



**Annual Operating Budget
Fiscal Year 2014 - 2015**



This page intentionally left blank.

City of Lake Worth



Annual Operating Budget Fiscal Year 2014-2015

Table of Contents

CHAPTER 1: GENERAL INFORMATION

Mission Statement	9
Acknowledgements / Awards	10
Maps	13
Lake Worth at a Glance - Demographics	15
History of Lake Worth.....	19

CHAPTER 2: INTRODUCTORY SECTION

City Wide Organizational Chart	22
Budget Calendar	23

CHAPTER 3: BUDGET MESSAGE SECTION

City Manager's Budget Transmittal Letter	30
--	----

CHAPTER 4: DEBT ADMINISTRATION

Debt Administration.....	35
--------------------------	----

CHAPTER 5: FUNDS SECTION

Fund Structure	37
General Fund 5-Year Financial Plan.....	38
Beach Complex 5-Year Financial Plan	39
Golf Course 5-Year Financial Plan	40
Electric Fund 5-Year Financial Plan.....	41
Water Fund 5-Year Financial Plan	42
Local Sewer Fund 5-Year Financial Plan.....	43
Regional Sewer Fund 5-Year Financial Plan	44
Refuse 5-Year Financial Plan	45
Stormwater 5-Year Financial Plan	46
Fund Summaries (FY 2015)	47

CHAPTER 6: FIVE YEAR CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Transmittal Letter	76
Capital Improvement Projects.....	81
Capital Improvement Plan Operating Impact.....	86

Table of Contents

CHAPTER 7: FINANCIAL SECTION AND HIGHLIGHTS

Budget Overview and Chart Presentation	88
Budget Frequently Asked Questions	103
Staff Count Report	110
Palm Beach County Sheriff Staffing Allocations	111
City-Wide Expenditures	112
City Wide Revenues	113
Budget Summary Appropriations	114
Revenue Sources (<i>General Fund, Beach Fund, Golf Fund</i>)	115

CHAPTER 8: ORGANIZATION CHARTS AND DEPARTMENT SUMMARIES

Executive Branch	123
General Administration.....	128
Community Sustainability	167
Leisure Services	194
Public Services	241
Electric Utility	286
Water and Sewer Utility	320
Public Safety	347

CHAPTER 9: APPENDICES AND GLOSSARY

Appendices	
- Comprehensive Financial Policies.....	352
Glossary	377



This page intentionally left blank.



CHAPTER 1

GENERAL INFORMATION



This page intentionally left blank.



MISSION STATEMENT

VISION

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

MISSION

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

VALUES

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

CITY-WIDE GOALS AND OBJECTIVES

- Create a context for improving property values and quality of life
- Recognize and protect our unique character
- Provide effective and efficient programs and services

Mayor and City Commission

Pam Triolo, Mayor

Scott Maxwell, Vice Mayor and Commissioner District 1

Christopher McVoy, Commissioner District 2

Andy Amoroso, Commissioner District 3

John Szerdi, Commissioner District 4



Left to Right:

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

CITY MANAGER

Michael Bornstein

EXECUTIVE MANAGEMENT TEAM

City Attorney, Glen J. Torcivia

City Clerk, Pamela J. Lopez

Community Sustainability Director, William Waters

Electric Utility Director, Clayton Lindstrom

Interim Finance Director, Steven Carr

Human Resources Director, Germaine English

Information Technology Asst. Director, Nelly Peralta

Internal Auditor, Kenneth Oakes

Leisure Services Director, Juan Ruiz

Public Services Director, Jamie Brown

Water & Sewer Utilities Director, Larry Johnson

BUDGET TEAM

Interim Finance Director, Steven Carr

Assistant Finance Director, Barbara Hiller

Management Analyst, Clyde Johnson

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Worth
Florida**

For the Fiscal Year Beginning

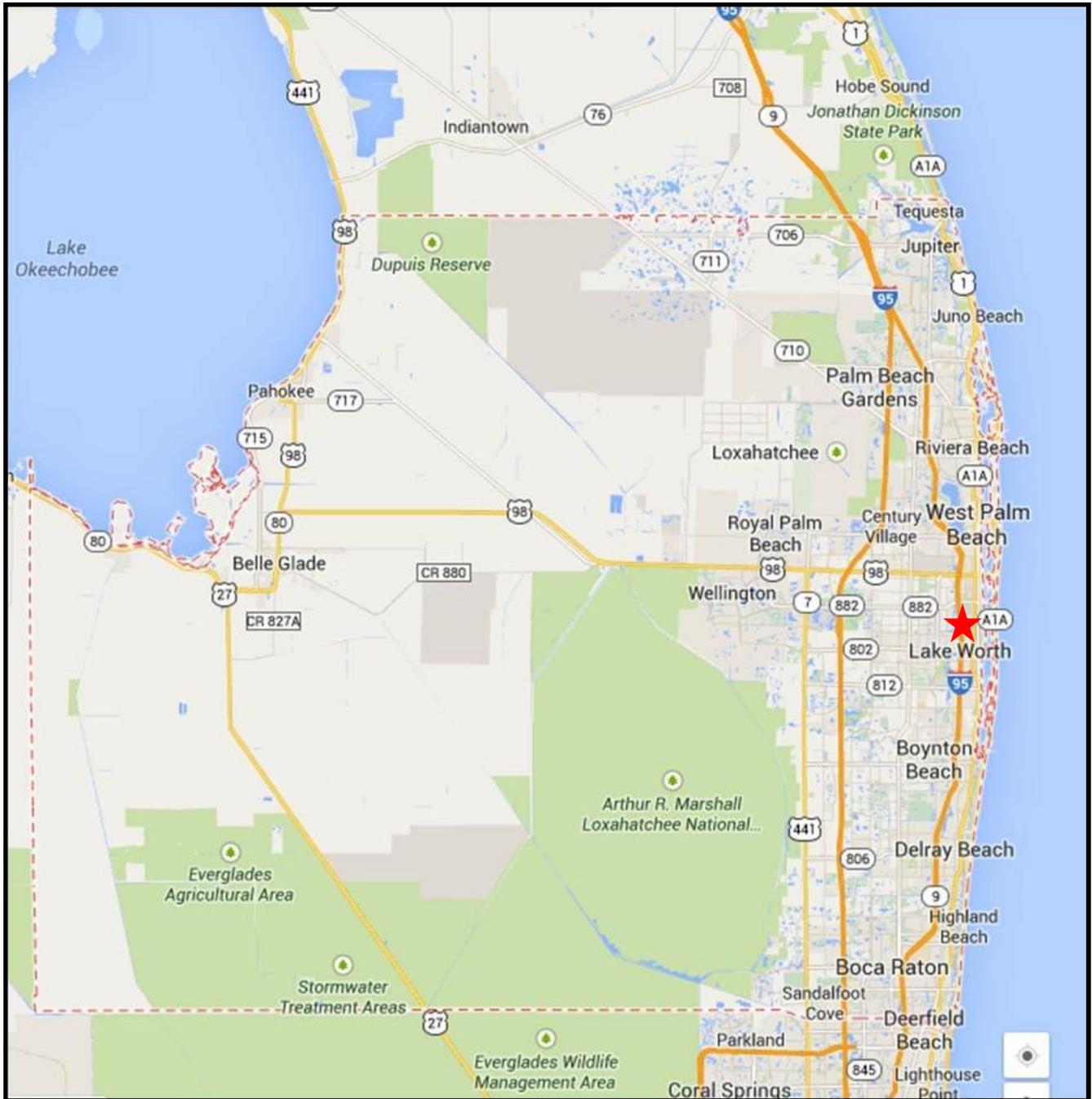
October 1, 2013

Executive Director

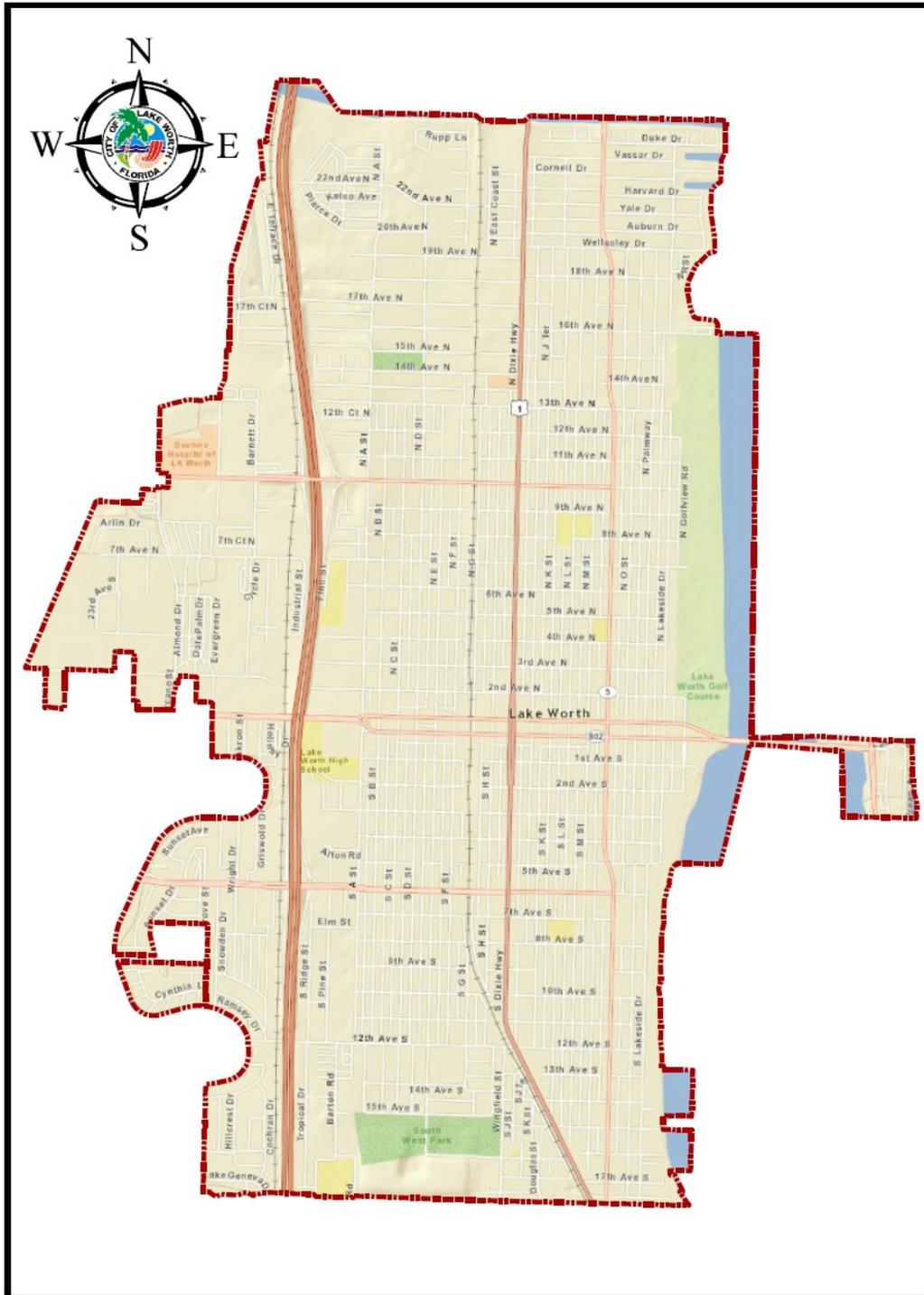
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Lake Worth, Florida for its annual budget for the fiscal year beginning October 1, 2013.

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

Map of Palm Beach County



Map of Lake Worth



Lake Worth at a Glance

POPULATION DATA

- ◆ Total Area: 6.97 Square Miles
 - 5,068 persons per square mile
- ◆ Total Population: 35,324
- ◆ Median age: 35
- ◆ Percentage of population with a High School Degree or higher: 66.1%
- ◆ Percentage of population with a Bachelor's Degree or higher: 19.4%
- ◆ Median household income: \$37,210
 - 30.2% of population below poverty rate
 - 13.6% unemployment rate
- ◆ Estimated number of households: 14,978
 - Homeownership rate: 50.2%
- ◆ Average number of persons per household: 2.63
- ◆ Number of households with children under 18: 3,346

ELECTIONS

- ◆ Registered voters: 16,576
- ◆ Votes cast in last municipal election: 2,325

RECREATION AMENITIES

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

Lake Worth at a Glance

STREETS & SIDEWALKS

- ◆ Paved public streets/alleys: 116 miles
- ◆ Unpaved shell rock streets: 22.7 miles

SOLID WASTE COLLECTION

- ◆ Residential accounts: 16,613
- ◆ Commercial accounts: 1,162

PUBLIC SAFETY

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

Sworn Police Officers	80
Civilian Employees	30
Crossing guards	22

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

Suppression Units	2
Early response stabilization units	2
Fire Stations	2

LAND USAGE

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

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

UTILITY SYSTEM

Active accounts (as of September 30, 2013)

Water	12,721
Sewer	11,596
Electric	24,533

ELECTRIC UTILITY CAPACITIES

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

Lake Worth at a Glance

WATER PLANT CAPACITIES

Miles of water mains	156.8 miles
Miles of sewer mains	98.3 miles
Fire Hydrants	979
Water - Lime Softening Plant	5.28 MGD (Permitted)
Water - Reverse Osmosis Water Plant	4.5 MGD
Sewer - East Central Regional Water Reclamation Facility	11.5 MGD

DOWNTOWN / BEACH ATTRACTIONS

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

COLLEGES AND UNIVERSITIES

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

AIR AND LAND TRANSPORTATION

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

Lake Worth at a Glance

COMMUNITY INFORMATION

2013 Principal Property Taxpayers			
Tax Payers	Net Assessed Value	Rank	% of Total Value
Bellsouth Telecommunications Inc.	25,730,946	1	2.46%
Palm Beach Mobile Home Park LLC	8,011,144	2	0.77%
Palm Club Townhomes LLC	7,672,743	3	0.73%
Tackett, Patricia A.	7,095,140	4	0.68%
1920 10th Ave LLC	6,961,002	5	0.66%
Medline Industries	5,984,116	6	0.57%
GSG Investments	5,826,527	7	0.56%
Lake Worth Town Plaza LLC	4,685,239	8	0.45%
Arbor Square Realty CO LLC	4,526,081	9	0.43%
Publix Supermarkets Inc.	4,511,972	10	0.43%

*Source: Tax roll provided by Palm Beach County Property Appraiser's Office
Based on Lake Worth Top Ten Taxpayer Report*

Principal Employers		
Employers	Employees	Rank
City of Lake Worth	260	1
Lake Worth High School	250	2
Wayne Akers Ford	135	3
Publix (214 N. Dixie Hwy.)	130	4
North Grade Elementary	120	5
Lake Worth Middle School	110	6
Highland Elementary	103	7
Barton Elementary	104	8
Publix (1910 Lake Worth Road)	100	9

Source: FY 2013 CAFR

History of Lake Worth

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

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

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

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

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

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

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

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

History of Lake Worth

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

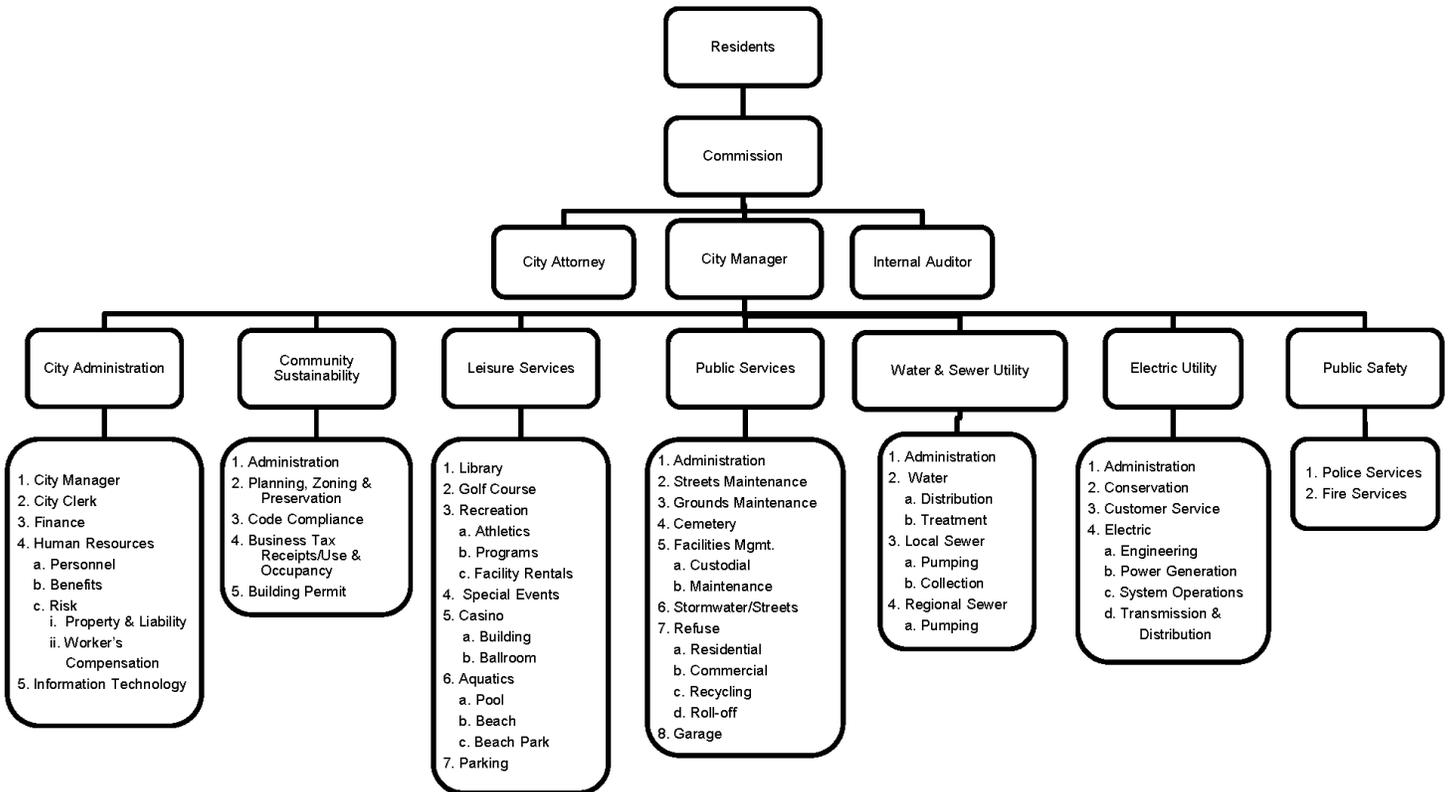
Over the past few decades, the City of Lake Worth's downtown and historic neighborhoods have undergone a cultural renaissance. The City is home to several famous art galleries, cultural facilities and world renowned restaurants. Lake Worth has also become an extremely diverse community that welcomes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



CHAPTER 2

INTRODUCTORY SECTION

City-Wide Organizational Chart



Budget Calendar



City of Lake Worth FY 2014-15 Budget Calendar

Budget Kick-off Meeting – Casino Ballroom Feb 27th 2014 (9.00 am – 10.30 am)

February 27, 2014 City Manager & Budget Team meet with Directors and their designees to discuss:

- FY 2014-15 Annual Operating Budget Strategy & Calendar
 - (FY 2013 Actual, and Current personnel)
- Depts. to update Narratives (goals, objectives & performance measures)
- Departments to update Organization Charts for FY 2014-15
- FY 2015-2019 Capital Improvement Program (CIP) / LW 2020
- Internal Service Funds - Info Technology, Garage, Insurance / Benefits
- Additional Revenue opportunities – [Ideas are welcome](#)
- Additional Cost Savings Opportunities – [Ideas are welcome](#)
- Procedures for reclassifying, transferring or adding new personnel
- SunGard Budget Module Training.

Feb 28, 2014 HR to review and update Position Control file with FY 2014 changes
Input current Payroll projection data in the system for FY 2014-15
Budget Team input FY13 annual operating expenses in SunGard for FY 2014-15

Mar 04, 2014 SunGard Budget Module Training for Department Heads and support personnel

March 14, 2014 Departments to submit to Budget Team:-

- FY14 Forecast of revenues and operating expenditures.
- Position Control Forms (also send to HR).
- Estimates of Overtime, Leave payouts, retirements, & other increases.
- Revised Organizational Charts.

March 21, 2014 Departments to submit the following:-

- FY 2015 Budget Request numbers in Level 'FY15-01.
- You can re-allocate Operating Expenses but stay within the division total.
- [Departments to provide details of all non-payroll related items, such as for professional services, contractual services, training & travel, and memberships.](#)
- FY 2015 CIP Project Requests

Budget Team to revise Internal Service Funds data for FY 2014-15

Budget Calendar



City of Lake Worth FY 2014-15 Budget Calendar

March 31, thru April 4, 2014	Optional: Budget Team meets with Directors re: Decision Packages, 5-YR CIP and Lake Worth 20/20.
April 7, 2014	Budget Team provides City Manager with annual operating budget and 5-Yr (CIP)
April 8, 2014	<u>6:00 p.m. – City Commission – (Budget Workshop/Strategy Session #1)</u> <ul style="list-style-type: none">• Resident Survey• Departmental Budget Request<ul style="list-style-type: none">○ Pension Discussion○ Union Negotiation○ Salary Survey○ Capital Improvement Plan• Financial Advisory Board (FAB)• State Shared Revenues
April 25, 2014	The following deliverables are due: <ul style="list-style-type: none">• Narratives due (Goals, Objectives, Initiatives, Performance Measures).• Revisions to Budget Requests from meetings with CM of April 14 – 17th
May 1-31, 2014	City Manager to meet with Directors and Budget Team to review Annual Operating Budget and CIP
May 13, 2014	<u>Budget Workshop Session – Lake Worth 20/20 Master Plan</u>
May 15 -29 2014	City Manager, Directors and Budget Team review Budget Requests, CIP Projects <i>Round #1</i>
June 2 -12 2014	City Manager, Directors and Budget Team review Budget Requests, CIP Projects, <i>Round #2</i>
June 3, 2014	Receive <i>Preliminary</i> Taxable Property Values Estimate from Palm Beach County Property Appraiser
June 24, 2014	<u>6:00 p.m. – City Commission – (Budget Workshop Session #2)</u> <ul style="list-style-type: none">• Discuss Water, Local and Regional Sewer Funds<ul style="list-style-type: none">○ Water rates study from Consultant• Discuss the following funds<ul style="list-style-type: none">○ Beach Fund○ Code Remediation Fund○ Building Funds
June 30, 2014	The following deliverables are due: <ul style="list-style-type: none">• Narratives due (Goals, Objectives, Initiatives, Performance Measures).

Budget Calendar



City of Lake Worth FY 2014-15 Budget Calendar

July 1, 2014	Receive Preliminary Certification of Taxable Property Values from PBC Property Appraiser electronically through the e-Trim system.
July 7, 2014	<u>6:00 p.m. – City Commission – (Budget Workshop Session #3)</u> <ul style="list-style-type: none">• Discussion on General Fund.• Discuss Refuse and Stormwater Funds.• Discuss Road Improvement Fund.
July 8, 2014	<u>6:00 p.m. – City Commission – (Special Meeting)</u> <ul style="list-style-type: none">• City Commission Establishes Proposed Millage Rate for FY 2014-2015• City Commission Establishes Time, Date, & Place of first Public Hearing.• Discussion on Electric Fund• Golf Fund• Library / Simpkin Trust
July 31, 2014	Submit Proposed Millage Rate to Palm Beach County Property Appraiser with Time, Date, & Place of First Public Hearing: Form DR-420 [Certification of Taxable Value] Form DR-420MM-P [Maximum Millage Levy Calculation Preliminary Disclosure] Form DR-420TIF Tax Increment Adjustment Worksheet] Form DR-420DEBT [Certification of Voted Debt Millage] <i>Completed and Certified to the Property Appraisers Office on 7/29/2014. (required within 35 days of July 1st - required no later than August 4th)</i>
Aug 12, 2014	<u>6:00 p.m. – City Commission – (Budget Workshop Session #4)</u> <ul style="list-style-type: none">• Internal Service Funds<ul style="list-style-type: none">○ (Garage, Info Technology, Insurance & Employee Benefits)• Capital Improvement Plan

Budget Calendar



City of Lake Worth FY 2014-15 Budget Calendar

Aug 19, 2014	<p><u>6:00 p.m. – City Commission – (Regular Meeting)</u></p> <ul style="list-style-type: none">• City Commission Establishes Time, Date, & Place of first Public Hearing. <p><i>(This is an amendment to July 8th adoption, only to the date of the 1st public hearing)</i></p>
Aug 25, 2014	<p>Palm Beach County Property Appraiser <u>to mail</u> TRIM (Truth in Millage) Notice</p> <p>Form DR-474 [Notice of Proposed Property Taxes] <i>(Required within 55 days of July 1st - required by August 25th)</i> <i>(Actual date of mailing- August 21st per Appraiser's Office)</i></p>
Aug 25 th , 2014	<p><u>6:00 p.m. – City Commission – (Budget Workshop Session #5)</u></p> <ul style="list-style-type: none">• Electric Rates Discussion with Rate Consultant• Budget Wrap-Up Work Session
Aug 26, 2014	<p>Voter election / Referendum on Lake Worth 2020 Capital Expenditure Project.</p>
Aug 29, 2014	<p>Present copies of Annual Operating Budget to City Commission and City Manager.</p>
<hr/>	
Sep 4, 2014	<p>Reminder to post tentative budget on the website 2 days before budget hearing pursuant to s.200.065. Post budget on 9/5/2014 to website.</p>
Sep 9, 2014	<p><u>6:00 p.m. – City Commission – Special Meeting [1st Public Hearing] – Tentative</u></p> <p><i>(Cannot conflict with PBCC Public Budget Hearing of Sep 8, 2014)</i></p> <ul style="list-style-type: none">• City Commission Adopts FY 2015 Capital Improvement Plan w/o LW2020• Commission Adopts Tentative Millage Rate & Annual Operating Budget.• City Commission Establishes Time, Date, & Place of 2nd Public Hearing. <p><i>(required from 65 to 80 days of July 1st – (Sep 3rd to Sep 18th)</i></p>
Sep 15 th , 2014	<p>Send Advertisement to Palm Beach Post for Public Hearing on Tentative Budget</p>
Sep 19 th , 2014	<p>Advertisement in Palm Beach Post of Final Millage and Annual Operating Budget.</p> <p><i>(required within 15 days after tentative adoption – last date Sep 24th)</i></p>

Budget Calendar



City of Lake Worth FY 2014-15 Budget Calendar

Sep 23, 2014 [6:00 p.m. – City Commission – Special Meeting \[2nd Public Hearing\] – Adopting](#)

(Cannot conflict with PB School Board Public Meeting- Sep 17, 2014)

- Commission adopts Final Millage Rate and Annual Operating Budget.
- Commission adopts Fees Resolution Schedule effective Oct 1st, 2014

*(Required within 2 to 5 days after advertisement is published- tentative 9/19/14)
(Required between September 20th and September 24th)
(To be held within 20 days of the first public hearing – Sep 29th)*

Sep 26, 2014

Deliver Final Millage Rate Ordinance to Palm Beach County Property Appraiser and Tax Collector.
(required within 3 days of budget adoption – required by September 26th)

(Completed on September 25th, 2014)

October 10, 2014

Deliver Certification of TRIM Compliance (DR-487) to the Department of Revenue.

Form DR-487 [Certification of Compliance]

Form DR-422 [Certification of Final Taxable Value]

Form DR-422DEBT [Certification of Final Voted Debt Millage]

Form DR-420MM [Maximum Millage Levy Calculation Final Disclosure]

(Within 30 days of Final Hearing to be held on Sep 23rd – last day Oct 23rd)

Submit Certification of FINAL Taxable Value (DR-422) to PBC Property Appraiser.

Form DR-422 [Certification of Final Taxable Value]

Form DR-422DEBT [Certification of Final Voted Debt Millage]

(Within 3 days after receipt of Form DR-422 [Certification of Final Taxable Value])

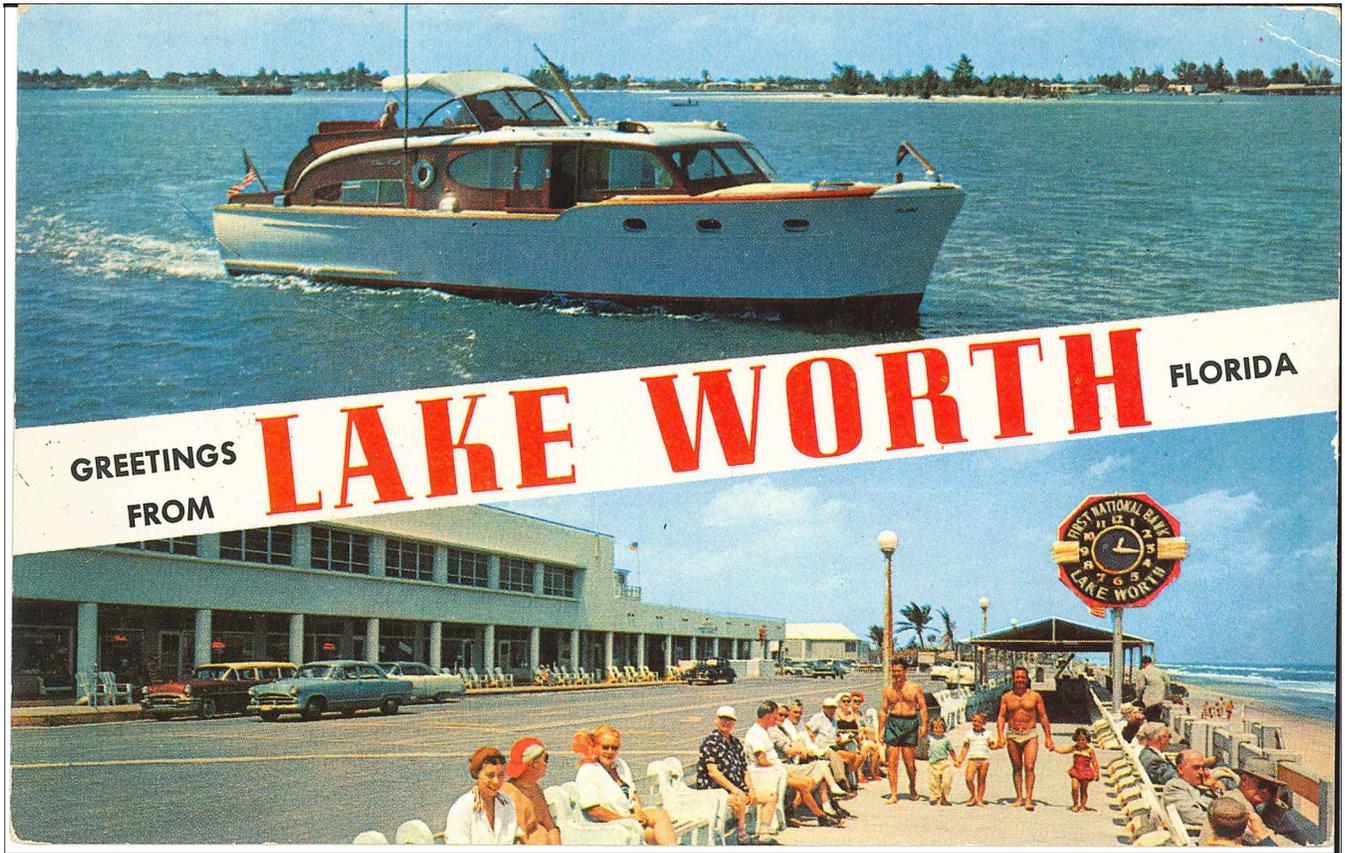
December 12, 2014

Mail final Budget Book to Government Finance Officers Association (GFOA).

(required within 90 days of budget adoption – Reach GFOA by Dec 23rd)



This page intentionally left blank.



CHAPTER 3 BUDGET MESSAGE SECTION



CITY MANAGER FY 2015 BUDGET TRANSMITTAL LETTER

September 26, 2014

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

As required by the City Charter, herewith is submitted the tentatively adopted Annual Operating Budget for Fiscal Year 2015 for your approval.

The total Expenditure budget for the City is proposed to be \$167,230,535 which is \$28,297,586 less than the Fiscal Year 2014 amended budget. The decrease in this year's budget is the exclusion of the Lake Worth 2020 Comprehensive Capital Improvement Project of approximately \$18M, which was included in FY 2014. The total FY 2015 budget is comprised as follows:

- General Fund \$ 30.3 million
- Other General Government \$ 7.5 million
- Utilities \$ 100.3 million
- Capital Projects \$ 5.1 million
- Internal Service Fund \$ 24.0 million

The General Fund millage rate remains at 5.4945 mills for projected Ad Valorem revenues of \$6.3M. The General Fund budget of \$30,324,160 is \$159,385 less than the FY 2014 current amended budget with the following comments:

- Increase of \$158,110 under our Public Safety contracts and pensions for police and fire services
- Use of approximately \$264,544 from the General Fund available fund balance
- Approximately 31% of the General Fund costs are controllable with 69% non-controllable (Fig.1)

FY 2015 Budget Request

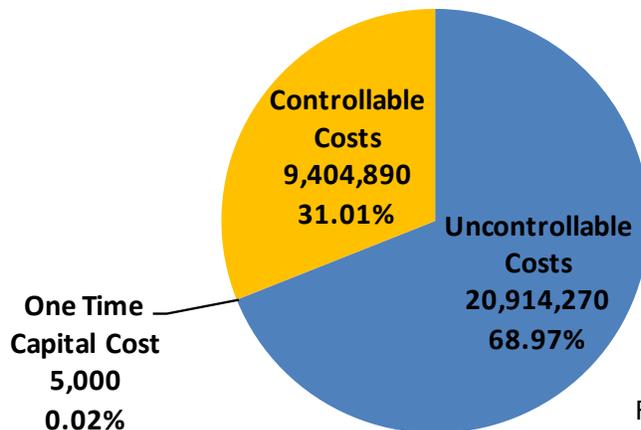


Fig. 1

CITY MANAGER FY 2015

BUDGET TRANSMITTAL LETTER



The Water and Sewer Utility is now separated from the Electric Utility Department.

In the City's Enterprise/Utility funds, the proposed budget reflects the following information on rates.

Electric rates are being reduced by 0.5% in FY 2015 for a total reduction over four years of 10.5% for residential customers; 12.7% for small commercial customers, and 17.5% for large commercial (demand) customers.

Local Sewer rates will increase by 8% in FY 2015, having decreased by 20% in the past two fiscal years.

Water rates will increase by 5% in FY 2015, having remained the same the last two fiscal years. Stormwater and Refuse rates will remain unchanged in FY 2015.

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

With the Real Estate sector of our economy having shown some stability in FY 2014, and infrastructural projects completed or in progress throughout the City, we have seen an increase of 9.71% in our Ad Valorem revenues.

Your City government is engaged in implementing change across a variety of fronts in an attempt to adapt to the realities it faces. In spite of these difficulties, it is adjusting course, taking action, and assuming its role in helping to lead the community through troubled waters. This FY 2015 budget document should be considered as much a necessary and required policy report and set of guidelines for operations.

The FY 2015 budget excludes the Lake Worth 20/20 Master Infrastructure capital program that addressed and would have funded our much neglected and dilapidated infrastructure over the past few years; as the proposal did not garnish enough votes at the referendum in August 2014. As a result, our administration must come up with other creative long-term strategies to fund the repairs and maintenance of our roadways, water and sewer infrastructure, storm drains, sidewalks, and city buildings. In doing so, we firmly believe it will add value to our community and embrace our efforts to attract a vibrant business sector to Lake Worth. Our continued focus will be on the Park of Commerce economical development project which enters phase 1 in FY 2015; to include land acquisition, utility system infrastructure, and underground telephone and cable.

With limited funding we have embarked on creative solutions by reorganizing staff positions, dipping into the General Fund reserves and proceeding with bite-size infrastructure projects. As stated above, this is not ideal or normal, but it is a step in an organization that must remain nimble, embrace change, and create opportunities for itself with active and prudent policy decisions. Our ultimate goal is to implement the necessary platforms that will attract businesses, drive sustainable jobs, improve property values, quality of life, and comparable services and programs for our community.

I believe the upcoming FY 2015 will be a dynamic and exciting time for the City of Lake Worth.

In Public Service,

Mike Bornstein



This page intentionally left blank.



CHAPTER 4

DEBT ADMINISTRATION



This page intentionally left blank.

Debt Administration

Long Term Liabilities

As of September 30, 2013, the City's total outstanding debt was \$64.8 million. Of this amount, \$53.2 million is secured by specific enterprise fund revenue sources, as shown below in Table 1.

Long-Term Liabilities (In Millions)						
Debt Classification	Governmental Activities		Business-Type Activities		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenue Bonds	-	-	53.2	56.8	53.2	56.80
Notes Payable	-	-	9.6	13.6	9.6	13.60
Other Obligations	0.9	0.8	1.1	1.2	2.0	2.00
Total	0.9	0.8	63.9	71.6	64.8	72.4

Table .1
(Extract from FY 2013 CAFR/A-4)

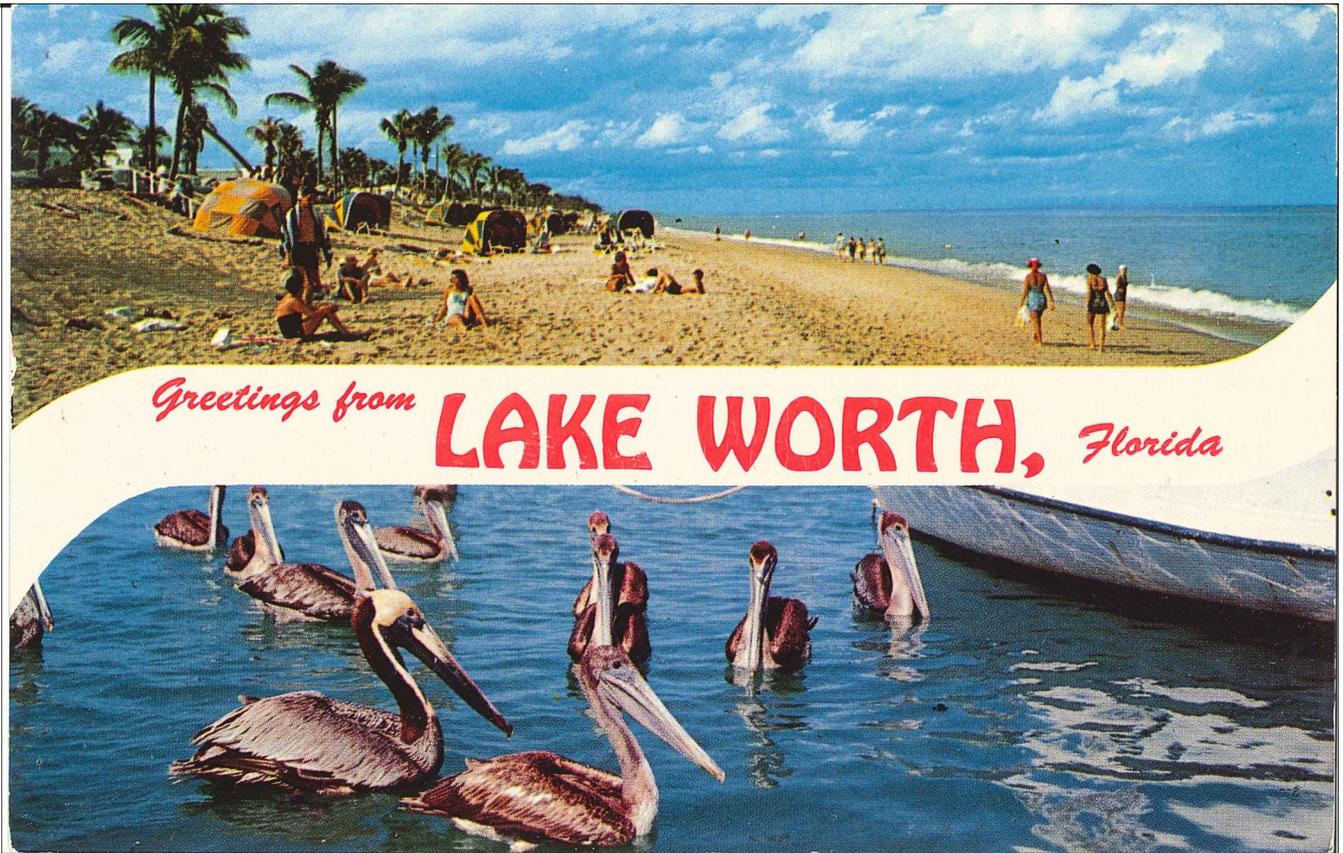
The City's total debt decreased by \$7.6 million due to the net effect of scheduled principal payments and the City paying off the Sewer System Subordinated Lien Revenue Note, Series 2006. The City also refunded the 2008 Series Utility System Refunding Revenue Bonds.

Debt Affordability Assessment

The City Charter and Code of Ordinances limits the City's total debt service to be a maximum equal to 25% of the assessed value of the taxable property in the corporate limits of the City. Table .2 shows the City's debt levels are within the maximum allowable range. The City is not pursuing issuing debt for the remainder of FY 2014.

Debt Affordability Assessment (In Thousands)				
Fiscal Years Ending	Assessed Taxable Value	Maximum Debt (25%)	Outstanding Debt Service	Within Charter Guidelines
2014	1,198,460	299,615	-	Yes
2013	1,097,155	274,289	-	Yes
2012	1,047,017	261,754	-	Yes
2011	1,110,135	277,534	-	Yes
2010	1,498,652	374,663	410	Yes
2009	1,955,343	488,836	800	Yes

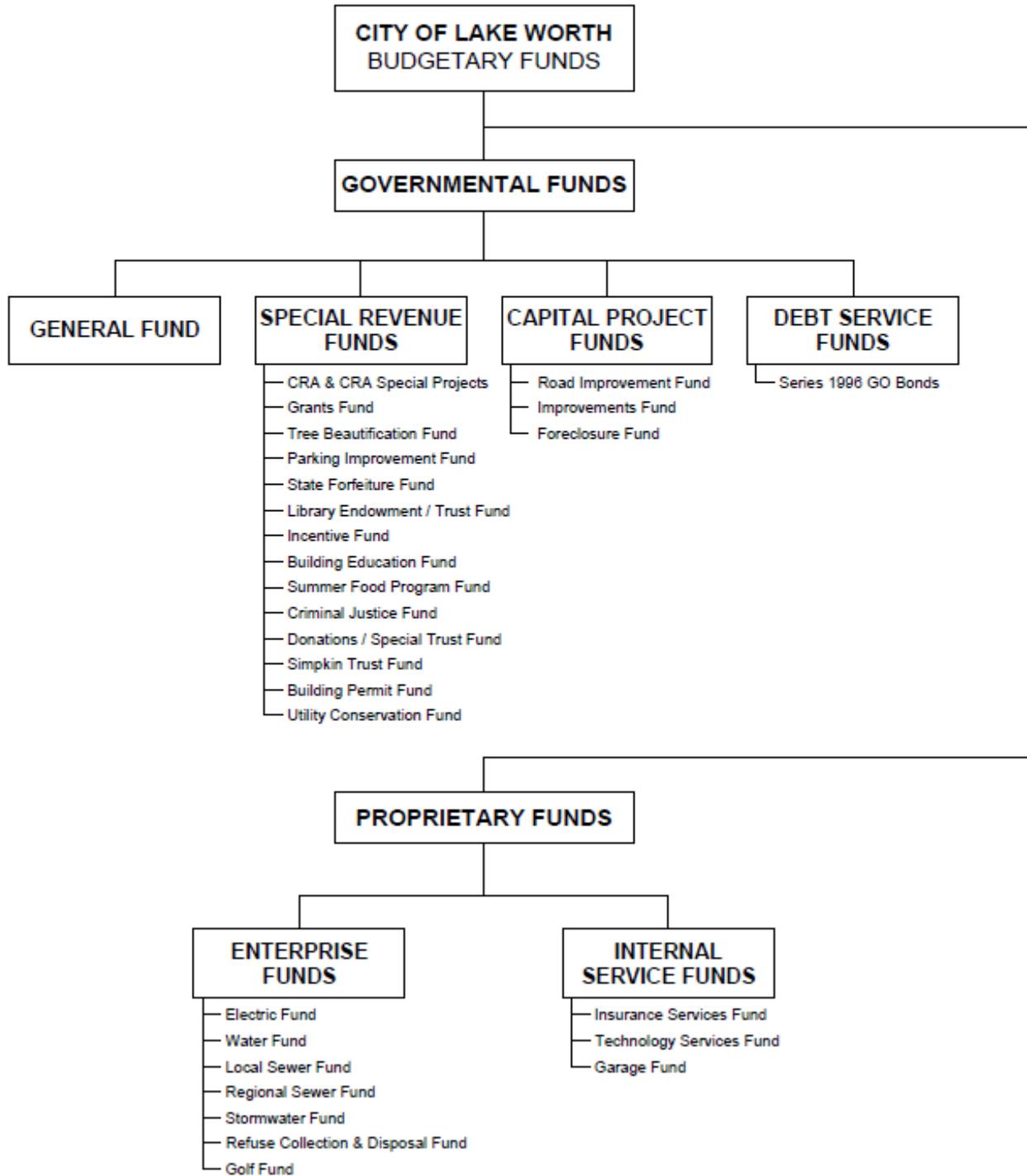
Table .2



CHAPTER 5 FUNDS SECTION



CITY OF LAKE WORTH FUND STRUCTURE



General Fund Five Year Financial Plan

General Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Adopted Request	Change between FY 15 Draft Budget & FY 14 Forecast	Forecast	Forecast	Forecast	Forecast
Source of Funds									
Ad valorem	5,879,132	5,646,125	5,788,123	6,315,694	527,571	6,866,086	7,309,015	7,762,354	8,043,826
Sales, Use & Fuel	814,245	808,215	764,121	840,000	75,879	865,200	891,156	917,891	945,427
Franchise Fees	42,836	54,068	35,506	41,600	6,094	42,016	42,436	42,861	43,289
Utility Services Taxes	4,281,257	4,013,258	4,115,761	4,040,000	(75,761)	4,080,400	4,121,204	4,162,416	4,204,040
Business Licenses	494,086	577,715	551,544	725,000	173,456	732,250	739,573	746,968	754,438
Permits	76,471	100,477	115,240	129,000	13,760	130,290	131,593	132,909	134,238
Grants	-	-	-	-	-	-	-	-	-
State Shared Revenues	4,374,479	4,472,701	4,606,000	5,003,800	397,800	5,153,914	5,308,531	5,467,787	5,631,821
Shared revenue local units	666,955	896,615	1,031,243	1,022,425	(8,818)	1,032,649	1,042,976	1,053,405	1,063,940
General Government	219,413	250,458	378,745	383,010	4,265	386,840	390,709	394,616	398,562
Public Safety	241,554	365,174	317,007	270,000	(47,007)	272,700	275,427	278,181	280,963
Physical Environment	700,124	676,493	686,466	660,000	(26,466)	666,600	673,266	679,999	686,799
Transportation	10,552	39,476	35,969	29,000	(6,969)	29,290	29,583	29,879	30,178
Culture/Recreation	130,725	114,212	127,606	190,948	63,342	192,857	194,786	196,734	198,701
Judgments & Fines	72,205	68,948	68,062	57,000	(11,062)	57,570	58,146	58,727	59,314
Violations of Local Ordinances	181,653	81,467	334,140	255,600	(78,540)	258,156	260,738	263,345	265,978
Interest & other Earnings	45,848	28,690	34,031	20,000	(14,031)	20,200	20,402	20,606	20,812
Rents & Royalties	811	22,874	21,800	22,400	600	22,624	22,850	23,079	23,310
Sale of Surplus Material	104,100	-	-	-	-	-	-	-	-
Donations	1,009	4,665	448	-	(448)	-	-	-	-
Other Miscellaneous Revenue	92,568	169,294	46,361	351,692	305,331	46,400	46,400	46,400	46,400
General Government Surcharge	3,684,444	3,537,104	3,475,466	2,984,575	(490,891)	2,984,575	2,984,575	2,984,575	2,984,575
Franchise Fees	6,380,754	6,374,998	6,374,998	6,153,812	(221,186)	5,798,025	5,834,881	5,872,843	5,911,943
Non-Operating Sources/Reimbursements	332,135	94,100	43,909	40,000	(3,909)	40,000	40,000	40,000	40,000
Transfers In	538,620	565,548	282,911	524,060	241,149	68,300	68,300	68,300	68,300
subtotal	29,365,976	28,962,675	29,235,457	30,059,616	824,159	29,746,943	30,486,546	31,243,874	31,836,854
Use of Fund Balance	-	971,350	484,125	264,544	-	1,903,103	1,808,931	1,462,298	1,347,739
Total Sources of Funds	29,365,976	29,934,025	29,719,582	30,324,160		31,650,047	32,295,477	32,706,173	33,184,593
Use of Funds									
City Commission	185,697	204,291	231,480	247,544	16,064	254,970	262,619	270,498	278,613
City Manager	525,005	341,803	492,791	553,241	60,450	569,838	586,933	604,541	622,678
City Clerk	399,985	410,558	395,103	429,825	34,722	442,720	456,001	469,681	483,772
Internal Auditor	45,620	132,682	157,169	173,288	16,119	178,487	183,841	189,356	195,037
City Attorney	1,046,648	883,035	837,214	825,033	(12,181)	849,784	875,278	901,536	928,582
Finance / OMB	1,463,605	1,364,574	1,472,419	1,455,746	(16,673)	1,499,418	1,544,401	1,590,733	1,638,455
Human Resources / Personnel	171,342	201,545	203,069	244,918	41,849	252,266	259,834	267,629	275,657
Human Resources / Benefits	120,367	118,356	-	-	-	-	-	-	-
Community Sustainability - Administration	221,903	248,046	199,784	177,433	(22,351)	182,756	188,239	193,886	199,702
Community Sustainability / Business Licenses	94,815	100,911	112,510	79,194	(33,316)	81,570	84,017	86,537	89,134
Community Sustainability / Planning & Zoning	376,346	482,050	541,571	663,871	122,300	683,787	704,301	725,430	747,193
Community Sustainability / Code Enforcement	706,858	694,492	845,418	975,282	129,864	1,004,540	1,034,677	1,065,717	1,097,688
Public Safety - Police Services	14,346,352	14,737,944	15,077,584	15,306,633	229,049	15,651,934	15,827,842	15,838,563	15,848,605
Public Safety - Fire Services	2,061,277	2,678,895	3,006,967	2,936,028	(70,939)	3,093,683	3,234,763	3,275,204	3,293,221
Public Services - Administration	243,654	239,213	229,399	221,477	(7,922)	228,121	234,965	242,014	249,274
Public Services - Streets Maintenance	523,186	550,145	613,210	789,953	176,743	813,652	838,061	863,203	889,099
Public Services - Parking	23,005	36,876	9,597	10,688	1,091	11,009	11,339	11,679	12,029
Public Services - Grounds Maintenance	1,697,872	1,658,177	1,433,528	1,495,912	62,384	1,540,789	1,587,013	1,634,623	1,683,662
Public Services - Cemetery	309,388	232,825	253,612	255,386	1,774	263,048	270,939	279,067	287,439
Facilities Management- Custodial	81,190	83,160	81,655	86,649	4,994	89,248	91,926	94,684	97,524
Facilities Management- Maintenance	840,897	876,668	877,613	918,907	41,294	946,474	974,868	1,004,114	1,034,238
Leisure Services - Library	532,728	485,508	476,186	458,064	(18,122)	471,806	485,960	500,539	515,555
Leisure Services - Recreation / Athletics	376,456	366,579	321,149	396,261	75,112	408,149	420,393	433,005	445,995
Leisure Services - Rec / Facility Rentals	277,221	302,421	455,677	456,812	1,135	470,516	484,632	499,171	514,146
Leisure Services - Rec / Community Programs	260,508	294,494	377,169	342,823	(34,346)	353,108	363,701	374,612	385,850
Non-Departmental	128,991	1,456,791	132,279	80,000	(52,279)	82,400	84,872	87,418	90,041
Transfer Out - Capital Projects	148,000	102,208	-	-	-	-	-	-	-
Transfer Out - CRA	686,778	557,778	622,290	743,192	120,902	765,488	788,452	812,106	836,469
Transfer Out - Golf Fund	-	-	253,139	-	(253,139)	-	-	-	-
Transfer Out - Grants	18,520	92,000	10,000	-	(10,000)	-	-	-	-
subtotal	27,914,214	29,934,025	29,719,582	30,324,160	604,578	31,650,047	32,295,477	32,706,173	33,184,593
Reserve for future use	1,451,762	-	-	-	-	-	-	-	-
Total Uses of Funds	29,365,976	29,934,025	29,719,582	30,324,160		31,650,047	32,295,477	32,706,173	33,184,593
Fund Balance Analysis:									
Actual Available Fund Balance / Estimated	2,473,770	3,823,324	4,237,941	3,753,816	(484,125)	3,489,272	1,586,169	(222,763)	(1,685,061)
Use of fund balance	-	(971,350)	(484,125)	(264,544)	219,581	(1,903,103)	(1,808,931)	(1,462,298)	(1,347,739)
Excess Revenues over Expenditures	1,451,762	-	-	-	-	-	-	-	-
Reserve for future capital projects	(102,208)	-	-	-	-	-	-	-	-
Transfer Out - Self Insurance	(5,193,918)	-	-	-	-	-	-	-	-
Emergency Reserve	5,193,918	-	-	-	-	-	-	-	-
Estimated Remaining Fund Balance	3,823,324	2,851,974	3,753,816	3,489,272	(264,544)	1,586,169	(222,763)	(1,685,061)	(3,032,801)

Beach Complex Five Year Financial Plan

Beach Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Budget Request	Forecast	% Change	Forecast	Forecast	Forecast	Forecast
hourly parking rates			\$ 2.00	\$ 2.00			\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25
Source of Funds										
Transportation - Public Parking	562,697	866,512	1,378,000	1,314,000	(64,000)	-4.64%	1,478,250	1,478,250	1,478,250	1,478,250
Transportation - Permit & Decal Parking	25,740	115,219	50,480	56,730	6,250	12.38%	56,730	56,730	56,730	56,730
Violations	51,735	59,102	100,000	100,000	-	-	100,000	100,000	100,000	100,000
Culture/Recreation - beach concessions	128,647	93,993	32,038	86,085	54,047	168.70%	86,085	86,085	86,085	86,085
Culture/Recreation - pool fees	-	-	61,702	8,000	(53,702)	-87.03%	8,000	8,000	8,000	8,000
Rents & Royalties	100,984	494,540	648,514	844,372	195,858	30.20%	844,372	869,703	895,794	922,668
Ballroom rental	-	120,000	198,700	158,230	(40,470)	-20.37%	158,230	158,230	158,230	158,230
Misc. Revenue	329	9,536	7,250	6,812	(438)	-6.04%	6,812	6,812	6,812	6,812
Transfers (refund of SWA annual assessment)	-	-	26,675	-	(26,675)	-100.00%	-	-	-	-
subtotal	870,132	1,758,902	2,503,361	2,574,229	70,868	2.83%	4,107,150	4,121,873	4,160,523	4,252,361
Use of Fund Balance	243,486	18,595	-	-	-	-	-	-	-	-
Total Sources of Funds	1,113,618	1,777,497	2,503,361	2,574,231	70,870		4,107,152	4,121,875	4,160,526	4,252,363
Use of Funds							3.0%	3.0%	3.0%	3.0%
Beach Parking	133,304	175,289	314,106	362,057	47,951	15.27%	372,919	384,107	395,630	407,499
Casino Building	206,033	643,633	252,893	223,542	(29,351)	-11.61%	230,248	237,155	244,270	251,598
Ballroom	-	224,543	157,759	188,888	31,129	19.73%	194,555	200,392	206,404	212,596
Pool	158,221	131,410	220,512	283,295	62,783	28.47%	291,794	300,548	309,564	318,851
Beach	540,580	476,144	519,384	567,620	48,236	9.29%	584,649	602,188	620,254	638,862
Beach Park	-	4,950	372,698	432,314	59,616	16.00%	445,283	458,641	472,400	486,572
Pier	52,633	40,394	22,004	38,837	16,833	76.50%	40,002	41,202	42,438	43,711
Non-Departmental	18,968	35,516	52,700	35,516	(17,184)	-32.61%	36,581	37,678	38,808	39,972
Capital Outlay	3,879	21,618	-	-	-	-	-	-	-	-
subtotal operating expenses	1,113,618	1,753,497	1,912,056	2,132,069	220,013	9.73%	2,196,031	2,261,911	2,329,768	2,399,661
Principal	-	-	250,000	250,000	-	100.00%	500,000	500,000	500,000	500,000
Interest	-	24,000	50,000	50,000	-	-	55,000	52,500	47,500	42,500
Transfers out - cash advance repayment	-	-	50,000	50,000	-	100.00%	75,000	100,000	100,000	160,000
subtotal	1,113,618	1,777,497	2,262,056	2,482,069	220,013	9.73%	2,826,031	2,914,411	2,977,268	3,102,161
Reserve for future use	-	-	241,305	92,160	(149,145)	-	1,281,119	1,207,462	1,183,255	1,150,200
Total Uses of Funds	1,113,618	1,777,497	2,503,361	2,574,229	70,868		4,107,150	4,121,873	4,160,523	4,252,361
Fund Balance Analysis:										
Actual Available Fund Balance / Estimated	275,151	316,665	12,314	253,619	241,305	1959.60%	345,779	1,626,898	2,834,360	4,017,615
Advance due to other funds	285,000	-	-	-	-	-	-	-	-	-
Reserve for Future Use/ (Use of fund balance)	(243,486)	(18,595)	241,305	92,160	(149,145)	-61.81%	1,281,119	1,207,462	1,183,255	1,150,200
Estimated Remaining Available Fund Balance	316,665	298,070	253,619	345,779	92,160		1,626,898	2,834,360	4,017,615	5,167,815

Golf Course Five Year Financial Plan

Golf Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14	FY 2014-2015 % Change	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Budget Request	Forecast	% Change	Forecast	Forecast	Forecast	Forecast
Source of Funds							0.0%	0.0%	0.0%	0.0%
Culture/Recreation	1,148,008	951,970	1,085,639	1,075,020	(10,619)	-0.98%	1,075,020	1,075,020	1,075,020	1,075,020
Donations	12,784	9,721	10,000	10,785	785	7.85%	10,785	10,785	10,785	10,785
Other Miscellaneous Rev	13,687	1,874,901	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	54,000	-	-	54,000	54,000	54,000	54,000
Transfers In	-	-	284,277	-	(284,277)	100.00%	-	-	-	-
subtotal	1,174,479	2,836,592	1,379,916	1,139,805	(240,111)	-17.40%	1,139,805	1,139,805	1,139,805	1,139,805
Use of Fund Balance	107,503	-	-	-	-	-	-	-	18,542	53,293
Total Sources of Funds	1,281,982	2,836,592	1,379,916	1,139,805	(240,111)		1,139,805	1,139,805	1,158,347	1,193,098
Use of Funds							3.0%	3.0%	3.0%	3.0%
Golf Course	1,067,535	991,711	1,034,935	1,046,409	11,474	1.11%	1,077,801	1,110,135	1,143,439	1,177,743
Restaurant /Clubhouse	64,855	2,648	-	-	-	-	-	-	-	-
Non-Departmental	66,860	62,686	16,462	13,643	(2,819)	-17.12%	14,052	14,474	14,908	15,355
Repayment cash advance	-	-	110,000	-	(110,000)	100.00%	-	-	-	-
Debt Payments- Principal	-	-	-	-	-	-	-	-	-	-
Debt Payments- Interest	16,598	-	-	-	-	-	-	-	-	-
Capital Outlay	66,134	4,870	-	16,000	16,000	#DIV/0!	-	-	-	-
Reserve for future capital use	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
subtotal	1,281,982	1,061,915	1,161,397	1,076,052	(85,345)	-7.35%	1,091,854	1,124,609	1,158,347	1,193,098
Reserve for future use	-	1,774,677	218,519	63,753	(154,766)	-	47,951	15,196	-	-
Total Uses of Funds	1,281,982	2,836,592	1,379,916	1,139,805	(240,111)		1,139,805	1,139,805	1,158,347	1,193,098
Net Asset Analysis:										
Actual Available Fund Balance / Estim	(1,888,601)	(1,996,104)	(217,731)	788	218,519	-100.36%	64,541	112,492	127,688	109,146
(Use of Fund Balance)/ Reserve for Fut	(107,503)	1,774,677	218,519	63,753	(154,766)	-70.82%	47,951	15,196	(18,542)	(53,293)
Estimated Remaining Fund Balance	(1,996,104)	(221,427)	788	64,541	63,753	-171.19%	112,492	127,688	109,146	55,853

Electric Fund Five Year Financial Plan

Electric Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Budget Request	Change between FY 15 Draft Budget & FY 14 Forecast	% Change	Forecast	Forecast	Forecast	Forecast
Source of Funds										
General Government	82,994	72,574	97,627	86,500	(11,127)	-11.40%	86,500	86,500	86,500	86,500
Physical Environment	52,786,279	49,615,915	51,015,467	51,192,600	177,133	0.35%	49,898,911	49,517,022	50,193,785	50,193,785
Violations of Local Ordinance	31,927	46,479	50,208	40,000	(10,208)	-20.33%	40,000	40,000	40,000	40,000
Interest & Other Earnings	113,608	81,758	24,728	85,000	60,272	243.74%	85,000	85,000	85,000	85,000
Sale of Surplus Material	22,903	23,111	127,859	-	(127,859)	-100.00%	-	-	-	-
Other Miscellaneous Rev	1,375,510	183,299	283,634	30,000	(253,634)	-89.42%	30,000	30,000	30,000	30,000
Contribution from Enterprise	1,651,731	1,691,677	1,691,675	762,303	(929,372)	-54.94%	762,303	762,303	762,303	762,303
Transfers In	-	8,600	155,409	-	(155,409)	-100.00%	-	-	-	-
subtotal	56,064,952	51,723,413	53,446,607	52,196,403	(1,250,204)		50,902,714	50,520,825	51,197,588	51,197,588
Use of Net Operating Assets	3,046,212	7,053,033	1,657,604	5,133,901	-	-	6,577,059	7,497,146	7,777,413	8,225,481
Use of Available Bond Proceeds	-	-	450,000	5,215,000	-	-	1,415,000	1,100,000	4,080,000	1,910,000
Total Sources of Funds	59,111,164	58,776,446	55,554,211	62,545,304			57,479,773	58,017,971	58,975,001	59,423,069
Use of Funds										
Administration	866,640	792,924	1,001,812	947,329	(54,483)	-6.44%	975,749	1,005,021	1,035,172	1,066,227
Engineering	1,602,084	1,448,698	1,076,146	1,192,614	116,468	10.82%	1,228,392	1,265,244	1,303,202	1,342,298
Power Plant	3,046,013	3,003,265	2,832,178	3,135,369	303,191	10.71%	3,229,430	3,326,313	3,426,102	3,528,885
System Operation	34,047,054	33,583,615	32,368,111	34,019,611	1,651,500	5.10%	33,613,775	34,076,745	34,544,770	34,441,987
Transmission & Distrib.	5,793,364	6,113,409	6,321,244	6,457,429	136,185	2.15%	6,651,152	6,850,686	7,056,207	7,267,893
Customer Service	1,515,307	1,513,097	1,348,356	1,330,462	(17,894)	-1.33%	1,370,376	1,411,487	1,453,832	1,497,447
Non-Departmental Other	1,045,635	979,144	542,507	207,500	(335,007)	-61.75%	213,725	220,137	226,741	233,543
Interfund Admin. Services	2,538,672	2,151,041	2,151,040	1,814,889	(336,151)	-15.63%	1,869,336	1,925,416	1,983,178	2,042,674
Contribution to General Fund	4,484,451	4,459,183	4,141,958	3,932,889	(209,069)	-5.05%	3,932,889	3,932,889	3,932,889	3,932,889
Depreciation	1,711,881	1,717,913	1,711,881	1,717,912	6,031	0.35%	1,769,449	1,822,533	1,877,209	1,933,525
Subtotal Operating Expenses	56,651,101	55,762,289	53,495,233	54,756,004	1,260,771		54,854,273	55,836,471	56,839,301	57,287,367
Transfers Out - Park of Commerce	-	-	-	2,000,000	-	100.00%	-	-	-	-
Capital Outlay - operating	-	-	901,995	306,000	(595,995)	-66.08%	400,000	-	-	-
Capital Outlay - bond proceeds	-	-	450,000	3,215,000	2,765,000	614.44%	1,415,000	1,100,000	4,080,000	1,910,000
Debt Payments- Principal	1,290,000	2,097,023	-	1,582,500	1,582,500	#DIV/0!	1,582,500	1,582,500	1,582,500	1,582,500
Debt Payments-Interest	1,170,063	917,134	706,983	685,800	(21,183)	-3.00%	643,000	599,000	553,200	553,201
subtotal	59,111,164	58,776,446	55,554,211	62,545,304	4,991,093		58,894,773	59,117,971	63,055,001	61,333,069
Reserve for future use	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	59,111,164	58,776,446	55,554,211	62,545,304			58,894,773	59,117,971	63,055,001	61,333,069
Net Assets Analysis:										
Actual Available Net Assets / Estimated	19,320,402	26,587,115	13,251,395	12,855,672	(395,723)	-2.99%	4,224,683	(582,927)	(6,257,540)	(12,157,745)
(Use of Net Assets)/Reserve for future use	(3,046,212)	(7,053,033)	(2,107,604)	(10,348,901)	(8,241,297)	391.03%	(6,577,059)	(7,497,146)	(7,777,413)	(8,225,481)
Non cash items: Depreciation	1,711,881	1,717,913	1,711,881	1,717,912	6,031	0.35%	1,769,449	1,822,533	1,877,209	1,933,525
Remaining bond proceeds	(16,009,111)	(15,786,023)	(15,336,023)	(10,121,023)	5,215,000	-34.00%	(8,706,023)	(7,606,023)	(3,526,023)	(1,616,023)
Estimated Remaining Available Net Assets	1,976,960	5,465,972	(2,480,351)	(5,896,340)	(3,415,989)		(9,288,950)	(13,863,563)	(15,563,768)	(20,065,724)

Water Fund Five Year Financial Plan

Water Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14	FY 2014-2015 % Change	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Budget Request	Forecast	% Change	Forecast	Forecast	Forecast	Forecast
Revenue change assumptions:				5%			5.00%	5.00%	5.00%	5.00%
Source of Funds										
Physical Environment	11,779,931	11,562,792	12,680,000	12,966,036	286,036	2.26%	13,614,338	14,295,055	15,009,807	15,760,298
Violation of Lake Worth Ordinance	200	-	500	500	-	-	500	500	500	500
Interest & other Earnings	72,290	61,626	72,738	107,838	35,100	48.26%	107,838	107,838	107,838	107,838
Spec Assess/Impact	-	213,219	328,000	5,000	(323,000)	-98.48%	5,000	5,000	5,000	5,000
Advance Reimbursement	-	(217,828)	-	166,667	166,667	100.00%	333,333	333,333	333,333	333,333
Grants/Aid	-	245,723	-	-	-	-	-	-	-	-
Other Miscellaneous Rev	183,180	7,362	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
subtotal	12,035,601	11,872,894	13,081,238	13,246,041	164,803	1.26%	14,061,009	14,741,726	15,456,479	16,206,969
Use of Net Assets	1,045,944	2,810,047	4,199,725	1,978,270	(2,221,455)		1,001,067	2,179,626	-	-
Total Sources of Funds	13,081,545	14,682,941	17,280,963	15,224,311	(2,056,652)		15,062,076	16,921,352	15,456,479	16,206,969
Use of Funds							3%	3%	3%	3%
Administration	-	-	-	900,328	900,328		927,338	955,158	983,813	1,013,327
Pumping	274,870	192,248	368,698	188,327	(180,371)	-48.92%	193,977	199,796	205,790	211,964
Water Treatment Plant	4,148,279	4,164,958	4,145,827	3,642,847	(502,980)	-12.13%	3,752,132	3,864,696	3,980,637	4,100,056
Transmission & Distrib.	1,108,099	1,271,701	1,501,609	1,619,526	117,917	7.85%	1,668,112	1,718,155	1,769,700	1,822,791
Non-Departmental Other	1,692,719	1,647,774	1,569,209	936,407	(632,802)	-48.08%	964,499	993,434	1,023,237	1,053,934
Contribution to General Fund	1,071,160	1,075,572	1,030,564	1,022,788	(7,776)	51.92%	1,053,472	1,085,076	1,117,628	1,151,157
Transfers Out - to Capital Project Fund	-	400,500	810,000	400,500	(409,500)	151.92%	412,515	424,890	437,637	450,766
Capital Outlay	-	-	3,993,284	1,480,000	(2,513,284)	-62.94%	3,722,900	5,242,000	2,780,000	3,367,071
Debt Payments- Principal	1,333,567	2,461,675	1,034,214	1,880,452	846,238	81.82%	-	-	-	-
Debt Payments- Interest	1,396,276	1,170,326	770,984	854,950	83,966	10.89%	-	-	-	-
Depreciation	2,056,575	2,298,187	2,056,574	2,298,186	241,612	11.75%	2,367,132	2,438,146	2,511,290	2,586,629
subtotal	13,081,545	14,682,941	17,280,963	15,224,311	(2,056,652)	-11.90%	15,062,076	16,921,352	14,809,732	15,757,695
Reserve for future use	-	-	-	-	-		-	-	646,747	449,274
Total Uses of Funds	13,081,545	14,682,941	17,280,963	15,224,311	(2,056,652)		15,062,076	16,921,352	15,456,479	16,206,969
Net Assets Analysis:										
Actual Available Net Assets / Estimated	22,275,082	24,039,185	20,152,689	18,009,538	(2,143,151)	-10.63%	18,329,454	19,695,518	19,954,038	23,112,075
Reserve for future use/(Use of Net Assets)	(1,045,944)	(2,810,047)	(4,199,725)	(1,978,270)	2,221,455	-52.90%	(1,001,067)	(2,179,626)	646,747	449,274
Adjustment for Non-cash items (i.e. Depreciation)	2,056,575	2,298,187	2,056,574	2,298,186	241,612	11.75%	2,367,132	2,438,146	2,511,290	2,586,629
Less cash advances for the following:										
Beach Redevelopment Internal Loan	-	(1,276,830)	-	-	-		-	-	-	-
Casino Building Internal Loan	-	(3,833,333)	(3,833,333)	(3,666,667)	166,666		(3,333,333)	(3,000,000)	(2,666,667)	(2,333,333)
Estimated Available Ending Net Assets	23,285,713	18,417,162	14,176,205	14,662,787	486,582	-51.78%	16,362,185	16,954,038	20,445,408	23,814,644

Local Sewer Fund Five Year Financial Plan

Local Sewer Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Budget Request	Change between FY 15 Draft Budget & FY 14 Forecast	% Change	Forecast	Forecast	Forecast	Forecast
Revenue change assumptions:					8.00%		0.00%	0.00%	5.00%	5.00%
Source of Funds										
Physical Environment	7,736,162	7,263,337	6,822,500	6,957,425	134,925	1.98%	6,957,425	6,957,425	7,305,296	7,670,561
Interest & other Earnings	32,219	31,135	73,412	49,482	(23,930)	-32.60%	49,482	49,482	49,482	49,482
Spec Assess/Impact	-	165,535	255,000	250,000	(5,000)	-1.96%	250,000	250,000	250,000	250,000
Other Miscellaneous Rev	4,983	3,872,838	-	-	-	-	-	-	-	-
subtotal	7,773,364	11,332,845	7,150,912	7,256,907	105,995	1.48%	7,256,907	7,256,907	7,604,778	7,970,043
Use of Net Assets	-	-	1,263,319	2,899,143	1,635,824		508,743	1,631,314	-	206,828
Total Sources of Funds	7,773,364	11,332,845	8,414,231	10,156,050	1,741,819		7,765,650	8,888,221	7,604,778	8,176,871
Use of Funds							0.00%	8.50%	3.30%	5.00%
Administration	-	-	-	549,416	549,416		549,416	596,116	615,788	646,578
Pumping	372,724	384,629	756,350	789,206	32,856	4.34%	789,206	856,289	884,546	928,773
Sewer Collection	952,221	1,041,947	1,207,938	1,254,319	46,381	3.84%	1,254,319	1,360,936	1,405,847	1,476,139
Non-Departmental Other	4,236,223	3,322,903	3,662,513	3,002,199	(660,314)	-18.03%	3,002,199	3,257,386	3,364,880	3,533,124
Contribution to General Fund	229,997	223,037	595,817	177,511	(418,306)	-70.21%	177,511	177,511	177,511	177,511
Subtotal Operating Expenses	5,791,165	4,972,516	6,222,618	5,772,651	(449,967)		5,772,651	6,248,238	6,448,572	6,762,125
Capital Outlay	73,235	-	1,588,100	3,795,376	2,207,276	138.99%	750,000	1,000,000	340,000	700,000
Debt Payments- Principal	255,000	3,570,000	-	-	-	-	-	-	-	-
Debt Payments- Interest	53,257	24,535	-	-	-	-	-	-	-	-
Depreciation	603,513	588,024	603,513	588,023	(15,490)	-2.57%	617,424	648,295	680,710	714,746
subtotal	6,776,170	9,155,075	8,414,231	10,156,050	1,741,819	20.70%	7,765,650	8,888,221	7,469,282	8,176,871
Reserve for future use	997,194	2,177,770	-	-	-		-	-	135,496	-
Total Uses of Funds	7,773,364	11,332,845	8,414,231	10,156,050	1,741,819		7,765,650	8,888,221	7,604,778	8,176,871
Net Assets Analysis:										
Actual Available Net Assets / Estimated	8,060,060	9,660,767	10,485,360	9,825,554	(659,806)	-6.29%	6,926,411	6,417,668	4,786,354	4,921,850
Reserve for future use/(Use of Net Assets)	997,194	2,177,770	(1,263,319)	(2,899,143)	(1,635,824)	129.49%	(508,743)	(1,631,314)	135,496	(206,828)
Adjustment for Non-cash items (i.e. Depreciation)	603,513	588,024	603,513	588,023	(15,490)	-2.57%	617,424	648,295	680,710	714,746
Estimated Available Ending Net Assets	9,660,767	12,426,561	9,825,554	7,514,434	(2,311,120)	-23.52%	7,036,092	5,434,649	5,602,560	5,429,768

Regional Sewer Fund Five Year Financial Plan

Regional Sewer Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14	FY 2014-2015 Forecast	FY 2014-2015 % Change	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Actuals	Forecast	Budget Request	Forecast			Forecast	Forecast	Forecast	Forecast
Source of Funds											
Physical Environment	7,554,445	5,231,267	4,649,167	5,227,528	578,361	12.44%	5,227,528	5,227,528	5,227,528	5,227,528	5,227,528
Renewal and Replacement contributions	-	298,526	82,414	500,001	417,587	506.69%	500,001	500,001	500,001	500,001	500,001
Miscellaneous Revenue	-	299,250	-	-	-	-	-	-	-	-	-
Interest & other Earnings	24,311	4,427	40,712	5,000	(35,712)	-87.72%	5,000	5,000	5,000	5,000	5,000
Transfers In	-	1,713,405	-	-	-	-	-	-	-	-	-
subtotal	7,578,756	7,546,875	4,772,293	5,732,529	960,236	20.12%	5,732,529	5,732,529	5,732,529	5,732,529	5,732,529
Use of Net Assets	-	5,533,109	1,624,855	229,679	(1,395,176)		225,988	516,112	870,742	1,640,604	
Total Sources of Funds	7,578,756	13,079,984	6,397,148	5,962,208	(434,940)		5,958,517	6,248,641	6,603,271	7,373,133	
Use of Funds											
Transmission & Distribution	-	-	-	-	-	-	-	5.00%	5.00%	5.00%	5.00%
Pumping	5,267,163	4,949,631	4,225,667	5,090,886	865,219	20.48%	5,345,430	5,612,702	5,893,337	6,188,004	
Non-Department Other	972,468	5,616,865	693,941	2,311	(691,630)	-99.67%	2,427	2,548	2,675	2,809	
Interfund Admin Services	339,643	338,389	338,389	156,035	-	-	156,035	156,035	156,035	156,035	
Transfers Out	-	1,713,405	-	-	-	-	-	-	-	-	-
Debt Payments- Principal	286,799	-	-	-	-	-	-	-	-	-	-
Debt Payments- Interest	32,413	28,718	-	-	-	-	-	-	-	-	-
Reserve for Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	710,000	280,000	(430,000)	-60.56%	-	-	50,000	500,000	
Depreciation	429,151	432,976	429,151	432,976	3,825	0.89%	454,625	477,356	501,224	526,285	
subtotal	7,327,637	13,079,984	6,397,148	5,962,208	(434,940)	-6.80%	5,958,517	6,248,641	6,603,271	7,373,133	
Reserve for future use	251,119	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	7,578,756	13,079,984	6,397,148	5,962,208	(434,940)		5,958,517	6,248,641	6,603,271	7,373,133	
Net Assets Analysis:											
Actual Available Net Assets / Estimated	5,415,396	6,095,666	20,173,960	18,978,256	(1,195,704)	-5.93%	498,151	498,151	498,151	498,151	
Investment in Joint Venture	-	-	(18,662,012)	(18,662,012)	-	-	-	-	-	-	-
Reserve for future use/(Use of Net Assets)	251,119	(5,533,109)	(1,624,855)	(229,679)	1,395,176	-85.86%	(225,988)	(516,112)	(870,742)	(1,640,604)	
Adjustment for Non-cash items (i.e. Depreciation)	429,151	432,976	429,151	432,976	3,825	100.00%	454,625	477,356	501,224	526,285	
Estimated Available Ending Net Assets	6,095,666	995,533	316,244	519,541	203,297	64.28%	726,788	459,395	128,633	(616,168)	

Refuse Fund Five Year Financial Plan

Refuse Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
					Change between FY 15					
	Actuals	Actuals	Forecast	Budget Request	Draft Budget & FY 14	% Change	Forecast	Forecast	Forecast	Forecast
Revenue change assumptions							5.00%	5.00%	0.00%	0.00%
Residential Rate per ERU:				\$ 245.86			\$ 258.15	\$ 271.06	\$ 271.06	\$ 271.06
Source of Funds										
Taxes	6,146	71,125	6,710	71,124	64,414	959.97%	71,124	71,124	71,124	71,124
Franchise Fees	4,340	13,417	15,621	13,200	(2,421)	-15.50%	13,200	13,200	13,200	13,200
Physical Environment										
Residential user fees	3,410,152	3,144,600	3,144,600	3,144,600	-	-	3,301,830	3,466,922	3,466,922	3,466,922
Commercial user fees	1,492,682	1,445,000	1,445,000	1,445,000	-	-	1,517,250	1,593,113	1,593,113	1,593,113
Other user fees	578,547	887,314	560,945	588,996	28,051	5.00%	618,446	649,368	649,368	649,368
Interest & other Earnings	50,156	15,724	10,225	10,000	(225)	-2.20%	10,000	10,000	10,000	10,000
Sale of Surplus Material	22,700	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
subtotal	5,564,723	5,577,180	5,185,501	5,272,920	87,419	1.69%	5,531,850	5,803,726	5,803,726	5,803,726
Use of Net Assets	-	-	470,818	-	(470,818)		-	-	-	-
Total Sources of Funds	5,564,723	5,577,180	5,656,319	5,272,920	(383,399)		5,531,850	5,803,726	5,803,726	5,803,726
Use of Funds							3.00%	3.00%	3.00%	3.00%
Refuse, Collection	(823)	4,893	6,826	-	(6,826)	-100.00%	-	-	-	-
Residential Collection	1,684,868	1,885,065	2,073,221	2,018,546	(54,675)	-2.64%	2,079,102	2,141,475	2,205,720	2,271,891
Commercial Collection	824,282	917,364	950,393	964,414	14,021	1.48%	993,346	1,023,147	1,053,841	1,085,456
Recycling	566,111	477,035	554,206	548,473	(5,733)	-1.03%	564,927	581,875	599,331	617,311
Rolloffs	438,807	330,308	386,796	433,892	47,096	12.18%	446,909	460,316	474,126	488,349
Non-Department Other	377,809	194,484	385,499	220,206	(165,293)	-42.88%	226,812	233,617	240,625	247,844
Contribution to General Fund	439,029	452,080	439,651	459,095	19,444	100.00%	459,095	459,095	459,095	459,095
Capital Outlay	-	-	24,300	-	(24,300)	-100.00%	-	-	-	-
Transfers Out (SWA Annual Assessment refund)	-	328,843	255,174	-	(255,174)	-100.00%	-	-	-	-
Debt Payments- Interest	17,356	812	-	-	-	-	-	-	-	-
Vehicle Replacement contribution	-	-	500,000	-	(500,000)	100.00%	-	-	-	-
Depreciation	80,253	162,383	80,253	162,383	82,130	102.34%	167,254	172,272	177,440	182,763
subtotal	4,427,692	4,753,267	5,656,319	4,807,009	(849,310)	-15.02%	4,937,446	5,071,797	5,210,178	5,352,711
Reserve for future use	1,137,031	823,913	-	465,911	465,911		594,403	731,929	593,548	451,016
Total Uses of Funds	5,564,723	5,577,180	5,656,319	5,272,920	(383,399)		5,531,850	5,803,726	5,803,726	5,803,726
Net Assets Analysis:										
Actual Available Net Assets / Estimated	652,711	1,869,995	2,958,531	2,567,966	(390,565)	-13.20%	3,196,260	3,957,918	4,862,119	5,633,107
Reserve for future use/(Use of Net Assets)	1,137,031	823,913	(470,818)	465,911	936,729	-198.96%	594,403	731,929	593,548	451,016
Adjustment for Non-cash items (i.e. Depreciation)	80,253	162,383	80,253	162,383	82,130	100.00%	167,254	172,272	177,440	182,763
Estimated Available Ending Net Assets	1,869,995	2,856,291	2,567,966	3,196,260	628,294	24.47%	3,957,918	4,862,119	5,633,107	6,266,887

Stormwater Five Year Financial Plan

Stormwater Fund											
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	
	Actuals	Actuals	Forecast	Budget Request	Forecast	% Change	Forecast	Forecast	Forecast	Forecast	
Revenue Rate per ERU:				\$ 75.60			\$ 75.60	\$ 75.60	\$ 75.60	\$ 75.60	
Source of Funds											
Taxes	5,886	42,516	6,000	6,000	-	-	6,000	6,000	6,000	6,000	
Physical Environment	1,931,032	1,821,675	1,841,750	1,915,751	74,001	4.02%	1,915,751	1,915,751	1,915,751	1,915,751	
Interest & other Earnings	38,189	17,773	16,931	15,750	(1,181)	-6.98%	15,750	15,750	15,750	15,750	
Misc. Revenue	18,630	30	104	-	(104)	-100.00%	-	-	-	-	
Transfers In	-	-	66,370	200,000	133,630						
subtotal	1,929,192	1,881,994	1,936,655	2,137,501	200,846	10.37%	1,937,501	1,937,501	1,937,501	1,937,501	
Use of Net Assets	449,168	-	242,780	-	(242,780)		647,516	223,016	830,389	2,194,778	
Total Sources of Funds	2,378,360	1,881,994	2,179,435	2,137,501	(41,934)		2,585,017	2,160,517	2,767,890	4,132,279	
Use of Funds											
Stormwater	1,705,813	902,601	962,881	1,081,070	118,189	12.27%	1,113,502	1,146,907	1,181,314	1,216,754	
Non-Department Other	40,081	140,793	140,351	76,726	(63,625)	-45.33%	79,028	81,399	83,841	86,356	
Contribution to General Fund	156,117	165,126	164,071	169,960	5,889	100.00%	175,059	180,311	185,720	191,291	
Transfers Out	200,000	166,000	-	-	-	-	-	-	-	-	
Transfers Out - to Master Plan Project Fund	-	-	-	-	-	100.00%	-	-	-	-	
Capital Outlay	-	-	635,783	-	(635,783)	-100.00%	539,643	64,582	619,877	1,570,626	
Depreciation	276,349	308,530	276,349	308,529	32,180	11.64%	317,785	327,318	337,138	347,252	
subtotal	2,378,360	1,683,050	2,179,435	1,636,285	(543,150)	-24.92%	2,585,017	2,160,517	2,767,890	4,132,279	
Reserve for future use	-	198,944	-	501,216	501,216		-	-	-	-	
Total Uses of Funds	2,378,360	1,881,994	2,179,435	2,137,501	(41,934)		2,585,017	2,160,517	2,767,890	4,132,279	
Net Assets Analysis:											
Actual Available Net Assets / Estimated	4,323,691	4,150,872	4,371,308	4,404,877	33,569	0.77%	5,214,622	4,884,891	4,989,194	4,495,943	
Reserve for future use/(Use of Net Assets)	(449,168)	198,944	(242,780)	501,216	743,996	-306.45%	(647,516)	(223,016)	(830,389)	(2,194,778)	
Adjustment for Non-cash items (i.e. Depreciation)	276,349	308,530	276,349	308,529			317,785	327,318	337,138	347,252	
Estimated Available Ending Net Assets	4,150,872	4,658,346	4,404,877	5,214,622	777,565	18.38%	4,884,891	4,989,194	4,495,943	2,648,417	

Fund Summaries

General Fund

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

General Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Source of Funds							
Ad valorem	5,879,132	5,646,125	5,788,123	5,788,123	6,315,694	527,571	9.11%
Sales, Use & Fuel	814,245	808,215	813,000	764,121	840,000	75,879	9.93%
Franchise Fees	42,836	54,068	41,600	35,506	41,600	6,094	17.16%
Utility Services Taxes	4,281,257	4,013,258	4,259,000	4,115,761	4,040,000	(75,761)	-1.84%
Business Licenses	494,086	577,715	660,000	551,544	725,000	173,456	31.45%
Permits	76,471	100,477	138,000	115,240	129,000	13,760	11.94%
Grants	-	-	-	-	-	-	-
State Shared Revenues	4,374,479	4,472,701	4,657,500	4,606,000	5,003,800	397,800	8.64%
Shared revenue local units	666,955	896,615	1,031,243	1,031,243	1,022,425	(8,818)	-0.86%
General Government	219,413	250,458	244,790	378,745	383,010	4,265	1.13%
Public Safety	241,554	365,174	395,000	317,007	270,000	(47,007)	-14.83%
Physical Environment	700,124	676,493	660,000	686,466	660,000	(26,466)	-3.86%
Transportation	10,552	39,476	33,000	35,969	29,000	(6,969)	-19.38%
Culture/Recreation	130,725	114,212	132,940	127,606	190,948	63,342	49.64%
Judgments & Fines	72,205	68,948	72,000	68,062	57,000	(11,062)	-16.25%
Violations of Local Ordinances	181,653	81,467	211,500	334,140	255,600	(78,540)	-23.51%
Interest & other Earnings	45,848	28,690	61,000	34,031	20,000	(14,031)	-41.23%
Rents & Royalties	811	22,874	21,300	21,800	22,400	600	2.75%
Sale of Surplus Material	104,100	-	-	-	-	-	-
Donations	1,009	4,665	-	448	-	(448)	-100.00%
Other Miscellaneous Revenue	92,568	169,294	10,000	46,361	351,692	305,331	658.59%
General Government Surcharge	3,684,444	3,537,104	3,475,466	3,475,466	2,984,575	(490,891)	-14.12%
Franchise Fees	6,380,754	6,374,998	6,374,998	6,374,998	6,153,812	(221,186)	-3.47%
Non-Operating Sources/Reimbursements	332,135	94,100	169,999	43,909	40,000	(3,909)	-8.90%
Transfers In	538,620	565,548	282,911	282,911	524,060	241,149	85.24%
subtotal	29,365,976	28,962,675	29,533,370	29,235,457	30,059,616	824,159	2.82%
Use of Fund Balance	-	971,350	950,175	484,125	264,544		
Total Sources of Funds	29,365,976	29,934,025	30,483,545	29,719,582	30,324,160		

Fund Summaries

General Fund (continued)

General Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Use of Funds							
City Commission	185,697	204,291	226,981	231,480	247,544	16,064	6.94%
City Manager	525,005	341,803	516,212	492,791	553,241	60,450	12.27%
City Clerk	399,985	410,558	398,456	395,103	429,825	34,722	8.79%
Internal Auditor	45,620	132,682	223,905	157,169	173,288	16,119	10.26%
City Attorney	1,046,648	883,035	864,585	837,214	825,033	(12,181)	-1.45%
Finance / OMB	1,463,605	1,364,574	1,497,652	1,472,419	1,455,746	(16,673)	-1.13%
Human Resources / Personnel	171,342	201,545	202,368	203,069	244,918	41,849	20.61%
Human Resources / Benefits	120,367	118,356	-	-	-	-	-
Community Sustainability - Administration	221,903	248,046	222,001	199,784	177,433	(22,351)	-11.19%
Community Sustainability / Business Licenses	94,815	100,911	114,827	112,510	79,194	(33,316)	-29.61%
Community Sustainability / Planning & Zoning	376,346	482,050	591,946	541,571	663,871	122,300	22.58%
Community Sustainability / Code Enforcement	706,858	694,492	924,388	845,418	975,282	129,864	15.36%
Public Safety - Police Services	14,346,352	14,737,944	15,075,593	15,077,584	15,306,633	229,049	1.52%
Public Safety - Fire Services	2,061,277	2,678,895	3,008,583	3,006,967	2,936,028	(70,939)	-2.36%
Public Services - Administration	243,654	239,213	234,475	229,399	221,477	(7,922)	-3.45%
Public Services - Streets Maintenance	523,186	550,145	638,549	613,210	789,953	176,743	28.82%
Public Services - Parking	23,005	36,876	11,998	9,597	10,688	1,091	11.37%
Public Services - Grounds Maintenance	1,697,872	1,658,177	1,586,753	1,433,528	1,495,912	62,384	4.35%
Public Services - Cemetery	309,388	232,825	282,872	253,612	255,386	1,774	0.70%
Facilities Management- Custodial	81,190	83,160	86,395	81,655	86,649	4,994	6.12%
Facilities Management- Maintenance	840,897	876,668	979,487	877,613	918,907	41,294	4.71%
Leisure Services - Library	532,728	485,508	491,574	476,186	458,064	(18,122)	-3.81%
Leisure Services - Recreation / Athletics	376,456	366,579	403,724	321,149	396,261	75,112	23.39%
Leisure Services - Rec / Facility Rentals	277,221	302,421	491,313	455,677	456,812	1,135	0.25%
Leisure Services - Rec / Community Programs	260,508	294,494	413,901	377,169	342,823	(34,346)	-9.11%
Non-Departmental	128,991	1,456,791	108,085	132,279	80,000	(52,279)	-39.52%
Transfer Out - Capital Projects	148,000	102,208	-	-	-	-	100.00%
Transfer Out- CRA	686,778	557,778	622,290	622,290	743,192	120,902	19.43%
Transfer Out - Golf Fund	-	-	254,632	253,139	-	(253,139)	100.00%
Transfer Out - Grants	18,520	92,000	10,000	10,000	-	(10,000)	-100.00%
subtotal	27,914,214	29,934,025	30,483,545	29,719,582	30,324,160	604,578	2.03%
Reserve for future use	1,451,762	-	-	-	-	-	-
Total Uses of Funds	29,365,976	29,934,025	30,483,545	29,719,582	30,324,160		
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	2,473,770	3,823,324	4,237,941	4,237,941	3,753,816	(484,125)	
Use of fund balance	-	(971,350)	(950,175)	(484,125)	(264,544)	219,581	
Excess Revenues over Expenditures	1,451,762	-	-	-	-	-	
Reserve for future capital projects	(102,208)	-	-	-	-	-	
Transfer Out - Self Insurance	(5,193,918)	-	-	-	-	-	
Emergency Reserve	5,193,918	-	-	-	-	-	
Estimated Remaining Fund Balance	3,823,324	2,851,974	3,287,766	3,753,816	3,489,272	(264,544)	

Fund Summaries

Special Revenue Funds

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

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

Building Permit Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Permits	740,624	1,224,298	625,000	625,000	681,793	56,793	9.09%
General Government	1,756	1,750	100	100	1,750	1,650	1650.00%
Other Miscellaneous Revenue	1,442	4,142	-	-	4,142	4,142	#DIV/0!
Transfers In	-	-	23,985	23,985	-	(23,985)	100.00%
subtotal	743,822	1,230,190	649,085	649,085	687,685	38,600	5.95%
Use of Fund Balance	-	-	-	8,874	533,230	524,356	
Total Sources of Funds	743,822	1,230,190	649,085	657,959	1,220,915	562,956	
<u>Use of Funds</u>							
Building Services	512,638	528,848	601,122	657,739	745,668	87,929	13.37%
Non-Departmental	220	188	220	220	187	(33)	100.00%
Transfers Out	-	-	-	-	475,060	475,060	0.00%
subtotal	512,858	529,036	601,342	657,959	1,220,915	562,956	85.56%
Reserve for future use	230,964	701,154	47,743	-	-	-	
Total Uses of Funds	743,822	1,230,190	649,085	657,959	1,220,915	562,956	
<u>Fund Balance Analysis:</u>							
Actual Available Fund Balance / Estimated	376,748	607,712	1,308,867	1,308,867	1,299,993	(8,874)	-0.68%
Reserve for future use	230,964	701,154	47,743	(8,874)	(533,230)	(524,356)	5908.90%
Estimated Remaining Fund Balance	607,712	1,308,866	1,356,610	1,299,993	766,763	(533,230)	

Fund Summaries

Special Revenue Funds (continued)

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

Beach Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
hourly parking rates				\$ 2.00	\$ 2.00		
<u>Source of Funds</u>							
Transportation - Public Parking	562,697	866,512	980,781	1,378,000	1,314,000	(64,000)	-4.64%
Transportation - Permit & Decal Parking	25,740	115,219	22,099	50,480	56,730	6,250	12.38%
Violations	51,735	59,102	100,000	100,000	100,000	-	-
Culture/Recreation - beach concessions	128,647	93,993	27,440	32,038	86,085	54,047	168.70%
Culture/Recreation - pool fees	-	-	8,000	61,702	8,000	(53,702)	-87.03%
Rents & Royalties	100,984	494,540	642,015	648,514	844,372	195,858	30.20%
Ballroom rental	-	120,000	183,000	198,700	158,230	(40,470)	-20.37%
Misc. Revenue	329	9,536	-	7,250	6,812	(438)	-6.04%
Transfers (refund of SWA annual assessment)	-	-	26,675	26,675	-	(26,675)	-100.00%
subtotal	870,132	1,758,902	1,990,010	2,503,361	2,574,229	70,868	2.83%
Use of Fund Balance	243,486	18,595	440,573	-	-	-	-
Total Sources of Funds	1,113,618	1,777,497	2,430,583	2,503,361	2,574,231	70,870	
<u>Use of Funds</u>							
Beach Parking	133,304	175,289	347,235	314,106	362,057	47,951	15.27%
Casino Building	206,033	643,633	402,611	252,893	223,542	(29,351)	-11.61%
Ballroom	-	224,543	159,532	157,759	188,888	31,129	19.73%
Pool	158,221	131,410	268,636	220,512	283,295	62,783	28.47%
Beach	540,580	476,144	598,948	519,384	567,620	48,236	9.29%
Beach Park	-	4,950	252,812	372,698	432,314	59,616	16.00%
Pier	52,633	40,394	27,834	22,004	38,837	16,833	76.50%
Non-Departmental	18,968	35,516	13,000	52,700	35,516	(17,184)	-32.61%
Capital Outlay	3,879	21,618	9,975	-	-	-	-
subtotal operating expenses	1,113,618	1,753,497	2,080,583	1,912,056	2,132,069	220,013	
Principal	-	-	250,000	250,000	250,000	-	100.00%
Interest	-	24,000	50,000	50,000	50,000	-	-
Transfers out - cash advance repayment	-	-	50,000	50,000	50,000	-	100.00%
subtotal	1,113,618	1,777,497	2,430,583	2,262,056	2,482,069	220,013	9.73%
Reserve for future use	-	-	-	241,305	92,160	(149,145)	
Total Uses of Funds	1,113,618	1,777,497	2,430,583	2,503,361	2,574,229	70,868	
<u>Fund Balance Analysis:</u>							
Actual Available Fund Balance / Estimated	275,151	316,665	12,314	12,314	253,619	241,305	1959.60%
Advance due to other funds	285,000	-	-	-	-	-	-
Reserve for Future Use/ (Use of fund balance)	(243,486)	(18,595)	(440,573)	241,305	92,160	(149,145)	-61.81%
Estimated Remaining Available Fund Balance	316,665	298,070	(428,259)	253,619	345,779	92,160	

Fund Summaries

Special Revenue Funds (continued)

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

Parking Special Revenue Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Charges for services	-	-	-	-	-	-	-
Interest & other Earnings	5	3	-	100	-	(100)	-100.00%
Transfer in	-	-	-	-	-	-	-
subtotal	5	3	-	100	-	(100)	-100.00%
Use of Fund Balance	-	84,198	67,998	-	66,380	66,380	-
Total Sources of Funds	5	84,201	67,998	100	66,380	66,280	
<u>Use of Funds</u>							
Parking	-	1,700	67,998	-	66,380	66,380	#DIV/0!
Non-Departmental	1	82,501	-	20	-	(20)	-100.00%
subtotal	1	84,201	67,998	20	66,380	66,360	331800.00%
Reserve for future use	4	-	-	80	-	(80)	-
Total Uses of Funds	5	84,201	67,998	100	66,380	66,280	
Fund Balance Analysis:	150,494	150,498	66,300	66,300	66,380	80	0.12%
Actual Available Fund Balance / Estimated	4	(84,198)	(67,998)	80	(66,380)	(66,460)	83075.00%
Use of fund balance	-	-	-	-	-	-	-
Estimated Remaining Fund Balance	150,498	66,300	(1,698)	66,380	-	(66,380)	

Fund Summaries

Special Revenue Funds (continued)

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

Code Remediation Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Interest & other Earnings	2,888	613	-	-	-	-	-
Other Miscellaneous Rev	39,464	5,562	-	-	-	-	-
Transfers In	-	100,000	202,411	202,411	-	(202,411)	-100.00%
subtotal	42,352	106,175	202,411	202,411	-	(202,411)	-100.00%
Use of Fund Balance	337,319	-	116,414	-	302,134	302,134	
Total Sources of Funds	379,671	106,175	318,825	202,411	302,134	99,723	
<u>Use of Funds</u>							
Code Enforcement	131,816	60,688	318,825	167,000	302,000	135,000	80.84%
Non-Departmental	(4,429)	35,716	-	-	134	134	#DIV/0!
Transfers Out	252,284	-	-	-	-	-	-
subtotal	379,671	96,404	318,825	167,000	302,134	135,134	80.92%
Reserve for future use	-	9,771	-	35,411	-	(35,411)	
Total Uses of Funds	379,671	106,175	318,825	202,411	302,134	99,723	
<u>Fund Balance Analysis:</u>							
Actual Available Fund Balance / Estimated	611,645	274,326	284,099	284,099	319,510	35,411	12.46%
Reserve for Future Use/ (Use of fund balance)	(337,319)	9,771	(116,414)	35,411	(302,134)	(337,545)	-953.22%
Estimated Remaining Available Fund Balance	274,326	284,097	167,685	319,510	17,376	(302,134)	

Footnote: Code Remediation Fund formerly Foreclosure Fund

Fund Summaries

Special Revenue Funds (continued)

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

Road Improvement Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Franchise Fees	381,450	354,885	358,000	322,800	323,000	200	0.06%
Interest & other earnings	(1,301)	554	10,000	1,200	1,200	-	-
Transfers In	105,000	213,231	-	148,328	-	(148,328)	-100.00%
subtotal	485,149	568,670	368,000	472,328	324,200	(148,128)	-31.36%
Use of Fund Balance	50,414	255,729	798,267	73,412	699,804	626,392	
Total Sources of Funds	535,563	824,399	1,166,267	545,740	1,024,004	478,264	
<u>Use of Funds</u>							
Street improvements	8,574	240,846	1,164,335	545,440	1,023,704	478,264	87.68%
Non-Departmental	1,934	2,553	1,932	300	300	-	-
Transfers Out - Capital Projects	525,055	581,000	-	-	-	-	-
subtotal	535,563	824,399	1,166,267	545,740	1,024,004	478,264	87.64%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	535,563	824,399	1,166,267	545,740	1,024,004	478,264	
<u>Fund Balance Analysis:</u>							
Actual Available Fund Balance / Estimated	1,139,055	1,088,641	773,250	773,250	699,838	(73,412)	-9.49%
Use of fund balance	(50,414)	(255,729)	(798,267)	(73,412)	(699,804)	(626,392)	853.26%
Estimated Remaining Fund Balance	1,088,641	832,912	(25,017)	699,838	34	(699,804)	

Fund Summaries

Special Revenue Funds (continued)

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

Grants	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Source of Funds							
Federal Grants:							
Culture/Recreation	432,000	393,859	73,790	47,416	26,374	(21,042)	-44.38%
General Government	130,000	-	-	-	-	-	-
Physical Environment	318,406	-	2,300,542	1,030,146	465,542	(564,604)	-54.81%
Public Safety	124,006	140,007	9,636	9,636	-	(9,636)	-100.00%
Transportation	96,532	-	-	-	-	-	-
Total Federal Grants	1,100,944	533,866	2,383,968	1,087,198	491,916	(595,282)	-54.75%
State Grants - culture/recreation	111,000	-	3,900	3,900	-	(3,900)	-100.00%
Grants From Local Units - culture/recreation	276,352	179,912	-	-	-	-	-
Transfers In	53,520	92,000	-	-	-	-	-
subtotal	1,541,816	805,778	2,387,868	1,091,098	491,916	(599,182)	-54.92%
Use of Fund Balance	275,000	-	219,771	219,771	-	(219,771)	-
Total Sources of Funds	1,816,816	805,778	2,607,639	1,310,869	491,916	(818,953)	
Use of Funds							
CDBG - Sunset Ridge improvement	200,000	47,000	-	-	-	-	-
CDBG - Sunset Ridge equipment	-	43,952	-	-	-	-	-
CDBG - Street Calming	96,532	-	-	-	-	-	-
CDBG - Wimbeley Gym	200,000	-	200,000	-	-	-	-
CDBG - Infrastructure	226,253	-	1,280,542	1,015,146	465,542	(549,604)	-54.14%
CDBG - Shuffleboard courts parking area, etc.	97,000	-	-	-	-	-	-
ARRA Justice Assistance Grant	142,526	143,718	73,803	73,803	-	(73,803)	-100.00%
DOJ-YEC Afterschool & Crime Prevention	-	77,039	43,102	16,728	26,374	9,646	57.66%
DOJ - Fiber Optics Expansion	-	-	18,088	18,088	-	(18,088)	-100.00%
ECCGB 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	-	(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	-	(12,600)	-100.00%
State Aid to Library	-	10,424	10,472	10,472	-	(10,472)	-100.00%
LG1303 - Keep Palm Beach Beautiful	-	-	3,900	3,900	-	(3,900)	-100.00%
Urban and Community Forest Program	-	-	15,000	15,000	-	(15,000)	-100.00%
Cycle for Transportation Alternatives Program	-	-	775,000	-	-	-	-
Transfers Out	115,000	30,000	83,740	53,740	-	(53,740)	-100.00%
subtotal	1,816,816	765,047	2,607,639	1,310,869	491,916	(818,953)	-62.47%
Reserve for future use	-	40,731	-	-	-	-	-
Total Uses of Funds	1,816,816	805,778	2,607,639	1,310,869	491,916	(818,953)	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	324,039	179,040	219,771	219,771	-	(219,771)	-100.00%
Use of fund balance	(275,000)	40,731	(219,771)	(219,771)	-	219,771	-100.00%
Estimated Remaining Fund Balance	49,039	219,771	-	-	-	-	-

Fund Summaries

Special Revenue Funds (continued)

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

Tree Beautification Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Intergovernmental						-	-
Donations	-	1,425	1,000	1,000	1,425	425	42.50%
Transfers In	-	-	-	-	-	-	-
subtotal	-	1,425	1,000	1,000	1,425	425	42.50%
Use of Fund Balance	1,550	468	-	-	468	468	
Total Sources of Funds	1,550	1,893	1,000	1,000	1,893	893	
<u>Use of Funds</u>							
Grounds	1,550	1,893	1,000	1,000	1,893	893	89.30%
Transfers Out	-	-	-	-	-	-	-
subtotal	1,550	1,893	1,000	1,000	1,893	893	89.30%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	1,550	1,893	1,000	1,000	1,893	893	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	10,688	9,138	8,670	8,670	8,670	-	-
Use of fund balance	(1,550)	(468)	-	-	(468)	(468)	0.00%
Estimated Remaining Fund Balance	9,138	8,670	8,670	8,670	8,202	(468)	

Fund Summaries

Special Revenue Funds (continued)

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

Utility Conservation Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	Adopted Budget	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast		Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Source of Funds							
Physical Environment	661,746	(186)	-	-	-	-	-
Interest & Other Earnings	3,008	1,807	-	-	-	-	-
subtotal	664,754	1,621	-	-	-	-	-
Use of Fund Balance	-	320,947	735,379	133,091	684,122	551,031	-
Total Sources of Funds	664,754	322,568	735,379	133,091	684,122	551,031	
Use of Funds							
Building Permits	-	-	-	-	-	-	-
Administration	-	343	-	-	-	-	-
Utility Conservation	632,008	319,487	734,909	132,621	683,622	551,001	415.47%
Non-Departmental Other	26,123	2,738	470	470	500	30	6.38%
subtotal	658,131	322,568	735,379	133,091	684,122	551,031	414.03%
Reserve for future use	6,623	-	-	-	-	-	-
Total Uses of Funds	664,754	322,568	735,379	133,091	684,122	551,031	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	1,162,962	1,169,585	848,641	848,641	715,550	(133,091)	-15.68%
Reserve for future use	6,623	(320,947)	(735,379)	(133,091)	(684,122)	(551,031)	414.03%
Estimated Remaining Fund Balance	1,169,585	848,638	113,262	715,550	31,428	(684,122)	

Fund Summaries

Special Revenue Funds (continued)

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

Golf Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Culture/Recreation	1,148,008	951,970	1,135,628	1,085,639	1,075,020	(10,619)	-0.98%
Donations	12,784	9,721	10,000	10,000	10,785	785	7.85%
Other Miscellaneous Rev	13,687	1,874,901	-	-	-	-	-
Reimbursements	-	-	-	-	54,000	-	-
Transfers In	-	-	285,770	284,277	-	(284,277)	100.00%
subtotal	1,174,479	2,836,592	1,431,398	1,379,916	1,139,805	(240,111)	-17.40%
Use of Fund Balance	107,503	-	-	-	-	-	-
Total Sources of Funds	1,281,982	2,836,592	1,431,398	1,379,916	1,139,805	(240,111)	
<u>Use of Funds</u>							
Golf Course	1,067,535	991,711	1,096,386	1,034,935	1,046,409	11,474	1.11%
Restaurant /Clubhouse	64,855	2,648	-	-	-	-	-
Non-Departmental	66,860	62,686	16,462	16,462	13,643	(2,819)	-17.12%
Repayment cash advance	-	-	110,000	110,000	-	(110,000)	100.00%
Debt Payments- Principal	-	-	-	-	-	-	-
Debt Payments- Interest	16,598	-	-	-	-	-	-
Capital Outlay	66,134	4,870	-	-	16,000	16,000	0.00%
Reserve for future capital use	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
subtotal	1,281,982	1,061,915	1,222,848	1,161,397	1,076,052	(85,345)	-7.35%
Reserve for future use	-	1,774,677	208,550	218,519	63,753	(154,766)	
Total Uses of Funds	1,281,982	2,836,592	1,431,398	1,379,916	1,139,805	(240,111)	
<u>Net Asset Analysis:</u>							
Actual Available Fund Balance / Estimated	(1,888,601)	(1,996,104)	(217,731)	(217,731)	788	218,519	-100.36%
(Use of Fund Balance)/ Reserve for Future Use	(107,503)	1,774,677	208,550	218,519	63,753	(154,766)	-70.82%
Estimated Remaining Fund Balance	(1,996,104)	(221,427)	(9,181)	788	64,541	63,753	-171.19%

Fund Summaries

Special Revenue Funds (continued)

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

Simpkin Library Trust Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014		FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Interest & other Earnings	2,539	973	1,000	1,000	800	(200)	-20.00%
Transfers In						-	-
subtotal	2,539	973	1,000	1,000	800	(200)	-20.00%
Use of Fund Balance	101,860	109,354	62,528	62,528	81,300	18,772	
Total Sources of Funds	104,399	110,327	63,528	63,528	82,100	18,572	
<u>Use of Funds</u>							
Non-Departmental	529	294	528	528	100	(428)	-81.06%
Transfers Out	103,870	110,033	63,000	63,000	82,000	19,000	30.16%
subtotal	104,399	110,327	63,528	63,528	82,100	18,572	29.23%
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	104,399	110,327	63,528	63,528	82,100	18,572	
<u>Fund Balance Analysis:</u>							
Actual Available Fund Balance / Estimated	606,705	504,845	395,491	395,491	332,963	(62,528)	-15.81%
Use of fund balance	(101,860)	(109,354)	(62,528)	(62,528)	(81,300)	(18,772)	30.02%
Estimated Remaining Fund Balance	504,845	395,491	332,963	332,963	251,663	(81,300)	

Fund Summaries

Special Revenue Funds (continued)

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

Library Trust Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014		FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Interest & other Earnings	598	(149)	-	-	-	-	-
Sale of Surplus Material	1,524	2,553	1,800	2,700	1,500	(1,200)	-44.44%
Donations	10,008	561	-	-	600	600	#DIV/0!
Transfers In	-	2,194	-	-	-	-	-
subtotal	12,130	5,159	1,800	2,700	2,100	(600)	-22.22%
Use of Fund Balance	-	104,900	51,317	50,417	-	(50,417)	
Total Sources of Funds	12,130	110,059	53,117	53,117	2,100	(51,017)	
<u>Use of Funds</u>							
New Library Serve & PACs	-	-	-	-	-	-	-
Non-Departmental	117	26	117	117	-	(117)	-100.00%
Transfers Out	-	110,033	53,000	53,000	-	(53,000)	-100.00%
subtotal	117	110,059	53,117	53,117	-	(53,117)	-100.00%
Reserve for future use	12,013	-	-	-	2,100	2,100	
Total Uses of Funds	12,130	110,059	53,117	53,117	2,100	(51,017)	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	162,465	174,478	69,769	69,769	19,352	(50,417)	-72.26%
Reserve for future use	12,013	(104,900)	(51,317)	(50,417)	2,100	52,517	-104.17%
Estimated Remaining Fund Balance	174,478	69,578	18,452	19,352	21,452	2,100	

Fund Summaries

Special Revenue Funds (continued)

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

Criminal Justice Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	Adopted Budget	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast		Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Judgements & Fines	6,437	7,122	6,000	6,000	5,000	(1,000)	100.00%
Transfers In						-	-
subtotal	6,437	7,122	6,000	6,000	5,000	(1,000)	100.00%
Use of Fund Balance	-	-	39,020	39,020	1,122	(37,898)	
Total Sources of Funds	6,437	7,122	45,020	45,020	6,122	(38,898)	
<u>Use of Funds</u>							
Administration	-	-	45,020	45,020	6,122	(38,898)	-86.40%
Transfers Out						-	-
subtotal	-	-	45,020	45,020	6,122	(38,898)	-86.40%
Reserve for future use	6,437	7,122	-	-	-	-	
Total Uses of Funds	6,437	7,122	45,020	45,020	6,122	(38,898)	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	26,583	33,020	40,142	40,142	1,122	(39,020)	-97.20%
Reserve for future use	6,437	7,122	(39,020)	(39,020)	(1,122)	37,898	-97.12%
Estimated Remaining Fund Balance	33,020	40,142	1,122	1,122	-	(1,122)	

Fund Summaries

Special Revenue Funds (continued)

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

State Confiscated Forfeiture Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014		FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Source of Funds							
Confiscated Property	12,383	6,333	-	4,000	-	(4,000)	-100.00%
Interest & other Earnings	145	89	-	30	150	120	400.00%
Transfers In	-	-	-	-	-	-	-
subtotal	12,528	6,422	-	4,030	150	(3,880)	-96.28%
Use of Fund Balance	-	-	47,197	995	49,871	48,876	
Total Sources of Funds	12,528	6,422	47,197	5,025	50,021	44,996	
Use of Funds							
Administration	-	4,528	47,172	5,000	50,021	45,021	900.42%
Non-Departmental	25	25	25	25	-	(25)	-
Transfers Out	-	-	-	-	-	-	-
subtotal	25	4,553	47,197	5,025	50,021	44,996	895.44%
Reserve for future use	12,503	1,869	-	-	-	-	-
Total Uses of Funds	12,528	6,422	47,197	5,025	50,021	44,996	
Fund Balance Analysis:							
Actual Available Fund Balance / Estimated	36,494	48,997	50,866	50,866	49,871	(995)	-1.96%
Reserve for future use	12,503	1,869	(47,197)	(995)	(49,871)	(48,876)	4912.16%
Estimated Remaining Fund Balance	48,997	50,866	3,669	49,871	-	(49,871)	

Fund Summaries

Capital Projects Fund

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

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

Capital Projects Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
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	-	100.00%
Transfers In	1,724,442	214,708	239,636	239,636	33,000	(206,636)	-86.23%
subtotal	1,949,052	275,956	289,636	289,636	83,000	(206,636)	-71.34%
Use of Fund Balance	-	982,233	3,070,026	1,462,286	1,636,656	174,370	-
Total Sources of Funds	1,949,052	1,258,189	3,359,662	1,751,922	1,719,656	(32,266)	
Use of Funds							
General Improvements	3,113	2,821	377,322	91,000	158,656	67,656	74.35%
Public Services Bldg	-	-	1,176,407	45,000	-	(45,000)	-100.00%
Park of Commerce Drainage Improvements	-	-	-	-	-	-	-
Road Improvements	20,661	348,838	317,270	317,270	-	(317,270)	-100.00%
Sidewalk improvements	-	-	-	-	-	-	-
Bike Lane Striping	-	-	-	-	-	-	-
City Hall Roof Replacement	-	70,692	-	-	-	-	-
Irrigation Upgrade Bryant	-	-	-	-	-	-	-
Bryant Park Boat Ramp	12,329	92,277	-	-	-	-	-
Park Furnishings	-	17,415	89,350	89,339	-	(89,339)	-100.00%
ADA Compliance	-	-	-	-	-	-	-
Pier Building roof	5,300	53,307	-	-	-	-	-
Parking Meters	1,764	-	-	-	-	-	-
NW Ballfield Improvements	38,000	-	-	-	-	-	-
Update Library Fire Alarm	-	25,385	-	-	-	-	-
HTE Core Financials	-	-	-	-	-	-	-
Golf course restoration	183,003	-	112,313	112,313	-	(112,313)	-100.00%
Building Licensing - building renovation	-	-	-	-	66,000	66,000	#DIV/0!
Roof replacement - Bryant Park	-	-	30,000	-	-	-	100.00%
Bryant Park Concession Building	-	-	65,000	-	65,000	65,000	100.00%
Public safety building air conditioners	-	-	79,000	79,000	-	(79,000)	100.00%
City Hall alarm system & electric upgrade	-	-	40,000	40,000	-	(40,000)	100.00%
City Hall Chiller	-	-	-	-	80,000	80,000	100.00%
Shuffle Board Court renovation	-	-	37,500	37,500	-	(37,500)	100.00%
Gymnasium floor/Bleachers	-	-	95,000	-	-	-	100.00%
Land acquisition	-	-	40,500	40,500	-	(40,500)	100.00%
Landfill restoration	-	-	-	-	-	-	-
subtotal Capital Projects	264,170	610,735	2,459,662	851,922	369,656	(482,266)	-56.61%
Transfers Out	153,967	411,534	900,000	900,000	1,350,000	450,000	50.00%
Advance - Beach fund	405,000	200,000	-	-	-	-	-
Non Operating	-	-	-	-	-	-	-
Dept Payments- Principal	31,118	32,064	-	-	-	-	-
Debt Payments- Interest	4,803	3,856	-	-	-	-	-
subtotal	859,058	1,258,189	3,359,662	1,751,922	1,719,656	(32,266)	-1.84%
Reserve for future use	1,089,994	-	-	-	-	-	-
Total Uses of Funds	1,949,052	1,258,189	3,359,662	1,751,922	1,719,656	(32,266)	
Fund Balance Analysis:							
301 Fund	2,699,863	4,125,466	3,483,942	3,483,942	2,021,656	(1,462,286)	-41.97%
102 Fund	147,217	111,296	-	-	-	-	-
Actual Available Fund Balance / Estimated	2,847,080	4,236,762	3,483,942	3,483,942	2,021,656	(1,462,286)	-41.97%
Advance to Beach Fund	-	-	-	-	(385,000)	-	-
Reserve for future use	1,089,994	(982,233)	(3,070,026)	(1,462,286)	(1,636,656)	(174,370)	11.92%
Estimated Remaining Fund Balance	3,937,074	3,254,529	413,916	2,021,656	-	(2,021,656)	

Fund Summaries

Capital Projects Fund (continued)

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

Park of Commerce	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
Intergovernmental/Grants					1,000,000	1,000,000	#DIV/0!
General Government					-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Non-Operating Sources/debt proceeds							
Transfers In	-	-	700,000	700,000	2,350,000	1,650,000	100.00%
subtotal	-	-	700,000	700,000	3,350,000	2,650,000	
Use of Fund Balance	-	-	-	-	-	-	
Total Sources of Funds	-	-	700,000	700,000	3,350,000	2,650,000	
<u>Use of Funds</u>							
Street Maintenance	-	-	700,000	700,000	3,350,000	2,650,000	100.00%
Stormwater	-	-	-	-	-	-	-
Transmission & Distribution	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-
Sewer Collection	-	-	-	-	-	-	-
subtotal	-	-	700,000	700,000	3,350,000	2,650,000	
Reserve for future use	-	-	-	-	-	-	
Total Uses of Funds	-	-	700,000	700,000	3,350,000	2,650,000	
<u>Net Assets Analysis:</u>							
Actual Available Net Assets / Estimated			-	-	-	-	-
PY Reserve for Future Capital Expenditures							
Use of Net Assets							
Estimated Remaining Fund Balance	-	-	-	-	-	-	-

Fund Summaries

Capital Projects Fund (continued)

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

Master Infrastructure Project								
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Budget Request	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>								
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Debt proceeds	-	-	5,541,958	-	-	-	-	100.00%
Transfers In	-	1,147,500	12,483,771	16,935	-	-	-	-
subtotal	-	1,147,500	18,025,729	16,935	-	-	-	-
Use of Fund Balance	-	-	-	290,047	306,982	-	(306,982)	-
Total Sources of Funds	-	1,147,500	18,025,729	306,982	306,982	-	(306,982)	-
<u>Use of Funds</u>								
Street Maintenance	-	158	5,542,458	237,747	237,747	-	(237,747)	-100.00%
Administrative costs	-	-	-	-	-	-	-	-
Stormwater	-	-	2,106,960	1,590	1,590	-	(1,590)	-100.00%
Transmission & Distribution	-	-	-	-	-	-	-	-
Water Distribution	-	-	6,151,297	46,443	46,443	-	(46,443)	-100.00%
Sewer Collection	-	-	4,225,014	21,202	21,202	-	(21,202)	100.00%
subtotal	-	158	18,025,729	306,982	306,982	-	(306,982)	-100.00%
Reserve for future use	-	1,147,342	-	-	-	-	-	-
Total Uses of Funds	-	1,147,500	18,025,729	306,982	306,982	-	(306,982)	-
Net Assets Analysis:								
Actual Available Net Assets / Estimated			1,147,342	1,147,342	1,147,342	840,360	(306,982)	-26.76%
PY Reserve for Future Capital Expenditures			-	(290,047)	(306,982)	-	-	-
Use of Net Assets			-	(290,047)	(306,982)	-	306,982	-100.00%
Estimated Remaining Fund Balance	-	-	1,147,342	857,295	840,360	840,360	-	-

Fund Summaries

Enterprise Fund

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

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

Electric Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
General Government	82,994	72,574	71,500	97,627	86,500	(11,127)	-11.40%
Physical Environment	52,786,279	49,615,915	49,549,383	51,015,467	51,192,600	177,133	0.35%
Violations of Local Ordinance	31,927	46,479	40,000	50,208	40,000	(10,208)	-20.33%
Interest & Other Earnings	113,608	81,758	219,665	24,728	85,000	60,272	243.74%
Sale of Surplus Material	22,903	23,111	-	127,859	-	(127,859)	-100.00%
Other Miscellaneous Rev	1,375,510	183,299	1,034,000	283,634	30,000	(253,634)	-89.42%
Contribution from Enterprise	1,651,731	1,691,677	1,691,677	1,691,675	762,303	(929,372)	-54.94%
Transfers In	-	8,600	155,409	155,409	-	(155,409)	-100.00%
subtotal	56,064,952	51,723,413	52,761,634	53,446,607	52,196,403	(1,250,204)	
Use of Net Operating Assets	3,046,212	7,053,033	7,732,518	1,657,604	5,133,901		
Use of Available Bond Proceeds	-	-	5,580,000	450,000	5,215,000		
Total Sources of Funds	59,111,164	58,776,446	66,074,152	55,554,211	62,545,304		
<u>Use of Funds</u>							
Administration	866,640	792,924	1,314,284	1,001,812	947,329	(54,483)	-5.44%
Engineering	1,602,084	1,448,698	1,485,232	1,076,146	1,192,614	116,468	10.82%
Power Plant	3,046,013	3,003,265	3,130,382	2,832,178	3,135,369	303,191	10.71%
System Operation	34,047,054	33,583,615	31,507,618	32,368,111	34,019,611	1,651,500	5.10%
Transmission & Distrib.	5,793,364	6,113,409	7,191,979	6,321,244	6,457,429	136,185	2.15%
Customer Service	1,515,307	1,513,097	1,514,417	1,348,356	1,330,462	(17,894)	-1.33%
Non-Departmental Other	1,045,635	979,144	963,419	542,507	207,500	(335,007)	-61.75%
Interfund Admin. Services	2,538,672	2,151,041	2,151,041	2,151,040	1,814,889	(336,151)	-15.63%
Contribution to General Fund	4,484,451	4,459,183	4,141,958	4,141,958	3,932,889	(209,069)	-5.05%
Depreciation	1,711,881	1,717,913	1,711,881	1,711,881	1,717,912	6,031	0.35%
Subtotal Operating Expenses	56,651,101	55,762,289	55,112,211	53,495,233	54,756,004	1,260,771	
Transfers Out - Park of Commerce	-	-	-	-	2,000,000	-	100.00%
Capital Outlay - operating	-	-	4,077,641	901,995	306,000	(595,995)	-66.08%
Capital Outlay - bond proceeds	-	-	5,580,000	450,000	3,215,000	2,765,000	614.44%
Debt Payments- Principal	1,290,000	2,097,023	635,000	-	1,582,500	1,582,500	0.00%
Debt Payments- Interest	1,170,063	917,134	669,300	706,983	685,800	(21,183)	-3.00%
subtotal	59,111,164	58,776,446	66,074,152	55,554,211	62,545,304	4,991,093	
Reserve for future use	-	-	-	-	-	-	
Total Uses of Funds	59,111,164	58,776,446	66,074,152	55,554,211	62,545,304		
<u>Net Assets Analysis:</u>							
Actual Available Net Assets / Estimated	19,320,402	26,587,115	13,251,395	13,251,395	12,855,672	(395,723)	-2.99%
(Use of Net Assets)/Reserve for future use	(3,046,212)	(7,053,033)	(13,312,518)	(2,107,604)	(10,348,901)	(8,241,297)	391.03%
Non cash items: Depreciation	1,711,881	1,717,913	1,711,881	1,711,881	1,717,912	6,031	0.35%
Remaining bond proceeds	(16,009,111)	(15,786,023)	(10,206,023)	(15,336,023)	(10,121,023)	5,215,000	-34.00%
Estimated Remaining Available Net Assets	1,976,960	5,465,972	(8,555,265)	(2,480,351)	(5,896,340)	(3,415,989)	

Fund Summaries

Enterprise Funds (continued)

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

Water Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
Revenue change assumptions:						5%	
Source of Funds							
Physical Environment	11,779,931	11,562,792	12,244,470	12,680,000	12,966,036	286,036	2.26%
Violation of Lake Worth Ordinance	200	-	500	500	500	-	-
Interest & other Earnings	72,290	61,626	107,838	72,738	107,838	35,100	48.26%
Spec Assess/Impact	-	213,219	5,000	328,000	5,000	(323,000)	-98.48%
Advance Reimbursement	-	(217,828)	-	-	166,667	166,667	100.00%
Grants/Aid	-	245,723	-	-	-	-	-
Other Miscellaneous Rev	183,180	7,362	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-
Transfers In	-	-	1,443,497	-	-	-	-
subtotal	12,035,601	11,872,894	13,801,305	13,081,238	13,246,041	164,803	1.26%
Use of Net Assets	1,045,944	2,810,047	5,406,076	4,199,725	1,978,270	(2,221,455)	
Total Sources of Funds	13,081,545	14,682,941	19,207,381	17,280,963	15,224,311	(2,056,652)	
Use of Funds							
Administration	-	-	-	-	900,328	900,328	
Pumping	274,870	192,248	525,459	368,698	188,327	(180,371)	-48.92%
Water Treatment Plant	4,148,279	4,164,958	4,810,814	4,145,827	3,642,847	(502,980)	-12.13%
Transmission & Distrib.	1,108,099	1,271,701	1,624,571	1,501,609	1,619,526	117,917	7.85%
Non-Departmental Other	1,692,719	1,647,774	1,575,304	1,569,209	936,407	(632,802)	-48.08%
Contribution to General Fund	1,071,160	1,075,572	1,030,564	1,030,564	1,022,788	(7,776)	51.92%
Transfers Out - to Capital Project Fund	-	400,500	810,000	810,000	400,500	(409,500)	151.92%
Capital Outlay	-	-	4,968,897	3,993,284	1,480,000	(2,513,284)	-62.94%
Debt Payments- Principal	1,333,567	2,461,675	1,034,214	1,034,214	1,880,452	846,238	81.82%
Debt Payments- Interest	1,396,276	1,170,326	770,984	770,984	854,950	83,966	10.89%
Depreciation	2,056,575	2,298,187	2,056,574	2,056,574	2,298,186	241,612	11.75%
subtotal	13,081,545	14,682,941	19,207,381	17,280,963	15,224,311	(2,056,652)	-11.90%
Reserve for future use	-	-	-	-	-	-	
Total Uses of Funds	13,081,545	14,682,941	19,207,381	17,280,963	15,224,311	(2,056,652)	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	22,275,082	24,039,185	20,152,689	20,152,689	18,009,538	(2,143,151)	-10.63%
Reserve for future use/(Use of Net Assets)	(1,045,944)	(2,810,047)	(5,406,076)	(4,199,725)	(1,978,270)	2,221,455	-52.90%
Adjustment for Non-cash items (i.e. Depreciation)	2,056,575	2,298,187	2,056,574	2,056,574	2,298,186	241,612	11.75%
Less cash advances for the following:							
Beach Redevelopment Internal Loan	-	(1,276,830)	-	-	-	-	
Casino Building Internal Loan	-	(3,833,333)	(3,833,333)	(3,833,333)	(3,666,667)	166,666	
Estimated Available Ending Net Assets	23,285,713	18,417,162	12,969,854	14,176,205	14,662,787	486,582	-51.78%
Capital Outlay	-	-	4,968,897	3,993,284	1,480,000	(2,513,284)	-62.94%
* Treatment	-	-	4,909,137	2,619,001	880,000	(1,739,001)	-66.40%
* Distribution	-	-	59,760	1,374,283	600,000	(774,283)	-56.34%
* Distribution - bond proceeds	-	-	-	-	-	-	

Fund Summaries

Enterprise Funds (continued)

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

Local Sewer Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
Revenue change assumptions:			10%		8.00%		
<u>Source of Funds</u>							
Physical Environment	7,736,162	7,263,337	6,352,524	6,822,500	6,957,425	134,925	1.98%
Interest & other Earnings	32,219	31,135	73,412	73,412	49,482	(23,930)	-32.60%
Spec Assess/Impact	-	165,535	5,000	255,000	250,000	(5,000)	-1.96%
Other Miscellaneous Rev	4,983	3,872,838	-	-	-	-	-
subtotal	7,773,364	11,332,845	6,430,936	7,150,912	7,256,907	105,995	1.48%
Use of Net Assets	-	-	2,095,976	1,263,319	2,899,143	1,635,824	
Total Sources of Funds	7,773,364	11,332,845	8,526,912	8,414,231	10,156,050	1,741,819	
<u>Use of Funds</u>							
Administration	-	-	-	-	549,416	549,416	
Pumping	372,724	384,629	801,913	756,350	789,206	32,856	4.34%
Sewer Collection	952,221	1,041,947	1,258,043	1,207,938	1,254,319	46,381	3.84%
Non-Departmental Other	4,236,223	3,322,903	3,662,513	3,662,513	3,002,199	(660,314)	-18.03%
Contribution to General Fund	229,997	223,037	595,817	595,817	177,511	(418,306)	-70.21%
Subtotal Operating Expenses	5,791,165	4,972,516	6,318,286	6,222,618	5,772,651	(449,967)	
Capital Outlay	73,235	-	1,605,113	1,588,100	3,795,376	2,207,276	138.99%
Debt Payments- Principal	255,000	3,570,000	-	-	-	-	-
Debt Payments- Interest	53,257	24,535	-	-	-	-	-
Depreciation	603,513	588,024	603,513	603,513	588,023	(15,490)	-2.57%
subtotal	6,776,170	9,155,075	8,526,912	8,414,231	10,156,050	1,741,819	20.70%
Reserve for future use	997,194	2,177,770	-	-	-	-	
Total Uses of Funds	7,773,364	11,332,845	8,526,912	8,414,231	10,156,050	1,741,819	
<u>Net Assets Analysis:</u>							
Actual Available Net Assets / Estimated	8,060,060	9,660,767	10,485,360	10,485,360	9,825,554	(659,806)	-6.29%
Reserve for future use/(Use of Net Assets)	997,194	2,177,770	(2,095,976)	(1,263,319)	(2,899,143)	(1,635,824)	129.49%
Adjustment for Non-cash items (i.e. Depreciation)	603,513	588,024	603,513	603,513	588,023	(15,490)	-2.57%
Estimated Available Ending Net Assets	9,660,767	12,426,561	8,992,897	9,825,554	7,514,434	(2,311,120)	-23.52%
Capital Outlay	73,235	-	1,605,113	1,588,100	3,795,376	2,207,276	138.99%
Pumping	-	-	111,380	-	50,000	50,000	
Sewer Collection	-	-	1,493,733	1,588,100	1,109,688	(478,412)	-30.12%
Sewer Collection - Non Departmental	-	-	283,101	283,101	2,635,688		
Vehicles	73,235	-	-	-	-	-	

Fund Summaries

Enterprise Funds (continued)

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

Regional Sewer Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
Source of Funds							
Physical Environment	7,554,445	5,231,267	4,649,167	4,649,167	5,227,528	578,361	12.44%
Renewal and Replacement contributions	-	298,526	298,524	82,414	500,001	417,587	506.69%
Miscellaneous Revenue	-	299,250	-	-	-	-	-
Interest & other Earnings	24,311	4,427	40,000	40,712	5,000	(35,712)	-87.72%
Transfers In	-	1,713,405	-	-	-	-	-
subtotal	7,578,756	7,546,875	4,987,691	4,772,293	5,732,529	960,236	20.12%
Use of Net Assets	-	5,533,109	1,442,948	1,624,855	229,679	(1,395,176)	-
Total Sources of Funds	7,578,756	13,079,984	6,430,639	6,397,148	5,962,208	(434,940)	
Use of Funds							
Transmission & Distribution	-	-	-	-	-	-	-
Pumping	5,267,163	4,949,631	4,396,384	4,225,667	5,090,886	865,219	20.48%
Non-Department Other	972,468	5,616,865	4,800	693,941	2,311	(691,630)	-99.67%
Interfund Admin Services	339,643	338,389	338,389	338,389	156,035	-	-
Transfers Out	-	1,713,405	-	-	-	-	-
Debt Payments- Principal	286,799	-	-	-	-	-	-
Debt Payments- Interest	32,413	28,718	-	-	-	-	-
Reserve for Renewal & Replacement	-	-	298,524	-	-	-	-
Capital Outlay	-	-	963,391	710,000	280,000	(430,000)	-60.56%
Depreciation	429,151	432,976	429,151	429,151	432,976	3,825	0.89%
subtotal	7,327,637	13,079,984	6,430,639	6,397,148	5,962,208	(434,940)	-6.80%
Reserve for future use	251,119	-	-	-	-	-	-
Total Uses of Funds	7,578,756	13,079,984	6,430,639	6,397,148	5,962,208	(434,940)	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	5,415,396	6,095,666	20,173,960	20,173,960	18,978,256	(1,195,704)	-5.93%
Investment in Joint Venture	-	-	(18,662,012)	(18,662,012)	(18,662,012)	-	-
Reserve for future use/(Use of Net Assets)	251,119	(5,533,109)	(1,442,948)	(1,624,855)	(229,679)	1,395,176	-85.86%
Adjustment for Non-cash items (i.e. Depreciation)	429,151	432,976	429,151	429,151	432,976	3,825	100.00%
Estimated Available Ending Net Assets	6,095,666	995,533	498,151	316,244	519,541	203,297	64.28%
Capital Outlay	-	-	963,391	710,000	280,000	(430,000)	-60.56%
Pumping	-	-	963,391	710,000	280,000	(430,000)	-60.56%
R&R Analysis:							
Beginning balance	-	-	1,917,766	1,917,766	1,290,180	-	-
Revenues	-	-	298,524	82,414	500,001	-	-
Capital Outlay	-	-	(1,261,915)	(710,000)	(280,000)	-	-
Ending Balance	-	-	954,375	1,290,180	1,510,181	-	-

Fund Summaries

Enterprise Funds (continued)

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

Stormwater Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
Revenue Rate per ERU:			\$ 75.60		\$ 75.60		
Source of Funds							
Taxes	5,886	42,516	-	6,000	6,000	-	-
Physical Environment	1,931,032	1,821,675	2,107,000	1,841,750	1,915,751	74,001	4.02%
Interest & other Earnings	38,189	17,773	46,936	16,931	15,750	(1,181)	-6.98%
Misc. Revenue	18,630	30	-	104	-	(104)	-100.00%
Transfers In	-	-	66,370	66,370	200,000	133,630	
subtotal	1,929,192	1,881,994	2,220,306	1,936,655	2,137,501	200,846	10.37%
Use of Net Assets	449,168	-	2,390,826	242,780	-	(242,780)	
Total Sources of Funds	2,378,360	1,881,994	4,611,132	2,179,435	2,137,501	(41,934)	
Use of Funds							
Stormwater	1,705,813	902,601	1,287,618	962,881	1,081,070	118,189	12.27%
Non-Department Other	40,081	140,793	140,351	140,351	76,726	(63,625)	-45.33%
Contribution to General Fund	156,117	165,126	164,071	164,071	169,960	5,889	100.00%
Transfers Out	200,000	166,000	-	-	-	-	-
Transfers Out - to Master Plan Project Fund	-	-	2,106,960	-	-	-	100.00%
Capital Outlay	-	-	635,783	635,783	-	(635,783)	-100.00%
Depreciation	276,349	308,530	276,349	276,349	308,529	32,180	11.64%
subtotal	2,378,360	1,683,050	4,611,132	2,179,435	1,636,285	(543,150)	-24.92%
Reserve for future use	-	198,944	-	-	501,216	501,216	
Total Uses of Funds	2,378,360	1,881,994	4,611,132	2,179,435	2,137,501	(41,934)	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	4,323,691	4,150,872	4,371,308	4,371,308	4,404,877	33,569	0.77%
Reserve for future use/(Use of Net Assets)	(449,168)	198,944	(2,390,826)	(242,780)	501,216	743,996	-306.45%
Adjustment for Non-cash items (i.e. Depreciation)	276,349	308,530	276,349	276,349	308,529		
Estimated Available Ending Net Assets	4,150,872	4,658,346	2,256,831	4,404,877	5,214,622	777,565	18.38%
Debt Payments- Principal							
Capital Outlay	-	-	635,783	635,783	-	(635,783)	-100.00%
* Stormwater	-	-	635,783	635,783	-	(635,783)	-100.00%
* Non-Departmental	-	-	-	-	-	-	

Fund Summaries

Enterprise Funds (continued)

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

Refuse Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Revenue change assumptions							
Residential Rate per ERU:			\$ 245.86		\$ 245.86		
<u>Source of Funds</u>							
Taxes	6,146	71,125	5,150	6,710	71,124	64,414	959.97%
Franchise Fees	4,340	13,417	5,200	15,621	13,200	(2,421)	-15.50%
Physical Environment							
Residential user fees	3,410,152	3,144,600	3,144,600	3,144,600	3,144,600	-	-
Commercial user fees	1,492,682	1,445,000	1,445,000	1,445,000	1,445,000	-	-
Other user fees	578,547	887,314	503,000	560,945	588,996	28,051	5.00%
Interest & other Earnings	50,156	15,724	11,500	10,225	10,000	(225)	-2.20%
Sale of Surplus Material	22,700	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
subtotal	5,564,723	5,577,180	5,114,450	5,185,501	5,272,920	87,419	1.69%
Use of Net Assets	-	-	594,808	470,818	-	(470,818)	
Total Sources of Funds	5,564,723	5,577,180	5,709,258	5,656,319	5,272,920	(383,399)	
<u>Use of Funds</u>							
Refuse, Collection	(823)	4,893	-	6,826	-	(6,826)	-100.00%
Residential Collection	1,684,868	1,885,065	2,141,639	2,073,221	2,018,546	(54,675)	-2.64%
Commercial Collection	824,282	917,364	1,024,636	950,393	964,414	14,021	1.48%
Recycling	566,111	477,035	622,183	554,206	548,473	(5,733)	-1.03%
Rolloffs	438,807	330,308	429,132	386,796	433,892	47,096	12.18%
Non-Department Other	377,809	194,484	192,345	385,499	220,206	(165,293)	-42.88%
Contribution to General Fund	439,029	452,080	439,651	439,651	459,095	19,444	100.00%
Capital Outlay	-	-	24,245	24,300	-	(24,300)	-100.00%
Transfers Out (SWA Annual Assessment refund)	-	328,843	255,174	255,174	-	(255,174)	-100.00%
Debt Payments- Interest	17,356	812	-	-	-	-	-
Vehicle Replacement contribution	-	-	500,000	500,000	-	(500,000)	100.00%
Depreciation	80,253	162,383	80,253	80,253	162,383	82,130	102.34%
subtotal	4,427,692	4,753,267	5,709,258	5,656,319	4,807,009	(849,310)	-15.02%
Reserve for future use	1,137,031	823,913	-	-	465,911	465,911	
Total Uses of Funds	5,564,723	5,577,180	5,709,258	5,656,319	5,272,920	(383,399)	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	652,711	1,869,995	2,958,531	2,958,531	2,567,966	(390,565)	-13.20%
Reserve for future use/(Use of Net Assets)	1,137,031	823,913	(594,808)	(470,818)	465,911	936,729	-198.96%
Adjustment for Non-cash items (i.e. Depreciation)	80,253	162,383	80,253	80,253	162,383	82,130	100.00%
Estimated Available Ending Net Assets	1,869,995	2,856,291	2,443,976	2,567,966	3,196,260	628,294	24.47%
Capital Outlay	-	-	274,245	274,300	-	(274,300)	(1)
Residential	-	-	24,245	24,300	-	(24,300)	(1)
Vehicle replacement	-	-	250,000	250,000	-	-	-
Commercial	-	-	-	-	-	-	-
Vehicle replacement	-	-	250,000	250,000	-	-	-

Fund Summaries

Internal Service Funds

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

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

Information Technology Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
<u>Source of Funds</u>							
General Government	1,541,343	1,431,512	1,465,338	1,465,338	1,162,572	(302,766)	-20.66%
Other Miscellaneous Rev	347	-	-	-	-	-	-
Capital Contributions	-	3,440	31,500	23,250	10,800	(12,450)	-53.55%
Transfer In	-	-	8,510	-	-	-	-
subtotal	1,541,690	1,434,952	1,505,348	1,488,588	1,173,372	(315,216)	-21.18%
Use of Net Assets	-	-	301,476	205,896	656,018	450,122	
Total Sources of Funds	1,541,690	1,434,952	1,806,824	1,694,484	1,829,390	134,906	
<u>Use of Funds</u>							
Technical	1,046,380	1,039,591	1,325,283	1,226,503	1,285,103	58,600	4.78%
Capital	-	-	393,715	380,155	431,000	50,845	13.37%
Depreciation	87,827	113,288	87,826	87,826	113,287	25,461	28.99%
subtotal	1,134,207	1,152,879	1,806,824	1,694,484	1,829,390	134,906	7.96%
Reserve for future use	407,483	282,073	-	-	-	-	
Total Uses of Funds	1,541,690	1,434,952	1,806,824	1,694,484	1,829,390	134,906	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	90,428	585,738	799,539	799,539	681,469	(118,070)	-14.77%
Reserve for future use/(Use of Net Assets)	407,483	282,073	(301,476)	(205,896)	(656,018)	(450,122)	218.62%
Adjustment for Non-cash items (i.e. Depreciation)	87,827	113,288	87,826	87,826	113,287	25,461	100.00%
Estimated Available Ending Net Assets	585,738	981,099	585,889	681,469	138,738	(542,731)	-79.64%

Fund Summaries

Internal Service Funds (continued)

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

Self Insurance Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
General Government	1,182,863	1,937,067	1,742,360	1,742,360	2,107,320	364,960	20.95%
Interest & Other Earnings	46,395	18,371	35,000	20,750	35,000	14,250	68.67%
Other Miscellaneous Revenue	220,169	54,157	-	58,283	838,833	780,550	1339.24%
Advance reimbursement	-	-	83,333	83,333	83,333	-	-
Transfers	-	-	-	-	800,000	800,000	-
subtotal	1,449,427	2,009,595	1,860,693	1,904,726	3,864,486	1,959,760	1
Use of Net Assets	901,827	1,538,598	7,975,505	7,896,520	7,975,505	78,985	0
Total Sources of Funds	2,351,254	3,548,193	9,836,198	9,801,246	11,839,991	2,038,745	0
<u>Use of Funds</u>							
Property & Liability	1,029,829	1,320,234	1,458,798	1,454,359	1,605,722	151,363	0
Worker's Compensation	393,886	353,152	545,581	508,075	519,123	11,048	0
Non-Departmental	4,152	1,866,207	4,152	4,152	3,000	(1,152)	(0)
Contingencies / Reserves	-	-	7,819,157	7,834,660	9,712,146	1,877,486	0
Transfers Out	923,387	8,600	8,510	-	-	-	-
subtotal	2,351,254	3,548,193	9,836,198	9,801,246	11,839,991	2,038,745	0
Reserve for future use	-	-	-	-	-	-	-
Total Uses of Funds	2,351,254	3,548,193	9,836,198	9,801,246	11,839,991	2,038,745	0
<u>Net Assets Analysis:</u>							
Actual Available Net Assets / Estimated	5,222,012	7,514,103	7,975,505	7,975,505	7,975,505	-	-
Reserve for future use/(Use of Net Assets)	(901,827)	(1,538,598)	(156,348)	(61,860)	1,736,641	1,798,501	-
Transfers in - General Fund	5,193,918	-	-	-	-	-	-
Advance to Casino Building Project	(2,000,000)	(2,000,000)	(1,916,667)	(1,916,667)	(1,833,333)	83,333	-
Reserves	(7,514,103)	(7,975,505)	(5,902,490)	(5,917,993)	(7,878,813)	(1,960,819)	-
Estimated Available Ending Net Assets	-	(4,000,000)	-	78,985	-	(78,985)	-

Fund Summaries

Internal Service Funds (continued)

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

Fleet Management Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
Source of Funds							
General Government	820,498	879,256	872,700	872,700	819,800	(52,900)	-6.06%
Miscellaneous Revenue	109,515	21,540	-	-	-	-	-
Non-Operating Sources	499,951	89,970	775,000	775,000	970,000	195,000	25.16%
subtotal	1,429,964	990,766	1,647,700	1,647,700	1,789,800	142,100	8.62%
Use of Net Assets	-	-	123,511	131,826	367,000	235,174	
Total Sources of Funds	1,429,964	990,766	1,771,211	1,779,526	2,156,800	377,274	
Use of Funds							
Garage Maintenance	543,002	604,096	719,704	728,019	698,319	(29,700)	-4.08%
Depreciation	117,126	211,581	117,125	117,125	211,581	94,456	80.65%
Capital	-	-	875,000	875,000	1,070,000	195,000	22.29%
Reserve for Future Capital Expenditures	-	-	59,382	59,382	176,900	117,518	197.90%
subtotal	660,128	815,677	1,771,211	1,779,526	2,156,800	377,274	21.20%
Reserve for future use	769,836	175,089	-	-	-	-	
Total Uses of Funds	1,429,964	990,766	1,771,211	1,779,526	2,156,800	377,274	
Net Assets Analysis:							
Actual Available Net Assets / Estimated	53,262	654,624	910,551	910,551	710,250	(200,301)	-22.00%
Adjustment for Non-cash items (i.e. Depreciation)	117,126	211,581	117,125	117,125	211,581		
PY Reserve for Future Capital Expenditures	(285,600)	(285,600)	(285,600)	(185,600)	(548,921)	(363,321)	195.75%
Reserve for future use/(Use of Net Assets)	769,836	175,089	(123,511)	(131,826)	(367,000)	(235,174)	178.40%
Estimated Available Ending Net Assets	654,624	755,694	618,565	710,250	5,910	(798,796)	-99.17%

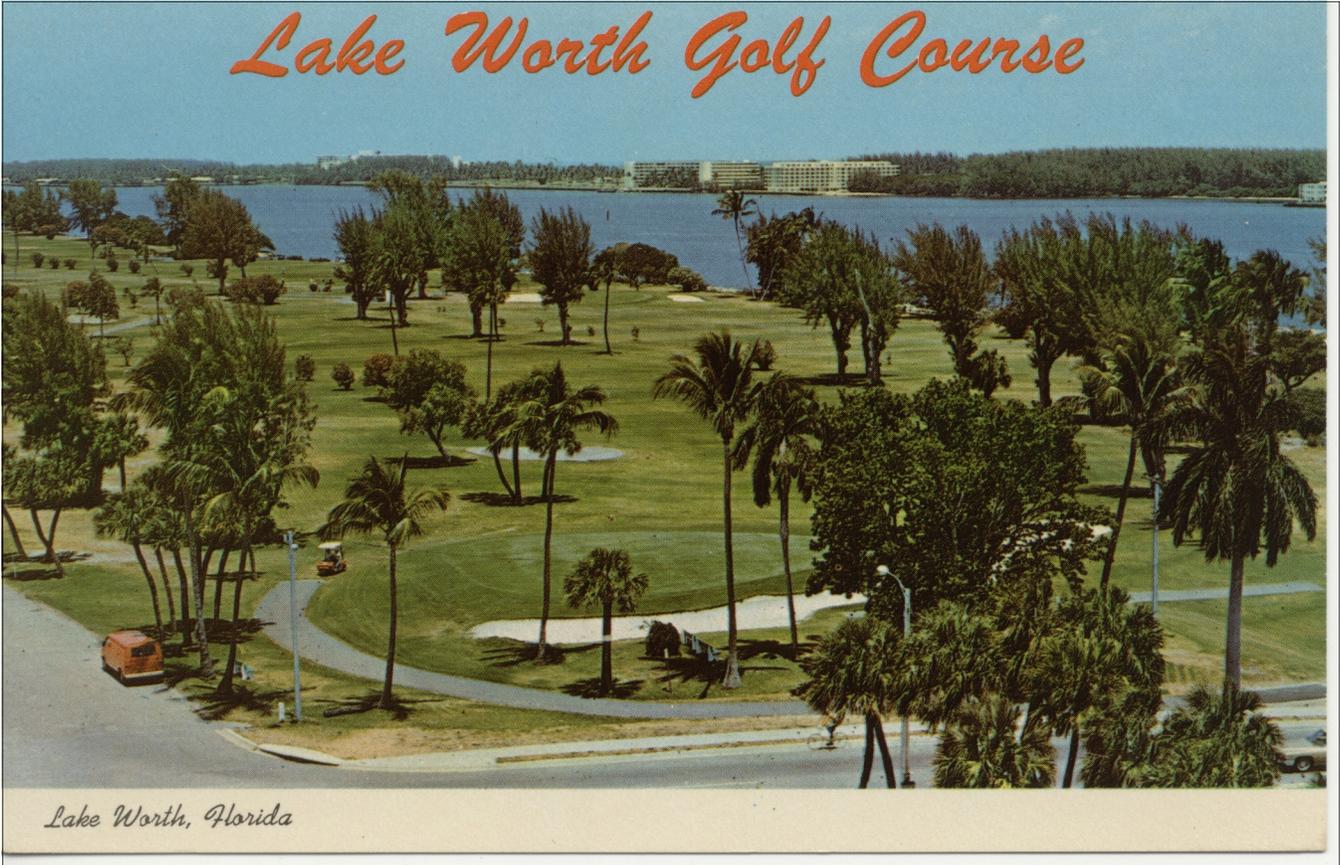
Fund Summaries

Internal Service Funds (continued)

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

Employee Benefits Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
<u>Source of Funds</u>							
General Government	7,084,836	7,167,054	7,944,689	8,112,153	7,697,880	(414,273)	-5.11%
Interest & Other Earnings						-	-
Shared Revenue Local Units	20,264	22,525	20,000	20,000	22,524	2,524	12.62%
Other Miscellaneous Revenue	11,851	972	-	-	-	-	-
subtotal	7,116,951	7,190,551	7,964,689	8,132,153	7,720,404	(411,749)	-5.06%
Use of Net Assets	-	-	255,031	138,433	471,239	332,806	-
Total Sources of Funds	7,116,951	7,190,551	8,219,720	8,270,586	8,191,643	(78,943)	
<u>Use of Funds</u>							
Benefits	6,107,755	6,945,539	8,219,720	8,270,586	8,191,643	(78,943)	-0.95%
subtotal	6,107,755	6,945,539	8,219,720	8,270,586	8,191,643	(78,943)	-0.95%
Reserve for future use	1,009,196	245,012	-	-	-	-	-
Total Uses of Funds	7,116,951	7,190,551	8,219,720	8,270,586	8,191,643	(157,886)	
<u>Net Assets Analysis:</u>							
Actual Available Fund Balance / Estimated	-	1,009,196	1,254,209	1,254,209	1,115,776	(138,433)	-11.04%
Reserve for future use/(Use of Net Assets)	1,009,196	245,012	(255,031)	(138,433)	(471,239)	(332,806)	240.41%
Estimated Available Ending Net Assets	1,009,196	1,254,208	999,178	1,115,776	644,537	(471,239)	-42.23%

Lake Worth Golf Course



Lake Worth, Florida

CHAPTER 6

FIVE YEAR CAPITAL IMPROVEMENT PLAN



OFFICE OF THE CITY MANAGER

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1630 · Fax: 561-586-1750

MEMORANDUM

TO: Hon. Mayor and City Commissioners

FROM: Michael Bornstein
City Manager

DATE: September 9, 2014

SUBJECT: FY 2015-2019 Capital Improvement Plan (CIP)

In accordance with the City Charter, I hereby submit to the City Commission the proposed 5-Year Capital Improvement Plan (FY 2015-2019) for the City of Lake Worth, which includes the Park of Commerce economic development project.

The Capital Improvement Plan for FY 2015-2019 totals \$45,993,291 as shown in **Table .1** and reflects the costs of capital improvements projects in excess of \$25,000 throughout the city for the next five years. Upon adoption by the Commission, the project costs of \$9.8M for the year 2015 will be part of the City's Annual Operating Budget and Comprehensive Plan for FY 2015.

SUMMARY OF PROJECTS BY DEPARTMENTS							
DEPARTMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Yr Total	% / 5 Yr Total
Community Sustainability	-	-	-	-	-	-	0%
Information Technology	345,000	195,000	195,000	145,000	145,000	1,025,000	2%
Leisure Services	-	35,000	-	-	-	35,000	0%
Public Services	603,704	1,851,695	1,321,166	1,718,277	3,086,478	8,581,320	19%
Utility Electric	3,365,000	1,815,000	1,100,000	4,080,000	1,910,000	12,270,000	27%
Utility Water & Sewer	5,495,000	4,607,900	6,242,000	3,170,000	4,567,071	24,081,971	52%
Totals	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	\$45,993,291	100%
% / Year	21%	18%	19%	20%	21%	100%	

Table .1



OFFICE OF THE CITY MANAGER

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1630 · Fax: 561-586-1750

Of the total capital improvement costs contained in the FY 2015-2019 Plan, \$3.35M relates to the Park of Commerce project /Phase I. As shown in **Table .1**, all capital projects in the FY 2015-2019 Capital Improvement Plan are contained in five departments and most notably in the Public Services, Electric Utility, and Water & Sewer Departments with a 98% share of the 5-Yr expenditures.

To recap our strategy, the City modified and expanded the Capital Improvement Plan into a more refined management tool and comprehensively identified long term infrastructural capital needs of the City. The next phase is to responsibly fund the capital projects which upon completion would attract businesses and other economic activities to the city. Staff also promoted a more holistic approach to capital management, where a number of projects that were shown individually in multiple departments, because of various funding sources, have now been consolidated into single projects under one department. For example, the redevelopment of the Park of Commerce consists of many new roads, storm water facilities and utility services which are all now included within the Park of Commerce Fund as a single economic development project. This should make it easier to identify total costs of capital projects and to better conceptualize the various project components.

- A summary of some of our capital activities are captured under various departments:

Information Technology

FY 2015-19 Capital Improvement Plan (CIP) total reflects consistent cost levels to improve and maintain the necessary technological infrastructural City-wide. The Information Technology department is also tasked with spearheading our Contracts Management Software, and building an Offsite Data Recovery Backup System.

Public Services

The Public Services department will have the continued task of road repairs throughout the city that includes fixing potholes, milling and resurfacing, and paving. Their Fleet Division is also responsible for multiple vehicle replacements during the upcoming year.

Electric Utility

The Electric Utility department is also tasked with major contributions to the Park of Commerce project / phase 1. **Table .2** shows \$3.2M under Transmission and Distribution targeted for replacing sub-stations and transmission loops throughout the city, plus upgrades to the System Relay program.



OFFICE OF THE CITY MANAGER

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1630 · Fax: 561-586-1750

Water and Sewer

The Water and Sewer Department is now a stand-alone department since FY 2014, and is tasked with critical watermain replacements, construction of new wells, and rehabilitation of sewer lining and lift stations. This department will also be the lead department in the Park of Commerce project.

SUMMARY OF PROJECTS BY DIVISIONS							
DIVISIONS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Yr Total	% / 5 Yr Total
Facilities Management	145,000	100,000	-	-	-	245,000	1%
Garage/Fleet	505,000	235,000	100,000	-	-	840,000	2%
Information Technology	345,000	195,000	195,000	145,000	145,000	1,025,000	2%
Leisure Services - Golf	-	35,000	-	-	-	35,000	0%
Leisure Services - Recreation	-	-	-	-	-	-	0%
Leisure Services - Beach Parking	-	-	-	-	-	-	0%
Local Sewer Coll & Pumping	550,000	750,000	1,000,000	340,000	700,000	3,340,000	7%
Power Generation	150,000	400,000	-	-	-	550,000	1%
Public Services Admin	-	-	-	-	-	-	0%
Regional Sewer Coll & Pumping	250,000	-	-	50,000	500,000	800,000	2%
Public Services Stormwater	-	539,643	64,582	619,877	1,570,626	2,794,728	6%
Streets Maintenance	358,704	1,112,052	1,156,584	1,098,400	1,515,852	5,241,592	11%
System Operations	-	-	-	-	-	-	0%
Transmission & Distribution	3,215,000	1,415,000	1,100,000	4,080,000	1,910,000	11,720,000	25%
Water & Sewer Admin	3,350,000	-	-	-	-	3,350,000	7%
Water Distribution	500,000	2,842,000	4,060,000	2,700,000	3,287,071	13,389,071	29%
Water Treatment	440,000	880,900	1,182,000	80,000	80,000	2,662,900	6%
Totals	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	45,993,291	100%

Table .2

Tables .3 and .4 show the same CIP expenditure data, however, separated into funding sources and project category to better identify the scope of projects across the board, and how they are funded throughout the five-year period FY 2015-2019.



OFFICE OF THE CITY MANAGER

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1630 · Fax: 561-586-1750

SUMMARY OF PROJECTS BY FUNDING SOURCES							
FUNDING SOURCES	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Yr Total	% / 5 Yr Total
Available Bond Proceeds	5,215,000	4,115,000	3,800,000	6,780,000	4,610,000	24,520,000	53.3%
Capital Improvement Fund	495,000	-	-	-	-	495,000	1.1%
Electric Fund	150,000	400,000	-	-	-	550,000	1.2%
Garage/Fleet Fund	100,000	100,000	100,000	-	-	300,000	0.7%
General Fund	-	100,000	-	-	-	100,000	0.2%
Golf Course Fund	-	35,000	-	-	-	35,000	0.1%
Grants (Federal)	1,000,000	-	-	-	-	1,000,000	2.2%
Information Technology Fund	345,000	195,000	195,000	145,000	145,000	1,025,000	2.2%
Insurance Fund	-	-	-	-	-	-	0.0%
Local Sewer Fund	875,000	885,000	1,000,000	340,000	852,071	3,952,071	8.6%
Park of Commerce Fund	-	-	-	-	-	-	0.0%
Regional Sewer	250,000	-	-	50,000	500,000	800,000	1.7%
Road Improvement Fund	358,704	1,112,052	1,156,584	1,098,400	1,515,852	5,241,592	11.4%
Stormwater Fund	-	539,643	64,582	619,877	1,570,626	2,794,728	6.1%
Water Fund	1,020,000	1,022,900	2,542,000	80,000	515,000	5,179,900	11.3%
Totals	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	\$46,993,291	100%

Table .3

SUMMARY BY PROJECT CATEGORY							
PROJECT CATEGORY	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Yr Total	% / 5 Yr Total
Building Maintenance	145,000	100,000	-	-	-	245,000	0.53%
Building Rehabilitation	-	-	-	-	-	-	0.00%
Economic Development	3,350,000	-	-	-	-	3,350,000	7.28%
Electric Systems	3,365,000	1,815,000	1,100,000	4,080,000	1,910,000	12,270,000	26.68%
Infrastructure	-	539,643	64,582	619,877	1,570,626	2,794,728	6.08%
Leisure Programs	-	35,000	-	-	-	35,000	0.08%
Sewer Maintenance	800,000	750,000	1,000,000	390,000	1,200,000	4,140,000	9.00%
Streets Maintenance	358,704	1,112,052	1,156,584	1,098,400	1,515,852	5,241,592	11.40%
Technology Improvement	345,000	195,000	195,000	145,000	145,000	1,025,000	2.23%
Vehicle Replacement	505,000	235,000	100,000	-	-	840,000	1.83%
Water System	940,000	3,722,900	5,242,000	2,780,000	3,367,071	16,051,971	34.90%
Totals	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	\$46,993,291	100%
% Expenditures by Year	21%	18%	19%	20%	21%	100%	

Table .4



OFFICE OF THE CITY MANAGER

7 North Dixie Highway · Lake Worth, Florida 33460 · Phone: 561-586-1630 · Fax: 561-586-1750

Conclusion:

A comprehensive 5-Year Capital Improvement Plan affords the City the opportunity to strategize on how best to implement and execute capital projects. This document is the result of the professional input from the City Manager's Office, Budget Team and all City departments with capital projects. This CIP document constructively reflects the critical needs of the city after many years of neglect.

The FY 2015-2019 Capital Improvement Plan has been presented to the City Commission for their review and input at multiple budget workshops, and is hereby submitted for adoption at the first Public Hearing of the Annual Operating Budget on September 9, 2014.

Michael Bornstein

Capital Improvement Plan

FY 2015 Schedule Of Projects

Departments / Divisions Project Description	Estimated Expenditures		Fiscal Year	5 Yr Total	Total Project				
	thru 9/30/13	FY14 Bud	2015	2016	2017	2018	2019	FY 2015-2019	Estimate
I. PUBLIC SERVICES DEPARTMENT									
A. Street / Road Improvements									
Road Improvements- Multiple Road Projects	-	545,440	-	-	-	-	-	-	545,440
6th Ave S - Dixie Hwy to Federal Hwy - Mill & Overlay	-	-	197,865	-	-	-	-	197,865	197,865
N Lakeside - 16th Ave N to 18th Ave N - Mill & Overlay	-	-	160,839	-	-	-	-	160,839	160,839
N M St - Lucerne to 2nd Ave N	-	-	-	74,768	-	-	-	74,768	74,768
S M St - Lake Ave to 1st Ave S	-	-	-	74,768	-	-	-	74,768	74,768
N O St - 14th Ave N to 16th Ave N	-	-	-	156,492	-	-	-	156,492	156,492
Yale Dr - N Lakeside to Notre Dame	-	-	-	74,709	-	-	-	74,709	74,709
4th Ave S - Ocean Breeze to Lakeside	-	-	-	108,675	-	-	-	108,675	108,675
North F St to North A St - 11th & 12th Ave N	-	-	-	383,374	-	-	-	383,374	383,374
Tropical Dr & Barton Rd	-	-	-	-	884,814	-	-	884,814	884,814
16th Ave North - North A St to North D St	-	-	-	-	135,885	-	-	135,885	135,885
17th Ave North - North A St to North D St	-	-	-	-	135,885	-	-	135,885	135,885
18th Ave North - North A St to North D St	-	-	-	-	-	140,003	-	140,003	140,003
North K St & North M St - 2nd Ave N to 9th Ave N	-	-	-	-	-	673,390	-	673,390	673,390
North F St. - 11th Ave N to 13th Ave N	-	-	-	239,266	-	-	-	239,266	239,266
Duke Drive - Federal Hwy to Lakeside	-	-	-	-	-	285,007	-	285,007	285,007
N Lakeside Dr - Wellesley Dr to Duke Dr	-	-	-	-	-	-	421,811	421,811	421,811
Wellesley Dr - N Lakeside to Notre Dame Dr	-	-	-	-	-	-	125,403	125,403	125,403
Notre Dame Dr - Wellesly Dr to Harvard Dr	-	-	-	-	-	-	205,205	205,205	205,205
Harvard Dr - N Lakeside Dr to Notre Dame Dr	-	-	-	-	-	-	125,403	125,403	125,403
Snowden Dr - 12th Ave S to 6th Ave S	-	-	-	-	-	-	638,030	638,030	638,030
Sub-Total	-	545,440	358,704	1,112,052	1,156,584	1,098,400	1,515,852	5,241,592	5,787,032
B. Facilities Management									
Public Safety Chiller/Handler Replacement	-	-	80,000	-	-	-	-	80,000	80,000
Bryant Park /Bandshell Roof & Canopy Repl	-	-	65,000	100,000	-	-	-	165,000	165,000
Sub-Total	-	-	145,000	100,000	-	-	-	245,000	245,000
C. Stormwater									
11th Ave N - North A St. to North F St.	-	-	-	210,461	-	-	-	210,461	210,461
12th Ave N - North A St. to North F St.	-	-	-	210,461	-	-	-	210,461	210,461
North F St. - 11th Ave N to 13th Ave N	-	-	-	118,721	-	-	-	118,721	118,721
16th Ave North - North A St to North D St	-	-	-	-	32,291	-	-	32,291	32,291
17th Ave North - North A St to North D St	-	-	-	-	32,291	-	-	32,291	32,291

Capital Improvement Plan

FY 2015 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures		Fiscal Year	5 Yr Total	Total Project				
	thru 9/30/13	FY14 Bud	2015	2016	2017	2018	2019	FY 2015-2019	Estimate
I. PUBLIC SERVICES DEPARTMENT									
C. Stormwater (Cont'd)									
18th Ave North - North A St to North D St			-	-	-	33,270	-	33,270	33,270
Duke Drive - Federal Hwy to Lakeside			-	-	-	348,649	-	348,649	348,649
North K St. - 2nd Ave N to 9th Ave N			-	-	-	118,979	-	118,979	118,979
North M St. - 2nd Ave N to 9th Ave N			-	-	-	118,979	-	118,979	118,979
N Lakeside Dr - Wellesley Dr to Duke Dr			-	-	-	-	516,001	516,001	516,001
Wellesley Dr - N Lakeside to Notre Dame Dr			-	-	-	-	153,405	153,405	153,405
Notre Dame Dr - Wellesly Dr to Harvard Dr			-	-	-	-	251,027	251,027	251,027
Harvard Dr - N Lakeside Dr to Notre Dame Dr			-	-	-	-	125,513	125,513	125,513
Snowden Dr - 12th Ave S to 6th Ave S			-	-	-	-	80,129	80,129	80,129
Collier Ave - Snowden Dr to Lake Osborne Dr			-	-	-	-	65,560	65,560	65,560
11th Ave South - A St. to H St.			-	-	-	-	269,084	269,084	269,084
South G St. - 9th Ave S to 11th Ave S			-	-	-	-	109,907	109,907	109,907
Sub-Total	-	-	-	539,643	64,582	619,877	1,570,626	2,794,728	2,794,728
D. Garage									
Fleet Replacement	50,000	-	100,000	100,000	100,000	-	-	300,000	350,000
UT Local Sewer vehicles		275,000	325,000	135,000	-	-	-	460,000	735,000
UT Water vehicles	-	-	80,000	-	-	-	-	80,000	80,000
Sub-Total	50,000	275,000	505,000	235,000	100,000	-	-	840,000	1,165,000
E. Park of Commerce (POC)									
POC Phases I & II - See Project Worksheets	500,250	700,000	3,350,000	-	-	-	-	3,350,000	4,550,250
Sub-Total	500,250	700,000	3,350,000	-	-	-	-	3,350,000	4,550,250
Public Services Total:	550,250	1,520,440	4,358,704	1,986,695	1,321,166	1,718,277	3,086,478	12,471,320	14,542,010
II. LEISURE SERVICES DEPARTMENT									
A. Golf Course									
Golf Course Shed Replacement	-	-	-	35,000	-	-	-	35,000	35,000
Sub-Total	-	-	-	35,000	-	-	-	35,000	35,000
Leisure Services Total:	-	-	-	35,000	-	-	-	35,000	35,000
III. UTILITY - ELECTRIC									
A. Electric - Power Generation									
MU 1&5 Overhaul & Generator Rebuild	-	-	-	400,000	-	-	-	400,000	400,000
Power Plant Roofing Coating	-	-	150,000	-	-	-	-	150,000	150,000
Sub-Total	-	-	150,000	400,000	-	-	-	550,000	550,000

Capital Improvement Plan

FY 2015 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures		Fiscal Year	5 Yr Total	Total Project				
	thru 9/30/13	FY14 Bud	2015	2016	2017	2018	2019	FY 2015-2019	Estimate
III. UTILITY - ELECTRIC									
B. Electric - Transmission & Distribution									
System Relays Upgrade	127,167	125,000	125,000	125,000	-	-	-	250,000	502,167
138 KV Tie Line Addition	-	-	-	-	-	4,000,000	-	4,000,000	4,000,000
15th Avenue South Sub-Station	-	-	360,000	-	-	-	1,390,000	1,750,000	1,750,000
Capital Equipment for Long Range Plan	-	-	720,000	-	-	-	-	720,000	720,000
26.4 KV Sub Transmission Loop - North	80,000	80,000	80,000	420,000	-	-	-	500,000	660,000
26.4 KV Sub Transmission Loop - South	-	-	80,000	-	80,000	80,000	520,000	760,000	760,000
4th Ave North Sub-Station	-	-	100,000	680,000	970,000	-	-	1,750,000	1,750,000
18th Ave North Sub-Station	-	360,000	1,390,000	-	-	-	-	1,390,000	1,750,000
6th Avenue South Sub-station	-	-	360,000	190,000	50,000	-	-	600,000	600,000
Sub-Total	207,167	565,000	3,215,000	1,415,000	1,100,000	4,080,000	1,910,000	11,720,000	12,492,167
Utility - Electric Total:	207,167	565,000	3,365,000	1,815,000	1,100,000	4,080,000	1,910,000	12,270,000	13,042,167
IV. UTILITY - WATER & SEWER									
A. Water Distribution									
2" Watermain Replacement	-	-	500,000	2,700,000	2,700,000	2,700,000	2,700,000	11,300,000	11,300,000
Watermain - Lake & Lucerne, G, J, K, L, M St	-	-	-	80,000	800,000	-	-	880,000	880,000
Watermain - Lake & Lucerne & FEC	-	-	-	-	150,000	-	-	150,000	150,000
Watermain Install - O St & S. Palmway	-	-	-	62,000	410,000	-	-	472,000	472,000
Watermain Repl-Yr #6 LW2020 -See Sewer	-	-	-	-	-	-	435,000	435,000	435,000
Sub-Total	-	-	500,000	2,842,000	4,060,000	2,700,000	3,135,000	13,237,000	13,237,000
B. Water Treatment									
Well # 4 New Constr	-	-	-	-	-	-	80,000	80,000	80,000
Well # 16, 17, 18 Raw Wtr Main Constr	69,500	1,223,205	-	120,000	120,000	-	-	240,000	1,532,705
Well # 12 New Constr	-	20,000	380,000	-	-	-	-	380,000	400,000
Well # 17 New Constr	-	-	60,000	662,000	-	-	-	722,000	722,000
Well # 18 New Constr	-	-	-	58,900	662,000	-	-	720,900	720,900
Ground Storage Tank Repairs	-	-	-	-	-	80,000	-	80,000	80,000
HS Pumps # 3, 4, 5 Repl	-	-	-	40,000	400,000	-	-	440,000	440,000
Sub-Total	69,500	1,243,205	440,000	880,900	1,182,000	80,000	80,000	2,662,900	3,975,605
C. Local Sewer Collection & Pumping									
15th Ave S. & Fordham Sewer Lining	-	580,000	60,000	-	-	-	-	60,000	640,000
Global Manhole Rehabilitation Lining Project	87,000	-	250,000	100,000	100,000	100,000	100,000	650,000	737,000
Lift Station # 4 Coll Main Replacement	-	-	40,000	400,000	-	-	-	440,000	440,000
Collector Main Rehabilitation	-	-	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000

Capital Improvement Plan

FY 2015 Schedule Of Projects (continued)

Departments / Divisions Project Description	Estimated Expenditures		Fiscal Year	5 Yr Total	Total Project				
	thru 9/30/13	FY14 Bud	2015	2016	2017	2018	2019	FY 2015-2019	Estimate
IV. UTILITY - WATER & SEWER									
C. Local Sewer Collection & Pumping									
Sewer Rehab 3rd Ave North	-	-	-	50,000	700,000	-	-	750,000	750,000
Replace Lift Station # 12	-	-	-	-	-	40,000	400,000	440,000	440,000
Watermain Repl-Yr #6 LW2020 -See Water	-	-	-	-	-	-	152,071	152,071	152,071
Sub-Total	87,000	580,000	550,000	750,000	1,000,000	340,000	852,071	3,492,071	4,159,071
D. Regional Sewer Collection & Pumping									
Master Pump Station Control Improvement	-	-	250,000	-	-	-	-	250,000	250,000
6th Ave Interceptor Rehabilitation	-	-	-	-	-	50,000	500,000	550,000	550,000
Sub-Total	-	-	250,000	-	-	50,000	500,000	800,000	800,000
Utility - Water & Sewer Total:	156,500	1,823,205	1,740,000	4,472,900	6,242,000	3,170,000	4,567,071	20,191,971	22,171,676
V. INFORMATION TECHNOLOGY									
Computer Workstation Upgrades	224,500	50,000	50,000	50,000	50,000	50,000	50,000	250,000	524,500
Network Infrastructure Replacement	114,000	45,000	30,000	45,000	45,000	45,000	45,000	210,000	369,000
Computer Server Upgrades	40,000	50,000	-	50,000	50,000	50,000	50,000	200,000	290,000
Microwave Wireless Expansion	-	-	-	-	-	-	-	-	-
Network Infrastructure Redundancy	-	-	30,000	-	-	-	-	30,000	30,000
Data Recovery - Offsite Storage & Backup	-	-	30,000	-	-	-	-	30,000	30,000
Microsoft Enterprise System	-	35,000	50,000	50,000	50,000	-	-	150,000	185,000
Contracts Management Software	-	-	30,000	-	-	-	-	30,000	30,000
IBM i-Series Server Upgrade	-	-	125,000	-	-	-	-	125,000	125,000
Information Technology Total:	378,500	180,000	345,000	195,000	195,000	145,000	145,000	1,025,000	1,583,500
Grand Total:	1,292,417	4,088,645	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	45,993,291	51,374,353
5 Yr Total Percentage (%)			21%	18%	19%	20%	21%	100%	

Capital Improvement Plan

Project Category

SUMMARY BY PROJECT CATEGORY							
PROJECT CATEGORY	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Yr Total	% / 5 Yr Total
Building Maintenance	145,000	100,000	-	-	-	245,000	0.53%
Building Rehabilitation	-	-	-	-	-	-	0.00%
Economic Development	3,350,000	-	-	-	-	3,350,000	7.28%
Electric Systems	3,365,000	1,815,000	1,100,000	4,080,000	1,910,000	12,270,000	26.68%
Infrastructure	-	539,643	64,582	619,877	1,570,626	2,794,728	6.08%
Leisure Programs	-	35,000	-	-	-	35,000	0.08%
Sewer Maintenance	800,000	750,000	1,000,000	390,000	1,200,000	4,140,000	9.00%
Streets Maintenance	358,704	1,112,052	1,156,584	1,098,400	1,515,852	5,241,592	11.40%
Technology Improvement	345,000	195,000	195,000	145,000	145,000	1,025,000	2.23%
Vehicle Replacement	505,000	235,000	100,000	-	-	840,000	1.83%
Water System	940,000	3,722,900	5,242,000	2,780,000	3,367,071	16,051,971	34.90%
Totals	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	\$45,993,291	100%
% Expenditures by Year	21%	18%	19%	20%	21%	100%	

Funding Sources

SUMMARY OF PROJECTS BY FUNDING SOURCES							
FUNDING SOURCES	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Yr Total	% / 5 Yr Total
Available Bond Proceeds	5,215,000	4,115,000	3,800,000	6,780,000	4,610,000	24,520,000	53.3%
Capital Improvement Fund	495,000	-	-	-	-	495,000	1.1%
Electric Fund	150,000	400,000	-	-	-	550,000	1.2%
Garage/Fleet Fund	100,000	100,000	100,000	-	-	300,000	0.7%
General Fund	-	100,000	-	-	-	100,000	0.2%
Golf Course Fund	-	35,000	-	-	-	35,000	0.1%
Grants (Federal)	1,000,000	-	-	-	-	1,000,000	2.2%
Information Technology Fund	345,000	195,000	195,000	145,000	145,000	1,025,000	2.2%
Insurance Fund	-	-	-	-	-	-	0.0%
Local Sewer Fund	875,000	885,000	1,000,000	340,000	852,071	3,952,071	8.6%
Public Service (Cap Proj Fund)	-	-	-	-	-	-	0.0%
Regional Sewer	250,000	-	-	50,000	500,000	800,000	1.7%
Road Improvement Fund	358,704	1,112,052	1,156,584	1,098,400	1,515,852	5,241,592	11.4%
Stormwater Fund	-	539,643	64,582	619,877	1,570,626	2,794,728	6.1%
Water Fund	1,020,000	1,022,900	2,542,000	80,000	515,000	5,179,900	11.3%
Totals	9,808,704	8,504,595	8,858,166	9,113,277	9,708,549	45,993,291	100%

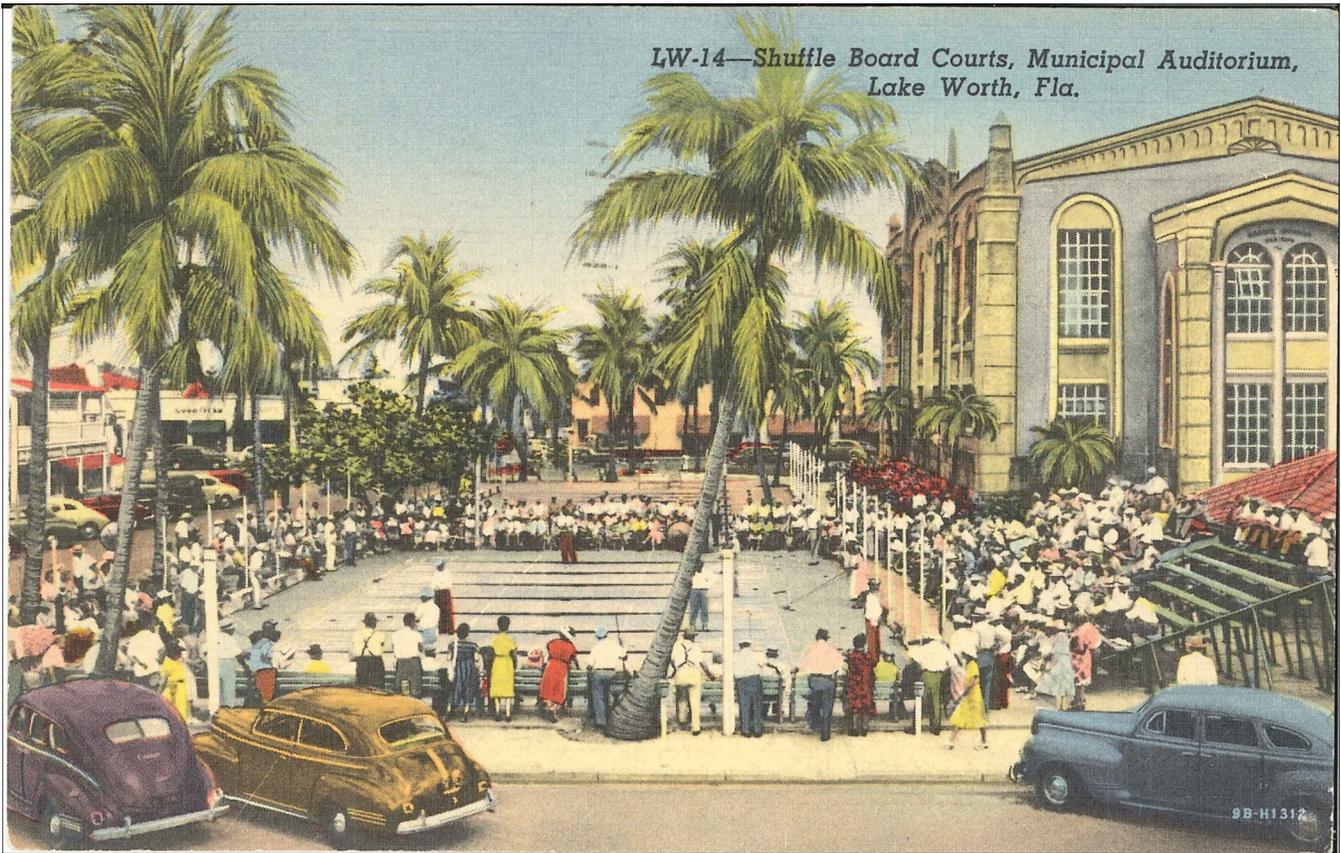
Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN (CIP) OPERATING IMPACT

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

The impact costs are included in the annual budget at the completion of the capital projects. For the FY 2015 – 2019 Capital Improvement Plan, there are no operating impact amounts for completed projects. Hence, the net operational impact in the Proposed FY 2015-2019 CIP Plan is \$0.00 as shown in the table below.

FY 2015 CIP Net Operating Impact:							
A. Revenues Generated:			B. Expenses Incurred:			Net Impact	
A.1- Revenue #1 (Fees/Rentals)	-		B.1- Personnel:	-	B.5- Utilities:	-	
A.2- Revenue #2 (Leagues)	-		B.2- Debt Service Costs:	-	B.6- Materials/Supplies:	-	
A.3- Revenue #3	-		B.3- Contract Services:	-	B.7- Equipment:	-	
A.4- Revenue #4	-		B.4- Fixed Costs:	-	B.8- Miscellaneous:	-	
Revenue Totals (A.1 -to- A.4)	-		Expense Totals (B.1 -to- B.8)			-	\$ -



CHAPTER 7

FINANCIAL SECTION AND HIGHLIGHTS

Budget Overview

The City of Lake Worth's annual operating budget serves as a strategic financial and capital plan for the coming fiscal year. The City of Lake Worth's fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2014, is referred to as "Fiscal Year 2015." The annual operating budget guides all expenditures made by the City throughout the year. The City cannot spend funds unless they are appropriated within the budget. An appropriation is the legal approval given by the City Commission to City staff to utilize funds for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax, utility tax, and user fees, is established by the City Commission by ordinance. The City Charter and State law require that the City have a balanced budget; meaning expenditures should not exceed the combination of available fund balance and revenues.

As the City of Lake Worth develops into a more progressive organization, the budget process is becoming a much more methodical and inclusive year-round function. Starting with the preparation of the Annual Operating Budget for Fiscal Year 2015, the budget process begins in November with a review of actual revenues and expenditures from the previous fiscal year. The Budget Team, consisting of the City Manager, Finance Director, Assistant Finance Director, and Management Analyst then develops financial projections for the Capital Improvements Program (CIP) and Long-Range Financial Plan. These projections include revenues, expenditures, and fund balances for all City funds. Revenue projections are made for every individual revenue account in every fund and are based on historical trends and future assumptions regarding economic performance, redevelopment, changes in state statutes, and other factors.

Department Directors are given at least three years of historical data as a guide to providing preliminary budgetary data, which is compiled into a comprehensive Annual Operating Budget by the Budget Team. Department Heads generally use historical trend analysis approach to budget for revenues and expenditures based on the last three years of data that the budget office provide. There are some exceptional or one time flow of revenues or expenditures that will be excluded or included depending on the timeline. First year capital expenditures for Capital Improvement Projects are also included in the budget once funding capacity is viable and identified. This proposal is then reviewed extensively by the City Manager, Department Heads and the Budget Team. The City Manager then submits the proposed budget to the City Commission.

The Finance Advisory Board is a citizen committee appointed by the City Commission and serves in an advisory capacity by reviewing the proposed budget and making recommendations to the City Commission in July. Also in July, the City Commission establishes a maximum proposed property tax rate to be levied for the next fiscal year. This rate is included in the TRIM (Truth In Millage - Notice of Proposed Property Taxes) notices mailed to all property owners in August by the Palm Beach County Property Appraiser. In August, the City Commission reviews each department's budget during special work sessions. In September, two public hearings are held regarding the Capital Improvement Plan, the reauthorization of fees the City charges for general government, the proposed property tax rate and the proposed annual budget for the new fiscal year. At the first public hearing, the City Commission approves a tentative budget and at the second public hearing, the City Commission adopts the final budget. The property tax rate is established by ordinance, with a public hearing at both first and second readings.

The annual operating budget serves as a financial plan for the City; but it also serves the following purposes:

Information: The annual operating budget is the primary conduit for City Administration to justify its planned expenditures for the upcoming fiscal year. Through the budget residents can better understand how their tax dollars and other revenues collected by the City will be expended.

Accountability: The budget also serves as a tool for legalizing public expenditures. The annual operating budget serves as a mechanism to report the use of public resources.

Evaluation: The budget is used to help explain the progress the City is making. The City of Lake Worth is developing a comprehensive performance measurement system, as this system progresses performance measures will be further integrated in to the daily operation of the organization, and the workload measures and efficiency measures will be intrinsically linked to the budgeting process.

Budget Overview

Planning: The budget serves as the City's strategic operational plan; ultimately the City is expected to expend funds based on its priorities and all programming and services provided are geared toward the City meeting its short term and long term vision for the community.

BUDGET QUESTIONS & ANSWERS

WHAT IS REVENUE?

Revenue is money that the City receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and licensing fees which are used to pay for the delivery of services and other items to the public.

WHAT IS AN EXPENDITURE?

An expenditure is a process of spending money. Expenditures include activities such as paying employee salaries, purchasing office supplies, repairing City facilities and making long-term debt service payments.

WHAT IS A FISCAL YEAR?

A fiscal year is a budgetary cycle that comprises a twelve-month operational period that starts on October 1st, 2014 and ends September 30th, 2015.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

WHAT IS A FUND?

Public sector entities, such as municipalities and counties, operate on a fund based accounting system. A fund is an accounting entity that receives revenues from a specific source and expends them for specific activities. The City operates several different types of fund, including the general fund, capital improvement fund, debt service funds and internal service funds.

WHAT IS A FUND BALANCE?

Fund balance is the difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. Fund balance ranges are established for each of the City's funds. The amounts set for each fund are based on the predictability of revenues, volatility of expenditures, and any relevant liquidity requirements.

The **General Fund** is used to account for the general operations of the city and all transactions that are not accounted for in other funds or account groups. Departmental budgets that fall under the General Fund are presented on a modified accrual basis, meaning that expenditures, other than interest on long-term debt are recorded at the time liabilities are incurred and revenues are recognized only when they are received.

The **Capital Improvement Fund** is used to account for all resources used for the acquisition of various major capital improvements excluding some which are funded through enterprise funds.

Enterprise Funds are used to account for operations that are financed and operated similarly to a private business, where the intent of the governing body is that the costs of providing goods or services (such as water, sanitation services or electricity) to the general public on a continual basis is financed or recovered through user fees, or where the governing body has determined that revenues earned, expenses incurred or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Budget Overview

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the organization on a cost reimbursement basis. Examples in Lake Worth include Information Technology (IT) services as well as vehicle maintenance services.

Debt Service Funds are used to account for the payment of principal and interest on all outstanding long term obligations except those payable from Enterprise Funds.

WHAT IS A MILLAGE RATE?

The millage rate, also referred to as the property tax rate, is the adopted taxation rate approved by the City Commission. The millage rate is applied to property values to generate the necessary revenue (in addition to other available revenue sources) to pay for the services proposed in the budget.

A mill is equal to \$1 for every \$1,000 of assessed property value. For example, if the taxable value of a house is \$100,000 and the millage rate is 1, then the homeowner would pay \$100 in taxes, and if the millage rate is 10, then they would pay \$1,000.

The budget and property tax rate adoption process is governed by a state statute referred to as Truth in Millage, or TRIM. The Florida State Constitution restricts the annual increase in taxable value of a homesteaded property to 3% or the increase in the CPI, whichever is less, and a 10% increase on non-homesteaded property.

Roll-Back Rate: The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

Truth in Millage (TRIM): The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the “rolled-back” rate).

WHAT GUIDELINES GOVERN THE BUDGET PROCESS?

The City’s accounting and financial reporting systems are maintained in conformance with Generally Accepted Accounting Principles (**GAAP**), the Governmental Accounting Standards Board (**GASB**), and the Government Finance Officers Association (**GFOA**).

The City of Lake Worth uses the **modified basis of accounting**; meaning expenditures on anything other than interest on long-term debt are recorded when the related fund liability is incurred. Revenues are only recognized once they are received unless they are susceptible to accrual, i.e., measurable and available to finance operations of the City.

An annual audit must be performed by an independent public accounting firm, and a Comprehensive Annual Financial Report (CAFR) is subsequently published. The CAFR provides City administration and the general public with a snapshot of the financial state of the City.

The City of Lake Worth prepares a five year Capital Improvement Plan (CIP) annually. The CIP is required by state statute and represents the City’s multi-year capital expenditure strategy. CIP’s are invaluable to municipalities because without a multi-year plan, there is no way of ensuring there will be sufficient funds to cover the costs of major capital projects. The first year of the adopted five year CIP is included in the respective year budget that is up for adoption on the second public hearing.

Budget Overview

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner through the TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. ***The new assessed value and the assessed value for the prior year;***
2. ***The tax bill if the current property tax rate is charged for the new year;***
3. ***The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values; it discounts for inflation); and***
4. ***The property tax bill if the proposed budget is adopted.***

The second public hearing is advertised in the newspaper. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

Upon adoption, the City's CAFR and Annual Operating Budget will be submitted to the GFOA to seek the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

AMENDING THE BUDGET

The annual operating budget can only be modified through a Commission approved budget amendment within the fiscal year. Requests to change the total appropriation, personnel structure, project capital request or project change order must be submitted to and approved by the City Manager's Office. If the change is approved by the City Manager, the proposed Budget Amendment is then put on a City Commission agenda where the City Commission must pass a majority vote to approve the proposed budget amendment.

FY 2015 Budget Presentation

FY 2014-15 CITY-WIDE BUDGET OVERVIEW

- **General Fund**

- ❖ General Fund use of \$264,544 Fund Balance
- ❖ Remaining Fund Balance \$3.5 million
- ❖ Property Tax rate remains the same as the past 3 years 5.4945 mills
- ❖ Net reduction of 3 position
- ❖ Continuation of all current services

9/30/2014

2

FY 2014-15 BUDGET OVERVIEW

- **Utilities**

- ❖ Electric Rates are reduced by .5% from last year
- ❖ 10.5% reduction since 2012
- ❖ Rate parity report card – Lake Worth’s residential rates are within 6.7 % of FPL
- ❖ Reliability indices have improved

9/15/2014

3

FY 2015 Budget Presentation

FY 2014-15 BUDGET OVERVIEW

- **Water & Sewer Utility**
 - ❖ Water Rates will rise 5% as previously projected for capital projects and costs for replacement wells.

 - ❖ Sewer rates rising 8% due mainly to increased costs from the East Central Regional Water treatment Facility where the City pumps it's sewerage for treatment

9/15/2014

4

FY 2014-15 BUDGET OVERVIEW

- **Refuse Collection**
 - ❖ Rates are the same as they have been since 2009

- **Stormwater Collection**
 - ❖ Rates are the same as they have been since 2009

9/15/2014

5

FY 2015 Budget Presentation

FY 2014-15 BUDGET OVERVIEW

- **Parking Rates**

- ❖ No increase, rates remain at \$2.00 per year as they have been since 2011

9/15/2014

6

FY 2015 Budget Presentation

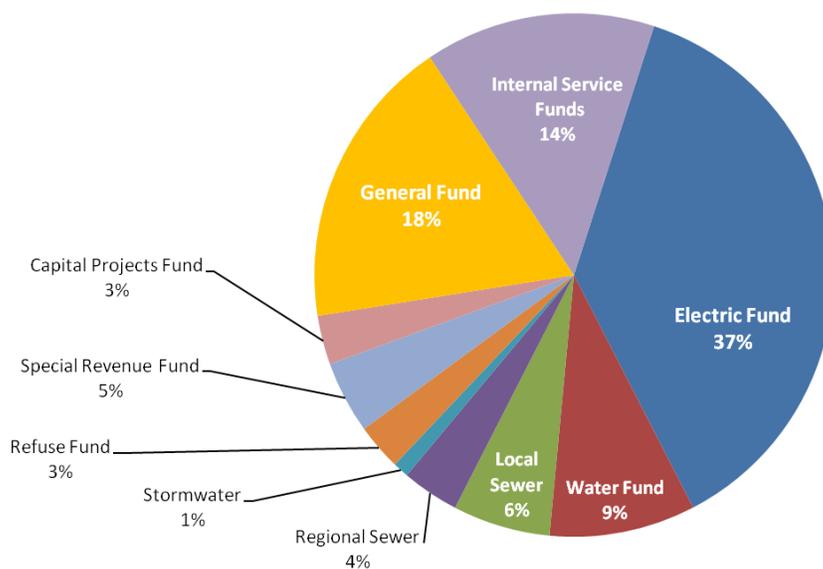
CITY-WIDE REVENUES BY FUND

Fund Category	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	Incr / Decr	%
	Actual	Actual	Adjusted Budget	Forecast	Budget Draft	-vs- FY14 F/cast	Budget Change
Total General Fund	\$29,365,976	\$28,962,675	\$29,533,370	\$29,235,457	\$30,059,616	\$824,159	2.82%
Total Special Revenue Funds	5,627,556	7,329,192	7,038,572	6,313,027	5,227,310	(1,085,717)	-17.20%
Total Capital Projects Fund	4,995,166	3,377,936	19,015,365	1,489,636	3,433,000	1,943,364	130.46%
Total Enterprise Funds	90,946,588	89,935,201	85,316,322	85,573,206	85,842,301	269,095	0.31%
Total Internal Service Fund	11,538,032	11,625,864	12,978,430	13,173,167	14,548,062	1,374,895	10.44%
GRAND TOTALS	\$ 142,473,318	\$ 141,230,868	\$ 153,882,059	\$ 135,784,493	\$ 139,110,289	\$ 3,325,796	2.4%

9/15/2014

8

CITY WIDE REVENUES BY FUND



FY 2015 Budget Presentation

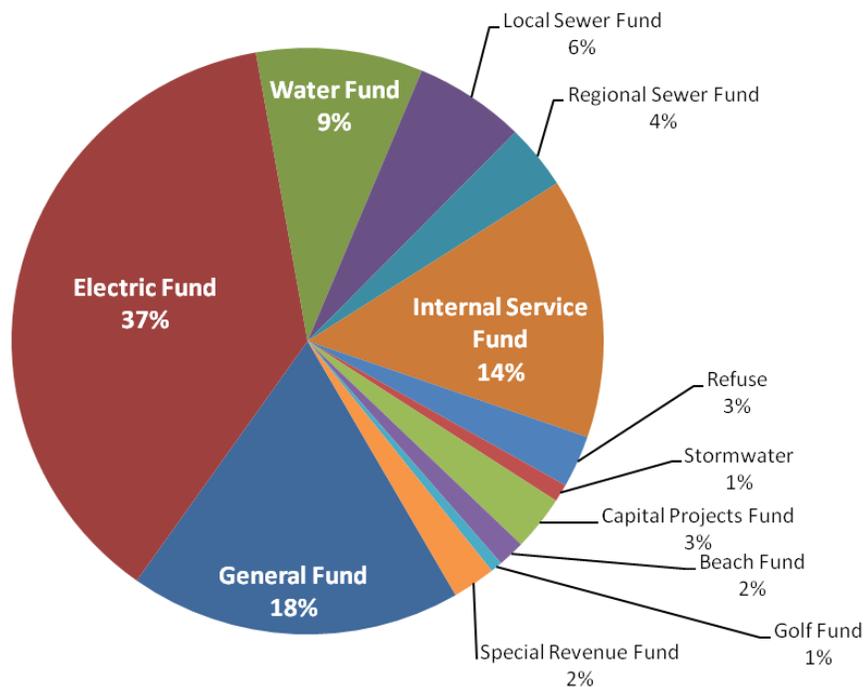
FY 2015 CITY-WIDE EXPENDITURES BY FUND

Fund Category	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Adjusted Budget	FY 2014 Forecast	FY 2015 Budget Request	Incr / Decr FY2015 Budget Request -vs- FY2014 Forecast	% Budget Change
Total General Fund	\$27,914,214	\$29,934,025	\$30,483,545	\$29,719,582	\$30,324,160	\$604,578	2.03%
Total Special Revenue Funds	6,499,041	5,776,177	9,369,178	6,405,822	7,487,728	1,081,906	16.89%
Total Debt Service Fund	250,206	-	-	-	-	-	0.0%
Total Capital Projects Funds	8,284,398	4,050,714	23,601,856	4,275,369	5,069,656	794,287	18.58%
Total Enterprise Funds	93,102,568	102,130,763	110,559,474	95,482,307	100,331,167	4,848,860	5.08%
Total Internal Service Funds	10,253,344	12,462,288	21,633,953	21,545,842	24,017,824	2,471,982	11.47%
Total All Funds	\$146,303,771	\$154,353,967	\$195,648,006	\$157,428,922	\$167,230,535	\$9,801,613	6.23%

9/15/2014

9

CITY WIDE EXPENDITURES BY FUND



FY 2015 Budget Presentation

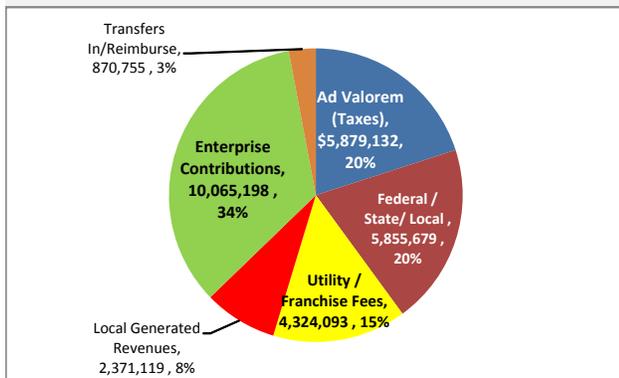
GENERAL FUND REVENUES BY CATEGORY

GENERAL FUND REVENUES BY CATEGORY							
Category	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Forecast FY 2014	Budget Request FY 2015	Change FY15 Request/ FY14 Forecast	% Change
Ad Valorem (Taxes)	\$5,879,132	\$5,646,125	\$5,788,123	\$5,788,123	\$6,315,694	527,571	9.1%
Federal / State/ Local	5,855,679	6,177,531	6,501,743	6,401,364	6,866,225	464,861	7.3%
Utility / Franchise Fees	4,324,093	4,067,326	4,300,600	4,151,267	4,081,600	(69,667)	-1.7%
Local Generated Revenues	2,371,119	2,499,943	2,639,530	2,717,419	3,093,650	376,231	13.8%
Enterprise Contributions	10,065,198	9,912,102	9,850,464	9,850,464	9,138,387	(712,077)	-7.2%
Transfers In/Reimbursement	870,755	659,648	452,910	326,820	564,060	237,240	72.6%
TOTAL	29,365,976	28,962,675	29,533,370	29,235,457	30,059,616	824,159	2.82%

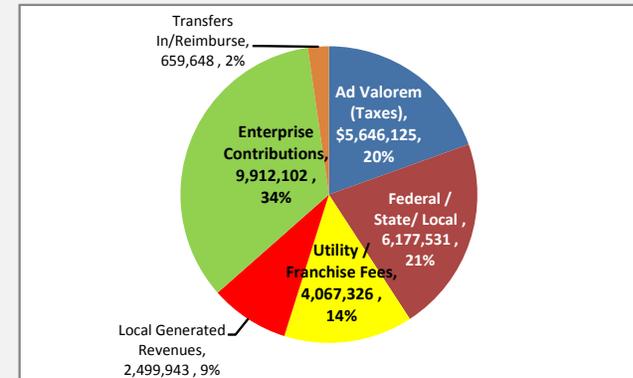
9/15/2014

10

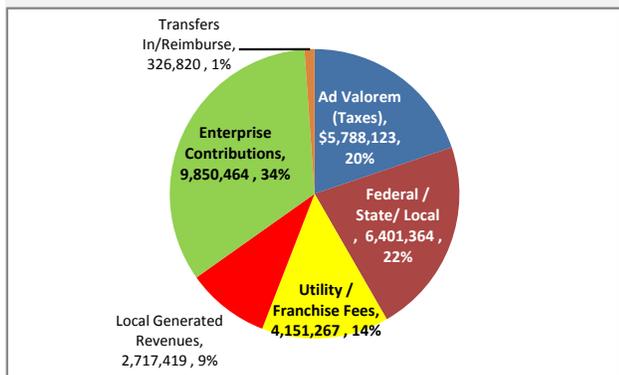
FY 2012 Revenue Actual



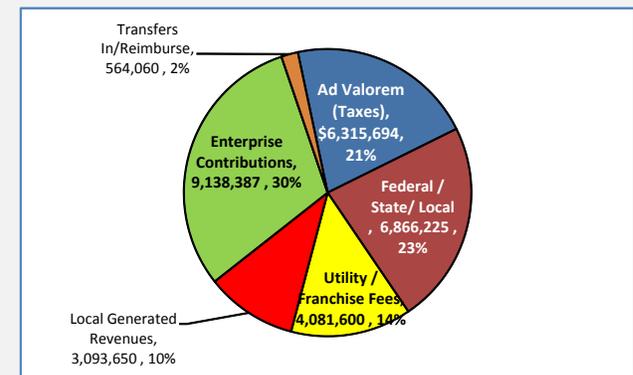
FY 2013 Revenue Actual



FY 2014 Revenue Forecast



FY 2015 Revenue Budget Request



FY 2015 Budget Presentation

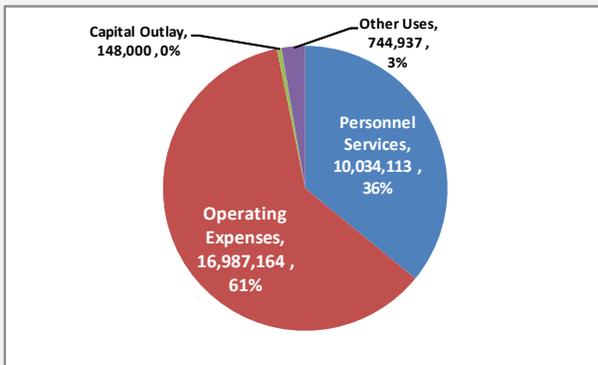
GENERAL FUND EXPENDITURES BY CATEGORY

General Fund Expenditure by Category							
CATEGORY	Actual FY 2012	Actual FY 2013	Adjusted Forecast FY 2014	Forecast FY 2014	Budget Request FY 2015	Change FY15 Request/ FY14 Forecast	% Change
Personnel Services	10,034,113	10,752,575	12,254,589	11,924,287	12,281,196	356,909	2.99%
Operating Expenses	16,987,164	18,348,064	17,192,979	16,797,015	17,294,772	497,757	2.96%
Capital Outlay	148,000	102,200	124,695	88,866	5,000	(83,866)	0.00%
Other Uses	744,937	731,186	911,282	909,414	743,192	(166,222)	-18.28%
TOTAL	27,914,214	29,934,025	30,483,545	29,719,582	30,324,160	604,578	2.03%

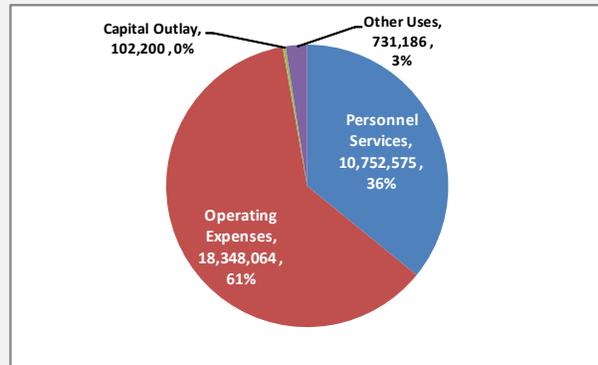
9/15/2014

12

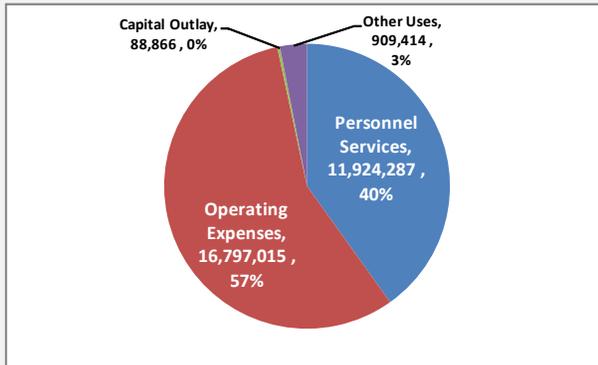
FY 2012 GENERAL FUND EXPENDITURES



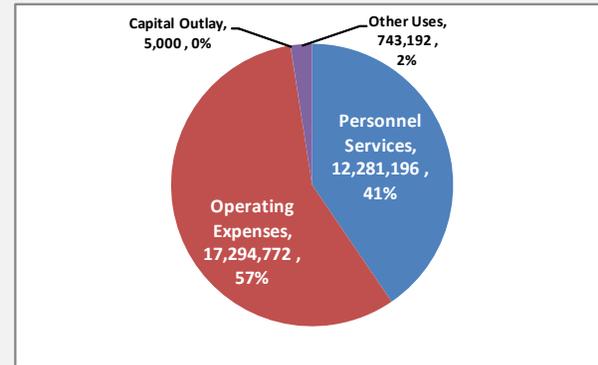
FY 2013 GENERAL FUND EXPENDITURES



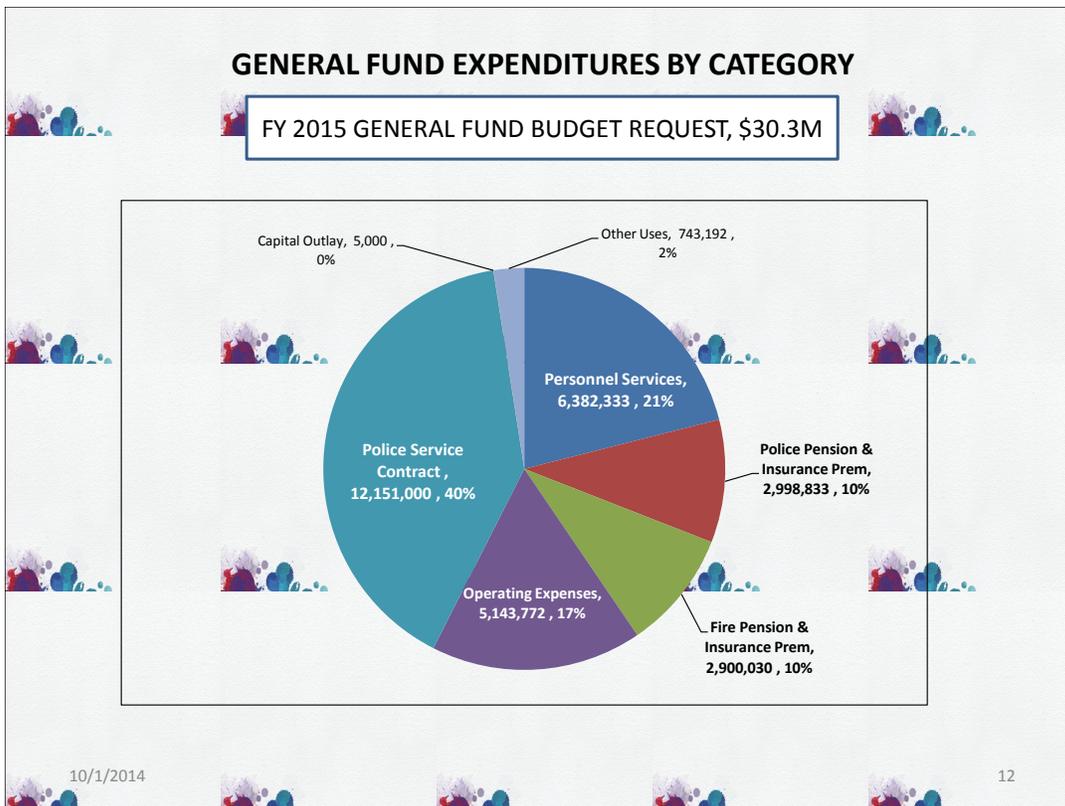
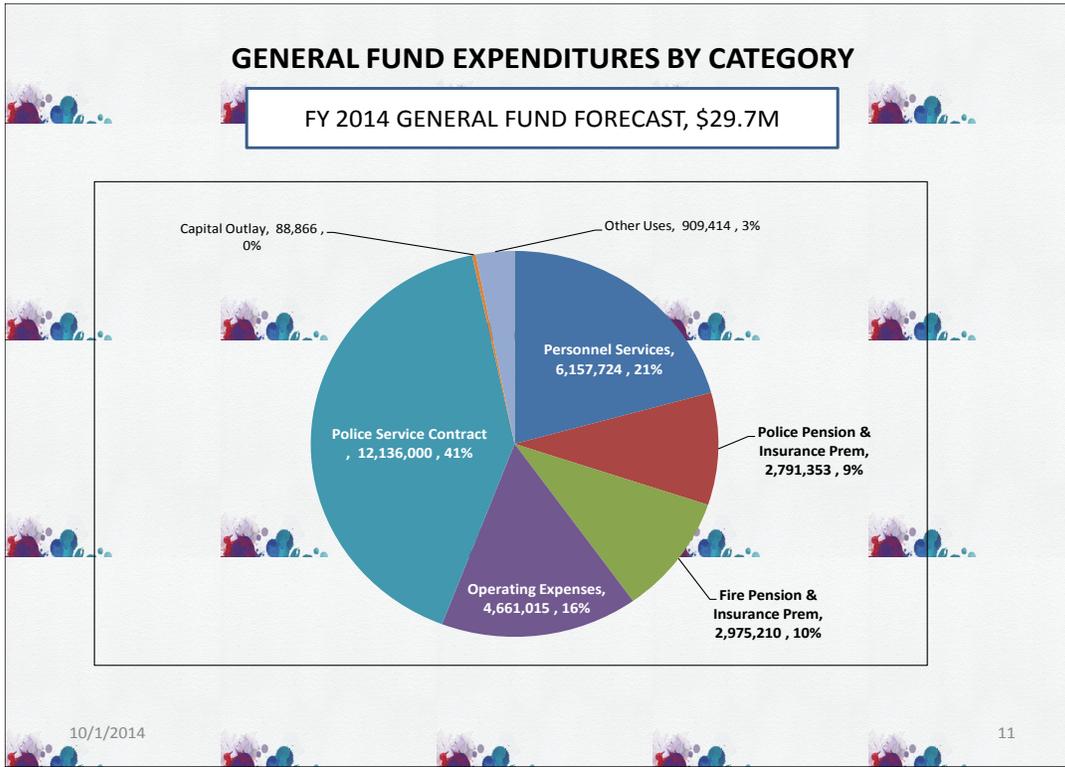
FY 2014 GENERAL FUND FORECAST



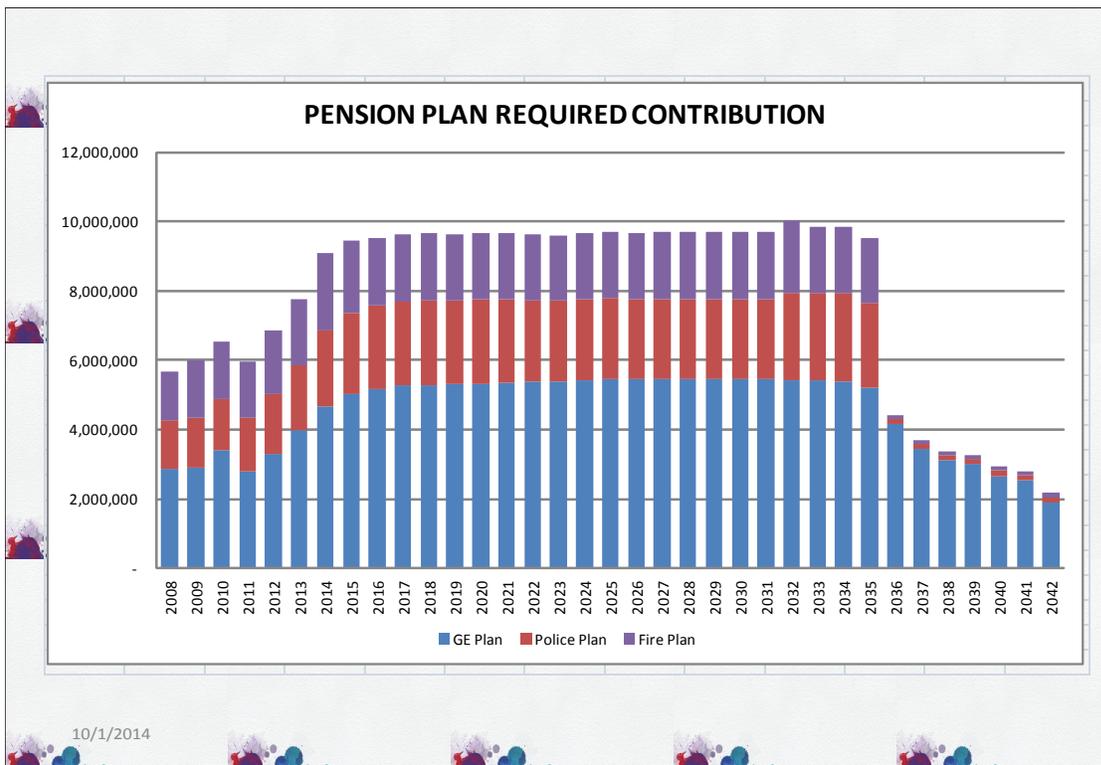
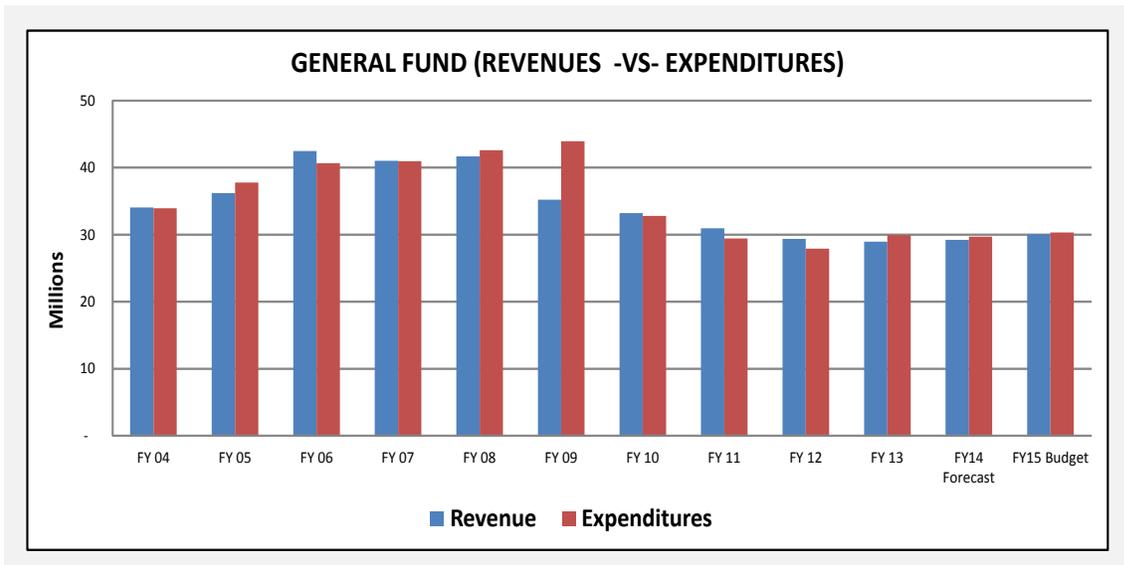
FY 2015 GENERAL FUND BUDGET REQUEST



FY 2015 Budget Presentation



FY 2015 Budget Presentation



FY 2015 Budget Presentation

Budgeted -vs- Actual Use of Fund Balance

Category	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Budgeted	(5,239,923)	(1,737,178)	(599,352)	(62,311)	(423,927)	(950,175)	(264,544)
Actual	(5,715,151)	702,746	1,514,868	1,461,231	370,426	(484,125)	-

9/15/2014

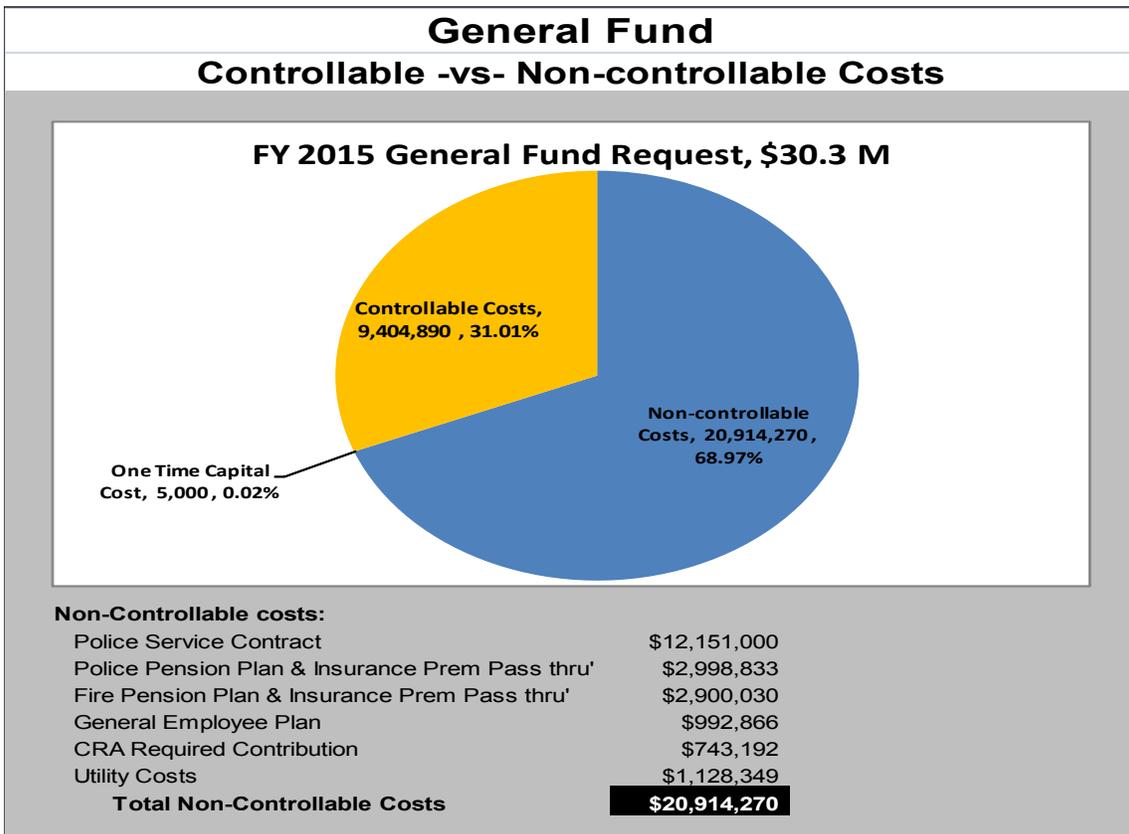
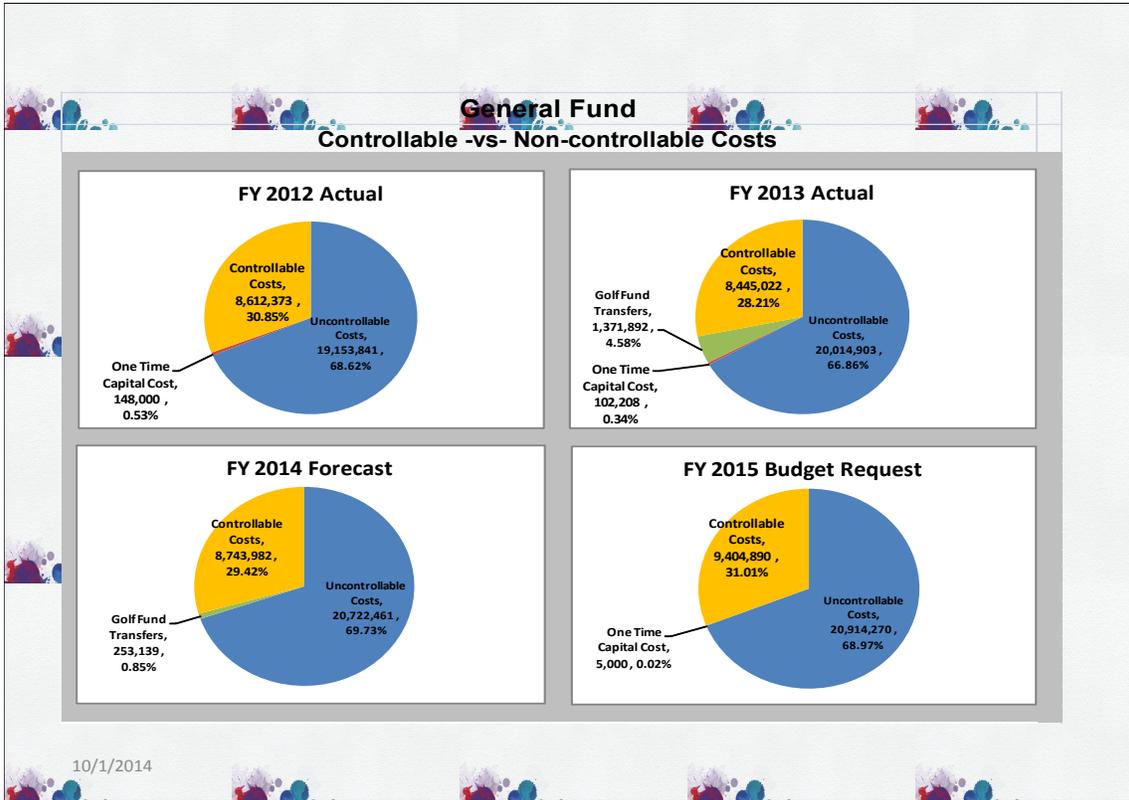
18

Controllable -vs- Non Controllable Costs

General Fund					
Category		FY 2012 Actual	FY 2013 Actual	FY 2014 Forecast	FY 2015 Budget Request
General Fund Expenditures		\$27,914,214	\$29,934,025	\$29,719,582	\$30,324,160
Non-Controllable Costs:					
Police Services Contract		\$ 12,127,543	\$ 12,120,833	\$ 12,136,000	\$ 12,151,000
Police Service Plan & Insurance Prem Pass Thru		2,115,543	2,478,718	2,791,353	2,998,833
Fire Service Plan & Insurance Prem Pass Thru		2,047,749	2,615,257	2,975,210	2,900,030
General Employee Plan		754,825	922,072	1,063,751	992,866
CRA Required Contribution		687,355	651,402	622,290	743,192
Utility Costs		1,420,826	1,226,621	1,133,857	1,128,349
Total Non-Controllable Costs		\$19,153,841	\$20,014,903	\$20,722,461	\$20,914,270
Controllable Costs:					
One Time Capital Costs		148,000	102,208	-	5,000
Golf Fund Transfers			1,371,892	253,139	
Controllable Operating Costs		\$8,612,373	\$8,445,022	\$8,743,982	\$9,404,890

10/1/2014

FY 2015 Budget Presentation



Budget FAQ

General Budget Questions

How was the initial draft of the FY 2015 Budget developed?

All departments started with actual year-to-date expenditures from FY 2013 (last fiscal year). Adjustments were made for to the following City wide costs:

- Pension costs
- Health and property insurance costs
- Fleet and Information Technology costs
- Any changes in staffing

How is the \$167.2 million total of the City FY 2015 budget broken out?

General Fund	\$ 30.3 million
Other General Government	\$ 7.5 million
Utilities	\$ 100.3 million
Capital Projects	\$ 5.1 million
Internal Service Funds	\$ 24.0 million

In the General Fund how much of the budget (\$30.3 million) is controllable verses outside the direct control of the City?

31% Controllable = \$ 9.4 million
69% Non-Controllable = \$ 20.9 million

Why is that?

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

- Pension Costs
- Fire - \$2.9 million
- Police - \$3.0 million
- General Employees - \$1.0 million
- Police Services Contract - \$12.1 million
- Transfer to the CRA – \$0.7 million
- Utility costs - \$1.1 million

Is the property tax rate being changed?

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

Why would the amount of tax I pay be more?

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

Is the Electric rate going up?

No. The rates will be reduced by 0.5% over FY 2015.

Budget FAQ

Rates have decreased each year for the past 4 years - a total of 10.5% for residential (including suspension of the Conservation charge) and 12.7% for small commercial and 17.5% for large commercial (demand) customers.

Is the Water rate going up?

Yes. The water rate will increase 5% for FY 2015, having remained the same for the last 2 years.

Is the Sewer rate going up?

Yes. The sewer rate will increase by 8% in FY 2015, having decreased by 20% in the past 2 fiscal years.

Is the Garbage fee going up?

No. The garbage fee is remaining the same in FY 2015 as it has been since 2009.

Is the Stormwater fee going up?

No. The storm water fee is remaining the same in FY 2015 as it has been since 2009.

Is the Parking rate at the Beach going up?

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

Is the pool going to be open?

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

How many employees work for the City? Is that changing in 2015?

For FY 2014 the City General Government has 172 employees and the Utility operations employ an additional 170 for a total of 342.

For FY 2015 the City General Government has 172 employees and the Utility operations employ an additional 167 for a total of 339. The total number of employees is proposed to decrease by 3, by eliminating 12 positions and adding 9 positions as follows:

- General Fund – eliminate 3 (Recreation Supervisor, Art Coordinator and Public Services Receptionist) while adding a Code Remediation Secretary and a grant funded Library Shelver
- Building Permit fund is adding an Electric Plans Examiner
- Beach Fund is increasing by 2 part-time Grounds Keepers
- Utility Conservation is eliminating 1 Energy Auditor
- Electric is eliminating 3-part time Customer Service Representatives, a Safety Manager, Control Room Operator Relief, Administrative Assistant, & System Operator II
- Electric and Water are each adding an accounting analyst
- In addition, Water is adding a Capital Projects Manager and a Laboratory Assistant
- Golf has eliminated one Assistant Golf Professional

Are City employees getting raises in FY 2015?

No. The City's financial condition does not allow for raises to City employees except where required by union contract. A comprehensive salary study is currently in progress. City employees have not received a cost of living increase in 7 years.

Budget FAQ

Specific Department Questions

LEISURE SERVICES

Recreation Division

What are the changes to the recreation athletic budget in FY 2015?

There was a re-distribution of existing full-time and part-time positions within two cost centers. ***There are no new positions being added.***

The Recreation Supervisor position is being eliminated and the Recreation Division is being restructured. The elimination of this position provides a budget reduction of approximately **\$102,000**, including the benefit expense that accompanied the position. Several of the programs will be contracted to a third party. No recreation programs are being eliminated and the division will maintain the same level of service as in previous years.

The existing PT Clerical Assistant position is being re-classified to a FT Administrative Assistant to assist with responsibilities left with the elimination of the Recreation Supervisor. 50% of the position is funded from this cost center (8061) and 50% to (8062).

There are several grant funded positions that will be eliminated October 1 once the existing grant expires, if no new grant can be secured. Total budget reduction is \$58,023.16

Why is there an increase in the Recreation Facilities budget in FY 2015?

There was an increase in wages due to the redistribution of existing full-time and part-time positions within the two cost centers. ***There are no new positions being added.***

Why has the Recreation Community Programs budget decreased in FY 2015?

The events that this cost center will fund in FY 2015 are: Veterans Day parade, Holiday Parade, 4th of July, Fireworks for 4th of July and bi-monthly Evening on the Avenues. The Citrus and Latin Festivals, as previously requested, have been eliminated until further notice.

Library

The library will be adding one part-time library page/shelver position which will be funded by the State-Aid to Library Grant.

The Library Board approved \$82,000 to be appropriated from the Simpkin Trust Fund for the library's use. Because of the reduced funding from the Trust Fund, the library has reduced its overall expenses which includes:

- Reducing materials cost (purchased books, DVDs, etc.) by \$15,000
- No staff training monies to be used in FY 2015

Beach Complex

Why is the Aquatic's pool budget increasing in FY 2015 Budget?

There was a minor increase in operational costs to accommodate the chemicals, upkeep and repairs needed to keep operating at the current configuration.

Budget FAQ

Why was the Aquatic's beach budget decreased in the FY 2015 budget?

All operations at the beach have not changed this fiscal year with only minor changes made to the operating budget decreasing the overall operational costs.

Parking Division

Are there any changes to the Parking operation in FY 2015?

- Citation rates will increase from \$20 to \$30 downtown and in the surrounding streets and alleys.
- Citation rates will increase from \$25 to \$30 in the beach area and Old Bridge Park.

These changes will make enforcement more efficient and eliminate confusing disparities in citation amounts

Casino Building/Beach Park/Ballroom

Are there any changes proposed for FY 2015 for the Casino ballroom?

The Casino Complex will not be hosting the Artfest or the Sand Sculpting & Seafood Festival this fiscal year. Rates were increased in FY 2014 by 3%. Staff will monitor the rentals and make necessary adjustments if needed.

Are there any changes proposed for FY 2015 for the Beach Complex?

We are cancelling the existing grounds maintenance contract and will be performing that function with part-time City staff to provide better and more comprehensive services.

Golf Course

Are there any changes proposed for FY 2015?

The golf course has added \$16,000 in Capital Expenditures to build a driving range, which should bring the golf course a first year profit of \$50,000.

The golf course will be increasing the membership rates by 3%, as well as increasing the green fee rates by \$5 per round, at an estimated 42,000 rounds next year. This will bring more revenue to the golf course in FY 2015.

PUBLIC SERVICES

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

Greenways in the following sequence:

- 5th Ave North – Construction to start in October 2014
- 9th Ave South – Construction to start in October 2014
- 11th Ave South – Design work to commence in November 2014
- 8th Ave South – Design work to commence in FY 2016

Budget FAQ

Roadway projects:

- 7th Ave South – New roadway project including a new 8” watermain. Design work nearing completion and construction should start end of the 2014 calendar year.
- 10th Ave South – New roadway project under construction currently and scheduled to be completed beginning of the 2015 calendar year.

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 new “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.

How is Public Services improving Customer Service and providing timely responses to inquiries?

Public Services administration staff is working diligently within the Divisions 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 Division 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

What changes are planned for FY 2015?

- Administration Division
 - No changes.
- 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
 - Additional fee revenue from implementation of land development regulations, increased development interest and competitiveness in market.
- Code Compliance Division
 - Proposed Remediation Secretary beginning the third quarter to handle chronic nuisance services coordination with contractors, invoicing, scheduling and recording of tax liens.
 - Some increases in revenue based on improved collections and incentive program to bring properties into compliance.
- Building Division
 - No staff changes.
 - Increased revenue projections due to increasing development activities and new construction of larger projects.

Budget FAQ

ELECTRIC UTILITY

What new programs/services/functions are being proposed?

A new bill format is being designed and will be implemented along with a 'phone app' allowing customers to pay by smart phones.

What position changes are proposed to be eliminated?

- Administration – One (1) Safety Manager, one (1) Admin. Assistant
- Power Plant – One (1) Control Room Operator/Plant Helper
- Customer Service – Three (3) part-time Customer Service Representatives
- System Operations – One (1) System Operator (established new schedules to accommodate vacant position)

WATER/SEWER UTILITIES

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

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

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.

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.

What are the main accomplishments being achieved in FY 2015?

Construction of Well # 16 and associated raw water main west of I-95 to reduce salt water intrusion, rehabilitation of well #9, award of construction for S. 10th Ave and 14th, 15th and Crestwood water main projects, installation of 13 fire hydrants, rehabilitation of 50 manholes, and replacement of 1 master pump station variable frequency drive.

What programs/services/functions are being changed in FY 2015?

The Water Utility Department was renamed and the administration division was created by transferring functions and budget from the water treatment plant budget.
The water plant treatment process is being upgraded to provide better disinfection per FDEP requirements. This will help reduce the volume of water needed for flushing.
Design and construction of water distribution and sewer collection improvements are included in the Park of Commerce, Lake Worth 2020 and 2" steel water line capital projects.
The Regional Sewer Fund budget has been adjusted based on the planned 50% increase in the ECR wastewater fees for the capital improvements at the plant.

Budget FAQ

How many employees work for the Water Utilities Department? Is that changing in FY 2015?

The Water Fund has 29.5 employees in FY 2015. This is a net increase of 1 (2 persons - 50% time) due to the proposed hiring of the accounting analyst and capital project manager in the Administration Division.

The Local Sewer Fund has the 16.5 employees in FY 2015. This is a net increase of 1 (2 persons - 50% time) due to the proposed hiring of the accounting analyst and capital project manager in the Administration Division.

The Regional Sewer Fund has 1 employee (2 persons - 50% time) in FY 2015. This is the same as in FY 2014.

Are the water or sewer rates going up in FY 2015?

Yes, the water rates are increasing 5% per the recommendations of the rate consultant. 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 8% per the recommendations of the rate consultant due to the increasing pass through costs from the ECR wastewater facility.

Yes, the regional sewer rates are increasing per the recommendations of the rate consultant due to the increasing pass through costs from the ECR wastewater facility.

Are the water/sewer budgets going up in FY 2015?

Water Fund - NO

FY 2014 - \$19,207,381 FY 2015 - \$15,224,311

Operating revenues are sufficient for operating expenses, debt service and contribution to general fund of \$1 million. The FY 2015 budget includes capital projects of \$2,230,000, which are paid from reserves. An additional \$6,151,000 transfer from reserves is planned for the LW 2020 project in FY 2015. The increase in Administration expense is offset by a reduction in non-departmental expenses. The budget reduction is due to reduced capital outlays in FY 2015, excluding the transfers to the LW2020 project. Utility rate studies recommend cash reserves of 33% of the operating budget (\$5 million), which are maintained in the FY 2015 budget.

Local Sewer Fund - YES

FY 2014 - \$8,526,912 FY 2015 - \$10,156,050

Approximately 45% of this budget is for contracted wastewater transmission/treatment services.

Operating revenues are sufficient for operating expenses, debt service and contribution to general fund of \$0.2 million. The FY 2015 budget includes capital projects of \$1,159,688, which are mostly paid from reserves. An additional \$2,635,688 transfer from reserves is planned for the LW 2020 and Park of Commerce projects in FY 2015. The increase in Administration expense is offset by a reduction in pumping expenses. The budget increase is due to the increased capital outlays in FY 2015.

Regional Sewer Fund - NO

FY 2014 - \$6,430,639 FY 2015 - \$5,962,208

The Regional Sewer Fund has been adjusted based on the settlement agreement reached with contracted sub-regional customers in FY 2013. The budget decrease is due to the offset of increases in the ECR flow charges due to the capital project planned at that plant, and reductions in capital outlays and R&R funds.

Staff Count Report

PERSONNEL POSITIONS BY DEPARTMENT						
Department	Budget FY 2010	Budget FY 2011	Budget FY 2012	Budget FY 2013	Budget FY 2014	Budget FY 2015
City Commission	5	5	5	5	5	5
City Attorney	3	3	3	4	Contractual	Contractual
Internal Auditor	-	-	1	1	1	1
<u>Administrative Services</u>						
City Manager	2	2	3	2	4	4
City Clerk	4	4	4	4	4	4
Finance	12	11	12	11	14	14
Office of Mgmt. & Budget	4	5	4	3	-	-
Human Resources / Ins	5	5	5	5	5	5
Information Technology	6	6	6	6	6	6
Public Safety - Police	N/A	N/A	N/A	N/A	N/A	N/A
Public Safety - Fire	N/A	N/A	N/A	N/A	N/A	N/A
Community Sustainability	22	21	23	26	27	29
<u>Public Services</u>						
Administration	6	5	5	5	5	4
Streets Maintenance/ Traffic	8	7	-	-	2	2
Master Plan Project	-	-	-	-	-	-
Parking	-	-	-	-	-	-
Grounds	32	31	11	15	15	15
Building Services	N/A	N/A	N/A	-	N/A	N/A
Cemetery	N/A	N/A	2	1	1	1
Facilities Management	18	18	11	11	11	11
Stormwater	5	7	6	6	7	7
Refuse	30	30	30	33	33	33
Garage	6	6	5	5	5	5
<u>Leisure Services</u>						
Library	9	9	5	6	6	7
Pool & Beach	15	12	10	17	19	19
Beach Parking	-	-	3	6	6	6
Beach Park Area	-	-	-	-	-	2
Recreation	7	7	9	12	16	14
Golf Course / Restaurant	21	25	16	10	9	8
Casino Building	-	-	1	8	7	7
Ballroom	-	-	-	-	2	2
<u>Utilities Electric</u>						
Utility Conservation	5	5	5	4	2	1
Electric	94	92	95	76	72	69
Customer Service	-	-	-	22	17	14
<u>Utilities Water & Sewer</u>						
Water	28	28	25	28	29	32
Local Sewer	12	13	12	12	12	12
Regional Sewer	3	2	3	-	-	-
Total Staff Count	361	359	319	344	342	339

Palm Beach County Sheriff Office Staff Count

Palm Beach County Sheriff Staffing Allocations						
Position Title	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Captain	1	1	1	1	1	1
Lieutenant	6	3	1	1	1	1
Sergeant	12	12	11	11	11	11
Sergeant	2	1	0	0	0	0
Deputy Sheriff	66	64	64	64	64	64
Deputy Sheriff	4	3	3	3	3	3
Communications Supervisor	1	1	1	1	1	1
Communications Officer	12	10	10	10	10	10
Communications Part Time	4	4	4	4	4	4
Community Service Aide	2	2	2	2	2	2
Law Enforcement Aide	1	1	1	1	1	1
Community Service Specialist	1	1	1	1	1	1
Criminal Intelligence Analyst	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1
Office Support Supervisor	1	1	1	1	1	1
Central Records Supervisor	1	1	1	1	1	1
Central Records Specialist	3	3	3	3	3	3
Crime Scene Technician	1	1	1	1	1	1
School Crossing Part Time	10	10	10	10	22	22
Evidence Technician	2	2	2	2	2	2
Clerical Specialist	1	1	1	1	1	1
TOTAL	133	124	120	120	132	132



City-Wide Expenditures

CITY-WIDE EXPENDITURE BUDGET BY FUND							
Fund Category	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Adjusted Budget	FY 2014 Forecast	FY 2015 Budget Request	Incr / Decr FY2015 Budget Request -vs- FY2014 Forecast	% Budget Change
General Fund	\$27,914,214	\$29,934,025	\$30,483,545	\$29,719,582	\$30,324,160	\$604,578	2.03%
Total General Fund	\$27,914,214	\$29,934,025	\$30,483,545	\$29,719,582	\$30,324,160	\$604,578	2.03%
Special Revenue Funds							
Building Permit Fund	512,858	529,036	601,342	657,959	1,220,915	562,956	85.56%
Beach Fund	1,113,618	1,777,497	2,430,583	2,262,056	2,482,069	220,013	9.73%
Parking Special Revenue Fund	1	84,201	67,998	20	66,380	66,360	331800.00%
Code Remediation Fund	379,671	96,404	318,825	167,000	302,134	135,134	80.92%
Housing Initiative	60,680	195	-	-	-	-	0.00%
Road Improvement Fund	535,563	824,399	1,166,267	545,740	1,024,004	478,264	87.64%
Grant Fund	1,816,816	765,047	2,607,639	1,310,869	491,916	(818,953)	0.00%
Tree Beautification Fund	1,550	1,893	1,000	1,000	1,893	893	89.30%
Utility Conservation Fund	658,131	322,568	735,379	133,091	684,122	551,031	414.03%
Golf Course	1,281,982	1,061,915	1,222,848	1,161,397	1,076,052	(85,345)	-7.35%
Simpkin Trust	104,399	110,327	63,528	63,528	82,100	18,572	29.23%
Library Trust Fund	117	110,059	53,117	53,117	-	(53,117)	-100.00%
Incentive Fund	-	8,035	8,435	-	-	-	0.00%
Criminal Justice	-	-	45,020	45,020	6,122	(38,898)	-86.40%
Summer Food Program	-	-	-	-	-	-	#DIV/0!
State Forfeiture Fund	25	4,553	47,197	5,025	50,021	44,996	895.44%
Donations/Special Trust F	33,630	80,048	-	-	-	-	0.00%
Haitian Fund	-	-	-	-	-	-	0.00%
Total Special Revenue Funds	6,499,041	5,776,177	9,369,178	6,405,822	7,487,728	1,081,906	16.89%
Dept Service Fund							
GO Bond 1995	250,206	-	-	-	-	-	0.0%
Total Debt Service Fund	250,206	-	-	-	-	-	0.0%
Capital Projects Funds							
Capital Projects Fund	859,058	1,258,189	3,359,662	1,751,922	1,719,656	(32,266)	-1.84%
Park of Commerce	-	-	700,000	700,000	3,350,000	2,650,000	0.00%
Master Infrastructure	-	158	18,025,729	306,982	-	(306,982)	-100.00%
Casino Fund	4,585,441	-	183,925	183,925	-	(183,925)	0.00%
Beach Redevelopment	2,839,899	2,792,367	1,332,540	1,332,540	-	(1,332,540)	0.00%
Total Capital Projects Funds	8,284,398	4,050,714	23,601,856	4,275,369	5,069,656	794,287	18.58%
Enterprise Funds							
Electric Fund	59,111,164	58,776,446	66,074,152	55,554,211	62,545,304	6,991,093	12.58%
Water Fund	13,081,545	14,682,941	19,207,381	17,280,963	15,224,311	(2,056,652)	-11.90%
Local Sewer Fund	6,776,170	9,155,075	8,526,912	8,414,231	10,156,050	1,741,819	20.70%
Regional Sewer	7,327,637	13,079,984	6,430,639	6,397,148	5,962,208	(434,940)	-6.80%
Stormwater Utility Fund	2,378,360	1,683,050	4,611,132	2,179,435	1,636,285	(543,150)	-24.92%
Refuse, Collection & Disp	4,427,692	4,753,267	5,709,258	5,656,319	4,807,009	(849,310)	-15.02%
Total Enterprise Funds	93,102,568	102,130,763	110,559,474	95,482,307	100,331,167	4,848,860	5.08%
Internal Service Funds							
Information Technology	1,134,207	1,152,879	1,806,824	1,694,484	1,829,390	134,906	7.96%
Self Insurance Fund	2,351,254	3,548,193	9,836,198	9,801,246	11,839,991	2,038,745	20.80%
City Garage Fund	660,128	815,677	1,771,211	1,779,526	2,156,800	377,274	21.20%
Employee Benefits	6,107,755	6,945,539	8,219,720	8,270,586	8,191,643	(78,943)	-0.95%
Total Internal Service Funds	10,253,344	12,462,288	21,633,953	21,545,842	24,017,824	2,471,982	11.47%
Total All Funds	\$146,303,771	\$154,353,967	\$195,648,006	\$157,428,922	\$167,230,535	\$9,801,613	6.23%

City Wide Revenue Funds

CITY-WIDE REVENUES BY FUND							
Fund Category	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	Incr / Decr	%
	Actual	Actual	Adjusted Budget	Forecast	Budget Draft	FY15 Budget -vs- FY14 F/cast	Budget Change
Total General Fund	\$29,365,976	\$28,962,675	\$29,533,370	\$29,235,457	\$30,059,616	\$824,159	2.82%
Special Revenue Funds							
Improvement Fund	-	-	-	-	-	-	0.00%
Building Permit Fund	743,822	1,230,190	649,085	649,085	687,685	38,600	5.95%
Beach Fund	870,132	1,758,902	1,990,010	2,503,359	2,574,229	70,870	2.83%
Parking Special Revenue Fund	5	3	-	100	-	(100)	-100.00%
Code Rediation /Foreclosure Fund	42,352	106,175	202,411	202,411	-	(202,411)	-100.00%
Housing Initiative Fund	70,142	-	-	-	-	-	0.00%
Road Improvement Fund	485,149	568,670	368,000	472,328	324,200	(148,128)	-31.36%
Grant Fund	1,541,816	805,778	2,387,868	1,091,098	491,916	(599,182)	-54.92%
Golf Course	1,174,479	2,836,592	1,431,398	1,379,916	1,139,805	(240,111)	-17.40%
Tree Beautification Fund	-	1,425	1,000	1,000	1,425	425	42.50%
Utility Conservation Fund	664,754	1,621	-	-	-	-	0.00%
Simpkin Trust Fund	2,539	973	1,000	1,000	800	(200)	-20.00%
Library Trust Fund	12,130	5,159	1,800	2,700	2,100	(600)	-22.22%
Incentive Fund	-	-	-	-	-	-	0.00%
Criminal Justice Fund	6,437	7,122	6,000	6,000	5,000	(1,000)	-16.67%
Building Education Fund	-	-	-	-	-	-	0.00%
State Forfeiture Fund	12,528	6,422	-	4,030	150	(3,880)	-96.28%
Special Trust Fund	-	-	-	-	-	-	0.00%
Haitian Relief Fund	1,271	160	-	-	-	-	0.00%
Total Special Revenue Funds	5,627,556	7,329,192	7,038,572	6,313,027	5,227,310	(1,085,717)	-17.20%
Debt Service Fund							
Total Debt Service Fund	-	-	-	-	-	-	#DIV/0!
Capital Project Fund							
Capital Projects	1,949,052	275,956	289,636	289,636	83,000	(206,636)	-71.34%
Beach Redevelopment Fund	2,950,517	1,954,480	-	500,000	-	(500,000)	-100.00%
Park of Commerce	-	-	700,000	700,000	3,350,000	2,650,000	378.57%
Casino Bldg	95,597	-	-	-	-	-	-
Master Infrastructure Project	-	1,147,500	18,025,729	-	-	-	#DIV/0!
Total Capital Projects Fund	4,995,166	3,377,936	19,015,365	1,489,636	3,433,000	1,943,364	130.46%
Enterprise Funds							
Electric Fund	56,064,952	51,723,413	52,761,634	53,446,607	52,196,403	(1,250,204)	-2.34%
Water Fund	12,035,601	11,872,894	13,801,305	13,081,238	13,246,041	164,803	1.26%
Local Sewer Fund	7,773,364	11,332,845	6,430,936	7,150,912	7,256,907	105,995	1.48%
Regional Sewer Fund	7,578,756	7,546,875	4,987,691	4,772,293	5,732,529	960,236	20.12%
Stormwater Fund	1,929,192	1,881,994	2,220,306	1,936,655	2,137,501	200,846	10.37%
Refuse Fund	5,564,723	5,577,180	5,114,450	5,185,501	5,272,920	87,419	1.69%
Total Enterprise Funds	90,946,588	89,935,201	85,316,322	85,573,206	85,842,301	269,095	0.31%
Internal Service Funds							
Information Technology Fund	1,541,690	1,434,952	1,505,348	1,488,588	1,173,372	(315,216)	-21.18%
Self Insurance Fund	1,449,427	2,009,595	1,860,693	1,904,726	3,864,486	1,959,760	102.89%
Fleet / Garage Fund	1,429,964	990,766	1,647,700	1,647,700	1,789,800	142,100	8.62%
Employee Benefits Fund	7,116,951	7,190,551	7,964,689	8,132,153	7,720,404	(411,749)	-5.06%
Total Internal Service Fund	11,538,032	11,625,864	12,978,430	13,173,167	14,548,062	1,374,895	10.44%
GRAND TOTALS	\$ 142,473,318	\$ 141,230,868	\$ 153,882,059	\$ 135,784,493	\$ 139,110,289	\$ 3,325,796	2.4%

Budget Summary Appropriations

BUDGET SUMMARY							
City of Lake Worth - Fiscal Year 2014-2015							
Millage Rate per \$1,000							
General Fund	5.4945						
	General Fund	Special Revenue	Utility Funds	Enterprise Funds	Internal Service	Capital Projects	Total
ESTIMATED REVENUES							
Taxes:							
Ad Valorem Taxes	5.4945	6,315,694	-	-	-	-	6,315,694
Sales & Use Taxes		840,000	-	-	-	-	840,000
Franchise Taxes		41,600	323,000	-	-	-	364,600
Utility Service Taxes		4,040,000	-	-	-	-	4,040,000
Licenses and Permits		854,000	681,793	-	-	-	1,535,793
Intergovernmental Revenue		6,026,225	491,916	-	22,524	1,000,000	7,540,665
Charges For Service		1,532,958	3,596,437	77,185,090	7,184,671	12,768,372	102,267,528
Fines and Forfeitures		312,600	105,000	40,500	-	-	458,100
Miscellaneous		394,092	29,164	277,320	25,750	957,166	1,683,492
Contribution From Enterprise Operations		9,138,387	-	762,303	-	-	9,900,690
Transfers In		524,060	-	166,667	200,000	800,000	1,723,727
Other Financing Sources		40,000	-	-	-	2,400,000	2,440,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		30,059,616	5,227,310	78,431,880	7,410,421	14,548,062	139,110,289
Available Fund Balance		264,544	2,418,431	15,455,868	-	9,469,762	29,245,261
TOTAL ESTIMATED REVENUES & BALANCES		30,324,160	7,645,741	93,887,748	7,410,421	24,017,824	168,355,550
EXPENDITURES/EXPENSES							
General Government		4,672,787	-	-	-	12,299,910	16,972,697
Public Safety		20,138,441	1,103,811	-	-	-	21,242,252
Physical Environment		2,978,331	2,174,761	67,889,110	5,046,395	3,350,000	81,438,597
Transportation		800,641	428,437	-	-	-	1,229,078
Culture & Recreation		1,653,960	2,807,279	-	-	-	4,461,239
Capital Outlay		-	16,000	9,476,876	-	1,501,000	11,363,532
Non-Departmental		80,000	400,380	14,521,762	1,396,899	10,216,914	26,615,955
Transfers Out		-	557,060	2,000,000	-	1,350,000	3,907,060
TOTAL EXPENDITURES/EXPENSES		30,324,160	7,487,728	93,887,748	6,443,294	24,017,824	167,230,410
Net Assets Available for Operations		-	158,013	-	967,127	-	1,125,140
TOTAL APPROPRIATED EXPENDITURES /RESERVES		30,324,160	7,645,741	93,887,748	7,410,421	24,017,824	168,355,550
The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.							

General Fund Revenues

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actual	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
AD VALOREM TAXES								
Current	\$ 5,040,783	\$ 4,776,945	\$ 5,105,833	\$ 5,002,382	\$ 5,105,833	\$ 5,512,502	\$ 406,669	7.96%
CRA	\$ 687,355	\$ 651,402	\$ 622,290	\$ 682,143	\$ 622,290	\$ 743,192	\$ 120,902	19.43%
Delinquent	\$ 131,369	\$ 198,035	\$ 55,000	\$ 47,327	\$ 55,000	\$ 55,000	\$ -	-
Interest - Delinquent	\$ 19,625	\$ 19,743	\$ 5,000	\$ 7,137	\$ 5,000	\$ 5,000	\$ -	-
TOTAL AD VALOREM TAXES	\$ 5,879,132	\$ 5,646,125	\$ 5,788,123	\$ 5,738,989	\$ 5,788,123	\$ 6,315,694	\$ 527,571	9.11%
SALES, USE & FUEL TAX								
Gas Tax	\$ 814,245	\$ 808,215	\$ 813,000	\$ 636,768	\$ 764,121	\$ 840,000	\$ 75,879	9.93%
TOTAL SALES, USE & FUEL TAX	\$ 814,245	\$ 808,215	\$ 813,000	\$ 636,768	\$ 764,121	\$ 840,000	\$ 75,879	9.93%
FRANCHISE TAXES								
Gas	\$ 28,108	\$ 36,180	\$ 31,600	\$ -	\$ -	\$ 31,600	\$ 31,600	#DIV/0!
Refuse	\$ 14,728	\$ 17,888	\$ 10,000	\$ 29,589	\$ 35,506	\$ 10,000	\$ (25,506)	-71.84%
TOTAL FRANCHISE TAXES	\$ 42,836	\$ 54,068	\$ 41,600	\$ 29,589	\$ 35,506	\$ 41,600	\$ 6,094	17.16%
UTILITY SERVICE TAXES								
Electricity	\$ 2,072,100	\$ 1,896,128	\$ 2,084,000	\$ 1,725,195	\$ 2,117,551	\$ 2,084,000	\$ (33,551)	-1.58%
Telecommunications	\$ 1,200,470	\$ 1,139,977	\$ 1,129,000	\$ 640,493	\$ 960,740	\$ 950,000	\$ (10,740)	-1.12%
Water	\$ 868,585	\$ 845,373	\$ 890,000	\$ 753,310	\$ 903,972	\$ 890,000	\$ (13,972)	-1.55%
Gas	\$ 130,051	\$ 121,303	\$ 140,000	\$ 85,861	\$ 114,481	\$ 100,000	\$ (14,481)	-12.65%
Propane	\$ 10,051	\$ 10,477	\$ 16,000	\$ 14,263	\$ 19,017	\$ 16,000	\$ (3,017)	-15.86%
TOTAL UTILITY SERVICE TAXES	\$ 4,281,257	\$ 4,013,258	\$ 4,259,000	\$ 3,219,122	\$ 4,115,761	\$ 4,040,000	\$ (75,761)	-1.84%
BUSINESS LICENSE								
General	\$ 432,002	\$ 432,979	\$ 560,000	\$ 370,909	\$ 445,000	\$ 550,000	\$ 105,000	23.60%
Certificate of Use Fee	\$ 62,084	\$ 144,736	\$ 100,000	\$ 88,787	\$ 106,544	\$ 175,000	\$ 68,456	64.25%
TOTAL BUSINESS LICENSE	\$ 494,086	\$ 577,715	\$ 660,000	\$ 459,696	\$ 551,544	\$ 725,000	\$ 173,456	31.45%
PERMITS & FEES								
Public Services	\$ -	\$ -	\$ -	\$ 10,997	\$ 13,196	\$ 10,000	\$ (3,196)	-24.22%
Re-inspection Fee	\$ -	\$ -	\$ 10,000	\$ 17	\$ 20	\$ 1,000	\$ 980	4900.00%
Public Services	\$ -	\$ -	\$ -	\$ 230	\$ 276	\$ -	\$ (276)	-100.00%
Public Services	\$ 7,250	\$ 10,478	\$ 3,000	\$ 1,550	\$ 1,860	\$ 3,000	\$ 1,140	61.29%
Site Plan Review Fee	\$ -	\$ -	\$ -	\$ 945	\$ 1,134	\$ -	\$ (1,134)	-100.00%
Community Development	\$ 11,021	\$ 10,500	\$ 50,000	\$ 75	\$ 90	\$ 20,000	\$ 19,910	22122.22%
Foreclosure Registry Fees	\$ 58,200	\$ 79,499	\$ 75,000	\$ 81,000	\$ 97,200	\$ 95,000	\$ (2,200)	-2.26%
Public Services	\$ -	\$ -	\$ -	\$ 1,220	\$ 1,464	\$ -	\$ (1,464)	-100.00%
TOTAL PERMITS & FEES	\$ 76,471	\$ 100,477	\$ 138,000	\$ 96,034	\$ 115,240	\$ 129,000	\$ 13,760	11.94%
STATE SHARED REVENUE								
Vehicle Rebate	\$ 27,541	\$ 23,092	\$ 12,500	\$ 15,971	\$ 14,000	\$ 14,000	\$ -	-
Mobile Home Licenses	\$ 46,262	\$ 40,194	\$ 45,000	\$ 41,457	\$ 45,000	\$ 45,000	\$ -	-
Alcoholic Beverages Licens	\$ 40,773	\$ 44,930	\$ 38,000	\$ 40,458	\$ 38,000	\$ 38,000	\$ -	-
Fire Ins Prem Tax	\$ 370,107	\$ 282,462	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ -	-
Police Ins Prem Tax	\$ 356,924	\$ 407,529	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -	-
Entitlement	\$ 1,245,229	\$ 1,262,112	\$ 1,293,000	\$ 1,038,847	\$ 1,240,000	\$ 1,390,000	\$ 150,000	12.10%
Half Cent Sales Taxes	\$ 2,287,643	\$ 2,412,382	\$ 2,469,000	\$ 1,784,675	\$ 2,469,000	\$ 2,716,800	\$ 247,800	10.04%
Fire Supplemental Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL STATE SHARED REVENUE	\$ 4,374,479	\$ 4,472,701	\$ 4,657,500	\$ 2,921,408	\$ 4,606,000	\$ 5,003,800	\$ 397,800	8.64%
SHARED REVENUE- LOCAL UNITS								
County Contributions	\$ 666,955	\$ 570,660	\$ 711,267	\$ 595,178	\$ 711,267	\$ 711,200	\$ (67)	-0.01%
Division II Contributions	\$ -	\$ 325,955	\$ 319,976	\$ -	\$ 319,976	\$ 311,225	\$ (8,751)	-2.73%
TOTAL SHARED REVENUE- LOCAL UNITS	\$ 666,955	\$ 896,615	\$ 1,031,243	\$ 595,178	\$ 1,031,243	\$ 1,022,425	\$ (8,818)	-0.86%

General Fund Revenues (continued)

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015	
	Actuals	Actual	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change	
GENERAL GOVERNMENT SERVICE									
Public Services	\$ -	\$ -	\$ -	\$ 25	\$ 30	\$ -	\$ (30)	-100.00%	
Code	\$ 82,918	\$ 67,502	\$ 90,000	\$ 84,903	\$ 101,883	\$ 110,000	\$ 8,117	7.97%	
Other	\$ 969	\$ 853	\$ 480	\$ 602	\$ 722	\$ 600	\$ (122)	-16.90%	
Zoning Fees	\$ 33,300	\$ 39,488	\$ 35,000	\$ 73,897	\$ 88,676	\$ 65,000	\$ (23,676)	-26.70%	
Planning Fees	\$ -	\$ 6,525	\$ 30,000	\$ 27,100	\$ 32,520	\$ 35,000	\$ 2,480	7.63%	
Historic Preservation Fee	\$ 350	\$ 2,550	\$ 10,000	\$ 15,887	\$ 19,064	\$ 25,000	\$ 5,936	31.14%	
Mapping Fees	\$ -	\$ -	\$ 500	\$ 560	\$ 672	\$ 500	\$ (172)	-25.60%	
Business License Review-P	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	#DIV/0!	
Sale of Maps/Publication	\$ 8,107	\$ 440	\$ 10	\$ -	\$ -	\$ 10	\$ 10	#DIV/0!	
Certification/Records	\$ 90,010	\$ 131,250	\$ 75,000	\$ 111,800	\$ 134,160	\$ 125,000	\$ (9,160)	-6.83%	
Photocopies	\$ 2,926	\$ 807	\$ 800	\$ 363	\$ 435	\$ 800	\$ 365	83.91%	
Reimbursements	\$ 889	\$ 826	\$ 800	\$ 291	\$ 349	\$ 800	\$ 451	129.23%	
NSF and Bank Charges	\$ 65	\$ 205	\$ 200	\$ 195	\$ 234	\$ 200	\$ (34)	-14.53%	
Miscellaneous	\$ (121)	\$ 12	\$ 2,000	\$ -	\$ -	\$ 100	\$ 100	#DIV/0!	
TOTAL GENERAL GOVERNMENT SERVICE	\$ 219,413	\$ 250,458	\$ 244,790	\$ 315,623	\$ 378,745	\$ 383,010	\$ 4,265	1.13%	
PUBLIC SAFETY									
False Alarms	\$ 47,700	\$ 60,386	\$ 45,000	\$ 46,575	\$ 55,890	\$ 45,000	\$ (10,890)	-19.48%	
Use & Occ Inspection	\$ 193,854	\$ 304,788	\$ 350,000	\$ 217,598	\$ 261,117	\$ 225,000	\$ (36,117)	-13.83%	
TOTAL PUBLIC SAFETY	\$ 241,554	\$ 365,174	\$ 395,000	\$ 264,173	\$ 317,007	\$ 270,000	\$ (47,007)	-14.83%	
PHYSICAL ENVIRONMENT									
Water outside Surcharge	\$ 489,790	\$ 474,216	\$ 480,000	\$ 420,837	\$ 505,004	\$ 480,000	\$ (25,004)	-4.95%	
Sewer Outside Charge	\$ 185,084	\$ 180,077	\$ 160,000	\$ 138,924	\$ 166,708	\$ 160,000	\$ (6,708)	-4.02%	
Cemetery Fees	\$ 25,250	\$ 22,200	\$ 20,000	\$ 12,295	\$ 14,754	\$ 20,000	\$ 5,246	35.56%	
TOTAL PHYSICAL ENVIRONMENT	\$ 700,124	\$ 676,493	\$ 660,000	\$ 572,056	\$ 686,466	\$ 660,000	\$ (26,466)	-3.86%	
TRANSPORTATION									
Parking Meters	\$ -	\$ 7,216	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Parking Meters-Taxable	\$ -	\$ 9,354	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Parking Permits	\$ -	\$ -	\$ -	\$ 4,205	\$ 5,046	\$ 3,000	\$ (2,046)	-40.55%	
Boat Launch	\$ 4,582	\$ 9,947	\$ 15,000	\$ 10,539	\$ 12,646	\$ 11,000	\$ (1,646)	-13.02%	
Boat Launch taxable	\$ 5,970	\$ 12,959	\$ 18,000	\$ 13,731	\$ 16,477	\$ 15,000	\$ (1,477)	-8.96%	
Parking Lot Rental Tax Ex	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,800	\$ -	\$ (1,800)	-100.00%	
TOTAL TRANSPORTATION	\$ 10,552	\$ 39,476	\$ 33,000	\$ 29,975	\$ 35,969	\$ 29,000	\$ (6,969)	-19.38%	
CULTURE-RECREATION									
Library Fees	\$ 1,589	\$ 1,337	\$ 2,000	\$ 1,192	\$ 1,430	\$ 1,500	\$ 70	4.90%	
Staff Time	\$ 36	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	-	
Rentals	\$ 7,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Summer Camp	\$ 22,940	\$ 25,980	\$ 16,000	\$ 8,610	\$ 10,332	\$ 13,500	\$ 3,168	30.66%	
Sports Program	\$ 28,676	\$ 19,751	\$ 44,900	\$ 15,515	\$ 18,618	\$ 26,478	\$ 7,860	42.22%	
Event Tenant Liab Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750	#DIV/0!	
Event Liab Ins Tax Exempt	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Veteran's Day Parade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	#DIV/0!	
Holiday Celebration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	#DIV/0!	
4th of July Celebration	\$ -	\$ -	\$ -	\$ 22,132	\$ 26,558	\$ 15,000	\$ (11,558)	-43.52%	
Evenings on the Avenue	\$ -	\$ -	\$ -	\$ 693	\$ 831	\$ 40,720	\$ 39,889	4800.12%	
Latin Music Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Art Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Other Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	#DIV/0!	
Park Rental	\$ 50,040	\$ 17,687	\$ 46,000	\$ 18,173	\$ 21,807	\$ 39,000	\$ 17,193	78.84%	
Osbourne Center Rental	\$ 13,601	\$ 20,351	\$ 24,000	\$ 11,525	\$ 13,830	\$ 15,000	\$ 1,170	8.46%	
Tax Exempt Sales	\$ 5,993	\$ 28,836	\$ -	\$ 28,500	\$ 34,200	\$ 25,000	\$ (9,200)	-26.90%	
TOTAL CULTURE-RECREATION	\$ 130,725	\$ 114,212	\$ 132,940	\$ 106,340	\$ 127,606	\$ 190,948	\$ 63,342	49.64%	

General Fund Revenues (continued)

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actual	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
FINES & FORFEITURES								
Fines	\$ 63,930	\$ 60,759	\$ 65,000	\$ 49,419	\$ 59,302	\$ 50,000	\$ (9,302)	-15.69%
Library Fines	\$ 8,275	\$ 8,189	\$ 7,000	\$ 7,300	\$ 8,760	\$ 7,000	\$ (1,760)	-20.09%
TOTAL FINES & FORFEITURES	\$ 72,205	\$ 68,948	\$ 72,000	\$ 56,719	\$ 68,062	\$ 57,000	\$ (11,062)	-16.25%
VIOLATIONS-LOCAL ORDINANCE								
Parking Fines	\$ 3,426	\$ 1,291	\$ 5,500	\$ 27,878	\$ 33,453	\$ 500	\$ (32,953)	-98.51%
Code	\$ 173,527	\$ 79,076	\$ 200,000	\$ 247,948	\$ 297,537	\$ 225,000	\$ (72,537)	-24.38%
Citations	\$ 3,200	\$ 750	\$ 5,000	\$ 2,625	\$ 3,150	\$ 30,000	\$ 26,850	852.38%
Noise Fines	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Late Fees	\$ 1,500	\$ 100	\$ 1,000	\$ -	\$ -	\$ 100	\$ 100	#DIV/0!
Violations - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL VIOLATIONS-LOCAL ORDINANCE	\$ 181,653	\$ 81,467	\$ 211,500	\$ 278,451	\$ 334,140	\$ 255,600	\$ (78,540)	-23.51%
INTEREST EARNINGS								
Investments	\$ 38,648	\$ 25,980	\$ 60,900	\$ 28,261	\$ 33,913	\$ 20,000	\$ (13,913)	-41.03%
Tax Collections	\$ 3,442	\$ -	\$ -	\$ 116	\$ 139	\$ -	\$ (139)	-100.00%
Miscellaneous	\$ 25,979	\$ 19,543	\$ 19,200	\$ 21,529	\$ 25,834	\$ 19,200	\$ (6,634)	-25.68%
Unrealized Gain/(Loss)	\$ (20,901)	\$ (16,211)	\$ (19,100)	\$ (20,145)	\$ (24,174)	\$ (19,000)	\$ 5,174	-21.40%
Realized Gain/(Loss)	\$ (1,320)	\$ (622)	\$ -	\$ (1,401)	\$ (1,681)	\$ (200)	\$ 1,481	-88.10%
TOTAL INTEREST EARNINGS	\$ 45,848	\$ 28,690	\$ 61,000	\$ 28,360	\$ 34,031	\$ 20,000	\$ (14,031)	-41.23%
RENTS & ROYALTIES								
Leased Properties	\$ (1,694)	\$ 9,377	\$ 18,300	\$ -	\$ -	\$ -	\$ -	-
Leased Properties	\$ -	\$ 10,410	\$ -	\$ 16,206	\$ 19,400	\$ 19,400	\$ -	-
Miscellaneous	\$ 2,505	\$ 3,087	\$ 3,000	\$ 2,059	\$ 2,400	\$ 3,000	\$ 600	25.00%
TOTAL RENTS & ROYALTIES	\$ 811	\$ 22,874	\$ 21,300	\$ 18,265	\$ 21,800	\$ 22,400	\$ 600	2.75%
SALE OF ASSETS								
Furniture & Equipment	\$ 104,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL SALE OF ASSETS	\$ 104,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DONATIONS								
Donations	\$ 1,009	\$ 4,665	\$ -	\$ 448	\$ 448	\$ -	\$ (448)	-100.00%
TOTAL DONATIONS	\$ 1,009	\$ 4,665	\$ -	\$ 448	\$ 448	\$ -	\$ (448)	-100.00%
OTHER MISC REVENUE								
Disp of Fixed Assets	\$ -	\$ -	\$ -	\$ 24,260	\$ 24,260	\$ -	\$ (24,260)	-100.00%
Settlements	\$ -	\$ 89	\$ -	\$ 11,786	\$ 11,786	\$ 341,592	\$ 329,806	2798.29%
Other	\$ 92,568	\$ 159,311	\$ 10,000	\$ 10,258	\$ 10,258	\$ 10,000	\$ (258)	-2.52%
Taxable	\$ -	\$ 9,894	\$ -	\$ 57	\$ 57	\$ 100	\$ 43	75.44%
TOTAL OTHER MISC REVENUE	\$ 92,568	\$ 169,294	\$ 10,000	\$ 46,361	\$ 46,361	\$ 351,692	\$ 305,331	658.59%
GENERAL GOVERNMENT SURCHARGE								
Electric-Administrative	\$ 2,538,672	\$ 2,151,041	\$ 2,151,041	\$ 1,792,534	\$ 2,151,041	\$ 1,814,889	\$ (336,152)	-15.63%
Water- Administrative	\$ 403,387	\$ 541,326	\$ 541,326	\$ 451,105	\$ 541,326	\$ 478,539	\$ (62,787)	-11.60%
Golf- Administrative	\$ 50,369	\$ 43,703	\$ -	\$ -	\$ -	\$ -	\$ -	-
Refuse- Administrative	\$ 132,172	\$ 147,001	\$ 147,001	\$ 122,501	\$ 147,001	\$ 185,235	\$ 38,234	26.01%
Stormwater- Administrative	\$ 38,198	\$ 138,522	\$ 138,522	\$ 115,435	\$ 138,522	\$ 73,344	\$ (65,178)	-47.05%
CRA- Administrative	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	-
Local Sewer- Administrative	\$ 271,297	\$ 308,783	\$ 308,783	\$ 257,319	\$ 308,783	\$ 251,533	\$ (57,250)	-18.54%
Regional Sewer- Administrative	\$ 201,364	\$ 166,730	\$ 166,730	\$ 138,942	\$ 166,730	\$ 156,035	\$ (10,695)	-6.41%
Building Fund- Administrative	\$ 23,985	\$ 14,998	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL GENERAL GOVERNMENT SURCHARGE	\$ 3,684,444	\$ 3,537,104	\$ 3,478,403	\$ 2,902,836	\$ 3,478,403	\$ 2,984,575	\$ (493,828)	-14.20%

General Fund Revenues (continued)

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actual	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
FRANCHISE FEE								
Electric Contributions- (PILOT)	\$ 4,484,451	\$ 4,459,183	\$ 4,141,958	\$ 3,451,632	\$ 4,141,958	\$ 3,932,889	\$ (209,069)	-5.05%
Water Contributions- (PILOT)	\$ 1,071,160	\$ 1,075,572	\$ 1,030,564	\$ 858,803	\$ 1,030,564	\$ 1,022,788	\$ (7,776)	-0.75%
Refuse Contributions- (PILOT)	\$ 439,029	\$ 452,080	\$ 439,651	\$ 366,376	\$ 439,651	\$ 459,095	\$ 19,444	4.42%
Stormwater Contributions- (PILOT)	\$ 156,117	\$ 165,126	\$ 164,071	\$ 136,726	\$ 164,071	\$ 169,960	\$ 5,889	3.59%
Local Sewer Contributions- (PILOT)	\$ 229,997	\$ 223,037	\$ 595,817	\$ 496,514	\$ 595,817	\$ 569,080	\$ (26,737)	-4.49%
TOTAL FRANCHISE FEE	\$ 6,380,754	\$ 6,374,998	\$ 6,372,061	\$ 5,310,051	\$ 6,372,061	\$ 6,153,812	\$ (218,249)	-3.43%
REIMBURSEMENT INTER-FUNDS								
Reimb- Ground Maintenance	\$ 200,000	\$ 40,000	\$ 40,000	\$ 33,330	\$ 40,000	\$ 40,000	\$ -	-
Reimb - CRA	\$ 130,000	\$ 50,000	\$ 129,999	\$ (50,000)	\$ -	\$ -	\$ -	-
Reimb - Special Events	\$ 2,135	\$ 4,100	\$ -	\$ 1,015	\$ 1,100	\$ -	\$ (1,100)	-100.00%
Tax Exempt	\$ -	\$ -	\$ -	\$ 2,809	\$ 2,809	\$ -	\$ (2,809)	-100.00%
TOTAL REIMBURSEMENT INTER-FUNDS	\$ 332,135	\$ 94,100	\$ 169,999	\$ (12,846)	\$ 43,909	\$ 40,000	\$ (3,909)	-8.90%
TRANSFERS IN								
Foreclosure Fund	\$ 182,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Road Improvement Fund	\$ -	\$ 48,919	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ 250,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Project Fund	\$ 2,400	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Simpkin Trust Fund	\$ 103,870	\$ 110,033	\$ 63,000	\$ 63,000	\$ 63,000	\$ 82,000	\$ 19,000	30.16%
Library Trust Fund	\$ -	\$ 110,033	\$ 53,000	\$ 53,000	\$ 53,000	\$ -	\$ (53,000)	-100.00%
Sanitation Fund	\$ -	\$ 185,674	\$ 149,541	\$ 149,541	\$ 149,541	\$ -	\$ (149,541)	-100.00%
Governmental Fund	\$ -	\$ 85,889	\$ 17,370	\$ 17,370	\$ 17,370	\$ 442,060	\$ 424,690	2444.96%
TOTAL TRANSFERS	\$ 538,620	\$ 565,548	\$ 282,911	\$ 282,911	\$ 282,911	\$ 524,060	\$ 241,149	85.24%
TOTAL GENERAL FUND SOURCES OF FUNDS	\$ 29,365,976	\$ 28,962,675	\$ 29,533,370	\$ 23,896,507	\$ 29,235,457	\$ 30,059,616	\$ 824,159	2.82%

Beach Fund Revenues

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actual	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
TRANSPORTATION								
Parking Meters	\$ 243,266	\$ 403,743	\$ 422,868	\$ 474,099	\$ 569,000	\$ 569,000	\$ -	-
Parking Meters-Taxable	\$ 316,218	\$ 526,098	\$ 558,132	\$ 621,008	\$ 745,000	\$ 745,000	\$ -	-
Parking Permits	\$ 25,740	\$ 46,250	\$ 19,000	\$ 52,631	\$ 53,000	\$ 46,250	\$ (6,750)	-12.74%
Tenant Employee Parking	\$ -	\$ 5,640	\$ 2,880	\$ 11,980	\$ 16,744	\$ 10,480	\$ (6,264)	-37.41%
Valet Parking	\$ 2,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pier parking	\$ -	\$ -	\$ -	\$ 22,248	\$ 31,954	\$ -	\$ (31,954)	-100.00%
Parking Lot Rentals	\$ 1,011	\$ -	\$ -	\$ 1,379	\$ 1,598	\$ -	\$ (1,598)	-100.00%
Parking Lot Rental Tax Ex	\$ -	\$ -	\$ -	\$ 7,329	\$ 11,184	\$ -	\$ (11,184)	-100.00%
TOTAL TRANSPORTATION	\$ 588,437	\$ 981,731	\$ 1,002,880	\$ 1,190,674	\$ 1,428,480	\$ 1,370,730	\$ (57,750)	-4.04%
CULTURE/RECREATION								
Pavillion Rentals	\$ -	\$ 585	\$ -	\$ 740	\$ 750	\$ 585	\$ (165)	-22.00%
Tax Exempt - Pavilion	\$ -	\$ 150	\$ -	\$ 195	\$ 200	\$ 150	\$ (50)	-25.00%
Pool rental	\$ -	\$ 2,550	\$ 1,500	\$ 19,828	\$ 26,600	\$ 26,600	\$ -	-
Junior LifeGuard Program	\$ -	\$ 14,650	\$ -	\$ 12,600	\$ 12,600	\$ 14,650	\$ 2,050	16.27%
Pool Admission Fees	\$ -	\$ 9,096	\$ 6,500	\$ 24,756	\$ 27,000	\$ 20,000	\$ (7,000)	-25.93%
Pool Admiss - Tax Exempt	\$ -	\$ 1	\$ -	\$ 662	\$ 700	\$ -	\$ (700)	-100.00%
Pool Programs	\$ -	\$ -	\$ -	\$ 180	\$ 200	\$ 500	\$ 300	150.00%
Pier Fees	\$ 3,824	\$ 59,631	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beach Concession Rentals	\$ -	\$ 6,000	\$ 22,440	\$ 21,915	\$ 22,440	\$ 30,000	\$ 7,560	33.69%
Merchandise Sales	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	-
Event Tenant Liab Ins	\$ -	\$ 764	\$ -	\$ -	\$ -	\$ -	\$ -	-
Veteran's Day Parade	\$ -	\$ -	\$ -	\$ 546	\$ 550	\$ -	\$ (550)	-100.00%
Pier Fees	\$ 124,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CULTURE & RECREATION	\$ 128,647	\$ 93,993	\$ 35,440	\$ 83,919	\$ 93,740	\$ 94,085	\$ 345	0.37%
VIOLATIONS								
Parking Fines	\$ 51,735	\$ 59,102	\$ 100,000	\$ 90,349	\$ 100,000	\$ 100,000	\$ -	-
TOTAL VIOLATIONS	\$ 51,735	\$ 59,102	\$ 100,000	\$ 90,349	\$ 100,000	\$ 100,000	\$ -	-
RENTS & ROYALTIES								
Leased Properties	\$ -	\$ 259,944	\$ 526,855	\$ 241,784	\$ 286,854	\$ 385,528	\$ 98,674	34.40%
Patio Area	\$ -	\$ 39,510	\$ 33,870	\$ 33,225	\$ 33,870	\$ 60,870	\$ 27,000	79.72%
Common Area Maintenance	\$ -	\$ 58,903	\$ 81,290	\$ 69,358	\$ 81,290	\$ 157,274	\$ 75,984	93.47%
Miscellaneous	\$ -	\$ 550	\$ -	\$ 1,000	\$ 1,000	\$ 700	\$ (300)	-30.00%
Pier	\$ -	\$ 187,286	\$ -	\$ 200,253	\$ 240,000	\$ 240,000	\$ -	-
Ball Room Rental	\$ -	\$ 50,812	\$ 166,000	\$ 113,985	\$ 166,000	\$ 140,000	\$ (26,000)	-15.66%
Ball Room Tax Exempt	\$ -	\$ 2,580	\$ -	\$ 3,340	\$ 3,500	\$ 2,580	\$ (920)	-26.29%
Interoceanal Rental	\$ -	\$ -	\$ -	\$ 300	\$ 200	\$ -	\$ (200)	-100.00%
Ocean Terrace Rental	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	-
Kitchen Rental	\$ -	\$ 972	\$ -	\$ 8,002	\$ 5,500	\$ 5,000	\$ (500)	-9.09%
Kitchen Rental Tax Exempt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beach Weddings	\$ -	\$ 1,100	\$ -	\$ 9,423	\$ 9,000	\$ 7,500	\$ (1,500)	-16.67%
Misc Item Rental	\$ -	\$ 250	\$ -	\$ 1,169	\$ 1,200	\$ 1,200	\$ -	-
Misc Item Tax Exempt	\$ -	\$ 150	\$ -	\$ 100	\$ 100	\$ 150	\$ 50	50.00%
Special Events	\$ -	\$ 11,283	\$ 17,000	\$ 14,642	\$ 17,000	\$ -	\$ (17,000)	-100.00%
Special Events Tax Exempt	\$ -	\$ -	\$ -	\$ 1,665	\$ 1,700	\$ 1,800	\$ 100	5.88%
Pier	\$ 100,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL RENTS & ROYALTIES	\$ 100,984	\$ 614,540	\$ 825,015	\$ 698,246	\$ 847,214	\$ 1,002,602	\$ 155,388	18.34%
DONATIONS								
Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
MISCELLANEOUS REVENUE								
Inter& Admin Fee Casino	\$ -	\$ 6,723	\$ -	\$ 3,677	\$ 3,700	\$ 4,000	\$ 300	8.11%
Other	\$ 329	\$ 2,813	\$ -	\$ 3,595	\$ 3,550	\$ 2,812	\$ (738)	-20.79%
TOTAL MISCELLANEOUS REVENUE	\$ 329	\$ 9,536	\$ -	\$ 7,272	\$ 7,250	\$ 6,812	\$ (438)	-6.04%
TRANSFERS IN								
Other Transfers	\$ -	\$ -	\$ 26,675	\$ 26,675	\$ 26,675	\$ -	\$ (26,675)	-100.00%
Capital Projects Fund Advance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSFERS	\$ -	\$ -	\$ 26,675	\$ 26,675	\$ 26,675	\$ -	\$ (26,675)	-100.00%
TOTAL BEACH FUND SOURCES OF FUNDS	\$ 870,132	\$ 1,758,902	\$ 1,990,010	\$ 2,097,135	\$ 2,503,359	\$ 2,574,229	\$ 70,870	2.83%
TOTAL USE OF FUND BALANCE	\$ -	\$ -	\$ 440,573	\$ -	\$ -	\$ -	\$ -	-

Golf Fund Revenues

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actual	Adjusted Budget	YTD Actuals (Oct-July)	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
CULTURE/RECREATION								
Walker Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Memberships	\$ 254,400	\$ 154,354	\$ 270,000	\$ 43,504	\$ 249,000	\$ 154,000	\$ (95,000)	-38.15%
Green Fees	\$ 612,411	\$ 614,548	\$ 693,989	\$ 639,117	\$ 675,000	\$ 681,520	\$ 6,520	0.97%
Driving Range Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	#DIV/0!
Cart Rental	\$ 54,045	\$ 83,708	\$ 76,139	\$ 68,808	\$ 76,139	\$ 75,000	\$ (1,139)	-1.50%
Locker Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Club Services	\$ 6,696	\$ 10,704	\$ 12,500	\$ 9,860	\$ 12,500	\$ 14,500	\$ 2,000	16.00%
Green Surcharge-Capital	\$ 83,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Merchandise Sales	\$ 55,994	\$ 65,817	\$ 65,000	\$ 35,220	\$ 55,000	\$ 64,000	\$ 9,000	16.36%
Other	\$ 7,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Tax Exempt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Food Sales	\$ 20,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beverage Sales	\$ 49,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beverage Cart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubhouse Events	\$ 3,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Tax Exempt Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ 22,839	\$ 18,000	\$ 24,000	\$ 18,000	\$ 36,000	\$ 18,000	100.00%
Golf Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubhouse Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
City Functions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CULTURE/RECREATION	\$ 1,148,008	\$ 951,970	\$ 1,135,628	\$ 820,509	\$ 1,085,639	\$ 1,075,020	\$ (10,619)	-0.98%
DONATIONS								
Donations	\$ 12,784	\$ 9,721	\$ 10,000	\$ -	\$ 10,000	\$ 10,785	\$ 785	7.85%
TOTAL DONATIONS	\$ 12,784	\$ 9,721	\$ 10,000	\$ -	\$ 10,000	\$ 10,785	\$ 785	7.85%
OTHER MISC. REVENUE								
Other	\$ 13,687	\$ 1,874,901	\$ -	\$ 510	\$ -	\$ -	\$ -	-
Discount Taken	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL OTHER MISC. REVENUE	\$ 13,687	\$ 1,874,901	\$ -	\$ 510	\$ -	\$ -	\$ -	-
TRANSFERS IN								
General Fund	\$ -	\$ -	\$ 254,632	\$ 253,139	\$ 253,139	\$ -	\$ (253,139)	-100.00%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000	#DIV/0!
Sanitation Fund	\$ -	\$ -	\$ 31,138	\$ 31,138	\$ 31,138	\$ -	\$ (31,138)	-100.00%
Capital Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL TRANSFERS IN	\$ -	\$ -	\$ 285,770	\$ 284,277	\$ 284,277	\$ 54,000	\$ (230,277)	-81.00%
TOTAL GOLF FUND SOURCES OF FUNDS	\$ 1,174,479	\$ 2,836,592	\$ 1,431,398	\$ 1,105,296	\$ 1,379,916	\$ 1,139,805	\$ (240,111)	-17.40%



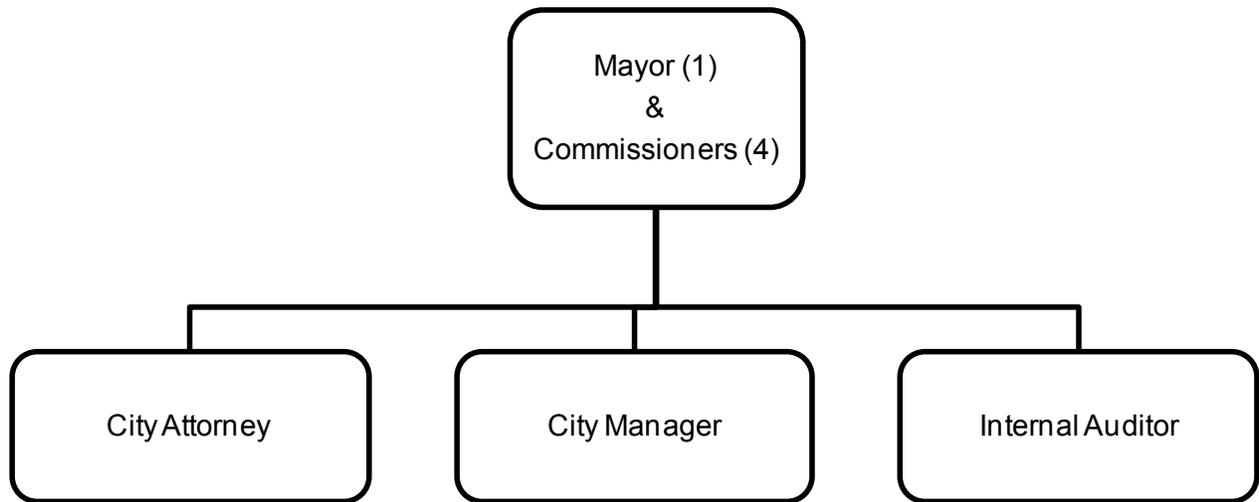
This page intentionally left blank.



CHAPTER 8

ORGANIZATION CHARTS AND DEPARTMENT SUMMARIES

Executive Branch



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	5.0	0	0	0	5.0
Part-time (FTE)	0	0	0	0	0

City Commission

LAKE WORTH GOVERNMENT

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

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

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

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

MEET THE COMMISSION

MAYOR PAM TRIOLO

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

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

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

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

City Commission

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

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

VICE MAYOR AND COMMISSIONER SCOTT MAXWELL

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

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

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

COMMISSIONER CHRISTOPHER MCVOY

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

COMMISSIONER ANDY AMOROSO

Commissioner Andy Amoroso has been elected to serve District 3 since November of 2011 and in 2014 he ran unopposed for his second 2-year term. As a native Floridian and a 32-year resident of Lake Worth, a longtime small business owner, former president of his Neighborhood Association and an active community leader, he is committed to make a positive difference for the citizens of Lake Worth.

As former Vice-Chairman of the city's Community Redevelopment Agency (CRA), Commissioner Amoroso has helped lead the effort to bring Publix and the Palm Beach County Cultural Council to Lake Worth, creating new jobs and adding to the city's tax base. He has worked with the CRA board to secure a \$23 million NSP2 grant to stabilize neighborhoods affected by foreclosed and abandoned properties and promote home ownership. Currently, as the CRA's Liaison to the City, Commissioner Amoroso continues to move the City forward with

City Commission

the new arts program LULA by continuing to promote art growth with the new art-work live spaces and mural projects as well as promoting new music and art events within the City of Lake Worth.

Commissioner Amoroso believes that the safety of the residents of Lake Worth is a top priority; therefore, he supports keeping the Palm Beach County Sheriff's Office. Commissioner Amoroso supports the 5-year initiative to lower the electric utility costs. Commissioner Amoroso is proud to be Palm Beach County and Lake Worth first openly gay elected-official. He currently seats as second Vice President of the National League of Cities Constituency Group (GLBTLO). His desire and goal is to have a city that "works" for the people of Lake Worth.

COMMISSIONER JOHN SZERDI

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

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

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

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

City Commission

City Commission	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change	FY 2014-2015
1010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	74,399	74,200	74,199	75,340	74,199	(1,141)	-1.51%
* Benefits	17,739	28,302	50,352	47,988	51,688	3,700	7.71%
Sub-Total	92,138	102,502	124,551	123,328	125,887	2,559	
OPERATING EXPENSES							
* Prof. & Contract. Service	33,655	36,081	38,242	38,241	35,893	(2,348)	-6.14%
* Travel & Training	12,438	11,497	19,080	22,118	25,500	3,382	15.29%
* Utility & Communication	5,461	4,438	5,461	4,485	4,488	3	0.07%
* Insurance	8,611	13,770	16,174	16,173	21,846	5,673	35.08%
* Maintenance	2,450	-	-	-	-	-	-
* Operating Expense	30,944	36,003	23,473	27,135	33,930	6,795	25.04%
Sub-Total	93,559	101,789	102,430	108,152	121,657	13,505	
CAPITAL						0	-
TOTAL	185,697	204,291	226,981	231,480	247,544	16,064	6.94%

City Attorney

MISSION

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

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

CORE PROCESSES AND OUTPUTS

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

Provides legal counsel to the City Commission:

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

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

Provides legal advice and negotiations on contract and bidding matters.

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

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

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

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

FY 2015 GOALS AND OBJECTIVES

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

Objective: Continue to be responsive to all the City's legal needs.

City Attorney

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

Objective: Continue to work closely with staff and management to identify legal issues and develop proactive responses to reduce liability to the City.

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

Objective: Continue to work with and monitor outside counsel to resolve pending litigation and minimize unnecessary legal expenses.

Goal 4: To reduce legal expenses for the City.

Objective: Work to resolve cases and issues causing a financial drain on the legal budget and invest in efforts to proactively address and resolve emerging legal issues.

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

Objective: Continue to develop close working relationship with outside counsel and continue to monitor activities to ensure all legal work is in best interests of City.

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

Objective: Resolve the Street Outdoor litigation.

Objective: Resolve the Sunset Drive litigation.

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

Objective: Continue to resolve Charlotte Taylor cases.

Objective: Resolve other pending matters.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal 1: To maintain a seamless transition from an in-house City attorney to outside counsel City attorney by being readily available for all of the City's legal needs.

During fiscal year 2012 and 2013, we successfully accomplished a smooth transition from the in-house counsel model to an outside counsel model. In fiscal year 2014, we maintained that seamless transition by being readily available for all of the City's legal needs. We continue to provide on-site legal services at least two (2) days a week (in addition to regular and special meetings) and pride ourselves on being very responsive to all requests for legal advice and services.

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

During the previous fiscal year we have provided high quality representation to the City, the Commission, the City Manager and departments and boards of the City. Our attorneys, with particular expertise in various areas, have developed relationships with City staff and management to efficiently address issues in such areas. For example: Lara Donlon provided assistance to the Human Resource Department relative to labor and employment law matters; Christy Goddeau provided assistance City-wide on contracts, purchasing, ethics, public records and sunshine law matters and addressed pressing litigation (Pineapple Ridge and Charlotte Taylor); Jennifer Hunecke provided direction and procedural assistance for code compliance's new processes

City Attorney

(i.e., unsafe building, board and secure and lot clearings); Barbara Alterman provided representation on planning, zoning, land use and historic preservation issues; Brian Shutt prosecuted code enforcement cases, prepared contracts and lease agreements and revamped the ordinances and policies for the City's utilities; Glen J. Torcivia provided representation at City Commission meetings, negotiated resolutions of litigation and other issues, oversaw litigation by outside counsel and managed the provision of legal services and the related budget.

Goal 3: Prosecute, defend and resolve outstanding litigation.

During the previous fiscal year, our firm directly assisted in the resolution of the Firefighters' Pension lawsuit. Mr. Torcivia's assistance in resolving that case will save the City approximately \$75,000 in legal fees and reduced the City's pension costs by approximately \$137,289.84 annually. We also were successful in defending against a claim to amend the City's Charter with certain building height restrictions (*Laurel Decker v. City of Lake Worth*). We continued to work closely with outside counsel in resolving pending litigation and have made great progress in resolving issues in the Sunset Drive, Pineapple Ridge, Street Outdoor, Mojitos/Crystal Investments, Clear Channel and the pending Charlotte Taylor cases.

Goal 4: Review, analyze and provide representation in foreclosure and bankruptcy matters.

During the previous fiscal year, we have monitored foreclosure and bankruptcy cases and provided representation in the same, in order to protect the City's interests. We coordinated with City staff in responding to new foreclosure and bankruptcy cases and filing the appropriate responses and claims. We have been mindful of the time and expense that can be expended on such matters and have attempted to focus our energies on those cases that are most beneficial to the City in terms of recovery.

Objective: Improve the City's contracting process.

During the previous fiscal year, under the assistance of Ms. Goddeau and Mr. Shutt, we have improved the City's contracts and contracting process by providing proactive assistance on purchasing issues and timely preparation of written contracts. With recent changes in the Purchasing division, our office has been instrumental in advising staff on statutory and local procurement matters.

Goal 5: Improve oversight of outside counsel and claim management.

Over the past fiscal year we have improved our working relationship with outside counsel and have assisted in resolving various claims defended by outside counsel. Ms. Goddeau has worked closely with outside counsel on the Charlotte Taylor cases and Mr., Torcivia was instrumental in having outside counsel resolve the Firefighter pension matter. Our firm continued to work with the City's risk manager to better manage claims and the claims process.

Goal 6: Reduce the cost of legal expenses.

From fiscal year 2012 to fiscal year 2013, total legal department and outside legal costs were reduced by approximately \$50,000.00.

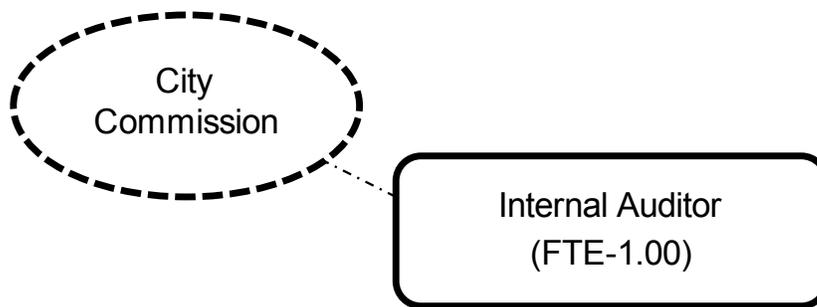
City Attorney

City Attorney	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1110	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	262,542	12,624	-	-	-	-	-
* Benefits	91,901	70,610	-	-	-	-	-
Sub-Total	354,443	83,234	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	644,443	760,245	812,366	812,140	778,105	(34,035)	-4.19%
* Travel & Training	666	10	665	-	-	-	-
* Utility & Communication	3,258	2,647	4,530	2,674	2,679	5	0.19%
* Insurance	6,237	9,191	9,426	9,426	14,089	4,663	49.47%
* Maintenance						-	-
* Operating Expense	37,601	27,708	37,598	12,974	30,160	17,186	132.46%
Sub-Total	692,205	799,801	864,585	837,214	825,033	(12,181)	-
CAPITAL						0	-
TOTAL	1,046,648	883,035	864,585	837,214	825,033	(12,181)	-1.45%

Internal Auditor

MISSION

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



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.00	0	0	0	1.00
Part-time (FTE)	0	0	0	0	0

Internal Auditor

CORE PROCESSES AND OUTPUTS

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

- Risk management
- Internal control improvement and assurance
- Governance

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

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

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

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

GOALS AND OBJECTIVES

For FY 2015, the following specific audits will be scheduled:

- Revenue integrity testing for the electric and water utilities
- Procurement process
- Grants
- Payroll
- Human Resources
- Follow-ups on code enforcement, cash handling, inventory, P-cards and, assuming completion prior to the beginning of fiscal 2015, accounts payable, CAM payments and security over City assets.

MEASURES OF PERFORMANCE

- For each audit performed, a formal report must be prepared in writing. This report must be submitted to the department head in charge of the audited area, and responses to the findings and recommendations must be requested. Best efforts must be made to receive these responses.

Internal Auditor

- The report must be issued to the Commission and the City Manager within a reasonable time period after the audit is complete. This issuance must occur whether or not responses are received, as the responsiveness of the department head is not within the control of the Internal Auditor.

MEASURES OF SUCCESS

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

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

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

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

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

Internal Auditor

The nine items listed below under Effectiveness Measures are anticipated to be an integral part of each and every audit completed. They are expected to be satisfied in all projects undertaken, and therefore the goal would be 100% in each case. Measuring the effectiveness of the Internal Audit function is an ongoing process which may require management to evaluate changes in any or all of the above. It is also possible that, after an audit of an area is completed, the overall conclusion of the auditor is that few if any process or control changes would benefit that area. Evaluating change would thereafter not apply.

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

Performance Measures - FY 2015 Budget Internal Auditor

Workload Measurements: Measure:	FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Projection	Goal
To conduct audits of operational areas/departments to determine controls and accountability	*	*	7 Planned	2 completed and 10 additional reports issued to the Commission	6
The report must be issued to the Commission and the appropriate City managers within a reasonable time period after the audit is complete. This issuance must occur whether or not responses are received, as the responsiveness of the Director is not within the control of the Internal Auditor.	*	*	7 Planned	2 completed and 10 additional Reports issued to the Commission	6

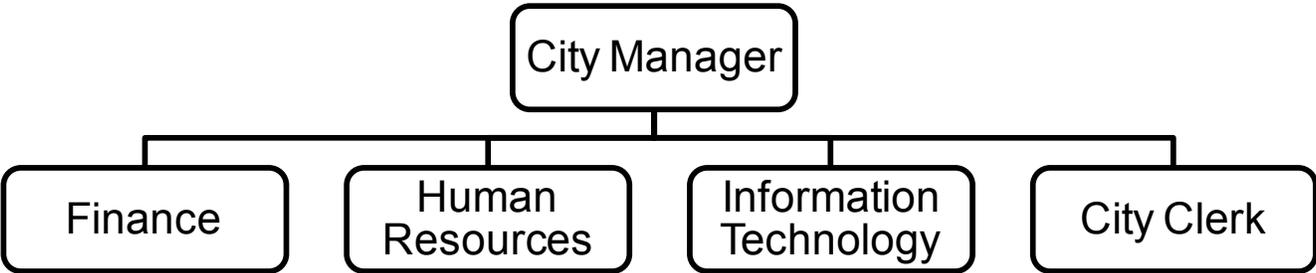
Effectiveness Measurements: Measure: Each audit will contain the following:	FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Projection	Goal
Risks are appropriately identified and managed	*	*	N	N	100%
Interaction with the various governance groups occurs as needed	*	*	N	N	100%
Significant financial, managerial, and operating information is accurate, reliable, and timely delivered	*	*	N	N	100%
Employee actions are in compliance with policies, standards, procedures and applicable laws, ordinances and regulations	*	*	N	N	100%
City assets are acquired economically, used efficiently, and adequately protected	*	*	N	N	100%
Programs and plans are implemented in accordance with their terms	*	*	N	N	100%
Quality and continuous improvement are fostered by the City's control processes	*	*	N	N	100%
Significant legislative or regulatory issues impacting the organization are recognized and addressed appropriately	*	*	N	N	100%
Opportunities for improving management control, revenue realization and the City's image which are identified during audits are communicated to the appropriate levels of governance and management	*	*	N	N	100%

* Not measured in prior year

Internal Auditor

Internal Auditor	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1040	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	79,195	111,300	113,013	111,300	(1,713)	-1.52%
* Benefits	28,774	42,055	33,550	33,505	46,734	13,229	39.48%
Sub-Total	28,774	121,250	144,850	146,518	158,034	11,516	
OPERATING EXPENSES							
* Prof. & Contract. Service	16,846	4,496	71,201	3,801	2,438	(1,363)	-35.86%
* Travel & Training	-	500	1,000	1,200	3,500	2,300	191.67%
* Utility & Communication	-	-	-	-	-	-	-
* Insurance	-	5,306	4,854	4,854	8,086	3,232	66.58%
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	-	1,130	2,000	796	1,230	434	54.52%
Sub-Total	16,846	11,432	79,055	10,651	15,254	4,603	
CAPITAL						0	-
TOTAL	45,620	132,682	223,905	157,169	173,288	16,119	10.26%

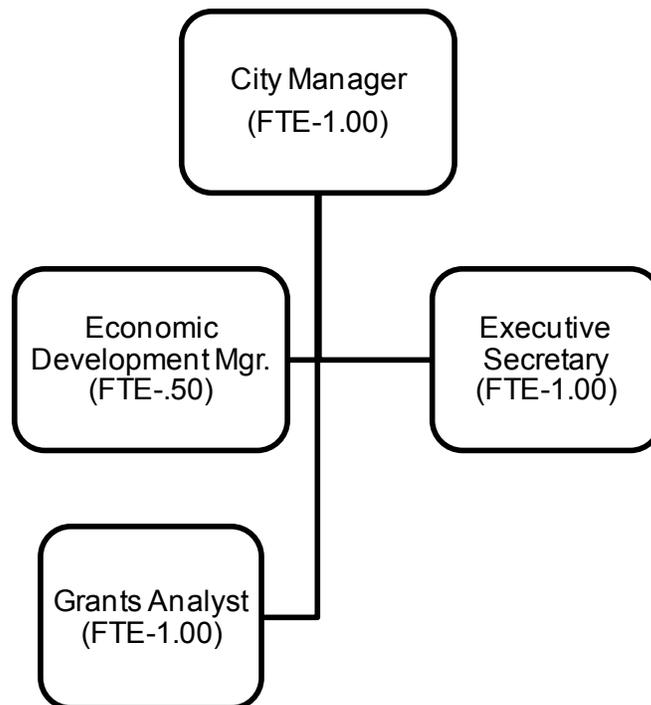
General Administration



City Manager

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	3.50	0	0	0	3.50
Part-time (FTE)	0	0	0	0	0

City Manager

CORE PROCESSES AND OUTPUTS

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

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

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

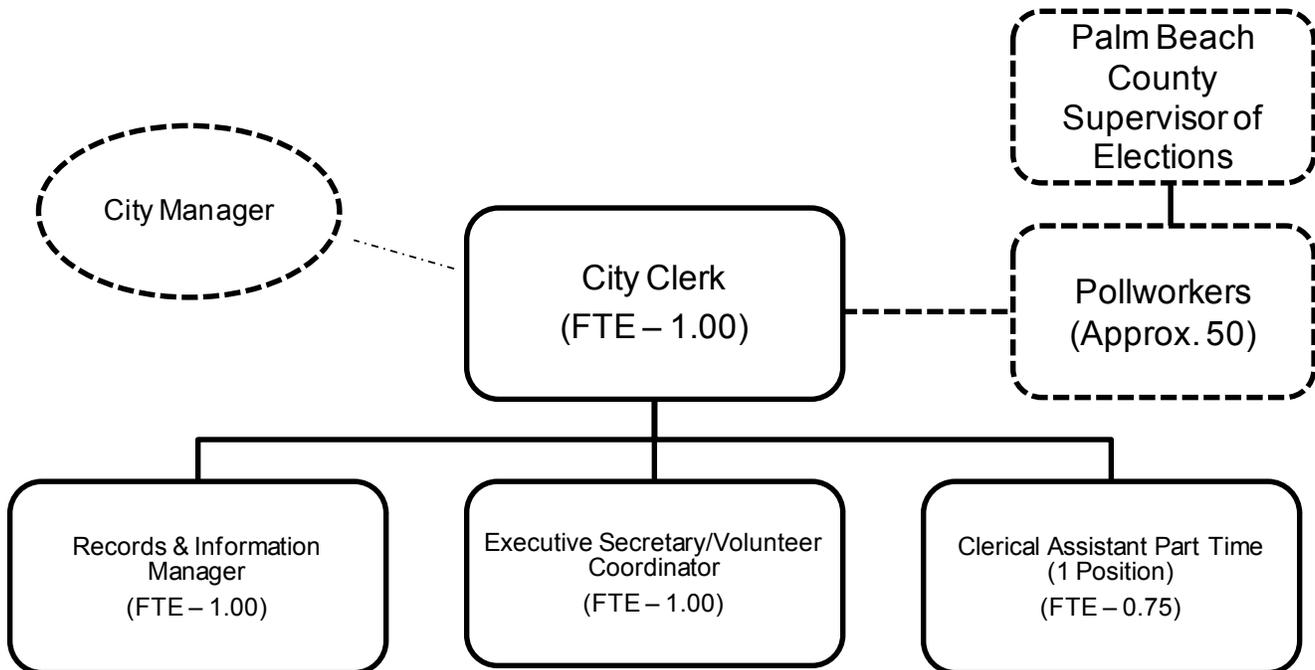
City Manager

City Manager	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	354,194	183,632	265,220	268,216	267,870	(346)	-0.13%
* Benefits	90,082	70,681	112,002	106,489	114,608	8,119	7.62%
Sub-Total	444,276	254,313	377,222	374,705	382,478	7,773	
OPERATING EXPENSES							
* Prof. & Contract. Service	44,529	28,478	65,179	49,903	74,342	24,439	48.97%
* Travel & Training	1,944	4,599	3,676	3,810	11,069	7,259	190.52%
* Utility & Communication	5,693	4,628	5,693	4,674	4,679	5	0.11%
* Insurance	4,313	15,478	16,132	16,131	22,442	6,311	39.12%
* Maintenance	2,525	-	173	117	1,813	1,696	1449.57%
* Operating Expense	14,743	34,307	48,137	43,451	56,418	12,967	29.84%
Sub-Total	73,747	87,490	138,990	118,086	170,763	52,677	
CAPITAL	6,982	-	-	-	-	-	-
TOTAL	525,005	341,803	516,212	492,791	553,241	60,450	12.27%

City Clerk

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	3.00	0	0	0	3.00
Part-time (FTE)	.75	0	0	0	0.75

City Clerk

CORE PROCESSES AND OUTPUTS

CITY CHARTER MANDATES

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

ATTEST EXECUTOR CONTRACTS AND DEEDS

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

LEGAL ADVERTISEMENTS

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

LOCAL SUPERVISOR OF ELECTIONS

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

MASTER COMMUNICATION COMMITTEE

The City Clerk is responsible for chairing this Committee to provide scheduling information and communication from and between City staff members representing every department in order to identify any event scheduling conflicts that may impact the community, elected officials, and staff's attendance.

REGISTER DOMESTIC PARTNERSHIPS

The City Clerk's Office issues certificates of registered domestic partnerships and filing amendments and/or terminations of registered domestic partnerships.

THE CITY CLERK'S RECORDS AND INFORMATION MANAGEMENT

Office is responsible for managing and distributing the City's public records in compliance with Chapter 119 of Florida Statutes. Staff is required to have extensive knowledge and understanding of Florida Statute exemptions in order to protect the City from releasing records protected under Chapter 119. Responsibilities include analyzing which departments may have possession of public records, collecting records, redacting information exempt from Florida Statutes, and invoicing and collecting revenue from public record requests. This also includes presenting public records seminars several times a year for various departments.

RECORDS MANAGEMENT - CEMETERIES

The City Clerk's office inputs and maintains the database for cemetery plot ownership and location information for both I.A. Banks Memorial Park and Pinecrest Cemetery, processes documentation necessary for the sale of cemetery plots or the disinterment of an occupant and issues plot deeds.

City Clerk

RECORDS MANAGEMENT – DISASTER RECOVERY AND PUBLIC RECORDS LAW

The City Clerk's Office is responsible for conducting annual seminars scheduled throughout the Fiscal Year on employees' role in the Disaster Recovery Plan and complying with Public Records Law Chapter 119 of Florida Statutes.

RECORDS MANAGEMENT - FIRE/RESCUE

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

RECORDS MANAGEMENT MANDATES

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

INTERPRETING RECORDS MANAGEMENT STATE STATUTES

The City Clerk's Office is responsible for interpreting State laws and providing assistance to all departments on the retention and method of retention and disposition of records.

LIEN SEARCH

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

TAX DEEDS AND APPLICATIONS FOR SURPLUS PROPERTY

The City Clerk's Office is responsible for maintaining Tax Deed Applications and providing a Statement of Claims to collect funds owed to the City for foreclosed properties sold on the Courthouse steps.

LEGISLATIVE SUPPORT AND VOLUNTEERS IN PUBLIC SERVICE ASSISTANCE

Legislative support – The City Clerk's Office is responsible for providing administrative and clerical support to the City Commission.

Volunteers in Public Service (VIP) program - The City Clerk's Office is responsible for recruiting volunteers, accepting Volunteers in Public Service (VIP) applications, and coordinating and assigning VIP members to various departments and divisions throughout the organization.

Oversees board/committee memberships – The City Clerk's Office monitors 14 City board and committee members' attendance, participation in ethics training, membership expiration and reappointment process, and filing required financial statements.

FY 2015 INITIATIVES

In FY 2015, the City Clerk's office will continue to comply with mandated state laws, increase use of information technology and continue to rely on the services of volunteers wherever needed and identified.

City Clerk

FY 2015 GOALS & OBJECTIVES

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

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

Meet with Lake Worth High School and local university staff to encourage an ongoing relationship.

Depending on funding availability, sponsor a volunteer recognition event.

Preserve City Resolutions. This goal is in keeping with the City Commission's goal to recognize and protect the City's unique character through the preservation of its historical resolutions.

Depending on funding availability, bind original City Resolutions from 1987 to the present over a period of several fiscal years.

Continue to upload City events, meetings and informational material to the City Hall lobby television. This goal is in keeping with the City Commission's goal to provide effective and efficient service through the use of time saving techniques.

Work with the Information Technology staff to improve the uploading process method.

Develop a plan for submission of advisory board agendas for uploading.

Continually monitoring the information to make sure it's current.

Continue to locate, identify and move long-retention records to an off-site storage facility. This goal is in keeping with the City Commission's goal to recognize and protect institutional records.

Meet with department representatives to offer advice and options for use of off-site storage.

Discuss funding source with departments.

Continue overseeing the retention and purge of City department records.

Destroy former City Fire/Rescue department records in accordance with state law through calendar year 2006.

Identify, prepare and coordinate the destruction of records from various departments in accordance with state law.

Conduct public records and hurricane preparedness seminars.

Conduct two public records seminars with representatives from each department.

Conduct two hurricane preparedness seminars.

FY 2014 GOALS & OBJECTIVES REPORT CARD

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

City Clerk

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

Determined that all departments had access to Optiview and were trained in December 2013.

Meet with the Information Technology Department to arrange for those departments identified to have access to Optiview by January 2014.

This objective was not needed as all departments had access to Optiview and were trained in December 2013.

Train staff on the use of Optiview throughout the remainder of FY 2014.

Approximately 20 newly hired employees from various departments were trained.

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

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

Outreach efforts were present during the Sand Festival at the beach event in January 2014.

Outreach efforts were present during the Mayor's State of the City Address in February 2014.

Outreach efforts were present during PrideFest in March 2014.

Local universities were contacted to promote internship program in May 2014.

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

Partnership Agreement approved with Assimilation to Community, Careers, Education and Self-Sufficiency (ACCESS) to teach employable skills to students with learning disabilities in January 2014.

Recruited Lake Worth High School Junior ROTC students in fall 2013.

Met with Lake Worth High School staff to recruit students requiring mandatory volunteer services in March 2014.

Met with Lake Worth Tower Condominium Association to promote volunteerism in August 2014.

Met with Palm Beach County Senior Center staff to promote volunteerism in September 2014.

Met with approximately 10 individuals interested in volunteering throughout FY 2014.

New objectives achieved:

Assigned approximately 60 volunteers to 12 departments/divisions.

Planned and implemented a Volunteer Appreciation Breakfast event in February 2014.

City Clerk

Performance Measures - FY 2015 Budget

City Clerk

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Number of Commission meeting agenda items	310	708	600	600	600	550	550	400	400
Commission meeting minute pages prepared	1,106	457	500	500	1,000	N/A	N/A	N/A	N/A
Commission meeting minutes prepared			40	50	35	35	36	34	36
Public meeting notices posted	90	139	90	100	100	N/A	N/A	N/A	N/A
Number of lien requests	1,200	1,508	1,400	1,400	1,400	1,494	1,400	1,525	1,500
City Commission regular and run-off elections held	2	3	2	2	2	N/A	2	1	2
Publish legal advertisements	50	32	32	32	32	N/A	N/A	N/A	N/A
Executed contracts, ordinances, and resolutions	130	229	130	200	200	225	200	200	200
Monitor board member term expiration and attendance	122	109	115	100	100	80	80	76	76
Authorize and print all City-run checks	82	72	72	72	72	88	88	88	88
Customer assistance	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,250	N/A
Candidate and new board orientation	4	2	3	1	1	N/A	N/A	N/A	N/A
Cubic feet of records destroyed	200	118	150	391	300	300	300	526	500
Number Public Records Requests	300	100	105	105	105	128	105	150	125
Volunteer In Public Services	*	*	*	*	*	*		60	65

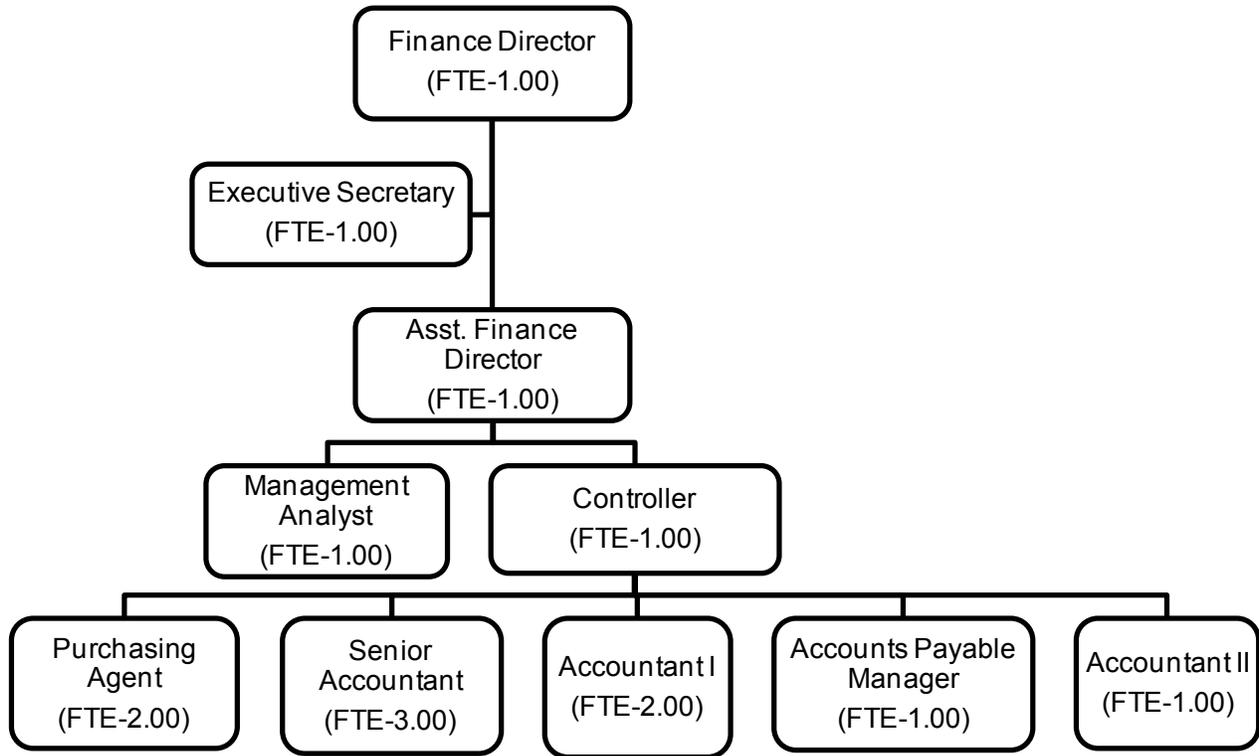
Effectiveness Measurement: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Complete agenda meeting backup material on time	95%	90%	90%	90%	95%	75%	75%	90%	90%
Respond to phone messages/email within 6 hours	90%	100%	100%	100%	100%	100%	100%	100%	100%
Reduce the purchase of paper and file folders	40%	20%	30%	10%	10%	N/A	N/A	N/A	N/A
Comply with lien search requests within 2 business days (rush)	90%	97%	100%	100%	100%	100%	100%	100%	100%
Respond to Public Record Requests within 48 hrs	90%	100%	100%	100%	100%	100%	100%	100%	100%
Comply with lien search requests within 7-10 business days	100.0%	100.0%	100%	100.0%	100%	100%	100%	100%	100%
Complete Commission minutes within 2 weeks	*	90%	98%	75%	75%	90%	90%	95%	95%

City Clerk	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1030	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	206,673	221,478	240,278	229,675	251,240	21,565	9.39%
* Benefits	79,186	81,562	92,288	92,312	94,154	1,842	2.00%
Sub-Total	285,859	303,040	332,566	321,987	345,394	23,407	
OPERATING EXPENSES							
* Prof. & Contract. Service	52,747	49,372	28,089	36,481	37,303	822	2.25%
* Travel & Training	1,577	588	1,150	1,154	850	(304)	-26.34%
* Utility & Communication	6,124	4,976	6,124	5,029	5,032	3	0.06%
* Insurance	5,663	8,935	8,388	8,388	12,901	4,513	53.80%
* Maintenance	2,833	1,010	200	-	1,425	1,425	#DIV/0!
* Operating Expense	45,182	42,637	21,939	22,064	26,920	4,856	22.01%
Sub-Total	114,126	107,518	65,890	73,116	84,431	11,315	
CAPITAL							
TOTAL	399,985	410,558	398,456	395,103	429,825	34,722	8.79%

Finance

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	14.00	0	0	0	14.00
Part-time (FTE)	0	0	0	0	0

Finance

CORE PROCESSES AND OUTPUTS

BUDGET PREPARATION AND MANAGEMENT

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

ACCOUNTING AND FINANCIAL REPORTING

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

EMPLOYEE PAY AND ACCOUNTS PAYABLE PROCESSING

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

PURCHASING

Responsible for ensuring that all procurements for the City follow established purchasing guidelines. Creates and issues all Requests for Qualifications, Requests for Proposals and Bid Specifications. Reviews and approves all City purchase orders prepared by the user departments.

DEBT MANAGEMENT

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

REVENUE COLLECTING AND RECEIPTING

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

CASH MANAGEMENT

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

FIXED ASSET CONTROL

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

Finance

GRANTS FINANCIAL MANAGEMENT

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

FY 2015 GOALS AND OBJECTIVES

STREAMLINE THE PROCUREMENT AND CONTRACTING PROCESS

Continue the review of the City's purchasing process and develop a tracking process so departments are aware of the status of documents for the RFP, IFB and other activities in support of the operating departments.

REVIEW OF THE CITY'S COMPUTER APPLICATIONS

Begin a review of the computer applications in use and determine changes to how used. Review those applications not currently in use and determine need and use of each.

REVIEW THE PROCUREMENT AND FINANCIAL POLICES FOR UPDATING

Review these documents for any needed updating or revisions to ensure current application of the policies in place.

FY 2014 INITIATIVES REPORT CARD

COMPLETED THE IMPLEMENTATION OF THE COMPREHENSIVE FEE SCHEDULE AND CHARGES FOR SERVICES MANUAL.

During FY 2014, Finance developed the City's Comprehensive Fee Resolution to include MOST all City Charges in one central document. Significant progress was made in centralizing fee information in this document, however, not all fees were included and the process will continue in FY 2015. This will help ensure that all fees are reviewed on a regular basis.

PENSION ANALYSIS

Pension costs are a multimillion dollar cost for the City. Although a number of necessary changes to the pension plans have been made in order to make them more affordable the plans still require significant contributions. The analysis of these plans with the assistance of an actuary and develop a long range plan for redesigning the City's pension plans to make them more affordable over time was completed. The results are being reviewed by staff in conjunction with employee groups. It is anticipated that the recommended changes can be implemented by October 1, 2014.

STREAMLINE THE PROCUREMENT AND CONTRACTING PROCESS

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

Implemented the requirements of the Regional Sewer agreement requiring an annual operational audit. Village of Palm Springs billing issues were identified and calculated as to the amount overpaid to Palm Beach County and underpaid to the Village of Palm Springs. During FY 2014 the City has been working with both entities to bring this issue to closure.

Finance

FIVE YEAR BUDGET PLANS FOR ALL OPERATING FUNDS

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

Finance & OMB	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
1220 & 1230	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
PERSONNEL SERVICES							
* Salaries & Wages	816,636	803,727	850,426	830,656	828,049	(2,607)	-0.31%
* Benefits	400,820	375,138	439,308	437,903	408,899	(29,004)	-6.62%
Sub-Total	1,217,456	1,178,865	1,289,734	1,268,559	1,236,948	(31,611)	
OPERATING EXPENSES							
* Prof. & Contract. Service	169,244	125,580	122,982	130,819	114,666	(16,153)	-12.35%
* Travel & Training	3,251	2,798	3,249	1,287	26,350	25,063	1947.40%
* Utility & Communication	18,821	15,295	19,101	15,457	15,464	7	0.05%
* Insurance	25,651	18,659	17,808	17,808	25,793	7,985	44.84%
* Maintenance	647	3,113	3,130	3,266	2,225	(1,041)	-31.87%
* Operating Expense	28,535	20,264	41,648	35,223	34,300	(923)	-2.62%
Sub-Total	246,149	185,709	207,918	203,860	218,798	14,938	
CAPITAL	-	-	-	-	-	-	-
TOTAL	1,463,605	1,364,574	1,497,652	1,472,419	1,455,746	(16,673)	-1.13%

Human Resources

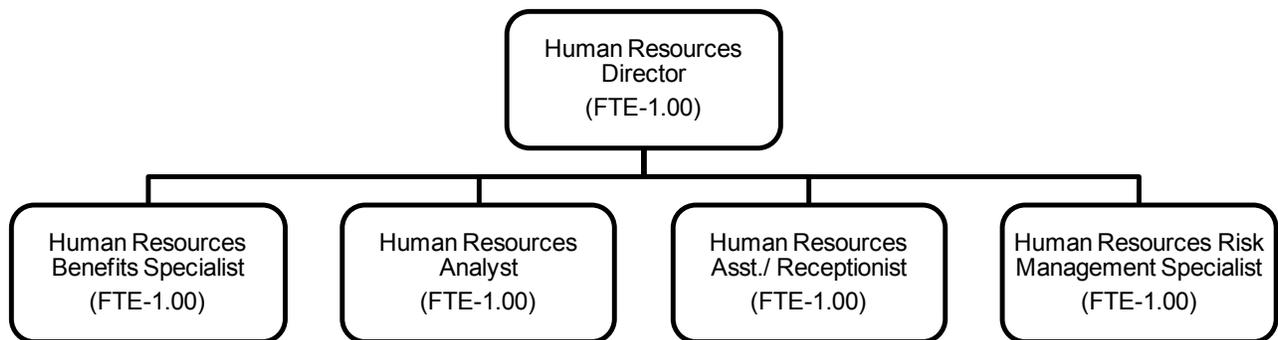
MISSION

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

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

Human Resources will do this by:

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	5.00	0	0	0	5.00
Part-time (FTE)	0	0	0	0	0

Human Resources

CORE PROCESSES AND OUTPUTS

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

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

HUMAN CAPITAL

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

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

EMPLOYEE BENEFITS

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

RISK MANAGEMENT

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

WORKERS' COMPENSATION

The primary responsibility of the Workers Compensation Division is the evaluation, administration and renewal of workers compensation insurance. The Division also coordinates with third party claims administrators and adjustors all active claims involving employee injuries; working with departments and third party administrators to implement preventive safety measures; providing information to the State to maintain compliance with

Human Resources

State Labor Laws; finding work for employees assigned to light duty, challenging questionable claims, and budgeting for the City's insurance fund.

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

PROPERTY AND CASUALTY INSURANCE

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

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

FY 2015 INITIATIVES

Identify ways to minimize the City's cost exposure due to employee accidents and the implementation of the Affordable Care Act guidelines, while complying with all mandated federal, state and local laws.

FY 2015 GOALS & OBJECTIVES

Create a Comprehensive Pay Plan

Release surveys to all employees.

Review and/or update job descriptions based on the survey information.

Review comparable salaries.

Finalize plan.

Continue contract negotiations with the IBEW culminating in a signed collective bargaining agreement which reflect the needs of the City while providing our employees with clarity and a work environment that reflects equity and consistency.

Complete wages and benefits packages negotiations that are sustainable in our current economic environment.

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

Complete two contracts with wages and benefits packages negotiations that are sustainable in our current economic environment.

Train all Directors, Managers and hiring Supervisors in conducting the legal employment interview, using elements of competency/behavioral events and biographical pattern interviewing techniques.

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

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

Human Resources

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

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

Reduce turnover subsequently identified and associated with poor hiring decisions.

Subject to funding availability, encourage team building exercises amongst all division heads and their direct reports that demonstrate to staff that leadership cares about them as people and how they work together.

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

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

Subject to funding availability, create a multi-faceted Employee Recognition Program for the employees of the City to enhance employee engagement, retention and citizen recognition of the contributions individuals make to the city.

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

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

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

Annually host an employee service award luncheon for employees and spouses with multiple 5-year service with the City.

Recognize employees who attain certifications and complete professional achievement programs.

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

Create informed employees who proactively manage their health.

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

Promote a healthier work force.

Continue with the creation of a classification study.

Review results of a survey distributed to all employees during FY 2014.

Complete classification study.

Continue with the creation of a personnel handbook.

Continue to meet with the City's Labor Attorney to formulate policy in phases.

Human Resources

Distribute a draft copy of the handbook to department Directors for input.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

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

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

Negotiations are still ongoing and will continue into FY 2015

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

This objective was completed.

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

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

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

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

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

Reduce turnover subsequently identified and associated with poor hiring decisions.

The above could not be completed due to staff shortages.

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

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

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

The above could not be completed due to staff shortages.

Continue to strengthen the Human Capital Team through cross training.

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

This objective was completed.

Human Resources

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

This objective was completed.

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

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

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

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

Annually host an Employee Service Award Luncheon for employees and spouses.

Recognize employees who attain certifications and complete professional achievement programs.

The above could not be completed due to staff shortages.

Continue to create a Health Awareness and Individual Responsibility (HAIR) Program through incentives with our Health Insurance Providers and local vendors.

Create informed employees who proactively manage their health.

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

Promote a healthier work force.

The above could not be completed due to staff shortages.

Partner with Volunteers In Public Service (VIPs) coordinator to publicize the City's program and provide meaningful opportunities to Lake Worth residents and students.

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

This objective was completed in March 2014.

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

This objective was completed in January 2014.

Human Resources

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

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

This objective was completed and will continue going forward.

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

This objective was completed and will continue going forward.

New goals and objectives achieved during FY 2014:

Create a classification study.

Released survey to all employees in August 2014. Review results of survey and classification study will be completed in FY 2015.

Establish an online benefit enrollment process.

Employees participated in an informational session in August 2014. Meetings with employees and benefit counselors were held in September 2014.

Create a Personnel Handbook

Meetings with the City's Labor Attorney to formulate policy in phases were completed in early FY 2014. A draft copy of a portion of the handbook was distributed to department directors for input in June 2014.

Upgrade City facilities' security access.

City facilities were inspected for security and areas for improvement were identified in early FY 2014 and plans to improve security were created.

Employee identification badges to access City facilities were redesigned in December 2013.

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

Two contracts were negotiated with wage and benefits packages that are sustainable in our current economic environment. Negotiations are still ongoing and will continue into FY 2015.

Human Resources

Performance Measures - FY 2015 Budget Human Resources

Workload Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Number of employee evaluations processed	300	55%	75%	75%	75%	65%	85%	85%	85%
Number of employees trained during the year	40%	25%	75%	75%	60%	75%	85%	85%	85%
All supervisory staff and above, completed workplace discrimination and harassment prevention courses	100%	100%	100%	100%	100%	100%	100%	100%	100%
All employees participated in Open Enrollment introducing new Group Health plans options	100%	100%	100%	75%	100%	90%	100%	95%	95%
Blood Drives, free health screening events - more than 50% employee participation	75%	50%	75%	25%	40%	50%	60%	0%	0%
All employee pre employment background checks work	100%	100%	100%	100%	100%	100%	100%	100%	100%

Effectiveness Measurement:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Return telephone voice messages within 24 hours	N/A	N/A	100%	75%	100%	95%	100%	100%	100%
All Employees will complete Ethics Training on first day of employment	N/A	N/A	N/A	N/A	100%	100%	100%	100%	100%
All employees involved in accidents will have a drug/alcohol screen as part of the investigation.	N/A	N/A	100%	75%	100%	85%	100%	100%	100%
All retirees will have their service recognized as a tribute to what they have done for the city.	N/A	N/A	N/A	N/A	100%	90%	100%	0%	0%
Provide Harassment and Discrimination Prevention training to all hourly staff	N/A	N/A	N/A	N/A	95%	90%	100%	100%	100%

Personnel	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1310	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	75,371	91,332	93,469	100,321	95,047	(5,274)	-5.26%
* Benefits	23,255	48,231	43,966	42,819	42,365	(454)	-1.06%
Sub-Total	98,626	139,563	137,435	143,140	137,412	(5,728)	
OPERATING EXPENSES							
* Prof. & Contract. Service	50,385	37,756	40,061	39,171	63,715	24,544	62.66%
* Travel & Training	2,716	2,223	1,500	39	6,150	6,111	15669.23%
* Utility & Communication	4,485	3,645	4,485	3,681	3,687	6	0.16%
* Insurance	5,664	5,155	4,939	4,939	7,274	2,335	47.28%
* Maintenance	170	2,450	3,125	2,450	675	(1,775)	-72.45%
* Operating Expense	9,296	10,753	10,823	9,649	26,005	16,356	169.51%
Sub-Total	72,716	61,982	64,933	59,929	107,506	47,577	
CAPITAL						0	-
TOTAL	171,342	201,545	202,368	203,069	244,918	41,849	20.61%

Human Resources

Benefits	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1320	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	47,637	54,137	-	-	-	-	-
* Benefits	26,790	32,398	-	-	-	-	-
Sub-Total	74,427	86,535	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	34,807	15,915	-	-	-	-	-
* Travel & Training	-	474	-	-	-	-	-
* Utility & Communication	4,490	3,649	-	-	-	-	-
* Insurance	2,270	3,886	-	-	-	-	-
* Maintenance	132	-	-	-	-	-	-
* Operating Expense	4,241	7,897	-	-	-	-	-
Sub-Total	45,940	31,821	-	-	-	-	-
CAPITAL						0	-
TOTAL	120,367	118,356	-	-	-	-	-

H.R Benefits housed in an Internal Service Fund

Self Insurance Fund-Property & Liability	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1331	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	55,789	69,285	74,324	74,372	74,324	(48)	(0)
* Benefits	30,463	24,440	38,777	38,650	30,767	(7,883)	(0)
Sub-Total	86,252	93,725	113,101	113,022	105,091	(7,931)	
OPERATING EXPENSES							
* Prof. & Contract. Service	49,288	259,901	230,203	237,703	330,629	92,926	0
* Travel & Training	-	-	-	-	6,419	6,419	-
* Utility & Communications	-	-	-	-	-	-	-
* Insurance	894,289	959,325	1,115,494	1,101,034	1,125,258	24,224	0
* Maintenance	-	-	-	-	26,225	26,225	-
* Operating Expense	-	7,283	-	2,600	12,100	9,500	4
Sub-Total	943,577	1,226,509	1,345,697	1,341,337	1,500,631	159,294	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL						0	-
TOTAL	1,029,829	1,320,234	1,458,798	1,454,359	1,605,722	151,363	

Human Resources

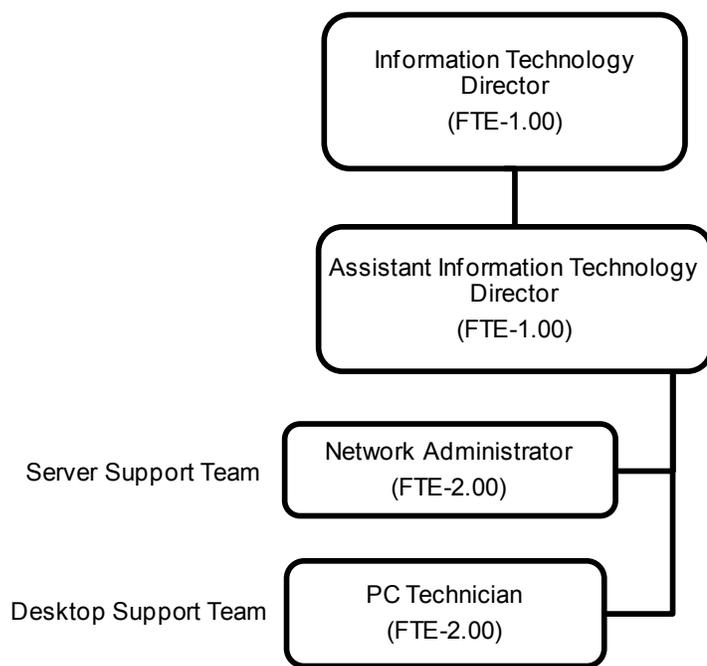
Self Insurance Fund- Worker's Compensation		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1332		Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
* Salaries & Wages		34,920	39,891	41,575	41,590	41,575	(15)	(0)
* Benefits		15,352	12,567	17,532	17,471	14,773	(2,698)	(0)
Sub-Total		50,272	52,458	59,107	59,061	56,348	(2,713)	
OPERATING EXPENSES								
* Prof. & Contract. Service		6,631	21,002	153,997	118,037	137,775	19,738	0
* Travel & Training		-	-	5,000	5,000	3,500	(1,500)	(0)
* Utility & Communications		-	-	-	-	-	-	-
* Insurance		336,983	279,692	320,677	320,677	318,500	(2,177)	(0)
* Maintenance		-	-	4,500	3,000	-	(3,000)	(1)
* Operating Expense		-	-	2,300	2,300	3,000	700	0
Sub-Total		343,614	300,694	486,474	449,014	462,775	13,761	
NON-OPERATING								
* Debt Service		-	-	-	-	-	-	-
* Depreciation		-	-	-	-	-	-	-
* Grants & Aids		-	-	-	-	-	-	-
* Other Uses		-	-	-	-	-	-	-
Sub-Total		-	-	-	-	-	-	-
CAPITAL PRINCIPAL								
							0	-
							0	-
TOTAL		393,886	353,152	545,581	508,075	519,123	11,048	

Self Insurance Fund-Non Dept.		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010		Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
* Salaries & Wages		-	-	-	-	-	-	-
* Benefits		-	-	-	-	-	-	-
Sub-Total		-	-	-	-	-	-	-
OPERATING EXPENSES								
* Prof. & Contract. Service		-	-	-	-	-	-	-
* Travel & Training		-	-	-	-	-	-	-
* Utility & Communications		-	-	-	-	-	-	-
* Insurance		-	-	-	-	-	-	-
* Maintenance		-	-	-	-	-	-	-
* Operating Expense		4,152	266,207	4,152	4,152	3,000	(1,152)	(0)
Sub-Total		4,152	266,207	4,152	4,152	3,000	(1,152)	
NON-OPERATING								
* Debt Service		-	-	-	-	-	-	-
* Depreciation		-	-	-	-	-	-	-
* Grants & Aids		-	-	-	-	-	-	-
* Other Uses		923,387	1,608,600	7,827,667	7,834,660	9,712,146	1,877,486	0
Sub-Total		923,387	1,608,600	7,827,667	7,834,660	9,712,146	1,877,486	
CAPITAL PRINCIPAL								
							-	-
							-	-
TOTAL		927,539	1,874,807	7,831,819	7,838,812	9,715,146	1,876,334	

Information Technology

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	6.00	0	0	0	6.00
Part-time (FTE)	0	0	0	0	0

Information Technology

CORE PROCESSES AND OUTPUTS

The Information Technology (IT) Department coordinates the use of technology to ensure accurate and timely information is provided to management, staff, City Commission and citizens.

The IT Department manages the enterprise computer network, phone systems, cell phones and security systems.

The enterprise computer network consists of 335 desktop computers and laptops, approximately 50 Windows Servers and 40 routers and/or switches.

The department maintains twelve (12) Windows 7 virtual machines which are currently accessed via City owned iPad tablets.

The backbone of the enterprise computer network is the connectivity between the numerous City buildings. A combination of fiber optics, microwave wireless, cable modems and DSL modems are used to connect the sixteen (16) City buildings.

The IT Department maintains the City's telecommunication resources. This includes landline phones, cell phones and wireless air cards.

The main phone system for the City is a Cisco VoIP (Voice over IP) that uses the enterprise computer network for connectivity between phones and Cisco Call Managers.

Currently there are 142 cell phones and 41 wireless air cards used by City employees.

The department maintains a variety of software applications (programs) and provides first level support for all applications used within the City. The largest of these applications is the SunGard Public Sectors Naviline system which is used throughout every department in the City.

FY 2015 INITIATIVES

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

FY 2014 GOALS AND OBJECTIVES REPORT CARD

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

Met with Utilities Administration and meetings are held periodically.

Met with Public Services Administration to discuss work order needs.

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

Information Technology

Continue to refine the training program for SunGard Naviline applications.

Several onsite training programs, provided by SunGard, were held for the Community Sustainability and Utilities Water Departments for Naviline Planning & Engineering applications. In addition, onsite Naviline Code Enforcement Software training was also provided to the Community Sustainability Code Division.

In house training for Naviline Purchasing and Inventory software has been provided by IT & Finance staff.

Implement SunGard Applicant tracking software.

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

Due to unavailable HR funds, this goal was not completed.

Programmatically update the Naviline Land Parcel Management address database.

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

Files have not been identified. We have been in contact with Palm Beach County & PAPA.

Cisco Phone System Upgrade

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

In the planning stages; project start date June 2014.

Reconfiguration/upgrade of telephone lines

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

Not completed.

Implement SunGard Procurement Card (P-Card) software application

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

The P-Card application was implemented successfully and is currently being used.

FY 2014 Projects Completed

Naviline Click2Gov upgrade - Naviline online solution for utility billing/payments, community services, business licenses, permits and code enforcement

Naviline software upgrade

Information Technology

Microwave wireless system installed at Casino Building

Network infrastructure reconfiguration realizing cost savings

XenServer upgrade

RecTrac software upgrade

Public Services network upgrade. Fiber installation from RO plant to Building Maintenance facility realizing cost savings

Quatred software installation and implementation (barcode system for inventory)

Current Projects to be Completed

Workstation upgrade/replacement (continuous)

Microwave wireless system installation at the master pump station

Microwave wireless system at Golf Course

GIS Upgrade – ESRI, GTG & Futura

Cisco phone system upgrade - Unity voicemail server and software upgrade, and call center upgrade

PRI Migration – Primary rate interface line migration ATT VOIP

Data server upgrade

LAN Infrastructure upgrade – increase bandwidth within City buildings.

Information Technology

Performance Measures - FY 2015 Budget Information Technology

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Software Installation	175	126	175	175	175	100	100	50	50
Software Support	600	1,376	1,500	1,200	1,300	1,280	1,300	800	800
Workstation & Laptop Installation	65	37	50	60	60	60	60	75	75
Workstation & Laptop Repair	200	55	50	55	50	50	50	40	40
Server Installation	30	18	10	10	10	10	10	8	8
Server Repair/Maintenance	150	200	150	125	150	200	200	15	15
Switch & Router Installation	17	15	6	10	5	10	10	10	10
Switch & Router Programming	45	40	25	20	20	20	20	15	15
Network Engineering	20	25	10	10	10	10	10	5	5
Telephone Installation	40	30	15	15	15	10	10	10	10
Telephone Programming	100	110	100	125	125	130	130	50	50
Cell Phone	65	84	75	90	75	80	80	50	75
Software Training (Hours)	80	160	320	240	240	120	120	120	120
Telephone Usage Review	12	12	12	12	12	12	12	12	12
Internet Usage Review	3	0	12	1	4	4	4	4	4

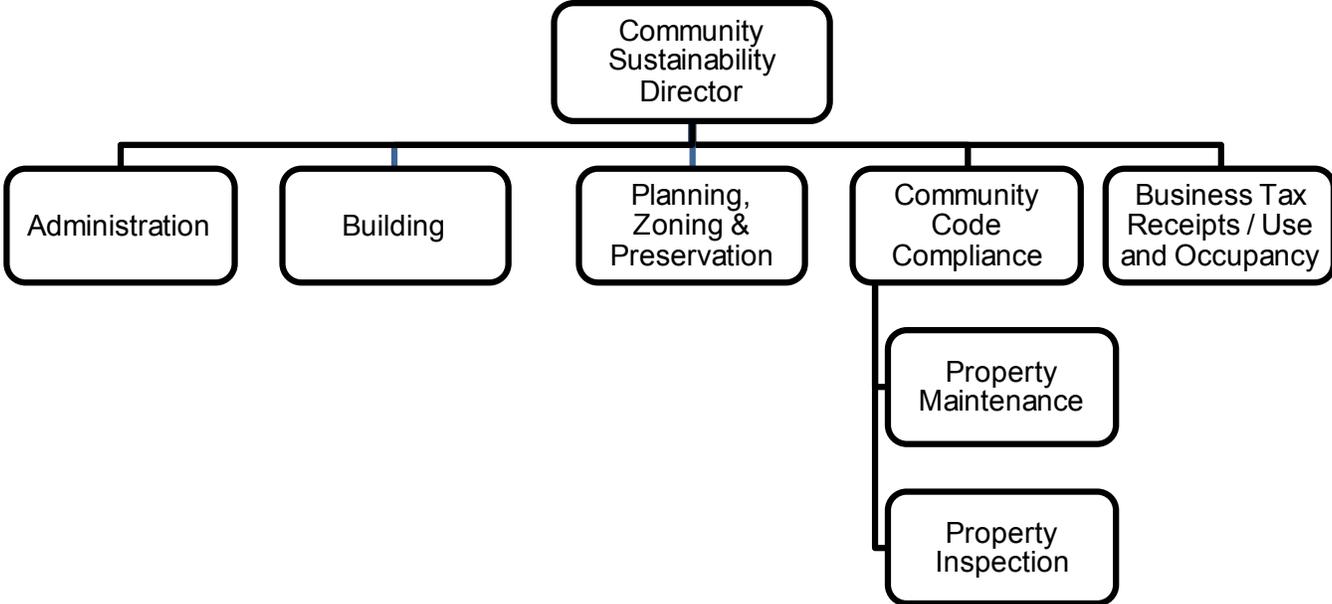
Effectiveness Measurement: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Complete Critical Priority Work Orders within 6 hrs	75%	75%	95%	95%	95%	95%	95%	95%	95%
Complete Urgent Priority Work Orders within 1 Day	75%	79%	80%	85%	85%	85%	88%	85%	88%
Complete High Priority Work Orders within 2 Days	75%	81%	80%	85%	85%	85%	90%	85%	90%
Complete Medium Priority Work Orders within 4 Days	75%	80%	80%	85%	85%	85%	90%	85%	90%
Complete Low Priority Work Order within 6 Days	75%	80%	80%	85%	85%	85%	90%	85%	90%

Information Technology

Information Technology Fund- Technical	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1520	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	282,314	308,937	407,621	328,988	407,112	78,124	0
* Benefits	175,764	159,066	190,117	183,685	191,038	7,353	0
Sub-Total	458,078	468,003	597,738	512,673	598,150	85,477	
OPERATING EXPENSES							
* Prof. & Contract. Service	31,825	51,394	54,600	51,400	32,900	(18,500)	(0)
* Travel & Training	10,564	10,598	28,315	22,800	24,415	1,615	0
* Utility & Communications						-	-
* Insurance	9,087	2,291	2,301	2,301	2,509	208	0
* Maintenance	34,939	28,632	43,200	43,200	43,500	300	0
* Operating Expense	501,887	478,673	599,129	594,129	583,629	(10,500)	(0)
Sub-Total	588,302	571,588	727,545	713,830	686,953	(26,877)	
NON-OPERATING							
* Debt Service						-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	393,715	380,155	431,000	50,845	0
TOTAL	1,046,380	1,039,591	1,718,998	1,606,658	1,716,103	109,445	

Information Technology Fund- Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	
OPERATING EXPENSES							
* Prof. & Contract. Service						-	-
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
NON-OPERATING							
* Debt Service						-	-
* Depreciation	87,827	113,288	87,826	87,826	113,287	25,461	0
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	87,827	113,288	87,826	87,826	113,287	25,461	
CAPITAL PRINCIPAL						0	-
						0	-
TOTAL	87,827	113,288	87,826	87,826	113,287	25,461	

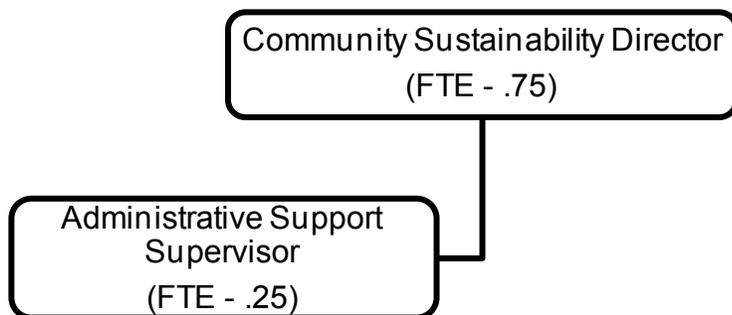
Community Sustainability



Community Sustainability Administration

MISSION

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



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.30	0	-.30	0	1.00
Part-time (FTE)	0	0	0	0	0

Community Sustainability Administration

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

CORE PROCESSES AND OUTPUTS

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

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

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

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

FY 2015 INITIATIVES

Continue implementing, marketing and branding of the City's land development regulations.

Broaden and streamline the Comprehensive Community Blight Elimination Program.

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

Perform a building permit rate study and analysis.

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

Complete comprehensive plan amendments related to both an economic development element and a housing and neighborhood element.

Manage effort to update, verify and correct the City's formal land files.

Coordinate efforts of the Park of Commerce infrastructure improvement initiative.

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

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

Community Sustainability Administration

FY 2015 GOALS AND OBJECTIVES

Goal 1: Implement, brand and market the City's revised land development regulations.

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

Objective: Market the LDRs as a mechanism to brand the City and encourage development investment.

Objective: Submit nominations for awards to recognize LDRs, branding efforts and marketing materials.

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

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

Objective: Complete hiring process of all staffing by end of calendar year 2014.

Objective: Review City code for any additional necessary amendments to ensure defensible program activities and results.

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

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

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

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

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

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

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

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

Goal 6: Complete hearing and adoption of new elements to the City Comprehensive Plan related to economic development and housing and neighborhoods.

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

Community Sustainability Administration

Goal 7: Complete update and verification of City's land development files

Objective: Continue land file verifications with goal to have project completed by end of year 2015.

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

Objective: Successfully oversee the contractual requirements from both owner's representative and engineering firm for initial conceptual design, right of way acquisition and negotiations, construction documents, bidding and permitting and construction.

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

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

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

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

FY 2014 GOALS AND OBJECTIVES REPORT CARD

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

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

LDR Forums were organized and held on April 3 and April 24 to roll out the new regulations for development in the City. The events were well attended and development interest has greatly improved in the City. Also actively participated with Palm Beach County, Treasure Coast, the BDB and other development entities to market the City. In addition, a complete collection of collateral material was developed, printed and distributed related to economic development and the LDRS.

Goal 2: Develop, organize, staff and implement Comprehensive Community Blight Elimination Program for City.

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

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

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

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

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

Community Sustainability Administration

With the arrival of a new Code Compliance Manager and finally filling all of the vacant compliance officer positions, the Blight program including demolitions, board ups, lot clearings and abandoned vehicles was revamped and reengineered. Contracts for demolition were put in place as well as ones for board ups and lot clearings. Contracts for abandoned vehicles soon followed. Additional changes were made to the chronic nuisance ordinances and further collaboration with PBSO and PBFR took place. By midyear all procedures and policies were in place and concentrated focused efforts began with demolitions.

In addition participated with regional Mayor Consortium focused on shared interests with regard to code compliance enforcement. Consortium includes Lake Worth, West Palm Beach, Mangonia Park and Riviera Beach.

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

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

LDR Forums were organized and held on April 3 and April 24 to roll out the new regulations for development in the City. The events were well attended and development interest has greatly improved in the City. Also actively participated with Palm Beach County, Treasure Coast, the BDB and other development entities to market the city. In addition, a complete collection of collateral material was developed, printed and distributed related to economic development and the LDRS.

In addition, the Park of Commerce infrastructure project design with contracts began with contracts being signed for the owner's rep and the design/engineering firm. Conceptual design was completed by end of third quarter and construction documents are scheduled to be completed by year's end.

In addition, participated with regional Mayor Consortium focused on shared interests with regard to Economic Development, Planning and Zoning issues including coordination with West Palm Beach of C51 Canal Initiative Consortium includes Lake Worth, West Palm Beach, Mangonia Park and Riviera Beach.

Lastly, the Interlocal Service Boundary Agreement process was initiated with resolutions from both the City and County as well as stakeholders newsletters and meetings.

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

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

Study initiated. Work delayed due to focus on priorities for demolitions and Blight Elimination program.

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

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

Interlocal Service Boundary Agreement study resolutions adopted by City and County. Initial stakeholder meetings held. Notices mailed. Work continues with goal of adoption of study and comprehensive plan amendments by end of FY 2015.

Community Sustainability Administration

Goal 6: Complete hearing and adoption of new elements to the City Comprehensive Plan related to economic development and housing and neighborhoods.

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

Delayed by six (6) months due to staff vacancies at beginning of fiscal year and marketing and branding efforts for the LDRs as well as the Interlocal Service Boundary Agreement study.

Goal 7: Complete update and verification of City's land development files.

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

With addition of GIS Technician position, goal of 30% reconciliation will be reached by end of fiscal year.

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

Objective: Successfully facilitate the contractual requirements from both owner's representative and engineering firm for initial conceptual design, right of way acquisition and negotiations, construction documents and bidding and permitting.

Project contracts adopted in January 2014. Initial stakeholders meeting held. Road sections finalized. Title searches completed. Conceptual design and construction documents slated to be complete by end of 2014.

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

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

Delayed due to budget constraints.

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

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

Completed for the April 3 and April 24, 2014 LDR Forums including trade show booth, updated web site, updated applications and additional materials.

Community Sustainability Administration

Performance Measures - FY 2015 Budget Community Sustainability Administration

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Projection	Goal	Projection	Goal	Actual	Goal	Projection	Goal
Meetings on Park of Commerce Redevelopment	12	6	6	18	24	30	30	45	45
Meetings concerning Annexations	*	5	10	7	10	10	10	8	10
Meetings w/ Prospective Business Owners/Investors	*	24	48	75	100	150	150	125	125
Establish Sustainability Goals and Objectives for Dept.	*	*	1	1	1	1	1	1	1
Ensure Performance Evaluations for All Staff	*	*	23	25	25	25	34	28	28

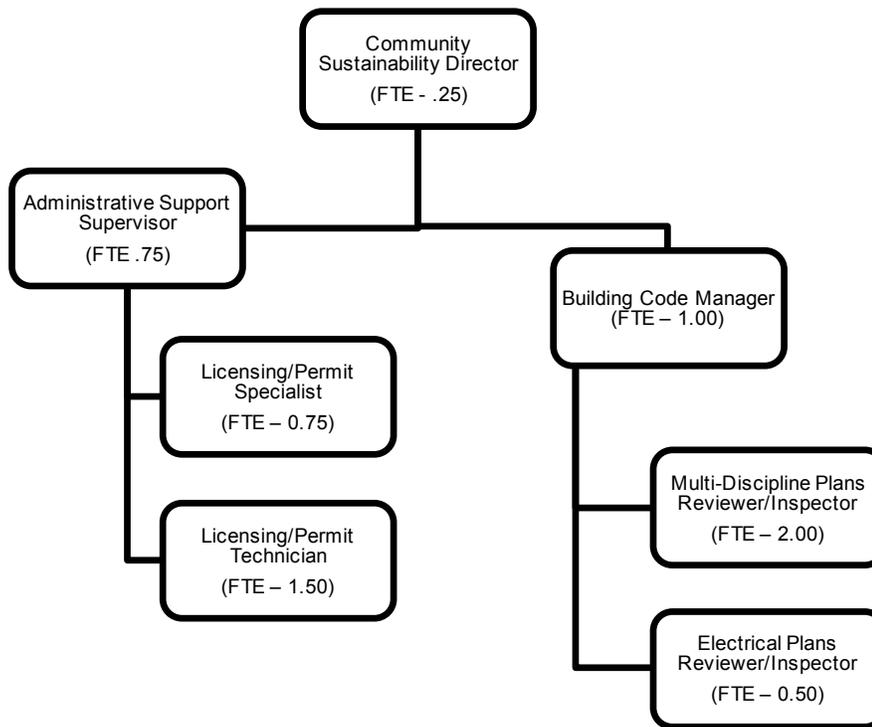
Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Projection	Goal	Projection	Goal	Actual	Goal	Projection	Goal
Customer Comment Cards positive return	85%	*	85%	*	90%	95%	95%	95%	95%
Recruitment of New Businesses to Lake Worth	*	*	60	*	25	2	10	5	10
Negotiate Successful Annexations of Land into Lake Worth	*	*	5	2	3	2	3	2	3
All Staff have Secured Certifications for Their Positions	*	*	23	25	25	23	28	28	28
All Complaints and requests requiring a response will be responded to or extensions timely requested and filed within the time frames and procedures established by the Rules of Court.	100%	*	*	100%	100%	100%	100%	100%	100%

Community Sustainability- Admin	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	144,335	159,767	127,797	123,665	106,545	(17,120)	-13.84%
* Benefits	53,687	52,077	42,502	38,493	30,700	(7,793)	-20.25%
Sub-Total	198,022	211,844	170,299	162,158	137,245	(24,913)	
OPERATING EXPENSES							
* Prof. & Contract. Service	14,610	23,176	20,894	20,894	16,542	(4,352)	-20.83%
* Travel & Training	-	2,307	2,500	947	2,400	1,453	153.43%
* Utility & Communication	-	-	-	-	-	-	-
* Insurance	4,010	3,349	3,451	3,451	3,971	520	15.07%
* Maintenance	408	4,900	4,900	4,899	4,900	1	0.02%
* Operating Expense	2,387	2,470	17,492	7,435	12,375	4,940	66.44%
Sub-Total	21,415	36,202	49,237	37,626	40,188	2,562	
CAPITAL	2,466	-	2,465	-	-	-	-
TOTAL	221,903	248,046	222,001	199,784	177,433	(22,351)	-11.19%

Building Division

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	5.20	0	1.55	0	6.75
Part-time (FTE)	0	0	0	0	0

Building Division

CORE PROCESSES AND OUTPUTS

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

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

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

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

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

Through this process, the City received 1,405 permit applications and issued 1,416 permits as of the end of May 2014. During the same period, 3,609 plan reviews and 3,906 inspections were performed. Twenty eight (28) certificates of occupancy were issued.

FY 2015 INITIATIVES

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

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

Study staffing recruitment issues and alternate means of delivery of services to ensure continued improvement of quality service.

FY 2015 GOALS AND OBJECTIVES

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

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

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

Building Division

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

Goal 3: Undertake staffing coordination and organization study to ensure most appropriate arrangement of staffing to provide highest level of consistent, effective and efficient service.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

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

Objective: Establish and implement a Green Building Ordinance.

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

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

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

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

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

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

Objective: Reduce the time it takes to receive and process change of use certificates.

Achieved.

Objective: Ensure that all division staff understand and embrace standard operating procedures and follow policies.

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

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

Objective: Ensure efficient and timely review of permits and increase level and range of customer service.

Increased coordination and communication with Palm Beach County Fire Rescue has improved permit turnaround times as has the adoption of comprehensive Palm Beach County Building Permit application and online fillable forms.

Building Division

Performance Measures - FY 2015 Budget Community Sustainability Building Division

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Permit Applications Processed	*	2,018	*	2,500	2,500	2,500	3,000	2,100	3,000
Plan review performed	2,500	3,701	2,750	4,000	3,250	4,000	4,500	4,800	5,000
Inspections performed	3,500	3,859	3,000	5,000	4,000	6,500	6,500	5,500	6,500
Meetings with Contractors	260	*	240	*	100	*	150	*	150
Preliminary Reviews with Permit Applicants	*	*	120	*	100	*	150	100+	150

Effectiveness Measurement: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Turn around permits issued within 60 minutes	100%	100%	100%	100%	100%	100%	100%	85%	95%
Phone messages returned same business day	85%	70%	75%	75%	85%	90%	90%	90%	90%
Initial buiding comments provided within 30 days	*	*	*	*	*	*	100%	100%	100%
Inspections Scheduled w/in one 1 business day	100.0%	100.0%	100.0%	100.0%	100%	100%	100%	100%	100%

Community Sustainability - Building Permit Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	
							% Change
PERSONNEL SERVICES							
* Salaries & Wages	211,082	179,628	234,235	287,157	367,930	80,773	0
* Benefits	98,409	134,090	166,572	179,887	215,255	35,368	0
Sub-Total	309,491	313,718	400,807	467,044	583,185	116,141	
OPERATING EXPENSES							
* Prof. & Contract. Service	143,925	184,368	166,550	159,950	117,724	(42,226)	(0)
* Travel & Training	1,311	2,116	2,311	1,250	4,500	3,250	3
* Utility & Communications	3,968	3,723	3,603	3,603	3,850	247	0
* Insurance	23,197	1,391	1,411	1,411	1,526	115	0
* Maintenance	19,600	14,700	14,700	14,700	19,600	4,900	0
* Operating Expense	11,146	8,832	11,740	9,781	15,283	5,502	1
Sub-Total	203,147	215,130	200,315	190,695	162,483	(28,212)	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	512,638	528,848	601,122	657,739	745,668	87,929	

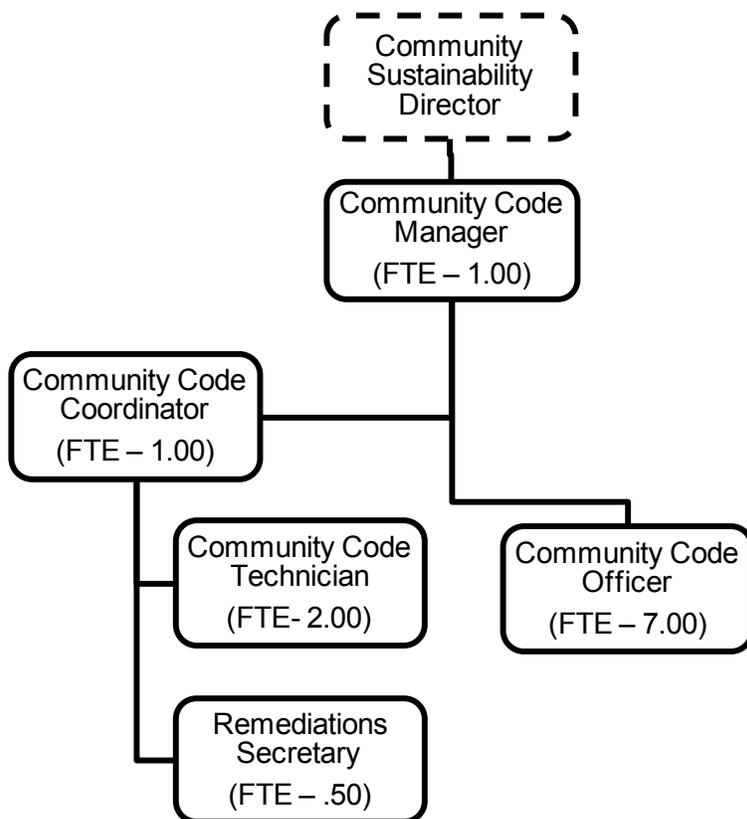
Building Division

Community Sustainability - Building Permit Fund / Non-departmental							
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service						-	-
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance						-	-
* Operating Expense	220	188	220	220	187	(33)	(0)
Sub-Total	220	188	220	220	187	(33)	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses	-	-	-	-	475,060	475,060	#DIV/0!
Sub-Total	-	-	-	-	475,060	475,060	
CAPITAL PRINCIPAL						-	-
TOTAL	220	188	220	220	475,247	475,027	

Community Code Compliance

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	11.00	+ .50	0	0	11.50
Part-time (FTE)	0	0	0	0	0

Community Code Compliance

CORE PROCESSES AND OUTPUTS

The Code Compliance Division insures compliance with the Lake Worth Code of Ordinances including property maintenance and zoning codes. Code Compliance Officers insure compliance through either complaints or self generated inspections. They also perform scheduled inspections, including rental inspections, re-inspections and compliance inspections ordered by the Special Magistrate. The manner in which complaints are handled is paramount to establishing a positive relationship with the public and is indicative of performing at a high standard. The compliance process is a three-pronged procedure. The first is to **educate**, second to **communicate**, and thirdly to **initiate**. In the **education** phase, the respondent is made aware of the violation and the benefit/rationale to compliance. In this phase officers make use of verbal warnings, courtesy door hangers, phone calls and public speaking opportunities. In the second phase, **communication** of the violation is established through statutorily mandated Notices sent according to F.S. 162 standards. The third phase, **initiates** the quasi-judicial element of the compliance process. It begins as violating respondents are taken to a Special Magistrate hearing for a finding of fact and imposition of liens. This process looks to establish a means for the City to enforce the tenets of its Code of Ordinances in a system that is fair, efficient and expeditious.

Ultimately, the Division looks to foster an environment that encourages voluntary compliance and the initiatives and performance measures provided, create a means to achieving this goal. Through the Code Compliance process, there have been 1,613 new cases created during FY 2014 through the end of July with 1,366 cases complied and closed. We will be looking to increase this number with a renewed emphasis on proactive enforcement. In addition, will be focused on the over 1,800 cases where there is either a running lien or an unpaid lien.

FY 2015 INITIATIVES

Improving the Blight Elimination Program by implementing the position of Code Remediation Secretary to deal with the increase in remedial services provided to remedy non-compliant properties.

There will be a renewed emphasis to improve the division's reputation in the community by identifying and implementing proven and accepted industry standards for performance and best practices. The division will be more involved in community relations activities such as grass roots organization participation, neighborhood clean-ups, and HOA meetings.

Demolition proceedings will continue and will become more streamlined and focused as demolitions are prioritized and targeted to give the greatest benefit as it relates to community appearance.

The division will concentrate more on the board/secure aspect of the compliance effort by reinforcing the requirement that properties can only be boarded up for one (1) year before they are required to be improved.

FY 2015 GOALS AND OBJECTIVES

Goal 1: Increase the effectiveness of the vacant property registration process.

Objective: Improve the output services of the vacant property registrations by incorporating a requirement to register vacant unimproved property. There will also be an increase in the amount of each registration to \$200.00.

Goal 2: Successfully implement Robo Call system to reduce sign litter placed throughout the City.

Goal 3: Increase the professional skill level of the inspection staff by providing training as minimum housing inspectors.

Community Code Compliance

Objective: Improve the level of inspection proficiency by insuring that all of the inspection staff is trained through I.C.C. as a Minimum Housing Inspector. This would increase the ability of inspection staff to address non-compliant issues found during use/occupancy inspections as well as during Lake Worth business license inspections.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

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

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

Completed.

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

Completed.

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

Ongoing process.

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

Completed.

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

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

Ongoing process.

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

Ongoing process.

Community Code Compliance

Performance Measures - FY 2015 Budget Community Sustainability Code Compliance

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
New Code Cases Initiated	*	1,071	2,500	2,500	2,500	2,500	3,000	2,000	2,500
Code Cases Resolved	*	425	3,000	2,500	2,500	2,500	3,000	1,500	1,500
Notices of Violation Generated	*	331	*	2,200	2,000	2,250	2,500	1,200	1,250
Complaints Received	*	*	*	*	*	420	450	420	375
Site Inspections	*	3,419	*		3,500	7,000	10,000	5,000	7,500
Magistrate Orders Issued	*	181	*	297	300	500	750	500	500
Use and Occupancy Inspections Commercial	*	*	*	500	1,500	500	1,750	1,100	1,500
Use and Occupancy Inspections Residential	*	*	*	1,250	1,500	2,000	2,500	500	1,000
Vacant Property Registrations	*	503	*	800	850	500	750	1,000	1,250
Board Up and Lot Clearing Services	*	70	*	30	50	20	50	25	50
Chronic Nuisance Property Declarations	*	*	*	15	25	15	25	20	25
City Initiated Demolitions	*	18	15	10	15	5	15	10	15

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Telephone calls returned within 24 hrs 98% of the time.	85%	90%	90%	90%	95%	95%	95%	90%	95%
Percent of Code Cases brought into voluntary compliance prior to an Administrative hearing	*	*	*	*	50%	*	50%	*	50%
Percentage of cases brought into compliance	*	*	*	*	70%	*	70%	*	70%
Complaints as a percent of total cases	*	*	*	*	20%	*	20%	*	20%

* Not measured in prior year

Code Compliance	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2040, 2041, & 2042	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	336,393	345,440	473,620	410,366	508,741	98,375	23.97%
* Benefits	182,232	193,504	294,461	285,991	303,613	17,622	6.16%
Sub-Total	518,625	538,944	768,081	696,357	812,354	115,997	
OPERATING EXPENSES							
* Prof. & Contract. Service	90,722	83,667	77,941	79,207	65,031	(14,176)	-17.90%
* Travel & Training	465	2,878	1,465	678	7,150	6,472	954.57%
* Utility & Communication	1,002	942	1,340	972	975	3	0.31%
* Insurance	32,528	3,696	4,003	4,003	4,422	419	10.47%
* Maintenance	25,415	34,300	34,700	34,740	39,200	4,460	12.84%
* Operating Expense	38,101	30,065	36,858	29,461	46,150	16,689	56.65%
Sub-Total	188,233	155,548	156,307	149,061	162,928	13,867	
CAPITAL	-	-	-	-	-	-	-
TOTAL	706,858	694,492	924,388	845,418	975,282	129,864	15.36%

Community Code Compliance

Code Remediation Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2040	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	15,926	15,677	-	-	-	-	-
Sub-Total	15,926	15,677	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	115,890	45,011	318,825	167,000	302,000	135,000	1
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense						-	-
Sub-Total	115,890	45,011	318,825	167,000	302,000	135,000	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL						-	-
TOTAL	131,816	60,688	318,825	167,000	302,000	135,000	

Code - Property Maint.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2041	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	336,393	345,440	-	-	-	-	-
* Benefits	181,576	193,504	-	-	192	192	#DIV/0!
Sub-Total	517,969	538,944	-	-	192	192	
OPERATING EXPENSES							
* Prof. & Contract. Service	75,902	62,094	-	-	-	-	-
* Travel & Training	410	2,878	-	-	-	-	-
* Utility & Communication	501	471	-	-	-	-	-
* Insurance	20,213	3,031	-	-	-	-	-
* Maintenance	13,116	24,500	-	-	-	-	-
* Operating Expense	26,309	21,206	-	-	-	-	-
Sub-Total	136,451	114,180	-	-	-	-	-
CAPITAL	-	-	-	-	-	-	-
TOTAL	654,420	653,124	-	-	192	192	#DIV/0!

Community Code Compliance

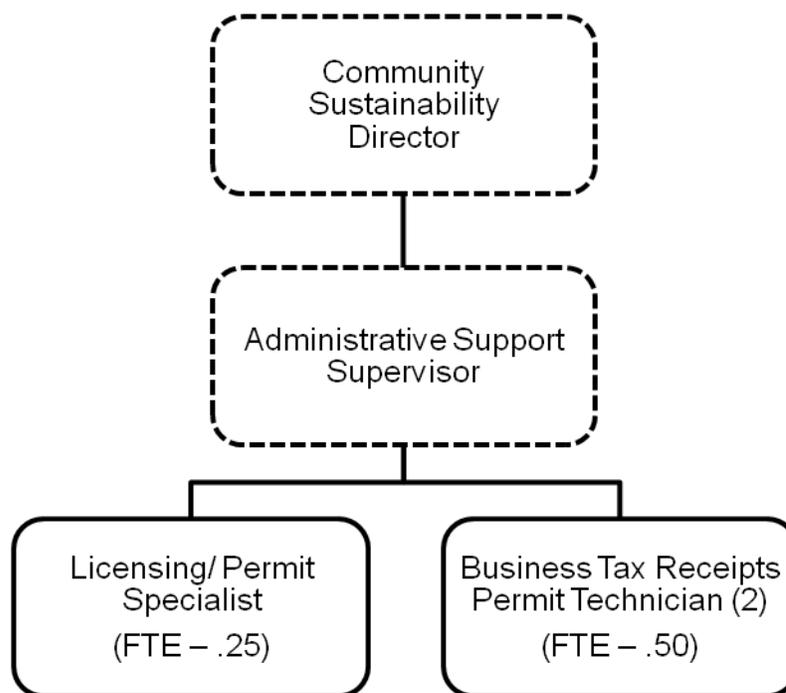
Code - Property Inspection	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2042	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	656	-	-	-	-	-	-
Sub-Total	656	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	14,820	21,573	-	-	-	-	-
* Travel & Training	55	-	-	-	-	-	-
* Utility & Communication	501	471	-	-	-	-	-
* Insurance	12,315	665	-	-	-	-	-
* Maintenance	12,299	9,800	-	-	-	-	-
* Operating Expense	11,792	8,859	-	-	-	-	-
Sub-Total	51,782	41,368	-	-	-	-	-
CAPITAL	-	-	-	-	-	-	-
TOTAL	52,438	41,368	-	-	-	-	-

Code Remediation Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service						-	-
* Travel & Training						-	-
* Utility & Communications	1,365	1,046	-	-	-	-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense	(5,794)	34,670	-	-	134	134	#DIV/0!
Sub-Total	(4,429)	35,716	-	-	134	134	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses	252,284	-	-	-	-	-	-
Sub-Total	252,284	-	-	-	-	-	-
CAPITAL PRINCIPAL						0	0
TOTAL	247,855	35,716	-	-	134	134	

Business License

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.50	0	-.75	0	.75
Part-time (FTE)	0	0	0	0	0

Business License

CORE PROCESSES AND OUTPUTS

The Business License Division is responsible for invoicing and processing business license applications, which include two (2) parts: a Business Tax Receipt and an Use & Occupancy. All commercial and residential businesses located within the City are required to have a license. The staff reviews business license applications and verifies the name of the applicant and associated use. Once payment is processed, the application is submitted to the Planning, Zoning and Preservation Division for approval. An inspection for Use and Occupancy is then scheduled as part of the requirements to verify that the use is allowed and there are no life safety issues or code violations. The Division invoices and processes approximately 5,000 business licenses annually and schedules more than 3,500 use and occupancy property inspections.

FY 2015 INITIATIVES

Implement new billing, renewal and notice procedures of updated business license requirements.

Streamline servicing of business license applications and scheduling of use & occupancy inspections.

Develop series of informative brochures to build awareness and appreciation of the Lake Worth business license.

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

FY 2015 GOALS AND OBJECTIVES

Goal 1: Improve efficiency and effectiveness of the business license program through coordinated efforts of Building, Code Compliance and Planning, Zoning and Preservation.

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

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

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

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal 1: Implement and monitor a revised business license program.

Objective: Better serve the needs of the community by ensuring the Business Tax Receipt (BTR) and Use and Occupancy (U&O) programs are a positive tool for the community as well as a means to document and track conforming and non-conforming uses.

Adoption of revamped Lake Worth Business License in January 2014 which includes two parts: the business tax receipt and the use & occupancy certificate. Changes reduced redundancy of mailings and numbers of mailings, clarified the application process and requirements, improved compliance and collections and facilitated a more positive response from business and residential rental property owners.

Business License

Performance Measures - FY 2015 Budget Community Sustainability Business License

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Renewal and processing of Business Licenses (Commercial). (New & Renewal)	*	1,256	2,500	2,100	2,500	1,800	2,000	3,300	3,000
Renewal and processing of Business Licenses (Rental). (New & Renewal)	*	1,457	3,000	2,500	3,000	2,750	3,000	2,100	3,500
Schedule inspection for Use & Occupancy with Code Compliance Inspector	2,000	2,771	2,750	1,750	2,500	2,500	4,250	1,500	2,500
Business Licenses (Renewals & New) printed and mailed.	5,000	2,759	4,000	5,000	5,500	5,000	5,500	6,000	7,500
Input and processing of Business License (Renewal & New) payments	5,000	2,759	4,000	5,000	5,500	5,000	5,500	5,500	6,500

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Business License Renewals Mailed by August 1	*	*	*	*	*	*	100%	100%	100%
Telephone calls returned within 24 hrs 98% of the time.	85%	85%	90%	90%	95%	95%	95%	95%	95%

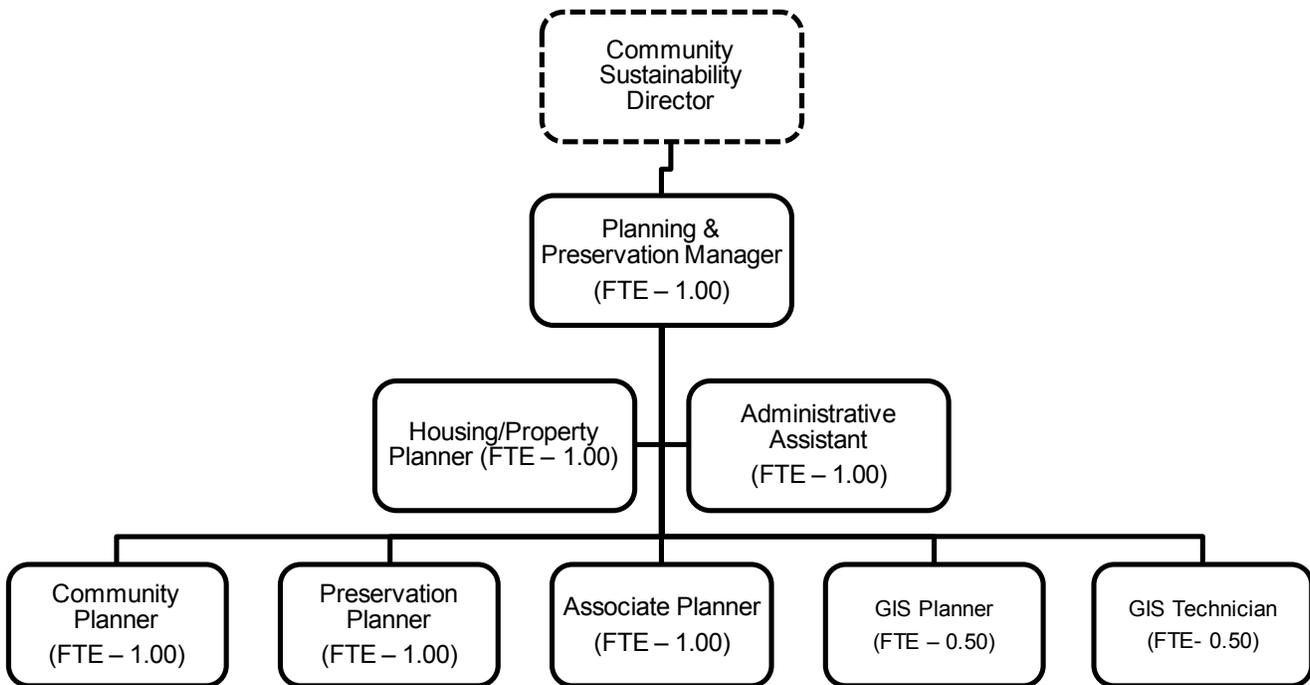
* Not measured in prior year

Business License/Billing &	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
2050	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
PERSONNEL SERVICES							
* Salaries & Wages	33,162	44,148	45,729	47,876	24,287	(23,589)	-49.27%
* Benefits	35,733	25,041	31,427	31,444	14,471	(16,973)	-53.98%
Sub-Total	68,895	69,189	77,156	79,320	38,758	(40,562)	
OPERATING EXPENSES							
* Prof. & Contract. Service	8,839	11,544	14,174	14,174	12,712	(1,462)	-10.31%
* Travel & Training	657	586	482	310	1,200	890	287.10%
* Utility & Communication	-	-	-	-	-	-	-
* Insurance	2,150	354	385	385	424	39	10.13%
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	14,274	19,238	22,630	18,321	26,100	7,779	42.46%
Sub-Total	25,920	31,722	37,671	33,190	40,436	7,246	
CAPITAL						0	-
TOTAL	94,815	100,911	114,827	112,510	79,194	(33,316)	-29.61%

Planning, Zoning & Preservation

MISSION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	6.00	0	0	1.00	7.00
Part-time (FTE)	.72	0	0	-.72	0

Planning, Zoning & Preservation

CORE PROCESSES AND OUTPUTS

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

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

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

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

FY 2015 INITIATIVES

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

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

Draft appropriate sustainable, "green" architecture, archaeology and conservation elements for the City's Land Development Regulations.

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

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

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

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

FY 2015 GOALS AND OBJECTIVES

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

Planning, Zoning & Preservation

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

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

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

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

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

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

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

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

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

FY 2014 GOALS AND OBJECTIVES REPORT CARD

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

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

Due to newly hired staffing, this initiative will be looked at during the later part of FY 2014. The new LDR Forums were organized and held on April 3 and April 24 to promote and roll out the new development regulation in the City.

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

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

Formal adoption and codification was conducted in August 2013. LDR forums were organized and held on April 3 and 24 to promote and roll-out the new development regulations in the City. Through the implementation, additional amendments would be needed to fine-tune some aspects.

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

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

Adoption of revised LDRs was completed in August 2014. Additional work focused on addressing LDRs inconsistencies and oversights.

Planning, Zoning & Preservation

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

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

Formal adoption of ISBA was in December 2013 by the Lake Worth City Commission and by the County Commission in February 2014. Initial stakeholder meeting held in March 2014. Notices mailed.

Planning, Zoning & Preservation

Performance Measures - FY 2015 Budget

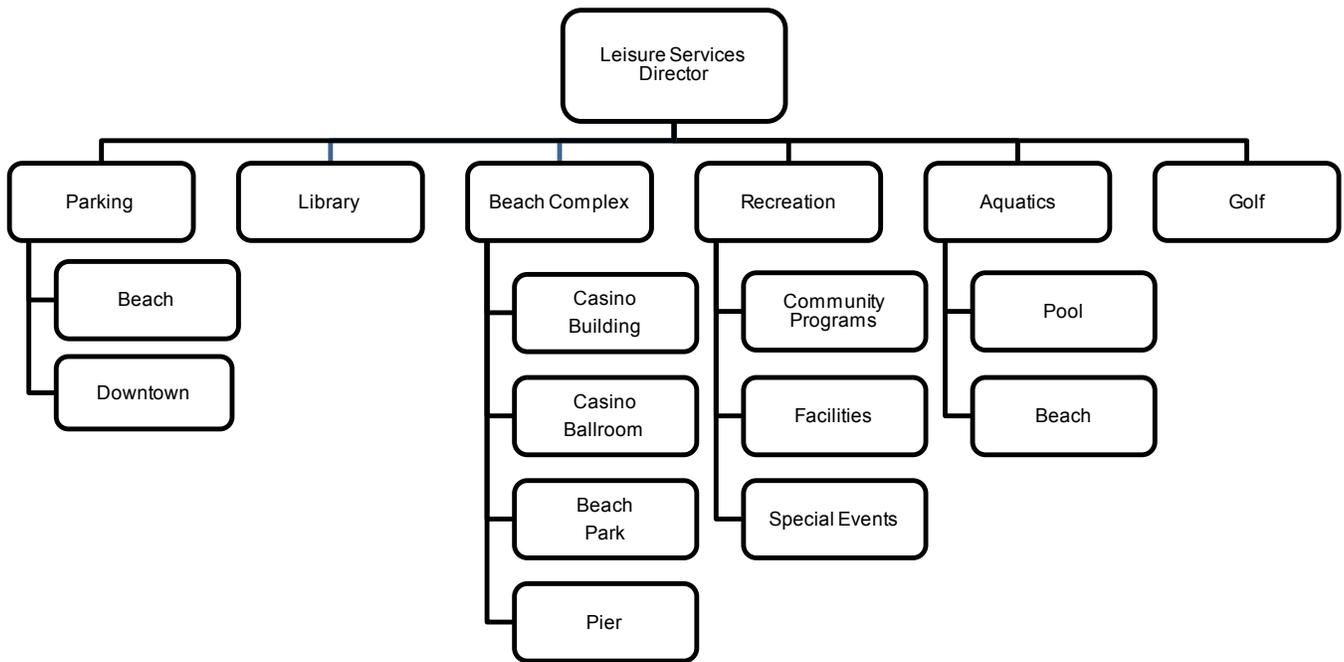
Community Sustainability Planning, Zoning & Historic Preservation

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
P&Z Board Cases	100	19	75	25	30	25	30	15	20
HRPB Cases	*	24	*	40	50	50	75	40	45
Staff Level Reviews and Approvals	*	94	*	118	150	200	250	260	275
Zoning Determinations Made (Formal)	12	31	20	15	25	45	70	70	75
GIS Land File Maintenance (Properties)	*	*	*	750	1,500	1,750	2,500	5,500	6,500
Use and Occupancy Verification - Commercial	*	*	*	350	500	500	1,750	1,450	2,000
Use and Occupancy Verification - Residential	*	*	*	1,250	1,500	2,000	2,500	1,000	1,500
Building Permit Reviews									
Business License Reviews	*	4,731	3,000	7,100	7,500	7,000	7,500	300	350

Effectiveness Measurement: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Initiate development of comprehensive plan amendments to address neighborhoods and economic development	*	*	*	*	*	*	100%	50%	100%
Draft and codify ordinances to regulate community gardens, dark sky, mobile food vending, parking regulations, and sustainability.	*	*	100%		*	*	50%	50%	100%
Assist in development of the Interlocal Service Area Boundary Agreement with Palm Beach County for annexations.	100%	100%	100%		100%	*	75%	50%	100%
Phone messages returned within 24 hours.	75%	90%	95%		75%	*	100%	90%	95%
Initiate another phase of Land Development Regulations for clarity and elimination of inconsistencies and simplify permitted use tables.							80%	100%	100%

Planning & Zoning	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
2030	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	163,318	252,317	325,240	285,098	339,469	54,371	19.07%
* Benefits	126,917	148,355	163,192	158,044	215,520	57,476	36.37%
Sub-Total	290,235	400,672	488,432	443,142	554,989	111,847	
OPERATING EXPENSES							
* Prof. & Contract. Service	55,538	67,367	68,609	70,164	72,424	2,260	3.22%
* Travel & Training	488	225	1,870	1,223	7,025	5,802	474.41%
* Utility & Communication	1,296	1,216	1,575	1,257	1,260	3	0.24%
* Insurance	22,971	270	294	294	323	29	9.86%
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	5,818	12,300	31,166	25,491	27,850	2,359	9.25%
Sub-Total	86,111	81,378	103,514	98,429	108,882	10,453	
CAPITAL	-	-	-	-	-	-	-
TOTAL	376,346	482,050	591,946	541,571	663,871	122,300	22.58%

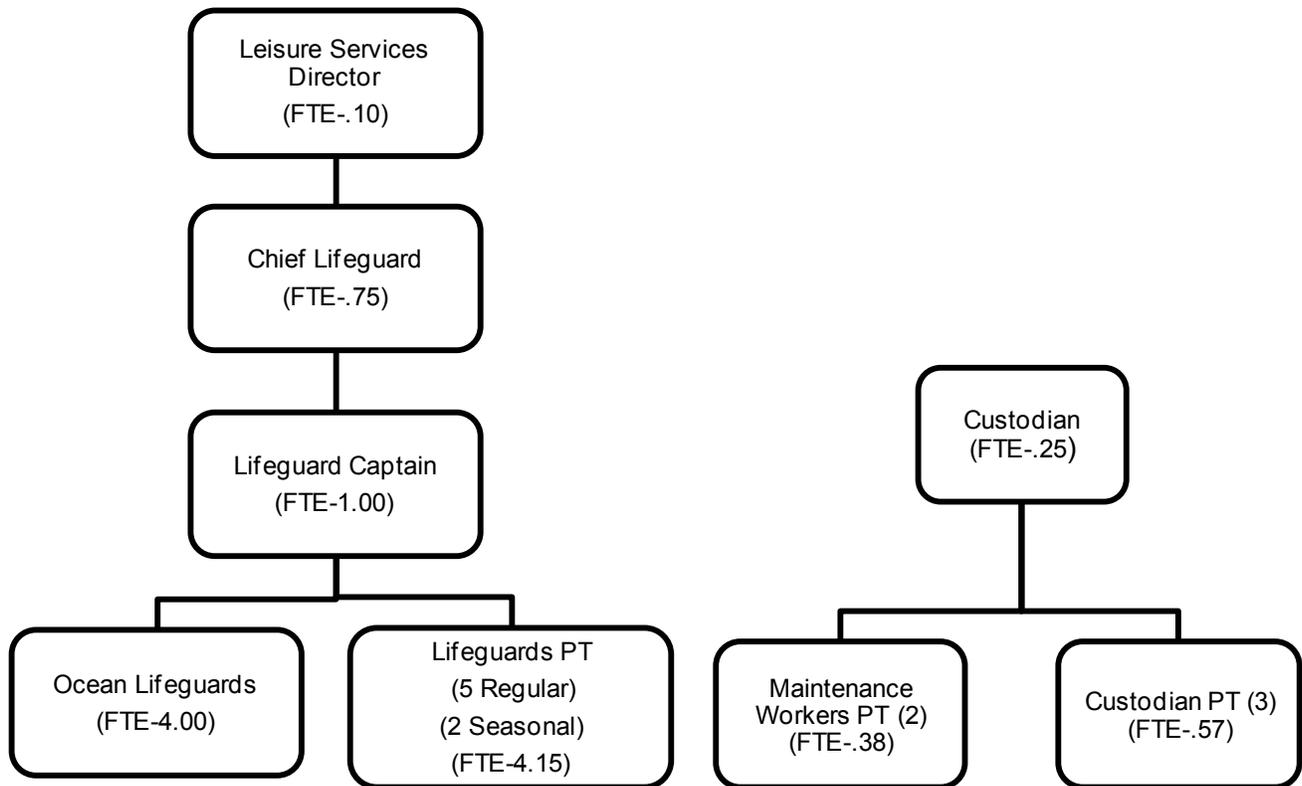
Leisure Services



Aquatics - Ocean Rescue

MISSION

The City of Lake Worth Aquatics Ocean Rescue division is committed to ensuring the safety of all patrons while providing a positive and enjoyable aquatic experience for all visitors.



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY 2015
Full-time	6.15	-1.00+1.00	-.10+.05	0	6.10
Part-time (FTE)	5.24	-.14	0	0	5.10

Aquatics - Ocean Rescue

CORE PROCESS AND OUTPUTS

The primary focus of the Lake Worth Ocean Rescue lifeguards is to protect the patrons from physical harm and mortal injury to the best of our training abilities and qualifications. Lake Worth Ocean Rescue lifeguards are proven life savers. According to the C.D.C., drowning is the second leading cause of unintentional injury death for children ages 1 to 14 years, and the fifth leading cause for people of all ages, with 43% happening in natural waters. The most proven strategy to prevent drowning is to provide lifeguards in public areas where people are known to swim and to encourage people to swim in those protected areas. There is no doubt that trained, professional lifeguards have a positive effect on drowning prevention. The Lake Worth Ocean Rescue also holds the Lake Worth Junior Lifeguard Program successfully each year and with noticeable continual growth in the program, we will continue to do so. With the addition of beach cabana rentals, growing populations of beach patrons are returning for the luxurious commodity now offered on the north side of the pier. The installation of volleyball courts has seen an increase to the number of beach patrons visiting the southernmost side of Lake Worth beach.

FY 2015 INITIATIVES

The lifeguard staff is continually increasing their training and interaction with the general public. We are finding new ways to provide a safe environment for their specific needs. We plan on continuing our widely successful "Ocean Safety Day".

Continue providing public education through "Ocean Safety Day", Junior Lifeguards, & co-operation with local High Schools.

The "Ocean Safety Day" was a total success and we plan to hold this safety awareness each year along with handing out Florida Beach Safety Awareness flyers.

Obtain United States Lifeguard Association Beach status.

Work to obtain a USLA certified beach status for the Lake Worth Ocean Rescue.

FY 2015 GOALS AND OBJECTIVES

Goal # 1: Create a context for improved property values and quality of life.

Objective: Sustain the volleyball court on the south side of the beach.

Objective: By partnering with local vendors continue to provide high quality beach cabana rental services and beach seaweed raking services.

Goal # 2: Recognize and protect our unique character.

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

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

Objective: Provide public education to the surrounding schools and home school groups.

Goal # 3: Provide effective and efficient services.

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

Aquatics - Ocean Rescue

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

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

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal # 1: Create a context for improved property values and quality of life.

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

All lifeguards are recertified in the American Red Cross lifeguard certification classes and emergency medical oxygen administration.

Objective: Increase public awareness of inherent coastal dangers.

Flagpoles raised an extra 10 feet for visibility.

Goal # 2: Recognize and protect our unique character.

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

Beach Awareness day was a huge success and will be given again this year due to its success with all beachgoers.

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

The Lake Worth Junior Lifeguard program was a huge success and 55 juniors learned many lifesaving skills.

Objective: Provide public education to the surrounding schools and daycare.

Goal # 3: Provide effective and efficient services.

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

We are working closely with the United States Lifeguarding Association to become an accredited organization.

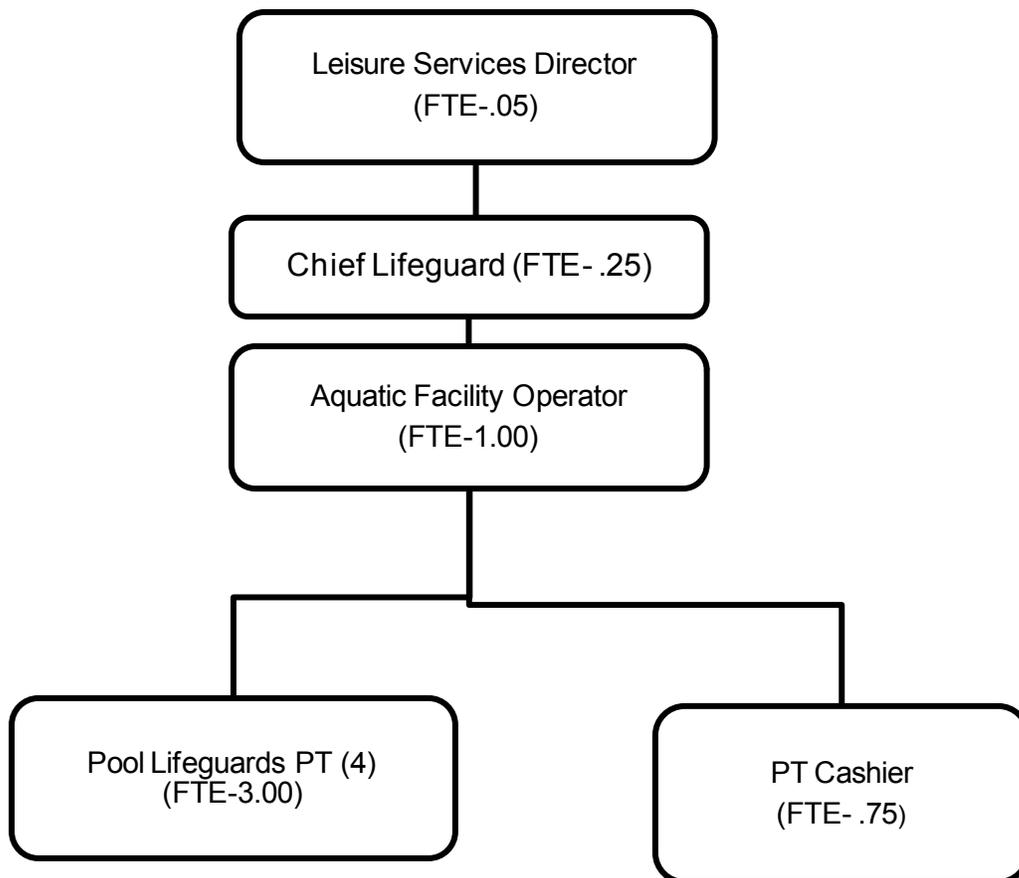
Objective: Increase the overall physical fitness and enhance the knowledge of rescue related equipment to reduce the response time for rescue situations.

The Lake Worth lifeguards train one hour every day to become better lifeguards with fitness and waterman skills in and around the waters of Lake Worth Beach.

Aquatics - Pool

MISSION

The City of Lake Worth Aquatics Ocean Rescue division is committed to ensuring the safety of all patrons while providing a positive and enjoyable aquatic experience for all visitors.



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY 2015
Full-time	0	+1.25	+.05	0	1.30
Part-time (FTE)	.80	1.95	0	0	3.75

Aquatics - Pool

CORE PROCESSES AND OUTPUTS

POOL

Provide a safe learning environment – visiting a pool is still the number one summer activity. Close to sixty percent of drowning deaths among children occur in a swimming pool. The pool, when open, can provide several programs for residents to participate in such as water exercise classes, learn to swim classes, Mom and Tot classes, Junior Lifeguards and Guppy Rescue Squad. It has the ability to play host to the United States Navy swim qualification test and many dive training programs.

SPECIAL EVENTS

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

STAFFING

The pool staff will not make any changes to its FY 2014 model.

FY 2015 INITIATIVES

Continue providing the highest level of safety and aquatic activities for our residents and visitors alike.

Increase revenue by adding new and exciting programs such as dive-in-movies, mermaid shows and water classes

FY 2015 GOALS AND OBJECTIVES

Goal # 1: Ensure the safety, welfare and security of residents and visitors who utilize the pool.

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

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

Goal # 2: Further develop and maintain strong community relations.

Objective: Continue to offer water related pool programs for the community and its surrounding area to enjoy.

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

Objective: Provide public education to the surrounding schools and daycare

Goal # 3: Sustain United States Lifesaving Association accreditation.

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

Aquatics - Pool

FY 2014 INITIATIVES REPORT CARD

Provide an annually running, efficient and effective pool.

The City has taken decisive action to keep the pool open year round. With its informative programs, such as Jr. Lifeguarding and water aerobics, and hosting the East Coast Aquatics Club and Triathlon Training clubs, the pool can continue to operate in this year round fashion.

Aquatics

Performance Measures - FY 2015 Budget Leisure Services - Aquatics - Ocean Rescue

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Public Education classes	3	3	3	3	5	5	5	5	5
Pounds of debris removed from beach estimated	1,460	1,642	1,650	1,642	1,700	1,642	1,700	1,700	1,800
Drowning victims rescued	0	75	0	160	0	225	0	158	0

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Ocean Resuce Lifeguard requalification tests	2	2	2	2	2	2	2	2	2
Lifeguard rescue training sessions held	52	52	52	52	52	52	52	52	52
Pound (lb) of trash collected on the beach	*	*	*	*	*	*	6,000	5,287	6,000

Performance Measures - FY 2015 Budget Leisure Services - Aquatics - Pool

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Pool Patrons	15,000	*	*	*	*	*	*	2,592	10,368
Independent Contractors	*	*	*	*	*	*	*	2	6
Pool Rentals	*	*	*	*	*	*	*	2	20
Participants for Jr. Lifeguards	*	14	30	28	30	30	30	30	30
Seasonal Pool Passes	*	*	*	*	*	*	*	8	32

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014	Current	FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	projection	Goal
Avg. Cost per Jr. Lifeguard	\$300.00	\$333.00	\$330.00	\$283.04	\$330.00	\$300.00	\$280.00	\$280.00	\$300.00
% of Patrons Satisfied with service	*	*	*	*	*	*	*	*	100%
% of Jr. Lifeguards satisfied with program	100%	100%	100%	100%	100%	100%	100%	100%	100%

*Pool/pool program was not operational during that time.

Aquatics

Beach Fund- Pool	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8071	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	34,257	38,549	106,600	82,224	119,277	37,053	0
* Benefits	6,043	4,105	43,388	26,808	30,392	3,584	0
Sub-Total	40,300	42,654	149,988	109,032	149,669	40,637	
OPERATING EXPENSES							
* Prof. & Contract. Service	10,421	5,112	10,420	-	3,000	3,000	#DIV/0!
* Travel & Training	340	-	550	550	1,500	950	2
* Utility & Communications	56,558	46,885	69,630	72,882	72,882	-	-
* Insurance	31,279	11,477	10,038	10,038	8,744	(1,294)	(0)
* Maintenance	6,150	17,340	4,500	4,500	15,000	10,500	2
* Operating Expense	13,173	7,942	23,510	23,510	32,500	8,990	0
Sub-Total	117,921	88,756	118,648	111,480	133,626	22,146	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL							
TOTAL	158,221	131,410	268,636	220,512	283,295	62,783	

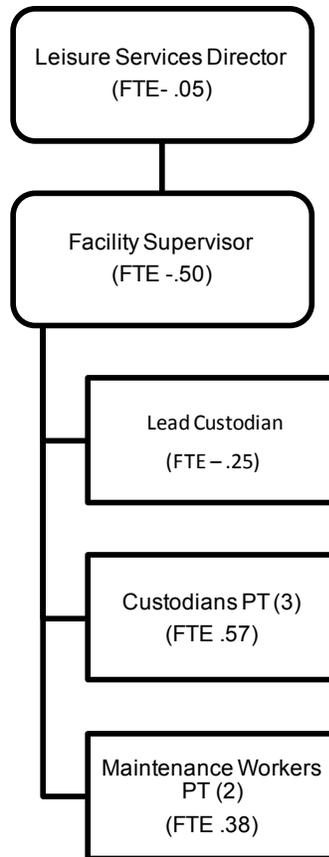
Beach Fund- Beach	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8072	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	277,400	274,216	347,700	287,411	339,240	51,829	0
* Benefits	124,610	122,441	158,687	136,902	153,603	16,701	0
Sub-Total	402,010	396,657	506,387	424,313	492,843	68,530	
OPERATING EXPENSES							
* Prof. & Contract. Service	20,392	18,581	28,779	28,779	25,348	(3,431)	(0)
* Travel & Training	1,491	1,355	2,100	2,100	1,400	(700)	(0)
* Utility & Communications	34,510	3,130	-	4,900	4,900	-	-
* Insurance	43,829	12,721	11,448	11,448	14,179	2,731	0
* Maintenance	8,302	13,236	21,805	21,805	10,500	(11,305)	(1)
* Operating Expense	30,046	30,464	28,429	26,039	18,450	(7,589)	(0)
Sub-Total	138,570	79,487	92,561	95,071	74,777	(20,294)	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL							
	3,879	-	-	-	-	-	-
TOTAL	544,459	476,144	598,948	519,384	567,620	48,236	

Aquatics

Beach Fund- Beach Park	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8074	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	63,544	48,682	98,339	49,657	-
* Benefits	-	-	28,805	26,185	30,774	4,589	-
Sub-Total	-	-	92,349	74,867	129,113	54,246	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	4,950	42,000	42,000	33,000	(9,000)	(0)
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	54,905	209,901	209,901	-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance	-	-	23,600	9,500	15,000	5,500	1
* Operating Expense	-	-	39,958	36,430	45,300	8,870	0
Sub-Total	-	4,950	160,463	297,831	303,201	5,370	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	-	4,950	252,812	372,698	432,314	59,616	

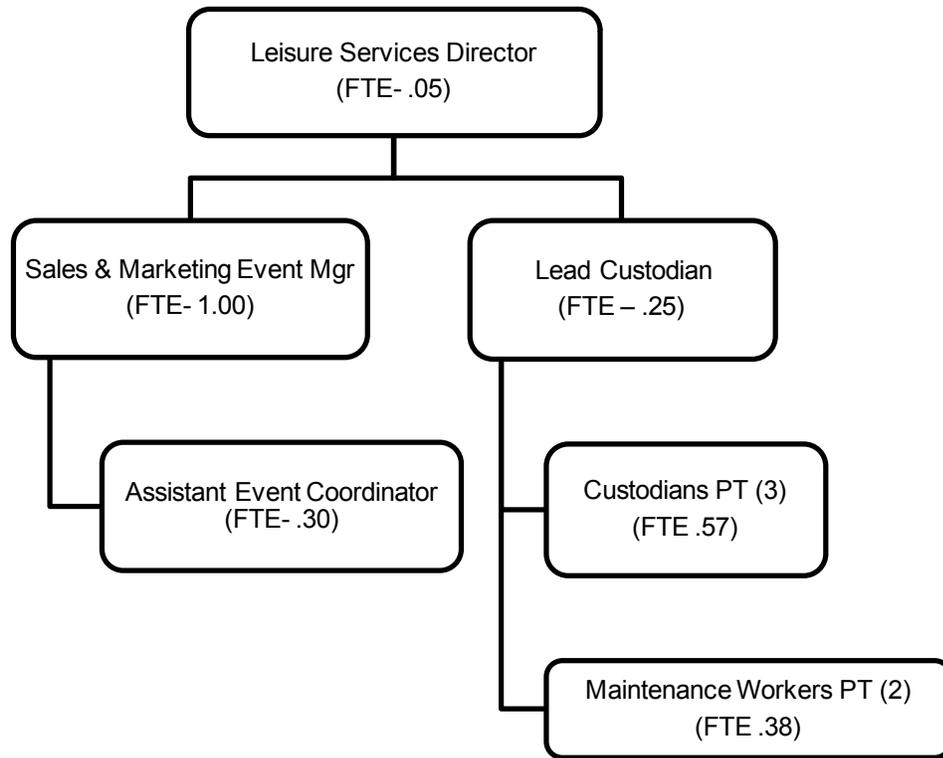
Beach Fund-Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	YTD Actual (Oct-July)	Forecast	Budget Request	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
* Salaries & Wages	-	-	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-
OPERATING EXPENSES								
* Prof. & Contract. Service	-	-	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-	-	-
* Operating Expense	18,968	35,516	13,000	43,899	52,700	35,516	(17,184)	(0)
Sub-Total	18,968	35,516	13,000	43,899	52,700	35,516	(17,184)	
NON-OPERATING								
* Debt Service	-	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-	-
* Other Uses	-	-	50,000	50,000	50,000	50,000	-	-
Sub-Total	-	-	50,000	50,000	50,000	50,000	-	-
CAPITAL PRINCIPAL	-	-	-	-	-	-	-	-
TOTAL	18,968	35,516	63,000	93,899	102,700	85,516	(17,184)	

Casino Building



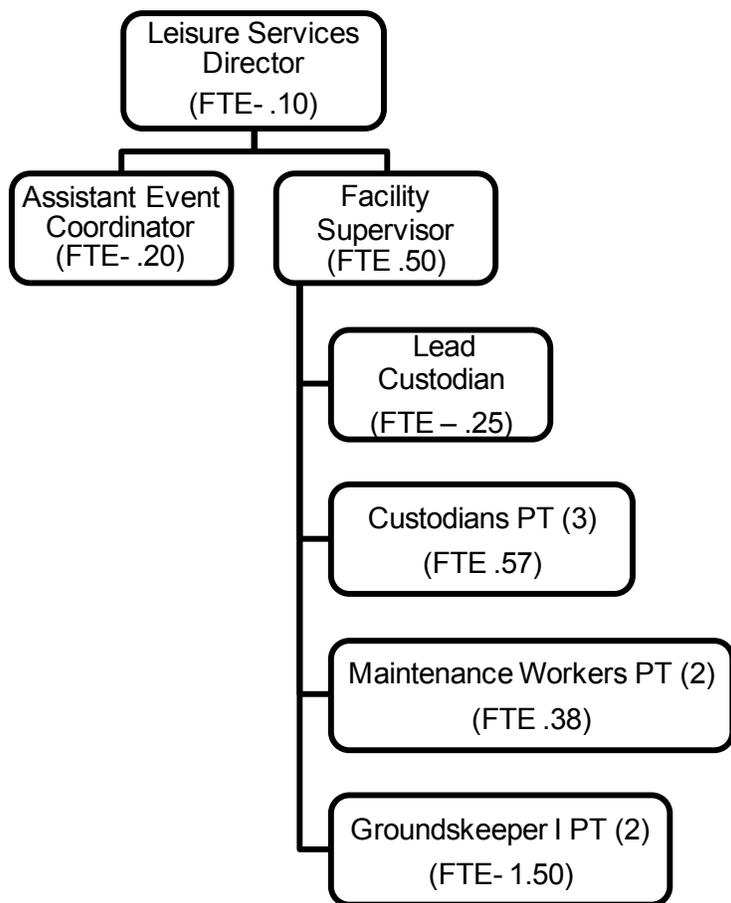
	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY 2015
Full-time	1.30		.05-.35-.20	0	.80
Part-time (FTE)	1.30	.38	-.73	0	.95

Casino Ballroom



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY 2015
Full-time	.70		.80	+.50	1.60
Part-time (FTE)	.50	.38	+.57	-.50	.95

Casino Beach Park



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY 2015
Full-time	.70	0	.35	+.22	1.05
Part-time (FTE)	1.08	1.55	.04	-.22	2.45

Casino Building and Beach Complex

CORE PROCESSES AND OUTPUTS

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

CASINO BALLROOM

The Ballroom offers an impressive setting for any event including weddings, receptions, anniversary parties, reunions, corporate dinners, award ceremonies, meetings, seminars or other special events. Beach weddings and courtyard weddings are available in addition to hosting the receptions. The ballroom is available for rent 365 days a year with competitive pricing that includes discounts for residents, non-profit organizations and off-peak rates.

BEACH COMPLEX

The complex is uniquely marketable as the premiere beachfront destination in Palm Beach County. With ample parking and public spaces, it is open for all ages and demographics to enjoy. The eclectic mix of tenants in the Casino Building is appropriate and non-competitive with plenty of business for all. Special events held throughout the year including the beach bonfires, festivals, competitive races and farmers market (remaining at Old Bridge Park) attract visitors and residents.

FY 2015 INITIATIVES

Provide a unique, culturally significant and beautiful space for hosting events, weddings or special occasion with the goal of averaging three (3) rentals per week.

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

Increase marketing and promotion of the beach bonfires and broaden the scope of the event to increase traffic and revenues for tenants and the City.

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

Positively position the beach complex as a premiere tourism destination.

FY 2015 GOALS AND OBJECTIVES

Goal #1: Create a context for improved property values and quality of life.

Objective: Meet or exceed the resident and visitor expectations for a clean and safe environment at the Casino and Beach Complex.

Objective: Provide an environment that produces repeat customers that visit the Casino and Beach Complex.

Objective: Ensure that the City resident investment in the Casino and Beach Complex is maintained and secured to last for years to come.

Casino Building and Beach Complex

Goal #2: Recognize and protect our unique character.

Objective: Continue to ensure that the casino and beach complex retains its historic and unique architecture and public access, as initially designed and maintained through the decades since 1922, and into the future.

Objective: Provide a friendly and exciting atmosphere during events in the ballroom and complex grounds throughout the year and during the numerous events and holidays celebrated at the facility.

Goal #3: Provide effective and efficient services.

Objective: Maintain the “newness” of the facility as well as meet the expectations of a City-owned facility that began in 1922.

Objective: Provide economically feasible services to maintain the cleanliness and safety of a facility of this type.

2014 INITIATIVES REPORT CARD

Provide a unique, culturally significant and beautiful space for hosting events, weddings or special occasion with the goal of being rented a on average 3 days a week or for 156 bookings for 2014.

This is an ongoing process.

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

Completed

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

Completed.

Increase marketing and promotion of the beach bonfires and broaden the scope of the event to increase traffic and revenues for tenants and the City.

Completed.

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

Completed.

Positively position the beach complex as a premiere tourism destination.

Completed and ongoing

Casino Building and Beach Complex

Performance Measures - FY 2015 Budget Leisure Services Casino Ballroom

Workload Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Projection	Goal	Projection	Goal	
# of half day room rentals	*	*	*	*	48	15	40	42	52	
# of full day room rentals	*	*	*	*	24	27	52	48	58	
# of hourly room rentals							15	18	28	
# of Beach Weddings	*	*	*	*	-	13	22	34	44	
# of Weekday Meeting/Seminar rentals	*	*	*	*	12	2	12	0	12	
# of non-profit rentals	*	*	*	*	-	10	20	7	17	

Effectiveness Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
% of actual versus goal of half day room rentals	*	*	*	*	75%	31%	75%	105%	75%	
% of actual versus goal of full day rentals	*	*	*	*	75%	113%	75%	92%	75%	
% of actual versus goal of hourly room rentals	*	*	*	*	75%	100%	75%	102%	75%	
% of actual versus goal of beach weddings	*	*	*	*	75%	17%	75%	105%	75%	
% of actual versus goal of weekday meeting rentals	*	*	*	*	75%	100%	75%	0%	75%	
% of actual versus goal of non-profit rentals	*	*	*	*	75%	100%	75%	35%	75%	

Beach Fund - Casino Building	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
8055							
PERSONNEL SERVICES							
* Salaries & Wages	-	23,370	76,783	54,564	56,383	1,819	0
* Benefits	4,979	15,633	36,003	34,200	23,346	(10,854)	(0)
Sub-Total	4,979	39,003	112,786	88,764	79,729	(9,035)	
OPERATING EXPENSES							
* Prof. & Contract. Service	91,083	154,940	39,245	38,845	33,548	(5,297)	(0)
* Travel & Training	-	-	3,000	-	520	520	#DIV/0!
* Utility & Communications	73,084	388,127	116,048	43,852	43,852	-	-
* Insurance	1,975	54,821	47,012	47,012	37,293	(9,719)	(0)
* Maintenance	-	5,508	41,100	29,000	22,400	(6,600)	(0)
* Operating Expense	34,912	1,234	43,420	5,420	6,200	780	0
Sub-Total	201,054	604,630	289,825	164,129	143,813	(20,316)	
NON-OPERATING							
* Debt Service	-	24,000	50,000	50,000	50,000	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	24,000	50,000	50,000	50,000	-	-
CAPITAL PRINCIPAL	-	3,773	-	-	-	-	-
	-	-	250,000	250,000	250,000	-	-
TOTAL	206,033	671,406	702,611	552,893	523,542	(29,351)	

Casino Building and Beach Complex

Beach Fund- Ballroom	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
8056							
PERSONNEL SERVICES							
* Salaries & Wages	-	68,272	50,050	41,839	69,549	27,710	1
* Benefits	-	44,515	20,771	24,269	40,081	15,812	1
Sub-Total	-	112,787	70,821	66,108	109,630	43,522	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	2,931	13,527	13,527	7,660	(5,867)	(0)
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	10,000	16,020	16,020	-	-
* Insurance	-	10,916	9,112	9,112	6,828	(2,284)	(0)
* Maintenance	-	896	1,180	3,000	3,000	-	-
* Operating Expense	-	97,013	54,892	49,992	45,750	(4,242)	(0)
Sub-Total	-	111,756	88,711	91,651	79,258	(12,393)	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	1,078	-	-	-	-	-
TOTAL	-	225,621	159,532	157,759	188,888	31,129	

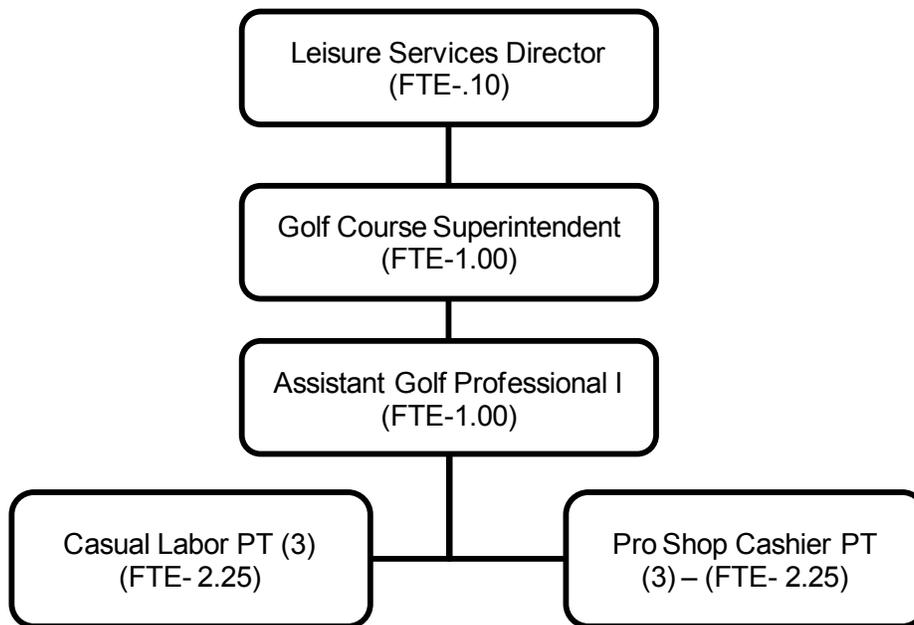
Golf Course

MISSION

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

VISION

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



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	3.20	-1.00	-.10	0	2.10
Part-time (FTE)	4.32	+.18	0	0	4.50

Golf Course

CORE PROCESSES AND OUTPUTS

MEMBERSHIPS

The membership at the golf course will continue to be a stable part of our golf rounds. The membership for FY14 was 128 total, where as last year we had a total of 118. The Summer Membership sold very well this year as we reached a new record of 816 members. The idea behind the Summer Membership is to bring more golfers to the Lake Worth Golf Club who may not have played at our facility before, and by the end of summer, the golf course will try to get our summer members to join full-time, which will increase the golf course revenue for FY15. The high level customer service, mixed with the support of a well trained staff, have pleased the current members and attracted new members as well.

DAILY GOLF

The daily play is the biggest part of our golf round budget. Daily round golfers play the most rounds and pay the highest price for their golfing experience. As Lake Worth golf Club continues to grow the game of golf in Lake Worth, there will be an increase in these rounds.

EMAIL AND TEXT SPECIALS

Attached to our golf course website is an option for people to join our email special list, and through this option we have reached over 6,000 people. The golf course has found that on average, our email specials add an extra 20 to 40 people per day, which can turn into an added profit of up to \$1000 per day. This year's Summer Membership was advertised through Groupon, and gave the golf course a big advantage over other public golf courses in the area. With Groupon the golf course was able to sell 500 memberships within one month, at a direct profit of \$23,000. Every Summer Member must provide a valid email address when they join. With an extra 816 email addresses from our Summer Membership, the golf course will be able to drop Groupon from our advertising plan next year, and save approximately \$8,000 on next year's Summer Memberships. The golf course also uses text message specials to generate last minute tee times which help us reach maximum capacity. With the age of technology, Lake Worth Golf Club feels that this will allow the golf course to reach a new market of younger golfers that will help the golf course expand our profits and the game of golf.

MERCHANDISE

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

TOURNAMENTS / EVENTS

This year Lake Worth Golf Club was the host site for a Puma/Cobra Golf commercial. Puma/Cobra Golf reached out to Lake Worth Golf Club because of its unique location for a golf course. In fact, Lake Worth Golf Club is the only championship public golf course in Florida that is located on the intracoastal. The publicity that this commercial will bring the golf course may give us a new opportunity through film and television to make more profits. This commercial brought an extra \$10,000 to Lake Worth Golf Club for just one day of filming. Member and outside tournaments will be hosted in the coming fiscal year. The course will market to charities that hold fund raising events and allow them to host their event at our facility. This summer Lake Worth Golf Club has 6 sold out

Golf Course

golf tournaments that will bring a minimum of \$3,000 per event to the golf course. The club has also brought back the City golf league which will bring more revenue to the golf course and restaurant, and will allow the City employees an opportunity to play the course at a discounted price.

E.R BRADLEY'S BEACH CLUB

The new restaurant serves both the golfers and the community for any and all events. With the newly renovated restaurant and bar, E.R Bradley's has enhanced the image of the club house, and in return, brought more business to the golf course. This year, E.R. Bradley's has been the location for 9 weddings and over 20 private parties and the number is expected to grow as more people visit Lake Worth Golf Club.

COURSE MAINTENANCE

The course maintenance program is steadily improving and as the golf course see's better practices the golf course should see a great improvement in the quality of the playing conditions. This year, Valleycrest proposed a plan for an upgraded irrigation system that would allow more growth on the greens without using as much water or electricity. This plan required new state of the art sprinkler heads that could be adjusted by rotation of the water, and the amount of water released from the head. Lake Worth Golf Club has noticed within a month of the new heads being put in, that the greens look healthier and greener than they have in years. This year the golf course also had a battle with nematodes, which is a microscopic organism that can create disease on grass. The nematodes have been eradicated from our greens at the cost of about 8,000 square feet of sod. Nematodes have been known to completely destroy golf course greens, and because of Valleycrest's quick thinking and vast resources, our course will have only minor repairs this summer. The golf course is the life blood of a golf operation and with better turf comes more golfers and the demand creates a higher rate that can be charged.

FY 2015 INITIATIVES

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

Continue the marketing program that ensures golf round throughout the year and maximizes revenues. This will be done through the use of emails, text messages, and local hotel sponsors.

Market the golf course in various newspapers, radio and movie theatres, as well as online through email blasts, social media and text marketing. Scale back on using Can-Am and Golf Now to advertise, as the dollar per round becomes much less

Build a practice facility that can be used to generate more revenue for the golf course. This practice facility will need to be netted and laid with artificial turf for low maintenance costs. The average cost of building a netted driving range is \$15,000, but the estimated revenue for the first year averages \$50,000.

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

Upgrade the look of the restrooms and locker rooms to provide a more modern and upscale look.

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

Golf Course

FY 2015 GOALS AND OBJECTIVES

Goal #1: Create a context for improved property values and quality of life.

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

Goal #2: Recognize and protect our unique character.

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

Goal #3: Provide effective and efficient services.

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

FY 2014 INITIATIVES REPORT CARD

Lake Worth Golf Club continued to look for ways to improve customer services and the overall condition of our facility for the use of our citizens and business partners. Initiatives successfully completed during FY 2014 include:

The weekly marketing program was created and served the course well. The Tee Time magazine, daily emails, and text message specials were the main focus of the marketing program. Social media was used to attract the next generation of golfers to Lake Worth Golf Club. By partnering with Groupon, the club was able to sell over 700 Summer Golf Memberships, with a profit of \$34,000 and should increase in the near future.

The hotel and condo rental program has been a success, as the golf course has arranged "Stay and Play" packages for the guests at the Omphoy Hotel, as well as The Four Seasons Hotel. This past season the golf course has sold over 100 rounds to hotels, and sold 6 new Seasonal Memberships at the price of \$975 per membership.

The golf course has improved the green irrigation program by installing new sprinkler heads that control water flow to the greens, which gave the greens a healthy look throughout the winter season. E.R. Bradley's Beach Club has installed a new 1,500 square foot deck, used for outdoor dining. They have also built a tiki hut, which is used for parties and as a refreshment stand for golfers throughout the day.

The new membership application, as well as the golf club rental application, has worked well this year, as there were fewer problems with members and golfers abusing the facility and the rental clubs.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal #1: Allow more golfers to play the course each day without slowing down the pace of play.

The golf rounds played each day increased by an average of 3% by changing the tee time intervals from 9 minutes to 8 minutes. This allowed an extra 40 more people to play each day. Rangers kept the proper pace of play for the season and complaints about pace were scarce at best.

Golf Course

Goal #2: Create a more family friendly atmosphere at the golf course.

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

Goal #3: Improve the overall image of Lake Worth Golf Club.

Golfers are still becoming aware of the improved playing conditions of the facility and the 89% approval rating the course received this season was a good start to improving the facilities image. This kind of marketing and branding will continue. The new restaurant should have more activity which will increase facility awareness in the community.

Golf Course

Performance Measures - FY 2014-15 Budget Leisure Services - Golf

Workload Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Resident Members	70	43	26	38	55	36	41	47	50	
Non-Resident Member	60	46	23	20	35	16	20	22	25	
Resident Unlimited Members	10	8	7	6	12	19	21	26	30	
Non-Resident Unlimited	20	19	8	11	17	12	17	18	20	
Resident Walking	30	27	23	16	25	16	19	15	19	
Non-Resident Walking	30	24	23	12	20	14	19	16	20	
Player's Card Holders	500	400	397	236	350	884	0	0	0	
Summer Memberships							700	998	1100	

Effectiveness Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Ave. cost Resident	1,000	830	995	830	975	975	975	985	1,000	
Ave. Cost Non-Resident	1,425	1,310	1,575	1,310	1,575	1,575	1,575	1,270	1,500	
First Quarter	-	-	-	-	10,000	* 7,710	10,000	8,597	10,000	
Second Quarter	-	-	-	-	20,000	15,000	18,000	18,565	20,000	
Third Quarter	-	-	-	-	15,000		13,500	13,659	14,000	
Fourth Quarter	-	-	-	-	5,000		5,000	3,200	4,000	
Average \$ per round Merchandise	-	-	-	-	2	1	2	2	3	

Golf Course Fund - Golf Course Operations							
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8030	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	161,322	168,195	211,328	151,459	178,371	26,912	0
* Benefits	93,206	37,907	92,653	89,559	51,312	(38,247)	(0)
Sub-Total	254,528	206,102	303,981	241,018	229,683	(11,335)	
OPERATING EXPENSES							
* Prof. & Contract. Service	554,801	546,771	575,084	570,384	580,921	10,537	0
* Travel & Training	-	547	-	-	650	650	#DIV/0!
* Utility & Communications	112,065	102,848	89,800	101,012	101,012	-	-
* Insurance	54,769	57,877	54,971	54,971	62,818	7,847	0
* Maintenance	31,140	12,279	15,300	14,800	16,500	1,700	0
* Operating Expense	60,232	65,287	57,250	52,750	54,825	2,075	0
Sub-Total	813,007	785,609	792,405	793,917	816,726	22,809	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Sources	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	61,801	1,270	-	-	16,000	16,000	#DIV/0!
TOTAL	1,129,336	992,981	1,096,386	1,034,935	1,062,409	27,474	

Golf Course

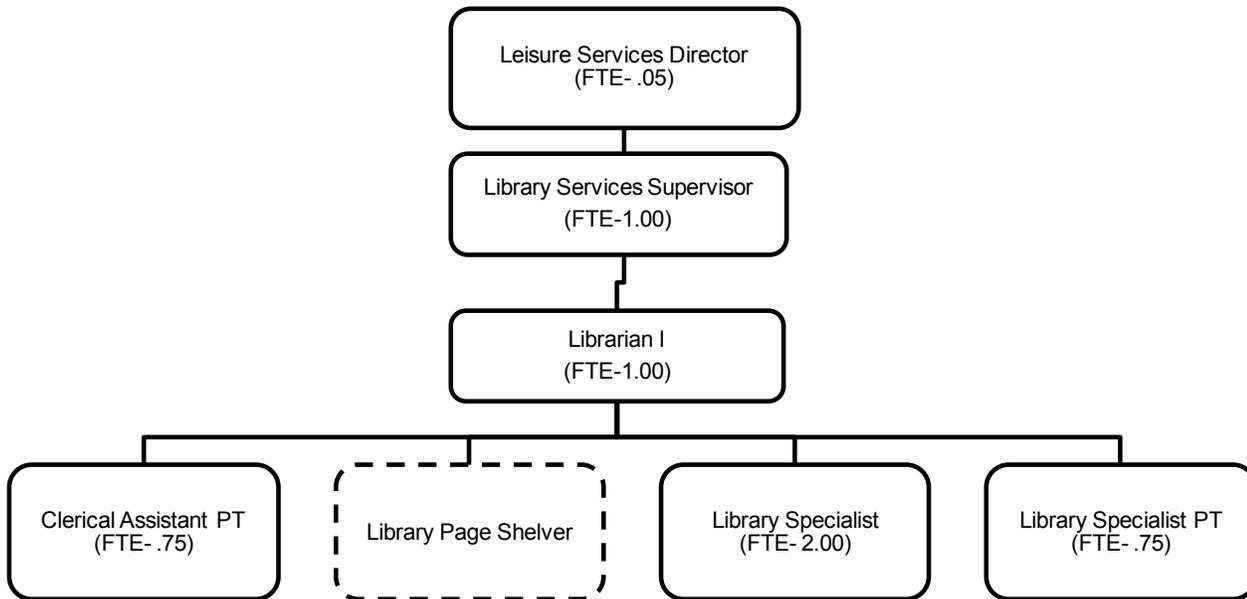
Golf Course Fund- Restaurant	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8035	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	18,341	-	-	-	-	-	-
* Benefits	9,448	-	-	-	-	-	-
Sub-Total	27,789	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-	-
* Insurance	9,171	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	27,895	2,648	-	-	-	-	-
Sub-Total	37,066	2,648	-	-	-	-	-
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Sources	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	4,333	3,600	-	-	-	-	-
TOTAL	69,188	6,248	-	-	-	-	-

Golf Course Fund- Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	50,369	43,703	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	-	-	-	-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	16,491	13,645	16,462	16,462	13,643	(2,819)	(0)
Sub-Total	66,860	57,348	16,462	16,462	13,643	(2,819)	(0)
NON-OPERATING							
* Debt Service	16,598	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Sources	-	5,338	110,000	110,000	-	(110,000)	(1)
Sub-Total	16,598	5,338	110,000	110,000	-	(110,000)	(1)
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	83,458	62,686	126,462	126,462	13,643	(112,819)	-

Library

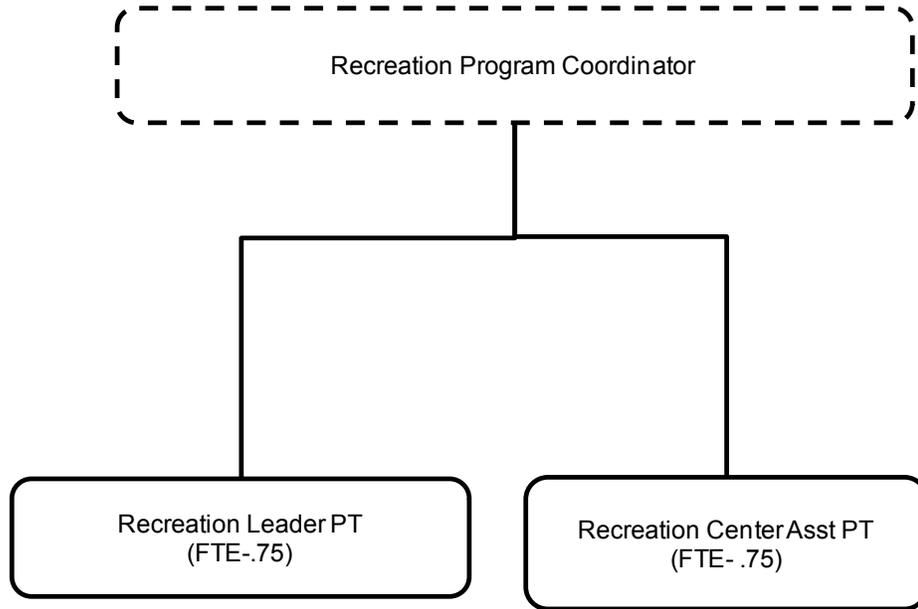
MISSION

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



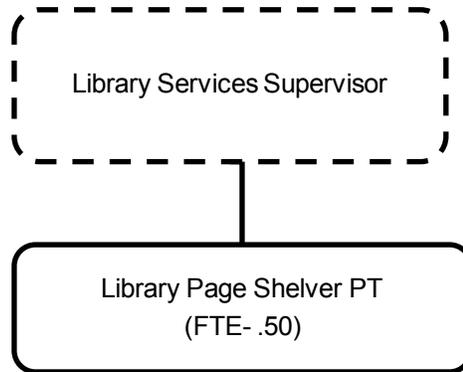
	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	4.00	0	+.05	0	4.05
Part-time (FTE)	1.44	+.06	0	0	1.50

Library - Grants



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	0	0	0	0	0
Part-time (FTE)	.50	.75	+.25	0	1.50

Library - Library Shelver



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	0	0	0	0	0
Part-time (FTE)	0	.50	0	0	.50

Library

CORE PROCESS AND OUTPUTS

The library provides free access to information, resources, programs and technology to meet Lake Worth citizen's needs for Internet access, recreational reading, cultural activities and lifelong learning. The library does this through its circulation, reference, cataloging, children's services and administration.

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

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

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

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

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

Museum - Volunteers provide access to the collections of historical significance to the community by maintaining open hours and providing tours. Answers research questions relating to past events, people, and ethnic groups of the City. It partners with non-profits and schools to bring groups to learn the history of the City. Present programs related to City history, genealogy, and related topics.

FY 2015 INITIATIVES

Participate in shared cataloging resource Online Computer Library Catalog (OCLC). This will allow the library to quickly and accurately catalog and process new materials to make them available to library card holders.

The museum will seek additional volunteers to provide more hours of service to allow more community members access to the displays.

Library

FY 2015 GOALS AND OBJECTIVES

Goal # 1: Create a context for improved property values and quality of life:

Objective: The library will seek to join the library consortia of the Southeast Library Information Network (SEFLIN) which will allow library card holders to receive requested interlibrary loan materials within 3-4 days from libraries statewide and access to the digital ebook collection; library staff training via online webinars and workshops.

Objective: Expand Lake Worth Historical Museum's educational component to interpret the history of the City through programs and tours.

Goal #2: Recognize and protect our unique character.

Objective: Promote emerging literacy in the Lake Worth community by working with non-English speaking children and their parents in storytimes, workshops, and in the library's children's room. Develop and maintain a children's collection of materials which encourages literacy and providing positive library/book/reading experiences for young children.

Objective: Update displays to better interpret the historical significance of artifacts in the collection relative to City development and history.

Goal #3: Provide effective and efficient services.

Objective: Partner with local cultural and commercial agencies to promote library card ownership and library use.

FY 2014 INITIATIVES REPORT CARD

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

The library has maintained its 40 hours / 5 day service per week.

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

We were able to purchase 50% of our normal subscription of magazines and newspapers this fiscal year and are still seeking donations for other titles from individuals, businesses, and other organizations.

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

Inventory took place August 3 through the August 9. During this week the library was closed to the general public.

Library

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal #1: Create a context for improved property values and quality of life.

Objective: Partner with other community organizations, non-profits and businesses to support children's programming

The Library partnered with Bridges of Highland and Bridges of Barton elementary school programs to provide outreach storytimes to Spanish speaking families and children. During the year 48 sessions were held with attendance by 720 children. Spanish speaking parents were also in attendance learning English along with their children.

The Friends of the Lake Worth Library provided funding for a new bookcase in the children's room, monies for children's crafts, the summer reading program, Meet the Author evenings, and \$4000 for books and materials.

Goal #2: Recognize and protect our unique character.

Objective: Market the Historical Museum of Lake Worth by using available free online Internet resources such as Facebook and Twitter and create new brochures to inform the community of this unique historical resource.

The library created new brochures for the Lake Worth Historical Museum. Facebook and Twitter pages were developed to reach out via online media.

Goal #3: Provide effective and efficient services.

Objective: Research feasibility of online payments for library fines and fees through the library's Polaris automation system and use of PayPal.

The library is still researching the necessary parameters to receive electronic payments via PayPal and working with the City's Finance department to establish procedures for these payments.

Library

Performance Measures - FY 2015 Leisure Services - Library

Workload Measurements: Measure:	FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Projection	Goal
# of Youth Programs/Story times	168	227	200	212	200	185	185
# of Adult Programs	21	35	40	34	30	38	40
# of Grants	2	1	2	1	1	1	1
# of Items Circulated	88,000	83,790	82,000	81,482	70,000	70,000	70,000
# of items in Collection	76,700	74,000	73,000	73,376	70,000	69,000	69,000

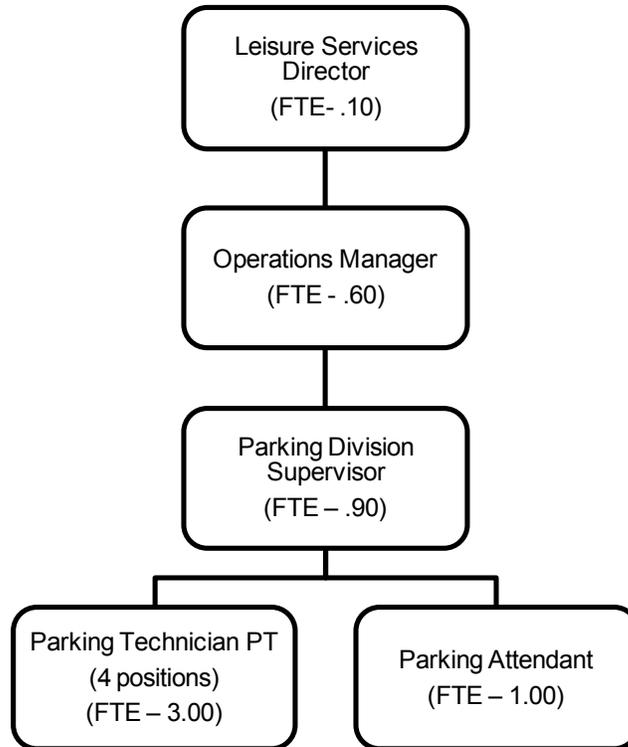
Effectiveness Measurements: Measure:	FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Avg. # items circulated / day	335	327	325	327	300	290	290
Avg. # Computer Sessions / day	102	124	110	128	110	111	111
Materials Expenditures per Capita	2	1.78	2.10	2.00	1	2.03	2
Ave. # Children's Programs / mo.	17	18	16	17	16	16	16

Library	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	180,274	180,432	186,483	188,446	192,511	4,065	2.16%
* Benefits	85,483	85,162	93,011	92,380	89,292	(3,088)	-3.34%
Sub-Total	265,757	265,594	279,494	280,826	281,803	977	
OPERATING EXPENSES							
* Prof. & Contract. Service	144,874	90,806	76,399	73,649	63,426	(10,223)	-13.88%
* Travel & Training	343	-	162	-	-	-	-
* Utility & Communication	24,324	23,166	24,058	17,078	17,081	3	0.02%
* Insurance	15,012	22,060	20,358	20,358	27,637	7,279	35.75%
* Maintenance	2,973	1,856	2,971	806	2,910	2,104	261.04%
* Operating Expense	79,445	80,851	78,132	78,269	65,207	(13,062)	-16.69%
Sub-Total	266,971	218,739	202,080	190,160	176,261	(13,899)	
CAPITAL	-	1,175	10,000	5,200	-	(5,200)	-
TOTAL	532,728	485,508	491,574	476,186	458,064	(18,122)	-3.81%

Parking

MISSION

The Parking Division's mission is to provide courteous and professional customer service to residents and visitors alike to the City of Lake Worth and enforce the City's parking ordinances.



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.90	+1.00	+ .10	-.40	2.60
Part-time (FTE)	3.60	-.72	0	+.12	3.00

Parking

CORE PROCESSES AND OUTPUTS

The Parking Division provides four-hour free parking for daily users in the City's downtown and metered parking at Lake Worth Beach Complex, Bryant Park Boat Ramp and Old Bridge Park lot. Responsibilities include: providing a safe parking environment; customer service to residents and visitors, answering questions concerning meters, tourist guide information, providing maintenance to parking lot pay stations, updating signage, enforcement of ordinances, issuance of citations, tracking of meter revenues and resolving citation disputes by processing Hearing Request Forms to obtain court hearing dates for residents.

As for staffing, the Leisure Services Department oversees the Parking Division. The Parking Division operates the parking systems and enforces City of Lake Worth ordinances at the Lake Worth Beach, Old Bridge Park, Lake Worth Golf Course, Bryant Park Boat Ramp and downtown and surrounding streets and alleys.

FY 2015 INITIATIVES

Improve parking experience throughout City of Lake Worth.

Objective: Continue making patrons parking needs a priority

Objective: Continue making the parking experience at the City of Lake Worth a safe and pleasant one.

Objective: Continue to improve the lighting at the beach parking lot without interfering with Department of Environmental Protection's required turtle lighting.

Objective: Modify scheduling of parking staff to extend enforcement to downtown and surrounding streets and alleys.

Reduce cost of maintenance, signage and collection.

Objective: Minimize the cost of signs by recycling the old signs and increasing the use of in house sign machine, when feasible.

Objective: Continue to do repairs on meters by the Parking Division when possible to control maintenance costs with contracted vendor. Proposed tasks to be done will include: servicing, replacing or repairing parts such as coin acceptors, credit card acceptors, main boards, screens, printers and rolls of paper.

Objective: Parking Division staff will continue to collect coins from pay stations throughout City and process coins for deposit instead of outsourcing.

FY 2015 GOALS AND OBJECTIVES

Goal #1: Create a context for improved property values and quality of life.

Objective: The Parking Division will work with other City departments to provide safe and welcoming parking facilities for residents, business owners and visitors, making their parking experience a pleasant one throughout our City.

Goal #2: Recognize and protect our unique character.

Objective: Parking will work with City community leaders, home owner association representatives and City staff to ensure sufficient parking is available for community annual calendar events and official City events in the coming fiscal year.

Parking

Goal #3: Provide effective and efficient services.

Objective: The Parking Division will work with other City departments to update and maintain parking signage.

Objective: The Parking Division will coordinate with Palm Beach Sheriff's Office to provide safe police-protected parking areas.

FY 2014 INITIATIVES REPORT CARD

#1 - In an effort to improve the parking experience for City visitors, the City entered into an agreement with Clancy Software System, which included a software package for ticket issuance, ticket processing and management reports. Both wireless technology and Android cell phones were used by parking technician's allowing them to track paid and unpaid parking spaces and issue e-citations for unpaid parking spaces accordingly. The use of this technology has increased the percentage of paid parking spaces and reduced the number of disputed citations as all citations included up to three pictures of cited vehicle.

#2 - The use of golf carts at the beach parking lot allowed additional visibility of parking attendants on duty. Parking lots are safer and parking technicians more accessible to the public, allowing them to provide faster and easier service to the public.

#3 - As requested by casino complex tenants and their employees, a safety meeting with a PBSO representative was held, lighting was restored and landscaping reduced at Old Bridge Park, in order to provide a safer parking environment for them.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal #1: Continue modifying parking lots throughout the City to provide convenient parking spaces for tenants, customers, their employees, residents and visitors.

Modification of casino complex parking lot was not able to be done due to constraints with the active inter-local agreement with Palm Beach County. Requested event parking was provided for City sponsored events and casino ballroom events without disrupting parking flow for other tenants and beachgoers. Casino complex tenant employees' parking lot located at Old Bridge Park received a facelift with additional lighting, reduced landscaping, signage and restriping of parking spaces. Pay stations at the beach parking lot were relocated to reduce the length of waiting time at meters in the most commonly used areas.

Parking

Performance Measures - FY 2015 Budget Leisure Services - Parking

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Current fiscal year citation revenue	*	*	*	*	*	*	\$100,000	\$100,000	\$150,000
Delinquent (2010-2014) citations revenue	*	*	*	*	*	*	\$33,000	\$30,000	\$55,000
Revenue of Citations paid online via Clancy	*	*	*	*	*	*	\$13,750	\$6,415	\$30,000
Increase # of users of pay-by-phone app	*	*	*	*	*	*	4,740	4,740	6,000

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal
% of total issued citations vs collected revenue	*	*	*	*	*	*	65%	65%	75%
% of total delinquent citations vs collected revenue	*	*	*	*	*	*	33%	33%	50%
Number of citations being paid online	*	*	*	*	*	*	550	558	1200
Monitor Revenue from Parkmobile's pay-by-phone software	*	*	*	*	*	*	1%	1%	5%

General Fund

Downtown Parking	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015
5030	Actuals	Actuals	Adjusted Budget	Forecast	Budget Request
PERSONNEL SERVICES					
* Salaries & Wages	3,678	3,960	3,854	4,069	3,937
* Benefits	1,707	2,136	2,731	2,373	2,601
Sub-Total	5,385	6,096	6,585	6,442	6,538
OPERATING EXPENSES					
* Prof. & Contract. Service	-	8,352	3,088	1,642	1,363
* Travel & Training	-	50	-	-	50
* Utility & Communication					
* Insurance	549	-	-	-	-
* Maintenance	7,150	-	2,300	1,491	-
* Operating Expense	9,921	22,378	25	22	2,737
Sub-Total	17,620	30,780	5,413	3,155	4,150

Parking

Beach Fund- Beach Parking	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8050	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	85,923	111,747	183,394	178,792	196,320	17,528	0
* Benefits	19,428	25,085	81,964	63,661	81,545	17,884	0
Sub-Total	105,351	136,832	265,358	242,453	277,865	35,412	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	13,939	28,851	23,986	27,009	3,023	0
* Travel & Training	150	250	500	350	200	(150)	(0)
* Utility & Communications						-	-
* Insurance	4,269	4,296	3,966	3,966	4,633	667	0
* Maintenance	6,900	7,048	17,500	17,891	22,500	4,609	0
* Operating Expense	16,634	12,924	31,060	25,460	29,850	4,390	0
Sub-Total	27,953	38,457	81,877	71,653	84,192	12,539	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	16,767	9,975	-	-	-	-
TOTAL	133,304	192,056	357,210	314,106	362,057	47,951	

Pier

CORE PROCESSES AND OUTPUTS

The William O' Lockhart Municipal Fishing Pier was reopened in 2009 after being closed for five years due to damages incurred during hurricanes Frances and Jeanne. Over one hundred thousand fishermen visit the pier annually to experience some of the best land-based fishing the east coast of Florida has to offer. The fishing pier extends 960 feet into the ocean and offers benches, cutting stations and shade. The on-site bait shop sells tackle, live bait and has rod rentals. The original pier was built in 1959 as a platform for laying a sewage outfall pipe into the ocean and officially opened in 1960 to a throng of enthusiastic anglers. The fishing pier now offers annual fishing tournaments and other special events held throughout the year.

OPERATIONS

Benny's on the Beach currently operates the Lake Worth Pier and bait and tackle shop. The Facilities Maintenance Division maintains and cleans the pier.

FY 2015 GOALS AND OBJECTIVES

Increase outdoor land based activities for the residents of Lake Worth.

Increase public awareness of pier activities by creating an official website and researching other web based social networks to promote fishing pier activities.

Identify the opportunity to coordinate additional non-fishing related special events held on the pier.

Maximize fishing pier revenue generating opportunities.

Explore creating additional revenue generating opportunities through special events and pier rentals for weddings, birthday parties, etc.

Pier

Performance Measures - FY 2015 Budget

Fishing Pier

Workload Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Projection	Goal	Projection	Goal	
Adult Fishing Admissions	35,700	25,112	30,000	30,000	35,000	40,000	N/A	N/A	N/A	
Child Fishing Admissions	6,900	3,282	5,000	5,000	7,500	8,000	N/A	N/A	N/A	
Spectator Admissions	133,000	63,875	75,000	75,000	80,000	85,000	N/A	N/A	N/A	

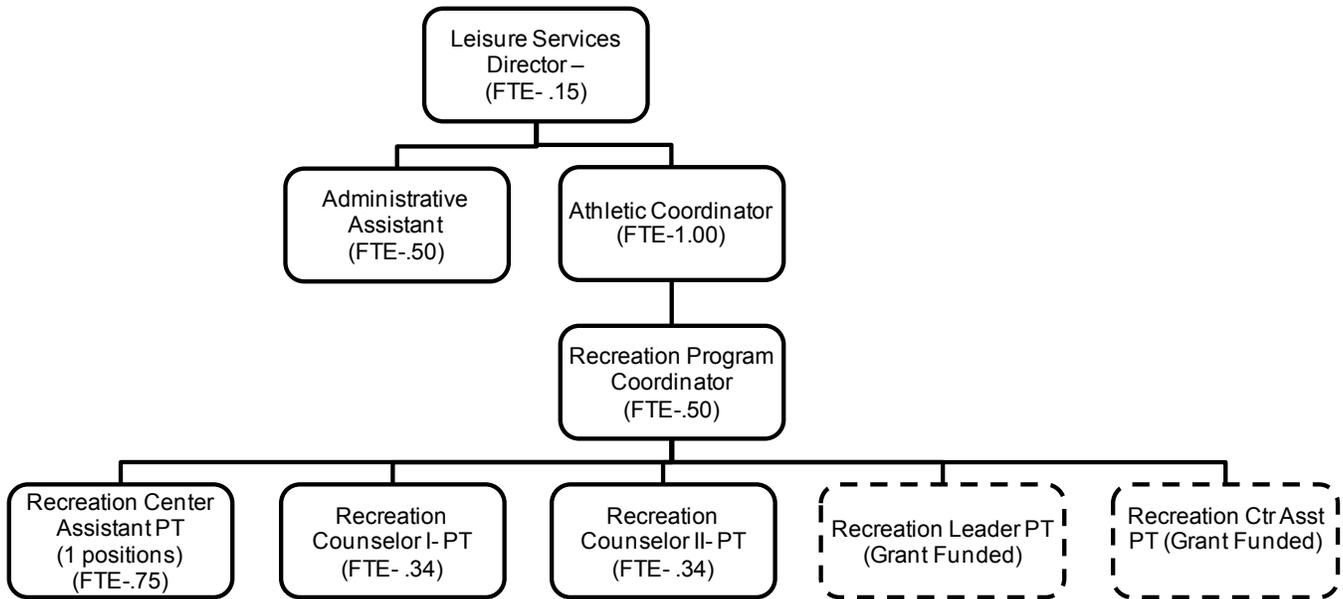
Effectiveness Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Projection	Goal	Projection	Goal	
Avg. cost of Adult Admission	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	N/A	N/A	N/A	
Avg. cost of Child Admission	1.50	1.50	1.50	1.50	1.50	1.50	N/A	N/A	N/A	
Avg. cost of Spectator Admission	1.00	1.00	1.00	1.00	1.00	1.00	N/A	N/A	N/A	

Beach Fund- Pier	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8075	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	44,306	15,610	-	-	-	-	-
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communications	-	-	5,830	-	-	-	-
* Insurance	-	14,379	12,004	12,004	28,837	16,833	1
* Maintenance	8,327	10,405	10,000	10,000	10,000	-	-
* Operating Expense	-	-	-	-	-	-	-
Sub-Total	52,633	40,394	27,834	22,004	38,837	16,833	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL							
TOTAL	52,633	40,394	27,834	22,004	38,837	16,833	

Recreation

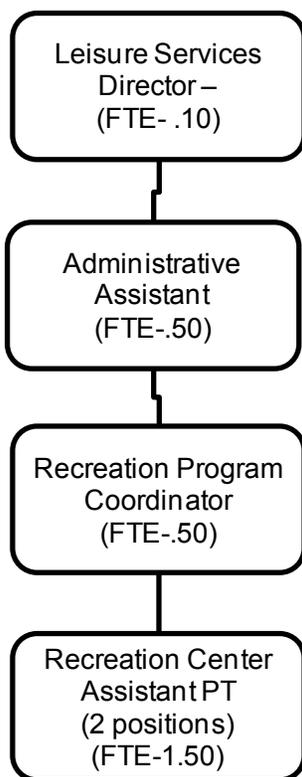
MISSION

The City of Lake Worth Recreation Department is committed to enriching the quality of life and increasing the level of service to the residents we serve by providing excellent customer service, safe accessible facilities and a diversified program of recreational activities.



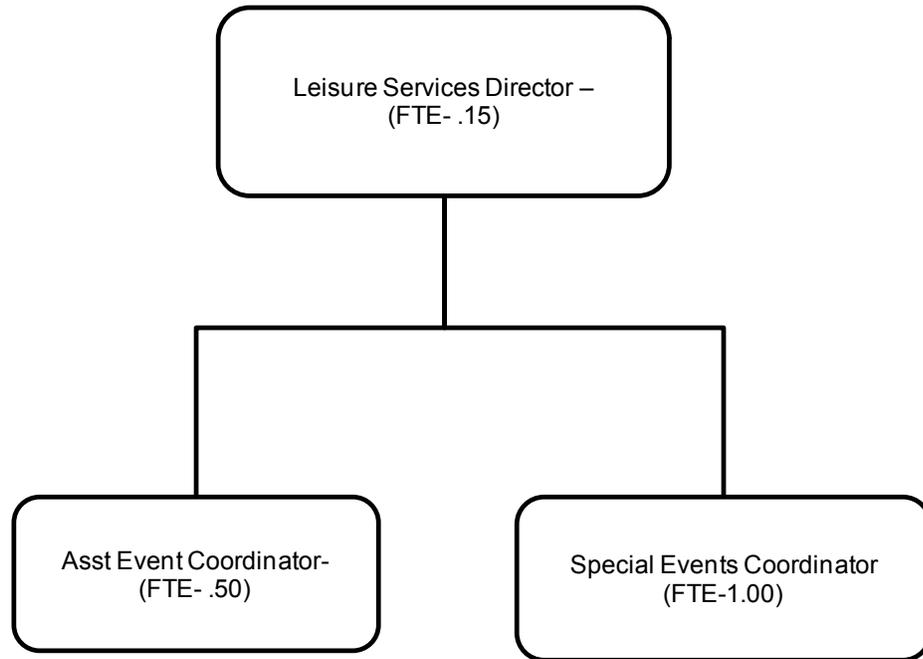
	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.59	-.34	+.40	+.50	2.15
Part-time (FTE)	2.49	0	-.81	-.25	1.43

Recreation - Facilities



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.53	- .50	- .43	+ .50	1.10
Part-time (FTE)	1.70	0	.17	- .37	1.50

Special Events



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	2.53	-1.00	+.12	0	1.65
Part-time (FTE)	.24	0	-.24	0	0

Recreation

CORE PROCESSES AND OUTPUTS

Athletic Programs - The Recreation Division's Athletic Program is focused on providing quality athletic events for the youth of the City of Lake Worth and its surrounding neighbors. Our youth programs are experiencing growth in every area. This year's youth and adult leagues had a combined estimate of over 2,000 participants engaging in at least one of nine different types of sports. Athletic leagues coordinated by the department's staff included recreation basketball, travel basketball, tackle football, soccer, recreation baseball, travel baseball, flag football, and cheerleading, which included 1,800 games. The Athletic Program also coordinates several youth baseball, basketball, and flag football tournaments held throughout the year attracting an estimated 20,000 new visitors to Lake Worth.

Facilities – Recreation has utilized this past year as an opportunity to spot needed improvement and replacement items throughout our facilities by replacing doors, windows, fencing, improving security lighting, repairing sidewalks and parking, upgrading irrigation systems, and remodeling restrooms and buildings in most all of the City's athletic facilities and parks. This was done in conjunction with the Building Maintenance and Grounds Divisions using several funding sources.

Special Events Programs - The Special Events Program is responsible for all City-sponsored community special events. The current annual special events include Daddy Daughter Date Night, Easter Egg Hunt and Santa's Winter Workshop.

Out of School Programs - Over 150 children are now enrolled in the City of Lake Worth's Youth Empowerment / Drop-in After-School Program housed out of the Norman J. Wimbley Gymnasium. We are currently working with local schools in order to expand the program to the newly renovated Shuffleboard Building. New computers and printers have been added to assist the children with their homework. Innovative new computer programming is the biggest draw for participant retention. Planting Seeds is now a subcontractor with the City's Youth Empowerment Program and is a draw for our young males throughout the City. The children are engaged in the development and implementation of their own activities and are being rewarded for their participation in the program. We are extremely excited about the direction the After-School Program is headed! Summer camp staff was able to provide 50 children with a wonderful out of school/ summer camp experience. Campers learned different sports at increasingly difficult levels throughout the summer. Many campers went on to participate in school sports due to their athletic exposure during camp.

NEW INITIATIVES FOR FY 2015

Continue to evaluate, identify and improve deficiencies that will improve the delivery of services and continue to strive to provide quality recreational experiences for everyone.

The division will be conducting community surveys to seek information from residents to better gauge what type of recreational opportunities the community would like to see offered.

Continue to promote the City's resources such as: the athletic fields and park pavilions in order to increase revenues generated by the division. With the completion of South Bryant Park, construction improvements at Sunset Ridge Park and a new multi-purpose athletic field at Howard Park, the department will increase its effort to generate revenue at these locations by improved marketing and a more consumer friendly payment system.

FY 2015 GOALS AND OBJECTIVES

Goal #1: Create a context for improved property values and quality of life.

The Recreation Division will work with other City departments and outside companies to establish and maintain alluring facilities in order to attract families and professionals to the area as perspective homebuyers,

Recreation

as well as encourage current residents to participate in recreational activities and facility and neighborhood enrichment programs.

Goal #2: Recognize and protect our unique character.

The Recreation Division recognizes the City's diversity as one of its most unique characteristics. We will strive to provide services geared towards the inclusion of all residents and visitors.

Goal #3: Provide effective and efficient services.

By surveying current and potential participants, the Recreation Division will be able to affectively access the relevance, needs and desires of current and possible programming. A resident vs. non-residence comparison will also be utilized to visualize what programs are most beneficial to City residents.

FY 2014 INITIATIVES REPORT CARD

The Recreation Division is constantly looking for ways to improve services and facilities for the use of our citizens and business partners. Initiatives successfully completed and ongoing include:

Improved physical and safety standards of our fields, facilities, and buildings.

Evaluated, identified and improved deficiencies to better deliver services.

Provided quality recreational experiences for everyone.

Increased the number of indoor recreational opportunities it offered with the completion of the Shuffleboard Court building renovation.

Promoted City's resources such as the athletic fields, park pavilions, facilities, indoor activities and events, in order to increase revenues generated by the division.

The Recreation Division has promoted community bonding and large participation involving the whole community. The holiday & Veterans Day Parade, Kids Triathlon and 4th of July Celebration brought the whole community together and created a positive atmosphere in the City.

Hosting baseball, soccer and basketball tournaments in the City brought hundreds of individuals to the City who left with a positive image of Lake Worth.

Staff worked with PBSO to sponsor soccer and other athletic events helping bring the different nationalities within the community together in a positive and safe way.

Increased the number of indoor recreational opportunities it offered with the completion of the Norman J. Wimbley Gymnasium activity room expansion – for FY 2015.

2014 GOALS AND OBJECTIVES REPORT CARD

Goal #1: Increase recreational opportunities in the City.

Expanded family and youth recreational opportunities by working in partnership with other public and private entities by co-coordinating the annual Santa's Winter Workshop, Daddy Daughter Date Nite and the Easter Egg Hunt celebration with local civic organizations such as the Lake Worth Kiwanis. Staff secured several sponsorships from local civic organizations and private business donations that enabled several local youth the opportunity to participate in one of many of the different recreation programs. Coordinated and

Recreation

implemented several new youth and adult athletic leagues and after-school programs including Bitty Basketball, Adult Flag Football and Adult Softball.

Goal #2: To provide comprehensive, community-bonding Leisure Services programs for all City residents.

Coordinated numerous community-bonding events throughout each year such as Daddy Daughter Date Night, Easter Egg Hunt, Kid's Triathlon, Youth Empowerment Day, holiday parade and several baseball, flag football and basketball tournaments.

Goal #3: Improve the ability of current parks and recreational facilities to accommodate a substantial increase in active programs and resident participation.

Identified, coordinated and in the process of completing several CIP projects. Identified risk factors throughout the City's recreation facilities and conducted reconstruction, demolition or enhancement projects in order to alleviate those risk factors.

Recreation

Performance Measures - FY 2015 Budget Leisure Services - Recreation

Workload Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Community Events Coordinated	14	14	14	14	16	16	16	16	3	
Community Event Permits Processed (New FY 14)	-	-	-	-	-	139	140	130	N/A	
Grants Coordinated	5	4	5	5	5	5	4	4	4	
Athletic Leagues Organized	13	13	13	13	13	6	6	10	9	
Athletic Tournaments Coordinated (New FY 14)	-	-	-	-	-	-	15	10	12	
Sponsorships Secured (New FY 2012)	*	15	15	15	15	15	15	12	16	
Indoor Facility Permits Processed (New FY 14)	-	-	-	-	-	98	100	35	12	
Athletic Field Permits Processed (New FY 14)	-	-	-	-	-	604	615	335	350	
Park Pavilion Permits Processed (New FY 14)	-	-	-	-	-	66	70	90	100	

Effectiveness Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Avg. # of monthly Event Permits processed	2,350	1,090	2,350	2,350	11,000	11,000	11		N/A	
Avg. Cost per Youth (Athletics) to City	\$ 49	\$ 68	\$ 49	\$ 49	\$ 49	\$ 65	\$ 65	\$ 60	\$55	
Avg. # of monthly Indoor Facility Permits Processed	-	-	-	-	-	8	8	4	1	
Avg. # of Athletic Field Permits Processed	-	-	-	-	-	50	51	28	29	
Avg. # of Park Pavilion Permits Processed	-	-	-	-	-	5	6	7	8	
% of Grant Funding Reimbursed	100%	100%	100%	100%	100%	100%	100%	100%	100%	

Recreation

Recreation	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8060, 8061, 8062, & 8063	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	
							% Change
PERSONNEL SERVICES							
* Salaries & Wages	255,178	261,189	373,766	320,051	294,474	(25,577)	-7.99%
* Benefits	139,547	92,677	184,848	167,050	118,204	(48,846)	-29.24%
Sub-Total	394,725	353,866	558,614	487,101	412,678	(74,423)	
OPERATING EXPENSES							
* Prof. & Contract. Service	74,341	67,730	188,807	180,909	230,555	49,646	27.44%
* Travel & Training	387	571	3,351	-	420	420	#DIV/0!
* Utility & Communication	247,039	235,686	180,484	144,455	145,230	775	0.54%
* Insurance	67,993	119,485	127,555	117,555	160,571	43,016	36.59%
* Maintenance	42,931	41,332	57,400	59,309	67,234	7,925	13.36%
* Operating Expense	85,294	137,596	188,197	159,230	179,208	19,978	12.55%
Sub-Total	517,985	602,400	745,794	661,458	783,218	121,760	
CAPITAL	1,475	7,228	4,530	5,436	-	(5,436)	-100.00%
TOTAL	914,185	963,494	1,308,938	1,153,995	1,195,896	41,901	3.63%

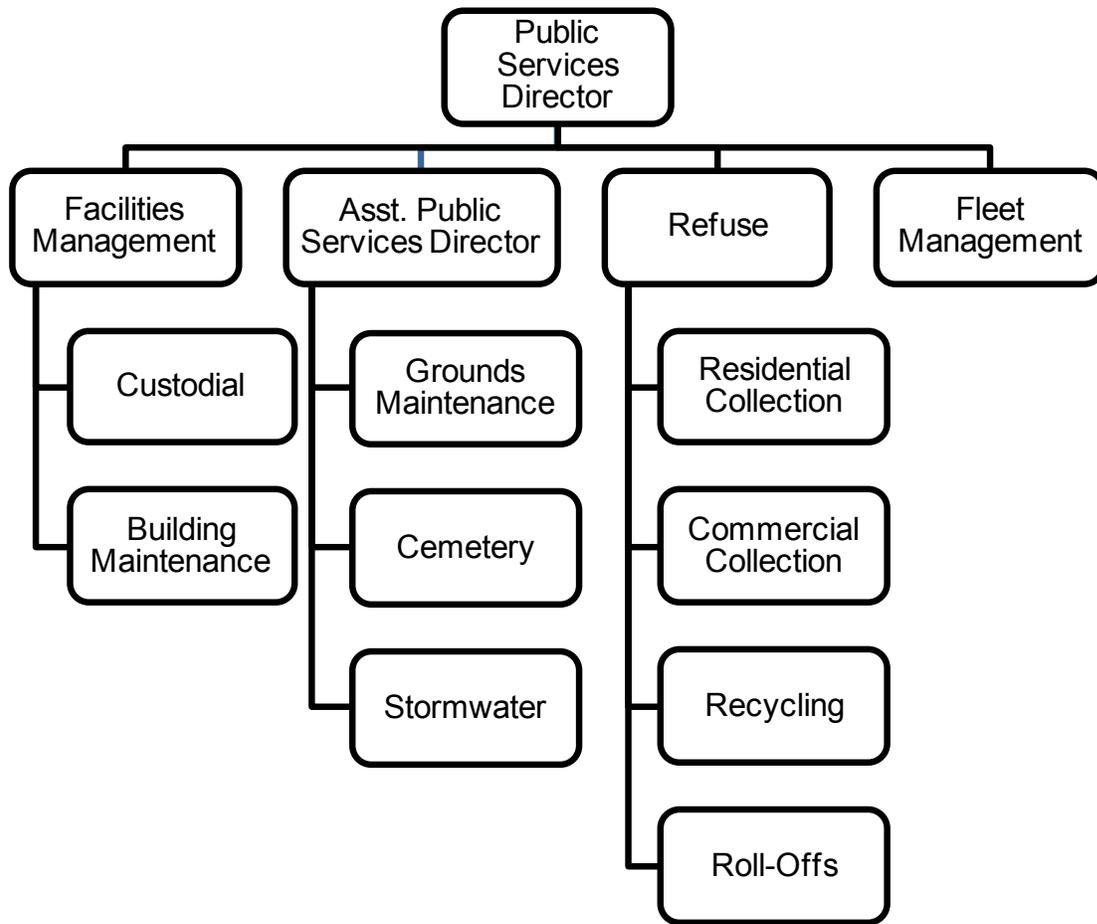
Recreation- Community Programs	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8061	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	
							% Change
PERSONNEL SERVICES							
* Salaries & Wages	101,102	109,304	137,688	104,914	129,698	24,784	23.62%
* Benefits	44,841	38,108	53,052	44,028	58,059	14,031	31.87%
Sub-Total	145,943	147,412	190,740	148,942	187,757	38,815	
OPERATING EXPENSES							
* Prof. & Contract. Service	13,400	22,007	27,671	27,670	18,259	(9,411)	-34.01%
* Travel & Training	387	313	1,077	-	-	-	-
* Utility & Communication	140,084	134,109	94,992	72,228	72,615	387	0.54%
* Insurance	14,813	14,987	19,004	14,004	18,241	4,237	30.26%
* Maintenance	13,414	13,360	15,566	21,731	36,960	15,229	70.08%
* Operating Expense	48,415	34,391	50,144	31,138	62,429	31,291	100.49%
Sub-Total	230,513	219,167	208,454	166,771	208,504	41,733	
CAPITAL	-	-	4,530	5,436	-	(5,436)	-100.00%
TOTAL	376,456	366,579	403,724	321,149	396,261	75,112	23.39%

Recreation

Recreation - Facilities	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8062	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	44,303	43,707	108,736	103,158	79,343	(23,815)	-23.09%
* Benefits	32,664	14,110	48,232	45,010	30,394	(14,616)	-32.47%
Sub-Total	76,967	57,817	156,968	148,168	109,737	(38,431)	
OPERATING EXPENSES							
* Prof. & Contract. Service	17,261	23,840	133,603	125,707	130,730	5,023	4.00%
* Travel & Training	-	258	1,197	-	-	-	-
* Utility & Communication	106,955	101,577	85,492	72,227	72,615	388	0.54%
* Insurance	40,688	76,657	70,652	70,652	106,222	35,570	50.35%
* Maintenance	29,517	27,862	36,267	35,876	30,164	(5,712)	-15.92%
* Operating Expense	4,358	7,182	7,134	3,047	7,344	4,297	141.02%
Sub-Total	198,779	237,376	334,345	307,509	347,075	39,566	
CAPITAL	1,475	7,228	-	-	-	-	-
TOTAL	277,221	302,421	491,313	455,677	456,812	1,135	0.25%

Recreation-Special Events	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
8063	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	109,773	108,178	127,342	111,979	85,433	(26,546)	-23.71%
* Benefits	62,042	40,459	83,564	78,012	29,751	(48,261)	-61.86%
Sub-Total	171,815	148,637	210,906	189,991	115,184	(74,807)	
OPERATING EXPENSES							
* Prof. & Contract. Service	43,680	21,883	27,533	27,532	81,566	54,034	196.26%
* Travel & Training	-	-	1,077	-	420	420	#DIV/0!
* Utility & Communication	-	-	-	-	-	-	-
* Insurance	12,492	27,841	37,899	32,899	36,108	3,209	9.75%
* Maintenance	-	110	5,567	1,702	110	(1,592)	-93.54%
* Operating Expense	32,521	96,023	130,919	125,045	109,435	(15,610)	-12.48%
Sub-Total	88,693	145,857	202,995	187,178	227,639	40,461	
CAPITAL	-	-	-	-	-	-	-
TOTAL	260,508	294,494	413,901	377,169	342,823	(34,346)	-9.11%

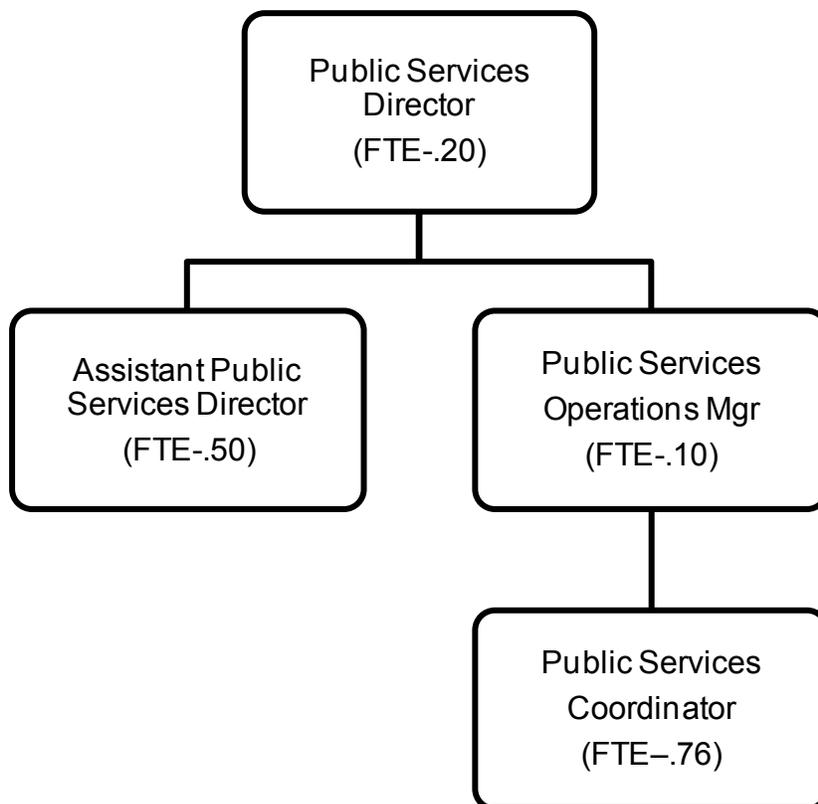
Public Services



Public Services Administration

MISSION

The mission of the Public Services Department is to sustain and enhance the City of Lake Worth by providing the highest quality customer service in a cost effective and responsible manner.



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.90	-.90	+.56	0	1.56
Part-time (FTE)	0	0	0	0	0

Public Services Administration

CORE PROCESSES AND OUTPUTS

Public Services Administration oversees the following divisions: Facilities Management, Storm Water/Streets Management, Grounds and Cemetery Maintenance, Fleet Maintenance and Refuse Services.

Public Services Administration – Public Services Administration function has various duties and responsibilities. The department's main focus is to provide safe, clean, and essential services to citizens and visitors of the City of Lake Worth. Public Services Administration is responsible for all supervisory and administrative duties within the divisions incorporated under Public Services overseeing division budgets, schedules, personnel, equipment, and overall management. The department's administrative members also provide support and coordination to City staff and citizens in need of all the multi-disciplinary functions of the department.

Facilities Management – Public Services and Facilities employees maintain and upgrade the City infrastructure staying environmentally conscious to protect and preserve the natural environment.

Stormwater & Streets Division - Public Services works in conjunction with the Stormwater/Streets Division to generate work orders for patching potholes, erecting street signs, regulatory signs and other required signage. Also managed through this coordination is the maintenance of storm sewers, removal of fallen trees and limbs from the roads and the clean up and sweeping of city roads, right-of-ways and easements.

Public Events Coordination – All Public Services divisions participate in coordinating City and community events by working with HOA representatives, civil organizations and City staff. Specific responsibilities include participating in site planning activities and reviews, project management and inspection services.

Capital Improvement Projects – Public Services Administration participates in site planning activities and reviews, project management and inspection services, environmental protection and conservation efforts, building permit reviews and inspections, code compliance within the public rights-of ways, capital improvements to streets, parks and other public facilities as well as maintenance and upgrade of the City-wide storm water system.

Grants Management – Public Services Administration works in conjunction with City staff to implement and adhere to grant regulations, assure grant projects are completed in a timely manner and submit proper documentation to grant agencies for full reimbursement.

FY 2015 INITIATIVES

Continue to manage the reduced budget while adapting to unforeseen challenges in order to provide the highest quality of public services.

Continue the City of Lake Worth Infrastructure Masterplan composed of stormwater, roadway, sidewalk, and utility master plans. This joint effort will save the City time and money, and reduce the inconvenience to residents and businesses during construction. The Public Services divisions will also continue to participate in emergency management training throughout the year.

FY 2015 GOALS AND OBJECTIVES

Proceed with a public private partnership for a new City services building.

Work with the Utilities and Community Sustainability Departments to move forward with this project.

Public Services Administration

Continued distribution of information for community and City staff through meetings.

Attend City organized calendar meetings to update other departments and City staff of Public Services projects and events. Furnish flyers to communities via email and press releases, attend Home Owners Associations meetings and meet with community leaders on upcoming projects and events. Work with Palm Beach Sherriff's Office to inform residents and businesses via meetings of police related incident reports and instruct on personal safety measures.

City infrastructure improvements.

Implement Capital Improvement projects:

Finalize the necessary improvements at 2nd Avenue North that need to be made for striping, signalization, and signage from Dixie Highway west to North A Street to keep it one way.

MLK Ball at the Cultural Plaza, 7th Avenue South and 10th Avenue South

FY 2014 INITIATIVES REPORT CARD

Initiated the Public Services & Utilities/Building complex building.

Every effort was made to join funds from Utilities/Building and Public Services to initiate the planning phase of a joint building complex. Due to budgetary constraints it was determined that a new alternative option was needed to fund construction for this joint complex building. A public/private partnership (P3) RFP for a new City services facility is currently out for bid.

Proceeded with updated emergency management training.

Public Services Administration staff attended quarterly municipal meetings at the Palm Beach County EOC (Emergency Operations Center) and also attended EMT (Emergency Management Training) monthly meetings throughout the year sponsored by both Palm Beach County Emergency Management and the City of Lake Worth Risk Management division.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

City Infrastructure Improvements completed: Fitch Ditch and various sidewalks throughout the City.

Increased monitoring of Public Services fees for: annual permitting fees, right-of-way usage fees, maintenance of traffic fees, sidewalk café Permit fees, sidewalk café application fees, site plan review fees, general permit application fees (sidewalks or curb cuts, driveway aprons), and demolition fees.

Respond to Public Services complaints and concerns generated by residents.

All divisions coordinated to work together to respond to requests, issues, and concerns from our residents and businesses within 24 hours. In most cases this goal was achieved. Public Services updated division contact information on the City webpage, printed schedules for waste removal and street cleaning, advertised upcoming events and projects via press releases, the electronic board, and utilized door hangers and the local media making our department more accessible to residents.

Managed a reduced budget in order to continue providing essential services in a timely manner.

All divisions worked together to continue providing public services to our residents in a timely manner. Divisions strived to minimize outsourcing and focused on performing tasks in-house when possible.

Public Services Administration

Performance Measures - FY 2015 Budget Public Services Administration

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Forwarding of incoming PS service calls and emails to appropriate division in a timely manner.			90%	89%	90%	90%	90%	90%	95%
Increase Number of resident requests satisfied	*	*	85%	85%	85%	85%	90%	90%	90%
Respond to Public Services Fee Inspections within 48 hrs	*	*	85%	85%	90%	90%	90%	90%	95%
Timely response to resident divisional requests	*	*	*	*	*	*	90%	90%	90%

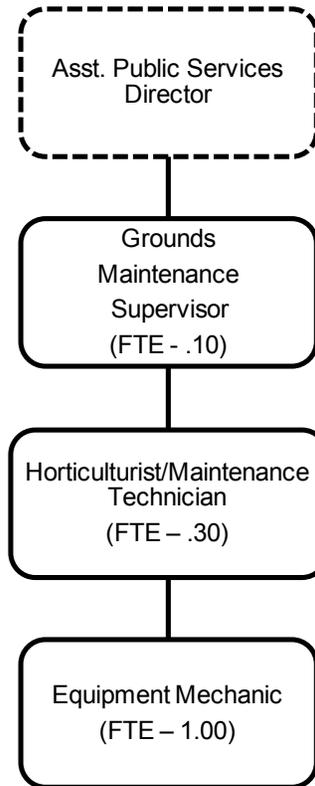
Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Improve response time for incoming service calls and emails	*	*	90%	89%	90%	90%	90%	90%	95%
Monitor Project manager's inspection log on a weekly basis.	*	*	*	*	*	*	100%	95%	100%
Monitor and correct divisional responses to residents at Supervisor's Bi-weekly meetings.	*	*	*	*	*	*			

Public Services Administration	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	97,223	97,601	98,567	98,880	96,755	(2,125)	-2.15%
* Benefits	71,544	48,483	60,975	59,825	46,506	(13,319)	-22.26%
Sub-Total	168,767	146,084	159,542	158,705	143,261	(15,444)	
OPERATING EXPENSES							
* Prof. & Contract. Service	44,911	60,979	40,810	36,026	39,306	3,280	9.10%
* Travel & Training	1,314	822	4,560	4,200	3,400	(800)	-19.05%
* Utility & Communication	9,072	9,210	420	337	337	-	-
* Insurance	3,486	9,816	10,531	10,531	17,637	7,106	67.48%
* Maintenance	5,845	5,845	9,800	11,799	9,800	(1,999)	-16.94%
* Operating Expense	8,801	6,457	8,812	7,801	7,736	(65)	-0.83%
Sub-Total	73,429	93,129	74,933	70,694	78,216	7,522	
CAPITAL	1,458	-	-	-	-	-	-
TOTAL	243,654	239,213	234,475	229,399	221,477	(7,922)	-3.45%

Cemetery

MISSION

The mission of the Cemetery Division is to provide professional and dignified burial services for all patrons at Pinecrest and I.A. Banks cemeteries and to provide a place of quiet reflection for all visitors.



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	1.60	0	-.20	0	1.40
Part-time (FTE)	0	0	0	0	0

Cemetery

CORE PROCESSES AND OUTPUTS

The Cemetery Division is responsible for all of the grounds maintenance at the City's two Cemeteries: Pinecrest Cemetery and I.A. Banks Memorial Park. The maintenance at these locations includes all lawn, tree and shrub maintenance including mowing, blowing, trimming, mulching, chemical weed control and trash and debris removal. This also includes the string trimming of approximately 8,000 headstones and markers.

FUNERAL AND BURIAL RESPONSIBILITIES

The division is responsible for all grave preparations and setups for both full burials and cremation services. These duties include identifying the correct grave location, digging the actual grave, preparing the lowering device for the lowering of the coffin, setting up of the canopy and chairs in order to provide a comfortable setting and environment for the family and friends of the deceased, and closing of the grave after the service is over.

GENEALOGY AND GRAVE LOCATION ASSISTANCE

The division assists people with the location of graves. Many people come to the cemetery and forget where their family member or friend has been laid to rest. We are able to take the deceased persons name and search the cemetery software system, "Pontem", and find the exact section and lot where the person was laid to rest. We then take the cemetery map book and bring the family or friend out to the exact location of the grave they are looking for.

FY 2015 GOALS AND OBJECTIVES

To keep the water budget in a similar consumption range as FY 2014.

Work with the City's volunteer groups to aid in clean-up and maintenance of the cemeteries general day-to-day appearance.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Reduce Water Usage.

Based on the year-to-date water data for FY 2014, the cemetery seems to be trending towards the same \$70,000 that was achieved in FY 2013. This is a major improvement over previous years as shown below:

FY 2010:	\$120,498.98
FY 2011:	\$175,563.47
FY 2012:	\$118,222.68
FY 2013:	\$ 68,437.44

Cemetery

Performance Measures - FY 2015 Budget Public Services - Cemetery

Workload Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Improve appearance of Cemetery grounds	*	*	*	*	*	*	90%	90%	90%	

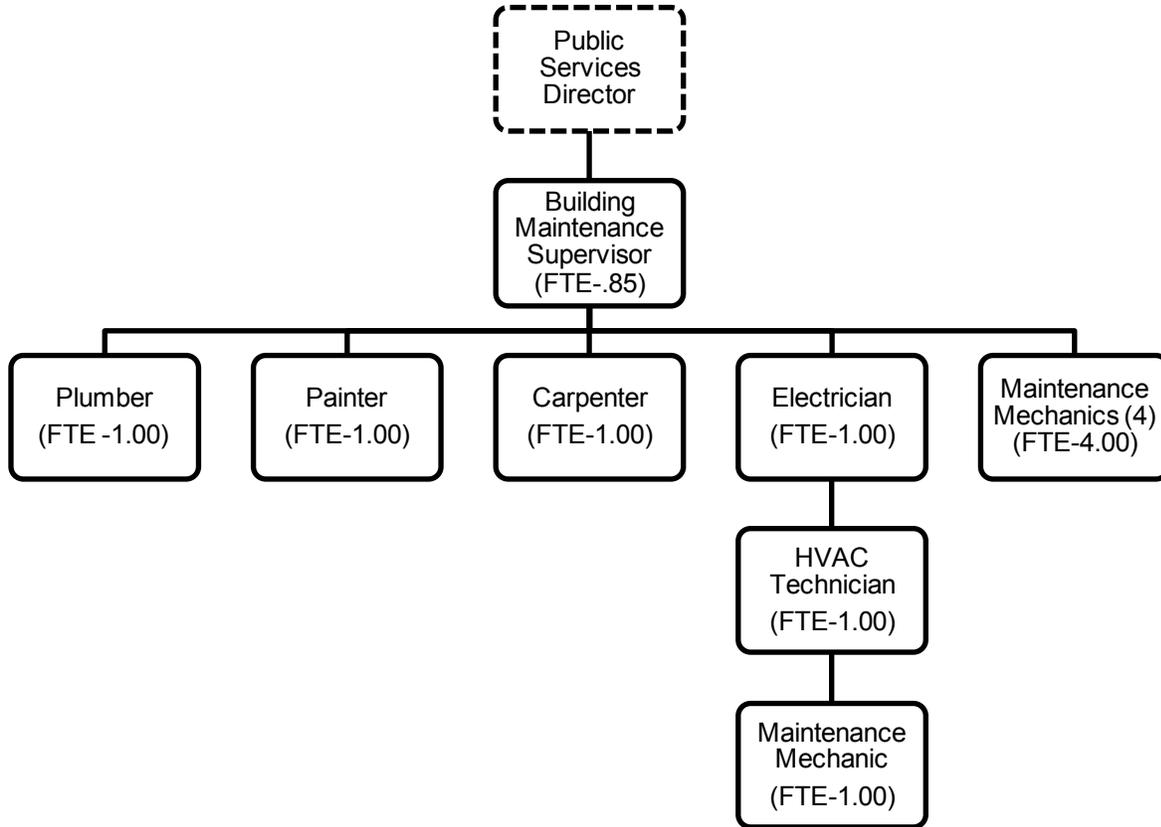
Effectiveness Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Areas Mowed (Acres per week)	19	19	19	19	19	19	19	19	19	
Head Stones weed wacked (per week)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Funerals Serviced	50	50	50	50	50	50	50	50	50	
Equipment serviced/repaired (per day)	4	4	4	4	4	4	4	4	4	

Cemetery	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5050	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	98,897	59,383	74,830	77,333	67,094	(10,239)	-13.24%
* Benefits	45,396	45,971	42,387	37,800	47,987	10,187	26.95%
Sub-Total	144,293	105,354	117,217	115,133	115,081	(52)	
OPERATING EXPENSES							
* Prof. & Contract. Service	19,817	4,435	5,874	5,874	3,315	(2,559)	-43.56%
* Travel & Training						-	-
* Utility & Communication	133,929	81,236	135,443	111,102	109,854	(1,248)	-1.12%
* Insurance	3,956	4,739	4,683	4,683	8,697	4,014	85.71%
* Maintenance	1,660	6,187	12,424	13,254	6,991	(6,263)	-47.25%
* Operating Expense	5,733	12,451	5,731	3,566	11,448	7,882	221.03%
Sub-Total	165,095	109,048	164,155	138,479	140,305	1,826	
CAPITAL	-	18,423	1,500	-	-	-	-
TOTAL	309,388	232,825	282,872	253,612	255,386	1,774	0.70%

Facilities Management

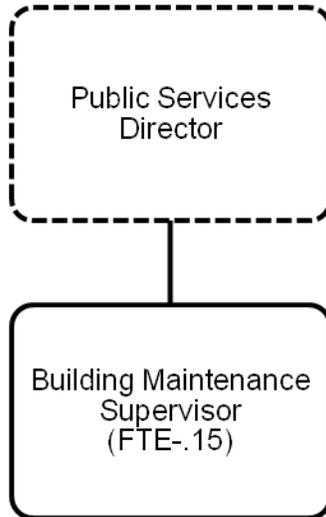
MISSION

The Facilities Maintenance Division provides preventative maintenance, repairs, renovations, custodial services and oversight of outside contractual services for City owned buildings and related facilities providing for safe, pleasant and functional space and extending facility useful life.



	FY 2013 - 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - 2015
Full-time	10.85	0	0	0	10.85
Part-time (FTE)	0	0	0	0	0

Facilities Management - Custodial



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	.15	0	0	0	.15
Part-time (FTE)	0	0	0	0	0

Facilities Management

CORE PROCESSES AND OUTPUTS

The Facilities Maintenance Division administers both in-house and outsourced service contracts, such as pest control, custodial, fire, and security protection for all City-owned facilities. In-house services include carpentry, electrical, air conditioning, painting, plumbing, and ancillary functions.

Facilities Maintenance – The Division will focus more acutely on essential building repairs and maintenance due to stricter budget restraints. Therefore, the aesthetic appearance of buildings will be analyzed and performed on an as needed and available funding basis. All essential facility maintenance of City property is maintained within the budget plan.

Facilities Budget Management - The Division's budget provides funding and set-up assistance for all City sponsored events including the City Christmas Parade, Street Painting Festival, Reggae Fest, Tropic Fest (July 4th), Tropical Triathlon, and Hispanic Fest. The department provides tents, tables, chairs, lighting, and an on-call or assigned electrician for these events.

Facilities Non-Scheduled Maintenance Tasks – The Division aids all departments in federal and state regulated storage of public records. The moving of furniture, boxes, file records, performing flag raising ceremonies, installing Home Owners Association neighborhood banners, and providing public address systems for events.

FY 2015 NEW INITIATIVES

The Facilities Division will continue maintaining the ADA standards and improving the energy efficiency throughout the City of Lake Worth facilities.

The Facilities Division will continue to coordinate and assist Leisure Services with the maintenance and custodial schedule for the casino complex building and beach area.

FY 2015 GOALS AND OBJECTIVES

Support for Public Services Building.

Division staff will assist with the oversight of the outside contractors.

Implement water conservation plan for replacing older plumbing fixtures throughout the City.

Replace older toilets with water efficient toilets.

Replace manual faucets with sensor activated faucets.

Implement a long range plan for replacement of air conditioning systems.

Create schedule to analyze the age and operational efficiency of A/C units.

FY 2014 INITIATIVES REPORT CARD

The Facilities Division accomplished the replacement of seven impact resistant windows along with the remodeling of the Code Enforcement Office, Emergency Call Center at Systems Operations and the Annex Customer Service Area.

Facilities Management

The Facilities Division performed wood preservation applications to the Lake Worth Pier, Snook Islands boardwalks and Bryant Park Fishing Jetty.

Coordinated with roofing consultant and selected contractor for the replacement of "A" Street Sunset pavilion roof.

The Facilities Division coordinated the replacement of the public safety generator fuel tank along with community agencies such as City of Lake Worth Community Redevelopment Agency, home owners associations and COMPASS to prepare for their community events and ceremonies. This entails putting up banners, tents, and temporary electrical power for special events.

Since the opening of the casino complex building, the Facilities Division has assisted in the repair of air conditioning units, ballroom doors, plumbing, electrical and touch up painting throughout the basino complex and beach area.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Support for City owned facilities.

Throughout the year, the Facilities Division monitored outside contractors and their agreements to perform custodial services, pest control, fire alarm and fire sprinkler maintenance. Management of daily operations of outside contractors allowed for projects to be completed on time.

Strive to complete the City's building color scheme.

Facilities painted this year to meet the new color scheme at the Pinecrest Cemetery, Osborne Center and Northwest Ballfield concession stand and offices.

Provide additional assistance to other departments to reduce the cost of outsourcing projects.

Facilities Division assisted the Parking Division with labor for the installation of meter pads and signage. Assisted Leisure Services with ballfield sidewalks and fence repairs. Also replaced eight doors at the City's Power Plant.

Facilities Management

Performance Measures - FY 2015 Budget Public Services - Facilities Management

Workload Measurement Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Reduce the number of emergency calls	30	35	30	35	30	37	30	28	30
Replace aged and inefficient HVAC systems	10	6	10	10	10	2	10	2	5
Track number of HVAC calls	100	50	100	80	100	85	100	75	75
Track Hours spent on Special Events	*	*	*	*	*	*	350	300	250
Reduce the ADA deficiencies in all city Facilities	4	2	4	2	3	1	3	1	2
Track workorder at Casino/Beach Complex	*	*	*	*	*	*	20	50	20

Effectiveness Measurements Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Reduce energy consumption	20%	10%	20%	12%	20%	20%	20%	22%	20%
Increase workorders for work performed	50%	35%	50%	38%	70%	55%	70%	20%	70%
Track workorder labor hours	100%	75%	100%	80%	100%	90%	100%	95%	100%
Track Casino Complex workorder labor hours			*	*	*	*	100%	95%	100%

Performance Measures - FY 2015 Budget Public Services - Facilities Custodial Services

Workload Measurements Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Track the number of custodial complaints	*	*	25	40	25	15	15	17	15

Effectiveness Measurements Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Respond to custodial requests and forward to cleaning contractor.	*	*	80%	80%	85%	90%	100%	100%	100%

Facilities Management	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5060, 5061 & 5062	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	390,471	404,834	416,129	393,320	398,269	4,949	1.26%
* Benefits	219,850	218,794	275,461	246,227	265,587	19,360	7.86%
Sub-Total	610,321	623,628	691,590	639,547	663,856	24,309	
OPERATING EXPENSES							
* Prof. & Contract. Service	102,216	106,535	119,558	112,026	121,308	9,282	8.29%
* Travel & Training	-	-	1,200	1,135	400	(735)	-64.76%
* Utility & Communication	24,502	20,640	22,964	23,535	23,538	3	0.01%
* Insurance	18,989	36,555	36,912	36,912	43,550	6,638	17.98%
* Maintenance	112,784	122,497	125,207	101,809	119,450	17,641	17.33%
* Operating Expense	28,134	32,297	33,901	29,784	33,454	3,670	12.32%
Sub-Total	286,625	318,524	339,742	305,201	341,700	36,499	
CAPITAL	25,141	17,676	34,550	14,520	-	(14,520)	-100.00%
TOTAL	922,087	959,828	1,065,882	959,268	1,005,556	46,288	4.83%

Facilities Management

Facilities - Custodial	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5061	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	6,743	6,883	6,692	7,038	6,906	(132)	-1.88%
* Benefits	5,964	3,795	4,703	4,380	4,743	363	8.29%
Sub-Total	12,707	10,678	11,395	11,418	11,649	231	
OPERATING EXPENSES							
* Prof. & Contract. Service	65,370	72,482	75,000	70,237	75,000	4,763	6.78%
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communication	-	-	-	-	-	-	-
* Insurance	1,832	-	-	-	-	-	-
* Maintenance	845	-	-	-	-	-	-
* Operating Expense	436	-	-	-	-	-	-
Sub-Total	68,483	72,482	75,000	70,237	75,000	4,763	
CAPITAL						-	-
TOTAL	81,190	83,160	86,395	81,655	86,649	4,994	6.12%

Facilities - Maintenance	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5062	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	383,728	397,951	409,437	386,282	391,363	5,081	1.32%
* Benefits	213,886	214,999	270,758	241,847	260,844	18,997	7.85%
Sub-Total	597,614	612,950	680,195	628,129	652,207	24,078	
OPERATING EXPENSES							
* Prof. & Contract. Service	36,846	34,053	44,558	41,789	46,308	4,519	10.81%
* Travel & Training	-	-	1,200	1,135	400	(735)	-64.76%
* Utility & Communication	24,502	20,640	22,964	23,535	23,538	3	0.01%
* Insurance	17,157	36,555	36,912	36,912	43,550	6,638	17.98%
* Maintenance	111,939	122,497	125,207	101,809	119,450	17,641	17.33%
* Operating Expense	27,698	32,297	33,901	29,784	33,454	3,670	12.32%
Sub-Total	218,142	246,042	264,742	234,964	266,700	31,736	
CAPITAL	25,141	17,676	34,550	14,520	-	(14,520)	-100.00%
TOTAL	840,897	876,668	979,487	877,613	918,907	41,294	4.71%

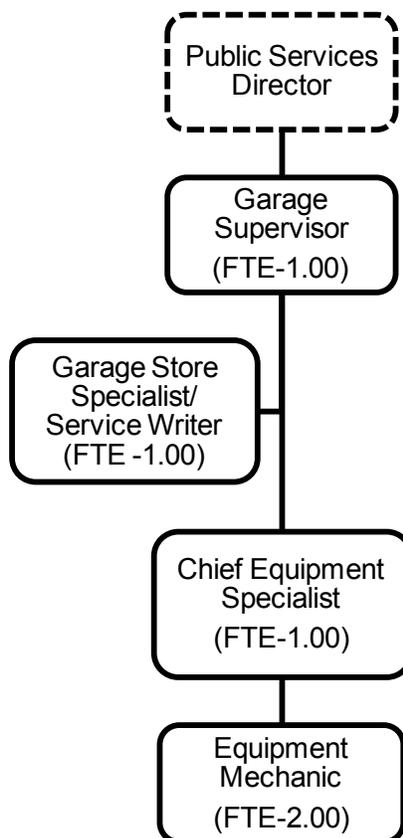
Non-Departmental

Non-Departmental	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Budget Request	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						0	-
* Benefits						0	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES						0	-
* Prof. & Contract. Service	53,657	61,980	53,725	25,000	50,000	25,000	100.00%
* Travel & Training						-	-
* Utility & Communication	1,394	1,385	-	-	-	-	-
* Insurance	31,623	-	-	-	-	-	-
* Maintenance	-	-	-	-	-	-	-
* Benefits	42,317	1,393,426	30,000	83,294	30,000	(53,294)	-63.98%
Sub-Total	128,991	1,456,791	83,725	108,294	80,000	(28,294)	
Debt Service	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Settlements- Garnishments	-	-	375	-	-	-	-
Sub-Total	-	-	375	-	-	-	-
Transfer to Building Fund	-	-	23,985	23,985	-	(23,985)	-100.00%
Transfer to Golf Fund	-	-	254,632	253,139	-	(253,139)	-100.00%
Transfer to GO Bond Fund	-	-	-	-	-	-	-
Transfer to CRA	686,778	557,778	622,290	622,290	743,192	120,902	19.43%
Transfer to Information Technol	-	-	-	-	-	-	-
Transfer to Capital Projects	148,000	102,208	-	-	-	-	-
Transfer to Grant Fund	18,520	92,000	10,000	10,000	-	(10,000)	-100.00%
Transfer to Insurance Fund	5,193,918	-	-	-	-	-	-
Transfer to Tree Beautification	-	-	-	-	-	-	-
Transfer to Police Pension	-	-	-	-	-	-	-
* Transfers out	6,047,216	751,986	910,907	909,414	743,192	(166,222)	
TOTAL	6,176,207	2,208,777	995,007	1,017,708	823,192	(194,516)	-19.11%

Fleet Management

MISSION

The mission of the Fleet Management Division is to maintain the City's fleet in a cost effective and timely manner, keeping mechanical downtime to a minimum.



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	5.0	0	0	0	5.0
Part-time (FTE)	0	0	0	0	0

Fleet Management

CORE PROCESSES AND OUTPUTS

The Garage/Fleet Division is responsible for the maintenance and repairs of all City owned vehicles and equipment. As an Internal Fund, the division has divided its services into three levels:

- 1/2 ton and under (passenger vehicles and small trucks)
- Over 1/2 ton to 1 ton trucks/vehicles
- Over 1 ton trucks and heavy equipment

The cost breakdown for repairs and replacement is as follows: \$4,900 for 1/2 ton and under, \$6,900 for over 1/2 ton to 1 ton, with 70% going toward repairs and 30% toward replacement. All "over 1 ton and heavy equipment" will be directly charged to each department the vehicle is registered to.

Small Engine Maintenance – Garage/Fleet Division continues to be handled in-house as feasible based on the type of equipment and in accordance with current allocated budget. The Garage division handles tire mounting and service calls as required. Monthly administrative fleet management reporting on fuel usage will continue.

FY 2015 NEW INITIATIVES

Continue to evaluate, identify, and improve deficiencies that will improve the timely delivery of fleet services.

Seek to reduce outsourcing cost by looking into competitive pricing among local auto repair vendors and research signed agreements by other municipalities with regards to heavy equipment vehicle repair pricing.

FY 2015 GOALS AND OBJECTIVES

Evaluate and reallocate the use of vehicles within City Departments.

Continue to compile information that will be obtained from City staff to determine which vehicles may be transferred from a department that had staff reduction to another City department that may be in need of a vehicle(s).

FY 2014 INITIATIVES REPORT CARD

Fleet Management purchased vehicle a diagnostics machine for vehicles one ton and under to increase City-owned vehicle services and reduced outsourcing cost. The Fleet Division increased in-house tasks such as preventative maintenance, brake flushes and rear end housing flushes.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Reduce costs for repairs on fleet vehicles.

The purchase of an additional computer diagnostic system was made in FY 2014 for heavy equipment. This equipment was necessary to bring our diagnostic capability up to date with current technologies and has also allowed us to minimize outsourcing costs. A diagnostic system for vehicles for one ton and under will be purchased in FY 2015 to bring our diagnostic capability up to date.

Evaluate and reallocate the use of vehicles within City departments.

Continuing to evaluate in 2014, the Garage Division instituted new procedures for communicating and tracking vehicle and equipment repairs with the other departments and divisions in the City. A weekly update on the

Fleet Management

status of repairs is sent out to all parties informing them of the expected availability date of vehicles and equipment and allows for all the affected parties to be informed and help make decisions on necessary repairs, scheduling of repairs, and if the repair needs to be outsourced.

Strive for additional cost saving methods.

Initiated the use of cooperative agreements by other government agencies to obtain competitive pricing and discount programs for inventoried parts and rental equipments.

Continued to communicate regularly with all departments keeping them informed of equipment and vehicle repair status.

Increased the amount of in-house repairs through proper diagnosis and equipment training.

Continued to increase the amount of preventative maintenance on City-owned heavy equipment to further reduce down time, expensive repairs and prolong equipment life.

Performance Measures - FY 2015 Budget Public Services - Fleet Management

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Process vehicle work orders within 72 hours of receiving	*	*	80%	70%	80%	75%	75%	50%	75%
Reduce cost of outsourcing of fleet vehicle repairs	*	*	80%	70%	80%	75%	10%	5%	10%

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Percentage of repairs completed within 72 hours of vehicle delivery to Fleet Garage	*	*	*	*	*	*	75%	50%	75%
Percentage of programmed maintenance (PM) services completed the same day the vehicle is delivered to Fleet Garage.	*	*	*	*	*	*	75%	50%	75%

Fleet Management

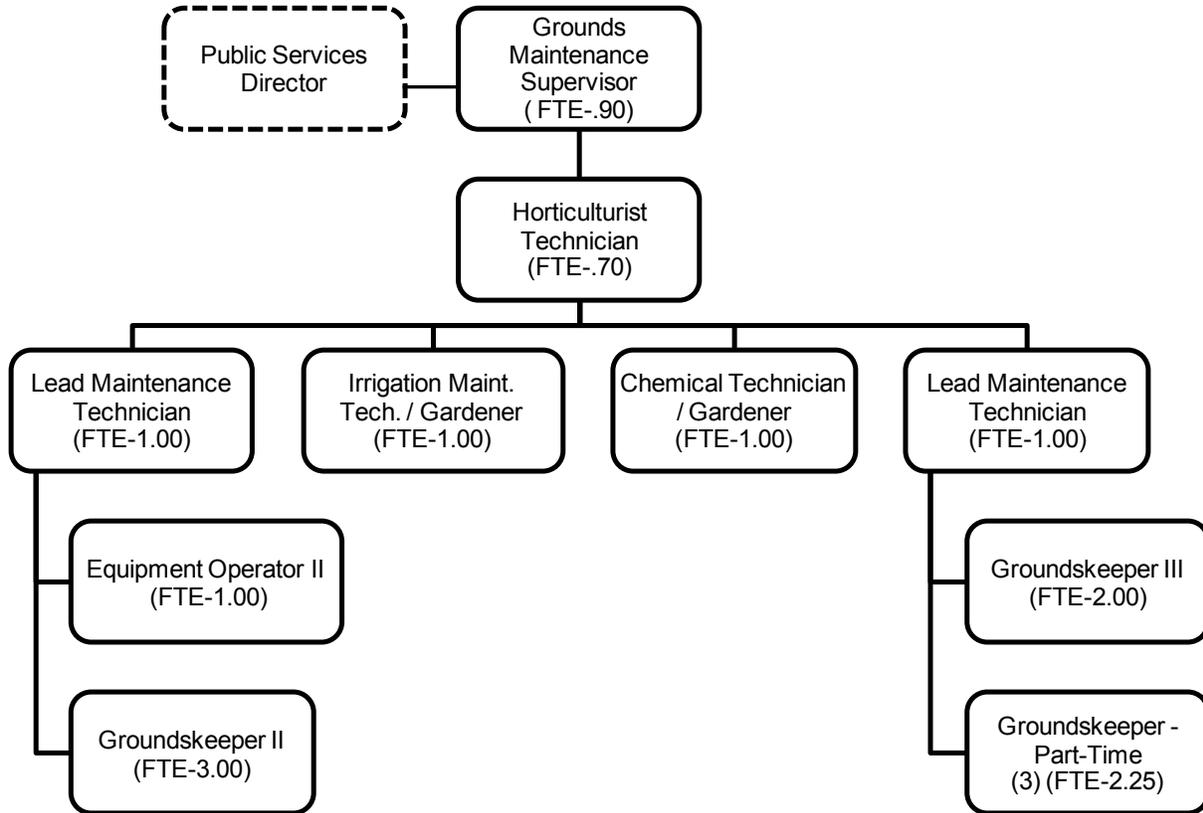
Fleet Management Fund-Maintenance		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5070	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast		% Change
PERSONNEL SERVICES								
* Salaries & Wages	201,106	229,430	238,990	251,696	254,076	2,380		0
* Benefits	128,655	129,923	155,338	156,296	140,284	(16,012)		(0)
Sub-Total	329,761	359,353	394,328	407,992	394,360	(13,632)		
OPERATING EXPENSES								
* Prof. & Contract. Service	31,095	29,996	35,097	34,847	32,039	(2,808)		(0)
* Travel & Training	529	-	529	529	1,000	471		1
* Utility & Communications	18,450	16,132	20,120	20,120	24,721	4,601		0
* Insurance	14,033	28,516	25,047	25,047	32,034	6,987		0
* Maintenance	52,716	77,921	141,167	141,417	191,475	50,058		0
* Operating Expense	96,418	92,178	103,416	98,067	22,690	(75,377)		(1)
Sub-Total	213,241	244,743	325,376	320,027	303,959	(16,068)		
NON-OPERATING								
* Debt Service						-		-
* Depreciation						-		-
* Grants & Aids						-		-
* Other Uses						-		-
Sub-Total	-	-	-	-	-	-		-
CAPITAL PRINCIPAL								
						-		-
TOTAL	543,002	604,096	719,704	728,019	698,319	(29,700)		

Fleet Management Fund-Non Dept.		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast		% Change
PERSONNEL SERVICES								
* Salaries & Wages						-		-
* Benefits						-		-
Sub-Total	-	-	-	-	-	-		-
OPERATING EXPENSES								
* Prof. & Contract. Service						-		-
* Travel & Training						-		-
* Utility & Communications						-		-
* Insurance						-		-
* Maintenance						-		-
* Operating Expense						-		-
Sub-Total	-	-	-	-	-	-		-
NON-OPERATING								
* Debt Service						-		-
* Depreciation	117,126	211,581	117,125	117,125	211,581	94,456		1
* Grants & Aids						-		-
* Other Uses	-	-	59,382	59,382	176,900	117,518		2
Sub-Total	117,126	211,581	176,507	176,507	388,481	211,974		
CAPITAL PRINCIPAL								
	-	-	875,000	875,000	1,070,000	195,000		0
TOTAL	117,126	211,581	1,051,507	1,051,507	1,458,481	406,974		

Grounds Maintenance

MISSION

The mission of the Grounds Maintenance Division is to provide landscape design, maintenance and installations for safe and attractive parks, athletic fields, City owned facilities, rights of way, and cemeteries which enhance the aesthetic appearance of the community and areas of outdoor activities for the enjoyment of residents and visitors.



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	11.40	0.00	.20	0.00	11.60
Part-time (FTE)	1.11	+1.14	0	0	2.25

Grounds Maintenance

CORE PROCESSES AND OUTPUTS

LANDSCAPE MAINTENANCE AT CITY OWNED BUILDINGS

The Grounds Maintenance Division is responsible for all landscape maintenance at City-owned buildings such as City Hall, City Hall Annex, Library, Shuffleboard building, Osborne Community Center, Community Development Corp. Building, Utilities Administration-Warehouse, Streets/Storm Water-Refuse building, Safety Complex, Fire Station# 2 and the Public Services Administration Complex. The maintenance at these locations includes all lawn, tree, and shrub maintenance including mowing (contracted in some locations), blowing, trimming, mulching, chemical weed control and trash and debris removal.

LANDSCAPE AND JANITORIAL MAINTENANCE AT ALL PARKS

This Division is also responsible for the landscape and janitorial maintenance at all parks; Howard Park, South Palm Park, Bryant Park and Bryant Park South, Constitution Park, Sunset Ridge Park, Spillway Park, Barton Park (the Beach), Triangle Park, Old Bridge Park, Cultural Plaza and athletic field common areas including the Northwest baseball fields, Sunset Ridge soccer field and Memorial Park football/soccer field. The maintenance in these areas include all mowing (contracted), blowing, hedge trimming, tree trimming, mulching, trash pick-up, emptying of trash cans and planting. An integral part of the Grounds Maintenance duties in these areas is the janitorial maintenance of the park pavilions and restrooms, which includes restocking toiletry items, cleaning toilets/sinks and blowing and/or hosing of picnic pavilions.

MAINTENANCE OF MEDIANS AND RIGHT OF WAYS

Due to numerous inter-local agreements, the Grounds Maintenance Division is tasked with the maintenance of medians and right of ways, some of which are not owned by the City or are out of the city limits. These areas are Interstate I-95 interchanges and right-of-ways (state), Lake and Lucerne right-of-ways and tree wells (state), Dixie Highway (state), Federal Highway (state), A-1A median (state), 10th Avenue North (city/CRA), 6th Avenue South (county/CRA), Boutwell Road (county), South Palm Way Blvd. (city) and Wingfield Street (city) and the Lake Worth Road roundabout and medians (state). The current inter-local agreements require the City to assume all maintenance in these areas including tree and hedge trimming, mowing, mulching, chemical weed control, trash pick-up, garbage can emptying and maintenance of irrigation systems.

MOWING OF VACANT LOTS

The Ground Maintenance Division also manages the contract for the mowing of vacant lots and foreclosed properties that are owned by the City. This includes mowing, trash pickup, and the reporting of unsafe conditions such as unsecured areas of entry and possible squatters. At the present time the City maintains roughly 25-30 vacant lots.

UNPAVED RIGHTS-OF-WAY AND STREETS

The Division also maintains the vegetation in unpaved rights of ways and streets which including periodic mowing, invasive vegetation removal, and trash pickup.

MAINTAIN CLOSED LANDFILLS

Per Environmental Protection Agency requirements, the Grounds Maintenance Division manages the contract to maintain two (2) closed landfills. The maintenance in these areas includes mowing, weed control, tree trimming, fence/gate repair, and clearing of methane pits.

Grounds Maintenance

SPECIAL EVENT SERVICES

This Division also provides clean up and custodial services for special such as the City Holiday Parade, Street Painting Festival, Reggae Fest, Tropic Fest (Fourth of July), Hispanic Fest and the Tropical Triathlon. This Division also provides garbage pick-up and custodial services at all other events that are held in City parks and properties. All of the events impact the Division's overtime and operating budgets.

DOWNTOWN AND SUPPLEMENTAL WATERING

The Division also uses a water truck to water all the planters in the Lake and Lucerne corridor.

TREE BOARD SUPPORT

The Grounds Maintenance Division supports the Lake Worth City Tree Board by assisting with the annual Festival of Trees and Shade Tree Give-Away and also maintaining the Tree Board's City web page by posting notices, agendas and minutes.

FY 2015 INITIATIVES

MAKE FULL USE OF CURRENT STAFF AND CONTRACTED INMATE LABOR.

REVIEW AND REASSIGN GROUND RESPONSIBILITIES, TASKS AND DUTIES ACCORDINGLY IN ORDER TO MEET DEMANDS AND ACCOMPLISH THIS YEAR'S GOALS AND OBJECTIVE.

FY 2015 GOALS AND OBJECTIVES

Increase urban forestry awareness throughout the City.

Quantify the value of street trees by showing energy conversation, air quality improvement, CO2 reduction, storm water control, the ratio of pervious to impervious surfaces, and increased property values.

Provide a broad picture of the entire urban forest.

Asses the community's land cover including tree canopy, and some of the ecosystem services provided by the current urban forest.

Produce a statistically valid estimate of land cover types.

Estimate tree canopy cover, set canopy goals, and track success.

Hold and maintain current water consumption numbers that were achieved in FY 2013.

Trim all sabal palms in Bryant Park, Spillway Park, South Palm Park and Sunset Park.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Reduce water usage and maintenance.

Water usage has been reduced by the planting of native and/or drought tolerant plants. This is a long term goal that will be implemented each year, until the most reasonably drought tolerant landscape is achieved.

Grounds Maintenance

Obtain recertification as a “Tree City USA” City.

“Tree City USA” recertification was successful.

Complete a tree survey of all City-owned trees.

This service will be provided by a contractor and is scheduled to begin mid-July. The City should have the completed survey by the end of September.

Grounds Maintenance

Performance Measures - FY 2015 Budget Public Services - Grounds Maintenance

Workload Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Improve appearance/maintenance of Parks and Pavilions	*	*	85%	70%	85%	80%	80%	75%	80%

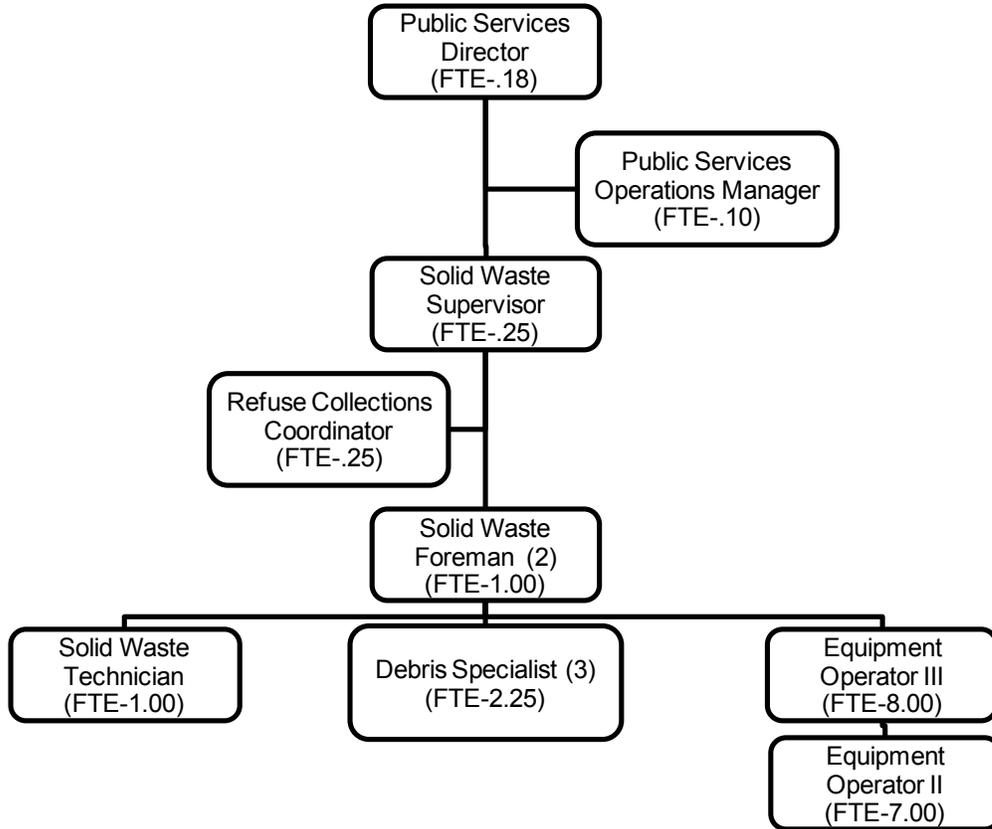
Effectiveness Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Loads of Mulch put out per year. (100 yards/load)	*	*	*	*	10	10	10	10	10
Number of trash cans emptied per week	500	500	500	500	500	500	500	500	500

Grounds	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5040	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	
							% Change
PERSONNEL SERVICES							
* Salaries & Wages	396,426	464,149	446,123	434,166	445,975	11,809	2.72%
* Benefits	203,863	203,997	268,535	249,013	271,185	22,172	8.90%
Sub-Total	600,289	668,146	714,658	683,179	717,160	33,981	
OPERATING EXPENSES							
* Prof. & Contract. Service	316,153	262,002	164,838	173,440	189,231	15,791	9.10%
* Travel & Training	1,067	415	867	384	415	31	8.07%
* Utility & Communication	454,993	357,244	411,547	309,624	310,270	646	0.21%
* Insurance	19,431	28,731	29,647	29,647	33,197	3,550	11.97%
* Maintenance	199,717	170,475	148,494	124,110	137,375	13,265	10.69%
* Operating Expense	104,105	134,266	115,552	111,764	108,264	(3,500)	-3.13%
Sub-Total	1,095,466	953,133	870,945	748,969	778,752	29,783	
CAPITAL	2,117	36,898	1,150	1,380	-	(1,380)	-100.00%
TOTAL	1,697,872	1,658,177	1,586,753	1,433,528	1,495,912	62,384	4.35%

Refuse

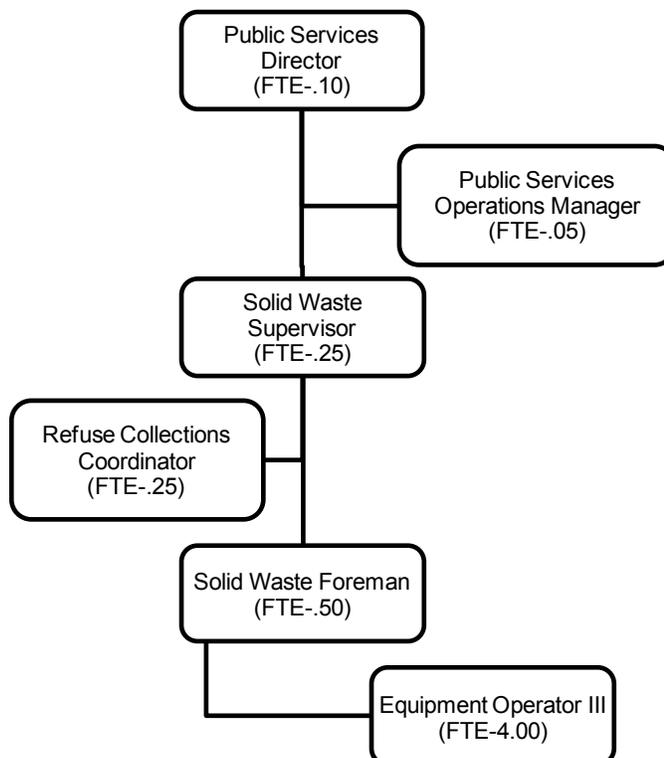
MISSION

The Refuse Division will work to provide exceptional refuse service for the residential and commercial customers of Lake Worth. The Refuse Division is committed to working with the residents, businesses and all City Departments in an effort to keep and enhance the beauty of the community.



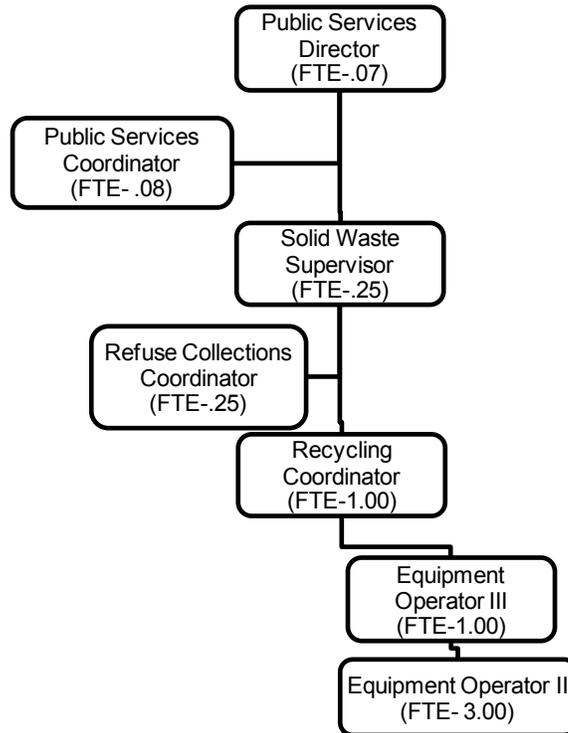
	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	17.86	.10	-.18	0	17.78
Part-time (FTE)	1.20	0	1.05	0	2.25

Refuse - Commercial Collection



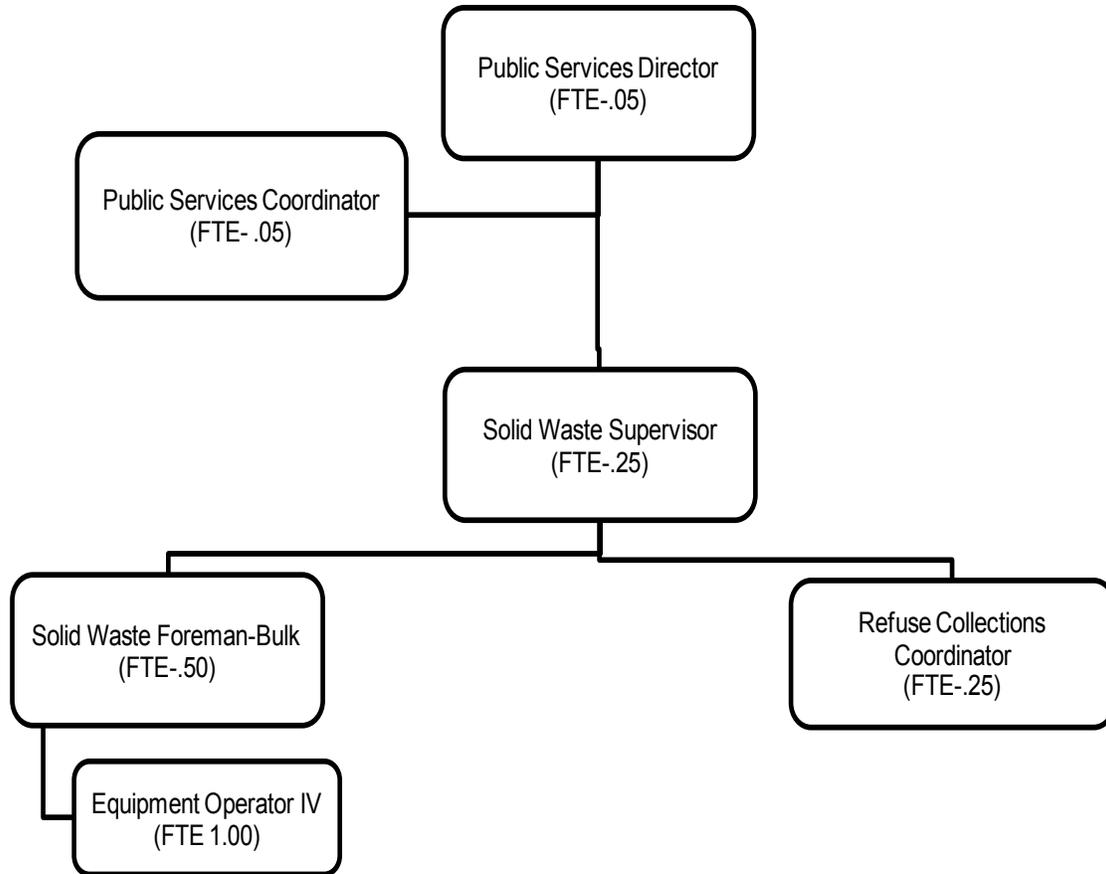
	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	10.40	.05	-5.30	0	5.15
Part-time (FTE)	1.20	0	-1.20	0	0

Refuse - Recycling



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	5.64	0	.01	0	5.65
Part-time (FTE)	0	0	0	0	0

Roll-Offs



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	2.10	0	0	0	2.10
Part-time (FTE)	0	0	0	0	0

Refuse

CORE PROCESSES AND OUTPUTS

The Refuse Division provides full-service solid waste collection to the residents of Lake Worth. Unlike many providers within Palm Beach County, one fixed yearly fee placed on the tax roll for “solid waste” services provides twice weekly automated garbage and once a week automated recycling, yard waste, and bulk waste collection. The Division also offers a full spectrum of services for commercial customers including roll-off containers and frontload container services.

Refuse Division Responsibilities – The Refuse Administration is responsible for all supervisory and administrative duties in the refuse division. Administration creates the weekly schedule, establishes routes, inspects equipment, schedules equipment maintenance, and handles customer inquiries.

Refuse Residential Services – The Refuse Residential Services Division is responsible for providing timely and safe household refuse collection, at the curbside, from residences and some small businesses twice a week. Automated and semi-automated loading vehicles are used to collect refuse from customers.

Refuse Commercial Services - The Commercial Services Division is responsible for providing the collection of commercial bins, compactors, and roll-off containers to customers who are required (by City ordinance) to use commercial container services (dumpsters) to dispose of their refuse. These customers are primarily businesses and multi-family residential complexes. Both front-end and semi-automated vehicles, specially designed to pick up bins and containers, are used to provide this service. The City currently provides collection service from one day a week to six days a week depending on volume.

Refuse Recycling Services – The Recycling Division is responsible for implementing, monitoring, and administering the department’s comprehensive recycling program. This includes curbside and multi-family recycling, yard waste recycling, office paper, and commercial recycling programs.

Refuse Roll-off Services – This is a service that’s provided ONLY by the City of Lake Worth Refuse Division. Roll-off containers are primarily for use on larger jobs that require large roll-off containers at competitive pricing. The division will continue to educate our citizens on the proper usage of roll-off containers.

FY 2015 INITIATIVES

All divisions worked together to continue providing public services to our residents in a timely manner.

The Refuse Division will be focusing on commercial recycling for the businesses of Lake Worth.

The Refuse Division will increase recycling efforts with the help of citizen participation.

The Refuse Division will strive to continue to work with the residents and all City departments in an effort to keep and enhance the beauty of the community.

FY 2015 GOALS AND OBJECTIVES

Develop and sustain new City-wide programs that will achieve or exceed fiscal year 2014 recycling intake.

Connect with the public with marketing, advertising, and online work orders to be filled out by the residents online or at Refuse division main office.

Improve an efficient roll-off container program.

Work to ensure all roll-off containers used in the City’s jurisdiction are maintained and provided by the Refuse division.

Refuse

Identify, implement and/or maintain programs for ensuring that solid wastes are managed in accordance with Federal and State laws and regulations in a manner that protects public health, safety and the environment.

Protect the environment by fulfilling the laws, regulations, ordinances and other requirements as set forth by the County of Palm Beach Florida and the U.S. EPA.

Maintain enforcement of Chapter 12 of the City of Lake Worth ordinance, which provides for minimum standards and requirements for solid waste management.

Establish minimum standards and requirements for recycling that are achievable and understandable.

Provide recycling opportunities to the public for special wastes, including scrap metal, appliances, tires, electronics, and other wastes that require special handling.

Ensure that the City leads by the example in effective recycling.

FY 2014 INITIATIVES REPORT CARD

The repairs and maintenance programs have been successful with over 700 containers replaced or repaired, increased from 250 in FY 2013.

The three (3) debris specialist employees have made the downtown area more pleasing to the eye with the removal of trash, garbage, and graffiti in a timely manner.

Keeping the city of Lake Worth clean is the Refuse Division's number one priority and the division will continue this in the upcoming years.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

With the help of the citizens and Lake Worth's neighborhood association groups, we have improved on our ability to keep our alleyways and roadways free from mounting debris. As calls/emails come in reporting issues, we have improved our response time. The Refuse Division will also continue assisting the Grounds Department with the edition of the three (3) Debris Specialists. This has proven to be a great help in the downtown area. The teamwork between departments will help with response time to any issues from the businesses and residents of Lake Worth. The Refuse Division will continue to strive to reach its ongoing goals each year to keep our City beautiful.

Refuse

Performance Measures - FY 2015 Budget Public Services - Refuse

Workload Measures: Measure:	FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Number of Dumpster workorders	150	226	280	250	250	708	900
Number of Load Tickets	4,500	5,358	5,000	5,200	5,000	4,790	4,900
Tire Tonnage	10	5	4	3	3	5	5
Recycle tonnage	2,000	2,487	2,500	2,400	2,500	2,722	3,000
Construction Debris Tonnage	8	11	18	20	22	45	50

Effectiveness Measurements: Measure:	FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Increase % of Workorders	50%	76%	80%	75%	75%	95%	75%
Reduce Gasoline Consumption	15%	11%	15%	1%	5%	6%	5%
Improve response time for incoming calls and emails	90%	80%	90%	85%	90%	90%	90%

Refuse, Collection & Disposal Fund- Refuse/Collection	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5080, 5081, 5082, 5083, 5084 & 9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	1,164,397	1,226,532	1,281,868	1,262,473	1,277,066	14,593	0
* Benefits	647,871	613,810	762,882	762,098	732,726	(29,372)	(0)
Sub-Total	1,812,268	1,840,342	2,044,750	2,024,571	2,009,792	(14,779)	
OPERATING EXPENSES							
* Prof. & Contract. Service	875,670	953,311	955,422	953,922	1,058,674	104,752	0
* Travel & Training	4,542	3,767	4,541	2,150	5,860	3,710	2
* Utility & Communications	15,848	13,584	189,540	189,540	23,088	(166,452)	(1)
* Insurance	52,455	113,391	104,082	104,082	122,451	18,369	0
* Maintenance	581,007	559,850	1,036,701	1,026,863	602,787	(424,076)	(0)
* Operating Expense	988,293	774,902	1,014,550	995,464	821,974	(173,490)	(0)
Sub-Total	2,517,815	2,418,805	3,304,836	3,272,021	2,634,834	(637,187)	
NON-OPERATING							
* Debt Service	17,356	812	-	-	-	-	-
* Depreciation	80,253	162,383	80,253	80,253	162,383	82,130	1
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	330,925	255,174	255,174	-	(255,174)	(1)
Sub-Total	97,609	494,120	335,427	335,427	162,383	(173,044)	
CAPITAL PRINCIPAL	-	-	24,245	24,300	-	(24,300)	(1)
	-	-	-	-	-	-	-
TOTAL	4,427,692	4,753,267	5,709,258	5,656,319	4,807,009	(849,310)	

Refuse

Refuse, Collection & Disposal Fund- Residential Collection							
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5081	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	632,302	660,506	688,631	710,416	732,276	21,860	0
* Benefits	378,350	379,760	420,922	422,993	413,488	(9,505)	(0)
Sub-Total	1,010,652	1,040,266	1,109,553	1,133,409	1,145,764	12,355	
OPERATING EXPENSES							
* Prof. & Contract. Service	282,464	355,760	356,574	355,074	351,063	(4,011)	(0)
* Travel & Training	2,068	597	2,067	750	1,390	640	1
* Utility & Communications	3,962	3,396	172,380	172,380	5,772	(166,608)	(1)
* Insurance	27,680	54,076	49,666	49,666	58,358	8,692	0
* Maintenance	208,659	283,554	503,734	467,154	310,575	(156,579)	(0)
* Operating Expense	149,383	147,416	197,665	144,788	145,624	836	0
Sub-Total	674,216	844,799	1,282,086	1,189,812	872,782	(317,030)	
NON-OPERATING							
* Debt Service	17,356	812	-	-	-	-	-
* Depreciation	80,253	162,383	80,253	80,253	162,383	82,130	1
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	330,925	255,174	255,174	-	(255,174)	(1)
Sub-Total	97,609	494,120	335,427	335,427	162,383	(173,044)	
CAPITAL PRINCIPAL	-	-	24,245	24,300	-	(24,300)	-
TOTAL	1,782,477	2,379,185	2,751,311	2,682,948	2,180,929	(502,019)	

Refuse, Collection & Disposal Fund- Commercial Collection							
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5082	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	219,966	242,571	269,342	254,976	226,034	(28,942)	(0)
* Benefits	104,193	136,740	142,147	141,482	130,763	(10,719)	(0)
Sub-Total	324,159	379,311	411,489	396,458	356,797	(39,661)	
OPERATING EXPENSES							
* Prof. & Contract. Service	250,702	255,920	251,878	251,878	307,583	55,705	0
* Travel & Training	-	283	-	-	1,390	1,390	#DIV/0!
* Utility & Communications	3,962	3,396	5,720	5,720	5,772	52	0
* Insurance	9,549	55,087	50,749	50,749	59,490	8,741	0
* Maintenance	146,200	130,750	391,354	391,354	128,855	(262,499)	(1)
* Operating Expense	89,710	92,617	163,446	104,234	104,527	293	0
Sub-Total	500,123	538,053	863,147	803,935	607,617	(196,318)	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
TOTAL	824,282	917,364	1,274,636	1,200,393	964,414	(235,979)	

Refuse

Refuse, Collection & Disposal Fund- Recycling		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5083		Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
* Salaries & Wages		210,256	217,693	228,511	195,783	217,317	21,534	0
* Benefits		119,278	89,466	140,879	138,344	129,015	(9,329)	(0)
Sub-Total		329,534	307,159	369,390	334,127	346,332	12,205	
OPERATING EXPENSES								
* Prof. & Contract. Service		25,677	21,784	22,789	22,789	23,097	308	0
* Travel & Training		2,474	2,887	2,474	1,400	1,690	290	0
* Utility & Communications		3,962	3,396	5,720	5,720	5,772	52	0
* Insurance		10,179	4,124	3,552	3,552	4,487	935	0
* Maintenance		124,909	101,703	100,397	120,397	101,805	(18,592)	(0)
* Operating Expense		69,376	35,982	117,861	66,221	65,290	(931)	(0)
Sub-Total		236,577	169,876	252,793	220,079	202,141	(17,938)	
NON-OPERATING								
* Debt Service							-	-
* Depreciation							-	-
* Grants & Aids							-	-
* Other Uses							-	-
Sub-Total		-	-	-	-	-	-	-
CAPITAL PRINCIPAL								
							-	-
TOTAL		566,111	477,035	622,183	554,206	548,473	(5,733)	

Refuse, Collection & Disposal Fund- Roll-offs		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5084		Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
* Salaries & Wages		101,873	105,762	95,384	101,298	101,439	141	0
* Benefits		46,050	7,844	58,934	59,279	59,460	181	0
Sub-Total		147,923	113,606	154,318	160,577	160,899	322	
OPERATING EXPENSES								
* Prof. & Contract. Service		135,826	129,654	133,988	133,988	158,934	24,946	0
* Travel & Training		-	-	-	-	1,390	1,390	#DIV/0!
* Utility & Communications		3,962	3,396	5,720	5,720	5,772	52	0
* Insurance		5,047	104	115	115	116	1	0
* Maintenance		100,560	38,955	41,216	41,132	61,552	20,420	0
* Operating Expense		45,489	44,593	93,775	45,264	45,229	(35)	(0)
Sub-Total		290,884	216,702	274,814	226,219	272,993	46,774	
NON-OPERATING								
* Debt Service							-	-
* Depreciation							-	-
* Grants & Aids							-	-
* Other Uses							-	-
Sub-Total		-	-	-	-	-	-	-
CAPITAL PRINCIPAL								
							-	-
TOTAL		438,807	330,308	429,132	386,796	433,892	47,096	

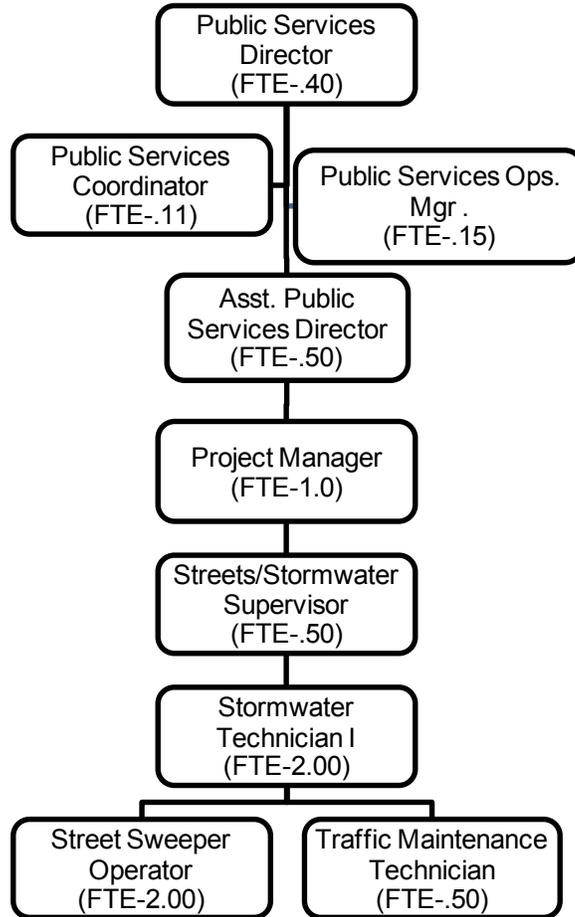
Refuse

Refuse, Collection & Disposal Fund- Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	182,503	190,193	190,193	190,193	217,997	27,804	0
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	634,335	454,289	441,803	634,957	461,304	(173,653)	(0)
Sub-Total	816,838	644,482	631,996	825,150	679,301	(145,849)	
NON-OPERATING							
* Debt Service	17,356	812	-	-	-	-	-
* Depreciation	80,253	162,383	80,253	80,253	162,383	82,130	1
* Grants & Aids						-	-
* Other Uses	-	330,925	255,174	255,174	-	(255,174)	(1)
Sub-Total	97,609	494,120	335,427	335,427	162,383	(173,044)	
CAPITAL PRINCIPAL						-	-
TOTAL	914,447	1,138,602	967,423	1,160,577	841,684	(318,893)	

Stormwater/Streets

STORMWATER MISSION

The Stormwater Division is dedicated to minimizing debris and improving water quality for the City's three (3) primary bodies of water Lake Osborne, C51 Canal and the Lake Worth Lagoon (Intracoastal Waterway).

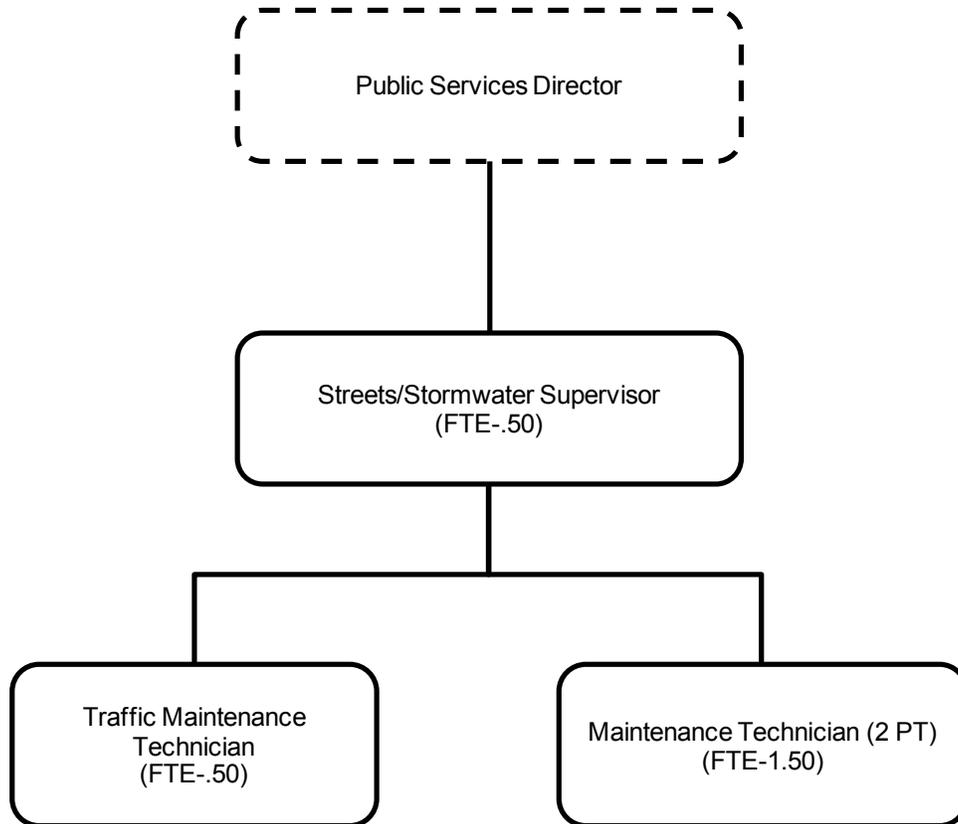


	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	8.30	+ .15	0	-1.14	7.16
Part-time (FTE)	0	0	0	0	0

Stormwater/Streets

STREETS MISSION

The City Streets Division is dedicated to providing residents and visitors of the City with a safe and clean environment to live, work and enjoy on a daily basis, by maintaining the roads, sidewalks, drainage, and traffic control devices. The Division will continue to be proactive; responding to residents in an effective manner and coordinating closely with other City departments.



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	0	0	0	+1.00	1.00
Part-time (FTE)	0	+1.50	0	0	1.50

Stormwater/Streets

CORE PROCESSES AND OUTPUTS

The Stormwater/Streets Division works closely with Public Services Department in keeping a clean and safe environment to live, work and play by performing various daily tasks to maintain proper drainage and keep pollutants from reaching our inlets and drains that lead into coastal water ways. The Stormwater/Streets Division has certified technical staff and a fleet of heavy equipment that are active in our community.

STORMWATER/STREETS MAINTENANCE

The Stormwater/Streets Division on a daily basis records, inspects, repairs, and cleans stormwater pipe lines with a Jet-vac truck, TV camera truck, two sweepers, and a fleet of heavy equipment and light utility trucks on standby. The Stormwater/Streets Division is responsible for four (4) retention/detention ponds, 53 outfalls, 850 manholes, 1,900 catch basins and 55 miles of underground pipes.

STORMWATER (NPDES) PERMIT MANAGEMENT

The Stormwater Division also maintains structural controls as per National Pollutant Discharge Elimination System (NPDES) permit requirements. This division conducts inspections and maintains internal records for the City's Municipal Separate Storm Sewer System (MS4) permit, by keeping the system according to schedule, documenting inspections and maintaining activities performed on structural controls owned, operated and maintained by the City.

STREETS

The Streets Division is responsible for maintaining 116 miles of paved roads/alleys and 22.7 miles of unpaved roads within the City limits. This division inspects form boards for curb cuts, demolition, silt fencing, dumpster enclosure, sidewalk repairs and new construction. This department also makes needed repairs to sidewalks, curbs and gutters when called upon to do so by other departments due to projects that require the assistance of the division. This division grades unpaved roads, repairs pot holes, installs signs, paints stops bars and crosswalks, cleans drains before and after rain events and major storms.

FY 2015 INITIATIVES

Continue updating the remainder of street signs that need to be high reflective in accordance to the MUTCD.

Maintain a proactive planning process.

Improve the quality of storm water runoff.

Implement additional maintenance plans and inspections to adhere to new N.P.D.E.S changes that will require more monitoring of our outfalls/drainage segments before they reach our lakes and intracoastal waterways. The City of Lake Worth will be entering year 4 of a phase II cycle for N.P.D.E.S permitting.

FY 2014 INITIATIVES REPORT CARD

Continued to use proactive storm drain and stormwater line cleaning throughout the year to aid in the performance of the storm system during heavy rainfalls. Implemented a three point check on the City's drainage system.

Pre-survey of storm lines using the TV truck.

Stormwater/Streets

Increased the use of the jet-vac truck and sweepers to reduce debris and increase speed of drainage in the storm system .

Followed up with post survey inspections for viewing of storm pipes and drains.

Increased usage of the in-house CAD sign software and machinery to update traffic signs to high reflective signage mandated by the Federal Highway Administration MUTCD (Manual on Uniform Traffic Control Devices).

Inspected new signage installed by other agencies for height and size ordinance compliance.

Continued a joint effort with Northern Palm Beach County Water Improvement District Co-Permittees to provide a monitoring program of Stormwater treatment ponds, channel control structures, pollution control boxes, and swale/ditch inspections as required by NPDES.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Stormwater Awareness

Literature will be distributed again to educate and encourage residents to maintain properties by using best management practices. This effort will help keep storm drains free of pollutants and debris. The Division will also continue to participate in school programs. In 2014, we were once again part of the Coral Reef Elementary Vehicle Fair Day and passed out stormwater activity coloring books.

City of Lake Worth Water Preservation

Additional stormwater maintenance routes were added to remove more pollutants and every day elements, such as illicit toxins that drain off roadways into the City drains. Once in the system, these toxins eventually make it to the lake, outfalls, lagoon, and ocean.

Began implementation of a new ordinance that would allow the Stormwater Division to issue fines for illicit discharges into our storm drains via the City of Lake Worth Florida Friendly Fertilizer Ordinance adopted by the City of Lake Worth Commission.

Increased monitoring of the City outfalls to reduce the amount of debris reaching Lake Worth Lagoon, Lake Osborne and the intracoastal.

Improved flood control, aquifer recharge, stormwater harvesting, and water conservation.

Stormwater/Streets

Performance Measures - FY 2015 Budget Public Services - Stormwater

Workload Measures: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Increase in Sweeper Trucks activity	*	*	*	*	100%	50%	100%	90%	100%
Increase Pro-active storm drain and storm pipe cleaning inspections throughout year.	*	*	*	*	20%	10%	15%	5%	15%
Increase Pre & Post survey inspections of storm water pipes using TV Truck.	*	*	*	*	10%	15%	25%	50%	25%

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Tonnage of debris removed by sweepers per NPDES guidelines	150	145	150	250	250	186	200	300	600
Monitor Miles of storm pipe cleaned by Jet Truck with the addition of catch basin inspections per NPDES guidelines.	25	52	25	15	25	17	25	8	25
Perform pre-Survey of storm lines with TV Truck for storm drains using NPDES pro-active maintenance measures.	*	*	*	*	80%	80%	90%	50%	90%

Stormwater Fund- Stormwater	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5090	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	370,711	343,669	371,105	368,731	332,626	(36,105)	(0)
* Benefits	199,493	182,728	225,116	225,519	177,223	(48,296)	(0)
Sub-Total	570,204	526,397	596,221	594,250	509,849	(84,401)	
OPERATING EXPENSES							
* Prof. & Contract. Service	928,378	265,096	427,244	234,147	264,852	30,705	0
* Travel & Training	3,573	2,353	3,747	3,747	3,800	53	0
* Utility & Communications	-	-	11,965	11,965	12,400	435	0
* Insurance	12,484	33,448	31,282	31,282	36,129	4,847	0
* Maintenance	140,683	46,546	161,502	60,950	227,850	166,900	3
* Operating Expense	50,491	28,761	55,657	26,540	26,190	(350)	(0)
Sub-Total	1,135,609	376,204	691,397	368,631	571,221	202,590	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	635,783	635,783	-	(635,783)	(1)
TOTAL	1,705,813	902,601	1,923,401	1,598,664	1,081,070	(517,594)	

Stormwater/Streets

Stormwater Fund- Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	38,253	138,522	138,522	138,522	73,344	(65,178)	(0)
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance	-	-	-	-	-	-	-
* Operating Expense	157,945	167,397	165,900	165,900	173,342	7,442	0
Sub-Total	196,198	305,919	304,422	304,422	246,686	(57,736)	
NON-OPERATING							
* Debt Service						-	-
* Depreciation	276,349	308,530	276,349	276,349	308,529	32,180	0
* Grants & Aids						-	-
* Other Uses	200,000	166,000	2,106,960	-	-	-	-
Sub-Total	476,349	474,530	2,383,309	276,349	308,529	32,180	
CAPITAL PRINCIPAL						-	-
TOTAL	672,547	780,449	2,687,731	580,771	555,215	(25,556)	

Stormwater/Streets

Performance Measures - FY 2015 Budget Public Services - Streets

Workload Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Increase repairs of potholes throughout city	95%	95%	95%	95%	95%	90%	95%	75%	95%
Increase repair of ADA sidewalk complaints	80%	80%	80%	80%	85%	90%	90%	90%	100%
Maintain, Repair, and Reinstall down Traffic Signs	60%	65%	60%	80%	80%	100%	100%	70%	100%

Effectiveness Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
% of pothole repairs within 2 weeks of issuance of work order using Cold Patch	95%	95%	95%	95%	95%	90%	95%	25%	95%
% of pothole repairs within 2 weeks of issuance of work order using Permanent Hot Patch	*	*	*	*	*	*	95%	50%	95%
Converting all traffic signs to mandated MUTCD reflective signage.	*	*	*	*	*	*	25%	25%	25%

General Fund - Streets	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	
							% Change
PERSONNEL SERVICES							
* Salaries & Wages	19	-	50,000	25,618	82,546	56,928	222.22%
* Benefits	9,280	-	-	1,959	29,911	27,952	1426.85%
Sub-Total	9,299	-	50,000	27,577	112,457	84,880	
OPERATING EXPENSES							
* Prof. & Contract. Service	40,939	80,028	42,688	25,445	131,268	105,823	415.89%
* Travel & Training	-	-	1,350	525	1,850	1,325	252.38%
* Utility & Communication	383,032	371,284	364,813	407,942	402,214	(5,728)	-1.40%
* Insurance	2,686	1,521	1,833	1,833	1,855	22	1.20%
* Maintenance	57,265	49,673	63,400	52,649	56,000	3,351	6.36%
* Operating Expense	29,965	47,639	61,965	52,909	79,309	26,400	49.90%
Sub-Total	513,887	550,145	536,049	541,303	672,496	131,193	
CAPITAL	-	-	52,500	44,330	5,000	(39,330)	-88.72%
TOTAL	523,186	550,145	638,549	613,210	789,953	176,743	28.82%

Stormwater/Streets

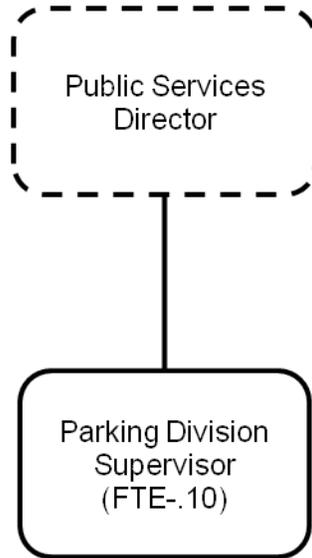
Road Improvement Fund- Streets Maintenance	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	4,183	240,846	618,895	-	545,000	545,000	#DIV/0!
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense	-	-	-	-	-	-	-
Sub-Total	4,183	240,846	618,895	-	545,000	545,000	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	4,391	-	545,440	545,440	478,704	(66,736)	(0)
TOTAL	8,574	240,846	1,164,335	545,440	1,023,704	478,264	

Master Infrastructure Fund- Streets Maintenance	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	134,493	-	122,283	122,283	#DIV/0!
* Benefits	-	-	53,896	-	54,559	54,559	#DIV/0!
Sub-Total	-	-	188,389	-	176,842	176,842	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	-	-	-
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense	-	158	23,400	23,400	158	(23,242)	(1)
Sub-Total	-	158	23,400	23,400	158	(23,242)	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	5,330,669	-	-	-	-
TOTAL	-	158	5,542,458	23,400	177,000	153,600	

Stormwater/Streets

Road Improvement Fund- Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service						-	-
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense	1,934	2,553	1,932	300	300	-	-
Sub-Total	1,934	2,553	1,932	300	300	-	-
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses	525,055	581,000	-	-	-	-	-
Sub-Total	525,055	581,000	-	-	-	-	-
CAPITAL PRINCIPAL						0	-
						0	-
TOTAL	526,989	583,553	1,932	300	300	-	

Parking

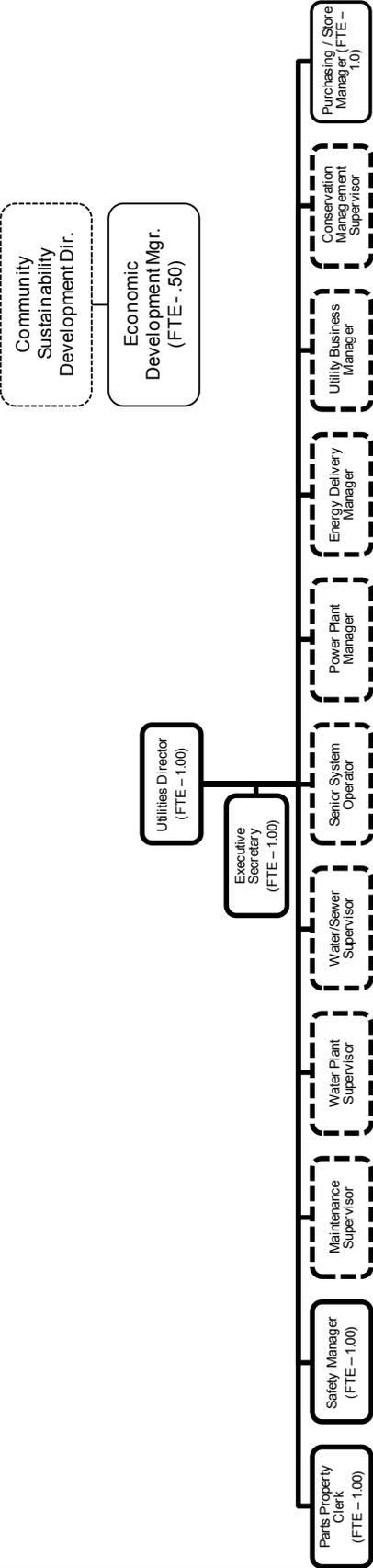


	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	.10	0	0	0	.10
Part-time (FTE)	0	0	0	0	0

Parking

Public Services - Parking Ir	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
5030	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	-	1,700	1,700	-	66,380	66,380	#DIV/0!
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense	-	-	66,298	-	-	-	-
Sub-Total	-	1,700	67,998	-	66,380	66,380	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL						-	-
TOTAL	-	1,700	67,998	-	66,380	66,380	

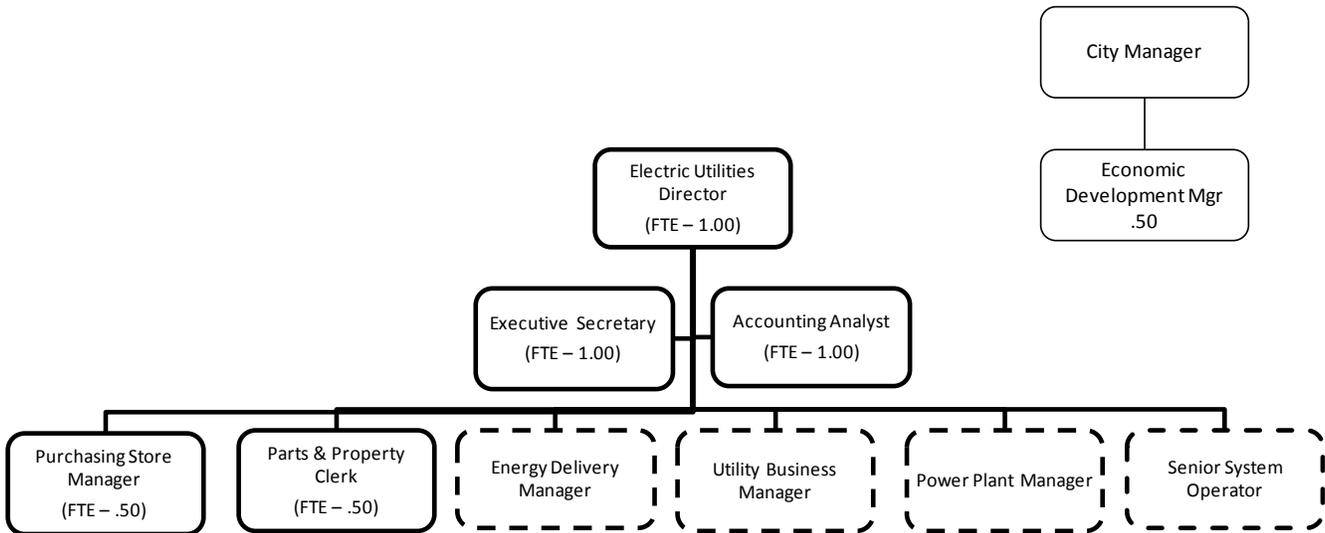
Electric Utility



Electric Utility Administration

MISSION

To be responsible stewards of the City of Lake Worth electric utility, providing exemplary customer service at the most reasonable cost to customers.



	FY 2013 - 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - 15
Full-time	5.50	-1.00	0	0	4.50
Part-time (FTE)	0	0	0	0	0

Electric Utility Administration

CORE PROCESSES AND OUTPUTS

The Administrative Division ensures the health of the technical, financial, and managerial aspects of the electric utility as well as conservation management and the utility warehouse. The focus of this division includes identifying basic needs and upgrades while maximizing service reliability. All facets of electrical generation, transmission, distribution and customer service are directed through Administration.

The Utility Director serves as the City's representative on the Florida Municipal Power Agency (FMPA) Board of Directors and Executive Committee. In addition, the City is represented on the Florida Municipal Electric Association (FMEA) Board of Directors and the Florida Gas Utilities (FGU) Board of Directors and Executive Committee by the Utilities Director. The Utilities Director continually evaluates and identifies operational issues in all utilities and addresses through the engineering staff.

Utilities Administration is also responsible for the safety of all utility employees. The Safety Manager position plays a vital role in all aspects of utility operation.

FY 2015 INITIATIVES

Warehouse: Improve the operation of the utilities warehouse through the development of standard operating procedures, securing inventory, and development of a barcode checkout system.

Reporting: Develop standard reports for evaluation of operational losses and gains, work order progress, and financial losses and gains.

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety and training program.

Maintain zero lost time accident record.

Maintain < 5 recordable accidents utility-wide.

Develop and implement a weekly vehicle inspection program.

Develop requirements and provide adequate PPE.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Provide an electric power supply to Lake Worth utility customers that is innovative, economical and environmentally sensitive.

Utility management worked throughout FY 2014 to identify areas in need of efficiency improvements, cut costs where possible and eliminate dual duty staffing. The rate sufficiency analysis for all utilities was started early in the year in order to provide adequate time for evaluation of scenarios that could provide rate relief for customers. The resulting rate reductions will provide the goal reduced rates with no reduction in service levels.

Electric Utility Administration

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our electric utility to ensure customer satisfaction and maintain high levels of service.

Industry standard reliability indices area measured and tracked on an ongoing basis. The reliability of the system has improved steadily since 2009.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

The utility has maintained a qualified safety manager. The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed. The electric utility was recognized with a second place in safety at the recent FMEA lineman's rodeo.

Improve customer satisfaction of services provided by utility field personnel.

A utility-wide emphasis was placed on customer responsiveness during FY 2014. Training of field crews and refining of the work order process have reduced the number of customer complaints. The motto "Your Hometown Service People" has become a living standard for all employees.

Electric Utility Administration

Performance Measures - FY 2015 Budget Electric Utility Administration

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Respond to Customer inquires within 1-working day	100%	100%	100%	100%	100%		100%	100%	100%
Respond to EUAB Data Requests within 5-working days					100%	100%	100%	100%	100%
Safety Training for All Employees	100%	100%	100%	100%	100%	80%	100%	100%	100%

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Favorable Customer Satisfaction Surveys	80%	80%	90%	90%	90%		90%	90%	90%
NIMS 100 and 200 Certification for all Employees	*	*	*	*	100%	100%	100%	100%	100%
NIMS 700 Certification for Management Employees	-	-	-	-	100%	100%	100%	100%	100%
Attend FMPA meetings	-	-	-	-	-	-	1	10	8

Utilities - Administration	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
6010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	391,276	284,074	427,529	435,115	338,847	(96,268)	(0)
* Benefits	195,715	166,808	191,788	191,127	152,072	(39,055)	(0)
Sub-Total	586,991	450,882	619,317	626,242	490,919	(135,323)	
OPERATING EXPENSES							
* Prof. & Contract. Service	106,607	148,383	321,995	179,170	172,189	(6,981)	(0)
* Travel & Training	9,714	4,900	65,659	9,714	39,000	29,286	3
* Utility & Communications	5,868	5,509	24,960	14,339	16,145	1,806	0
* Insurance	24,023	39,450	33,814	33,813	40,961	7,148	0
* Maintenance	71,116	49,290	97,482	60,502	47,815	(12,687)	(0)
* Operating Expense	62,321	94,510	151,057	78,032	140,300	62,268	1
Sub-Total	279,649	342,042	694,967	375,570	456,410	80,840	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	453,440	82,440	-	(82,440)	(1)
TOTAL	866,640	792,924	1,767,724	1,084,252	947,329	(136,923)	

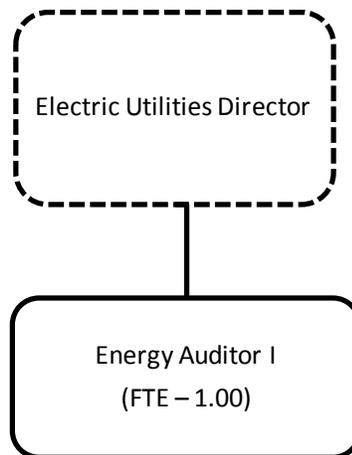
Electric Utility Administration

Utilities - Non-Departmental 6090 and 9010	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Adjusted Budget	FY 2013-2014 Forecast	FY 2014-2015 Adopted Budget	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	2,618,645	2,151,041	2,151,041	2,151,040	1,814,889	(336,151)	(0)
* Travel & Training						-	-
* Utility & Communications	1,315	1,307	-	-	-	-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance	-	-	-	316,310	-	(316,310)	(1)
* Operating Expense	5,379,556	5,050,003	5,037,062	4,381,235	4,140,389	(240,846)	(0)
Sub-Total	7,999,516	7,202,351	7,188,103	6,848,585	5,955,278	(893,307)	
NON-OPERATING							
* Debt Service	1,198,987	1,018,314	697,300	71,983	685,800	613,817	9
* Depreciation	1,711,881	1,717,913	1,711,881	1,711,881	1,717,912	6,031	0
* Grants & Aids	40,318	(7,578)	40,315	(13,080)	-	13,080	(1)
* Other Uses	-	293,415	-	-	2,000,000	2,000,000	#DIV/0!
Sub-Total	2,951,186	3,022,064	2,449,496	1,770,784	4,403,712	2,632,928	
CAPITAL PRINCIPAL	- 1,290,000	- 2,097,023	- 635,000	- 635,000	- 1,582,500	- 947,500	
TOTAL	12,240,702	12,321,438	10,272,599	9,254,369	11,941,490	2,687,121	

Conservation Management

MISSION

To educate City of Lake Worth customers in ways they can reduce energy and water usage and, where applicable, provide financial assistance for energy-efficiency upgrades to obtain substantial reductions in City-wide energy and water consumption.



	FY 2013 - 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - 2015
Full-time	2.00	-1.00	0	0	1.00
Part-time (FTE)	0	0	0	0	0

Conservation Management

CORE PROCESSES AND OUTPUTS

Energy Audits - The Conservation Management Division provides on-site residential energy and water audits that identify the causes of high energy and water consumption in customers' homes. Personalized audit reports are provided and contain information and specific recommendations that assist customers in reducing energy and water consumption, thereby reducing utility bills.

Rebate Program - The rebate program has been discontinued at this time due to lack of funding.

ECAP - The **E**nergy **C**onservation **A**ssistance **P**rogram has been discontinued.

High Bill Assistance - This service provides customers with a single point of contact available to meet them on site for a thorough investigation into the cause of high bills and provides a process for resolution.

Public Education - Conservation staff attend events and meetings with local homeowner's and neighborhood associations to provide educational information and materials regarding energy and water conservation. The Division hosts a Conservation Expo day annually to provide the community a wide range of commercial contacts for energy and water saving ideas.

Net Metering - This program, mandated by legislation, is provided for customers who wish to install customer owned renewable generation. The customer is provided a staff contact that will remain with the project from inception to completion. In addition, Conservation Management staff read the net meters to ensure billing accuracy. Reports are prepared and submitted to in compliance with State mandates.

Key Accounts - Conservation Management staff provide personal assistance to large commercial utility accounts through monthly account monitoring, outage notification, and business office assistance as necessary.

FY 2015 INITIATIVES

Audit program: Perform energy audits as requested by customers and as a follow-up to 'out of range' consumption for water or electric usage.

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

The Conservation Management Department will perform energy audits as requested by the customers of Lake Worth utilities.

The Conservation Management Department will participate in City sponsored activities in order to promote water and electricity conservation measures.

FY 2014 INITIATIVES REPORT CARD

The Conservation Management Department will perform energy audits as requested by customers.

Energy audits were conducted at 107 households.

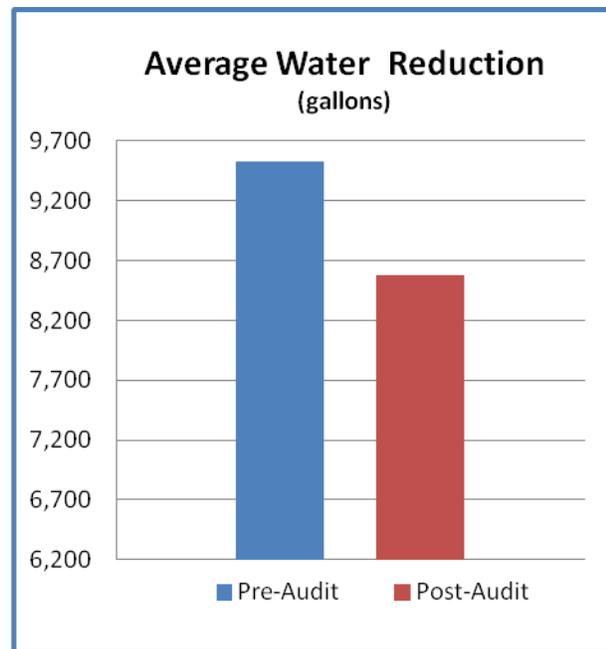
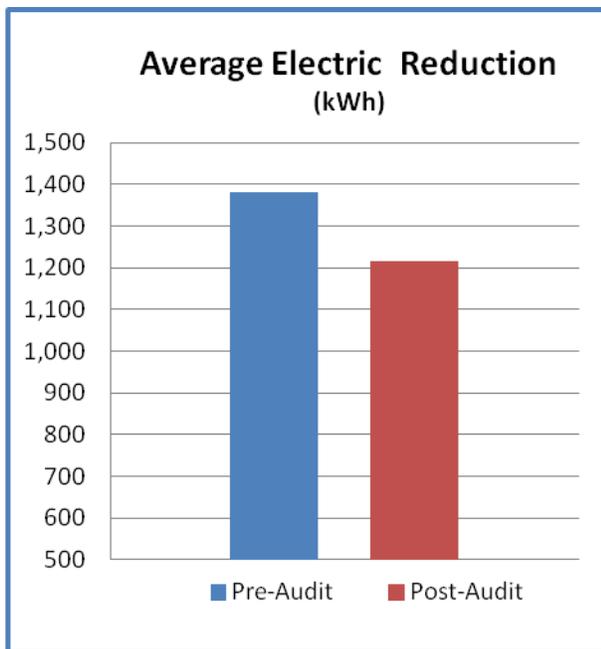
Conservation Management

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Adopt policies for the use of Energy Conservation Management funds that will assist homeowners and commercial businesses in making their homes and commercial businesses energy efficient.

Tracking procedures were developed to provide meaningful information to measure the success of the conservation program from many aspects – financial, reduction goals, participation goals, etc. Data is stored in a data base and retrievable upon demand. Data collection allows success measurement of programs as they relate to customer statistics by averaging the reduction in electricity and water usage for all recipients and averaging results.

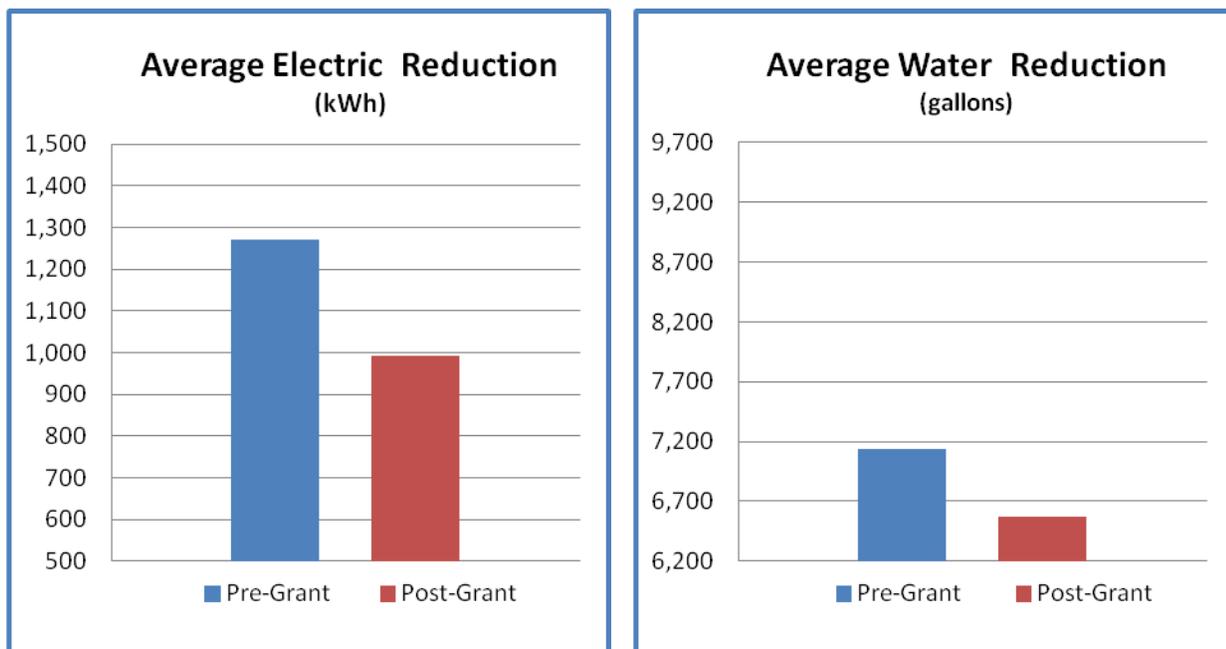
For residential audit recipients, the result has been an average monthly reduction of 165 kWh of electricity and 931 gallons of water. This results in a total average monthly monetary reduction of approximately \$50.00.



continued . . .

Conservation Management

For grant recipients, the result has been an average monthly reduction of 281 kWh of electricity and 563 gallons of water. This results in a total average monthly monetary reduction of approximately \$75.00.



Review conservation initiatives offered by other agencies and determine appropriateness of adoption by the City of Lake Worth.

Conservation staff is active in statewide and national conservation organizations. Programs from other municipal utilities have been reviewed and at times replicated to improve City of Lake Worth programs. Lake Worth is the only municipal utility in the state with a tracking / data collection program. In addition, the Lake Worth audit reports are more comprehensive and thorough than all other municipal utilities that provide audit services.

Conservation Management

Performance Measures - FY 2015 Budget Electric Utility - Conservation Management

Workload Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Residential Audits Per Year	2,080	700	1,000	750	800				
Commercial Audits Per Year	104	45	78	65	50				
Meeting Opportunities Per Year	12	20	24	24	24				
Rebates Applied for per year	160	400	400	400	400				
Conservation Grants Applied for per year	150	160	166	166	150				

Conservation Management

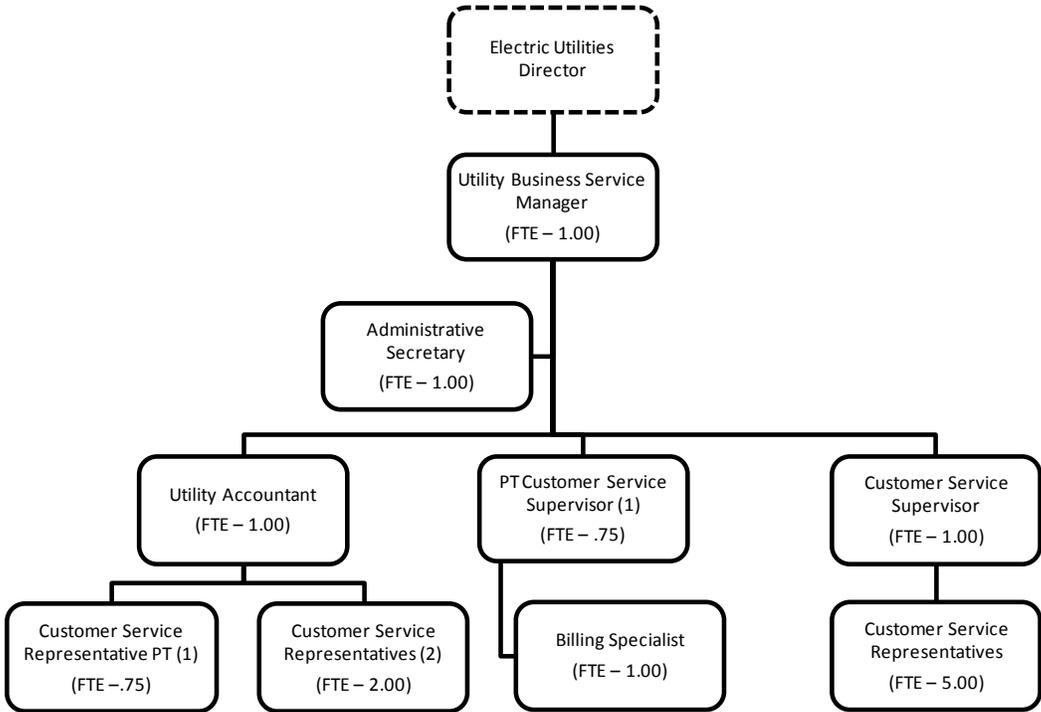
Utility Conservation Fund- Building Permit, Admin. & Util. Conservation		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
6015		Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
*	Salaries & Wages	180,695	78,814	94,637	31,426	50,860	19,434	1
*	Benefits	109,200	72,727	59,283	55,239	25,986	(29,253)	(1)
	Sub-Total	289,895	151,541	153,920	86,665	76,846	(9,819)	
OPERATING EXPENSES								
*	Prof. & Contract. Service	297,059	135,456	131,424	26,854	6,258	(20,596)	(1)
*	Travel & Training	2,141	129	4,000	-	2,000	2,000	#DIV/0!
*	Utility & Communications	463	436	-	130	-	(130)	(1)
*	Insurance	7,818	3,110	2,972	2,972	3,375	403	0
*	Maintenance	19,632	19,600	9,800	9,800	4,900	(4,900)	(1)
*	Operating Expense	14,131	9,558	60,929	6,200	6,200	-	-
	Sub-Total	341,244	168,289	209,125	45,956	22,733	(23,223)	
NON-OPERATING								
*	Debt Service	-	-	-	-	-	-	-
*	Depreciation	-	-	-	-	-	-	-
*	Grants & Aids	-	-	371,864	-	-	-	-
*	Other Sources	-	-	-	-	-	-	-
	Sub-Total	-	-	371,864	-	-	-	-
CAPITAL PRINCIPAL								
		869	-	-	-	584,043	584,043	#DIV/0!
		-	-	-	-	-	-	-
TOTAL		632,008	319,830	734,909	132,621	683,622	551,001	

Utility Conservation Fund- Non Departmental		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
9010		Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES								
*	Salaries & Wages	-	-	-	-	-	-	-
*	Benefits	-	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES								
*	Prof. & Contract. Service	-	-	-	-	-	-	-
*	Travel & Training	-	-	-	-	-	-	-
*	Utility & Communications	-	-	-	-	-	-	-
*	Insurance	-	-	-	-	-	-	-
*	Maintenance	-	-	-	-	-	-	-
*	Operating Expense	26,123	2,738	470	470	500	30	0
	Sub-Total	26,123	2,738	470	470	500	30	
NON-OPERATING								
*	Debt Service	-	-	-	-	-	-	-
*	Depreciation	-	-	-	-	-	-	-
*	Grants & Aids	-	-	-	-	-	-	-
*	Other Sources	-	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL								
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
TOTAL		26,123	2,738	470	470	500	30	

Utilities Customer Service

MISSION

To provide City of Lake Worth Utilities with efficient, accurate and timely, customer service activities, while also endeavoring to be the professional, honest and reassuring, face of the City of Lake Worth for its citizens.



	FY 2013 - 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - 15
Full-time	12.25	.75	0	-1.00	12.00
Part-time (FTE)	2.88	-2.16	+.03	.75	1.50

Utilities Customer Service

CORE PROCESSES AND OUTPUTS

The customer service office is primarily responsible for utility bill production, collection activities, opening new accounts, routine turn-on and turn-off services, collection/enforcement turn-off services and customer inquiry responses.

Customer service functions will focus on new bill formats, additional payment options and improved account activation processes.

FY 2015 NEW INITIATIVES

Standard Operating Procedures: SOPs in manual form will be developed for all business functions of the customer service office. They will be consistent with the Code of Ordinances and best business practices.

Training: A training manual and training modules for all business functions will be developed consistent with the Code of Ordinances and best business practices. Satisfactory completion by staff will be required.

New Bill Format: A new bill format will be developed itemizing electric charges, water/sewer charges and miscellaneous charges as well as contribution to general fund charges and taxes.

Online Forms: Create new forms to be completed online to help the customer by avoiding a visit to the office and saving time.

Desk Manuals: Create and maintain training manuals for all staff for quick reference and new hire training.

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Contact other utilities and communicate ideas and accomplishments as a way to improve our own department. Share software and policies and include these when it will benefit the organization.

Meet with local utilities monthly or quarterly and rotate the locations between the utilities.

Establish roundtable discussions on each utility's policies and procedures.

Gain knowledge on how other utilities operate and apply to daily operations.

Update data in Naviline to separate owners and renters on utility accounts.

Find the most cost effective practices to pass along to the customers.

FY 2014 NEW INITIATIVES REPORT CARD

Reduce mailing, postage, and print costs through the use of a third party bill presentment and payment vendor.

A vendor has been selected and the bill design is in final process. Additional services for bill pay alternatives, e-billing, and email notifications will be implemented in stages. A phone 'app' has been developed for 'on-line' payments.

Utilities Customer Service

Develop a process to reduce systematically, meter reading and billing errors and the establishment of target measures for error rates for meter reads and billing. Ensure all billing exception reports are reviewed, and appropriate corrections made prior to billing of accounts, and reduce unbilled meters, limiting the need to produce bills for extended days of service.

All reports are reviewed and billing errors have decreased.

Reduce walk-in traffic to the customer service office complex and reduce the amount of cash on hand within the office.

During the out-source bill print implementation, addition pay alternatives will be reviewed and best practices will drive decisions on implementation.

The utility is developing new Code of Ordinance sections for the operation of the utility, which will in part address the billing/payment due timeline, deposit requirements and service disconnection procedures.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Phone wait times have decreased, complaints are down. Customers complete survey cards to let us know how we are doing and how to improve.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety and training program.

Training time has been reserved for every Thursday morning from 8:00 am to 9:00 am.

Develop a community partnership through an employee charity drive.

Staff donates a dollar every time they wear jeans on the designated day. In December 2013 we donated almost \$400.00 to the Lake Worth Salvation Army and plan to double it in FY 2015.

Utilities Customer Service

Performance Measures - FY 2015 Budget Utilities Customer Service

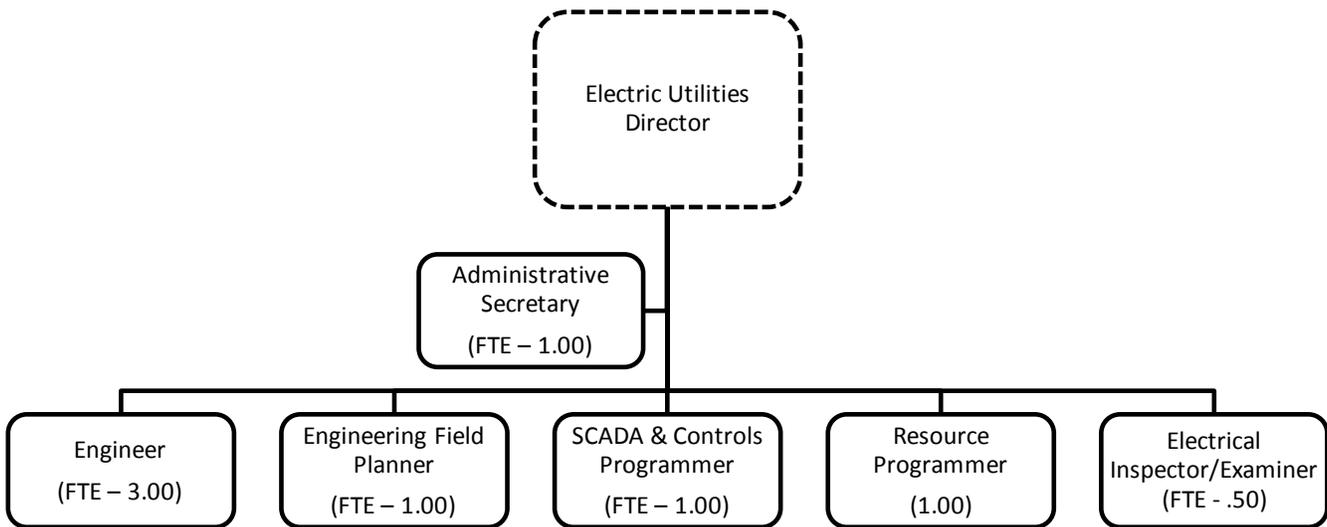
Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Uncollectible as a % of Revenue	0.50%	*	0.50%	*	0.50%	0.01%	0.01%	0.01%	0.01%
Percent of Revenue 60-90 Days in arrears	1.26%	**	1.26%	**	1.26%	1.26%	1.20%	1.20%	1.20%
Customer Service Specialist phone availability	85%	85%	85%	85%	90%	90%	95%	95%	95%
Speed of Answer (Call Center measure)	25 secs	60 secs	25 secs	75 secs	20 secs	20 secs	20 secs	20 secs	20 secs
Percent of calls resolved on first contact	90%	80%	90%	70%	90%	95%	97%	95%	95%
Meter Reading and Billing errors	0.05%	***	0.05%	***	0.05%	0.05%	0.05%	0.05%	0.02%
Percent of estimated bills	0.20%	****	0.20%	****	0.20%	0.15%	0.10%	0.08%	0.06%

Electric -Customer Service	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
1240	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	525,612	620,066	544,262	529,001	491,132	(37,869)	(0)
* Benefits	397,225	356,578	297,413	294,364	258,773	(35,591)	(0)
Sub-Total	922,837	976,644	841,675	823,365	749,905	(73,460)	
OPERATING EXPENSES							
* Prof. & Contract. Service	242,987	227,666	360,241	246,724	386,950	140,226	1
* Travel & Training	13,102	4,118	13,101	1,440	7,000	5,560	4
* Utility & Communications	26,101	22,185	27,400	21,351	21,356	5	0
* Insurance	41,958	36,152	30,738	30,738	39,351	8,613	0
* Maintenance	46,006	22,891	20,500	12,723	21,500	8,777	1
* Operating Expense	222,316	223,441	220,762	212,015	104,400	(107,615)	(1)
Sub-Total	592,470	536,453	672,742	524,991	580,557	55,566	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	-	-	-	0	-
TOTAL	1,515,307	1,513,097	1,514,417	1,348,356	1,330,462	(17,894)	

Engineering

MISSION

To provide an engineering approach to all principles, including the human factor, involved in the production, transmission, and distribution of electric service to Lake Worth electric utility customers and employees. We dedicate our energies to provide safe, reliable, cost effective service to enhance the lifestyles of the citizens of Lake Worth giving consideration to the environment, the economy, and the security of the region.



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY 2015
Full-time	8.00	+ .50	-1.00	0	7.50
Part-time (FTE)	0	0	0	0	0

Engineering

To provide an engineering approach to all principles, including the human factor, involved in the production, transmission, and distribution of electric service to Lake Worth Electric Utility customers and employees. We dedicate our energies to provide safe, reliable, cost effective service to enhance the lifestyles of the citizens of Lake Worth giving consideration to the environment, the economy, and the security of the region.

CORE PROCESSES AND OUTPUTS

The Engineering Division is responsible for overall utility system design, electric system protection, construction standards, maintenance programs, customer service requirements, and technical expertise to field personnel.

The Engineering Division keeps all system maps current, files required reports with government agencies, evaluates alternatives for economic and reliability considerations for new customer load, designates required metering, specifies material and equipment standards, and recommends total system improvements.

FY 2013 NEW INITIATIVES REPORT CARD

Engineering will establish a long range plan for capital improvements to the distribution system. A model of the electric distribution system will be developed based on current and projected customer load density. A voltage and system coordination study will result from the alternatives identified.

The plan and studies have been completed and presented to EUAB and Commission.

Engineering will establish a long range capital plan for capital improvements to the transmission system. A request for proposal for an additional 138kV transmission interconnection will be evaluated for source, line routing, switching capabilities, and power flows into and out of the Lake Worth system.

The improvements have been completed at Hypoluxo Station; the line improvements are budgeted for 2014.

A maintenance procedure for the electric distribution system will be established. An inspection program for poles, lines, transformers, and substations will be created. A construction standards program will be designed. A minimum inventory of critical material will be established. A periodic meter changeout program will be initiated.

The procedures are developed and in process of systematic implementation.

A customer focused approach to doing business will be emphasized. A customer service handbook will be developed which clearly establishes uniform policies for all utility services.

A customer service manual for all utilities has been published.

All required safety training will be performed and documented.

Completed.

FY 2014 NEW INITIATIVES

A work management program will be instituted to coordinate material, labor, and accounting functions.

System reliability will be enhanced by continuing fuse and breaker coordination via new relays and strategic location of protective devices.

Engineering

Fault locators will be installed to provide instantaneous information to the System Operators.

FY 2014 GOALS AND OBJECTIVES

GOAL: Provide an electric power supply to Lake Worth that is innovative, economical, and environmentally sensitive.

Objective: Secure the services of a power supply consultant that will develop Requests for Proposals for the power supply, review power supply RFP responses with the City Commission and assist the City staff in making recommendations to the City Commission.

Action Plan: Develop and advertise for Requests for Proposals for consulting services.

Action Plan: Evaluate proposals for 'best qualified' consultant.

Action Plan: Work closely with consultant to communicate alternatives and proposals to all interested parties.

GOAL: Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Objective: Fully staff the Engineering Division.

Action Plan: Actively recruit and hire quality graduate engineers with a "service attitude".

Objective: Develop a comprehensive plan, including short and long term goals, for system upgrades.

Action Plan: Gather historical data and create models. Create and study alternatives considering reliability, economics, environmental impacts and industry standards.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Plan: Work with linemen, troublemen and system operators to identify the distribution "problem areas" and prioritize areas needing immediate attention. Develop an 8 year rotating inspection and maintenance program identifying critical material and construction standards issues. Create work orders to perform inspections.

GOAL: Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

Objective: Develop job safety analysis for each utility division.

Action Plan: Make safety analysis a critical first step in all system design, considering customer potential issues and field personnel operating issues.

GOAL: Ensure the City maintains the ability to exit the MFPA through the CROD.

Objective: Maintain participation in the decision making process of the ARP throughout the evaluation period.

Action Plan: Schedule periodic update meetings on a predetermined basis to guarantee proper communication with all interested parties.

GOAL: Improve customer satisfaction of services provided by utilities field personnel.

Engineering

Objective: Develop a system of customer notification for maintenance outages pertaining to electric services.

Action Plan: Design services and distribution systems such that outages (both scheduled and forced) are minimized by utilizing all available materials and construction standards that increase reliability.

Engineering

Performance Measures - FY 2013-14 Budget

Engineering

Effectiveness Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Inventory Control – Maintained at Minimum or Better	*	*	100%	75%	100%	95%	100%	90%	100%
Favorable Customer Satisfaction Surveys	*	*	80%	100%	90%	100%	100%	88%	90%
Response to Customer inquires– Within 1-working day.	*	*	100%	90%	100%	100%	100%	100%	100%
Safety Training For All Employees	*	*	100%	100%	100%	100%	100%	100%	100%

* Not measured in prior year

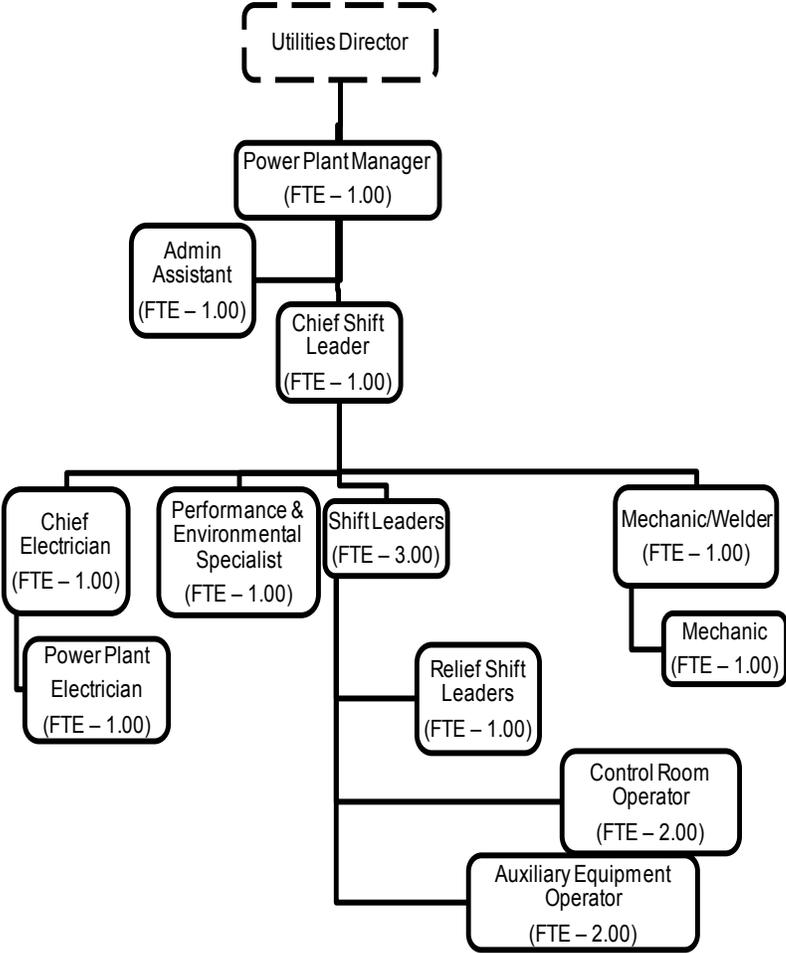
Workload Measurements:	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
NIMS 100 and 200 Certification for all Employees	*	*	*	*	*	*	*	*	100%
Customer Service Handbook – Create manual	*	*	100%	50%	100%	50%	100%	100%	100%
Construction Standards Manual – Create manual	*	*	80%	80%	100%	80%	100%	100%	100%
Rebuild Electrical GIS Database	*	*	*	*	*	*	*	*	100%

Electric-Engineering	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
6020	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	703,065	735,076	589,865	528,978	553,348	24,370	0
* Benefits	305,141	341,851	315,018	307,496	285,106	(22,390)	(0)
Sub-Total	1,008,206	1,076,927	904,883	836,474	838,454	1,980	
OPERATING EXPENSES							
* Prof. & Contract. Service	552,964	350,847	539,933	218,218	298,689	80,471	0
* Travel & Training	18,106	10,860	17,800	8,703	14,900	6,197	1
* Utility & Communications	1,667	1,565	2,390	1,615	1,620	5	0
* Insurance	12,176	2,262	2,239	2,239	2,471	232	0
* Maintenance	44	898	1,000	4,899	20,887	15,988	3
* Operating Expense	8,921	5,339	16,987	3,998	15,593	11,595	3
Sub-Total	593,878	371,771	580,349	239,672	354,160	114,488	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	15,000	-	-	-	-
TOTAL	1,602,084	1,448,698	1,500,232	1,076,146	1,192,614	116,468	

Electric - Power Generation

MISSION

To provide a reliable source of power generation for the Florida Municipal Power Agency (FMPA) All Requirements Program (ARP), and a back-up source of generation for the City of Lake Worth.



	FY 2013 - 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - 2015
Full-time	17.50	-2.00	+.50	0	16.00
Part-time (FTE)	0	0	0	0	0

Electric - Power Generation

CORE PROCESSES AND OUTPUTS

The Power Plant is one of four divisions that make up the 401 Electric Fund. The division is operational twenty-four hours per day, seven days a week. The generating units are economically dispatched through by the Florida Municipal Power Pool (FMPP).

The Power Plant Division operates a variety of generating units. Its fleet is made up of five (5) 567D internal combustion diesel engines rated at 2 megawatts each, one (1) 251B Westinghouse single fuel diesel gas turbine rated at 30 megawatts, one (1) Westinghouse steam turbine rated at 25 megawatts powered by a Riley Stoker boiler rated at 225,000 PPH steam flow, and one (1) dual fueled 5001P GE gas turbine in combined cycle mode with a GE steam turbine rated at 10 megawatts powered by the VOGT Heat Recovery Steam Generator (HRSG) rated at 90,000 PPH steam flow. These on-site generators provide approximately 87 net megawatts of back up generation.

The City owns 21 megawatts of nuclear power through the FMPA St. Lucie project and 10 megawatts of coal power through the FMPA Stanton project. The total generation owned by the City is equal to 118 net megawatts of power.

FY 2015 INITIATIVES

OUC Power Supply - Coordinate with OUC to provide secure access to and information about the Power Plant facilities and their dispatch capabilities.

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety and training program.

Maintain zero lost time accident record.

Maintain < 5 recordable accidents utility wide.

Develop and implement a weekly vehicle inspection program.

Develop requirements and provide adequate PPE.

FY 2014 GOALS AND OBJECTIVE REPORT CARD

Improve the quality of life for Lake Worth electric customers by enhancing the reliability of our system to ensure customer satisfaction and maintain high levels of service.

The power plant has been available and has been dispatched through FMPP to meet load and system requirements. The unit availability has met all contract measures.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety plan.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Electric - Power Generation

Perform center section overhaul on M-Units 1 & 5.

This project has been completed. Plant environmental staff continues to follow the development of the RICE rule, which could affect run time availability or force exhaust changes for the units.

Inspect and repair the S-3 & S-5 Cooling Towers.

This project has been completed.

Electric - Power Generation

Performance Measures - FY 2015 Budget Electric Utility - Power Generation

Workload Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Maintain generation unit availability for economic dispatch:										
Unit S5	85%	95%	85%	85%	85%	85%	85%	85%	85%	
Unit S3	85%	95%	85%	85%	85%	85%	85%	85%	85%	
Unit GT1	85%	95%	85%	85%	85%	85%	85%	85%	85%	
MU 1	85%	85%	85%	85%	85%	85%	85%	85%	85%	
MU 2	85%	85%	85%	85%	85%	85%	85%	85%	85%	
MU 3	85%	85%	85%	85%	85%	85%	85%	85%	85%	
MU 4	85%	85%	85%	85%	85%	85%	85%	85%	85%	
MU 5	85%	85%	85%	85%	85%	85%	85%	85%	85%	

* Not measured in prior year

Effectiveness Measurements:		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
Measure:	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal	
Maintain generation unit availability for economic dispatch:										
Units GT-2 & S5	85%	95%	85%	85%	85%	92%	85%	85%	85%	
Unit S3	85%	95%	85%	85%	85%	8%	85%	85%	85%	
Unit GT1	85%	95%	85%	85%	85%	100%	85%	85%	85%	
MU 1	85%	85%	85%	85%	85%	100%	85%	85%	85%	
MU 2	85%	85%	85%	85%	85%	100%	85%	85%	85%	
MU 3	85%	85%	85%	85%	85%	100%	85%	85%	85%	
MU 4	85%	85%	85%	85%	85%	100%	85%	85%	85%	
MU 5	85%	85%	85%	85%	85%	100%	85%	85%	85%	

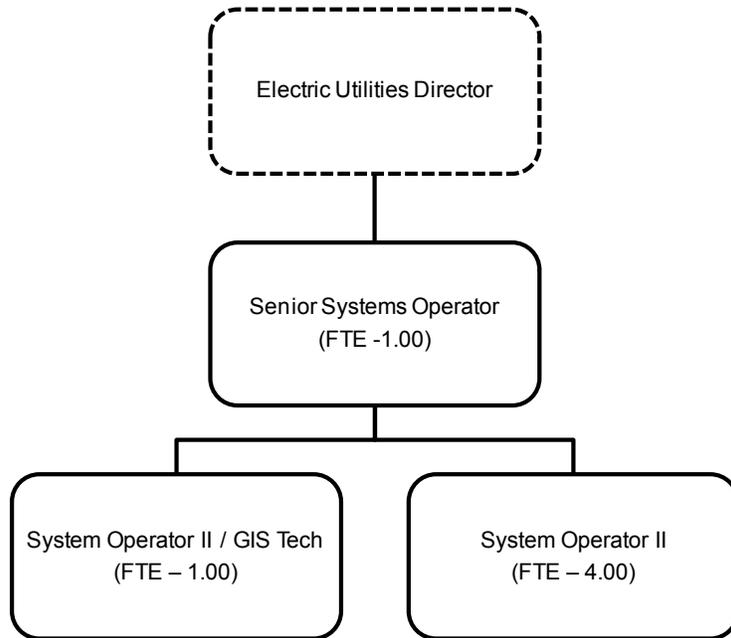
Electric - Power Generation

Electric-Power Plant	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
6031	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	1,360,612	1,281,606	1,365,143	1,253,993	1,265,323	11,330	0
* Benefits	624,005	584,307	672,665	641,552	605,354	(36,198)	(0)
Sub-Total	1,984,617	1,865,913	2,037,808	1,895,545	1,870,677	(24,868)	
OPERATING EXPENSES							
* Prof. & Contract. Service	330,077	154,554	213,420	152,327	305,863	153,536	1
* Travel & Training	8,507	6,430	8,500	1,516	8,500	6,984	5
* Utility & Communications	137,800	104,480	131,130	119,775	120,242	467	0
* Insurance	359,907	531,742	447,883	447,883	533,487	85,604	0
* Maintenance	121,806	247,306	179,500	118,276	154,950	36,674	0
* Operating Expense	103,299	92,840	112,141	96,856	141,650	44,794	0
Sub-Total	1,061,396	1,137,352	1,092,574	936,633	1,264,692	328,059	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	230,600	199,250	150,000	(49,250)	(0)
TOTAL	3,046,013	3,003,265	3,360,982	3,031,428	3,285,369	253,941	

Electric - System Operations

MISSION

The System Operation Division is dedicated to ensure the coordinated operation of the City of Lake Worth electric system will provide reliable service to the diverse customer base through day-to-day and emergency system operation of the electric distribution system and substation network.



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	7.00	-1.00	0	0	6.00
Part-time (FTE)	0	0	0	0	0

Electric - System Operations

CORE PROCESS AND OUTPUTS

The System Operations is responsible for the day-to-day functions of the electric transmission and distribution systems. Monitoring and switching functions are maintained 24 hours a day, 7 days a week.

FY 2015 NEW INITIATIVES

Continue to improve the IVR system and the GIS system to communicate system status to all customers.

Maintain reliability indices at or better than industry standards.

Coordinate with OUC for new power supply.

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the safety of Lake Worth employees and customers through the development of a comprehensive safety and training program.

FY 2014 NEW INITIATIVES REPORT CARD

System Operations will install and operate a new emergency call center to be opened during major events to provide customers with real-time information and communications regarding the status of service.

This function has been readied for an event.

System Operations will upgrade the SCADA (System Control and Data Acquisition) System, the Outage Management System, and the GIS Mapping System such that all three systems will function together and be compatible to source each segment.

A new IVR system has been developed to work with the SCADA and GIS systems.

Electric - System Operations

Performance Measures - FY 2015 Budget Electric Utility - System Operations

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Certify system operators to National Energy Regulatory Commission (NERC) requirements	7	6	7	7	7	7	7	6	6
Call Center Percentage of Calls handled	90%	94%	98%	98%	NA	NA	NA	NA	NA
Call Center Customer Hold Time	1:31	1:15	1:00	1	NA	NA	NA	NA	NA
Percent of calls resolved on first contact	90%	93%	97%	97%	97%	98	95%	95%	95%
System Average Interruption Duration (SAIDI) – measures the total duration of an interruption (minutes) for the average customer during a given period of time (yearly)	51.0	32.5	25.5	25.5	22	20.5	20	10	10
Customer Average Interruption Duration (CAIDI) measures the average time to restore service once an outage occurs (minutes)	63.3	60.0	55.0	55	45.0	58.6	50.0	71.4	60.0
System Average Interruption Frequency (SAIFI) – measures the average number of times that a customer experiences an outage (yearly)	1.1	0.8	0.7	0.7	0.6	0.4	0.5	0.2	0.2

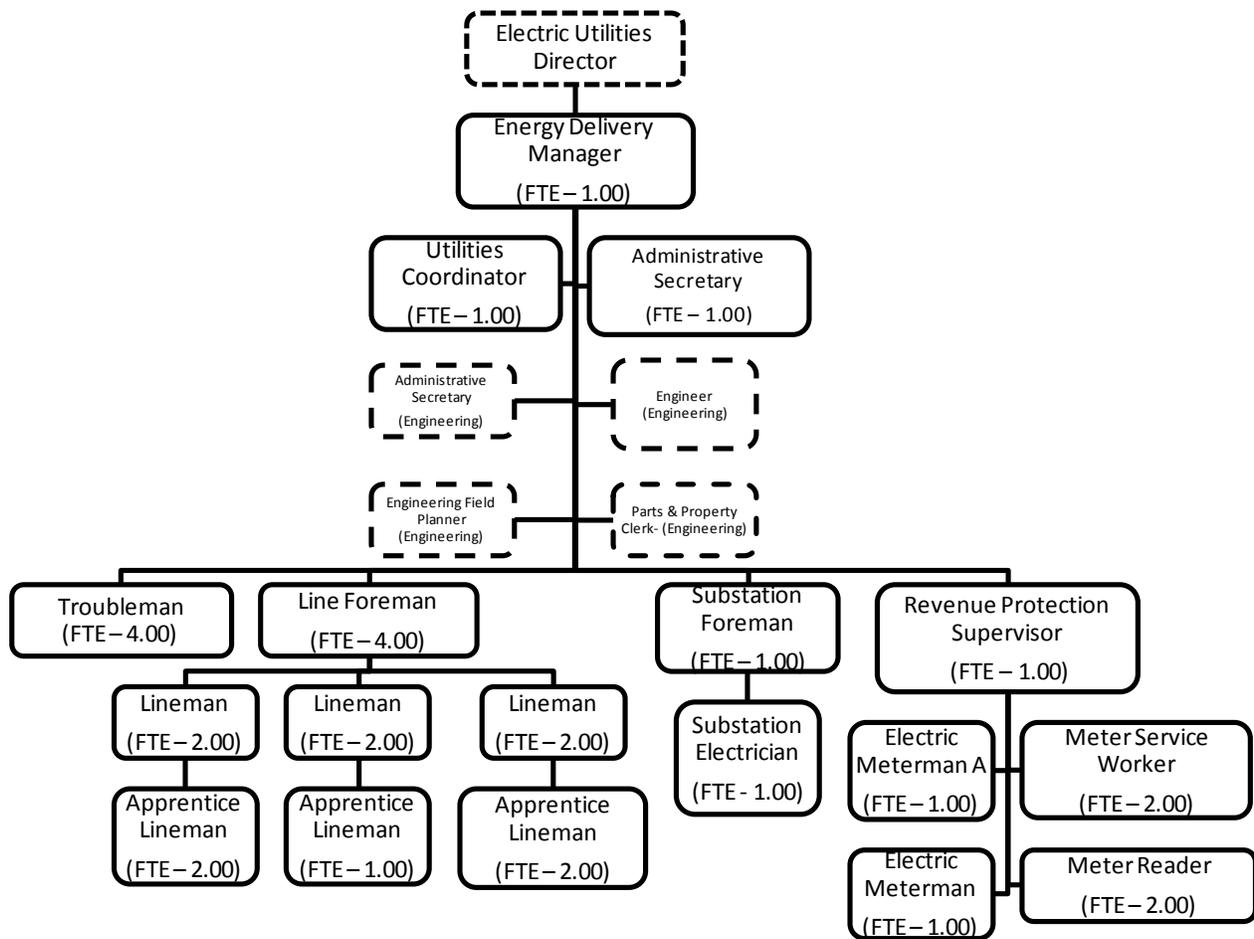
Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Maintain compliance with all NERC Operating Standards	100%	100%	100%	100%	100%	100%	100%	100%	100%
Safety Training for All Employees	100%	100%	100%	100%	100%	100%	100%	100%	100%

Electric - Systems Operation	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
6033	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	637,023	605,567	619,085	574,137	553,119	(21,018)	(0)
* Benefits	268,491	271,142	322,490	308,028	275,872	(32,156)	(0)
Sub-Total	905,514	876,709	941,575	882,165	828,991	(53,174)	
OPERATING EXPENSES							
* Prof. & Contract. Service	33,057,659	32,599,261	30,458,300	31,401,100	33,087,225	1,686,125	0
* Travel & Training	18,910	14,095	18,300	3,127	16,000	12,873	4
* Utility & Communications	27,508	34,730	28,500	29,374	23,313	(6,061)	(0)
* Insurance	10,026	30,567	27,143	27,142	31,899	4,757	0
* Maintenance	15,411	18,065	16,700	11,225	17,400	6,175	1
* Operating Expense	12,026	10,188	17,100	13,978	14,783	805	0
Sub-Total	33,141,540	32,706,906	30,566,043	31,485,946	33,190,620	1,704,674	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	632,219	70,305	-	(70,305)	(1)
TOTAL	34,047,054	33,583,615	32,139,837	32,438,416	34,019,611	1,581,195	

Transmission & Distribution

MISSION

To provide the most reliable, efficient electrical service possible to customers with minimal interruptions.



	FY 2013 - FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 - FY2015
Full-time	35.50	0	-4.50	0	31.00
Part-time (FTE)	0	0	0	0	0

Transmission & Distribution

CORE PROCESSES AND OUTPUTS

The Transmission & Distribution Division is one of four divisions that make up the 401 Electric Fund. Electric T&D utilizes funds from estimated electric revenues to fund the operating budget. It is responsible for constructing, maintaining, and operating the electrical system for the City. This system covers approximately 7 miles square of combined transmission and distribution lines serving 26,100 customers. The system is comprised of 138kV transmission, 26kV sub-transmission and 4kV distribution supported through 14 substations.

This system is connected to the Florida grid through one radial tie line connected to a Florida Power & Light (FPL) 138kV transmission line at Hypoluxo Station. This tie line is the only resource to receive purchased power provided by 2 projects owned through Florida Municipal Power Agency (FMPA). The St. Lucie Nuclear project consists of 21 megawatts received from the FPL nuclear plant. The Stanton project consists of 10 megawatts received from the Orlando Utilities coal plant. This power is received through the 138kV tie line to the Main Substation and Canal Substation where it is reduced to 26kV sub-transmission serving substations in town and distribution load west of town. The substations in town step down the 26kV sub-transmission to a 4kV distribution system.

FY 2015 NEW INITIATIVES

Revenue Protection: Continue a comprehensive metering program to ensure best practices are employed for meter reading, meter change out, prosecution of meter theft, disconnect/reconnect, and work order processing.

Apprenticeship program: Continue implementation of a comprehensive certification program for Apprentice Lineman to include training, testing, and documentation of completion

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the safety of Lake Worth Utility employees and customers through the development of a comprehensive safety and training program.

Maintain zero lost time accident record.

Maintain < 5 recordable accidents utility wide.

Develop and implement a weekly vehicle inspection program.

Develop requirements and provide adequate PPE.

FY 2014 INITIATIVE REPORT CARD

The Line Department staff will work together with the Engineering staff to maintain the reliability of the system in the most economical way. Additional maintenance and capital projects and goals to work towards in FY 2014 include the following:

Expand the HTE work order system to include labor and material and subsequently track productivity in the Line Department. This will also identify adequate levels of material required in inventory.

Transmission & Distribution

The HTE program has been fully integrated into all divisions of the utility. The labor and material tracking and reporting function has not yet been developed.

Continue a pole inspection process for the entire distribution system which will result in a proactive system replacement process resulting in increased reliability. Pole inspection procedures and productivity is a reporting requirement of the Public Service Commission related to storm hardening.

The pole inspection has been developed and implemented. The rotation of wood pole inspections is slated for completion in 2015. There were 700 poles inspected in FY 2014, with a failure rate of approximately 10%.

Continue the training program for lineman apprentice programs. This will enable us to provide a more efficient work force.

This project has been development and completed. The program will allow the City to “home-grow” linemen with first-hand knowledge of the City of Lake Worth system. The added benefit of succession planning will ensure that the City of Lake Worth maintains highly qualified electric line crews over the next ten years, as an estimated five linemen qualify for retirement. The state certified apprentice program has been adopted and includes on the job and class room training.

Develop a preventive maintenance program for pad mount transformers which will enable staff to identify transformers that need to be replaced before failure.

This project has been developed and implemented. Twelve (12) pad mount transformers were changed out, primarily associated with large commercial customers. This proactive approach to system maintenance customer reliability, allows scheduled work of outages to reduce impact to customer business, and cuts costs through planned work, rather than emergency response.

Begin an aggressive residential electric meter change out program. The existing meters continue to fail causing a loss of revenue. The new digital electric meters will help prevent tampering and will help prevent revenue loss.

There were 6000 meter change outs as of June 2014. The old meters are returned to the meter shop and tested for accuracy. ANSI Standards for Electric Meters is plus or minus 2%. The failure rate for FY 2013 was 20% and one quarter of those have tested with an under-registry of greater than 10%. The aggressive meter change out will continue until the average age for all electric meters is less than 20 years.

FY 2014 GOALS AND OBJECTIVE REPORT CARD

Improve the quality of life for Lake Worth Utility customers by enhancing the reliability of the Electric Utility to ensure customer satisfaction and maintain high levels of service.

The long range plan for transmission and distribution was submitted to the City Commission in April 2011. The projects have been incorporated into the budget process and included with the data collected and reviewed for the annual rate sufficiency analysis.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Transmission & Distribution

Improve customer satisfaction of services provided by Utility field personnel.

The Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

Performance Measures - FY 2015 Budget Electric Utility Transmission & Distribution

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Meter change outs Per Year	520	520	520	520	520	1050	4000	7000	7,000
Pole inspections per year	500	700	700	700	700	820	900	900	1,200
Install bird wire on circuits and feeders	2	2	2	2	2	54(total)	75(total)	75	10
Replace lightening arrestors on circuits and feeders	2	2	2	2	2	47(total)	50(total)	55	10
Replace dead ends on circuits and feeders	2	2	2	2	2	16(total)	20(total)	20	5
Refurbish / replace pad mount transformers	10	12	12	12	12	12	10	12	10

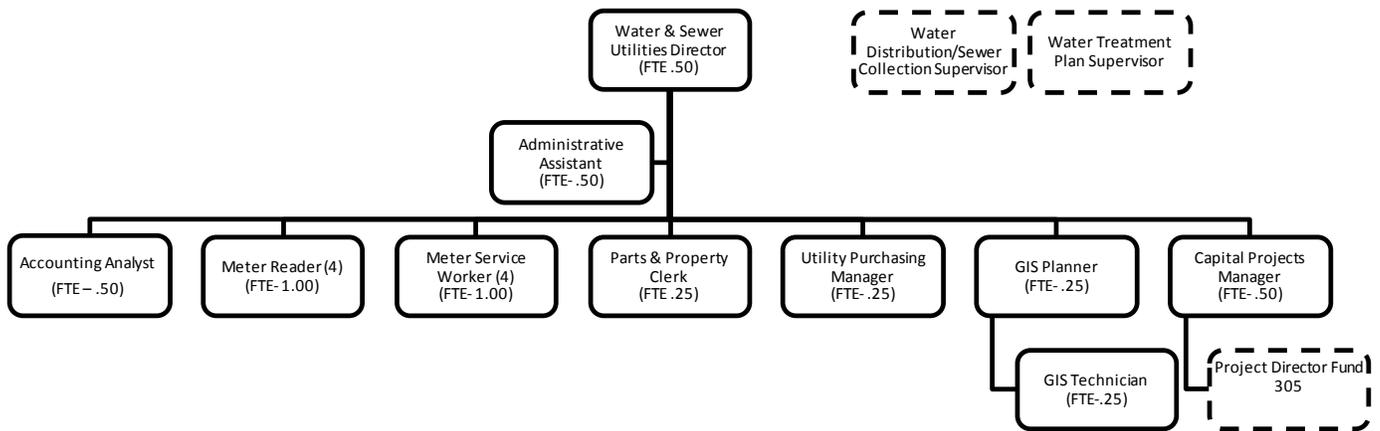
Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Favorable Customer Satisfaction Surveys	80%	95%	80%	85%	80%	88%	85%	90%	90%
Respond to street light outages within 3 working days	100%	100%	100%	100%	100%	100%	100%	100%	100%
Respond to emergency outages within 45 minutes	80%	100%	80%	85%	85%	90%	90%	92%	90%
Required safety training for all Employees	100%	100%	100%	100%	100%	100%	100%	100%	100%

Electric - Transmission & Distribution	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
6034	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	2,148,518	2,179,892	2,461,449	2,325,711	2,209,293	(116,418)	(0)
* Benefits	1,014,376	1,069,846	653,555	1,210,355	416,302	(794,053)	(1)
Sub-Total	3,162,894	3,249,738	3,115,004	3,536,066	2,625,595	(910,471)	
OPERATING EXPENSES							
* Prof. & Contract. Service	672,127	754,241	895,701	661,707	1,087,667	425,960	1
* Travel & Training	51,479	22,603	51,477	19,398	65,000	45,602	2
* Utility & Communications	83,672	80,489	72,260	66,892	45,159	(21,733)	(0)
* Insurance	53,459	67,530	63,437	63,436	73,058	9,622	0
* Maintenance	1,336,760	1,281,090	2,722,700	1,070,396	2,294,400	1,224,004	1
* Operating Expense	432,973	657,718	271,400	903,349	266,550	(636,799)	(1)
Sub-Total	2,630,470	2,863,671	4,076,975	2,785,178	3,831,834	1,046,656	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	8,326,382	1,000,000	3,371,000	2,371,000	2
TOTAL	5,793,364	6,113,409	15,518,361	7,321,244	9,828,429	2,507,185	

Utilities Non-Departmental

Utilities - Non-Departmental 6090 and 9010	FY 2011-2012 Actuals	FY 2012-2013 Actuals	FY 2013-2014 Adjusted Budget	FY 2013-2014 Forecast	FY 2014-2015 Adopted Budget	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	2,618,645	2,151,041	2,151,041	2,151,040	1,814,889	(336,151)	(0)
* Travel & Training						-	-
* Utility & Communications	1,315	1,307	-	-	-	-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance	-	-	-	316,310	-	(316,310)	(1)
* Operating Expense	5,379,556	5,050,003	5,037,062	4,381,235	4,140,389	(240,846)	(0)
Sub-Total	7,999,516	7,202,351	7,188,103	6,848,585	5,955,278	(893,307)	
NON-OPERATING							
* Debt Service	1,198,987	1,018,314	697,300	71,983	685,800	613,817	9
* Depreciation	1,711,881	1,717,913	1,711,881	1,711,881	1,717,912	6,031	0
* Grants & Aids	40,318	(7,578)	40,315	(13,080)	-	13,080	(1)
* Other Uses	-	293,415	-	-	2,000,000	2,000,000	#DIV/0!
Sub-Total	2,951,186	3,022,064	2,449,496	1,770,784	4,403,712	2,632,928	
CAPITAL PRINCIPAL	- 1,290,000	- 2,097,023	- 635,000	- 635,000	- 1,582,500	- 947,500	
TOTAL	12,240,702	12,321,438	10,272,599	9,254,369	11,941,490	2,687,121	

Water and Sewer Utility Administration



	FY 2013 – FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014 – FY 2015
Full-time	0	+1.00	+4.00		5.00
Part-time (FTE)	0	0	0	0	0

Water and Sewer Utility Administration

CORE PROCESSES AND OUTPUTS

The Administration Division is responsible for overall Water Utilities system operation and maintenance including capital projects.

The Administration Division includes engineering of water utilities system modifications, construction standards, maintenance programs, customer service requirements, and technical expertise for field personnel.

The Administration Division keeps all system maps current, files required reports with government agencies, evaluates alternatives for economic and reliability considerations for new customers, designates required water metering, specifies material and equipment standards, and recommends total system improvements.

The Administration Division provides planning services, both short and long range, for all Water Utility systems, maintaining status of all regulatory issues related to the water and sewer systems, evaluates and provides design of maintenance and in-house construction projects.

FY 2015 INITIATIVES

Comprehensive Infrastructure Master Plan: Design the year one projects identified in previous CIP budgets.

2" Steel Water Lines: Develop a five year plan to replace 2 inch steel water lines within the City service area.

CIP Projects: Implement budgeted CIP projects for the water and sewer system.

FY 2015 GOALS AND OBJECTIVES

Improve the quality of life for Lake Worth customers by enhancing the reliability of the utility systems to ensure customer satisfaction.

Ensure the long term viability of the Floridan and Surficial Aquifers to ensure adequate water supply, prevent saltwater intrusion, and protect rate-payer investments.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety and training program.

FY 2014 INITIATIVES REPORT CARD

The Administration Division organized the separate Water Utility Department established in FY 2013, developed strong working relationships with other City Departments, and established work processes for each section within the department. Administration worked with other team members within the City to establish a comprehensive Infrastructure Master Plan including water, sewer, roadway and drainage projects for a five year time frame. Administration worked with City team members to establish a long range capital plan for capital improvements.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Develop a separate Water Utility Department to provide improved management attention to the water and sewer systems within the City.

Water and Sewer Utility Administration

Organized a Water Utility Department located at the Water Treatment Plant.

The Administration Division is working with the rate consultant to conduct the rate sufficiency analysis for the water and sewer utilities.

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Ensure the safety of Lake Worth utility Employees and customers through the development of a comprehensive safety program.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by utility field personnel.

The Administration Division directed staff to develop work processes and use the work order system to provide field crews direction for planned maintenance.

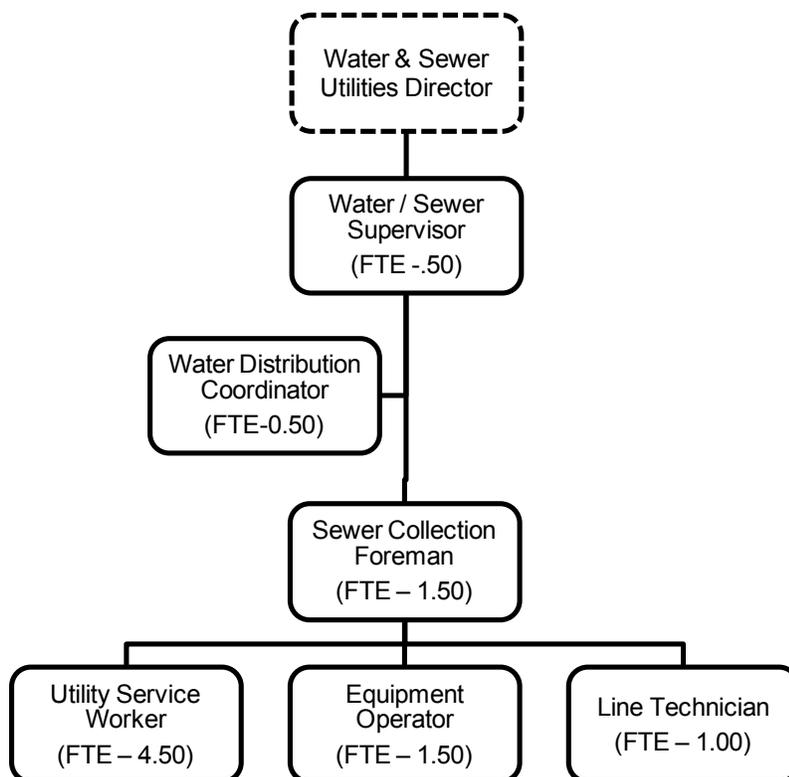
Water and Sewer Utility Administration

Water- Administration	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	294,487	294,487	-
* Benefits	-	-	-	-	152,804	152,804	-
Sub-Total	-	-	-	-	447,291	447,291	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	412,137	412,137	-
* Travel & Training					7,000	7,000	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance					6,900	6,900	-
* Operating Expense	-	-	-	-	22,000	22,000	-
Sub-Total	-	-	-	-	448,037	448,037	-
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL					5,000	5,000	
TOTAL	-	-	-	-	900,328	900,328	-

Local Sewer Collection

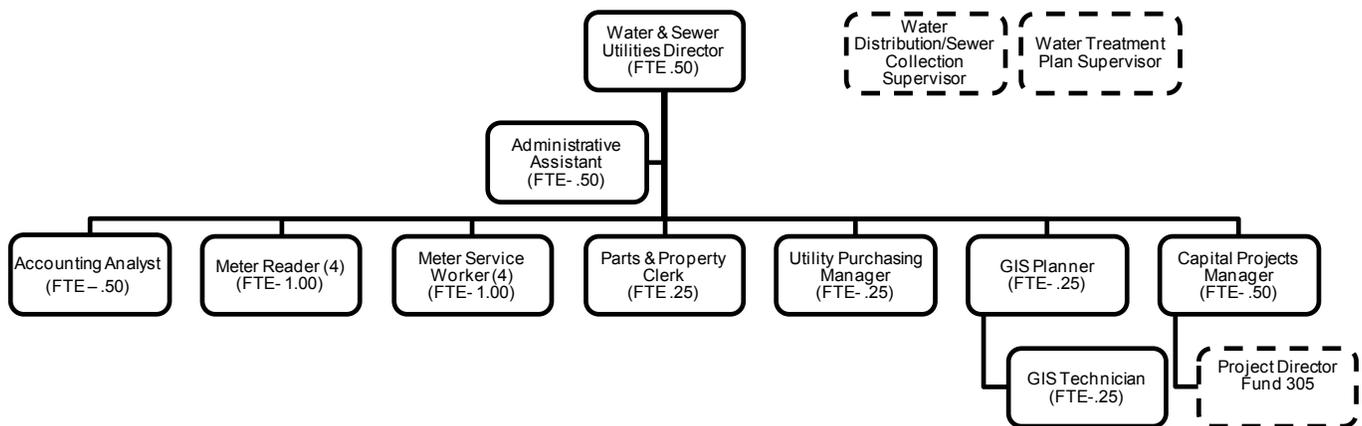
MISSION

To ensure the environmentally safe collection and transfer of sanitary sewerage from customers, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to these sewer collection and transfer systems throughout the City.



	FY 2013- FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014- FY 2015
Full-time	9.50	0	0	0	9.50
Part-time (FTE)	0	0	0	0	0

Local Sewer Administration

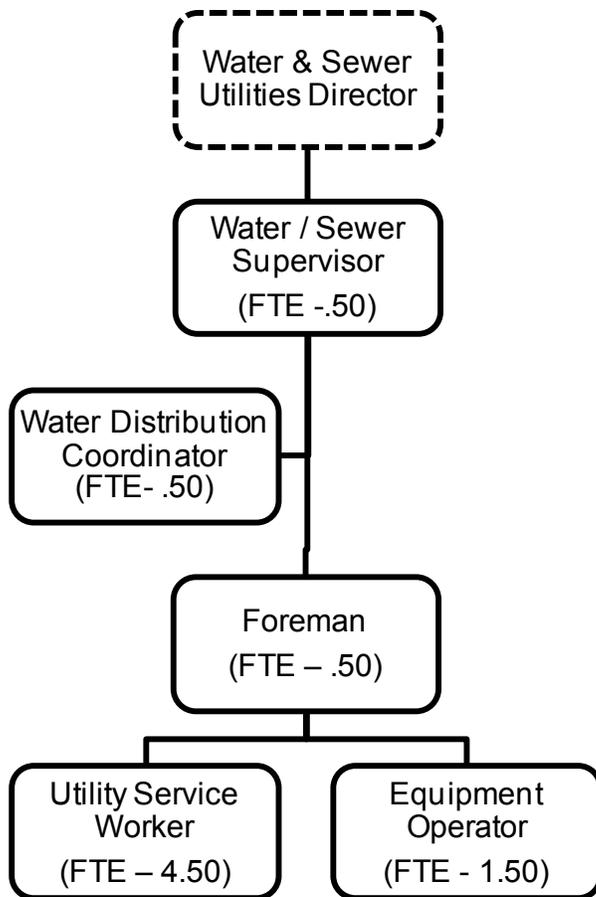


	FY 2013-14	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014-15
Full-time	0	+1.00	+4.00		5.0
Part-time (FTE)	0	0	0	0	0

Water Transmission & Distribution

MISSION

To ensure the distribution of potable drinking water to customers for domestic drinking water, and fire protection purposes, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to the potable water piping systems throughout the City.



	FY 2013- FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014- FY 2015
Full-time	9.50	0	0	0	9.50
Part-time (FTE)	0	0	0	0	0

Local Sewer Collection and Water Transmission & Distribution

CORE PROCESSES AND OUTPUTS

The Water Distribution and Sewer Collection Section is responsible for the operation and maintenance of the potable water distribution piping and sewer collection piping throughout the water and sewer service areas.

The Water Transmission and Distribution Division oversees all maintenance and operations of the City potable water piping system which includes 24/7 emergency call-outs, the flushing of slow use water mains (insuring that water service remains safe and clean), the replacement or repair of aging or leaking services and main lines, installation of water meters, repair or replacement of fire hydrants, and the inspection of all new water lines and water services in our service area. The water distribution piping includes associated appurtenances such as fire hydrants, valves and water meters. Work includes assisting customer service, preventative maintenance of hydrants and valves, replacement of deficient piping infrastructure and emergency repairs to the water distribution lines throughout the City to maintain service to all customers.

Sewer Collection maintenance includes 24/7 emergency call-outs for main line backups, hazardous spills, and clean up. Staff also performs inspections of new connections to the sanitary sewer system in the service area. This section is responsible for the operation of the sanitary sewer gravity collection piping and associated appurtenances such as manholes and cleanouts. Work tasks include preventative maintenance, replacement of deficient infrastructure, and emergency repairs to the sewer collection lines throughout the service area.

The Water Distribution and Sewer Collection section currently employs ten (10) full-time personnel for water distribution and nine (9) full-time personnel for sewer collection. The day-to-day operations are carried out by the associated foreman, operators and utility service workers. The Water Distribution and Sewer Collection supervisor supervises all section personnel, prioritizes work orders, provides input to and monitors the budget, reports progress, and oversees field planning, procurement, work orders, payroll and various other duties.

The water distribution network consists of approximately 150 miles of water distribution and transmission mains. The piping includes mains sized from 6-inch through 36-inch and water lines feeding services sized from 2 to 4 inches. The City service area includes portions of unincorporated Palm Beach County, in addition to the City of Lake Worth.

The sanitary collection network consists of approximately 99 miles of gravity piping. These include service laterals, service mains, collector mains, trunk mains and interceptors based on their size, function, and location in the system. Laterals connect properties to the service main. These service mains then connect to collectors, trunks, and interceptors, which act as manifolds to transmit the wastewater to a lift station, and eventually the Master Pump Station. From there, wastewater is pumped to the East Central Regional Water Reclamation Facility (ECR) for treatment. In addition, there are approximately 2,100 manholes in the system. The City service area includes a small portion of unincorporated Palm Beach County, in addition to the City of Lake Worth.

Note: Water Distribution and Water Production sections are two sections that make up the 402 Fund. The 402 fund uses estimated potable water revenues to fund the budget.

The Sewer Collection and Local Sewer crews are the two field crews that make up the 403 fund. The 403 fund uses estimated local sewer revenues to fund the budget.

FY 2015 INITIATIVES

Perform water distribution and sewer collection maintenance work as required to maintain the reliability and safety of the water distribution and sewer collection system. Work includes:

Local Sewer Collection and Water Transmission & Distribution

Perform water hydrant flow tests on all water hydrants annually.

Perform valve maintenance and establish the GPS location of all water valves for a detailed inventory of the valves in the system.

The section will continue the Fire Hydrant Coverage Program. A study performed by the City's consultant in 2013 outlined areas in the City where the maximum 300 ft. spacing between fire hydrants is not currently met. This program is for the installation of 66 hydrants in areas where the watermain sizes and flow rates are adequate for fire protection.

The section will continue its water meter replacement program. This program provides for the planned replacement of aging water meters. Per EPA guidelines it is recommended to replace the standard domestic meter approximately once every 10 to 15 years.

Other capital improvement projects are outlined in the Roadway and Utilities Master Plan as a combined effort with the Public Services Department.

The section will continue to perform sewer line preventive maintenance programs in coordination with the PACP program, including Closed Circuit Television (CCTV) underground inspections with a robotic camera, high pressure jet cleaning of the lines, and chemical line treatments. This program provides for the removal of solids and sand from the gravity system, removal of grease build-up, and the removal of roots, all of which can cause backups in the collection mains. In addition, the TV inspection with a robotic camera allows staff to inspect the piping to determine its condition and determine priorities for main replacement.

Continue the multi-year manhole rehabilitation program. Manholes are designed as an access point for the collection mains and can also be a source of infiltration and inflow (I&I). Surface water can enter through manhole covers that are subject to ponding/flooding or in sag conditions. Rehabilitation of sanitary sewer manholes to like-new condition reduces infiltration, restores their structural integrity, and decreases the treatment expense by decreasing flow sent to the treatment plant. A contract has been awarded for the first group of manholes to be rehabilitated by the end of this fiscal year.

Ensure all required safety training is performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

FY 2015 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Objective: Continue the structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Goal: Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

Objective: Continue safety training program for the Water Utility Department.

Local Sewer Collection and Water Transmission & Distribution

Goal: Improve customer satisfaction of services provided by Water Utility field personnel.

Objective: Develop system of customer notification for maintenance pertaining to water services.

FY 2014 INITIATIVES REPORT CARD

In FY2014 the Water Distribution Field Crew has installed 13 hydrants to date, and replaced water meters in accordance with AWWA specifications. This program improves the fire safety within the City, ensures meter accuracy and prevents loss of revenue to the department. The field crew is also installing up to 400 radio read water meters where access is difficult, as a pilot program to test this capability.

In FY 2014, the Sewer Collection Crew cleared sewer backups, and performed television inspection of sewer lines.

In an effort to maintain the water quality in the distribution system, the Water Distribution staff has installed additional sample points and automatic hydrant flushers throughout the service area.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by Utilities' field personnel.

The Water Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

Local Sewer Collection

Performance Measures - FY 2015 Budget Water & Sewer Utility - Local Sewer Collection

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Sanitary Sewer Overflows Per Month	<24	14	<24	<24	<24	<24	<24	-	-
Feet of Gravity Sewer treated for Roots - 5% of system	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Feet of Gravity Sewer Televised - 10% of system	40,000	33,021	35,000	35,000	40,000	28,000	35,000	5,000	20,000
Feet of Gravity Sewer Cleaned - 15% of system	80,000	250,000	100,000	100,000	80,000	60,000	80,000	20,000	30,000
FWPCOA Sewer Collection Operator "B" Certifications	1	1	-	-	-	-	-	-	-
6) FWPCOA Sewer Collection Operator "C" Certifications	3	6	-	-	-	-	-	-	-
NIMS 100 and 200 Level Certification for all Employees	8	8	-	-	-	-	-	-	-
All staff CDL "B" Certified (#8)	8	8	-	-	2	2	2	2	2
All staff Powered Industrial Truck Certified	3	3	-	-	2	2	3	-	-

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Field Response Time to Emergency Call-outs - Within 45-minutes.	100%	100%	100%	100%	100%	100%	100%	100%	100%
Manhole Inventory	10%	15%	15%	15%	15%	15%	15%	15%	15%
Cataloging of TV Inspections	20%	25%	30%	30%	30%	30%	30%	30%	30%
Safety Training for All Employees	100%	100%	100%	100%	100%	100%	100%	100%	100%

* Not measured in prior year

Local Sewer- Collection	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7231	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	448,652	496,435	504,060	500,592	509,667	9,075	0
* Benefits	244,724	255,817	311,354	311,000	292,526	(18,474)	(0)
Sub-Total	693,376	752,252	815,414	811,592	802,193	(9,399)	
OPERATING EXPENSES							
* Prof. & Contract. Service	28,271	38,299	110,205	76,205	126,014	49,809	1
* Travel & Training	100	1,829	2,400	2,400	2,400	-	-
* Utility & Communications	273	92	6,100	2,000	2,000	-	-
* Insurance	15,354	31,848	31,616	31,616	34,212	2,596	0
* Maintenance	241,490	164,564	234,030	229,030	230,850	1,820	0
* Operating Expense	46,592	53,063	58,278	55,095	56,650	1,555	0
Sub-Total	332,080	289,695	442,629	396,346	452,126	55,780	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	1,493,733	1,588,100	1,109,688	(478,412)	(0)
TOTAL	1,025,456	1,041,947	2,751,776	2,796,038	2,364,007	(432,031)	

Local Sewer Collection

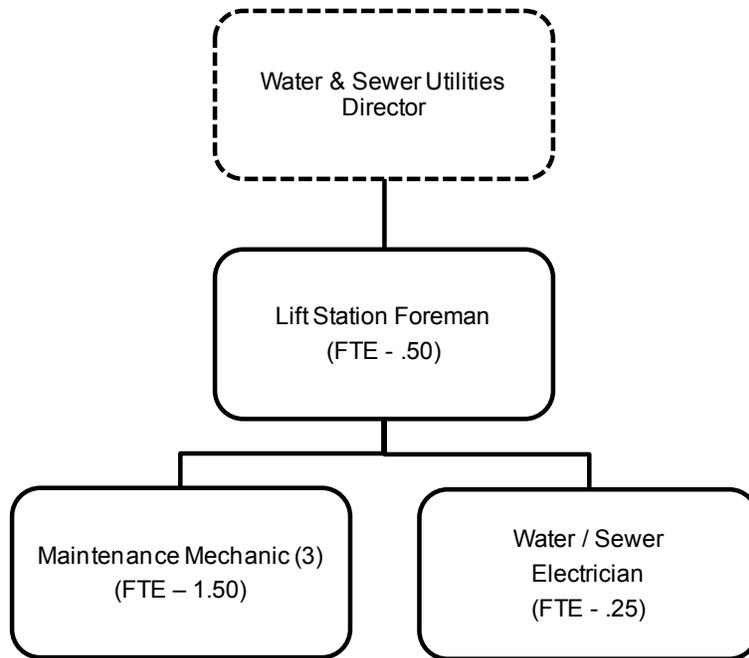
Local Sewer- Non Dept., Sewer Treatment & Customer Service	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7290	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	4,182,033	3,226,018	3,341,726	3,341,726	2,995,076	(346,650)	(0)
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance	4,162	-	-	-	-	-	-
* Maintenance						-	-
* Operating Expense	267,684	270,559	633,503	633,503	184,634	(448,869)	(1)
Sub-Total	4,453,879	3,496,577	3,975,229	3,975,229	3,179,710	(795,519)	
NON-OPERATING							
* Debt Service	65,598	73,898	-	-	-	-	-
* Depreciation	603,513	588,024	603,513	603,513	588,023	(15,490)	(0)
* Grants & Aids						-	-
* Other Uses	-	-	283,101	283,101	2,635,688	2,352,587	8
Sub-Total	669,111	661,922	886,614	886,614	3,223,711	2,337,097	
CAPITAL PRINCIPAL	255,000	3,570,000				-	-
TOTAL	5,377,990	7,728,499	4,861,843	4,861,843	6,403,421	1,541,578	

Local Sewer- Admin	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7210	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	294,487	294,487	#DIV/0!
* Benefits	-	-	-	-	153,508	153,508	#DIV/0!
Sub-Total	-	-	-	-	447,995	447,995	
OPERATING EXPENSES							
* Prof. & Contract. Service	-	-	-	-	101,421	101,421	#DIV/0!
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance						-	-
* Maintenance						-	-
* Operating Expense						-	-
Sub-Total	-	-	-	-	101,421	101,421	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL						-	-
TOTAL	-	-	-	-	549,416	549,416	

Local Sewer Pumping

MISSION

To ensure the environmentally safe collection and transfer of sanitary sewerage from customers, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to

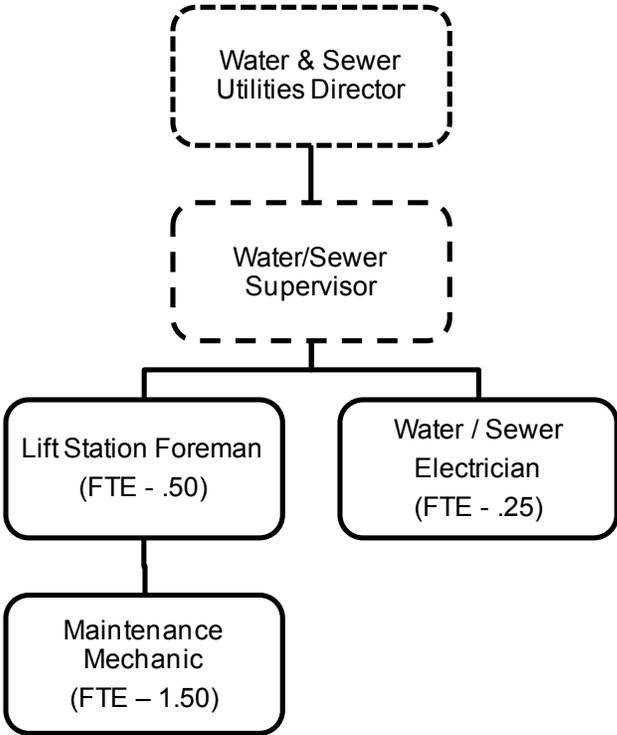


	FY 2013-FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014- FY 2015
Full-time	2.75	0	-.50	0	2.25
Part-time (FTE)	0	0	0	0	0

Regional Sewer Pumping

MISSION

To ensure the environmentally safe transfer of sanitary sewage from the City of Lake Worth and surrounding contract customers, to the East Central Wastewater Treatment Facility, with consistent quality and minimal interruption, by providing maintenance, construction and emergency repairs to the sewer transfer system.



	FY 2013- FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014- FY 2015
Full-time	2.25	0	0	0	2.25
Part-time (FTE)	0	0	0	0	0

Local and Regional Sewer Pumping

CORE PROCESSES AND OUTPUTS

The Local and Regional Sewer Pumping section is responsible for servicing the lift stations within the local sanitary sewer system. This includes the maintenance, repair, replacement and installation of pumps, valves and other appurtenances at the stations. Personnel check the system on a routine basis to monitor flows and detect potential problems to ensure consumer health and safety. The City's local system consists of 31 lift stations located throughout the sewer service area.

The section also maintains and operates the Lake Worth Sub-Regional wastewater system. This system is comprised of lift stations that repump sewage from the City's Sub-Regional partner municipalities, a large diameter (36 to 42 inch) force main that connects to the Palm Beach County wastewater system, and associated inflow lines and meters from Sub-Regional partners. The Master Pump Station is the hub where the sub-regional wastewater is collected. It is then pumped to Palm Beach County's wastewater force mains and then to the East Central Regional Wastewater Reclamation Facility (ECRWRF) for treatment.

The City of Lake Worth's share in the ECR for FY 2014 is 11.5 MGD or 16.4 percent of the current plant capacity of 70 MGD. The Lake Worth share is re-allocated among the sub-regional customers. The Lake Worth Sub-regional System currently includes Lake Worth Local and other entities, including the Town of Lantana, the City of Atlantis, the Town of Manalapan, the Town of Palm Beach, the Town of South Palm Beach, the Village of Palm Springs, Palm Beach State College and Lake Clark Shores. The current breakdown of the Lake Worth's 11.5 MGD share of the ECR into shares allotted to each of the eight sub-regional contract customers is:

Lake Worth	5.228 MGD	45.461%
Palm Springs	3.343 MGD	29.070%
Lantana	1.442 MGD	12.539%
Palm Beach*	0.000 MGD	0.000%
Atlantis	0.485 MGD	4.217%
So. Palm Beach	0.342 MGD	2.974%
Manalapan	0.152 MGD	1.322%
PBSC	0.108 MGD	0.939%
Lake Clark Shores	0.400 MGD	3.478%

Common tasks performed by Sewer Pumping staff include monitoring flows, clearing pumps, repairing pumps, repairing breaks in the system, cleaning and degreasing wet wells at the station, and general maintenance. Common tasks performed by Sewer Pumping staff on the regional system include monitoring flows, clearing and repairing pumps, cleaning and degreasing the lift station wet wells, and other maintenance as required

Staff are available for 24/7 emergency call-outs.

The local stations pump flow through the system to the Master Pump Station, operated and maintained by the Regional Sewer Division. The City service area includes a small portion of unincorporated Palm Beach County, in addition to the City of Lake Worth.

The Local and Regional Sewer Pumping Section currently employs four (4) full-time personnel that are shared with Regional Sewer Pumping; an Electrician is shared by both Regional Pumping and Water Production. The day to day operations are carried out by a foreman and the associated lift station mechanics and electrician. The Water Distribution and Sewer Collection supervisor supervises the foremen and performs procurement, work orders, payroll and various other duties.

Local Sewer Pumping is one of two sections that make up the 403 Fund. Along with Local Sewer Collection, these funds utilize sanitary sewer revenues to fund their budget. The Sub-Regional activities are included in Fund 405.

Local and Regional Sewer Pumping

FY 2015 INITIATIVES

Ensure all required safety training is performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

Sewer Pumping staff will work to improve the operation and maintenance of lift stations and the Master Pump Station. These include improving the maintenance of the MPS odor control system, and replacing variable frequency drives for two pumps at the MPS.

FY 2015 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Implement preventative maintenance program to ensure uninterrupted service.

Action Step: Respond to all emergency call-outs within 45-minutes of field personnel notification.

Make personal contact with customers.

Goal: Improve customer satisfaction of services provided by utility field personnel.

FY 2014 INITIATIVES REPORT CARD

Sewer Pumping staff worked to improve the operation and maintenance of lift stations and the Master Pump Station. Work included replacement of a variable frequency drive for a 400 HP submersible pump at the Master Pump Station and replacement of two additional pumps in local lift stations.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Sewer Pumping staff responded on a 24/7 basis to repair lift station and MPS facilities needed to provide reliable wastewater pumping.

Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

The development of a utility wide safety committee addresses issues as/when they arise. There have been no major accidents and all required safety training has been completed.

Improve customer satisfaction of services provided by Utilities' field personnel.

The Utilities Department improved responsiveness to customer inquiries and complaints through improved communications via radio response requirements for all field personnel, improved work order processing, and utility wide training between departments.

Local Sewer Pumping

Performance Measures - FY 2015 Budget Water & Sewer Utility - Local Sewer Pumping

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
NIMS 100 and 200 Level Certification for all Employees	5	6	6	6	6	6	6	6	6
FWPCOA Sewer Collection Operator "A" Certifications	1	-	1	1	1	1	1	1	1
Gallons of wastewater pumped per capita per day	100	100	100	100	100	100	100	100	100
Lift Station pump starts per hour	6	4	6	6	6	6	6	6	6

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Response Time to Emergency Call-outs Within 45 mins	100%	100%	100%	100%	100%	100%	100%	100%	100%
Safety Training for All Employees	100%	100%	100%	100%	100%	100%	100%	100%	100%
Degreasing of Wet Wells Lift Stations	100%	95%	100%	90%	100%	95%	100%	90%	100%

* Not measured in prior year

Local Sewer- Pumping	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015 Change between FY 15 Draft Budget & FY 14 Forecast	FY 2014-2015 % Change
7221	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget		
PERSONNEL SERVICES							
* Salaries & Wages	159,057	137,757	195,196	135,197	132,046	(3,151)	(0)
* Benefits	75,681	74,154	97,563	93,378	75,143	(18,235)	(0)
Sub-Total	234,738	211,911	292,759	228,575	207,189	(21,386)	
OPERATING EXPENSES							
* Prof. & Contract. Service	18,867	30,530	34,227	33,452	27,744	(5,708)	(0)
* Travel & Training	375	1,190	2,290	2,020	2,100	80	0
* Utility & Communications	28,933	31,112	35,721	39,000	34,609	(4,391)	(0)
* Insurance	4,073	20,941	21,039	21,039	22,364	1,325	0
* Maintenance	55,749	53,528	353,938	380,318	436,800	56,482	0
* Operating Expense	29,989	35,417	61,939	51,946	58,400	6,454	0
Sub-Total	137,986	172,718	509,154	527,775	582,017	54,242	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	111,380	-	50,000	50,000	-
TOTAL	372,724	384,629	913,293	756,350	839,206	82,856	

Regional Sewer Pumping

Performance Measures - FY 2015 Budget Water & Sewer Utility - Regional Sewer Pumping

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Lift Station pump starts per hour	6	6	6	6	6	6	6	6	6

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Gallons of wastewater Pumped vs Capacity - by Entity	< 80%	75%	< 80%	<80%	<80%	<80%	<80%	<80%	<80%
Response Time to Emergency Call-outs - Within 45 mins.	100%	100%	100%	100%	100%	100%	100%	100%	100%

Regional Sewer- Pumping	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7421	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	158,476	144,701	136,046	136,045	136,046	1	0
* Benefits	73,513	74,153	80,215	80,049	75,521	(4,528)	(0)
Sub-Total	231,989	218,854	216,261	216,094	211,567	(4,527)	
OPERATING EXPENSES							
* Prof. & Contract. Service	4,705,036	4,382,357	3,649,237	3,576,737	4,351,297	774,560	0
* Travel & Training	310	300	2,800	1,750	2,250	500	0
* Utility & Communications	196,224	190,179	188,670	188,670	216,498	27,828	0
* Insurance	3,745	30,715	33,787	33,787	34,174	387	0
* Maintenance	35,287	55,763	123,921	74,921	94,900	19,979	0
* Operating Expense	94,572	71,463	181,708	133,708	180,200	46,492	0
Sub-Total	5,035,174	4,730,777	4,180,123	4,009,573	4,879,319	869,746	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	-	-	-	-	
TOTAL	5,267,163	4,949,631	4,396,384	4,225,667	5,090,886	865,219	

Regional Sewer Pumping

Regional Sewer- Non Dept.	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7490	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	339,643	338,389	338,389	338,389	156,035	(182,354)	(1)
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance						-	-
* Operating Expense	972,468	1,097,352	4,800	5,300	2,311	(2,989)	(1)
Sub-Total	1,312,111	1,435,741	343,189	343,689	158,346	(185,343)	
NON-OPERATING							
* Debt Service	32,413	28,718	-	-	-	-	-
* Depreciation	429,151	432,976	429,151	429,151	432,976	3,825	0
* Grants & Aid						-	-
* Other Uses	-	6,232,918	298,524	688,641	-	(688,641)	(1)
Sub-Total	461,564	6,694,612	727,675	1,117,792	432,976	(684,816)	
CAPITAL PRINCIPAL	-	-	963,391	710,000	280,000	(430,000)	
	286,799					-	
TOTAL	2,060,474	8,130,353	2,034,255	2,171,481	871,322	(1,300,159)	

Water Transmission & Distribution

Performance Measures - FY 2015 Budget

Water & Sewer Utility - Water Transmission & Distribution

Workload Measurements	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Water Main Breaks							<30	<85	<30
Fire Hydrants Tested	851	851	851	851	851	915	950	965	965
Meters Over 10 Years Old Replaced	200	650	300	300	300	300	300	500	1,200
Meters Changed Out or Installed	1,040	1,400	1,400	1,400	1,400	1,400	1,400	1,500	1,400
City Wide Work Orders			-	-	-	-	3,000	4,500	3,000
NIMS 100 and 200 Level Certification for all	11	12	12	12	12	12	12	12	12
Fire Hydrants installed							24	20	24

Effectiveness Measurements:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Percent of Water Loss	<10%	8%	<10%	<10%	<10%	<10%	<10%	10.00%	<10%
Response Time for Emergency Call-outs - Within	100%	100%	100%	100%	100%	100%	100%	100%	100%
Detailed Valve Inventory – Percent of System	10%	10%	10%	10%	10%	10%	10%	10%	10%
Safety Training for All Employees	100%	100%	100%	100%	100%	100%	100%	100%	100%

Water- Transmission & Distribution	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7034	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	
							% Change
PERSONNEL SERVICES							
* Salaries & Wages	467,995	490,171	504,299	500,830	499,080	(1,750)	(0)
* Benefits	246,270	278,064	304,526	303,623	292,042	(11,581)	(0)
Sub-Total	714,265	768,235	808,825	804,453	791,122	(13,331)	
OPERATING EXPENSES							
* Prof. & Contract. Service	68,199	94,340	145,414	125,414	114,100	(11,314)	(0)
* Travel & Training	1,059	2,008	4,355	3,355	3,355	-	-
* Utility & Communications	29,449	19,898	43,650	26,100	22,421	(3,679)	(0)
* Insurance	21,323	34,902	34,137	34,137	37,465	3,328	0
* Maintenance	219,189	288,761	514,430	433,200	561,132	127,932	0
* Operating Expense	54,615	63,557	73,760	74,950	89,931	14,981	0
Sub-Total	393,834	503,466	815,746	697,156	828,404	131,248	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	
CAPITAL PRINCIPAL	-	-	59,760	1,374,283	600,000	(774,283)	(1)
TOTAL	1,108,099	1,271,701	1,684,331	2,875,892	2,219,526	(656,366)	

Water Transmission & Distribution

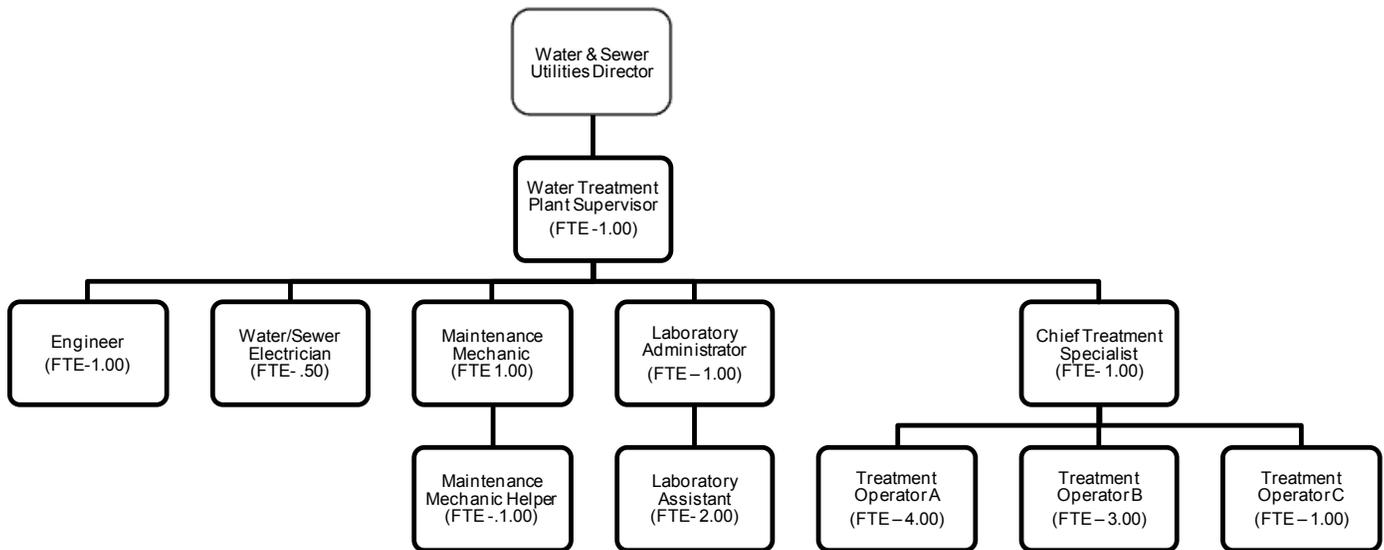
Water- Pumping	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7021	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service						-	-
* Travel & Training						-	-
* Utility & Communications	124,449	96,549	249,575	143,000	126,327	(16,673)	(0)
* Insurance	-	-	-	-	-	-	-
* Maintenance	143,396	98,040	262,380	218,674	62,000	(156,674)	(1)
* Operating Expense	7,025	(2,341)	7,024	7,024	-	(7,024)	(1)
Sub-Total	274,870	192,248	518,979	368,698	188,327	(180,371)	
NON-OPERATING							
* Debt Service						-	-
* Depreciation						-	-
* Grants & Aids						-	-
* Other Uses						-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	6,480	-	-	-	-
TOTAL	274,870	192,248	525,459	368,698	188,327	(180,371)	

Water- Non Dept. & Customer Service	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7090	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages						-	-
* Benefits						-	-
Sub-Total	-	-	-	-	-	-	-
OPERATING EXPENSES							
* Prof. & Contract. Service	1,466,060	1,468,466	1,468,466	1,468,466	859,841	(608,625)	(0)
* Travel & Training						-	-
* Utility & Communications						-	-
* Insurance	-	-	-	-	-	-	-
* Maintenance						-	-
* Operating Expense	1,137,555	1,168,631	1,096,957	1,096,957	1,040,665	(56,292)	(0)
Sub-Total	2,603,615	2,637,097	2,565,423	2,565,423	1,900,506	(664,917)	
NON-OPERATING							
* Debt Service	1,549,493	1,253,419	804,384	804,384	913,639	109,255	0
* Depreciation	2,056,575	2,298,187	2,056,574	2,056,574	2,298,186	241,612	0
* Grants & Aids	7,047	3,156	7,045	950	-	(950)	(1)
* Other Uses	-	400,500	810,000	810,000	400,500	(409,500)	(1)
Sub-Total	3,613,115	3,955,262	3,678,003	3,671,908	3,612,325	(59,583)	
CAPITAL PRINCIPAL	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	1,333,567	2,461,675	1,034,214	1,034,214	1,880,452	846,238	1
TOTAL	7,550,297	9,054,034	7,277,640	7,271,545	7,393,283	121,738	

Water Production

MISSION

To provide safe and aesthetically pleasing potable water to customers for domestic drinking water and fire protection purposes.



	FY 2013- FY 2014	Additions/Deletions	Transfers In/Out	Reclassify	Recommended FY 2014- FY 2015
Full-time	17.00	+1.00	-1.50	0	16.50
Part-time (FTE)	0	0	0	0	0

Water Production

CORE PROCESSES AND OUTPUTS

The Water Production Division is responsible for the operation of the Lake Worth Water Treatment Plant (WTP), the associated well fields, finished water storage facilities, and concentrate deep injection well. This plant operates 24 hours per day, 7 days a week and currently employs fifteen (15) personnel.

The treatment plant consist of a Lime Softening water treatment facility with a design capacity of up to 12.9 million gallons per day (MGD) and a Reverse Osmosis (RO) water treatment facility with a design capacity of up to 4.5 MGD. The Division maintains two wellfields, one Surficial and one Floridan, to supply groundwater to the Lime Softening plant and the RO plant. The output of the Lime Softening plant is currently curtailed due to water withdrawal restrictions placed on the City's Surficial Aquifer well field by the South Florida Water Management District (SFWMD).

The Surficial Aquifer well field supplies water to the City's Lime Softening WTP. All of the 13 wells are located within a half mile radius of the plant and vary in age from 1 to 53 years. When all wells are in operation, the peak production capacity exceeds 10.5 MGD. However, as mentioned above, the SFWMD has curtailed the withdrawal limit on the Surficial Aquifer well field to 3.37 MGD dry season (December through May) and 3.73 MGD wet season (June through November) monthly average. As the older eastern wells are removed from service and new wells are developed further to the west, our permitted withdrawal limits will increase to 5.07 MGD dry season and 5.60 MGD wet season.

The Floridan Aquifer well field supplies water to the City's RO WTP. All 3 of the wells are located within a half mile radius of the plant and vary in age from 7 to 9 years. When all wells are in operation, the peak production capacity exceeds 4.5 MGD. The wells withdraw water from approximately 1,200 feet below land surface and withdraw brackish water from the Upper Floridan Aquifer. RO technology produces high quality water, and when blended with the lime softened water, has greatly improved the overall finished water quality to our customers. It is also noted that the SFWMD's mandatory lawn irrigation restrictions for the City are 2 days a week. For information on lawn watering schedules, visit the SFWMD web site.

The City's water storage facilities include three above ground storage tanks, two clearwells and two elevated storage tanks for a total storage capacity of 5.9 million gallons. The storage is meant to meet peak hourly and fire flow demands and to provide adequate contact time for disinfection prior to distribution of the water.

The Water Production Division includes a state certified laboratory that runs an extensive variety of testing that includes daily analysis, processing customer concerns, and over 1,200 bacteriological samples each year on both raw and finished water.

The settlement with Palm Beach County to purchase 750,000 gallons per day of potable water has been completed. Therefore, the City of Lake Worth no longer purchases water from the County and usage demands have increased on our facilities.

Note: Water Production is one of two divisions that make up the 402 Fund. Along with Water Distribution, these funds utilize predicted potable water revenues to fund their budget.

FY 2015 INITIATIVES

During the FY 2015 budget year, Water Production staff will focus on the operation and maintenance of all facilities. Water Production staff will also work with the Water Utility Administration to facilitate a number of projects.

Water Production staff will continue to update the Operations and Maintenance (O&M) manual for the Water Treatment Plant to the current processes and procedures. This manual will contain information specific to equipment installed at the plant, will provide detailed operating procedures, schematic drawings, site plans,

Water Production

and other pertinent data about each station. These manuals will provide reference material to assist in future maintenance of the stations and training of personnel.

All Water Production operations staff shall either obtain a minimum Water Treatment Plant “C” license or maintain their license by obtaining the necessary Continuing Education Units (CEU’s). This will ensure we maintain a competent skill set for our plant operators.

Water Production laboratory staff shall maintain their State of Florida Department of Health certifications per National Environmental Laboratory Accreditation Conference (NELAC) standards. Staff also will maintain laboratory Standard Operating Procedure manuals and Quality manuals. This will ensure the City maintains a competent skill set for our laboratory staff. Audits of laboratory operations and documentation will be performed to assure compliance with standards.

All required safety training of Water Production staff will be performed and documented. This shall include Maintenance of Traffic, Confined Space, OSHA 10-Hour Course, Competent Person, Personal Protective Equipment, Small Electric Tools, Ladders and Scaffolds, Trenching, Electrical Safety, Fall Prevention, Lock-out/Tag-out, Machine Guarding, Industrial Hygiene, etc.

A primary concern of the Water Production staff is the operation of the reverse osmosis water treatment plant and deep injection well for concentrate disposal. In addition, there are a number of capital project goals we will be working on in FY 2015. They include the following:

The design of new Surficial Aquifer well 17 and associated raw water main. Construction of the two projects is concurrent with the requirements of our SFWMD Water Use permit. This also helps accomplish the goal of abandoning eastern wells to move our well field footprint to the west.

The construction of several improvements to the Reverse Osmosis WTP necessary to meet Four Log Virus Removal, in accordance with upcoming Palm Beach County Health Department regulations and requirements.

FY 2015 GOALS AND OBJECTIVES

Goal: Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Objective: Complete the design of Master Plan Year One Projects included in the Comprehensive Master Plan. Initiate construction of year one projects, subject to budget limitations

Action Step: Finish Year One Design Projects.

Action Step: Bid and Award Construction contracts, subject to budget constraints.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Step: Initiate work orders for planned WTP maintenance.

Action Step: Update Laboratory SOP & Quality manuals.

Goal: Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Water Production

Action Step: Perform and document all required safety training.

Objective: Develop Job Safety Analyses (JSA) for each Water Utility Division position.

Develop a safety manual based on the JSA's.

FY 2014 INITIATIVES REPORT CARD

ADMINISTRATION

During FY 2014, the Water Utility Department was separated from the Electric Utility Department to provide more management involvement in the planning, capital projects and operations of the department. A new department director was hired at the beginning of FY 2014, and the transition has been completed.

CAPITAL PROJECTS

A primary concern of the Water Production staff is the operation of the reverse osmosis water treatment plant and deep injection well for concentrate disposal. In addition, there are a number of capital project goals we will be working on in FY 2014. They include the following:

The construction of new Surficial Aquifer well 16 and associated raw water main. Construction of these two projects is concurrent with the requirements of our SFWMD Water Use permit. This also accomplishes the goal of abandoning eastern wells to move our well field footprint to the west.

Well 16 design was completed and the construction project was awarded in April 2014.

The construction of several improvements to the Reverse Osmosis WTP necessary to meet Four Log Virus Removal, in accordance with upcoming Palm Beach County Health Department regulations and requirements.

The engineering of the Four Log Virus Removal project has been completed and the project construction will be bid in the second half of FY 2014.

FY 2014 GOALS AND OBJECTIVES REPORT CARD

Goal: Improve the quality of life for Lake Worth utility customers by enhancing the reliability of our utility to ensure customer satisfaction and maintain high levels of service.

Objective: Develop a comprehensive plan, including short and long term goals, for system repairs, replacements and improvements.

Action Step: Update the 5-year capital improvement program.

A comprehensive water and sewer capital improvement plan was incorporated into the LW2020 Comprehensive Infrastructure Plan. Funding and Implementation are now being planned.

Objective: Develop a structured system maintenance program that will ensure all necessary routine maintenance is performed in a methodical and well-planned manner.

Action Step: Update WTP O&M Manual

Water Production

Action Step: Update Laboratory SOP & Quality manuals.

The WTP O&M Manual, Standard Operating Procedure memos and laboratory SOPs have been updated. Standard Work Processes have been developed to document the coordination and responsibilities of various organizations for water production related tasks.

Goal: Ensure the safety of Lake Worth utility employees and customers through the development of a comprehensive safety program.

Objective: Develop a viable safety training program for the utility Department.

Action Step: Perform and document all required safety training.

The water plant staff provides comprehensive safety training.

Objective: Develop Job Safety Analyses (JSA) for each Utility Division position.

Developed a safety manual based on the JSA's.

Water Production

Performance Measures - FY 2015 Budget Water & Sewer Utility - Water Production

Workload Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Available water supply capacity – Millions of Gallons/ Day	7	7	-	7	7	8.6	10.5	9.0	9.0
NIMS 100 and 200 Level Certification for all Employees	14	15	15	15	15	15	15	15	16
Gallons of water per capita per day	116	116	116	116	116	116	116	116	116
FDEP Operator "C" Certifications	2	2	2	2	*	*	*	*	*
FDEP Operator "B" Certifications	*	1	1	1	2	2	*	2	*
FDEP Operator "A" Certifications	9	8	9	9	11	9	11	10	12

Effectiveness Measurements: Measure:	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Projection	Goal
Respond to Customer Complaints within 1 working day.	100%	100%	100%	100%	100%	100%	100%	100%	100%
Safety Training For All Employees	100%	100%	100%	100%	100%	100%	100%	100%	100%

*Not measured in prior year

Water- Treatment	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
7022	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	995,873	1,002,491	1,226,027	1,073,703	1,077,670	3,967	0
* Benefits	429,777	445,013	674,461	661,803	592,889	(68,914)	(0)
Sub-Total	1,425,650	1,447,504	1,900,488	1,735,506	1,670,559	(64,947)	
OPERATING EXPENSES							
* Prof. & Contract. Service	374,220	379,143	472,139	464,005	346,959	(117,046)	(0)
* Travel & Training	6,729	8,578	6,404	6,404	6,404	-	-
* Utility & Communications	1,849,955	1,381,039	1,195,109	850,000	463,541	(386,459)	(0)
* Insurance	68,983	367,376	313,123	313,123	371,297	58,174	0
* Maintenance	65,255	173,323	54,600	54,728	84,600	29,872	1
* Operating Expense	357,487	407,995	868,951	722,061	699,487	(22,574)	(0)
Sub-Total	2,722,629	2,717,454	2,910,326	2,410,321	1,972,288	(438,033)	
NON-OPERATING							
* Debt Service	-	-	-	-	-	-	-
* Depreciation	-	-	-	-	-	-	-
* Grants & Aids	-	-	-	-	-	-	-
* Other Uses	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
CAPITAL PRINCIPAL	-	-	4,909,137	2,619,001	880,000	(1,739,001)	-
TOTAL	4,148,279	4,164,958	9,719,951	6,764,828	4,522,847	(2,241,981)	

Palm Beach County Fire Rescue

On April 7, 2009, the City of Lake Worth entered into an inter-local agreement with Palm Beach County to provide fire-rescue services to the City from October 1, 2009, until October 1, 2019. Under this agreement, all City Fire Department employees and personnel matters, including rendition of service and standards of performance, were transferred and merged into the County Fire/Rescue Department. Transferred employees that were part of the Lake Worth Firefighters' Pension Trust Fund deferred retirement option plan (DROP) had the option to remain in the program with the understanding they would be terminated upon conclusion of their DROP period.

The fire-rescue agreement requires that the County provide the City with all personnel and equipment necessary to provide adequate fire suppression, emergency medical services, special operations, hazardous material response and mitigation, emergency communications, confined space rescue, dive rescue, fire code inspections and testimony related thereto, response to all subpoenas related to fire rescue activities, arson investigation, new construction inspection, community education programs and all other emergency and non-emergency services generally provided by the Palm Beach County Fire/Rescue Department.

Under the fire-rescue agreement, the City is required to avail its fire-rescue facilities to the County for the provision of contractually required services. The City is also required to maintain all fire-rescue related records created or maintained by the City prior to or after the commencement of the interlocal agreement. The agreement also required the transfer of all fire-rescue apparatus and related equipment, reserve equipment, maintenance and support equipment and furnishings in the City's Fire Rescue Department facilities to the County.

The provision of fire-rescue services is funded under the Municipal Services Taxing Unit (MSTU).

Palm Beach County Fire/Rescue is required to provide a monthly report maintained and summarized by category of all calls containing: the time the call was received, time of dispatch, time en route, travel time, and time of arrival in responding to each call.

The inter-local agreement may only be terminated by written agreement between the two parties; by either party, upon written notice to the other party, if the non-terminating party has defaulted on any of its material obligations and failed to cure said default in accordance with the prescribed cure period; by written agreement from either party due to budgetary limitations or constraints warranting an MSTU amendment; if the City does not pay the agreed upon employee offset costs; or in the instance that either party properly enacted an ordinance, adopted and effective prior to April 30, 2009, that terminates or voids that party's prior consent to the City of Lake Worth's inclusion in the Fire/Rescue MSTU. The City renegotiated the contract with favorable terms in 2011 which resulted in an approximate \$10 million savings over its term. The FY 2014 budget reflects the same terms of agreement in the FY 2013 Budget.

Palm Beach County Fire Rescue

Fire	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
4010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	2,047,958	2,615,257	2,975,210	2,975,210	2,900,030	(75,180)	-2.53%
Sub-Total	2,047,958	2,615,257	2,975,210	2,975,210	2,900,030	(75,180)	
OPERATING EXPENSES							
* Prof. & Contract. Service	83	26,025	82	-	-	-	-
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communication	2,230	2,216	-	-	-	-	-
* Insurance	6,930	31,937	29,215	29,215	32,538	3,323	11.37%
* Maintenance	4,076	3,460	4,076	2,542	3,460	918	36.11%
* Operating Expense	-	-	-	-	-	-	-
Sub-Total	13,319	63,638	33,373	31,757	35,998	4,241	
CAPITAL	-	-	-	-	-	-	-
TOTAL	2,061,277	2,678,895	3,008,583	3,006,967	2,936,028	(70,939)	-2.36%

Palm Beach County Sheriff's Office

In August of 2008, the City of Lake Worth dissolved the Lake Worth Police Department and signed a ten year Law Enforcement Services Agreement (LESA) with the Palm Beach County Sheriff's Office (PBSO). This agreement involved the transfer of all Lake Worth PD staff, vehicle fleet, radios, evidence in custody and the use of public safety facilities to PBSO.

The LESA requires PBSO to provide semiannual reports to the City segregated by type and geographic locations, including calls for service by time of day, geographic location, day of the week and type, reported incidents, criminal and non-criminal, by category, number and types of arrests, traffic accidents, traffic citations, response times to emergency calls by priority classification, number and type of special law enforcement activities, law enforcement forfeiture activity, monthly expenditure reports and monthly overtime reports.

Under the LESA, PBSO assumed responsibility for all insurance benefits, compensation, and status ranking for Lake Worth PD employees. City employees had the option to either remain in the Lake Worth sponsored retirement plan or opt in to the Florida Retirement System offered through PBSO.

For fiscal year 2014, PBSO charged the City of Lake Worth \$12,136,000 to provide law enforcement services. Each year, the Sheriff is to provide an initial proposal to the City Commission in an amount not to exceed 7%. The FY 2015 budget reflects a contract amount of \$12,151,000. The Sheriff is contractually required to invoice the City within ten days of the close of each month, and the City is required to provide payment by the 25th day of the month following the receipt of the invoice. The FY 2015 budget reflects the same terms of agreement and levels of services in the FY 2014 budget.

Any additional law enforcement services must be authorized by the City and will be billed at PBSO's standard extra-duty rate. There are six exempt, co-sponsored events covered by PBSO:

- Veterans Day
- Holiday Parade
- July 4th Event
- Street Painting Festival
- Two events to be announced

Under the LESA, the City or PBSO have the opportunity to terminate the agreement with or without cause through written notice provided June 30, of any given year, for termination to be effective on October 1 of that same year.

Palm Beach County Sheriff's Office

Palm Beach County Sheriff Staffing Allocations						
Position Title	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Captain	1	1	1	1	1	1
Lieutenant	6	3	1	1	1	1
Sergeant	12	12	11	11	11	11
Sergeant	2	1	0	0	0	0
Deputy Sheriff	66	64	64	64	64	64
Deputy Sheriff	4	3	3	3	3	3
Communications Supervisor	1	1	1	1	1	1
Communications Officer	12	10	10	10	10	10
Communications Part Time	4	4	4	4	4	4
Community Service Aide	2	2	2	2	2	2
Law Enforcement Aide	1	1	1	1	1	1
Community Service Specialist	1	1	1	1	1	1
Criminal Intelligence Analyst	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1
Office Support Supervisor	1	1	1	1	1	1
Central Records Supervisor	1	1	1	1	1	1
Central Records Specialist	3	3	3	3	3	3
Crime Scene Technician	1	1	1	1	1	1
School Crossing Part Time	10	10	10	10	22	22
Evidence Technician	2	2	2	2	2	2
Clerical Specialist	1	1	1	1	1	1
TOTAL	133	124	120	120	132	132

Police	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015	FY 2014-2015
3010	Actuals	Actuals	Adjusted Budget	Forecast	Adopted Budget	Change between FY 15 Draft Budget & FY 14 Forecast	% Change
PERSONNEL SERVICES							
* Salaries & Wages	-	-	-	-	-	-	-
* Benefits	2,115,543	2,478,599	2,791,353	2,791,353	2,998,833	207,480	7.43%
Sub-Total	2,115,543	2,478,599	2,791,353	2,791,353	2,998,833	207,480	
OPERATING EXPENSES							
* Prof. & Contract. Service	12,105,000	12,103,020	12,105,000	12,103,060	12,103,020	(40)	0.00%
* Travel & Training	-	-	-	-	-	-	-
* Utility & Communication	89,681	83,118	77,624	81,555	81,561	6	0.01%
* Insurance	8,585	52,055	47,616	47,616	72,219	24,603	51.67%
* Maintenance	27,543	20,833	36,000	36,000	51,000	15,000	41.67%
* Operating Expense	-	319	-	-	-	-	-
Sub-Total	12,230,809	12,259,345	12,266,240	12,268,231	12,307,800	39,569	
CAPITAL	-	-	18,000	18,000	-	(18,000)	-100.00%
TOTAL	14,346,352	14,737,944	15,075,593	15,077,584	15,306,633	229,049	1.52%

Casino and Baths, Lake Worth, Florida



CHAPTER 9

APPENDICES AND GLOSSARY



City of Lake Worth Comprehensive Financial Policies



Adopted -December 7, 2010

1st Revision -September 26, 2011

2nd Revision -September 25, 2012

3rd Revision -March 27, 2013

4th Revision - December 3, 2013

City of Lake Worth

1

Comprehensive Finance Policies



City of Lake Worth Comprehensive Financial Policies

General Financial Goals.....	4
Internal Control Environment.....	4
The Control Environment.....	4
Risk Assessment.....	5
Control Activities.....	5
Information and Communications.....	5
On-going Monitoring.....	5
Financial Planning Policies.....	5
Balanced Budget.....	5
Funds.....	6
Long Range Planning.....	6
Asset Policies	6
Annual Inventory.....	6
Disposal of Surplus Property.....	6
Investment Policies.....	7
Inter-fund Loan Policy.....	7
Accounts Receivable.....	7
Fund Balance Classification.....	8
Operating Budget Policy.....	10
Budget Requests.....	10
Cash Reserve Carry Forwards (Assigned Fund Blaance) – All Operating Funds.....	10
Budgeted Reserve for Contingency.....	12
General Fund.....	13
Fleet Management Fund.....	13
Self Insurance Fund.....	13
Technology Fund.....	14
Enterprise Funds.....	14
Revenue Policy.....	14
Appropriation Policy.....	15



City of Lake Worth Comprehensive Financial Policies

Expenditures Policy	15
Capital Management Policies.....	16
Debt Management Policies.....	17
Purposes of Debt Issuance.....	17
Financing Requirements	18
Maturity Limitations	18
General Debt Limitations	18
Debt Issuance Restrictions	19
Refunding.....	19
Disclosure Requirements	20
Arbitrage Reporting	20
Investment of Bond Proceeds	20
Short-Term and Interim Financing.....	20
Debt Affordability Assessment	21
Budget Management.....	21
Budget Adoption.....	21
Other Budget Management Rules.....	22
Performance Measurement.....	23
Process	23
Financial and Budgetary Reporting, Audits and Analysis.....	24



City of Lake Worth Comprehensive Financial Policies

The following policies establish the framework for the City's overall financial planning and management. These policies show the citizens, credit rating industry and prospective investors (bond buyers) the City's commitment to sound financial management and fiscal integrity. These policies also improve the City's fiscal stability by helping City officials plan fiscal strategy in a consistent manner. Adherence to adopted financial policies promotes sound financial management.

GENERAL FINANCIAL GOALS

1. Protect the assets of the City through an adequate system of internal controls.
2. Maintain the financial viability of the City in order to ensure adequate levels of City services.
3. Maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
4. Maintain and enhance public infrastructure in order to provide for the health, safety and welfare of the City's citizens.
5. Report to the Citizens, State and Federal Governments, and creditors on the financial operations of the City.

INTERNAL CONTROL ENVIRONMENT

All financial transactions in the City happen within the internal control framework defined in these policies and supplemented by the procedures contained in the Accounting Policies and Procedures Manual. These internal controls follow the Committee of Sponsoring Organizations (COSO) model.

THE CONTROL ENVIRONMENT

1. The City Commission details its ethical requirements in Chapter 2 of the City Charter and Code of Ordinances, which governs "financial integrity and Department Head accountability".
2. Procurement Ordinance 2013-13 which governs the "purchase of goods and services for the City".
3. Travel Resolution - 57-2012 which governs the reimbursement rates for employee travel.



City of Lake Worth Comprehensive Financial Policies

4. Personnel Policy Resolution No. 28-91, as amended by Resolution 35-92, Resolution 37-95, Resolution 38-91 and Resolution 48-91, and union contracts, which govern the payment of City employees.
5. External Audit – the City Commission, acting as the Audit Committee, will secure the services of Independent Certified Public Accountants to audit the financial operations of the City, in accordance with Chapter 218.39 Florida Statutes.

RISK ASSESSMENT

1. The external auditors include an assessment of The City's internal control activities as a part of their scope of work.
2. The Finance Department includes risk assessment activities as a part of the Accounting Policy and Procedures Manual. These activities include review of cash collection processes, fixed asset reporting and review of business processes in all areas.

CONTROL ACTIVITIES

The Accounting Policy and Procedures Manual contains detailed procedures for processing all types of transactions.

INFORMATION AND COMMUNICATIONS

Reporting both internally and externally are important features of an Internal Control process. The Accounting Policy and Procedures Manual addresses regular monthly, quarterly and annual reporting internally to the City Departments, City Manager and the City Commission and externally to the citizens and other interested parties.

ON-GOING MONITORING

Management, along with department staff, constantly monitors financial transactions. Exceptions to any control procedures are reported to management and a detailed review is initiated.

FINANCIAL PLANNING POLICIES

The City Commission will establish and maintain practices for the administration and amendment of the annual budget.

BALANCED BUDGET

The Budget shall be balanced with *"The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The budget must regulate expenditures of the municipality, and it is unlawful for any officer of a municipal government to expend or contract for expenditures in any*



City of Lake Worth Comprehensive Financial Policies

fiscal year except in pursuance of budgeted appropriations” as discussed in Chapter 166.241(2) Florida Statutes.

FUNDS

The Budget will contain a budget for all funds of the City. Including the Community Redevelopment Agency, Governmental fund budgets will be prepared on the modified accrual basis of accounting. Proprietary and Internal Service funds will be budgeted on the accrual basis of accounting, except the full amount of capital expenditures and debt payments will be budgeted as expenses in order to facilitate encumbrance and budgetary control for these disbursements.

LONG RANGE PLANNING

The Finance Department Budget office will annually prepare a Five-Year Forecast. The forecast will be for all operating funds of the City and will include the best estimates available of all operating revenues and expenditures. The forecast will include estimated operating costs and revenues of future capital improvements.

ASSET POLICIES

The City will maintain an inventory of all assets with a value in excess of \$1,000 and an estimated life of more than one year, per Chapter 69I-73 Florida Administrative and Chapter 274 the Florida Statutes. In addition, an inventory of infrastructure will be maintained with a value in excess of \$15,000.

ANNUAL INVENTORY

The City will perform an annual inventory of property. Any assets that are determined to be unaccounted for shall be reported to the City Commission and the State as required.

DISPOSAL OF SURPLUS PROPERTY

1. Real Property shall be disposed of in accordance with Chapter 2 City Charter and Code of Ordinances.
2. Personal Property – A listing of property determined to be surplus to the City’s needs shall be presented to the City Manager at least annually. The City Manager will declare such property surplus and authorize the disposal of said property in accordance with the rules of the City Procurement code (ordinance 2013-13).
3. Property purchased with State/Federal or other Grantor monies – Permission of the Grantor will be obtained before any such property is disposed of in accordance with numbers 1 and 2 above.



City of Lake Worth Comprehensive Financial Policies

INVESTMENT POLICIES

The City Commission will annually review its Investment Policy. The policy will provide guidance for staff and any investment managers hired by the City. The policy will comply with the requirements of Chapter 218.415 Florida Statutes.

INTER-FUND LOAN POLICY

Inter-fund loan policies are intended to provide parameters and guidance for the management of loans between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.

1. Repayment of any loan shall not exceed one year without approval of the City Commission. Loans outstanding at fiscal year-end will be reported to the City Commission.
2. Any fund may be given a total loan of up to \$25,000 with approval from the Finance Director and/or the City Manager. Such loans must be an appropriate use of cash from the loaning fund.
3. Any fund may be given a total loan in excess of \$25,000 with the approval from the City Commission. Such loans must be an appropriate use of cash from the loaning fund.
4. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the City may not have sufficient carry forward of cash fund balances to maintain an adequate cash flow in the beginning of the fiscal year. Therefore upon the approval of the Finance Director, and the City Manager, the general fund may borrow, short-term, from other appropriate funds until the receipts of ad-valorem tax revenue are received to provide adequate cash flow. In no instance, without approval of the City Commission, shall the loan remain unpaid past December 31 of the year the loan is made.

ACCOUNTS RECEIVABLE

The City's accounts receivables will be segregated according to the activity that generates the account.

General Government Accounts

1. Accounts will be billed monthly unless another cycle is required by contract.
2. Beginning the 25th day after billing, in-house collection activity including
 - a. Delinquent letter sent the next day
 - b. Phone calls starting by the 35th day
 - c. Demand letter by the 60th day



City of Lake Worth Comprehensive Financial Policies

- d. Legal or collection agency action by the 90th day

Utility Accounts

1. Accounts will be billed on a regular cycle.
2. Beginning the 21st day after billing
 - a. Delinquent notice sent
 - b. In-house collection activity begins on the 22nd through the 90th day past due.
 - c. Collection agency activity begins on the 90th day

The City will retain one or more collection agencies to assist in collecting past due accounts. The agencies will be selected via a competitive process with a contract of no more than 3 years with the possibility of two one year renewals.

In-house collection activity will be designed by the Finance and Utility departments and documented in the Policies and Procedures manuals of those departments.

Reporting to the Commission on the accounts receivable balances will be done on a regular basis.

FUND BALANCE

As defined by the *Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association*, fund balance is "The difference between assets and liabilities reported in a governmental fund."

Fund Balance will be stratified and accounted for in accordance with current Generally Accepted Accounting Principles

STRATIFICATION CATEGORIES AND LEVEL OF AUTHORITY REQUIRED

NON-SPENDABLE FUND BALANCE

Amounts that are (a) not in spendable form; or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

RESTRICTED FUND BALANCE

Amounts that can be spent only for specific purposes as stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or



City of Lake Worth Comprehensive Financial Policies

regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

COMMITTED FUND BALANCE

Amounts that can be used only for the specific purposes determined by a formal action (resolution or ordinance) of the City Commission, the City's highest level of decision making authority. Commitments may be changed or lifted only by the City Commission taking the same formal action (resolution or ordinance) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

ASSIGNED FUND BALANCE

Includes spendable fund balance amounts established by management of the City (City Manager) that are intended to be used for specific purposes that are neither considered restricted or committed.

UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund as described in these policies. Certain stabilization arrangements would also qualify to be reported in this category.

RESERVATIONS OF FUND BALANCE

COMMITTED

The City hereby establishes the following committed fund balances

EMERGENCY OPERATING RESERVE

In order to provide the resources necessary to ensure continued operations of the City should a natural disaster or significant change in the weather pattern occur, the City shall establish and maintain an Operating Reserve Fund within the General Fund/Self Insurance Funds. The amount shall be determined as part of the annual budget process and in accordance with City Resolution 06-2008

GENERAL FUND – ASSIGNED FUND BALANCE

The subsequent year's budget fund balance reserve is assigned by City management as set forth in the annual budget (and any amendments thereto) to appropriate a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.



City of Lake Worth Comprehensive Financial Policies

MINIMUM LEVEL OF UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the General Fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the General Fund.

The City will strive to maintain an adequate level of unassigned fund balance to provide for necessary cash flow to minimize any short-term borrowings.

SPENDING ORDER OF FUND BALANCES

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

ANNUAL REVIEW AND DETERMINATION OF FUND BALANCE POLICY

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the amounts of restricted, committed, assigned, and non-spendable and the minimum level of unassigned fund balance shall be determined during this process.

OPERATING BUDGET POLICY

BUDGET REQUESTS

The City shall establish an annual budget process to:

1. Develop a proposed and planned budget to include personal services, operating, capital outlay, and non-operating categories.
2. All Departments of the City and the Community Redevelopment Agency shall submit the annual budget request in the manner and form prescribed by the Finance Department Budget office no later than the date set forth in the Budget Instruction Manual.

ESTIMATED BEGINNING FUND BALANCE

In order to achieve the most accurate estimate possible, the Finance Department Budget office or designee shall project both Sources of Funds (revenues, prior years unrestricted fund balances carried forward and other financing sources) and Uses of Funds (operating and non-operating



City of Lake Worth Comprehensive Financial Policies

expenditures), including accruals, for each department in each governmental fund through September 30th of the then current fiscal year. These projections will be shown in a separate column entitled "Estimated Actual" for each fund in the proposed, tentative and final budget documents. The difference between the estimated actual sources of funds and estimated actual uses of funds is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

ESTIMATED ENDING FUND BALANCE

For the year being budgeted, a calculation of estimated ending fund balance shall also be made. This calculation shall be the difference between the budgeted sources of funds and the budgeted uses of funds as described above. Since the uses of funds are restricted, committed or assigned in all other governmental fund types there is no policy required as to the amount of ending fund balance unless the project is completed and the fund should be closed. In this situation, a residual equity transfer will be made to zero-out any remaining fund balance.

If, after the annual audit, the actual General Fund unassigned fund balance is greater than that needed for adequate cash carry forward, the excess may be used in one or a combination of the following ways:

- a) Left in the General Fund to earn interest and roll forward into the subsequent year's beginning fund balance;
- b) Appropriated by resolution of City Commission for a one-time expenditure or opportunity that does not increase recurring operating costs;
- c) Committed to establish or increase a formal stabilization arrangement or reserve (including but not limited to economic stabilization, contingency reserves or disaster reserves); or
- d) Appropriated for start-up expenditures of new programs undertaken at mid-year, provided that such action is considered in the context of commission approved multiyear projections of revenues and expenditures.

CASH CARRY FORWARDS– ALL OPERATING FUNDS

1. The City will maintain an annual un-appropriated or cash carry forward fund balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing. The cash carry forward portion of fund balance shall be separate from the portions of fund balance committed to fund the budgeted reserve for contingency, or assigned to fund emergency reserves.



City of Lake Worth Comprehensive Financial Policies

2. The amount of cash carry forward to be budgeted shall be analyzed and determined during the annual budget process.

BUDGETED RESERVE FOR CONTINGENCY

1. It is the intent of the City to establish budgeted contingency reserves in all operating funds. The budgeted reserve for contingency will be funded by a committed portion of fund balance. The purpose of the budgeted reserve for contingency is intended to provide for the following:
 - a) Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process
 - b) Funding for unexpected increases in the cost of providing existing levels of service
 - c) Temporary and nonrecurring funding for unanticipated projects
 - d) Funding of a local match for public or private grants
 - e) Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns
 - f) Funding to accommodate unanticipated program mandates from other governmental bodies
 - g) Funding for emergencies, whether economic, natural disaster or acts of war
 - h) Funding for market and economic fluctuations in enterprise and internal service funds
 - i) Funding for contamination remediation
 - j) Funding for rate stabilization
2. Budgeted Reserve for Contingency Utilization and Maintenance Policies
 - a) Reserve for contingency requests must be approved by the City Commission. Such requests will be evaluated to ensure consistency with other City Commission policies, the urgency of the request, the scope of services to be provided, the short and long-term fiscal impact of the request, a review of alternative methods of funding or providing the services, a review for duplication of services with other agencies, a review of efforts to



City of Lake Worth Comprehensive Financial Policies

secure non-City funding, a discussion of why funding was not sought during the normal budget cycle, and a review of the impact of not funding or delaying funding to the next fiscal year.

- b) The reserve for contingency shall be calculated and budgeted by the Finance Department Budget office for each operating fund in an amount not greater than 10% of the total budgeted expenditures/expenses of the fund.
- c) The reserve for contingency shall be separate from any assigned cash carry forward fund balances.
- d) The individual fund budget will be adjusted at such time as the City Commission authorizes the use of contingency reserves. All requests for the use of any reserve for contingency shall be accompanied by information prepared by the Finance Department Budget office showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance. The adjustment will be authorized by motion of the City Commission.

GENERAL FUND

The City will strive to attain a reserve for contingency at a level of 2-1/2% of the general fund operating expenditures. Once attained, if the reserve for contingency falls below 50% of the minimum level, a plan for reestablishing the reserves over a multiple fiscal year period will be developed.

FLEET MANAGEMENT FUND

1. A vehicle/fleet management fund will be maintained to ensure adequate funding for the systemic replacement of fleet vehicles.
2. Operating departments will be charged for fleet operating costs per vehicle and replacement costs spread out over the useful life of the vehicles.

SELF INSURANCE FUND

1. Risk management reserves will be maintained at a level that, together with purchased insurance policies, will adequately indemnify the City's property and liability risks in accordance with actuarial estimates. A qualified firm shall be retained on an annual basis in order to recommend appropriate funding levels.
2. The City will strive to maintain reserves in the self-insurance program at a confidence level of 50% based on an annual cost of risk allocation study and may include use of accumulated retained earnings to maintain this confidence level.



City of Lake Worth Comprehensive Financial Policies

TECHNOLOGY FUND

1. An Information Technology Fund will be maintained to ensure adequate fund balance required for systemic replacement of technology.
2. Operating departments will be charged for technology operating costs. Equipment replacement costs spread out over the useful life of the assets.

ENTERPRISE FUNDS

1. The City will maintain appropriately sized renewal and replacement (R&R) accounts in each of the operating enterprise funds. The R&R accounts will be funded in accordance with annual engineering analysis.

REVENUE POLICY

1. The Finance Department Budget office will review revenue streams on an annual basis. As a part of the review, Finance Department Budget office will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. The City Commission will establish the City's budget priorities based upon the revenue estimates and expenditure guidelines.
2. The budget shall be balanced. The total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Chapters 166 and 200 Florida Statutes.
3. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
4. In recognition of the overall dependence on ad valorem taxes, the City will strive to develop a diversified and stable revenue system.
5. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be avoided. The use of various funds, however, will be consistent with generally accepted accounting principles and Chapter 166 Florida Statutes.
6. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures then a 3-5 year plan for transferring the expenditure to a recurring revenue source will be adopted by the City as a part of the budget process in the initial year.



City of Lake Worth Comprehensive Financial Policies

7. The City Commission is authorized to establish and collect fees and charges for certain services rendered by the City. These services are available to all residents of the City but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service. All fees and charges are to represent a reasonable reimbursement to the City for its actual cost in providing a City service. All requested changes to the “schedule of fees and charges” during the fiscal year are presented to the City Commission for its review and approval.
8. Vehicle/fleet surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable fleet management fund to help offset future vehicle and equipment costs.

APPROPRIATION POLICY

Budget appropriations will be made as follows:

1. Appropriations will be made at the major expenditure category: personal services, operating expense, capital outlay, debt service, grants and aids, and non-operating expenses.
2. The Finance Department Budget office will ensure that the application of the inter-city charges, do not adversely affect the provision of services of the fund receiving the indirect charge.
3. Position Control will be maintained by the Human Resources Department.

EXPENDITURES POLICY

1. Current operating expenditures should not exceed current operating revenues. When current operating expenditures exceed current operating revenues, adjustments will be made in the subsequent years’ budget.
2. The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the City Commission.
3. Internal service funds will be self-supporting whenever possible. Internal service fees and the direct impact to City operating budgets shall be analyzed annually as part of the budget process.



City of Lake Worth Comprehensive Financial Policies

4. Grant applications to fund services/programs with state or federal funds will be reviewed by the Finance Department Budget office and the City Manager, with significant consideration given to:
 - a. the cost of administering the grant relative to the amount of the grant
 - b. the availability of matching funds
 - c. The extent to which locally generated funds will be required to support the program when the grant funding is no longer available
 - d. A recommendation will be presented to the Commission

5. Travel budgets will be adopted in accordance with Resolution 57-2012 41-2007 of the City.

CAPITAL MANAGEMENT POLICIES

The Capital Improvement Program (CIP) shall consist of projects/equipment with a cost estimate of at least \$25,000 and an asset life of at least five (5) years as well as capital preservation improvement items costing \$25,000 or more. A CIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay, infrastructure and any new construction or renovation of City infrastructure, excluding routine repair and maintenance.

1. Annually, a five-year Capital Improvement Program (CIP) will be developed. The CIP will be consistent with and implement the Capital Improvement Element (CIE) of the City's Comprehensive Plan. The CIE established a level of service standards for facilities required by law to address the impacts of development, level of service guidelines for other public facilities, and priorities for capital improvement projects. (See Chapter 163.3177(3) Florida Statutes and capital improvement element of City's Comprehensive Plan) Projects needed to maintain adopted level of service standards shall be financially feasible, with identified funding sources based on current revenue projections for the five year period.

2. The first year of the five year Capital Improvement Program will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations from prior years for which expenditures have not been incurred nor projects completed, will be reevaluated and incorporated into appropriations for the new fiscal year.

3. Each Capital improvement project budget may include a reserve for contingency for each project, if appropriate. The contingency should be between 5% and 10% of the estimated project cost.



City of Lake Worth Comprehensive Financial Policies

4. Capital improvement life cycle and operating costs shall be coordinated with the development of the operating budget. Future operating, maintenance, and replacement costs associated with the new capital improvements will be forecasted, matched to available revenue sources, and included in future operating budgets. Additionally, all known future operating costs shall be included within all project detail and description information. If, after review of the operating cost detail, the City determines it is unable to provide for future operating costs the project will be delayed until the operating costs can be funded.
5. The City shall maintain a replacement plan in the internal service funds that provide for the acquisition/replacement of fleet, computers, and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the City's capitalization guidelines.
6. The City shall utilize a combination of debt and pay as you go financing for capital projects. The particular funding mechanism for each project will be determined and included in the CIP.

DEBT MANAGEMENT POLICIES

Debt management policies are intended to provide a comprehensive and viable debt management plan which recognizes the capital improvement needs of the City as well as the taxpayers' ability to pay while taking into account existing legal, economic, financial, and debt market considerations.

The City has a capital planning and financing system for use in preparing a multi-year capital improvement plan, which is adopted by the City Commission as a part of the City's budget process. No City debt issued for the purpose of funding capital projects shall be authorized by the City Commission unless it has been included in the capital improvement plan or until the City Commission has modified the plan.

PURPOSES OF DEBT ISSUANCE

1. The City shall issue long-term debt only for the purposes of constructing or acquiring capital improvements (specifically, the approved Capital Improvement Program) for making major renovations to existing capital improvements, and for refunding outstanding debt when sufficient cost savings can be realized or it is advantageous to do so.
2. The City may also enter into long-term leases for the acquisition of major equipment when it is cost justifiable to do so.



City of Lake Worth Comprehensive Financial Policies

3. The City may utilize pension obligation bonds if it is determined that the City can benefit from lower costs by doing so. All such recommendations would be based on financial advisor and actuarial recommendations.

FINANCING REQUIREMENTS

1. Where possible, capital expenditures shall be funded through pay-as-you-go programs, debt restructuring and alternative financing mechanisms, such as state loan programs or federal pilot projects.
2. Capital improvements related to enterprise fund operations should be financed solely by debt to be repaid from user fees and charges and other legally available sources generated from the respective enterprise fund's operation.
3. Capital improvements not related to enterprise fund operations shall be financed by debt to be repaid from legally available revenue sources able to be pledged for same.
4. Cash surpluses, to the extent available and appropriate, shall be used to finance scheduled capital improvements if it is deemed to be the best financing method for that particular improvement.
5. Revenue sources shall be pledged for debt only when legally available. Revenue sources that have previously been used for operation and maintenance expenses and/or general operating expenditures will be pledged only when other sufficient revenue sources are available to replace same to meet operation and maintenance expenses and/or general operating expenditures as deemed appropriate by the City Commission.

MATURITY LIMITATIONS

1. All capital improvements financed through the issuance of debt shall be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 30 years.
2. All capital improvements financed through lease-purchase obligations shall be financed for a period not to exceed the useful life of the improvements.

GENERAL DEBT LIMITATIONS

1. Rapid debt repayment is a goal of the City's debt management policies. Each borrowing shall be structured to repay principal as rapidly as the amount of the pledged revenue source will allow. Adjustment in repayment time frames may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement plans.



City of Lake Worth Comprehensive Financial Policies

2. The City shall manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
3. The City shall not construct or acquire a public facility if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility.
4. The City shall consider coordinating with other local government entities, to the fullest extent possible, to minimize overlapping debt burden to citizens.
5. The City shall ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

DEBT ISSUANCE RESTRICTIONS

1. The City shall market its debt through the use of competitive bids whenever deemed feasible, cost effective, and advantageous to do so. However, it is recognized that in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
2. The City shall use the services of outside finance professionals selected under the terms of the City's Procurement Code.
3. Credit enhancements (insurance, letters of credit, etc.) shall be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
4. In order to maintain a stable debt service burden, the City shall attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuances of variable rate debt. In those instances, the City shall attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.

REFUNDING

1. The City shall, on a quarterly basis, monitor its outstanding debt in relation to existing conditions in the debt market and shall refund any outstanding debt when sufficient cost savings can be realized.
2. Outstanding debt shall be refunded as long as the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than 3% without extending the



City of Lake Worth Comprehensive Financial Policies

maturity of the debt being refunded, unless extenuating circumstances would justify a smaller percentage savings (i.e. historically low interest rates).

3. The City may also refund existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the City when it is advantageous to do so.

DISCLOSURE REQUIREMENTS

It is the policy of the City to endeavor to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules, and regulations, including Securities and Exchange Commission Rule 15c2-12.

ARBITRAGE REPORTING

The Finance Department shall establish a system of record keeping and reporting (or procure the services of a company specializing in arbitrage management /calculation) to meet the arbitrage rebate compliance requirements of the Federal Tax Code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebateable earnings to the Federal Government in a timely manner in order to preserve the tax-exempt status of the City's outstanding and future debt issues.

INVESTMENT OF BOND PROCEEDS

The investment of bond proceeds shall be governed by the City's Investment Policy and any applicable bond covenants. In the event of conflicting policies, the more restrictive policy shall be enforced.

SHORT-TERM AND INTERIM FINANCING

1. Bond Anticipation Notes - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to issue Bond Anticipation Notes as a source of interim construction financing. Before issuing such notes, takeout financing for such must be planned for and determined to be feasible by the financial advisor.
2. Tax (Revenue) Anticipation Notes - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to issue Tax or Revenue Anticipation Notes as a source of interim operating financing.



City of Lake Worth Comprehensive Financial Policies

3. Other - Where their use is judged by City staff, City's bond counsel and financial advisor to be prudent and advantageous to the City, the City may choose to use other short-term financing tools such as a line of credit or pooled commercial paper programs.

DEBT AFFORDABILITY ASSESSMENT

1. The Florida Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. For debt issues to be placed on the ballot, the Commission must approve both the capital and financing proposals. Although there is no statutory limit on the amount of debt and corresponding tax levy the voters can approve, the City Charter and Code of Ordinances limits the amount of debt to be a maximum equal to 25% of the assessed value of the taxable property in the corporate limits of the City.
2. The City shall determine reasonable debt levels for the City as part of the annual budget process and capital improvement plan.

BUDGET MANAGEMENT

Budget Adoption

City Charter -Sec. 2-262. Budget;

1. *Annual budget.* The city commission shall adopt a budget each fiscal year in accordance with sections 166.241 and 200.065, Fla. Stat., as amended from time to time and any other applicable law. The budget shall be adopted by resolution.
2. *Budget amendments.* The city commission at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year as follows:
 - i. City Commission Authority
 1. Appropriations for expenditures for a department or between departments within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund are not changed.
 2. If a budget amendment is required for a purpose not specifically authorized in paragraphs 2(i)(1) above or (3) below, the budget amendment must be adopted by resolution.
 - a. Included in this section would be amendments such as for example:
 - i. where the total budget of a fund was increased or decreased,
 - ii. fund balance/retained earnings were being appropriated,



City of Lake Worth Comprehensive Financial Policies

- iii. new funds created,
 - iv. additional revenues were expected to be received and a budget created for them
3. Budget officer authority: In accordance with City Charter -Sec. 2-262. Budget - that allows the City Commission to establish; procedures through its Comprehensive Financial Policies, by which the designated budget officer may authorize budget transfers within a department, as long as the total appropriations of the fund are not changed.
- a. Transfers requested within a major expenditure category, between major expenditure categories, and/or between divisions within the same department, or between activities codes within the same department but not across funds, require approval by the City Manager designee which is the Finance Department Budget office. The Transfer request will require Department Head approval and contain an explanation along with account analysis for the transfer to and from accounts.
4. Other Budget Management Rules
- a. Appropriations related to prior year non-operating encumbrances and capital projects not completed will be submitted to the City Commission as a budget amendment at the beginning of each fiscal year. The total carry forward amounts will be reported in the prior year Comprehensive Annual Financial Report (CAFR) as Restricted/Committed/Assigned/un assigned fund balances as required by GASB 54.
 - b. A quarterly budget amendment cycle based on actual revenues and expenditure needs will be established.
 - c. Budgets for grants/contracts accepted by the City during the year will be adopted by resolution of the City Commission at that time and will be included in the quarterly budget amendment.
 - d. All capital project budget amendments will concurrently amend the 5 Year Capital Improvement Plan.
 - e. Upon completion of the prior fiscal year's Comprehensive Annual Financial Report, the operating budget may be adjusted to reflect actual beginning fund balances. Audited fund balances that are less than the budgeted amount will be adjusted during the mid-year process to prevent spending of resources not available
 - f. Website posting requirement per section 166.241, Fla. Stat.
 - i. The tentative annual budget must be posted on the city's official website at least 2 days before the budget hearing, held pursuant to section 200.065, Fla. Stat. or other law, to consider such budget. The final adopted budget must be posted on the city's official website within 30 days after adoption.
 - ii. If the city commission amends the budget pursuant to paragraph (b) (1) b. above, the proposed amendment will be posted, if feasible, on the city's official website 3 days before the meeting where it will be considered for adoption. The adopted amendment must be posted on the City's official website within 5 days after adoption.



City of Lake Worth Comprehensive Financial Policies

PERFORMANCE MEASUREMENT

The City of Lake Worth staff is developing a performance management program. The program will be designed to ensure that performance results support identified strategies and goals and ensure accountability for our efforts.

Performance management is a powerful tool used to integrate strategic planning, budgeting, and management, with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

The City of Lake Worth chooses to use a performance management system to:

1. Align the City's mission, vision and values and the City Commission's Final Version of the City of Lake Worth's 2010 Goals & Objectives, April 2010 with department/division objectives and employee performance.
2. Set program priorities to ensure organizational priorities match those of the community via the Commission's guidance.
3. Develop meaningful measures, especially outcome measures, to gauge program success, and Increase organizational coordination to eliminate waste and duplication.

Performance management improves organizational capacity by providing our managers with data on established measures. This performance data empowers managers by supplying data and information necessary to make effective and efficient management decisions to achieve desired results. Making this data available to the public through the annual Tentative and Adopted Budget documents keeps government accountable and transparent to all stakeholders.

PROCESS

Each Department Director establishes the following for their department and updates their narrative annually in the budget/performance measurement system:

1. Mission statement
2. Vision statement
3. Summary of services provided
4. Strategic plan
5. Executive summary

Division and Program Managers identify the following and provide annual updates in the Budget/Performance Measurement System:

1. Mission statement



City of Lake Worth Comprehensive Financial Policies

2. Summary of services provided
3. Major variances
4. Advisory board info (if applicable)
5. Objectives
6. Performance measures

Performance measures are established to ensure the regular collection of specific information about the effectiveness, the quality and the efficiency of government services and programs. It is the responsibility of the department, division, or program director/manager to establish, review, and update performance measures.

Periodically, new performance measures will be added, or existing performance measures edited, as the need arises based upon changes in the City Commission's goals and objectives, changes to the agency's desired outcomes, changes in program scope or establishment of new programs based upon mandated reporting requirements, or where program evaluation results in the need for additional measures.

Performance measures will be tracked and recorded on a regular basis as determined by the department, division, or program depending on the reporting frequency needed to effectively and efficiently react to performance changes that are out of line with performance targets.

Prior to the submission of the tentative budget, the Finance Department Budget office will review all narratives, objectives, and measures to ensure alignment and consistency within the agency. Status reports will be furnished to the City Commission on at least an annual basis.

FINANCIAL AND BUDGETARY REPORTING, AUDITS AND ANALYSIS

1. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will encompass five years and will be updated annually.
2. The City's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, generally accepted accounting principles as required in the City Charter and Code of Ordinances as well as the requirements of Chapter 166 and 218 Florida Statutes.
3. An annual audit will be performed by an independent public accounting firm, as required by Chapter 218.39 Florida Statutes. The results of the audit will be reported to the City Commission and the audit opinion included in the City's Comprehensive Annual Financial Report (CAFR).



City of Lake Worth Comprehensive Financial Policies

4. The City will submit the CAFR to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.
5. The Finance Department Budget office will submit the City's Budget to the GFOA's Distinguished Budget Presentation Program.
6. Financial information including the CAFR and the budget, once adopted, will be published on the City's website.
7. The City will publish a Citizens Report annually, in order to better communicate the City's financial information to the citizens. The report will also be submitted to the GFOA's Popular Annual Financial Reporting Award Program.
8. Secondary market disclosures as required by the Securities and Exchange Commission will be included in the CAFR.
9. The Finance Department Budget office will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.

GLOSSARY

Abatement: A partial or complete waiver of taxes, service charges or fees imposed by the city for purposes of economic development incentives.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual: An accounting method that measures the performance and position of a company by recognizing economic events regardless of when cash transaction occur.

Accrual Basis of Accounting: A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Actuarial: A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax: A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Amended Budget: The adopted budget as formally adjusted by the City Commission.

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation: A specific amount of money authorized by the City Commission for the purchase of goods or services.

Arbitrage: The practice of taking advantage of a price difference from the simultaneous purchase and sale of an asset.

Arbitration: The process of resolving disputes between people or groups by referring them to a third party, either agreed on by them or provided by law, who makes a judgment

Assessed Property Value: The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Balanced Budget: A budget in which planned funds or revenues available are equal to fund planned expenditures.

Benefits: Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond Covenants: A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bonds: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget Calendar: A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Highlights: Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

GLOSSARY

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Equipment: Equipment and property with an expected life of five years or more.

Capital Expenditure: The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of \$25,000 or more.

Capital Improvement Plan (CIP): A plan for capital expenditures to be incurred each year over a five-year period. The plan allows for a systematic evaluation of all potential projects, specifies funding sources for all approved projects, and serves as an economic development tool.

Community Development Block Grant (CDBG): One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CRA: Community Redevelopment Agency—designed to encourage commercial banks and savings associations to help meet the needs of borrowers in all segments of their communities, including low and moderate income neighborhoods.

Comprehensive Annual Financial Report (CAFR): This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Debt Service: The payment of principal and interest on borrowed funds such as bonds and loans.

Deficit: The excess of liabilities over assets—or expenditures over revenues—in a fund over an accounting period.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Encumbrances: Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund: A self supporting fund designed to account for activities supported by user charges: an example is the Refuse.

Expenditure: The disbursement of appropriated funds to purchase goods and/or service.

Fiscal Year (FY): Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.

Fixed Asset: Items owned by the City that cost a considerable amount and has a useful life exceeding two years—e.g., computers, furniture, equipment and vehicles.

Fleet: The vehicles owned and operated by the City.

Franchise: The right granted by a government through a contract permitting private utilities the use of public property, such as city streets, for wires, cables, pipes and other facilities to deliver their services.

GLOSSARY

Full-Time Equivalent Position: A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between assets and liabilities reported in a governmental fund at the end of the fiscal year.

GAAP: Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund: A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Homestead Exemption: Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

HTE: The City's main data application vendor, also known as Sungard.

Inflation: A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure: Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Interest Income: Revenue associated with the City cash management activities of investing fund balances.

Intergovernmental Revenue: Revenue received from or through the Federal, State, or County government. These include Cigarette Tax, State Revenue Sharing, Alcoholic Beverage Tax, Sales Tax (5th cent), Rebate – Municipal Vehicles.

Interlocal Agreement (ILA): A contractual agreement between two or more governmental entities.

Internal Service Fund: A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

Mandate: A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Market Value: The appraised value assigned to property by the County Property Appraiser. Typically, this value represents “**Fair Market Value**” less estimated selling expenses.

GLOSSARY

Mill: A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage: The total tax obligation per \$1,000 of assessed valuation of property.

Mission Statement: The statement that identifies the particular purpose and function of a department.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

Municipal Code: A collection of laws, rules and regulations that apply to the City and its Citizens.

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget: A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Ordinance: A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Pension Fund: The Pension Fund accounts for the accumulation of resources to be used for retirement benefit payments to the City's employees.

Per Capita: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Measure (PM): Data collected to determine how effective and efficient a program is in achieving its objectives.

Potable Water: Water that is fit to drink.

Present Value: The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

Privatization: An act of outsourcing a program or process to a non-governmental entity.

Property Tax: A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund: Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Reclassification: The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Resolution: A legislative act by the City with less legal formality than an ordinance.

GLOSSARY

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Roll-Back Rate: The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

Sales Tax: Taxes imposed on the taxable sales of all final goods.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for revenues legally restricted to expenditures for a particular purpose.

Taxable Value: The assessed value less homestead and other exemptions, if applicable.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for a specific purpose.

Truth in Millage (TRIM): The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unappropriated: Not obligated for specific purposes.

Unencumbered: The portion of an allotment not yet expended or encumbered.

Useful Life: The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees: Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming (e.g. building inspections).

Sources:

Bailey, Larry P; Governmental GAAP Guide; Harcourt Brace; 1994.

Bland, R; Budgeting-A Guide for Local Governments, ICMA, 1997.

Bland, R; A Revenue Guide for Local Governments, ICMA, 2005.

Government Finance Officers Association; Governmental Accounting, Auditing and Financial Reporting; GFOA, 1994.

