVENUE							
Other	\$ 1,289	\$ 329	\$ -	\$ -	\$ -	\$ -	-
TOTAL MISCELLANEOUS REVENUE	\$ 1,289	\$ 329	\$ -	\$ -	\$ -	\$ -	-
TRANSFERS IN							
Other Transfers	\$ -	\$ -	\$ -	\$ -	\$ 26,675	\$ 26,675	100.00%
Capital Projects Fund Advance	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)	-100.00%
TOTAL TRANSFERS	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 26,675	\$ (173,325)	-86.66%
TOTAL BEACH FUND SOURCES OF FUNDS	\$ 1,101,504	\$ 870,132	\$ 1,755,433	\$ 1,897,409	\$ 1,985,010	\$ 229,577	13.08%
TOTAL USE OF FUND BALANCE	\$ -	\$ -	\$ 232,989	\$ -	\$ -	\$ (232,989)	-100.00%

Golf Fund Revenues

SOURCES OF REVENUES GOLF FUND							
Revenue Category	FY 2011 Actuals	FY 2012 Actual	FY 2012- 2013 Amended Budget	FY 2012- 2013 Projection	FY 2013- 2014 Adopted Budget	FY13 -vs- FY14 Budget Variance	% Change
CULTURE/RECREATION							
Walker Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Memberships	\$ 255,939	\$ 254,400	\$ 289,910	\$ 207,825	\$ 270,000	\$ (19,910)	-6.87%
Green Fees	\$ 704,041	\$ 612,411	\$ 976,250	\$ 608,045	\$ 693,989	\$ (282,261)	-28.91%
Cart Rental	\$ 56,671	\$ 54,045	\$ 44,500	\$ 44,500	\$ 76,139	\$ 31,639	71.10%
Locker Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Club Services	\$ 12,187	\$ 6,696	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	-
Green Surcharge-Capital	\$ 108,486	\$ 83,045	\$ 149,250	\$ -	\$ -	\$ (149,250)	-100.00%
Merchandise Sales	\$ 48,316	\$ 55,994	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	-
Other	\$ 101	\$ 7,939	\$ -	\$ -	\$ -	\$ -	-
Tax Exempt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Food Sales	\$ 42,203	\$ 20,367	\$ -	\$ -	\$ -	\$ -	-
Beverage Sales	\$ 83,675	\$ 49,661	\$ -	\$ -	\$ -	\$ -	-
Beverage Cart	\$ 674	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubhouse Events	\$ 7,558	\$ 3,450	\$ -	\$ -	\$ -	\$ -	-
Tax Exempt Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ 56,400	\$ 27,827	\$ 18,000	\$ (38,400)	-68.09%
Golf Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubhouse Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
City Functions	\$ 837	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CULTURE/RECREATION	\$ 1,320,688	\$ 1,148,008	\$ 1,593,810	\$ 965,697	\$ 1,135,628	\$ (458,182)	-28.75%
DONATIONS							
Donations	\$ 10,300	\$ 12,784	\$ -	\$ -	\$ -	\$ -	-
TOTAL DONATIONS	\$ 10,300	\$ 12,784	\$ -	\$ -	\$ -	\$ -	-
OTHER MISC. REVENUE							
Other	\$ 330	\$ 13,687	\$ -	\$ -	\$ -	\$ -	-
Discount Taken	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL OTHER MISC. REVENUE	\$ 330	\$ 13,687	\$ -	\$ -	\$ -	\$ -	-
TRANSFERS IN							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 254,632	\$ 254,632	100.00%
Sanitation Fund	\$ -	\$ -	\$ -	\$ -	\$ 31,138	\$ 31,138	100.00%
Capital Project Fund	\$ 103,569	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSFERS IN	\$ 103,569	\$ -	\$ -	\$ -	\$ 285,770	\$ 285,770	100.00%
TOTAL GOLF FUND SOURCES OF FUNDS	\$ 1,434,887	\$ 1,174,479	\$ 1,593,810	\$ 965,697	\$ 1,421,398	\$ (172,412)	-10.82%



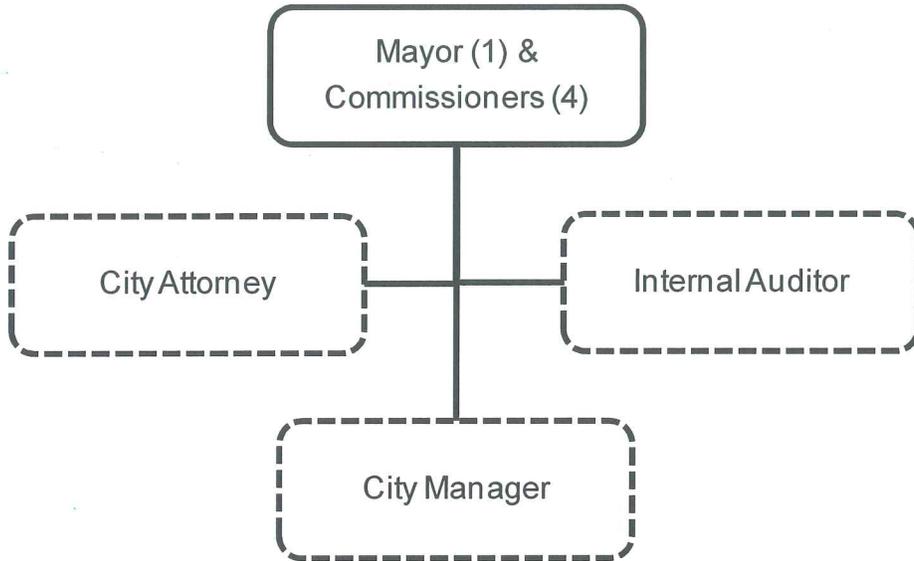
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CHAPTER 8

ORGANIZATION CHARTS AND DEPARTMENT SUMMARIES

Executive Branch



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 - 2014
Full-time	5.0	0	0	0	5.0
Part-time (FTE)	0	0	0	0	0

City Commission

LAKE WORTH GOVERNMENT

The City of Lake Worth operates under the Commission-Manager form of government. This form of government combines the strong political leadership of an elected City Commission with the strong managerial experience of an appointed City Manager. This structure establishes a representative system where all policy decisions are made by the City Commission and all administrative and service delivery decisions are made by the City Manager, Michael Bornstein.

The Lake Worth City Commission is comprised of five members who serve staggered two year terms and are elected on a nonpartisan basis by the residents of Lake Worth. The Mayor is elected at-large to serve a two year term as the presiding officer at City Commission Meetings and as the official head of the City of Lake Worth for legislative and ceremonial purposes. The other four Commissioners are elected to represent one of four geographic Commission Districts. Local elections are held each November.

Along with providing basic infrastructure and utility maintenance, the City of Lake Worth provides a broad array of recreational opportunities including the beach, fresh and salt water boating, a municipally-owned golf course and fishing pier, a waterfront amphitheater, and many parks and athletic facilities that contribute to the high quality of life and rich culture of the community.

Under the leadership of the current City Commission and City Manager, the City of Lake Worth is poised to further establish itself as a dynamic community that celebrates its cultural and socioeconomic diversity, respects the rich history of the area, and continues to develop in a manner that is both progressive and environmentally conscious.

MEET THE COMMISSION

MAYOR PAM TRIOLO

Mayor Pam Triolo was elected to office in November 2011. Following in the footsteps of her late mother Sandy, who was an elected official in Huntington, New York, Mayor Triolo is passionate about helping her community. Residing in Lake Worth for over 15 years and owning two local businesses, she is focused on leading the City toward financial stability, transparency and openness, and addressing long standing infrastructure issues.

As Mayor she has been instrumental in helping drive change and focusing on improving the City's financial future. These changes include the elimination of 21 costly fire and street light assessments, working to hire a charter mandated Internal Auditor, increasing efforts to fight blight, enforce codes and build smart while maintaining our hometown charm. Ms. Triolo has consistently pushed for implementation of clear and reasonable land development regulations and for a user friendly permit process. She helped champion the creation of the Electric Utility Advisory Board (EUAB) to assist in the transition from FMPA to a new affordable, reliable power provider. Bringing electric rates down and allowing utility customers to participate will benefit everyone.

The City's infrastructure (roads, sidewalks and parks) is a focus of her efforts. She is taking a leadership role in pushing for the development of the working master plans to direct investment into our neighborhoods and business districts. She believes potholes, dirt roads, broken and missing sidewalks, and bad drainage are disincentives to families moving to the City and depresses property value for existing homeowners.

Over the years, Mayor Triolo has served the community through numerous affiliations with various entities including: Public Relations Committee of the Convention Center and Visitors Bureau, Past President of the American Women and Radio and Television, Board Member of the Advertising Federation of the Greater Palm Beaches, PR Chair for Friends of Abused Children, Central Palm Beach County Chamber member, Sacred

City Commission

Heart Church, and, as a volunteer announcer for 6 years for the Susan G. Komen Race For The Cure. She has participated in helping with many charities including: The MS Society, Cafe Joshua and The Lord's Place, The Children's Place At Homesafe, Seagull Industries for the Disabled, CAP, Hospice of Palm Beach County, The Red Cross, The American Cancer Society, Peggy Adams Rescue League, Catholic Charities, Sloan Kettering Memorial Hospital, Vinceremos Therapeutic Riding Center and The Alzheimer's Association Southeast Florida Chapter.

Mayor Triolo is the President and owner of First Impressions Creative Services, Inc., an award winning full service advertising, marketing and public relations firm that has been in business since 1997 and is located in our beautiful downtown. She represents non-profit organizations and small, medium and Fortune 500 businesses in South Florida and across the world. Prior to starting her own business, Mayor Triolo was a TV and radio News Director, PR Director, morning show Co-host and copywriter in both the Massachusetts and South Florida Markets. She earned a BFA degree with specialization in communications and performing arts from the prestigious Emerson College, where she studied in New England and Europe, where her German and Italian language skills were fully utilized. Her passion for the arts fuel her desire for Lake Worth to become the premiere historic arts district in our region.

VICE MAYOR AND COMMISSIONER SCOTT MAXWELL

Vice Mayor/Commissioner Scott Maxwell is serving his third term as a member of the City Commission, having been elected in 2001, 2009 and 2011. He began his service to Lake Worth in 2000 as a member of the Code Enforcement Board and was elevated to the position of Chairman.

Vice Mayor/Commissioner Scott Maxwell believes that the long term financial health of Lake Worth lies in its ability to successfully expand and diversify the City's tax base by first eliminating the primary disincentive for meaningful investment, primarily the cost of utility services.

Commissioner Maxwell has championed the cause of making the reduction of utility costs a primary objective for the City Commission and offered a multi-pronged plan to achieve this objective and understands that by achieving this objective the City will be best positioned to fully address the development of the Park of Commerce, the creation of new and sustainable jobs and the attraction of responsible home owners willing to invest in the community.

COMMISSIONER CHRISTOPHER MCVOY

Commissioner Christopher McVoy was elected to serve District 2 in November 2010. Commissioner McVoy served on the Planning and Zoning Board in 2010 and previously advocated to keep the Lake Worth Beach public. For the last 15 years, Dr. McVoy has conducted both field and library research in support of Everglades restoration and has recently completed a book on the Everglades. Dr. McVoy is committed to helping Lake Worth prosper as it becomes known for its leadership in urban sustainability and the arts.

COMMISSIONER ANDY AMOROSO

Commissioner Andy Amoroso has been elected to serve District 3 in November 2011. As a 32-year old resident of Lake Worth, a longtime small business owner, president of his Neighborhood Association and an active community leader, he is committed to make a positive difference for the city.

While Vice-Chairman of the City's Community Redevelopment Agency (CRA), Commissioner Amoroso has helped lead the effort to bring Publix to Lake Worth, creating new jobs and adding to the city's tax base. He has worked with the CRA board to secure a \$23 million NSP2 grant to stabilize neighborhoods affected by foreclosed and abandoned properties and promote home ownership. Commissioner Amoroso believes that the safety of the residents of Lake Worth is a top priority; therefore, he supports keeping the Palm Beach County Sheriff's Office. His desire and goal is to have a city that "works" for the people of Lake Worth.

City Commission

COMMISSIONER JOHN SZERDI

Commissioner Szerdi was elected in November 2012. He brings a diversified business and professional background to the dais in the areas of architecture, planning, construction and education. He worked intimately on the new land development regulations to maintain a character and scale that assures all our residential neighborhoods are protected from 65' high buildings that the previous conflicting codes allowed. He voted for and is dedicated to a 5 year plan to bring our electric rates to parity with our neighboring cities. Mr. Szerdi believes in the City's ability to realize its potential to prosper as a self-sufficient community not dependent on internal utility subsidies but on the true value of Lake Worth as a beachfront city.

John has a BA ('75) and MA ('77) in Architecture from the University of Florida with a license to practice architecture in Florida and New Mexico in addition to being a State of Florida licensed general contractor. He is President of LDG Florida Architects, Inc. aka Living Designs Group in Lake Worth. He is an accredited professional LEED AP by the US Green Building Council.

John has taught architecture at Broward College, Florida Atlantic University, the University of Florida and Indian River State College. He has been a featured speaker at numerous Green Building conferences (Smart Sustainable Tampa Bay/USGBC, Treasure Coast Green Conference/USGBC, West Palm Beach Green Conference). He has written papers and presented at the national convention for the USGBC, the American Institute of Architects' 2008 state convention, the 2009 Florida Engineering Society Convention and is the past Chairman for the Treasure Coast/Palm Beach branch of the USGBC South Florida Chapter.

Commissioner Szerdi has been a past chairman of the Children's Home Society of Broward County, past board member of the Dreamtree Project of Taos, NM and is on the finance board of Sacred Heart Church.

City Commission

City Commission	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1010	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	74,358	72,136	74,399	74,199	77,053	74,199
* Benefits	22,921	17,929	17,739	31,695	30,793	50,352
Sub-Total	97,279	90,065	92,138	105,894	107,846	124,551
OPERATING EXPENSES						
* Prof. & Contract. Service	28,853	36,615	33,655	35,896	35,896	38,742
* Travel & Training	5,889	7,712	12,438	15,000	15,000	15,000
* Utility & Communication	-	7,595	5,461	8,170	8,170	5,461
* Insurance	-	2,488	8,611	13,770	13,770	16,174
* Maintenance	-	2,000	2,450	-	-	-
* Operating Expense	52,751	29,911	30,944	35,400	31,600	27,053
Sub-Total	87,493	86,321	93,559	108,236	104,436	102,430
CAPITAL						
TOTAL	184,772	176,386	185,697	214,130	212,282	226,981

City Attorney

MISSION

The office of the City Attorney is committed to protecting the legal interests and assets of the City, with the highest level of professionalism and ethics and is dedicated to serving the City of Lake Worth for the benefit of its citizens. This office provides legal counsel to the City Commission, City boards and committees, the City Manager, the City Clerk and all City departments.

The City of Lake Worth has currently contracted all legal services with an independent legal firm in Palm Beach County.

	FY 2011 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2012 – FY 2014
Full-time	3.40	-3.40	0	0	0
Part-time (FTE)	0	0	0	0	0

City Attorney

CORE PROCESSES AND OUTPUTS

City Charter officer responsible for providing legal counsel and representation to the City Commission, the City Manager, City Clerk and the departments of the City.

Provides legal counsel to the City Commission:

- for the Commission's legislative actions and their quasi-judicial responsibilities
- prepares ordinances, resolutions, contracts and referendum questions as directed by the City Commission
- on all matters coming before the Commission and on specific requested issues, which include, but are not limited to, contract, ethics, public records and sunshine law matters

Assists City department directors in the preparation of their ordinances, resolutions, leases and contracts.

Provides legal advice and negotiations on contract and bidding matters.

Represents the City in code enforcement cases and appeals, foreclosures of City liens and nuisance abatement proceedings to provide safe and better housing to City residents.

Represent the City in planning, zoning, building and land use issues.

Prosecutes and defends the City in various actions in the federal and state civil trial court and the appellate courts and in administrative hearings and prosecutes all City ordinance violations in county criminal court, which includes attendance at arraignments, hearings and trials.

Represents the City in labor negotiations, arbitrations, grievance proceedings, pensions and other types of personnel and benefits matters, oversee litigation matters where the City is represented by outside counsel.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal 1: To accomplish a seamless transition from an in-house City attorney to outside counsel City attorney.

Objective: During the previous fiscal year we successfully accomplished a smooth transition from the in-house counsel model to an outside counsel model.

Goal 2: Provide high quality legal representation to the City Commission, City Manager and departments and boards of the City.

Objective: During the previous fiscal year we have been able to provide high quality representation to the City, the Commission, the City manager and departments and boards of the City. We have been able to provide attorneys with particular expertise in various areas. For example, Lara Donlon has provided assistance to the Human Resource Department relative to labor and employment law matters; Christy Goddeau has provided assistance City-wide on contracts, purchasing, ethics, public records and sunshine law matters; Jennifer Hunecke has rewritten virtually the entire code enforcement section of the code, including 15 different ordinances relating to code enforcement and nuisance abatement; Barbara Alterman has provided representation on planning, zoning, land use and historic preservation; Lisa Conforti prosecutes code enforcement cases, represents the City in all foreclosure litigation, along with taking a more active role in the City's litigation cases; Glen J. Torcivia, has provided representation at City Commission meetings, negotiates

City Attorney

resolutions of litigation and other issues, oversees litigation by outside counsel and manages the provision of legal services.

Goal 3: Prosecute, defend and resolve outstanding litigation.

Objective: During the previous year we were able to bring to resolution the Greater Bay v. CLW litigation which cost the City approximately \$900,000.00 in legal fees and for which the City was at risk for a multi-million dollar judgment. We have worked with outside counsel in resolving pending litigation. We have also made a great deal of progress in resolving issues relating to Sunset Drive.

Objective: Review, analyze and provide representation in foreclosure and bankruptcy matters. We have reviewed outstanding foreclosure files which are primarily litigation where banks and other lenders bring a foreclosure action against individuals who had property in the City. There are several hundred cases in which we have provided appropriate representation for the City. During the past year we have closed many of those 200 cases. There are numerous bankruptcy cases, which the City is involved in, usually as a creditor.

Objective: Improve the City's contracting process. During the previous year, particularly under the leadership of Ms. Goddeau, we have improved the City's contracts and contracting process. Most recently we proved assistance in negotiating with the Palm Beach County Sheriff's Office to avoid a 2% increase in this year's fees.

Goal 4: Improve oversight of outside counsel and claim management.

Objective: Over the past year we have developed a working relationship with outside counsel and have assisted in resolving various claims defended by outside counsel against the City. We have also worked with Risk Management to better manage claims.

Goal 5: Reduce the cost of legal expenses.

Objective: Over the past year we have reduced the amount spent by the City in legal expenses by over \$50,000.00.

FY 2014 GOALS AND OBJECTIVES

Goal 1: To provide sound, timely and cost-effective legal advice to the City Commission, City Manager and all departments and boards of the City.

Goal 2: To provide legal advice and develop legal strategies to minimize risk to the City.

Goal 3: To effectively represent the City in all pending litigation.

Goal 4: To reduce legal expenses for the City.

Goal 5: To improve the management of legal work by outside counsel.

Goal 6: To resolve outstanding disputes and litigation (including trying cases when appropriate).

Objective: Resolve the Sunset Drive litigation.

Objective: Resolve the Pineapple Ridge (Champion Tree) litigation.

Objective: Resolve the height limit litigation.

City Attorney

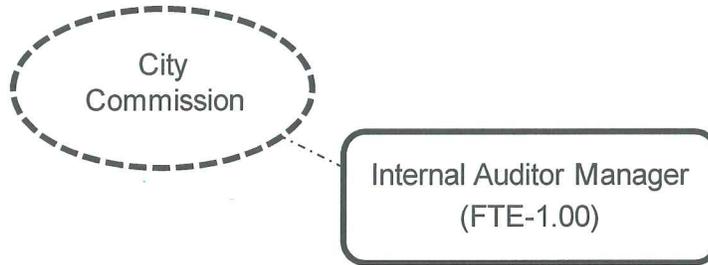
City Attorney	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1110	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	216,257	251,793	262,542	12,623	17,811	-
* Benefits	53,994	72,146	91,901	71,427	70,786	-
Sub-Total	270,251	323,939	354,443	84,050	88,597	-
OPERATING EXPENSES						
* Prof. & Contract. Service	182,416	339,233	644,443	509,524	517,524	537,866
* Travel & Training	2,503	3,381	666	5,000	5,000	665
* Utility & Communication	-	4,528	3,258	4,530	4,530	4,530
* Insurance	-	3,657	6,237	9,191	9,191	9,426
* Maintenance						
* Operating Expense	38,625	40,819	37,601	43,500	35,500	37,598
Sub-Total	223,544	391,618	692,205	571,745	571,745	590,085
CAPITAL						
TOTAL	493,795	715,557	1,046,648	655,795	660,342	590,085

Internal Auditor

MISSION*

To provide independent, objective audit and consultative services that are designed to add value, improve the effectiveness, transparency and efficiency of the City's operations, directly improve the property values in the City and have a positive impact on the quality of City life and the preservation of the City's unique character.

** The Internal Auditor mission statement as well as the suggested areas of analysis and suggested Goals and Objectives, are subject to change by both the City Commission and the Internal Auditor.*



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	0	0	0	0	0

Internal Auditor

CORE PROCESSES AND OUTPUTS

The activities of internal audit, which are designed to help accomplish the mission above, fall under three broad areas:

- Risk management
- Internal control improvement and assurance
- Governance

By performing audits of City operations and contracts, the internal auditor will:

- Provide public accountability for the use of City tax dollars
- Provide a mechanism to investigate suspected fraud, waste and abuse
- Serve as an independent, objective source of information and advice for the City Commission on matters of financial and operational importance

An audit report is the initial output of the Internal Audit Department. It is the vehicle through which each component of the Mission and Core Processes is addressed. The ultimate output, however, will fall under either of the following:

- Change. The City's processes will change resulting in an improvement in any of the mission components noted above; or
- Assurance. The Commission can take comfort that changes are not necessary.

GOALS AND OBJECTIVES

For fiscal 2014, the following specific audits will be scheduled:

- Revenue integrity testing for the electric and water utilities
- Procurement Process
- Grants
- Payroll
- Human Resources
- Follow-ups on Code Enforcement, Cash Handling, Inventory, P-Cards, and assuming completion prior to the beginning of fiscal 2014, Accounts Payable, Cam Payments and Security Over City Assets.

Internal Auditor

MEASURES OF PERFORMANCE

- For each audit performed, a formal report must be prepared in writing. This report must be submitted to the department head in charge of the audited area, and responses to the findings and recommendations must be requested. Best efforts must be made to receive these responses.
- The report must be issued to the Commission and the City Manager within a reasonable time period after the audit is complete. This issuance must occur whether or not responses are received, as the responsiveness of the department head is not within the control of the Internal Auditor.

MEASURES OF SUCCESS

Measuring the effectiveness of the internal audit function is an ongoing process which may require management to evaluate changes in any or all of the above. It is also possible that after an audit of an area is completed, the overall conclusion of the auditor is that few if any process or control changes would benefit that area (i.e., assurance has been achieved, as noted above). Evaluating change would therefore not apply.

An objective effectiveness measure may emerge when internal audit performs a follow-up on a completed audit and issues a report on this exercise. Such follow-ups are anticipated at least three months (and more likely six months) after any given audit has been completed and a report issued to the Commission.

The following is from the document titled "Internal Audit Scope and Functional Description," which was sent to the City Commission in February 2013. This document, along with other documents, defined the internal audit function for the City and may be viewed here as a partial list of criteria that can and should be used to judge whether the internal audit department has performed within its scope and expectations.

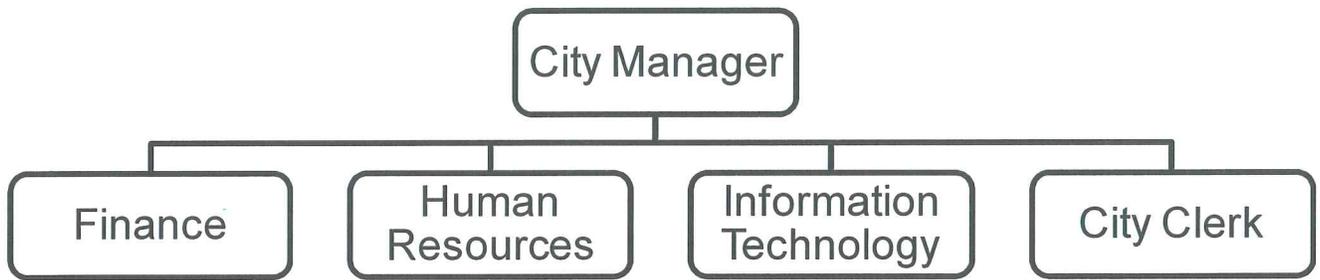
One or more of the following should be addressed during any audit and the reader may form conclusions as to whether internal audit succeeded in its audit task.

- Risks are appropriately identified and managed
- Interaction with the various governance groups occurs as needed
- Significant financial, managerial, and operating information is accurate, reliable, and timely delivered
- Employee actions are in compliance with policies, standards, procedures and applicable laws, ordinances and regulations
- City assets are acquired economically, used efficiently, and adequately protected
- Programs and plans are implemented in accordance with their terms
- Quality and continuous improvement are fostered by the City's control processes
- Significant legislative or regulatory issues impacting the organization are recognized and addressed appropriately
- Opportunities for improving management control, revenue realization and the City's image which are identified during audits are communicated to the appropriate levels of governance and management

Internal Auditor

Internal Auditor	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1040	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	81,661	79,195	111,300
* Benefits	-	-	28,774	43,021	42,348	33,550
Sub-Total	-	-	28,774	124,682	121,543	144,850
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	16,846	71,896	71,896	71,201
* Travel & Training	-	-	-	500	500	1,000
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	-	5,306	5,306	4,854
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	-	-	2,000	2,000	2,000
Sub-Total	-	-	16,846	79,702	79,702	79,055
CAPITAL						
TOTAL	-	-	45,620	204,384	201,245	223,905

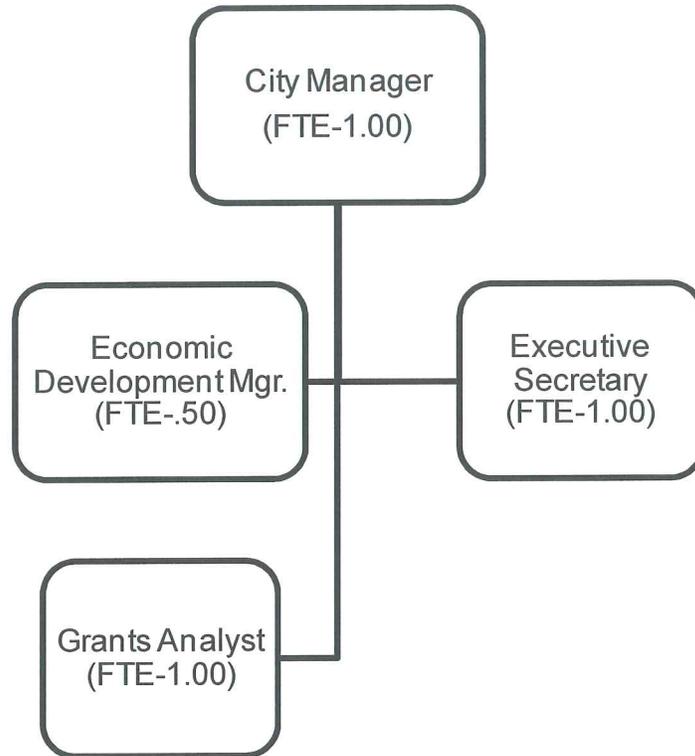
General Administration



City Manager

MISSION

To provide leadership and support that empowers all City Departments to make fiscally responsible decisions, meet customer expectations and successfully achieve the priorities of the City Commission.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	2.00	0	1.50	0	3.50
Part-time (FTE)	0	0	0	0	0

City Manager

CORE PROCESSES AND OUTPUTS

The General Administration Division consists of both the City Manager's Office and the Office of Management and Budget. General Administration is focused on ensuring the proper execution of the City Commission's policies in an efficient and cost effective manner.

Direct and assist City Departments in the successful implementation of the City Commission's priorities. The City Commission is focused on several key priority areas including: improving the financial condition of the City, promoting economic development in the City, redeveloping the Lake Worth Beach and Casino Building, stabilizing the community's housing stock and tax base, improving customer service, further integrating environmental sustainability into the core processes of the entire municipal organization, improving employee performance and satisfaction, and improving the general quality of life for Lake Worth residents and business owners.

Along with ensuring the successful achievements of the City Commission's priorities, the City Manager's Office is also responsible for providing general management of all City Departments in a manner that inspires success and quality customer service. The City Manager serves as the primary liaison between the City Commission and staff, and is responsible for ensuring effective communication between Lake Worth employees, residents, and City Commissioners. Through regular meetings with City Commissioners, residents, Department Directors, and other key stakeholders the City Manager works to ensure that the City continues to progress in a manner that is both positive and in line with the will of the community. The City Manager also provides a weekly report to both the City Commission and general public updating them on major projects Staff is working on.

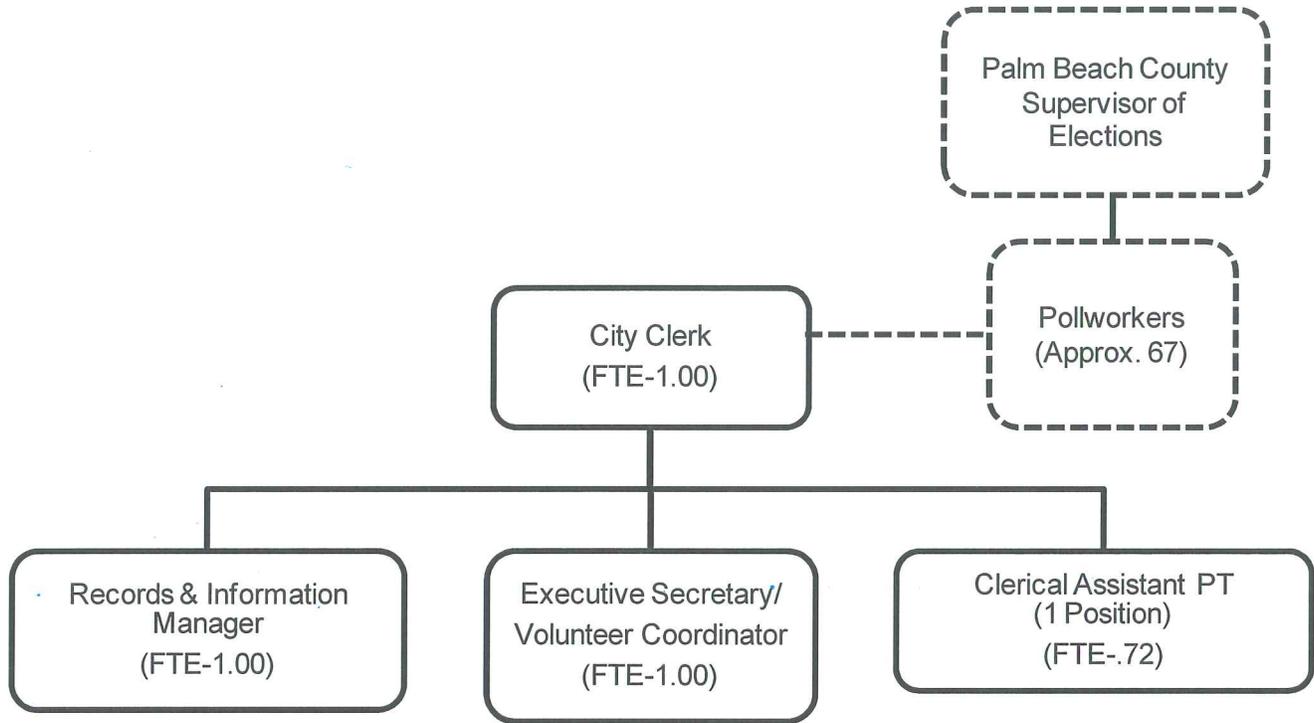
City Manager

City Manager	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1020	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	230,472	209,950	354,194	194,711	190,695	265,220
* Benefits	96,271	62,951	90,082	80,143	72,184	112,002
Sub-Total	326,743	272,901	444,276	274,854	262,879	377,222
OPERATING EXPENSES						
* Prof. & Contract. Service	43,971	20,173	44,529	28,485	24,815	35,279
* Travel & Training	8,288	9,353	1,944	3,480	5,000	1,943
* Utility & Communication	-	7,914	5,693	7,783	7,783	5,693
* Insurance	-	4,009	4,313	15,478	15,478	16,132
* Maintenance	-	2,000	2,525	1,000	1,000	75
* Operating Expense	31,192	19,721	14,743	39,350	36,471	36,218
Sub-Total	83,451	63,170	73,747	95,576	90,547	95,340
CAPITAL	-	-	6,982	-	-	-
TOTAL	410,194	336,071	525,005	370,430	353,426	472,562

City Clerk

MISSION

The mission of the City Clerk's office is to assist all City Departments, the City Commission and general public in gathering and disseminating information within the boundaries of federal, state, and local laws.



	FY 2012 - FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	3.00	0	0	0	3.00
Part-time (FTE)	.50	+.22	0	0	.72

City Clerk

CORE PROCESSES AND OUTPUTS

CITY CHARTER MANDATES

The City Clerk's Office is mandated by the City Charter and is responsible for the proper administration of all affairs of the City relating to recordkeeping. The City Clerk attends all official City Commission meetings and keeps minutes of its proceedings. The City Clerk also serves as the custodian of the City's corporate seal and of all records and papers of a general or permanent character pertaining to the affairs of the City.

ATTEST EXECUTOR CONTRACTS AND DEEDS

The City Clerk attests all executory contracts made on behalf of the City. The City Clerk is expected to preserve, file and index all contracts, deeds and other records to which the City is a party, and must furnish those records to the City Commission or City Manager upon request.

LOCAL SUPERVISOR OF ELECTIONS

The City Clerk serves as the local supervisor of elections in all matters concerning the annual planning, coordinating and overseeing of the City's municipal general and, if necessary, run-off elections. In that role the City Clerk is expected to maintain an effective system of internal accounting and administrative control.

LEGAL ADVERTISEMENTS

The City Clerk's office is also responsible for writing and submitting legal advertisements in accordance with Chapter 166 of Florida Statutes.

OVERSEES BOARD/COMMITTEE MEMBERSHIPS

The City Clerk monitors 17 City board and committee members' attendance, their participation in ethics training, membership expiration and any necessary filing of financial statements..

RECORDS AND INFORMATION MANAGEMENT

The City Clerk's office is responsible for managing and distributing the City's public records in compliance with Chapter 119 of Florida Statutes. Staff is required to have extensive knowledge and understanding of Florida Statute exemptions in order to protect the City from releasing records protected under Chapter 119. Responsibilities include analyzing which department(s) may have possession of public records, collecting records, redacting information exempt from Florida Statutes, and invoicing and collecting revenue from public record requests.

RECORDS MANAGEMENT MANDATES

The City Clerk's office is mandated by Chapter 257 of Florida Statutes to maintain an active program for the economical and efficient management of records. This includes compliance with Chapter 257 to systematically dispose of records no longer needed subject to the State Library and Archives of Florida's Record and Information Management program.

City Clerk

INTERPRETING RECORDS MANAGEMENT STATE STATUTES

The City Clerk's office is responsible for interpreting State laws and providing assistance to all departments on the retention and method of retention and disposition of records. This includes training staff in various departments and implementing the City's imaging software program to increase staff efficiency in the retrieval of records as well as decreasing space needed to store records.

RECORDS MANAGEMENT - FIRE/RESCUE

The City Clerk's office is responsible for the retention and disposition of all former Fire/Rescue Department records, particularly those that are subject to HIPPA laws.

RECORDS MANAGEMENT - CEMETERIES

The City Clerk's office inputs and maintains the database for cemetery plot ownership and location information for both I.A. Banks and Pinecrest Cemeteries, processes documentation necessary for the sale of cemetery plots or the disinterment of an occupant and submits documentation to Palm Beach County Office of Vital Statistics.

IMAGING DOCUMENTS

The City Clerk's office trains and assists all departments on the use of the City's imaging system to increase retrieval efficiency, eliminate paper, increase space, and meet the City's goal to reduce its reliance on paper.

LIEN SEARCH

The City Clerk's office is responsible for coordinating with Utilities Customer Service and Code Compliance staff in researching all lien search requests for open building permits, code enforcement violations, City assessments, liens, and utilities accounts. Certificates of lien search results are issued to all requestors.

LEGISLATIVE AND INFORMATIONAL ASSISTANCE

The City Clerk's office is responsible for providing administrative and clerical assistance to the City Commission. The Legislative and Informational Specialist provides information to City Hall walk-in customers; answers the main City Hall and City Commission telephones; sort incoming mail to all departments; updates information on the City Hall marquee signs, Topics in the Tropics, Tropic Mail, City website, and public informational area; and posts public meeting notices.

FY 2014 INITIATIVES

In FY 2014, the City Clerk's office will continue to comply with mandated State Laws with its limited staff and rely more on the services of volunteers whenever needed.

FY 2014 GOALS & OBJECTIVES

Continue to provide access and training of City Clerk's office imaged records to various departments. This goal is in keeping with the City Commission's goal to provide effective and efficient services through the use of time saving techniques.

Identify which departments need access to Optiview and training by December 2013

City Clerk

Meet with the Information Technology department to arrange for those departments identified to have access to Optiview by January 2013

Train staff on the use of Optiview throughout the remainder of Fiscal Year 2014

Continue to promote the City's Volunteer Program. This goal is in keeping with the City Commission's goal to provide effective and efficient services through the increased use of volunteers to assist staff and the public.

Continue to find new agencies participating in volunteer or community-based services

Meet with High School and Senior Center staff to recruit individuals for voluntary services

Continue to preserve City Ordinances. This goal is in keeping with the City Commission's goal to recognize and protect the city's unique character through the preservation of its historical laws.

Depending on funding availability continue to bind original City Ordinances from 1987.

FY 2013 INITIATIVES REPORT CARD

In FY 2013, the City Clerk's office will continue to comply with mandated State Laws with its limited staff and rely more on the services of volunteers.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Provide access of City Clerk's office imaged records to the Finance Department and all Community Sustainability Department Divisions, including Planning & Zoning, Building, and Code Enforcement

Arrange access to Optiview with the Information Technology Department

Met with the Information Technology staff in July 2013 to arrange for those departments and division to have access to the City Clerk's records

Meet with the Information Technology, Finance, and Community Sustainability directors to schedule access to Optiview by July 2013.

Trained new staff members in the City Attorney, Internal Auditor, and Utilities administration offices on Agendamaker and Optiview in the fall of 2012

New goals and objectives achieved during FY 2013:

Work with the Human Resources Department to create a Volunteer Program

Meet with the Human Resources Director and Volunteer Coordinator to discuss the creation of a Volunteer Program

Amended the Executive Secretary to the City Commission's job description to delete informational assistance to City Hall and add volunteer coordinator responsibilities on October 1, 2012

Volunteer Coordinator created procedures to recruit volunteers from religious and neighborhood organizations during the fourth quarter of 2012

City Clerk

Volunteer Program created in January 2013

Volunteer Coordinator surveyed departments on their volunteer needs in January 2013

Recruited 12 volunteers and placed in various departments

Recruited two volunteers in the City Clerk's office for a total combined volunteer service hours of 1105

Continue overseeing the retention and purge of the City's Fire/Rescue Department records

Annually destroy Fire/Rescue Department records created prior to September 30, 2009

Destroyed approximately 24 cubic feet of records in July 2013

Prepare documentation necessary to destroy records that have met the two-year retention

Documentation was prepared for the destruction of 24 cubic feet in July 2013

Destroy or shred records depending on their volume and nature

Twenty-four cubic feet of records were shredded by Archives Management in July 2013

Conducted public records and hurricane preparedness seminars

Conduct two seminars with representatives from every department

Coordinated with every department to designate a liaison in February 2013

Completed public records seminar in February 2013

Completed hurricane preparedness seminar in June 2013

Preserve City Ordinances

Bind City Ordinances from 1972 to present

Completed the permanent preservation of original City Ordinances

City Clerk

Performance Measures - FY 2013-14 Budget

City Clerk

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Number of Commission meeting agenda items	308	637	310	708	600	600	600	550	550
Commission meeting minute pages prepared		1,043	1,106	457	500	50	1,000	N/A	N/A
Public meeting notices posted	94	96	90	139	90	100	100	N/A	N/A
Number of lien requests	1,164	1,182	1,200	1,508	1,400	1,400	1,400	1,400	1,400
City Commission regular and run-off elections held	2	2	2	3	2	2	2	N/A	N/A
Publish legal advertisements	26	47	50	32	32	32	32	N/A	N/A
Administer contracts, ordinances, and resolutions	125	175	130	229	130	200	200	225	200
Monitor board member term expiration and attendance	89	113	122	109	115	100	100	80	80
Authorize and print all City-run checks	82	82	82	72	72	72	72	N/A	N/A
Customer assistance	3,268	3,540	3,300	3,300	3,300	3,300	3,300	3,300	3,300
Candidate and new board orientation	7	4	4	2	3	1	1	N/A	N/A
Cubic feet of records destroyed	105	124	200	118	150	391	300	300	300
Number Public Records Requests	340	241	300	100	105	105	105	128	105

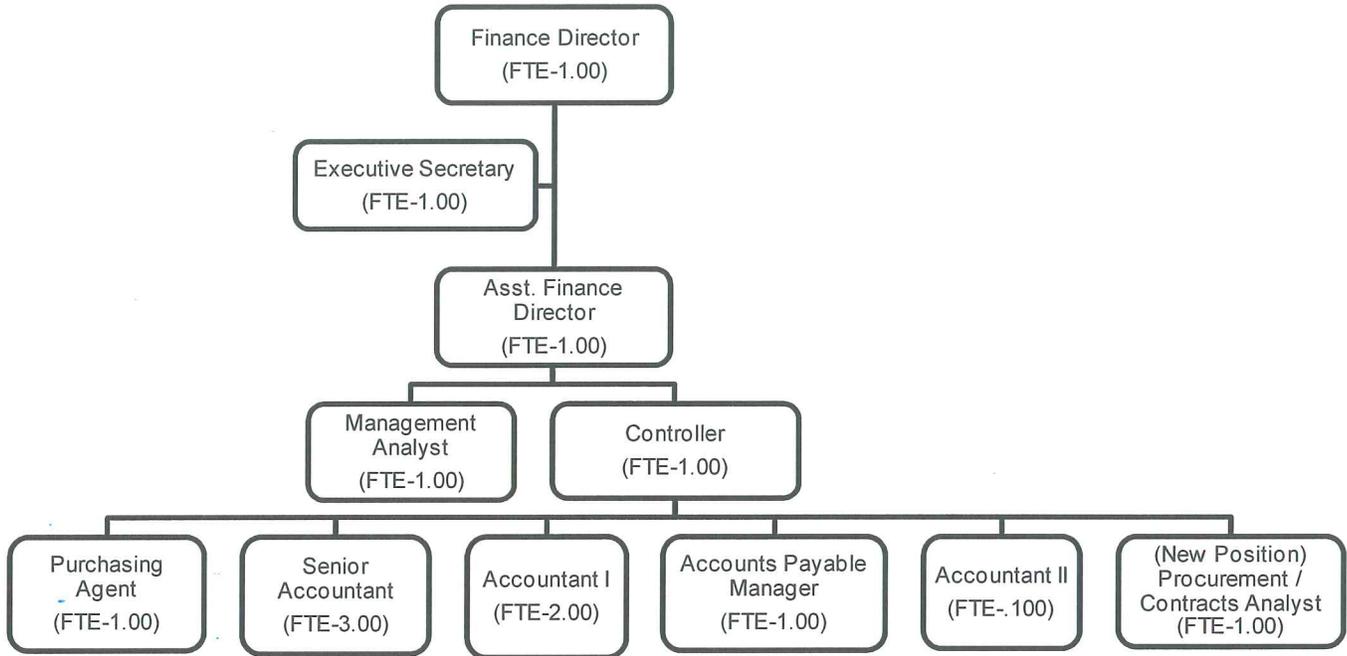
Effectiveness Measurement: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Complete agenda meeting backup material on time	*	*	95%	90%	90%	90%	95%	75%	75%
Respond to phone messages/email within 6 hours	*	*	90%	100%	100%	100%	100%	100%	100%
Reduce the purchase of paper and file folders	*	*	40%	20%	30%	10%	10%	N/A	N/A
Comply with lien search requests within 2 business days (rush)	*	*	90%	97%	100%	100%	100%	100%	100%
Respond to Public Record Requests within 48 hrs	*	*	90%	100%	100%	100%	100%	100%	100%
Comply with lien search requests within 7-10 business days	*	*	100.0%	100.0%	100%	100.0%	100%	100%	100%
Complete Commission minutes within 2 weeks	*	*	*	90%	98%	75%	75%	N/A	N/A

City Clerk	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1030	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	246,410	253,044	206,673	222,477	222,934	235,723
* Benefits	70,843	87,748	79,186	81,146	81,344	91,570
Sub-Total	317,253	340,792	285,859	303,623	304,278	327,293
OPERATING EXPENSES						
* Prof. & Contract. Service	26,965	38,232	52,747	51,318	49,915	35,339
* Travel & Training	1,900	1,212	1,577	600	3,500	1,500
* Utility & Communication	-	8,513	6,124	8,368	8,368	6,124
* Insurance	-	4,380	5,663	8,935	8,935	8,388
* Maintenance	-	-	2,833	1,011	1,011	400
* Operating Expense	38,069	49,733	45,182	51,020	45,982	45,812
Sub-Total	66,934	102,070	114,126	121,252	117,711	97,563
CAPITAL						
TOTAL	384,187	442,862	399,985	424,875	421,989	424,856

Finance

MISSION

The Finance Department is responsible for the financial operations of the City which includes its systems of financial policies, internal controls, accounting, financial reporting, procurement and budgeting.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	14.00	+1.00	-1.00	0	14.00
Part-time (FTE)	0	0	0	0	0

Finance

CORE PROCESS AND OUTPUTS

REVENUE COLLECTING AND RECEIPTING

Finance manages all revenue collections for the City and CRA. This includes billing and collection for all general City revenues from all sources as well as processing the results of the Utility collection process. In addition, the department is responsible for designing and monitoring cash collection activities of operating departments in satellite locations.

EMPLOYEE PAY AND ACCOUNTS PAYABLE PROCESSING

The department handles payroll processing for all City employees. This function includes paying employees, deduction and fringe benefit processing and payment as well as Federal tax remittance and reporting. Finance is also responsible for paying for all City and CRA expenses and debt payments.

CASH MANAGEMENT

The department manages all cash functions for the City and CRA; this includes daily positive pay functions, cash movements among the City and CRA bank accounts, monitoring the investment portfolio and reconciliation of all accounts.

FIXED ASSET CONTROL

Finance, in conjunction with the operating departments, is responsible for recording and tracking the land, buildings, infrastructure, and equipment belonging to the City.

ACCOUNTING AND FINANCIAL REPORTING

All accounting and reporting in the City takes place within the Finance Department. This includes internal reports for use by Elected Officials, management of the City and CRA as well as external reporting including the Comprehensive Annual Financial Report (CAFR) and reports required by State and Federal Agencies.

BUDGET PREPARATION AND MANAGEMENT

Develops, implements, and evaluates the plan for the provision of services and capital assets. Ensures compliance with all State of Florida laws governing municipal budgets. Develops and updates the Five Year Capital Improvement Plan. Creates and maintains budget forecasts and multi-year budget plans.

GRANTS FINANCIAL MANAGEMENT

Administers the financial portions of all grants received by the City. Ensures financial compliance documentation is correct and provided to the granting entity on time.

PURCHASING

Responsible for ensuring that all procurements for the City follow established purchasing guidelines. Creates and issues all Requests for Qualifications, Requests for Proposals and Bid Specifications. Issues all City Purchase orders.

DEBT MANAGEMENT

Finance is the lead City department in all bond and debt financing. Additionally, the department handles all debt covenant compliance issues as well as debt service payments.

Finance

FY 2013 INITIATIVES REPORT CARD

COMPLETED THE RENEGOTIATION OF BANKING SERVICES AGREEMENTS WITH BANK OF AMERICA

Renegotiation of the City's banking services contract with Bank of America was the most cost effective mechanism to reduce the cost of bank services at this time. The new agreement spans a five year period and at the end of that term the department will issue a RFP for banking services. This will result in an estimated savings of over \$70,000 to the City during the term of the agreement.

DEBT REFUNDING

Utility revenue bonds were refunded with a 1.32% savings in interest rate, generating a savings of more than \$5 million over the life of the issue and \$400,000 reduction in debt service annually.

REGIONAL SEWER SETTLEMENT

Settlement of the regional sewer dispute generated a refund to the Local Sewer that enabled the City to early pay off the Sewer debt generating a savings of approximately \$270,000 over the next two years as well as allowing a 20% reduction in customer sewer rates.

PENSION ANALYSIS

Pension costs are a multimillion dollar cost for the City. Although a number of necessary changes to the pension plans have been made in order to make them more affordable the plans still require significant contributions. The analysis of these plans with the assistance of an actuary and develop a long range plan for redesigning the City's pension plans to make them more affordable over time was completed. The results are being reviewed by staff in conjunction with employee groups.

FIVE YEAR BUDGET PLANS FOR ALL OPERATING FUNDS

Five year budget plans were developed for all operating funds to better help the City see trends and create long-term financially sustainable financial plans.

UPDATED THE CITY'S PROCUREMENT CODE

City's procurement code and travel policies were updated and streamlined and the City Commission adopted the changes.

FY 2014 GOALS AND OBJECTIVES

STREAMLINE THE PROCUREMENT AND CONTRACTING PROCESS

Utilizing the updated procurement code, put in place a more streamlined procurement process that includes standardized contracts for construction, service and item purchases. Part of this initiative will be to strengthen the City's internal contract review and control process to better manage grant and construction contracts.

COMPLETE THE REVENUE MANUAL PROJECT

During FY 2013 Finance developed the City's Comprehensive Fee Resolution to include all City Charges in one central document. Significant progress was made in centralizing fee information in one document, however, not all fees were included and the process will continue in FY 2014. This will help ensure that all fees are reviewed on a regular basis.

Finance

Finance & OMB		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1220 & 1230	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget	
PERSONNEL SERVICES							
* Salaries & Wages	915,723	986,406	816,636	842,002	849,971	830,946	
* Benefits	372,216	380,259	400,820	377,321	377,849	425,938	
Sub-Total	1,287,939	1,366,665	1,217,456	1,219,323	1,227,820	1,256,884	
OPERATING EXPENSES							
* Prof. & Contract. Service	263,492	184,043	169,244	135,125	124,825	123,382	
* Travel & Training	6,075	5,738	3,251	5,550	5,550	3,249	
* Utility & Communication	-	26,159	18,821	19,221	25,721	19,101	
* Insurance	-	12,823	25,651	18,659	18,659	17,808	
* Maintenance	4,116	631	647	3,450	3,450	3,097	
* Operating Expense	41,557	30,651	28,535	31,595	35,395	29,381	
Sub-Total	315,240	260,045	246,149	213,600	213,600	196,018	
CAPITAL	4,281	-	-	-	-	-	
TOTAL	1,607,460	1,626,710	1,463,605	1,432,923	1,441,420	1,452,902	

Human Resources

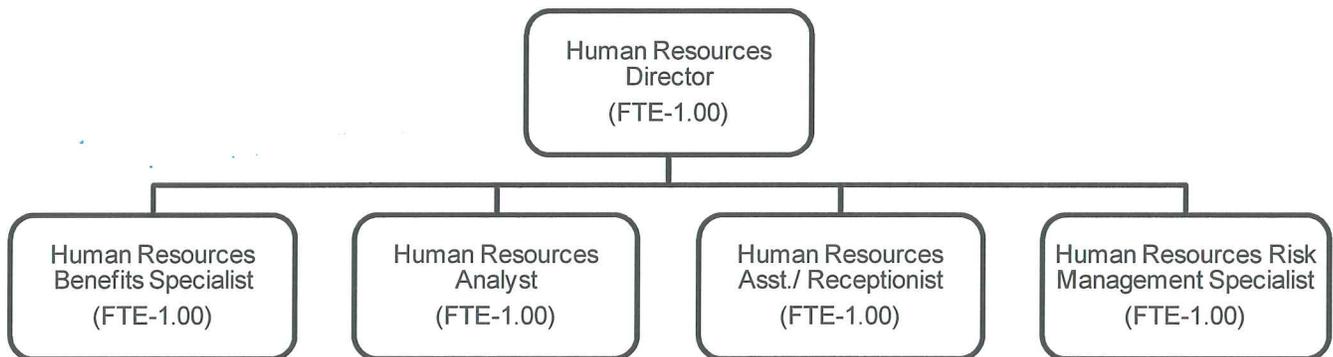
MISSION

The Human Resources Department strives to support the City in delivering exceptional services to our community through the acquisition, development and retention of qualified highly motivated employees. Human Resources will take a leadership role and provide service in support of the City of Lake Worth's Vision by promoting the concept that our employees are our most valuable resource and will be treated as such.

The Human Resources Department will act as catalysts enabling City of Lake Worth employees to contribute at optimum levels towards the success of their Division and the City.

Human Resources will do this by:

- Ensuring the women and men of the Human Resources Department are given the tools, training and motivation to operate in the most efficient and effective manner.
- Promoting and recruiting the best qualified people recognizing and encouraging the value of diversity in the work place.
- Providing a competitive wage and benefit package and developing the full potential of our work force by providing training and development for career enhancement and organizational success.
- Providing a work atmosphere that is safe, healthy and secure and also conscious of long-term family and community goals.
- Establishing, administering and effectively communicating sound policies, rules and practices that treat employees with dignity and equality while maintaining organizational compliance with employment and labor laws, City Commission resolutions and directives and labor agreements.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	5.0	+1.0/ -1.0			5.0
Part-time (FTE)	0				0

Human Resources

CORE PROCESSES AND OUTPUTS

The Human Resources Department is primarily chartered to be an internal service provider for the municipal organization, but also has frequent opportunities to connect/interact with the general public through advertising employment opportunities and providing information for general inquiries made at the information desk and or in the Human Resources Department. The Human Resources Department is divided into three primary functions: Human Capital, Employee Benefits and Risk Management. The Departments primary services include talent acquisition and development, total rewards (job classification and compensation), benefit planning and administration, risk management, policy administration, employee and labor relations, while providing support and guidance to management on all human resources related issues.

The Human Resources Department works to ensure the City is in compliance with all local, state and federal labor laws. The Department also seeks ways to minimize the costs of health, property and liability insurance and worker's compensation claims.

HUMAN CAPITAL

The Human Capital division is responsible for the acquisition and retention of talent of qualified employees of a variety of positions required to provide City services to residents. The Human Capital Division also serves as the official custodian of records and personnel files. Human Capital also facilitates employee development and training opportunities to ensure Lake Worth employees have the skills necessary to perform their duties effectively and efficiently. This division is also responsible for the general maintenance of electronic employee file information through the HTE/SunGard system.

Ultimately, the Human Capital associates are focused on maintaining a work environment that inspires and empowers employees to contribute to their maximum potential to provide best in class service to the residents of the City of Lake Worth.

EMPLOYEE BENEFITS

The Employee Benefits division is charged with managing all employee benefits including health, dental, vision, life, flexible spending accounts, general pension and deferred compensation plans. The division is expected to work with the Finance unit to provide the highest quality benefits possible while ensuring the cost associated with the provision of benefits are affordable. Furthermore this division works to ensure that City employees become educated consumers of their benefit plans to maximize effective utilization of the plans and minimize cost to the employees and the City. To this end, the division will again hold an employee health fair led by an employee-led Wellness Committee to target preventative initiatives that will lower the City's health insurance experience rating. Efforts such as these pay dividends to the City's General Fund.

RISK MANAGEMENT

The Risk Management division is responsible for ensuring a safe working environment for all Lake Worth employees and visitors to City-owned facilities and properties. The division oversees programs that reduce costs, including the cost of accidental losses, insurance premiums, loss control and administrative costs associated with liability claims or subrogated damage claim recovery.

WORKERS' COMPENSATION

The primary responsibility of the Workers Compensation division is the evaluation, administration and renewal of workers compensation insurance. The division also coordinates with third party claims administrators and adjustors all active claims involving employee injuries; working with departments and third party administrators to implement preventive safety measures; providing information to the State to maintain compliance with State Labor Laws; finding work for employees assigned to light duty, challenging questionable claims, and budgeting for the City's insurance fund.

Human Resources

The Workers Compensation division will also lead the Employee Safety Committee which takes steps necessary to ensure effective departmental safety practices are in place, followed and, where required, personal protective equipment is provided and utilized throughout the organization.

PROPERTY AND CASUALTY INSURANCE

The Risk Management division is responsible for the administration of property and casualty insurance. The City has the following primary types of insurance: general liability, property insurance, automobile insurance, flood insurance and underground storage tank liability insurance.

The division's major activities include the annual evaluation and renewal of all City insurance policies; coordination with various departments on accidents or other potential claims; evaluation of claims to determine if insurance; determination of the proper deductible limits and retention levels for the City; coordination with the City Attorney on any claims that reach litigation status and budgeting for the City's insurance fund.

FY 2013 INITIATIVES REPORT CARD

Implement Employee Recognition Program by December 2012.

This year we introduced a process to recognize long service City employees who decided to retire. Each retiree is recognized with a crystal trophy, a print suitable for framing of the Lake Worth Pier, a light dinner with the City Commission, senior staff and their family members which preceded public acknowledgement of their tenure and contributions during an open City Commission Meeting.

We also began to recognize employee service anniversaries in the Lake Worth-y News for those individuals reaching 10, 15 and 20 year milestones.

Conduct a comprehensive vendor audit to verify the eligibility of all dependants currently on the City's health insurance plan.

The materials and verification process were created to provide consistency of submissions and materials for all staff. The audit results were provided to the City Manager's office and will become an annual occurrence following the open enrollment period.

Subsequent to the resignation of a staff member, a comprehensive audit and reconciliation of benefit vendors took place in the third quarter of FY 2013 and inaccuracies in benefit cost and coverage were corrected and the records were reconciled with the Accounting Staff.

Initiate quarterly customer service training for newly hired employees by September 2013.

The HR staff experienced critical turnover early in this fiscal year in the midst of organizational upheaval which resulted in the inability to provide customer service training. This training will be conducted in FY 2014 and focus on creating a favorable impression for the residents and businesses of Lake Worth.

Cross train Human Resources staff to ensure the continued efficiency of the Human Resources Department by March 2013.

This is a high priority objective which was postponed to allow the HR Technician to master one role prior to being tasked with cross-training for another. The HR staff met and discussed cross training and the need for an "all hands on deck" approach given their downsized state. Human Resources has put in place what needs to happen and have begun to implement a schedule to complete this process by December 2014. The HR Analyst, Benefits Specialist and HR Director participated in numerous workshops related to the Affordable Care Act to ensure the City is in as favorable position as possible to manage the transition to this federally required process.

Human Resources

Additionally the HR Analyst and HR Director participated in professional HR and senior HR professional certification courses to update their knowledge base. The HR Director will sit for recertification December 2013 and January 2014 during the next testing window.

Initiate processes and supporting communications required to terminate third party billing services for retiree benefit plans no longer offered by the City for multiple carriers.

The City was processing payments for seven carriers who provide benefits to retirees although the City no longer offers those plans. The benefit cost had been deducted from the annuitants check forwarded to the City and the City's HR and Accounts Payable staff was required to reconcile the deductions and the invoices. This practice was no longer practical or sustainable because of changes to coverage, age related cost increases and multiple billing processes for reduced staffing levels in HR and Accounts Payable.

We were able to effectively communicate the need for changes through correspondence to the retirees and the vendors and conversations with Pension Resources. Effective October 1, 2013, these supplemental benefits will be direct billed to the retirees. These changes will reduce the workload on the Accounts Payable staff and minimize reconciliation errors.

Initiated a methodology to share the cost of preventable accidents with the department sustaining the injury, in order not to penalize the Human Capital function and to increase departmental awareness of the cost implications.

The process was discussed and reviewed with the City Attorney and Finance prior to being piloted. Although the intent was understood, implementation was delayed by the City Manager pending further discussions.

Work with Finance, the City Attorney and other SERMA members to dissolve the organization and distribute the non-allocated funds back to the current member communities.

This process continues to move forward. There is an upcoming meeting to finalize the above plan with current and former member cities in attendance.

Continue to recover cost from individuals damaging City property such as signage, utility poles and shrubbery which are impacted by motor vehicle accidents.

This year we have recovered in excess of \$75,000 as a result of the Risk Management Specialist's and City Attorney Office's attention to detail and follow-up.

FY 2014 INITIATIVES

Provide harassment and discrimination prevention training to all newly hired staff on a quarterly basis.

Require all staff to complete Conflict of Interest and Code of Ethics Training every two years in support of Palm Beach County Ethics Commission guidelines.

Continue to identify ways to minimize the City's cost exposure due to the implementation of the Affordable Care Act Guidelines. Key actions this coming year will be to maximize the number of employees in the High Deductible Health Plans which, if participation is equal to or exceeds 65% of the covered staff, will save the city approximately \$275,000 in taxes.

Partner with Peer Directors to develop a customer service training program for all City staff to reiterate the importance and critical need for consistent high quality customer service.

Human Resources

Create improved processes to minimize employee accidents and the resultant cost to the City.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Initiate contract negotiations with the PEU and PMSA Unions culminating in signed collective bargaining agreements that reflect the needs of the City while providing our employees with clarity and a work environment that reflects equity and consistency. (Q2 FY2013)

Negotiated two contracts with wages and benefit packages that are sustainable in our current economic environment. The contracts were ratified by the City Commission in May 2013.

Conduct training on preventing harassment and discrimination in the workplace by the end of Q3 FY13

Trained all salaried and hourly employees and elected officials on harassment rules and guidelines to prevent charges to the city.

Train all Directors, Managers and Hiring Supervisors in conducting the legal employment interview, using elements of competency/behavioral events and biographical pattern interviewing techniques. (First Quarter FY2012)

Postponed due to protracted contract negotiations with PMSA and PEU as well as changes in union leadership. This will be a Q1 FY14 priority objective.

Create a goals and objectives process that feeds periodic progress reviews and annual performance assessments allied with organization goals using SMART as a key element of the original goal and self assessments.

Goals and objectives format incorporated by City Manager implemented for FY 2014, comprehended HR planned changes.

Develop and introduce a policy and practices desk manual for divisions in the City which specifically address employment practices.

Partnered with the City Attorney's office to develop a separate policy and procedures review process and implemented it with the following policies. This will serve as the foundation for the supervisory policy manual.

- Mobile Telephone Policy
- Conflict of Interest and Code of Conduct Policy
- Recovery of Overpayments to Employees.
- Smoking on Duty Policy

Continue to impact the City's health care cost by fostering an acceptance of the High Deductible HMO Health Plan.

Through required attendance at open enrollment meetings, increase employee participation in the High Deductible HMO health plan by 40% taking overall employee participation to over 50% of the employees covered.

Create a multi-faceted Employee Recognition Program for the employees of the City to enhance employee engagement, retention and citizen recognition of the contributions individuals made to the city (Q2 FY2013).

All non-leadership staff were recognized by the City Manager and Executive Team with a \$40 dollar gift card bonus for their contributions to the City.

Human Resources

The City Manager, Elected Officials and Executive Team recognized the city staff at a holiday luncheon in December 2012.

Successfully defend the City's actions in matters before the Department of Labor's Equal Employment Opportunity Commission, the Florida Public Employee Relations Commission and arbitrators.

City position was successfully upheld in a charge of discrimination before the EEOC and by an independent arbitrator.

Florida PERC upheld the City's position in an unfair labor practice charge for an employee who voluntarily resigned.

Partnered with the City Attorney to respond to two other charges for which the results are pending.

FY 2014 GOALS AND OBJECTIVES

Initiate contract negotiations with the IBEW culminating in a signed collective bargaining agreement which reflect the needs of the city while providing our employees with clarity and a work environment that reflects equity and consistency. (Q1 FY2014)

Negotiate wages and benefit packages which are sustainable in our current economic environment.

Remove ambiguity and return the workforce to a state of normalcy that will allow the City to focus on fulfilling its mission to the citizens of Lake Worth.

Train all Directors, Managers and Hiring Supervisors in conducting the legal employment interview, using elements of competency / behavioral events and biographical pattern interviewing techniques. (First Quarter FY2014)

Acquire and retain a highly motivated work force capable of meeting current and future challenges

Reduce and minimize the City's exposure to litigation and allegations of discriminatory treatment by candidates as a result of practices that do not focus on job specific or related questions.

Strengthen the employee team through the acquisition of talented individuals who possess the necessary skills to be successful and not have to be taught those skills.

Competency and behavioral events interview practices provides a methodology of predicting future success based on based performance demonstrated by the candidate which they can articulate.

Reduce turnover subsequently identified and associated with poor hiring decisions.

Maintain good relationships with all applicants for employment with the City for current and future openings.

Applicants for positions which are not open and available will receive and acknowledgement of credentials letter within two weeks of submitting a resume or application.

All interviewed candidates will receive a letter from the HR department once the position has been accepted.

Human Resources

Encourage team building exercises amongst all Division Heads and their direct reports that demonstrate to staff that leadership cares about them as people and how they work together.

Provide forums for staff to get to know their leaders as people, not just as the person who signs the time-card.

Develop teams who work together to achieve the greater good despite personal differences.

Continue to strengthen the Human Capital Team through cross training.

Ensure the HR staff is not dependent upon any one individual to provide a service that if they are absent or otherwise unavailable would leave the City's employees without a needed service.

Increase productivity within the HR function by using the Volunteers In Public Services (VIPs) to free up the Information hub person another 12 hours a week, taking our volunteer usage to 25 hours a week from the current level of 12 hours a week.

Create a multi-faceted Employee Recognition Program for the employees of the City to enhance employee engagement, retention and citizen recognition of the contributions individuals make to the city. (Q2 FY2012)

Monthly recognition by the City Manager in the weekly CM Report of city employees "Caught Doing Right" that acknowledges our employees going above the call of duty to deliver high quality service to our city. Employees would be nominated by their division leader and approved by the senior director team.

Quarterly recognition of staff who achieve milestone service anniversaries (5, 10, 15, 20, and 25 years) with the City along with the loyalty and commitment they have demonstrated.

Quarterly staff updates to our employees on coming attractions, wellness fairs, bowling leagues, stories about our people and their families to establish pride in being a City employee.

Annually host an employee service award luncheon for employees and spouses with (X *) years of service with the City.

Recognize employees who attain certifications and complete professional achievement programs.

Continue to create a Health Awareness and Individual Responsibility (HAIR) Program through incentives with our health insurance providers and local vendors. (Q3 FY2012)

Create informed consumers who proactively manage their health.

Improve the loss benefit ratio with our health care providers (premiums paid / cost of benefits provided) thus reducing the cost to the City.

A healthier work force.

Partner with volunteers in public service coordinator to publicize the City's program and provide meaningful opportunities to Lake Worth residents and students

Establish a program with Palm Beach County Schools to work with developmentally challenged students and provide real world work experiences.

Partner with student service organizations to provide a means for students to complete required volunteer hours with the City.

Human Resources

Maintain good relationships with all applicants for employment with the City for current and future openings.

Applicants for positions which are not open and available will receive an acknowledgement of credentials letter within two weeks of submitting a resume or application.

All interviewed candidates will receive a letter from the HR department once the position has been accepted.

Human Resources

Performance Measures - FY 2013-14 Budget

Human Resources

Workload Measurements:									
Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Number of employee evaluations processed	*	*	300	55%	75%	75%	75%	65%	85%
Number of employees trained during the year	*	*	40%	25%	75%	75%	60%	75%	85%
All supervisory staff and above, completed workplace discrimination and harassment prevention courses	*	*	100%	100%	100%	100%	100%	100%	100%
All employees participated in Open Enrollment introducing new Group Health plans options	*	*	100%	100%	100%	75%	100%	90%	100%
Blood Drives, free health screening events - more than 50% employee participation	*	*	75%	50%	75%	25%	40%	50%	60%
All employee pre employment background checks work	*	*	100%	100%	100%	100%	100%	100%	100%
Effectiveness Measurement:									
Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Return telephone voice messages within 24 hours	*	*			100%	75%	100%	95%	100%
All Employees will complete Ethics Training on first day of employment	*	*					100%	100%	100%
All employees involved in accidents will have a drug/alcohol screen as part of the investigation.	*	*			100%	75%	100%	85%	100%
All retirees will have their service recognized as a tribute to what they have done for the city.	*	*					100%	90%	100%
Provide Harassment and Discrimination Prevention training to all hourly staff	*	*					95%	90%	100%

Human Resources

Personnel	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1310	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	292,723	84,488	75,371	103,013	92,736	96,548
* Benefits	99,312	30,822	23,255	49,287	57,767	42,966
Sub-Total	392,035	115,310	98,626	152,300	150,503	139,514
OPERATING EXPENSES						
* Prof. & Contract. Service	129,478	53,443	50,385	57,167	57,417	36,982
* Travel & Training	2,796	346	2,716	675	675	1,500
* Utility & Communication	-	10,746	4,485	6,156	6,156	4,485
* Insurance	-	10,521	5,664	5,155	5,155	4,939
* Maintenance	-	-	170	3,125	3,125	3,125
* Operating Expense	13,962	12,335	9,296	15,433	14,173	9,898
Sub-Total	146,236	87,391	72,716	87,711	86,701	60,929
CAPITAL						
TOTAL	538,271	202,701	171,342	240,011	237,204	200,443

Benefits	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1320	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	84,349	47,637	63,806	56,110	-
* Benefits	-	28,475	26,790	33,394	32,691	-
Sub-Total	-	112,824	74,427	97,200	88,801	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	40,394	34,807	30,420	30,420	-
* Travel & Training	-	-	-	675	675	-
* Utility & Communication	-	1,730	4,490	6,156	6,156	-
* Insurance	-	10,520	2,270	3,886	3,886	-
* Maintenance	-	-	132	675	675	-
* Operating Expense	-	8,558	4,241	12,423	12,223	-
Sub-Total	-	61,202	45,940	54,235	54,035	-
CAPITAL						
TOTAL	-	174,026	120,367	151,435	142,836	-

Human Resources

Self Insurance Fund- Property & Liability 1331

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	62,225	55,789	73,950	76,795	73,950
* Benefits	-	20,834	30,463	25,024	25,247	38,748
Sub-Total	-	83,059	86,252	98,974	102,042	112,698
OPERATING EXPENSES						
* Prof. & Contract. Service	-	162,191	49,288	417,986	417,986	62,883
* Travel & Training	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-
* Insurance	-	841,095	894,289	977,852	977,852	1,117,643
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	-	1,003,286	943,577	1,395,838	1,395,838	1,180,526
CAPITAL			-	25,000	-	-
TOTAL	-	1,086,345	1,029,829	1,519,812	1,497,880	1,293,224

Self Insurance Fund- Worker's Compensation 1332

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	64,132	34,920	41,450	43,045	41,450
* Benefits	-	20,331	15,352	12,801	12,923	17,523
Sub-Total	-	84,463	50,272	54,251	55,968	58,973
OPERATING EXPENSES						
* Prof. & Contract. Service	-	37,916	6,631	38,563	38,563	38,037
* Travel & Training	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-
* Insurance	-	287,378	336,983	293,061	293,061	345,025
* Maintenance	-	-	-	-	-	-
* Operating Expense	-	-	-	-	-	-
Sub-Total	-	325,294	343,614	331,624	331,624	383,062
CAPITAL						
TOTAL	-	409,757	393,886	385,875	387,592	442,035

Human Resources

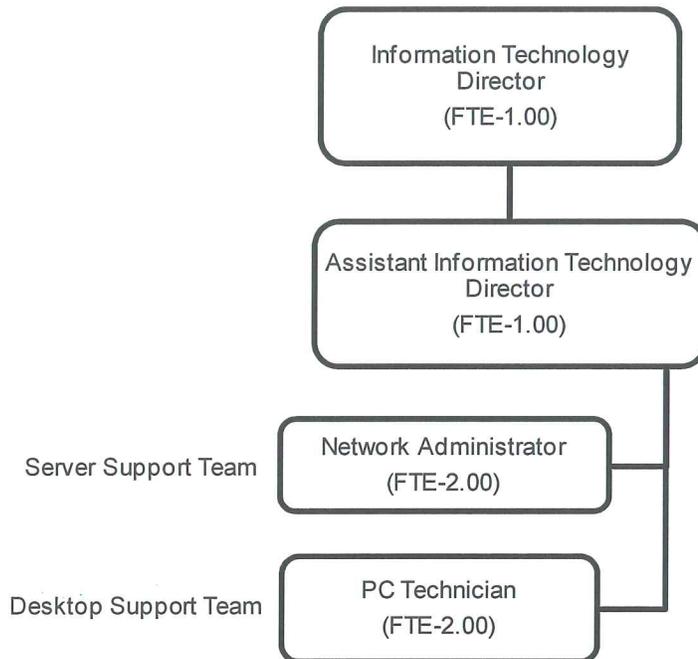
Self Insurance Fund- Non Dept. 9010

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	210,610	-	-	-	-	-
* Travel & Training						
* Utility & Communications						
* Insurance	1,402,866	-	-	-	-	-
* Maintenance						
* Operating Expense	11,693	9,676	4,152	1,500	1,500	4,152
Sub-Total	1,625,169	9,676	4,152	1,500	1,500	4,152
NON-OPERATING						
* Debt Service						
* Depreciation						
* Grants & Aids						
* Other Uses	16,499	750,000	923,387	9,547,768	9,564,168	8,138,780
Sub-Total	16,499	750,000	923,387	9,547,768	9,564,168	8,138,780
CAPITAL						
TOTAL	1,641,668	759,676	927,539	9,549,268	9,565,668	8,142,932

Information Technology

MISSION

The mission of the Information Technology Department is to effectively maintain and improve the information technology infrastructure and system applications in conformance with the City's goals and objectives, while providing secure and dependable technology services to the City Commission, City Departments, and the residents of the City of Lake Worth.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	6.00	0	0	0	6.00
Part-time (FTE)	0	0	0	0	0

Information Technology

CORE PROCESSES AND OUTPUTS

- The Information Technology Department coordinates the use of technology to ensure accurate and timely information is provided to management, staff, City Commission, and citizens.
- The IT Department manages the enterprise computer network, phone systems, cell phones, and security systems.
- The enterprise computer network consists of 310 desktop computers and laptops, approximately 50 Windows Servers, and 40 routers and/or switches.
- The Department maintains 12 Windows 7 virtual machines which are currently accessed via city owned iPad tablets.
- The backbone of the enterprise computer network is the connectivity between the numerous City Buildings. A combination of fiber optics, microwave wireless, cable modems, and DSL modems are used to connect the 16 City buildings.
- The IT Department maintains the City's telecommunication resources for the City. This includes landline phones, cell phones, and wireless air cards.
- The main phone system for the City of Lake Worth is a Cisco VoIP (Voice over IP) that uses the enterprise computer network for connectivity between phones and Cisco Call Managers.
- Currently there are 142 cell phone and 41 wireless air cards used by City employees.
- The Department maintains a variety of software applications (programs) and provides first level support for all applications used within the City. The largest of these applications is SunGard Public Sectors Naviline system which is used throughout every department in the City.

FY 2014 INITIATIVES

The Information Technology department will continue to work on improving the network infrastructure and system applications in conformance with the City's goals and objectives by exploring new technologies and upgrading our existing infrastructure. IT will continue to virtualize the servers used by the City reducing the cost of replacement. The Information Technology Department will work with the Human Resources Department to implement SunGard Applicant Tracking software application.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Provide quality customer service to customers

Meet with Department Directors to determine future project requirements and IT resources and request feedback on future IT needs.

Met with all directors and presented the IT Allocation cost.

Met with Community Sustainability Director and implemented the online applications for Business License and Code Enforcement.

Met with Utilities Customer Service department and implemented the use of OnePoint credit card processing and document imaging.

Develop a training program for SunGard Naviline applications

The information Technology department will work with the Department Directors to develop and coordinate a training program for the SunGard Naviline applications based on goals and department needs. Training will be mainly online web classes and in house training.

Several introductory classes have been held in house by IT. Web classes are available and users have attended classes throughout the year. Application specific classes to be held by the departments.

Information Technology

Implement SunGard Applicant tracking software

The Information Technology Department will work with the Human Resources Department to implement SunGard Applicant Tracking software. Applicant Tracking is an automated, flexible recruitment management tool that integrates with SunGard Payroll/Personnel and Human Resources applications. This will reduce paperwork by tracking the entire applicant process online, from job opening to employee selection.

Not started

Implement SunGard Procurement Card (P-Card) software application

The Information Technology department will work with the Finance Department to implement SunGard's Procurement Card Tracking application. This will allow for a streamlined method of automatically recording procurement card purchases in the SunGard's general ledger application, eliminating manual and redundant entry by Accounts Payable clerks.

The process has been tested. Finance to coordinate training with staff.

Programmatically update the Naviline Land Parcel Management address database

The Information Technology Department will partner with the City's GIS Planner to determine which Palm Beach County files will be used and coordinate with SunGard's programming team to develop and implement the interface for Land Parcel Management land file update.

Not started

Upgrade the City's storage area network

As the City's data continues to rapidly increase and the IT department continues the virtualization of servers, additional storage will be required. Dependent upon funds availability.

Completed

FY 2012-2013 PROJECTS

PROJECTS COMPLETED

- Power Plant phone system migration to Cisco VOIP
- SunGard Naviline disaster recovery setup and tested
- Network and server monitoring software
- Upgrade the City's storage area network
- Workstation upgrade/replacement
- Upgrade of GIS data to Geo Database
- Installed Looking Glass and GeoBlade software
- Upgrade of the City's storage area network
- Upgrade of streaming server
- Microsoft SharePoint upgrade
- Consolidation of servers
- Migration of City's website hosted onsite
- Network infrastructure reconfiguration realizing cost savings

CURRENT PROJECTS TO BE COMPLETED

- Workstation upgrade/replacement

Information Technology

Microwave wireless system at Golf Course
Public Services network upgrade. Fiber installation from RO plant to Building Maintenance facility
XenServer upgrade

FY 2014 GOALS AND OBJECTIVES

Continue to meet with Department Directors to determine future project requirements and IT resources and request feedback on future IT needs.

Continue to refine the training program for SunGard Naviline applications

The Information Technology department will continue work with staff and Department Directors to refine and coordinate training for the SunGard Naviline applications based on goals and department needs. Training will be mainly online web classes and in house training.

Implement SunGard Applicant tracking software

The Information Technology Department will work with the Human Resources Department to implement SunGard Applicant Tracking software. Applicant Tracking is an automated, flexible recruitment management tool that integrates with SunGard Payroll/Personnel and Human Resources applications. This will reduce paperwork by tracking the entire applicant process online, from job opening to employee selection.

Programmatically update the Naviline Land Parcel Management address database

The Information Technology Department will partner with the City's GIS Planner to determine which Palm Beach County files will be used and coordinate with SunGard's programming team to develop and implement the interface for Land Parcel Management land file update.

Cisco Phone System Upgrade

The current Cisco phone system is EOL. Upgrade of hardware and software for the unity voicemail, call center and call manager.

Reconfiguration / Upgrade of telephone lines

Replace PRI's to Metro Ethernet to increase number of lines and reduce cost.

Information Technology

Performance Measures - FY 2013-14 Budget

Information Technology

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Software Installation	*	*	175	126	175	175	175	100	100
Software Support	*	*	600	1,376	1,500	1,200	1,300	1,280	1,300
Workstation & Laptop Installation	*	*	65	37	50	60	60	60	60
Workstation & Laptop Repair	*	*	200	55	50	55	50	50	50
Server Installation	*	*	30	18	10	10	10	10	10
Server Repair/Maintenance	*	*	150	200	150	125	150	200	200
Switch & Router Installation	*	*	17	15	6	10	5	10	10
Switch & Router Programming	*	*	45	40	25	20	20	20	20
Network Engineering	*	*	20	25	10	10	10	10	10
Telephone Installation	*	*	40	30	15	15	15	10	10
Telephone Programming	*	*	100	110	100	125	125	130	130
Cell Phone	*	*	65	84	75	90	75	80	80
Software Training (Hours)	*	*	80	160	320	240	240	120	120
Telephone Usage Review	*	*	12	12	12	12	12	12	12
Internet Usage Review	*	*	3	0	12	1	4	4	4

Effectiveness Measurement:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Complete Critical Priority Work Orders within 6 hrs	*	*	75%	75%	95%	95%	95%	95%	95%
Complete Urgent Priority Work Orders within 1 Day	*	*	75%	79%	80%	85%	85%	85%	88%
Complete High Priority Work Orders within 2 Days	*	*	75%	81%	80%	85%	85%	85%	90%
Complete Medium Priority Work Orders within 4 Days	*	*	75%	80%	80%	85%	85%	85%	90%
Complete Low Priority Work Order within 6 Days	*	*	75%	80%	80%	85%	85%	85%	90%

Information Technology

Information Technology Fund- Technical 1520

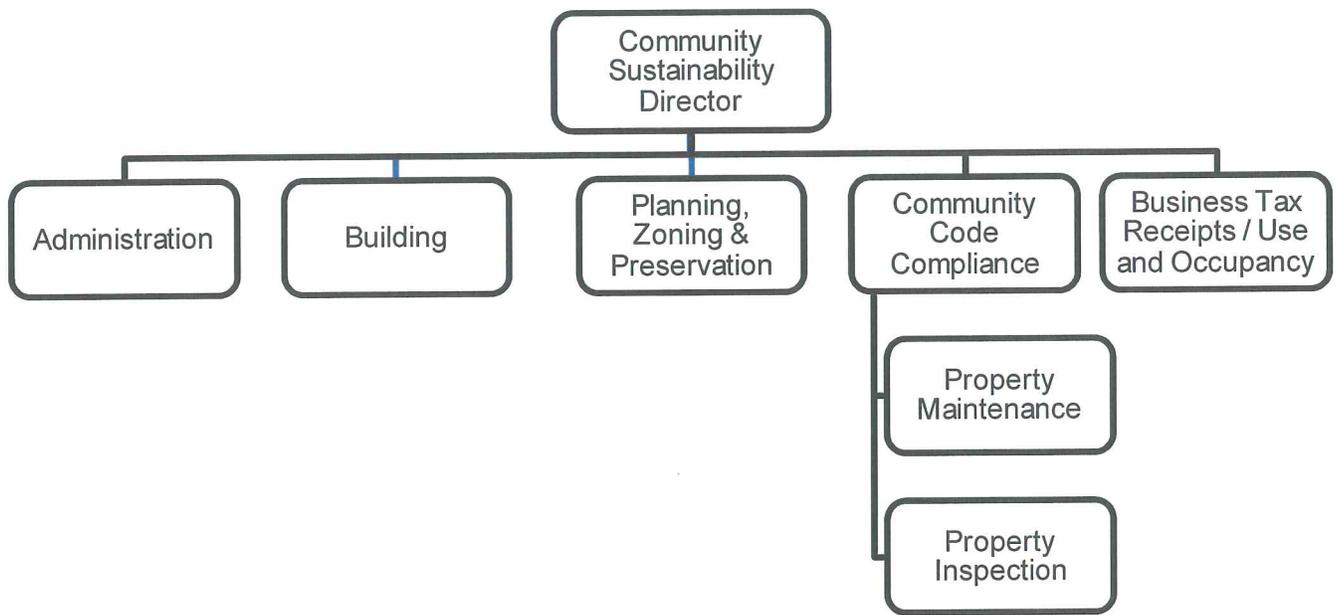
	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	361,454	426,393	282,314	387,132	348,638	407,621
* Benefits	135,031	143,311	175,764	170,840	163,576	190,117
Sub-Total	496,485	569,704	458,078	557,972	512,214	597,738
OPERATING EXPENSES						
* Prof. & Contract. Service	30,827	26,588	31,825	81,000	81,000	32,000
* Travel & Training	4,990	13,949	10,564	43,500	43,500	28,315
* Utility & Communications						
* Insurance	-	6,581	9,087	2,291	2,291	2,301
* Maintenance	29,122	32,993	34,939	53,200	53,200	43,200
* Operating Expense	488,928	616,115	501,887	621,929	621,929	587,129
Sub-Total	553,867	696,226	588,302	801,920	801,920	692,945
NON-OPERATING						
* Debt Service						
* Depreciation	12,678	-	-	-	-	-
* Grants & Aids						
* Other Uses	-	-	-	-	-	-
Sub-Total	12,678	-	-	-	-	-
TOTAL	1,063,030	1,265,930	1,046,380	1,359,892	1,314,134	1,290,683
CAPITAL	-	-	-	335,378	335,378	170,000
TOTAL	1,063,030	1,265,930	1,046,380	1,695,270	1,649,512	1,460,683

Information Technology

Information Technology Fund- Non Dept. 9010

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
NON-OPERATING						
* Debt Service						
* Depreciation	-	50,323	87,827	6,500	6,500	87,826
* Grants & Aids						
* Other Uses	-	-	-	-	-	-
Sub-Total	-	50,323	87,827	6,500	6,500	87,826
CAPITAL						
TOTAL	-	50,323	87,827	6,500	6,500	87,826

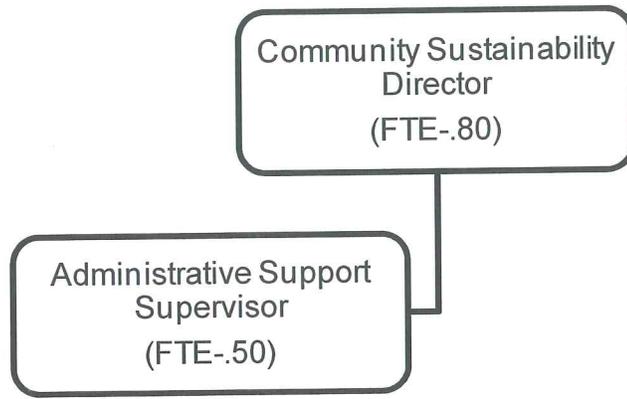
Community Sustainability



Community Sustainability Administration

MISSION

Improve the quality of life for the citizens of Lake Worth by providing quality professional services that enhance the physical environment and promote the economic development of the City.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	1.75	+ .50 / - .50	- .50 / + .05	0	1.30
Part-time (FTE)	0	0	0	0	0

Community Sustainability Administration

The Department develops and oversees the implementation of programs that impact the City's physical, historic, and sustainable character and quality of life. Management of the programs requires close partnership with the City Manager and other City Staff to keep the City Commission and citizens informed of progress being made and proposed private and public investments in the City. The primary mission of the Department is to foster a sustainable community that is economically diversified and stable, encourages systematic private/public investment to build the tax base, provides a high quality of life, stimulates options for "live, learn, work and play", preserves its unique cultural, natural and historic assets, and offers a wide array of services to facilitate both healthy neighborhoods and a vigorous commercial sector.

CORE PROCESSES AND OUTPUTS

The Administration Division is responsible for the overall direction and management of the Department and oversees four other divisions: Planning, Zoning and Preservation; Community Code Compliance; Business Tax Receipts and Use and Occupancy; and Building Services. The Division administers Federal, State Regional and County grant funded programs promoting sustainable economic growth and development. It also serves as a one stop location for all services related to investing in the City.

The Department Director serves as the facilitator and administrator of the Department. The position demands close coordination with other local agencies such as the Community Redevelopment Agency (CRA) as well as other municipal entities. Collaboration with County, Regional, State and Federal agencies is critical to the success of the Department's mission and its many goals and objectives.

The Department shall serve as the lead in encouraging and implementing sustainable practices and investments in the City through a coordinated effort with other Departments and the creation of a Sustainable "Green" approach to all of its operations.

Routine departmental procedures, such as purchasing, payroll, budget preparation, software, staffing, marketing and resource management are supported by the Administration Division.

FY 2014 INITIATIVES

Initiate implementation of the City's Revised Land Development Regulations.

Establish a Comprehensive Community Blight Elimination Program.

Collaborate with Economic Development and the CRA to target short term and long term economic strategies for the City.

Perform a building permit rate study and analysis.

Prepare a formal annexation study and comprehensive plan amendment for areas of the Park of Commerce.

Complete comprehensive plan amendments related to both an Economic Development element and a Housing and Neighborhood element.

Manage effort to update, verify and correct the City's Formal Land Files.

Coordinate efforts of the Park of Commerce Infrastructure Improvement initiative.

Implement cohesive streamlined processes and customer friendly approach for all Divisions.

Coordinate a series of informative brochures to build awareness and appreciation of the Department's mission and functions.

Community Sustainability Administration

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal 1: Facilitate successful/measurable investments in the Park of Commerce.

Objective: Communicate with existing Park of Commerce (POC) business owners and stakeholders in determining their input for successful redevelopment of the POC.

Formal quarterly newsletter to all property owners in POC has been developed and distributed on a regular basis. Extensive staff time and analysis as well as documentation was undertaken to prepare basis for application under the Florida Enterprise Zone program. Though legislation to make application died, it will be brought back and the City's basis for acceptance is very strong.

Goal 2: Improve economic investment and sustainable development in the City.

Objective: Coordinate efforts to build a new official City website with three "click" design approach. City's new website has been developed and debuted.

Objective: Coordinate the final adoption of new Land Development Regulations (LDRs) that encourage economic investment and sustainability while preserving and enhancing the City's unique architectural, historical and cultural character.

Formal adoption of revised LDRs was completed in August 2013.

Objective: Determine parking strategies to stimulate economic investment in the City. This initiative had to be placed on hold until 2014 due to staffing and funding constraints.

Objective: Study best practices options for fostering expanded economic development including expanded tourist base.

Economic Development program and staff was moved to City Manager's office to take on additional duties of City's website manager, Public Information Officer and marketing contact. The Environmental Protection Agency did award the city a technical services grant including the provision of a next steps memo and strategies. The final documentation was completed in June 2013. The award followed a joint City and CRA competitive application.

Goal 3: Implement consistent operational standards across the Department.

Objective: Improve and update the Policy and Procedure Manual so that staff is able to more consistently implement the Department's policies and procedures.

Policy and procedures were drafted and implemented for the Use & Occupancy Program, Planning, Zoning and Historic Preservation and Code Compliance. Building Division remains as does a overall Departmental package.

Objective: Coordinate with Utilities Administration and IT Department to contract information technology services to update the current land file using the Palm Beach County Tax Collector's data base or other appropriate source.

This action is on hold due to budget and staff constraints.

Objective: Coordinate with Utilities Administration to create and maintenance of a "formal" GIS database for the City.

GIS in the city has been established and work continues on building the file system and verifying the land files/ parcel information.

Community Sustainability Administration

FY 2014 GOALS AND OBJECTIVES

Goal 1: Complete adoption process and begin implementation of Revised Land Development Regulations

Objective: Codify, market and explain new land development regulations including new zoning districts, development parameters and approval processes.

Goal 2: Develop, Organize, Staff and Implement Comprehensive Community Blight Elimination Program for City.

Objective: Develop policies and procedures for program including qualitative and quantitative performance measures.

Objective: Complete hiring process of all staffing by end of calendar year 2013.

Objective: Prepare necessary City Code amendments to ensure defensible program activities and results.

Objective: Manage effectively team approach from all City Departments to ensure that all aspects of program are efficient and effective.

Objective: Work in tandem with other municipal, county and regional agencies both public and private to provide as broad an impact as possible on the blighted areas of the city including remediation of slum properties with emphasis on "slum landlords", overcrowding, fire/safety violations, unsafe structures and vacant/abandoned properties.

Goal 3: Organize strategies in tandem with Economic Development and CRA to facilitate both short term and long term investments in the City.

Objective: Begin implementation of strategies identified in the EPA Next Steps Memorandum including no cost incentives, streamlined processes, marketing, capacity building and technical assistance and support.

Goal 4: Complete a comprehensive building permit cost analysis to determine competitive rates that cover costs of delivering services.

Objective: Organize in house staff with outside support to study costs of providing building permitting and inspections services and prepare an updated draft rate schedule including a sliding scale for larger projects.

Goal 5: Coordinate in tandem with assistance from Palm Beach County and Treasure Coast Regional Planning Council a formal annexation study for the City.

Objective: Organize efforts of both city, county and regional staff to prepare the data and analysis to draft a formal comprehensive annexation study for the city which can be adopted as part of both the City's and County's Comprehensive Plans.

Goal 6: Complete hearing and adoption of new elements to the City Comprehensive Plan related to Economic Development and Housing and Neighborhoods.

Objective: Schedule final hearings before City Commission and Florida State Department of Economic Opportunity review for two additional elements to the City's Comprehensive Plan.

Goal 7: Complete update and verification of City's Land Development Files

Objective: Through additional staffing resources complete update, verification and reconciliation of 30% of City's Land Development records on Sungard – Navaline system.

Community Sustainability Administration

Goal 8: Coordinate Park of Commerce Infrastructure Improvement initiative including owner's representation and project design.

Objective: Successfully facilitate the contractual requirements from both Owner's Representative and Engineering Firm for initial conceptual design, right of way acquisition and negotiations, construction documents and bidding and permitting.

Goal 9: Facilitate improved customer service processes and experience through continued improvement of processes and self help initiatives.

Objective: Initiate physical and technical improvements at customer service intake to bolster customer service delivery including self help options.

Goal 10: Complete series of informative brochures to build awareness and appreciation of the Department's mission and functions

Objective: Finalize brochures for each Departmental Division including a collateral package for new businesses, investors and property owners outlining functions and processes.

Community Sustainability Administration

Performance Measures - FY 2013-14

Community Sustainability Administration

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Projection	Goal	Projection	Goal	Projection	Goal
Measure:									
Meetings on Park of Commerce Redevelopment	*	*	12	6	6	18	24	30	30
Meetings concerning Annexations	*	*	*	5	10	7	10	10	10
Meetings w/ Prospective Business Owners/Investors	*	*	*	24	48	75	100	150	150
Dept.	*	*	*	*	1	1	1	1	1
Ensure Performance Evaluations for All Staff	*	*	*	*	23	25	25	25	34

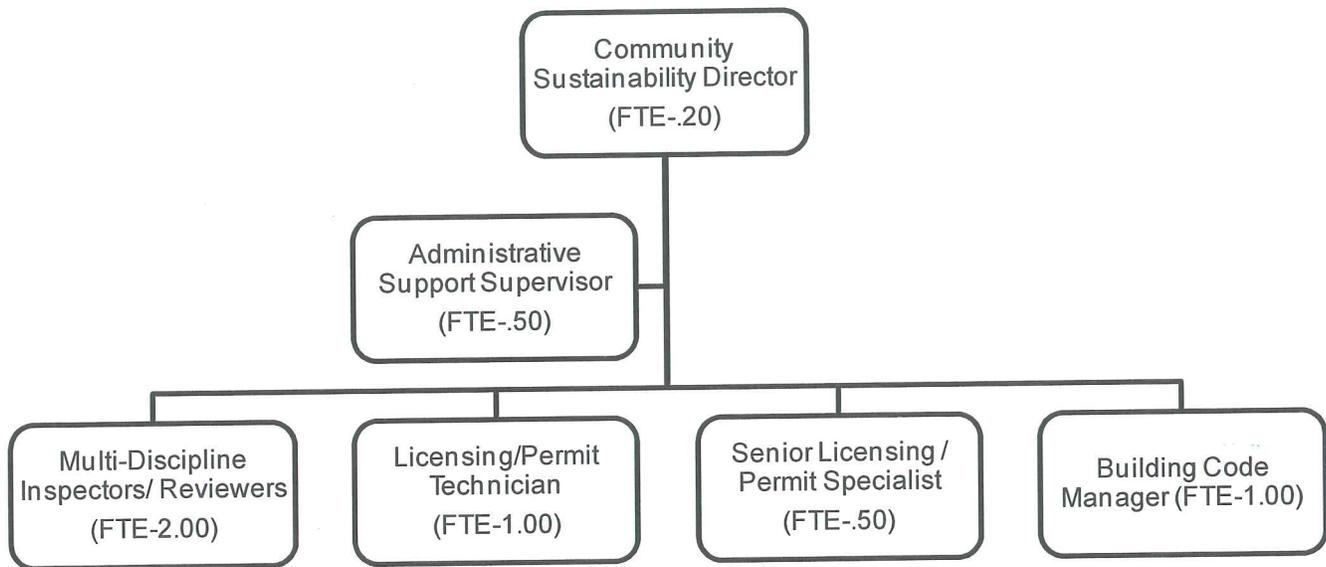
Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Projection	Goal	Projection	Goal	Projection	Goal
Measure:									
Customer Comment Cards positive return	*	*	85%	*	85%	*	90%	95%	95%
Recruitment of New Businesses to Lake Worth	*	*	*	*	60	*	25	2	10
Worth	*	*	*	*	5	2	3	2	3
Positions	*	*	*	*	23	25	25	23	30
be responded to or extensions timely requested and	*	*	100%	*	*	100%	100%	100%	100%

Community Sustainability- Admin	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
2010	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	113,597	144,335	157,167	166,152	126,647
* Benefits	-	38,745	53,687	55,619	56,953	42,502
Sub-Total	-	152,342	198,022	212,786	223,105	169,149
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	14,610	28,176	28,176	24,894
* Travel & Training	-	-	-	2,250	2,250	2,000
* Utility & Communication	-	129	-	-	-	-
* Insurance	-	-	4,010	3,349	3,349	3,451
* Maintenance	-	-	408	9,800	9,800	4,900
* Operating Expense	2,000	-	2,387	5,000	4,600	12,887
Sub-Total	2,000	129	21,415	48,575	48,175	48,132
CAPITAL	-	-	2,466	1,000	500	2,465
TOTAL	2,000	152,471	221,903	262,361	271,780	219,746

Building Permit

MISSION

The Building Division is responsible for the enforcement and interpretation of Florida Building Codes, Local Codes, Florida Statutes and Federal Statutes regarding new construction within the corporate limits of the City of Lake Worth. The enforcement of these codes and ordinances ensures that the citizens of the City of Lake Worth are provided with the minimum safeguards necessary to preserve the health, safety and welfare of the built environment.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	5.25	+.50 / -.50	-.05	0	5.20
Part-time (FTE)	0	0	0	0	0

Building Permit

CORE PROCESSES AND OUTPUTS

The Building Permit Division is responsible for the enforcement and interpretation of Florida Building Codes, Local Codes, and Florida and Federal Statutes regarding new construction. The Division promotes and supports sustainable building practices that increase the efficiencies in energy and water consumption and use of materials.

All permit applications are reviewed by permit technicians for accuracy and required documentation. Each includes a checklist to ensure that the applicant is aware of all the required documents to be provided at time of permit submission. In addition, application materials are available on-line at the City's website. Following application review and fee payment, plans are then routed to specific trades for plan review.

Through the plan review process, permit plans are reviewed by the specific trades as well as the Planning, Zoning and Preservation Division for adherence to the City's Zoning Code. When appropriate, the plans are also routed to both the Utilities Public Services Departments. The Plan Reviewer performs precise plan review for compliance with building, electrical, plumbing, and mechanical codes. Documentation is made on any plans deemed not in compliance, and the contractor is contacted for interpretation. After permit issuance and work commences, inspection requests are received on a dedicated phone line and are scheduled on a daily basis. Inspections are performed by the specific trade inspector and results are put into the Division's software system.

The Division supports Code Compliance with assistance in the determination of unsafe buildings or structures. Property files for customers and contractors are retrieved and coordinated for review by customers and contractors as requested. Open permits searches are researched for title companies on a daily basis.

Day to day operations are coordinated and managed by the Department's Director in close communication with the Building Official. Additional supplemental plans In addition, fire plans review services are provided by Palm Beach County Fire Rescue.

Through this process, the City received 1,271 permit applications and issued 1,599 permits as of the end of April 2013. During the same period, 2,362 plan reviews and 4,262 inspections were performed. Twenty eight certificates of occupancy were issued.

FY 2014 NEW INITIATIVES

Undertake a permit fee study to develop an appropriate graduated fee structure that ensures both fairness in the application of fees and revenue generation potential to maintain a healthy Building Enterprise Fund.

Develop series of informative brochures to build awareness and appreciation of the Building Division's services.

FY 2014 GOALS AND OBJECTIVES

Goal 1: Complete a comprehensive building permit cost analysis to determine competitive rates that cover costs of delivering services.

Objective: Organize in house staff with outside support to study costs of providing building permitting and inspections services and prepare an updated draft rate schedule including a sliding scale for larger projects.

Building Permit

Goal 2: Complete series of informative brochures to build awareness and appreciation of the Division's functions and processes.

Objective: Finalize brochures for Division including a collateral package for new businesses, investors and property owners outlining functions and processes.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal 1: Encourage and incentivize sustainable construction projects to reduce carbon emissions in the City of Lake Worth.

Objective: Establish and implement a Green Building Ordinance.

Due to staffing and funding constraints this goal has had to be postponed.

Goal 2: Improve the overall processing and turn-around of all permit applications.

Objective: Identify and remove outdated policies and procedures in permitting process.

Adopted minimum housing standards and further updates to Administrative Code Section including processes for demolitions.

Objective: Implement fast track permitting for POC developments, historic resources and for other defined types of projects.

Will be completed as part of adoption of Revised Land Development Regulations.

Objective: Reduce the time it takes to receive and process Change of Use Certificates.
Achieved.

Objective: Ensure that all Division Staff understand and embrace standard operating procedures and follow policies.

New hires are pending in Building Division and new Building Official will institute comprehensive assessment of policies and make changes where necessary.

Goal 3: Encourage cross training and certification for all plans reviewers/inspectors to provide as broad a basis of expertise with limited staff resources.

Objective: Ensure efficient and timely review of permits and increase the level and range of customer service. Increased coordination and communication with Palm Beach County Fire Rescue has improved permit turnaround times, as has the adoption of comprehensive Palm Beach County Building Permit applications and online forms .

Building Permit

Performance Measures - FY 2013-14 Budget

Building Division

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Permit Applications Processed	*	*	*	2,018	*	2,500	2,500	2,500	3,000
Plan review performed	*	*	2,500	3,701	2,750	4,000	3,250	4,000	4,500
Inspections performed	*	*	3,500	3,859	3,000	5,000	4,000	6,500	6,500
Meetings with Contractors	*	*	260	*	240	*	100	*	150
Preliminary Reviews with Permit Applicants	*	*	*	*	120	*	100	*	150

Effectiveness Measurement:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Turn around permits issued within 60 minutes	*	*	100%	100%	100%	100%	100%	100%	100%
Phone messages returned same business day	*	*	85%	70%	75%	75%	85%	90%	90%
Inspections Scheduled w/in one 1 business day	*	*	100.0%	100.0%	100.0%	100.0%	100%	100%	100%

Community Sustainability - Building Permit Fund 2020

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	334,733	200,736	211,082	269,378	235,289	295,935
* Benefits	170,419	60,319	98,409	148,301	147,839	181,272
Sub-Total	505,152	261,055	309,491	417,679	383,128	477,207
OPERATING EXPENSES						
* Prof. & Contract. Service	159,984	149,186	143,925	235,683	131,685	84,950
* Travel & Training	312	1,377	1,311	2,815	1,500	2,311
* Utility & Communications	6,734	5,032	3,968	5,270	5,270	3,603
* Insurance	-	25,299	23,197	1,391	1,391	1,411
* Maintenance	15,452	16,000	19,600	14,700	14,700	14,700
* Operating Expense	7,868	11,660	11,146	24,175	22,000	11,740
Sub-Total	190,350	208,554	203,147	284,034	176,546	118,715
TOTAL	695,502	469,609	512,638	701,713	559,674	595,922
CAPITAL	-	-	-	1,575	2,000	-
TOTAL	695,502	469,609	512,638	703,288	561,674	595,922

Building Permit

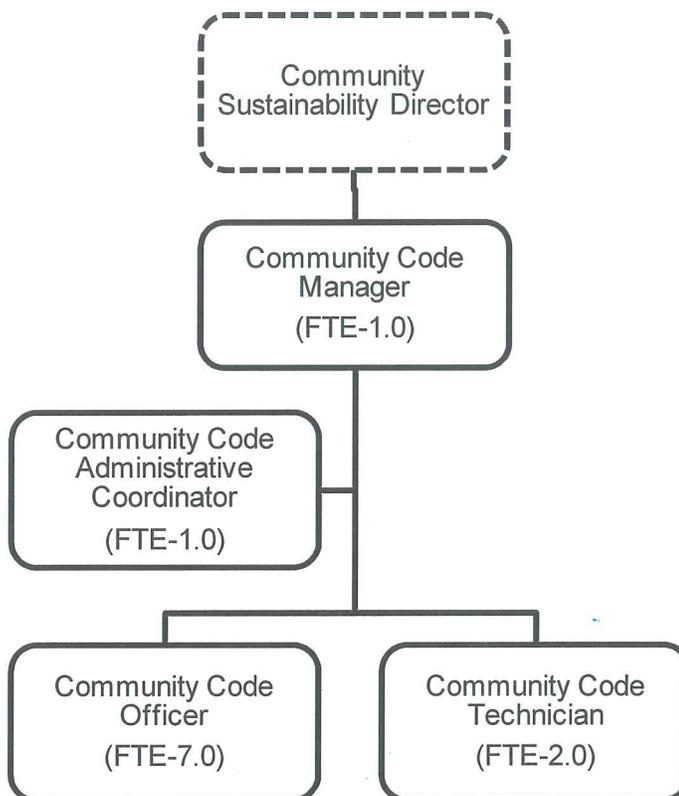
Community Sustainability - Building Permit Fund/ Non-departmental 9010

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications						
* Insurance	-	-	-	-	-	-
* Maintenance						
* Operating Expense	-	154	220	-	-	220
Sub-Total	-	154	220	-	-	220
NON-OPERATING						
* Debt Service						
* Depreciation						
* Grants & Aids						
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
CAPITAL						
TOTAL	-	154	220	-	-	220

Community Code Compliance

MISSION

To deliver professional Code Compliance services to the community with an emphasis on courteous, professional service to enhance the health, safety and welfare of the citizens of Lake Worth.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	11.00	-1.00/+1.00/-1.00/+1.00	0	0	11.00
Part-time (FTE)	0	0	0	0	0

Community Code Compliance

CORE PROCESSES AND OUTPUTS

The Code Compliance Division enforces the Lake Worth Code of Ordinances, including the property maintenance and zoning codes. Code Compliance Officers investigate complaints and perform scheduled inspections, including rental inspections, re-inspections and/or inspections ordered by the Special Magistrate. Officers and support staff maintain the record files on each case. This procedure establishes communication of the corrective action(s) to be taken for compliance, prior to issuing a violation/hearing notice. Once violations have been corrected and complied, an Affidavit of Compliance is issued. If there is no cooperation, a Notice of Violation/Notice of Hearing is issued. Violations can take several different avenues to achieve final resolution. Some are resolved prior to Special Magistrate hearings and the case is closed. Violations that are found not in compliance are presented before the Special Magistrate. Special Magistrate orders are submitted to the County Courthouse for the recording of code enforcement liens. Upon full compliance and payment, a release of fines is prepared.

Through this process, the City received 1,289 initial complaints or requests for service as of the end of April 2013, which resulted in a formal code case. The year began with 1,320 open cases. 1,627 cases have been closed through compliance with 1,032 cases remained open.

FY 2014 INITIATIVES

A Comprehensive Community Blight Elimination Program will be developed and implemented to address blight in neighborhoods, slum conditions, absentee landlord issues and vacant abandoned properties.

The Code Compliance Division will shift the division's focus from an enforcement-based approach to a more customer-focused compliance process including proactive measures to ensure compliance prior to a violation being cited to improve community relations.

Demolition proceedings will be coordinated through a prioritization process to increase positive impacts on neighborhoods.

A series of informative brochures to build awareness and appreciation of the Division's activities, priorities and responsibilities will be developed.

FY 2014 GOALS AND OBJECTIVES

Goal 1: Develop, organize, staff and implement Comprehensive Community Blight Elimination Program for City.

Objective: Develop policies and procedures for program including qualitative and quantitative performance measures.

Objective: Complete hiring process of all staffing by end of calendar year 2013.

Objective: Prepare necessary City Code amendments to ensure defensible program activities and results.

Objective: Manage effectively team approach from all City Departments to ensure that all aspects of program are efficient and effective.

Objective: Work in tandem with other municipal, county and regional agencies both public and private to provide as broad an impact as possible on the blighted areas of the city including remediation of slum properties with emphasis on "slum landlords", overcrowding, fire/safety violations, unsafe structures and vacant/abandoned properties.

Community Code Compliance

Goal 2: Coordinate improved collection servicing and success through outside contract.

Objective: Participated vigorously to improve collections through coordinate with outside collections agency in tandem with Citywide collection servicing.

Goal 3: Successfully implement improved records updates, due process servicing and code case management including field operations.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal 1: Provide assistance and alternatives for families displaced by unsafe buildings.

Action Step: Maintain a list of available agencies and shelter locations for displaced residents.

Completed.

Action Step: Coordinate with the City's new Housing/Property Rehabilitation Program to provide assistance to owner-occupied properties where the owners meet the criteria for assistance.

Due to funding priorities this initiative has not come to fruition.

Goal 2: Regularly provide code compliance information to neighborhood associations.

Objective: Inspectors will communicate regularly with Neighborhood Associations to gain community input and feedback.

Attended numerous neighborhoods associations throughout the year.

Objective: The Division will implement and maintain a community bulletin board on the City's new website to provide communication vehicle to update residents and property owners on the activities of the Division.

Will be accomplished with advent of City's new website. Click to Gov will be implemented to allow the public to access basic information regard code cases throughout the city.

Goal 3: Create and implement a progressive approach to code enforcement.

Objective: Positively reverse the image of Code Compliance in the City.

This goal and its objective is a work in progress. Extension updates and revisions were made to the City's codes related to chronic nuisance properties, the minimum housing codes, abandoned vehicles, civil citations, due process, demolitions, lot clearings and board ups as well as updates to reflect changes in Florida statutory requirements and conflicts within the code itself.

Goal 4: Continue improvement in the collection and reduction of outstanding code enforcement fines.

Objective: In FY 2013, attempt to collect \$250,000 in outstanding code fines.

Collections have become a major issue and our success in collecting due fines and fees is not particularly good. Outside collections contracting is being solicited and should improve out successful collection of fees and some fines.

Objective: In FY 2013, successfully manage the remaining back log of more than 400 cases and bring them all up to a current status and assigned to the appropriate party for processing.

All outstanding cases are current; however, hundreds are running in fine with growing liens.

Community Code Compliance

Performance Measures - FY 2013-14 Budget

Community Code Compliance

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
New Code Cases Initiated	*	*	*	1,071	2,500	2,500	2,500	2,500	3,000
Code Cases Resolved	*	*	*	425	3,000	2,500	2,500	2,500	3,000
Notices of Violation Generated	*	*	*	331	*	2,200	2,000	2,250	2,500
Site Inspections	*	*	*	3,419	*	*	3,500	7,000	10,000
Magistrate Orders Issued	*	*	*	181	*	297	300	500	750
Use and Occupancy Inspections Commercial	*	*	*	*	*	500	1,500	500	1,750
Use and Occupancy Inspections Residential	*	*	*	*	*	1,250	1,500	2,000	2,500
Vacant Property Registrations	*	*	*	503	*	800	850	500	750
Board Up and Lot Clearing Services	*	*	*	70	*	30	50	20	50
Chronic Nuisance Property Declarations	*	*	*	*	*	15	25	15	25
City Initiated Demolitions	*	*	*	18	15	10	15	5	15

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Telephone calls returned within 24 hrs 98% of the time.	*	*	85%	90%	90%	90%	95%	95%	95%

* Not measured in prior year

Division Total 2040, 2041, 2042

Code Compliance	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
2040, 2041, & 2042	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	281,459	361,063	336,393	371,115	358,609	450,452
* Benefits	139,039	159,318	182,232	196,545	195,400	294,161
Sub-Total	420,498	520,381	518,625	567,660	554,009	744,613
OPERATING EXPENSES						
* Prof. & Contract. Service	114,090	57,618	90,722	83,667	83,667	73,441
* Travel & Training	4,325	5,320	465	3,350	3,350	465
* Utility & Communication	8,149	1,272	1,002	1,340	1,340	1,340
* Insurance	-	25,928	32,528	3,696	3,696	4,003
* Maintenance	39,303	20,100	25,415	34,300	34,300	34,300
* Operating Expense	14,901	24,986	38,101	24,600	21,500	36,583
Sub-Total	180,768	135,224	188,233	150,953	147,853	150,132
CAPITAL	-	-	-	-	-	-
TOTAL	601,266	655,605	706,858	718,613	701,862	894,745

Community Code Compliance

Code - Property Inspection	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
2042	Actuals	Actuals	Actuals	Amended Budget	Projection	2nd Draft Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	102	656	-	-	-
Sub-Total	-	102	656	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	28,809	14,820	21,573	44,848	-
* Travel & Training	-	913	55	-	-	-
* Utility & Communication	-	636	501	670	670	-
* Insurance	-	12,964	12,315	665	665	-
* Maintenance	-	10,065	12,299	9,800	9,800	-
* Operating Expense	-	13,334	11,792	6,400	5,750	-
Sub-Total	-	66,721	51,782	39,108	61,733	-
CAPITAL	-	-	-	-	-	-
TOTAL	-	66,823	52,438	39,108	61,733	-

Code - Property Maint.	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
2041	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	361,063	336,393	371,115	358,609	-
* Benefits	-	159,216	181,576	196,545	195,400	-
Sub-Total	-	520,279	517,969	567,660	554,009	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	28,809	75,902	62,094	38,819	-
* Travel & Training	-	4,407	410	3,350	3,350	-
* Utility & Communication	-	636	501	670	670	-
* Insurance	-	12,964	20,213	3,031	3,031	-
* Maintenance	-	10,035	13,116	24,500	24,500	-
* Operating Expense	-	11,652	26,309	18,200	15,750	-
Sub-Total	-	68,503	136,451	111,845	86,120	-
CAPITAL	-	-	-	-	-	-
TOTAL	-	588,782	654,420	679,505	640,129	-

Community Code Compliance

Code Remediation Fund 2040 *formerly Foreclosure Fund

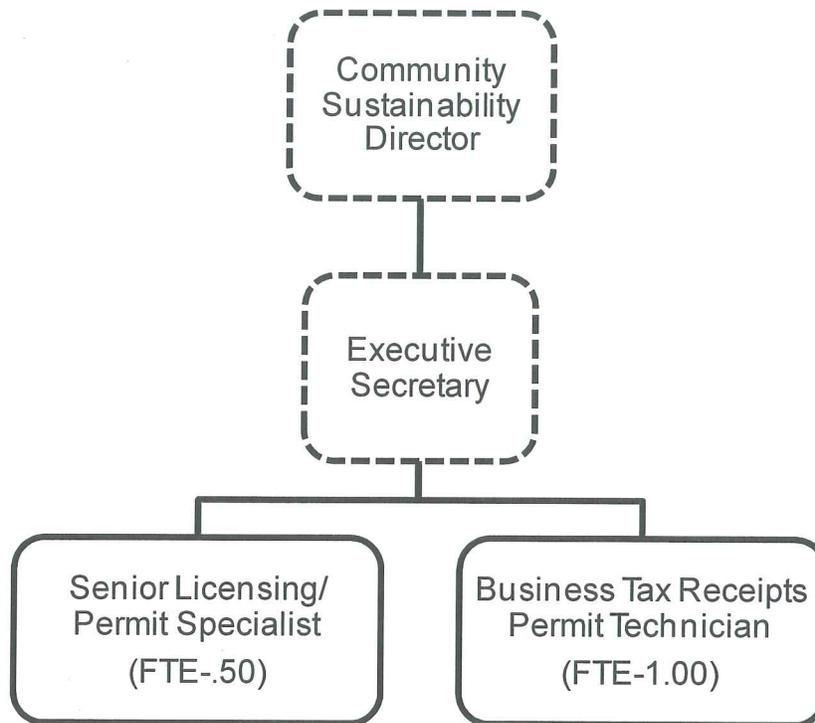
	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	28,043	-	-
* Benefits	-	4,785	15,926	17,926	15,677	-
Sub-Total	-	4,785	15,926	45,969	15,677	-
OPERATING EXPENSES						
* Prof. & Contract. Service	92,798	102,849	115,890	228,363	228,363	294,825
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense						
Sub-Total	92,798	102,849	115,890	228,363	228,363	294,825
CAPITAL						
Code Remediation Fund TOTAL	92,798	107,634	131,816	274,332	244,040	294,825

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications	-	1,280	1,365	1,300	1,300	-
* Insurance						
* Maintenance						
* Operating Expense	1,523	49,860	(5,794)	500	500	-
Sub-Total	1,523	51,140	(4,429)	1,800	1,800	-
NON-OPERATING						
* Debt Service						
* Depreciation						
* Grants & Aids						
* Other Uses	85,000	120,078	252,284	-	-	-
Sub-Total	85,000	120,078	252,284	-	-	-
CAPITAL						
TOTAL	86,523	171,218	247,855	1,800	1,800	-

Business Tax Receipts / Use & Occupancy

MISSION

Enhance service delivery to assist the Lake Worth business community in meeting the governmental requirements relating to business operations, zoning and local ordinances and to provide exceptional customer service while assisting businesses obtain and maintain a City of Lake Worth business tax license.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	1.50	0	0	0	1.50
Part-time (FTE)	0	0	0	0	0

Business Tax Receipts / Use & Occupancy

CORE PROCESSES AND OUTPUTS

The Business Tax Receipt & Use and Occupancy Division is responsible for invoicing and processing business tax receipts and use and occupancy applications for all commercial and residential businesses located within the City. The staff reviews business tax applications and verifies the name of the applicant and associated use. Once payment is processed, the application is submitted to the Planning, Zoning and Preservation Division for approval. An inspection for use and occupancy is then scheduled as part of a bi-annual approach to inspect all residential rentals and commercial properties. The division invoices and processes approximately 5,000 business tax receipts annually and schedules more than 3,500 use and occupancy property inspections.

FY 2014 INITIATIVES

Streamline servicing and scheduling of use & occupancy certificates and inspections as well as coordination with issuance of business tax receipts.

Develop series of informative brochures to build awareness and appreciation of both the business tax receipt and use and occupancy program.

Coordinate a semi-annual workshop to assist business owners and residential landlords on benefits of Division services.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal 1: Implement and monitor a revised certificate of use program.

Objective: Better serve the needs of the community by ensuring the business tax receipt (BTR) and use and occupancy (U&O) programs are a positive tool for the community as well as a means to document and track conforming and non-conforming uses.

Coordinated analysis and adoption of 5% increase of business tax receipt fees. Developed on-line forms for both BTRs and U&O. Improved scheduling of U&O inspections records management through coordination with Code Compliance and Planning, Zoning and Historic Preservation.

FY 2014 GOALS AND OBJECTIVES

Goal 1: Improve efficiency and effectiveness of use & occupancy program and issuance of business tax receipts through coordinated efforts of Building, Code Compliance and Planning, Zoning and Preservation.

Objective: Streamline inspection scheduling and issuance of business tax receipts including coordination with Building Division when changes of occupancy and/or use occur.

Goal 2: Facilitate improved customer service processes and experience through continued improvement of processes and self help initiatives.

Objective: Initiate physical and technical improvements at customer service intake to bolster customer service delivery including self help options.

Business Tax Receipts / Use & Occupancy

Performance Measures - FY 2013-14 Budget

Business Tax Receipts & Use and Occupancy

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2013
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Renewal and processing of Business Tax Receipts (Commercial). (New & Renewal)	*	*	*	1,256	2,500	2,100	2,500	1,800	2,000
Renewal and processing of Business Tax Receipts (Rental). (New & Renewal)	*	*	*	1,457	3,000	2,500	3,000	2,750	3,000
Renewal and processing of Use & Occupancy (Commercial). (New & Renewal)	*	*	*	*	*	350	500	500	750
Renewal and processing of Use & Occupancy (Residential). (New & Renewal)	*	*	*	*	*	1250	1,500	2000	2,500
Schedule inspection for Use & Occupancy with Code Compliance Inspector	*	*	2,000	2,771	2,750	1,750	2,500	2,500	4,250
Approximately 5,000 Business Tax Receipts (Renewals & New) printed and mailed.	*	*	5,000	2,759	4,000	5,000	5,500	5,000	5,500
Input and processing of Business Tax Receipts (Renewal & New) payments	*	*	5,000	2,759	4,000	5,000	5,500	5,000	5,500

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2013
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Telephone calls returned within 24 hrs 98% of the time.	*	*	85%	85%	90%	90%	95%	95%	95%

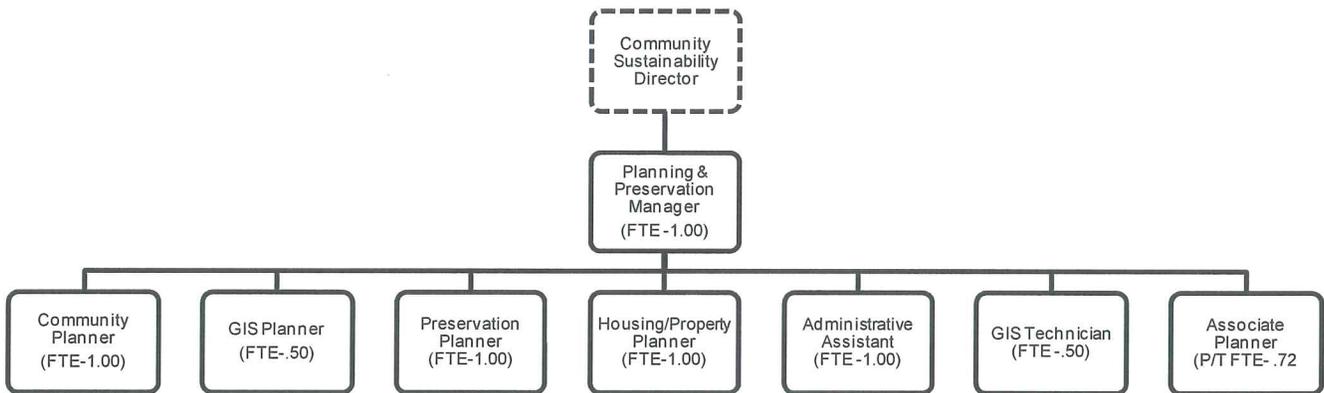
* Not measured in prior year

Business License/Billing & Collection	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
2050	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	107,718	62,494	33,162	43,754	44,987	44,879
* Benefits	45,512	38,472	35,733	25,337	25,257	31,427
Sub-Total	153,230	100,966	68,895	69,091	70,244	76,306
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	8,839	11,544	11,544	14,174
* Travel & Training	947	-	657	750	750	657
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	2,150	354	354	385
* Maintenance						
* Operating Expense	10,011	7,922	14,274	15,300	12,600	14,130
Sub-Total	10,958	7,922	25,920	27,948	25,248	29,346
CAPITAL						
TOTAL	164,188	108,888	94,815	97,039	95,492	105,652

Planning, Zoning & Preservation

MISSION

To provide service and professional expertise through the distribution of accurate, current and quality information regarding development and redevelopment in the City of Lake Worth. Planning Zoning & Preservation will promote the conservation of energy and resources and improve the City's sense of place through approving plans for appropriate and safe architectural and site designs.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	5.50	+.50	0	0	6.00
Part-time (FTE)	0	+.72	0	0	.72

Planning, Zoning & Preservation

CORE PROCESSES AND OUTPUTS

The P&ZB is the City's designated Local Planning Agency and is responsible for reviewing changes and making recommendations to the City Commission regarding the City's Comprehensive Plan and Future Land Use Map. The division works with property owners to prepare and present applications for development and annexation. The division is also responsible for reporting City Commission decisions to appropriate state agencies. The Planning, Zoning and Preservation division provides professional staffing of all meetings of the Planning & Zoning Board (P&ZB) and the Historic Resources Preservation Board (HRPB).

As a certified local government, the City is responsible for the preservation of historic properties. The HRPB reviews and recommends applications for designation of historic properties or districts to the City Commission. The Division is responsible for providing direction to the HRPB with respect to applications within the City's six (6) local historic districts and for reporting decisions to appropriate state agencies. Additional responsibilities include maintenance and update of the City's historic resource surveys and facilitating Section 106 reviews for projects being undertaken within the City.

The division is charged with zoning review, land development regulations, minor and major site plans, conditional land uses and administrative land uses, fences, setbacks, business tax receipt zoning review, use and occupancy verifications and review of permitted uses within different zoning districts as well as comprehensive planning including maintenance and updates for the City's Comprehensive Plan.

Additional division responsibilities are scheduling site plan review meetings for major development projects, and reviewing site plans and permits for compliance with zoning regulations and historic preservation requirements. GIS mapping and land file management of the City's 13,000 parcels also are the responsibility of the division.

FY 2014 INITIATIVES

Initiate discussions to prepare an Interlocal Service Boundary Agreement (ISBA) to facilitate annexation of county parcels in the future. The ISBA process allows the City to develop a long-range comprehensive annexation plan, which can be implemented over a twenty year period.

Coordinate with the county and other local agencies to prepare a formal annexation plan for properties in the unincorporated county to facilitate the successful development of the Park of Commerce and other financial investments in the City.

Draft appropriate sustainable, "green" architecture, archaeology and conservation elements for the City's land development regulations.

Complete migration of all applications and project reviews to the City's HTE system including the update of all properties in the land files and all historic resource survey documentation.

Complete interactive application and land file review links on City's new website.

Initiate first phase of interactive GIS mapping on the City's new website.

Develop a series of informative brochures to build awareness and appreciation for division's activities.

Planning, Zoning & Preservation

FY 2014 GOALS AND OBJECTIVES

Goal 1: Complete adoption process and begin implementation of revised land development regulations.

Objective: Codify, market and explain new land development regulations including new zoning districts, development parameters and approval processes.

Goal 2: Coordinate in tandem with assistance from Palm Beach County and Treasure Coast Regional Planning Council a formal annexation study for the City.

Objective: Organize efforts of both City, county and regional staff to prepare the data and analysis to draft a formal comprehensive annexation study for the city which can be adopted as part of both the City's and county's comprehensive plans.

Goal 3: Complete hearing and adoption of new elements to the City comprehensive plan related to economic development and housing and neighborhoods.

Objective: Schedule final hearings before City Commission and Florida State Department of Economic Opportunity review for two additional elements to the City's Comprehensive Plan.

Goal 4: Facilitate improved customer service processes and experience through continued improvement of processes and self help initiatives.

Objective: Initiate physical and technical improvements at customer service intake to bolster customer service delivery including self help options including website links, paperless filing, and interactive mapping.

Goal 5: Complete series of informative brochures to build awareness and appreciation of the department's mission and functions.

Objective: Finalize brochures for each division including a collateral package for new businesses, investors, home owners and property owners outlining functions and processes.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal 1: Improve economic development opportunities in the City's downtown and commercial corridors.

Objective: Determine and develop parking strategies and options for downtown.

Due to staffing and budgetary constraints this initiative was delayed to FY 2014.

Goal 2: Establish a modern, community-based approach to development regulations.

Objective: Implement the City of Lake Worth's revised land development regulations.

Due to be formally adopted and codified by early August 2013.

Goal 3: Facilitate an overall City approach to sustainability and "green" architecture focused on creating a climate conducive for public and private investment throughout the City.

Objective: Initiate second phase of land development regulation work focused on developing sections on sustainability, green architecture and conservation.

Planning, Zoning & Preservation

Delayed to FY 2014 as completion and adoption of first phase of revised LDRs is not scheduled to be completed until August 2013.

Goal 4: Improve economic sustainability and development opportunities in the City through a comprehensive annexation program.

Objective: Coordinate development of a formal annexation plan and schedule to diversify and expand the City's tax base and provide increased economic opportunities to properties in the unincorporated areas adjacent to the City.

Due to be formally adopted and codified by early August 2013.

Planning, Zoning & Preservation

Performance Measures - FY 2013-14 Budget

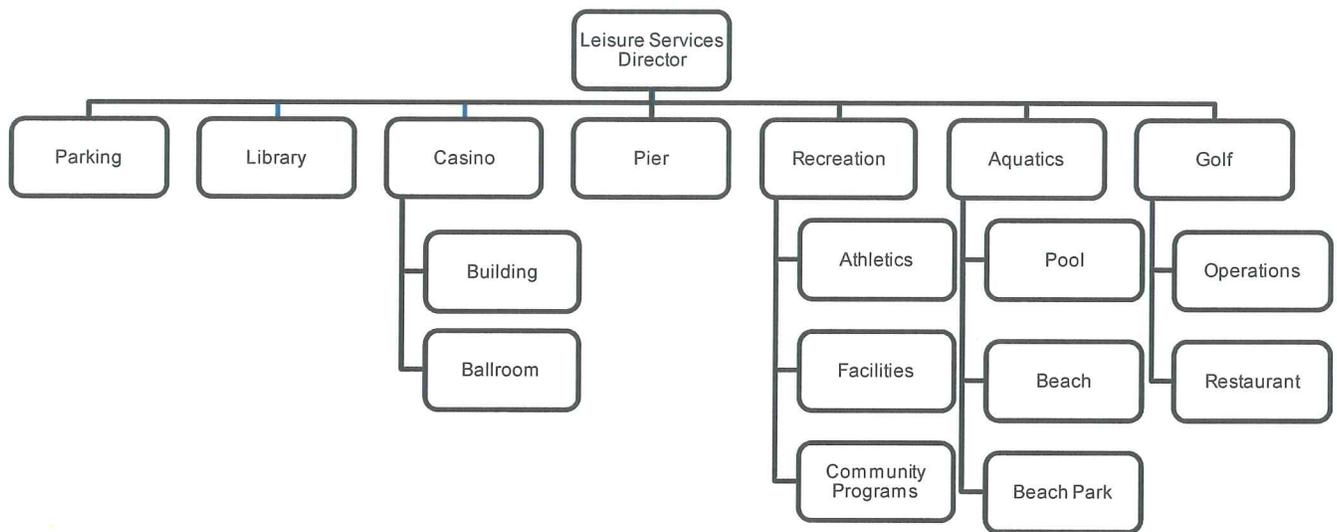
Planning, Zoning & Preservation

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
P&Z Board Cases	*	*	100	19	75	25	30	25	30
HRPB Cases	*	*	*	24	*	40	50	50	75
Staff Level Reviews and Approvals	*	*	*	94	*	118	150	200	250
Zoning Determinations Made (Formal)	*	*	12	31	20	15	25	45	70
GIS Land File Maintenance (Properties)	*	*	*	*	*	750	1,500	1,750	2,500
Use and Occupancy Verification - Commercial	*	*	*	*	*	350	500	500	1,750
Use and Occupancy Verification - Residential	*	*	*	*	*	1,250	1,500	2,000	2,500
Permits Reviewed (Building, BTR, Other)	*	*	*	4,731	3,000	7,100	7,500	7,000	7,500

Effectiveness Measurement:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Create Ordinance to regulate night clubs and after hours clubs.	*	*	100%	100%	100%	100%	100%	?	?
Draft and codify ordinances to regulate community gardens, distance waivers, mobile food vending, parking regulations, and sustainability.	*	*	*	*	100%		*	?	?
Assist in development of the Park of Commerce.	*	*	100%	100%	100%		100%	?	?
Simplify and better organize Land Development Code	*	*	100%	75%	100%	100%	100%	?	?
Phone messages returned within 24 hours	*	*	75%	90%	95%		75%	?	?
Code Inspectors Level I F.A.C.E trained and certified.	*	*	100%	100%	100%	100%	100%	?	?

Planning & Zoning	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	Amended FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Budget	Projection	Adopted Budget
2030						
PERSONNEL SERVICES						
* Salaries & Wages	240,632	133,691	163,318	276,536	290,622	320,740
* Benefits	115,930	67,742	126,917	151,687	152,688	162,847
Sub-Total	356,562	201,433	290,235	428,223	443,310	483,587
OPERATING EXPENSES						
* Prof. & Contract. Service	81,910	36,340	55,538	75,656	75,656	56,014
* Travel & Training	3,063	3,542	488	1,400	1,400	2,370
* Utility & Communication	4,114	3,607	1,296	1,575	1,575	1,575
* Insurance	-	20,818	22,971	270	270	294
* Maintenance	-	-	-	-	-	-
* Operating Expense	16,817	8,258	5,818	11,040	10,790	18,316
Sub-Total	105,904	72,565	86,111	89,941	89,691	78,569
CAPITAL	-	-	-	-	-	-
TOTAL	462,466	273,998	376,346	518,164	533,001	562,156

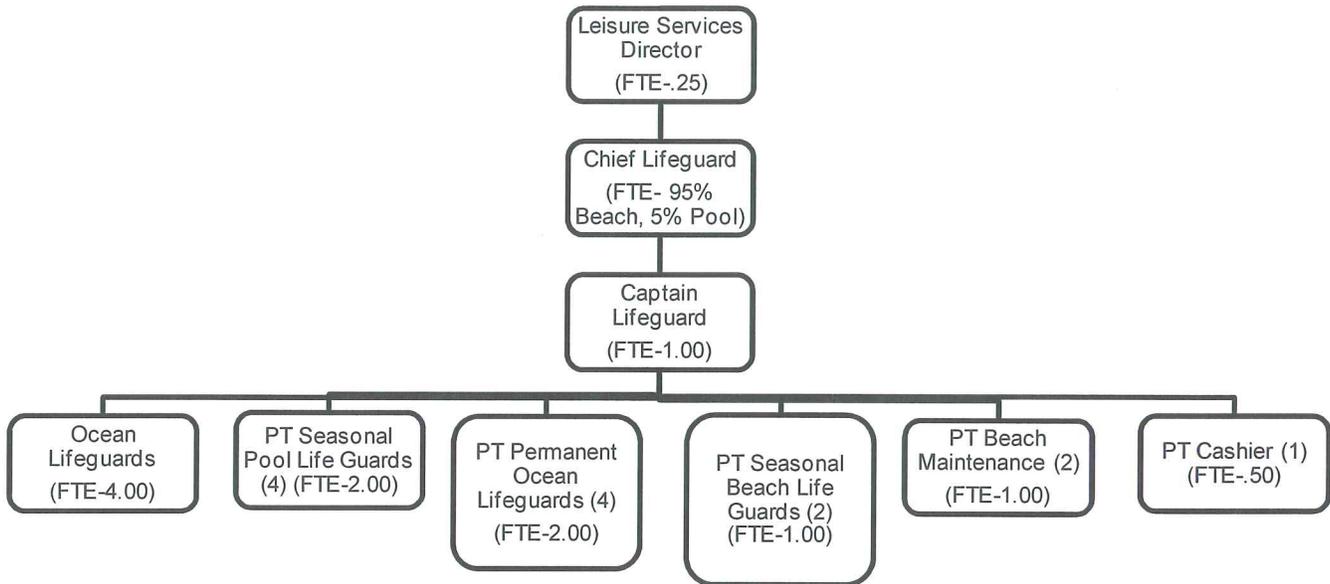
Leisure Services



Aquatics

MISSION

The City of Lake Worth Aquatics division, which includes the municipal pool and the ocean rescue, is committed to ensuring the safety of all patrons while providing a positive and enjoyable aquatic experience for all visitors.



	FY 2012-FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013-FY 2014
Full-time	6.25	0	0	0	6.25
Part-time (FTE)	2.50	+.50 (7)	0	0	6.00

Aquatics

CORE PROCESSES AND OUTPUTS

Beach

The primary focus of the Lake Worth Ocean Rescue is to protect the patrons from physical harm and mortal injury to the best of our training abilities and qualifications. Lake Worth Ocean Rescue lifeguards are proven life savers. Each year about four thousand people die from drowning in the United States and approximately fifty to seventy-five percent occur in open water. The most proven strategy to prevent drowning is to provide lifeguards in public areas where people are known to swim and to encourage people to swim in those protected areas. There is no doubt that trained, professional lifeguards have a positive effect on drowning prevention. Due to the beach renovation project, a noticeable increase to the number of beach patrons visiting Lake Worth Beach will lead to a larger lifeguard staff in the upcoming years.

Pool

Visiting a pool is still the number one summer activity. The pool can provide several programs for residents to participate in such as water exercise classes, learn-to-swim classes, Mom and Tot classes, Junior Lifeguards and Guppy Rescue Squad.

Special Events

This year the Lake Worth Ocean Rescue staff coordinated five beach bon-fires with a live disc jockey for the City residents to enjoy. Due to the popularity of the bon-fires, we will plan to hold eight fires in the upcoming season.

Our Junior Lifeguard program continues to grow and provide a fun and rewarding summer program that teaches the youth about saving lives in and around the ocean. Juniors learn how to hone their skills of swimming, victim recognition, and rescue techniques used every day by professional lifeguards taught by professional lifeguards. With a long and proud tradition of teaching the youth to respect themselves and others, protecting those around them, and learning how to become better lifeguards.

FY 2014 INITIATIVES

Continue providing the highest level of safety and aquatic activities at the beach and pool.

Increase general public awareness of ocean hazards.

Continue providing public education through "ocean safety day", Junior Lifeguards, & cooperation with local high schools. The Lake Worth Ocean Rescue is partnering with Lake Worth High School to give a beach safety class to the medical magnet program.

Provide a seasonally open, cost efficient pool service to the City of Lake Worth.

More swimming lanes - Lake Worth Municipal Pool will feature seven twenty five yard swimming lanes instead of two fifty meter lanes to accommodate the growing number of lap swimmers. This will help to increase the number of lap swimmers able to enjoy the pool, while keeping the large areas in the shallow end of the pool for splash camps, learn to swim programs, Mom & Tot classes and water aerobics.

Open earlier and close later – The pool will open from 7:00 a.m. to 7:00 p.m. to entice more patrons to the pool for our early morning and evening water aerobic workouts along with Mom and Tot programs for working parents thus making the pool much more accessible to everyone in the community.

Work to obtain a United States Lifeguard Association certified beach status for the Lake Worth Ocean Rescue.

Aquatics

FY 2014 GOALS AND OBJECTIVES

Goal # 1: Ensure the safety, welfare and security of residents and visitors who utilize the City's beach.

Objective: Maintain certifications of CPR for the Professional Rescuer and Administration of Emergency Oxygen for all lifeguards.

Objective: Increase public awareness of inherent coastal dangers

Goal # 2: Further develop and maintain strong lifeguard/community relations and continue to provide assistance to police department personnel as requested.

Objective: Continue Rip Current Public Awareness Campaign to better educate residents and visitors of the environmental conditions and marine hazards associated with the beach.

Objective: Provide CPR/AED training to all members of the Lake Worth Junior Lifeguards.

Objective: Provide public education to the surrounding schools and daycare

Goal # 3: Sustain United States Lifesaving Association accreditation.

Objective: Meet or exceed all national accreditation requirements in order to provide the community with a professional and adequately trained Ocean Rescue team.

Goal # 4: Continued bi-annual proficiency standards for running and use of rescue related equipment.

Objective: Increase the overall physical fitness and enhance the knowledge of rescue related equipment to reduce the response time for rescue situations.

Aquatics

Performance Measures - FY 2013-14 Budget

Aquatics

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Drowning victims rescued - Beach	100%	24	100%	75	100%	160	100%	75	75%
Minor Medical treatments - Beach	250	266	200	586	250	308	200	200	200
Patrons visiting Lake Worth - Beach	600,000	645,624	700,000	429,276	500,000	587,300	600,000	1,000,000	1,000,000
Participants in Beach Bonfires	2,000	3,000	5,000	5,500	5,000	7,500	8,000	10,000	10,000
Participants taught to Swim	650	385	700	Pool closure	Pool closure	*	*	*	*
AM Pool Patrons	12,000	600	15,000	Pool closure	Pool closure	*	*	*	*
PM Pool Patrons	15,000	600	15,000	Pool closure	Pool closure	*	*	*	*
Special Events held (Bonfire, Triath)	-	8	*	8	9	5	9		8
Participants for Jr. Lifeguards	-	30	*	14	30	28	30	35	35
Participants taught to swim	-	612	*	-	*	*	*	*	*

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Avg. Cost per Beach Bon Fire	\$1,000.00	\$1,000.00	\$600.00	\$357.00	\$300.00	\$420.00	\$200.00	\$250.00	\$200.00
Avg. Cost per Jr. Lifeguard	\$335.00	\$333.00	\$300.00	\$333.00	\$330.00	\$283.04	\$330.00	\$300.00	\$280.00
% of Patrons Satisfied with service	85%	90%	95%	N/A	N/A	100%	100%	100%	100%
% of Jr. Lifeguards satisfied with program	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lifeguards C.P.O certified	*	4	4	4	6	6	6	6	6

* Depending on Pool Closure Number subject to change

These years reflected in General Fund

Pool & Beach	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013 Amended Budget	FY 2013-2014 Projection	FY 2013-2014 Adopted Budget
8070	Actuals	Actuals	Actuals		Budget		Budget
PERSONNEL SERVICES							
* Salaries & Wages	427,656	-	-	-	-	-	-
* Benefits	219,383	-	-	-	-	-	-
Sub-Total	647,039	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	80,161	314	-	-	-	-	-
* Travel & Training	2,254	-	-	-	-	-	-
* Utility & Communication	111,560	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance	64,863	-	-	-	-	-	-
* Operating Expense	60,163	791	-	-	-	-	-
Sub-Total	319,001	1,105	-	-	-	-	-
CAPITAL	35,214	-	-	-	-	-	-
TOTAL	1,001,254	1,105	-	-	-	-	-

Aquatics

Beach Fund- Pool		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8071		Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	33,497	34,257	42,011	51,087	19,370	
* Benefits	-	15,839	6,043	1,435	7,301	2,308	
Sub-Total	-	49,336	40,300	43,446	58,388	21,678	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	6,433	10,421	5,112	5,112	179,000	
* Travel & Training	-	-	340	-	-	300	
* Utility & Communications	-	73,952	56,558	41,490	41,490	35,320	
* Insurance	-	18,153	31,279	11,477	11,477	10,038	
* Maintenance	-	2,772	6,150	22,885	3,000	4,500	
* Operating Expense	-	12,419	13,173	17,080	20,000	17,800	
Sub-Total	-	113,729	117,921	98,044	81,079	246,958	
CAPITAL							
TOTAL	-	163,065	158,221	141,490	139,467	268,636	

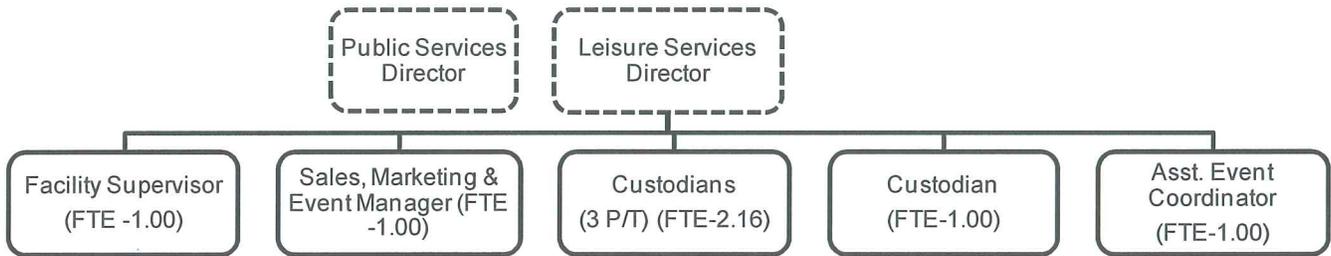
Beach Fund- Beach		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8072		Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	261,591	277,400	325,085	257,365	347,700	
* Benefits	-	109,358	124,610	142,379	134,250	158,687	
Sub-Total	-	370,949	402,010	467,464	391,615	506,387	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	21,303	20,392	20,596	20,596	28,779	
* Travel & Training	-	2,320	1,491	2,700	2,700	2,100	
* Utility & Communications	-	13,063	34,510	52,920	52,920	-	
* Insurance	-	18,153	43,829	12,721	12,721	11,448	
* Maintenance	-	10,153	8,302	14,435	21,400	21,805	
* Operating Expense	-	28,093	30,046	36,250	36,250	28,429	
Sub-Total	-	93,085	138,570	139,622	146,587	92,561	
CAPITAL							
	-	2,700	3,879	-	-	-	
TOTAL	-	466,734	544,459	607,086	538,202	598,948	

Aquatics

Beach Fund- Beach Park		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8074		Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	65,056
* Benefits	-	-	-	-	-	-	26,696
Sub-Total	-	-	-	-	-	-	91,752
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	6,600	-	44,000
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	19,560	19,560	54,905
* Insurance	-	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-	27,500
* Operating Expense	-	-	-	-	-	-	35,630
Sub-Total	-	-	-	-	26,160	19,560	162,035
CAPITAL							
TOTAL	-	-	-	-	26,160	19,560	253,787

Beach Fund- Non Dept.		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
9010		Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	-	4,117	18,968	13,000	13,000	13,000	13,000
Sub-Total	-	4,117	18,968	13,000	13,000	13,000	13,000
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	50,000
Sub-Total	-	-	-	-	-	-	50,000
CAPITAL							
TOTAL	-	4,117	18,968	13,000	13,000	13,000	63,000

Casino Building and Beach Complex



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	2.00	+1.00/+1.00	0	0	4.00
Part-time (FTE)	6.00	-3.84	0	0	2.16

Casino Building and Beach Complex

CORE PROCESSES AND OUTPUTS

Located at 10 S. Ocean Boulevard, this 1920's style Casino Building and Beach Complex sits on a site of nearly nineteen acres directly adjacent to the Atlantic Ocean. The Beach Complex, in addition to the building includes two shaded pavilions, restroom facilities, playground, park, over 600 metered parking spaces, decaled resident parking and the Municipal Pier which houses Benny's on The Beach. The Casino Building includes 4 tenants, one 5,000 sq. ft space for lease and features a 3,000 sq ft ballroom with a full kitchen and a wrap around terrace with breath taking views of the Atlantic Ocean.

CASINO BALLROOM

The Ballroom offers an impressive setting for any event including weddings, receptions, anniversary parties, reunions, corporate dinners, awards ceremonies, meetings, seminars or other special events. Additionally, beach weddings and courtyard weddings are available in addition to hosting the receptions. The ballroom is available for rent 365 days a year with competitive pricing that includes discounts for residents, non-profit organizations and off-peak rates. Six preferred caterers are in place to provide exemplary food and drink service; the preferred catering program is monitored and re-evaluated annually.

BEACH COMPLEX

The complex is uniquely marketable as the premiere beachfront destination in Palm Beach County. With ample parking and public spaces it is open for all ages and demographics to enjoy. The eclectic mix of tenants in the Casino Building is appropriate and non-competitive with plenty of business for all. The beach concessions and paddleboard rental will be implemented in 2014 for additional service for guests and for increased revenues for the city. A facility-wide valet parking service will also be implemented for greater customer convenience and for increased revenues. Special events held throughout the year including the beach bonfires, festivals, competitive races and farmers market (remaining at Old Bridge Park) attract visitors and residents.

FY 2014 INITIATIVES

- Provide a unique, culturally significant and beautiful space for hosting events, weddings or special occasion with the goal of being rented a on average 3 days a week or for 156 bookings for 2014.
- Offer 2 major festivals at the beach complex to draw visitors and residents to increase traffic and revenues for tenants and city.
- To offer a community dance night during season on Wednesday evenings; each with a different theme.
- Increase marketing and promotion of the Beach Bonfires and broaden the scope of the event to increase traffic and revenues for tenants and city.
- Implement a series of evening events that will attract customers to the beach at night during the off-season. To positively position the beach complex as a premiere tourism destination.

FY 2014 GOALS AND OBJECTIVES

Goal # 1: Provide clients a unique, culturally significant and beautiful space for hosting their event or special occasion.

- Continue to market and promote the facility on "The Knot" website annually.
- To include a dedicated event space on the city website with photos and consistent marketing information that highlights the beauty and benefits of hosting their event at the ballroom.

Casino Building and Beach Complex

- Upload all events on the casino Facebook page to show the diversity and beauty of each event.
- Participate in bridal shows that are appropriate for the demographic of the casino building.
- Continue to network with and cross-promote hotel partners, event planners and meeting and convention planners to host their events at the ballroom.
- Hire a part-time event set-up person to assist in cleaning, set-up and tear down of each event.
- Continue to evaluate current preferred caterers so that the best service, product and price is available for all future clients.

Goal # 2: Offer two major festivals at the beach complex to draw visitors and residents to increase traffic and revenues for tenants and city.

- Host the Lake Worth Beach Art Fest, the weekend prior to Thanksgiving. Partner with Howard Alan Events to bring the best art and craft vendors to the beachfront. Event revenues will come from sponsorships, beverage and food carts and parking with no cost to the City to host such event.
- Host the Lake Worth Beach Sand Castle and Crab Fest the last weekend in January. Partner with a professional sand sculpting management company and WRMF for promotion. City will promote and coordinate the entire festival except the sand castle component. Revenues are projected to off-set expenses with the goal of breaking even but gaining dollars through parking revenues.

Goal # 3: To offer a community dance night during season on Wednesday evenings, each with a different theme.

- Partner with a professional dance company to coordinate each event to begin November and run through March on Wednesday evenings from 6:00 p.m. to 9:00 p.m. Revenues are projected to off-set expenses with the goal of breaking even but gaining dollars through parking revenues.

Goal # 4: Increase marketing and promotion of the Beach Bonfires and broaden the scope of the event to increase traffic and revenues for tenants and city.

- Utilize media partners to grow awareness of the bonfires. Examples include the Palm Beach Post and WRMF radio and more online exposure and publicity.
- Add live music instead of a DJ and have food and beverage carts by the tenants to offer better customer service for guests.
- Create visually pleasing signage and fliers that attract visitors to the bonfires.

Goal # 5: Implement a series of evening events that will attract customers to the beach at night during the off-season.

- Start music series on select Friday nights that attract people to the beach in the evenings. Partner with media to generate more interest with limited advertising dollars to maximize the audience (no events August – September)
- Create a special name for the series and run March through November (merges in November with the bonfires).

Goal # 6: To positively position the beach complex as a premiere tourism destination.

- Work closely with the PB County CVB on all sales and publicity leads.
- Continue production of the beach complex brochure and distribute at all hotels and tourism destinations in Palm Beach County.
- Join Visit Florida (state tourism office) and take advantage of sales and marketing leads and share photos and info to state for tourism and destination weddings.
- Network and work with all key PB hotel concierges and sales teams to refer guests to the beach and to refer for oceanfront weddings.
- Meet with tenants at least quarterly to gain knowledge of marketing issues, customer demographics, co-op marketing ideas and event logistics.

Casino Building and Beach Complex

Beach Fund- Casino Building 8055

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	34,008	26,159	76,783
* Benefits	-	-	4,979	25,551	17,037	36,003
Sub-Total	-	-	4,979	59,559	43,196	112,786
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	91,083	186,380	181,880	38,845
* Travel & Training	-	-	-	-	-	3,000
* Utility & Communications	-	37,859	73,084	288,236	122,236	116,048
* Insurance	-	18,153	1,975	54,821	54,821	47,012
* Maintenance	-	-	-	5,000	3,000	41,500
* Operating Expense	-	28,959	34,912	48,750	55,350	42,220
Sub-Total	-	84,971	201,054	583,187	417,287	288,625
NON-OPERATING						
* Debt Service	-	-	-	30,000	30,000	50,000
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	30,000	30,000	50,000
CAPITAL PRINCIPAL	-	-	-	-	-	250,000
TOTAL	-	84,971	206,033	672,746	490,483	701,411

Casino Building and Beach Complex

Performance Measures - FY 2013-14 Budget

Casino Ballroom

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
# of hourly room rentals	*	*	*	*	*	*	48	15	40
# of full day room rentals	*	*	*	*	*	*	24	27	52
# of beach weddings	*	*	*	*	*	*	-	13	22
# of Corporate rentals	*	*	*	*	*	*	12	2	12
# of non-profit rentals	*	*	*	*	*	*	-	10	20

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
% of actual versus goal of hourly room rentals	*	*	*	*	*	*	75%	31%	5%
% of actual versus goal of full day rentals	*	*	*	*	*	*	75%	113%	10%
% of actual versus goal of beach weddings	*	*	*	*	*	*	75%	100%	7%
% of actual versus goal of corporate rentals	*	*	*	*	*	*	75%	17%	25%
% of actual versus goal of non-profit rentals	*	*	*	*	*	*	75%	100%	10%

Data provided as of 3/25/2013

Beach Fund- Ballroom	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013 Current Amended Budget	FY 2013-2014 Adopted Budget
8056	Actuals	Actuals	Actuals		Projection	
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	87,000	63,313	52,578
* Benefits	-	-	-	45,153	45,464	15,866
Sub-Total	-	-	-	132,153	108,777	68,444
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	9,602
* Travel & Training	-	-	-	-	-	-
* Utility & Communications	-	-	-	14,000	14,000	10,000
* Insurance	-	-	-	10,916	10,916	9,112
* Maintenance	-	-	-	3,300	3,300	3,000
* Operating Expense	-	-	-	109,200	116,200	47,500
Sub-Total	-	-	-	137,416	144,416	79,214
CAPITAL	-	-	-	3,000	3,000	-
TOTAL	-	-	-	272,569	256,193	147,658

Golf Course

MISSION

The mission of Lake Worth Golf Club is to reflect the history of the club combined with unparalleled service and golf playing conditions, while offering an unforgettable private club experience at a **public** golf facility.

VISION

Lake Worth Golf Club will be a recognized leader in providing a high-quality experience by ensuring that our facilities and service exceed the expectations of our members, our customers and our employees.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	3.20	0	0	0	3.20
Part-time (FTE)	5.075	-.74 / -2.175 / +2.16	0	0	4.32

Golf Course

CORE PROCESSES AND OUTPUTS

MEMBERSHIPS

The membership at the golf course will continue to be a stable part of our golf rounds. The membership for FY13 was at 118, a number that was higher than last year. The stability in management is starting pay off with memberships growing. The condition of the facility will also help with increasing memberships. The members will produce more golf shop sales as well as golf rounds.

DAILY GOLF

The daily play is the biggest part of our golf round budget. These golfers play the most rounds and pay the highest price for their golfing experience. As Lake Worth Golf Course continues to grow the game of golf in Lake Worth, there will be an increase in these rounds. Also, as the course continues to gain a reputation for being in better condition, the golfers from surrounding cities will come play the course more often.

MEAL SPECIALS AND LAST MINUTE TEE TIMES

The Player's Card will be replaced this year with email specials and last minute tee time deals. This allows us to keep our rack rate at a lower rate as we do not have to make room for the Player's Card discount. The Player's Card sold a lot to people who would play the two free rounds and now return and as the email marketing list continues to grow this will become the easiest and best way to get a tee time special. This program has seen great success in the past year as people call and ask what the email special will be for the next few days.

MERCHANDISE

The golf shop has been nominated for Golf Shop of the Year in the South Florida section. This is for the style, the look, and the revenue that the shop has been producing. We will continue to look for the best deals in merchandise so our pricing can stay low. Lake Worth Golf Club intends to make the shop as profitable as possible by purchasing merchandise in the correct manner and keeping the prices where our golfers can afford to make purchases. The course will strive to operate a CoGS of 63% or lower which will make considerably more profit for the city than in years past. As the shop builds its brand, a loyalty discount to members will be introduced and the course should see an increase in the dollars spent in the pro shop.

TOURNAMENTS

Member and outside tournaments will be hosted in the coming fiscal year. The course will market to charities that hold fund raising events and allow them to host their event at our facility. The Lake Worth Golf Club can handle their golf as well as their food and beverage needs. Charity events will enjoy the scenery as well as the service they receive which will help repair the reputation of the club and make it a destination for such events.

LAGOON BAR AND GRILL

The restaurant serves as a big part of the coming year with the new vendor in place and operating. We should see an increase in the number of weddings and meetings, as well as other events in the banquet room.

COURSE MAINTENANCE

The course maintenance program is steadily improving and as we see better practices we should see a great improvement in the quality of the playing conditions. The course is the life blood of a golf operation and with better turf comes more golfers and the demand creates a higher rate that can be charged. Eradicating weeds, pests and other nuisances on the course will enhance the overall playing experience and make the course much more enjoyable to play.

Golf Course

FY 2014 NEW INITIATIVES

Develop a weekly clinic schedule for juniors, men and women to learn more about the game and improve their game. Teach the Tee It Forward program to as many golfers as possible to reduce the amount of time needed to play Lake Worth.

Continue the marketing program that ensures golf rounds throughout the year and maximizes revenues. Market the golf course in various newspapers, movie theaters and on radio, as well as online through email blasts, social media and text marketing.

Develop and implement a hotel golf program where we offer golf rounds to local hotels which will attract more weekly visitors to the course.

Develop a vacation program where the condos and homes that are rented weekly will market the course to the vacationers.

Upgrade the look of the pro shop and the staging area with new décor.

Continue to improve the condition of the golf course to increase the amount of golfers who desire to play here. Create a tour look to the course with two cuts of rough and faster and smoother greens which will lead to younger and better golfers wanting to play here.

FY 2013 INITIATIVES REPORT CARD

The weekly marketing program was created and served the course well. The *Lake Worth Herald*, the *Tee Time* magazine and daily emails were the main focus of the marketing program. Social media was used a little and should increase in the near future.

The hotel and condo rental program was put on hold as the logistics of working with the hotels that are a further distance from the course is trying to be fixed.

The member loyalty program was a big success although the amount of points needed to redeem was a little large and will be reduced this upcoming year so members are rewarded more often.

The new vendor to the Lagoon is going to spend capital to update the look of the Lagoon and the ballroom.

A membership application process was established and worked well as there were fewer problems with members and golfers abusing the facility and the golf carts than in previous years.

FY 2014 GOALS AND OBJECTIVES

Create a context for improved property values and quality of life.

The Lake Worth Golf Club will consistently promote the game of golf and be a responsible member of the community. The club will make available to the Lake Worth community and its visitors a superb golfing experience, where every person is treated with respect, dignity and fellowship in an unsurpassed setting.

Recognize and protect our unique character.

The Lake Worth Golf Club has been in operation since 1927 and is a valuable piece of the culture and history of Lake Worth. The Lake Worth Golf Club strives to provide a quality experience to all walks of life by maintaining high standards of course operation, conditioning, as well as maintaining the natural setting.

Golf Course

Provide effective and efficient services.

The Lake Worth Golf Club has passionate dedication to quality, financial performance and the development of our team members. The golf club will provide an unparalleled experience to our guests and members through personalized service, consistency and uncompromising attention to detail.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

The tee sheet was maximized with the number of golf rounds that could be played in one day. The upcoming tee sheets will be used in the same manner and the 8 minute tee time system will increase the number of golfers per day. Rangers kept the proper pace of play for the season and complaints about pace were scarce at best. The EZ Links emails were successful and created a small following of people who wanted their daily email or text message.

The course saw an increase in the number of women and families that were using the facility and with this upcoming years marketing program and clinic schedule this should continue. The new tees helped in increasing the number of women and reducing the amount of time it takes to play.

Golfers are still becoming aware of the improved playing conditions of the facility and the 86% approval rating the course received this season was a good start to improving the facilities image. This kind of marketing and branding will continue throughout the next years.

The cart path Request for Proposals was put out and the cart paths should be completed by the end of September 2013.

The Lagoon will have a new vendor for the upcoming season that looks to do a lot more with the facility. The new restaurant should have more activity which will increase facility awareness in the community.

Golf Course

Performance Measures - FY 2013-14 Budget

Golf

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Resident Members	65	43	70	43	26	38	55	36	41
Non-Resident Member	50	46	60	46	23	20	35	16	20
Resident Unlimited Members	5	8	10	8	7	6	12	19	21
Non-Resident Unlimited	15	0	20	19	8	11	17	12	17
Resident Walking	25	0	30	27	23	16	25	16	19
Non-Resident Walking	25	24	30	24	23	12	20	14	19

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal \$	Actual \$	Goal \$
Ave. cost Resident	830	830	1,000	830	995	830	975	975	975
Ave. Cost Non-Resident	1,310	1,310	1,425	1,310	1,575	1,310	1,575	1,575	1,575
First Quarter	-	-	-	-	-	-	10,000	7710*	10,000
Second Quarter	-	-	-	-	-	-	20,000	15,000	17,500
Third Quarter	-	-	-	-	-	-	15,000	-	13,500
Fourth Quarter	-	-	-	-	-	-	5,000	-	5,000
Average \$ per round Merchandise	-	-	-	-	-	-	2	1	2
Average \$ per round F&B	-	-	-	-	-	-	3	2	2

* course was closed in October due to greens renovation

Golf Course Fund - Golf Course Operations

8030

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	555,890	415,295	161,322	224,274	179,966	211,328
* Benefits	210,581	201,976	93,206	89,221	48,890	92,653
Sub-Total	766,471	617,271	254,528	313,495	228,856	303,981
OPERATING EXPENSES						
* Prof. & Contract. Service	100,114	110,036	554,801	555,732	559,332	570,384
* Travel & Training	760	2,012	-	500	500	-
* Utility & Communications	109,673	133,981	112,065	130,730	104,350	89,800
* Insurance	36,351	16,302	54,769	57,877	57,877	54,971
* Maintenance	40,296	45,989	31,140	69,680	20,500	14,500
* Operating Expense	345,565	174,790	60,232	83,800	56,500	52,750
Sub-Total	632,759	483,110	813,007	898,319	799,059	782,405
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Sources	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
TOTAL	1,399,230	1,100,381	1,067,535	1,211,814	1,027,915	1,086,386
CAPITAL	-	-	61,801	1,270	1,270	-
TOTAL	1,399,230	1,100,381	1,129,336	1,213,084	1,029,185	1,086,386

Golf Course

Golf Course Fund- Restaurant 8035

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	55,338	57,489	18,341	-	-	-
* Benefits	4,540	10,863	9,448	-	-	-
Sub-Total	59,878	68,352	27,789	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	1,886	-	4,914	4,914	-
* Travel & Training						
* Utility & Communications						
* Insurance	-	-	9,171	-	-	-
* Maintenance						
* Operating Expense	64,254	76,900	27,895	4,250	-	-
Sub-Total	64,254	78,786	37,066	9,164	4,914	-
TOTAL	124,132	147,138	64,855	9,164	4,914	-
CAPITAL	-	-	4,333	3,600	3,600	-
TOTAL	124,132	147,138	69,188	12,764	8,514	-

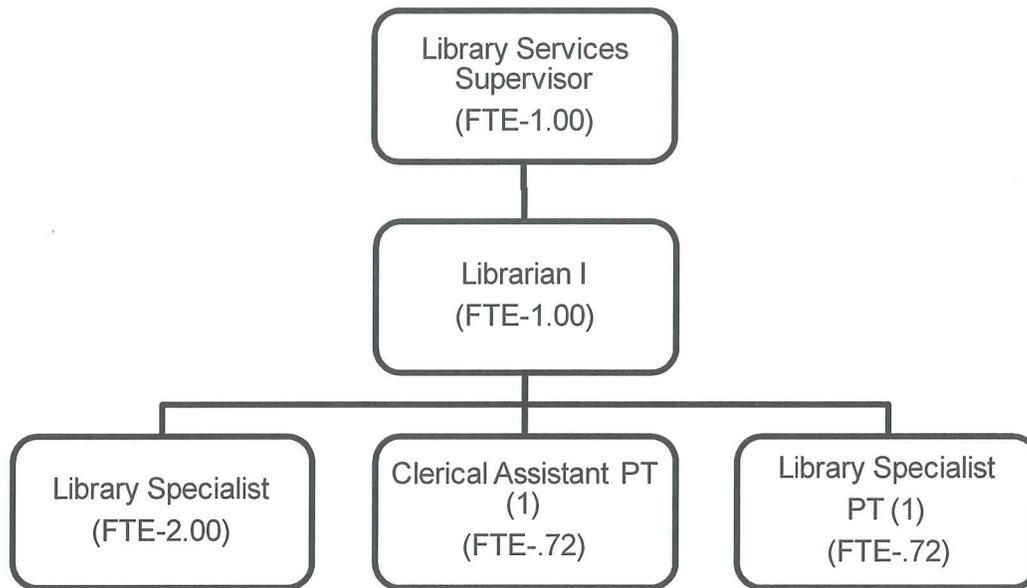
Golf Course

Golf Course Fund- Non Dept.	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
9010	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	50,761	50,369	43,703	-	-
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense	20,116	155,616	16,491	15,000	15,000	16,462
Sub-Total	20,116	206,377	66,860	58,703	15,000	16,462
NON-OPERATING						
* Debt Service	20,567	18,060	16,598	23,000	-	-
* Depreciation	111,773	143,756	-	-	-	-
* Grants & Aids						
* Other Sources	-	-	-	-	-	110,000
Sub-Total	132,340	161,816	16,598	23,000	-	110,000
TOTAL	152,456	368,193	83,458	81,703	15,000	126,462
PRINCIPAL	52,337	53,769	-	25,000	-	-
	204,793	421,962	83,458	106,703	15,000	126,462

Library

MISSION

The Library provides free access to information, resources, programs and technology to meet Lake Worth citizens' needs for recreational reading, research, Internet access, e-government services, cultural activities and lifelong learning.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	4.00	0	0	0	4.00
Part-time (FTE)	1.50	-.06	0	0	1.44

Library

CORE PROCESSES AND OUTPUTS

Circulation Services – Handles user accounts and the loaning/returning and shelving of materials; registering, verifying and maintaining borrowers records; notifying borrowers of overdue materials; placing holds for material; providing security for the collection; material renewals; collecting fines and fees and assisting users requesting Interlibrary Loan materials.

Reference Services -- Answers user questions either in person, by telephone, mail, e-mail, or online chat by using various sources such as books, databases, Internet, newspapers, and periodicals. Reference services assist users locating materials on the shelf though the use of the online catalog. Users receive assistance accessing the Internet, e-government resources, using computers, word processors, online databases, genealogical research and locating a good book to read. In addition we participate in the state wide online chat "Ask a Librarian" service.

Cataloging/Technical Services -- Works behind the scenes with library materials by ordering books, DVDs, audio CDs, and other materials. An important part of ordering library materials is processing purchase suggestions and Interlibrary Loans for our patrons. Cataloging prepares these materials upon receipt by adding them to the library database by creating MARC records, labeling, covering, and distributing the new materials for circulation; preserves and repairs damaged books and materials; and removes old or outdated material from the collection. The technical services side maintains the library's technological resources for day to day use which includes public access computers, online public access catalogs, circulation scanners, printers and other devices.

Children's Services – Encourages children to read and use the library for fun or research thorough the Summer Reading program, outreach programs to schools and daycares, and story times. Children's services works with cataloging services to order materials for the children's collection, provides references services to children, and helps children locate books and other materials.

Library Administration -Supervises the day to day running of the library and staff, and encourages use of the library by the community for their recreational and research needs. Plans which materials the library should acquire and purchase, organizes and classifies them. Ensures the preservation of rare and fragile archival materials for research use. Establishes library policies and procedures, and prepares and administers the library's long-term goals and annual budget. Plans and implements various programs for children's outreach services, adult services, and the library and public access computer systems and services. Library administration works with the Library Board, Friends of the Library, community and other City of Lake Worth departments to ensure the best possible service to the citizens of Lake Worth.

FY 2013 INITIATIVES REPORT CARD

Furniture Refurbish - The building maintenance department refurbished some of the tables in the library and will continue to freshen up the furnishings during the next fiscal year.

Recruit Additional Volunteers - More volunteers are needed to assist with maintaining the library's collection and assist with the Lake Worth Historical Museum. Help is needed to keep items in order, reshelve material and much more. Working with Human Resources we will actively recruit help by advertising via the City's and social media websites, reaching out to other community organizations and other media.

FY 2014 NEW INITIATIVES

In the coming year the library will maintain its 40 hour, 5 day service week for the next fiscal year to focus on its core services.

Library

The library's materials budget for purchasing books, magazines, and newspapers will be reduced by 60% for the fiscal year 2013-2014. Beginning January 1, the library's magazine subscriptions expire so we will seek donations from community groups, businesses, clubs and individuals to continue to make them available to the public.

The library will seek to close for a week during the next fiscal year to enable the staff to perform its first physical inventory in over 10 years. Partial inventories are always ongoing but a comprehensive inventory has to be completed once every decade.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Centennial Year Activities

The library held a small centennial celebration in November 2012 to celebrate its 100th birthday.

Increase # of computer Classes

The library has increased the number of computer classes taught in FY 2012 by 20%. Computer classes this year included classes in Microsoft Word, Excel, PowerPoint and Publisher, and computer maintenance. More classes are now being held, however we are still seeking qualified volunteer instructors.

Evaluate downloadable e-book program and expand if warranted

Downloadable e-books are now available through the Southeast Florida Municipal Library Digital Consortium which purchases ebooks from Overdrive.com. The Consortium is comprised of 13 municipal libraries who share resources to benefit all participating libraries. As awareness of the availability of the program grows so does the e-book downloads which has increased 30% over last fiscal year. The library has not sought out new e-book vendors to expand the program do to budgetary limitations.

Provide E-Readers for Checkout

The library has chosen the Barnes and Noble Nook as the library's standard e-book e-reader device. We have purchased six Nook Simple Touch readers to begin the program. E-readers circulate for 14 days and contain a combination of best sellers, favorite authors and classics. Policies and procedures have been developed for the pilot program, staff trained in its use and they are now available for check out.

FY 2014 GOALS AND OBJECTIVES

Goal #1: Create a context for improved property values and quality of life.

Objective: Partner with other community organizations, non-profits and businesses to support children's programming

Goal #2: Recognize and protect our unique character.

Objective: Market the Historical Museum of Lake Worth by using available free online Internet resources such as Facebook, Twitter and create new brochures to inform the community of this unique historical resource in our community.

Goal #3: Provide effective and efficient services.

Objective: Research feasibility of online payments for library fines and fees through the library's Polaris automation system and use of PayPal.

Library

Performance Measures

Library

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Projection	Goal
# of Youth Programs/Story times	255	207	168	227	200	220	200
# of Adult Programs	17	30	21	35	40	32	30
# of Grants	3	3	2	1	2	1	1
# of Items Circulated	87,000	89,318	88,000	83,790	82,000	78,000	70,000
# of items in Collection	76,000	77,627	76,700	74,000	73,000	70,000	70,000

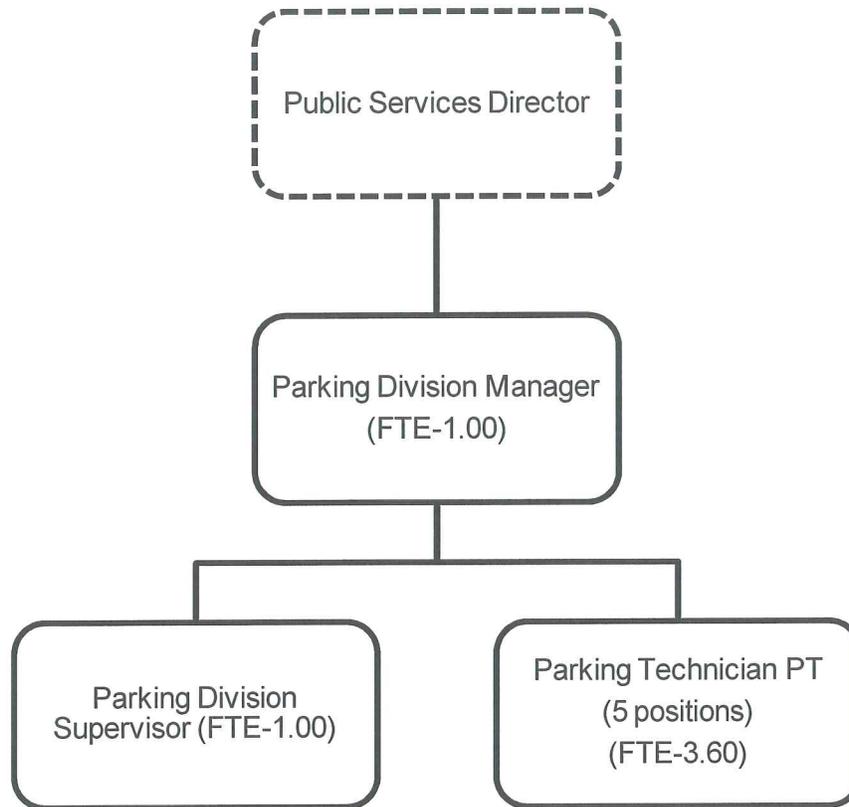
Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Avg. # items circulated / day	350	352	335	327	325	320	300
Avg. # Computer Sessions / day	125	140	102	124	110	120	110
Materials Expenditures per Capita	2	2	2	1.78	2.10	2.10	1
Avg. # Children's Programs / mo.	25	17	17	18	16	18	16

Library	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8020	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	268,811	217,565	180,274	196,429	205,222	186,483
* Benefits	107,442	107,222	85,483	86,245	85,930	93,011
Sub-Total	376,253	324,787	265,757	282,674	291,152	279,494
OPERATING EXPENSES						
* Prof. & Contract. Service	63,733	101,118	144,874	92,271	91,327	76,399
* Travel & Training	1,443	-	343	1,195	1,195	342
* Utility & Communication	24,703	24,995	24,324	24,358	24,358	24,058
* Insurance	-	10,108	15,012	22,060	22,060	20,358
* Maintenance	3,169	2,071	2,973	3,500	3,500	2,971
* Operating Expense	70,379	94,765	79,445	90,770	90,719	77,952
Sub-Total	163,427	233,057	266,971	234,154	233,159	202,080
CAPITAL						10,000
GRANTS & AIDS	(114)	-	-	-	-	-
TOTAL	539,566	557,844	532,728	516,828	524,311	491,574

Parking

MISSION

The Parking Division works diligently to provide convenient, safe, clean, and accessible public parking for the Downtown and Beach area. The division shall continually maintain, improve, and increase parking opportunities to meet the unique challenges that are present as the result of growth and continued development in the downtown and beach areas.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	1.00	+1.00	0	0	2.00
Part-time (FTE)	2.25	+1.35	0	0	3.60

Parking

CORE PROCESSES AND OUTPUTS

Parking Division provides metered parking spaces for daily users in the City's downtown, Lake Worth Beach Complex, Bryant Park Boat Ramp and Old Bridge Park lot. Responsibilities include; providing a safe parking environment; customer service to residents and visitors, answering questions concerning meters, tourist guide information, providing maintenance to parking lot pay stations, enforcement of ordinances, issuance of citations, tracking of meter revenues and resolving citation disputes.

As for staffing, the Leisure Services and Public Services Departments jointly oversee the Parking Division. The Parking Division operates the parking systems at the Lake Worth Beach, Downtown, Old Bridge Park and the Boat Ramp at Bryant Park.

FY 2013 INITIATIVES REPORT CARD

During the FY2013 all Parking Division employees have gained certification as Parking Enforcement Specialist. In the effort to improve the parking experience for City visitors the City entered into an agreement with Parkmobile to offer a pay by phone application that went live April 1, 2013. The public now has the option to use this application to pay or extend their parking time from their smart phones without visiting the pay station. SmartPhone users also received a courtesy reminder text message advising them that parking time was set to expire and allowing them to extend parking time without leaving the visiting area. Both wireless technology and smart phones were also used by parking technician's allowing them to track paid and unpaid parking spaces and issue citations for unpaid parking spaces accordingly.

The use of these technologies increase the percentage of paid parking spaces and reduce; not only the fuel consumption, driving time through parking lots, but the likelihood of city vehicle pedestrian accidents. Parking lots are safer and parking technicians more accessible to the public, allowing them to provide faster and easier service to the public.

FY 2014 INITIATIVES

IMPROVE PARKING EXPERIENCE THROUGHOUT CITY OF LAKE WORTH

- ◆ Continue making patrons parking needs a priority
- ◆ Continue making the parking experience at City of Lake Worth a safe and pleasant one.
- ◆ Continue to improve the speed of transactions at meters.
- ◆ Provide a full staff to ensure proper enforcement of parking ordinances at all times.

REDUCE COST OF MAINTENANCE, SIGNAGE AND COLLECTION

- ◆ Minimize the cost of signs by recycling the old signs and increasing the use of in house sign machine, when feasible.
- ◆ Perform repairs on meters by the Parking Division when possible to control maintenance cost with contracted vendor. Proposed tasks to be done will include servicing, replacing or repairing parts such as coin acceptors, credit card acceptors, main boards, screens, printers and rolls of paper.
- ◆ Explore the cost of purchasing warranties for meters reducing the cost of replacement parts, repairs and annual maintenance on all meters

Parking

- ◆ Parking Division staff will continue to collect coins from pay stations throughout the City and process coins for deposit instead of outsourcing.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

CONTINUE TO RESPOND TO PATRON ISSUES AND PROVIDE ADDED SECURITY

The parking division is now staffed with a supervisor and five part-time employees. Additional staff was added to cover the new extended hours at the Casino Beach Complex. The other metered locations will also be monitored (Bryant Park Boat Ramp, Old Bridge Park and the downtown area of Lake Worth) during extended hours. Their schedules were staggered to maintain continuous customer service and enforcement of parking ordinances and collection system. The parking division has been working together with the Palm Beach Sheriff's Office to promote a safe and inviting parking environment to both residents and visitors alike.

FY 2014 GOALS & OBJECTIVES

CONTINUE MODIFYING PARKING LOTS THROUGHOUT CITY TO PROVIDE CONVENIENT PARKING SPACES FOR TENANTS, CUSTOMERS, THEIR EMPLOYEES, RESIDENTS AND VISITORS

- ◆ Modify existing parking lots by dividing decal parking area to both the north and south sides of the beach
- ◆ Provide event parking spaces for casino complex events without disrupting parking flow for other tenants and beachgoers
- ◆ Adding, removing and re-installing pay stations to meet unique challenges, without disrupting the collection process

EXPLORE THE POSSIBILITY OF MOVING THE PARKING DIVISION TO CASINO BEACH COMPLEX

- ◆ Increase security during collection procedures with the aid of Palm Beach Sheriff's Office
- ◆ Provide effective parking division management during peak hours and non-peak hours

IMPROVE PARKING FACILITIES

- ◆ Division will strive to provide ADA accessible parking meters for our handicap patrons to be able to drive up to the parking meters without having to get out of their vehicles
- ◆ Parking division will implement the pay online option for citations through our City website

Parking

Performance Measures - FY 2013-14 Budget

Parking

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Dollar amount of citations issued	*	*	\$88,000	\$58,342	\$58,000	\$58,000	\$55,000	\$63,820	\$70,202
Parking Meter Revenue									\$1,000,000
Percent of lots utilized on average	*	*	85%	85%	85%	70%	85%	75%	85%

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Increase Number of patrons paying for parking	*	*	*	*	75%	85%	90%	60%	90%
Decrease Number of patron complaints	*	*	*	*	70%	75%	75%	75%	85%
Reduce the length of time at Pay Stations	*	*	*	*	*	*	*	*	50%

General Fund

Downtown Parking	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
5030	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	3,678	3,854	4,012	3,854
* Benefits	-	-	1,707	2,500	2,528	2,731
Sub-Total	-	-	5,385	6,354	6,540	6,585
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	11,052	11,052	3,088
* Travel & Training	-	-	-	150	150	-
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	549	-	-	-
* Maintenance	-	1,500	7,150	4,900	4,900	2,300
* Operating Expense	22,444	577	9,921	23,800	23,800	25
Sub-Total	22,444	2,077	17,620	39,902	39,902	5,413
CAPITAL	-	-	-	-	-	-
TOTAL	22,444	2,077	23,005	46,256	46,442	11,998

Parking

Beach Fund- Beach Parking	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
8050	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	-	8,777	85,923	121,254	115,536	183,394
* Benefits	-	671	19,428	30,882	36,526	81,964
Sub-Total	-	9,448	105,351	152,136	152,062	265,358
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	27,750	45,990	28,851
* Travel & Training	-	-	150	600	600	500
* Utility & Communications						
* Insurance	-	-	4,269	4,296	4,296	3,966
* Maintenance	-	4,500	6,900	6,900	6,900	36,800
* Operating Expense	-	6,233	16,634	12,475	11,700	11,760
Sub-Total	-	10,733	27,953	52,021	69,486	81,877
CAPITAL						
			-	17,465	-	9,975
TOTAL	-	20,181	133,304	221,622	221,548	357,210

Pier

CORE PROCESSES AND OUTPUTS

The William O' Lockhart Municipal Fishing Pier was reopened in 2009 after being closed for five years due to damages incurred during hurricanes Frances and Jeanne. Over one hundred thousand fisherman visit the pier annually to experience some of the best land-based fishing the east coast of Florida has to offer. The fishing pier extends 960 feet into the ocean, and offers benches, cutting stations and shade. The on-site bait shop sells tackle, live bait and has rod rentals. The original pier was built in 1959 as a platform for laying a sewage outfall pipe into the ocean, and officially opened in 1960 to a throng of enthusiastic anglers. The fishing pier now offers annual fishing tournaments and other special events held throughout the year.

OPERATIONS

Benny's on the Beach currently operates the Lake Worth Pier and bait and tackle shop. The Facilities Maintenance Division maintains and cleans the pier.

FY 2014 GOALS AND OBJECTIVES

Goal #1: Increase outdoor land based activities for the residents of Lake Worth.

Increase public awareness of pier activities by creating an official website and researching other web based social networks to promote fishing pier activities.

Identify the opportunity to coordinate additional non-fishing related special events held on the Pier.

Goal #2: Maximize fishing pier revenue generating opportunities.

Explore creating additional revenue generating opportunities through special events and pier rentals for weddings, birthday parties, etc.

Pier

Performance Measures - FY 2013-14 Budget

Fishing Pier

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Adult Fishing Admissions	30,000	35,000	35,700	25,112	30,000	30,000	35,000	40,000	42,500
Child Fishing Admissions	5,000	6,000	6,900	3,282	5,000	5,000	7,500	8,000	8,500
Spectator Admissions	125,000	130,000	133,000	63,875	75,000	75,000	80,000	85,000	90,000

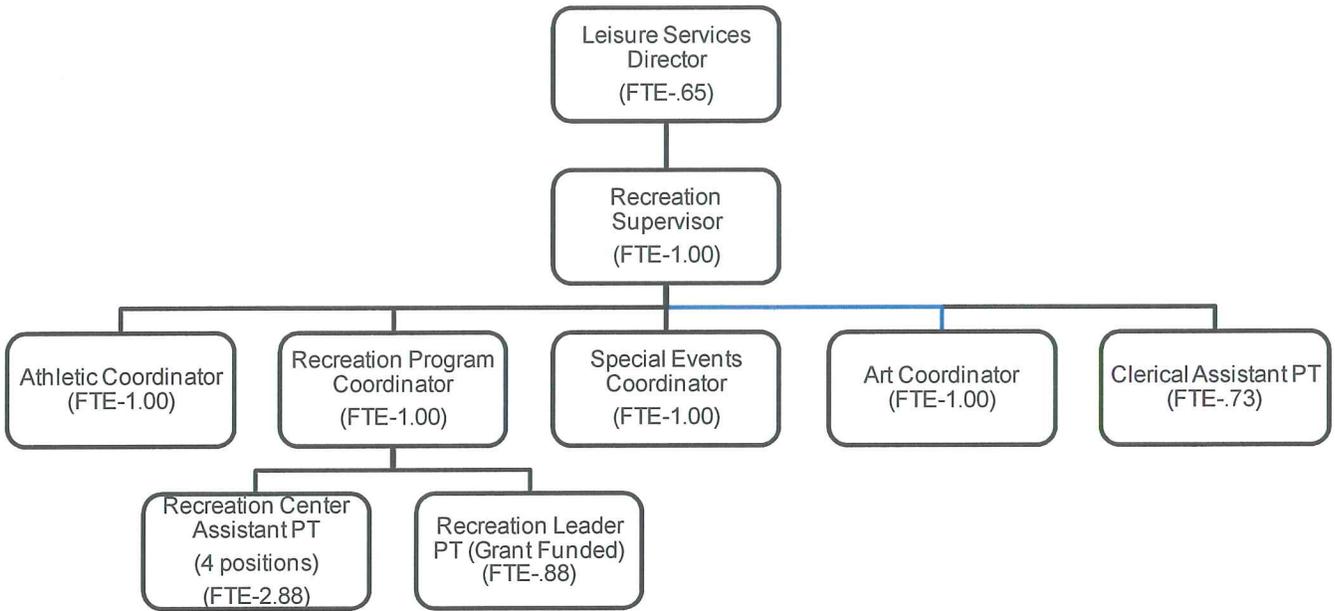
Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Avg. cost of Adult Admission	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Avg. cost of Child Admission	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1.50
Avg. cost of Spectator Admission	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1.00

Beach Fund- Pier	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
8075	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	50,171	44,306	-	-	-
* Travel & Training	-	-	-	7,770	7,770	5,830
* Utility & Communications	-	-	-	14,379	14,379	12,004
* Insurance	-	18,152	-	11,600	11,600	10,000
* Maintenance	-	17,461	8,327	-	-	-
* Operating Expense	-	160	-	-	-	-
Sub-Total	-	85,944	52,633	33,749	33,749	27,834
CAPITAL						
TOTAL	-	85,944	52,633	33,749	33,749	27,834

Recreation

MISSION

The City of Lake Worth Recreation Department is committed to enriching the quality of life and increasing the level of service to the residents we serve by providing excellent customer service, safe accessible facilities and a diversified program of recreational activities.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	3.40	+1.00 / +1.00	+.25	0	5.65
Part-time (FTE)	3.79	+2.15 / -.72 / -.73	0	0	4.49

Recreation

CORE PROCESSES AND OUTPUTS

Athletic Programs - The Recreation Division's athletic program experienced a growth in youth athletic league participants in comparison to the previous year. However, the number of adult participants declined due to the demand for staff and volunteer time to be geared toward youth sports. This year's youth and adult leagues had a combined estimate of over 2,000 participants engaging in at least one of nine different types of sports. Athletic leagues coordinated by the department's staff included recreation basketball, travel basketball, tackle football, soccer, recreation baseball, travel baseball, flag football and cheerleading which included 1,800 games. The athletic program also coordinates several youth baseball, basketball and flag football tournaments held throughout the year attracting an estimated 20,000 new visitors to Lake Worth.

Facilities - At the conclusion of a three year plan for the divisions facilities, fields, structures and equipment, recreation has spent this past year replacing doors, windows, fencing, improving security lighting, repairing sidewalks and parking, upgrading irrigation systems, and remodeling restrooms and buildings in most all of the City's athletic facilities and parks. This was done in conjunction with the Building Maintenance and Grounds divisions using several funding sources. Additionally, the completion of the new multi-purpose field at Howard Park has generated more revenue with increased rentals. Sunset Park had its official ground breaking ribbon cutting ceremony attended by the City Manager, Mayor and City Commissioners. All this construction activity and renovation were done utilizing CDBG and Capital Improvement funds. Snook Islands is providing kayaking, fishing, and nature observation components which proving to be a big plus for the community and its residents.

Special Events Programs - The special events program is responsible for all City-sponsored community special events. The current annual special events include the Holiday Parade, Daddy Daughter Date Night, Easter Egg Hunt, Kids Triathlon, Bonfires on the Beach, Concerts in the Park and Santa's Winter Workshop. This program also coordinates co-sponsored events and large event rentals in Bryant Park and the Cultural Plaza. In addition, the program assists with planning and implementation of other City-wide events.

Out of School Programs - Over 140 children are now enrolled in the City of Lake Worth's Youth Empowerment / Drop-in After School Program housed out of the Osborne Community Center and the Norman J. Wimbley Gymnasium. We are currently working with local schools in order to expand the program to the newly renovated shuffleboard building. New computers and printers have been added to assist the children with their homework. Innovative new computer programming is the biggest draw for participant retention. Sign Language thru Art and Male Mentoring classes are two of our strongest programs that children love. Most importantly, the Gang Prevention trainings continue to be highly successful when dealing with our youth and everyday life experiences. The summer sports camp reached capacity earlier than ever before mostly due to past years' participants and parents expressing pleasure in the program. Summer camp staff was able to provide 75 children with a wonderful out of school/summer camp experience. Campers learned different sports and increasingly difficult levels throughout the summer. Many campers went on to participate in school sports due to their athletic exposure during camp.

Facility Rentals - Last year the Recreation division continued to work prodigiously to increase revenues from rentals of its facilities and fields in order to support the operating expenses of the division. The addition of the Howard Park field and the refurbished shuffleboard building effort has been a big help as the division is showing substantial gains again in rental revenue for the year.

Capital Projects and Grants - The much needed Norman J. Wimbley gymnasium floor and bleacher replacement project is slated to begin during the 2013/2014 fiscal year. Both USSSA and AAU have leaned towards mandating all facilities hosting tournaments have a wood floor. However, representatives visit the facilities to view if current floor surfaces are safe and playable for their organizations. The floors at Norman J. Wimbley gymnasium must be resurfaced in order to meet the demands and host future tournaments under these organizations. New bleachers will provide safe and inviting seating for the guest to view the activities and events hosted at the gymnasium.

Recreation

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal #1: Increase recreational opportunities in the City.

Expanded family and youth recreational opportunities by working in partnership with other public and private entities by co-coordinating the annual Santa's Winter Workshop, Daddy Daughter Date Nite, and the Easter Egg Hunt celebration with local civic organizations such as the Lake Worth Kiwanis. Staff secured several sponsorships from local civic organizations and private business donations that enabled several local youth the opportunity to participate in one of many of the different recreation programs. Coordinated and implemented several new youth and adult athletic leagues and after-school programs including Bitty Basketball, adult flag football and adult softball.

Goal #2: To provide comprehensive, community-bonding leisure services programs for all City residents

Coordinated numerous community-bonding events throughout each year such as Daddy Daughter Date Night, Easter Egg Hunt, Kid's Triathlon, Youth Empowerment Day, Holiday Parade, and several baseball, flag football and basketball tournaments.

Goal #3: Improve the ability of current parks and recreational facilities to accommodate a substantial increase in active programs and resident participation

Identified, coordinated and in the process of completing several CIP projects including: Norman J. Wimbley Gymnasium floor and bleachers and the interior renovations of the Shuffleboard Building.

FY 2013 INITIATIVES REPORT CARD

The Recreation division is constantly looking for ways to improve services and facilities for the use of our citizens and business partners. Initiatives successfully completed during FY 2013 include:

Improved physical and safety standards of our fields, facilities, and buildings - ongoing.

Evaluated, identified and improved deficiencies to better deliver services - ongoing.

Provided quality recreational experiences for everyone - ongoing.

Increased the number of indoor recreational opportunities it offered with the completion of the shuffleboard court building renovation - ongoing.

Increased the number of indoor recreational opportunities it offered with the completion of the Norman J. Wimbley Gymnasium activity room expansion— incomplete.

Promoted City's resources such as the athletic fields, park pavilions, facilities, indoor activities and events in order to increase revenues generated by the division - ongoing.

The Recreation division has promoted community bonding and large participation involving the whole community. The Memorial Day Parade, Kids Triathlon, Holiday Parade, Youth Empowerment Day and 4th of July Celebration brought the whole community together and created a positive atmosphere in the City - ongoing.

Hosting baseball, soccer and basketball tournaments in the City brought hundreds of individuals to the City of Lake Worth who left with a positive image of Lake Worth - ongoing.

Recreation

Staff worked with PBSO to sponsor soccer and other athletic events helping bring the different nationalities within the community together in a positive and safe way - ongoing.

FY 2014 INITIATIVES

Continue to evaluate, identify and improve deficiencies that will improve the delivery of services and continue to strive to provide quality recreational experiences for everyone.

Seek to increase the number of indoor recreational opportunities it offers with the completion of the shuffleboard court building renovation and the Wimbley Gymnasium activity room expansion. The division will be conducting community surveys to seek information from residents to better gauge what type of recreational opportunities the community would like to see offered.

Continue to promote the City's resources such as: the athletic fields and park pavilions in order to increase revenues generated by the division. With the completion of South Bryant Park, construction improvements at Sunset Ridge Park, a new multi-purpose athletic field at Howard Park and renovations of the shuffleboard building, the department will increase its effort to generate revenue at these locations by improved marketing and a more consumer friendly payment system.

FY 2014 GOALS AND OBJECTIVES

Goal # 1: Create a context for improved property values and quality of life.

The Recreation division will work with other City departments and outside companies to establish and maintain alluring facilities in order to attract families and professionals to the area as perspective homebuyers, as well as encourage current residents to participate in recreational activities and facility and neighborhood enrichment programs.

Goal # 2: Recognize and protect our unique character.

The Recreation division recognizes the City's diversity as one of its most unique characteristics. We will strive to provide services geared towards the inclusion of all residents and visitors.

Goal # 3: Provide effective and efficient services.

By surveying current and potential participants, the Recreation division will be able to affectively access the relevance, needs and desires of current and possible programming. A resident vs. non-resident comparison will also be utilized to visualize what programs are most beneficial to City residents.

Recreation

Performance Measures - FY 2013-14 Budget

Recreation

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Community Events Coordinated		4	14	14	14	14	16	16	16
Community Event Permits Processed (New FY 14)			-	-	-	-	-	139	140
Grants Coordinated		6	5	4	5	5	5	5	4
Athletic Leagues Organized		5	13	13	13	13	13	6	6
Athletic Tournaments Coordinated (New FY 14)			-	-	-	-	-	-	15
Sponsorships Secured (New FY 2012)		4 *		15	15	15	15	15	15
Indoor Facility Permits Processed (New FY 14)			-	-	-	-	-	98	100
Athletic Field Permits Processed (New FY 14)			-	-	-	-	-	604	615
Park Pavilion Permits Processed (New FY 14)			-	-	-	-	-	66	70

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Avg. # of monthly Event Permits processed		\$1,919	2,350	1,090	2,350	2,350	11,000	11,000	11
Avg. Cost per Youth (Athletics) to City		\$93	\$ 49	\$ 68	\$ 49	\$ 49	\$ 49	\$ 65	\$ 65
Avg. # of monthly Indoor Facility Permits Processed		-	-	-	-	-	-	8	8
Avg. # of Athletic Field Permits Processed		-	-	-	-	-	-	50	51
Avg. # of Park Pavilion Permits Processed		-	-	-	-	-	-	5	6
% of Grant Funding Reimbursed		100%	100%	100%	100%	100%	100%	100%	100%

Recreation

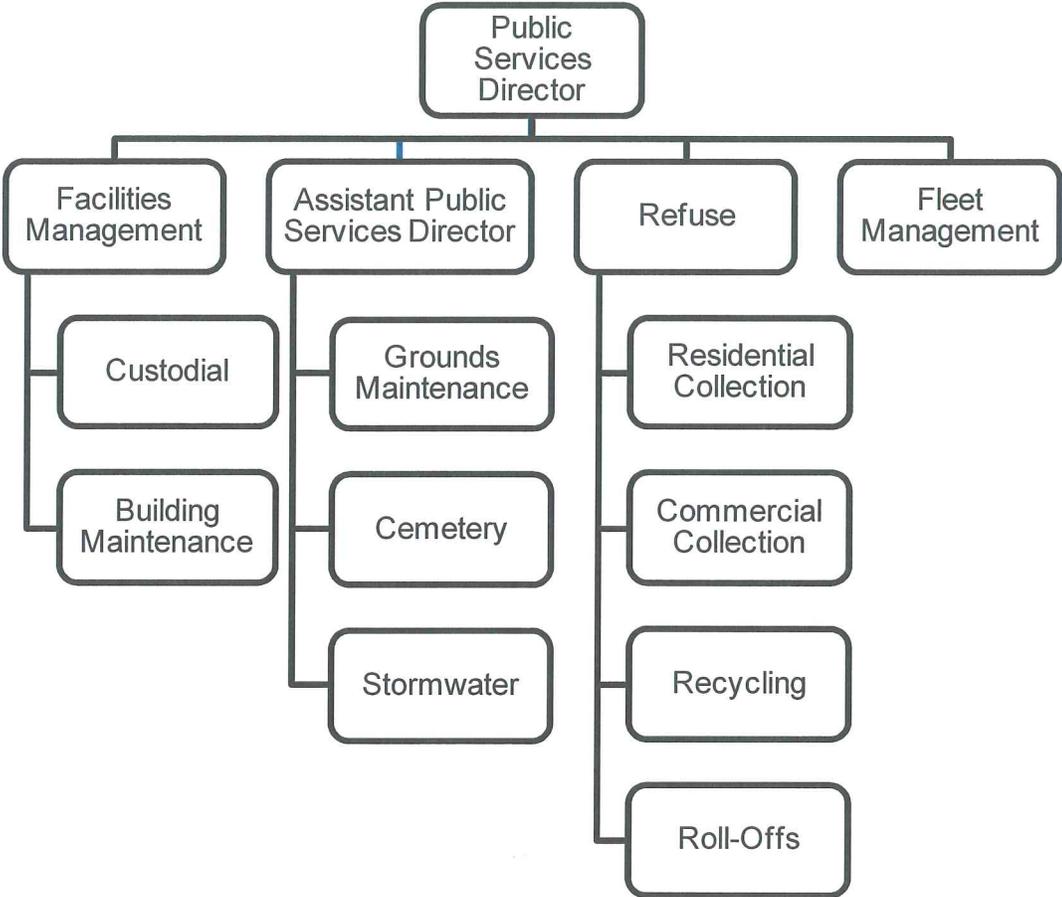
Recreation- Athletic		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8061		Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	103,220	101,102	90,212	105,817	137,688	
* Benefits	-	51,213	44,841	40,868	42,866	53,052	
Sub-Total	-	154,433	145,943	131,080	148,683	190,740	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	81,955	13,400	22,007	22,007	27,671	
* Travel & Training	-	544	387	1,077	1,077	1,077	
* Utility & Communication	-	177,686	140,084	155,492	155,492	94,992	
* Insurance	-	53,735	14,813	14,987	14,987	19,004	
* Maintenance	-	55,833	13,414	5,566	5,566	15,566	
* Operating Expense	-	84,600	48,415	34,382	40,022	58,459	
Sub-Total	-	454,353	230,513	233,511	239,151	216,769	
CAPITAL							
TOTAL	-	608,786	376,456	364,591	387,834	407,509	

Recreation - Facilities		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8062		Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
* Salaries & Wages	-	99,054	44,303	42,257	44,957	108,736	
* Benefits	-	30,747	32,664	15,802	16,166	48,232	
Sub-Total	-	129,801	76,967	58,059	61,123	156,968	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	18,115	17,261	27,898	27,758	133,013	
* Travel & Training	-	614	-	614	614	1,197	
* Utility & Communication	-	111,481	106,955	101,092	101,092	85,492	
* Insurance	-	13,434	40,688	76,657	76,657	70,652	
* Maintenance	-	14,398	29,517	31,177	31,177	33,067	
* Operating Expense	-	10,335	4,358	9,446	9,256	7,144	
Sub-Total	-	168,377	198,779	246,884	246,554	330,565	
CAPITAL							
TOTAL	-	298,178	277,221	308,283	309,017	487,533	

Recreation

Recreation- Community Programs	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
8063	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	109,773	112,196	117,020	163,270
* Benefits	-	-	62,042	43,787	44,327	93,865
Sub-Total	-	-	171,815	155,983	161,347	257,135
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	43,680	21,883	21,883	27,533
* Travel & Training	-	-	-	1,077	1,077	1,077
* Utility & Communication	-	-	-	-	-	-
* Insurance	-	-	12,492	27,841	27,841	37,899
* Maintenance	-	-	-	5,567	5,567	5,567
* Operating Expense	-	-	32,521	110,236	106,926	103,514
Sub-Total	-	-	88,693	166,604	163,294	175,590
CAPITAL	-	-	-	-	-	25,000
TOTAL	-	-	260,508	322,587	324,641	457,725

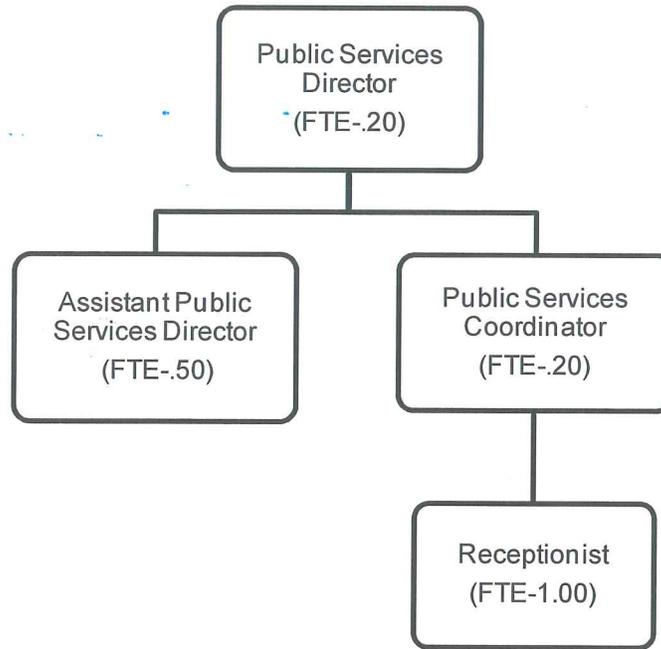
Public Services



Public Services Administration

MISSION

The mission of the Public Services Department is to sustain and enhance the City of Lake Worth by providing the highest quality customer service in a cost effective and responsible manner.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	1.90	0	0	0	1.90
Part-time (FTE)	0	0	0	0	0

Public Services Administration

CORE PROCESSES AND OUTPUTS

Public Services Administration oversees Facilities Management, Storm Water/Streets Management, Grounds and Cemetery Maintenance, Fleet Maintenance, Refuse Services and the Parking Division jointly with Leisure Services.

Public Services Administration – The Public Services Administration function has various duties and responsibilities. The department's main focus is to provide safe, clean, and essential services to citizens and visitors of the City of Lake Worth. The Public Services Administration is responsible for all supervisory and administrative duties within the divisions incorporated under Public Services overseeing division budgets, schedules, personnel, equipment, and overall management. The department's administrative members also provide support and coordination to City staff and citizens in need of all the multi-disciplinary functions of the department.

Facilities Management – Public Services and Facilities employees maintain and upgrade the City infrastructure staying environmentally conscious to protect and preserve the natural environment.

Stormwater & Streets Division- Public Services works in conjunction with the Stormwater/Streets Division to generate work orders for patching potholes, erecting street signs, regulatory signs and other required signage. Also managed through this coordination is the maintenance of storm sewers, removal of fallen trees and limbs from the roads and the clean up and sweeping of city roads, right-of-ways and easements.

Public Events Coordination – All Public Services divisions participate in coordinating City and community events by working with HOA representatives, civil organizations and City staff. Specific responsibilities include participating in site planning activities and reviews, project management and inspection services.

Capital Improvement Projects – Public Services Administration participates in site planning activities and reviews, project management and inspection services, environmental protection and conservation efforts, building permit reviews and inspections, code compliance within the public rights-of ways, capital improvements to streets, parks and other public facilities as well as maintenance and upgrade of the City-wide stormwater system.

Grants Management – Public Services Administration works in conjunction with City staff to implement and adhere to grant regulations, assure grant projects are completed in a timely manner and submit proper documentation to grant agencies for full reimbursement.

FY 2013 INITIATIVES REPORT CARD

Effectiveness of Public Services Department – Every effort was made to stay on schedule with programmed five year capital improvement projects. Re-appropriation of funds from the Housing Fund to the City sidewalks capital improvement project was approved. Also, the Public Services building project was coupled with the Utilities/Building department's building projects in order to solve a deficiency in budget and to get the City Services Complex project awarded and into the design phase. Temporary and permanent pothole repairs were completed throughout the year.

Proceeded with managing budgeted projects such as sidewalk repairs, milling and paving, pothole repairs and the new Public Services (joint) building.

FY 2014 INITIATIVES

Continue to manage the reduced budget while adapting to unforeseen challenges in order to provide the highest quality of public services. In a joint effort, Public Services will be working with the Utilities department to implement the new Roadway and Utilities Master Plan, composed of the City stormwater, roadway and sidewalk,

Public Services Administration

and utility master plans. This joint effort will save the City time and money and reduce the inconvenience time to residents during construction. The Public Services divisions will also continue to participate in emergency management training throughout the year.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Respond to Public Services complaints and concerns generated by residents.

All divisions coordinated to work together to respond to requests, issues and concerns from our residents within 24 hours. In most cases this goal was achieved. Public Services updated division contact information on the City webpage, printed schedules for waste removal and street cleaning, advertised upcoming events and projects on the electronic board and utilized door hangers and the local media making our department more accessible to residents.

Produced a manage reduced Public Services budget in order to provide essential services.

All divisions within Public Services worked together to continue providing public services to our residents in a timely manner. Divisions strived to minimize outsourcing and focused on performing tasks in-house when possible.

FY 2014 GOALS AND OBJECTIVES

Goal #1: Proceed with the design and construction of the new Public Services building.

Work with both the Utilities and Building departments to do design, engineer and construct a joint building using a combination of our funds that had previously been set aside for separate buildings.

Goal #2: Continue sponsoring community meetings.

Promote and sponsor district meetings throughout the City. Furnish flyers to communities via email, Home Owners Associations, community leaders and City staff to encourage all residents to attend meetings. Involve Palm Beach County Sherriff's Office and other organizations to provide presentations and refreshments for these meetings.

Goal #3: City infrastructure improvements.

Implement Capital Improvement project: Infrastructure Master plan throughout the City using the Roadway Rating System Pavement Condition Index (PCI) to improve City roadways, curbing and sidewalks in desperate need of repair.

Public Services Administration

Performance Measures - FY 2013-14 Budget

Public Services Administration

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Increase Number of resident requests satisfied	*	*	*	*	85%	85%	85%	85%	90%
Respond to Public Services Inspections within 48 hrs	*	*	*	*	85%	85%	90%	90%	90%
Timely respond to Landscaping Inspection Requests	*	*	*	*	85%	73%	85%	90%	90%

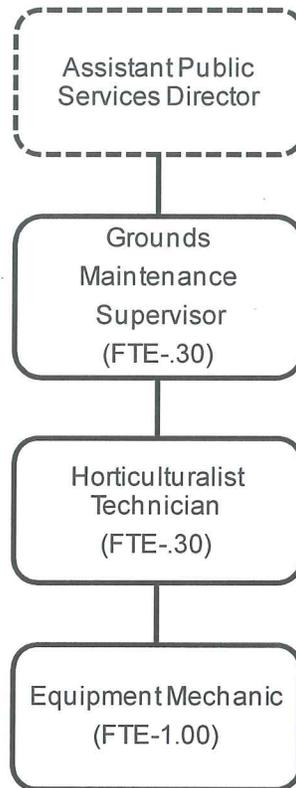
Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Improve response time for incoming service calls and emails.	*	*	*	*	90%	89%	90%	90%	90%

Public Services Administration	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
5010						
PERSONNEL SERVICES						
* Salaries & Wages	432,370	88,731	97,223	110,274	97,213	97,064
* Benefits	152,323	48,741	71,544	51,844	49,758	60,708
Sub-Total	584,693	137,472	168,767	162,118	146,971	157,772
OPERATING EXPENSES						
* Prof. & Contract. Service	22,800	15,337	44,911	81,926	81,926	43,640
* Travel & Training	3,342	1,773	1,314	2,700	2,700	2,700
* Utility & Communication	-	3,206	9,072	9,220	9,220	420
* Insurance	-	3,102	3,486	9,816	9,816	10,531
* Maintenance	14,156	4,900	5,845	14,700	14,700	9,800
* Operating Expense	22,615	10,939	8,801	17,475	14,475	9,612
Sub-Total	62,913	39,257	73,429	135,837	132,837	76,703
CAPITAL	-	-	1,458	-	-	-
TOTAL	647,606	176,729	243,654	297,955	279,808	234,475

Cemetery

MISSION

The mission of the Cemetery Division is to provide professional and dignified burial services for all patrons at Pinecrest and I.A. Banks cemeteries and to provide a place of quiet reflection for all visitors.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	2.30	-1.00 / +.30	0	0	1.60
Part-time (FTE)	0	0	0	0	0

Cemetery

CORE PROCESSES AND OUTPUTS

The City owns and operates two cemeteries - Pinecrest Cemetery and I.A. Banks Memorial Park.

LANDSCAPE MAINTENANCE AT THE CITY'S TWO CEMETERIES

The Cemetery division is responsible for all of the grounds maintenance at the City's two cemeteries. The maintenance includes all lawn, trees and shrubs including mowing, blowing, trimming, mulching, chemical weed control and trash and debris removal. This also includes the string trimming of approximately 8,000 headstones and markers.

FUNERAL AND BURIAL RESPONSIBILITIES

The division is responsible for all grave preparations and setups for both full burials and cremation services. These duties include identifying the correct grave location, digging the actual grave, preparing the lowering device for the lowering of the coffin, setting up of the canopy and chairs in order to provide a comfortable setting and environment for the family and friends of the deceased and closing of the grave after the service is over.

GENEALOGY AND GRAVE LOCATION ASSISTANCE

The division also assists people with the location of graves. Many people come to the cemetery and forget where their family member or friend has been laid to rest. We are able to take the deceased person's name and search the cemetery software system, "Pontem", and find the exact section and lot where the person was laid to rest. We then take the cemetery map book and bring the family or friend out to the exact location of the grave they are looking for.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Reduced Water Usage – The projected spending in FY 2013's water budget is \$70,000. With one month to go, the spending should come in under prior year budgets which were \$118,000 in FY 2012, \$175,000 in FY 2011 and \$120,000 in FY 2010.

FY 2014 GOALS AND OBJECTIVES

Goal #1: Keep the water budget in a similar consumption range as FY 2013.

Goal #2: Work with the City's volunteer groups in helping to clean-up and maintain some of the cemeteries general day-to-day appearance.

Cemetery

Performance Measures - FY 2013-14 Budget

Cemetery

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Areas Mowed (Acres per week)	*	19	19	19	19	19	19	19	19
Head Stones weed wacked (per week)	*	11,062	11,000	11,168	11,000	6,500	11,000	8,000	8,000
Funerals Serviced	*	48	50	50	50	50	50	50	50
Equipment serviced/repaired (per day)	*	*	4	4	4	4	4	4	4

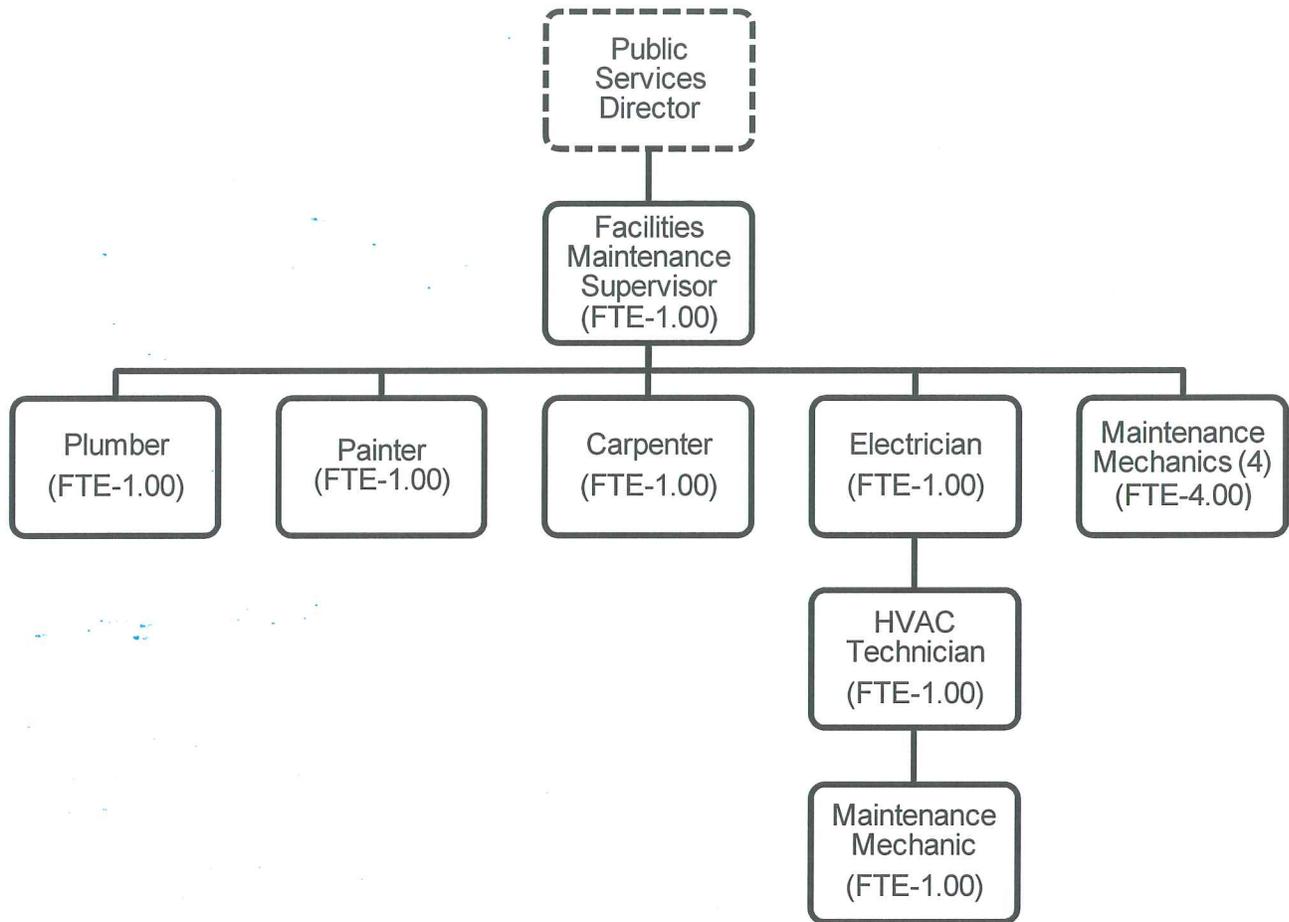
Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Reduce water consumption	10%	7%	10%	10%	10%	10%	10%	10%	10%

Cemetery	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013 Amended Budget	FY 2013-2014 Projection	FY 2013-2014 Adopted Budget
5050	Actuals	Actuals	Actuals				
PERSONNEL SERVICES							
* Salaries & Wages	138,398	128,873	98,897	83,807	60,063	77,830	
* Benefits	73,917	61,000	45,396	53,480	48,541	42,387	
Sub-Total	212,315	189,873	144,293	137,287	108,604	120,217	
OPERATING EXPENSES							
* Prof. & Contract. Service	7,500	13,422	19,817	4,435	4,435	5,874	
* Travel & Training							
* Utility & Communication	146,013	197,864	133,929	145,343	145,343	140,943	
* Insurance	-	2,104	3,956	4,739	4,739	4,683	
* Maintenance	16,508	701	1,660	6,500	8,500	5,424	
* Operating Expense	9,354	6,206	5,733	8,900	6,900	5,731	
Sub-Total	179,375	220,297	165,095	169,917	169,917	162,655	
CAPITAL	2,308	-	-	22,000	22,000	-	
TOTAL	393,998	410,170	309,388	329,204	300,521	282,872	

Facilities Management

MISSION

The Facilities Maintenance Division provides preventative maintenance, repairs, renovations, custodial services and oversight of outside contractual services for City owned buildings and related facilities providing for safe, pleasant and functional space and extending facility useful life.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	11.00	0	0	0	11.00
Part-time (FTE)	0	0	0	0	0

Facilities Management

CORE PROCESSES AND OUTPUTS

The Facilities Maintenance Division administers both in-house and outsourced service contracts, such as pest control, custodial, fire and security protection for all City-owned facilities. In-house services include carpentry, electrical, air conditioning, painting, plumbing, and ancillary functions.

Facilities Maintenance – The division will focus more acutely on essential building repairs and maintenance due to stricter budget restraints. Therefore the aesthetic appearance of buildings will be analyzed and performed on an as needed and available funding basis. All essential facility maintenance of City property is maintained within the budget plan.

Facilities Budget Management - The division's budget provides funding and set-up assistance for all City sponsored events including the City Christmas Parade, Street Painting Festival, Reggae Fest, Tropic Fest (July 4th), Tropical Triathlon and Hispanic Fest. The department provides tents, tables, chairs, lighting and an on-call or assigned electrician for these events.

Facilities Non-Scheduled Maintenance Tasks – The division aids all departments in federal and state regulated storage of public records, the moving of furniture, boxes and file records, performing flag raising ceremonies, installing home owners association neighborhood banners and providing public address systems for events.

FY 2013 INITIATIVES REPORT CARD

The Facilities division accomplished the replacement of five impact resistant windows, remodeling of the City Hall reception area, Human Resources office, City Attorney's offices, Code Enforcement office, Utilities 2nd Avenue Switch Station and the Annex customer service area.

The Facilities division performed wood preservation applications to the Lake Worth Pier, Snook Islands boardwalks and Bryant Park fishing jetty.

Coordinated with roofing consultant and selected contractor for the replacement of Benny's on the Beach roof and City Hall roof.

The Facilities division also coordinated with community agencies such as City of Lake Worth Community Redevelopment Agency, home owners associations and COMPASS to prepare for their community events and ceremonies. This entails putting up banners, tents and temporary electrical power for special events.

FY 2014 NEW INITIATIVES

The Facilities division will continue maintaining the ADA standards and improving the energy efficiency throughout the City of Lake Worth facilities.

The Facilities division will coordinate and assist Leisure Services with the maintenance and custodial schedule for the Casino Complex Building.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Establish a long range energy conservation plan for all City facilities

Facilities Maintenance Division continues to retrofit or replace old T-12 light fixtures with new T-8 or LED lamps. Staff also replaced outdated R22 air conditioning units over to new R410A units, which are more environmentally safe.

Facilities Management

Roof Inspection Program

Facilities division conducted in-house roof inspections on a regular basis and also utilized a certified roofing consultant to assist in the selection of roofs that need repairs or replacements. These repairs or replacements have been completed and scheduled for completion.

FY 2014 GOALS AND OBJECTIVES

Goal #1: Support for Public Services Building.

- ◆ Division Staff will assist with the oversight of the outside contractors
- ◆ Ensure that work is properly completed within the budgetary limits and time restraints.

Goal #2: Strive to complete the City's building color scheme

- ◆ This will be accomplished by identifying and scheduling the painting of buildings not meeting the new color standards.

Goal #3: Provide oversight of Facilities contractual services.

- ◆ Provide oversight of City contracted services, such as custodial, pest control, fire and security alarm.

Goal #4: Provide additional assistance to other departments to reduce the cost of outsourcing projects

- ◆ Plan and coordinate projects for the maximum use of in-house personnel.

Facilities Management

Performance Measures - FY 2013-14 Budget

Facilities Maintenance

Workload Measurement Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Reduce the number of emergency calls	30	40	30	35	30	35	30	37	30
Replace aged and inefficient HVAC systems	3	2	10	6	10	10	10	2	10
Track number of HVAC calls	100	115	100	50	100	80	100	85	100
Track project labor hours	250	450	225	240	300	275	300	250	300
Reduce the ADA deficiencies in all city Facilities	3	2	4	2	4	2	3	1	3
Track workorder at Casino/Beach Complex									20

Effectiveness Measurements Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Reduce energy consumption	10%	5%	20%	10%	20%	12%	20%	20%	20%
Increase workorders for work performed	50%	20%	50%	35%	50%	38%	70%	55%	70%
Track workorder labor hours	100%	63%	100%	75%	100%	80%	100%	90%	100%
Track Casino Complex workorder labor hours									100%

Performance Measures

Facilities Custodial Services

Workload Measurements Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Track the number of custodial complaints	*	*	*	*	25	40	25	15	15

Effectiveness Measurements Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Respond to custodial requests and forward to cleaning contractor.	*	*	*	*	80%	80%	85%	90%	100%

Facilities Management

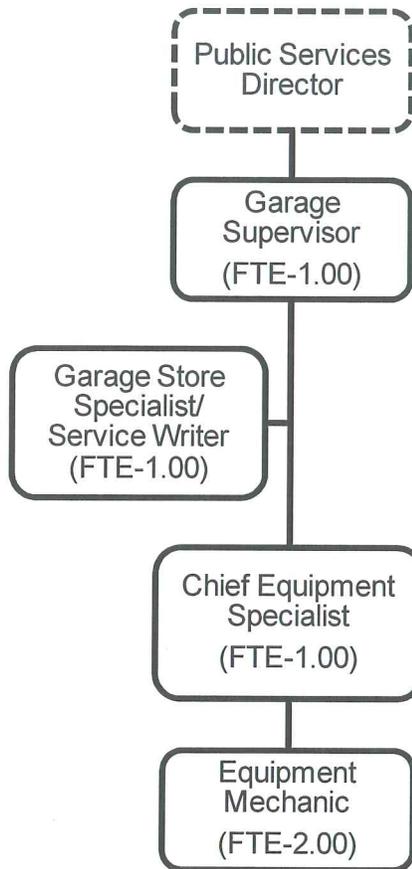
Facilities - Custodial		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
5061		Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
*	Salaries & Wages	-	102,194	6,743	6,692	6,950	6,692
*	Benefits	-	58,835	5,964	4,119	4,150	4,693
	Sub-Total	-	161,029	12,707	10,811	11,100	11,385
OPERATING EXPENSES							
*	Prof. & Contract. Service	-	37,467	65,370	76,100	76,100	75,000
*	Travel & Training	-	550	-	-	-	-
*	Utility & Communication	-	-	-	-	-	-
*	Insurance	-	6,372	1,832	-	-	-
*	Maintenance	-	53,887	845	-	-	-
*	Operating Expense	-	19,647	436	-	-	-
	Sub-Total	-	117,923	68,483	76,100	76,100	75,000
CAPITAL							
TOTAL		-	278,952	81,190	86,911	87,200	86,385

Facilities - Maintenance		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
5062		Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES							
*	Salaries & Wages	-	406,653	383,728	403,362	408,887	409,437
*	Benefits	-	178,750	213,886	243,490	243,533	270,758
	Sub-Total	-	585,403	597,614	646,852	652,420	680,195
OPERATING EXPENSES							
*	Prof. & Contract. Service	-	30,910	36,846	39,909	39,909	44,558
*	Travel & Training	-	150	-	900	900	500
*	Utility & Communication	-	24,281	24,502	22,964	22,964	22,964
*	Insurance	-	6,371	17,157	36,555	36,555	36,912
*	Maintenance	-	56,125	111,939	138,500	135,500	125,207
*	Operating Expense	-	3,730	27,698	33,050	27,650	34,611
	Sub-Total	-	121,567	218,142	271,878	263,478	264,752
CAPITAL							
		-	45,941	25,141	22,500	22,500	26,100
TOTAL		-	752,911	840,897	941,230	938,398	971,047

Fleet Management

MISSION

The mission of the Fleet Management Division is to maintain the City's fleet in a cost effective and timely manner, keeping mechanical downtime to a minimum.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	5.00	0	0	0	5.00
Part-time (FTE)	0	0	0	0	0

Fleet Management

CORE PROCESSES AND OUTPUTS

The Garage/Fleet Division is responsible for the maintenance and repairs of all City owned vehicles and equipment. As an Internal Fund, the Division has divided its services into three levels, which are, "1/2 ton and under" (passenger vehicles and small trucks), "over 1/2 ton to 1 ton trucks/vehicles" and "over 1 ton trucks and heavy equipment". The cost breakdown for repairs and replacement is as follows: \$4,900 for 1/2 ton and under, \$6,900 for over 1/2 ton to 1 ton, with 70% going toward repairs and 30% toward replacement. All "over 1 ton and heavy equipment" will be directly charged to each department vehicle is registered to.

Small Engine Maintenance – Garage/Fleet Division continues to be handled in-house as feasible based on the type of equipment and in accordance with current allocated budget. The garage division handles tire mounting and service calls as required. Monthly administrative fleet management reporting on fuel usage will continue.

FY 2013 INITIATIVES REPORT CARD

The Fleet Maintenance Division staff was originally staffed with 9 employees. Due to staff reductions in 2010, fleet division was reduced to 5 full-time employees. In 2011, a senior mechanic retired reducing the staff to 4 full-time employees. In 2013 a full time mechanic has been hired to reduce outsourcing.

FY 2014 NEW INITIATIVES

Fleet Management Division will purchase vehicle diagnostics machine to increase city owned vehicle services and to reduce outsourcing cost. Fleet Division will increase in-house tasks such as transmission maintenance, brake flushes and rear end housing flushes again to reduce outsourcing costs.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Reduce costs for repairs on fleet vehicles.

Additional Computer Diagnostic System was not purchased in 2013 due to budget constraints. Diagnostic system will be purchased in 2014.

FY 2014 GOALS AND OBJECTIVES

Evaluate city vehicles in house and reduce outsourcing costs.

Purchase current electronic diagnostic equipment to evaluate city vehicles in house and reduce outsourcing costs.

Evaluate and reallocate the use of vehicles within City Departments

Continue to compile information that will be obtained from city staff to determine which vehicles may be transferred from a department that had staff reduction to another city department that may be in need of a vehicle(s).

Strive for Additional Cost Saving Methods.

Fleet Division standardized the make and model of all fleet vehicles to reduce the size of the City's parts inventory.

Initiate the use of cooperative agreements by other government agencies to obtain competitive pricing and discount programs for inventoried parts and rental equipments.

Fleet Management

Performance Measures - FY 2013-14 Budget

Fleet Maintenance

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Process vehicle work orders within 72 hours of receiving	*	*	*	*	80%	70%	80%	75%	80%

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Reduce % of Outsourcing for vehicle repairs	*	*	*	*	50%	60%	50%	45%	50%

Fleet Management

Fleet Management Fund- Maintenance 5070

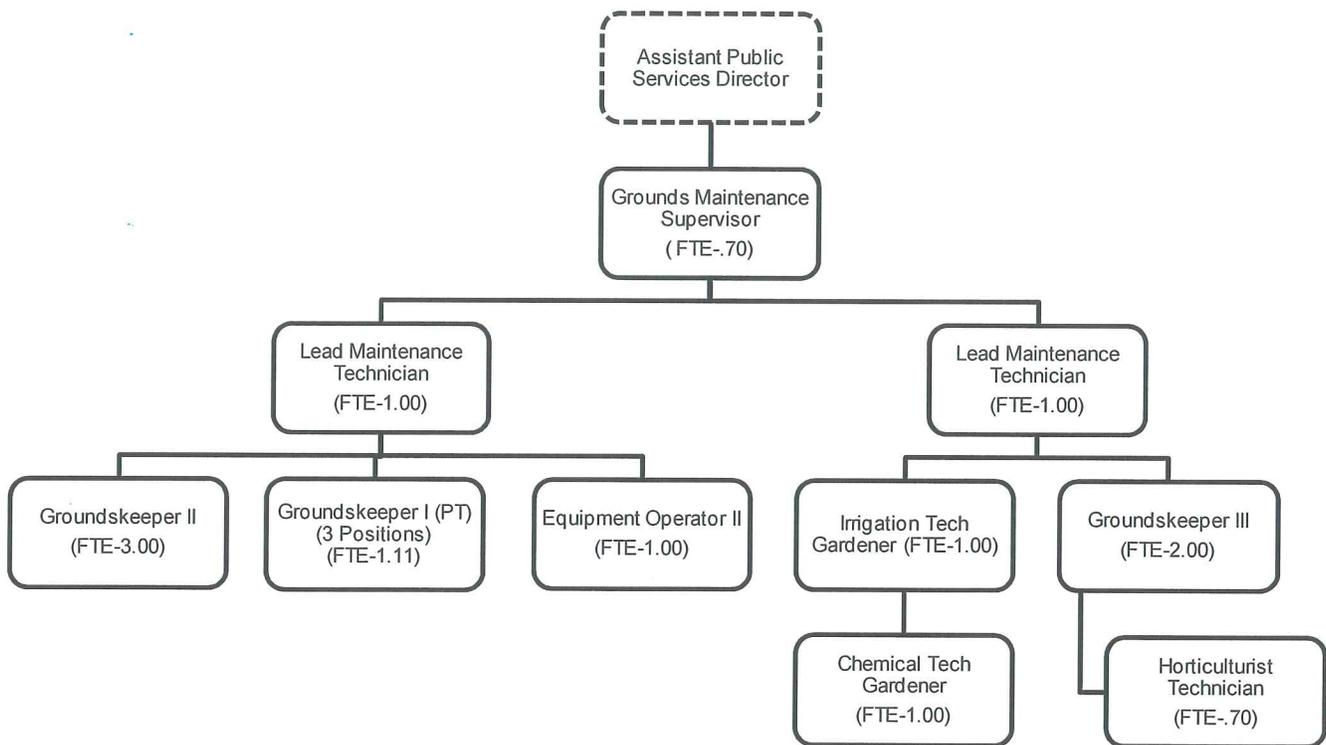
	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	306,196	251,024	201,106	243,246	222,772	238,990
* Benefits	156,097	127,658	128,655	140,999	138,467	155,338
Sub-Total	462,293	378,682	329,761	384,245	361,239	394,328
OPERATING EXPENSES						
* Prof. & Contract. Service	30,277	33,682	31,095	29,993	29,993	34,847
* Travel & Training	543	1,796	529	1,000	1,000	529
* Utility & Communications	18,962	16,038	18,450	20,120	20,120	20,120
* Insurance	-	11,179	14,033	28,516	28,516	25,047
* Maintenance	11,745	95,342	52,716	144,513	144,513	141,417
* Operating Expense	100,358	28,566	96,418	20,700	20,700	103,416
Sub-Total	161,885	186,603	213,241	244,842	244,842	325,376
CAPITAL						
TOTAL	624,178	565,285	543,002	629,087	606,081	719,704

Fleet Management- Non Dept. 9010	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense						
Sub-Total	-	-	-	-	-	-
NON-OPERATING						
* Debt Service						
* Depreciation	-	55,242	117,126	-	-	117,125
* Grants & Aids						
* Other Uses	-	-	-	183,000	183,000	59,382
Sub-Total	-	55,242	117,126	183,000	183,000	176,507
CAPITAL						
TOTAL	-	55,242	117,126	727,876	727,876	791,507

Grounds Maintenance

MISSION

The mission of the Grounds maintenance Division is to provide landscape design, maintenance and installations for safe and attractive parks, athletic fields, City owned facilities, rights of way, and cemeteries which enhance the aesthetic appearance of the community and areas of outdoor activities for the enjoyment of residents and visitors.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 - 2014
Full-time	10.70	+.70	0	0	11.40
Part-time (FTE)	2.175	-1.065	0	0	1.11

Grounds Maintenance

CORE PROCESSES AND OUTPUTS

LANDSCAPE MAINTENANCE AT CITY OWNED BUILDINGS

The Grounds Maintenance Division is responsible for all landscape maintenance at city owned buildings such as City Hall, City Hall Annex, Library, Shuffle Board building, Osborne Community Center, Community Development Corp. Building, Utilities Administration-Warehouse, Streets/Storm Water-Refuse building, Safety Complex, Fire Station# 2 and the Public Services Administration building. The maintenance at these locations includes all lawn, tree, and shrub maintenance including mowing (contracted), blowing, trimming, mulching, chemical weed control, and trash and debris removal.

LANDSCAPE AND JANITORIAL MAINTENANCE AT ALL PARKS

This Division is also responsible for the landscape and janitorial maintenance at all parks; Howard Park, South Palm Park, Bryant Park North and South, Constitution-Blue star, Sunset Ridge Park, Spillway Park, Barton Park (the Beach), Triangle Park, Old bridge Park, Cultural Plaza and athletic field common areas including North-West Base Ball Field, Sunset Ridge Soccer Field, Memorial Park Football/Soccer Field. The maintenance in these areas include all mowing (contracted), blowing, hedge trimming, tree trimming, mulching, trash pick-up, emptying of trash cans and planting. An integral part of the Grounds Maintenance duties in these areas is the janitorial maintenance of the park pavilions and rest rooms, which includes restocking toiletry items, cleaning toilets/sinks and blowing and/or hosing of picnic pavilions.

MAINTENANCE OF MEDIANS AND RIGHT OF WAYS

Due to numerous inter-local agreements, the Grounds Maintenance Division is tasked with the maintenance of medians and right of ways, many of which are not owned by the city or are out of the city limits. These areas are Interstate I-95 interchanges and right of ways (state), Lake and Lucerne right of ways and tree wells (state), Dixie Highway (state), Federal Highway (state), A-1A median (state), 10th Avenue North (city/CRA), 6th Avenue South (County/CRA), Boutwell Road (county), South Palm Way Blvd. (city) and Wingfield Street (city) and the Lake Worth Road roundabout and medians, which are owned by the state and a portion of which are outside the city limits. The current inter-local agreements require the city to assume all maintenance in these areas including tree and hedge trimming, mowing, mulching, chemical weed control, trash pick-up, garbage can emptying and maintenance of irrigation systems.

MOWING OF VACANT LOTS

The Ground Maintenance Division also manages the contract for the mowing of vacant lots and foreclosed properties that are owned by the city. This includes mowing, trash pickup, and the reporting of unsafe conditions such as unsecured areas of entry and possible squatters. At the present time the City maintains roughly 25-30 vacant lots.

UNPAVED RIGHTS OF WAYS AND STREETS

The Division also maintains the vegetation in unpaved rights of ways and streets which including periodic mowing, invasive vegetation removal, and trash pickup.

MAINTAIN CLOSED LANDFILLS

In accordance the Federal Environmental protection Agency requirements the Grounds Maintenance Division manages the contract to maintain two (2) closed landfills. The maintenance in these areas includes mowing, weed control, tree trimming, fence/gate repair, and clearing of methane pits.

Grounds Maintenance

SPECIAL EVENT SERVICES

This Division also provides set up assistance and clean up and custodial services for all City sponsored/co-sponsored events organized by the Greater Lake Worth Chamber of Commerce including the City Holiday Parade, Street Painting Festival, Reggae Fest, Tropic Fest (Fourth of July), Hispanic Fest and the Tropical Triathlon. This Division also provides garbage pick-up and custodial services at all other events that are held in city parks and properties. All of the events impact the Division's overtime and operating budgets.

DOWNTOWN AND SUPPLEMENTAL WATERING

The division also uses a water truck to water all the pots in the Lake and Lucerne corridor (approximately 60).

TREE BOARD SUPPORT

The Grounds Maintenance Division supports the Lake Worth City Tree Board by assisting with the annual Festival of Trees and Shade Tree Give-Away and also maintaining the Tree Board's City web page by posting notices, agendas and minutes.

FY 2014 INITIATIVES

MAKE FULL USE OF CURRENT STAFF AND CONTRACTED INMATE LABOR

- ◆ Review and reassign ground responsibilities, tasks and duties accordingly in order to meet demands and accomplish this year's goals and objectives.

INVASIVE/EXOTIC PLANT REMOVAL PROGRAM

- ◆ Australian Pine trees on City owned properties will be removed and utilized by the Leisure Services Division for burning at the City sponsored bonfires. This initiative will be beneficial to the removal of invasive trees and reducing the cost of bonfires by providing wood at no extra cost other than in-house labor and transportation costs which will be minimal.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

REDUCE WATER USAGE AND MAINTENANCE

Water usage has been reduced by the planting of native and/or drought tolerant plants. This is a long term goal that will be implemented each year, until the most reasonably drought tolerant landscape is achieved.

OBTAIN RECERTIFICATION AS A "TREE CITY USA" CITY

"Tree City USA" recertification is in progress.

COMPLETE A RESS SURVEY OF ALL CITY OWNED TREES

This goal was completed.

Grounds Maintenance

FY 2014 GOALS AND OBJECTIVES

INCREASE URBAN FORESTRY AWARENESS THROUGHOUT CITY OF LAKE WORTH

- ◆ Quantify the value of street trees by showing energy conservation, air quality improvement, CO2 reduction, storm water control, the ratio of pervious to impervious surfaces, and increased property values.
- ◆ Provide a broad picture of the entire urban forest.
- ◆ Asses the community's land cover including tree canopy, and some of the ecosystem services provided by the current urban forest
- ◆ Produce a statistically valid estimate of land cover types
- ◆ Estimate tree canopy cover, set canopy goals, and track success

GET RECERTIFIED AS A “TREE CITY USA” CITY

- ◆ Increase the public's awareness of the many social, economical and environmental benefits of a healthy urban forest
- ◆ Increase the community's sense of pride
- ◆ Let visitors and residents know that the community cares about the environment
- ◆ Encourage better care of community forests
- ◆ Provide education to improve urban forestry practices

Grounds Maintenance

Performance Measures - FY 2013-14 Budget

Grounds Maintenance

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Trash cans emptied per week	*	*	*	*	1,000	1,000	1,100	1,100	1,100
Trees planted per year	*	*	*	*	8%	8%	12%	12%	12%

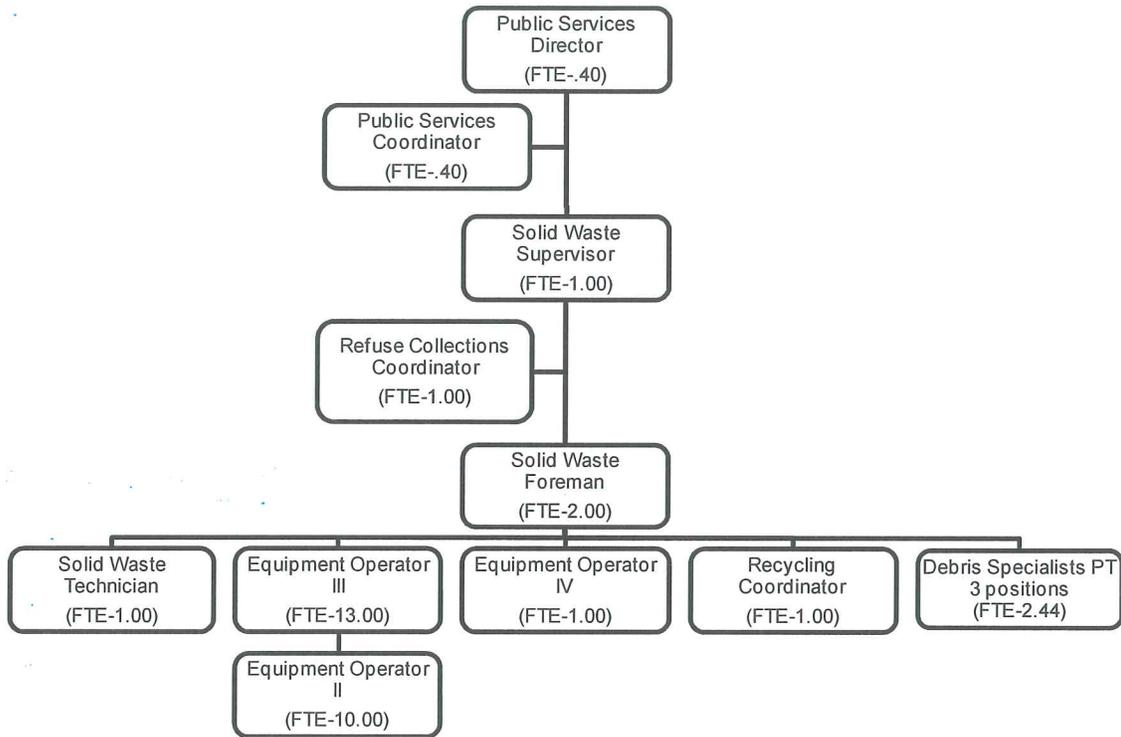
Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Improve appearance/maintenance of grounds and cemetery.	*	*	*	*	85%	70%	85%	85%	85%

Grounds	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
5040	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	678,145	586,988	396,426	411,670	444,652	414,623
* Benefits	477,095	338,623	203,863	218,856	226,666	268,535
Sub-Total	1,155,240	925,611	600,289	630,526	671,318	683,158
OPERATING EXPENSES						
* Prof. & Contract. Service	174,173	209,400	316,153	262,011	262,011	164,838
* Travel & Training	890	1,741	1,067	2,500	2,500	1,067
* Utility & Communication	342,535	474,632	454,993	439,547	433,547	439,547
* Insurance	-	18,858	19,431	28,731	28,731	29,647
* Maintenance	128,669	161,931	199,717	165,950	165,950	130,494
* Operating Expense	161,316	144,160	104,105	140,000	140,000	126,502
Sub-Total	807,583	1,010,722	1,095,466	1,038,739	1,032,739	892,095
CAPITAL	4,150	-	2,117	49,850	49,850	-
TOTAL	1,966,973	1,936,333	1,697,872	1,719,115	1,753,907	1,575,253

Refuse

MISSION

The Refuse Division will work to provide exceptional refuse service for the residential and commercial customers of Lake Worth. The Refuse Division is committed to working with the residents, businesses and all City Departments in an effort to keep and enhance the beauty of the community.



	FY 2012 - FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	31.05	-2.00 / +2.00 / -.25	0	0	30.80
Part-time (FTE)	2.175	+.265	0	0	2.44

Refuse

CORE PROCESSES AND OUTPUTS

The Refuse Division oversees: Refuse Office Administration, Residential Services, Commercial Services, Recycling Division and Roll-off Dumpster Services.

REFUSE DIVISION

The Refuse Division mission is to work to provide exceptional refuse service for the residential and commercial customers of Lake Worth City. The Refuse Division is committed to working with the residents, businesses and all city departments in an effort to keep and enhance the beauty of the community.

OFFICE ADMINISTRATION

The Refuse administration is responsible for all supervisory and administrative duties in the refuse division. Administration creates weekly schedules, establishes routes, inspects equipment, schedules equipment maintenance, and handles customer inquiries.

RESIDENTIAL SERVICES

The residential services Division is responsible for providing timely and safe household refuse collection, at the curbside, from residences and small businesses twice a week. Automated and semi-automated loading vehicles are used to collect refuse from customers for a fee.

COMMERCIAL SERVICES

The Commercial Services Division is responsible for providing the collection of commercial bins, compactors and roll-off containers to customers who must, by City Ordinance; use commercial container service (dumpsters) to dispose of their refuse. Customers are primarily businesses and multi-family residential complexes. Both front-end and semi-automated vehicles, specially designed to pick up bins and compactors containers, are used to provide this service. The City currently provides collection service from one day a week to six days a week, depending on volume.

RECYCLING SERVICES

The Recycling is responsible for implementing, monitoring and administering the Department's comprehensive recycling program. This included curbside and multi-family recycling, yard waste recycling, office paper and commercial recycling programs. The cities recycle tracking program will be up and running in fiscal year 2012, residents will enjoy rebates from this unique program.

ROLL-OFF SERVICES

This is a service provided solely by the City of Lake Worth Refuse Division. Roll-off containers are primarily for larger sized jobs and require large roll-off containers at competitive pricing. The division will continue to educate citizens on the proper usage of roll-off containers.

FY 2013 INITIATIVES REPORT CARD

In the past year the Refuse Division has been working with residents by reaching out to neighborhood associations, via press releases, bulletin boards and attending community meetings. Our staff encourages open communication between the Refuse Division and the public. Business owners and city departments have been a great asset helping the division to control some of the issues of illegal dumping within our city. In the upcoming year we will continue to reach out to City of Lake Worth residents and businesses.

Refuse

FY 2014 INITIATIVES

The Refuse Division will be continuing the repairs and maintenance of commercial containers. This program has been highly successful. The Refuse Division has added a household repair/maintenance program that replaces missing bin lids, wheels and other parts on household garbage, vegetation and recycling containers within a 24 hour time frame. This maintenance program will also reduce the quantity and cost of future containers bin purchases.

Newly created debris specialist positions will continue to be focused on the downtown area, making sure sidewalks are clean, and the removal of debris in a timely manner along with keeping the recycle stations clear and clean from mounting recyclables.

The Refuse Division will strive to continue to work with residents, businesses and city staff to upkeep and enhance our communities keeping them free of debris.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

C.A.R.T.S. Recycling Pilot Program

The Refuse Division recycling monitoring pilot program has been completed. The City has elected to discontinue this program due to monitoring equipment not being accurate and inconsistent.

Assist the Grounds Department in keeping the City clean.

Assisting the grounds division with the addition of the Debris Specialists has proven to be a welcomed benefit in helping maintain the Downtown area clean. This Debris Specialists team will also be working between departments assisting with additional tasks requests from Downtown businesses.

FY 2014 GOALS AND OBJECTIVES

Goal 1: To keep roadways and alleyways clear from mounting debris.

Objective: Improve communication with Lake Worth residents through community outreach and marketing measures.

Goal 2: Expand commercial recycling.

Objective: Decrease main waste stream by getting more commercial properties to recycle, and to reduce landfill expansion.

Goal 3: Enhance dumpster repairs for businesses and maintenance programs for residential containers with public participation.

Objective: Connect with the public with marketing, advertising and online work orders to be filled out by the residents online or at Refuse division head quarters.

Goal 4: Improve an efficient Roll-off container program in fiscal year 2013-2014.

Objective: Work to ensure all roll-off containers used

Refuse

Performance Measures - FY 2013-14 Budget

Refuse

Workload Measures:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Dumpster Workorders	100	132	150	226	280	250	250	250	250
Number of Load Tickets	5,000	4,992	4,500	5,358	5,000	5,200	5,000	5,000	5,000
Tire Tonnage		12	10	5	4	3	3	2	3
Construction Debris Tonnage	181	175	780	1,017	1,800	2,000	2,200	1,900	2,000

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Increase Workorders	25%	45%	50%	76%	80%	75%	75%	75%	75%
Reduce Gasoline Consumption	15%	5%	15%	11%	15%	14%	15%	15%	15%
Improve response time for incoming calls and emails	75%	85%	90%	80%	90%	85%	90%	90%	90%

Refuse, Collection & Disposal Fund- Refuse/Collection

5080, 5081, 5082, 5083,
5084 & 9010

Division Total Division Total Division Total Division Total Division Total Division Total

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	1,128,310	1,094,801	1,164,397	1,247,188	1,217,707	1,278,864
* Benefits	681,281	540,326	647,871	685,902	683,530	762,352
Sub-Total	1,809,591	1,635,127	1,812,268	1,933,090	1,901,237	2,041,216
OPERATING EXPENSES						
* Prof. & Contract. Service	606,263	761,167	875,670	992,075	992,075	953,174
* Travel & Training	6,113	3,792	4,542	15,650	15,650	4,541
* Utility & Communications	173,306	24,906	15,848	22,880	22,880	172,760
* Insurance	30,295	30,866	52,455	113,391	113,391	104,082
* Maintenance	427,556	830,360	581,007	408,215	400,300	800,946
* Operating Expense	803,409	765,610	988,293	846,862	856,862	1,013,550
Sub-Total	2,046,942	2,416,701	2,517,815	2,399,073	2,401,158	3,049,053
NON-OPERATING						
* Debt Service	37,414	25,213	17,356	5,000	5,000	-
* Depreciation	220,188	77,165	80,253	250,000	250,000	80,253
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	30,000	-	187,759	-	255,174
Sub-Total	257,602	132,378	97,609	442,759	255,000	335,427
TOTAL	4,114,135	4,184,206	4,427,692	4,774,922	4,557,395	5,425,696
CAPITAL PRINCIPAL	-	-	-	45,000	45,000	-
	311,966	323,733	-	103,200	103,200	-
TOTAL	4,426,101	4,507,939	4,427,692	4,923,122	4,705,595	5,425,696

Refuse

Refuse, Collection & Disposal Fund- Residential Collection 5081

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	-	542,587	632,302	743,225	656,882	686,904
* Benefits	-	302,045	378,350	427,083	416,164	420,617
Sub-Total	-	844,632	1,010,652	1,170,308	1,073,046	1,107,521
OPERATING EXPENSES						
* Prof. & Contract. Service	-	371,253	282,464	352,117	352,117	352,382
* Travel & Training	-	2,190	2,068	4,000	4,000	2,067
* Utility & Communications	-	6,645	3,962	5,720	5,720	155,600
* Insurance	-	8,160	27,680	54,076	54,076	49,666
* Maintenance	-	130,869	208,659	201,740	150,825	442,979
* Operating Expense	-	52,549	149,383	83,246	83,246	149,377
Sub-Total	-	571,666	674,216	700,899	649,984	1,152,071
TOTAL	-	1,416,298	1,684,868	1,871,207	1,723,030	2,259,592
CAPITAL	-	-	-	22,500	22,500	-
TOTAL	-	1,416,298	1,684,868	1,893,707	1,745,530	2,259,592

Refuse, Collection & Disposal Fund- Commercial Collection 5082

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	-	226,293	219,966	306,226	240,925	268,591
* Benefits	-	95,299	104,193	158,545	151,210	142,015
Sub-Total	-	321,592	324,159	464,771	392,135	410,606
OPERATING EXPENSES						
* Prof. & Contract. Service	-	78,995	250,702	259,163	259,163	252,761
* Travel & Training	-	-	-	3,900	3,900	-
* Utility & Communications	-	6,227	3,962	5,720	5,720	5,720
* Insurance	-	7,716	9,549	55,087	55,087	50,749
* Maintenance	-	128,687	146,200	88,325	88,325	141,354
* Operating Expense	-	118,446	89,710	128,538	128,538	114,358
Sub-Total	-	340,071	500,123	540,733	540,733	564,942
TOTAL	-	661,663	824,282	1,005,504	932,868	975,548
CAPITAL	-	-	-	22,500	22,500	-
TOTAL	-	661,663	824,282	1,028,004	955,368	975,548

Refuse

Refuse, Collection & Disposal Fund- Recycling 5083

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	220,675	210,256	197,737	219,845	227,985
* Benefits	-	101,358	119,278	100,274	103,086	140,786
Sub-Total	-	322,033	329,534	298,011	322,931	368,771
OPERATING EXPENSES						
* Prof. & Contract. Service	-	27,717	25,677	25,452	25,452	23,408
* Travel & Training	-	1,602	2,474	3,900	3,900	2,474
* Utility & Communications	-	6,059	3,962	5,720	5,720	5,720
* Insurance	-	7,539	10,179	4,124	4,124	3,552
* Maintenance	-	132,021	124,909	81,825	86,825	120,397
* Operating Expense	-	52,518	69,376	75,637	75,637	69,372
Sub-Total	-	227,456	236,577	196,658	201,658	224,923
TOTAL	-	549,489	566,111	494,669	524,589	593,694

Refuse, Collection & Disposal Fund- Roll-offs 5084

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	105,246	101,873	-	100,055	95,384
* Benefits	-	41,624	46,050	-	13,070	58,934
Sub-Total	-	146,870	147,923	-	113,125	154,318
OPERATING EXPENSES						
* Prof. & Contract. Service	-	60,840	135,826	165,150	165,150	134,430
* Travel & Training	-	-	-	3,850	3,850	-
* Utility & Communications	-	5,975	3,962	5,720	5,720	5,720
* Insurance	-	7,451	5,047	104	104	115
* Maintenance	-	106,291	100,560	36,325	74,325	96,216
* Operating Expense	-	54,912	45,489	105,861	115,861	45,486
Sub-Total	-	235,469	290,884	317,010	365,010	281,967
TOTAL	-	382,339	438,807	317,010	478,135	436,285

Refuse

Refuse, Collection & Disposal Fund- Non Dept. 9010

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	196,571	182,503	190,193	190,193	190,193
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance	-	319,704	-	-	-	-
* Operating Expense	817	473,146	634,335	453,580	453,580	634,957
Sub-Total	817	989,421	816,838	643,773	643,773	825,150
NON-OPERATING						
* Debt Service	37,414	25,213	17,356	5,000	5,000	-
* Depreciation	-	77,165	80,253	250,000	250,000	80,253
* Grants & Aids						
* Other Uses	-	30,000	-	187,759	-	255,174
Sub-Total	37,414	132,378	97,609	442,759	255,000	335,427
TOTAL	38,231	1,121,799	914,447	1,086,532	898,773	1,160,577
CAPITAL						
PRINCIPAL	311,966	323,733	-	103,200	103,200	-
	350,197	1,445,532	914,447	1,189,732	1,001,973	1,160,577

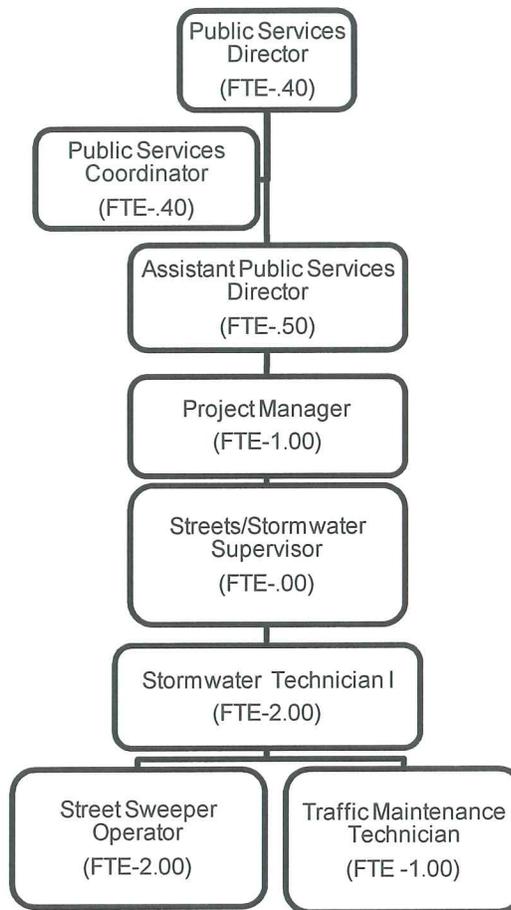
Stormwater/Streets

STORMWATER MISSION

The Stormwater Division is dedicated to minimizing debris and improving water quality for the City's three (3) primary bodies of water Lake Osborne, C51 Canal and the Lake Worth Lagoon (Intracoastal Waterway).

STREETS MISSION

The City Streets Division is dedicated to providing residents and visitors of the City with a safe and clean environment to live, work and enjoy on a daily basis, by maintaining the roads, sidewalks, drainage, and traffic control devices. The Division will continue to be proactive; responding to residents in an effective manner and coordinating closely with other City Departments.



	FY 2012 - FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	8.30	0	0	0	8.30
Part-time (FTE)	0	0	0	0	0

Stormwater/Streets

CORE PROCESSES AND OUTPUTS

The Stormwater/Streets Division works closely with Public Services Department in keeping a clean and safe environment to live, work and play by performing various daily tasks to maintain proper drainage and keep pollutants from reaching our inlets and drains that lead into coastal water ways. The Stormwater/Streets Division has certified technical staff and a fleet of heavy equipment that are active in our community.

STORMWATER/STREETS MAINTENANCE

The Stormwater/Streets Division on a daily basis: records, inspects, repairs, and cleans stormwater pipe lines with a Jet-vac truck, TV camera truck, two sweepers, and a fleet of heavy equipment and light utility trucks on standby. The Stormwater/Streets Division is responsible for four (4) retention/detention ponds, 46 outfalls, 850 manholes, 1,900 catch basins and 55 miles of underground pipes.

STORMWATER (NPDES) PERMIT MANAGEMENT

The Stormwater Division also maintains structural controls as per National Pollutant Discharge Elimination System (NPDES) permit requirements. This division conducts inspections and maintains internal records for the City's Municipal Separate Storm Sewer System (MS4) permit, by keeping the system according to schedule, documenting inspections and maintaining activities performed on structural controls owned, operated and maintained by the City.

STREETS

The Streets Division is responsible for maintaining 143 lane miles of paved roads and 27 miles of unpaved roads within the City limits. This division inspects form boards for curb cuts, demolition, silt fencing, dumpster enclosure, sidewalk repairs and new construction. This department also makes needed repairs to sidewalks, curbs and gutters when called upon to do so by other departments due to projects that require the assistance of the division. This division grades unpaved roads, repairs pot holes, installs signs, paints stops bars and crosswalks, cleans drains before and after rain events and major storms.

FY 2013 INITIATIVES REPORT CARD

Continue to use proactive storm drain and stormwater line piping cleaning throughout the year to aid the performance of the storm system during heavy rain-falls. Implement a three point check on the city's drainage system;

- ◆ Pre-survey of storm lines using TV truck
- ◆ Increase the use of jet-vac truck and sweeper trucks to reduce debris and increase speed of drainage in storm system
- ◆ Follow up with post survey inspections for viewing of storm pipes and drains.

Continue to use the in-house cad sign maker and software to update traffic signs to high reflective signage mandated by MUTCD (Manual on Uniform Traffic Control Devices). Inspect new signage installed by other agencies for height and size ordinance compliance.

Continue a joint effort with Northern Palm Beach County Water Improvement District Co-Permittees to provide a monitoring program of Stormwater treatment ponds, channel control structures, pollution control boxes, and swale/ditch inspections as required by NPDES.

Stormwater/Streets

FY 2014 INITIATIVES

Complete updating the remainder of street signs that need to be high reflective signage in accordance to MUTCD (Manual on Uniform Traffic Control Devices).

Continue to maintain a proactive planning process to ensure that any new unforeseen storm development does not have a negative impact on existing neighborhoods. Maintain a flood protection system that will protect residents of our community and improve the environment by improving the quality of storm water runoff.

Implement new maintenance plans and inspections to adhere to new N.P.D.E.S changes that will require more monitoring of our outfalls and drainage segments before they reach our lakes and intracoastal waterways.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

STORMWATER AWARENESS

Six community meetings have been held to inform residents of upcoming stormwater projects in their area. Literature was distributed at these meetings to educate and encourage residents to help maintain their storm drains free of pollutants. The stormwater department will continue to hold programs with grade school children regarding the importance of stormwater.

CITY OF LAKE WORTH WATER PRESERVATION

Additional stormwater trip routes were added to remove more pollutants and every day elements like illicit toxin's that drain off roadways and into City drains and water supplies that run into City Lakes, outfalls, lagoons and ocean.

Create and request City approval and implementation of a new ordinance that would allow the Stormwater Division to issue fines for illicit discharges into our storm drains.

Continue to monitor the city's outfalls more proactively to reduce debris from reaching Lake Worth Lagoon, Lake Osborne, and The Intracoastal.

FY 2014 GOALS AND OBJECTIVES

STORMWATER

The stormwater division will implement capital improvement projects using results from the Stormwater Masterplan that provides an analysis of the City's current condition of the stormwater system and established priority areas and objectives to be completed. Projected stormwater goals include improved flood control, Aquifer recharge, stormwater harvesting, water conservation and improved water quality discharges to receiving bodies.

STREETS

The streets division will implement the Roadway Masterplan which assessed the existing conditions of the City's roadways. Roads were ranked using recognized index standard "Pavement Condition Index" (P.C.I). City staff will use these guidelines for prioritizing the roads and schedule repairs on roads that need immediate attention. The City of Lake Worth presently has 27 miles of unpaved roadways and alleys.

Stormwater/Streets

Performance Measures - FY 2013-14 Budget

Stormwater

Workload Measures:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Tonnage of debris removed	150	135	150	145	150	250	250	186	200
Miles of storm pipe jet cleaned	25	15	25	52	25	15	25	17	25
Camera inspection of underground pipes	25	15	25	52	25	15	25	20	25

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Increase Pro-active storm drain and piping cleaning inspections throughout year	*	*	*	*	*	*	20%	10%	15%
Pre Survey of storm lines with TV Truck for storm drains	*	*	*	*	*	*	80%	80%	90%
Increase in Sweeper Trucks activity	*	*	*	*	*	*	100%	100%	100%
Increase of TV Trucks usage for follow up of storm drain Post survey inspections	*	*	*	*	*	*	10%	15%	25%

Stormwater Fund- Stormwater	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
5090	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	128,674	308,344	370,711	371,973	370,248	365,101
* Benefits	96,135	135,026	199,493	209,099	200,248	224,586
Sub-Total	224,809	443,370	570,204	581,072	570,496	589,687
OPERATING EXPENSES						
* Prof. & Contract. Service	585,264	167,521	928,378	1,006,514	911,168	425,925
* Travel & Training	-	1,533	3,573	3,100	3,100	3,747
* Utility & Communications	2,255	4,455	-	11,965	11,965	11,965
* Insurance	31,600	7,211	12,484	33,448	33,448	31,282
* Maintenance	25,719	25,535	140,683	94,900	94,900	136,502
* Operating Expense	230,774	941,582	50,491	52,850	52,850	55,657
Sub-Total	875,612	1,147,837	1,135,609	1,202,777	1,107,431	665,078
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	267,193	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	267,193	-	-	-	-	-
TOTAL	1,367,614	1,591,207	1,705,813	1,783,849	1,677,927	1,254,765
CAPITAL	-	-	-	2,675,763	818,807	297,780
TOTAL	1,367,614	1,591,207	1,705,813	4,459,612	2,496,734	1,552,545

Stormwater/Streets

Stormwater Fund- Non Dept.	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
9010	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	98,722	38,253	138,522	138,522	138,522
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance	-	217,369	-	-	-	-
* Operating Expense	(13,589)	166,390	157,945	170,126	170,126	165,900
Sub-Total	(13,589)	482,481	196,198	308,648	308,648	304,422
NON-OPERATING						
* Debt Service						
* Depreciation	-	349,414	276,349	212,000	212,000	276,349
* Grants & Aids						
* Other Uses	150,000	215,730	200,000	166,000	-	2,106,960
Sub-Total	150,000	565,144	476,349	378,000	212,000	2,383,309
TOTAL	136,411	1,047,625	672,547	686,648	520,648	2,687,731

Stormwater/Streets

General Fund - Streets	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
5020						
PERSONNEL SERVICES						
* Salaries & Wages	259,616	165,031	19	-	-	-
* Benefits	192,079	103,619	9,280	-	-	-
Sub-Total	451,695	268,650	9,299	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	45,406	83,769	40,939	80,721	80,721	85,188
* Travel & Training	63	-	-	-	-	1,350
* Utility & Communication	400,357	387,856	383,032	285,202	285,202	364,813
* Insurance	-	8,259	2,686	1,521	1,521	1,833
* Maintenance	44,615	61,648	57,265	49,900	49,900	73,400
* Operating Expense	85,583	40,506	29,965	32,000	32,000	51,965
Sub-Total	576,024	582,038	513,887	449,344	449,344	578,549
CAPITAL	-	-	-	-	-	-
TOTAL	1,027,719	850,688	523,186	449,344	449,344	578,549

Performance Measures - FY 2013-14 Budget

Streets Maintenance

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Temporary pot hole repair using cold Patch	80%	80%	95%	95%	95%	95%	95%	90%	95%
Respond to sidewalk complaints	75%	70%	80%	80%	80%	80%	85%	90%	90%
Repaint crosswalk & stop bars	60%	50%	50%	30%	50%	60%	60%	50%	50%
Sign Repair Stop, One Way etc.	50%	60%	60%	65%	60%	80%	80%	100%	100%

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Respond to all calls related to pot holes and make the repair using cold patch within 24 hours after receiving the complaint.	60%	70%	80%	80%	60%	90%	85%	85%	90%
Converting all traffic signs to mandated MUTCD reflective signage.							40%	50%	60%

Stormwater/Streets

Road Improvement Fund- Streets Maintenance 5020

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-		4,183	290,605	290,605	618,895
* Travel & Training		-				
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense	39,701	-	-	-	-	-
Sub-Total	39,701	-	4,183	290,605	290,605	618,895
CAPITAL	274,954	329,322	4,391	-	-	545,440
TOTAL	314,655	329,322	8,574	290,605	290,605	1,164,335

Master Infrastructure Fund- Streets Maintenance 5020

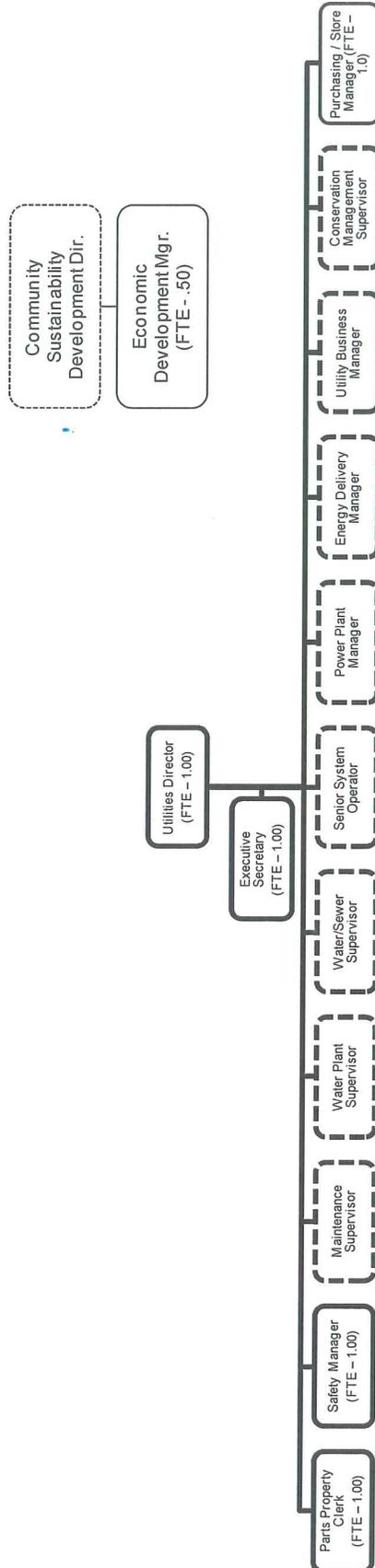
	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages			-	-	-	134,493
* Benefits			-	-	-	53,896
Sub-Total	-	-	-	-	-	188,389
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense			-	-	-	23,400
Sub-Total	-	-	-	-	-	23,400
CAPITAL			-	581,000	-	5,330,669
TOTAL	-	-	-	581,000	-	5,542,458

Stormwater/Streets

Road Improvement Fund- Non Dept. 9010

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense	6,390	3,880	1,934	100	100	1,932
Sub-Total	6,390	3,880	1,934	100	100	1,932
NON-OPERATING						
* Debt Service						
* Depreciation						
* Grants & Aids						
* Other Uses	-	655,000	525,055	581,000	803,468	-
Sub-Total	-	655,000	525,055	581,000	803,468	-
CAPITAL						
TOTAL	6,390	658,880	526,989	581,100	803,568	1,932

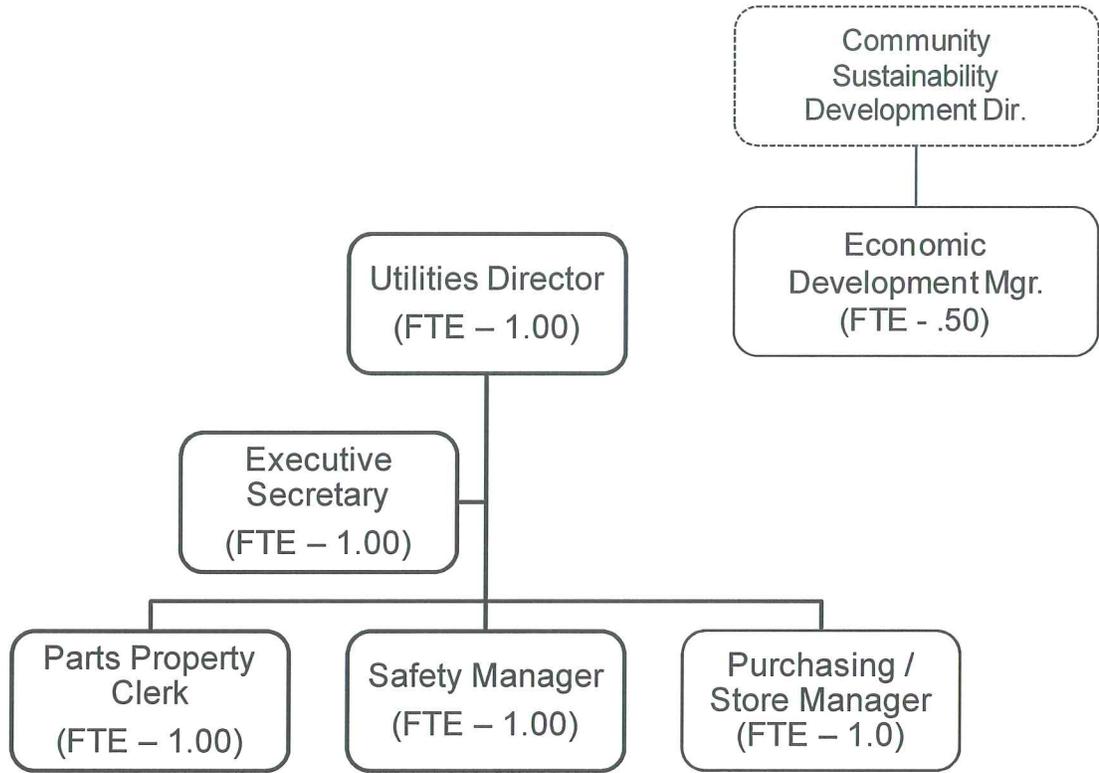
Electric Utilities



Utilities Administration

MISSION

To be responsible stewards of the City of Lake Worth water, sewer, and electric utilities, providing exemplary customer service at the most reasonable cost to customers.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	6.50	-1.00	0	0	5.50
Part-time (FTE)	0	0	0	0	0

Utilities Administration

CORE PROCESSES AND OUTPUTS

The Administrative Division ensures the health of the technical, financial, and managerial aspects of the electric utilities as well as conservation management and the utility warehouse. The focus of this division includes identifying basic needs and upgrades while maximizing service reliability. All facets of electrical generation, transmission, distribution and customer service are directed through Administration.

The Utility Director serves as the City's representative on the Florida Municipal Power Agency (FMPA) Board of Directors and Executive Committee. In addition, the City is represented on the Florida Municipal Electric Association (FMEA) Board of Directors and the Florida Gas Utilities (FGU) Board of Directors and Executive Committee by the Utilities Director. The Utilities Director continually evaluates and identifies operational issues in all utilities and addresses through the engineering staff.

Utilities Administration is also responsible for the safety of all utility employees. The Safety Manager position plays a vital role in all aspects of utility operation.

FY 2014 INITIATIVES

WAREHOUSE

Improve the operation of the Utilities warehouse through development of standard operating procedures, securing inventory, and development of a barcode checkout system.

REPORTING

Develop standard reports for evaluation of operational losses and gains, work order progress, and financial losses and gains.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Develop a comprehensive Utility Conservation Program that will promote the City of Lake Worth's commitment to environmental sustainability and improve the quality of life for citizens.

The Conservation Management Division has unprecedented accomplishments in reducing kWh and water consumption for residents. The development of the data tracking program, which is the only one in the state affords the ability of tracking successes of each endeavor. Public participation continues to grow and customer satisfaction is overwhelming..

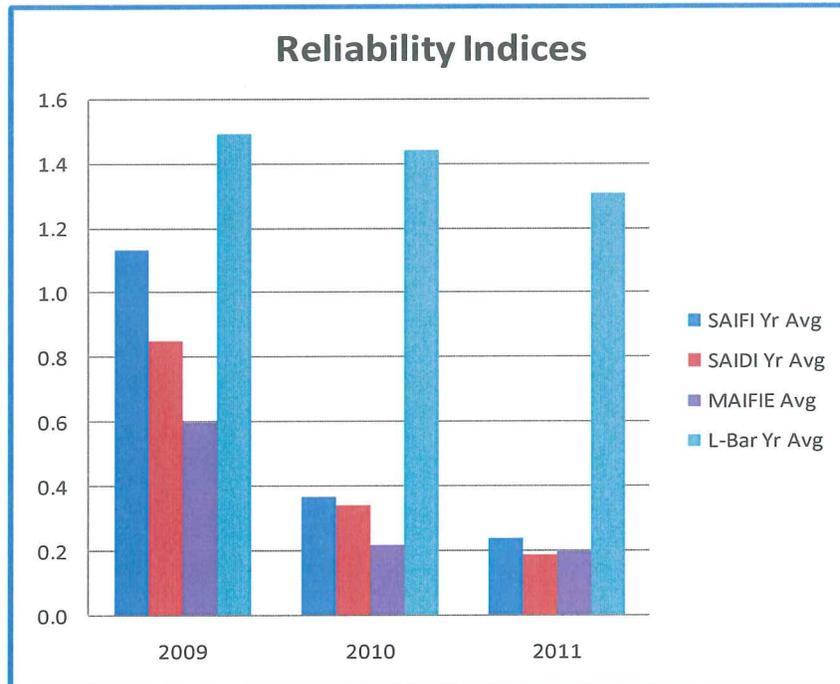
Provide an electric power supply to Lake Worth Utility customers that is innovative, economical, and environmentally sensitive.

Utility management worked throughout FY 2013 to identify areas in need of efficiency improvements, cut costs where possible, and eliminate dual duty staffing. The rate sufficiency analysis for all utilities was started early in the year in order to provide adequate time for evaluation of scenarios that could provide rate relief for customers. The resulting rate reductions will provide the goal reduced rates with no reduction in service levels.

Improve the quality of life for Lake Worth Utility customers by enhancing the reliability of our Electric Utility to ensure customer satisfaction and maintain high levels of service.

Industry standard reliability indices area measured and tracked on an ongoing basis. The reliability of the system has improved steadily since 2009.

Utilities Administration



SAIFI - System Average Interruption Frequency Index

SAIDI - System Average Interruption Duration Index

MAIFI_E - Momentary Average Interruption Event Frequency Index

L-Bar - Average Length of a Service Interruption

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety program.

The Utility has maintained a qualified safety manager. The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed. The Electric Utility was recognized with a second place in safety at the recent FMEA lineman's rodeo.

Ensure the City of Lake Worth maintains the ability to exit the FMPA through the CROD.

The Utility Director has maintained active participation in the FMPA as well as acted as project manager for the RFP for power supply project. The RFP was presented to the City Commission and released for advertisement in FY 2011. OUC was chosen as the next power supplier for up to 5 years beginning 1-1-14.

Improve customer satisfaction of services provided by Utilities' field personnel.

A utility-wide emphasis was placed on customer responsiveness during FY 2013. Training of field crews and refining of the work order process have reduced the number of customer complaints. The motto "Your Hometown Service People" has become a living standard for all employees.

Utilities Administration

FY 2014 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program.

Maintain zero lost time accident record

Maintain < 5 recordable accidents Utility wide

Develop and implement a weekly vehicle inspection program

Develop requirements and provide adequate PPE

Develop a community partnership through an employee charity drive.

Establish Employee Committee

Choose a charity

Establish program goals

Develop scheduled communication with the charity

Utilities Administration

Performance Measures - FY 2013-14 Budget

Utilities Administration

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Respond to Customer inquires within 1-working day	*	*	100%	100%	100%	100%	100%		100%
Respond to EUAB Data Requests within 5-working days							100%	100%	100%
Safety Training for All Employees	*	*	100%	100%	100%	100%	100%	80%	100%

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Favorable Customer Satisfaction Surveys	*	*	80%	80%	90%	90%	90%		90%
NIMS 100 and 200 Certification for all Employees	*	*	*	*	*	*	100%	100%	100%
NIMS 700 Certification for Management Employees							100%	100%	100%
Attend FMPA meetings									1

Utilities - Administration	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
6010	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	322,634	349,412	391,276	429,382	398,754	427,529
* Benefits	165,189	123,872	195,715	181,837	178,533	191,388
Sub-Total	487,823	473,284	586,991	611,219	577,287	618,917
OPERATING EXPENSES						
* Prof. & Contract. Service	2,699,755	449,837	106,607	365,714	365,714	242,778
* Travel & Training	8,570	7,183	9,714	10,200	10,200	66,059
* Utility & Communications	4,991	7,445	5,868	7,960	7,960	7,960
* Insurance	-	26,634	24,023	39,450	39,450	33,814
* Maintenance	20,518	86,332	71,116	74,400	74,400	77,482
* Operating Expense	58,229	52,223	62,321	134,067	124,067	151,057
Sub-Total	2,792,063	629,654	279,649	631,791	621,791	579,150
NON-OPERATING						
* Debt Service						
* Depreciation						
* Grants & Aids						
* Other Uses						
Sub-Total	-	-	-	-	-	-
TOTAL	3,279,886	1,102,938	866,640	1,243,010	1,199,078	1,198,067
CAPITAL PRINCIPAL	-	-	-	907,488	-	60,000
	3,279,886	1,102,938	866,640	2,150,498	1,199,078	1,258,067

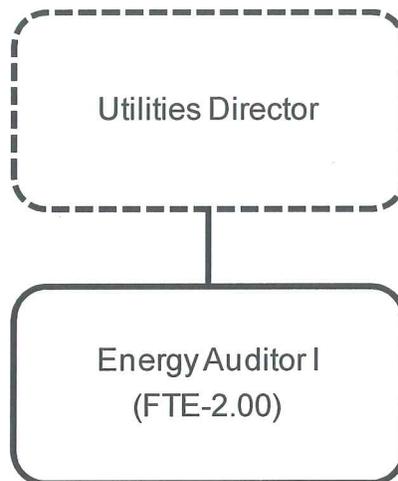
Utilities Administration

Utilities - Non-Departmental 6090 and 9010	FY 2009-2010 Actuals	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	80,000	2,646,805	2,618,645	2,151,041	2,151,041	2,151,041
* Travel & Training						
* Utility & Communications	-	3,137	1,315	3,000	3,000	-
* Insurance	1,127,638	-	-	-	-	-
* Maintenance						
* Operating Expense	5,107,341	5,136,101	5,379,556	4,686,683	4,686,683	5,037,062
Sub-Total	6,314,979	7,786,043	7,999,516	6,840,724	6,840,724	7,188,103
NON-OPERATING						
* Debt Service	1,338,799	1,289,029	1,198,987	1,249,350	1,210,200	697,300
* Depreciation	1,919,385	1,750,118	1,711,881	3,700,000	3,700,000	1,711,881
* Grants & Aids	8,968	6,763	40,318	89,001	89,001	40,315
* Other Uses	-	-	-	300,000	300,000	-
Sub-Total	3,267,152	3,045,910	2,951,186	5,338,351	5,299,201	2,449,496
TOTAL	9,582,131	10,831,953	10,950,702	12,179,075	12,139,925	9,637,599
CAPITAL	-	-	-	-	-	-
PRINCIPAL	1,137,500	1,185,000	-	1,250,850	1,290,000	635,000
	10,719,631	12,016,953	10,950,702	13,429,925	13,429,925	10,272,599

Conservation Management

MISSION

To educate City of Lake Worth customers in ways they can reduce energy and water usage and, where applicable, provide financial assistance for energy-efficiency upgrades to obtain substantial reductions in City-wide energy and water consumption.



	FY 2012 - FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	5.00	-1.00 / -1.00 / -1.00			2.00
Part-time (FTE)	0	0	0	0	0

Conservation Management

CORE PROCESSES AND OUTPUTS

Energy Audits - The Conservation Management Division provides on-site residential energy and water audits that identify the causes of high energy and water consumption in customers' homes. Personalized audit reports are provided and contain information and specific recommendations that assist customers in reducing energy and water consumption, thereby reducing utility bills.

Rebate Program – Conservation staff manages a rebate program that incentivizes installation of energy star and water sense certified appliances as well as improvements that encourage sustainability. Rebates are funded from the associated division, i.e. the Water Fund reimburses for the Rain Barrel and low-flush toilet rebates. The Florida Municipal Power Agency refunds the utility for the remainder of the rebates. Currently offered rebates include:

Air Conditioner/Heat Pump	\$250.00
Room Air Conditioner	\$100.00
Clothes Washer	\$100.00
Programmable Thermostat	\$25.00
Refrigerator	\$100.00
Ultra-Low Flush Toilet	\$100.00
Dishwasher	\$75.00
LED Exit Signs	\$50.00
Rain Barrel	\$25.00
Solar Water Heater	\$450.00
Commercial Lighting	\$1,000.00
Photovoltaic Permit (residential)	\$1,500.00
Insulation:	
Residential	\$300.00
Commercial	\$1,000.00

ECAP – The Energy Conservation Assistance Program provides grants to low income homeowners for the installation of energy efficient home improvements. Customers can apply through a quarterly application process and improvements are identified through the audit process.

High Bill Assistance – This service provides customers with a single point of contact available to meet them on site for a thorough investigation into the cause of high bills and provides a process for resolution.

Public Education - Conservation staff attend events and meetings with local Homeowner's and Neighborhood Associations to provide educational information and materials regarding energy and water conservation. The Division hosts a Conservation Expo day annually to provide the community a wide range of commercial contacts for energy and water saving ideas.

Net Metering – This program, mandated by legislation, is provided for customers who wish to install customer owned renewable generation. The customer is provided a staff contact that will remain

with the project from inception to completion. In addition, Conservation staff read the net meters to ensure billing accuracy. Reports are prepared and submitted to in compliance with State mandates.

Key Accounts - Conservation Management staff provide personal assistance to large commercial utility accounts through monthly account monitoring, outage notification, and business office assistance as necessary.

Conservation Management

Utility Conservation Fund- Building Permit, Admin. & Util Conservation 6015

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	187,806	185,372	180,695	171,689	111,684	94,637
* Benefits	96,999	85,033	109,200	81,772	76,581	59,283
Sub-Total	284,805	270,405	289,895	253,461	188,265	153,920
OPERATING EXPENSES						
* Prof. & Contract. Service	-	245,705	297,059	405,310	184,451	131,424
* Travel & Training	1,954	8,168	2,141	5,700	5,700	4,000
* Utility & Communications	-	587	463	780	780	-
* Insurance	-	-	7,818	3,110	3,110	2,972
* Maintenance	14,000	16,000	19,632	19,600	19,600	9,800
* Operating Expense	14,990	26,661	14,131	436,800	34,800	60,929
Sub-Total	30,944	297,121	341,244	871,300	248,441	209,125
CAPITAL	-	-	869	-	-	-
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	371,864
* Other Sources	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	371,864
TOTAL	315,749	567,526	632,008	1,124,761	436,706	734,909

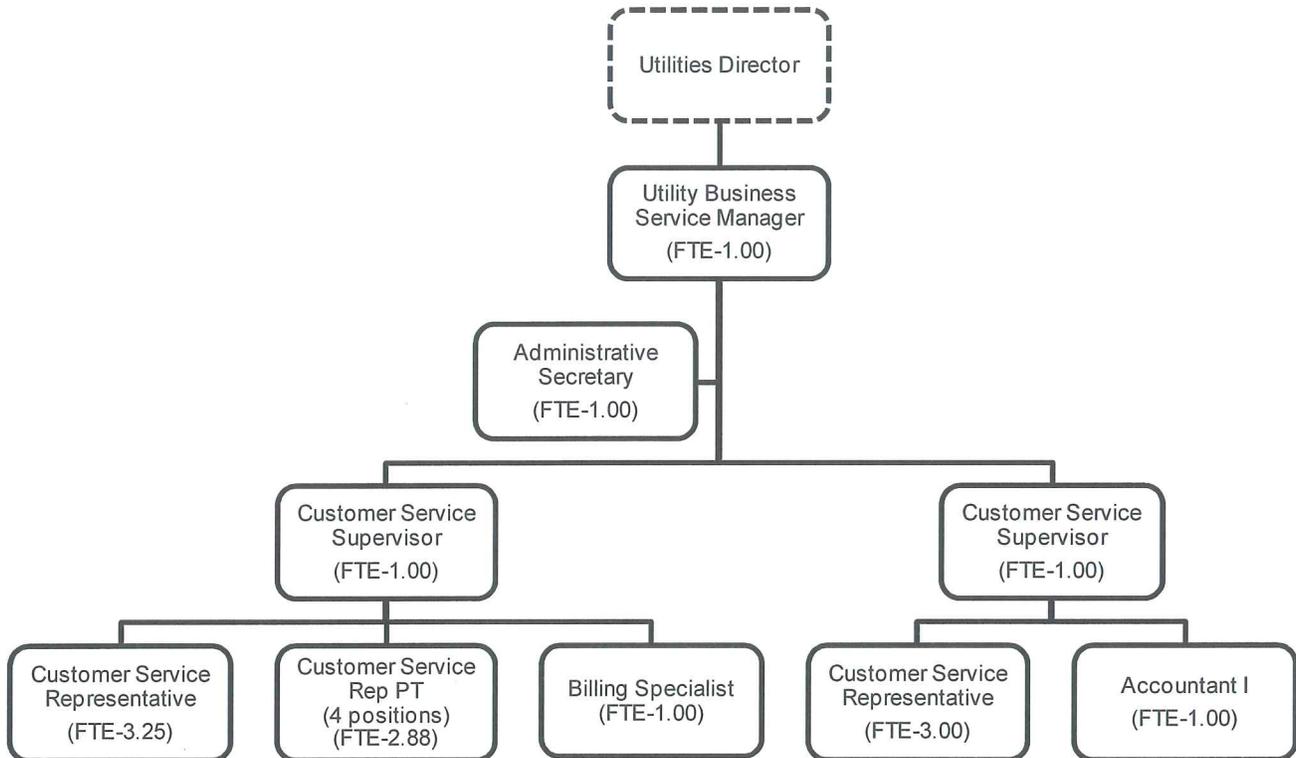
Utility Conservation Fund- Non Departmental 9010

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-
* Operating Expense	(4,140)	874	26,123	500	500	470
Sub-Total	(4,140)	874	26,123	500	500	470
CAPITAL						
TOTAL	(4,140)	874	26,123	500	500	470

Utilities Customer Service

MISSION

To provide City of Lake Worth Utilities with efficient, accurate and timely, customer service activities, while also endeavoring to be the professional, honest and reassuring, face of the City of Lake Worth for its citizens.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	19.00	-4.00 / -3.00 / +.25 / -1.00 / +1.00	0	0	12.25
Part-time (FTE)	2.25	+2.88 / -2.25	0	0	2.88

Utilities Customer Service

CORE PROCESSES AND OUTPUTS

The customer service office is primarily responsible for utility bill production, collection activities, opening new accounts, routine turn-on and turn-off services, collection/enforcement turn-off services, and customer inquiry responses.

Customer service functions will focus on new bill formats, additional payment options, and improved account activation processes.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Phone wait times have decreased, complaints are down. Customers complete survey cards to let us know how we are doing and how to improve.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program.

Training time has been reserved for every Thursday morning from 8am to 9am

Develop a community partnership through an employee charity drive.

- Establish Employee Committee

- Choose a charity

- Establish program goals

- Develop scheduled communication with the charity

Staff donates a dollar every time they wear jeans on the designated day. December 2012 we donated almost \$400.00 to the Lake Worth Salvation Army and plan to double it in 2013.

FY 2013 NEW INITIATIVES REPORT CARD

Reduce mailing, postage, and print costs through the use of a third party bill presentment and payment vendor. Customer Service can immediately eliminate equipment costs by using the services of a professional printing and mailing organization to produce and deliver customer bills. In addition to the equipment savings, other efficiencies are gained, such as: e-bill presentment and payment options without the need for capital outlay; bill duplication on demand (made possible by the electronic archiving of bill files); ability to provide the previously mentioned bill duplications to the requestor either by email or postal service; a City of Lake Worth branded web portal linked to the existing City website (link and transition, invisible to the customer), which provides increased customer self-service opportunities; as well as increasing available office man-hours without increasing current staffing levels.

An RFP was issued and vendor selection is in process. Additional services for bill pay alternatives, e-billing, and email notifications will be implemented in stages.

Develop a process to reduce systematically, meter reading and billing errors and the establishment of target measures for error rates for meter reads and billing. Ensure all billing exception reports are reviewed, and

Utilities Customer Service

appropriate corrections made prior to billing of accounts, and reduce unbilled meters, limiting the need to produce bills for extended days of service.

All reports are reviewed and billing errors have decreased.

Reduce walk-in traffic to the Customer Service office complex, and reduce the amount of cash on hand within the office. A fundamental business principle of the new millennium is to find the customer, identify the need and meet the need where the customer is found. Providing the customer with a low to no cost option for paying their utility bill that is safe, secure, and timely, saves time, money and frustration for the customer. This scenario serves to reduce if not eliminate, the need for the customer to come into Customer Service to make payments, and frees up staff that can be redeployed to address customer issues that must be addressed with an in-person visit or phone call; additionally, security risk incurred by the taking of cash is greatly reduced. This goal will be met through the collaborating with third party payment vendors that are able to accept customer payments and provide the City of Lake Worth near real-time payment remit memos ready for upload into the CIS, as well as with nightly ACH bank transfers of daily receipts.

During the out-source bill print implementation, addition pay alternatives will be reviewed and best practices will drive decisions on implementation.

The Utility is developing new Code of Ordinance sections for the operation of the utility, which will in part address the billing / payment due timeline, deposit requirements, and service disconnection procedures.

FY 2014 NEW INITIATIVES

STANDARD OPERATING PROCEDURES

SOPs in manual form will be developed for all business functions of the Customer Service Office. They will be consistent with the Code of Ordinances and best business practices.

TRAINING

A training manual and training modules for all business functions of the Customer Service Office will be developed consistent with the Code of Ordinances and best business practices. Satisfactory completion by staff will be required.

NEW BILL FORMAT

A new bill format will be developed itemizing electric charges, water/sewer charges, and miscellaneous charges as well as contribution to general fund charges and taxes.

ONLINE FORMS

Create new forms to be completed online to help the customer by avoiding a visit to the office and saving time.

DESK MANUALS

Create and maintain training manuals for all staff for quick reference and New Hire Training.

Utilities Customer Service

FY 2014 GOALS AND OBJECTIVES

IMPROVE THE QUALITY OF LIFE FOR LAKE WORTH CUSTOMERS BY ENHANCING THE RELIABILITY OF THE UTILITY SYSTEMS TO ENSURE CUSTOMER SATISFACTION

Develop a community partnership through an employee charity drive.

Establish Employee Committee

Choose a charity

Establish program goals

Develop scheduled communication with the charity

Contact other Utilities and communicate ideas and accomplishments as a way to improve our own department. Share software and policies and include these when it will benefit the organization.

Meet with local utilities monthly or quarterly and rotate the locations between the utilities

Establish roundtable discussions on each utilities policies and procedures

Gain knowledge on how other utilities operate

Take back that knowledge and apply to daily operations

Update data in Naviline to separate owners and renters on utility accounts

Find the most cost effective practices to pass along to the customers

Utilities Customer Service

Performance Measures - FY 2013-14 Budget

Utilities Customer Service

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Uncollectible as a % of Revenue	*	*	0.50%	*	0.50%	*	0.50%	0.01%	0.01%
Percent of Revenue 60-90 Days in arrears	*	*	1.26%	**	1.26%	**	1.26%	1.26%	1.20%
Customer Service Specialist phone availability	*	*	85%	85%	85%	85%	90%	90%	95%
Speed of Answer (Call Center measure)	*	*	25 secs	60 secs	25 secs	75 secs	20 secs	20 secs	20 secs
Percent of calls resolved on first contact	*	*	90%	80%	90%	70%	90%	95%	97%
Meter Reading and Billing errors	*	*	0.05%	***	0.05%	***	0.05%	0.05%	0.05%
Percent of estimated bills	*	*	0.20%	****	0.20%	****	0.20%	0.15%	0.10%

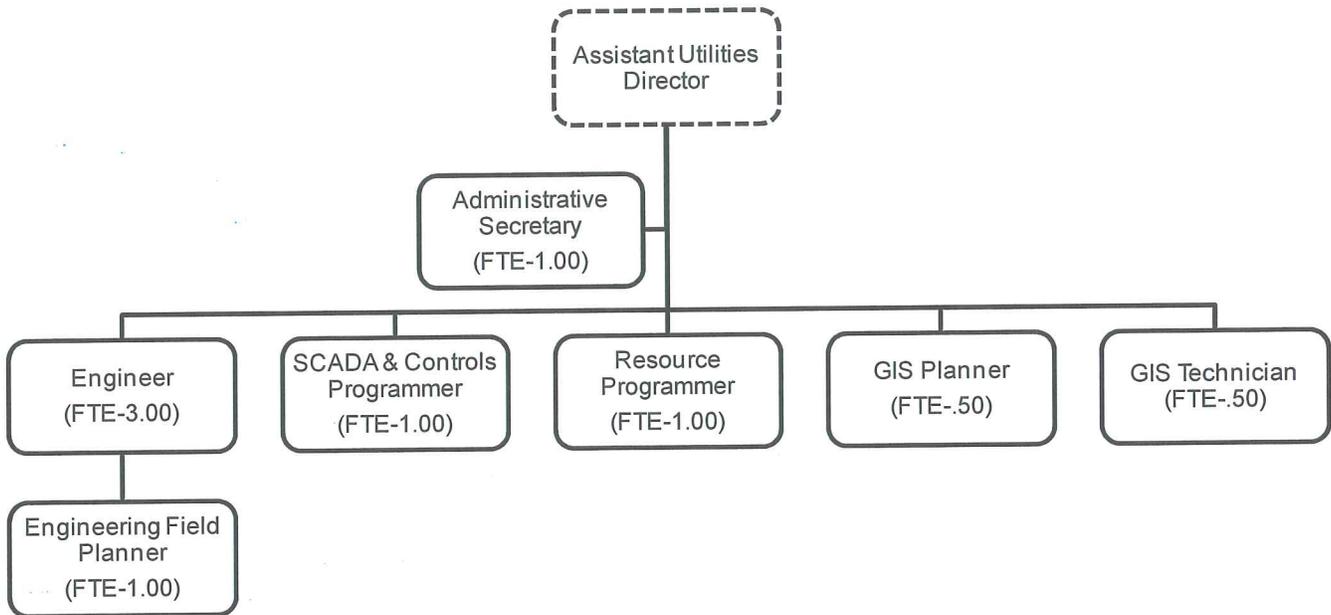
Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
	*	*							
	*	*							

Electric -Customer Service	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
1240	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	822,668	727,811	525,612	752,168	662,347	544,262
* Benefits	386,316	382,306	397,225	364,062	356,649	297,413
Sub-Total	1,208,984	1,110,117	922,837	1,116,230	1,018,996	841,675
OPERATING EXPENSES						
* Prof. & Contract. Service	249,640	211,653	242,987	341,957	391,957	443,241
* Travel & Training	2,954	344	13,102	13,350	13,350	13,101
* Utility & Communications	73,916	37,461	26,101	61,260	48,160	27,400
* Insurance	-	26,268	41,958	36,152	36,152	30,738
* Maintenance	59,772	34,644	46,006	36,300	36,300	20,500
* Operating Expense	228,250	212,222	222,316	771,326	721,326	137,762
Sub-Total	614,532	522,592	592,470	1,260,345	1,247,245	672,742
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
TOTAL	1,823,516	1,632,709	1,515,307	2,376,575	2,266,241	1,514,417
CAPITAL PRINCIPAL	-	-	-	1,324	1,324	-
TOTAL	1,823,516	1,632,709	1,515,307	2,377,899	2,267,565	1,514,417

Engineering

MISSION

To provide an engineering approach to all principles, including the human factor, involved in the production, transmission, and distribution of electric service to Lake Worth Electric Utility customers and employees. We dedicate our energies to provide safe, reliable, cost effective service to enhance the lifestyles of the citizens of Lake Worth giving consideration to the environment, the economy, and the security of the region.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	8.50	+.50	-1.00	0	8.00
Part-time (FTE)	0	0	0	0	0

Engineering

To provide an engineering approach to all principles, including the human factor, involved in the production, transmission, and distribution of electric service to Lake Worth Electric Utility customers and employees. We dedicate our energies to provide safe, reliable, cost effective service to enhance the lifestyles of the citizens of Lake Worth giving consideration to the environment, the economy, and the security of the region.

CORE PROCESSES AND OUTPUTS

The Engineering Division is responsible for overall utility system design, electric system protection, construction standards, maintenance programs, customer service requirements, and technical expertise to field personnel.

The Engineering Division keeps all system maps current, files required reports with government agencies, evaluates alternatives for economic and reliability considerations for new customer load, designates required metering, specifies material and equipment standards, and recommends total system improvements.

FY 2013 NEW INITIATIVES REPORT CARD

Engineering will establish a long range plan for capital improvements to the distribution system. A model of the electric distribution system will be developed based on current and projected customer load density. A voltage and system coordination study will result from the alternatives identified.

The plan and studies have been completed and presented to EUAB and Commission.

Engineering will establish a long range capital plan for capital improvements to the transmission system. A request for proposal for an additional 138kV transmission interconnection will be evaluated for source, line routing, switching capabilities, and power flows into and out of the Lake Worth system.

The improvements have been completed at Hypoluxo Station; the line improvements are budgeted for 2014.

A maintenance procedure for the electric distribution system will be established. An inspection program for poles, lines, transformers, and substations will be created. A construction standards program will be designed. A minimum inventory of critical material will be established. A periodic meter changeout program will be initiated.

The procedures are developed and in process of systematic implementation.

A customer focused approach to doing business will be emphasized. A customer service handbook will be developed which clearly establishes uniform policies for all utility services.

A customer service manual for all utilities has been published.

All required safety training will be performed and documented.

Completed.

FY 2014 NEW INITIATIVES

A work management program will be instituted to coordinate material, labor, and accounting functions.

System reliability will be enhanced by continuing fuse and breaker coordination via new relays and strategic location of protective devices.

Engineering

Fault locators will be installed to provide instantaneous information to the System Operators.

FY 2014 GOALS AND OBJECTIVES

GOAL: Provide an electric power supply to Lake Worth that is innovative, economical, and environmentally sensitive.

Objective: Secure the services of a power supply consultant that will develop Requests for Proposals for the power supply, review power supply RFP responses with the City Commission and assist the City staff in making recommendations to the City Commission.

Action Plan: Develop and advertise for Requests for Proposals for consulting services.

Action Plan: Evaluate proposals for 'best qualified' consultant.

Action Plan: Work closely with consultant to communicate alternatives and proposals to all interested parties.

GOAL: Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Objective: Fully staff the Engineering Division.

Action Plan: Actively recruit and hire quality graduate engineers with a "service attitude".

Objective: Develop a comprehensive plan, including short and long term goals, for system upgrades.

Action Plan: Gather historical data and create models. Create and study alternatives considering reliability, economics, environmental impacts and industry standards.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Plan: Work with linemen, troublemen and system operators to identify the distribution "problem areas" and prioritize areas needing immediate attention. Develop an 8 year rotating inspection and maintenance program identifying critical material and construction standards issues. Create work orders to perform inspections.

GOAL: Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

Objective: Develop job safety analysis for each utility division.

Action Plan: Make safety analysis a critical first step in all system design, considering customer potential issues and field personnel operating issues.

GOAL: Ensure the City maintains the ability to exit the MFPA through the CROD.

Objective: Maintain participation in the decision making process of the ARP throughout the evaluation period.

Action Plan: Schedule periodic update meetings on a predetermined basis to guarantee proper communication with all interested parties.

GOAL: Improve customer satisfaction of services provided by utilities field personnel.

Objective: Develop a system of customer notification for maintenance outages pertaining to electric services.

Engineering

Action Plan: Design services and distribution systems such that outages (both scheduled and forced) are minimized by utilizing all available materials and construction standards that increase reliability.

Engineering

Performance Measures - FY 2013-14 Budget

Engineering

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Inventory Control – Maintained at Minimum or Better	*	*	100%	75%	100%	95%	100%	90%	100%
Favorable Customer Satisfaction Surveys	*	*	80%	100%	90%	100%	100%	88%	90%
Response to Customer inquires– Within 1-working day.	*	*	100%	90%	100%	100%	100%	100%	100%
Safety Training For All Employees	*	*	100%	100%	100%	100%	100%	100%	100%

* Not measured in prior year

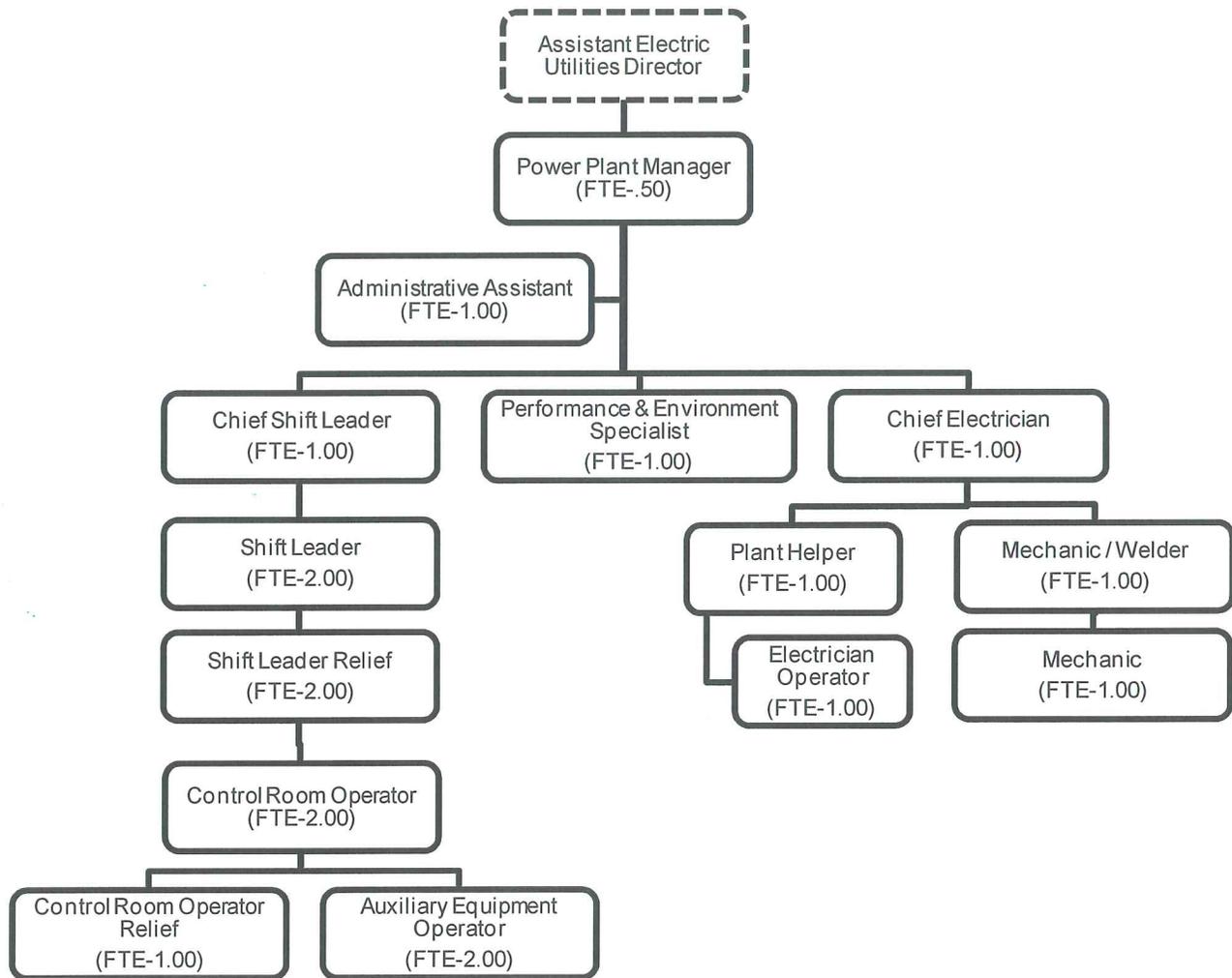
Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
NIMS 100 and 200 Certification for all Employees	*	*	*	*	*	*	*	*	100%
Customer Service Handbook – Create manual	*	*	100%	50%	100%	50%	100%	100%	100%
Construction Standards Manual – Create manual	*	*	80%	80%	100%	80%	100%	100%	100%
Rebuild Electrical GIS Database	*	*	*	*	*	*	*	*	100%

Electric-Engineering	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
6020	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	229,187	303,357	703,065	716,071	769,697	589,865
* Benefits	136,656	151,408	305,141	342,850	346,534	315,018
Sub-Total	365,843	454,765	1,008,206	1,058,921	1,116,231	904,883
OPERATING EXPENSES						
* Prof. & Contract. Service	75,854	199,517	552,964	711,121	711,121	618,308
* Travel & Training	6,683	6,993	18,106	12,800	12,800	17,800
* Utility & Communications	-	2,115	1,667	2,390	2,390	2,390
* Insurance	-	3,358	12,176	2,262	2,262	2,239
* Maintenance	14,138	36	44	1,000	1,000	1,000
* Operating Expense	8,932	7,344	8,921	13,500	13,500	15,487
Sub-Total	105,607	219,363	593,878	743,073	743,073	657,224
TOTAL	471,450	674,128	1,602,084	1,801,994	1,859,304	1,562,107
CAPITAL	-	-	-	9,000	-	-
TOTAL	471,450	674,128	1,602,084	1,810,994	1,859,304	1,562,107

Electric - Power Generation

MISSION

To provide a reliable source of power generation for the Florida Municipal Power Agency (FMPA) All Requirements Program (ARP), and a back-up source of generation for the City of Lake Worth.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	19.00	-1.00 / +1.00 / -1.00	-.50		17.50
Part-time (FTE)	0	0	0	0	0

Electric - Power Generation

CORE PROCESSES AND OUTPUTS

The Power Plant is one of four divisions that make up the 401 Electric Fund. The budget is funded in part from Capacity Energy Credits received from participation in the All Requirement Project (ARP) of the Florida Municipal Power Agency (FMPA). The division is operational twenty-four hours per day, seven days a week. The generating units are economically dispatched through the FMPA ARP by the Florida Municipal Power Pool (FMPP).

The Power Plant Division operates a variety of generating units. Its fleet is made up of five (5) 567D internal combustion diesel engines rated at 2 megawatts each, one (1) 251B Westinghouse single fuel diesel gas turbine rated at 30 megawatts, one (1) Westinghouse steam turbine rated at 25 megawatts powered by a Riley Stoker boiler rated at 225,000 PPH steam flow, and one (1) dual fueled 5001P GE gas turbine in combined cycle mode with a GE steam turbine rated at 10 megawatts powered by the VOGT Heat Recovery Steam Generator (HRSG) rated at 90,000 PPH steam flow. These on-site generators provide approximately 87 net megawatts of back up generation.

The City owns 18.4 megawatts of nuclear power through the FMPA St. Lucie project and 10 megawatts of coal power through the FMPA Stanton project. The total generation owned by the City is equal to 115.4 net megawatts of power.

Historical starts for the generating units as reported by FMPA for 2010, were 53 starts for unit S5, 20 for unit S3, 1 for GT1, and an average of 16 for all 5 of the M-Units.

FY 2014 INITIATIVES

OUC power supply: Coordinate with OUC to provide secure access to and information about the Power plant facilities and their dispatch capabilities.

FY 2013 GOALS AND OBJECTIVE REPORT CARD

Improve the quality of life for Lake Worth electric customers by enhancing the reliability of our system to ensure customer satisfaction and maintain high levels of service.

The power plant has been available and has been dispatched through FMPP to meet load and system requirements. The unit availability has met all FMPA contract measures.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety plan.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Ensure the City of Lake Worth maintains the ability to exit the FMPA through the CROD.

The responsibilities of the Power Plant staff in achieving this goal are to maintain the generating units to ensure availability for economic dispatch. Plant personnel set a goal for FY 2013 of 80% availability for all units; the goal was met.

Perform center section overhaul on M-Units 1 & 5.

This project has been completed. Plant environmental staff continues to follow the development of the RICE rule, which could affect run time availability or force exhaust changes for the units.

Electric - Power Generation

Inspect and repair the S-3 & S-5 Cooling Towers.

This project has been completed..

FY 2014 GOALS AND OBJECTIVES

IMPROVE THE QUALITY OF LIFE FOR LAKE WORTH CUSTOMERS BY ENHANCING THE RELIABILITY OF THE UTILITY SYSTEMS TO ENSURE CUSTOMER SATISFACTION.

Ensure the City of Lake Worth maintains the ability to exit the FMPA through the CROD.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program.

Maintain zero lost time accident record

Maintain < 5 recordable accidents Utility wide

Develop and implement a weekly vehicle inspection program

Develop requirements and provide adequate PPE

Develop a community partnership through an employee charity drive.

Establish Employee Committee

Choose a charity

Establish program goals

Develop scheduled communication with the charity

Electric - Power Generation

Performance Measures - FY 2013-14 Budget

Power Generation

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Maintain generation unit availability for economic dispatch:									
Unit S5	*	90.60%	85%	95%	85%	85%	85%		85%
Unit S3	*	64.50%	85%	95%	85%	85%	85%		85%
Unit GT1	*	66.60%	85%	95%	85%	85%	85%		85%
MU 1	*	74.90%	85%	85%	85%	85%	85%		85%
MU 2	*	74.90%	85%	85%	85%	85%	85%		85%
MU 3	*	74.90%	85%	85%	85%	85%	85%		85%
MU 4	*	74.90%	85%	85%	85%	85%	85%		85%
MU 5	*	74.90%	85%	85%	85%	85%	85%		85%

* Not measured in prior year

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Maintain generation unit availability for economic dispatch:									
Units GT-2 & S5	*	90.60%	85%	95%	85%	85%	85%	92%	85%
Unit S3	*	64.50%	85%	95%	85%	85%	85%	8%	85%
Unit GT1	*	66.60%	85%	95%	85%	85%	85%	100%	85%
MU 1	*	74.90%	85%	85%	85%	85%	85%	100%	85%
MU 2	*	74.90%	85%	85%	85%	85%	85%	100%	85%
MU 3	*	74.90%	85%	85%	85%	85%	85%	100%	85%
MU 4	*	74.90%	85%	85%	85%	85%	85%	100%	85%
MU 5	*	74.90%	85%	85%	85%	85%	85%	100%	85%

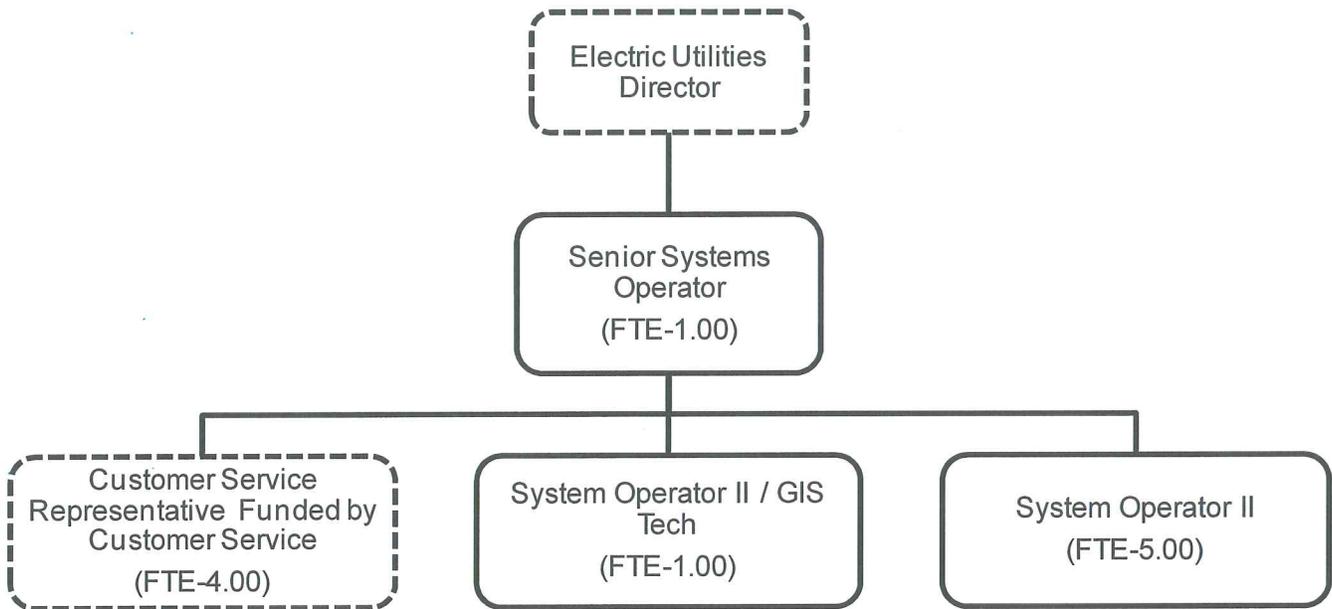
Electric - Power Generation

Electric-Power Plant	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
6031	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	1,819,431	1,620,463	1,360,612	1,440,588	1,374,019	1,365,143
* Benefits	648,978	599,846	624,005	615,415	607,622	672,665
Sub-Total	2,468,409	2,220,309	1,984,617	2,056,003	1,981,641	2,037,808
OPERATING EXPENSES						
* Prof. & Contract. Service	229,726	310,214	330,077	286,134	287,134	220,420
* Travel & Training	9,202	15,203	8,507	24,200	24,200	8,500
* Utility & Communications	157,797	117,883	137,800	137,780	137,780	131,130
* Insurance	-	390,270	359,907	531,742	531,742	447,883
* Maintenance	216,963	117,595	121,806	309,000	309,000	178,500
* Operating Expense	108,887	82,164	103,299	163,700	162,700	106,141
Sub-Total	722,575	1,033,329	1,061,396	1,452,556	1,452,556	1,092,574
NON-OPERATING						
* Debt Service						
* Depreciation	-	-	-	-	-	-
* Grants & Aids						
* Other Uses						
Sub-Total	-	-	-	-	-	-
TOTAL	3,190,984	3,253,638	3,046,013	3,508,559	3,434,197	3,130,382
CAPITAL	-	-	-	1,535,138	220,000	-
TOTAL	3,190,984	3,253,638	3,046,013	5,043,697	3,654,197	3,130,382

Electric - System Operations

MISSION

The System Operation Division is dedicated to ensure the coordinated operation of the City of Lake Worth electric system will provide reliable service to the diverse customer base through day-to-day and emergency system operation of the electric distribution system and substation network.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	7.00	0	0	0	7.00
Part-time (FTE)	0	0	0	0	0

Electric - System Operations

CORE PROCESS AND OUTPUTS

The System Operations is responsible for the day-to-day functions of the electric transmission and distribution systems. Monitoring and switching functions are maintained 24 hours a day, 7 days a week.

FY 2013 INITIATIVES REPORT CARD

System Operations will Install and operate a new Emergency Call Center to be opened during major events to provide customers with real-time information and communications regarding the status of service.

This function has been readied for an event.

System Operations will upgrade the SCADA (System Control and Data Acquisition) System, the Outage Management System, and the GIS Mapping System such that all 3 systems will function together and be compatible to source each segment.

A new IVR system has been developed to work with the SCADA and GIS systems.

FY 2014 INITIATIVES

Continue to improve the IVR system and the GIS system to communicate system status to all customers. Maintain reliability indices at or better than industry standards. Coordinate with OUC for new power supply.

FY 2014 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the safety of Lake Worth employees and customers through the development of a comprehensive safety and training program.

Electric - System Operations

Performance Measures - FY 2013-14 Budget

Systems Operations

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Measure:									
Certify system operators to National Energy Regulatory Commission (NERC) requirements	5		7	6	7	7	7	7	7
Call Center Percentage of Calls handled			90%	94%	98%	98%	NA	NA	NA
Call Center Customer Hold Time			1:31	1:15	1:00	1	NA	NA	NA
Percent of calls resolved on first contact			90%	93%	97%	97%	97%	98	95%
System Average Interruption Duration (SAIDI) – measures the total duration of an interruption (minutes) for the average customer during a given	20.5		51.0	32.5	25.5	25.5	22	20.5	20
Customer Average Interruption Duration (CAIDI) – measures the average time to restore service once an outage occurs (minutes)	63.3		63.3	60.0	55.0	55	45.0	58.6	50.0
System Average Interruption Frequency (SAIFI) – measures the average number of times that a customer experiences an outage (yearly)	0.4		1.1	0.8	0.7	0.7	0.6	0.4	0.5

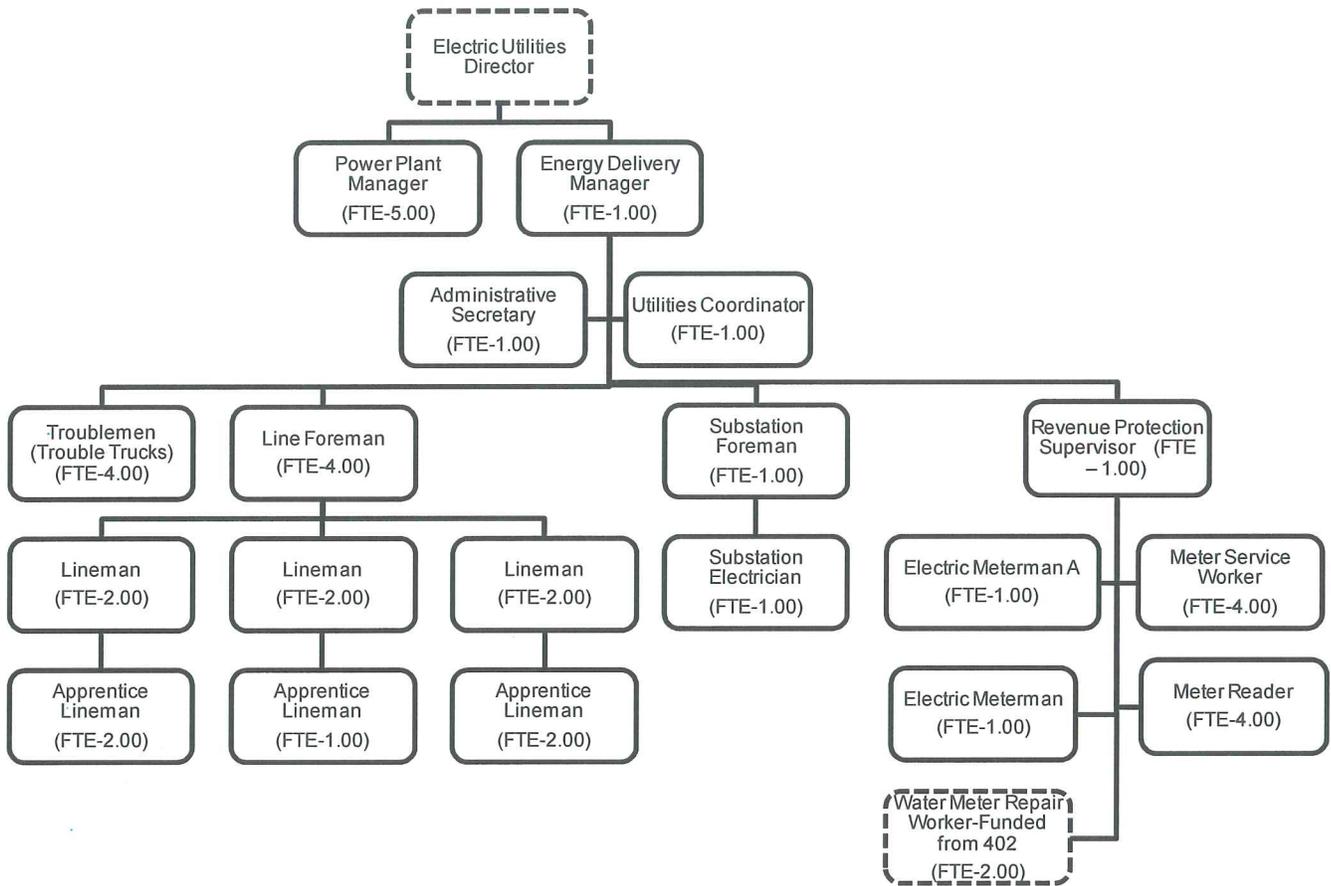
Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Measure:									
Maintain compliance with all NERC Operating		100%	100%	100%	100%	100%	100%	100%	100%
Safety Training for All Employees		100%	100%	100%	100%	100%	100%	100%	100%

Electric - Systems Operation	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
6033	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	635,549	513,819	637,023	609,443	613,827	619,085
* Benefits	237,520	219,729	268,491	281,436	281,532	322,490
Sub-Total	873,069	733,548	905,514	890,879	895,359	941,575
OPERATING EXPENSES						
* Prof. & Contract. Service	35,066,568	31,239,395	33,057,659	32,609,543	32,609,543	30,458,300
* Travel & Training	16,594	13,636	18,910	22,100	22,100	18,300
* Utility & Communications	29,762	33,059	27,508	33,730	33,730	28,500
* Insurance	-	6,252	10,026	30,567	30,567	27,143
* Maintenance	9,011	27,587	15,411	23,100	23,100	16,700
* Operating Expense	11,120	82,537	12,026	20,797	21,872	17,100
Sub-Total	35,133,055	31,402,466	33,141,540	32,739,837	32,740,912	30,566,043
TOTAL	36,006,124	32,136,014	34,047,054	33,630,716	33,636,271	31,507,618
CAPITAL	-	-	-	629,039	610,000	20,000
TOTAL	36,006,124	32,136,014	34,047,054	34,259,755	34,246,271	31,527,618

Transmission & Distribution

MISSION

To provide the most reliable, efficient electrical service possible to customers with minimal interruptions.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	36.00	-4.00 / +4.00 / -1.00 / -1.00	-50		34.50
Part-time (FTE)	0	0	0	0	0

Transmission & Distribution

CORE PROCESSES AND OUTPUTS

The Transmission & Distribution Division is one of four divisions that make up the 401 Electric Fund. Electric T & D utilizes funds from estimated electric revenues to fund the operating budget. It is responsible for constructing, maintaining, and operating the electrical system for the City. This system covers approximately 7 miles square of combined transmission and distribution lines serving 26,100 customers. The system is comprised of 138kV transmission, 26kV sub-transmission and 4kV distribution supported through 14 substations.

This system is connected to the Florida grid through one radial tie line connected to a Florida Power & Light (FPL) 138kV transmission line at Hypoluxo Substation. This tie line is the only resource to receive purchased power provided by 2 projects owned through Florida Municipal Power Agency (FMPA). The St. Lucie Nuclear project consists of 18.4 megawatts received from the FPL nuclear plant. The Stanton project consists of 10 megawatts received from the Orlando Utilities coal plant. This power is received through the 138kV tie line to the Main Substation and Canal Substation where it is reduced to 26kV sub-transmission serving substations in town and distribution load west of town. The substations in town step down the 26kV sub-transmission to a 4kV distribution system.

FY 2013 INITIATIVE REPORT CARD

The Line Department staff will work together with the Engineering staff to maintain the reliability of the system in the most economical way. Additional maintenance and capital projects and goals to work towards in FY 2013 include the following:

Expand the HTE work order system to include labor and material and subsequently track productivity in the Line Department. This will also identify adequate levels of material required in inventory.

The HTE program has been fully integrated into all divisions of the utility. The labor and material tracking and reporting function has not yet been developed.

Continue a pole inspection process for the entire distribution system which will result in a proactive system replacement process resulting in increased reliability. Pole inspection procedures and productivity is a reporting requirement of the Public Service Commission related to storm hardening.

The pole inspection has been developed and implemented. The rotation of wood pole inspections is slated for completion in 2014. There were 700 poles inspected in FY 2013, with a failure rate of approximately 10%.

Replace old dead-end polymers to prevent flash over and overhead line failures. Replace aging porcelain lighting arresters with new polymer type. Install bird-wire and animal guard connections. Inspect arrester grounds. South Florida has the highest lightning strike count in the continental United States; the afternoon storms currently create outages to the system. Implementing a preventative maintenance program will identify and eliminate the weak links in the electric distribution system.

Lightening arresters and bird wire were installed on approximately 5% of the distribution circuits and feeders. The resulting reliability increase of this measure, coupled with relay change-outs and the continued line clearance tree trimming program have improved reliability measurably, as evidenced by the chart below.

Continue the training program for lineman apprentice programs. This will enable us to provide a more efficient work force.

Transmission & Distribution

This project has been development and completed. The program will allow the City to “home-grow” linemen with first-hand knowledge of the City of Lake Worth system. The added benefit of succession planning will ensure that the City of Lake Worth maintains highly qualified electric line crews over the next ten years, as an estimated five linemen qualify for retirement. The state certified apprentice program will be adopted and will include on the job and class room training

Develop a preventive maintenance program for pad mount transformers which will enable staff to identify transformers that need to be replaced before failure.

This project has been developed and implemented. 22 pad mount transformers were changed out, primarily associated with large commercial customers. This proactive approach to system maintenance customer reliability, allows scheduled work of outages to reduce impact to customer business, and cuts costs through planned work, rather than emergency response.

Begin an aggressive residential electric meter change out program. The existing meters continue to fail causing a loss of revenue. The new digital electric meters will help prevent tampering and will help prevent revenue loss.

There were 5000 meter change outs for the first half of FY 2013. The old meters are returned to the meter shop and tested for accuracy. ANSI Standards for Electric Meters is plus or minus 2%. The failure rate for FY 2012 was 20% and one quarter of those have tested with an under-registry of greater than 10%. The aggressive meter change out will continue until the average age for all electric meters is less than 20 years.

FY 2014 INITIATIVES

Revenue Protection: Continue a comprehensive metering program to ensure best practices are employed for meter reading, meter change out, prosecution of meter theft, disconnect/reconnect, and work order processing.

Apprenticeship program: Implement a comprehensive certification program for Apprentice Lineman to include training, testing, and documentation of completion

FY 2013 GOALS AND OBJECTIVE REPORT CARD

Improve the quality of life for Lake Worth Utility customers by enhancing the reliability of the Electric Utility to ensure customer satisfaction and maintain high levels of service.

The long range plan for transmission and distribution was submitted to the City Commission in April 2011. The projects have been incorporated into the budget process and included with the data collected and reviewed for the annual rate sufficiency analysis.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety program.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by Utility field personnel.

The Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

Transmission & Distribution

FY 2014 GOALS AND OBJECTIVES

IMPROVE THE QUALITY OF LIFE FOR LAKE WORTH CUSTOMERS BY ENHANCING THE RELIABILITY OF THE UTILITY SYSTEMS TO ENSURE CUSTOMER SATISFACTION.

Ensure the City of Lake Worth maintains the ability to exit the FMPA through the CROD.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety and training program.

Maintain zero lost time accident record

Maintain < 5 recordable accidents Utility wide

Develop and implement a weekly vehicle inspection program

Develop requirements and provide adequate PPE

Develop a community partnership through an employee charity drive.

Establish Employee Committee

Choose a charity

Establish program goals

Develop scheduled communication with the charity

Transmission & Distribution

Performance Measures - FY 2013-14 Budget

Transmission & Distribution (Electric)

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Meter change outs Per Year	*	*	520	520	520	520	520	1050	4000
Pole inspections per year	*	*	500	700	700	700	700	820	900
Install bird wire on circuits and feeders	*	*	2	2	2	2	2	54(total)	75(total)
Replace lightening arrestors on circuits and feeders	*	*	2	2	2	2	2	47(total)	50(total)
Replace dead ends on circuits and feeders	*	*	2	2	2	2	2	16(total)	20(total)
Refurbish / replace pad mount transformers	*	*	10	12	12	12	12	12	10

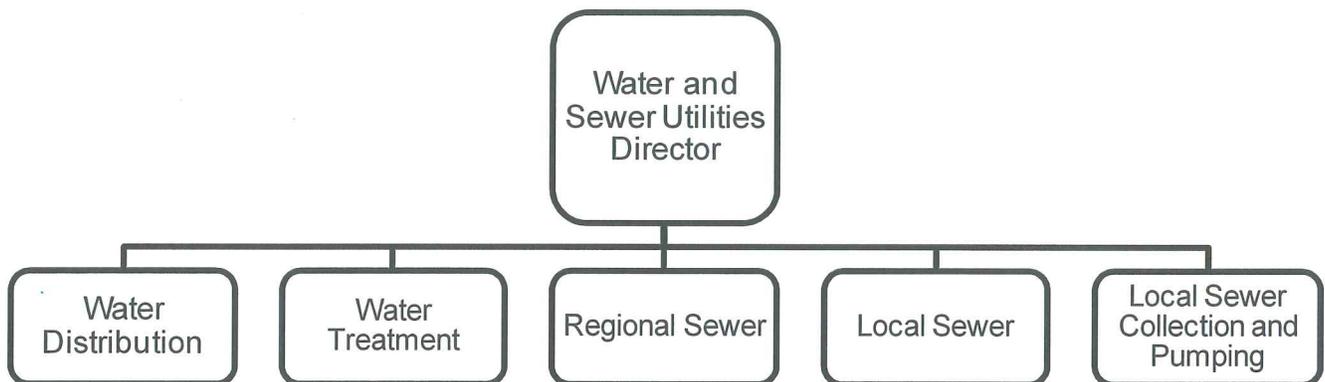
Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Favorable Customer Satisfaction Surveys	*	*	80%	95%	80%	85%	80%	88%	85%
Respond to street light outages within 3 working days	*	*	100%	100%	100%	100%	100%	100%	100%
Respond to emergency outages within 45 minutes	*	*	80%	100%	80%	85%	85%	90%	90%
Required safety training for all Employees	*	*	100%	100%	100%	100%	100%	100%	100%

Electric - Transmission & Distribution

6034

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	2,040,217	1,913,387	2,148,518	2,440,858	2,315,389	2,461,449
* Benefits	926,261	642,790	1,014,376	1,126,843	1,110,173	653,555
Sub-Total	2,966,478	2,556,177	3,162,894	3,567,701	3,425,562	3,115,004
OPERATING EXPENSES						
* Prof. & Contract. Service	652,884	511,408	672,127	842,063	842,063	911,701
* Travel & Training	5,035	24,362	51,479	51,000	51,000	51,477
* Utility & Communications	56,011	98,705	83,672	133,280	133,280	65,860
* Insurance	-	32,198	53,459	67,530	67,530	63,437
* Maintenance	816,618	909,044	1,336,760	1,505,070	1,505,070	434,700
* Operating Expense	390,710	367,595	432,973	325,288	325,288	255,400
Sub-Total	1,921,258	1,943,312	2,630,470	2,924,231	2,924,231	1,782,575
TOTAL	4,887,736	4,499,489	5,793,364	6,491,932	6,349,793	4,897,579
CAPITAL	-	-	-	4,262,719	210,000	6,225,500
TOTAL	4,887,736	4,499,489	5,793,364	10,754,651	6,559,793	11,123,079

Sewer and Water Utilities

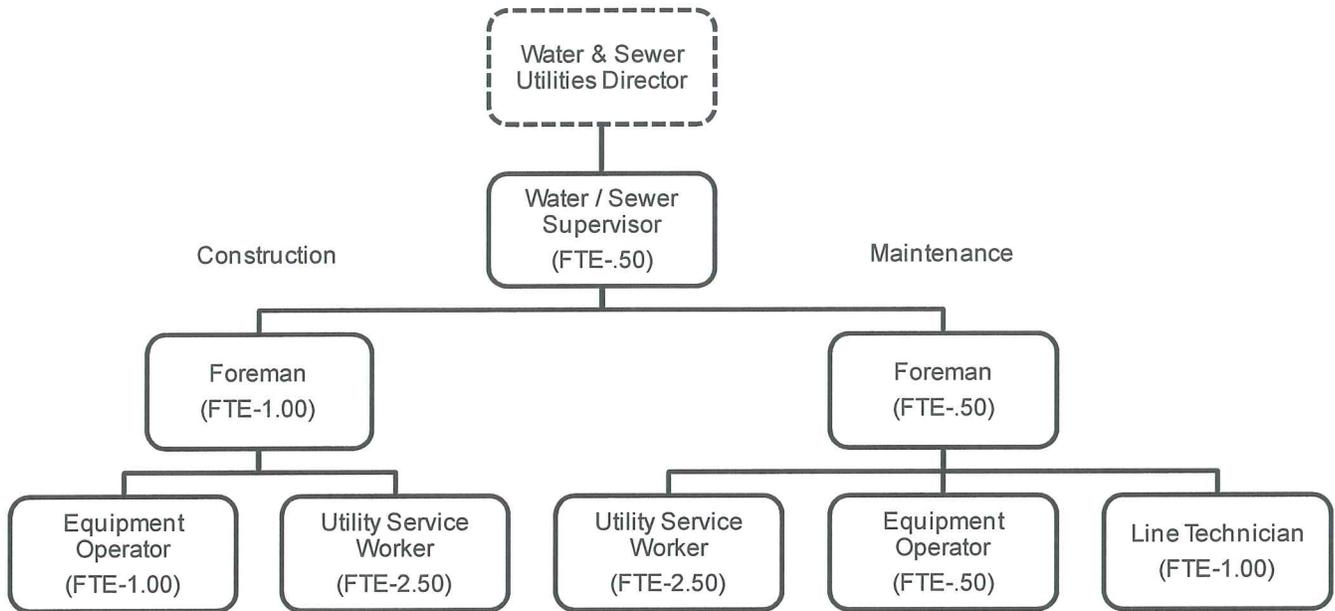


	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	40.00	+1.00	0	0	41.00
Part-time (FTE)	0	0	0	0	0

Local Sewer Collection

MISSION

To ensure the environmentally safe collection and transfer of sanitary sewerage from customers, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to these sewer collection and transfer systems throughout the City.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	9.00	+.50 / -.50	+.50		9.50
Part-time (FTE)	0	0	0	0	0

Local Sewer Collection

CORE PROCESSES AND OUTPUTS

The Local Sewer Collection Division oversees maintenance and operations of the City gravity wastewater system, which includes 24/7 emergency call-outs for main line backups, hazardous spills, and clean up. Staff also performs inspections of new connections to the sanitary sewer system in the service area. This division is responsible for the operation of the sanitary sewer gravity collection piping and associated appurtenances such as manholes and cleanouts. Work tasks include preventative maintenance, construction of new infrastructure, and emergency repairs to the sewer collection lines throughout the service area.

The Local Sewer Collection Division currently employs 9 full time personnel and shares administrative personnel with water distribution. The day to day operations are accomplished with a foreman and the associated utility service workers. The Water systems supervisor maintains ongoing construction projects, coordinates with Call - Sunshine locates, and assists the foremen in project field planning, procurement, work orders, payroll, and various other duties.

The sanitary collection network consists of approximately 99 miles of gravity piping. These include various pipe sizes, classified from smallest to largest, as service laterals, service mains, collector mains, trunk mains and interceptors based on their size, function, and location in the system. Laterals connect properties to the service main. These service mains then connect to collectors, trunks, and interceptors, which act as manifolds to transmit the wastewater to a lift station, and eventually the Master Pump Station. From there, wastewater is pumped to the East Central Regional Water Reclamation Facility (ECR) for treatment. In the City's system, most service mains are 8-inch diameter, collectors range up to 18-inch in diameter, trunk lines are 24-inch and interceptors are 36-inch. Most lines are vitreous clay or concrete, with some cast iron and PVC pipe. In addition, there are approximately 2,100 manholes in the system. The City service area includes a small portion of unincorporated Palm Beach County, in addition to the City of Lake Worth.

Some of the more common tasks performed by sewer collection staff include monitoring and repairing breaks in the system, cleaning, degreasing, and removing roots from mains, and installing new service connections.

Local Sewer Collection is one of two divisions that make up the 403 Fund. Along with Local Sewer Pumping, these funds utilize sanitary sewer revenues to fund the budget.

FY 2013 INITIATIVES REPORT CARD

Crew Designation: Staffing for the Water and Sewer field crews has been streamlined for efficiency in FY 2013. Crew Structure has been converted from separate water and sewer crews to a maintenance crew and a construction crew.

FY 2014 INITIATIVES

Continued implementation of the PACP standard for sanitary sewer and manhole inspection and evaluation. This will improve the ability of the City to document the condition of the system by using a national standard of grading as part of the City's in-depth evaluation of our infrastructure and rate its structural condition.

Ensure all required safety training is performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

Sewer Collection staff will work with the City's Water/Sewer Engineer and Water Systems Supervisor to facilitate a number of projects.

The division will continue to perform sewer line preventive maintenance programs in coordination with the PACP program, including Closed Circuit Television (CCTV) underground inspections with a robotic camera,

Local Sewer Collection

high pressure jet cleaning of the lines, and chemical line treatments. This program provides for the removal of solids and sand from the gravity system, removal of grease build-up, and the removal of roots, all of which can cause backups in the collection mains. In addition, the TV inspection with a robotic camera allows staff to inspect the piping to determine its condition and determine priorities for main replacement.

The division will continue to inspect the system for infiltration and inflow problems. All sanitary sewer systems are designed to accommodate a maximum amount of flow. However, excess infiltration and inflow (I&I) takes up sewer capacity needed for existing customers and future growth. When inflow (rainwater) and infiltration (groundwater) exceed these design allowances, sewer capacity is utilized by rain or groundwater contributions that should not be entering the sanitary sewer system. When this occurs, there are three main effects:

The City is running pumping facilities more than necessary.

The City is paying for treatment of storm water that does not need to be treated.

There is an increased possibility of manhole overflow or backups, which cause health and safety hazards.

Continue the multi-year manhole rehabilitation program. Manholes are designed as an access point for the collection mains and can also be a source of infiltration and inflow (I&I). Surface water can enter through manhole covers that are subject to ponding/flooding or in sag conditions. Rehabilitation of sanitary sewer manholes to like-new condition reduces infiltration, restores their structural integrity, and decreases the treatment expense by decreasing flow sent to the treatment plant. A contract has been awarded for the first group of manholes to be rehabilitated by the end of this fiscal year.

Capital improvements are under design to repair a number of trunk sewer mains. This work will involve either slip lining or replacing pipe, the result of which will restore normal wastewater flow and correct infiltration problems. This will result in decreased operating costs associated with the pumping and treatment of wastewater, and it will also restore the structural integrity of the pipeline. The rehabilitation of the sanitary trunk main on 2nd Avenue South was completed this year. The 7th Avenue North sewer trunk main is currently under construction, and the 15th Avenue South trunk main project is scheduled to commence construction early 2014.

A new gravity collection main will be installed as a part of the 10th Avenue South roadway construction project, which is currently in the engineering design phase.

Other capital improvement projects are outlined in the Roadway and Utilities Master Plan as a combined effort with the Public Services Department.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Goal: Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

The Utilities Department treated approximately 12,000 feet of sanitary sewer mains for root intrusion, or approximately 2.5% of the total system. In addition, approximately 28,000 feet of sanitary gravity sewer was cleaned, or approximately 5% of the entire system.

Goal: Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Local Sewer Collection

The Utilities Department assessed 9% of the system's manholes to continue the city wide inventory, falling just short of the 10% goal.

The Utilities Department televised 20,000 ft of the sewer system this year. The goal is 50,000 feet televised and catalogued in the PACP scale per year.

Goal: Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Goal: Complete safety training per departmental requirements.

The Utilities Department reached their goal of having 100% of the crew complete the required safety training.

Objective: Continue system of customer response for sewer backups.

The Utilities Department reached their goal of having 100% of the field response times to customers on all emergency call outs within 45 minutes.

The Utilities Department continues to pride itself in the personal attention dedicated to serving customers in the field.

FY 2014 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Step: Continue detailed manhole inventory (Part of PACP Program). Continue cataloging TV inspection finding in a usable database, with a rating methodology, to properly analyze results for determining needed capital improvements (Part of PACP Program).

Goal: Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Goal: Complete safety training per departmental requirements.

Objective: Continue system of customer response for sewer backups.

Action Step: Respond to all emergency call-outs within 45-minutes of field personnel notification. Make personal contact with customers.

Local Sewer Collection

Performance Measures - FY 2013-14 Budget

Local Sewer Collection

Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Sanitary Sewer Overflows Per Month			<24	14	<24	<24	<24	<24	<24
Feet of Gravity Sewer treated for Roots - 5% of system			1,400	1,400	1,400	1,400	1,400	1,400	1,400
Feet of Gravity Sewer Televised - 10% of system		20,000	40,000	33,021	35,000	35,000	40,000	28,000	35,000
Feet of Gravity Sewer Cleaned - 15% of system		69,000	80,000	250,000	100,000	100,000	80,000	60,000	80,000
FWPCOA Sewer Collection Operator "B" Certifications		-	1	1	-	0	0	0	0
Certifications		1	3	6	-	0	0	0	0
NIMS 100 and 200 Level Certification for all Employees		7	8	8	-	0	0	0	0
8) All staff CDL "B" Certified		8	8	8	-	0	2	2	2
All staff Powered Industrial Truck Certified		3	3	3	-	0	2	2	3

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Field Response Time to Emergency Call-outs - Within 45-minutes.			100%	100%	100%	100%	100%	100%	100%
Manhole Inventory			10%	15%	15%	15%	15%	15%	15%
Cataloging of TV Inspections			20%	25%	30%	30%	30%	30%	30%
Safety Training for All Employees			100%	100%	100%	100%	100%	100%	100%

* Not measured in prior year

Local Sewer- Collection	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
7231	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	533,155	477,613	448,652	499,950	518,424	504,060
* Benefits	228,450	211,174	244,724	279,928	280,763	311,354
Sub-Total	761,605	688,787	693,376	779,878	799,187	815,414
OPERATING EXPENSES						
* Prof. & Contract. Service	22,760	17,822	28,271	95,968	95,968	104,205
* Travel & Training	401	275	100	2,400	2,400	2,400
* Utility & Communications	-	-	273	6,100	6,100	6,100
* Insurance	-	-	15,354	31,848	31,848	31,616
* Maintenance	127,137	161,466	241,490	232,750	233,700	238,030
* Operating Expense	43,702	56,279	46,592	62,588	60,538	58,278
Sub-Total	194,000	235,842	332,080	431,654	430,554	440,629
TOTAL	955,605	924,629	1,025,456	1,211,532	1,229,741	1,256,043
CAPITAL	-	-	-	3,959,916	3,959,916	395,000
TOTAL	955,605	924,629	1,025,456	5,171,448	5,189,657	1,651,043

Local Sewer Collection

Local Sewer- Non Dept., Sewer Treatment & Customer Service 7290

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	3,060,726	3,423,140	4,182,033	4,128,469	3,858,469	3,341,726
* Travel & Training						
* Utility & Communications						
* Insurance	130,356	16,801	4,162	-	-	-
* Maintenance						
* Operating Expense	41,900	185,936	267,684	229,037	229,037	633,503
Sub-Total	3,232,982	3,625,877	4,453,879	4,357,506	4,087,506	3,975,229
NON-OPERATING						
* Debt Service	91,804	68,597	65,598	191,100	191,100	-
* Depreciation	663,571	582,489	603,513	530,000	530,000	603,513
* Grants & Aids						
* Other Uses	-	-	-	-	-	4,225,014
Sub-Total	755,375	651,086	669,111	721,100	721,100	4,828,527
TOTAL	3,988,357	4,276,963	5,122,990	5,078,606	4,808,606	8,803,756
CAPITAL PRINCIPAL	255,000	255,000	-	255,000	255,000	-
	4,243,357	4,531,963	5,122,990	5,333,606	5,063,606	8,803,756

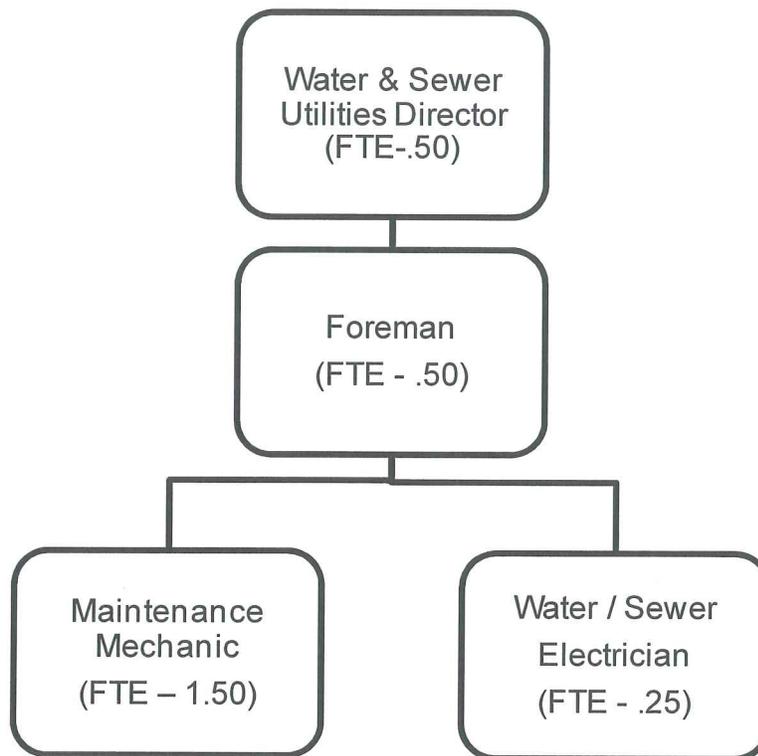
Local Sewer Collection

Local Sewer- Admin	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
7210	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	955,133	-	-	-	-	-
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense						
Sub-Total	955,133	-	-	-	-	-
TOTAL	955,133	-	-	-	-	-

Local Sewer Pumping

MISSION

To ensure the environmentally safe collection and transfer of sanitary sewerage from customers, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	2.50	+.50 / -.25	0	0	2.75
Part-time (FTE)	0	0	0	0	0

Local Sewer Pumping

CORE PROCESS AND OUTPUTS

Local Sewer Pumping division is responsible for servicing the lift stations within the local sanitary sewer system. This includes the maintenance, repair, replacement and installation of pumps, valves and other appurtenances at the stations. Personnel check the system on a routine basis to monitor flows and detect potential problems to ensure consumer health and safety. The City's local system consists of 31 lift stations located throughout the service area.

Common tasks performed by Sewer Pumping staff include monitoring flows, clearing pumps, repairing pumps, repairing breaks in the system, cleaning and degreasing wet wells at the station, and general maintenance. Staff are available for 24/7 emergency call-outs.

The local stations pump flow through the system to the Master Pump Station, operated and maintained by the Regional Sewer Division. The City service area includes a small portion of unincorporated Palm Beach County, in addition to the City of Lake Worth.

The Local Sewer Pumping Division currently employs 4 full time personnel that are shared with Regional Sewer Pumping; an Electrician is shared by both Regional Pumping and Water Production. The day to day operations are carried out by a foreman and the associated lift station mechanics and electrician. The Water systems supervisor assists the foremen in procurement, work orders, payroll and various other duties.

Local Sewer Pumping is one of two divisions that make up the 403 Fund. Along with Local Sewer Collection, these funds utilize sanitary sewer revenues to fund their budget.

FY 2013 INITIATIVES REPORT CARD

Maintenance: Staffing for Local Sewer Pumping and Regional Sewer will be placed under the direction of a newly created Maintenance Supervisor who reports to the Assistant Utilities Director. This new work initiative, staffed with six full time employees, will encompass maintenance responsibilities for all lift stations, water production wells, and both water treatment plants.

The Local Sewer Pumping Staff is now housed with the Water Distribution and Sewer Collection Department, and is no longer part of Water Production operations.

Industrial Pretreatment Program: Develop an internal Industrial Pretreatment Program in house, taking over the program currently operated by West Palm Beach. Coordinate with the Water Treatment Plant management, lab personnel, and sewer pumping staff.

The City of West Palm Beach is now operating and maintaining the Industrial Pretreatment Program.

FY 2014 INITIATIVES

Ensure all required safety training is performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

Sewer Pumping staff will work with the City's Water/Sewer Engineer and Water Systems Supervisor to facilitate a number of projects. These include a number of operational and capital project goals during FY-2014. They include the following:

Lift Station 4 Replacement: This project has been identified by staff and by the consulting engineer, and is not yet under design. This station will be replaced with a submersible pump station to eliminate safety hazards

Local Sewer Pumping

associated with confined space entry. The new station will have submersible type pumps inside the existing wet well and will provide improved maintainability and automated controls.

Lift Station 4 forcemain lining: This project has been identified by staff and by the consulting engineer, and is not yet under design. This forcemain is badly deteriorated and due to the size and location, will be rehabilitated by a cured in place liner.

Other capital improvement projects are outlined in the Roadway and Utilities Master Plan as a combined effort with the Public Services Department.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service. Develop a comprehensive plan, including short and long term goals, for system repairs, replacements and improvements by December 2013.

Earlier this year, the redevelopment of Lift Stations 3, 8 and 10 was completed. The Lantana Road Forcemain Improvements Project was also completed in early FY2013. These projects have improved the overall efficiency of the local pumping system, and increased the system cost effectiveness, by allowing the Local Pumping maintenance to shift from reactive maintenance to regularly scheduled preventative maintenance. The result has been a dramatic decrease in overtime hours worked.

Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

While the Utility continues to be challenged by maintaining qualified safety personnel, the development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by Utilities' field personnel.

The Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

FY 2014 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Implement preventative maintenance program to ensure uninterrupted service.

Action Step: Respond to all emergency call-outs within 45-minutes of field personnel notification.

Make personal contact with customers.

Goal: Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Goal: Improve customer satisfaction of services provided by Utilities' field personnel.

Local Sewer Pumping

Performance Measures - FY 2013-14 Budget

Local Sewer Pumping

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
NIMS 100 and 200 Level Certification for all Employees	*	3	5	6	6	6	6	6	6
Lift Station O&M Manuals	*	*	5	28	-	-	-	-	-
All Lift Station Mechanics CDL "B" Certified	*	4	4	4	-	-	-	-	-
FWPCOA Sewer Collection Operator "C" Certifications	*	1	3	1	2	2	-	-	-
FWPCOA Sewer Collection Operator "A" Certifications	*	0	1	-	1	1	1	1	1
All Mechanics Powered Industrial Truck Certified	*	4	4	4	-	-	-	-	-
Perform evaluations on odor and degreasing solutions	*	3	3	3	-	-	-	-	-
Gallons of wastewater pumped per capita per day	*	*	100	100	100	100	100	100	100
Lift Station pump starts per hour	*	*	6	4	6	6	6	6	6

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Response Time to Emergency Call-outs Within 45 mins	*	*	100%	100%	100%	100%	100%	100%	100%
Safety Training for All Employees	*	*	100%	100%	100%	100%	100%	100%	100%
Degreasing of Wet Wells Lift Stations	*	*	100%	95%	100%	90%	100%	95%	100%

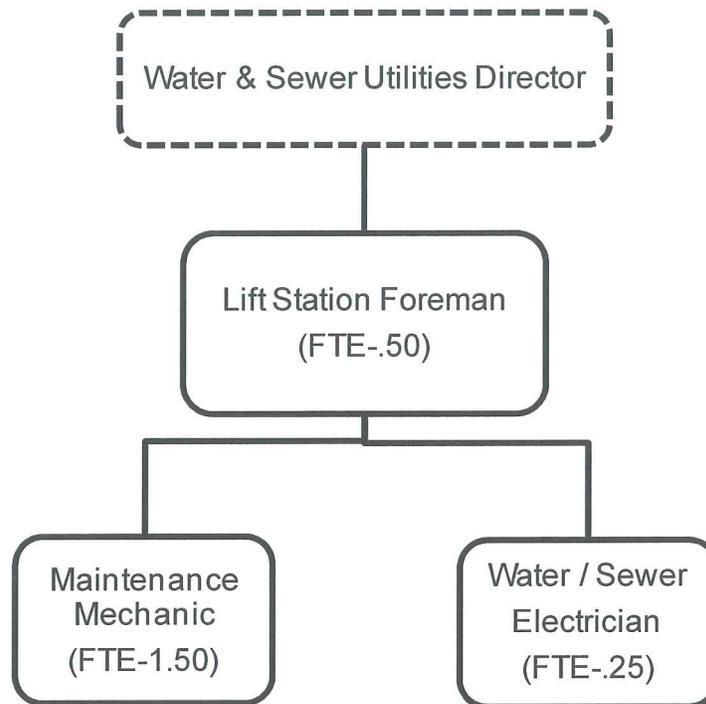
* Not measured in prior year

Local Sewer- Pumping	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
7221	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	163,439	195,628	159,057	155,818	145,459	195,196
* Benefits	129,827	78,072	75,681	82,185	80,082	97,563
Sub-Total	293,266	273,700	234,738	238,003	225,541	292,759
OPERATING EXPENSES						
* Prof. & Contract. Service	17,014	19,625	18,867	30,165	30,165	33,427
* Travel & Training	491	475	375	3,090	3,090	3,090
* Utility & Communications	29,520	31,504	28,933	73,470	52,470	35,721
* Insurance	-	-	4,073	20,941	20,941	21,039
* Maintenance	54,984	75,661	55,749	63,094	62,800	365,918
* Operating Expense	23,912	33,759	29,989	54,957	58,533	61,939
Sub-Total	125,921	161,024	137,986	245,717	227,999	521,134
TOTAL	419,187	434,724	372,724	483,720	453,540	813,893

Regional Sewer Pumping

MISSION

To ensure the environmentally safe transfer of sanitary sewage from the City of Lake Worth and surrounding contract customers, to the East Central Wastewater Treatment Facility, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to the sewer transfer system.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	2.50	-.25	0	0	2.25
Part-time (FTE)	0	0	0	0	0

Regional Sewer Pumping

CORE PROCESS AND OUTPUTS

The Regional Sewer Fund maintains and operates the Lake Worth Sub-Regional wastewater system. This system is comprised of lift stations, a large diameter (36 to 42 inch) force main, and associated inflow lines and meters from contract customers. The Master Pump Station is the hub where the sub-regional wastewater is collected; it is then pumped to the East Central Regional Wastewater Reclamation Facility (ECRWRF) for treatment.

The City of Lake Worth's share in the ECR is 12.5 MGD or 17.9 percent of the current plant capacity of 70 MGD. The Lake Worth share is re-allocated among the sub-regional customers. The Lake Worth Sub-regional System currently includes Lake Worth Local and other entities, including: the Town of Lantana, the City of Atlantis, the Town of Manalapan, the Town of Palm Beach, the Town of South Palm Beach, the Village of Palm Springs, and Palm Beach State College. The current breakdown of the Lake Worth's 12.5 MGD share of the ECR into shares allotted to each of the eight sub-regional contract customers is:

Lake Worth	5.687 MGD	45.496%
Palm Springs	3.343 MGD	26.744%
Lantana	1.442 MGD	11.536%
Palm Beach*	0.941 MGD	7.528%
Atlantis	0.485 MGD	3.880%
So. Palm Beach	0.342 MGD	2.736%
Manalapan	0.152 MGD	1.216%
PBSC	0.108 MGD	0.864%

*Note: The Town of Palm Beach has notified the City of Lake Worth that they will be exiting the sub regional system at the beginning of FY 2014, at which point they will take 1 MGD of reserved capacity from the City of Lake Worth's ECR allocated capacity, reducing the Lake Worth share to 11.5 MGD.

Common tasks performed by Sewer Pumping staff on the regional system include monitoring flows, clearing and repairing pumps, cleaning and degreasing the lift station wet wells, and other maintenance as required. This includes 24/7 emergency call outs.

The Regional Sewer Pumping Division personnel are shared with Local Sewer Pumping, an Electrician is shared both with Regional Pumping and with Water Production. The day to day operations are carried out by a foreman and the associated lift station mechanics and electrician. The Water systems supervisor assists the foremen in procurement, work orders, payroll and various other duties.

FY 2013 INITIATIVES REPORT CARD

The Water / Sewer Director and Finance Director, along with their staff, worked closely with the City Manager and the sub-regional customers to settle the dispute over the regional system. A new agreement was reached and implemented in FY 2013. Regional Sewer Pumping staff will continue to work closely with the Sub Regional entities to promote effective working relationships and provide excellent service.

FY 2014 INITIATIVES

Sewer Pumping staff will work with the City's Water/Sewer Engineer and the Water Systems Supervisor to facilitate a number of projects. These include a number of operational and capital project goals we will be working on in FY-2014. They include the following:

Regional Force Main Air Release Valves (currently under design): This project is planned for construction in 2014. There are a total of 21 locations that have Air Release Valves (ARV's) installed on the Lake Worth's 36-inch pre-stressed cylindrical concrete pipe portion of the Regional Force Main. The Air Release Valves were

Regional Sewer Pumping

installed as part of the original force main that was placed into service in 1978. Most are offset from the force main and installed in a manhole and connected to the force main by 2-inch piping. Based on the study performed in 2006, four were found in good condition, and the remaining seventeen valves were not performing properly due to various conditions resulting from corrosion, submergence, or improper piping. This project will replace the ARV's and install a 2-inch shut-off valve between the force main and ARV to provide the ability to isolate the valve for maintenance or in case of damage.

6th Avenue South trunk main lining: This project has been identified by staff and by the consulting engineer, and is not yet under design. This trunk main is badly deteriorated and due to the size and location, will be rehabilitated by a cured in place liner. The project is scheduled in the Roadway and Utilities Mater Plan for Year-5.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Develop a comprehensive plan, including short and long term goals, for system repairs, replacements and improvements by December 2013.

Engineering developed a long range capital improvement plan that addresses the issues of pipe replacements, sewer trunk re-lining, manhole relining, lift station replacement schedules, and service area expansion. The program is a 20-year program and was incorporated in the rate sufficiency analysis as well as the FY 2014 budget process.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

While the Utility continues to be challenged by maintaining qualified safety personnel, the development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by utilities field personnel.

The Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

Collect money that is owed the City.

The Subregional financial conflicts have been resolved this year with a new agreement that incorporates all of the subregional entities. This agreement has been approved by the City of Lake Worth Commission, and by all of the commissions of the sub regional entities..

FY 2014 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Goal: Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Regional Sewer Pumping

Action Step: Perform and document all required safety training.

Goal: Improve customer satisfaction of services provided by Utilities' field personnel.

Objective: Develop system of customer assistance for sewer pumping maintenance.

Action Step: Respond to all emergency call-outs within 45-minutes of field personnel notification

Make personal contact with customers.

Regional Sewer Pumping

Performance Measures - FY 2013-14 Budget

Regional Sewer Pumping

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Lift Station pump starts per hour	*	*	6	6	6	6	6	6	6

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Gallons of wastewater Pumped vs Capacity - by Entity	*	*	< 80%	75%	< 80%	<80%	<80%	<80%	<80%
Response Time to Emergency Call-outs - Within 45 mins.	*	*	100%	100%	100%	100%	100%	100%	100%

Regional Sewer- Pumping	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
7421	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages	233,966	144,785	158,476	159,818	145,459	136,046
* Benefits	100,976	56,751	73,513	82,667	80,082	80,215
Sub-Total	334,942	201,536	231,989	242,485	225,541	216,261
OPERATING EXPENSES						
* Prof. & Contract. Service	2,402,102	2,261,521	4,705,036	3,463,470	3,528,470	3,609,237
* Travel & Training	155	2,525	310	2,800	2,800	2,800
* Utility & Communications	168,401	171,667	196,224	188,670	188,670	188,670
* Insurance	-	-	3,745	30,715	30,715	33,787
* Maintenance	76,291	40,083	35,287	125,900	125,900	123,921
* Operating Expense	169,506	177,444	94,572	181,800	181,800	131,708
Sub-Total	2,816,455	2,653,240	5,035,174	3,993,355	4,058,355	4,090,123
TOTAL	3,151,397	2,854,776	5,267,163	4,235,840	4,283,896	4,306,384

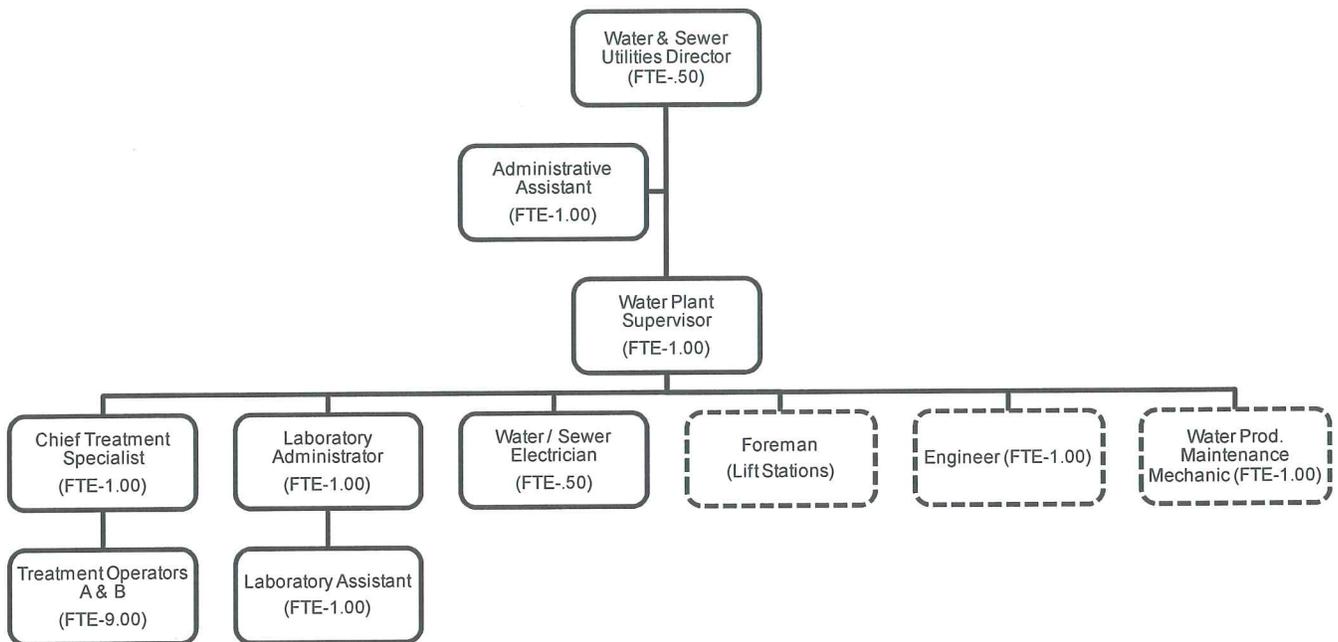
Regional Sewer Pumping

Regional Sewer- Non Dept.	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
7490	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service						
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense						
Sub-Total	-	-	-	-	-	-
NON-OPERATING						
* Debt Service						
* Depreciation						
* Grants & Aid						
* Other Uses						
Sub-Total	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CAPITAL				307,967	-	-
TOTAL	-	-	-	307,967	-	-

Water Production

MISSION

To provide safe and aesthetically pleasing potable water to customers for domestic drinking water and fire protection purposes.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	15.00	+1.00 / -.50 / +.50	+1.00	0	17.00
Part-time (FTE)	0	0	0	0	0

Water Production

CORE PROCESSES AND OUTPUTS

The Water Production Division is responsible for the operation of the Lake Worth Water Treatment Plant (WTP), the associated well fields, finished water storage facilities, and concentrate deep injection well. This plant operates 24 hours per day, 7 days a week and currently employs 15 personnel.

The treatment plant consist of a Lime Softening water treatment facility with a design capacity of up to 12.9 million gallons per day (MGD) and a Reverse Osmosis (RO) water treatment facility with a design capacity of up to 4.5 MGD. The Division maintains two wellfields, one Surficial and one Floridan, to supply groundwater to the Lime Softening plant and the RO plant. The output of the Lime Softening plant is currently curtailed due to water withdrawal restrictions placed on the City's Surficial Aquifer well field by the South Florida Water Management District (SFWMD).

The Surficial Aquifer well field supplies water to the City's Lime Softening WTP. All of the 13 wells are located within a half mile radius of the plant and vary in age from 1 to 53 years. When all wells are in operation, the peak production capacity exceeds 10.5 MGD. However, as mentioned above, the SFWMD has curtailed the withdrawal limit on the Surficial Aquifer well field to 3.37 MGD dry season (December through May) and 3.73 MGD wet season (June through November) monthly average. As the older eastern wells are removed from service and new wells are developed further to the west, our permitted withdrawal limits will increase to 5.07 MGD dry season and 5.60 MGD wet season.

The Floridan Aquifer well field supplies water to the City's RO WTP. All 3 of the wells are located within a half mile radius of the plant and vary in age from 7 to 9 years. When all wells are in operation, the peak production capacity exceeds 4.5 MGD. The wells withdraw water from approximately 1200 feet below land surface and withdraw brackish water from the Upper Floridan Aquifer. RO technology produces high quality water, and when blended with the lime softened water, has greatly improved the overall finished water quality to our customers. It is also noted that the SFWMD's mandatory lawn irrigation restrictions for the City have been changed from 2 days a week to 3 days a week. For information on lawn watering schedules, visit the SFWMD web site.

The City's water storage facilities include three above ground storage tanks, two clearwells and two elevated storage tanks for a total storage capacity of 5.9 million gallons. The storage is meant to meet peak hourly and fire flow demands and to provide adequate contact time for disinfection prior to distribution of the water.

The Water Production Division includes a state certified laboratory that runs an extensive variety of testing that includes daily analysis, processing customer concerns, and over 1200 bacteriological samples each year on both raw and finished water.

The planned settlement with Palm Beach County to purchase 750,000 gallons per day of potable water has been completed. Therefore, the City of Lake Worth no longer purchases water from the County and usage demands have increased on our facilities.

Note: Water Production is one of two divisions that make up the 402 Fund. Along with Water Distribution, these funds utilize predicted potable water revenues to fund their budget.

FY 2013 INITIATIVES REPORT CARD

Maintenance: Staffing for Regional Sewer and Local Sewer Pumping will be placed under the direction of a newly created Maintenance Supervisor who reports to the Assistant Utilities Director. This new work initiative, staffed with six full time employees, will encompass maintenance responsibilities for all lift stations, water production wells, and both water treatment plants.

Water Production

The Regional and Local Sewer Pumping staff has been relocated to the Sewer Collection/ Water Distribution Utilities Division, and is no longer associated with the Water Production staff.

Industrial Pretreatment Program: Develop an internal Industrial Pretreatment Program in house, taking over the program currently operated by West Palm Beach. Coordination between the Water Treatment plant lab personnel, the Water Sewer Engineer, and Local and Regional Sewer personnel will be required.

The Industrial Pretreatment Program is once again operated by the City of West Palm Beach staff.

FY 2014 INITIATIVES

During the FY-2014 budget year, Water Production staff will focus on the operation and maintenance of all facilities. Water Production staff will also work with the City's Water/Sewer Engineer to facilitate a number of projects.

Water Production staff will continue to update the Operations and Maintenance (O&M) manual for the Water Treatment Plant to the current processes and procedures. This manual will contain information specific to equipment installed at the plant, will provide detailed operating procedures, schematic drawings, site plans, and other pertinent data about each station. These manuals will provide reference material to assist in future maintenance of the stations and training of personnel.

All Water Production operations staff shall either obtain a minimum Water Treatment Plant "C" license or maintain their license by obtaining the necessary Continuing Education Units (CEU's). This will ensure we maintain a competent skill set for our plant operators.

Water Production laboratory staff shall maintain their State of Florida Department of Health certifications per National Environmental Laboratory Accreditation Conference (NELAC) standards. Staff also will update and maintain laboratory Standard Operating Procedure manuals and Quality manuals. This will ensure the City maintains a competent skill set for our laboratory staff.

All required safety training of Water Production staff will be performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

A primary concern of the Water Production staff is the operation of the reverse osmosis water treatment plant and deep injection well for concentrate disposal. In addition, there are a number of capital project goals we will be working on in FY-2014. They include the following:

The construction of new Surficial Aquifer well 16 and associated raw water main. Construction of these two projects is concurrent with the requirements of our SFWMD Water Use permit. This also accomplishes the goal of abandoning eastern wells to move our well field footprint to the west.

The construction of several improvements to the Reverse Osmosis WTP necessary to meet Four Log Virus Removal, in accordance with upcoming Palm Beach County Health Department regulations and requirements.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Develop a comprehensive plan, including short and long term goals, for system repairs, replacements and improvements by December 2013.

Water Production

The Capital Improvement plan for the Water system is complete and has been incorporated into the FY 2013 budget process. The section associated with the Water Treatment Plant addresses issues of well field improvements, basin improvements and generation additions.

Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

While the Utility continues to be challenged by maintaining qualified safety personnel, the development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

FY 2014 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Objective: Develop a comprehensive plan, including short and long term goals, for system repairs, replacements and improvements.

Action Step: Update the 5-year capital improvement program.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Step: Update WTP O&M Manual

Action Step: Update Laboratory SOP & Quality manuals.

Goal: Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Action Step: Perform and document all required safety training.

Objective: Develop Job Safety Analyses (JSA) for each Utility Division position.

Develop a Safety manual based on the JSA's.

Water Production

Performance Measures - FY 2013-14 Budget

Water Production

Workload Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Available water supply capacity – Millions of Gallons/ Day	7.1	8	7	7	-	7	7	8.6	10.5
NIMS 100 and 200 Level Certification for all Employees	*	13	14	15	15	15	15	15	*
Develop Reverse Osmosis In-house Training Course	*	*	1	1	1	1	*	*	*
Gallons of water per capita per day	*	*	116	116	116	116	116	116	116
FDEP Operator "C" Certifications	*	*	2	2	2	2	*	*	*
FDEP Operator "B" Certifications	*	1	*	1	1	1	2	2	*
FDEP Operator "A" Certifications	*	8	9	8	9	9	11	9	11
All Personnel Powered Industrial Truck Certified	*	8	11	6	11	11	11	11	11

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Respond to Customer Complaints within 1 working day.	*	*	100%	100%	100%	100%	100%	100%	100%
WTP O&M Manual – Update manual	*	*	100%	70%	100%	100%	100%	100%	100%
Safety Training For All Employees	*	*	100%	100%	100%	100%	100%	100%	100%

*Not measured in prior year

Water Production

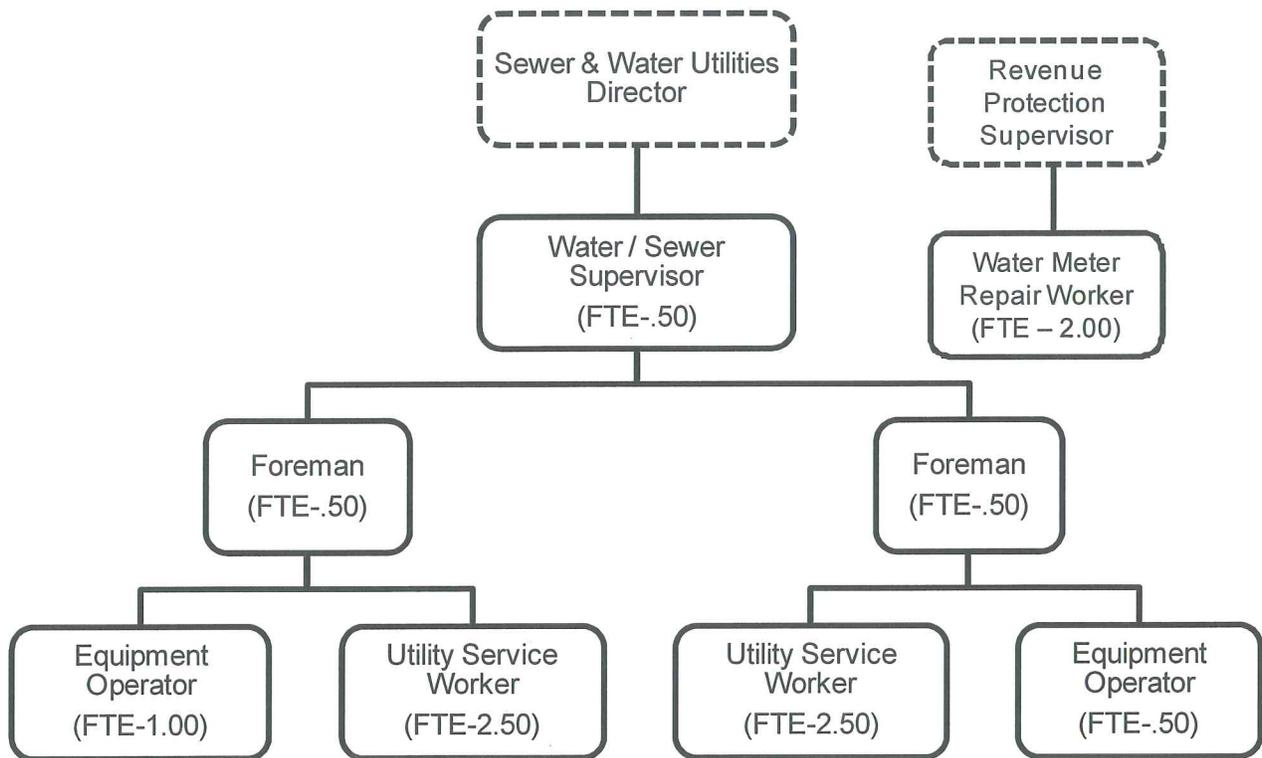
Water- Treatment	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
7022	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	1,003,189	1,002,196	995,873	995,046	1,052,475	1,226,027
* Benefits	489,701	389,212	429,777	492,927	498,953	674,461
Sub-Total	1,492,890	1,391,408	1,425,650	1,487,973	1,551,428	1,900,488
OPERATING EXPENSES						
* Prof. & Contract. Service	440,929	422,714	374,220	432,060	432,060	504,005
* Travel & Training	3,085	8,990	6,729	6,000	6,000	6,404
* Utility & Communications	1,920,616	1,179,085	1,849,955	2,378,220	2,062,640	995,109
* Insurance	-	64,463	68,983	367,376	367,376	313,123
* Maintenance	139,823	95,588	65,255	190,600	178,600	54,600
* Operating Expense	444,324	446,761	357,487	592,700	596,250	863,585
Sub-Total	2,948,777	2,217,601	2,722,629	3,966,956	3,642,926	2,736,826
TOTAL	4,441,667	3,609,009	4,148,279	5,454,929	5,194,354	4,637,314
CAPITAL	-	-	-	2,710,865	550,865	2,146,400
TOTAL	4,441,667	3,609,009	4,148,279	8,165,794	5,745,219	6,783,714

Water- Administration	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
7010	Actuals	Actuals	Actuals	Current Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	650,906	-	-	-	-	-
* Travel & Training						
* Utility & Communications						
* Insurance						
* Maintenance						
* Operating Expense	-	-	-	-	-	-
Sub-Total	650,906	-	-	-	-	-
TOTAL	650,906	-	-	-	-	-

Water Transmission & Distribution

MISSION

To ensure the distribution of potable drinking water to customers for domestic drinking water, and fire protection purposes, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to the potable water piping systems throughout the City.



	FY 2012 – FY 2013	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2013 – FY 2014
Full-time	10.00	+ .50 / - .50 / - .50	0	0	9.50
Part-time (FTE)	0	0	0	0	0

Water Transmission & Distribution

CORE PROCESSES AND OUTPUTS

The Water Transmission and Distribution Division is responsible for the operation of the potable water transmission and distribution piping and associated appurtenances such as fire hydrants, valves and water meters. This is done by performing preventative maintenance, construction of new infrastructure and emergency repairs to the water transmission and distribution lines throughout the City to maintain the best possible service to all customers.

The Water Transmission and Distribution division currently employs 10 full time personnel. The day to day operations are carried out by the foreman and the associated utility service workers. The Water systems supervisor maintains various programs and assists the foreman in field planning, procurement, work orders, payroll and various other duties.

The Water Transmission and Distribution Division oversees all maintenance and operations of the City potable water piping system which includes 24/7 emergency call-outs, the flushing of slow use water mains (insuring that water service remains safe and clean), the replacement or repair of aging or leaking services and main lines, installation of water meters, repair or replacement of fire hydrants, and the inspection of all new water lines and water services in our service area.

The transmission-distribution network consists of approximately 150 miles of water distribution and transmission mains. These include transmission mains sized from 12-inch through 36-inch and distribution mains between 2-inch and 10-inch, with the majority of the distribution mains being 6-inch or smaller. Most 2-inch lines are galvanized steel. The 4-inch through 36-inch lines are a mixture mainly of cast iron and PVC, with some ductile iron. In addition there are about 965 fire hydrants in the system. The City service area includes portions of unincorporated Palm Beach County, in addition to the City of Lake Worth.

Common tasks include monitoring and repairing leaks in the system, flushing mains, installing new service connections, and the repair, replacement, and installation of fire hydrants. Water Distribution has also been implementing a meter replacement program to ensure accurate monitoring of water consumption for both revenue collection and conservation monitoring.

Note, Water Transmission and Distribution is one of two divisions that make up the 402 Fund. Along with Water production, these funds utilize estimated potable water revenues to fund the budget.

FY 2013 INITIATIVES REPORT CARD

Revenue Protection: Water meter personnel will be moved to the Metering Division and receive direction from a newly created position, Revenue Protection Supervisor. All meter work, both electric and water will be coordinated and dispatched to improve efficiencies and provide a more streamlined reporting procedure for meter change outs, disconnects, meter tampering, and meter testing.

Field Audits: Water meter personnel will coordinate with electric meter personnel regular field audits of accounts to ensure billing accuracy.

In 2013 the Water Distribution Field Crew replaced 1,035 water meters in accordance with AWWA specifications. This program ensures meter accuracy and prevents loss of revenue to the department. In addition, 9% of the system valves were inventoried and 1021 fire hydrants were tested in the system to ensure safety infrastructure was properly maintained.

FY 2014 INITIATIVES

Continue to improve valve maintenance by implementation of a detailed inventory of the valves in the system as part of an in-depth evaluation to accurately inventory the assets of the system.

Water Transmission & Distribution

Ensure all required safety training is performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

Water distribution staff will work with the City's Water/Sewer Engineer and Water Systems Supervisor to facilitate a number of projects. These include a number of operational and capital project goals we will be working on in FY-2014. They include the following:

The division will continue the Fire Hydrant Coverage Program. A study performed by the City's consultant in 2013 outlined areas in the City where the maximum 300 ft spacing between fire hydrants is not currently met. This program is for the installation of 66 hydrants in areas where the watermain sizes and flow rates are adequate for fire protection.

In an effort to maintain the water quality in the distribution system, the Water Distribution staff is actively installing additional sample points and automatic hydrant flushers throughout the service area.

The division will continue its water meter replacement program. This program provides for the planned replacement of aging water meters. Per EPA guidelines it is recommended to replace the standard domestic meter approximately once every 10 to 15 years. Currently all meters 2-inch in size and larger are within the proscribed guidelines.

The division will continue to maintain the City's cross connection control program per the recently updated Cross Connection Control Manual. Cross-connections are the links through which it is possible for contaminating materials to enter a potable water supply. It provides a system for the installation and inspection of backflow prevention devices within the community.

New watermain installation on 14th Avenue N, 15th Avenue N and Crestwood Blvd: This project will replace the old 2 inch galvanized watermain in the alley with a new 8 inch main providing improved water service and fire protection for the neighborhood. The project should be complete in FY-2014.

A potable watermain will be installed as a part of the 10th Avenue South roadway construction project, which is currently in the engineering design phase.

Other capital improvement projects are outlined in the Roadway and Utilities Master Plan as a combined effort with the Public Services Department.

FY 2013 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Develop a comprehensive plan, including short and long term goals, for system repairs, replacements and improvements by December 2010.

Develop a 5-year capital improvement program.

Engineering developed a long range capital improvement plan that addresses the issues of pipe replacements, sewer trunk re-lining, manhole relining, lift station replacement schedules, and service area expansion. The program is a 20-year program and was incorporated in the rate sufficiency analysis as well as the FY 2014 budget process.

Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Water Transmission & Distribution

While the Utility continues to be challenged by maintaining qualified safety personnel, the development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by Utilities' field personnel.

The Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

Ensure the long term viability of the Floridan and Surficial Aquifers to ensure adequate water supply, prevent saltwater intrusion, and protect rate-payer investments.

The Utilities Department obtained the updated South Florida Water Management District Water Use Permit. Operating the water production and distribution departments within the permit conditions will ensure the preservation of both water supplies.

FY 2014 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth Utility Customers by enhancing the reliability of our Utility to ensure customer satisfaction and maintain high levels of service.

Objective: Continue the structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Step: Continue detailed valve inventory.

Action Step: Continue implementation of the recently updated hydrant flushing program.

Action Step: Continue hydrant replacement and maintenance program.

Action Step: Implement updated Cross Connection Control Plan.

Action Step: Continue installation of new sample points throughout service area.

Goal: Ensure the safety of Lake Worth Utility Employees and customers through the development of a comprehensive safety program.

Objective: Continue safety training program for the utility Department.

Action Step: Perform and document all required safety training.

Goal: Improve customer satisfaction of services provided by Utilities' field personnel.

Objective: Develop system of customer notification for maintenance pertaining to water services.

Water Transmission & Distribution

Performance Measures - FY 2013-14 Budget

Water Transmission & Distribution

Workload Measurements Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Water Main Breaks Discovered		26	<30	20	<30	<30	<30	<20	<30
Fire Hydrants Tested			851	851	851	851	851	915	950
Meters Over 10 Years Old Replaced			200	650	300	300	300	300	300
Meters Changed Out or Installed			1,040	1,400	1,400	1,400	1,400	1,400	1,400
FWPCOA Water Distribution Operator "C" Certifications	4		7	8	-	-	-	-	-
FWPCOA Water Distribution Operator "B" Certifications	-		1	2	-	-	-	-	-
FWPCOA Water Distribution Operator "A" Certifications	2		2	2	-	1	1	1	-
NIMS 100 and 200 Level Certification for all Employees	8		11	12	12	12	12	12	12
Water distribution staff to be CDL "B" Certified	8		8	8	8	8	8	8	8
Water distribution staff to be Powered Industrial Truck (forklift) Certified	6		6	8	8	8	8	8	8

Effectiveness Measurements: Measure:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Percent of Water Loss		6.58%	<10%	8%	<10%	<10%	<10%	<10%	<10%
Response Time for Emergency Call-outs - Within 45- minutes			100%	100%	100%	100%	100%	100%	100%
Detailed Valve Inventory – Percent of System			10%	10%	10%	10%	10%	10%	10%
Safety Training for All Employees			100%	100%	100%	100%	100%	100%	100%

Note: per state law the FWPCOA license has changed to level 3 certification after the C has been obtained.

Water Transmission & Distribution

Water- Transmission & Distribution 7034

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
PERSONNEL SERVICES						
* Salaries & Wages	650,961	611,748	467,995	537,744	507,858	494,299
* Benefits	340,443	255,275	246,270	308,406	303,123	304,526
Sub-Total	991,404	867,023	714,265	846,150	810,981	798,825
OPERATING EXPENSES						
* Prof. & Contract. Service	38,049	82,807	68,199	126,695	126,695	115,414
* Travel & Training	-	2,045	1,059	4,355	4,355	4,355
* Utility & Communications	26,060	29,980	29,449	43,650	40,500	43,650
* Insurance	-	18,169	21,323	34,902	34,902	34,137
* Maintenance	281,702	287,478	219,189	321,895	324,950	318,050
* Operating Expense	48,731	53,971	54,615	73,734	72,600	75,750
Sub-Total	394,542	474,450	393,834	605,231	604,002	591,356
NON-OPERATING						
* Debt Service	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
TOTAL	1,385,946	1,341,473	1,108,099	1,451,381	1,414,983	1,390,181
CAPITAL	-	-	-	2,245,318	2,193,697	360,000
TOTAL	1,385,946	1,341,473	1,108,099	3,696,699	3,608,680	1,750,181

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals			
Water- Pumping						
7021						
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-
* Utility & Communications	153,630	130,817	124,449	166,000	166,000	249,575
* Insurance	-	-	-	-	-	-
* Maintenance	101,011	118,933	143,396	136,000	136,000	148,860
* Operating Expense	23,450	1,250	7,025	-	-	7,024
Sub-Total	278,091	251,000	274,870	302,000	302,000	405,459
TOTAL	278,091	251,000	274,870	302,000	302,000	405,459

Water Transmission & Distribution

Water- Non Dept. & Customer Service 7090

	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 Current Amended Budget	FY 2012-2013 Projection	FY 2013-2014 Adopted Budget
	Actuals	Actuals	Actuals	Budget	Projection	Budget
PERSONNEL SERVICES						
* Salaries & Wages						
* Benefits						
Sub-Total	-	-	-	-	-	-
OPERATING EXPENSES						
* Prof. & Contract. Service	437,266	1,407,956	1,466,060	1,468,466	1,468,466	1,468,466
* Travel & Training						
* Utility & Communications						
* Insurance	290,392	-	-	-	-	-
* Maintenance						
* Operating Expense	1,394,906	1,070,212	1,137,555	1,090,572	1,090,572	1,096,957
Sub-Total	2,122,564	2,478,168	2,603,615	2,559,038	2,559,038	2,565,423
NON-OPERATING						
* Debt Service	854,097	975,252	1,549,493	1,320,850	1,210,200	804,384
* Depreciation	1,013,743	1,038,610	2,056,575	1,060,000	1,060,000	2,056,574
* Grants & Aids	3,424	10,444	7,047	5,350	5,350	7,045
* Other Uses	-	-	-	400,500	-	6,151,297
Sub-Total	1,871,264	2,024,306	3,613,115	2,786,700	2,275,550	9,019,300
TOTAL	3,993,828	4,502,474	6,216,730	5,345,738	4,834,588	11,584,723
CAPITAL	-	-	-	-	-	-
PRINCIPAL	1,137,500	1,185,000	-	1,411,350	1,522,000	1,034,214
	5,131,328	5,687,474	6,216,730	6,757,088	6,356,588	12,618,937

Palm Beach County Fire Rescue

On April 7, 2009, the City of Lake Worth entered into an inter-local agreement with Palm Beach County to provide fire-rescue services to the City from October 1, 2009, until October 1, 2019. Under this agreement, all City Fire Department employees and personnel matters, including rendition of service and standards of performance, were transferred and merged into the County Fire/Rescue Department. Transferred employees that were part of the Lake Worth Firefighters' Pension Trust Fund deferred retirement option plan (DROP) had the option to remain in the program with the understanding they would be terminated upon conclusion of their DROP period.

The fire-rescue agreement requires that the County provide the City with all personnel and equipment necessary to provide adequate fire suppression, emergency medical services, special operations, hazardous material response and mitigation, emergency communications, confined space rescue, dive rescue, fire code inspections and testimony related thereto, response to all subpoenas related to fire rescue activities, arson investigation, new construction inspection, community education programs and all other emergency and non-emergency services generally provided by the Palm Beach County Fire/Rescue Department.

Under the fire-rescue agreement, the City is required to avail its fire-rescue facilities to the County for the provision of contractually required services. The City is also required to maintain all fire-rescue related records created or maintained by the City prior to or after the commencement of the interlocal agreement. The agreement also required the transfer of all fire-rescue apparatus and related equipment, reserve equipment, maintenance and support equipment and furnishings in the City's Fire Rescue Department facilities to the County.

The provision of fire-rescue services is funded under the Municipal Services Taxing Unit (MSTU).

Palm Beach County Fire/Rescue is required to provide a monthly report maintained and summarized by category of all calls containing: the time the call was received, time of dispatch, time en route, travel time, and time of arrival in responding to each call.

The inter-local agreement may only be terminated by written agreement between the two parties; by either party, upon written notice to the other party, if the non-terminating party has defaulted on any of its material obligations and failed to cure said default in accordance with the prescribed cure period; by written agreement from either party due to budgetary limitations or constraints warranting an MSTU amendment; if the City does not pay the agreed upon employee offset costs; or in the instance that either party properly enacted an ordinance, adopted and effective prior to April 30, 2009, that terminates or voids that party's prior consent to the City of Lake Worth's inclusion in the Fire/Rescue MSTU. The City renegotiated the contract with favorable terms in 2011 which resulted in an approximate \$10 million savings over its term. The FY 2014 budget reflects the same terms of agreement in the FY 2013 Budget.

Palm Beach County Fire Rescue

Fire	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
4010	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	1,528,343	1,920,504	2,047,958	2,558,840	2,558,840	2,857,234
Sub-Total	1,528,343	1,920,504	2,047,958	2,558,840	2,558,840	2,857,234
OPERATING EXPENSES						
* Prof. & Contract. Service	704,172	175,207	83	27,035	1,010	82
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	946	2,091	2,230	2,200	2,200	-
* Insurance	40,000	-	6,930	31,937	31,937	29,215
* Maintenance	-	3,735	4,076	4,000	4,000	4,076
* Operating Expense	12,013	381	-	-	-	-
Sub-Total	757,131	181,414	13,319	65,172	39,147	33,373
CAPITAL	-	-	-	-	-	-
TOTAL	2,285,474	2,101,918	2,061,277	2,624,012	2,597,987	2,890,607

Palm Beach County Sheriff's Office

In August of 2008 the City of Lake Worth dissolved the Lake Worth Police Department and signed a ten year Law Enforcement Services Agreement (LESA) with the Palm Beach County Sheriff's Office (PBSO). This agreement involved the transfer of all Lake Worth PD staff, vehicle fleet, radios, evidence in custody and the use of public safety facilities to PBSO.

The LESA requires PBSO to provide semiannual reports to the City segregated by type and geographic locations, including: calls for service by time of day, geographic location, day of the week and type; reported incidents, criminal and non-criminal, by category; number and types of arrests; traffic accidents; traffic citations; response times to emergency calls by priority classification; number and type of special law enforcement activities; law enforcement forfeiture activity; monthly expenditure reports; and monthly overtime reports.

Under the LESA, PBSO assumed responsibility for all insurance benefits, compensation, and status ranking for Lake Worth PD employees. City employees had the option to either remain in the Lake Worth sponsored retirement plan or opt in to the Florida Retirement System offered through PBSO.

For the fiscal year 2010-2011, PBSO charged the City of Lake Worth \$13,176,268.00 to provide law enforcement services. Each year, the Sheriff is to provide an initial proposal to the City Commission in an amount not to exceed 7%. The Sheriff is contractually required to invoice the City within ten days of the close of each month, and the City is required to provide payment by the 25th day of the month following the receipt of the invoice. As previously mentioned in the City Manager's Message, the total cost for law enforcement services for FY 2012 will be reduced by \$1,076,268.00 to account for the elimination of two (2) Lieutenants and two (2) Sergeants in the Lake Worth District Office. The FY 2014 budget reflects the same terms of agreement in the FY 2013 budget.

Any additional law enforcement services must be authorized by the City and will be billed at PBSO's standard extra-duty rate. There are six exempt, co-sponsored events covered by PBSO:

- Veterans Day
- Holiday Parade
- July 4th Event
- Street Painting Festival
- Reggae Fest
- Rocktober Fest

Under the LESA, the City or PBSO have the opportunity to terminate the agreement with or without cause through written notice provided June 30, of any given year, for termination to be effective on October 1 of that same year.

Palm Beach County Sheriff's Office

Police	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
3010	Actuals	Actuals	Actuals	Amended Budget	Projection	Adopted Budget
PERSONNEL SERVICES						
* Salaries & Wages	-	-	-	-	-	-
* Benefits	888,362	1,908,477	2,115,543	2,521,189	2,521,189	2,791,353
Sub-Total	888,362	1,908,477	2,115,543	2,521,189	2,521,189	2,791,353
OPERATING EXPENSES						
* Prof. & Contract. Service	14,267,661	13,180,098	12,105,000	12,104,500	12,104,500	12,105,000
* Travel & Training	-	-	-	-	-	-
* Utility & Communication	111,622	88,117	89,681	93,060	93,060	77,624
* Insurance	40,000	-	8,585	52,055	52,055	47,616
* Maintenance	35,745	36,096	27,543	36,000	52,000	36,000
* Operating Expense	4,222	-	-	500	500	-
Sub-Total	14,459,250	13,304,311	12,230,809	12,286,115	12,302,115	12,266,240
CAPITAL	-	-	-	18,000	-	-
TOTAL	15,347,612	15,212,788	14,346,352	14,825,304	14,823,304	15,057,593





CHAPTER 9

APPENDICES AND GLOSSARY



City of Lake Worth
Comprehensive Financial Policies



Adopted –December 7, 2010

1st Revision -September 26, 2011

2nd Revision –September 25, 2012

3rd Revision –March 27, 2013

City of Lake Worth

1

Comprehensive Finance Policies



City of Lake Worth Comprehensive Financial Policies

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City of Lake Worth Comprehensive Financial Policies

The following policies establish the framework for the City’s overall financial planning and management. These policies show the citizens, credit rating industry and prospective investors (bond buyers) the City’s commitment to sound financial management and fiscal integrity. These policies also improve the City’s fiscal stability by helping City officials plan fiscal strategy in a consistent manner. Adherence to adopted financial policies promotes sound financial management.

GENERAL FINANCIAL GOALS

1. Protect the assets of the City through an adequate system of internal controls.
2. Maintain the financial viability of the City in order to ensure adequate levels of City services.
3. Maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
4. Maintain and enhance public infrastructure in order to provide for the health, safety and welfare of the City’s citizens.
5. Report to the Citizens, State and Federal Governments, and creditors on the financial operations of the City.

INTERNAL CONTROL ENVIRONMENT

All financial transactions in the City happen within the internal control framework defined in these policies and supplemented by the procedures contained in the Accounting Policies and Procedures Manual. These internal controls follow the Committee of Sponsoring Organizations (COSO) model.

THE CONTROL ENVIRONMENT

1. The City Commission details its ethical requirements in Chapter 2 of the City Charter and Code of Ordinances, which governs “financial integrity and Department Head accountability”.
2. Procurement Ordinance 2013-13 which governs the “purchase of goods and services for the City”.
3. Travel Resolution - 57-2012 which governs the reimbursement rates for employee travel.



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4. Personnel Policy Resolution No. 28-91, as amended by Resolution 35-92, Resolution 37-95, Resolution 38-91 and Resolution 48-91, and union contracts, which govern the payment of City employees.
5. External Audit – the City Commission, acting as the Audit Committee, will secure the services of Independent Certified Public Accountants to audit the financial operations of the City, in accordance with Chapter 218.39 Florida Statutes.

RISK ASSESSMENT

1. The external auditors include an assessment of The City’s internal control activities as a part of their scope of work.
2. The Finance Department includes risk assessment activities as a part of the Accounting Policy and Procedures Manual. These activities include review of cash collection processes, fixed asset reporting and review of business processes in all areas.

CONTROL ACTIVITIES

The Accounting Policy and Procedures Manual contains detailed procedures for processing all types of transactions.

INFORMATION AND COMMUNICATIONS

Reporting both internally and externally are important features of an Internal Control process. The Accounting Policy and Procedures Manual addresses regular monthly, quarterly and annual reporting internally to the City Departments, City Manager and the City Commission and externally to the citizens and other interested parties.

ON-GOING MONITORING

Management, along with department staff, constantly monitors financial transactions. Exceptions to any control procedures are reported to management and a detailed review is initiated.

FINANCIAL PLANNING POLICIES

The City Commission will establish and maintain practices for the administration and amendment of the annual budget.

BALANCED BUDGET

The Budget shall be balanced with *“The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The budget must regulate expenditures of the municipality, and it is unlawful for any officer of a municipal government to expend or contract for expenditures in any*



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fiscal year except in pursuance of budgeted appropriations” as discussed in Chapter 166.241(2) Florida Statutes.

FUNDS

The Budget will contain a budget for all funds of the City. Including the Community Redevelopment Agency, Governmental fund budgets will be prepared on the modified accrual basis of accounting. Proprietary and Internal Service funds will be budgeted on the accrual basis of accounting, except the full amount of capital expenditures and debt payments will be budgeted as expenses in order to facilitate encumbrance and budgetary control for these disbursements.

LONG RANGE PLANNING

The Finance Department Budget office will annually prepare a Five-Year Forecast. The forecast will be for all operating funds of the City and will include the best estimates available of all operating revenues and expenditures. The forecast will include estimated operating costs and revenues of future capital improvements.

ASSET POLICIES

The City will maintain an inventory of all assets with a value in excess of \$1,000 and an estimated life of more than one year, per Chapter 69I-73 Florida Administrative and Chapter 274 the Florida Statutes. In addition, an inventory of infrastructure will be maintained with a value in excess of \$15,000.

ANNUAL INVENTORY

The City will perform an annual inventory of property. Any assets that are determined to be unaccounted for shall be reported to the City Commission and the State as required.

DISPOSAL OF SURPLUS PROPERTY

1. Real Property shall be disposed of in accordance with Chapter 2 City Charter and Code of Ordinances.
2. Personal Property – A listing of property determined to be surplus to the City’s needs shall be presented to the City Manager at least annually. The City Manager will declare such property surplus and authorize the sale of said property. Authorize the disposal of said property in accordance with the rules of the City Procurement code (ordinance 2013-13).
3. Property purchased with State/Federal or other Grantor monies – Permission of the Grantor will be obtained before any such property is disposed of in accordance with numbers 1 and 2 above.

INVESTMENT POLICIES



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The City Commission will annually review its Investment Policy. The policy will provide guidance for staff and any investment managers hired by the City. The policy will comply with the requirements of Chapter 218.415 Florida Statutes.

INTER-FUND LOAN POLICY

Inter-fund loan policies are intended to provide parameters and guidance for the management of loans between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.

1. Repayment of any loan shall not exceed one year without approval of the City Commission. Loans outstanding at fiscal year-end will be reported to the City Commission.
2. Any fund may be given a total loan of up to \$25,000 with approval from the Finance Director and/or the City Manager. Such loans must be an appropriate use of cash from the loaning fund.
3. Any fund may be given a total loan in excess of \$25,000 with the approval from the City Commission. Such loans must be an appropriate use of cash from the loaning fund.
4. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the City may not have sufficient carry forward of cash fund balances to maintain an adequate cash flow in the beginning of the fiscal year. Therefore upon the approval of the Finance Director, and the City Manager, the general fund may borrow, short-term, from other appropriate funds until the receipts of ad-valorem tax revenue are received to provide adequate cash flow. In no instance, without approval of the City Commission, shall the loan remain unpaid past December 31 of the year the loan is made.

ACCOUNTS RECEIVABLE

The City's accounts receivables will be segregated according to the activity that generates the account.

General Government Accounts

1. Accounts will be billed monthly unless another cycle is required by contract.
2. Beginning the 25th day after billing, in-house collection activity including
 - a. Delinquent letter sent the next day
 - b. Phone calls starting by the 35th day
 - c. Demand letter by the 60th day
 - d. Legal or collection agency action by the 90th day



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Utility Accounts

1. Accounts will be billed on a regular cycle.
2. Beginning the 21st day after billing
 - a. Delinquent notice sent
 - b. In-house collection activity begins on the 22nd through the 90th day past due.
 - c. Collection agency activity begins on the 90th day

The City will retain one or more collection agencies to assist in collecting past due accounts. The agencies will be selected via a competitive process with a contract of no more than 3 years with the possibility of two one year renewals.

In-house collection activity will be designed by the Finance and Utility departments and documented in the Policies and Procedures manuals of those departments.

Reporting to the Commission on the accounts receivable balances will be done on a regular basis.

FUND BALANCE CLASSIFICATION

As defined by the *Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association*, fund balance is "the difference between assets and liabilities reported in a governmental fund."

Fund Balance will be stratified and accounted for in accordance with current Generally Accepted Accounting Principles

STRATIFICATION CATEGORIES AND LEVEL OF AUTHORITY REQUIRED

NON-SPENDABLE FUND BALANCE

Amounts that are (a) not in spendable form; or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

RESTRICTED FUND BALANCE

Amounts that can be spent only for specific purposes as stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or



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regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

COMMITTED FUND BALANCE

Amounts that can be used only for the specific purposes determined by a formal action (resolution or ordinance) of the City Commission, the City's highest level of decision making authority. Commitments may be changed or lifted only by the City Commission taking the same formal action (resolution or ordinance) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

ASSIGNED FUND BALANCE

Includes spendable fund balance amounts established by management of the City (City Manager) that are intended to be used for specific purposes that are neither considered restricted or committed.

UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund as described in these policies. Certain stabilization arrangements would also qualify to be reported in this category.

RESERVATIONS OF FUND BALANCE

COMMITTED

The City hereby establishes the following committed fund balances

EMERGENCY OPERATING RESERVE

In order to provide the resources necessary to ensure continued operations of the City should a natural disaster or significant change in the weather pattern occur, the City shall establish and maintain an Operating Reserve Fund within the General Fund/Self Insurance Funds. The amount shall be determined as part of the annual budget process and in accordance with City Resolution 06-2008

GENERAL FUND – ASSIGNED FUND BALANCE

The subsequent year's budget fund balance reserve is assigned by City management as set forth in the annual budget (and any amendments thereto) to appropriate a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.



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MINIMUM LEVEL OF UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the General Fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the General Fund.

The City will strive to maintain an adequate level of unassigned fund balance to provide for necessary cash flow to minimize any short-term borrowings.

SPENDING ORDER OF FUND BALANCES

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

ANNUAL REVIEW AND DETERMINATION OF FUND BALANCE POLICY

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the amounts of restricted, committed, assigned, and non-spendable and the minimum level of unassigned fund balance shall be determined during this process.

OPERATING BUDGET POLICY

BUDGET REQUESTS

The City shall establish an annual budget process to:

1. Develop a proposed and planned budget to include personal services, operating, capital outlay, and non-operating categories.
2. All Departments of the City and the Community Redevelopment Agency shall submit the annual budget request in the manner and form prescribed by the Finance Department Budget office no later than the date set forth in the Budget Instruction Manual.

ESTIMATED BEGINNING FUND BALANCE

In order to achieve the most accurate estimate possible, the Finance Department Budget office or designee shall project both Sources of Funds (revenues, prior years unrestricted fund balances carried forward and other financing sources) and Uses of Funds (operating and non-operating



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expenditures), including accruals, for each department in each governmental fund through September 30th of the then current fiscal year. These projections will be shown in a separate column entitled "Estimated Actual" for each fund in the proposed, tentative and final budget documents. The difference between the estimated actual sources of funds and estimated actual uses of funds is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

ESTIMATED ENDING FUND BALANCE

For the year being budgeted, a calculation of estimated ending fund balance shall also be made. This calculation shall be the difference between the budgeted sources of funds and the budgeted uses of funds as described above. Since the uses of funds are restricted, committed or assigned in all other governmental fund types there is no policy required as to the amount of ending fund balance unless the project is completed and the fund should be closed. In this situation, a residual equity transfer will be made to zero-out any remaining fund balance.

If, after the annual audit, the actual General Fund unassigned fund balance is greater than that needed for adequate cash carry forward, the excess may be used in one or a combination of the following ways:

- a) Left in the General Fund to earn interest and roll forward into the subsequent year's beginning fund balance;
- b) Appropriated by resolution of City Commission for a one-time expenditure or opportunity that does not increase recurring operating costs;
- c) Committed to establish or increase a formal stabilization arrangement or reserve (including but not limited to economic stabilization, contingency reserves or disaster reserves); or
- d) Appropriated for start-up expenditures of new programs undertaken at mid-year, provided that such action is considered in the context of commission approved multiyear projections of revenues and expenditures.

CASH CARRY FORWARDS— ALL OPERATING FUNDS

1. The City will maintain an annual un-appropriated or cash carry forward fund balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing. The cash carry forward portion of fund balance shall be separate from the portions of fund balance committed to fund the budgeted reserve for contingency, or assigned to fund emergency reserves.



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2. The amount of cash carry forward to be budgeted shall be analyzed and determined during the annual budget process.

BUDGETED RESERVE FOR CONTINGENCY

1. It is the intent of the City to establish budgeted contingency reserves in all operating funds. The budgeted reserve for contingency will be funded by a committed portion of fund balance. The purpose of the budgeted reserve for contingency is intended to provide for the following:
 - a) Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process
 - b) Funding for unexpected increases in the cost of providing existing levels of service
 - c) Temporary and nonrecurring funding for unanticipated projects
 - d) Funding of a local match for public or private grants
 - e) Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns
 - f) Funding to accommodate unanticipated program mandates from other governmental bodies
 - g) Funding for emergencies, whether economic, natural disaster or acts of war
 - h) Funding for market and economic fluctuations in enterprise and internal service funds
 - i) Funding for contamination remediation
 - j) Funding for rate stabilization
2. Budgeted Reserve for Contingency Utilization and Maintenance Policies
 - a) Reserve for contingency requests must be approved by the City Commission. Such requests will be evaluated to ensure consistency with other City Commission policies, the urgency of the request, the scope of services to be provided, the short and long-term fiscal impact of the request, a review of alternative methods of funding or providing the services, a review for duplication of services with other agencies, a review of efforts to



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secure non-City funding, a discussion of why funding was not sought during the normal budget cycle, and a review of the impact of not funding or delaying funding to the next fiscal year.

- b) The reserve for contingency shall be calculated and budgeted by the Finance Department Budget office for each operating fund in an amount not greater than 10% of the total budgeted expenditures/expenses of the fund.
- c) The reserve for contingency shall be separate from any assigned cash carry forward fund balances.
- d) The individual fund budget will be adjusted at such time as the City Commission authorizes the use of contingency reserves. All requests for the use of any reserve for contingency shall be accompanied by information prepared by the Finance Department Budget office showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance. The adjustment will be authorized by motion of the City Commission.

GENERAL FUND

The City will strive to attain a reserve for contingency at a level of 2-1/2% of the general fund operating expenditures. Once attained, if the reserve for contingency falls below 50% of the minimum level, a plan for reestablishing the reserves over a multiple fiscal year period will be developed.

FLEET MANAGEMENT FUND

1. A vehicle/fleet management fund will be maintained to ensure adequate funding for the systemic replacement of fleet vehicles.
2. Operating departments will be charged for fleet operating costs per vehicle and replacement costs spread out over the useful life of the vehicles.

SELF INSURANCE FUND

1. Risk management reserves will be maintained at a level that, together with purchased insurance policies, will adequately indemnify the City's property and liability risks in accordance with actuarial estimates. A qualified firm shall be retained on an annual basis in order to recommend appropriate funding levels.
2. The City will strive to maintain reserves in the self-insurance program at a confidence level of 50% based on an annual cost of risk allocation study and may include use of accumulated retained earnings to maintain this confidence level.



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TECHNOLOGY FUND

1. An Information Technology Fund will be maintained to ensure adequate fund balance required for systemic replacement of technology.
2. Operating departments will be charged for technology operating costs. Equipment replacement costs spread out over the useful life of the assets.

ENTERPRISE FUNDS

1. The City will maintain appropriately sized renewal and replacement (R&R) accounts in each of the operating enterprise funds. The R&R accounts will be funded in accordance with annual engineering analysis.

REVENUE POLICY

1. The Finance Department Budget office will review revenue streams on an annual basis. As a part of the review, Finance Department Budget office will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. The City Commission will establish the City's budget priorities based upon the revenue estimates and expenditure guidelines.
2. The budget shall be balanced. The total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Chapters 166 and 200 Florida Statutes.
3. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
4. In recognition of the overall dependence on ad valorem taxes, the City will strive to develop a diversified and stable revenue system.
5. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be avoided. The use of various funds, however, will be consistent with generally accepted accounting principles and Chapter 166 Florida Statutes.
6. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures then a 3-5 year plan for transferring the expenditure to a recurring revenue source will be adopted by the City as a part of the budget process in the initial year.



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7. The City Commission is authorized to establish and collect fees and charges for certain services rendered by the City. These services are available to all residents of the City but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service. All fees and charges are to represent a reasonable reimbursement to the City for its actual cost in providing a City service. All requested changes to the "schedule of fees and charges" during the fiscal year are presented to the City Commission for its review and approval.
8. Vehicle/fleet surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable fleet management fund to help offset future vehicle and equipment costs.

APPROPRIATION POLICY

Budget appropriations will be made as follows:

1. Appropriations will be made at the major expenditure category: personal services, operating expense, capital outlay, debt service, grants and aids, and non-operating expenses.
2. The Finance Department Budget office will ensure that the application of the inter-city charges, do not adversely affect the provision of services of the fund receiving the indirect charge.
3. Position Control will be maintained by the Human Resources Department.

EXPENDITURES POLICY

1. Current operating expenditures should not exceed current operating revenues. When current operating expenditures exceed current operating revenues, adjustments will be made in the subsequent years' budget.
2. The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the City Commission.
3. Internal service funds will be self-supporting whenever possible. Internal service fees and the direct impact to City operating budgets shall be analyzed annually as part of the budget process.



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4. Grant applications to fund services/programs with state or federal funds will be reviewed by the Finance Department Budget office and the City Manager, with significant consideration given to:
 - a. the cost of administering the grant relative to the amount of the grant
 - b. the availability of matching funds
 - c. The extent to which locally generated funds will be required to support the program when the grant funding is no longer available
 - d. A recommendation will be presented to the Commission

5. Travel budgets will be adopted in accordance with Resolution 57-2012 41-2007 of the City.

CAPITAL MANAGEMENT POLICIES

The Capital Improvement Program (CIP) shall consist of projects/equipment with a cost estimate of at least \$25,000 and an asset life of at least five (5) years as well as capital preservation improvement items costing \$25,000 or more. A CIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay, infrastructure and any new construction or renovation of City infrastructure, excluding routine repair and maintenance.

1. Annually, a five-year Capital Improvement Program (CIP) will be developed. The CIP will be consistent with and implement the Capital Improvement Element (CIE) of the City's Comprehensive Plan. The CIE established a level of service standards for facilities required by law to address the impacts of development, level of service guidelines for other public facilities, and priorities for capital improvement projects. (See Chapter 163.3177(3) Florida Statutes and capital improvement element of City's Comprehensive Plan) Projects needed to maintain adopted level of service standards shall be financially feasible, with identified funding sources based on current revenue projections for the five year period.

2. The first year of the five year Capital Improvement Program will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations from prior years for which expenditures have not been incurred nor projects completed, will be reevaluated and incorporated into appropriations for the new fiscal year.

3. Each Capital improvement project budget may include a reserve for contingency for each project, if appropriate. The contingency should be between 5% and 10% of the estimated project cost.



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4. Capital improvement life cycle and operating costs shall be coordinated with the development of the operating budget. Future operating, maintenance, and replacement costs associated with the new capital improvements will be forecasted, matched to available revenue sources, and included in future operating budgets. Additionally, all known future operating costs shall be included within all project detail and description information. If, after review of the operating cost detail, the City determines it is unable to provide for future operating costs the project will be delayed until the operating costs can be funded.
5. The City shall maintain a replacement plan in the internal service funds that provide for the acquisition/replacement of fleet, computers, and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the City's capitalization guidelines.
6. The City shall utilize a combination of debt and pay as you go financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP.

DEBT MANAGEMENT POLICIES

Debt management policies are intended to provide a comprehensive and viable debt management plan which recognizes the capital improvement needs of the City as well as the taxpayers' ability to pay while taking into account existing legal, economic, financial, and debt market considerations.

The City has a capital planning and financing system for use in preparing a multi-year capital improvement plan, which is adopted by the City Commission as a part of the City's budget process. No City debt issued for the purpose of funding capital projects shall be authorized by the City Commission unless it has been included in the capital improvement plan or until the City Commission has modified the plan.

PURPOSES OF DEBT ISSUANCE

1. The City shall issue long-term debt only for the purposes of constructing or acquiring capital improvements (specifically, the approved Capital Improvement Program) for making major renovations to existing capital improvements, and for refunding outstanding debt when sufficient cost savings can be realized or it is advantageous to do so.
2. The City may also enter into long-term leases for the acquisition of major equipment when it is cost justifiable to do so.



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3. The City may utilize pension obligation bonds if it is determined that the City can benefit from lower costs by doing so. All such recommendations would be based on financial advisor and actuarial recommendations.

FINANCING REQUIREMENTS

1. Where possible, capital expenditures shall be funded through pay-as-you-go programs, debt restructuring and alternative financing mechanisms, such as state loan programs or federal pilot projects.
2. Capital improvements related to enterprise fund operations should be financed solely by debt to be repaid from user fees and charges and other legally available sources generated from the respective enterprise fund's operation.
3. Capital improvements not related to enterprise fund operations shall be financed by debt to be repaid from legally available revenue sources able to be pledged for same.
4. Cash surpluses, to the extent available and appropriate, shall be used to finance scheduled capital improvements if it is deemed to be the best financing method for that particular improvement.
5. Revenue sources shall be pledged for debt only when legally available. Revenue sources that have previously been used for operation and maintenance expenses and/or general operating expenditures will be pledged only when other sufficient revenue sources are available to replace same to meet operation and maintenance expenses and/or general operating expenditures as deemed appropriate by the City Commission.

MATURITY LIMITATIONS

1. All capital improvements financed through the issuance of debt shall be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 30 years.
2. All capital improvements financed through lease-purchase obligations shall be financed for a period not to exceed the useful life of the improvements.

GENERAL DEBT LIMITATIONS

1. Rapid debt repayment is a goal of the City's debt management policies. Each borrowing shall be structured to repay principal as rapidly as the amount of the pledged revenue source will allow. Adjustment in repayment time frames may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement plans.



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2. The City shall manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
3. The City shall not construct or acquire a public facility if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility.
4. The City shall consider coordinating with other local government entities, to the fullest extent possible, to minimize overlapping debt burden to citizens.
5. The City shall ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

DEBT ISSUANCE RESTRICTIONS

1. The City shall market its debt through the use of competitive bids whenever deemed feasible, cost effective, and advantageous to do so. However, it is recognized that in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
2. The City shall use the services of outside finance professionals selected under the terms of the City's Procurement Code.
3. Credit enhancements (insurance, letters of credit, etc.) shall be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
4. In order to maintain a stable debt service burden, the City shall attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuances of variable rate debt. In those instances, the City shall attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.

REFUNDING

1. The City shall, on a quarterly basis, monitor its outstanding debt in relation to existing conditions in the debt market and shall refund any outstanding debt when sufficient cost savings can be realized.
2. Outstanding debt shall be refunded as long as the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than 3% without extending the



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maturity of the debt being refunded, unless extenuating circumstances would justify a smaller percentage savings (i.e. historically low interest rates).

3. The City may also refund existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the City when it is advantageous to do so.

DISCLOSURE REQUIREMENTS

It is the policy of the City to endeavor to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules, and regulations, including Securities and Exchange Commission Rule 15c2-12.

ARBITRAGE REPORTING

The Finance Department shall establish a system of record keeping and reporting (or procure the services of a company specializing in arbitrage management /calculation) to meet the arbitrage rebate compliance requirements of the Federal Tax Code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebateable earnings to the Federal Government in a timely manner in order to preserve the tax-exempt status of the City's outstanding and future debt issues.

INVESTMENT OF BOND PROCEEDS

The investment of bond proceeds shall be governed by the City's Investment Policy and any applicable bond covenants. In the event of conflicting policies, the more restrictive policy shall be enforced.

SHORT-TERM AND INTERIM FINANCING

1. Bond Anticipation Notes - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to issue Bond Anticipation Notes as a source of interim construction financing. Before issuing such notes, takeout financing for such must be planned for and determined to be feasible by the financial advisor.
2. Tax (Revenue) Anticipation Notes - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to issue Tax or Revenue Anticipation Notes as a source of interim operating financing.



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3. Other - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to use other short-term financing tools such as a line of credit or pooled commercial paper programs.

DEBT AFFORDABILITY ASSESSMENT

1. The Florida Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. For debt issues to be placed on the ballot, the Commission must approve both the capital and financing proposals. Although there is no statutory limit on the amount of debt and corresponding tax levy the voters can approve, the City Charter and Code of Ordinances limits the amount of debt to be a maximum equal to 25% of the assessed value of the taxable property in the corporate limits of the City.
2. The City shall determine reasonable debt levels for the City as part of the annual budget process and capital improvement plan.

BUDGET MANAGEMENT

Budgetary levels of authority are as follows:

BUDGET TRANSFER

1. Transfers requested within a major expenditure category, between major expenditure categories, and/or between divisions within the same department, or between activities codes within the same department but not across funds, require approval by the Finance Department Budget office. The Transfer request will require Department Head approval and contain an explanation along with account analysis for the transfer to and from accounts.
2. The Finance Department Budget office will provide the Commission with a quarterly report of all budget transfers in excess of \$25,000 that are approved within this policy.

BUDGET AMENDMENT

1. Appropriations related to prior year non-operating encumbrances and capital projects not completed will be submitted to the City Commission as a budget amendment at the beginning of each fiscal year. The total carry forward amounts will be reported in the prior year Comprehensive Annual Financial Report (CAFR) as assigned fund balances.
2. Amendments between Departments or from the reserve for budget stabilization require City Commission approval, except for all capital project funds with multiple divisions which require approval from the Finance Department Budget office.



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3. Establishing a budget for revenues that were not anticipated during the annual budget process requires that City Commission adopt an ordinance, to recognize the revenue, appropriate the revenue, and establish a new fund if appropriate.
4. A quarterly budget amendment cycle based on actual revenues and expenditure needs will be established.
5. Budgets for grants/contracts accepted by the City during the year will be adopted by resolution of the City Commission at that time and will be included in the quarterly budget amendment by ordinance.
6. All capital project budget amendments will concurrently amend the 5 Year Capital Improvement Plan.
7. Upon completion of the prior fiscal year's Comprehensive Annual Financial Report, the operating budget may be adjusted to reflect actual beginning fund balances. Audited fund balances that are less than the budgeted amount will be adjusted during the mid-year process to prevent spending of resources not available.
8. Amendments not specifically authorized in Chapter 166.241 (a-e) Florida Statutes, (i.e. increase or decrease of the total fund appropriations), require the amendment be authorized by ordinance of the City Commission and adopted following two (2) public hearings. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing. The advertisement and adoption procedures are the same as those required for adoption of the original budget.

PERFORMANCE MEASUREMENT

The City of Lake Worth staff is developing a performance management program. The program will be designed to ensure that performance results support identified strategies and goals and ensure accountability for our efforts.

Performance management is a powerful tool used to integrate strategic planning, budgeting, and management, with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

The City of Lake Worth chooses to use a performance management system to:



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1. Align the City's mission, vision and values and the City Commission's Final Version of the City of Lake Worth's 2010 Goals & Objectives, April 2010 with department/division objectives and employee performance.
2. Set program priorities to ensure organizational priorities match those of the community via the Commission's guidance.
3. Develop meaningful measures, especially outcome measures, to gauge program success, and increase organizational coordination to eliminate waste and duplication.

Performance management improves organizational capacity by providing our managers with data on established measures. This performance data empowers managers by supplying data and information necessary to make effective and efficient management decisions to achieve desired results. Making this data available to the public through the annual Tentative and Adopted Budget documents keeps government accountable and transparent to all stakeholders.

PROCESS

Each Department Director establishes the following for their department and updates their narrative annually in the budget/performance measurement system:

1. Mission statement
2. Vision statement
3. Summary of services provided
4. Strategic plan
5. Executive summary

Division and Program Managers identify the following and provide annual updates in the Budget/Performance Measurement System:

1. Mission statement
2. Summary of services provided
3. Major variances
4. Advisory board info (if applicable)
5. Objectives
6. Performance measures

Performance measures are established to ensure the regular collection of specific information about the effectiveness, the quality and the efficiency of government services and programs. It is the responsibility of the department, division, or program director/manager to establish, review, and update performance measures.



City of Lake Worth Comprehensive Financial Policies

Periodically, new performance measures will be added, or existing performance measures edited, as the need arises based upon changes in the City Commission's goals and objectives, changes to the agency's desired outcomes, changes in program scope or establishment of new programs based upon mandated reporting requirements, or where program evaluation results in the need for additional measures.

Performance measures will be tracked and recorded on a regular basis as determined by the department, division, or program depending on the reporting frequency needed to effectively and efficiently react to performance changes that are out of line with performance targets.

Prior to the submission of the tentative budget, the Finance Department Budget office will review all narratives, objectives, and measures to ensure alignment and consistency within the agency. Status reports will be furnished to the City Commission on at least an annual basis.

FINANCIAL AND BUDGETARY REPORTING, AUDITS AND ANALYSIS

1. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will encompass five years and will be updated annually.
2. The City's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, generally accepted accounting principles as required in the City Charter and Code of Ordinances as well as the requirements of Chapter 166 and 218 Florida Statutes.
3. An annual audit will be performed by an independent public accounting firm, as required by Chapter 218.39 Florida Statutes. The results of the audit will be reported to the City Commission and the audit opinion included in the City's Comprehensive Annual Financial Report (CAFR).
4. The City will submit the CAFR to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.
5. The Finance Department Budget office will submit the City's Budget to the GFOA's Distinguished Budget Presentation Program.
6. Financial information including the CAFR and the budget, once adopted, will be published on the City's website.



City of Lake Worth Comprehensive Financial Policies

7. The City will publish a Citizens Report annually, in order to better communicate the City's financial information to the citizens. The report will also be submitted to the GFOA's Popular Annual Financial Reporting Award Program.
8. Secondary market disclosures as required by the Securities and Exchange Commission will be included in the CAFR.
9. The Finance Department Budget office will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.

GLOSSARY

Abatement: A partial or complete waiver of taxes, service charges or fees imposed by the city for purposes of economic development incentives.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual: An accounting method that measures the performance and position of a company by recognizing economic events regardless of when cash transaction occur.

Accrual Basis of Accounting: A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Actuarial: A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax: A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Amended Budget: The adopted budget as formally adjusted by the City Commission.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation: A specific amount of money authorized by the City Commission for the purchase of goods or services.

Arbitrage: The practice of taking advantage of a price difference from the simultaneous purchase and sale of an asset.

Arbitration: The process of resolving disputes between people or groups by referring them to a third party, either agreed on by them or provided by law, who makes a judgment

Assessed Property Value: The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Balanced Budget: A budget in which planned funds or revenues available are equal to fund planned expenditures.

Benefits: Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond Covenants: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bonds: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget Calendar: A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Highlights: Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

GLOSSARY

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Equipment: Equipment and property with an expected life of five years or more.

Capital Expenditure: The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of \$25,000 or more.

Capital Improvement Plan (CIP): A plan for capital expenditures to be incurred each year over a five-year period. The plan allows for a systematic evaluation of all potential projects, specifies funding sources for all approved projects, and serves as an economic development tool.

Community Development Block Grant (CDBG): One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CRA: Community Redevelopment Agency—designed to encourage commercial banks and savings associations to help meet the needs of borrowers in all segments of their communities, including low and moderate income neighborhoods.

Comprehensive Annual Financial Report (CAFR): This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Debt Service: The payment of principal and interest on borrowed funds such as bonds and loans.

Deficit: The excess of liabilities over assets—or expenditures over revenues—in a fund over an accounting period.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Encumbrances: Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund: A self supporting fund designed to account for activities supported by user charges: an example is the Refuse.

Expenditure: The disbursement of appropriated funds to purchase goods and/or service.

Fiscal Year (FY): Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.

Fixed Asset: Items owned by the City that cost a considerable amount and has a useful life exceeding two years—e.g., computers, furniture, equipment and vehicles.

Fleet: The vehicles owned and operated by the City.

Franchise: The right granted by a government through a contract permitting private utilities the use of public property, such as city streets, for wires, cables, pipes and other facilities to deliver their services.

GLOSSARY

Full-Time Equivalent Position: A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between assets and liabilities reported in a governmental fund at the end of the fiscal year.

GAAP: Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund: A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Homestead Exemption: Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

HTE: The City's main data application vendor. Also known as Sungard.

Inflation: A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure: Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Interest Income: Revenue associated with the City cash management activities of investing fund balances.

Intergovernmental Revenue: Revenue received from or through the Federal, State, or County government. These include Cigarette Tax, State Revenue Sharing, Alcoholic Beverage Tax, Sales Tax (5th cent), Rebate – Municipal Vehicles.

Interlocal Agreement (ILA): A contractual agreement between two or more governmental entities.

Internal Service Fund: A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

Mandate: A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Market Value: The appraised value assigned to property by the County Property Appraiser. Typically, this value represents “Fair Market Value” less estimated selling expenses.

GLOSSARY

Mill: A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage: The total tax obligation per \$1,000 of assessed valuation of property.

Mission Statement: The statement that identifies the particular purpose and function of a department.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

Municipal Code: A collection of laws, rules and regulations that apply to the City and its Citizens.

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget: A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Ordinance: A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Pension Fund: The Pension Fund accounts for the accumulation of resources to be used for retirement benefit payments to the City's employees.

Per Capita: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Measure (PM): Data collected to determine how effective and efficient a program is in achieving its objectives.

Potable Water: Water that is fit to drink.

Present Value: The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

Privatization: An act of outsourcing a program or process to a non-governmental entity.

Property Tax: A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund: Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Reclassification: The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Resolution: A legislative act by the City with less legal formality than an ordinance.

GLOSSARY

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Roll-Back Rate: The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

Sales Tax: Taxes imposed on the taxable sales of all final goods.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for revenues legally restricted to expenditures for a particular purpose.

Taxable Value: The assessed value less homestead and other exemptions, if applicable.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for a specific purpose.

Truth in Millage (TRIM): The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unappropriated: Not obligated for specific purposes.

Unencumbered: The portion of an allotment not yet expended or encumbered.

Useful Life: The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees: Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming (e.g. building inspections).

Sources:

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Bland, R; Budgeting-A Guide for Local Governments, ICMA, 1997.

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Government Finance Officers Association; Governmental Accounting, Auditing and Financial Reporting; GFOA, 1994.

