



CITY OF LAKE WORTH

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1600 · Fax: 561-586-1750

AGENDA CITY COMMISSION SPECIAL MEETING CITY HALL COMMISSION CHAMBER TUESDAY, SEPTEMBER 22, 2015 - 6:00 PM

1. **ROLL CALL:**

2. **PLEDGE OF ALLEGIANCE:** Led by Commissioner Ryan Maier

3. **PUBLIC HEARINGS:**

- A. Resolution No. 52-2015 - Second Public Hearing - establish the Fiscal Year 2015-2016 tentative general City millage rate
- B. Resolution No. 53-2015 - Second Public Hearing - adopt the Fiscal Year 2015-2016 proposed City budget
- C. Ordinance No. 2015-13 - Second Reading and Public Hearing - designate the restricted/committed/assigned fund balance for Fiscal Year 2015 in accordance with GASB 54

4. **NEW BUSINESS:**

- A. Resolution No. 54-2015 - establish the rates and charges for the City sub-regional sewer utility for Fiscal Year 2016

5. **ADJOURNMENT:**

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (F.S. 286.0105)

NOTE: ONE OR MORE MEMBERS OF ANY BOARD, AUTHORITY OR COMMISSION MAY ATTEND AND SPEAK AT ANY MEETING OF ANOTHER CITY BOARD, AUTHORITY OR COMMISSION.



CITY OF LAKE WORTH

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AGENDA DATE: September 22, 2015, Special Meeting

DEPARTMENT: Finance Department

EXECUTIVE BRIEF

TITLE:

Resolution No. 52-2015 - Second Public Hearing - establish the Fiscal Year 2015-2016 tentative general City millage rate

SUMMARY:

This Resolution sets the final millage to fund the City's proposed FY 2015-2016 annual operating budget. The final millage is 5.4945 mils.

BACKGROUND AND JUSTIFICATION:

The budget and property tax rate adoption process is governed by Chapter 200 Florida Statutes, known as the TRIM (truth in millage) statute. In Florida properties are assessed by the County Property Appraiser, levied by each taxing entity and collected by the County Tax Collector. Taxing entities are required to hold two public hearings for the adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. Chapter 200 Florida Statutes, requires the City to:

1. Notify the County Property Appraiser of the City's Proposed Tentative Operating in July. The City complied with this requirement by adopting a proposed tentative millage of 5.4945 mils on July 14, 2015.
2. That millage along with the date and time of the first budget hearing (September 15th, 2015 - 6:00pm) was transmitted to property owners by the Property Appraiser via the TRIM notice in August 2015.
3. Hold a Public Hearing on the tentative millage rate and proposed budget which was held on September 15th, 2015.
4. Adopt a tentative millage rate and proposed budget this occurred on September 15th, 2015.
5. Advertise the tentative rate and proposed budget adopted at the first hearing and the date and time of the final public hearing in a newspaper of general circulation (the Palm Beach Post). The advertisement must be published 2 to 5 days prior to the final public hearing, which is scheduled for September 22nd, 2015 at 6:00 PM. The advertisement appeared in the Palm Beach Post on September 18, 2015.
6. At this second budget hearing the Commission will adopt the final millage rate of 5.4945 mils and the final operating budget for FY 2015-2016.

7. Subsequent to the final adoption, the City must deliver the resolution adopting the final millage rate to the County Property Appraiser, the County Tax Collector, and the Department of Revenue within 3 days after the final public hearing.

For FY 2016 (the 2015 tax year), the certified taxable value of real and personal property within the City of Lake Worth increased by \$125,079,569 or 10.47%. This is the second increase in taxable value since the peak of the real estate market in FY 2008, prior to this year's increase taxable values had declined over 51% through FY 2014.

With the inclusion of the County Fire MSTU millage 3.4581, the maximum available Operating Millage cannot exceed 6.5419 mills. This year for the second time in 7 years there is an increase in the taxable value of real and personal property (10.47%), this rate will result in an increase in the actual tax revenue collected. The 10.47% is the total increase in taxable value (includes CRA district); the increase attributable to the City outside the CRA is 8.32%

MOTION:

I move to approve/disapprove Resolution No. 52-2015 which adopts the final operating millage of 5.4945 for the 2015-2016 Fiscal Year.

ATTACHMENT(S):

TRIM Calculation
Resolution

City of Lake Worth

Change in assessed values and resulting Ad-Valorem Taxes

Tax year 2014/ FY2015

	Assessed Value		Total Estimated Ad-Valorem at 95%	CRA Estimate	City Portion
				assessed value	
Certified Final Taxable Value - 2014 after VAB closed	\$1,194,171,369 <small>(CY DR420 line 7)</small>	as of June 25, 2015		141,550,839 <small>(CY DR420TIF line 5)</small>	1,052,620,530 <small>Formula</small>
			Adopted Millage rate 5.49450 \$6,233,306	pymt made 743,192	amt budgeted 5,512,502
Tax year 2015 estimated gross taxable value	\$1,319,250,938 <small>(CY DR420 line 4)</small>	as of June 25, 2015		175,272,485 <small>(CY DR420TIF line 3)</small>	1,143,978,453 <small>Formula</small>
			Proposed Millage rate 5.49450 \$6,886,193	914,883	5,971,310
Estimated Ad-Valorem changes at Proposed Millage Rate					
	Dollars \$125,079,569		\$652,887	171,691	458,808
	% 10.47%		10.47%	23.10%	8.32%
Assessed Value changes					
	Dollars			33,721,646	91,357,923
	%			23.82%	8.68%
Calculated Roll-back rate	5.0628		Calculated Roll-back rate		
Proposed millage rate	5.4945		5.06280		
% change of roll-back rate	8.53%		\$6,345,148	843,001	5,502,147
Estimated Ad-Valorem changes at Roll Back Rate					
			\$111,842	99,809	(10,355)
			1.79%	13.43%	-0.19%
millage cap	10.0000		Maximum Roll-up Rate		
MSTU - PBC Fire rescue letter 6/2/2014	3.4581		6.54190		
Maximum Roll-up Rate	6.5419		\$8,198,887	1,089,284	7,109,603
final millage rate public hearing 9/15/2015 and 9/23/2015					
Estimated Ad-Valorem changes at Maximum Roll-up Rate					
			\$1,965,581	346,092	1,597,101
			31.53%	46.57%	28.97%

1
2
3 RESOLUTION NO. 52-2015 OF THE CITY OF LAKE WORTH, FLORIDA, A
4 MUNICIPAL CORPORATION OF THE STATE OF FLORIDA; LEVYING
5 MUNICIPAL TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY OF
6 LAKE WORTH, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1,
7 2015 AND ENDING SEPTEMBER 30, 2016; REPEALING ALL RESOLUTIONS
8 AND ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR THE
9 EFFECTIVE DATE THEREOF.

10
11 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE
12 CITY OF LAKE WORTH, FLORIDA, that:

13
14 Section 1. There be and hereby is levied on all taxable property, real and
15 personal, within the City of Lake Worth for the fiscal year beginning October 1,
16 2015 and ending September 30, 2016, for the purpose of providing monies for
17 the various funds of the City of Lake Worth, taxes expressed in mills upon the
18 dollar of the assessed valuation of all property located in the City of Lake Worth,
19 as shown upon the 2015 Tax Roll of Palm Beach County.

20
21 Section 2. The taxes levied hereby are specifically applied and apportioned for
22 the purposes and at the millage rates per dollar of assessed valuation as
23 aforesaid, as follows:

- 24
25 (a) For the General Fund for the purpose of providing money for
26 general municipal purposes, and for the improvement and general
27 government of said City, 5.4945 mills, \$5.4945 per \$1,000 assessed
28 valuation; which is 8.53% more than the rolled-back rate of 5.0628 mils.
29

30 Section 3. The taxes above specified at the total millage rate of 5.4945 mills,
31 \$5.4945 per \$1,000 assessed valuation, totaling the sum of \$6,886,193 (after
32 allowance for a 5% collection allowance) are hereby specifically allocated and
33 apportioned to the respective items for which the same are levied.
34

35 Section 4. The taxes above specified are hereby apportioned to and levied
36 upon and against all the taxable property, both real and personal, within the
37 corporate limits of said City in proportion to the assessed valuation thereof as
38 returned by the Palm Beach County Property Appraiser and as shown by the
39 2015 Tax Assessment Roll of Palm Beach County.

40
41 Section 5. All Resolutions or parts thereof, respectively, in conflict with this
42 Resolution are hereby repealed.
43

44 Section 6. This Tax Levy Resolution shall become effective upon adoption
45 after the second public hearing on September 22, 2015.
46

47 The passage of this Resolution on first public hearing was moved by
48 Commissioner Amoroso seconded by Commissioner McVoy and upon being put
49 to a vote, the vote was as follows:

50		
51	Mayor Pam Triolo	AYE
52	Vice Mayor Scott Maxwell	NAY
53	Commissioner Christopher McVoy	AYE
54	Commissioner Andy Amoroso	AYE
55	Commissioner Ryan Maier	AYE

56
57 The Mayor thereupon declared this Resolution duly passed upon the first
58 public hearing on the 15th day of September, 2015.

59
60
61 The passage of this Resolution on second public hearing was moved by
62 Commissioner _____ seconded by Commissioner _____ and upon being
63 put to a vote, the vote was as follows:

64		
65	Mayor Pam Triolo	
66	Vice Mayor Scott Maxwell	
67	Commissioner Christopher McVoy	
68	Commissioner Andy Amoroso	
69	Commissioner Ryan Maier	

70
71 The Mayor thereupon declared this Resolution duly passed and enacted
72 on the 22nd day of September, 2015.

73
74
75 LAKE WORTH CITY COMMISSION

76
77
78
79 By: _____
80 Pam Triolo, Mayor

81
82 ATTEST:
83
84
85 _____
86 Pamela J. Lopez, City Clerk

87
88



CITY OF LAKE WORTH

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AGENDA DATE: September 22, 2015, Special Meeting

DEPARTMENT: Finance Department

EXECUTIVE BRIEF

TITLE:

Resolution No. 53-2015 - Second Public Hearing - adopt the Fiscal Year 2015-16 final City budget.

SUMMARY:

In accordance with the City Charter, the FY 2015-2016 Proposed Annual Budget for the City of Lake Worth is hereby submitted.

Expenditures in the FY 2016 Annual Operating Budget total \$178,862,128 for all City funds. See Attachment 3 for a schedule of expenditures by fund group.

The FY 2016 Annual Operating Budget contains program changes related to building City operations that will generate economic recovery.

Highlights of the FY 2016 budget are:

- No change in the General Fund millage rate of 5.4945 mils.
- No change in the County Fire MSTU rate of 3.4581 mils.
- Use of \$66,889 of General Fund available fund balance
- 4% increase in salaries across the board
- Increase in ad valorem revenues of approximately \$458K, due to increase in property values.
- Additional State Shared Revenues of approximately \$383K over FY 2015.
- Increase in Local Sewer rates of 3% after a reduction in the prior 2 years of 20%. The need for increase in the current year stems from increased costs for sewage treatment by the East Central Regional Waste Water Treatment Facility.
- Increase in Water rates of 3.5% to fund new wells and other capital needs.
- No rate increases for Electric, Sanitation, or Stormwater operations.

The City Commission has held 6 budget sessions, over a 5 month time frame. The City's FY 2016 budget has been balanced and is submitted for approval.

MOTION:

I move to approve/not approve Resolution No. 53-2015 on second public hearing to adopt the final Fiscal Year 2015-2016 annual operating budget of the City of Lake Worth.

ATTACHMENT(S):

1. Resolution
2. Proposed FY 2016 City Budget- Fund Summaries
3. FY 2016 Budget Summary Appropriations
4. City Wide Expenses and Revenues
5. Budget Frequently Asked Questions

1
2
3 RESOLUTION NO. 53-2015, A GENERAL APPROPRIATION RESOLUTION OF
4 THE CITY OF LAKE WORTH, A MUNICIPAL CORPORATION OF THE STATE
5 OF FLORIDA, MAKING SEPARATE AND SEVERAL APPROPRIATIONS FOR
6 ITS NECESSARY OPERATING EXPENSES, THE USES AND EXPENSES OF
7 THE VARIOUS FUNDS AND DEPARTMENTS OF THE CITY FOR THE FISCAL
8 YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016;
9 PROVIDING FOR THE EFFECTIVE DATE THEREOF.

10
11 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE
12 CITY OF LAKE WORTH, FLORIDA, that:

13
14 Section 1. As hereinafter stated in this Resolution, the term "fiscal year" shall
15 mean that period of time beginning October 1, 2015 and ending and including
16 September 30, 2016.

17
18 Section 2. The funds and available resources and revenues, as set out in the
19 City of Lake Worth Approved Budget, are hereinafter incorporated by reference,
20 be, and the same hereby are, appropriated to provide the monies to be used to
21 pay the necessary operating and other expenses of the respective funds and
22 departments of the City of Lake Worth for the above described fiscal year.

23
24 Section 3. Sums hereinafter incorporated by reference listed as operating and
25 other uses or expenses of the respective funds and departments of the City be,
26 and the same hereby are, appropriated and shall be paid out of the revenues
27 herein appropriated for said fiscal year.

28
29 Section 4. The revenues and the expenses for which appropriations are
30 hereby made, all set forth above, shall be as follows:

31
32 As set out in the City of Lake Worth Approved Budget as on
33 file in the Office of the City Clerk of the City of Lake Worth.

34
35 Section 5. The sums hereinbefore incorporated by reference based upon
36 departmental estimates prepared by the City Manager, shall be, and the same
37 hereby are, fixed and adopted as the budget for the operation of the City of Lake
38 Worth government and its other enterprises for the fiscal year beginning October
39 1, 2015.

40
41 Section 6. The City of Lake Worth adopts the provisions of Chapter 200,
42 Florida Statutes, which provides for the expenditures of monies for the fiscal year
43 based upon the final budget approved by the City Commission of the City of Lake
44 Worth.

45
46 Section 7. This Resolution shall become effective immediately upon adoption
47 after the second public hearing on September 22, 2015.
48

49 The passage of this Resolution on first public hearing was moved by
50 Mayor Triolo seconded by Commissioner Amoroso, and upon being put to a vote,
51 the vote was as follows:

52
53 Mayor Pam Triolo AYE
54 Vice Mayor Scott Maxwell AYE
55 Commissioner Christopher McVoy NAY
56 Commissioner Andy Amoroso AYE
57 Commissioner Ryan Maier NAY

58
59 The Mayor thereupon declared this Resolution duly passed upon the first
60 public hearing on the 15th day of September, 2015.

61
62
63 The passage of this Resolution on second public hearing was moved by
64 Commissioner _____ seconded by Commissioner _____, and upon being put
65 to a vote, the vote was as follows:

66
67 Mayor Pam Triolo
68 Vice Mayor Scott Maxwell
69 Commissioner Christopher McVoy
70 Commissioner Andy Amoroso
71 Commissioner Ryan Maier

72
73
74 The Mayor thereupon declared this Resolution duly passed and enacted
75 on the 22nd day of September, 2015.

76 LAKE WORTH CITY COMMISSION

77
78
79
80 By: _____
81 Pam Triolo, Mayor

82
83 ATTEST:

84
85
86 _____
87 Pamela J. Lopez, City Clerk

88
89

BUDGET SUMMARY
City of Lake Worth - Fiscal Year 2015-2016

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE WORTH ARE 7.0% 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 All Funds
<u>ESTIMATED REVENUES</u>							
Taxes:							
Ad Valorem Taxes 5.4945	6,946,193	-	-	-	-	-	6,946,193
Sales & Use Taxes	890,000	-	-	-	-	-	890,000
Franchise Taxes	20,000	323,000	-	-	-	-	343,000
Utility Service Taxes	4,004,000	-	-	-	-	-	4,004,000
Licenses and Permits	895,000	1,086,741	-	-	-	-	1,981,741
Intergovernmental Revenue	6,398,998	701,043	-	-	22,524	-	7,122,565
Charges For Service	1,484,250	3,761,013	80,448,733	7,188,337	12,641,408	-	105,523,741
Fines and Forfeitures	527,105	175,000	40,000	-	-	-	742,105
Miscellaneous	83,200	400,661	630,874	35,964	201,717	-	1,352,416
Contribution From Enterprise Operations	9,659,038	-	762,303	-	-	-	10,421,341
Transfers In	60,000	-	292,000	-	18,752	4,236,000	4,606,752
Other Financing Sources	41,360	-	3,196,000	-	-	4,500,000	7,737,360
TOTAL REVENUES AND OTHER FINANCING SOURCES	31,009,144	6,447,458	85,369,910	7,224,301	12,884,401	8,736,000	151,671,214
Available Fund Balance	68,889	311,017	15,090,427	1,491,733	10,787,029	-	27,749,095
TOTAL ESTIMATED REVENUES & BALANCES	31,078,033	6,758,475	100,460,337	8,716,034	23,671,430	8,736,000	179,420,309
<u>EXPENDITURES/EXPENSES</u>							
General Government	5,154,295	-	-	-	13,238,284	-	18,392,579
Public Safety	19,817,316	1,093,336	-	-	-	-	20,910,652
Physical Environment	3,325,750	1,087,402	71,661,552	5,621,205	-	8,700,000	90,395,909
Transportation	912,738	415,414	-	-	-	-	1,328,152
Culture & Recreation	1,797,934	3,141,519	-	-	-	-	4,939,453
Capital Outlay	-	-	10,936,157	655,000	1,050,000	-	12,641,157
Non-Departmental	70,000	645,250	14,456,001	1,439,829	9,383,146	-	25,994,226
Transfers Out	-	60,000	3,200,000	1,000,000	-	-	4,260,000
TOTAL EXPENDITURES/EXPENSES	31,078,033	6,442,921	100,253,710	8,716,034	23,671,430	8,700,000	178,862,128
Net Assets Available for Operations	-	315,554	206,627	-	-	36,000	558,181
TOTAL APPROPRIATED EXPENDITURES /RESERVES	31,078,033	6,758,475	100,460,337	8,716,034	23,671,430	8,736,000	179,420,309

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

City of Lake Worth FY 2016 Proposed Budget

Source of Funds	FY 2012-2013					FY 2013-2014					FY 2014-2015					FY 2014-2015					FY 2015-2016		FY 2015-2016									
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs- Request)	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs- Request)	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs- Request)	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs- Request)				
Ad valorem	5,646,125	5,762,293	6,315,694	6,300,107	6,315,694	6,946,193	9.98%	808,215	832,744	840,000	672,677	840,000	890,000	5.95%	54,068	36,127	41,600	32,238	51,600	20,000	-61.24%	4,013,258	4,124,306	4,040,000	3,098,397	4,025,000	4,004,000	4,004,000	-0.52%			
Utility Services Taxes	577,715	510,087	725,000	588,814	640,000	745,000	16.41%	Business Licenses	107,819	107,819	129,000	109,536	134,000	150,000	11.94%	Permits	100,477	-	-	-	-	-	-	Grants	-	-	-	-	-	-	-	
State Shared Revenues	4,472,701	4,749,838	5,003,800	3,126,428	4,918,500	5,376,573	9.31%	Shared revenue local units(Cnty/Div II Contr:)	896,615	724,231	1,022,425	558,730	1,023,225	1,022,425	-0.08%	General Government	250,458	397,008	383,010	327,896	364,710	392,300	7.56%	Public Safety	365,174	415,392	270,000	201,222	278,000	270,000	270,000	-2.88%
Physical Environment	676,493	691,040	660,000	617,955	655,500	655,500	-	Transportation	39,476	36,446	29,000	28,665	32,500	31,000	-4.62%	Culture/Recreation	114,212	131,376	190,948	141,087	166,278	135,450	-18.54%	Judgments & Fines	68,948	73,143	57,000	47,381	57,500	57,000	-0.87%	
Violations of Local Ordinances	81,467	323,435	255,600	633,512	653,250	470,105	-28.04%	Interest & other Earnings	28,690	45,860	20,000	15,149	20,131	39,200	94.72%	Rents & Royalties	22,874	21,921	22,400	17,485	21,900	21,900	-									
Sale of Surplus Material	-	-	-	-	-	-	-	Donations	4,665	448	-	2,627	2,707	2,000	-26.12%	Other Miscellaneous Revenue	169,294	95,625	351,692	21,901	21,100	20,100	-4.74%									
General Government Surcharge	3,537,104	3,478,403	2,984,575	2,219,681	2,984,575	3,505,226	17.44%	Franchise Fees	6,374,998	6,372,061	6,153,812	4,615,359	6,153,812	6,153,812	-	Non-Operating Sources/Reimbursements	94,100	43,820	40,000	34,887	41,930	41,360	-1.36%									
Transfers In	565,548	282,911	524,060	524,060	524,060	60,000	-88.55%	Debt Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Use of Fund Balance	28,962,675	29,256,334	30,059,616	23,935,794	29,925,972	31,009,144	3.62%	subtotal	971,350	-	326,621	391,920	417,759	68,889	-	Total Sources of Funds	29,934,025	29,256,334	30,386,237	24,327,714	30,343,731	31,078,033	-									

City of Lake Worth FY 2016 Proposed Budget

General Fund	Use of Funds	FY 2012-2013					FY 2013-2014					FY 2014-2015					FY 2014-2015					FY 2015-2016					FY 2015-2016				
		Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs-Request)	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs-Request)	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs-Request)	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs-Request)		
	City Commission	204,291	226,023	249,544	195,098	246,613	246,536	-0.03%																							
	City Manager	341,803	492,735	553,241	397,991	557,458	671,226	20.41%																							
	City Clerk	410,558	381,191	429,825	341,588	425,846	534,945	25.62%																							
	Internal Auditor	132,682	156,195	173,288	138,808	174,919	160,089	-8.43%																							
	City Attorney	883,035	746,658	825,033	573,252	809,896	803,104	-0.84%																							
	Finance / OMB	1,364,574	1,449,821	1,455,746	1,025,626	1,485,088	1,523,354	2.58%																							
	Human Resources / Personnel	201,545	200,913	244,918	166,807	233,556	272,507	16.68%																							
	Human Resources / Benefits	118,356	11,093	-	10,670	-	27,651	#DIV/0!																							
	Community Sustainability - Administration	248,046	200,049	177,433	127,435	177,484	178,815	0.75%																							
	Community Sustainability / Business Licenses	100,911	116,903	79,194	56,104	55,407	82,454	48.82%																							
	Community Sustainability / Planning & Zoning	482,050	554,991	683,871	511,119	685,059	778,314	13.61%																							
	Community Sustainability / Code Enforcement	694,492	860,455	975,282	717,644	966,620	1,013,236	4.82%																							
	Public Safety - Police Services	14,737,944	14,818,555	15,306,633	13,216,244	15,298,633	15,019,483	-1.82%																							
	Public Safety - Fire Services	2,678,895	2,830,595	2,936,028	1,859,483	2,936,028	2,745,014	-6.51%																							
	Public Safety - Administration	239,213	226,798	221,477	157,559	221,870	332,586	49.90%																							
	Public Services - Streets Maintenance	550,145	615,915	789,953	617,612	787,340	902,063	14.57%																							
	Public Services - Parking	36,876	9,290	10,688	5,936	9,868	10,675	8.18%																							
	Public Services - Grounds Maintenance	1,658,177	1,441,505	1,495,912	1,184,179	1,490,338	1,577,627	5.86%																							
	Public Services - Cemetery	232,825	244,319	255,386	205,165	255,670	276,183	8.02%																							
	Facilities Management- Custodial	83,160	83,695	88,513	66,344	88,513	107,438	21.38%																							
	Facilities Management- Maintenance	876,668	893,598	934,231	697,894	934,609	1,031,916	10.41%																							
	Leisure Services - Library	485,508	465,322	482,422	360,829	462,723	484,142	4.63%																							
	Leisure Services - Recreation	-	-	-	4,098	1,275	-	-100.00%																							
	Leisure Services - Recreation / Athletics	366,579	316,536	396,261	270,247	386,454	398,271	3.06%																							
	Leisure Services - Rec / Facility Rentals	302,421	440,403	456,812	365,412	449,032	491,627	9.49%																							
	Leisure Services - Rec / Community Programs	294,494	413,745	342,823	273,923	361,809	423,894	17.16%																							
	Aquatics - moved to Beach Fund	-	-	-	-	-	-	-																							
	Non-Departmental	1,456,791	152,371	98,531	37,455	98,531	70,000	-28.96%																							
	Transfer Out - Capital Projects	102,208	-	-	-	-	-	100.00%																							
	Transfer Out - CRA	557,778	622,290	743,192	743,192	743,192	914,883	23.10%																							
	Transfer Out - Golf Fund	-	253,139	-	-	-	-	-																							
	Transfer Out - Beach Fund	-	-	-	-	-	-	-																							
	Transfer Out - Grants	92,000	10,000	-	-	-	-	-																							
	Reserve for future use	29,934,025	29,235,103	30,386,237	24,327,714	30,343,731	31,078,033	2.42%																							
	subtotal	29,934,025	29,235,103	30,386,237	24,327,714	30,343,731	31,078,033																								
	Total Uses of Funds	29,934,025	29,256,334	30,386,237	24,327,714	30,343,731	31,078,033																								

**City of Lake Worth
FY 2016 Proposed Budget**

General Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	3,823,324	2,851,974	2,873,205	2,546,584	2,154,664	1,736,905	
Repayment of Advances	(971,350)	-	(326,621)	(391,920)	(417,759)	(68,889)	
Use of fund balance	-	21,231	-	-	-	-	
Excess Revenues over Expenditures	-	-	-	-	-	-	
Reserve for future capital projects	-	-	-	-	-	-	
Transfer Out - Self Insurance	-	-	-	-	-	-	
Emergency Reserve	-	-	-	-	-	-	
Estimated Remaining Fund Balance	2,851,974	2,873,205	2,546,584	2,154,664	1,736,905	1,668,016	

**City of Lake Worth
FY 2016 Proposed Budget
Building Permit Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 YTD Actuals (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)
Source of Funds							
Permits	1,224,298	756,730	681,793	1,402,791	998,060	986,500	-1.16%
Plan Review	-	-	-	-	-	-	-
General Government	1,750	1,430	1,750	180	950	825	-13.16%
Other Miscellaneous Revenue	4,142	5,437	4,142	15,702	19,720	4,834	-75.49%
Transfers In	-	23,985	-	-	-	-	100.00%
Use of Fund Balance	subtotal	1,230,190	787,582	687,685	1,418,673	1,018,730	-2.61%
		-	-	533,547	222,820	-	
	Total Sources of Funds	1,230,190	787,582	1,221,232	1,418,673	1,241,550	992,159
Use of Funds							
Building Services	528,848	567,639	745,985	518,704	766,303	725,336	-5.35%
Non-Departmental	188	920	187	175	187	150	100.00%
Transfers Out	-	-	475,060	475,060	475,060	-	-100.00%
Reserve for future use	subtotal	529,036	568,559	1,221,232	993,939	1,241,550	-41.57%
		701,154	219,023	-	424,734	-	266,673
	Total Uses of Funds	1,230,190	787,582	1,221,232	1,418,673	1,241,550	992,159
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	607,712	1,308,866	1,527,889	1,527,889	1,527,889	1,305,069	-14.58%
Reserve for future use	701,154	219,023	(533,547)	424,734	(222,820)	266,673	-219.68%
Estimated Remaining Fund Balance	1,308,866	1,527,889	994,342	1,952,623	1,305,069	1,571,742	

City of Lake Worth
 FY 2016 Proposed Budget
 Beach Fund

Source of Funds	FY 2012-2013					FY 2013-2014					FY 2014-2015					FY 2014-2015					FY 2015-2016					FY 2015-2016					
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct)	Forecast	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct)	Forecast	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct)	Forecast	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct)	Forecast	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct)	Forecast	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct)	Forecast	% Change (Forecast -vs- Request)
hourly parking rates					\$					2.00																					
Source of Funds																															
Transportation - Public Parking	929,841	1,313,633	1,314,000	1,242,601	1,399,770	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	1,581,047	12.95%
Transportation - Permit & Decal Parking	51,890	75,060	56,730	84,460	90,140	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	100,241	11.21%
Violations	59,102	111,131	100,000	162,892	160,470	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	9.05%
Culture/Recreation - beach concessions	67,130	37,919	30,735	27,360	32,075	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	32,490	1.29%
Culture/Recreation - pool fees	26,863	71,717	63,350	86,014	104,250	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	118,950	14.10%
Rents & Royalties	561,148	693,649	860,022	589,677	694,308	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	712,936	2.68%
Ballroom rental	53,392	137,614	142,580	137,237	158,000	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	179,840	13.82%
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Revenue	9,536	7,744	6,812	5,969	9,713	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	-14.55%
Transfers (refund of SWA annual assessment)	-	26,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer in from General Fund	1,758,902	2,475,142	2,574,229	2,336,210	2,648,726	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	9.82%
Advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use of Fund Balance	1,758,902	2,475,142	2,574,229	2,336,210	2,648,726	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	2,908,804	9.82%
Use of Funds	18,595	-	-	-	-	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	152,999	-
Total Sources of Funds	1,777,497	2,475,142	2,574,229	2,336,210	2,648,728	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	-
Beach Parking	175,289	314,205	363,166	233,749	365,740	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	415,414	13.58%
Casino Building	643,633	297,544	224,492	182,207	227,684	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	285,185	25.25%
Ballroom	224,543	127,371	189,820	98,329	190,328	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	217,275	14.16%
Pool	131,410	194,731	284,404	175,784	285,703	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	266,883	-6.59%
Beach	4,950	530,715	569,837	423,625	521,672	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	798,349	53.04%
Pier	40,394	21,215	38,837	31,517	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	38,837	-
Non-Departmental	35,516	104,746	35,516	9,741	15,015	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-50.05%
Capital Outlay	21,618	17,371	1,300	1,299	1,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-100.00%
subtotal operating expenses	1,753,497	1,958,345	2,139,071	1,453,113	2,078,911	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	2,437,803	100.00%
Principal	-	-	250,000	-	250,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	100.00%
Interest	24,000	-	50,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
Beach Fund (F&R) Repair & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out - cash advance repayment	-	50,000	50,000	50,000	50,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	100.00%
subtotal	1,777,497	2,008,345	2,489,071	1,503,113	2,428,911	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	26.06%
Reserve for future use	-	466,797	85,158	833,097	219,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	1,777,497	2,475,142	2,574,229	2,336,210	2,648,726	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	3,061,803	-
Fund Balance Analysis:																															
Actual Available Fund Balance / Estimated	316,665	298,070	764,867	764,867	764,867	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984,682	984			

**City of Lake Worth
FY 2016 Proposed Budget
Parking Special Revenue Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	Proposed Budget	% Change (Forecast - vs- Request)
Source of Funds								
Charges for services	-	-	-	-	-	-	-	-
Interest & other Earnings	3	215	-	90	129	-	-	-100.00%
Disp of Fixed Assets								-
Other Miscellaneous Rev								-
Transfer in								-
Use of Fund Balance	3	215	-	90	129	-	-	-100.00%
	84,198	-	66,380	-	66,251	-	-	
Total Sources of Funds	84,201	215	66,380	90	66,380	-	-	
Use of Funds								
Parking	1,700	-	66,380	-	66,380	-	-	-100.00%
Barricade Control	-	-	-	-	-	-	-	-
Non-Departmental	82,501	30	-	6	-	-	-	-
	84,201	30	66,380	6	66,380	-	-	-100.00%
Reserve for future use	-	185	-	84	-	-	-	-
	84,201	215	66,380	90	66,380	-	-	
Total Uses of Funds	84,201	215	66,380	90	66,380	-	-	
Fund Balance Analysis:	150,498	66,300	66,485	66,485	66,485	234	234	-99.65%
Actual Available Fund Balance / Estimated	(84,198)	185	(66,380)	84	(66,251)	-	-	100.00%
Use of fund balance								
Estimated Remaining Fund Balance	66,300	66,485	105	66,569	234	234	234	

**City of Lake Worth
FY 2016 Proposed Budget
Code Remediation Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)	
Source of Funds	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget		
Interest & other Earnings	613	5,408	-	10,911	11,986	-	-100.00%	
Other Miscellaneous Rev	5,562	53,737	-	140,168	142,851	371,515	160.07%	
Transfers In	100,000	202,411	-	-	-	-	-	
Use of Fund Balance	106,175	261,556	-	151,079	154,837	371,515	139.94%	
			302,134	38,264	197,297	-		
Total Sources of Funds	106,175	261,556	302,134	189,343	352,134	371,515		
Use of Funds								
Code Enforcement	60,688	73,976	302,000	189,285	352,000	368,000	4.55%	
Non-Departmental Transfers Out	35,716	(789)	134	58	134	100	-25.37%	
Reserve for future use	subtotal	96,404	73,187	302,134	189,343	352,134	368,100	4.53%
		9,771	188,369	-	-	-	3,415	
Total Uses of Funds	106,175	261,556	302,134	189,343	352,134	371,515		
Fund Balance Analysis:								
Actual Available Fund Balance / Estimated Reserve for Future Use/ (Use of fund balance)	274,326	284,097	472,466	472,466	472,466	275,169	-41.76%	
	9,771	188,369	(302,134)	(38,264)	(197,297)	3,415	-101.73%	
Estimated Remaining Available Fund Balance	284,097	472,466	170,332	434,202	275,169	278,584		

**City of Lake Worth
FY 2016 Proposed Budget
Grants**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds:							
Federal Grants:							
Culture/Recreation	432,000	393,859	73,790	-	47,416	-	-100.00%
General Government	130,000	-	-	-	-	-	-
Physical Environment	318,406	-	2,300,542	-	1,030,146	31,761	-96.92%
Public Safety	124,006	140,007	9,636	-	9,636	-	-100.00%
Transportation	96,532	-	-	-	-	-	-
Total Federal Grants	1,100,944	533,866	2,383,968	-	1,087,198	31,761	-97.08%
State Grants - culture/recreation	111,000	-	3,900	-	3,900	-	-100.00%
Grants From Local Units - culture/recreation	276,532	179,912	-	-	-	-	-
Transfers In	53,520	92,000	-	-	-	-	-
subtotal	1,541,996	805,778	2,387,868	-	1,091,098	31,761	-97.09%
Use of Fund Balance	274,820	-	219,771	83,740	219,771	-	-
Total Sources of Funds	1,816,816	805,778	2,607,639	83,740	1,310,869	31,761	
Use of Funds							
CDBG - Sunset Ridge Improvement	200,000	47,000	-	-	-	-	-
CDBG - Sunset Ridge equipment	-	43,952	-	-	-	-	-
CDBG - Street Calming	96,532	-	-	-	-	-	-
CDBG - Wimbley Gym	200,000	-	200,000	-	-	-	-
CDBG - Infrastructure	226,253	-	1,280,542	-	1,015,146	-	-100.00%
CDBG - Shuffleboard courts parking area, etc.	97,000	-	-	-	-	-	-
ARRA Justice Assistance Grant	142,526	143,718	73,803	-	73,803	-	-100.00%
DOJ-YEC Afterschool & Crime Prevention	-	77,039	43,102	-	16,728	31,761	89.87%
DOJ - Fiber Optics Expansion	-	-	18,088	-	18,088	-	-100.00%
EECCB from Refuse	122,153	-	-	-	-	-	-
ARRA Leap - Local Energy Assurance Plan	130,000	-	-	-	-	-	-
Bryant Park	111,000	401,664	-	-	-	-	-
Derelict vessel grant	-	11,250	-	-	-	-	-
Fish & Wildlife - Bryant Park parking lot	-	-	91,392	-	91,392	-	-100.00%
PBC Drowning Prevention Coalition	5,000	-	-	-	-	-	-
PBC Bryant Park Water Front Access	300,000	-	-	-	-	-	-
Youth Empowerment Grant - 2011	71,352	-	12,600	-	12,600	-	-100.00%
State Aid to Library	-	10,424	10,472	-	10,472	-	-100.00%

**City of Lake Worth
FY 2016 Proposed Budget
Grants**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
				YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
	Actuals	Actuals	Adjusted Budget				
LG1303 - Keep Palm Beach Beautiful	-	-	3,900		3,900	-	-100.00%
Urban and Community Forest Program	-	-	15,000		15,000	-	-100.00%
Cycle for Transportation Alternatives Program	-	-	775,000		-	-	-
Transfers Out	115,000	30,000	83,740	83,740	53,740	-	-100.00%
	subtotal	765,047	2,607,639	83,740	1,310,869	31,761	-97.58%
Reserve for future use	-	40,731	-	-	-	-	-
Total Uses of Funds	1,816,816	805,778	2,607,639	83,740	1,310,869	31,761	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	179,040	179,040	219,771	219,771	219,771	-	-100.00%
Use of fund balance	(274,820)	40,731	(219,771)	(83,740)	(219,771)	-	-100.00%
Estimated Remaining Fund Balance	(95,780)	219,771	-	136,031	-	-	

**City of Lake Worth
FY 2016 Proposed Budget
Tree Beautification Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Mar)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
Intergovernmental							
Donations	1,425	310	1,425	2,500	2,500	1,425	-43.00%
Transfers In	-	-	-	-	-	-	-
Use of Fund Balance	subtotal 1,425 468	310	1,425 4,493	2,500 1,508	2,500 2,258	1,425 470	-43.00%
Total Sources of Funds	1,893	310	5,918	4,008	4,758	1,895	
Use of Funds							
Grounds	1,893	164	5,918	4,008	4,758	1,895	-60.17%
Capital Outlay							
Transfers Out							
Reserve for future use	subtotal -	146	-	-	-	-	-
Total Uses of Funds	1,893	310	5,918	4,008	4,758	1,895	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	9,138	8,670	8,816	8,816	8,816	6,558	-25.61%
Use of fund balance	(468)	146	(4,493)	(1,508)	(2,258)	(470)	-79.19%
Estimated Remaining Fund Balance	8,670	8,816	4,323	7,308	6,558	6,088	

**City of Lake Worth
FY 2016 Proposed Budget
Utility Conservation Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 YTD Actuals (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)
Source of Funds	Actuals	Actuals	Adjusted Budget		Forecast	Proposed Budget	
Physical Environment	(186)	(15)	-	(198)	198	-	-100.00%
Interest & Other Earnings	1,807	3,268	-	1,524	3,484	-	-100.00%
	subtotal						
Use of Fund Balance	1,621	3,253	-	1,326	3,682	-	-100.00%
	320,947	125,972	684,122	68,484	190,387	96,325	
Total Sources of Funds	322,568	129,225	684,122	69,810	194,069	96,325	
Use of Funds							
Building Permits	-	-	-	-	-	-	
Administration	343	-	-	-	-	-	
Utility Conservation	319,487	129,286	683,622	69,705	193,964	96,225	-50.39%
Non-Departmental Other	2,738	(61)	500	105	105	100	-4.76%
	subtotal						
Reserve for future use	322,568	129,225	684,122	69,810	194,069	96,325	-50.37%
	-	-	-	-	-	-	
Total Uses of Funds	322,568	129,225	684,122	69,810	194,069	96,325	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	1,169,585	848,638	722,666	722,666	722,666	532,279	-26.35%
Use of fund balance	(320,947)	(125,972)	(684,122)	(68,484)	(190,387)	(96,325)	-49.41%
Estimated Remaining Fund Balance	848,638	722,666	38,544	654,182	532,279	435,954	

City of Lake Worth
 FY 2016 Proposed Budget
 Golf Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Mar)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
General Government	-	-	-	-	-	-	-
Culture/Recreation	951,970	903,091	1,075,020	811,959	1,139,000	1,135,750	-0.29%
Interest & other Earnings	-	-	-	-	-	-	-
Disposition of Fixed Assets	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Donations	9,721	-	10,785	9,991	10,785	10,785	-
Other Miscellaneous Rev	1,874,901	570	-	8,519	8,400	-	-100.00%
Reimbursements	-	-	54,000	-	-	-	-
Transfers In	-	284,277	-	-	-	-	100.00%
Use of Fund Balance	subtotal 2,836,592	1,187,938	1,139,805	830,469	1,158,185	1,146,535	-1.01%
	-	-	-	35,810	-	-	-
Total Sources of Funds	2,836,592	1,187,938	1,139,805	866,279	1,158,185	1,146,535	
Use of Funds							
Golf Course	991,711	1,024,594	1,079,901	858,753	1,080,929	1,092,869	1.10%
Restaurant/Clubhouse	2,648	-	-	-	-	-	-
Non-Departmental	62,686	12,825	13,643	4,006	13,643	13,100	-3.98%
Repayment cash advance	-	-	-	-	-	-	100.00%
Debt Payments- Principal	-	-	-	-	-	-	-
Debt Payments- Interest	-	-	-	-	-	-	-
Capital Outlay	4,870	-	16,000	3,520	16,000	-	-100.00%
Reserve for future capital use	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Reserve for future use	subtotal 1,061,915	1,037,419	1,109,544	866,279	1,110,572	1,105,969	-0.41%
	1,774,677	150,519	30,261	-	47,613	40,566	-
Total Uses of Funds	2,836,592	1,187,938	1,139,805	866,279	1,158,185	1,146,535	
Net Asset Analysis:							
Actual Available Fund Balance / Estimated Advances forgiven	(1,996,104)	(221,427)	(70,908)	(70,908)	(70,908)	(23,295)	-67.15%
(Use of Fund Balance) Reserve for Future Use	1,774,677	150,519	30,261	(35,810)	47,613	40,566	-14.80%
Estimated Remaining Fund Balance	(221,427)	(70,908)	(40,647)	(106,718)	(23,295)	17,271	-81.95%
Capital Outlay							
* Golf Course	1,270	-	16,000	3,520	16,000	-	-100.00%
* Restaurant/Clubhouse	3,600	-	-	-	-	-	-

9/17/2015

**City of Lake Worth
 FY 2016 Proposed Budget
 Simpkin Library Trust Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
Interest & other Earnings	973	1,373	800	688	1,563	-	-100.00%
Transfers In							
subtotal	973	1,373	800	688	1,563	-	-100.00%
Use of Fund Balance	109,354	61,854	81,300	81,359	80,487	60,000	
Total Sources of Funds	110,327	63,227	82,100	82,047	82,050	60,000	
Use of Funds							
Non-Departmental	294	227	100	47	50	-	-100.00%
Transfers Out	110,033	63,000	82,000	82,000	82,000	60,000	-26.83%
subtotal	110,327	63,227	82,100	82,047	82,050	60,000	-26.87%
Reserve for future use	-	-	-	-	-	-	
Total Uses of Funds	110,327	63,227	82,100	82,047	82,050	60,000	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	504,845	395,491	333,637	333,637	333,637	253,150	-24.12%
Use of fund balance	(109,354)	(61,854)	(81,300)	(81,359)	(80,487)	(60,000)	-25.45%
Estimated Remaining Fund Balance	395,491	333,637	252,337	252,278	253,150	193,150	

**City of Lake Worth
FY 2016 Proposed Budget
Library Trust Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	
Source of Funds							
Interest & other Earnings	(149)	(15)	-	-	-	-	-
Sale of Surplus Material	2,553	3,634	1,500	3,761	3,661	-	-100.00%
Donations	561	1,425	600	938	919	777	-15.45%
Transfers In	2,194	-	-	-	-	-	-
subtotal	5,159	5,044	2,100	4,699	4,580	777	-83.03%
Use of Fund Balance	104,900	47,956	-	-	-	1,223	
Total Sources of Funds	110,059	53,000	2,100	4,699	4,580	2,000	
Use of Funds							
New Library Serve & PACs	-	-	-	-	-	2,000	#DIV/0!
Non-Departmental	26	-	-	-	-	-	-
Transfers Out	110,033	53,000	-	-	-	-	-
subtotal	110,059	53,000	-	-	-	2,000	#DIV/0!
Reserve for future use	-	-	2,100	4,699	4,580	-	
Total Uses of Funds	110,059	53,000	2,100	4,699	4,580	2,000	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	174,478	69,578	21,622	21,622	21,622	26,202	21.18%
Use of fund balance	(104,900)	(47,956)	2,100	4,699	4,580	(1,223)	-126.70%
Estimated Remaining Fund Balance	69,578	21,622	23,722	26,321	26,202	24,979	

**City of Lake Worth
FY 2016 Proposed Budget
Criminal Justice Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
Judgements & Fines	7,122	7,410	5,000	8,129	7,619	-	100.00%
Transfers In							
Use of Fund Balance	7,122	7,410	5,000	8,129	7,619	-	100.00%
	-	-	1,122	-	-	-	
Total Sources of Funds	7,122	7,410	6,122	8,129	7,619	-	
Use of Funds							
Administration	-	-	6,122	-	6,122	-	-100.00%
Transfers Out							
Reserve for future use	7,122	7,410	6,122	8,129	7,619	-	-100.00%
Total Uses of Funds	7,122	7,410	6,122	8,129	7,619	-	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated Reserve for future use	33,020	40,142	47,552	47,552	47,552	49,049	3.15%
	7,122	7,410	(1,122)	8,129	1,497	-	-100.00%
Estimated Remaining Fund Balance	40,142	47,552	46,430	55,681	49,049	49,049	

**City of Lake Worth
FY 2016 Proposed Budget
State Confiscated Forfeiture Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
Confiscated Property	6,333	7,281	-	-	-	-	-
Interest & other Earnings	89	200	150	93	213	-	-100.00%
Transfers In	-	-	-	-	-	-	-
Use of Fund Balance	6,422	7,481	150	93	213	-	-100.00%
	-	-	49,871	23,328	23,208	-	-
Total Sources of Funds	6,422	7,481	50,021	23,421	23,421	-	-
Use of Funds							
Administration	4,528	1,375	50,021	23,415	23,415	-	-100.00%
Non-Departmental	25	31	-	6	6	-	-
Transfers Out	-	-	-	-	-	-	-
Reserve for future use	1,869	6,075	-	-	-	-	-100.00%
Total Uses of Funds	6,422	7,481	50,021	23,421	23,421	-	-
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	48,997	50,866	56,941	56,941	56,941	33,733	-40.76%
Reserve for future use	1,869	6,075	(49,871)	(23,328)	(23,208)	-	-100.00%
Estimated Remaining Fund Balance	50,866	56,941	7,070	33,613	33,733	33,733	-

**City of Lake Worth
FY 2016 Proposed Budget**

Capital Projects Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 YTD Actuals (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast vs- Request)
	Actuals	Actuals	Adjusted Budget				
Source of Funds							
Federal Grants	192,986	(11,768)	-	-	-	-	-
Interest & Other Earnings	31,624	8,016	-	-	-	-	-
Other Miscellaneous Rev	-	65,000	-	-	-	-	-
Repayment from Beach fund - principal & interest	-	-	50,000	50,000	50,000	36,000	100.00%
Transfers In	214,708	214,708	239,636	239,636	239,636	-	-100.00%
subtotal	439,318	275,956	289,636	289,636	289,636	36,000	-87.57%
Use of Fund Balance	419,740	982,233	3,070,026	1,248,150	1,462,286	-	-
Total Sources of Funds	859,058	1,258,189	3,359,662	1,537,786	1,751,922	36,000	-
Use of Funds							
General Improvements	3,113	2,821	377,322	91,000	91,000	-	-100.00%
Public Services Bldg	-	-	1,176,407	39,250	45,000	-	-100.00%
Park of Commerce Drainage Improvements	-	-	-	-	-	-	-
Road Improvements	20,661	348,838	317,270	212,375	317,270	-	-100.00%
Sidewalk Improvements	-	-	-	-	-	-	-
Bike Lane Striping	-	70,692	-	-	-	-	-
City Hall Roof Replacement	-	-	-	-	-	-	-
Irrigation Upgrade Bryant	-	92,277	-	-	-	-	-
Bryant Park Boat Ramp	12,329	17,415	89,350	89,339	89,339	-	-100.00%
Park Furnishings	-	-	-	-	-	-	-
ADA Compliance	5,300	53,307	-	-	-	-	-
Pier Building roof	1,764	-	-	-	-	-	-
NW Ballfield Improvements	38,000	-	-	-	-	-	-
Update Library Fire Alarm	-	25,365	-	-	-	-	-
HTE Core Financials	-	-	-	-	-	-	-
Golf course restoration	183,003	-	-	-	-	-	-
Building Licensing - building renovation	-	-	112,313	8,822	112,313	-	-100.00%
Roof replacement - Bryant Park	-	-	30,000	-	-	-	-
Bryant Park Concession Building	-	-	65,000	-	-	-	-
Public safety building air conditioners	-	-	79,000	79,000	79,000	-	-
City Hall alarm system & electric upgrade	-	-	40,000	40,000	40,000	-	-
City Hall Chiller	-	-	-	-	-	-	-
Shuffle Board Court renovation	-	-	37,500	37,500	37,500	-	-
Gymnasium floor/bleachers	-	-	95,000	-	-	-	-
Land acquisition	-	-	40,500	40,500	40,500	-	-
Landfill restoration	-	-	-	-	-	-	-
subtotal Capital Projects	264,170	610,735	2,459,662	637,786	851,922	-	-100.00%

**City of Lake Worth
FY 2016 Proposed Budget**

Capital Projects Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
				YTD Actuals	Forecast	Proposed	% Change
	Actuals	Actuals	Adjusted Budget	(Oct-Jun)		Budget	(Forecast -vs- Request)
Transfers Out							
Advance - Beach fund	153,967	411,534	900,000	900,000	900,000	-	-100.00%
Non Operating	405,000	200,000	-	-	-	-	-
Depl Payments- Principal	31,118	32,064	-	-	-	-	-
Debt Payments- Interest	4,803	3,856	-	-	-	-	-
subtotal	859,058	1,258,189	3,359,662	1,537,786	1,751,922	36,000	-100.00%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	859,058	1,258,189	3,359,662	1,537,786	1,751,922	36,000	-100.00%
Fund Balance Analysis:							
301 Fund	2,699,863	4,125,466	3,483,942	3,483,942	3,483,942	-	-100.00%
102 Fund	147,217	111,296	-	-	-	-	-
Actual Available Fund Balance / Estimated	2,847,080	4,236,762	3,483,942	3,483,942	3,483,942	-	-100.00%
Advance to Beach Fund	(419,740)	(982,233)	(3,070,026)	(1,248,150)	(1,462,286)	36,000	-102.46%
Use of fund balance							
Estimated Remaining Fund Balance	2,427,340	3,254,529	413,916	2,235,792	2,021,656	36,000	-
Transfers In							
Insurance fund - additional claim proceeds for Pub	123,387	-	-	-	-	-	-
Road Improvement fund	525,055	-	-	-	-	-	-
Grant Fund	10,000	30,000	-	-	-	-	-
General Fund	66,000	102,208	-	-	-	36,000	100.00%
Building Permit Fund	-	-	183,925	183,925	183,925	-	-100.00%
Casino Building Fund	-	-	55,711	55,711	55,711	-	-100.00%
Beach Redevelopment	-	-	82,500	-	-	-	-
Parking Improvement Fund	200,000	-	-	-	-	-	-
Stormwater	800,000	-	-	-	-	-	-
Insurance Fund	1,724,442	214,708	239,636	239,636	239,636	36,000	-84.98%
Transfers Out							
General fund - new events	2,400	-	-	-	-	-	-
General Fund - Centennial Celebration	-	25,000	-	-	-	-	-
Road Improvement fund	69,067	213,231	73,303	-	-	-	-
Casino Building Fund	-	-	-	-	-	-	-
Self Insurance Fund	-	-	-	-	-	-	-
Stormwater Fund	-	-	-	-	-	-	-
Part of Commerce Fund	-	-	700,000	700,000	700,000	-	-
Foreclosure Fund - demolitions	-	100,000	-	-	-	-	-
Code remediation Fund	-	-	200,000	200,000	200,000	-	-
Parking Improvement Fund	82,500	-	-	-	-	-	-
Beach Redevelopment	-	-	-	-	-	-	-
	153,967	411,534	900,000	900,000	900,000	-	-100.00%

**City of Lake Worth
FY 2016 Proposed Budget
Road Improvement Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
Franchise Fees	354,885	318,955	323,000	291,225	323,000	992,282	207.21%
Interest & other earnings	554	3,055	1,200	1,336	3,054	2,200	-27.96%
Transfers In	213,231	580,947	-	-	-	-	-
Use of Fund Balance	568,670	902,957	324,200	292,561	326,054	994,482	205.01%
	255,729	-	1,221,262	-	1,084,408	-	-
Total Sources of Funds	824,399	902,957	1,545,462	292,561	1,410,462	994,482	
Use of Funds							
Street improvements	240,846	629,218	1,545,162	235,091	1,410,162	989,282	-29.85%
Non-Departmental	2,553	1,274	300	92	300	300	-
Capital projects	-	-	-	-	-	-	100.00%
Transfers Out - Capital Projects	-	-	-	-	-	-	-
Transfers Out	581,000	-	-	-	-	-	-
Reserve for future use	824,399	630,492	1,545,462	235,183	1,410,462	989,582	-29.84%
	-	272,465	-	57,378	-	4,900	
Total Uses of Funds	824,399	902,957	1,545,462	292,561	1,410,462	994,482	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	1,088,641	832,912	1,105,377	1,105,377	1,105,377	20,969	-98.10%
Use of fund balance	(255,729)	272,465	(1,221,262)	57,378	(1,084,408)	4,900	-100.45%
Estimated Remaining Fund Balance	832,912	1,105,377	(115,885)	1,162,755	20,969	25,869	

**City of Lake Worth
FY 2016 Proposed Budget
Park of Commerce**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Source of Funds							
Intergovernmental/Grants						4,500,000	#DIV/0!
General Government							
Miscellaneous Revenue							
Non-Operating Sources/debt proceeds							
Transfers In							
	-	700,000	662,436	662,436	662,436	662,436	100.00%
subtotal	-	700,000	662,436	662,436	662,436	662,436	8,700,000
Total Sources of Funds	-	700,000	662,436	662,436	662,436	662,436	8,700,000
Use of Funds							
Street Maintenance		202,480					8,700,000
Stormwater							
Transmission & Distribution							
Water Distribution							
Sewer Collection							
subtotal	-	202,480					8,700,000
Reserve for future use		497,520	662,436	662,436	662,436	662,436	
Total Uses of Funds	-	700,000	662,436	662,436	662,436	662,436	8,700,000
Net Assets Analysis:							
Actual Available Net Assets / Estimated PY Reserve for Future Capital Expenditures							
Use of Net Assets							
Estimated Remaining Fund Balance	-	-	-	-	-	-	-
Transfers In:							
Capital Fund	0	700,000	662,436	662,436	662,436	662,436	4,200,000
Stormwater							1,000,000
Transmission & Distribution							2,000,000
Water							700,000
Local Sewer							500,000
	-	700,000	662,436	662,436	662,436	662,436	4,200,000

**City of Lake Worth
FY 2016 Proposed Budget
Electric Fund**

Source of Funds	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
General Government	72,574	124,498	86,500	106,468	155,707	146,500	-5.91%
Physical Environment	49,615,915	52,967,445	51,192,600	42,870,221	50,952,600	53,160,000	4.33%
Violations of Local Ordinance	46,479	47,770	40,000	24,550	40,000	40,000	-
Interest & Other Earnings	81,758	96,019	85,000	31,603	91,709	85,000	-7.32%
Sale of Surplus Material	23,111	133,678	-	8,356	6,708	-	-100.00%
Other Miscellaneous Rev	183,299	674,132	30,000	6,389	30,000	30,000	-
Contribution from Enterprise	1,691,677	1,691,677	762,303	635,253	762,366	762,303	-0.01%
Transfers In	8,600	45,409	-	-	-	-	-
subtotal	51,723,413	55,782,628	52,196,403	43,682,840	52,039,090	54,223,803	
Use of Net Operating Assets	7,053,033	88,178	10,166,230	-	10,251,338	2,598,310	
Use of Available Bond Proceeds	-	-	5,215,000	-	-	2,875,000	
Total Sources of Funds	58,776,446	55,870,806	67,577,633	43,682,840	62,290,428	59,697,113	
Use of Funds							
Administration	792,924	975,324	980,775	643,939	1,010,090	1,155,887	14.43%
Engineering	1,448,698	1,039,449	1,189,614	675,051	1,189,614	1,135,953	-4.51%
Power Plant	3,003,265	2,816,412	3,135,369	2,304,017	3,132,857	3,126,770	-0.19%
System Operation	33,583,615	32,587,703	34,019,611	24,096,582	34,016,870	33,600,751	-1.22%
Transmission & Distrib.	6,113,409	6,550,235	9,657,029	4,348,243	6,108,707	6,255,540	2.40%
Customer Service	1,513,097	1,356,747	1,330,462	1,018,095	1,339,112	1,329,121	-0.75%
Non-Departmental Other	979,144	893,067	207,500	90,807	118,685	107,650	-9.30%
Interfund Admin. Services	2,151,041	2,151,041	1,814,889	1,512,408	1,814,890	1,814,890	-
Contribution to General Fund	4,459,183	4,141,958	3,932,889	3,277,408	3,932,890	4,240,980	7.83%
Depreciation	1,717,913	1,660,266	1,717,912	-	1,717,912	1,752,270	2.00%
Subtotal Operating Expenses	55,762,289	54,172,202	57,986,050	37,966,550	54,381,627	54,519,812	
Transfers Out - Park of Commerce (Bond Proceeds)	-	-	2,000,000	-	-	2,000,000	100.00%
Capital Outlay - operating	-	991,620	2,108,283	957,911	5,640,501	34,001	-99.40%
Capital Outlay - (Bond proceeds)	2,097,023	-	3,215,000	-	-	875,000	#DIV/0!
Debt Payments- Principal	917,134	706,984	1,582,500	-	1,582,500	1,582,500	-
Debt Payments- Interest	58,776,446	55,870,806	67,577,633	38,924,461	62,290,428	59,697,113	-
Reserve for future use	-	-	-	4,758,379	-	-	-
Total Uses of Funds	58,776,446	55,870,806	67,577,633	43,682,840	62,290,428	59,697,113	

**City of Lake Worth
FY 2016 Proposed Budget
Electric Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 YTD Actuals (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)
	Actuals	Actuals	Adjusted Budget				
Net Assets Analysis:							
Actual Available Net Assets / Estimated (Use of Net Assets)/Reserve for future use	26,587,115	13,251,395	14,591,209	14,591,209	14,591,209	6,057,783	-58.48%
Non cash items: Depreciation	(7,053,033)	(88,178)	(15,381,230)	4,758,379	(10,251,338)	(5,473,310)	-46.61%
Remaining bond proceeds	1,717,913	1,660,266	1,717,912	-	1,717,912	1,752,270	2.00%
	(15,786,023)	(14,739,595)	(9,524,595)	(9,524,595)	(9,524,595)	(6,649,595)	-30.19%
Estimated Remaining Available Net Assets	5,465,972	83,898	(8,596,704)	9,824,993	(3,466,812)	(4,312,852)	
Capital Outlay	-	991,620	2,108,283	957,911	5,640,501	909,001	
• Administration	-	47,285	45,000	19,804	45,000	34,000	
• Engineering	-	14,523	-	-	-	1	
• Steam Power Generation	-	199,250	150,000	-	-	600,000	
• Power System Operation	-	51,026	2,172	1,068	2,172	-	
• Transmission & Distrib.	-	679,536	1,911,111	937,039	5,593,329	275,000	
• Non-departmental	-	-	-	-	-	-	

**City of Lake Worth
FY 2016 Proposed Budget
Water Fund**

Source of Funds	Revenue change assumptions:					Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast		
General Government	-	-	-	-	-	-	-
Physical Environment	11,562,792	12,029,862	12,966,036	10,877,129	12,574,250	13,120,000	4.34%
Violation of Lake Worth Ordinance	-	-	500	-	-	-	-
Interest & other Earnings	61,626	56,395	107,838	31,768	59,800	100,000	67.22%
Spec Assess/Impact	213,219	231,294	5,000	380,884	373,500	225,000	-39.76%
Advance Reimbursement	(217,828)	4	-	16,660	-	292,000	100.00%
Grants/Aid	245,723	-	-	-	-	-	-
Other Miscellaneous Rev	7,362	-	-	5,812	6,000	5,000	-16.67%
Debt proceeds	-	-	-	-	-	3,196,000	-
Transfers In	-	434,050	166,667	-	166,667	-	-100.00%
Use of Net Assets	11,872,894	12,751,605	13,246,041	11,312,253	13,180,217	16,938,000	28.51%
	2,810,047	-	6,101,491	-	4,616,163	5,763,172	-
Total Sources of Funds	14,682,941	12,751,605	19,347,532	11,312,253	17,796,380	22,701,172	
Use of Funds							
Administration	-	-	1,055,079	549,911	902,115	914,541	-0.02%
Pumping	192,248	338,318	248,327	152,112	373,399	373,327	-0.02%
Water Treatment Plant	4,164,958	3,533,165	3,870,790	2,801,425	3,936,768	4,405,637	11.91%
Transmission & Distrib.	1,271,701	1,433,165	1,681,583	1,018,374	1,554,265	1,915,502	23.24%
Non-Departmental Other	1,647,774	1,554,070	937,359	724,669	930,482	928,530	-48.08%
Contribution to General Fund	1,075,572	1,030,564	1,022,788	852,323	1,022,788	1,104,889	51.92%
Transfers Out - to Capital Project Fund	400,500	33,603	590,028	189,528	189,528	700,000	151.92%
Capital Outlay	-	124,965	4,907,990	1,498,332	3,853,447	7,325,158	90.09%
Debt Payments- Principal	2,461,675	1,034,214	1,880,452	-	1,880,452	1,880,452	-
Debt Payments- Interest	1,170,326	880,293	854,950	-	854,950	854,950	-
Depreciation	2,298,187	2,412,876	2,298,186	-	2,298,186	2,298,186	-
Reserve for future use	-	376,372	-	3,525,579	-	-	27.56%
Total Uses of Funds	14,682,941	12,751,605	19,347,532	11,312,253	17,796,380	22,701,172	

**City of Lake Worth
FY 2016 Proposed Budget**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Net Assets Analysis:							
Actual Available Net Assets / Estimated Reserve for future use/(Use of Net Assets)	24,039,185	20,852,766	20,152,689	20,152,689	20,152,689	17,834,712	-11.50%
Adjustment for Non-cash items (i.e. Depreci	(2,810,047)	376,372	(6,101,491)	3,525,579	(4,616,163)	(5,763,172)	24.85%
Less cash advances for the following:	2,298,187	2,412,876	2,298,186	-	2,298,186	2,298,186	-
Beach Redevelopment Internal Loan	(1,276,830)	-	-	-	-	-	-
Casino Building Internal Loan	(3,833,333)	(3,833,333)	(3,833,333)	(3,833,333)	(3,833,333)	(3,541,333)	-
Estimated Available Ending Net Assets	18,417,162	19,808,681	12,516,051	19,844,935	14,001,379	10,828,393	13.35%
Capital Outlay	-	124,965	4,907,990	1,498,332	3,853,447	7,325,158	90.09%
* Production	-	6,473	580,000	31,535	2,250,144	120,000	-94.67%
* Treatment	-	110,145	2,286,249	1,340,938	1,490,000	1,815,000	21.81%
* Distribution	-	8,347	2,041,741	125,859	113,303	5,390,158	4657.30%
* Non-Departmental	-	-	-	-	-	-	-
* Distribution - bond proceeds	-	-	-	-	-	-	-

**City of Lake Worth
FY 2016 Proposed Budget**

Local Sewer Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Revenue change assumptions:							
Source of Funds	3.00%						
Physical Environment	7,263,337	6,336,182	6,957,425	5,491,060	6,500,000	6,700,000	3.08%
Interest & other Earnings	31,135	40,892	49,482	20,116	50,880	64,500	26.77%
Spec Assess/Impact	165,535	84,866	250,000	292,825	345,000	339,124	-1.70%
Other Miscellaneous Rev	3,872,838	-	-	-	-	-	-
Use of Net Assets	subtotal 11,332,845	6,743,873	7,256,907	5,820,661	6,912,540	7,103,624	2.76%
	-	856,611	3,937,930	-	1,601,361	3,853,945	-
Total Sources of Funds	11,332,845	7,600,484	11,194,837	5,820,661	8,513,901	10,957,569	
Use of Funds							
Administration	-	-	551,317	316,856	492,301	474,923	
Pumping	384,629	723,906	789,206	327,704	802,901	595,329	-25.65%
Sewer Collection	1,041,947	1,179,065	1,264,319	940,708	1,246,977	1,440,478	15.52%
Non-Departmental Other	3,322,903	3,980,173	3,002,199	3,291,552	2,999,076	4,041,041	34.74%
Contribution to General Fund	223,037	595,817	569,080	474,233	569,080	613,767	7.85%
Subtotal Operating Expenses	4,972,516	6,478,961	6,176,121	5,351,053	6,110,335	7,165,538	
Transfers Out - to Master Plan Project Fund	-	276,494	2,760,137	124,449	124,449	500,000	301.77%
Capital Outlay	-	207,962	1,670,556	130,992	1,691,094	2,702,031	59.78%
Debt Payments- Principal	3,570,000	-	-	-	-	-	-
Debt Payments- Interest	24,535	-	-	-	-	-	-
Depreciation	588,024	637,067	588,023	-	588,023	590,000	0.34%
Reserve for future use	subtotal 9,155,075	7,600,484	11,194,837	5,606,494	8,513,901	10,957,569	28.70%
	2,177,770	-	-	214,167	-	-	-
Total Uses of Funds	11,332,845	7,600,484	11,194,837	5,820,661	8,513,901	10,957,569	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	9,660,767	12,426,561	12,207,017	10,485,360	12,207,017	11,193,679	-8.30%
Reserve for future use(Use of Net Assets)	2,177,770	(856,611)	(3,937,930)	214,167	(1,601,361)	(3,853,945)	140.67%
Adjustment for Non-cash items (i.e. Deprec	588,024	637,067	588,023	-	588,023	590,000	0.34%
Estimated Available Ending Net Assets	12,426,561	12,207,017	8,857,110	10,699,527	11,193,679	7,929,734	-29.16%
Capital Outlay	-	207,962	1,670,556	130,992	1,691,094	2,702,031	59.78%
Pumping	-	125,657	50,000	20,939	50,000	70,000	
Sewer Collection	-	82,305	1,620,556	110,053	1,641,094	2,632,031	60.38%
Sewer Collection - Non Departmental	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-

City of Lake Worth
 FY 2016 Proposed Budget

Regional Sewer Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
			1.44	1.44			
			\$	\$			
Rate per 1000 gallons							
Source of Funds							
Physical Environment	5,231,267	5,859,838	5,227,528	5,196,764	6,004,524	6,798,707	13.23%
Renewal and Replacement contributions	298,526	82,414	500,001	98,768	298,526	298,526	-
Miscellaneous Revenue	299,250	-	-	-	-	-	-
Interest & other Earnings	4,427	12,714	5,000	6,087	8,879	7,250	-18.35%
Transfers In	1,713,405	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
subtotal	7,546,875	5,954,966	5,732,529	5,301,619	6,311,929	7,104,483	12.56%
Use of Net Assets	5,533,109	1,054,307	3,520,430	1,234,750	611,367	-	-
Total Sources of Funds	13,079,984	7,009,273	9,252,959	6,536,369	6,923,296	7,104,483	

Use of Funds

Transmission & Distribution	-	-	-	-	-	-	-
Pumping	4,949,631	4,353,904	5,190,866	4,840,327	5,089,118	6,740,821	32.46%
Non-Department Other	5,616,865	2,316,980	2,288,467	1,041,132	1,098,143	1,000	-99.91%
Interfund Admin Services	338,389	338,389	156,035	130,029	156,035	156,035	-
Transfers Out	1,713,405	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-	-
Debt Payments- Interest	28,718	-	-	-	-	-	-
Reserve for Renewal & Replacement	-	-	-	-	-	-	-
Capital Outlay	-	-	1,184,575	524,881	580,000	-	-100.00%
Depreciation	432,976	-	432,976	-	-	-	-
subtotal	13,079,984	7,009,273	9,252,959	6,536,369	6,923,296	6,897,856	-0.37%
Reserve for future use	-	-	-	-	-	206,627	
Total Uses of Funds	13,079,984	7,009,273	9,252,959	6,536,369	6,923,296	7,104,483	

Net Assets Analysis:

Actual Available Net Assets / Estimated	6,095,666	995,533	20,173,960	20,173,960	20,173,960	19,562,593	-3.03%
Investment in Joint Venture	-	-	(18,662,012)	(18,662,012)	(18,662,012)	(18,662,012)	-
Reserve for future use/(Use of Net Assets)	(5,533,109)	(1,054,307)	(3,520,430)	(1,234,750)	(611,367)	206,627	-133.80%
Adjustment for Non-cash Items (i.e. Depreci	432,976	-	432,976	-	-	-	100.00%
Estimated Available Ending Net Assets	995,533	(58,774)	(1,575,506)	277,198	900,581	1,107,208	22.94%

**City of Lake Worth
FY 2016 Proposed Budget
Stormwater Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast-vs-Request)
Revenue Rate per ERU:			\$ 75.60	\$ 75.60			\$ 75.60
Source of Funds							
Taxes	42,516	5,153	6,000	37	6,000	6,000	-
Physical Environment	1,821,675	1,804,984	1,915,751	1,782,017	1,914,653	1,914,000	-0.03%
Interest & other Earnings	17,773	27,633	15,750	15,086	29,884	15,750	-47.30%
Misc. Revenue	30	114	-	318	318	-	-100.00%
Transfers In	-	232,317	200,000	-	-	-	-
subtotal	1,881,994	2,070,474	2,137,501	1,797,458	1,950,855	1,935,750	-0.77%
Use of Net Assets	-	-	156,106	-	322,794	690,760	-
Total Sources of Funds	1,881,994	2,070,474	2,293,607	1,797,458	2,273,649	2,626,510	
Use of Funds							
Stormwater	902,601	1,219,382	1,082,179	741,994	1,064,868	1,028,901	-3.38%
Non-Department Other	140,793	140,442	76,726	61,852	74,079	76,344	3.06%
Contribution to General Fund	165,126	164,071	169,960	141,633	169,960	181,265	100.00%
Transfers Out	166,000	-	348,459	348,459	348,459	1,000,000	186.98%
Transfers Out - to Master Plan Project Fund	-	-	-	-	-	-	100.00%
Transfers Out - Park of Commerce	-	-	-	-	-	-	-
Capital Outlay	-	-	307,754	232,112	307,754	30,000	-90.25%
Depreciation	308,530	-	308,529	-	308,529	310,000	0.48%
subtotal	1,683,050	1,523,895	2,293,607	1,526,050	2,273,649	2,626,510	15.52%
Reserve for future use	198,944	546,579	-	271,408	-	-	-
Total Uses of Funds	1,881,994	2,070,474	2,293,607	1,797,458	2,273,649	2,626,510	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	4,150,872	4,658,346	5,204,925	5,204,925	5,204,925	5,190,660	-0.27%
Reserve for future use/(Use of Net Assets)	198,944	546,579	(156,106)	271,408	(322,794)	(690,760)	113.99%
Adjustment for Non-cash items (i.e. Depreci:	308,530	-	308,529	-	308,529	310,000	-
Estimated Available Ending Net Assets	4,658,346	5,204,925	5,357,348	5,476,333	5,190,660	4,809,900	-7.34%
Debt Payments-- Principal							
Capital Outlay	-	330,101	307,754	232,112	307,754	30,000	-90.25%
* Stormwater	-	330,101	307,754	232,112	307,754	30,000	-90.25%
* Non-Departmental	-	-	-	-	-	-	-

City of Lake Worth
FY 2016 Proposed Budget

Refuse Fund

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Revenue change assumptions			\$ 245,86	\$ 245,86		\$ 245,86	
Residential Rate per ERU:							
Taxes	71,125	21,653	71,124	16,409	18,500	27,500	48.65%
Franchise Fees	13,417	27,099	13,200	24,181	24,181	16,500	-31.76%
Physical Environment	-	-	-	-	-	-	-
Residential user fees	3,410,152	3,144,600	3,100,000	3,111,093	3,100,000	3,100,000	-
Commercial user fees	1,492,682	1,445,000	1,505,540	1,184,134	1,505,540	1,505,540	-
Other user fees	574,080	1,160,896	653,056	1,014,954	583,926	618,797	5.97%
Interest & other Earnings	15,724	27,085	10,000	20,236	30,076	20,214	-32.79%
Disp of Fixed Assets	-	2,401	-	13,720	13,720	-	-100.00%
Sale of Surplus Material	-	-	-	-	-	-	-
General Government	-	30	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Use of Net Assets	subtotal 5,577,180	5,828,764	5,352,920	5,384,727	5,275,943	5,288,551	0.24%
Total Sources of Funds	5,577,180	5,828,764	5,352,920	5,384,727	5,275,943	6,089,524	

Use of Funds	4,893	10,200	-	7,205	5,955	2,645	-55.58%
Refuse, Collection	1,885,065	2,479,236	2,193,583	1,817,290	2,186,209	2,401,700	9.86%
Residential Collection	917,364	1,147,232	962,127	763,482	964,825	1,063,995	10.28%
Commercial Collection	477,035	480,077	546,095	379,154	549,632	584,597	6.36%
Recycling	330,308	390,970	513,936	392,156	432,332	539,367	24.76%
Rolloffs	194,484	145,916	220,206	182,823	220,206	220,206	-
Non-Department Other	452,080	439,651	459,095	382,579	459,095	489,631	100.00%
Contribution to General Fund	-	-	-	-	-	625,000	#DIV/0!
Capital Outlay	328,843	255,174	-	-	-	-	-
Transfers Out (SWA Annual Assessment return)	-	-	-	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-	-
Debt Payments- Interest	812	-	-	-	-	-	-
Vehicle Replacement contribution	-	-	-	-	-	-	-
Depreciation	162,383	168,454	162,383	-	-	162,383	100.00%
Reserve for future use	subtotal 4,753,267	5,516,910	5,057,425	3,924,689	4,980,637	6,089,524	22.26%
Total Uses of Funds	823,913	311,854	295,495	1,460,038	295,306	-	
	5,577,180	5,828,764	5,352,920	5,384,727	5,275,943	6,089,524	

Net Assets Analysis:

Actual Available Net Assets / Estimated	1,869,995	2,856,291	3,336,599	3,336,599	3,336,599	3,794,288	13.72%
Reserve for future use/(Use of Net Assets)	823,913	311,854	295,495	1,460,038	295,306	(800,973)	-371.23%
Adjustment for Non-cash items (i.e. Depreciation)	162,383	168,454	162,383	-	162,383	162,383	100.00%
Estimated Available Ending Net Assets	2,856,291	3,336,599	3,794,477	4,796,637	3,794,288	3,155,698	-16.83%

**City of Lake Worth
FY 2016 Proposed Budget
Information Technology Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016	
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)	
Source of Funds								
General Government	1,431,512	1,445,939	1,162,572	958,810	1,152,573	1,172,572	1.74%	
Other Miscellaneous Rev	-	1,904	-	-	-	-	-	
Capital Contributions	3,440	31,500	18,752	952	18,752	18,752	-	
Transfer In	-	8,510	-	-	-	-	-	
Use of Net Assets	subtotal	1,434,952	1,487,853	1,181,324	959,762	1,171,325	1,191,324	1.71%
			846,869	18,126	636,264	67,190		
Total Sources of Funds	1,434,952	1,487,853	2,028,193	977,888	1,807,589	1,258,514		
Use of Funds								
Technical	1,039,591	1,333,306	1,294,328	910,813	1,268,544	1,168,514	-7.89%	
Capital	-	-	620,578	67,075	425,758	90,000	-78.86%	
Depreciation	113,288	-	113,287	-	113,287	-	-100.00%	
Transfers Out	-	-	-	-	-	-	-	
Reserve for future use	subtotal	1,152,879	1,333,306	2,028,193	977,888	1,807,589	1,258,514	-30.38%
		282,073	154,547	-	-	-	-	
Total Uses of Funds	1,434,952	1,487,853	2,028,193	977,888	1,807,589	1,258,514		
Net Assets Analysis:								
Actual Available Net Assets / Estimated	585,738	981,099	1,135,646	1,135,646	1,135,646	612,669	-46.05%	
Reserve for future use/(Use of Net Assets)	282,073	154,547	(846,869)	(18,126)	(636,264)	(67,190)	-89.44%	
Adjustment for Non-cash items (i.e. Depreciat	113,288	-	113,287	-	113,287	-	100.00%	
Estimated Available Ending Net Assets	981,099	1,135,646	402,064	1,117,520	612,669	545,479	-10.97%	

**City of Lake Worth
FY 2016 Proposed Budget
Self Insurance Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 YTD Actuals (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)
	Actuals	Actuals	Adjusted Budget				
Source of Funds							
General Government	1,937,067	1,742,360	2,107,320	1,756,102	2,107,322	2,107,321	0.00%
Interest & Other Earnings	18,371	16,575	35,000	11,565	46,491	46,491	-
Other Miscellaneous Revenue	54,157	1,222,116	838,833	13,629	13,629	2,500	-81.66%
Advance reimbursement	-	-	83,333	-	83,333	146,000	75.20%
Transfers	-	-	800,000	800,000	800,000	-	(1)
Use of Net Assets	subtotal	2,009,595	2,981,051	3,864,486	2,581,296	3,050,775	(0)
		1,538,598	-	8,150,505	-	8,786,665	0
Total Sources of Funds	3,548,193	2,981,051	12,014,991	2,581,296	11,837,440	11,789,326	(0)
Use of Funds							
Property & Liability	1,320,234	1,294,736	1,780,722	1,147,971	1,603,104	1,845,268	0
Worker's Compensation	353,152	405,805	519,123	267,274	519,190	560,912	0
Non-Departmental	1,866,207	3,844	3,000	795	3,000	3,000	-
Contingencies / Reserves	-	-	9,712,146	-	9,712,146	9,380,146	(0)
Transfers Out	8,600	8,510	-	-	-	-	-
Reserve for future use	subtotal	3,548,193	1,712,895	12,014,991	1,416,040	11,837,440	(0)
		1,268,156	-	1,165,256	-	-	-
Total Uses of Funds	3,548,193	1,712,895	12,014,991	1,416,040	11,837,440	11,789,326	(0)
Net Assets Analysis:							
Actual Available Net Assets / Estimated	7,514,103	7,975,505	7,975,505	7,975,505	7,975,505	7,975,505	
Reserve for future use/(Use of Net Assets)	(1,538,598)	1,268,156	1,561,641	1,165,256	925,481	(106,868)	
Transfers in - General Fund	-	-	-	-	-	-	
Advance to Casino Building Project	(2,000,000)	(2,000,000)	-	-	-	-	
Reserves	(7,975,505)	(7,975,505)	(9,712,146)	-	(9,712,146)	(9,380,146)	
Estimated Available Ending Net Assets	(4,000,000)	(731,844)	(175,000)	9,140,761	(811,160)	(1,511,509)	

**City of Lake Worth
FY 2016 Proposed Budget
Fleet Management Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 YTD Actuals (Oct-Jun)	FY 2014-2015 Forecast	FY 2015-2016 Proposed Budget	FY 2015-2016 % Change (Forecast -vs- Request)	
	Actuals	Actuals	Adjusted Budget					
Source of Funds								
Intergovernmental	-	-	-	-	-	-	-	
General Government	879,256	837,256	819,800	717,068	589,328	819,800	39.11%	
Miscellaneous Revenue	21,540	23,912	-	16,958	12,139	-	-100.00%	
Non-Operating Sources	89,970	724,665	970,000	-	970,000	860,000	-11.34%	
Transfers In	-	-	-	-	-	-	-	
Use of Net Assets	subtotal	990,766	1,585,833	1,789,800	734,026	1,571,467	1,679,800	6.89%
		-	-	1,301,953	766,470	1,276,997	152,912	
Total Sources of Funds	990,766	1,585,833	3,091,753	1,500,496	2,848,464	1,832,712		
Use of Funds								
Garage Maintenance	604,096	623,097	699,111	510,882	632,722	872,712	37.93%	
Non-Departmental	-	-	-	-	-	-	100.00%	
Depreciation	211,581	227,754	211,581	-	211,581	-	-100.00%	
Capital	-	-	2,004,161	989,614	2,004,161	960,000	-52.10%	
Reserve for Future Capital Expenditures	-	-	176,900	-	-	-	-	
Reserve for future use	subtotal	815,677	850,851	3,091,753	1,500,496	2,848,464	1,832,712	-35.66%
		175,089	734,982	-	-	-	-	
Total Uses of Funds	990,766	1,585,833	3,091,753	1,500,496	2,848,464	1,832,712		
Net Assets Analysis:								
Actual Available Net Assets / Estimated	654,624	755,694	1,432,830	1,432,830	1,432,830	181,814	-87.31%	
Adjustment for Non-cash Items (i.e. Depreciation)	211,581	227,754	211,581	-	211,581	-	-	
PY Reserve for Future Capital Expenditures	(285,600)	(285,600)	(285,600)	(285,600)	(185,600)	-	-100.00%	
Reserve for future use/(Use of Net Assets)	175,089	734,982	(1,301,953)	(766,470)	(1,276,997)	(152,912)	-88.03%	
Estimated Available Ending Net Assets	755,694	1,432,830	56,858	380,760	181,814	28,902	-84.10%	

**City of Lake Worth
FY 2016 Proposed Budget
Employee Benefits Fund**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2015-2016
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-Jun)	Forecast	Proposed Budget	% Change (Forecast vs-Request)
Source of Funds							
General Government	7,167,054	8,057,719	7,681,714	6,311,456	7,240,623	7,681,715	6.09%
Interest & Other Earnings							-
Shared Revenue Local Units	22,525	24,016	22,524	16,847	9,967	22,524	125.99%
Other Miscellaneous Revenue	972	3,585	-	6,726	6,726	6,726	-
Use of Net Assets	7,190,551	8,085,320	7,704,238	6,335,029	7,257,316	7,710,965	6.25%
	-	-	487,405	352,523	950,098	1,079,913	
Total Sources of Funds	7,190,551	8,085,320	8,191,643	6,687,552	8,207,414	8,790,878	
Use of Funds							
Benefits	6,945,539	7,754,794	8,191,643	6,687,552	8,207,414	8,790,878	7.11%
Reserve for future use	subtotal	6,945,539	7,754,794	8,191,643	6,687,552	8,207,414	7.11%
	245,012	330,526	-	-	-	-	
Total Uses of Funds	7,190,551	8,085,320	8,191,643	6,687,552	8,207,414	8,790,878	
Net Assets Analysis:							
Actual Available Fund Balance / Estimated Reserve for future use/(Use of Net Assets)	1,009,196	1,254,208	1,584,734	1,584,734	1,584,734	634,636	-59.95%
	245,012	330,526	(487,405)	(352,523)	(950,098)	(1,079,913)	13.66%
Estimated Available Ending Net Assets	1,254,208	1,584,734	1,097,329	1,232,211	634,636	(445,277)	-170.16%

FY 2015-2016

GENERAL FUND REVENUE DETAILS

City of Lake Worth
 FY 2016 Proposed Budget
 General Fund Sources of Funds

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016 -VS- 2015
GENERAL FUND REVENUES	Actuals	Actuals	Adjusted Budget	YTD Actuals (Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
AD VALOREM TAXES							
Current	\$ 4,776,945	\$ 5,002,382	\$ 5,512,502	\$ 5,513,703	\$ 5,512,502	\$ 5,971,310	8.32%
CRA	\$ 651,402	\$ 682,143	\$ 743,192	\$ 751,869	\$ 743,192	\$ 914,883	23.10%
Delinquent	\$ 198,035	\$ 67,717	\$ 55,000	\$ 29,690	\$ 55,000	\$ 55,000	-
Interest - Delinquent	\$ 19,743	\$ 10,051	\$ 5,000	\$ 4,845	\$ 5,000	\$ 5,000	-
TOTAL AD VALOREM TAXES	\$ 5,646,125	\$ 5,762,293	\$ 6,315,694	\$ 6,300,107	\$ 6,315,694	\$ 6,946,193	9.98%
SALES, USE & FUEL TAX							
Gas Tax	\$ 808,215	\$ 832,744	\$ 840,000	\$ 672,677	\$ 840,000	\$ 890,000	5.95%
TOTAL SALES, USE & FUEL TAX	\$ 808,215	\$ 832,744	\$ 840,000	\$ 672,677	\$ 840,000	\$ 890,000	5.95%
FRANCHISE TAXES							
Gas	\$ 36,180	\$ -	\$ 31,600	\$ -	\$ 31,600	\$ -	-100.00%
Refuse	\$ 17,888	\$ 36,127	\$ 10,000	\$ 32,238	\$ 20,000	\$ 20,000	-
TOTAL FRANCHISE TAXES	\$ 54,068	\$ 36,127	\$ 41,600	\$ 32,238	\$ 51,600	\$ 20,000	-61.24%
UTILITY SERVICE TAXES							
Electricity	\$ 1,896,128	\$ 2,151,698	\$ 2,084,000	\$ 1,577,468	\$ 2,084,000	\$ 2,084,000	-
Telecommunications	\$ 1,139,977	\$ 951,929	\$ 950,000	\$ 619,601	\$ 935,000	\$ 914,000	-2.25%
Water	\$ 845,373	\$ 889,405	\$ 890,000	\$ 798,242	\$ 890,000	\$ 890,000	-
Gas	\$ 121,303	\$ 113,168	\$ 100,000	\$ 89,967	\$ 100,000	\$ 100,000	-
Propane	\$ 10,477	\$ 18,106	\$ 16,000	\$ 13,119	\$ 16,000	\$ 16,000	-
TOTAL UTILITY SERVICE TAXES	\$ 4,013,258	\$ 4,124,306	\$ 4,040,000	\$ 3,098,397	\$ 4,025,000	\$ 4,004,000	-0.52%
BUSINESS LICENSE							
General	\$ 432,979	\$ 420,680	\$ 550,000	\$ 453,462	\$ 500,000	\$ 550,000	10.00%
Certificate of Use Fee	\$ 144,736	\$ 89,407	\$ 175,000	\$ 135,352	\$ 140,000	\$ 195,000	39.29%
TOTAL BUSINESS LICENSE	\$ 577,715	\$ 510,087	\$ 725,000	\$ 588,814	\$ 640,000	\$ 745,000	16.41%
PERMITS & FEES							
Public Services	\$ -	\$ 12,897	\$ 10,000	\$ 43,016	\$ 45,000	\$ 25,000	-44.44%
Re-inspection Fee	\$ -	\$ 17	\$ 1,000	\$ -	\$ 500	\$ 1,000	100.00%
Public Services	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	-
Public Services	\$ 10,478	\$ 1,700	\$ 3,000	\$ (120)	\$ -	\$ -	-
Site Plan Review Fee	\$ -	\$ 945	\$ -	\$ 2,850	\$ 3,000	\$ 3,000	-
Community Development	\$ 10,500	\$ 75	\$ 20,000	\$ 7,690	\$ 25,000	\$ 25,000	-
Foreclosure Registry Fees	\$ 79,499	\$ 90,525	\$ 95,000	\$ 55,650	\$ 60,000	\$ 95,000	58.33%
Public Services	\$ -	\$ 1,370	\$ -	\$ 450	\$ 500	\$ 500	-
TOTAL PERMITS & FEES	\$ 100,477	\$ 107,819	\$ 129,000	\$ 109,536	\$ 134,000	\$ 150,000	11.94%
STATE SHARED REVENUE							
Vehicle Rebate	\$ 23,092	\$ 24,526	\$ 14,000	\$ 15,677	\$ 17,000	\$ 14,000	-17.65%
Mobile Home Licenses	\$ 40,194	\$ 43,527	\$ 45,000	\$ 45,535	\$ 47,000	\$ 45,000	-4.26%
Alcoholic Beverages Licen	\$ 44,930	\$ 44,617	\$ 38,000	\$ 42,444	\$ 43,500	\$ 44,000	1.15%
Fire Ins Prem Tax	\$ 282,462	\$ 291,439	\$ 350,000	\$ -	\$ 295,000	\$ 350,000	18.64%
Police Ins Prem Tax	\$ 407,529	\$ 404,603	\$ 450,000	\$ -	\$ 410,000	\$ 450,000	9.76%
Entitlement	\$ 1,262,112	\$ 1,354,468	\$ 1,390,000	\$ 1,106,650	\$ 1,390,000	\$ 1,493,128	7.42%
Half Cent Sales Taxes	\$ 2,412,382	\$ 2,586,658	\$ 2,716,800	\$ 1,916,122	\$ 2,716,000	\$ 2,980,445	9.74%
Fire Supplemental Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL STATE SHARED REVENUE	\$ 4,472,701	\$ 4,749,838	\$ 5,003,800	\$ 3,126,428	\$ 4,918,500	\$ 5,376,573	9.31%
SHARED REVENUE- LOCAL UNITS							
Pension Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
County Contributions	\$ 570,660	\$ 724,231	\$ 711,200	\$ 558,730	\$ 712,000	\$ 711,200	-0.11%
Division II Contributions	\$ 325,955	\$ -	\$ 311,225	\$ -	\$ 311,225	\$ 311,225	-
TOTAL SHARED REVENUE- LOCAL UNITS	\$ 896,615	\$ 724,231	\$ 1,022,425	\$ 558,730	\$ 1,023,225	\$ 1,022,425	-0.08%
GENERAL GOVERNMENT SERVICE							
Public Services	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	-
Code	\$ 67,502	\$ 107,497	\$ 110,000	\$ 111,817	\$ 112,000	\$ 115,000	2.68%
Other	\$ 853	\$ 698	\$ 600	\$ 544	\$ 600	\$ 600	-
Zoning Fees	\$ 39,488	\$ 82,453	\$ 65,000	\$ 49,460	\$ 50,000	\$ 65,000	30.00%
Planning Fees	\$ 6,525	\$ 43,000	\$ 35,000	\$ 17,319	\$ 30,000	\$ 35,000	16.67%
Historic Preservation Fee	\$ 2,550	\$ 21,992	\$ 25,000	\$ 15,115	\$ 20,000	\$ 25,000	25.00%
Mapping Fees	\$ -	\$ 560	\$ 500	\$ 565	\$ 600	\$ 500	-16.67%
Business License Review-P	\$ -	\$ 4,265	\$ 20,000	\$ 21,105	\$ 25,000	\$ 25,000	-
Sale of Maps/Publication	\$ 440	\$ -	\$ 10	\$ 103	\$ 110	\$ -	-100.00%
Certification/Records	\$ 131,250	\$ 135,575	\$ 125,000	\$ 110,965	\$ 125,000	\$ 125,000	-

City of Lake Worth
 FY 2016 Proposed Budget
 General Fund Sources of Funds

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016 -VS- 2015
GENERAL FUND REVENUES	Actuals	Actuals	Adjusted Budget	YTD Actuals (Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
Photocopies	\$ 807	\$ 387	\$ 800	\$ 225	\$ 400	\$ 400	-
Reimbursements	\$ 826	\$ 291	\$ 800	\$ 192	\$ 400	\$ 400	-
NSF and Bank Charges	\$ 205	\$ 265	\$ 200	\$ 116	\$ 200	\$ 200	-
NSF Fees - Business	\$ -	\$ -	\$ -	\$ 80	\$ 100	\$ 100	-
Miscellaneous	\$ 12	\$ -	\$ 100	\$ 290	\$ 300	\$ 100	-66.67%
TOTAL GENERAL GOVERNMENT SERVICE	\$ 250,458	\$ 397,008	\$ 383,010	\$ 327,896	\$ 364,710	\$ 392,300	7.56%
PUBLIC SAFETY							
False Alarms	\$ 60,386	\$ 61,700	\$ 45,000	\$ 57,175	\$ 53,000	\$ 45,000	-15.09%
Use & Occ Inspection	\$ 304,788	\$ 353,692	\$ 225,000	\$ 144,047	\$ 225,000	\$ 225,000	-
TOTAL PUBLIC SAFETY	\$ 365,174	\$ 415,392	\$ 270,000	\$ 201,222	\$ 278,000	\$ 270,000	-2.88%
PHYSICAL ENVIRONMENT							
Water outside Surcharge	\$ 474,216	\$ 505,634	\$ 480,000	\$ 448,599	\$ 480,000	\$ 480,000	-
Sewer Outside Charge	\$ 180,077	\$ 169,986	\$ 160,000	\$ 157,931	\$ 160,000	\$ 160,000	-
Cemetery Fees	\$ 22,200	\$ 15,420	\$ 20,000	\$ 11,425	\$ 15,500	\$ 15,500	-
TOTAL PHYSICAL ENVIRONMENT	\$ 676,493	\$ 691,040	\$ 660,000	\$ 617,955	\$ 655,500	\$ 655,500	-
TRANSPORTATION							
Parking Meters	\$ 7,216	\$ -	\$ -	\$ -	\$ -	\$ -	-
Parking Meters-Taxable	\$ 9,354	\$ -	\$ -	\$ -	\$ -	\$ -	-
Parking Permits	\$ -	\$ 5,045	\$ 3,000	\$ 6,260	\$ 6,500	\$ 5,000	-23.08%
Boat Launch	\$ 9,947	\$ 12,985	\$ 11,000	\$ 9,934	\$ 11,000	\$ 11,000	-
Boat Launch taxable	\$ 12,959	\$ 16,916	\$ 15,000	\$ 12,471	\$ 15,000	\$ 15,000	-
Parking Lot Rental Tax Ex	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSPORTATION	\$ 39,476	\$ 36,446	\$ 29,000	\$ 28,665	\$ 32,500	\$ 31,000	-4.62%
CULTURE-RECREATION							
Library Fees	\$ 1,337	\$ 1,261	\$ 1,500	\$ 947	\$ 1,200	\$ 1,200	-
Staff Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Summer Camp	\$ 25,980	\$ 8,735	\$ 13,500	\$ 13,962	\$ 14,000	\$ 13,500	-3.57%
Sports Program	\$ 19,751	\$ 20,932	\$ 26,478	\$ 19,138	\$ 26,478	\$ 22,000	-16.91%
Event Tenant Liab Ins	\$ -	\$ -	\$ 750	\$ -	\$ 750	\$ 750	-
Event Liab Ins Tax Exempt	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	-
Veteran's Day Parade	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	-
Holiday Celebration	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	-
4th of July Celebration	\$ -	\$ 33,154	\$ 15,000	\$ 8,541	\$ 6,550	\$ -	-100.00%
Evenings on the Avenue	\$ -	\$ 1,869	\$ 40,720	\$ 15,152	\$ 18,000	\$ 18,000	-
Latin Music Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Art Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Fees	\$ -	\$ 100	\$ 7,000	\$ 8,619	\$ 15,300	\$ 15,000	-1.96%
Park Rental	\$ 17,687	\$ 20,035	\$ 39,000	\$ 19,982	\$ 25,000	\$ 20,000	-20.00%
Osbourne Center Rental	\$ 20,351	\$ 15,720	\$ 15,000	\$ 11,694	\$ 15,000	\$ 15,000	-
Tax Exempt Sales	\$ 28,836	\$ 29,570	\$ 25,000	\$ 43,052	\$ 44,000	\$ 30,000	-31.82%
TOTAL CULTURE-RECREATION	\$ 114,212	\$ 131,376	\$ 190,948	\$ 141,087	\$ 166,278	\$ 135,450	-18.54%
FINES & FORFEITURES							
Fines	\$ 60,759	\$ 64,601	\$ 50,000	\$ 39,853	\$ 50,000	\$ 50,000	-
Library Fines	\$ 8,189	\$ 8,542	\$ 7,000	\$ 7,528	\$ 7,500	\$ 7,000	-6.67%
TOTAL FINES & FORFEITURES	\$ 68,948	\$ 73,143	\$ 57,000	\$ 47,381	\$ 57,500	\$ 57,000	-0.87%
VIOLATIONS-LOCAL ORDINANCE							
Parking Fines	\$ 1,291	\$ 32,695	\$ 500	\$ 25,741	\$ 28,000	\$ 30,000	7.14%
Delinquent Code	\$ -	\$ 40	\$ -	\$ 102	\$ 150	\$ 105	-30.00%
Citations	\$ 79,076	\$ 287,825	\$ 225,000	\$ 606,094	\$ 610,000	\$ 425,000	-30.33%
Noise Fines	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Late Fees	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	-100.00%
Violations - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL VIOLATIONS-LOCAL ORDINANCE	\$ 81,467	\$ 323,435	\$ 255,600	\$ 633,512	\$ 653,250	\$ 470,105	-28.04%
INTEREST EARNINGS							
Investments	\$ 25,980	\$ 44,165	\$ 20,000	\$ 11,163	\$ 20,000	\$ 20,000	-
Tax Collections	\$ -	\$ 212	\$ -	\$ 131	\$ 131	\$ 200	52.67%
Miscellaneous	\$ 19,543	\$ 25,844	\$ 19,200	\$ 6,374	\$ 19,200	\$ 19,200	-
Unrealized Gain/(Loss)	\$ (16,211)	\$ (23,428)	\$ (19,000)	\$ (2,346)	\$ (19,000)	\$ -	-100.00%
Realized Gain/(Loss)	\$ (622)	\$ (933)	\$ (200)	\$ (173)	\$ (200)	\$ (200.00)	-
TOTAL INTEREST EARNINGS	\$ 28,690	\$ 45,860	\$ 20,000	\$ 15,149	\$ 20,131	\$ 39,200	94.72%

City of Lake Worth
 FY 2016 Proposed Budget
 General Fund Sources of Funds

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016 -VS- 2015
GENERAL FUND REVENUES	Actuals	Actuals	Adjusted Budget	YTD Actuals (Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
RENTS & ROYALTIES							
Leased Properties	\$ 9,377	\$ -	\$ -	\$ -	\$ -	\$ -	-
Leased Properties	\$ 10,410	\$ 19,447	\$ 19,400	\$ 16,207	\$ 19,400	\$ 19,400	-
Miscellaneous	\$ 3,087	\$ 2,474	\$ 3,000	\$ 1,278	\$ 2,500	\$ 2,500	-
TOTAL RENTS & ROYALTIES	\$ 22,874	\$ 21,921	\$ 22,400	\$ 17,485	\$ 21,900	\$ 21,900	-
SALE OF ASSETS							
Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL SALE OF ASSETS	\$ -	-					
DONATIONS							
Donations	\$ 4,665	\$ 448	\$ -	\$ 2,627	\$ 2,707	\$ 2,000	-26.12%
TOTAL DONATIONS	\$ 4,665	\$ 448	\$ -	\$ 2,627	\$ 2,707	\$ 2,000	-26.12%
OTHER MISC REVENUE							
Disp of Fixed Assets	\$ -	\$ 24,279	\$ -	\$ -	\$ -	\$ -	-
Settlements	\$ 89	\$ 11,786	\$ 341,592	\$ -	\$ -	\$ -	-
Other	\$ 159,311	\$ 59,503	\$ 10,000	\$ 21,901	\$ 21,000	\$ 20,000	-4.76%
Taxable	\$ 9,894	\$ 57	\$ 100	\$ -	\$ 100	\$ 100	-
TOTAL OTHER MISC REVENUE	\$ 169,294	\$ 95,625	\$ 351,692	\$ 21,901	\$ 21,100	\$ 20,100	-4.74%
GENERAL GOVERNMENT SURCHARGE							
Electric-Administrative	\$ 2,151,041	\$ 2,151,041	\$ 1,814,889	\$ 1,512,408	\$ 1,814,889	\$ 1,814,889	-
Water-Administrative	\$ 541,326	\$ 541,326	\$ 478,539	\$ 398,783	\$ 478,539	\$ 522,470	9.18%
Golf-Administrative	\$ 43,703	\$ -	\$ -	\$ -	\$ -	\$ -	-
Refuse-Administrative	\$ 147,001	\$ 147,001	\$ 185,235	\$ 154,363	\$ 185,235	\$ 185,235	-
Stormwater-Administrative	\$ 138,522	\$ 138,522	\$ 73,344	\$ 61,120	\$ 73,344	\$ 73,344	-
CRA-Administrative	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	-
Local Sewer-Administrative	\$ 308,783	\$ 308,783	\$ 251,533	\$ 209,611	\$ 251,533	\$ 251,533	-
Regional Sewer-Administrative	\$ 166,730	\$ 166,730	\$ 156,035	\$ 130,029	\$ 156,035	\$ 156,035	-
Building Fund-Administrative	\$ 14,998	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL GENERAL GOVERNMENT SURCHAR	\$ 3,537,104	\$ 3,478,403	\$ 2,984,575	\$ 2,466,314	\$ 2,984,575	\$ 3,028,506	1.47%
FRANCHISE FEE (PILOT)							
Electric Contributions- (PILOT)	\$ 4,459,183	\$ 4,141,958	\$ 3,932,889	\$ 3,277,408	\$ 3,932,889	\$ 4,240,980	7.83%
Water Contributions- (PILOT)	\$ 1,075,572	\$ 1,030,564	\$ 1,022,788	\$ 852,323	\$ 1,022,788	\$ 1,104,889	8.03%
Refuse Contributions- (PILOT)	\$ 452,080	\$ 439,651	\$ 459,095	\$ 382,579	\$ 459,095	\$ 489,631	6.65%
Stormwater Contributions- (PILOT)	\$ 165,126	\$ 164,071	\$ 169,960	\$ 141,633	\$ 169,960	\$ 181,265	6.65%
Local Sewer Contributions- (PILOT)	\$ 223,037	\$ 595,817	\$ 569,080	\$ 474,233	\$ 569,080	\$ 613,767	7.85%
TOTAL FRANCHISE FEE	\$ 6,374,998	\$ 6,372,061	\$ 6,153,812	\$ 5,128,176	\$ 6,153,812	\$ 6,630,532	7.75%
REIMBURSEMENT INTER-FUNDS							
Reimb- Ground Maintenance	\$ 40,000	\$ 39,996	\$ 40,000	\$ 33,317	\$ 40,000	\$ 40,000	-
Reimb - CRA	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reimb - Special Events	\$ 4,100	\$ 1,015	\$ -	\$ 1,210	\$ 1,570	\$ 1,000	-36.31%
Tax Exempt	\$ -	\$ 2,809	\$ -	\$ 360	\$ 360	\$ 360	-
TOTAL REIMBURSEMENT INTER-FUNDS	\$ 94,100	\$ 43,820	\$ 40,000	\$ 34,887	\$ 41,930	\$ 41,360	-1.36%
TRANSFERS IN							
Foreclosure Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Road Improvement Fund	\$ 48,919	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Project Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Simpkin Trust Fund	\$ 110,033	\$ 63,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 60,000	-26.83%
Library Trust Fund	\$ 110,033	\$ 53,000	\$ -	\$ -	\$ -	\$ -	-
Sanitation Fund	\$ 185,674	\$ 149,541	\$ -	\$ -	\$ -	\$ -	-
Governmental Fund	\$ 85,889	\$ 17,370	\$ 442,060	\$ 442,060	\$ 442,060	\$ -	-100.00%
TOTAL TRANSFERS	\$ 565,548	\$ 282,911	\$ 524,060	\$ 524,060	\$ 524,060	\$ 60,000	-88.55%
TOTAL GENERAL FUND SOURCES OF FUNI	\$ 28,962,675	\$ 29,256,334	\$ 30,059,616	\$ 24,695,244	\$ 29,925,972	\$ 31,009,144	3.62%

Excludes "Use of Fund" Balances

FY 2015-2016

BEACH FUND REVENUE DETAILS

City of Lake Worth
 FY 2016 Proposed Budget
 Beach Fund Sources of Funds

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016 -VS- 2015
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
BEACH FUND REVENUES							
TRANSPORTATION							
Parking Meters	\$ 403,743	\$ 552,158	\$ 569,000	\$ 526,271	\$ 543,908	\$ 615,819	13.22%
Parking Meters-Taxable	\$ 526,098	\$ 722,702	\$ 745,000	\$ 686,050	\$ 815,862	\$ 923,728	13.22%
Parking Permits	\$ 46,250	\$ 57,426	\$ 46,250	\$ 57,380	\$ 57,140	\$ 63,941	11.90%
Tenant Employee Parking	\$ 5,640	\$ 17,634	\$ 10,480	\$ 27,080	\$ 33,000	\$ 36,300	10.00%
Valet Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pier parking	\$ -	\$ 28,126	\$ -	\$ 16,302	\$ 25,000	\$ 25,000	-
Parking Lot Rentals	\$ -	\$ 2,476	\$ -	\$ 7,478	\$ 8,000	\$ 8,800	10.00%
Parking Lot Rental Tax Ex	\$ -	\$ 8,171	\$ -	\$ 6,500	\$ 7,000	\$ 7,700	10.00%
TOTAL TRANSPORTATION	\$ 981,731	\$ 1,388,693	\$ 1,370,730	\$ 1,327,061	\$ 1,489,910	\$ 1,681,288	12.84%
CULTURE/RECREATION							
Pavillion Rentals	\$ 585	\$ 965	\$ 585	\$ 520	\$ 585	\$ 1,000	70.94%
Tax Exempt - Pavilion	\$ 150	\$ 195	\$ 150	\$ -	\$ 150	\$ 150	-
Pool rental	\$ 2,550	\$ 24,739	\$ 26,600	\$ 30,860	\$ 33,300	\$ 39,300	18.02%
Junior LifeGuard Program	\$ 14,650	\$ 12,900	\$ 14,650	\$ -	\$ 14,650	\$ 14,650	-
Pool Admission Fees	\$ 9,096	\$ 30,749	\$ 20,000	\$ 37,268	\$ 37,000	\$ 55,000	48.65%
Pool Admiss - Tax Exempt	\$ 1	\$ 662	\$ -	\$ 1,484	\$ 1,500	\$ 3,000	100.00%
Pool Summer Memberships	\$ 566	\$ 2,146	\$ 1,600	\$ 302	\$ 1,000	\$ 2,000	100.00%
Pool Programs	\$ -	\$ 180	\$ 500	\$ 16,100	\$ 16,800	\$ 5,000	-70.24%
Pier Fees	\$ 59,631	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beach Concession Rentals	\$ 6,000	\$ 26,915	\$ 30,000	\$ 25,500	\$ 30,000	\$ 30,000	-
Other	\$ -	\$ 9,298	\$ -	\$ 1,340	\$ 1,340	\$ 1,340	-
Merchandise Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Event Tenant Liab Ins	\$ 764	\$ -	\$ -	\$ -	\$ -	\$ -	-
Veteran's Day Parade	\$ -	\$ 546	\$ -	\$ -	\$ -	\$ -	-
Pier Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CULTURE & RECREATION	\$ 93,993	\$ 109,636	\$ 94,085	\$ 113,374	\$ 136,325	\$ 151,440	11.09%
VIOLATIONS							
Parking Fines	\$ 59,102	\$ 110,838	\$ 100,000	\$ 162,922	\$ 160,500	\$ 175,000	9.03%
Delinquent	\$ -	\$ 293	\$ -	\$ (30)	\$ (30)	\$ -	-
TOTAL VIOLATIONS	\$ 59,102	\$ 111,131	\$ 100,000	\$ 162,892	\$ 160,470	\$ 175,000	9.05%
RENTS & ROYALTIES							
Leased Properties	\$ 259,944	\$ 289,594	\$ 385,528	\$ 250,335	\$ 296,896	\$ 307,299	3.50%
Patio Area	\$ 39,510	\$ 39,870	\$ 60,870	\$ 33,225	\$ 39,870	\$ 39,870	-
Common Area Maintenance	\$ 58,903	\$ 83,230	\$ 157,274	\$ 75,660	\$ 89,032	\$ 90,257	1.38%
Miscellaneous	\$ 550	\$ 1,200	\$ 700	\$ 1,000	\$ 800	\$ 900	12.50%
Rent Pier	\$ 187,286	\$ 240,434	\$ 240,000	\$ 200,000	\$ 240,000	\$ 246,000	2.50%
Ball Room Rental	\$ 50,812	\$ 134,274	\$ 140,000	\$ 129,565	\$ 150,000	\$ 171,840	14.56%
Ball Room Tax Exempt	\$ 2,580	\$ 3,340	\$ 2,580	\$ 7,672	\$ 8,000	\$ 8,000	-
Intercoastal Rental	\$ -	\$ 510	\$ -	\$ 1,993	\$ 1,800	\$ 1,800	-
Ocean Terrace Rental	\$ 1,200	\$ -	\$ -	\$ 210	\$ 210	\$ 210	-
Kitchen Rental	\$ 972	\$ 10,502	\$ 5,000	\$ 17,220	\$ 14,050	\$ 14,500	3.20%
Kitchen Rental Tax Exempt	\$ -	\$ -	\$ -	\$ 2,120	\$ 2,500	\$ 2,500	-
Beach Weddings	\$ 1,100	\$ 10,733	\$ 7,500	\$ 7,105	\$ 7,500	\$ 7,500	-
Misc Item Rental	\$ 250	\$ 1,169	\$ 1,200	\$ 809	\$ 1,200	\$ 2,100	75.00%
Misc Item Tax Exempt	\$ 150	\$ 100	\$ 150	\$ -	\$ 150	\$ -	-100.00%
Special Events	\$ 11,283	\$ 14,642	\$ -	\$ -	\$ -	\$ -	-
Special Events Tax Exempt	\$ -	\$ 1,665	\$ 1,800	\$ -	\$ 300	\$ -	-100.00%
Leased Properties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Rent Pier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL RENTS & ROYALTIES	\$ 614,540	\$ 831,263	\$ 1,002,602	\$ 726,914	\$ 852,308	\$ 892,776	4.75%
DONATIONS							
Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL DONATIONS	\$ -	-					
MISCELLANEOUS REVENUE							
Inter & Admin Fee Casino	\$ 6,723	\$ 4,059	\$ 4,000	\$ 574	\$ 4,363	\$ 4,300	-1.44%
Other	\$ 2,813	\$ 3,685	\$ 2,812	\$ 5,395	\$ 5,350	\$ 4,000	-25.23%
TOTAL MISCELLANEOUS REVENUE	\$ 9,536	\$ 7,744	\$ 6,812	\$ 5,969	\$ 9,713	\$ 8,300	-14.55%
TRANSFERS IN							
Other Transfers	\$ -	\$ 26,675	\$ -	\$ -	\$ -	\$ -	-
Capital Projects Fund Advance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSFERS	\$ -	\$ 26,675	\$ -	\$ -	\$ -	\$ -	-
TOTAL BEACH FUND SOURCES OF FUNDS	\$ 1,758,902	\$ 2,475,142	\$ 2,574,229	\$ 2,336,210	\$ 2,648,726	\$ 2,908,804	9.82%

Excludes "Use of Fund" Balances

FY 2015-2016

GOLF FUND REVENUE DETAILS

City of Lake Worth
 FY 2016 Proposed Budget
 Golf Fund Sources of Funds

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016 -VS- 2015
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Jun)	Forecast	Proposed Budget	% Change (Forecast -vs- Request)
GOLF FUND REVENUES							
CULTURE/RECREATION							
Walker Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Memberships	\$ 154,354	\$ 71,206	\$ 154,000	\$ 70,343	\$ 225,000	\$ 215,000	-4.44%
Green Fees	\$ 614,548	\$ 664,108	\$ 681,520	\$ 599,532	\$ 705,000	\$ 727,000	3.12%
Driving Range Fees	\$ -	\$ -	\$ 50,000	\$ -	\$ 20,000	\$ -	-100.00%
Cart Rental	\$ 83,708	\$ 87,539	\$ 75,000	\$ 61,675	\$ 85,000	\$ 87,500	2.94%
Locker Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Club Services	\$ 10,704	\$ 11,456	\$ 14,500	\$ 10,684	\$ 13,000	\$ 13,250	1.92%
Green Surcharge-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Merchandise Sales	\$ 65,817	\$ 38,782	\$ 64,000	\$ 39,725	\$ 55,000	\$ 57,000	3.64%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Tax Exempt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Food Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beverage Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beverage Cart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubhouse Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Tax Exempt Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ 22,839	\$ 30,000	\$ 36,000	\$ 30,000	\$ 36,000	\$ 36,000	-
Golf Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubhouse Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
City Functions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CULTURE/RECREATION	\$ 951,970	\$ 903,091	\$ 1,075,020	\$ 811,959	\$ 1,139,000	\$ 1,135,750	-0.29%
DONATIONS							
Donations	\$ 9,721	\$ -	\$ 10,785	\$ 9,991	\$ 10,785	\$ 10,785	-
TOTAL DONATIONS	\$ 9,721	\$ -	\$ 10,785	\$ 9,991	\$ 10,785	\$ 10,785	-
OTHER MISC. REVENUE							
Other	\$ 1,874,901	\$ 570	\$ -	\$ 8,519	\$ 8,400	\$ -	-100.00%
Discount Taken	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL OTHER MISC. REVENUE	\$ 1,874,901	\$ 570	\$ -	\$ 8,519	\$ 8,400	\$ -	-100.00%
TRANSFERS IN							
General Fund	\$ -	\$ 253,139	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ -	-
Sanitation Fund	\$ -	\$ 31,138	\$ -	\$ -	\$ -	\$ -	-
Capital Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSFERS IN	\$ -	\$ 284,277	\$ 54,000	\$ -	\$ -	\$ -	-
TOTAL GOLF FUND SOURCES OF FUNDS	\$ 2,836,592	\$ 1,187,938	\$ 1,139,805	\$ 830,469	\$ 1,158,185	\$ 1,146,535	-1.01%

Excludes "Use of Fund" Balances

FY 2016 City of Lake Worth Budget FAQ

General Budget Questions

1. How was the initial draft of the FY 2016 budget developed?

- Review the accounting used for developing the budget-Modified Accrual
- Departments were given access to historical data of FY2013 Actuals, FY2014 Actuals, FY2015 Adjusted Budget, and FY 2015 Year-to-Date to develop trend patterns.
- Adjustments were made for to the following:
 - Growth of economy by 2.3%
 - Robust and proactive planning in controlling variable costs
 - Increase in PBSO contract cost by 1 % (\$121,000)
 - Replacing rolling stocks (fleet) and IT technology as needed
 - Replacing and funding “mission” critical capital projects
 - 4% across the board salary increase
 - Identifying and developing an “inventory” of the cost of Deferred CIPs
 - No rate increase at this time for the internal services
 - Water rates increased by 3.5% and Sewer rates by 3%
 - No rate increases for Electric, Sanitation, or Stormwater services
 - Approximate 10.47% increase in Ad Valorem revenues; \$458,808 for General Fund and \$171,691 for CRA = net increase of \$630,491)
 - Increase of State Shared Revenues of approximately \$381,000
 - Removal of “one time” revenues/grants (SERMA/CDBG)

2. How is the FY 2016 total budget of \$178,8M comprised?

- General Fund \$ 31,078,033
- Other General Government \$ 6,442,921
- Utilities-Electric \$ 59,697,113
- Utilities-Water, Local & Regional Sewer \$ 40,556,597
- Refuse & Stormwater \$ 8,716,034
- Internal Service Funds \$ 23,671,430 **
 - ** Includes reserves/contingency of \$9.3M
- Capital Projects (P.O.C) \$ 8,700,000

3. How much of the General Fund budget is controllable costs versus non-controllable?

- 33.60% Controllable = \$10.4 million
- 66.40% Non-Controllable = \$20.6 million

4. Why is the ratio 2:1 in the above category #3?

- There are several large costs that the City is obligated (non-controllable) to pay that it cannot directly control:
 - Pension Costs

- § Fire - \$2.6 million
- § Police - \$2.7 million
- § General Employees - \$1.2 million
- Police Services Contract - \$12.2 million
- Transfer to the CRA – \$0.9 million
- Utility costs - \$1.1 million

5. Is the property tax rate being changed?

- No. The rate remains at 5.4945 mils, the same as the past 3 years.

6. 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.

7. Is the Garbage fee going up?

- No. The garbage fee is remaining the same in FY 2016 as it has been since 2009.

8. Is the Stormwater fee going up?

- No. The storm water fee is remaining the same in FY 2016 as it has been since 2009.

9. Is the Parking rate at the Beach going up?

- No. Parking rates will remain at \$2.00, and will be reviewed by the City Commission in 6 months

10. Is the pool going to be open?

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

Specific Department Questions

PUBLIC SERVICES

1) What is being paid for with the Community Development Block Grant (CDBG) funds?

- Greenways in the following sequence:
 - 5th Ave North – Project completed April 24, 2015
 - 9th Ave South – Project completed May 11, 2015
 - 11th Ave South – Design work has been completed
 - 8th Ave South – Design work to commence in FY 2016
- Roadway projects:
 - 7th Ave South – New roadway project including a new 8” watermain. 100% plans completed. Project to be bid out in the fourth quarter of 2015
 - 10th Ave South – New roadway project completed March 9, 2015.

1) How has the City improved its roadway repair program?

- The City has developed policies and procedures to better respond to pothole repair inquiries. The City’s website has a “Report a Roadway Issue” link that allows the

public to send in messages through the website that get immediate responses by the responsible departments.

- Additional equipment and training for staff that specialize in roadway repairs have significantly benefited the response time and quality of roadway repairs.

2) How is Public Services improving customer service and providing timely responses to inquiries?

- Public Services administration staff is working diligently within the Division to field, collect, and respond to resident, business, and visitor inquiries with a focus on customer service. Most inquiries are taken in through the Administration main office number (561-586-1720) and the caller information is taken and tracked. From there, the information is provided to the appropriate department and the caller is then updated on the status of the issue and the approximate date of completion. The goal is to provide a seamless process from call-intake to final follow-up.

COMMUNITY SUSTAINABILITY

1) What changes are planned for FY 2016?

- Administration Division
 - No staffing or budgetary changes.
 - Implementation of Interlocal Service Boundary Area (ISBA) agreement with Palm Beach County to encourage annexation into the City.
- Business License Division
 - Combining of Business Tax Receipts and Use & Occupancy programs under Lake Worth Business License completed.
 - Unified billing for Business Licenses.
 - Some increases in revenues due to improved collections, code compliance and unified billing.
- Planning, Zoning & Historic Preservation Division
 - Moderate fee revenue increases from implementation of land development regulations, increased development interest and competitiveness in market.
 - Addition of Associate Planner for historic preservation to assist with streamlining and more efficiently reviewing Certificate of Appropriateness (CoA) applications and to decrease time for building permit reviews.
 - Undertake statutorily required Evaluation and Review (EAR) based amendment process for Comprehensive Plan and to incorporate Economic Development, Housing & Neighborhood, updated Transportation, updated Floodplain management and sustainability elements including focus on climate change.
- Code Compliance Division
 - Addition of Senior Code Compliance Officer to improve compliance with Business License requirements and improve productive and effectiveness of Chronic Nuisance Abatement Services Program.
 - Moderate increases in revenue based on improved collections and incentive program to bring properties into compliance.
- Building Division
 - No staff changes.

- Moderate increases in revenue projections due to increasing development activities and new construction of larger projects.

WATER/SEWER UTILITIES

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

- The water fund supplies potable water and water for fire protection, both within the city limits and within the utility service area located west of the city. Water is pumped from groundwater wells and treated at the city's combined lime softening and reverse osmosis plant.

2) 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. Wastewater is discharged into the Regional Sewer system.

3) 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 municipal contract customers. Wastewater is collected in regional wastewater mains and pumped through the Master Pump Station to the East Central Regional (ECR) Wastewater Facility in West Palm Beach.

4) What are the main accomplishments being achieved in FY 2015?

- Completed construction of new water main and road improvements for 14th, 15th and Crestwood
- Completed construction of water treatment plant improvements to the water disinfection process.
- Completed design of water main and sewer improvements on Tropical, Barton and Boutwell Roads.
- Completing design of Year 1, 2 inch steel water pipe replacement for District 3 and 4.
- Installing 22 new fire hydrants with in-house staff.

5) What programs/services/functions are being changed in FY 2016?

- Starting construction of new water mains in the downtown area, construction of water mains to the Barton Elementary school and lining of gravity sewers to reduce water infiltration.
- Starting construction of Year 1, 2 inch water pipe replacement.
- Adding regulatory programs to reduce oils and grease from commercial facilities going into the sewer system. This reduces the number of sewer backups experienced throughout the city.
- Adding regulatory programs to inspect private lift stations that pump sewage to the city's gravity sewer system, and cause sewer backups within the city.

- Modeling the influence of sea level rise on the city's well fields.

6) How many employees work for the Water Utilities Department? Is that changing in FY 2016?

- The Water Fund has 32.5 employees in FY 2016. This is an increase of 1 operator, 1 operator trainee and 1 electrician for the water treatment plant. The additional operators and electrician are needed to improve three shift operation of the plant, reduce overtime and improve maintenance.
- The Local Sewer Fund has 11.5 employees in FY 2016. This is an increase of 0.5 from the FY 2015 staffing levels. The additional 0.5 position is for a full-time industrial electrician to improve maintenance of the Master Pump Station and lift stations.
- The Regional Sewer Fund has 1 employee (2 persons - 50% time) in FY 2016. This is the same as in FY 2015.

7) Are the water or sewer rates going up in FY 2016?

- Yes, the water rates are increasing 3.5% per the recommendations of the rate consultant. This increase is 0.5% less than the increase in FY2015. The increase is for additional Capital Improvement Projects, including the replacement of 2" steel water lines within the city. The City's water rates will be competitive with surrounding cities, even with the proposed increase.
- Yes, the local sewer rates are increasing 3% per the recommendations of the rate consultant due to the increasing pass through costs from the ECR wastewater facility, and the Palm Beach County force main rehabilitation.
- Yes, the regional sewer rates are increasing 8%. This increase was reviewed by the subregional wastewater board, and is due to the increasing pass through costs from the ECR wastewater facility, and the Palm Beach County force main rehabilitation capital project, which is partially funded by the subregional rates.

8) Are the water/sewer budgets going up in FY 2016?

• **Water Fund - YES**

Operating revenues are sufficient for operating expenses, debt service and contribution to general fund of \$1 million. The FY 2016 budget includes capital projects of \$5,000,000, which are paid from water fund reserves. An additional \$3,126,000 capital project, to be funded from a state revolving fund loan, is planned for the replacement of 2 inch steel water pipes in FY 2016.

Utility rate studies recommend cash reserves of 33% of the operating budget (\$5 million), which are maintained in the FY 2016 budget.

- **Local Sewer Fund - YES**

Operating revenues are sufficient for operating expenses, debt service and contribution to general fund of \$0.5 million. The FY 2016 budget includes capital projects of \$3,173,000, which are paid from local sewer fund reserves. The budget increase is due to the increased capital outlays in FY 2016.

- **Regional Sewer Fund – YES**

The Regional Sewer Fund has been adjusted based on the FY 2016 budget of the ECR Wastewater Facility Board, which included increased operational flow charges, due to construction of the Biosolids capital project, and increased rehabilitation charges. The Budget also includes an addition to pay the subregional share of a Palm Beach County force main rehabilitation project.

CITY CLERK

1. Are there any staffing changes in the City Clerk's budget in FY 2016?

- Yes, the position of Deputy City Clerk is added.

2) What are the changes to the City Clerk's budget in FY 2016?

- Reduction in overall costs for the municipal election due to piggy-backing the State's Presidential Preference Primary in March.

LEISURE SERVICES

Recreation

1) What are the changes to the recreation athletic budget in FY 2016?

- The only change in the recreation athletic budget is the return of a Girls Youth Softball league. City cost \$1,980.00 and projected revenue \$2,500.00
- There are no new positions being added.

2) Why is there an increase in the recreation facilities budget in FY 2016?

- There is a budgetary request for \$18,000 to install irrigation wells at both Howard Park and Sunset Ridge Park. The irrigation wells will provide a budgetary savings of approximately \$40,000.

Library

- The library will be dropping the library page/shelver position funded by the State-Aid to Library Grant and adding a Library Associate I–Children's Services position. This position will be partially funded by the State-Aid to Libraries Grant (\$8,320), or 44%, and the remainder from the General fund (\$10,590), or 56%, for total position cost of \$18,910.
- Library's material purchasing for books, DVDs and other items will remain the same as last fiscal year at \$55,000.

- The Library Board has approved \$60,000 to be appropriated from the Simpkin Trust Fund for the FY 2016 budget.

Beach Complex

- 1) Are there any changes proposed for FY 2016 for the Casino Ballroom?**
 - Adding one part-time custodian to assist with ballroom and beach weddings.
 - Ballroom fees are being increased by 4%.
- 2) Are there any changes proposed for FY 2016 for the Casino Beach Complex?**
 - Adding one part-time custodian position due to the ever increasing number of patrons to our beach and Casino Complex.
- 3) Are there any changes proposed for FY 2016 for the Parking Division?**
 - Parking Rates will remain the same at \$2.00
 - Convert on PT Parking Technician to a FT Parking Technician
- 4) Are there any changes proposed for FY 2016 for the Beach Division?**
 - Proposed increase of guarded hours on the beach to 10 hours per day. Change requires the addition of 3 FT beach lifeguards and 1 PT lifeguard.
- 5) Are there any changes proposed for FY 2016 for the Pool Division?**
 - Pool will remain open for 29 hours per week, an increase to 40 hours per week would require an additional \$186,000 in expenses.

Golf Course

- 1) Are there any changes proposed for FY 2016?**
 - The golf course will be increasing the membership rates by 2%, as well as increasing the green fee rates by \$2 per round, at an estimated 48,000 rounds next year. The reasoning behind this is to capture a guaranteed revenue for the new driving range in FY 2016. The increase will reflect in greens fees and membership fees, and every golfer will have unlimited access to the driving range, when they pay to play golf.

HUMAN RESOURCES

- 11. How many employees worked for the City? Is that changing in 2016?**
 - For FY 2014 the City General Government had 172 employees and Utility operations employed an additional 170, for a total of 342.
 - For FY 2015 the City General Government had 172 employees and the Utility operations employed an additional 167, for a total of 339. In FY 2015, the additional position of Assistant Human Resources Director was added via Commission approval.
 - For FY 2016, an additional 17 positions are proposed.
 - The additional positions are:
 - § Public Services
 - 3 PT Groundskeeper
 - 1 Garage Manager
 - § Leisure Services

- 1 Lt. Lifeguard
- 3 PT Lifeguards
- 1 PT Custodian
- 1 Division Parking Manager
- 1 Event Coordinator

§ Water

- 1 Electrician

§ Clerk

- 1 Deputy Clerk

§ Community Sustainability/Economic Development

- 1 PT MD Inspector
- 1 Associate Planner
- 1 Sr. Code Compliance Officer

§ City Manager

- 1 Community Information Officer/PIO

- Elimination of the following 3 positions are proposed for FY 2016:

§ IT Director - Finance

§ Project Manager – Public Services

§ Project Director – Public Services

12. Will there be a raise in FY 2016?

- In FY 2016 an one-time 4% across the board salary increase will occur in compliance with Union Contracts (\$940,000=GF 40%; \$376,000=all others funds 60%)
 - For PEU/PMSA/IBEW employees, the 4% increase will be effective the date of the new contracts without retro pay.
 - For all non-bargaining employees, the 4% increase will be effective October 1, 2015.
 - The Mayor, Commissioners and the City Manager are excluded from receiving this salary increase.

13. Are there any other adjustments to the Human Resources/Risk Management Budget in FY 2016?

- Adjustments were made for the following City-wide costs:
 - Pension costs
 - Health and property insurance costs



CITY OF LAKE WORTH

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1600 · Fax: 561-586-1750

AGENDA DATE: September 22, 2015, Special Meeting

DEPARTMENT: Finance

EXECUTIVE BRIEF

TITLE:

Ordinance No. 2015-13 - Second Reading and Public Hearing - designate the restricted/committed/assigned fund balances for Fiscal Year 2015 in accordance with GASB 54.

SUMMARY:

Annually the City Commission must formally designate fund balances in certain funds to be used only for the purposed of that fund. This requirement is contained in Governmental Accounting Standards Board (GASB) Statement Number 54, and is a part of the Generally Accepted Accounting Principles that the City must adhere to. This Ordinance seeks to designate certain fund balances as **Committed** fund balances.

BACKGROUND AND JUSTIFICATION:

Summary of Statement No. 54

Fund Balance Reporting

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The classifications are:

Nonspendable, such as fund balance associated with inventories and fixed assets.

The ***restricted*** fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

The ***committed*** fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. For the City this level is the City Commission **by ordinance**.

Amounts in the ***assigned*** fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

MOTION:

I move to approve/disapprove Ordinance No. 2015-13 to designate the Committed Fund Balances for Fiscal Year 2015 in accordance with GASB 54.

ATTACHMENT(S):

Fiscal Impact Analysis – not applicable
Ordinance

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ORDINANCE NO. 2015-13 OF THE CITY OF LAKE WORTH, FLORIDA, ESTABLISHING COMMITTED FUND BALANCES; DESIGNATING THE CITY MANAGER TO ASSIGN FUND BALANCES IN ACCORDANCE WITH THE CITY OF LAKE WORTH CODE; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, the Government Accounting Standards Board (GASB) issued Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" ("GASB #54"); and

WHEREAS, GASB #54 requires a new stratification of the City's governmental fund balances; and

WHEREAS, the new categories of fund balance are: non-spendable, restricted, committed, assigned and unassigned; and

WHEREAS, GASB #54 requires that the City Commission to designate fund balances as committed fund balances (or fund types if actual fund balance is not known) by September 30, 2015 or prior thereto; and

WHEREAS, the City Commission can designate the City Manager to assign fund balances in accordance with Budget Authority of the City Manager under the City of Lake Worth Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH, FLORIDA, that:

Section 1. The above recitals are hereby ratified and confirmed as being true and correct and are hereby incorporated in this Ordinance.

Section 2. The City of Lake Worth Commission further commits the fund balances of the funds listed Attachment 1, which is attached hereto and incorporated herein.

Section 3. The City of Lake Worth Commission designates the City Manager as the responsible individual to assign fund balances in accordance with the authority of the City Manager under the City of Lake Worth Code of Ordinances.

Section 4. This Ordinance shall become effective ten (10) days after passage.

The passage of this Ordinance on first reading was moved by Commissioner Amoroso, seconded by Commissioner McVoy, and upon being put to a vote, the vote was as follows:

Mayor Pam Triolo	ABSENT
Vice Mayor Scott Maxwell	AYE
Commissioner Christopher McVoy	AYE
Commissioner Andy Amoroso	AYE
Commissioner Ryan Maier	AYE

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The Mayor thereupon declared this Ordinance duly passed on first reading on the 15th day of September 2015.

The passage of this Ordinance on second reading was moved by Commissioner _____, seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

- Mayor Pam Triolo
- Vice Mayor Scott Maxwell
- Commissioner Christopher McVoy
- Commissioner Andy Amoroso
- Commissioner Ryan Maier

The Mayor thereupon declared this Ordinance duly passed and enacted on the 22rd day of September, 2015.

CITY OF LAKE WORTH, FLORIDA

Pam Triolo, Mayor

ATTEST:

Pamela J. Lopez, City Clerk

ATTACHMENT 1

Committed Fund Balance

Amounts that can be used only for specific purposes as 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 may be reported in this category. The following will be classified as committed fund balance.

Special Revenue Funds

Beach

The City will commit that portion of the fund balance derived from the parking meters, parking fines, pier fees, and rentals and the interest there on, for the operations of the beach, pier, pool, beach parking and casino building.

Utility Conservation

The City will commit that portion of the fund balance received from the surcharge on the utility bills and the interest there on, to provide conservation activities.

Parking Improvement

The City will commit that portion of the fund balance as stated in the City Code, Section 21.21.01-13 and received from interest there on, for the parking lot maintenance, striping and improvements.

Beautification Fund

The City will commit that portion of the fund balance as stated in the City Code, Section 23.21.13.12 and received from interest there on, for the preservation, maintenance, relocation or restoration of tree ecosystems on public and private land within the city limits.

Foreclosure Fund

The City will commit that portion of the fund balance as stated in the City Code, Section 2 and Commission action on 08/03/2004, interest there on, and other transfers into the fund for the cost associated code compliance functions, acquiring, maintaining and selling foreclosed properties.

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Simpkin Trust

The city will commit that portion of the fund balance as stated in the City Code, Section 13.5 and received from interest there on, for library expenditures.

Library Endowment Fund

The city will commit that portion of the fund balance as stated in the City Code, Section 13.5 and received from interest there on, for library expenditures.

Library Trust

The City will commit that portion of the fund balance as stated in City Code, Section 13.5, received from the sale of surplus books/materials and interest there on, for library expenditures.

Golf

The City will commit that portion of the fund balance received from the operations of the golf course, pro shop and restaurant and the interest there on for the operations of the golf course, pro shop and restaurant.

Tree Beautification

The City will commit that portion of the fund balance as stated in the City Code, Section 23.21.13.12 and received from interest there on, for the preservation, maintenance, relocation or restoration of tree ecosystems on public or private land within the city limits.



CITY OF LAKE WORTH

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1600 · Fax: 561-586-1750

AGENDA DATE: September 22, 2015, Regular Meeting

DEPARTMENT: Water/Sewer Department

EXECUTIVE BRIEF

TITLE:

Resolution No. 54-2015 - establish the rates and charges for the City sub-regional sewer utility for FY 2016

SUMMARY:

The Resolution corrects a scrivener's error which does not change the rates previously established on September 1, 2015.

BACKGROUND AND JUSTIFICATION:

On September 1, 2015, the City Commission approved Resolution No. 48-2015 which established the rates and charges for the sub-regional sewer utility based upon the recommendations of the sub-regional board for Fiscal Year 2016. The rates include operations and maintenance charges, rehabilitation and replacement charges and a capital reserve charge to collect funds required for a Palm Beach County shared force main rehabilitation project. The rates are included in this resolution. After adoption, it was found that the rates listed under Lake Clarke Shores and Lake Worth were reversed. This Resolution corrects that error.

The Lake Worth Sub-Regional System is made up of collection systems that connect to the Lake Worth system and include the City of Lake Worth and seven other entities (Town of Lantana, City of Atlantis, Town of Manalapan, Town of South Palm Beach, Village of Palm Springs, Town of Lake Clark Shores, and Palm Beach State College).

The sub-regional system transports the other entities' wastewater through the City's sub-regional system to the East Central Regional Waste Water Treatment Facility (ECR). The Lake Worth Sub-regional System includes several major gravity interceptors, a master pump station (MPS) located in Bryant park, a 36-inch force main, a Re-Pump station (RPS) located north of 2nd Avenue North, a pump station at Palm Beach State College and a second section of 36-inch force main that transfers flow to the Palm Beach County portion of the regional system and eventually to the ECR.

The operating agreement approved on March 5, 2013 contained a rate calculation methodology for use during the term of the agreement. The proposed rates were calculated in accordance to this method.

The City has held two meetings with the Sub-Regional Customer Member Board to discuss these rates as required under the new agreements. All members attended and the Board is recommending approval of the rates.

MOTION:

I move to repeal Resolution No. 48-2015 and approve/disapprove Resolution No. 54-2015 to establish the Fiscal Year 2016 rates and charges for the City sub-regional sewer utility.

ATTACHMENT(S):

Resolution

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RESOLUTION NO. 54-2015 OF THE CITY OF LAKE WORTH, FLORIDA, PROVIDING FOR RATES, FEES AND CHARGES FOR USE OF THE REGIONAL SEWAGE DISPOSAL SYSTEM OF THE CITY OF LAKE WORTH; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF CONFLICTING RESOLUTIONS OR CONFLICTING PARTS OF RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lake Worth, Florida, is authorized and required to fix uniform and adequate rates for its service; and

WHEREAS, an evaluation of the level of regional sewer system rates establishes a need to revise the rates and charges as set forth herein in order to meet the several objectives identified by the evaluation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH, FLORIDA, that:

Section 1. The following schedules, except as otherwise provided, shall be the rates, fees and charges for the use of and for the services and facilities furnished or to be furnished by the regional sewage disposal system, to be paid by those entities who use the regional sewage disposal system.

1. East Central Regional Water Reclamation Facility Renewal & Replacement Payment

A fixed charge to each customer based on the contribution requirements billed to the City of Lake Worth regional sewer system for the East Central Regional Water Reclamation Facility in each fiscal year multiplied against the percentage of total capacity of the regional sewer system reserved by each customer. For FY 2015 the Charge is:

	Resv'd.	
ECR R&R Per Entity	Capacity	Annual
South Palm Beach	2.1760%	23,771.00
Palm Springs	24.3000%	225,405.00
Manalapan	1.0530%	10,564.00
Atlantis	4.5620%	33,710.00
Lantana	12.9730%	100,226.00
PBSC	0.4230%	7,506.00
Lake Clark Shores	5.0170%	34,752.00
LW	49.4960%	363,374.00
Total		799,308.00

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2. East Central Regional Water Reclamation Facility Debt Payment (Not levied in FY 2016)

A fixed charge to each customer based on the annual State Revolving Fund loan and other indebtedness requirements billed to the City of Lake Worth regional sewer system for the East Central Regional Water Reclamation Facility in each fiscal year multiplied against the percentage of total capacity of the regional sewer system reserved by each customer. Note that debt service is included in the ECR Operations and Maintenance charges.

3. Lake Worth Regional Sewer System Renewal & Replacement Charge

A fixed charge to each customer to recover the cost of scheduled system renewal and replacements and reserve requirements of the City of Lake Worth regional sewer system based on the renewal and replacement cost and reserve requirements of the regional sewer system in each fiscal year multiplied against the percentage of total capacity of the regional sewer system reserved by each customer. For FY 2016 the Charge is:

LW SubRegional R&R Per Entity	Capacity	Annual	
South Palm Beach	2.1760%	8,878.00	
Palm Springs	24.3000%	84,184.00	
Manalapan	1.0530%	3,946.00	
Atlantis	4.5620%	12,590.00	
Lantana	12.9730%	37,432.00	
PBSC	0.4230%	2,803.00	
Lake Clark Shores	5.0170%	12,979.00	
Lake Worth	49.4960%	135,713.00	
Total		298,525.00	

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4. Palm Beach County Force Main Capital Reserve Charge

A fixed charge to each customer to recover the cost of the subregional sewer system share of a planned Palm Beach County force main capital project. The capital will be recovered over a two year period. The capital amount to be reserved annually will be multiplied against the percentage of total capacity reserved by each customer. For FY 2016, the charge is:

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Entity	Percent	PBC Capital Reserve
South Palm Beach	2.176%	21,754.81
Palm Springs	24.300%	206,283.00
Manalapan	1.053%	9,670.43
Atlantis	4.562%	30,847.36
Lantana	12.973%	91,722.79
PBSC	0.423%	6,869.52
Lake Clark Shores	5.0170%	31,805.62
Lake Worth	49.496%	332,546.82
Totals	<u>100.00%</u>	<u>731,500.33</u>

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5. Operations & Maintenance Charge

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A volume charge will be applied to each thousand gallons of metered volume to recover the annual operating and maintenance costs directly related to the transmission, treatment, and disposal of sewage utilizing the City of Lake Worth regional sewer system.

Operations & Maintenance Charge effective as of the dates listed:

All Customers Excluding City of Palm Springs

Effective Date:		10/1/2015
Charge:		\$ 1.731

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Village of Palm Springs

Effective Date:		10/1/2015
Charge:		\$ 1.5425

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Section 2. Should any section or provision of this Resolution or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or any part thereof other than the part declared to be invalid.

Section 3. If any provision of this Resolution, or the application thereof any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Resolution, which can be given effect without the invalid provision or applications, and to this end the provisions of this Resolution are declared severable.

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Section 4. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

Section 5. This Resolution shall be in effect for billings issued on or after October 1, 2015.

The passage of this Resolution was moved by _____, seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

- Mayor Pam Triolo
- Vice Mayor Scott Maxwell
- Commissioner Christopher McVoy
- Commissioner Andy Amoroso
- Commissioner Ryan Maier

The Mayor thereupon declared this Resolution duly passed and adopted this 22nd day of September, 2015.

LAKE WORTH CITY COMMISSION

By: _____
Pam Triolo, Mayor

ATTEST:

Pamela J. Lopez, City Clerk