

ORDINANCE NO. 1313

AN ORDINANCE OF THE CITY OF LAKE WORTH, TEXAS; APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026 AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT AND ACCOUNT; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Lake Worth, (hereinafter referred to as the “City”), is a Home Rule municipality located in Tarrant County, created in accordance with the provisions of Chapter 9 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Manager of the City submitted a budget proposal to the City Council prior to the beginning of the fiscal year, and in said budget proposal set forth the estimated revenues and expenditures; and

WHEREAS, the City Manager has filed with the City Secretary a budget outlining all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2025, and ending September 30, 2026, (hereinafter referred as the “Budget”); and

WHEREAS, the Budget and Tax Rate Calculation worksheet, a copy of both is attached hereto as Exhibit “A” and incorporated herein for all purposes, specifically sets forth each of the various projects for which appropriations are delineated and the estimated amount of money carried in the Budget for each of such projects; and

WHEREAS, the Budget was filed with the City Secretary at least fifteen (15) days before the public hearing was held on the Budget and at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year and such Budget has been available for inspection by any taxpayer; and

WHEREAS, the public notice of a public hearing on the proposed Budget, stating the date, time, place and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held and those wishing to speak on the Budget were heard and were provided an opportunity to present their views on the proposed Budget; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held therefore and has determined that the Budget attached hereto is in the best interest of the City and that same should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAKE WORTH, TEXAS, THAT:

SECTION 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2.

The Budget (Attachment "A") of the revenues of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2025 and ending September 30, 2026, as modified by the City Council, be and the same is, in all things adopted and approved as the Budget of the City of Lake Worth for the fiscal year beginning October 1, 2025, and ending September 30, 2026, and there is hereby appropriated from the funds indicated such projects, operations, activities, purchases and other expenditures as proposed in the Budget.

SECTION 3.

The City Council shall file or caused to be filed a true and correct copy of this Ordinance, along with the approved Budget attached hereto, and any amendments thereto, with the City Secretary. The mayor shall file or cause to be filed a true and correct copy of this Ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas as required by State law.

SECTION 4.

That the revised figures, prepared and submitted by the City Manager, for the fiscal year 2025/2026 budget be, and the same are hereby, in all things, approved and appropriated and any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

SECTION 5.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 6.

This Ordinance shall be in full force and effect from and after its passage and it is so ordained.

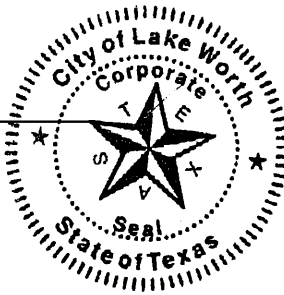
PASSED AND APPROVED on this 16th day of September 2025.

CITY OF LAKE WORTH

By: Walter Bowen
Walter Bowen, Mayor

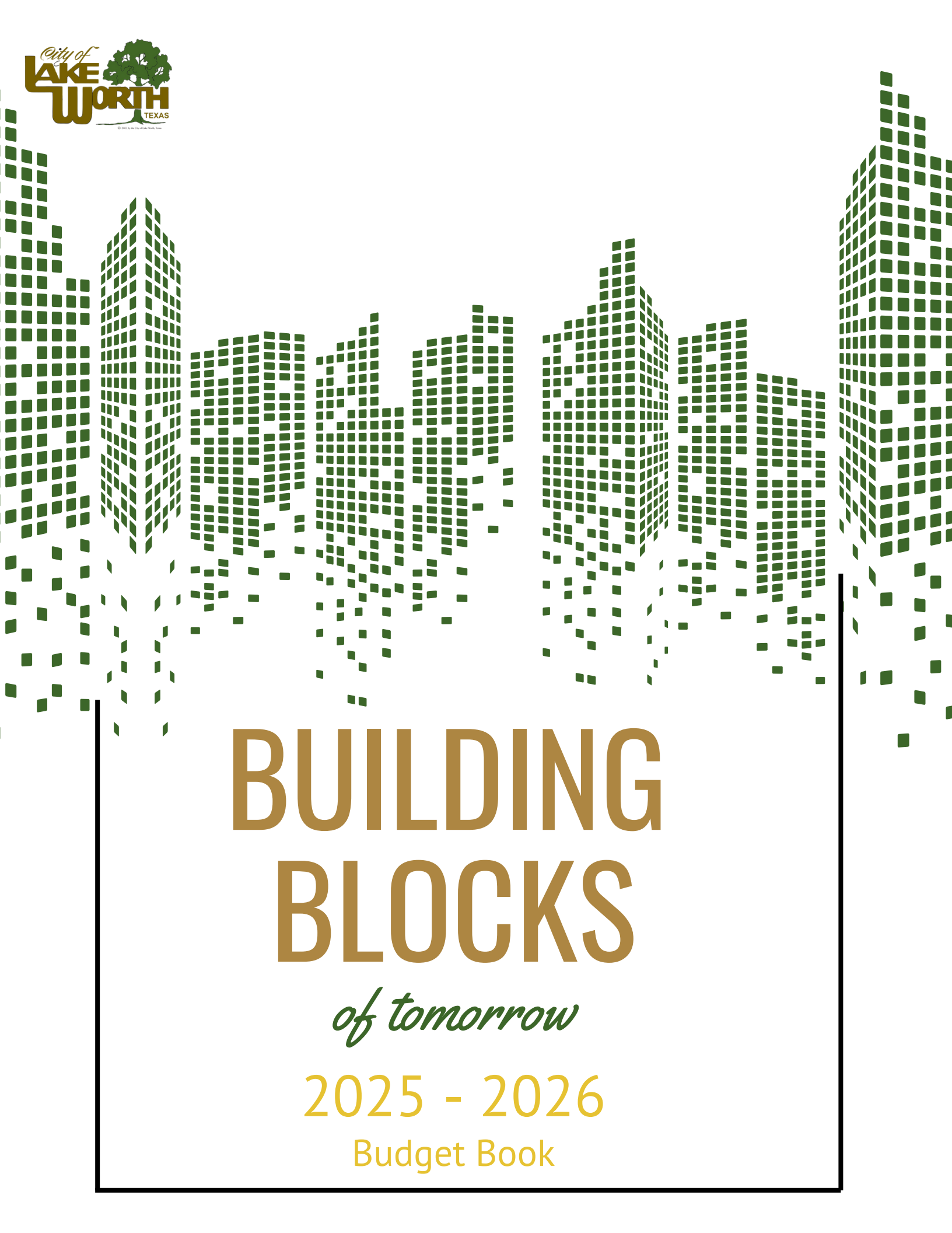
ATTEST:

Holly Fimbres
Holly Fimbres, City Secretary



“EXHIBIT A”

**City of Lake Worth Fiscal Year 2025 – 2026 Budget and
Tax Rate Calculation Worksheet**

A stylized, green, pixelated city skyline is in the background, composed of various rectangular blocks of different heights and widths, creating a modern, digital cityscape.

BUILDING BLOCKS

of tomorrow

2025 - 2026

Budget Book

CITY OF LAKE WORTH

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$292,591, which is a 7.89% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$11,555.

The members of the governing body voted on the budget as follows:

For:

Jerry Cox	Mayor Pro Tem
Jim Smith	Council Member
Geoffrey White	Council Member
Sue Wenger	Council Member
Rich Walker	Council Member
Sherrie Kubala-Watkins	Council Member
Gary Stuard	Council Member

Against:

None

**Present and Non-Voting - Walter Bowen, Mayor





Property Tax Rate Comparison

2024-2025

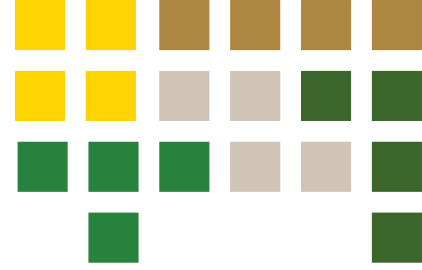
2025-2026

Property Tax Rate	\$0.485420/100	\$0.494737/100
No New Revenue Tax Rate	\$0.376996/100	\$0.459002/100
No New Revenue M&O Tax Rate	\$0.184440/100	\$0.181133/100
Voter Approval Tax Rate	\$0.525420/100	\$0.535249/100
Debt Rate	\$0.294525/100	\$0.307266/100

Total debt obligation for the City of Lake Worth secured by property taxes:
\$3,175,168

The information below is in accordance with Section 140.0045 of the Local Government Code as amended by HB 1495 of the 86th Texas Legislature.

	2024-2025	2025-2026
Legislative Lobbying	\$0	\$0
Required Legal Notice Publications	\$8,075	\$8,000



HOW TO

Read This Document

Welcome!

Thank you for taking the time to view the City of Lake Worth’s 2025-2026 Budget Book. You are reading the officially published budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026. This comprehensive document has been carefully prepared to help you, the reader, gain insight into the key issues, priorities, and initiatives shaping the Lake Worth community.

While this budget book provides detailed financial information, it also serves several important purposes beyond numbers. It is a policy document that outlines the strategic goals and guiding principles that influence how Lake Worth is governed and managed. It also acts as an operations guide, offering elected officials, city staff, and the public valuable information on the services provided, performance benchmarks, and organizational responsibilities across all departments.

Many people often think of a budget as simply a financial plan—and while it certainly fulfills that role by presenting revenue forecasts, expenditures, and fund allocations—this document goes further. It has also been designed as a communications tool that combines written explanations with charts, graphs, and visuals to present information in an accessible and transparent manner.

We encourage you to explore the pages ahead to gain a full understanding of how Lake Worth plans to responsibly allocate resources, implement policies, and deliver services that support the quality of life for our residents and businesses.



Budget Format

The budget document is thoughtfully organized into three primary sections: Introduction, Operational/Financial, and Appendices. Each section serves a distinct purpose and collectively provides a comprehensive view of the City of Lake Worth's fiscal planning and strategic direction.

The Introduction section serves as a foundational overview of the budget and includes several key elements to help the reader understand the broader context in which the Fiscal Year 2026 Budget was developed. It begins with the City Manager's transmittal letter addressed to the Mayor and City Council, which outlines significant policy considerations, economic conditions, and strategic priorities that influenced the creation of this year's budget. Additionally, this section presents the City's official vision statement and strategic goals, offering insight into the long-term objectives guiding Lake Worth's governance. A citywide organizational chart and staffing overview are also included, providing a clear snapshot of the structure and allocation of human resources within the municipal government.

The Operational/Financial section constitutes the core of the budget document and details the operational and financial plans for the upcoming fiscal year. This portion is organized first by fund and subsequently by department to facilitate ease of reference. Like many municipalities, the City of Lake Worth follows the fund accounting method, a system that allows for the separation and accountability of various revenue sources and expenditures based on their intended use. In essence, a "fund" is a fiscal and accounting entity with a self-balancing set of accounts that tracks specific resources and their application.

For example, the Hotel Occupancy Tax Fund is dedicated to tracking revenues generated from hotel and motel occupancy taxes and ensuring those revenues are expended in accordance with state law and city policy. Another example is the General Fund, which is the primary operating fund for the City. It encompasses essential municipal services such as Police, Fire, Parks and Recreation, and General Government. Due to its scope and impact on daily operations, the General Fund is often of the greatest interest to residents, stakeholders, and decision-makers.

Finally, the Appendices section provides supplemental information and reference materials, such as detailed schedules, historical data, financial policies, and definitions of terms used throughout the document. This section is designed to support transparency and provide additional context for those seeking a deeper understanding of the City's financial planning processes.

Budget Format, Cont.

Together, these three sections are intended to offer a clear, organized, and transparent view of the City of Lake Worth's budgeting process, operational priorities, and financial stewardship.

Financial statements are provided for each fund to ensure transparency and clarity regarding the City's financial health. These statements offer a multi-year view of each fund's financial condition, helping readers understand trends in revenue, spending, and fund balances over time. Much like a personal bank account statement, each financial statement includes a beginning balance, incoming revenues, outgoing expenditures, and an ending balance for each fiscal year presented.

Each fund statement begins with the actual, audited amounts from the most recently completed fiscal year, ensuring accuracy and accountability. The next column presents estimated amounts for the current fiscal year, which reflect projections made when the original budget was adopted. These estimates help provide context for ongoing financial activity and assist in planning for the future. The estimated ending fund balance for the current year is particularly important, as it serves as the beginning balance for the upcoming fiscal year 2025–2026 and plays a key role in budget development and forecasting.

This structured presentation enables both internal stakeholders and the public to see not only where the City has been financially but also where it is headed, supporting informed decision-making and long-term fiscal sustainability.

Toward the end of the document, you will find a number of appendices that provide additional details and context for the budget as a whole. These appendices offer further insight into Lake Worth's budget process, outlining the steps taken to prepare and adopt the annual budget. They also contain explanations of the City's major revenue sources, definitions of financial terminology, and other important reference materials. This information is intended to support the reader's full understanding of how the City of Lake Worth responsibly manages public resources in alignment with community goals and policy direction.



LETTER TO

Mayor & Council

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL,

I am pleased to present to you the Budget for the City of Lake Worth for Fiscal Year 2025–2026. This document has been prepared in accordance with the requirements of the City Charter, applicable State laws, and the City’s adopted financial policies. It outlines the City’s anticipated revenues and planned expenditures for the period beginning October 1, 2025, and ending September 30, 2026.

The proposed budget is a reflection of our continued commitment to fiscal responsibility, operational excellence, and strategic foresight. It allocates resources in direct alignment with the City Council’s Strategic Plan for 2025 and serves as a financial roadmap that supports our vision for a sustainable and thriving community.

As with previous years, the budget upholds our conservative fiscal approach that has contributed to Lake Worth’s sound financial position, including an excellent bond rating of AA- from Standard & Poor’s. This rating reflects the City’s prudent financial management and responsible stewardship of public funds. Our community continues to benefit from a strong financial foundation that enables us to respond to evolving needs while pursuing opportunities for growth and improvement.

This budget not only sustains essential municipal services but also invests in key priorities that move Lake Worth forward. It ensures that our employees are equipped with the tools, training, and support needed to deliver the high level of service our residents and businesses expect and deserve. Furthermore, it reinforces our dedication to “The Lake Worth Way”—a culture rooted in professionalism, innovation, and public service.



Over the past several years, Lake Worth has proactively positioned itself to take advantage of new and unique growth opportunities, while never losing sight of the importance of maintaining and enhancing our existing community. We have been strategic in identifying long-term challenges and planning ahead to meet them. This proposed budget allows the City to continue making meaningful progress on key initiatives that will shape the future of our community. These include:

- Attracting and leveraging new development opportunities that support our long-term economic vitality;
- Investing in infrastructure and facilities to ensure they meet the needs of current and future generations;
- Recruiting, training, and retaining talented and effective employees who are essential to achieving our mission; and
- Enhancing operations and service delivery through innovation and continuous improvement, to ensure Lake Worth remains a vibrant, attractive, and welcoming place to live, work, and visit.

This budget reflects not just numbers, but the values, goals, and aspirations of the City of Lake Worth. It demonstrates our continued commitment to responsible governance, responsive service, and a shared vision for a prosperous future.

INFRASTRUCTURE PLANNING & MAINTENANCE

The Fiscal Year 2026 budget continues to advance the City of Lake Worth’s long-term strategy to proactively invest in infrastructure that supports both current community needs and future growth. By prioritizing essential maintenance, targeted upgrades, and strategic expansion projects, the City remains committed to ensuring the reliability, safety, and sustainability of its public infrastructure systems.

To maintain this forward momentum, the FY 2026 budget allocates significant funding for infrastructure improvements, including multiple bond-funded projects approved by voters in early 2024. These projects reflect the City’s focus on maintaining aging infrastructure, enhancing capacity, and coordinating with regional partners to maximize efficiencies.

Street Improvements and Roadway Enhancements

The following roadway and street improvement projects are scheduled for FY 2026:

- Restriping Projects – Pavement marking updates will be completed along Paul Meador Drive, Boat Club Road, and Telephone Road to improve traffic safety and visibility.
- Shawnee Trail Reconstruction – Full reconstruction of Shawnee Trail, including subgrade stabilization and surface paving, to meet current transportation standards and accommodate increased traffic volumes. Installation of sidewalks is also funded for this project.
- Rench Road, Caribou Trail, and Telephone Road Expansion – Roadway widening and improvements to support traffic flow, safety, and regional connectivity in high-growth corridors. Sidewalks and street lighting is also funded in this project.



INFRASTRUCTURE PLANNING & MAINTENANCE, CONT.

Water and Sewer Infrastructure Improvements

The FY 2026 budget also supports critical upgrades to the City's water and wastewater infrastructure, addressing aging lines and increasing system reliability:

- Shawnee Trail Water & Sewer Line Upgrades – Replacement and enhancement of aging utility lines along Shawnee Trail to improve service reliability and reduce the risk of system failures.
- Rench Road, Caribou Trail, and Telephone Road Utility Extensions – Installation of new water and sewer lines to support growth and create system loops, improving water pressure and redundancy.
- Marina Lift Station Reconstruction – Comprehensive reconstruction of the Marina Lift Station, including the installation of a new generator, to ensure uninterrupted wastewater service during power outages.
- 14-Inch Force Main Upgrade – Replacement and upsizing of the force main pipeline from the Marina Lift Station to Charbonneau Road, increasing capacity and flow efficiency.
- Backup Power Installations – Generator installations at both the Azle Well Site and the Stadium Water Tower Site to enhance system resiliency during weather-related emergencies or electrical disruptions.

These improvements demonstrate the City's commitment to infrastructure resiliency, public safety, and quality service delivery. The FY 2026 budget ensures that Lake Worth remains well-positioned to meet the demands of a growing community while maintaining its infrastructure assets responsibly.



ENHANCING SERVICE DELIVERY THROUGH CONTINUOUS IMPROVEMENT

The Fiscal Year 2026 budget reflects the City of Lake Worth's commitment to continuous improvement and innovation in the delivery of municipal services. As the needs of our community evolve, the City remains focused on identifying opportunities to streamline operations, enhance service quality, and invest in projects that directly benefit our residents and local businesses.

This budget continues to support a range of strategic initiatives aimed at modernizing infrastructure, expanding public amenities, and improving operational resiliency. Below are several highlighted efforts proposed in the FY 2026 budget that illustrate our proactive approach to service delivery:

- Lake Worth Park Enhancements
 - The City continues to work toward its goal of marketing Lake Worth Park into a premier youth sports destination. This year's budget supports funding for marketing and advertisement.
- Fire Station No. 1 and Emergency Operations Center (EOC) Construction
 - The ongoing construction of a new Fire Station #1, paired with a state-of-the-art Emergency Operations Center, underscores the City's commitment to public safety and disaster preparedness. These new facilities will enhance emergency response capabilities and provide a centralized command post for coordination during critical events.
- Critical Infrastructure Resiliency: Backup Power for Utilities
 - To safeguard essential utility services during emergencies, the FY 2026 budget provides ongoing funding for backup generators at key water and wastewater facilities.

ENHANCING SERVICE DELIVERY THROUGH CONTINUOUS IMPROVEMENT

- Wastewater System Improvements
 - Major upgrades are planned for the Marina Lift Station, including full reconstruction and system enhancements to improve efficiency and reliability. Additionally, the 14-inch force main connection to Charbonneau Road will be completed, increasing the system's capacity and reducing operational risks.
- Library and Senior Center Program Expansion
 - With recent facility upgrades complete, the Library and Senior Center will see expanded programming in FY 2026. New offerings will maximize use of the improved spaces, providing residents of all ages with access to educational, recreational, and social engagement opportunities.
- Pickleball Program Development
 - The City will continue its outreach and coordination efforts with local companies and community organizations to host Pickleball tournaments at the newly constructed courts. These events are designed to promote recreation, boost community participation, and draw visitors to Lake Worth's growing network of parks and public facilities.

Together, these initiatives reflect the City's ongoing efforts to improve quality of life, ensure operational readiness, and provide exceptional services to the Lake Worth community. Through thoughtful investment and strategic planning, the FY 2026 budget continues to build on a strong foundation for future success.



COMPENSATION AND BENEFITS

The City of Lake Worth recognizes that its employees are the foundation of high-quality service delivery and day-to-day operational success. From public safety and infrastructure to customer service and community programming, our dedicated staff ensures that residents and businesses receive the dependable, responsive municipal services that define our community. As such, maintaining a competitive and sustainable compensation and benefits package remains a top priority. The City is committed to attracting, retaining, and rewarding talented professionals while also adhering to responsible fiscal management and the City Council's adopted compensation philosophy.

The FY 2026 Proposed Budget includes the following key highlights related to employee compensation and benefits:

- City-Wide Compensation Adjustment Pool
 - Funding is included for a 3% merit-based compensation pool across all departments, in alignment with the City's compensation strategy and market conditions.
 - In addition, employees participating in the structured Step Pay Plan will be eligible for a 4% step increase, consistent with the plan's progression guidelines.
- Health Insurance Premium Adjustments
 - The City is anticipating a 30% increase in group medical insurance premiums over the prior year's actual expenditures, reflecting broader market trends and rising healthcare costs across the industry.
 - While this increase presents a budgetary challenge, it is important to note that, thanks to careful planning and ongoing collaboration with our benefits consultant, the City has continued to shield employees from additional premium contributions, preserving full coverage without requiring employee-funded increases. This stands in contrast to many peer organizations that have shifted rising costs to their employees.

The City remains sensitive to the financial pressures affecting both the organization and its employees. While costs continue to rise across all sectors, we remain committed to finding balanced, equitable solutions that support our team and uphold our obligation to the community.

This budget reflects our shared values—responsibility, service, and respect for those who make our operations possible. By investing in our workforce, we continue to build a culture of excellence that drives performance, accountability, and pride in public service.



PROPERTY VALUES

Each year, the Tarrant Appraisal District (TAD) provides the City of Lake Worth with a certified tax roll that represents the total taxable value of all real and personal properties located within the city's jurisdiction. These values serve as the foundation for calculating the City's property tax revenue and play a critical role in the development of the annual operating budget.

For Fiscal Year 2026, the certified taxable value for the City of Lake Worth is \$800,220,679, reflecting an increase/decrease of approximately \$55,336,660, or 7.4% over the previous fiscal year. This growth includes both increased valuations of existing properties and the addition of new developments to the tax base.

Included in the total certified values is \$2,346,518 in new property value, representing properties added to the tax roll between January 1, 2025, and December 31, 2025. This includes residential, commercial, and industrial developments that contribute to Lake Worth's ongoing economic growth and vibrancy. The average taxable value of a single-family home in Lake Worth for FY 2026 is now \$186,106, an increase of approximately \$2,198, or 1.2% compared to the prior year. This upward trend in home values reflects the continued demand for housing in the area and the desirability of the Northwest Tarrant County area.

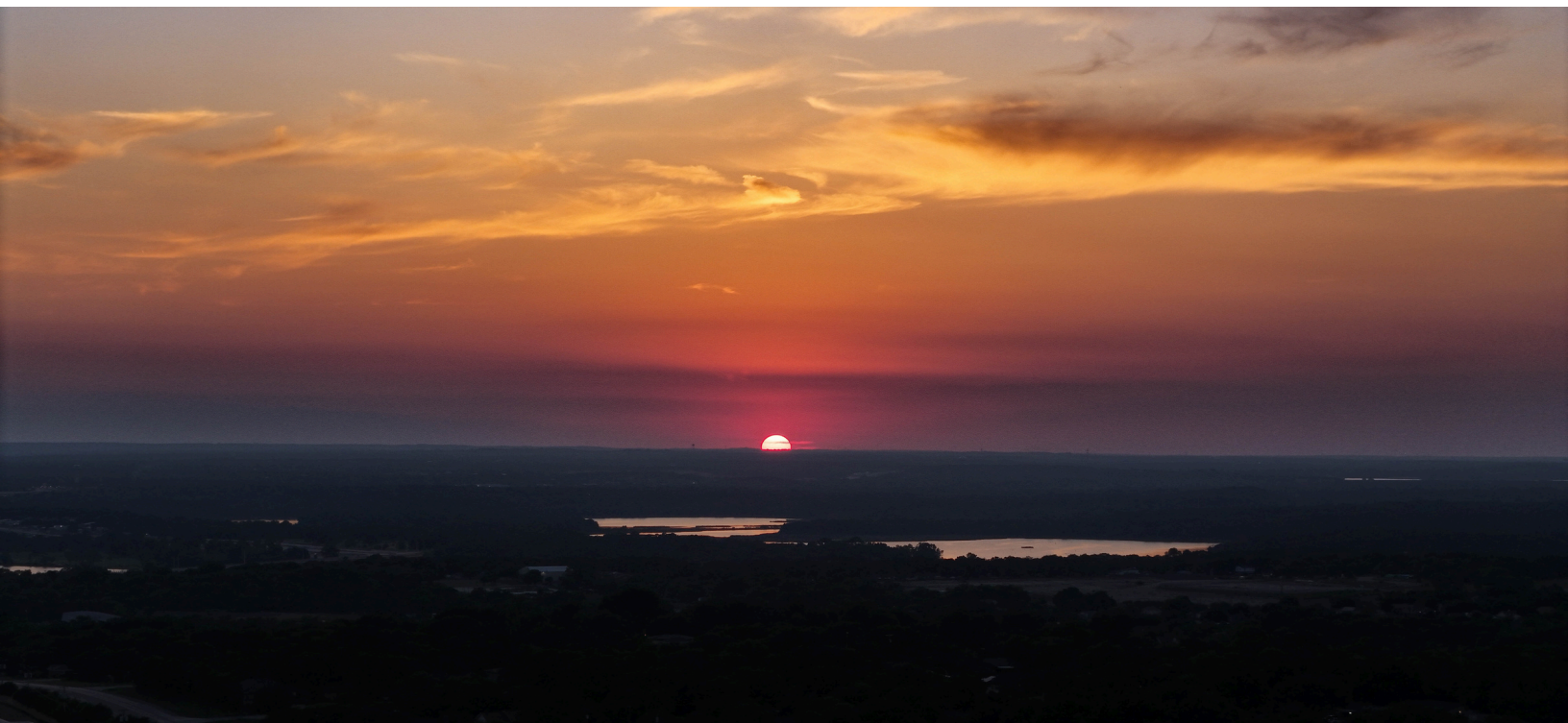
PROPERTY VALUES, CONT.

Housing Finance Commission Development and HB 21 Impact

It is important to note that a multifamily development within the city was recently acquired by a Housing Finance Commission. Because of the nature of this acquisition and the potential for tax-exempt financing structures, the full taxable impact of this property remains uncertain at this time. As a result, its value and contribution to the city's certified tax roll are being fully reflected in the current totals.

However, we are closely monitoring the implementation of House Bill 21 (HB 21), which address the treatment of tax-exempt properties developed by housing finance corporations and related entities. We are hopeful that the outcome of this legislation will provide greater clarity and help ensure a more equitable and positive outcome for Lake Worth's long-term property tax base.

As we move forward, the City remains committed to staying engaged in the regulatory process, and ensuring that all property owners contribute appropriately to the services and infrastructure that benefit our entire community.





As part of the Fiscal Year 2026 budget adoption process, the City of Lake Worth has increased its property tax rate to \$0.494737 per \$100 of assessed valuation, compared to the previous year's rate of \$0.485420. This rate has been carefully evaluated in light of both the City's service obligations and the fiscal environment shaped by state property tax legislation.

For reference:

- The calculated voter-approval tax rate for FY 2026 is \$0.535249. This rate represents the maximum rate the City may adopt without triggering a voter election under current state law.
- The no-new-revenue tax rate is \$0.459002. This rate is calculated to generate the same revenue as the previous year from existing properties, excluding new growth.

While the adopted rate remains within the voter-approval threshold, it provides the City with the necessary flexibility to meet growing service demands, invest in critical infrastructure, and maintain a balanced and sustainable budget.

The adopted tax rate serves three key purposes:

1. Continuity of High-Quality Services

- The tax rate enables the City to continue delivering the excellent municipal services that Lake Worth residents and businesses have come to expect. From public safety and street maintenance to parks, libraries, and utility operations, this funding ensures that service levels are maintained and adjusted to meet community needs.

2. Addressing Revenue Limitations from State Legislation

- Recent property tax legislation at the state level has imposed limitations on how cities can generate revenue through local property taxes. The adopted rate accounts for these constraints while striving to preserve the City's financial health and ability to respond to inflationary pressures, rising costs of goods and services, and population demands.

3. Funding for Debt Obligations and Capital Projects

- A portion of the tax rate is dedicated to the Interest and Sinking (I&S) Fund, which supports the City's outstanding debt service obligations, including recent bond-funded capital improvement projects. These projects—ranging from infrastructure improvements and utility upgrades to the construction of Fire Station #1 and enhancements at Lake Worth Park—are critical to ensuring long-term resiliency and quality of life for the community.

The FY 2026 tax rate reflects a careful balance between fiscal responsibility and community investment. It underscores the City's ongoing commitment to transparent, strategic budgeting and long-term financial planning that supports a vibrant and thriving Lake Worth.

Tax Rate Allocation and Impact on the Average Homeowner – FY 2026

Of the total adopted property tax rate of \$0.494737 per \$100 of assessed valuation, \$0.187471 is allocated to the Maintenance and Operations (M&O) Fund, which supports the City's general governmental services, including police and fire protection, park maintenance, street repair, and general administration. The remaining \$0.307266 is allocated to the Interest and Sinking (I&S) Fund, which is used to make annual debt service payments on the City's outstanding bonds and certificates.



The increase in the debt service portion of the tax rate for FY 2026 is directly attributed to the issuance of the 2024 Certificates of Obligation, which were approved to fund essential capital projects such as the construction of Fire Station No. 1, major water and sewer system improvements, and other infrastructure enhancements vital to the City's long-term service delivery and growth strategy.

At the adopted tax rate of \$0.494737, the municipal property tax bill for the average single-family home in Lake Worth—valued at \$186,106—will be approximately \$920.74 annually. This represents an increase of approximately \$1.44 per month (or \$17.34 per year) over the prior year.

While this adjustment reflects the City's increased investment in infrastructure and essential services, it remains a fiscally responsible rate that balances the need for community improvements with the goal of minimizing the burden on taxpayers.

The City remains committed to transparency and stewardship of public funds, ensuring that every tax dollar is used efficiently to enhance quality of life and maintain Lake Worth's high standards of public service.

GENERAL FUND

The General Fund is the backbone of the City of Lake Worth's municipal operations and serves as the primary funding source for the essential services that directly impact the daily lives of residents, businesses, and visitors. This fund supports core governmental functions including public safety (police, fire, and code enforcement), parks and recreation, library services, streets and infrastructure maintenance, and general government administration.

Because of its critical role in sustaining basic services and supporting the quality of life in Lake Worth, the General Fund is one of the most closely monitored and strategically managed components of the City's overall financial structure.

Revenue Composition and FY 2025–2026 Projections

General Fund revenues for Fiscal Year 2025–2026 are projected to total \$20,151,807, representing a 2.7% increase from the prior year’s current budget. While this increase reflects several variances, the City continues to maintain a structurally balanced budget that aligns ongoing revenues with recurring expenditures.

The primary revenue sources for the General Fund include:

- Ad Valorem (Property) Taxes
 - Property taxes remain a consistent and reliable funding source for General Fund operations. For FY 2025–2026, the City anticipates \$1,468,300 in property tax revenue, which represents a slight increase over the previous year’s originally budgeted amount. This growth reflects continued increases in taxable property values and new development within the city limits.
- Sales Tax Revenue
 - The City receives a 1.75-cent portion of the local sales tax, which is the largest single contributor to the General Fund. For FY 2025–2026, sales tax revenue is projected at \$10,735,000, marking a 6.5% increase over the FY 2024–2025 current budget. This moderate growth trend demonstrates the resilience of local consumer activity and supports ongoing general government operations.
- Fees and Charges for Service
 - A diverse range of fees—including permits, licenses, franchise fees, and recreation program fees—contribute additional resources to the General Fund. While more variable in nature, these revenues help offset the cost of delivering specific services and maintaining facilities.



Strategic Importance

Given its function as the City's primary operating fund, the General Fund must be carefully managed to ensure service continuity and operational resilience. The City of Lake Worth remains focused on maintaining a stable fiscal environment that supports high-quality service delivery while responding to evolving community needs.

The FY 2025–2026 budget reflects the City's commitment to fiscal responsibility, strategic planning, and investing in key service areas—particularly public safety, infrastructure maintenance, and quality-of-life enhancements. Despite projected revenue fluctuations, the General Fund remains strong due to prudent budgeting, careful resource allocation, and ongoing efforts to promote operational efficiency.

General Fund Expenditures, Fund Balance, and Staffing – FY 2026

For Fiscal Year 2025–2026, General Fund operating expenditures are estimated at \$20,058,064, representing a 29% increase from the current year's adopted budget. This increase is due to transfers in from grant proceeds for the Oaks Improvement Project. Estimated expenditures, minus the Oaks Improvement Project funding total \$15,760,213, which represents a 1.9% increase in overall expenses. The proposed budget reflects the City's continued commitment to fiscal discipline and operational efficiency, achieved through careful planning, cost containment efforts, and strategic prioritization of resources.

Despite inflationary pressures and rising costs in key service areas, the City has successfully crafted a balanced budget that supports essential municipal functions while limiting expenditure growth. The General Fund continues to fund core services such as police, fire, parks, streets, and administration without compromising quality or service levels.



Fund Balance and Reserve Position

At the close of FY 2026, the projected available ending fund balance in the General Fund is \$7,239,279. This equates to a reserve level of 4.93% of annual operating expenditures, which significantly exceeds the City Council’s adopted reserve policy goal of 30%.

Maintaining a healthy fund balance not only demonstrates the City’s sound financial management but also provides a critical buffer against unforeseen revenue shortfalls or emergencies. This strong reserve position helps to protect the City’s financial stability, maintain service continuity during uncertain times, and reinforce Lake Worth’s strong standing with credit rating agencies.

Staffing and Personnel

The FY 2026 budget will increase the current staffing structure of full-time positions (FTEs). The City will operate with 116 full-time employees and 3 part-time position across all departments.

The following changes have been made to staffing:

- Approved but Unfunded Position: 1 Patrol Officer
 - The budget includes authorization for one additional Patrol Officer, but funding for this position has been deferred at this time. The position remains a priority and may be considered for mid-year adjustment or future budget cycles, depending on available resources and operational demands.
- Modifications to the Municipal include:
 - Addition of 1 Part time Municipal Court clerk position.



Workforce Investment and Budgetary Balance – FY 2026

The FY 2025–2026 budget reflects the City of Lake Worth’s continued commitment to responsible financial planning while making meaningful investments in its most valuable asset—its employees. Maintaining a motivated, high-performing workforce is essential to delivering the exceptional municipal services our residents and businesses expect.

To support employee retention, recognize performance, and maintain competitiveness within the regional labor market, the proposed budget includes the following compensation provisions:

- 3% Merit-Based Increase Pool
 - Funding has been allocated for a 3% merit increase pool, which allows department heads to reward employee performance based on annual evaluations. This approach helps incentivize excellence and reinforces a culture of accountability and service.
- 4% Step Pay Plan Increases
 - For eligible employees enrolled in the City’s structured Step Pay Plan, the budget includes a 4% step increase, consistent with established progression schedules. This ensures internal equity and supports professional growth within the organization.

Health Insurance Cost Projections

While prioritizing competitive compensation, the City also remains mindful of the rising cost of employee benefits. The FY 2026 budget assumes a 30% increase in the City's group medical insurance premiums, reflecting broader trends in the healthcare industry. Despite this projected increase, the City continues to explore cost containment strategies and plan design options to mitigate long-term impacts while preserving quality coverage for employees and their families.

Capital Requests:

- The following capital requests were submitted for the Fiscal Year 2025 -2026 budget.
 - Municipal Court - 1 Part time position- \$23,000
 - Police Department - Brazos Ticket Writers and Associated Equipment - \$18,500

Balanced General Fund Budget

Importantly, even with these key investments in compensation and rising benefit costs, the General Fund remains structurally balanced. Expected revenues exceed planned expenditures by \$93,743, ensuring a balanced operating budget without the use of reserves. This positive margin reflects careful planning and fiscal restraint, providing the City with flexibility for potential mid-year adjustments or emerging priorities.

Summary

This budget reflects a balanced and sustainable approach to service delivery, emphasizing financial stewardship, organizational stability, and alignment with community priorities. By holding expenditures below previous levels, maintaining strong reserves, and responsibly managing staffing, the City of Lake Worth remains well-positioned to respond to future challenges while delivering the high-quality services its residents expect and deserve.



HOTEL FUND

The Hotel Occupancy Tax (HOT) Fund is a special revenue fund supported by a 7% tax imposed on hotel room rentals within the City of Lake Worth. In accordance with Texas state law, these revenues must be used to directly enhance and promote tourism and the convention and hotel industry. The City allocates these funds to support events, marketing efforts, and programs that attract visitors and generate economic activity within the community.

For Fiscal Year 2025-2026, revenue in the Hotel Fund is projected to total \$280,300. Budgeted operational expenditures for the year are \$141,735, which include both direct program support and administrative costs associated with managing tourism-related activities. The Hotel Fund is expected to close the fiscal year with an available ending fund balance of \$1,837,879, representing approximately 875% of annual operating expenses. This strong fund balance reflects prudent fiscal management and positions the City to support future tourism initiatives as opportunities arise.

The FY 2025-2026 budget includes targeted investments that align with the City's goals of increasing tourism, supporting local businesses, and enhancing the cultural and recreational offerings available to residents and visitors. Planned allocations from the Hotel Occupancy Tax Fund include:

- \$26,881 – Best Western Lake Worth Advertising Support:
 - This funding supports the hotel's promotional efforts aimed at increasing overnight stays in Lake Worth. Advertising efforts focus on regional and statewide marketing to highlight the City's proximity to Fort Worth and key attractions, helping to drive visitor traffic and generate additional tax revenue.

- \$15,000 – Western Swing Festival Sponsorship:
 - The Western Swing Festival is a multi-day event celebrating Texas music and culture, drawing visitors from across the state. Sponsorship of this event helps promote Lake Worth as a destination for arts, culture, and entertainment, while supporting the local economy through increased hotel occupancy and business activity.

These investments reflect the City’s ongoing commitment to using HOT funds in a strategic and impactful manner. By supporting high-visibility events and marketing partnerships, Lake Worth continues to position itself as a vibrant and welcoming destination for tourists and event organizers alike.

WATER & SEWER UTILITY FUND

The Water and Sewer Utility Fund is an enterprise fund supported by service fees charged to water and sewer customers. As a business-type activity, this fund is structured to operate like a private utility—revenues collected from users are intended to fully cover the costs associated with delivering water and wastewater services. These include day-to-day operational expenses, debt service obligations, infrastructure maintenance, and capital improvement projects, in alignment with the goals established by the City Council.

As part of the annual budget process, City staff conducts a comprehensive review of the Water and Sewer Fund’s financial condition. This includes evaluating ongoing operating costs, personnel expenses, infrastructure depreciation, and capital replacement needs. The analysis helps ensure that rates remain sufficient to support long-term sustainability while remaining fair and equitable for ratepayers.

For Fiscal Year 2025–2026, staff concluded that no increase is needed for the Ready for Service fees, which will remain at:

- \$15.00 per month for residential water accounts
- \$27.50 per month for commercial water accounts
- \$20.00 per month for residential sewer accounts
- \$30.25 per month for commercial sewer accounts

To maintain alignment with cost trends and inflationary pressures, the following modest adjustments are proposed:

- Water Rates: A 1% increase to the base usage rate, generating an estimated \$21,154 in additional revenue.
- Sewer Rates: A 1% increase to the base usage rate, generating an estimated \$13,632 in additional revenue.

These rate adjustments are anticipated to help sustain service levels, support routine system maintenance, and plan for future capital needs without significantly burdening customers.

Additionally, to ensure appropriate cost allocation and support general city operations that contribute to utility services, the proposed budget includes an administrative transfer from the Water/Sewer Fund to the General Fund in the amount of \$158,651, based on a 5% administrative fee. This transfer compensates the General Fund for shared services such as finance, human resources, legal support, and general administration that benefit utility operations.

Through these careful evaluations and conservative financial management practices, the City of Lake Worth continues to ensure the financial health and long-term viability of its water and sewer utility system while prioritizing transparency and fairness for all utility customers.

Staff continues to review utility rates on an annual basis to ensure they align with the financial needs and infrastructure goals identified in the City's adopted Water and Sewer Master Plans. These plans serve as long-term strategic guides for system maintenance, service improvements, and capital investments to support future growth and regulatory compliance.

For Fiscal Year 2026, the Water and Sewer Utility Fund reserves are projected to total approximately \$8,977,168, with budgeted operational expenditures of \$3,594,618.

This level of reserve equates to approximately 210% of the annual operating budget, significantly exceeding the industry-recommended minimum of 90–120 days. Maintaining strong reserves not only ensures the City's ability to respond to unforeseen emergencies or infrastructure failures but also provides flexibility to fund critical capital projects without immediate reliance on debt financing or sharp rate increases.

This prudent fiscal strategy reflects the City of Lake Worth's continued commitment to responsible utility management and long-term infrastructure sustainability.

STORMWATER FUND

The Stormwater Fund is a dedicated enterprise fund supported by drainage fees assessed on monthly utility bills. Established following a public hearing and City Council approval in 2020, the fund was created based on recommendations from the Stormwater Study conducted by Kimley-Horn, which identified long-term infrastructure needs and funding strategies to manage stormwater runoff and reduce localized flooding.

Fee collection began in October 2021, with residential properties charged a flat rate of \$2.00 per month. Commercial account rates are calculated based on the amount of impervious surface area, reflecting their relative impact on the storm water system.

For Fiscal Year 2025–2026, projected revenues total \$184,400, while budgeted operational expenditures are minimal at \$1,350, allowing for continued accumulation of reserves. The available ending fund balance is estimated at \$352,858, positioning the City to continue addressing priority drainage improvements and storm water infrastructure projects as outlined in the adopted master plan.

The Storm water Fund will be contributing \$450,000 for major storm water improvements for the Oak’s Improvement Project located along Telephone Road.

This fund supports the City’s ongoing efforts to invest in resilient infrastructure and proactive storm water management solutions that protect public and private property, preserve water quality, and enhance overall community sustainability.

CONCLUSION

This concludes the highlights of the Fiscal Year 2025–2026 Budget. I believe this budget reflects a thoughtful balance between sustaining high-quality municipal services and proactively addressing the long-term priorities essential to Lake Worth’s future. It positions the City to advance key initiatives, including competitive compensation to retain our talented workforce, and critical investments in infrastructure, city facilities, and open spaces.



While the formal presentation of this budget marks an important milestone, our work does not end here. We will continue to evaluate, plan, and implement strategic goals to ensure alignment with the priorities of the City Council and the community we serve.

I would like to extend my sincere appreciation to all City departments for their dedication, collaboration, and support throughout this process. Our leadership team's unified commitment to responsible planning and service excellence has been instrumental in shaping this budget.

A special acknowledgment is due to the staff of the City of Lake Worth's Finance Department for their exceptional work and professionalism in preparing this document. Their diligence, attention to detail, and perseverance through challenges over the past year have been vital to our success.

It is a privilege to work alongside a team that demonstrates such pride in public service. Together, we have made meaningful progress and remain committed to improving the quality of life for all who live, work, and visit Lake Worth

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stacey Almond".

Stacey Almond
City Manager



vision STATEMENT



An organization's vision is aspirational in nature. It defines what the organization wants to be or to achieve.

CITY OF LAKE WORTH VISION:

" A safe, vibrant and resilient community, leader to new horizons."

Our city teams search out all opportunities to try and exceed expectations during each customer interaction.



COUNCIL'S VALUES

Council will at all times seek to enact policies that will promote, and to personally exemplify, the values of the City of Lake Worth.

The Council values are:

- Integrity
- Professionalism
- Teamwork
- Equity

COUNCIL'S STRATEGIC OBJECTIVES

Like most municipalities, Lake Worth is confronted with a number of issues that demand time and attention of elected officials and the city's management team. In order to best apply our limited resources, the City Council has established the following Strategic Objectives to guide our organization's efforts.

- Responsible Financial Management
- Upgrade Infrastructure Investments
- Ensure Superior Service Delivery
- Optimize Community Outreach & Engagement
- Enhance Facilities and Open Spaces
- Advance Community Revitalization

COUNCIL'S ROLE

The role of the Council is to develop a long-term vision for the city, to develop policies necessary to achieve the vision, and to communicate with, and see input from, stakeholders. This includes:

- Providing direction, trust, and support necessary for the City Manager to implement the operations of our vision.
- Identifying trends, challenges, and opportunities.
- Being a positive and resourceful representative for the city.
- Promoting transparency in communicating with residents and businesses.
- Being a good financial steward.

Strategic OBJECTIVES



RESPONSIBLE FINANCIAL MANAGEMENT

- Develop comprehensive financial policies, including governing the use of fund balances.
- Develop comprehensive asset management plan.
- Explore opportunities for increased efficiency through regional partnerships.
- Affect legislative change for Hotel Occupancy Tax.

UPGRADE INFRASTRUCTURE INVESTMENTS

- Create a long range Capital Investments Plan (CIP).
- Achieve and maintain a level 4 on the Pavement Condition Index (PCI).
- Upgrade undersized water supply main to enhance fire protection.
- Develop a Stormwater Master Plan.
- Continue Inflow/Infiltration (I&I) reduction program.

ENSURE SUPERIOR SERVICE DELIVERY

- Maintain "recognized" status for Police, Fire, Public Works & Library.
- Determine optimized staffing levels and professional development.
- Regularly measure customer/citizen satisfaction through surveys & feedback.
- Develop a technology plan to improve customer access to public services.
- Establish employee health and wellness initiatives.
- Enhance Fire/EMS protection to partner communities.
- Foster diversity throughout the workforce.

Strategic OBJECTIVES



OPTIMIZE COMMUNITY OUTREACH & ENGAGEMENT

- Establish and expand the Lake Worth brand identity.
- Engage citizens in public education programs.
- Amplify library outreach to foster community relationships.
- Develop partnerships with senior service providers.

ENHANCE FACILITIES & OPEN SPACES

- Implement the Park Master Plan and establish a Parks and Recreation Program.
- Implement recommendations based on Library & Senior Center assessment results.
- Conduct a needs assessment for public safety buildings.

ADVANCE COMMUNITY REVITALIZATION

- Advocate for Lake Worth's position and nurture grass roots support on Highway 199 planning efforts while maintaining our urban streetscapes.
- Facilitate quality redevelopment.
- Revitalize and diversify the housing stock and residential tax base.
- Enhance community aesthetics.

comparative TAX

For an average Lake Worth single family residence FY 2025 FY 2026

City of Lake Worth

taxable value	\$183,908	\$186,106
tax rate	\$0.485420	\$0.494737
TAX LEVY	\$892.72	\$920.73

Tarrant County

taxable value	\$183,908	\$186,106
tax rate	\$0.19450	\$0.18620
TAX LEVY	\$357.70	\$346.52

Lake Worth ISD

taxable value	\$183,908	\$186,106
tax rate	\$1.257500	\$1.226500
TAX LEVY	\$2,312.64	\$2,282.59

Tarrant County Hospital

taxable value	\$183,908	\$186,106
tax rate	\$0.182500	\$0.165000
TAX LEVY	\$357.70	\$307.07

Tarrant County College

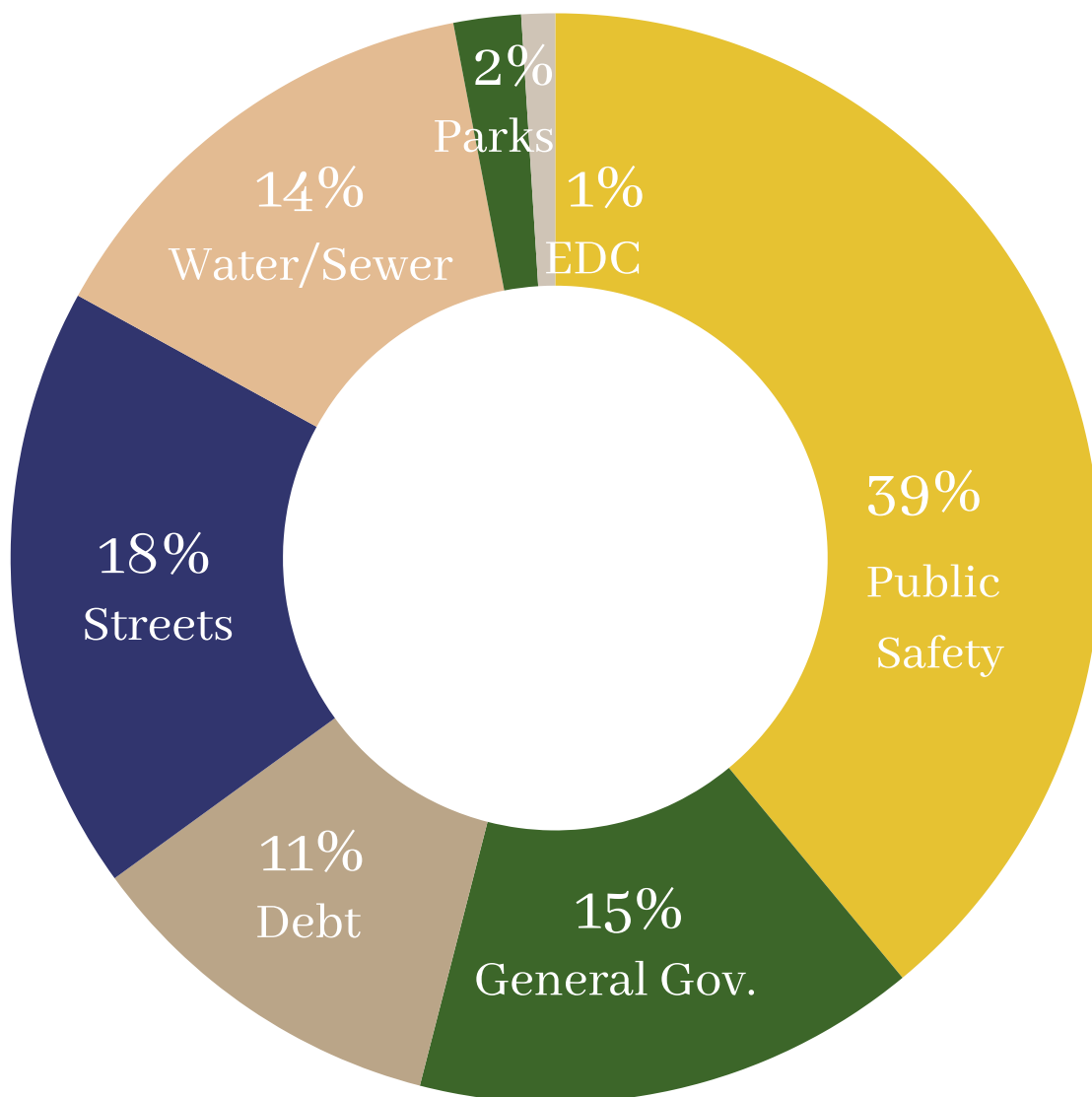
taxable value	\$183,908	\$186,106
tax rate	\$0.112280	\$0.112280
TAX LEVY	\$206.49	\$208.95

TOTAL LEVY	\$4,127.25	\$4,065.86
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all funds

EXPENDITURES

BY TYPE



CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
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**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND SUMMARY**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE	(12,475,960)	(14,402,281)	(14,843,857)	(17,168,591)	(14,925,154)	(15,413,429)	(19,684,965)
USE OF PRIOR YR RESERVES					(583,746)		(466,842)
EXPENSES							
MAYOR/COUNCIL	7,559	17,791	24,742	54,587	24,190	25,690	26,063
ADMINISTRATION	607,874	1,168,630	2,095,479	2,997,512	701,645	661,777	722,443
ADMINISTRATION-FINANCE	544,727	490,030	507,220	539,615	578,649	616,182	508,057
ADMINISTRATION-HR	159,958	177,689	136,607	153,786	164,685	168,313	188,016
ADMINISTRATION-MPC	14,822	20,042	275,793	194,898	21,337	21,444	22,063
ADMINISTRATION-LWAM	6,376	5,674	4,567	15,875	8,222	8,095	7,185
ADMINISTRATION-SPECIAL EVENTS		55,211	54,321	30,090	35,500	34,419	37,000
POLICE	2,630,139	3,169,215	2,914,596	3,516,381	3,740,616	3,552,540	3,746,450
POLICE-COMMUNICATIONS			555,754	905,373	1,051,403	1,066,675	1,131,503
FIRE	2,561,236	2,907,188	3,966,965	3,425,527	3,888,194	3,695,656	4,220,882
FIRE- INSPECTOR			38,285	124,336	144,170	133,882	140,030
STREET	1,399,918	1,555,085	1,575,943	1,119,575	1,272,693	1,273,895	1,309,214
STREET-N'HOOD TRAFFIC CALMING	24,560	15,985	22,440	2,963	3,750	3,750	3,500
LIBRARY	317,217	320,071	962,231	837,727	379,955	382,065	427,973
PARKS	476,484	368,523	636,435	440,418	453,415	489,982	467,916
MAINTENANCE	69,115	71,479	70,399	62,878	98,156	97,741	95,121
SENIOR CENTER	99,331	110,232	408,586	290,172	131,273	131,373	144,536
MUNICIPAL COURT	249,416	274,970	232,194	244,946	265,814	271,631	355,779
ANIMAL CONTROL	180,344	174,749	193,451	296,631	318,083	331,634	326,939
EMERGENCY MANAGEMENT	76,161	81,564	54,336	58,787	21,390	24,170	18,868
PERMITS AND INSPECTIONS	293,388	337,976	320,234	333,229	376,621	375,692	415,783
P & I-PLANNING & ZONING	100,841	101,775	103,025	105,548	111,804	109,952	115,103
P & I-CODE COMPLIANCE	4,490	89,996	66,881	43,773	122,490	120,534	131,726
INFORMATION TECHNOLOGY	529,683	525,253	603,822	506,107	1,057,999	1,115,689	1,170,563
ECONOMIC DEVELOPMENT ACTIVITIES	448,908	489,847	753,657	738,449	484,005	984,005	4,325,351
TOTAL EXPENSES	10,802,547	12,528,975	16,577,962	17,039,181	15,456,059	15,696,786	20,058,064
VARIANCE-(SURPLUS)/DEFICIT	(1,673,413)	(1,873,306)	1,734,105	(129,410)	(52,841)	283,357	(93,743)

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND REVENUES (FUND 100)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
PROPERTY TAX	1,118,373	1,156,000	1,233,419	1,334,857	1,467,750	1,468,300	1,468,300
SALES TAX	8,827,731	9,652,705	9,962,191	9,828,348	10,072,950	9,881,000	10,735,000
MIXED BEV TAX	29,626	26,948	27,941	26,325	27,500	23,000	26,000
FRANCHISE TAX (ROW)	400,390	426,621	460,773	452,130	460,000	450,000	450,000
FINES & WARRANTS	480,600	474,734	380,743	454,474	420,300	628,695	668,695
PERMITS & FEES	310,482	912,350	340,547	199,994	184,073	209,348	240,968
INVESTMENT & MISC	1,102,842	1,404,617	2,050,363	2,734,769	2,010,041	2,470,546	5,812,861
TRANSFERS IN	205,916	116,069	111,492	116,242	282,540	282,540	283,141
CAPITAL LEASE PROCEEDS		232,238	151,054	506,972			
SBITA (GASB 96 ADJ)			125,333	380,722			
CAPITAL TRANSFERS IN				1,133,758			
USE OF PRIOR YR FUND BAL					583,746		466,842
TOTAL REVENUE	12,475,960	14,402,282	14,843,856	17,168,591	15,508,900	15,413,429	20,151,807

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND SUMMARY**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					CURRENT	ESTIMATED	
REVENUE	(3,796,921)	(4,388,224)	(4,938,761)	(5,520,972)	(4,839,508)	(4,848,409)	(4,942,710)
USE OF PRIOR YR FUND BALANCE							
EXPENSES							
WATER ADMINISTRATION	482,234	428,052	437,151	368,258	1,066,508	1,039,514	1,047,667
WATER SUPPLY	730,992	889,327	932,409	856,859	1,015,792	961,841	1,029,623
WATER DISTRIBUTION	480,604	497,915	585,256	650,376	463,201	459,581	506,756
SEWER	1,022,422	1,093,594	1,203,364	1,325,162	1,016,906	958,610	1,010,572
TOTAL EXPENSES	2,716,252	2,908,888	3,158,180	3,200,655	3,562,407	3,419,546	3,594,618
VARIANCE-(SURPLUS)/DEFICIT	(1,080,669)	(1,479,336)	(1,780,581)	(2,320,317)	(1,277,101)	(1,428,863)	(1,348,092)
FIXED ASSET TRANSFERS IN	646,150	838,478	938,387	443,339			
ADJUSTED (SURPLUS)/DEFICIT	(434,519)	(640,858)	(842,194)	(1,876,978)	(1,277,101)	(1,428,863)	(1,348,092)

FY 2024/2025 data does not include depreciation, estimated to be \$527,100

FY 2025/2026 proposed budget does not include depreciation, estimated to be \$565,900

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND REVENUES (FUND 200)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

REVENUE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
WATER SALES	1,455,782	1,717,198	1,825,311	2,458,065	2,507,649	2,470,000	2,590,877
WATER TAP FEES	10,192	16,657	9,795	11,896	8,000	10,000	10,000
WATER SERVICE CHRGS	85,261	94,665	89,421	125,573	115,000	115,000	115,000
SEWER CHARGES	1,344,842	1,452,482	1,488,645	1,871,505	1,879,950	1,895,000	1,900,424
SEWER TAP FEES	7,909	16,513	12,603	11,453	8,000	10,000	10,000
NEW SERVICE FEE	5,440	5,280	4,900	4,760	5,000	5,000	5,000
BAD DEBTS RECOVERED	622	879	93	75	100	100	100
INVESTMENT & MISC	99,871	88,809	360,841	416,401	315,809	343,309	311,309
EDC CONTRIBUTION	140,852	157,263	163,766	177,904			
TRANSFERS IN	646,150	838,478	983,387	443,339			
TRANSFERS IN-DEBT							
USE OF PRIOR YR RSRVS							
TOTAL REVENUE	3,796,921	4,388,224	4,938,762	5,520,971	4,839,508	4,848,409	4,942,710

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND REVENUES (FUND 200)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-4400-000-000	WATER SALES	-2,507,649	-2,470,000	- 1,509,248.81	-2,470,000	-2,569,723	-2,590,877
200-4401-000-000	WATER TAP FEES	-8,000	-10,000	- 9,078.06	-10,000	-10,000	-10,000
200-4402-000-000	WATER SERVICE CHARGES	-115,000	-115,000	- 82,991.65	-115,000	-115,000	-115,000
200-4403-000-000	SEWER CHARGES	-1,879,950	-1,895,000	- 1,286,676.78	-1,895,000	-1,886,792	-1,900,424
200-4404-000-000	SEWER TAP FEES	-8,000	-10,000	- 9,034.00	-10,000	-10,000	-10,000
200-4410-000-000	NEW SERVICE FEES	-5,000	-5,000	- 3,820.00	-5,000	-5,000	-5,000
	Subtotal	-4,523,599	-4,505,000	-2,900,849.30	-4,505,000	-4,596,515	-4,631,301
200-4500-000-000	BAD DEBTS RECOVERED	-100	-100		-100	-100	-100
	Subtotal	-100	-100	0.00	-100	-100	-100
200-4800-000-000	INTEREST INCOME	-275,000	-300,000	- 244,955.27	-300,000	-270,000	-270,000
200-4814-000-000	GARBAGE BILLING FEE	-9,500	-10,000	- 5,684.05	-10,000	-9,000	-9,000
200-4826-000-000	CELL TOWER LEASE INC	-19,309	-19,309	- 16,090.90	-19,309	-19,309	-19,309
200-4880-000-000	MISCELLANEOUS INCOME	-12,000	-14,000	- 13,334.29	-14,000	-13,000	-13,000
200-4890-000-000	CASH OVER/SHORT			5.94			
	Subtotal	-315,809	-343,309	-280,058.57	-343,309	-311,309	-311,309
Total Revenues		-4,839,508	-4,848,409	-3,180,907.87	-4,848,409	-4,907,924	-4,942,710

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND-ADMINISTRATION (DEPT 505)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
SALARIES (100 SERIES)	57,791	67,963	60,088	65,640	69,785	68,641	74,322
GASB 68 TOTALS (100 SERIES)	(31,400)	(73,594)	(52,727)	(66,816)			
SUPPLIES (200 SERIES)	15,925	17,433	19,314	24,421	25,575	25,500	25,500
FACILITIES MAINT (300 SERIES)	6,257	5,423	7,468	6,029	31,300	10,050	10,050
VEHICLE/EQUIP MAINT (400 SERIES)	808	314		591	775	500	500
SERVICES (500 SERIES)	62,567	142,208	130,595	70,040	85,354	81,491	85,976
MISCELLANEOUS (600 SERIES)	4,604	3,081	4,147	4,319	4,000	6,363	4,500
EQUIP/INTEREST (700 SERIES)	150	750	4,451	1,162	4,700	1,950	1,950
CAPITAL (800 SERIES)					15,000	15,000	15,000
TRNS OUT/DEBT/DEPREC (900 SERIES)	365,532	264,475	263,815	262,872	830,019	830,019	829,869
TOTAL EXPENSES	482,234	428,053	437,151	368,258	1,066,508	1,039,514	1,047,667

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND-ADMINISTRATION (DEPT 505)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0100-505-000	SALARIES	44,725	44,656	33,272.27	44,656	44,555	45,889
200-0101-505-000	OVERTIME	400	1,000	525.96	1,000	400	400
200-0102-505-000	INCENTIVE PAY - LONGEVITY					329	329
200-0108-505-000	FICA EXPENSE	2,798	2,693	1,827.71	2,693	2,808	2,891
200-0109-505-000	MEDICARE EXPENSE	654	630	427.45	630	660	676
200-0110-505-000	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
200-0111-505-000	TMRS EXPENSE	8,194	8,264	6,286.08	8,264	8,305	8,550
200-0112-505-000	HMO EXPENSE	8,528	7,609	5,941.09	7,609	10,660	11,085
200-0113-505-000	DENTAL BENEFITS	145	150	116.28	150	150	152
200-0114-505-000	LIFE INSURANCE	113	106	87.90	106	115	115
200-0115-505-000	WORKERS' COMPENSATION	87	90	89.39	90	88	91
200-0116-505-000	OTHER BENEFITS	112	125	95.48	125	115	115
200-0117-505-000	VISION INSURANCE	69	64	50.06	64	69	69
200-0122-505-000	HSA CONTRIBUTION	3,816	3,191	2,645.51	3,191	3,816	3,816
	Subtotal	69,785	68,641	51,428.18	68,641	72,214	74,322
200-0209-505-000	JANITORIAL SUPPLIES	575	350	199.54	350	350	350
200-0210-505-000	MISCELLANEOUS SUPPLIES	1,250	1,200	778.24	1,200	1,200	1,200
200-0213-505-000	OFFICE SUPPLIES	1,100	1,200	518.29	1,200	1,200	1,200
200-0214-505-000	POSTAGE	17,000	18,750	10,954.73	18,750	18,750	18,750
200-0215-505-000	PRINTING	1,250	1,250	86.40	1,250	1,250	1,250
200-0219-505-000	UNIFORMS	250	250		250	250	250
200-0295-505-000	SPECIAL EVENT SUPPLIES	4,150	2,500	90.90	2,500	2,500	2,500
	Subtotal	25,575	25,500	12,628.10	25,500	25,500	25,500

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND-ADMINISTRATION (DEPT 505)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0300-505-000	BUILDING MAINTENANCE	31,250	10,000	4,417.02	10,000	10,000	10,000
200-0320-505-000	LANDSCAPING MAINTENANCE	50	50	7.30	50	50	50
	Subtotal	31,300	10,050	4,424.32	10,050	10,050	10,050
200-0400-505-000	EQUIPMENT RENTAL	275	100		100	100	100
200-0402-505-000	OFFICE EQUIPMENT MAINT	150	150		150	150	150
200-0403-505-000	EQUIPMENT MAINTENANCE	350	250	212.85	250	250	250
	Subtotal	775	500	212.85	500	500	500
200-0500-505-000	AUDIT SERVICES	23,250	24,500	18,380.00	24,500	26,950	26,950
200-0501-505-000	CODE BOOK UPDATE	1,800	2,500	597.50	2,500	1,800	1,800
200-0511-505-000	ENGINEERING	5,500	5,000		5,000	5,000	5,000
200-0517-505-000	INSURANCE DEDUCTIBLES	1,500	1,500		1,500	1,500	1,500
200-0518-505-000	GENERAL INSURANCE	20	3,008	3,007.21	3,008	3,309	3,309
200-0523-505-000	LEGAL SERVICES	1,500	1,500	733.75	1,500	1,500	1,500
200-0526-505-000	POSTAGE METER RENTAL	1,125	1,109	277.22	1,109	1,125	1,125
200-0527-505-000	PUBLICATIONS	225	150		150	150	150
200-0528-505-000	LEGAL NOTICES	350	500	2,115.02	500	500	500
200-0530-505-000	JANITORIAL SERVICES	3,975	4,850	4,227.15	4,850	4,850	4,850
200-0531-505-000	SCHOOLS/DUES	10,000	5,500	2,827.49	5,500	5,500	5,500
200-0532-505-000	RECORDS MANAGEMENT	575	575	150.00	575	575	575
200-0535-505-000	TELEPHONE	4,200	4,000	982.35	4,000	4,000	4,000
200-0537-505-000	TRAVEL/LODGING	9,000	6,000	2,405.21	6,000	6,000	6,000
200-0538-505-000	UTILITIES-ELECTRIC	10,420	10,000	6,099.27	10,000	10,500	10,500
200-0546-505-000	UTILITIES-WTR/SWR	1,565	2,000	973.66	2,000	2,300	2,300
200-0547-505-000	UTILITIES-GAS	1,050	1,175	940.05	1,175	1,293	1,293

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER/SEWER FUND-ADMINISTRATION (DEPT 505)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0548-505-000	STORMWATER UTILITY FEE	124	124	82.40	124	124	124
200-0597-505-000	HUMAN RESOURCE SERVICES	275	300	109	300	300	300
200-0598-505-000	BILLING SERVICES	3,900	3,700	2,455.74	3,700	3,700	3,700
200-0599-505-000	OTHER SERVICES	5,000	3,500	2,604.39	3,500	5,000	5,000
	Subtotal	85,354	81,491	48,967.41	81,491	85,976	85,976
200-0601-505-000	BAD DEBTS	3,000	5,363		5,363	3,500	3,500
200-0620-505-000	CONTINUING DISCLOSURE	1,000	1,000	1,000.00	1,000	1,000	1,000
	Subtotal	4,000	6,363	1,000.00	6,363	4,500	4,500
200-0700-505-000	MINOR EQUIPMENT-OFFICE	600	3,193	70.10	250	250	250
200-0703-505-000	MINOR EQUIPMENT-OTHER	350	200		200	200	200
200-0704-505-000	FURNITURE & FIXTURES	3,750	1,500	225.51	1,500	1,500	1,500
	Subtotal	4,700	4,893	295.61	1,950	1,950	1,950
200-0823-505-000	2009 TWDB PRINCIPAL	15,000	15,000	15,000.00	15,000	15,000	15,000
	Subtotal	15,000	15,000	15,000.00	15,000	15,000	15,000
200-0905-505-000	ADMIN FEE - GENERAL FUND	158,651	158,651		158,651	158,651	158,651
200-0906-505-000	TRNS OUT - DS 2020 ISSUE	244,595	244,595		244,595	243,745	243,745
200-0907-505-000	TRNS OUT - DS 2024 ISSUE	411,150	411,150		411,150	411,850	411,850
200-0951-505-000	TRANSFER OUT-IT SUPPORT	15,623	15,623		15,623	15,623	15,623
	Subtotal	830,019	830,019	0	830,019	829,869	829,869
Total Administration		1,066,508	1,042,457	133,956.47	1,039,514	1,045,559	1,047,667

**CITY OF LAKE WORTH
WATER/SEWER FUND
CURRENT & FUTURE NET DEBT PAYMENTS**

FYE	Rev Bonds TWDB	2020 CO Issue	2024 CO Issue	TOTAL
2020	14,000			14,000
2021	15,000	245,598		260,598
2022	15,000	246,245		261,245
2023	15,000	245,845		260,845
2024	15,000	245,295		260,295
2025	15,000	244,595	411,150	670,745
2026	15,000	243,745	411,850	670,595
2027	15,000	244,745	408,350	668,095
2028	15,000	245,645	409,600	670,245
2029	15,000	241,445	410,350	666,795
2030	15,000	242,245	410,600	667,845
2031		122,945	410,350	533,295
2032		120,945	409,600	530,545
2033		123,945	413,350	537,295
2034		121,845	411,350	533,195
2035		124,745	408,850	533,595
2036		122,545	410,850	533,395
2037		125,345	412,100	537,445
2038		122,873	412,600	535,473
2039		125,400	412,350	537,750
2040		122,700	411,350	534,050
2041			409,600	409,600
2042			410,600	410,600
2043			411,000	411,000
2044			410,800	410,800

**CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS
TOTAL DEBT ISSUED \$290,000
(FEDERAL FUNDING)**

Budget Year	Principal	Budget Year	Principal
2011	14,000	2021	15,000
2012	14,000	2022	15,000
2013	14,000	2023	15,000
2014	14,000	2024	15,000
2015	14,000	2025	15,000
2016	14,000	2026	15,000
2017	14,000	2027	15,000
2018	14,000	2028	15,000
2019	14,000	2029	15,000
2020	14,000	2030	15,000
TOTAL		290,000	

Budgeting for Fiscal Year End September 30, 2026

200 823 505 15,000

**CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS
2020 CERTIFICATES OF OBLIGATION
TOTAL DEBT ISSUED \$5,615,000**

Budget Year	2020 CO Total		DS Funded		WS Funded	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	290,000	187,484	145,000	86,886	145,000	100,598
2022	350,000	122,868	170,000	56,623	180,000	66,245
2023	370,000	112,368	185,000	51,523	185,000	60,845
2024	375,000	101,268	185,000	45,973	190,000	55,295
2025	390,000	90,018	195,000	40,423	195,000	49,595
2026	400,000	78,318	200,000	34,573	200,000	43,745
2027	405,000	70,318	200,000	30,573	205,000	39,745
2028	415,000	62,218	205,000	26,573	210,000	35,645
2029	420,000	53,918	210,000	22,473	210,000	31,445
2030	435,000	45,518	220,000	18,273	215,000	27,245
2031	160,000	36,817	60,000	13,872	100,000	22,945
2032	160,000	33,617	60,000	12,672	100,000	20,945
2033	170,000	30,417	65,000	11,472	105,000	18,945
2034	170,000	27,017	65,000	10,172	105,000	16,845
2035	175,000	23,617	65,000	8,872	110,000	14,745
2036	175,000	20,117	65,000	7,572	110,000	12,545
2037	185,000	16,617	70,000	6,272	115,000	10,345
2038	185,000	12,640	70,000	4,767	115,000	7,873
2039	190,000	8,662	70,000	3,262	120,000	5,400
2040	195,000	4,387	75,000	1,687	120,000	2,700
Totals	5,615,000	1,138,204	2,580,000	494,513	3,035,000	643,691

Budgeting for Fiscal Year End September 30, 2026

200 906 505

243,745

**CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS
2024 CERTIFICATES OF OBLIGATION
TOTAL DEBT ISSUED \$22,925,000**

Budget Year	2024 CO Total		DS Funded		WS Funded	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	45,000	1,614,900		1,248,750	45,000	366,150
2026	380,000	1,074,350	210,000	832,500	170,000	241,850
2027	480,000	1,055,350	305,000	822,000	175,000	233,350
2028	505,000	1,031,350	320,000	806,750	185,000	224,600
2029	915,000	1,006,100	720,000	790,750	195,000	215,350
2030	960,000	960,350	755,000	754,750	205,000	205,600
2031	1,005,000	912,350	790,000	717,000	215,000	195,350
2032	1,055,000	862,100	830,000	677,500	225,000	184,600
2033	1,115,000	809,350	875,000	636,000	240,000	173,350
2034	1,165,000	753,600	915,000	592,250	250,000	161,350
2035	1,225,000	695,350	965,000	546,500	260,000	148,850
2036	1,285,000	634,100	1,010,000	498,250	275,000	135,850
2037	1,350,000	569,850	1,060,000	447,750	290,000	122,100
2038	1,420,000	502,350	1,115,000	394,750	305,000	107,600
2039	1,490,000	431,350	1,170,000	339,000	320,000	92,350
2040	1,565,000	356,850	1,230,000	280,500	335,000	76,350
2041	1,640,000	278,600	1,290,000	219,000	350,000	59,600
2042	1,705,000	213,000	1,340,000	167,400	365,000	45,600
2043	1,775,000	144,800	1,395,000	113,800	380,000	31,000
2044	1,845,000	73,800	1,450,000	58,000	395,000	15,800
Totals	22,925,000	13,979,850	17,745,000	10,943,200	5,180,000	3,036,650

Budgeting for Fiscal Year End September 30, 2026

200 907 505

411,850

City of Lake Worth
Revenues Needed From Water Rates

	FYE 2026 Adopted
O&M	
Personnel	482,667
Supplies	73,650
Maintenance	50,680
Equipment Maintenance	36,100
Services	154,779
Other	145,270
Transfers	<u>104,564</u>
Total O&M	1,047,710
Water Purchases	700,000
Debt	402,357
Depreciation (*)	<u>189,540</u>
	1,291,897
 Total Revenue Needed	 2,339,607
Less other Revenues	
Water Tap Fees	10,000
Water Service Charges	69,000
New Service Fee	3,000
Bad Debt Recovered	60
Interest Income	162,000
Garbage Billing Fee	5,400
Emp Benefit Disc	-
Cell Tower Leases	19,309
Miscellaneous	7,800
Contribution-EDC	<u>-</u>
Total Other Revenue	276,569
 Total needed from Rates	 2,063,038
 Projected Rate Revenue	 2,590,877
Rate Surplus/(Deficit)	527,839

Projected Rate Revenue includes a 1%
rate increase.

CITY OF LAKE WORTH

APPROVED POSITIONS

FY 2025/2026

	Totals			Totals	
	Program	Dept		Program	Dept
General Administration					
<i>Administration</i>					
1 City Manager					
1 City Secretary					
1 Customer Service Clerk	3				
<i>Administration-Finance</i>					
1 Finance Manager					
1 Payroll/HR Generalist					
1 Procurement Specialist					
1 Finance Technician					
	4				
<i>Administration-Human Resources</i>					
1 Director of Human Resources	1				
General Administration Total		8			
Police Department					
<i>Police Operations</i>					
1 Police Chief					
1 Assistant Chief of Police					
1 Commander-Field Operations					
1 Commander - Support Services					
4 Detective					
5 Sergeant					
11 Patrol Officer (a)					
1 Administrative Assistant					
1 Property & Evidence Tech					
	26				
<i>Communications-NWECC</i>					
1 Communications Manager					
2 Communications Supervisor					
8 Communications Operator	11				
Police Department Total		37			
Fire Department					
<i>Fire Operations</i>					
1 Fire Chief					
1 Assistant Chief-Fire Prevention					
3 Captain					
3 Lieutenant					
6 Driver/Engineer					
9 Firefighter			23		
<i>Inspections</i>					
1 Inspector			1		
Fire Department Total			24		
Street Department					
1 Public Works Director					
1 Public Works Superintendent					
1 Crew Leader					
1 Public Works Admin Asst					
5 Maintenance Worker I/II					
Street Department Total			9		
Library					
1 Director of Library & Comm Svcs					
1 Library Aide					
1 Library/Senior Center Aide					
1 Part Time Library Aide					
Library Total			4		
Parks					
3 Maintenance Worker I/II					
Parks Total			3		
Maintenance					
1 Maintenance Worker I/II					
Maintenance Total			1		

CITY OF LAKE WORTH APPROVED POSITIONS FY 2025/2026

	Totals	
	Program	Dept
Senior Center		
1 Community Activities Assistant		
Senior Center Total	1	
Municipal Court		
1 Muni Ct Director/Cust Svc Mgr		
1 Municipal Court Clerk		
1 Part Time Municipal Court Clerk		
Municipal Court Total	3	
Animal Control		
3 Animal Control Officer		
Animal Control Total	3	
Building Development		
Permits & Inspections		
1 Director of Building Development		
1 Building Inspector		
1 Permit Clerk	3	
Planning & Zoning		
1 P & Z Administrator	1	
Code Compliance		
1 Code Compliance Officer	1	
Building Development Total	5	
1 Help Desk Technician		
Information Technology Total	1	

	Totals	
	Program	Dept
Water Administration		
1 Utility Billing Clerk		
Water Administration Total	1	
Water Supply		
1 Public Works Superintendent		
1 Water Tech I/II		
Water Supply Total	2	
Water Distribution		
3 Water Tech I/II		
Water Distribution Total	3	
Sewer		
1 Water Tech I/II		
Sewer Total	1	
Crime Control & Prevention		
Police Operations		
1 Detective		
1 City Marshall		
3 Patrol Officer		
2 K-9 Officer		
1 Records Technician	8	
School Resource Program		
1 Sergeant		
1 School Resource Officer	2	
Crime Control & Prevention Total	10	

(a) 1 position not funded

Approved Positions by Fund	
General Fund	99
Water/Sewer Fund	7
CCPD	10
Total	116

Budgeted Positions by Fund	
General Fund	98
Water/Sewer Fund	7
CCPD	10
Total	115

City of Lake Worth
Revenues Needed From Sewer Rates

	FYE 2026 Adopted
O&M	
Personnel	115,370
Supplies	18,400
Maintenance	9,120
Equipment Maintenance	40,500
Services	99,672
Other	3,780
Transfers	<u>69,710</u>
Total O&M	356,552
Sewer Charges	800,000
Debt	268,238
Depreciation (*)	<u>376,360</u>
	1,444,598
Total Revenue Needed	1,801,150
Less other Revenues	
Sewer Tap Fees	10,000
Water Service Charges	46,000
New Service Fee	2,000
Bad Debt Recovered	40
Interest Income	108,000
Garbage Billing Fee	3,600
Emp Benefit Disc	-
Miscellaneous	5,200
Contribution-EDC	<u>-</u>
Total Other Revenue	174,840
Total needed from Rates	1,626,310
Projected Rate Revenue	1,900,424
Rate Surplus/(Deficit)	274,114

Projected Rate Revenue includes a 1%
rate increase.

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN A - EXEMPT EMPLOYEES *Effective April 21, 2025*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
30	E	Street & Maintenance Superintendent	Annual	\$71,000.00	\$92,300.00
30	E	Water & Parks Superintendent	Monthly	5,916.67	7,691.67
			Pay Period	2,730.77	3,550.00
			Hourly	34.13	44.38
35	E	Finance Manager	Annual	\$80,000.00	\$104,000.00
35	E	Muni Court Director/Cust Svc Mgr	Monthly	6,666.67	8,666.67
			Pay Period	3,076.92	4,000.00
			Hourly	38.46	50.00
40	E		Annual	\$97,000.00	\$126,100.00
			Monthly	8,083.33	10,508.33
		No positions currently assigned to this pay grade.	Pay Period	3,730.77	4,850.00
			Hourly	46.63	60.63
45	E	City Secretary	Annual	\$115,000.00	\$149,500.00
45	E	Director of Human Resources	Monthly	9,583.33	12,458.33
45	E	Director of Library & Community Svcs	Pay Period	4,423.08	5,750.00
			Hourly	55.29	71.88
50	E	Director of Building Development	Annual	\$121,500.00	\$157,950.00
50	E	Director of Finance			
50	E	Director of Public Works	Monthly	10,125.00	13,162.50
			Pay Period	4,673.08	6,075.00
			Hourly	58.41	75.94
55	E	Fire Chief	Annual	\$131,250.00	\$170,625.00
55	E	Police Chief	Monthly	10,937.50	14,218.75
			Pay Period	5,048.08	6,562.50
			Hourly	63.10	82.03

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN B - NON-EXEMPT EMPLOYEES *Effective April 21, 2025*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
1	N	Municipal Court Clerk	Hourly	\$12.60	\$16.38
1	N	Senior Center Aide (As needed)	Hourly	\$12.60	\$12.60
All grade 1 are Part-time positions					
5	N		Annual	\$34,650.00	\$45,045.00
			Monthly	2,887.50	3,753.75
		No positions currently assigned to this pay grade.	Pay Period	1,332.69	1,732.50
			Hourly	16.66	21.66
6	N	Library Aide	Annual	\$36,732.80	\$47,752.64
6	N	Library/Sr. Center Aide	Monthly	3,061.07	3,979.39
6	N	Park Maintenance Worker I	Pay Period	1,412.80	1,836.64
6	N	Street Maintenance Worker I	Hourly	17.66	22.96
6	N	Water/Sewer Tech I			
10	N	Building Maintenance Worker	Annual	\$40,934.40	\$53,214.72
10	N	Park Maintenance Worker II	Monthly	3,411.20	4,434.56
10	N	Street Maintenance Worker II	Pay Period	1,574.40	2,046.72
10	N	Water/Sewer Tech II	Hourly	19.68	25.58
15	N	Animal Control Officer	Annual	\$42,000.00	\$54,600.00
15	N	Customer Service Clerk	Monthly	3,500.00	4,550.00
15	N	Finance Technician	Pay Period	1,615.38	2,100.00
15	N	Municipal Court Clerk	Hourly	20.19	26.25
15	N	Permit Clerk			
15	N	Public Works Administrative Assistant			
15	N	Utility Billing Clerk			

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN B - NON-EXEMPT EMPLOYEES *Effective April 21, 2025*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
20	N	Code Compliance Officer	Annual	\$47,000.00	\$61,100.00
20	N	Community Activities Assistant	Monthly	3,916.67	5,091.67
			Pay Period	1,807.69	2,350.00
			Hourly	22.60	29.38
25	N	Crew Leader-Street	Annual	\$50,400.00	\$65,520.00
			Monthly	4,200.00	5,460.00
			Pay Period	1,938.46	2,520.00
			Hourly	24.23	31.50
30	N	Building Inspector	Annual	\$53,550.00	\$69,615.00
30	N	IT Support Specialist	Monthly	4,462.50	5,801.25
30	N	Planning & Zoning Administrator	Pay Period	2,059.62	2,677.50
			Hourly	25.75	33.47
35	N	IT Support Specialist	Annual	\$55,650.00	\$72,345.00
35	N	Payroll/HR Generalist	Monthly	4,637.50	6,028.75
35	N	Procurement Specialist	Pay Period	2,140.38	2,782.50
			Hourly	26.75	34.78

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN C - SWORN FIRE EMPLOYEES *Effective April 21, 2025*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
F1	N	Firefighter	Annual	\$64,600.00	\$81,740.00
			Monthly	5,383.33	6,811.67
			Pay Period	2,484.62	3,143.85
			Hourly	22.12	27.99
			<i>Shift Personnel- Step Pay Plan</i>		
F1A	N	Fire Inspector	Annual	\$64,600.00	\$81,740.00
			Monthly	5,383.33	6,811.67
			Pay Period	2,484.62	3,143.85
			Hourly	31.06	39.30
			<i>Non-Shift Personnel</i>		
F2	N	Driver/Engineer	Annual	\$79,500.00	\$94,605.00
			Monthly	6,625.00	7,883.75
			Pay Period	3,057.69	3,638.65
			Hourly	27.23	32.40
			<i>Shift Personnel</i>		
F3	N	Lieutenant	Annual	\$91,500.00	\$108,885.00
			Monthly	7,625.00	9,073.75
			Pay Period	3,519.23	4,187.88
			Hourly	31.34	37.29
			<i>Shift Personnel</i>		
F4	N	Captain	Annual	\$99,000.00	\$117,810.00
			Monthly	8,250.00	9,817.50
			Pay Period	3,807.69	4,531.15
			Hourly	33.90	40.35
			<i>Shift Personnel</i>		
F5	E	Asst. Chief-Fire Prevention	Annual	\$108,000.00	\$128,520.00
			Monthly	9,000.00	10,710.00
			Pay Period	4,153.85	4,943.08
			Hourly	51.92	61.79
			<i>Non-Shift Personnel</i>		

FLSA Status E=Exempt, N=Non-Exempt

CITY OF LAKE WORTH
STEP PAY SCALE

PAY PLAN C - PAY GRADE F1
Effective April 21, 2025

Pay	1	2	3	4	5	6	7
Annual	64,600	67,184	69,871	72,666	75,573	78,596	81,740
Hourly	22.12	23.01	23.93	24.89	25.88	26.92	27.99

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN D- SWORN POLICE EMPLOYEES *Effective April 21, 2025*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
P1	N	Police Recruit	Annual	\$60,000.00	\$60,000.00
			Monthly	5,000.00	5,000.00
			Pay Period	2,307.69	2,307.69
			Hourly	28.85	28.85
P2	N	City Marshal	Annual	\$70,000.00	\$88,572.00
P2	N	Detective	Monthly	5,833.33	7,381.00
P2	N	Police Officer	Pay Period	2,692.31	3,406.62
P2	N	School Resource Officer	Hourly	33.65	42.58
P2	N	Training Coordinator			
<i>Step Pay Plan</i>					
P3	N	Patrol Sergeant	Annual	\$96,000.00	\$114,250.00
			Monthly	8,000.00	9,520.83
			Pay Period	3,692.31	4,394.23
			Hourly	46.15	54.93
P4	E	Patrol Commander	Annual	\$108,000.00	\$128,520.00
			Monthly	9,000.00	10,710.00
			Pay Period	4,153.85	4,943.08
			Hourly	51.92	61.79
P5	E	Assistant Police Chief	Annual	\$120,000.00	\$142,800.00
			Monthly	10,000.00	11,900.00
			Pay Period	4,615.38	5,492.31
			Hourly	57.69	68.65

FLSA Status E=Exempt, N=Non-Exempt

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN E- CIVILIAN POLICE EMPLOYEES *Effective April 21, 2025*

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
P1-1	N		Annual	\$39,924.00	\$51,901.20
			Monthly	3,327.00	4,325.10
		<i>No positions currently assigned to this pay grade.</i>	Pay Period	1,535.54	1,996.20
			Hourly	19.19	24.95
P2-1	N	Executive Assistant	Annual	\$40,740.00	\$52,962.00
		Property & Evidence Tech	Monthly	3,395.00	4,413.50
		Records Technician	Pay Period	1,566.92	2,037.00
			Hourly	19.59	25.46
P3-1	N		Annual	\$46,200.00	\$60,281.00
			Monthly	3,850.00	5,023.42
		<i>No positions currently assigned to this pay grade.</i>	Pay Period	1,776.92	2,318.50
			Hourly	22.21	28.98

CITY OF LAKE WORTH
STEP PAY SCALE

PAY PLAN D - PAY GRADE P2
Effective April 21, 2025

Pay	1	2	3	4	5	6	7
Annual	70,000	72,800	75,712	78,740	81,890	85,166	88,572
Hourly	33.65	35.00	36.40	37.86	39.37	40.95	42.58

CITY OF LAKE WORTH EMPLOYEE PAY SCALE

PAY PLAN ECC - NORTHWEST EMERGENCY COMMUNICATIONS CENTER EMPLOYEES

Effective April 21, 2025

Pay Grade	FLSA Status	Job Title	Pay Frequency	Minimum	Maximum
EC1	N	Call Taker Communications Operator	Annual	\$49,920.00	\$65,134.00
			Monthly	4,160.00	5,427.83
			Pay Period	1,920.00	2,505.15
			Hourly	24.00	31.31
Step Pay Plan					
EC2	N	Communications Supervisor	Annual	\$62,000.00	\$80,600.00
			Monthly	5,166.67	6,716.67
			Pay Period	2,384.62	3,100.00
			Hourly	29.81	38.75
EC3	E	Communications Manager	Annual	\$82,000.00	\$106,600.00
			Monthly	6,833.33	8,883.33
			Pay Period	3,153.85	4,100.00
			Hourly	39.42	51.25

CITY OF LAKE WORTH
STEP PAY SCALE

PAY PLAN ECC - PAY GRADE EC1

Effective April 21, 2025

Pay	1	2	3	4	5	6	7	8	9	10
Annual	49,920	51,418	52,960	54,549	56,185	57,871	59,607	61,395	63,237	65,134
Hourly	24.00	24.72	25.46	26.23	27.01	27.82	28.66	29.52	30.40	31.31

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
DEBT SERVICE (FUND 300)**

(DETAILED LINE ITEM REPORTS ARE AVAILABLE ON REQUEST)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE	(2,073,649)	(1,855,495)	(1,929,171)	(1,836,171)	(3,484,952)	(3,418,250)	(3,196,168)
USE OF PRIOR YR RESERVES					(57,968)		
TOTAL REVENUES	(2,073,649)	(1,855,495)	(1,929,171)	(1,836,171)	(3,542,920)	(3,418,250)	(3,196,168)
EXPENDITURES:							
SERVICES (500 SERIES)	15	8	162	103	175	100	150
2011 REFUNDING	314,150						
2014 REFUNDING	433,573	439,572	440,007	440,179	440,277	440,277	
2017 REFUNDING	838,075	943,075	940,075	941,700	939,050	939,050	1,240,800
2020 ISSUE	477,483	472,867	482,368	476,268	480,018	480,018	478,318
2024 ISSUE					1,659,900	1,659,000	1,454,350
PAYING AGENT FEES	1,400	950	1,000	1,500	1,500	1,500	1,550
TOTAL EXPENDITURES	2,064,696	1,856,472	1,863,612	1,859,749	3,520,920	3,519,945	3,175,168
VARIANCE-(SURPLUS)/DEFICIT	(8,953)	977	(65,559)	23,578	(22,000)	101,695	(21,000)

**CITY OF LAKE WORTH
TAX SUPPORTED DEBT PAYMENTS
FOR FISCAL YEAR END 09/30/26**

Debt Issue	Pymt Amt	Trns In/Rev	Net DS
2017 Refunding GO	1,240,800		1,240,800
2020 CO Issue	478,318	(243,745)	234,573
2024 CO Issue	1,454,350	(411,850)	1,042,500
Paying Agent Fees	1,550		1,550
Bank Fees	150		150
Interest Income		(36,000)	(36,000)
Use of Fund Balance			0
Total	3,175,168	(691,595)	2,483,573

**DEBT SERVICE ESTIMATED
FUND BALANCE AS OF 09/30/25**

Fund Balance as of 10/01/24	93,906
FYE 09/25 Estimated Surplus/(Deficit)	(92,967)
Estimated Fund Balance as of 09/30/25	<u>939</u>

CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS BY FISCAL YEAR
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION DEBT

(INDIVIDUAL DEBT SCHEDULES WITH BUDGETING DETAILS ARE ATTACHED)

Fiscal Yr End	2017 Refunding		2020 Issue (1)		2024 Issue (2)		Total		
	Principal	Interest	Principal	Interest	Principal	Interest			
2018	275,000	275,422					550,422		
2019	490,000	261,038					751,038		
2020	585,000	251,238					836,238		
2021	600,000	238,075					290,000	187,484	1,315,559
2022	720,000	223,075					350,000	122,868	1,415,943
2023	735,000	205,075					370,000	112,368	1,422,443
2024	755,000	186,700					375,000	101,268	1,417,968
2025	775,000	164,050	390,000	90,018	45,000	1,614,900	3,078,968		
2026	1,100,000	140,800	400,000	78,318	380,000	1,074,350	3,173,468		
2027	1,140,000	96,800	405,000	70,318	480,000	1,055,350	3,247,468		
2028	1,185,000	51,200	415,000	62,218	505,000	1,031,350	3,249,768		
2029	95,000	3,800	420,000	53,918	915,000	1,006,100	2,493,818		
2030			435,000	45,518	960,000	960,350	2,400,868		
2031			160,000	36,817	1,005,000	912,350	2,114,167		
2032			160,000	33,617	1,055,000	862,100	2,110,717		
2033			170,000	30,417	1,115,000	809,350	2,124,767		
2034			170,000	27,017	1,165,000	753,600	2,115,617		
2035			175,000	23,617	1,225,000	695,350	2,118,967		
2036			175,000	20,117	1,285,000	634,100	2,114,217		
2037			185,000	16,617	1,350,000	569,850	2,121,467		
2038			185,000	12,640	1,420,000	502,350	2,119,990		
2039			190,000	8,662	1,490,000	431,350	2,120,012		
2040			195,000	4,387	1,565,000	356,850	2,121,237		
2041							1,640,000	278,600	1,918,600
2042							1,705,000	213,000	1,918,000
2043							1,775,000	144,800	1,919,800
2044							1,845,000	73,800	1,918,800
Total	8,455,000	2,097,272	5,615,000	1,138,204	22,925,000	13,979,850	54,210,326		

(1) Includes WS portion of debt; 50.00% of principal and 55.86% of interest

(2) Includes WS portion of debt; 44.74% of principal and 22.51% of interest

**CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS
2017 REFUNDING GO's
REFUNDING 2008 CO Debt
TOTAL DEBT ISSUED \$8,455,000**

Budget Year	Principal	Interest	Total
2018	275,000	275,422	550,422
2019	490,000	261,038	751,038
2020	585,000	251,238	836,238
2021	600,000	238,075	838,075
2022	720,000	223,075	943,075
2023	735,000	205,075	940,075
2024	755,000	186,700	941,700
2025	775,000	164,050	939,050
2026	1,100,000	140,800	1,240,800
2027	1,140,000	96,800	1,236,800
2028	1,185,000	51,200	1,236,200
2029	95,000	3,800	98,800
Totals	8,455,000	2,097,272	10,552,272

Budgeting for Fiscal Year End 09/30/26

300 860 500	1,100,000
300 861 500	140,800

**CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS
2020 CERTIFICATES OF OBLIGATION
TOTAL DEBT ISSUED \$5,615,000**

Budget Year	2020 CO Total		DS Funded		WS Funded	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	290,000	187,484	145,000	86,886	145,000	100,598
2022	350,000	122,868	170,000	56,623	180,000	66,245
2023	370,000	112,368	185,000	51,523	185,000	60,845
2024	375,000	101,268	185,000	45,973	190,000	55,295
2025	390,000	90,018	195,000	40,423	195,000	49,595
2026	400,000	78,318	200,000	34,573	200,000	43,745
2027	405,000	70,318	200,000	30,573	205,000	39,745
2028	415,000	62,218	205,000	26,573	210,000	35,645
2029	420,000	53,918	210,000	22,473	210,000	31,445
2030	435,000	45,518	220,000	18,273	215,000	27,245
2031	160,000	36,817	60,000	13,872	100,000	22,945
2032	160,000	33,617	60,000	12,672	100,000	20,945
2033	170,000	30,417	65,000	11,472	105,000	18,945
2034	170,000	27,017	65,000	10,172	105,000	16,845
2035	175,000	23,617	65,000	8,872	110,000	14,745
2036	175,000	20,117	65,000	7,572	110,000	12,545
2037	185,000	16,617	70,000	6,272	115,000	10,345
2038	185,000	12,640	70,000	4,767	115,000	7,873
2039	190,000	8,662	70,000	3,262	120,000	5,400
2040	195,000	4,387	75,000	1,687	120,000	2,700
Totals	5,615,000	1,138,204	2,580,000	494,513	3,035,000	643,691

Budgeting for Fiscal Year End

September 30, 2026

300 862 500	400,000
300 863 500	78,318
300 4927	(243,745)
200 906 505	243,745

**CITY OF LAKE WORTH
SCHEDULE OF DEBT PAYMENTS
2024 CERTIFICATES OF OBLIGATION
TOTAL DEBT ISSUED \$22,925,000**

Budget Year	2020 CO Total		DS Funded		WS Funded	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	45,000	1,614,900		1,248,750	45,000	366,150
2026	380,000	1,074,350	210,000	832,500	170,000	241,850
2027	480,000	1,055,350	305,000	822,000	175,000	233,350
2028	505,000	1,031,350	320,000	806,750	185,000	224,600
2029	915,000	1,006,100	720,000	790,750	195,000	215,350
2030	960,000	960,350	755,000	754,750	205,000	205,600
2031	1,005,000	912,350	790,000	717,000	215,000	195,350
2032	1,055,000	862,100	830,000	677,500	225,000	184,600
2033	1,115,000	809,350	875,000	636,000	240,000	173,350
2034	1,165,000	753,600	915,000	592,250	250,000	161,350
2035	1,225,000	695,350	965,000	546,500	260,000	148,850
2036	1,285,000	634,100	1,010,000	498,250	275,000	135,850
2037	1,350,000	569,850	1,060,000	447,750	290,000	122,100
2038	1,420,000	502,350	1,115,000	394,750	305,000	107,600
2039	1,490,000	431,350	1,170,000	339,000	320,000	92,350
2040	1,565,000	356,850	1,230,000	280,500	335,000	76,350
2041	1,640,000	278,600	1,290,000	219,000	350,000	59,600
2042	1,705,000	213,000	1,340,000	167,400	365,000	45,600
2043	1,775,000	144,800	1,395,000	113,800	380,000	31,000
2044	1,845,000	73,800	1,450,000	58,000	395,000	15,800
Totals	22,925,000	13,979,850	17,745,000	10,943,200	5,180,000	3,036,650

Budgeting for Fiscal Year End
September 30, 2026

300 864 500	380,000
300 865 500	1,074,350
300 4928	(411,850)
200 907 505	411,850



Joe Don Bobbitt, Chief Appraiser

CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 23, 2025 2025 Certified Property Information

I, Joe Don Bobbitt, Chief Appraiser for the Tarrant Appraisal District, to the best of my ability do solemnly swear that the attached is that portion of the appraisal roll for the Tarrant Appraisal District which lists property taxable by the above-named entity and constitutes their Certified Appraisal Roll.

July Roll - 100K\10K

APPRAISED VALUE (Considers Value Caps) -----> \$ 952,317,564

Number of Accounts: 12,806

Absolute Exemptions	\$ 107,604,598
Cases before ARB – Appraised Value	\$ 11,264,180
Incompletes	\$ 1,839,100
Partial Exemptions	\$ 31,377,997
In Process	\$ 11,010

NET TAXABLE VALUE -----> \$ 800,220,679

Appraised Value minus Absolute Exemption amount, minus Cases before ARB amount, minus Incompletes, minus Partial Exemptions, minus the In Process accounts equals the Net Taxable Value.

ESTIMATED NET TAXABLE VALUE -----> \$ 808,286,609

Including suggested values to be used for pending ARB accounts (see page two), Incompletes (see page three) and In Process accounts (see page four).

Joe Don Bobbitt, Chief Appraiser

Tarrant Appraisal District
2500 Handley Ederville Road - Fort Worth, Texas 76118 - 817.284.0024



Joe Don Bobbitt, Chief Appraiser

CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 23, 2025

2025 Appraisal Review Board Information

Section 25.01 (c) of the State Property Tax code directs the Chief Appraiser to prepare a list of all properties under protest with the Appraisal Review Board and pending disposition at the time of value roll certification.

The values below are from the ARB roll and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

\$ 11,264,180

Total appraised value of properties under protest.

\$ 9,980,761

Net taxable value of properties under protest.

\$ 6,986,533

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one.



Joe Don Bobbitt, Chief Appraiser

CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 23, 2025 2025 Incomplete Property Information

Section 26.01(d) of the State Property Tax Code directs the Chief Appraiser to prepare a list of all properties that are not on the appraisal roll and not included on the ARB roll.

The values below are from the incomplete property listing and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

The value of incomplete properties are subject to change and are also subject to appeal before the Appraisal Review Board.

\$ 1,839,100

Total appraised value of incomplete properties

\$ 1,532,210

Net taxable value of properties under of incomplete properties.

\$ 1,072,547

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one



Joe Don Bobbitt, Chief Appraiser

CITY OF LAKE WORTH 016

Appraisal Roll Information Valuation Summary as of July 23, 2025 2025 In Process Property Information

The values below are from In Process properties and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

\$ 11,010

Total appraised value of In Process properties

\$ 6,850

Estimated net taxable value of In Process properties.

This value should be added to the net taxable value on page one.



**Tarrant Appraisal District
CITY OF LAKE WORTH 016
Totals for Roll Instance July Roll - 100K\10K
2025**

Value Detail	Market	Appraised	Counts	Taxable
Real Estate Residential	400,847,703	369,311,760	2,008	337,035,644
Real Estate Commercial	493,335,461	489,270,163	358	381,770,988
Real Estate Industrial	0	0	0	0
Personal Property Commercial	91,896,425	91,896,425	455	91,405,862
Personal Property Industrial	0	0	0	0
Mineral Lease Properties	1,832,200	1,832,200	9,982	1,520,990
Agricultural Properties	211,690	7,016	3	7,016
Total Value	988,123,479	952,317,564	12,806	811,740,500
Pending Detail	Market	Appraised	Counts	Taxable
Cases Before ARB	11,608,802	11,264,180	43	9,980,761
Incomplete Accounts	1,839,100	1,839,100	9,816	1,532,210
In Process Accounts	11,010	11,010	156	6,850
Certified Value	974,664,567	939,203,274	2,791	800,220,679

CITY OF LAKE WORTH

Exemption Detail	Market	Exempt	Counts	Appraised
Absolute Public	80,093,843	79,731,588	120	79,731,588
Absolute Charitable	2,996,460	2,970,614	11	2,970,614
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	25,040,841	24,902,396	26	24,902,396
Indigent Housing	0	0	0	0
Nominal Value	47,819	47,819	49	47,819
Disabled Vet 10-29%	735,234	15,000	3	621,959
Disabled Vet 30-49%	300,000	7,500	1	300,000
Disabled Vet 50-69%	1,446,865	40,000	4	1,440,371
Disabled Vet 70-99%	10,245,353	480,000	40	9,274,321
Disabled Vet 100%	6,754,187	5,481,302	23	6,063,302
Surviving Spouse Disabled Vet 100%	544,566	426,817	2	500,817
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead State Mandated-Disabled Person Over 65	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	114,283,656	23,772,776	486	97,147,305
Homestead Local Option-Disabled Person	0	0	0	0
Homestead Local Option-Disabled Person Over 65	4,143,169	1,092,748	23	3,216,618
Solar & Wind Powered Devices	14,035	14,035	1	14,035
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Childcare Facilities Exemption 11.36	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	0	0	0	0
Surviving Spouse of First Responder KLD	0	0	0	0
Transfer Base Value SS KIA Armed Service Member	0	0	0	0
Transfer Base Value SS of First Responder KLD	0	0	0	0
Property Damaged by Disaster	0	0	0	0
Total Exemptions		138,982,595	789	

CITY OF LAKE WORTH

Deferrals	Market	Deferred	Counts	Appraised
Ag Deferrals	204,895	204,674	3	221
Scenic Deferrals	0	0	0	0
Public Access Airports	0	0	0	0
Other Deferrals	0	0	0	0
Total Deferrals	204,895	204,674	3	221

CITY OF LAKE WORTH

New Exemptions	Market	Exempt	Counts	Appraised
Absolute Public	0	0	0	0
Absolute Charitable	0	0	0	0
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	0	0	0	0
Indigent Housing	0	0	0	0
Nominal Value	0	0	0	0
Disabled Vet 10-29%	0	0	0	0
Disabled Vet 30-49%	0	0	0	0
Disabled Vet 50-69%	0	0	0	0
Disabled Vet 70-99%	257,188	12,000	1	257,188
Disabled Vet 100%	0	0	0	0
Surviving Spouse Disabled Vet 100%	0	0	0	0
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead State Mandated-Disabled Person Over 65	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	6,218,119	1,422,069	29	5,646,952
Homestead Local Option-Disabled Person	0	0	0	0
Homestead Local Option-Disabled Person Over 65	0	0	0	0
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Childcare Facilities Exemption 11.36	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	0	0	0	0
Surviving Spouse of First Responder KLD	0	0	0	0
Transfer Base Value SS KIA Armed Service Member	0	0	0	0
Transfer Base Value SS of First Responder KLD	0	0	0	0
Property Damaged by Disaster	0	0	0	0
Total New Exemptions		1,434,069	30	

CITY OF LAKE WORTH

New Construction		New Value	Counts	Taxable	
All Real Estate		2,346,518	11	2,291,186	
New business in new improvement		0	0	0	
Total New Construction		2,346,518	11	2,291,186	
New Construction in Residential		1,996,434	10	1,968,765	
New Construction in Commercial		350,084	1	322,421	
	Market	Appraised	Counts	Taxable	
Annexation	0	0	0	0	
Deannexation	0	0	0	0	
Tax Ceiling		Taxable	Counts	Ceiling Amount	
Over 65	0	0	0	0.00	
Disable Person	0	0	0	0.00	
Disabled Person Over 65	0	0	0	0.00	
Total Ceilings	0	0	0	0.00	
New Over 65 Ceilings	0	0	0	0.00	
New Disabled Person Ceilings	0	0	0	0.00	
New Disabled Person Over 65 Ceilings	0	0	0	0	
Capped Accounts		Market	Cap Loss	Counts	Appraised
Cap Total	149,621,838	30,508,983	648	119,112,855	
New Cap this Year	0	0	0	0	
Circuit Breaker Total	36,506,231	4,747,636	63	31,758,595	
New Circuit Breaker this Year	1,695,491	338,506	8	1,356,985	
All Exemptions by Group		Market	Exempt	Counts	Appraised
Residential	128,481,791	31,976,116	587	109,984,773	
Commercial	108,496,247	107,006,479	161	107,948,971	
Industrial	0	0	0	0	
Mineral Lease	0	0	0	0	
Agricultural	211,690	0	0	7,016	
Exemption Total		138,982,595	748		
	Market	Exempt	Counts	Appraised	
Prorated Absolute	0	0	0	0	
Multi-Prorated Absolute	0	0	4	469,910	
	Current Taxable		Counts	Appraised	
Value Loss - 25.25(d)	0		0	0	
	Average Market	Average Appraised	Counts	Average Taxable	
Averages for Value Single Family	221,493	203,795	1,767	186,106	



Entity Exemptions Report 2025 JULY ROLL - 100K\40K

016 CITY OF LAKE WORTH

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Abatements	\$0	0	\$0	0	\$0	0	\$0	0
Absolute Charitable	\$2,970,614	11	\$982,278	1	\$0	0	\$3,952,892	12
Absolute Miscellaneous	\$0	0	\$0	0	\$0	0	\$0	0
Absolute Public	\$79,731,588	120	\$0	0	\$134,580	24	\$79,866,168	144
Absolute Religious & Private Schools	\$24,902,396	26	\$0	0	\$0	0	\$24,902,396	26
Childcare Facilities Exemption 11.36	\$0	0	\$0	0	\$0	0	\$0	0
Community Housing Development	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Vet 100%	\$5,481,302	23	\$0	0	\$0	0	\$5,481,302	23
Disabled Vet 10-29%	\$15,000	3	\$0	0	\$0	0	\$15,000	3
Disabled Vet 30-49%	\$7,500	1	\$0	0	\$0	0	\$7,500	1
Disabled Vet 50-69%	\$40,000	4	\$0	0	\$0	0	\$40,000	4
Disabled Vet 70-99%	\$480,000	40	\$0	0	\$0	0	\$480,000	40
Donated Disabled Vet	\$0	0	\$0	0	\$0	0	\$0	0
Foreign Trade Zone	\$0	0	\$0	0	\$0	0	\$0	0
Historic Sites	\$0	0	\$0	0	\$0	0	\$0	0
Homestead Local Option-Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Homestead Local Option-Disabled Person Over 65	\$1,092,748	23	\$0	0	\$0	0	\$1,092,748	23
Homestead Local Option-General	\$0	0	\$0	0	\$0	0	\$0	0
Homestead Local Option-Over 65	\$23,772,776	486	\$300,000	6	\$0	0	\$24,072,776	492
Homestead State Mandated-Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Homestead State Mandated-Disabled Person Over 65	\$0	0	\$0	0	\$0	0	\$0	0
Homestead State Mandated-General	\$0	0	\$0	0	\$0	0	\$0	0
Homestead State Mandated-Over 65	\$0	0	\$0	0	\$0	0	\$0	0
Indigent Housing	\$0	0	\$0	0	\$0	0	\$0	0
Inventory	\$0	0	\$0	0	\$0	0	\$0	0
Misc Personal Property (Vehicles, etc.)	\$0	0	\$0	0	\$0	0	\$0	0
Nominal Value	\$47,819	49	\$1,141	3	\$172,310	3,661	\$221,270	3,713
Pollution control	\$0	0	\$0	0	\$0	0	\$0	0
Property Damaged by Disaster	\$0	0	\$0	0	\$0	0	\$0	0
Solar & Wind Powered Devices	\$14,035	1	\$0	0	\$0	0	\$14,035	1
Surviving Spouse Disabled Vet 100%	\$426,817	2	\$0	0	\$0	0	\$426,817	2



Entity Exemptions Report 2025 JULY ROLL - 100K\40K

016 CITY OF LAKE WORTH

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Surviving Spouse Donated Disabled Vet	\$0	0	\$0	0	\$0	0	\$0	0
Surviving Spouse KIA Armed Service Member	\$0	0	\$0	0	\$0	0	\$0	0
Surviving Spouse of First Responder KLD	\$0	0	\$0	0	\$0	0	\$0	0
Transfer Base Value for SS Disable Vet	\$0	0	\$0	0	\$0	0	\$0	0
Transfer Base Value SS KIA Armed Service Member	\$0	0	\$0	0	\$0	0	\$0	0
Transfer Base Value SS of First Responder KLD	\$0	0	\$0	0	\$0	0	\$0	0
Subtotals ==>	\$138,982,595	789	\$1,283,419	10	\$306,890	3,685	\$140,572,904	4,484



Entity Exemptions Report 2025 JULY ROLL - 100K\40K

016 CITY OF LAKE WORTH

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Prorated Absolute (included in above Absolute categories)	\$0	0	\$0	0	\$0	0	\$0	0

Deferral Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Ag Deferrals	\$204,674	3	\$0	0	\$0	0	\$204,674	3
Scenic Deferrals	\$0	0	\$0	0	\$0	0	\$0	0
Subtotals ==>	\$204,674	3	\$0	0	\$0	0	\$204,674	3

Entity Totals	
Total Appraised *	\$952,317,564
Absolute Exempt	\$107,604,598
Cases Before ARB	\$11,264,180
Incompletes	\$1,839,100
Partial Exemptions	\$31,377,997
In Process	\$11,010
Calculated Net Taxable Value	\$800,220,679
Total # of Accounts *	12,806

* Only includes totals from Agricultural Properties, Mineral Lease Properties, Personal Property Commercial, Personal Property Industrial, Real Estate Commercial, Real Estate Industrial, and Real Estate Residential.



Current Use Code Report - Estimates
Entity: 016 CITY OF LAKE WORTH

Page 1 of 2
7/21/2025 2:08:09 PM

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
A -- "Residential SingleFamily"	ARB	13	\$3,100,519	\$2,994,352	\$2,694,352	0.0000	\$0	\$0
A -- "Residential SingleFamily"	Certified	1,767	\$391,379,633	\$360,106,033	\$328,849,407	0.0000	\$0	\$1,974,365
A -- "Residential SingleFamily" Totals:		1,780	\$394,480,152	\$363,100,385	\$331,543,759	0.0000	\$0	\$1,974,365
B -- "MultiFamily Residential"	Certified	2	\$463,283	\$463,283	\$463,283	0.0000	\$0	\$0
B -- "MultiFamily Residential" Totals:		2	\$463,283	\$463,283	\$463,283	0.0000	\$0	\$0
BC -- "MultiFamily Commercial"	Certified	4	\$56,549,387	\$56,549,387	\$56,549,387	0.0000	\$0	\$0
BC -- "MultiFamily Commercial" Totals:		4	\$56,549,387	\$56,549,387	\$56,549,387	0.0000	\$0	\$0
C1 -- "Vacant Land Residential"	Certified	146	\$4,819,591	\$4,687,218	\$4,672,021	0.0000	\$0	\$0
C1 -- "Vacant Land Residential" Totals:		146	\$4,819,591	\$4,687,218	\$4,672,021	0.0000	\$0	\$0
C1C -- "Vacant Land Commercial"	Certified	33	\$6,347,702	\$6,321,918	\$6,321,918	0.0000	\$0	\$0
C1C -- "Vacant Land Commercial" Totals:		33	\$6,347,702	\$6,321,918	\$6,321,918	0.0000	\$0	\$0
C2C -- "CommercialLandWithImprovementValue"	Certified	6	\$1,543,005	\$1,507,580	\$1,507,580	0.0000	\$0	\$0
C2C -- "CommercialLandWithImprovementValue" Totals:		6	\$1,543,005	\$1,507,580	\$1,507,580	0.0000	\$0	\$0
D1 -- "Qualified Open Space Land"	Certified	3	\$211,690	\$7,016	\$7,016	2.9820	\$204,674	\$0
D1 -- "Qualified Open Space Land" Totals:		3	\$211,690	\$7,016	\$7,016	2.9820	\$204,674	\$0
F1 -- "Commercial"	ARB	7	\$3,075,537	\$2,911,389	\$2,911,389	0.0000	\$0	\$49,728
F1 -- "Commercial"	Certified	204	\$317,389,609	\$314,126,718	\$314,126,718	0.0000	\$0	\$350,084
F1 -- "Commercial" Totals:		211	\$320,465,146	\$317,038,107	\$317,038,107	0.0000	\$0	\$399,812
G1 -- "Oil, Gas and Mineral Reserve"	ARB	11	\$2,750	\$2,750	\$2,590	0.0000	\$0	\$0
G1 -- "Oil, Gas and Mineral Reserve"	Certified	9,947	\$1,694,870	\$1,694,870	\$1,518,400	0.0000	\$0	\$0
G1 -- "Oil, Gas and Mineral Reserve" Totals:		9,958	\$1,697,620	\$1,697,620	\$1,520,990	0.0000	\$0	\$0
J2C -- "VarX Utility Gas Companies"	Certified	1	\$6,147,588	\$6,147,588	\$6,147,588	0.0000	\$0	\$0
J2C -- "VarX Utility Gas Companies" Totals:		1	\$6,147,588	\$6,147,588	\$6,147,588	0.0000	\$0	\$0
J3C -- "VarX Utility Electric Companies"	Certified	1	\$4,237,200	\$4,237,200	\$4,237,200	0.0000	\$0	\$0
J3C -- "VarX Utility Electric Companies" Totals:		1	\$4,237,200	\$4,237,200	\$4,237,200	0.0000	\$0	\$0
J4 -- "Commercial Utility Telephone Companies"	Certified	2	\$353,996	\$353,996	\$353,996	0.0000	\$0	\$0
J4 -- "Commercial Utility Telephone Companies" Totals:		2	\$353,996	\$353,996	\$353,996	0.0000	\$0	\$0

This report contains All Excluding Absolutes

Process Code: 220

Table Group Name: "July Roll - 100K\40K"



Current Use Code Report - Estimates
Entity: 016 CITY OF LAKE WORTH

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
J4C -- "VarX Utility Telephone Companies"	Certified	9	\$1,368,905	\$1,368,905	\$1,368,905	0.0000	\$0	\$0
J4C -- "VarX Utility Telephone Companies" Totals:		9	\$1,368,905	\$1,368,905	\$1,368,905	0.0000	\$0	\$0
J6C -- "VarX Utility Pipelines"	Certified	1	\$525,366	\$525,366	\$525,366	0.0000	\$0	\$0
J6C -- "VarX Utility Pipelines" Totals:		1	\$525,366	\$525,366	\$525,366	0.0000	\$0	\$0
J7C -- "VarX Utility Cable Companies"	ARB	1	\$1,585,096	\$1,585,096	\$1,585,096	0.0000	\$0	\$0
J7C -- "VarX Utility Cable Companies" Totals:		1	\$1,585,096	\$1,585,096	\$1,585,096	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial"	ARB	7	\$2,750,232	\$2,750,232	\$2,750,232	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial"	Certified	292	\$61,974,171	\$61,974,171	\$61,959,510	0.0000	\$0	\$0
L1 -- "Personal Property Tangible Commercial" Totals:		299	\$64,724,403	\$64,724,403	\$64,709,742	0.0000	\$0	\$0
L1C -- "VarX Commercial"	ARB	3	\$38,083	\$38,083	\$37,102	0.0000	\$0	\$0
L1C -- "VarX Commercial"	Certified	119	\$8,607,891	\$8,607,891	\$8,564,191	0.0000	\$0	\$0
L1C -- "VarX Commercial" Totals:		122	\$8,645,974	\$8,645,974	\$8,601,293	0.0000	\$0	\$0
M1 -- "Mobile Home"	Certified	23	\$181,464	\$181,464	\$137,144	0.0000	\$0	\$22,069
M1 -- "Mobile Home" Totals:		23	\$181,464	\$181,464	\$137,144	0.0000	\$0	\$22,069
O -- "Residential Inventory"	Certified	9	\$219,437	\$219,437	\$219,437	0.0000	\$0	\$0
O -- "Residential Inventory" Totals:		9	\$219,437	\$219,437	\$219,437	0.0000	\$0	\$0
S -- "Personal Property Special Inventory"	Certified	13	\$4,234,165	\$4,234,165	\$4,230,672	0.0000	\$0	\$0
S -- "Personal Property Special Inventory" Totals:		13	\$4,234,165	\$4,234,165	\$4,230,672	0.0000	\$0	\$0
ARB Totals:		42	\$10,552,217	\$10,281,902	\$9,980,761	0.0000	\$0	\$49,728
Certified Totals:		12,582	\$868,248,953	\$833,314,206	\$801,759,739	2.9820	\$204,674	\$2,346,518
Incomplete Totals:		0				0.0000		
In Process Totals:		0				0.0000		
Report Totals:		12,624	\$878,801,170	\$843,596,108	\$811,740,500	2.9820	\$204,674	\$2,396,246

This report contains All Excluding Absolutes

Process Code: 220

Table Group Name: "July Roll - 100K\40K"

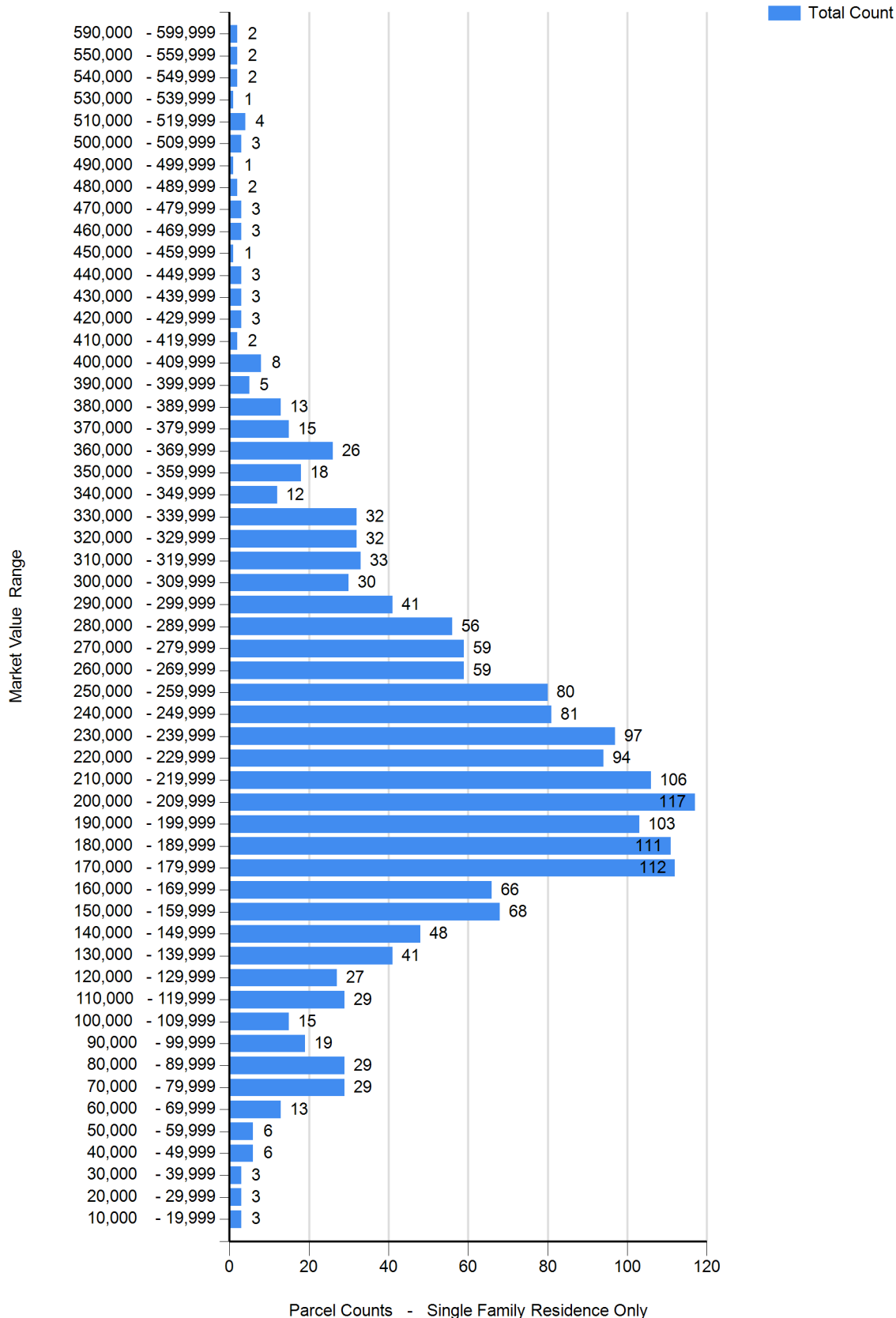


Entities Residential Graph Report

7/22/2025
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2025 CITY OF LAKE WORTH

Total Parcel Counts: 1,780 Average Market: 221,618 Average NTV: 186,260





Homestead Median Value Report

7/23/2025
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Current Year: 2025 CITY OF LAKE WORTH

Current Year Total HS Accts: 515	Current Year Median Appraised Value: 193,922
----------------------------------	--

Previous Year Total HS Acct: 486	Previous Year Median Appraised Value: 180,450
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**CITY OF LAKE WORTH
GENERAL FUND
ESTIMATED FUND BALANCES FOR
2025/2026 ADOPTED BUDGET WORKBOOK**

Fund Balance Description	Balance 09/30/24	Est Activity FYE 09/30/25			Est Balance 09/30/25	Budget FYE 09/30/26		Est Balance 09/30/26
		Revenue	Expense	Transfers		Revenue	Expense	
Unassigned	8,007,421	15,397,724	16,259,609		7,145,536	19,684,965	19,591,222	7,239,279
Non-Spendable	100,267		100,267		0			
Restricted-PD Donations	12,910	1,000	1,110		12,800			
Restricted-FD Donations	4,568	1,000	1,000		4,568			
Restricted-Library Donations	566				566			
Restricted-Sr Ctr Donations	1,827	70	70		1,827			
Restricted-A/C Donations	3,591	35	600		3,026			
Committed-Utility Projects	2,800,000				2,800,000			
Committed-FD 3rd Party Ins/Equip	68,876	13,000	13,000		68,876			
Committed-A/C Quarantine/Equip	5,734	600	600		5,734			
Assigned-Furniture & Fixtures	0		0		0			
Assigned-Park Improvements	0		0		0			
Assigned-Building Improvements	0		0		0			
Totals	11,005,759	15,413,429	16,376,256		10,042,932	19,684,965	19,591,222	7,239,279

Percentage of Unassigned Fund Balance to proposed budgeted expenses for FYE 09/2026

As of 09/30/25 36.47%
As of 09/30/26 36.95%

**CITY OF LAKE WORTH
WATER/SEWER FUND
ESTIMATED SURPLUS FOR
2025/2026 ADOPTED BUDGET WORKBOOK**

Unassigned Surplus as of 9/30/24		7,293,213
Estimated Activity for FY 2024/2025		
Revenue	4,848,409	
Budgeted Expenses	-3,419,546	
Depreciation	-527,100	
Effect on Surplus		<u>901,763</u>
Estimated Unassigned Surplus as of 9/30/25		8,194,976
Proposed Budget for FY 2025/2026		
Revenue	4,942,710	
Budgeted Expenses	-3,594,618	
Depreciation	-565,900	
Effect on Surplus		<u>782,192</u>
Estimated Unassigned Surplus as of 9/30/26		<u><u>8,977,168</u></u>

**CITY OF LAKE WORTH
MAJOR FUNDS
ESTIMATED CASH POSITIONS FOR
2025/2026 ADOPTED BUDGET WORKBOOK**

CATEGORY	GENERAL	STORMWATER	WATER/SEWER	DEBT SERVICE	HOTEL/MOTEL	STREET MAINT	TOTAL
Cash as of 9/30/24	10,309,869	416,809	7,311,692	93,906	1,556,871	1,404,304	21,093,452
Receivables & Prepays as of 09/30/24	2,233,958	19,628	717,015	32,644	17,751		3,020,995
Liabilities as of 09/30/24	-844,184		-239,656		-9,972	-2,796	-1,096,608
Subtotal	11,699,643	436,437	7,789,051	126,550	1,564,650	1,401,509	23,017,840
2024/2025 Estimated Revenue *	15,413,429	186,500	4,848,409	3,418,250	275,088	53,086	24,194,762
2024/2025 Estimated Expenses	-15,696,786	3,128	-3,419,546	-3,519,945	-140,424	-763,000	-23,536,573
Estimated Balance 9/30/25	11,416,286	626,065	9,217,914	24,855	1,699,314	691,595	23,676,029
2025/2026 Projected Revenue *	19,684,965	184,400	4,942,710	3,196,168	280,300	47,750	28,336,293
2025/2026 Projected Expenses	-19,591,222	-451,350	-3,594,618	-3,175,168	-141,735	-363,000	-27,317,093
Estimated Balance 9/30/26	11,510,029	359,115	10,566,006	45,855	1,837,879	376,345	24,695,229
Other Funds (see detail attached)							
Park Fund	134,419						134,419
Child Safety Fund	4,925						4,925
Court Technology	25,100						25,100
Court Security	159,736						159,736
Municipal Jury Fund	1,667						1,667
Local Truancy Prevention Fund	87,690						87,690
Confiscated Property	3,014						3,014
Total Estimated Cash Balances	11,926,579	359,115	10,566,006	45,855	1,837,879	376,345	25,111,779

* Budget revenues adjusted for "Use of Prior Year Fund Balances."

**CITY OF LAKE WORTH
NON-MAJOR FUNDS
ESTIMATED CASH POSITIONS FOR
2025/2026 ADOPTED BUDGET WORKBOOK**

CATEGORY	PARK FUND	CHILD SAFETY	COURT TECH	COURT SEC	MUNI JURY	TRUANCY	CONFISCATED	TOTAL
Cash as of 9/30/24	166,626	1,925	13,750	126,336	1,007	52,840	22,086	384,569
Receivables & Prepays as of 09/30/24	1,644							1,644
Liabilities as of 09/30/24	188							188
Subtotal	168,458	1,925	13,750	126,336	1,007	52,840	22,086	386,401
2024/2025 Estimated Revenue*	15,400	1,500	14,675	21,750	330	17,500	7,176	78,331
2024/2025 Estimated Expenses	-30,919		-8,412	-4,300			-2,798	-46,429
Estimated Balance 9/30/25	152,939	3,425	20,013	143,786	1,337	70,340	26,464	418,303
2025/2026 Projected Revenue *	14,380	1,500	14,650	21,300	330	17,350	5,050	74,560
2025/2026 Projected Expenses	-32,900		-9,563	-5,350			-28,500	-76,313
Estimated Balance 9/30/26	134,419	4,925	25,100	159,736	1,667	87,690	3,014	416,550

* Budget revenues adjusted for "Use of Prior Year Reserves."



City of Lake Worth

FY26 Menu Pricing



Replacement Unit #	Replacement Vehicle	Engine	Exterior Color
R10	2026 Chevrolet Silverado 1500 WT 4x4 Crew Cab 6.6 ft box 157 in. WB	V8 Gas	Red
7209	2026 Nissan Altima S 4dr Front-Wheel Drive Sedan	2.5L V4	Gun Metallic
8599	2026 Chevrolet Silverado 1500 WT 4x2 Crew Cab 6.6 ft box 157 in. WB	V8 Gas	White
2930, 3931, 3729	2026 Chevrolet Silverado 3500HD Chassis WT 4x2 Crew Cab 177 in WB DRW	Diesel	White

Monthly Cost (Lease Rate)*5% Buffer Included	Full Maintenance**	Annual Cost Including Maintenance
\$1,226	\$0	\$14,707
\$588	\$0	\$7,052
\$914	\$55	\$11,633
\$1,436	\$118	\$18,649

Total Annual Cost
Total Annual One Time Aftermarket Cost
Total Resale from Current Fleet (6)
Total Annual Cost
Total Annual Cost (including Aftermarket)

\$89,340
\$43,851
\$79,500
\$9,840
\$53,691

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAYOR & COUNCIL (DEPT 500)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	2,930	2,907	2,907	2,907	2,908	2,908	2,908
SUPPLIES (200 SERIES)	1,282	783	363	98	1,125	800	1,125
FACILITIES MAINT (300 SERIES)	370	481	1,301	4,071	1,000	1,025	1,025
VEHICLE/EQUIP MAINT (400 SERIES)	167	130	97	276	325	125	125
SERVICES (500 SERIES)	2,810	13,490	19,075	16,200	18,832	20,832	20,880
MISCELLANEOUS (600 SERIES)			1,000	1,000			
EQUIPMENT (700 SERIES)				1,680			
CAPITAL (800 SERIES)				28,355			
TOTAL EXPENSES	7,559	17,791	24,742	54,587	24,190	25,690	26,063

Mayor & Council does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAYOR & COUNCIL (DEPT 500)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0104-500-000	COUNCIL FEES	2,700	2,700	2,025.00	2,700	2,700	2,700
100-0108-500-000	FICA EXPENSE	168	168	125.55	168	168	168
100-0109-500-000	MEDICARE EXPENSE	40	40	29.41	40	40	40
	Subtotal	2,908	2,908	2,179.96	2,908	2,908	2,908
100-0210-500-000	MISCELLANEOUS SUPPLIES	225	200	32.95	200	225	225
100-0215-500-000	PRINTING	150	100	150.00	100	150	150
100-0219-500-000	UNIFORMS	750	500	99.18	500	750	750
	Subtotal	1,125	800	282.13	800	1,125	1,125
100-0300-500-000	BUILDING MAINTENANCE	1,000	1,000	197.70	1,000	1,000	1,000
100-0320-500-000	LANDSCAPING MAINTENANCE		25	7.31	25	25	25
	Subtotal	1,000	1,025	205	1,025	1,025	1,025
100-0400-500-000	EQUIPMENT RENTAL	200					
100-0404-500-000	RADIO MAINTENANCE	125	125	135.09	125	125	125
	Subtotal	325	125	135.09	125	125	125
100-0530-500-000	JANITORIAL SERVICES	1,800	1,800	1,500.00	1,800	1,800	1,800
100-0531-500-000	SCHOOLS/DUES	5,000	5,000	3,870.00	5,000	5,000	5,000
100-0535-500-000	TELEPHONE	420	420	350.00	420	420	420
100-0537-500-000	TRAVEL/LODGING	10,000	12,000	11,623.81	12,000	10,000	12,000
100-0538-500-000	UTILITIES-ELECTRIC	525	525	238.80	525	552	552
100-0546-500-000	UTILITIES-WTR/SWR	40	40	24.66	40	46	46
100-0547-500-000	UTILITIES-GAS	145	145	114.60	145	160	160
100-0590-500-000	FW RADIO TRUNKING	402	402	402.00	402	402	402
100-0599-500-000	OTHER SERVICES	500	500	153.85	500	500	500
	Subtotal	18,832	20,832	18,277.72	20,832	18,880	20,880

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAYOR & COUNCIL (DEPT 500)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0802-500-000	EQUIPMENT			500.00			
	Subtotal	0	0	500.00	0	0	0
Total Mayor & Council		24,190	25,690	21,580	25,690	24,063	26,063

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ADMINISTRATION (DEPT 505)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	395,487	434,034	452,080	505,465	526,196	516,824	566,865
SUPPLIES (200 SERIES)	12,681	29,185	20,054	6,569	16,375	5,700	15,100
FACILITIES MAINT (300 SERIES)	90			26	50	50	50
VEHICLE/EQUIP MAINT (400 SERIES)	809	314	141	591	775	500	500
SERVICES (500 SERIES)	171,842	200,084	206,075	134,271	149,299	128,253	130,978
MISCELLANEOUS (600 SERIES)		200,696	275,240	487,489			
EQUIPMENT (700 SERIES)	4,280	9,375	3,537	1,112	450	1,950	450
CAPITAL (800 SERIES)	22,685	294,942	638,353	1,861,988	8,500	8,500	8,500
TRANSFERS OUT (900 SERIES)			500,000				
TOTAL EXPENSES	607,874	1,168,630	2,095,479	2,997,512	701,645	661,777	722,443

Positions funded - 3 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ADMINISTRATION (DEPT 505)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-505-000	SALARIES	339,093	338,892	247,791.63	338,892	355,033	363,674
100-0101-505-000	OVERTIME	200	200	48.87	200	200	200
100-0102-505-000	INCENTIVE PAY-LONGEVITY	1,071	1,071	1,071.00	1,071	1,064	1,064
100-0108-505-000	FICA EXPENSE	24,745	21,244	14,708.88	21,244	25,336	25,955
100-0109-505-000	MEDICARE EXPENSE	5,787	5,753	4,224.32	5,753	5,926	6,070
100-0110-505-000	UNEMPLOYMENT TAX	576	252	189.00	252	576	576
100-0111-505-000	TMRS EXPENSE	79,729	79,189	60,559.36	79,189	82,622	85,681
100-0112-505-000	HMO EXPENSE	18,265	17,576	12,789.49	17,576	22,832	23,745
100-0113-505-000	DENTAL BENEFITS	436	415	316.88	415	436	459
100-0114-505-000	LIFE INSURANCE	341	290	237.33	290	341	341
100-0115-505-000	WORKERS' COMPENSATION	695	715	715.19	715	723	749
100-0116-505-000	OTHER BENEFITS	26,435	25,331	20,222.29	25,331	26,435	26,435
100-0117-505-000	VISION INSURANCE	207	176	135.62	176	207	207
100-0118-505-000	CERTIFICATION PAY	900	1,185	872.50	1,185	1,500	1,500
100-0119-505-000	AUTO ALLOWANCE	8,400	8,400	6,300.00	8,400	8,400	8,400
100-0122-505-000	HSA CONTRIBUTION	10,005	7,219	5,879.03	7,219	10,005	10,005
100-0124-505-000	VACATION BUY BACK	5,644	5,249	5,248.18	5,249	5,902	5,902
100-0126-505-000	SICK BUY BACK	3,667	3,667	3,666.41	3,667	5,902	5,902
	Subtotal	526,196	516,824	384,975.98	516,824	553,440	566,865
100-0205-505-000	ELECTION SUPPLIES/EXPENSES	10,000	600	540.00	600	10,000	10,000
100-0209-505-000	JANITORIAL SUPPLIES	575	350	199.56	350	350	350
100-0210-505-000	MISCELLANEOUS SUPPLIES	1,250	1,200	865.80	1,200	1,200	1,200
100-0213-505-000	OFFICE SUPPLIES	1,100	1,200	556.48	1,200	1,200	1,200
100-0214-505-000	POSTAGE	250	250	529.91	250	250	250
100-0215-505-000	PRINTING	1,100	750		750	750	750
100-0219-505-000	UNIFORMS	100	100		100	100	100

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ADMINISTRATION (DEPT 505)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0295-505-000	SPECIAL EVENT SUPPLIES	1,000	500	1,060.30	500	500	500
100-0296-505-000	SEASONAL DECOR	1,000	750	48.88	750	750	750
100-0299-505-000	PURCHASE CARD EXPENSE			62.28			
	Subtotal	16,375	5,700	3,863.21	5,700	15,100	15,100
100-0320-505-000	LANDSCAPING MAINT	50	50		50	50	50
	Subtotal	50	50	0.00	50	50	50
100-0400-505-000	EQUIPMENT RENTAL	275	100		100	100	100
100-0402-505-000	OFFICE EQUIPMENT MAINT	150	150		150	150	150
100-0403-505-000	OTHER EQUIPMENT MAINT	350	250	212.85	250	250	250
	Subtotal	775	500	212.85	500	500	500
100-0501-505-000	CODE BOOK UPDATE	1,800	2,500	597.50	2,500	1,800	1,800
100-0510-505-000	ELECTRIC - STREET LIGHTS	42,925	37,000	24,164.17	37,000	40,850	40,850
100-0511-505-000	ENGINEERING SERVICES	12,000	12,000	10,340.00	12,000	10,000	10,000
100-0512-505-000	EQUIPMENT RENTAL-COPIER			91.49			
100-0518-505-000	INSURANCE-BLDG & GEN	8,800	7,320	7,319.00	7,320	7,677	7,677
100-0523-505-000	LEGAL SERVICES	30,000	20,000	36,747.57	20,000	20,000	20,000
100-0526-505-000	POSTAGE METER RENTAL	1,125	1,109	277.21	1,109	1,109	1,109
100-0527-505-000	PUBLICATIONS	750	500		500	500	500
100-0528-505-000	LEGAL NOTICES	2,750	2,750	4,740.91	2,750	2,750	2,750
100-0530-505-000	JANITORIAL SERVICES	4,850	4,850	4,227.15	4,850	4,850	4,850
100-0531-505-000	SCHOOLS/DUES	6,000	6,200	4,296.75	6,200	6,000	6,000
100-0532-505-000	RECORDS MANAGEMENT	575	575	150.00	575	575	575

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ADMINISTRATION (DEPT 505)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0535-505-000	TELEPHONE	3,500	1,500	632.95	1,500	1,500	1,500
100-0537-505-000	TRAVEL/LODGING	4,000	3,500	2,264.59	3,500	4,000	4,000
100-0538-505-000	UTILITIES-ELECTRIC	11,925	10,000	6,099.27	10,000	10,500	10,500
100-0546-505-000	UTILITIES-WTR/SWR	1,890	2,000	973.69	2,000	2,300	2,300
100-0547-505-000	UTILITIES-GAS	1,135	1,175	940.05	1,175	1,293	1,293
100-0548-505-000	STORMWATER UTILITY FEES	124	124	82.40	124	124	124
100-0597-505-000	HUMAN RESOURCE SERVICES	150	150	54.00	150	150	150
100-0599-505-000	OTHER SERVICES	15,000	15,000	88,974.86	15,000	15,000	15,000
	Subtotal	149,299	128,253	192,973.56	128,253	130,978	130,978
100-0700-505-000	MINOR EQUIPMENT-OFFICE	250	3,193	70.09	250	250	250
100-0702-505-000	MINOR EQUIPMENT-OTHER	200	200		200	200	200
100-0705-505-000	FURNITURE & FIXTURES		1,500	225.55	1,500		
	Subtotal	450	4,893	295.64	1,950	450	450
100-0800-505-000	BUILDING MAINTENANCE	8,500	8,500	4,355.80	8,500	8,500	8,500
	Subtotal	8,500	8,500	4,355.80	8,500	8,500	8,500
Total Administration		701,645	664,720	586,677.04	661,777	709,018	722,443

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-HR & RISK MGMT (DEPT 505 PROGRAM 015)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	108,855	120,996	122,362	135,828	146,905	150,589	166,636
SUPPLIES (200 SERIES)	278	922	7,316	9,883	5,750	6,026	5,750
VEHICLE/EQUIP MAINT (400 SERIES)					100	100	100
SERVICES (500 SERIES)	50,825	55,771	6,929	8,075	11,930	11,598	15,530
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
TOTAL EXPENSES	159,958	177,689	136,607	153,786	164,685	168,313	188,016

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-HR & RISK MGMT (DEPT 505 PROGRAM 015)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-505-015	SALARIES	106,395	110,266	80,883.13	110,266	115,000	118,450
100-0102-505-015	INCENTIVE PAY-LONGEVITY	385	385	385.00	385	469	469
100-0108-505-015	FICA EXPENSE	6,782	6,968	5,050.31	6,968	7,458	7,671
100-0109-505-015	MEDICARE EXPENSE	1,586	1,630	1,181.12	1,630	1,745	1,794
100-0110-505-015	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
100-0111-505-015	TMRS EXPENSE	19,390	20,016	15,116.66	20,016	21,582	22,215
100-0112-505-015	HMO EXPENSE	4,743	5,340	4,148.49	5,340	5,929	6,166
100-0113-505-015	DENTAL BENEFITS	145	150	117.89	150	146	152
100-0114-505-015	LIFE INSURANCE	114	106	87.90	106	114	114
100-0115-505-015	WORKERS' COMPENSATION	207	215	214.55	215	228	235
100-0116-505-015	OTHER BENEFITS	2,712	2,625	2,095.48	2,625	2,712	2,712
100-0117-505-015	VISION INSURANCE	69	64	50.73	64	69	69
100-0122-505-015	HSA CONTRIBUTION	4,233	2,761	2,369.73	2,761	4,233	4,233
100-0124-505-015	VACATION BUY BACK					2,212	2,212
	Subtotal	146,905	150,589	111,764	150,589	162,041	166,636
100-0210-505-015	MISCELLANEOUS SUPPLIES	100	50		50	100	100
100-0213-505-015	OFFICE SUPPLIES	50	50	10.30	50	50	50
100-0214-505-015	POSTAGE	50	40	11.73	40	50	50
100-0215-505-015	PRINTING	500	836	836.00	836	500	500
100-0219-505-015	UNIFORM ALLOWANCE	50	50		50	50	50
100-0290-505-015	EMPLOYEE RETENTION	5,000	5,000	3,084.38	5,000	5,000	5,000
	Subtotal	5,750	6,026	3,942.41	6,026	5,750	5,750
100-0403-505-015	OTHER EQUIPMENT MAINT	100	100		100	100	100
	Subtotal	100	100	0.00	100	100	100

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-HR & RISK MGMT (DEPT 505 PROGRAM 015)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0517-505-015	INSURANCE DEDUCTIBLES	5,000	5,000	1,250.00	5,000	5,000	5,000
100-0518-505-015	INSURANCE-BLDG & GEN	30	31	30.92	31	30	30
100-0527-505-015	PUBLICATIONS	300	300		300	700	700
100-0528-505-015	LEGAL NOTICES	100	82	82.00	82	100	100
100-0531-505-015	SCHOOL/DUES	2,500	2,500	1,018.62	2,500	5,000	5,000
100-0535-505-015	TELEPHONE	500	485	362.07	485	500	500
100-0537-505-015	TRAVEL/LODGING	2,500	2,500	592.11	2,500	3,200	3,200
100-0599-505-015	OTHER SERVICES	1,000	700	841.18	700	1,000	1,000
	Subtotal	11,930	11,598	4,176.90	11,598	15,530	15,530
Total Admin-HR & Risk Mgmt		164,685	168,313	119,883.30	168,313	183,421	188,016

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-FINANCE (DEPT 505 PROGRAM 010)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	384,751	427,074	439,063	472,010	502,809	486,805	420,409
SUPPLIES (200 SERIES)	581	794	1,110	3,262	3,675	3,900	1,275
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)							
SERVICES (500 SERIES)	61,330	59,452	63,671	61,795	69,315	122,627	83,523
MISCELLANEOUS (600 SERIES)	2,500	2,500	2,500	2,500	2,500	2,500	2,500
EQUIPMENT (700 SERIES)	95,565	210	876	49	350	350	350
COVID-19 (700 SERIES)							
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	544,727	490,030	507,220	539,615	578,649	616,182	508,057

Positions funded - 4 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-FINANCE (DEPT 505 PROGRAM 010)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-505-010	SALARIES	329,681	326,615	253,556.74	326,615	271,996	280,154
100-0101-505-010	OVERTIME	3,100	4,600	2,723.34	4,600	1,000	1,000
100-0102-505-010	INCENTIVE PAY-LONGEVITY	4,186	5,442	5,442.50	5,442	1,800	1,800
100-0108-505-010	FICA EXPENSE	22,723	21,550	16,636.23	21,550	18,196	18,702
100-0109-505-010	MEDICARE EXPENSE	5,314	5,197	4,047.73	5,197	4,256	4,373
100-0110-505-010	UNEMPLOYMENT TAX	576	455	265.34	455	576	576
100-0111-505-010	TMRS EXPENSE	64,191	63,672	50,933.80	63,672	51,185	52,341
100-0112-505-010	HMO EXPENSE	32,592	22,847	15,968.40	22,847	40,741	42,371
100-0113-505-010	DENTAL BENEFITS	581	590	518.23	590	582	608
100-0114-505-010	LIFE INSURANCE	454	406	312.65	406	454	454
100-0115-505-010	WORKERS' COMPENSATION	684	698	697.31	698	543	559
100-0116-505-010	OTHER BENEFITS	13,447	7,092	8,147.78	7,092	3,047	3,047
100-0117-505-010	VISION INSURANCE	276	251	178.70	251	276	276
100-0118-505-010	CERTIFICATION PAY	3,900	2,367	1,354.17	2,367	3,300	3,300
100-0119-505-010	AUTO ALLOWANCE	3,000	1,525	1,583.33	1,525		
100-0121-505-010	DESIGNATED ADDTL DUTIES		3,411	1,250.00	3,411		
100-0122-505-010	HSA CONTRIBUTION	8,466	11,542	6,959.23	11,542	8,466	8,466
100-0124-505-010	VACATION BUY BACK	5,396	4,252	4,252.02	4,252	1,191	1,191
100-0126-505-010	SICK BUY BACK	4,242	4,293	4,292.42	4,293	1,191	1,191
	Subtotal	502,809	486,805	379,119.92	486,805	408,800	420,409
100-0210-505-010	MISCELLANEOUS SUPPLIES	225	225	46.30	225	200	200
100-0213-505-010	OFFICE SUPPLIES	325	325	15.09	325	325	325
100-0214-505-010	POSTAGE	150	150	100.21	150	150	150
100-0215-505-010	PRINTING	100	150		150	150	150
100-0219-505-010	UNIFORMS	125	300		300	200	200
100-0295-505-010	SPECIAL EVENT SUPPLIES	2,750	2,750	2,715.60	2,750	250	250
	Subtotal	3,675	3,900	2,877.20	3,900	1,275	1,275

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-FINANCE (DEPT 505 PROGRAM 010)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0500-505-010	AUDIT SERVICES	33,000	33,525	25,272.50	33,525	37,000	37,000
100-0503-505-010	CONTRACT SERVICES		45,500	19,500.00	45,500		
100-0518-505-010	INSURANCE-BLDG & GEN	90	101	100.44	101	98	98
100-0528-505-010	LEGAL NOTICES	625	700		700	700	700
100-0531-505-010	SCHOOL/DUES	2,500	2,500	356.12	2,500	2,500	3,500
100-0533-505-010	APPRAISAL CHARGES	13,925	20,714	20,713.56	20,714	22,000	22,000
100-0534-505-010	COLLECTION FEES	12,750	12,537	12,536.16	12,537	13,800	13,800
100-0535-505-010	TELEPHONE	550	800	369.54	800	800	800
100-0537-505-010	TRAVEL/LODGING	3,000	3,000	566.85	3,000	3,000	3,000
100-0597-505-010	HUMAN RESOURCE SERVICES	125	500	55.00	500	125	125
100-0599-505-010	OTHER SERVICES	2,750	2,750	7,087.63	2,750	2,500	2,500
	Subtotal	69,315	122,627	86,557.80	122,627	82,523	83,523
100-0620-505-010	CONTINUING DISCLOSURE	2,500	2,500	2,500.00	2,500	2,500	2,500
	Subtotal	2,500	2,500	2,500.00	2,500	2,500	2,500
100-0700-505-010	MINOR EQUIPMENT-OFFICE	350	350		350	350	350
	Subtotal	350	350	0.00	350	350	350
Total Admin-Finance		578,649	616,182	471,054.92	616,182	495,448	508,057

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-LW AREA MUSEUM (DEPT 505 PROGRAM 040)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)		68			75	200	200
FACILITIES MAINT (300 SERIES)			13	39	50	50	50
VEHICLE/EQUIP MAINT (400 SERIES)	50				125		125
SERVICES (500 SERIES)	2,739	2,722	4,272	5,038	5,972	5,845	5,810
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)	3,587	2,884	282	10,798	2,000	2,000	1,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	6,376	5,674	4,567	15,875	8,222	8,095	7,185

Lake Worth Area Museum does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-LW AREA MUSEUM (DEPT 505 PROGRAM 040)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0210-505-040	MISCELLANEOUS SUPPLIES	75					
100-0296-505-040	SEASONAL DECOR		200	40.89	200	200	200
	Subtotal	75	200	41	200	200	200
100-0320-505-040	LANDSCAPING MAINTENANCE	50	50		50	50	50
	Subtotal	50	50	0.00	50	50	50
100-0400-505-040	EQUIPMENT RENTAL	125				125	125
	Subtotal	125	0	0.00	0	125	125
100-0512-505-040	ALARM SYSTEM SERVICES	1,500	1,700	1,311.58	1,700	1,500	1,500
100-0518-505-040	INSURANCE-BLDG & GEN	2,000	1,630	1,630.00	1,630	1,712	1,712
100-0530-505-040	JANITORIAL SERVICES	1,275	1,275	377.33	1,275	1,275	1,275
100-0538-505-040	UTILITIES-ELECTRIC	915	900	328.02	900	945	945
100-0546-505-040	UTILITIES-WTR/SWR	67	65	30.84	65	75	75
100-0547-505-040	UTILITIES-GAS	215	275	217.49	275	303	303
	Subtotal	5,972	5,845	3,895.26	5,845	5,810	5,810
100-0800-505-040	BUILDING MAINTENANCE	2,000	2,000	10,648.06	2,000	1,000	1,000
	Subtotal	2,000	2,000	10,648.06	2,000	1,000	1,000
Total Admin-LW Area Museum		8,222	8,095	14,584	8,095	7,185	7,185

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-POLICE DEPARTMENT (DEPT 510)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
SALARIES (100 SERIES)	2,380,058	2,891,395	2,541,369	3,004,932	3,344,458	3,129,577	3,270,381
SUPPLIES (200 SERIES)	59,869	102,624	102,672	94,584	102,250	102,250	101,500
FACILITIES MAINT (300 SERIES)	5,305	12,942	15,217	22,573	11,500	11,500	11,500
VEHICLE/EQUIP MAINT (400 SERIES)	15,620	33,720	54,268	57,166	32,300	42,050	42,250
SERVICES (500 SERIES)	62,067	78,654	91,852	116,483	126,558	126,163	130,319
MISCELLANEOUS (600 SERIES)	1,825	6,242	4,489	546	2,500	2,500	2,500
EQUIPMENT (700 SERIES)	10,806	9,860	5,626	11,636	7,500	7,500	6,000
CAPITAL (800 SERIES)	94,589	99,105	133,573	238,244	113,550	131,000	182,000
VEHICLE LEASE PYMT GASB 87 ADJ		(65,327)	(84,470)	(96,742)			
TRANSFERS OUT (900 SERIES)			50,000	66,959			
TOTAL EXPENSES	2,630,139	3,169,215	2,914,595	3,516,381	3,740,616	3,552,540	3,746,450

Positions funded - 26 full time

27 approved, 1 patrol officer not funded due to budgetary constraints

CITY OF LAKE WORTH
2024/2025 ADOPTED BUDGET
GENERAL FUND-POLICE DEPARTMENT (DEPT 510)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-510-000	SALARIES	2,255,267	2,094,135	1,414,697.80	2,094,135	2,116,060	2,187,187
100-0101-510-000	OVERTIME	63,400	88,400	81,181.52	88,400	63,400	63,400
100-0102-510-000	LONGEVITY PAY	12,000	12,500	10,782.92	12,500	8,696	8,696
100-0106-510-000	STEP UP PAY	1,575	1,000		1,000	1,575	1,575
100-0107-510-000	ON CALL PREMIUM PAY	5,725	5,725	3,417.20	5,725	5,725	5,725
100-0108-510-000	FICA EXPENSE	149,348	138,490	93,242.13	138,490	139,167	143,407
100-0109-510-000	MEDICARE EXPENSE	34,928	32,389	21,806.62	32,389	32,548	33,539
100-0110-510-000	UNEMPLOYMENT TAX	4,608	2,238	1,544.27	2,238	4,320	4,320
100-0111-510-000	TMRS EXPENSE	436,935	407,887	288,920.94	407,887	411,170	423,712
100-0112-510-000	HMO EXPENSE	185,515	160,712	102,990.93	160,712	206,973	227,291
100-0113-510-000	DENTAL BENEFITS	3,342	3,300	2,169.66	3,300	3,342	3,648
100-0114-510-000	LIFE INSURANCE	2,949	2,509	1,754.64	2,509	2,722	2,722
100-0115-510-000	WORKERS' COMPENSATION	51,027	52,603	52,602.97	52,603	47,634	49,142
100-0116-510-000	OTHER BENEFITS	5,503	5,592	4,056.41	5,592	5,280	5,280
100-0117-510-000	VISION INSURANCE	1,584	1,407	938.07	1,407	1,446	1,446
100-0118-510-000	CERTIFICATION PAY	21,400	25,650	13,681.67	25,650	17,050	17,050
100-0122-510-000	HSA CONTRIBUTION	62,479	63,782	42,667.34	63,782	62,721	62,721
100-0123-510-000	FIELD TRAINING OFFICE	4,700	4,700	2,550.76	4,700	4,700	4,700
100-0124-510-000	VACATION BUY BACK	28,917	18,467	18,467.25	18,467	18,143	18,143
100-0126-510-000	SICK BUY BACK	13,256	8,091	8,090.45	8,091	6,677	6,677
	Subtotal	3,344,458	3,129,577	2,165,563.55	3,129,577	3,159,349	3,270,381
100-0208-510-000	GAS AND OIL	85,000	85,000	48,029.19	85,000	85,000	85,000
100-0209-510-000	JANITORIAL SUPPLIES	1,500	1,500	266.42	1,500	1,500	1,500
100-0210-510-000	MISCELLANEOUS SUPPLIES	4,500	4,500	1,541.77	4,500	4,500	4,500
100-0213-510-000	OFFICE SUPPLIES	2,500	2,500	1,606.45	2,500	2,500	2,500
100-0214-510-000	POSTAGE	1,500	1,500	289.30	1,500	1,500	1,500

CITY OF LAKE WORTH
2024/2025 ADOPTED BUDGET
GENERAL FUND-POLICE DEPARTMENT (DEPT 510)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0215-510-000	PRINTING	2,500	2,500	864.41	2,500	2,500	2,500
100-0295-510-000	SPECIAL EVENT SUPPLIES	4,000	4,000	538.40	4,000	4,000	4,000
100-0296-510-000	SEASONAL DECOR	750	750		750		
	Subtotal	102,250	102,250	53,135.94	102,250	101,500	101,500
100-0300-510-000	BUILDING MAINTENANCE	10,000	10,000	6,853.47	10,000	10,000	10,000
100-0305-510-000	JAIL REPAIR	1,000	1,000	338.00	1,000	1,000	1,000
100-0320-510-000	LANDSCAPING MAINTENANCE	500	500	49.13	500	500	500
	Subtotal	11,500	11,500	7,240.60	11,500	11,500	11,500
100-0400-510-000	EQUIPMENT RENTAL	50	50		50	50	50
100-0403-510-000	OTHER EQUIPMENT MAINT	1,000	1,000	212.85	1,000	1,000	1,000
100-0406-510-000	VEHICLE MAINTENANCE	30,000	40,000	27,257.25	40,000	40,000	40,000
100-0416-510-000	VEHICLE MAINTENANCE FEES	1,250	1,000	805.39	1,000	1,650	1,200
	Subtotal	32,300	42,050	28,275.49	42,050	42,700	42,250
100-0518-510-000	INSURANCE-BLDG & GEN	47,000	38,878	38,596.40	38,878	37,068	37,068
100-0521-510-000	INSURANCE-VEHICLES	25,400	26,938	26,936.00	26,938	30,816	30,816
100-0522-510-000	DRUG TESTING/ENFORCEMENT	5,000	5,000	2,442.81	5,000	5,000	5,000
100-0524-510-000	INVESTIGATIVE DNA TESTING	3,000	3,000	3,030.00	3,000	3,000	3,000
100-0528-510-000	PRISONER SERVICES/REPAIRS	2,500	2,500	1,172.31	2,500	2,500	2,500
100-0530-510-000	JANITORIAL SERVICES	9,700	9,700	7,014.15	9,700	9,700	9,700
100-0535-510-000	TELEPHONE	8,700	8,700	4,960.46	8,700	8,700	11,108
100-0538-510-000	UTILITIES-ELECTRIC	15,000	15,000	9,699.67	15,000	15,750	15,750
100-0546-510-000	UTILITIES-WTR/SWR	1,600	2,200	997.96	2,200	2,530	2,530
100-0547-510-000	UTILITIES-GAS	911	1,000	848.80	1,000	1,100	1,100

CITY OF LAKE WORTH
2024/2025 ADOPTED BUDGET
GENERAL FUND-POLICE DEPARTMENT (DEPT 510)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0548-510-000	STORMWATER UTILITY FEES	247	247	164.88	247	247	247
100-0597-510-000	HUMAN RESOURCE SERVICES	2,500	5,500	6,488.52	5,500	5,500	5,500
100-0599-510-000	OTHER SERVICES	5,000	7,500	6,374.26	7,500	7,500	6,000
	Subtotal	126,558	126,163	108,726.22	126,163	129,411	130,319
100-0615-510-000	ADVERTISING & PROMOTION	2,500	2,500		2,500	2,500	2,500
	Subtotal	2,500	2,500	0.00	2,500	2,500	2,500
100-0702-510-000	MINOR EQUIPMENT-OTHER	5,000	5,000	2,048.65	5,000	5,000	5,000
100-0705-510-000	FURNITURE & FIXTURES	2,500	41,781	40,016.36	2,500	2,500	1,000
	Subtotal	7,500	46,781	42,065.01	7,500	7,500	6,000
100-0806-510-000	VEHICLE AFTERMARKET		7,500	8,667.50	7,500	2,000	2,000
100-0820-510-000	DONATION EXPENDITURES		1,000	1,176.98	1,000		
100-0821-510-000	GRANT EXPENDITURES		9,000	7,746.34	9,000		
100-0860-510-000	VEHICLE LEASE PAYMENTS	113,550	113,500	107,136.38	113,500	189,100	180,000
	Subtotal	113,550	131,000	124,727.20	131,000	191,100	182,000
Total Police Dept		3,740,616	3,591,821	2,529,734	3,552,540	3,645,560	3,746,450

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND POLICE DEPT-COMMUNICATIONS (DEPT 510 PROGRAM 060)

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
SALARIES (100 SERIES)			532,180	868,773	1,014,923	1,005,104	1,076,577
SUPPLIES (200 SERIES)			2,059	6,543	5,650	6,650	5,650
FACILITIES MAINT (300 SERIES)			33	4,952	5,000	5,000	5,000
VEHICLE/EQUIP MAINT (400 SERIES)			1,262	1,121	750	750	750
SERVICES (500 SERIES)			19,282	13,268	21,080	44,561	39,526
MISCELLANEOUS (600 SERIES)				7,250	1,500	1,500	1,500
EQUIPMENT (700 SERIES)			388	3,466	2,500	3,000	2,500
CAPITAL (800 SERIES)			550			110	
TOTAL EXPENSES	0	0	555,754	905,373	1,051,403	1,066,675	1,131,503

Positions funded - 11 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND POLICE DEPT-COMMUNICATIONS (DEPT 510 PROGRAM 060)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-510-060	SALARIES	662,060	667,544	495,923.35	667,544	680,138	682,187
100-0101-510-060	OVERTIME	25,750	33,350	30,179.65	33,350	30,000	30,000
100-0102-510-060	LONGEVITY PAY	2,300	2,300	1,995.00	2,300	2,552	2,552
100-0108-510-060	FICA EXPENSE	43,558	43,519	31,703.12	43,519	45,150	45,277
100-0109-510-060	MEDICARE EXPENSE	10,187	10,178	7,414.43	10,178	10,560	10,589
100-0110-510-060	UNEMPLOYMENT TAX	1,872	1,000	816.71	1,000	1,872	1,872
100-0111-510-060	TMRS EXPENSE	127,572	129,387	99,778.78	129,387	133,551	133,926
100-0112-510-060	HMO EXPENSE	84,418	64,221	49,269.33	64,221	105,522	109,743
100-0113-510-060	DENTAL BENEFITS	1,598	1,605	1,232.45	1,605	1,600	1,672
100-0114-510-060	LIFE INSURANCE	1,247	1,123	919.81	1,123	1,248	1,248
100-0115-510-060	WORKERS' COMPENSATION	1,360	1,395	1,394.65	1,395	1,410	1,414
100-0116-510-060	OTHER BENEFITS	1,229	1,317	1,016.03	1,317	1,229	1,229
100-0117-510-060	VISION INSURANCE	757	684	543.47	684	758	758
100-0118-510-060	CERTIFICATION PAY	5,000	6,400	4,680.00	6,400	6,800	6,800
100-0122-510-060	HSA CONTRIBUTION	38,577	35,950	29,935.59	35,950	38,577	38,577
100-0123-510-060	TRAINING PAY	3,625	2,625	1,091.68	2,625	3,625	3,625
100-0124-510-060	VACATION BUY BACK	1,253	1,253	1,252.40	1,253	2,554	2,554
100-0126-510-060	SICK BUY BACK	2,560	1,253	1,252.40	1,253	2,554	2,554
	Subtotal	1,014,923	1,005,104	760,398.85	1,005,104	1,069,700	1,076,577
100-0209-510-060	JANITORIAL SUPPLIES	500	1,500	119.37	1,500	500	500
100-0210-510-060	MISCELLANEOUS SUPPLIES	750	750	373.33	750	750	750
100-0213-510-060	OFFICE SUPPLIES	650	650	222.79	650	650	650
100-0215-510-060	PRINTING	500	500	58.60	500	500	500
100-0219-510-060	UNIFORMS	2,000	2,000	28.50	2,000	2,000	2,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND POLICE DEPT-COMMUNICATIONS (DEPT 510 PROGRAM 060)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0223-510-060	TRAINING SUPPLIES	250	250		250	250	250
100-0295-510-060	SPECIAL EVENT SUPPLIES	1,000	1,000	349.35	1,000	1,000	1,000
	Subtotal	5,650	6,650	1,151.94	6,650	5,650	5,650
100-0300-510-060	BUILDING MAINTENANCE	5,000	8,500	4,048.79	5,000	5,000	5,000
	Subtotal	5,000	8,500	4,048.79	5,000	5,000	5,000
100-0404-510-060	RADIO MAINTENANCE	750	750	708.19	750	750	750
	Subtotal	750	750	708.19	750	750	750
100-0502-510-060	COMPUTER SOFTWARE	3,416	10,000	9,122.44	10,000	10,000	10,000
100-0518-510-060	INSURANCE-BLDG & GEN	110	201	200.88	201	222	222
100-0523-510-060	LEGAL SERVICES	1,500	1,500	621.20	1,500	1,500	1,500
100-0530-510-060	JANITORIAL SERVICES	1,250	2,500	1,523.00	2,500	2,500	2,500
100-0531-510-060	SCHOOL/DUES	5,000	5,000	2,324.42	5,000	5,000	5,000
100-0535-510-060	TELEPHONE	2,500	12,556	8,307.68	12,556	13,000	13,000
100-0537-510-060	TRAVEL/LODGING	2,500	2,500	2,831.71	2,500	2,500	2,500
100-0590-510-060	FW RADIO TRUNKING	804	804	804.00	804	804	804
100-0597-510-060	HUMAN RESOURCE SERVICES	2,000	2,000	1,116.00	2,000	2,000	2,000
100-0599-510-060	OTHER SERVICES	2,000	7,500	6,307.71	7,500	2,000	2,000
	Subtotal	21,080	44,561	33,159.04	44,561	39,526	39,526

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND POLICE DEPT-COMMUNICATIONS (DEPT 510 PROGRAM 060)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0615-510-060	ADVERTISING & PROMOTION	1,500	1,500		1,500	1,500	1,500
	Subtotal	1,500	1,500	0.00	1,500	1,500	1,500
100-0702-510-060	MINOR EQUIPMENT	1,000	1,500	1,053.36	1,500	1,500	1,500
100-0705-510-060	FURNITURE & FIXTURES	1,500	74,708	2,373.40	1,500	1,500	1,000
	Subtotal	2,500	76,208	3,426.76	3,000	3,000	2,500
100-0801-510-060	COMPUTER HARDWARE		6,851				
100-0802-510-060	EQUIPMENT		38,303				
100-0820-510-060	DONATION EXPENDITURE		110	110.00	110		
	Subtotal	0	45,264	110	110	0	0
Total Police Dept-Communications		1,051,403	1,188,537	803,004	1,066,675	1,125,126	1,131,503

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
CONFISCATED PROPERTY FUND SUMMARY (FUND 105)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
CONFISCATED PROPERTY		(30,443)	(9,263)	(16,980)		(7,150)	(5,000)
INVESTMENT & MISC INCOME	(3,645)	(1)	(335)	(38,286)		(26)	(50)
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(3,645)	(30,444)	(9,598)	(55,266)	0	(7,176)	(5,050)
EXPENDITURES							
SUPPLIES (200 SERIES)		27	11,786	1,950	2,798	2,798	14,000
MAINTENANCE (400 SERIES)			437	165			1,500
SERVICES (500 SERIES)			3,311	457			7,500
EQUIPMENT (700 SERIES)		2,995	2,308	35,645			
CAPITAL (800 SERIES)		16,216	1,569				5,500
TOTAL EXPENDITURES	0	19,238	19,412	38,217	2,798	2,798	28,500
VARIANCE-(SURPLUS)/DEFICIT	(3,645)	(11,206)	9,814	(17,049)	2,798	(4,378)	23,450

Confiscated Property does not fund any positions.

ESTIMATED FUND BALANCE

Fund Balance 09/30/24	22,086
FYE 09/25 Estimated Surplus/(Deficit)	<u>4,378</u>
Estimated Fund Balance 09/30/25	26,464
FYE 09/26 Budgeted Surplus/(Deficit)	<u>(23,450)</u>
Estimated Fund Balance 09/30/26	3,014

As currently presented, the Confiscated Property Fund would end FY 2025/2026 with a negative fund balance. However, the budget will be closely monitored to ensure that a negative fund balance will not occur.

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
DOJ EQUITABLE SHARING FUND SUMMARY (FUND 125)

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
DEA PROCEEDS		(15,767)	(1,437)	(13,554)		(20,899)	
INVESTMENT & MISC INCOME		(88)	(634)	(314)		(631)	
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	0	(15,855)	(2,071)	(13,868)	0	(21,530)	0
EXPENDITURES							
SUPPLIES (200 SERIES)				1,986			
MAINTENANCE (400 SERIES)							
SERVICES (500 SERIES)			5,000				
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)			11,127				
TOTAL EXPENDITURES		0	16,127	1,986	0	0	0
VARIANCE-(SURPLUS)/DEFICIT	0	(15,855)	14,056	(11,882)	0	(21,530)	0

DOJ Equitable Sharing does not fund any positions.

ESTIMATED FUND BALANCE

Fund Balance 09/30/24	13,681
FYE 09/25 Estimated Surplus/(Deficit)	<u>21,530</u>
Estimated Fund Balance 09/30/25	35,211
FYE 09/26 Budgeted Surplus/(Deficit)	<u>0</u>
Estimated Fund Balance 09/30/26	35,211

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-FIRE DEPARTMENT (DEPT 515)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	2,054,456	2,366,083	2,589,471	2,908,703	3,390,211	3,144,326	3,501,737
SUPPLIES (200 SERIES)	72,582	90,596	121,327	97,314	110,550	117,550	119,300
FACILITIES MAINT (SERIES 300)	25,605	14,960	14,218	7,902	10,500	10,500	2,750
VEHICLE/EQUIP MAINT (400 SERIES)	33,877	45,660	62,795	57,513	63,025	72,288	68,230
SERVICES (500 SERIES)	174,921	170,800	177,541	184,086	216,758	211,697	215,161
MISCELLANEOUS (600 SERIES)						33,295	209,604
EQUIPMENT (700 SERIES)	7,363	9,759	4,781	18,418	10,500	8,000	10,000
CAPITAL (800 SERIES)	192,432	249,101	1,041,594	199,253	86,650	98,000	94,100
VEHICLE LEASE PYMT GASB 87 ADJ		(39,771)	(44,762)	(47,662)			
TOTAL EXPENSES	2,561,236	2,907,188	3,966,965	3,425,527	3,888,194	3,695,656	4,220,882

Positions funded - 23 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-FIRE DEPARTMENT (DEPT 515)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-515-000	SALARIES	2,082,944	1,957,439	1,408,832.71	1,957,439	2,088,352	2,128,507
100-0101-515-000	OVERTIME	229,025	212,000	158,215.52	212,000	236,318	236,318
100-0102-515-000	INCENTIVE PAY-LONGEVITY	10,000	10,000	9,030.58	10,000	12,471	12,471
100-0106-515-000	STEP UP PAY	7,800	7,800	3,209.83	7,800	7,800	7,800
100-0108-515-000	FICA EXPENSE	151,041	137,635	96,442.00	137,635	151,235	153,725
100-0109-515-000	MEDICARE EXPENSE	35,324	32,189	22,554.97	32,189	35,370	35,952
100-0110-515-000	UNEMPLOYMENT TAX	4,032	1,764	1,386.00	1,764	4,032	4,032
100-0111-515-000	TMRS EXPENSE	441,894	409,199	305,445.34	409,199	446,867	454,231
100-0112-515-000	HMO EXPENSE	172,251	155,707	120,964.46	155,707	217,382	226,075
100-0113-515-000	DENTAL BENEFITS	3,342	3,359	2,537.03	3,359	3,342	3,496
100-0114-515-000	LIFE INSURANCE	2,608	2,381	1,954.14	2,381	2,609	2,609
100-0115-515-000	WORKERS' COMPENSATION	60,878	62,741	62,740.94	62,741	60,956	61,961
100-0116-515-000	OTHER BENEFITS	5,168	5,354	4,144.47	5,354	5,168	5,168
100-0117-515-000	VISION INSURANCE	1,584	1,458	1,142.76	1,458	1,584	1,584
100-0118-515-000	CERTIFICATION PAY	33,000	35,500	26,225.00	35,500	33,300	33,300
100-0121-515-000	DESIGNATED ADDT'L DUTY PAY	14,400	2,400	1,900.00	2,400	2,400	2,400
100-0122-515-000	HSA CONTRIBUTION	78,538	70,470	57,126.81	70,470	77,173	77,173
100-0123-515-000	FIELD TRAINING OFFICER PAY	2,600	1,500		1,500	1,500	1,500
100-0124-515-000	VACATION BUY BACK	34,872	23,918	23,917.99	23,918	34,440	34,440
100-0126-515-000	SICK BUY BACK	18,910	11,512	11,511.50	11,512	18,995	18,995
	Subtotal	3,390,211	3,144,326	2,319,282.05	3,144,326	3,441,294	3,501,737
100-0201-515-000	CHEMICALS	700	700		700	700	700
100-0206-515-000	EMERGENCY MEDICAL SUPPLIES	12,000	15,000	5,818.16	15,000	15,000	15,000
100-0208-515-000	GAS AND OIL	39,000	39,000	19,191.82	39,000	39,000	39,000
100-0209-515-000	JANITORIAL SUPPLIES	2,500	3,000	2,125.23	3,000	2,500	2,500
100-0210-515-000	MISCELLANEOUS SUPPLIES	3,000	3,500	2,056.76	3,500	3,000	3,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-FIRE DEPARTMENT (DEPT 515)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0213-515-000	OFFICE SUPPLIES	1,200	1,200	878.40	1,200	2,000	1,200
100-0214-515-000	POSTAGE	350	350	219.05	350	300	300
100-0215-515-000	PRINTING	600	600	306.25	600	600	600
100-0219-515-000	UNIFORMS	20,000	23,000	12,169.60	23,000	23,000	23,000
100-0222-515-000	BUNKER GEAR	20,000	20,000	12,368.68	20,000	20,000	20,000
100-0223-515-000	TRAINING SUPPLIES	1,500	1,500	1,079.08	1,500	1,500	1,500
100-0224-515-000	FIRE PREVENT/INVEST	3,000	3,000	1,995.40	3,000	3,000	3,000
100-0230-515-000	WILDLAND SUPPLIES			85.44		3,000	3,000
100-0295-515-000	SPECIAL EVENT SUPPLIES	6,000	6,000	4,568.00	6,000	6,000	6,000
100-0296-515-000	SEASONAL DECOR	700	700	108.73	700	500	500
	Subtotal	110,550	117,550	62,970.60	117,550	120,100	119,300
100-0300-515-000	BUILDING MAINTENANCE	10,000	10,000	12,353.86	10,000	2,500	2,500
100-0320-515-000	LANDSCAPING MAINTENANCE	500	500		500	250	250
	Subtotal	10,500	10,500	12,353.86	10,500	2,750	2,750
100-0403-515-000	OTHER EQUIPMENT MAINT	9,500	15,000	19,734.52	15,000	11,000	11,000
100-0404-515-000	RADIO MAINTENANCE	8,200	12,000	5,104.48	12,000	12,000	12,000
100-0406-515-000	VEHICLE MAINTENANCE	45,000	45,000	30,255.96	45,000	45,000	45,000
100-0416-515-000	VEHICLE MAINTENANCE FEES	325	288	248.90	288	500	230
	Subtotal	63,025	72,288	55,343.86	72,288	68,500	68,230
100-0514-515-000	EQUIPMENT RENTAL		150	142.50	150		
100-0518-515-000	INSURANCE-BLDG & GEN	18,000	21,794	21,481.27	21,794	21,506	21,506
100-0521-515-000	VEHICLE INSURANCE	32,500	19,424	19,424.00	19,424	22,223	22,223
100-0527-515-000	PUBLICATIONS	90					
100-0530-515-000	JANITORIAL SERVICES	1,075	1,000	251.55	1,000	1,000	1,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-FIRE DEPARTMENT (DEPT 515)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0531-515-000	SCHOOLS/DUES	17,000	18,000	13,677.72	18,000	20,000	20,000
100-0535-515-000	TELEPHONE	7,000	7,000	2,922.54	7,000	7,000	7,000
100-0537-515-000	TRAVEL/LODGING	3,000	4,500	3,022.54	4,500	3,500	3,500
100-0538-515-000	UTILITIES-ELECTRIC	14,869	15,500	10,683.53	15,500	16,275	16,275
100-0546-515-000	UTILITIES-WTR/SWR	4,195	5,300	3,228.95	5,300	6,095	6,095
100-0547-515-000	UTILITIES-GAS	2,900	2,900	2,402.09	2,900	3,190	3,190
100-0548-515-000	STORMWATER UTILITY FEES	105	105	69.68	105	98	98
100-0565-515-000	FIRE DISPATCH SERVICES	72,000	72,000	29,460.00	72,000	72,000	72,000
100-0590-515-000	FW RADIO TRUNKING	14,874	14,874	14,874.00	14,874	14,874	14,874
100-0597-515-000	HUMAN RESOURCE SERVICES	23,150	23,150	21,048.00	23,150	22,400	22,400
100-0599-515-000	OTHER SERVICES	6,000	6,000	4,810.16	6,000	5,000	5,000
	Subtotal	216,758	211,697	147,499	211,697	215,161	215,161
100-0609-515-000	EMS SERVICES		33,295	33,295.00	33,295	209,604	209,604
	Subtotal	0	33,295	33,295.00	33,295	209,604	209,604
100-0701-515-000	MINOR EQUIPMENT-TOOLS	1,500	2,000	1,019.92	2,000	2,000	2,000
100-0702-515-000	MINOR EQUIPMENT-STATION	3,000	3,000	656.21	3,000	3,000	3,000
100-0703-515-000	MINOR EQUIPMENT-OTHER	5,000	3,000	4,532.78	3,000	5,000	5,000
100-0705-515-000	FURNITURE & FIXTURES	1,000					
	Subtotal	10,500	8,000	6,208.91	8,000	10,000	10,000
100-0802-515-000	EQUIPMENT		40,000				
100-0803-515-000	EQUIPMENT-REVENUE RESCUE	15,000	13,000	11,089.11	13,000	15,000	15,000
100-0806-515-000	VEHICLE AFTERMARKET	12,000	12,000	12,839.95	12,000	17,000	17,000
100-0811-515-000	BUILDING IMPROVEMENTS	2,000	1,000		1,000	1,000	1,000
100-0820-515-000	DONATION EXPENDITURE		1,000	2,191.00	1,000		

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-FIRE DEPARTMENT (DEPT 515)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0821-515-000	GRANT EXPENDITURES		25,000	16,174.78	25,000		
100-0860-515-000	VEHICLE LEASE PAYMENTS	57,650	46,000	38,233.80	46,000	63,900	61,100
	Subtotal	86,650	138,000	80,528.64	98,000	96,900	94,100
Total Fire Dept		3,888,194	3,735,656	2,717,481	3,695,656	4,164,309	4,220,882

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND FIRE DEPT-FIRE INSPECTIONS (DEPT 515 PROGRAM 065)

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)			36,835	116,155	127,221	124,758	131,673
SUPPLIES (200 SERIES)			408	2,355	2,800	2,150	2,500
FACILITIES MAINT (SERIES 300)							
VEHICLE/EQUIP MAINT (400 SERIES)			199	1,609	2,022	1,822	1,750
SERVICES (500 SERIES)			843	3,763	5,627	4,752	3,507
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)				454	600	400	600
CAPITAL (800 SERIES)					5,900		
TOTAL EXPENSES	0	0	38,285	124,336	144,170	133,882	140,030

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND FIRE DEPT-FIRE INSPECTIONS (DEPT 515 PROGRAM 065)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-515-065	SALARIES	82,059	81,932	61,045.65	81,932	81,744	84,196
100-0101-515-065	OVERTIME	2,550	1,500		1,500	2,550	2,550
100-0102-515-065	INCENTIVE PAY-LONGEVITY	1,848	1,848	1,848.00	1,848	1,932	1,932
100-0108-515-065	FICA EXPENSE	5,685	5,600	4,175.34	5,600	5,672	5,824
100-0109-515-065	MEDICARE EXPENSE	1,330	1,310	976.48	1,310	1,327	1,362
100-0110-515-065	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
100-0111-515-065	TMRS EXPENSE	16,652	16,359	12,547.79	16,359	16,775	17,225
100-0112-515-065	HMO EXPENSE	4,742	5,340	4,148.49	5,340	5,928	6,166
100-0113-515-065	DENTAL BENEFITS	145	150	117.89	150	146	152
100-0114-515-065	LIFE INSURANCE	114	102	80.50	102	114	114
100-0115-515-065	WORKERS' COMPENSATION	2,294	2,360	2,360.17	2,360	2,289	2,350
100-0116-515-065	OTHER BENEFITS	112	125	95.48	125	112	112
100-0117-515-065	VISION INSURANCE	69	64	50.73	64	69	69
100-0118-515-065	CERTIFICATION PAY	2,100	2,100	1,662.50	2,100	2,100	2,100
100-0122-515-065	HSA CONTRIBUTION	4,233	2,761	2,369.73	2,761	4,233	4,233
100-0124-515-065	VACATION BUY BACK	1,572	1,572	1,572.00	1,572	1,572	1,572
100-0126-515-065	SICK BUY BACK	1,572	1,572	1,572.00	1,572	1,572	1,572
	Subtotal	127,221	124,758	94,685.75	124,758	128,279	131,673
100-0208-515-065	GAS AND OIL	1,200	1,200	820.31	1,200	1,200	1,200
100-0210-515-065	MISCELLANEOUS SUPPLIES	300	150	228.59	150	300	300
100-0213-515-065	OFFICE SUPPLIES	400	300	149.10	300	400	400
100-0215-515-065	PRINTING	100	100		100	100	100
100-0219-515-065	UNIFORMS	800	400	35.00	400	500	500
	Subtotal	2,800	2,150	1,233.00	2,150	2,500	2,500

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND FIRE DEPT-FIRE INSPECTIONS (DEPT 515 PROGRAM 065)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0403-515-065	OTHER EQUIPMENT MAINT	500.00	500.00		500.00	500.00	500.00
100-0404-515-065	RADIO MAINTENANCE	250.00	250.00	135.09	250.00	250.00	250.00
100-0406-515-065	VEHICLE MAINTENANCE	1,200.00	1,000.00	102.77	1,000.00	1,000.00	1,000.00
100-0416-515-065	VEHICLE MAINTENANCE FEES	72.00	72.00	60.00	72.00		
	Subtotal	2,022	1,822	297.86	1,822	1,750	1,750
100-0518-515-065	INSURANCE-BLDG & GEN	500	340	339.96	340	330	330
100-0521-515-065	VEHICLE INSURANCE	2,000	1,285	1,285.00	1,285		
100-0531-515-065	SCHOOL/DUES	1,000	1,000	38.62	1,000	1,000	1,000
100-0535-515-065	TELEPHONE	875	875	821.67	875	875	875
100-0590-515-065	FW RADIO TRUNKING	402	402	402.00	402	402	402
100-0597-515-065	HUMAN RESOURCE SERVICES	850	850	870.00	850	900	900
	Subtotal	5,627	4,752	3,757.25	4,752	3,507	3,507
100-0701-515-065	MINOR TOOLS	400	200		200	400	400
100-0702-515-065	MINOR EQUIPMENT-OTHER	200	200		200	200	200
	Subtotal	600	400	0.00	400	600	600
100-0860-515-000	VEHICLE LEASE PAYMENTS	5,900					
	Subtotal	5,900	0	0.00	0	0	0
Total Fire Dept - Fire Inspections		144,170	133,882	99,973.86	133,882	136,636	140,030

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-EMERGENCY MANAGEMENT (DEPT 565)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)	3,969	9,232	1,885	2,085	4,000		
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)	2,110	4,994	3,344	2,700	6,000	9,750	6,000
SERVICES (500 SERIES)	61,551	58,252	39,240	43,326	390	2,420	368
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)	8,531	9,086	9,867	10,676	11,000	12,000	12,500
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	76,161	81,564	54,336	58,787	21,390	24,170	18,868

Emergency Management does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-EMERGENCY MANAGEMENT (DEPT 565)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0206-565-000	EMERGENCY MGM. SUPPLIES	1,000					
100-0223-565-000	TRAINING SUPPLIES	1,000					
100-0295-565-000	SPECIAL EVENT SUPPLIES	2,000					
	Subtotal	4,000	0	0.00	0	0	0
100-0405-565-000	SIREN MAINTENANCE	6,000	9,750	9,498.06	9,750	6,000	6,000
	Subtotal	6,000	9,750	9,498.06	9,750	6,000	6,000
100-0531-565-000	SCHOOL/DUES		2,000	2,126.00	2,000		
100-0538-565-000	UTILITIES-ELECTRIC	390	350	242.25	350	368	368
100-0577-565-000	EMERGENGY MANAGEMENT		70	143.33	70		
	Subtotal	390	2,420	2,511.58	2,420	368	368
100-0802-565-000	EQUIPMENT	11,000	12,000	14,471.25	12,000	12,500	12,500
	Subtotal	11,000	12,000	14,471.25	12,000	12,500	12,500
Total Emergency Management		21,390	24,170	26,480.89	24,170	18,868	18,868

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-STREET DEPARTMENT (DEPT 520)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	616,671	712,473	673,103	756,784	849,417	839,679	816,274
SUPPLIES (200 SERIES)	22,113	48,919	38,941	42,797	44,000	47,250	54,550
FACILITIES MAINT (300 SERIES)	24,213	297,999	56,113	15,920	4,500	4,500	4,500
VEHICLE/EQUIP MAINT (400 SERIES)	22,961	20,666	20,124	29,203	24,200	23,800	25,800
SERVICES (500 SERIES)	219,432	230,083	244,841	270,123	286,576	291,963	307,340
MISCELLANEOUS (600 SERIES)	755	851	669	588	750	1,703	750
EQUIPMENT (700 SERIES)	1,497	5,043	3,378	4,160	5,300	6,000	6,300
CAPITAL (800 SERIES)	90,276	168,950	422,860	40,152	57,950	59,000	93,700
VEHICLE LEASE PYMT GASB 87 ADJ		(24,729)	(36,257)	(40,152)			
TRANSFERS OUT (900 SERIES)	402,000	94,830	152,172				
TOTAL EXPENSES	1,399,918	1,555,085	1,575,943	1,119,575	1,272,693	1,273,895	1,309,214

Positions funded - 9 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-STREET DEPARTMENT (DEPT 520)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-520-000	SALARIES	563,504	565,118	407,858.73	565,118	521,775	532,037
100-0101-520-000	OVERTIME	3,400	5,100	5,452.24	5,100	3,400	3,400
100-0102-520-000	INCENTIVE PAY-LONGEVITY	6,160	6,660	5,728.91	6,660	1,907	1,907
100-0108-520-000	FICA EXPENSE	36,381	36,236	25,775.60	36,236	33,169	33,713
100-0109-520-000	MEDICARE EXPENSE	8,546	8,474	6,028.18	8,474	7,758	7,885
100-0110-520-000	UNEMPLOYMENT TAX	1,872	882	547.88	882	1,728	1,728
100-0111-520-000	TMRS EXPENSE	106,080	106,156	79,533.72	106,156	97,625	99,235
100-0112-520-000	HMO EXPENSE	65,237	60,358	43,572.59	60,358	81,548	84,809
100-0113-520-000	DENTAL BENEFITS	1,308	1,303	955.37	1,303	1,308	1,368
100-0114-520-000	LIFE INSURANCE	1,021	906	683.79	906	1,021	1,021
100-0115-520-000	WORKERS' COMPENSATION	13,368	13,786	13,785.47	13,786	12,200	12,456
100-0116-520-000	OTHER BENEFITS	3,605	3,626	2,916.64	3,626	3,605	3,605
100-0117-520-000	VISION INSURANCE	620	555	411.56	555	620	620
100-0118-520-000	CERTIFICATION PAY	4,600	5,950	4,102.50	5,950	4,300	4,300
100-0122-520-000	HSA CONTRIBUTION	27,189	20,222	14,692.51	20,222	27,190	27,190
100-0124-520-000	VACATION BUY BACK	3,798				1,000	1,000
100-0126-520-000	SICK BUY BACK	2,728	4,347	4,346.69	4,347		
	Subtotal	849,417	839,679	616,392.38	839,679	800,154	816,274
100-0208-520-000	GAS AND OIL	25,000	25,000	16,423.22	25,000	25,000	25,000
100-0209-520-000	JANITORIAL SUPPLIES	1,200	1,200	88.66	1,200	1,000	1,000
100-0210-520-000	MISCELLANEOUS SUPPLIES	1,500	1,500	1,414.11	1,500	2,000	2,000
100-0213-520-000	OFFICE SUPPLIES	500	500	341.83	500	500	500
100-0214-520-000	POSTAGE	150	150	66.24	150	150	150
100-0215-520-000	PRINTING	150	150	75.00	150	150	150
100-0217-520-000	STREET BARRICADES/MARKERS	4,000	8,000	3,897.93	8,000	15,000	15,000
100-0219-520-000	UNIFORMS	8,000	8,000	6,693.38	8,000	8,000	8,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-STREET DEPARTMENT (DEPT 520)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0222-520-000	SAFETY EQUIPMENT	1,500	1,000	702.42	1,000	1,000	1,000
100-0295-520-000	SPECIAL EVENT SUPPLIES	1,500	1,500	2,134.98	1,500	1,500	1,500
100-0296-520-000	SEASONAL DECOR	500	250		250	250	250
	Subtotal	44,000	47,250	31,837.77	47,250	54,550	54,550
100-0300-520-000	BUILDING MAINTENANCE	2,500	2,500	1,074.68	2,500	2,500	2,500
100-0317-520-000	DRAINAGE MAINTENANCE	1,500	1,500		1,500	1,500	1,500
100-0320-520-000	LANDSCAPING MAINTENANCE	500	500		500	500	500
	Subtotal	4,500	4,500	1,074.68	4,500	4,500	4,500
100-0400-520-000	EQUIPMENT RENTAL	700	700	328.68	700	1,000	1,000
100-0403-520-000	OTHER EQUIPMENT MAINT	12,000	12,000	7,456.65	12,000	12,000	12,000
100-0404-520-000	RADIO MAINTENANCE	1,200	1,200	1,072.89	1,200	1,000	1,000
100-0406-520-000	VEHICLE MAINTENANCE	7,500	7,500	6,578.67	7,500	7,500	7,500
100-0416-520-000	VEHICLE MAINTENANCE FEES	2,800	2,400	1,807.68	2,400	3,000	4,300
	Subtotal	24,200	23,800	17,244.57	23,800	24,500	25,800
100-0503-520-000	CONTRACT SERVICES			19,370.00			
100-0518-520-000	INSURANCE-BLDG & GEN	6,100	10,750	10,726.57	10,750	11,080	11,080
100-0521-520-000	VEHICLE INSURANCE	18,200	14,445	14,445.00	14,445	16,527	16,527
100-0527-520-000	PUBLICATIONS	500	500		500	500	500
100-0529-520-000	SANITATION EXPENSE	245,000	246,000	162,338.32	246,000	258,300	258,300
100-0530-520-000	JANITORIAL SERVICES	3,650	3,650	2,809.19	3,650	3,500	3,500
100-0531-520-000	SCHOOLS/DUES	3,000	3,000	1,178.91	3,000	3,000	3,000
100-0535-520-000	TELEPHONES	1,200	1,200	867.22	1,200	1,200	1,200
100-0537-520-000	TRAVEL	1,000	1,000	12.20	1,000	1,000	500

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-STREET DEPARTMENT (DEPT 520)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0538-520-000	UTILITIES-ELECTRIC	1,875	2,100	1,530.83	2,100	2,205	2,205
100-0546-520-000	UTILITIES-WTR/SWR	220	200	111.04	200	230	230
100-0547-520-000	UTILITIES-GAS	513	800	408.21	800	880	880
100-0548-520-000	STORMWATER UTILITY FEES	104	104	69.12	104	104	104
100-0590-520-000	FW RADIO TRUNKING	2,814	2,814	2,814.00	2,814	2,814	2,814
100-0597-520-000	HUMAN RESOURCE SERVICES	400	400	350.36	400	500	500
100-0599-520-000	OTHER SERVICES	2,000	5,000	4,822.51	5,000	6,000	6,000
	Subtotal	286,576	291,963	202,483.48	291,963	307,840	307,340
100-0601-520-000	BAD DEBTS-SANITATION	750	1,703		1,703	750	750
	Subtotal	750	1,703	0.00	1,703	750	750
100-0701-520-000	MINOR EQUIPMENT-TOOL	5,000	5,000	2,560.24	5,000	5,000	5,000
100-0702-520-000	MINOR EQUIPMENT-OFFICE	100	800	599.77	800	1,000	1,000
100-0705-520-000	FURNITURE & FIXTURES	200	200	164.03	200	300	300
	Subtotal	5,300	6,000	3,324.04	6,000	6,300	6,300
100-0802-520-000	EQUIPMENT		53,270	52,954.54			
100-0806-520-000	VEHICLE AFTERMARKET	5,000	9,000	2,104.83	9,000	25,000	25,000
100-0860-520-000	VEHICLE LEASE PAYMENTS	52,950	50,000	38,440.84	50,000	72,150	68,700
	Subtotal	57,950	59,000	40,545.67	59,000	97,150	93,700
Total Street Dept		1,272,693	1,273,895	912,902.59	1,273,895	1,295,744	1,309,214

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ST DEPT-N'HOOD TRAFFIC CALMING (DEPT 520 PROGRAM 045)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)	18,442	5,985	16,748	19	1,750	1,750	1,500
FACILITIES MAINT (300 SERIES)							
MAINTENANCE (300 & 400 SERIES)							
SERVICES (500 SERIES)	5,330	10,000	5,650	2,944	1,000	1,000	1,000
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	788		41		1,000	1,000	1,000
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	24,560	15,985	22,440	2,963	3,750	3,750	3,500

Neighborhood Traffic Calming does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ST DEPT-N'HOOD TRAFFIC CALMING (DEPT 520 PROGRAM 045)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0213-520-045	OFFICE SUPPLIES	250	250		250	250	250
100-0214-520-045	POSTAGE	500	500		500	250	250
100-0218-520-045	SIGNS	1,000	1,000		1,000	1,000	1,000
	Subtotal	1,750	1,750	0.00	1,750	1,500	1,500
100-0511-520-045	ENGINEERING SERVICES	1,000	1,000		1,000	1,000	1,000
	Subtotal	1,000	1,000	0.00	1,000	1,000	1,000
100-0701-520-045	MINOR TOOLS	1,000	1,000		1,000	1,000	1,000
	Subtotal	1,000	1,000	0.00	1,000	1,000	1,000
Total Neighborhood Traffic Calming		3,750	3,750	0.00	3,750	3,500	3,500

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
STREET MAINTENANCE SUMMARY (FUND 107)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
SALES TAX							
INVESTMENT & MISC INCOME	(729)	(10,532)	(71,382)	(77,335)	(72,025)	(53,086)	(47,750)
TRANSFERS IN	(402,000)	(94,830)	(152,172)				
USE OF PRIOR YEAR RESERVES							
TOTAL REVENUE	(402,729)	(105,362)	(223,554)	(77,335)	(72,025)	(53,086)	(47,750)
EXPENDITURES							
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)	95						
MAINTENANCE (300 & 400 SERIES)	217,192	24,818	350,774	112,004	590,760	760,000	360,000
SERVICES (500 SERIES)				6,695	2,000	3,000	3,000
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENDITURES	217,287	24,818	350,774	118,699	592,760	763,000	363,000
VARIANCE-(SURPLUS)/DEFICIT	(185,442)	(80,544)	127,220	41,364	520,735	709,914	315,250

The Street Maintenance Fund does not fund any positions

ESTIMATED FUND BALANCES

Fund Balance 09/30/24	1,401,509
FYE 09/25 Estimated Surplus/(Deficit)	(709,914)
Estimated Fund Balance 09/30/25	691,595
FYE 09/26 Budgeted Surplus/(Deficit)	(315,250)
Estimated Fund Balance 09/30/26	376,345

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-LIBRARY (DEPT 535)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	242,531	265,272	264,984	285,580	311,971	312,889	350,935
SUPPLIES (200 SERIES)	6,181	9,853	6,448	12,674	11,120	14,182	15,250
FACILITIES MAINT (300 SERIES)	3,095	7,546	1,850	34,818	3,150	3,150	3,150
VEHICLE/EQUIP MAINT (400 SERIES)	116				200	200	200
SERVICES (500 SERIES)	14,917	17,408	42,827	39,489	31,014	29,144	31,938
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			93,327	203,219	1,000	1,000	1,000
CAPITAL (800 SERIES)	50,377	19,992	552,796	261,947	21,500	21,500	25,500
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	317,217	320,071	962,231	837,727	379,955	382,065	427,973

Positions funded - 3 full time, 1 part time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-LIBRARY (DEPT 535)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-535-000	SALARIES	211,773	214,384	155,763.74	214,384	233,424	240,423
100-0102-535-000	INCENTIVE PAY-LONGEVITY	4,500	4,500	3,724.00	4,500	3,976	3,976
100-0108-535-000	FICA EXPENSE	13,873	13,822	9,884.14	13,822	15,237	15,671
100-0109-535-000	MEDICARE EXPENSE	3,244	3,233	2,311.61	3,233	3,564	3,665
100-0110-535-000	UNEMPLOYMENT TAX	576	279	228.3	279	576	576
100-0111-535-000	TMRS EXPENSE	38,043	39,860	29,424.41	39,860	39,442	40,571
100-0112-535-000	HMO EXPENSE	17,101	15,452	11,850.00	15,452	21,377	22,231
100-0113-535-000	DENTAL BENEFITS	436	451	353.46	451	436	456
100-0114-535-000	LIFE INSURANCE	340	302	235.5	302	341	341
100-0115-535-000	WORKERS' COMPENSATION	574	590	590.03	590	632	650
100-0116-535-000	OTHER BENEFITS	2,935	2,910	2,362.87	2,910	2,935	2,935
100-0117-535-000	VISION INSURANCE	207	192	152.09	192	207	207
100-0118-535-000	CERTIFICATION PAY	900	900	712.5	900	900	900
100-0122-535-000	HSA CONTRIBUTION	13,485	12,030	10,032.86	12,030	13,485	13,485
100-0124-535-000	VACATION BUY BACK	867	867	866.4	867	1,629	1,629
100-0126-535-000	SICK BUY BACK	3,117	3,117	3,117.00	3,117	3,219	3,219
	Subtotal	311,971	312,889	231,608.91	312,889	341,380	350,935
100-0202-535-000	LIBRARY PROGAMS	8,000	11,000	5,970.48	11,000	12,000	12,000
100-0209-535-000	JANITORIAL SUPPLIES	520	520	372.91	520	550	550
100-0210-535-000	MISCELLANEOUS SUPPLIES	1,400	1,400	1,206.33	1,400	1,600	1,600
100-0213-535-000	OFFICE SUPPLIES	500	500	152.76	500	500	500
100-0214-535-000	POSTAGE	50	50	8.97	50	50	50
100-0215-535-000	PRINTING	150	150		150	150	150
100-0295-535-000	SPECIAL EVENT SUPPLIES	500	500	100.00	500	300	300
100-0296-535-000	SEASONAL DECOR		62	61.78	62	100	100
	Subtotal	11,120	14,182	7,873	14,182	15,250	15,250

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-LIBRARY (DEPT 535)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0301-535-000	BUILDING MAINTENANCE	2,750	2,750	3,181.45	2,750	2,750	2,750
100-0320-535-000	LANDSCAPING MAINTENANCE	400	400		400	400	400
	Subtotal	3,150	3,150	3,181.45	3,150	3,150	3,150
100-0400-535-000	EQUIPMENT RENTAL	200	200		200	200	200
	Subtotal	200	200	0.00	200	200	200
100-0518-535-000	INSURANCE-BLDG & GEN	7,000	6,348	6,347.80	6,348	6,659	6,659
100-0530-535-000	JANITORIAL SERVICES	8,875	8,875	6,901.38	8,875	8,875	8,875
100-0531-535-000	SCHOOLS/DUES	1,600	1,600	1,563.88	1,600	2,000	2,000
100-0535-535-000	TELEPHONE	120	120		120	120	120
100-0537-535-000	TRAVEL	300	300	50.65	300	1,500	1,500
100-0538-535-000	UTILITIES-ELECTRIC	7,240	5,300	2,829.20	5,300	5,565	5,565
100-0544-535-000	MOBILE INTERNET SVC	1,812	1,827	1,369.80	1,827	1,900	1,900
100-0546-535-000	UTILITIES-WTR/SWR	1,823	2,400	1,178.45	2,400	2,760	2,760
100-0547-535-000	UTILITIES-GAS	1,720	1,850	1,739.93	1,850	2,035	2,035
100-0548-535-000	STORMWATER UTILITY FEES	224	224	149.44	224	224	224
100-0597-535-000	HUMAN RESOURCE SERVICES	100	100		100	100	100
100-0599-535-000	OTHER SERVICES	200	200		200	200	200
	Subtotal	31,014	29,144	22,130.53	29,144	31,938	31,938
100-0702-535-000	MINOR EQUIPMENT	1,000	1,000	122.99	1,000	1,000	1,000
	Subtotal	1,000	1,000	122.99	1,000	1,000	1,000

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-LIBRARY (DEPT 535)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0815-535-000	REPLACEMENT EQUIPMENT	500	500	175.1	500	500	500
100-0817-535-000	LIBRARY BOOKS/MATERIELS	21,000	21,000	15,915.69	21,000	25,000	25,000
	Subtotal	21,500	21,500	16,090.79	21,500	25,500	25,500
Total Library		379,955	382,065	281,007.90	382,065	418,418	427,973

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-SENIOR CITIZENS (DEPT 550)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	56,452	62,149	68,666	70,692	74,399	73,438	81,520
SUPPLIES (200 SERIES)	21,548	17,431	17,809	26,714	21,540	24,540	28,570
FACILITIES MAINT (300 SERIES)	4,659	4,585	37,019	12,709	3,900	3,900	3,900
VEHICLE/EQUIP MAINT (400 SERIES)	116				450	450	450
SERVICES (500 SERIES)	12,647	16,145	21,101	22,602	30,234	28,225	29,346
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	222	652	65,383	59,897	750	750	750
CAPITAL (800 SERIES)	3,687	9,270	198,608	97,558		70	
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	99,331	110,232	408,586	290,172	131,273	131,373	144,536

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-SENIOR CITIZENS (DEPT 550)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-550-000	SALARIES	44,725	45,755	33,744.26	45,755	47,000	48,418
100-0101-550-000	OVERTIME		200	67.54	200		
100-0102-550-000	INCENTIVE PAY-LONGEVITY	483	483	483.00	483	567	567
100-0108-550-000	FICA EXPENSE	2,849	2,740	1,811.14	2,740	2,997	3,075
100-0109-550-000	MEDICARE EXPENSE	665	641	423.56	641	701	719
100-0110-550-000	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
100-0111-550-000	TMRS EXPENSE	8,345	8,506	6,461.17	8,506	8,863	9,094
100-0112-550-000	HMO EXPENSE	7,672	6,765	5,359.78	6,765	9,588	9,972
100-0113-550-000	DENTAL BENEFITS	145	151	118.10	151	146	152
100-0114-550-000	LIFE INSURANCE	113	106	87.90	106	114	114
100-0115-550-000	WORKERS' COMPENSATION	89	90	89.39	90	94	96
100-0116-550-000	OTHER BENEFITS	112	125	95.48	125	112	112
100-0117-550-000	VISION INSURANCE	69	64	50.83	64	69	69
100-0118-550-000	CERTIFICATION PAY	750	600	475.00	600	750	750
100-0122-550-000	HSA CONTRIBUTION	8,238	7,149	5,967.80	7,149	8,238	8,238
	Sutotal	74,399	73,438	55,297.95	73,438	79,383	81,520
100-0202-550-000	SR CENTER PROGRAMS	15,000	18,000	10,839.19	18,000	25,000	22,000
100-0209-550-000	JANITORIAL SUPPLIES	600	600	329.71	600	600	600
100-0210-550-000	MISCELLANEOUS SUPPLIES	4,000	4,000	2,442.05	4,000	4,000	4,000
100-0213-550-000	OFFICE SUPPLIES	200	200	233.06	200	350	350
100-0214-550-000	POSTAGE	40	40	8.28	40	20	20
100-0215-550-000	PRINTING	200	200		200	100	100

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-SENIOR CITIZENS (DEPT 550)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0295-550-000	SPECIAL EVENT SUPPLIES	1,000	1,000	206.05	1,000	1,000	1,000
100-0296-550-000	SEASONAL DECOR	500	500	459.81	500	500	500
	Sutotal	21,540	24,540	14,518.15	24,540	31,570	28,570
100-0300-550-000	BUILDING MAINTENANCE	3,500	3,500	3,357.70	3,500	3,500	3,500
100-0320-550-000	LANDSCAPING MAINTENANCE	400	400		400	400	400
	Sutotal	3,900	3,900	3,357.70	3,900	3,900	3,900
100-0400-550-000	EQUIPMENT RENTAL	250	250		250	250	250
100-0403-550-000	OTHER EQUIPMENT MAINT	200	200		200	200	200
	Sutotal	450	450	0.00	450	450	450
100-0518-550-000	INSURANCE-BLDG & GEN	7,000	6,276	6,275.68	6,276	6,589	6,589
100-0530-550-000	JANITORIAL SERVICES	11,350	11,350	6,125.76	11,350	11,350	11,350
100-0531-550-000	SCHOOL/DUES	225	225	38.62	225	225	225
100-0538-550-000	UTILITIES-ELECTRIC	7,240	5,250	2,829.20	5,250	5,513	5,513
100-0546-550-000	UTILITIES-WTR/SWR	1,820	2,400	1,178.45	2,400	2,760	2,760
100-0547-550-000	UTILITIES-GAS	1,725	1,850	1,739.93	1,850	2,035	2,035
100-0548-550-000	STORMWATER UTILITY FEE	224	224	149.44	224	224	224
100-0597-550-000	HUMAN RESOURCE SERVICES	150	150		150	150	150
100-0599-550-000	OTHER SERVICES	500	500		500	500	500
	Sutotal	30,234	28,225	18,337.08	28,225	29,346	29,346

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-SENIOR CITIZENS (DEPT 550)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0702-550-000	MINOR EQUIPMENT-OTHER	750	750	49.99	750	750	750
	Subtotal	750	750	49.99	750	750	750
100-0820-550-000	DONATION EXPENDITURE		70		70		
	Subtotal	0	70	0.00	70	0	0
Total Senior Citizens		131,273	131,373	91,560.87	131,373	145,399	144,536

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-MULTI-PURPOSE CTR (DEPT 505 PROGRAM 025)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)	176	675	180	527	675	1,000	1,000
FACILITIES MAINT (300 SERIES)	181		21	51	100	100	100
VEHICLE/EQUIP MAINT (400 SERIES)	125				375		375
SERVICES (500 SERIES)	5,635	8,713	9,195	11,049	15,187	14,844	15,588
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)			16,864	21,151		500	
CAPITAL (800 SERIES)	8,705	10,654	249,534	162,119	5,000	5,000	5,000
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	14,822	20,042	275,793	194,898	21,337	21,444	22,063

Multi-Purpose Center does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-MULTI-PURPOSE CTR (DEPT 505 PROGRAM 025)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0209-505-025	JANITORIAL SUPPLIES	550	500	268.99	500	500	500
100-0210-505-025	MISCELLANEOUS SUPPLIES	125	300	162.70	300	300	300
100-0296-505-025	SEASONAL DECOR		200	20.89	200	200	200
	Subtotal	675	1,000	453	1,000	1,000	1,000
100-0320-505-025	LANDSCAPING MAINTENANCE	100	100		100	100	100
	Subtotal	100	100	0.00	100	100	100
100-0400-505-025	EQUIPMENT RENTAL	275				275	275
100-0403-505-025	EQUIPMENT MAINTENANCE	100				100	100
	Subtotal	375	0	0.00	0	375	375
100-0518-505-025	INSURANCE-BLDG & GEN	3,500	3,132	3,131.40	3,132	3,288	3,288
100-0530-505-025	JANITORIAL SERVICES	6,350	6,350	4,128.77	6,350	6,350	6,350
100-0538-505-025	UTILITIES-ELECTRIC	2,750	2,250	1,066.08	2,250	2,363	2,363
100-0546-505-025	UTILITIES-WTR/SWR	1,750	2,000	1,119.94	2,000	2,300	2,300
100-0547-505-025	UTILITIES-GAS	650	1,000	652.47	1,000	1,100	1,100
100-0548-505-025	STORMWATER UTILITY FEES	112	112	74.72	112	112	112
100-0599-505-025	OTHER SERVICES	75				75	75
	Subtotal	15,187	14,844	10,173.38	14,844	15,588	15,588

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-MULTI-PURPOSE CTR (DEPT 505 PROGRAM 025)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0702-505-025	MINOR EQUIPMENT		500	389.88	500		
	Subtotal	0	500	389.88	500	0	0
100-0800-505-025	BUILDING MAINTENANCE	5,000	5,000	2,130.18	5,000	5,000	5,000
	Subtotal	5,000	5,000	2,130.18	5,000	5,000	5,000
Total Admin-Multi-Purpose Center		21,337	21,444	13,146	21,444	22,063	22,063

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND ADMIN-SPECIAL EVENTS (DEPT 505 PROGRAM 050)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
EMPLOYEE EVENTS (100 SERIES)		22,599	9,347	11,065	12,000	11,675	14,000
COUNCIL/BOARD EVENTS (200 SERIES)		2,722	3,674	3,268	4,000	4,000	4,000
COMMUNITY EVENTS (300 SERIES)		29,890	41,300	15,757	19,500	18,744	19,000
TOTAL EXPENSES	0	55,211	54,321	30,090	35,500	34,419	37,000

Special Events does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERL FUND ADMIN-SPECIAL EVENTS (DEPT 505 PROGRAM 050)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0101-505-050	SPRING EMPLOYEE EVENT	5,000	5,000	4,111.61	5,000	5,000	5,000
100-0102-505-050	FALL EMPLOYEE EVENT	7,000	6,675	6,675.11	6,675	7,000	9,000
	Subtotal	12,000	11,675	10,786.72	11,675	12,000	14,000
100-0201-505-050	COUNCIL/BOARD APPRECIATION	4,000	4,000	500.00	4,000	4,000	4,000
	Subtotal	4,000	4,000	500.00	4,000	4,000	4,000
100-0302-505-050	EASTER/SPRING EVENT	3,500	3,500	2,577.46	3,500	3,500	3,500
100-0303-505-050	HALLOWEEN EVENT	4,000	2,444	2,444.44	2,444	3,500	3,500
100-0304-505-050	THANKSGIVING SENIOR	7,000	7,552	7,551.93	7,552	8,000	8,000
100-0305-505-050	CHRISTMAS EVENT	2,000	2,248	2,247.86	2,248	2,500	2,500
100-0306-505-050	OTHER SENIOR EVENTS	1,500	1,500		1,500	1,500	1,500
100-0308-505-050	PICKLE BALL	1,500	1,500		1,500		
	Subtotal	19,500	18,744	14,821.69	18,744	19,000	19,000
Total Admin-Special Events		35,500	34,419	26,108.41	34,419	35,000	37,000

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PARKS (DEPT 540)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	306,953	218,868	172,049	200,277	217,558	218,788	226,829
SUPPLIES (200 SERIES)	13,639	15,773	9,851	12,784	19,525	19,250	18,025
FACILITIES MAINT (300 SERIES)	1,443	1,089	1,813	1,847	1,600	1,600	1,500
VEHICLE/EQUIP MAINT (400 SERIES)	25,463	9,665	8,549	13,519	15,975	10,975	14,000
SERVICES (500 SERIES)	66,610	118,722	143,691	151,333	165,457	167,798	179,687
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	450	336	180	1,931	4,575	4,575	4,575
CAPITAL (800 SERIES)	61,926	17,426	313,659	80,049	28,725	66,996	23,300
VEHICLE LEASE PYMT GASB 87 ADJ		(13,356)	(13,356)	(21,322)			
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	476,484	368,523	636,435	440,418	453,415	489,982	467,916

Positions funded - 3 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PARKS (DEPT 540)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-540-000	SALARIES	138,304	138,095	103,334.04	138,095	136,283	140,367
100-0101-540-000	OVERTIME	1,050	1,050	879.47	1,050	1,050	1,050
100-0102-540-000	INCENTIVE PAY-LONGEVITY	2,000	2,200	1,561.00	2,200	1,645	1,645
100-0108-540-000	FICA EXPENSE	8,992	9,152	6,622.40	9,152	8,901	9,138
100-0109-540-000	MEDICARE EXPENSE	2,103	2,140	1,548.81	2,140	2,082	2,138
100-0110-540-000	UNEMPLOYMENT TAX	576	252	189.00	252	576	576
100-0111-540-000	TMRS EXPENSE	26,335	26,965	20,504.08	26,965	26,324	27,027
100-0112-540-000	HMO EXPENSE	19,100	16,634	13,260.05	16,634	23,876	24,830
100-0113-540-000	DENTAL BENEFITS	436	450	351.59	450	436	456
100-0114-540-000	LIFE INSURANCE	340	309	250.38	309	341	341
100-0115-540-000	WORKERS' COMPENSATION	2,341	2,414	2,413.78	2,414	2,318	2,380
100-0116-540-000	OTHER BENEFITS	335	375	286.37	375	335	335
100-0117-540-000	VISION INSURANCE	207	192	151.28	192	207	207
100-0118-540-000	CERTIFICATION PAY	2,650	7,750	4,605.00	7,750	3,550	3,550
100-0122-540-000	HSA CONTRIBUTION	11,765	10,810	8,887.32	10,810	11,765	11,765
100-0126-540-000	SICK BUY BACK	1,024				1,024	1,024
	Subtotal	217,558	218,788	164,844.57	218,788	220,713	226,829
100-0208-540-000	GAS AND OIL	7,000	7,000	3,512.84	7,000	7,000	7,000
100-0209-540-000	JANITORIAL SUPPLIES	1,500	1,500	27.65	1,500	1,500	1,500
100-0210-540-000	MISCELLANEOUS SUPPLIES	1,500	1,500	1,185.08	1,500	1,500	1,500
100-0213-540-000	OFFICE SUPPLIES	100	100	95.61	100	100	100
100-0215-540-000	PRINTING	250	250		250	250	250
100-0219-540-000	UNIFORMS	4,500	4,500	2,436.33	4,500	4,500	4,500
100-0222-540-000	SAFETY	1,000	750	155.41	750	1,000	1,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PARKS (DEPT 540)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0295-540-001	SPECIAL EVENT SUPPLIES	3,500	3,500	2,412.67	3,500	3,000	2,000
100-0296-540-000	SEASONAL DECOR	175	150		150	175	175
	Subtotal	19,525	19,250	9,825.59	19,250	19,025	18,025
100-0300-540-000	BUILDING MAINTENANCE	1,600	1,600	1,155.86	1,600	1,500	1,500
	Subtotal	1,600	1,600	1,155.86	1,600	1,500	1,500
100-0403-540-000	OTHER EQUIPMENT MAINT	5,000		1,728.96		5,000	5,000
100-0404-540-000	RADIO MAINTENANCE	600	600	425.11	600	600	600
100-0406-540-000	VEHICLE MAINTENANCE	4,000	4,000	442.11	4,000	4,000	2,000
100-0407-540-000	PARK MAINTENANCE	5,000	5,000	707.80	5,000	5,000	5,000
100-0416-540-000	VEHICLE MAINTENANCE FEES	1,375	1,375	1,045.35	1,375	1,500	1,400
	Subtotal	15,975	10,975	4,349.33	10,975	16,100	14,000
100-0514-540-000	EQUIPMENT RENTAL-OTHER	500	500		500	500	500
100-0518-540-000	INSURANCE-BLDG & GEN	4,000	4,255	4,251.31	4,255	4,433	4,433
100-0521-540-000	VEHICLE INSURANCE	3,600	3,586	3,586.00	3,586	4,103	4,103
100-0530-540-000	JANITORIAL SERVICES	1,250	1,250	956.32	1,250	1,250	1,250
100-0531-540-000	SCHOOLS/DUES	2,000	2,000	516.79	2,000	3,000	3,000
100-0535-540-000	TELEPHONE	500	500	49.39	500	500	500
100-0538-540-000	UTILITIES-ELECTRIC	41,700	30,000	20,362.65	30,000	31,500	31,500
100-0540-540-000	LANDSCAPING SERVICES	60,000	60,000	29,683.35	60,000	60,000	60,000
100-0546-540-000	UTILITIES-WTR/SWR	45,000	58,000	25,927.90	58,000	66,700	66,700
100-0548-540-000	STORMWATER UTILITY FEES	2,051	2,051	1,367.28	2,051	2,051	2,051

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PARKS (DEPT 540)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0590-540-000	FW RADIO TRUNKING	1,206	1,206	1,313.52	1,206	1,500	1,500
100-0597-540-000	HUMAN RESOURCE SERVICES	150	150	107.00	150	150	150
100-0599-540-000	OTHER SERVICES	3,500	4,300	5,449.80	4,300	4,000	4,000
	Subtotal	165,457	167,798	93,571.31	167,798	179,687	179,687
100-0701-540-000	MINOR EQUIPMENT-TOOLS	2,500	2,500	483.16	2,500	2,500	2,500
100-0702-540-000	MINOR EQUIPMENT	2,000	2,000	784.45	2,000	2,000	2,000
100-0705-540-000	FURNITURE & FIXTURES	75	75	55.84	75	75	75
	Subtotal	4,575	4,575	1,323.45	4,575	4,575	4,575
100-0806-540-000	VEHICLE AFTERMARKET	5,000	9,000	3,894.83	9,000		
100-0809-540-000	MARKERS/MONUMENTS		36,496	36,496.00	36,496		
100-0860-540-000	VEHICLE LEASE PAYMENTS	23,725	21,500	16,966.10	21,500	24,500	23,300
	Subtotal	28,725	66,996	57,356.93	66,996	24,500	23,300
Total Parks		453,415	489,982	332,427.04	489,982	466,100	467,916

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
PARK IMPROVEMENT FUND SUMMARY (FUND 101)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
DONATIONS & CONTRIBUTIONS	(14,096)	(14,283)	(18,984)	(9,766)	(9,500)	(9,425)	(9,000)
MISC & TRANSFERS IN	(695)	(11,188)	(28,831)	(10,356)	(9,731)	(5,975)	(5,380)
USE OF PRIOR YR RESERVES					(12,500)		
TOTAL REVENUE	(14,791)	(25,471)	(47,815)	(20,122)	(31,731)	(15,400)	(14,380)
EXPENDITURES							
SUPPLIES (200 SERIES)	246			30	1,000	1,000	1,000
MAINTENANCE (300 & 400 SERIES)	2,449	360	64	4,116	6,100	6,100	6,100
SERVICES (500 SERIES)	31	1,008	35,000		250	250	250
BAD DEBTS (600 SERIES)	14	17	92	18	25	69	50
CAPITAL (800 SERIES)	13,653	77,830	150,044	35,529	19,500	23,500	25,500
TOTAL EXPENDITURES	16,393	79,215	185,200	39,693	26,875	30,919	32,900
VARIANCE-(SURPLUS)/DEFICIT	1,602	53,744	137,385	19,571	(4,856)	15,519	18,520

Park Improvement Fund does not fund any positions

ESTIMATED FUND BALANCES

	09/30/24 Balance	FYE 2025 Est Revs	FYE 2025 Est Exp	09/30/25 Est Balance	FYE 2026 Bdgt Revs	FYE 2026 Bdgt Exp	09/30/26 Est Balance
Restricted-Rayl Park	33,888		5,500	28,388		5,500	22,888
Restricted-Other Parks	69,244	15,400	14,419	70,225	14,380	14,400	70,205
Assigned-Grand Lake	3,023		1,000	2,023		1,000	1,023
Assigned-Lake Worth	38,542		10,000	28,542		12,000	16,542
Assigned-Telephone	23,760			23,760		0	23,760
Assigned-Charbonneau	0			0		0	0
Totals	168,458	15,400	30,919	152,939	14,380	32,900	134,419

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
PARK IMPROVEMENT FUND DETAIL**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
101-4000-000-000	PARK DONATIONS-UTILITY BILLING	(9,000)	(8,925)	(6,774.00)	(8,925)	(9,000)	(9,000)
101-4002-000-000	PICKLEBALL TOURNAMENT	(500)	(500)		(500)		
101-4500-000-000	BAD DEBTS RECOVERED	(6)				(5)	(5)
101-4800-000-000	INVESTMENT INCOME	(9,500)	(5,750)	(4,770.97)	(5,750)	(5,175)	(5,175)
101-4880-000-000	MISCELLANEOUS INCOME	(225)	(225)	(248.93)	(225)	(200)	(200)
	Subtotal	(19,231)	(15,400)	(11,793.90)	(15,400)	(14,380)	(14,380)
101-4996-000-000	USE OF PRIOR YR RESTRICTED FD	(5,500)	(5,500)				
101-4998-000-000	USE OF PRIOR YR ASSIGNED FB	(7,000)	(21,000)				
	Subtotal	(12,500)	(26,500)	0	0	0	0
	Total Revenues	(31,731)	(41,900)	(11,793.90)	(15,400)	(14,380)	(14,380)
101-0210-500-000	MISCELLANEOUS SUPPLIES	1,000	1,000	44.97	1,000	1,000	1,000
101-0300-500-000	BUILDING MAINTENANCE	100	100		100	100	100
101-0407-500-000	PARK MAINTENANCE	6,000	6,000	1,924.80	6,000	6,000	6,000
101-0599-500-000	OTHER SERVICES	250	250		250	250	250
101-0601-500-000	BAD DEBTS	25	69		69	50	50
101-0800-500-000	CHARBONNEAU PARK	2,000	2,000	1,410.34	2,000	2,000	2,000
101-0801-500-000	DAKOTA PARK	500	500	556.76	500	500	500
101-0802-500-000	GRAND LAKE PARK	1,000	1,000	31.10	1,000	1,000	1,000
101-0804-500-000	LAKE WORTH PARK	6,000	20,000	13,703.99	10,000	12,000	12,000
101-0806-500-000	NAVAJO PARK	1,500	1,500		1,500	1,500	1,500
101-0807-500-000	RAYL PARK	5,500	5,500		5,500	5,500	5,500
101-0810-500-000	PARK IMPROVEMENTS	3,000	3,000		3,000	3,000	3,000
	Total Expenses	26,875	40,919	17,671.96	30,919	32,900	32,900
	(SURPLUS)/DEFICIT	(4,856)	(981)	5,878.06	15,519	18,520	18,520

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAINTENANCE (DEPT 545)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	54,935	59,767	58,811	49,838	65,866	66,583	65,809
SUPPLIES (200 SERIES)	2,269	4,262	3,175	2,490	5,100	5,800	6,300
FACILITIES MAINT (300 SERIES)	398	317	479	377	400	400	400
VEHICLE/EQUIP MAINT (400 SERIES)	741	1,030	1,173	910	2,000	2,018	1,930
SERVICES (500 SERIES)	5,225	5,376	6,691	7,015	7,940	8,440	8,782
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	28	727	70	628	1,600	1,600	1,800
CAPITAL (800 SERIES)	5,519	5,519	5,519	5,299	15,250	12,900	10,100
VEHICLE LEASE PYMT GASB 87 ADJ		(5,519)	(5,519)	(3,679)			
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	69,115	71,479	70,399	62,878	98,156	97,741	95,121

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAINTENANCE (DEPT 545)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-545-000	SALARIES	41,948	41,930	20,781.10	41,930	42,000	42,000
100-0101-545-000	OVERTIME	775	2,775	2,472.41	2,775	775	
100-0108-545-000	FICA EXPENSE	2,705	2,780	1,427.60	2,780	2,708	2,604
100-0109-545-000	MEDICARE EXPENSE	633	650	333.88	650	634	634
100-0110-545-000	UNEMPLOYMENT TAX	144	126	63.00	126	144	144
100-0111-545-000	TMRS EXPENSE	7,921	8,224	4,434.36	8,224	8,007	7,703
100-0112-545-000	HMO EXPENSE	6,396	4,363	2,643.81	4,363	7,995	8,314
100-0113-545-000	DENTAL BENEFITS	145	150	82.20	150	146	152
100-0114-545-000	LIFE INSURANCE	113	97	61.53	97	114	114
100-0115-545-000	WORKERS' COMPENSATION	1,137	1,180	1,180.06	1,180	1,138	1,095
100-0116-545-000	OTHER BENEFITS	112	108	61.48	108	112	112
100-0117-545-000	VISION INSURANCE	69	64	36.01	64	69	69
100-0118-545-000	CERTIFICATION PAY	900	407	106.66	407	900	
100-0122-545-000	HSA CONTRIBUTION	2,868	3,729	2,002.57	3,729	2,868	2,868
	Subtotal	65,866	66,583	35,686.67	66,583	67,610	65,809
100-0208-545-000	GAS AND OIL	2,400	2,000	1,025.35	2,000	2,000	2,000
100-0209-545-000	JANITORIAL SUPPLIES	200	200	8.65	200	200	200
100-0210-545-000	MISCELLANEOUS SUPPLIES	400	1,500	1,411.64	1,500	2,000	2,000
100-0213-545-000	OFFICE SUPPLIES	100	100	26.55	100	100	100
100-0219-545-000	UNIFORMS	1,500	1,500	858.56	1,500	1,500	1,500
100-0222-545-000	SAFETY	250	250	48.58	250	250	250

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAINTENANCE (DEPT 545)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0295-545-001	SPECIAL EVENT SUPPLIES	150	150	40.34	150	150	150
100-0296-545-000	SEASONAL DECOR	100	100		100	100	100
	Subtotal	5,100	5,800	3,419.67	5,800	6,300	6,300
100-0300-545-000	BUILDING MAINTENANCE	400	400	168.49	400	400	400
	Subtotal	400	400	168.49	400	400	400
100-0403-545-000	OTHER EQUIPMENT MAINT	50	50		50	50	50
100-0404-545-000	RADIO MAINTENANCE	300	300	141.29	300	200	200
100-0406-545-000	VEHICLE MAINTENANCE	1,000	1,000	492.14	1,000	1,000	1,000
100-0416-545-000	VEHICLE MAINTENANCE FEES	650	668	557.03	668	700	680
	Subtotal	2,000	2,018	1,190.46	2,018	1,950	1,930
100-0506-545-000	DISPOSAL SERVICES	200	200		200	200	200
100-0518-545-000	INSURANCE-BLDG & GEN	150	170	169.96	170	165	165
100-0521-545-000	VEHICLE INSURANCE	1,200	1,020	1,020.00	1,020	1,167	1,167
100-0530-545-000	JANITORIAL SERVICES	400	400	298.85	400	400	400
100-0531-545-000	SCHOOLS/DUES	1,500	1,500	38.62	1,500	1,500	1,500
100-0535-545-000	TELEPHONE	850	850	376.89	850	850	850
100-0538-545-000	UTILITIES-ELECTRIC	2,715	3,325	1,530.83	3,325	3,492	3,492
100-0546-545-000	UTILITIES-WTR/SWR	50	50	24.64	50	58	58
100-0547-545-000	UTILITIES-GAS	250	250	204.11	250	275	275
100-0548-545-000	STORMWATER UTILITY FEE	23	23	15.36	23	23	23

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MAINTENANCE (DEPT 545)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0590-545-000	FW RADIO TRUNKING	402	402	402.00	402	402	402
100-0597-545-000	HUMAN RESOURCE SERVICES	150	150	10.00	150	150	150
100-0599-545-000	OTHER SERVICES	50	100	72.60	100	100	100
	Subtotal	7,940	8,440	4,163.86	8,440	8,782	8,782
100-0701-545-000	MINOR EQUIPMENT-TOOLS	1,000	1,000	259.61	1,000	1,000	1,000
100-0702-545-000	MINOR EQUIPMENT	500	500	359.99	500	700	700
100-0705-545-000	FURNITURE & FIXTURES	100	100	17.45	100	100	100
	Subtotal	1,600	1,600	637.05	1,600	1,800	1,800
100-0806-545-000	VEHICLE AFTERMARKET	5,000	3,100	3,095.03	3,100		
100-0860-545-000	VEHICLE LEASE PAYMENTS	10,250	9,800	8,158.99	9,800	10,700	10,100
	Subtotal	15,250	12,900	11,254	12,900	10,700	10,100
Total Maintenance		98,156	97,741	56,520.22	97,741	97,542	95,121

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MUNICIPAL COURT (DEPT 555)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	178,914	201,975	175,385	187,971	200,549	204,104	285,744
SUPPLIES (200 SERIES)	7,005	6,644	5,559	6,688	7,250	9,450	8,200
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)			97		200	200	200
SERVICES (500 SERIES)	63,497	66,336	51,116	50,017	57,415	57,127	60,790
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)		15	38	270	400	750	845
CAPITAL (800 SERIES)							
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	249,416	274,970	232,194	244,946	265,814	271,631	355,779

Positions funded - 2 full time, 1 part time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MUNICIPAL COURT (DEPT 555)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-555-000	SALARIES	136,333	141,597	98,972.19	141,597	152,761	191,982
100-0101-555-000	OVERTIME	775	1,000	2,331.88	1,000	775	775
100-0102-555-000	INCENTIVE PAY-LONGEVITY	2,000	2,293	2,292.52	2,293	791	791
100-0108-555-000	FICA EXPENSE	8,873	9,067	6,309.37	9,067	9,862	12,312
100-0109-555-000	MEDICARE EXPENSE	2,075	2,121	1,475.60	2,121	2,307	2,880
100-0110-555-000	UNEMPLOYMENT TAX	432	282	174.65	282	432	432
100-0111-555-000	TMRS EXPENSE	23,302	23,762	18,429.50	23,762	26,491	35,939
100-0112-555-000	HMO EXPENSE	15,223	13,353	9,441.79	13,353	19,028	28,105
100-0113-555-000	DENTAL BENEFITS	291	301	214.19	301	291	456
100-0114-555-000	LIFE INSURANCE	227	207	153.78	207	227	340
100-0115-555-000	WORKERS' COMPENSATION	272	286	286.09	286	303	380
100-0116-555-000	OTHER BENEFITS	2,824	2,759	2,190.89	2,759	2,824	2,935
100-0117-555-000	VISION INSURANCE	138	128	92.55	128	138	207
100-0118-555-000	CERTIFICATION PAY			187.50			
100-0122-555-000	HSA CONTRIBUTION	6,384	5,548	4,704.93	5,548	6,384	6,384
100-0124-555-000	VACATION BUY BACK	1,400	1,400	1,399.98	1,400	1,826	1,826
	Subtotal	200,549	204,104	148,657.41	204,104	224,440	285,744
100-0210-555-000	MISCELLANEOUS SUPPLIES	100	300	117.31	300	300	300
100-0213-555-000	OFFICE SUPPLIES	200	200	90.63	200	200	200
100-0214-555-000	POSTAGE	4,000	6,000	5,774.41	6,000	5,000	5,000
100-0215-555-000	PRINTING	1,800	1,800	886.20	1,800	1,500	1,500
100-0219-555-000	UNIFORMS	150	150		150	200	200
100-0295-555-000	SPECIAL EVENT SUPPLIES	1,000	1,000	816.14	1,000	1,000	1,000
	Subtotal	7,250	9,450	7,684.69	9,450	8,200	8,200

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-MUNICIPAL COURT (DEPT 555)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0402-555-000	OFFICE EQUIPMENT	200	200	149.99	200	200	200
	Subtotal	200	200	149.99	200	200	200
100-0504-555-000	JUDGE/PROSECUTOR/MAGISTRATE	40,000	37,500	26,700.00	37,500	40,000	40,000
100-0509-555-000	COURT INTERPRETER/JURORS	200	200		200	660	660
100-0518-555-000	INSURANCE-BLDG & GEN	40	42	41.20	42	40	40
100-0531-555-000	SCHOOLS/DUES	1,300	500	437.31	500	1,300	1,505
100-0534-555-000	COLLECTION FEES	11,000	17,000	12,150.80	17,000	11,000	11,000
100-0537-555-000	TRAVEL/LODGING	1,800	1,800	811.06	1,800	2,000	2,000
100-0597-555-000	HUMAN RESOURCE SERVICES	75	85	85.00	85	85	85
100-0599-555-000	OTHER SERVICES	3,000		2,626.59		5,500	5,500
	Subtotal	57,415	57,127	42,851.96	57,127	60,585	60,790
100-0700-555-000	MINOR EQUIPMENT-OFFICE	200	500		500	200	645
100-0702-555-000	MINOR EQUIPMENT-OTHER	200	250		250	200	200
	Subtotal	400	750	0.00	750	400	845
Total Municipal Court		265,814	271,631	199,344.05	271,631	293,825	355,779

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
CHILD SAFETY FUND SUMMARY (FUND 102)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
CHILD SAFETY FEE	(2,467)	(1,315)	(315)	(424)	(750)	(1,500)	(1,500)
INVESTMENT INCOME							
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(2,467)	(1,315)	(315)	(424)	(750)	(1,500)	(1,500)
EXPENDITURES							
SERVICES (500 SERIES)	2,518	2,505	2,500	2,500			
TOTAL EXPENDITURES	2,518	2,505	2,500	2,500	0	0	0
VARIANCE-(SURPLUS)/DEFICIT	51	1,190	2,185	2,076	(750)	(1,500)	(1,500)

ESTIMATED FUND BALANCES

Fund Balance 09/30/24 (102 3440)	1,925
FYE 09/25 Estimated Surplus/(Deficit)	1,500
Estimated Fund Balance 09/30/25	3,425
FYE 09/26 Budgeted Surplus/(Deficit)	1,500
Estimated Fund Balance 09/30/26	4,925

Funds may only be used for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention.

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
COURT TECHNOLOGY FUND SUMMARY (FUND 103)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
COURT TECHNOLOGY FEE	(11,612)	(10,829)	(7,884)	(8,820)	(8,250)	(14,500)	(14,500)
INVESTMENT & MISC INCOME			(209)	(413)	(400)	(175)	(150)
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(11,612)	(10,829)	(8,094)	(9,233)	(8,650)	(14,675)	(14,650)
EXPENDITURES							
SUPPLIES (200 SERIES)					500		500
SERVICES (500 SERIES)	29	13			50		50
TRANSFERS OUT (900 SERIES)	9,013	9,013	9,013	9,013	8,412	8,412	9,013
TOTAL EXPENDITURES	9,042	9,026	9,013	9,013	8,962	8,412	9,563
VARIANCE-(SURPLUS)/DEFICIT	(2,570)	(1,803)	919	(220)	312	(6,263)	(5,087)

ESTIMATED FUND BALANCES

Fund Balance 09/30/24 (103 3440)	13,750
FYE 09/25 Estimated Surplus/(Deficit)	6,263
Estimated Fund Balance 09/30/255	20,013
FYE 09/26 Budgeted Surplus/(Deficit)	5,087
Estimated Fund Balance 09/30/26	25,100

Funds may only be used to finance the purchase of or to maintain technological enhancements for a municipal court.

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
COURT SECURITY FUND SUMMARY (FUND 104)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
COURT SECURITY FEE	(13,495)	(12,928)	(9,530)	(10,684)	(8,750)	(17,500)	(17,500)
INVESTMENT & MISC INCOME	(64)	(621)	(4,263)	(5,762)	(5,000)	(4,250)	(3,800)
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(13,559)	(13,549)	(13,793)	(16,446)	(13,750)	(21,750)	(21,300)
EXPENDITURES							
SUPPLIES (200 SERIES)					50		50
SERVICES (500 SERIES)	1,060	3,044	3,871	4,250	4,850	4,300	5,300
TOTAL EXPENDITURES	1,060	3,044	3,871	4,250	4,900	4,300	5,350
VARIANCE-(SURPLUS)/DEFICIT	(12,499)	(10,505)	(9,922)	(12,196)	(8,850)	(17,450)	(15,950)

ESTIMATED FUND BALANCES

Fund Balance 09/30/24 (104 3440)	126,336
FYE 09/25 Estimated Surplus/(Deficit)	17,450
Estimated Fund Balance 09/30/25	143,786
FYE 09/26 Budgeted Surplus/(Deficit)	15,950
Estimated Fund Balance 09/30/26	159,736

Funds may only be used for security personnel, services and items related to buildings that house the operation of municipal court.

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
MUNICIPAL JURY FUND SUMMARY (FUND 111)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
MUNICIPAL JURY FEE	(252)	(252)	(190)	(211)	(250)	(330)	(330)
INVESTMENT & MISC INCOME							
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(252)	(252)	(190)	(211)	(250)	(330)	(330)
EXPENDITURES							
SUPPLIES (200 SERIES)							
SERVICES (500 SERIES)							
TOTAL EXPENDITURES	0	0	0	0	0	0	0
VARIANCE-(SURPLUS)/DEFICIT	(252)	(252)	(190)	(211)	(250)	(330)	(330)

ESTIMATED FUND BALANCES

Fund Balance 09/30/24 (111 3440)	1,007
FYE 09/25 Estimated Surplus/(Deficit)	<u>330</u>
Estimated Fund Balance 09/30/25	1,337
FYE 09/26 Budgeted Surplus/(Deficit)	<u>330</u>
Estimated Fund Balance 09/30/26	1,667

Funds may only be used to fund juror reimbursements and otherwise finance jury services.

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
LOCAL TRUANCY PREVENTION FUND SUMMARY (FUND 112)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
LOCAL TRUANCY FEE	(12,596)	(12,650)	(9,520)	(10,746)	(9,500)	(16,000)	(16,000)
INVESTMENT & MISC INCOME			(709)	(1,530)	(1,250)	(1,500)	(1,350)
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	(12,596)	(12,650)	(10,229)	(12,276)	(10,750)	(17,500)	(17,350)
EXPENDITURES							
SUPPLIES (200 SERIES)							
SERVICES (500 SERIES)	4	11					
TOTAL EXPENDITURES	4	11	0	0	0	0	0
VARIANCE-(SURPLUS)/DEFICIT	(12,592)	(12,639)	(10,229)	(12,276)	(10,750)	(17,500)	(17,350)

ESTIMATED FUND BALANCES

Fund Balance 09/30/24 (112 3440)	52,840
FYE 09/25 Estimated Surplus/(Deficit)	17,500
Estimated Fund Balance 09/30/25	70,340
FYE 09/26 Budgeted Surplus/(Deficit)	17,350
Estimated Fund Balance 09/30/26	87,690

Funds may only be used to fund the salary, benefits, training, travel expenses, office supplies and other necessary expenses relating to the position of juvenile case manager.

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ANIMAL CONTROL (DEPT 560)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	126,348	137,167	152,956	211,514	223,001	221,451	233,925
SUPPLIES (200 SERIES)	8,767	10,914	10,815	12,675	15,100	14,350	16,050
FACILITIES MAINT (300 SERIES)	6,889	1,467	4,526	4,854	6,000	18,944	7,000
VEHICLE/EQUIP MAINT (400 SERIES)	9,714	2,446	4,314	7,881	5,100	6,217	7,380
SERVICES (500 SERIES)	14,820	16,271	18,260	21,327	28,782	26,272	28,584
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	1,156	629	779	1,195	2,000	1,500	1,500
CAPITAL (800 SERIES)	12,650	23,760	16,316	61,346	38,100	42,900	32,500
VEHICLE LEASE PYMT GASB 87 ADJ		(17,905)	(14,515)	(24,161)			
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	180,344	174,749	193,451	296,631	318,083	331,634	326,939

Positions funded - 3 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ANIMAL CONTROL (DEPT 560)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-560-000	SALARIES	145,221	144,995	108,033.29	144,995	144,665	149,000
100-0101-560-000	OVERTIME	1,550	1,550	338.42	1,550	1,550	1,550
100-0102-560-000	INCENTIVE PAY-LONGEVITY	1,008	1,008	1,008.00	1,008	1,176	1,176
100-0108-560-000	FICA EXPENSE	9,343	9,333	6,846.98	9,333	9,320	9,588
100-0109-560-000	MEDICARE EXPENSE	2,185	2,183	1,601.31	2,183	2,180	2,243
100-0110-560-000	UNEMPLOYMENT TAX	576	252	189.00	252	576	576
100-0111-560-000	TMRS EXPENSE	27,365	27,418	20,912.19	27,418	27,562	28,358
100-0112-560-000	HMO EXPENSE	18,475	17,879	13,689.40	17,879	23,094	24,016
100-0113-560-000	DENTAL BENEFITS	436	451	353.67	451	436	456
100-0114-560-000	LIFE INSURNACE	340	313	256.30	313	341	341
100-0115-560-000	WORKERS' COMPENSATION	4,538	4,685	4,684.56	4,685	4,527	4,657
100-0116-560-000	OTHER BENEFITS	335	375	286.37	375	335	335
100-0117-560-000	VISION INSURANCE	207	192	152.19	192	207	207
100-0118-560-000	CERTIFICATION PAY	1,500	2,500	1,662.50	2,500	1,500	1,500
100-0122-560-000	HSA CONTRIBUTION	8,502	6,897	5,817.32	6,897	8,502	8,502
100-0124-560-000	VACATION BUY BACK	519	519	518.20	519	519	519
100-0126-560-000	SICK BUY BACK	901	901	900.80	901	901	901
	Subtotal	223,001	221,451	167,250.50	221,451	227,391	233,925
100-0208-560-000	GAS AND OIL	7,000	7,000	5,803.60	7,000	7,500	7,500
100-0209-560-000	JANITORIAL SUPPLIES	600	600	452.03	600	700	700
100-0210-560-000	MISCELLANEOUS SUPPLIES	3,000	2,500	1,315.03	2,500	3,000	3,000
100-0213-560-000	OFFICE SUPPLIES	250	250	19.44	250	250	250
100-0214-560-000	POSTAGE	150	150	47.44	150	150	150
100-0215-560-000	PRINTING	300	300		300	300	300
100-0219-560-000	UNIFORMS	2,000	2,000	554.39	2,000	2,000	2,000
100-0222-560-000	SAFETY	150	150		150	150	150

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ANIMAL CONTROL (DEPT 560)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0245-560-000	ANIMAL CARE SUPPLIES	650	650	606.30	650	1,000	1,000
100-0295-560-000	SPECIAL EVENT SUPPLIES	1,000	750	52.50	750	1,000	1,000
	Subtotal	15,100	14,350	8,850.73	14,350	16,050	16,050
100-0300-560-000	BUILDING MAINTENANCE	6,000	10,000	7,836.04	10,000	6,000	6,000
100-0320-560-000	LANDSCAPING MAINTENANCE		8,944	8,943.26	8,944	1,000	1,000
	Subtotal	6,000	18,944	16,779.30	18,944	7,000	7,000
100-0400-560-000	EQUIPMENT RENTAL	100	100		100	100	100
100-0403-560-000	EQUIPMENT MAINTENANCE	200	200		200	200	200
100-0404-560-000	RADIO MAINTENANCE	750	750	1,004.28	750	750	750
100-0406-560-000	VEHICLE MAINTENANCE	2,500	3,500	3,576.43	3,500	4,500	4,500
100-0416-560-000	VEHICLE MAINTENANCE FEES	1,550	1,667	1,371.07	1,667	1,900	1,830
	Subtotal	5,100	6,217	5,951.78	6,217	7,450	7,380
100-0518-560-000	INSURANCE-BLDG & GEN	2,100	1,777	1,776.76	1,777	1,812	1,812
100-0521-560-000	VEHICLE INSURANCE	6,100	3,291	3,291.00	3,291	3,766	3,766
100-0528-560-000	LEGAL NOTICES	200	200		200	200	200
100-0530-560-000	JANITORIAL SERVICES	350	300	134.13	300	300	300
100-0531-560-000	SCHOOLS/DUES	1,000	1,000	565.88	1,000	1,500	1,500
100-0535-560-000	TELEPHONE	2,300	2,000	1,059.15	2,000	2,000	2,000
100-0537-560-000	TRAVEL/LODGING	500	500		500	500	500
100-0538-560-000	UTILITIES-ELECTRIC	7,615	8,000	4,772.17	8,000	8,400	8,400
100-0539-560-000	VETERINARIAN SERVICE	1,000	1,000		1,000	1,000	1,000
100-0546-560-000	UTILITIES-WTR/SWR	2,590	2,750	1,930.90	2,750	3,163	3,163
100-0547-560-000	UTILITIES-GAS	2,925	2,950	2,697.38	2,950	3,245	3,245

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ANIMAL CONTROL (DEPT 560)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0548-560-000	STORMWATER UTILITY FEE	98	98	65.44	98	98	98
100-0590-560-000	FW RADIO TRUNKING	804	1,206	1,206.00	1,206	1,400	1,400
100-0597-560-000	HUMAN RESOURCE SERVICES	200	200		200	200	200
100-0599-560-000	OTHER SERVICES	1,000	1,000		1,000	1,000	1,000
	Subtotal	28,782	26,272	17,498.81	26,272	28,584	28,584
100-0702-560-000	MINOR EQUIPMENT-SHELTER	2,000	1,500	119.97	1,500	1,500	1,500
	Subtotal	2,000	1,500	119.97	1,500	1,500	1,500
100-0802-560-000	EQUIPMENT	2,500	2,000		2,000	2,000	2,000
100-0803-560-000	EQUIP/IMPRV-QUARANTINE	600	600		600	600	600
100-0806-560-000	VEHICLE AFTERMARKET	3,500	10,475	6,475.00	10,475		
100-0820-560-000	DONATION EXPENDITURE		600		600		
100-0860-560-000	VEHICLE LEASE PAYMENTS	31,500	29,225	24,086.02	29,225	30,000	29,900
	Subtotal	38,100	42,900	30,561.02	42,900	32,600	32,500
Total Animal Control		318,083	331,634	247,012.11	331,634	320,575	326,939

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PERMITS & INSPECTIONS (DEPT 570)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	273,560	316,269	314,524	331,152	346,439	344,852	373,988
SUPPLIES (200 SERIES)	5,052	4,573	4,183	3,983	6,600	6,350	7,800
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)	2,113	1,602	1,205	1,080	2,570	2,570	2,900
SERVICES (500 SERIES)	3,966	5,332	5,365	5,082	7,537	8,445	10,895
MISCELLANEOUS (600 SERIES)							500
EQUIPMENT (700 SERIES)	170	212	224	40	400	400	400
CAPITAL (800 SERIES)	8,527	14,508	13,177	16,805	13,075	13,075	19,300
VEHICLE LEASE PYMT GASB 87 ADJ		(4,520)	(18,444)	(24,913)			
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	293,388	337,976	320,234	333,229	376,621	375,692	415,783

Positions funded - 3 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PERMITS & INSPECTIONS (DEPT 570)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-570-000	SALARIES	236,493	241,098	178,072.11	241,098	245,614	252,981
100-0101-570-000	OVERTIME	1,025	1,000	248.83	1,000	1,025	1,025
100-0102-570-000	INCENTIVE PAY-LONGEVITY	5,500	5,500	4,963.00	5,500	5,215	5,215
100-0108-570-000	FICA EXPENSE	15,446	15,458	11,335.04	15,458	15,994	16,414
100-0109-570-000	MEDICARE EXPENSE	3,612	3,615	2,650.95	3,615	3,741	3,839
100-0110-570-000	UNEMPLOYMENT TAX	576	252	189.00	252	576	576
100-0111-570-000	TMRS EXPENSE	44,766	45,192	34,445.18	45,192	46,831	48,073
100-0112-570-000	HMO EXPENSE	22,531	20,870	16,050.97	20,870	28,164	29,290
100-0113-570-000	DENTAL BENEFITS	436	451	352.72	451	436	456
100-0114-570-000	LIFE INSURANCE	340	314	261.48	314	341	341
100-0115-570-000	WORKERS' COMPENSATION	1,013	1,037	1,037.06	1,037	1,049	1,076
100-0116-570-000	OTHER BENEFITS	2,935	2,875	2,286.37	2,875	2,935	2,935
100-0117-570-000	VISION INSURANCE	207	192	151.80	192	207	207
100-0118-570-000	CERTIFICATION PAY	1,200	600	475.00	600	1,200	1,200
100-0122-570-000	HSA CONTRIBUTION	8,049	4,613	3,998.68	4,613	8,050	8,050
100-0124-570-000	VACATION BUY BACK	2,310	1,785	1,785.00	1,785	2,310	2,310
	Subtotal	346,439	344,852	258,303.19	344,852	363,688	373,988
100-0208-570-000	GAS AND OIL	2,000	1,500	1,685.39	1,500	2,500	2,500
100-0210-570-000	MISCELLANEOUS SUPPLIES	300	300	247.36	300	500	500
100-0213-570-000	OFFICE SUPPLIES	750	500	108.70	500	750	750
100-0214-570-000	POSTAGE	1,000	1,000	736.77	1,000	1,000	1,000
100-0215-570-000	PRINTING	1,500	1,500	76.20	1,500	1,500	1,500
100-0219-570-000	UNIFORMS	1,000	1,000	354.96	1,000	1,000	1,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PERMITS & INSPECTIONS (DEPT 570)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0222-570-000	SAFETY	50	50		50	50	50
100-0295-570-000	SPECIAL EVENT SUPPLIES		500	205.70	500	500	500
	Subtotal	6,600	6,350	3,415.08	6,350	7,800	7,800
100-0403-570-000	OTHER EQUIPMENT MAINT	100	100		100	100	100
100-0404-570-000	RADIO MAINTENANCE	600	600	270.19	600	600	600
100-0406-570-000	VEHICLE MAINTENANCE	1,000	1,000	145.96	1,000	1,000	1,000
100-0416-570-000	VEHICLE MAINTENANCE FEES	870	870	724.60	870	1,200	1,200
	Subtotal	2,570	2,570	1,140.75	2,570	2,900	2,900
100-0513-570-000	FILING FEES - COUNTY	400	400		400	400	400
100-0518-570-000	INSURANCE-BLDG & GEN	110	150	149.36	150	145	145
100-0521-570-000	VEHICLE INSURANCE	2,400	2,116	2,116.00	2,116	2,421	2,421
100-0527-570-000	PUBLICATIONS	750	1,500	970.46	1,500	1,500	1,500
100-0531-570-000	SCHOOLS/DUES	1,500	1,500	887.97	1,500	3,000	3,000
100-0535-570-000	TELEPHONE	1,200	1,200	1,293.78	1,200	1,600	1,600
100-0537-570-000	TRAVEL/LODGING	500	500		500	750	750
100-0555-570-000	STORMWATER MANAGEMENT	100	100	100.00	100	100	100
100-0590-570-000	FW RADIO TRUNKING	402	804	804.00	804	804	804
100-0597-570-000	HUMAN RESOURCE SERVICES	75	75		75	75	75
100-0599-570-000	OTHER SERVICES	100	100		100	100	100
	Subtotal	7,537	8,445	6,321.57	8,445	10,895	10,895
100-0610-570-000	MISCELLANEOUS					500	500
	Subtotal	0	0	0.00	0	500	500

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PERMITS & INSPECTIONS (DEPT 570)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
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**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PERMITS & INSPECTIONS (DEPT 570)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0702-570-000	MINOR EQUIPMENT	400	400	452.46	400	400	400
	Subtotal	400	400	452.46	400	400	400
100-0860-570-000	VEHICLE LEASE PAYMENTS	13,075	13,075	10,889.40	13,075	20,550	19,300
	Subtotal	13,075	13,075	10,889.40	13,075	20,550	19,300
Total Permits & Inspections		376,621	375,692	280,522	375,692	406,733	415,783

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-PLANNING & ZONING (DEPT 570 PROGRAM 020)

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	93,878	99,614	99,815	103,144	105,829	104,381	108,528
SUPPLIES (200 SERIES)	619	425	536	544	1,500	1,600	1,750
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)							
SERVICES (500 SERIES)	6,174	1,736	2,674	1,860	4,475	3,971	4,825
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)							
CAPITAL (800 SERIES)	170						
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	100,841	101,775	103,025	105,548	111,804	109,952	115,103

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-PLANNING & ZONING (DEPT 570 PROGRAM 020)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-570-020	SALARIES	71,966	71,862	53,543.13	71,862	69,619	71,705
100-0101-570-020	OVERTIME	750	750		750	750	750
100-0102-570-020	INCENTIVE PAY-LONGEVITY	2,121	2,121	2,121.00	2,121	2,205	2,205
100-0108-570-020	FICA EXPENSE	4,723	4,707	3,515.30	4,707	4,583	4,712
100-0109-570-020	MEDICARE EXPENSE	1,105	1,101	822.13	1,101	1,072	1,102
100-0110-570-020	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
100-0111-570-020	TMRS EXPENSE	13,833	13,750	10,568.95	13,750	13,555	13,938
100-0112-570-020	HMO EXPENSE	9,261	8,100	6,393.40	8,100	11,576	12,038
100-0113-570-020	DENTAL BENEFITS	145	150	117.37	150	146	152
100-0114-570-020	LIFE INSURANCE	113	106	87.90	106	114	114
100-0115-570-020	WORKERS' COMPENSATION	148	143	143.05	143	143	148
100-0116-570-020	OTHER BENEFITS	112	125	95.48	125	112	112
100-0117-570-020	VISION INSURANCE	69	64	50.52	64	69	69
100-0124-570-020	VACATION BUY BACK	1,339	1,339	1,338.80	1,339	1,339	1,339
	Subtotal	105,829	104,381	78,860.03	104,381	105,427	108,528
100-0210-570-020	MISCELLANEOUS SUPPLIES	300	250	172.95	250	300	300
100-0213-570-020	OFFICE SUPPLIES	250	200	5.99	200	250	250
100-0214-570-020	POSTAGE	600	600	267.29	600	600	600
100-0215-570-019	PRINTING	350	300		300	350	350
100-0295-570-020	SPECIAL EVENT SUPPLIES		250	218.63	250	250	250
	Subtotal	1,500	1,600	664.86	1,600	1,750	1,750

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-PLANNING & ZONING (DEPT 570 PROGRAM 020)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0513-570-020	FILING FEES - COUNTY	600	600	60.00	600	600	600
100-0518-570-020	INSURANCE-BLDG & GEN	25	21	20.60	21	25	25
100-0528-570-020	LEGAL NOTICES	3,000	2,500	3,988.29	2,500	3,000	3,000
100-0531-570-020	SCHOOL/DUES	450	450	83.62	450	800	800
100-0537-570-020	TRAVEL/LODGING	200	200		200	200	200
100-0599-570-020	OTHER SERVICES	200	200		200	200	200
	Subtotal	4,475	3,971	4,152.51	3,971	4,825	4,825
Total Planning & Zoning		111,804	109,952	83,677.40	109,952	112,002	115,103

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-CODE COMPLIANCE (DEPT 570 PROGRAM 035)

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)		64,528	75,809	77,528	83,288	82,054	86,605
SUPPLIES (200 SERIES)	556	3,072	2,502	2,367	3,200	3,100	3,300
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)		349	638	1,082	1,775	1,757	1,780
SERVICES (500 SERIES)	3,934	24,687	6,748	7,604	22,952	22,408	28,441
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)		49		25	200	200	200
CAPITAL (800 SERIES)		2,688	5,376	11,171	11,075	11,015	11,400
VEHICLE LEASE PYMT GASB 87 ADJ		(5,377)	(24,192)	(56,004)			
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	4,490	89,996	66,881	43,773	122,490	120,534	131,726

Positions funded - 1 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-CODE COMPLIANCE (DEPT 570 PROGRAM 035)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-570-035	SALARIES	56,314	56,226	41,892.90	56,226	56,098	57,779
100-0101-570-035	OVERTIME	2,100	2,000	390.69	2,000	2,100	2,100
100-0108-570-035	FICA EXPENSE	3,622	3,597	2,590.62	3,597	3,629	3,696
100-0109-570-035	MEDICARE EXPENSE	847	841	605.86	841	849	865
100-0110-570-035	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
100-0111-570-035	TMRS EXPENSE	10,607	10,535	7,868.64	10,535	10,734	10,932
100-0112-570-035	HMO EXPENSE	4,742	4,333	3,458.23	4,333	5,928	6,164
100-0113-570-035	DENTAL BENEFITS	145	150	118.80	150	146	152
100-0114-570-035	LIFE INSURANCE	113	102	80.50	102	114	114
100-0115-570-035	WORKERS' COMPENSATION	240	251	250.32	251	241	245
100-0116-570-035	OTHER BENEFITS	112	125	95.48	125	112	112
100-0117-570-035	VISION INSURANCE	69	64	51.10	64	69	69
100-0122-570-035	HSA CONTRIBUTION	4,233	3,767	3,152.68	3,767	4,233	4,233
	Subtotal	83,288	82,054	60,618.82	82,054	84,397	86,605
100-0208-570-035	GAS AND OIL	1,200	1,200	767.84	1,200	1,200	1,200
100-0210-570-035	MISCELLANEOUS SUPPLIES	200	200		200	200	200
100-0213-570-035	OFFICE SUPPLIES	100	100	12.69	100	100	100
100-0214-570-035	POSTAGE	600	600	630.73	600	600	600
100-0215-570-035	PRINTING	300	300	132.46	300	300	300
100-0219-570-034	UNIFORMS	800	600		600	800	800
100-0295-570-035	SPECIAL EVENT SUPPLIES		100	17.50	100	100	100
	Subtotal	3,200	3,100	1,561.22	3,100	3,300	3,300

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-CODE COMPLIANCE (DEPT 570 PROGRAM 035)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0403-570-035	OTHER EQUIPMENT MAINT	100	100		100	100	100
100-0404-570-035	RADIO MAINTENANCE	300	300	135.09	300	300	300
100-0406-570-035	VEHICLE MAINTENANCE	700	700		700	700	700
100-0416-570-035	VEHICLE MAINTENANCE FEES	675	657	547.00	657	750	680
	Subtotal	1,775	1,757	682.09	1,757	1,850	1,780
100-0503-570-035	CONTRACT SERVICES	1,000	1,000	475.00	1,000	1,000	1,000
100-0513-570-035	FILING FEES - COUNTY	1,000	750	60.00	750	750	750
100-0518-570-035	INSURANCE-BLDG & GEN	50	36	36.04	36	35	35
100-0521-570-035	VEHICLE INSURANCE	1,200	1,270	1,270.00	1,270	1,454	1,454
100-0528-570-035	LEGAL NOTICES	1,000	750		750	750	750
100-0531-570-035	SCHOOL/DUES	750	750	593.82	750	1,500	1,500
100-0535-570-035	TELEPHONE	550	600	646.89	600	600	600
100-0537-570-035	TRAVEL/LODGING	500	400	4.00	400	500	500
100-0575-570-035	COMMUNITY CLEAN-UP	6,000	6,000	1,609.98	6,000	6,000	6,000
100-0576-570-035	CODE COMPLIANCE INITIATIVE			364.42			
100-0581-570-035	CODE DEMOS/ABATEMENT	10,000	10,000		10,000	15,000	15,000
100-0590-570-035	FW RADIO TRUNKING	402	402	402.00	402	402	402
100-0597-570-035	HUMAN RESOURCE SERVICES	150	150		150	150	150
100-0599-570-035	OTHER SERVICES	350	300	10.50	300	300	300
	Subtotal	22,952	22,408	5,472.65	22,408	28,441	28,441
100-0702-570-035	MINOR EQUIPMENT-OTHER	200	200		200	200	200
	Subtotal	200	200	0.00	200	200	200

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-PRMTS & INSP-CODE COMPLIANCE (DEPT 570 PROGRAM 035)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0860-570-035	VEHICLE LEASE PAYMENTS	11,075	11,015	9,179.00	11,015	12,000	11,400
	Subtotal	11,075	11,015	9,179.00	11,015	12,000	11,400
Total Code Compliance		122,490	120,534	77,513.78	120,534	130,188	131,726

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-INFORMATION TECHNOLOGY (DEPT 575)

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	71,278	68,143	101,428	107,723	114,999	113,591	122,922
SUPPLIES (200 SERIES)	283	454	1,755	1,355	1,200	1,000	1,000
FACILITIES MAINT (300 SERIES)							
VEHICLE/EQUIP MAINT (400 SERIES)			393		750	500	500
SERVICES (500 SERIES)	381,508	411,389	447,475	534,515	763,800	830,248	880,741
SBITA PYMTS GASB 96 ADJ			(33,718)	(116,850)			
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	3,568	2,431	2,910	2,372	4,250	4,350	4,400
CAPITAL (800 SERIES)	73,046	42,835	83,579	32,996	173,000	166,000	161,000
IT LEASE PYMTS GASB 87 ADJ				(56,004)			
TRANSFERS OUT (900 SERIES)							
TOTAL EXPENSES	529,683	525,252	603,822	506,107	1,057,999	1,115,689	1,170,563

Positions funded - 1 full time

SBITA-Software Based Information Technology Agreements

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-INFORMATION TECHNOLOGY (DEPT 575)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0100-575-000	SALARIES	70,260	71,339	52,673.24	71,339	72,094	74,254
100-0101-575-000	OVERTIME	5,100	5,100	407.23	5,100	5,100	5,100
100-0102-575-000	INCENTIVE PAY-LONGEVITY					294	294
100-0108-575-000	FICA EXPENSE	4,848	4,692	3,043.91	4,692	4,981	5,096
100-0109-575-000	MEDICARE EXPENSE	1,134	1,097	711.88	1,097	1,165	1,192
100-0110-575-000	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
100-0111-575-000	TMRS EXPENSE	14,200	14,260	10,274.49	14,260	14,731	15,073
100-0112-575-000	HMO EXPENSE	8,135	6,861	5,456.06	6,861	10,169	10,575
100-0113-575-000	DENTAL BENEFITS	145	150	117.89	150	146	152
100-0114-575-000	LIFE INSURANCE	113	105	87.90	105	114	114
100-0115-575-000	WORKERS' COMPENSATION	151	161	160.93	161	156	159
100-0116-575-000	OTHER BENEFITS	112	125	95.48	125	112	112
100-0117-575-000	VISION INSURANCE	69	64	50.73	64	69	69
100-0118-575-000	CERTIFICATION PAY	600	300	237.50	300	600	600
100-0119-575-000	AUTO ALLOWANCE	900	900	675.00	900	900	900
100-0122-575-000	HSA CONTRIBUTION	7,749	7,035	5,853.41	7,035	7,749	7,749
100-0124-575-000	VACATION BUY BACK	1,339	1,339	1,338.80	1,339	1,339	1,339
	Subtotal	114,999	113,591	81,247.45	113,591	119,863	122,922
100-0210-575-000	MISCELLANEOUS SUPPLIES	700	500	300.80	500	500	500
100-0213-575-000	OFFICE SUPPLIES	200	200	58.40	200	200	200
100-0214-575-000	POSTAGE	100	100	52.44	100	100	100
100-0219-575-000	UNIFORMS	200	200		200	200	200
100-0295-575-000	SPECIAL EVENT SUPPLI			17.50			
	Subtotal	1,200	1,000	429	1,000	1,000	1,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-INFORMATION TECHNOLOGY (DEPT 575)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0402-575-000	OFFICE EQUIPMENT MAINT	750	500		500	500	500
	Subtotal	750	500	0.00	500	500	500
100-0502-575-000	COMP SOFTWARE-CONTRACTS	493,000	550,000	395,868.57	550,000	575,000	590,950
100-0503-575-000	CONTRACT SERVICES	95,000	115,000	54,780.00	115,000	115,000	115,000
100-0512-575-000	EQUIP RENTAL COPY MACHINES	80,000	80,000	37,875.60	80,000	80,000	80,000
100-0518-575-000	LIABILITY INSURANCE	1,500	2,004	1,933.21	2,004	2,491	2,491
100-0531-575-000	SCHOOL/DUES	1,000	1,000	612.62	1,000	1,200	1,200
100-0535-575-000	TELEPHONE/INTERNET	92,000	81,944	88,674.93	81,944	90,000	90,000
100-0537-575-000	TRAVEL/LODGING	1,200	200		200	1,000	1,000
100-0599-575-000	OTHER SERVICES	100	100		100	100	100
	Subtotal	763,800	830,248	579,744.93	830,248	864,791	880,741
100-0700-575-000	MINOR EQUIPMENT-OFFICE	750	750	43.79	750	200	200
100-0702-575-000	MINOR EQUIPMENT			56.96		100	100
100-0705-575-000	FURNITURE & FIXTURES		100	169.97	100	100	100
100-0715-575-000	MINOR HARDWARE REPLACEMENT	3,500	3,500	1,048.34	3,500	4,000	4,000
	Subtotal	4,250	4,350	1,319.06	4,350	4,400	4,400
100-0800-575-000	BUILDING MAINTENANCE	1,000	1,000		1,000	1,000	1,000
100-0801-575-001	COMPUTER HARDWARE	157,000	150,000	140,916.98	150,000	150,000	150,000
100-0802-575-000	EQUIPMENT	15,000	15,000	4,240.15	15,000	10,000	10,000
	Subtotal	173,000	166,000	145,157.13	166,000	161,000	161,000
Total Information Technology		1,057,999	1,115,689	807,897.71	1,115,689	1,151,554	1,170,563

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ECONOMIC DEVELOPMENT ACTIVITIES (DEPT 580)

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
SALARIES (100 SERIES)							
SUPPLIES (200 SERIES)							
MAINTENANCE (400 SERIES)							
SERVICES (500 SERIES)	20,000		77,100	50,000			
MISCELLANEOUS (600 SERIES)	26,242	24,611	32,131	25,895	27,500	27,500	27,500
COVID-19 GRANT (700 SERIES)							
CAPITAL (800 SERIES)		161,415	333,955	337,878		500,000	4,297,851
TRANSFERS OUT (900 SERIES)	402,666	303,821	310,471	324,676	456,505	456,505	
TOTAL EXPENSES	448,908	489,847	753,657	738,449	484,005	984,005	4,325,351

Economic Development Activities does not fund any positions

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
GENERAL FUND-ECONOMIC DEVELOPMENT ACTIVITIES (DEPT 580)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
100-0615-580-000	ADVERTISING & PROMOTION	27,500	27,500	26,476.02	27,500	27,500	27,500
	Subtotal	27,500	27,500	26,476.02	27,500	27,500	27,500
100-0833-580-000	OAKS IMPRV-GRANT FUNDED		250,000	198,125.00	250,000		
100-0834-580-000	OAKS IMPRV-TARR CO F		250,000	198,125.00	250,000		3,831,009
100-0835-580-000	OAKS IMPRV-FB USE					466,842	466,842
	Subtotal	0	500,000	396,250	500,000	466,842	4,297,851
100-0913-580-000	TRNS OUT-DS 2014 REFUNDING	146,759	146,759		146,759		
100-0914-580-000	TRNS OUT - DS 2024 I&S	309,746	309,746		309,746	146,759	
	Subtotal	456,505	456,505	0	456,505	146,759	0
Total Economic Development Activities		484,005	984,005	422,726	984,005	641,101	4,325,351

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
STORMWATER UTILITY FEE SUMMARY (FUND 115)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
STORMWATER UTILITY FEE		(147,550)	(166,927)	(169,023)	(177,500)	(170,500)	(170,000)
INVESTMENT INCOME		(680)	(9,911)	(17,812)	(14,250)	(16,000)	(14,400)
MISCELLANEOUS INCOME				(4)			
USE OF PRIOR YR RESERVES							
TOTAL REVENUE	0	(148,230)	(176,838)	(186,839)	(191,750)	(186,500)	(184,400)
EXPENDITURES							
SERVICES (500 SERIES)			1,000	800	1,000	2,500	1,000
MISCELLANEOUS (600 SERIES)			376	330	350	628	350
DRAINAGE IMPR (800 SERIES)			53,506	19,460			450,000
TOTAL EXPENDITURES	0	0	54,882	20,590	1,350	3,128	451,350
VARIANCE-(SURPLUS)/DEFICIT	0	(148,230)	(121,956)	(166,249)	(190,400)	(183,372)	266,950

ESTIMATED FUND BALANCES

Fund Balance 09/30/24 (115 3440)	436,436
FYE 09/25 Estimated Surplus/(Deficit)	183,372
Estimated Fund Balance 09/30/25	619,808
FYE 09/26 Budgeted Surplus/(Deficit)	(266,950)
Estimated Fund Balance 09/30/26	352,858

A Stormwater Utility is a user-fee-based funding program for the City's drainage management activities and drainage infrastructure needs.

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER SUPPLY (DEPT 700)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
SALARIES (100 SERIES)	166,813	177,606	191,648	191,583	203,036	198,437	206,511
GASB 68 TOTALS (100 SERIES)	(10,820)	9,508	27,646	27,120			
SUPPLIES (200 SERIES)	11,411	16,815	17,106	18,938	23,200	22,700	22,700
FACILITIES MAINT (300 SERIES)	47	121		117	200		
VEHICLE/EQUIP MAINT (400 SERIES)	8,695	14,332	12,660	16,394	14,200	14,400	20,000
SERVICES (500 SERIES)	542,266	657,600	675,081	597,477	772,006	723,154	771,348
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	158	160	35	209	3,150	3,150	3,150
CAPITAL (800 SERIES)							
TRNS OUT/DEPREC (900 SERIES)	12,422	13,185	8,233	5,021			
TOTAL EXPENSES	730,992	889,327	932,409	856,859	1,015,792	961,841	1,023,709

Positions funded - 2 full time

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER SUPPLY (DEPT 700)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0100-700-000	SALARIES	133,236	132,786	98,834.97	133,029	132,726	136,705
200-0102-700-000	LONGEVITY PAY	3,000	2,380	2,380.00	2,380	2,548	2,548
200-0108-700-000	FICA EXPENSE	8,729	8,564	6,370.20	8,564	8,670	8,898
200-0109-700-000	MEDICARE EXPENSE	2,041	2,003	1,489.82	2,003	2,028	2,081
200-0110-700-000	UNEMPLOYMENT TAX	432	432	126.00	189	432	432
200-0111-700-000	TMRS EXPENSE	25,564	25,318	19,622.39	25,318	25,645	26,319
200-0112-700-000	HMO EXPENSE	17,788	15,405	11,498.16	15,405	22,235	23,124
200-0113-700-000	DENTAL BENEFITS	291	295	226.22	295	291	304
200-0114-700-000	LIFE INSURANCE	227	207	166.92	207	227	227
200-0115-700-000	WORKERS' COMPENSATION	2,991	3,075	3,075.36	3,075	2,971	3,049
200-0116-700-000	OTHER BENEFITS	223	250	190.89	250	224	224
200-0117-700-000	VISION INSURANCE	138	126	97.34	126	138	138
200-0118-700-000	CERTIFICATION PAY	300	300	287.5	300	300	300
200-0122-700-000	HSA CONTRIBUTION	3,816	3,036	2,522.80	3,036	3,816	3,816
200-0124-700-000	VACATION BUY BACK	2,553	2,553	2,552.41	2,553	2,553	2,553
200-0126-700-000	SICK BUY BACK	1,707	1,707	1,706.41	1,707	1,707	1,707
	Subtotal	203,036	198,437	151,147.39	198,437	206,511	212,425
200-0201-700-000	CHEMICALS	15,000	15,000	1,310.01	15,000	15,000	15,000
200-0209-700-000	JANITORIAL SUPPLIES	200	200	19.00	200	200	200
200-0210-700-000	MISCELLANEOUS SUPPLIES	1,500	1,000	182.43	1,000	1,000	1,000
200-0213-700-000	OFFICE SUPPLIES	150	150	66.72	150	150	150
200-0214-700-000	POSTAGE	100	100		100	100	100
200-0215-700-000	PRINTING	2,000	2,000	765.11	2,000	2,000	2,000
200-0219-700-000	UNIFORMS	3,000	3,000	1,641.33	3,000	3,000	3,000

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER SUPPLY (DEPT 700)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0222-700-000	SAFETY	1,000	1,000	135.55	1,000	1,000	1,000
200-0295-700-000	SPECIAL EVENT SUPPLIES	250	250	88.75	250	250	250
	Subtotal	23,200	22,700	4,208.90	22,700	22,700	22,700
200-0300-700-000	BUILDING MAINT (WELL SITES)	200	200				
	Subtotal	200	200	0.00	0	0	0
200-0403-700-000	OTHER EQUIPMENT MAINT	1,000	1,000	851.40	1,000	1,500	1,500
200-0404-700-000	RADIO MAINTENANCE	500	500	283.83	500	500	500
200-0408-700-000	WELL SITE MAINTENANCE	12,700	12,900	1,988.98	12,900	18,000	18,000
	Subtotal	14,200	14,400	3,124.21	14,400	20,000	20,000
200-0502-700-000	COMPUTER SOFTWARE-CONTRACTS	4,000	4,000	3,435.00	4,000	4,000	4,000
200-0509-700-000	ELECTRICAL PUMP POWER	23,000	24,500	16,849.73	24,500	25,725	25,725
200-0518-700-000	GENERAL INSURANCE	15,000	12,050	12,000.29	12,050	12,517	12,517
200-0531-700-000	SCHOOLS/DUES	5,000	4,000	690.24	4,000	5,000	5,000
200-0535-700-000	TELEPHONE	2,500	2,500	1,202.92	2,500	2,500	2,500
200-0540-700-000	WATER TESTING	10,000	10,000	4,883.85	10,000	10,000	10,000
200-0541-700-000	WATER PURCHASE	699,000	650,000	275,203.40	650,000	700,000	700,000
200-0542-700-000	GROUNDWATER PRODUCTION FEES	12,000	9,000	7,887.63	9,000	10,000	10,000
200-0548-700-000	STORMWATER UTILITY FUND	150	150	99.84	150	150	150
200-0590-700-000	FW RADIO TRUNKING	1,206	804	804.00	804	1,206	1,206
200-0597-700-000	HUMAN RESOURCE SERVICES	150	150	22	150	150	150
200-0599-700-000	OTHER SERVICES		6,000	5,103.62	6,000	6,000	100
	Subtotal	772,006	723,154	328,183	723,154	777,248	771,348

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER SUPPLY (DEPT 700)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0701-700-000	MINOR TOOLS	3,000	3,000		3,000	3,000	3,000
200-0703-700-000	MINOR EQUIPMENT-OTHER			129.70			
200-0704-700-000	FURNITURE & FIXTURES	150	150	38.39	150	150	150
	Subtotal	3,150	3,150	168.09	3,150	3,150	3,150
Total Water Supply		1,015,792	962,041	486,831.11	961,841	1,029,609	1,029,623

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER DISTRIBUTION (DEPT 710)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	211,666	168,205	192,530	231,530	236,120	204,245	238,461
GASB 68 TOTALS (100 SERIES)	(13,115)	12,371	25,404	28,626			
SUPPLIES (200 SERIES)	19,259	26,579	28,078	28,739	35,650	34,500	35,650
FACILITIES MAINT (300 SERIES)	37,241	41,437	38,235	50,218	44,650	44,650	44,650
VEHICLE/EQUIP MAINT (400 SERIES)	9,519	9,306	11,831	10,363	14,325	19,840	15,800
SERVICES (500 SERIES)	14,570	17,331	16,252	25,892	31,981	30,871	31,845
EQUIPMENT (700 SERIES)	8,140	4,798	5,216	2,598	8,150	8,150	8,150
CAPITAL (800 SERIES)	36,427	39,717	83,559	103,399	92,325	117,325	132,200
VEHICLE LEASE PYMT GASB 87 ADJ		(25,662)	(45,354)	(64,057)			
TRNS OUT/DEPREC (900 SERIES)	156,897	203,833	229,505	233,068			
TOTAL EXPENSES	480,604	497,915	585,256	650,376	463,201	459,581	506,756

Positions funded - 3 full time

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER DISTRIBUTION (DEPT 710)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0100-710-000	SALARIES	123,652	108,981	74,085.90	108,981	119,206	122,778
200-0101-710-000	OVERTIME	33,000	30,000	16,481.89	30,000	33,000	33,000
200-0108-710-000	FICA EXPENSE	9,936	8,743	5,623.14	8,743	9,512	9,733
200-0109-710-000	MEDICARE EXPENSE	2,324	2,045	1,315.06	2,045	2,225	2,277
200-0110-710-000	UNEMPLOYMENT TAX	576	252	150.85	252	576	576
200-0111-710-000	TMRS EXPENSE	29,099	25,404	16,995.75	25,404	28,134	28,789
200-0112-710-000	HMO EXPENSE	20,745	16,857	10,352.87	16,857	25,931	26,968
200-0113-710-000	DENTAL BENEFITS	436	377	272.07	377	436	456
200-0114-710-000	LIFE INSURANCE	340	251	177.93	251	341	341
200-0115-710-000	WORKERS' COMPENSATION	3,404	3,505	3,504.50	3,505	3,259	3,335
200-0116-710-000	OTHER BENEFITS	335	332	226.87	332	335	335
200-0117-710-000	VISION INSURANCE	207	160	116.82	160	207	207
200-0118-710-000	CERTIFICATION PAY	3,600	2,400	1,075.00	2,400	1,200	1,200
200-0122-710-000	HSA CONTRIBUTION	8,466	4,938	5,494.62	4,938	8,466	8,466
	Subtotal	236,120	204,245	135,873.27	204,245	232,828	238,461
200-0208-710-000	GAS AND OIL	25,000	25,000	13,029.91	25,000	25,000	25,000
200-0209-710-000	JANITORIAL SUPPLIES	300	300	27.65	300	300	300
200-0210-710-000	MISCELLANEOUS SUPPLIES	2,000	2,000	1,253.18	2,000	2,000	2,000
200-0213-710-000	OFFICE SUPPLIES	300	300	136.35	300	300	300
200-0214-710-000	POSTAGE	750	750	55.91	750	750	750
200-0219-710-000	UNIFORMS	5,000	4,000	2,686.02	4,000	5,000	5,000

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER DISTRIBUTION (DEPT 710)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0222-710-000	SAFETY	1,000	1,000	172.98	1,000	1,000	1,000
200-0295-710-000	SPECIAL EVENT SUPPLIES	1,000	1,000	162.67	1,000	1,000	1,000
200-0296-710-000	SEASONAL DECOR	300	150		150	300	300
	Subtotal	35,650	34,500	17,524.67	34,500	35,650	35,650
200-0300-710-000	BUILDING MAINTENANCE	2,500	2,500	668.50	2,500	2,500	2,500
200-0313-710-000	WATER MAINS MAINTENANCE	30,000	30,000	15,839.25	30,000	30,000	30,000
200-0314-710-000	WATER LINE FLUSHING	12,000	12,000	4,655.88	12,000	12,000	12,000
200-0320-710-000	LANDSCAPING MAINTENANCE	150	150		150	150	150
	Subtotal	44,650	44,650	21,163.63	44,650	44,650	44,650
200-0403-710-000	OTHER EQUIPMENT MAINT	6,000	6,000	204.16	6,000	6,000	6,000
200-0404-710-000	RADIO MAINTENANCE	1,000	1,000	290.02	1,000	1,000	1,000
200-0406-710-000	VEHICLE MAINTENANCE	4,000	10,000	7,943.14	10,000	5,000	5,000
200-0416-710-000	VEHICLE MAINTENANCE FEES	3,325	2,840	2,366.10	2,840	3,800	3,800
	Subtotal	14,325	19,840	10,803.42	19,840	15,800	15,800
200-0502-710-000	COMPUTER SOFTWARE-CONTRACTS	3,000	3,000	2,040.00	3,000	3,000	3,000
200-0512-710-000	EQUIP RENTAL/LEASES	1,000	1,000		1,000	1,000	1,000
200-0514-710-000	EQUIPMENT RENTAL	1,000	1,000		1,000	1,000	1,000
200-0518-710-000	GENERAL INSURANCE	600	971	970.76	971	980	980
200-0521-710-000	VEHICLE INSURANCE	11,000	8,792	8,792.00	8,792	10,059	10,059
200-0527-710-000	PUBLICATIONS	50	50		50	50	50
200-0530-710-000	JANITORIAL SERVICES	2,500	2,500	1,912.63	2,500	2,500	2,500
200-0531-710-000	SCHOOLS/DUES	3,000	3,000	1,532.56	3,000	3,000	3,000
200-0535-710-000	TELEPHONE	2,200	2,200	1,288.15	2,200	2,200	2,200
200-0537-710-000	TRAVEL/LODGING	2,000	2,000		2,000	1,500	1,500

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
WATER DISTRIBUTION (DEPT 710)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0538-710-000	UTILITIES-ELECTRIC	1,860	2,200	1,530.83	2,200	2,310	2,310
200-0546-710-000	UTILITIES-WTR/SWR	250	250	111.04	250	288	288
200-0547-710-000	UTILITIES-GAS	515	500	408.21	500	550	550
200-0548-710-000	STORMWATER UTILITY FUND	104	104	69.12	104	104	104
200-0590-710-000	FW RADIO TRUNKING	402	804	804.00	804	804	804
200-0597-710-000	HUMAN RESOURCE SERVICES	500	500	92.00	500	500	500
200-0599-710-000	OTHER SERVICES	2,000	2,000	1,071.31	2,000	2,000	2,000
	Subtotal	31,981	30,871	20,622.61	30,871	31,845	31,845
200-0701-710-000	MINOR TOOLS	5,000	5,000	2,214.89	5,000	5,000	5,000
200-0702-710-000	MINOR EQUIPMENT	3,000	3,000	149.99	3,000	3,000	3,000
200-0703-710-000	MINOR EQUIPMENT-OTHER			188.65			
200-0704-710-000	FURNITURE & FIXTURES	150	150		150	150	150
	Subtotal	8,150	8,150	2,553.53	8,150	8,150	8,150
200-0802-710-000	EQUIPMENT		46,471	44,185.79			
200-0803-710-000	FIRE HYDRANTS	5,000	5,000		5,000	5,000	5,000
200-0804-710-000	VEHICLE AFTERMARKET					12,000	12,000
200-0806-710-000	WATER METERS	25,000	50,000	29,660.00	50,000	40,000	40,000
200-0860-710-000	VEHICLE LEASE PAYMENT	62,325	62,325	51,842.72	62,325	75,200	75,200
	Subtotal	92,325	163,796	125,689	117,325	132,200	132,200
Total Water Distribution		463,201	506,052	334,229.64	459,581	501,123	506,756

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
SEWER DEPARTMENT (DEPT 720)**

(LINE ITEM DETAIL REPORT IS ATTACHED FOR REVIEW AND DISCUSSION)

EXPENSE CATEGORY	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2025/2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
SALARIES (100 SERIES)	69,191	74,898	80,005	83,564	87,624	86,511	89,090
GASB 68 TOTALS (100 SERIES)	(3,406)	3,722	11,208	11,300			
SUPPLIES (200 SERIES)	5,087	4,996	3,053	4,983	8,200	7,900	8,200
FACILITIES MAINT (300 SERIES)	1,827	2,076	30,631	5,262	5,100	5,100	5,100
VEHICLE/EQUIP MAINT (400 SERIES)	12,188	13,883	34,136	25,142	40,300	45,300	40,300
SERVICES (500 SERIES)	603,546	656,194	708,991	828,566	873,082	811,199	865,282
MISCELLANEOUS (600 SERIES)							
EQUIPMENT (700 SERIES)	2,035	449	1,266	973	2,600	2,600	2,600
CAPITAL (800 SERIES)							
TRNS OUT/DEPREC (900 SERIES)	331,954	337,376	334,074	365,372			
TOTAL EXPENSES	1,022,422	1,093,594	1,203,364	1,325,162	1,016,906	958,610	1,010,572

Positions funded - 1 full time

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
SEWER DEPARTMENT (DEPT 720)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0100-720-000	SALARIES	55,008	54,959	40,956.72	54,959	53,208	54,802
200-0102-720-000	INCENTIVE PAY-LONGEVITY	1,200	966	966.00	966	1,050	1,050
200-0108-720-000	FICA EXPENSE	3,649	3,655	2,753.61	3,655	3,259	3,609
200-0109-720-000	MEDICARE EXPENSE	853	855	643.96	855	826	844
200-0110-720-000	UNEMPLOYMENT TAX	144	63	63.00	63	144	144
200-0111-720-000	TMRS EXPENSE	10,688	10,683	8,277.80	10,683	10,436	10,674
200-0112-720-000	HMO EXPENSE	6,396	5,538	4,143.84	5,538	7,996	8,314
200-0113-720-000	DENTAL BENEFITS	145	146	108.14	146	146	152
200-0114-720-000	LIFE INSURANCE	113	102	80.50	102	114	114
200-0115-720-000	WORKERS' COMPENSATION	3,731	3,845	3,844.21	3,845	3,608	3,690
200-0116-720-000	OTHER BENEFITS	112	125	95.48	125	112	112
200-0117-720-000	VISION INSURANCE	69	62	46.57	62	69	69
200-0118-720-000	CERTIFICATION PAY	600	1,100	662.50	1,100	600	600
200-0122-720-000	HSA CONTRIBUTION	2,868	2,364	1,806.51	2,364	2,868	2,868
200-0124-720-000	VACATION BUY BACK	1,024	1,024	1,023.20	1,024	1,024	1,024
200-0126-720-000	SICK BUY BACK	1,024	1,024	1,023.20	1,024	1,024	1,024
	Subtotal	87,624	86,511	66,495.24	86,511	86,484	89,090
200-0201-720-000	CHEMICALS	5,000	5,000	1,658.50	5,000	5,000	5,000
200-0209-720-000	JANITORIAL SUPPLIES	200	200	8.65	200	200	200
200-0210-720-000	MISCELLANEOUS SUPPLIES	800	500	153.71	500	800	800
200-0213-720-000	OFFICE SUPPLIES	100	100	20.88	100	100	100

CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
SEWER DEPARTMENT (DEPT 720)

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0219-720-000	UNIFORMS	1,200	1,200	815.48	1,200	1,200	1,200
200-0222-720-000	SAFETY	750	750	104.02	750	750	750
200-0295-720-000	SPECIAL EVENT SUPPLIES	150	150	40.34	150	150	150
	Subtotal	8,200	7,900	2,801.58	7,900	8,200	8,200
200-0300-720-000	BUILDING MAINTENANCE	100	100		100	100	100
200-0307-720-000	SEWER LINE MAINTENANCE	5,000	5,000	3,018.28	5,000	5,000	5,000
	Subtotal	5,100	5,100	3,018.28	5,100	5,100	5,100
200-0403-720-000	OTHER EQUIPMENT MAINT	10,000	15,000	15,413.50	15,000	10,000	10,000
200-0404-720-000	RADIO MAINTENANCE	300	300	141.29	300	300	300
200-0407-720-000	LIFT STATION EQUIP MAINT	30,000	30,000	7,163.73	30,000	30,000	30,000
	Subtotal	40,300	45,300	22,718.52	45,300	40,300	40,300
200-0502-720-000	COMPUTER SOFTWARE-CONTRACTS	1,850		1,720.00		1,850	1,850
200-0512-720-000	EQUIP RENTAL/LEASES	5,000	5,000		5,000	5,000	5,000
200-0516-720-000	FT WORTH SEWER CHARGES	807,000	750,000	443,976.23	750,000	800,000	800,000
200-0518-720-000	GENERAL INSURANCE	6,500	5,467	5,466.42	5,467	5,696	5,696
200-0528-720-000	LEGAL NOTICES			752.21			
200-0531-720-000	SCHOOLS/DUES	2,000	2,000	319.71	2,000	2,000	2,000
200-0535-720-000	TELEPHONE	400	400	460.10	400	400	400

**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
SEWER DEPARTMENT (DEPT 720)**

Account Number	Account Description	FY25 Adopted Budget	Current Budget	YTD Total	Est Total as of 09/30/25	Dept Head Request	FY26 Adopted Budget
200-0538-720-000	UTILITIES-ELECTRIC	42,000	40,000	31,841.76	40,000	42,000	42,000
200-0540-720-000	SEWER SAMPLES	7,000	7,000	2,964.00	7,000	7,000	7,000
200-0546-720-000	UTILITIES-WTR/SWR	25	25	7.07	25	29	29
200-0548-720-000	STORMWATER UTILITY FUND	55	55	33.68	55	55	55
200-0590-720-000	FW RADIO TRUNKING	402	402	402.00	402	402	402
200-0597-720-000	HUMAN RESOURCE SERVICES	150	150	10	150	150	150
200-0599-720-000	OTHER SERVICES	700	700	47.10	700	700	700
	Subtotal	873,082	811,199	488,000.28	811,199	865,282	865,282
200-0701-720-000	MINOR TOOLS	1,000	1,000	501.54	1,000	1,000	1,000
200-0702-720-000	MINOR EQUIPMENT	1,500	1,500	472.00	1,500	1,500	1,500
200-0703-720-000	MINOR EQUIPMENT-OTHER			58.95			
200-0704-720-000	FURNITURE & FIXTURES	100	100		100	100	100
	Subtotal	2,600	2,600	1,032.49	2,600	2,600	2,600
Total Sewer		1,016,906	958,610	584,066	958,610	1,007,966	1,010,572

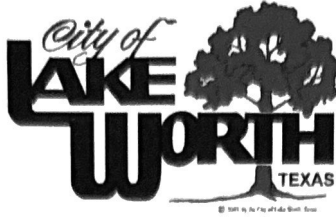
**CITY OF LAKE WORTH
2025/2026 ADOPTED BUDGET
HOTEL/MOTEL TAX FUND SUMMARY (FUND 600)**

CATEGORY	2020/2021 ACTUAL	2021/2022 ACTUAL	2022/2023 ACTUAL	2023/2024 ACTUAL	2024/2025		2025/2026 ADOPTED
					ADOPTED	ESTIMATED	
REVENUE							
HOTEL TAX REVENUE (NET)	(170,655)	(228,381)	(241,123)	(234,942)	(235,125)	(218,250)	(229,050)
OTHER REVENUE	(587)	(10,861)	(60,378)	(78,513)	(70,000)	(56,838)	(51,250)
TOTAL REVENUE	(171,242)	(239,242)	(301,501)	(313,455)	(305,125)	(275,088)	(280,300)
EXPENDITURES							
SERVICES (500 SERIES)	88	1,555		30,521	49,860		
HOTEL DIRECT PYMTS (600 SERIES)	27,808	24,691	25,292	25,969	25,570	25,570	26,881
EVENT SPONSORSHIPS (600 SERIES)		10,000	15,000	15,000	15,000	15,000	15,000
TRANSFERS OUT (900 SERIES)	94,201	92,732	93,413	92,905	99,854	99,854	99,854
TOTAL EXPENDITURES	122,097	128,978	133,705	164,395	190,284	140,424	141,735
VARIANCE-(SURPLUS)/DEFICIT	(49,145)	(110,264)	(167,796)	(149,060)	(114,841)	(134,664)	(138,565)

Hotel/motel occupancy taxes do not fund any positions

ESTIMATED FUND BALANCES

Fund Balance 09/30/24	1,564,650
FYE 09/25 Estimated Surplus/(Deficit)	<u>134,664</u>
Estimated Fund Balance 09/30/25	1,699,314
FYE 09/26 Budgeted Surplus/(Deficit)	<u>138,565</u>
Estimated Fund Balance 09/30/26	1,837,879



June 6, 2025

Nilesh Shah
Best Western
3920 Boat Club Road
Lake Worth, Texas 76135

Dear Mr. Shah:

The City of Lake Worth is in the process of preparing budgets for the fiscal year beginning October 1, 2025, and ending September 30, 2026. The City's Hotel Occupancy Tax policy allows us to assist you with costs related to programs whereby tourism and the convention and hotel industry will be stimulated. An application for funding is available on our website, www.lakeworthtx.org. From the home page, click on the Departments tab and then choose Economic Development. The City's policy related to Hotel Occupancy Tax disbursements and the application for funding can be found on that page. To be considered, I must receive your application **no later than July 3, 2025**. The completed application may be emailed to me at ceddleman@lakeworthtx.org or mailed to me at the address below:

City of Lake Worth
Attn: Carrington Eddleman
3805 Adam Grubb
Lake Worth, TX 76135

Feel free to call me at 817-237-1211 ext. 103 if you have any questions regarding the application or the Hotel Occupancy Tax disbursements program.

Sincerely,

Carrington Eddleman
Finance Manager



Lake Worth, Texas

Hotel Occupancy Tax Funds Application

Stacey Almond
City Manager
(817) 237-1211
salmond@lakeworthtx.org


1.	APPLICANT INFORMATION
A	<u>Primary Contact:</u> NILESH SHAH <u>Title:</u> PRESIDENT
B	<u>Business Name:</u> BEST WESTERN PLUS LAKE WORTH INN & SUITES
C	<u>Business Address:</u> 3920 BOAT CLUB ROAD, LAKE WORTH, TX 76135
D	<u>Wk Phone:</u> 817.238.1199 <u>Cell:</u> 817.707.5657 <u>Fax:</u> 817.238.1133
E	<u>Email:</u> bestwesternplus44501@gmail.com
F	<u>Secondary Contact:</u> JIMMY PATEL <u>Title:</u> VICE PRESIDENT
G	<u>Business Name:</u> BEST WESTERN PLUS LAKE WORTH INN & SUITES
H	<u>Business Address:</u> 3920 BOAT CLUB ROAD, LAKE WORTH, TX 76135
I	<u>Wk Phone:</u> 817.238.1199 <u>Cell:</u> 817.504.0385 <u>Fax:</u> 817.238.1133
J	<u>Email:</u> bestwesternplus44501@gmail.com
K	<p><u>Property Owner Acknowledgement:</u> I acknowledge that I have granted permission to the above Applicant to host the Project described herein on property that I own.</p> <p><u>Company:</u> BEST WESTERN PLUS LAKE WORTH INN <u>Work:</u> 817.238.1199 <u>Cell:</u> 817.707.5657</p> <p><u>Signed:</u> _____ <u>EM:</u> BESTWESTERNPLUS44501@GMAIL.COM</p> <p><u>Name:</u> NILESH SHAH <u>Address:</u> 3920 BOAT CLUB ROAD, LAKE WORTH, TX</p> <p><u>Title:</u> PRESIDENT</p>
2.	SPONSORING ENTITY (If any)
A	<u>Business Name:</u> <u>Website:</u>
B	<u>Business Address:</u>
C	<u>Year Business Established:</u>
D	<u>Type of Entity (e.g. For-Profit, Not-for-Profit):</u>
E	<u>Tax Classification if NFP:</u>
F	<u>Business Description:</u>
G	<u>Describe extent of Community Involvement:</u>
H	<u>Describe relevant experience:</u>
I	<u>Describe capabilities (e.g. resources, people) to execute:</u>
3.	PROJECT INFORMATION (Policy Section 5)
A	<u>Threshold #1:</u> Describe how the Project promotes tourism and the convention and hotel industry:
B	<u>Threshold #2:</u> Describe the extent to which the Project meets the requirements of one or more of the following categories (Described in detail in Section 5.2.2 of the HOT Policy).
C	- <u>Convention Centers:</u>
D	- <u>Convention Registrants:</u>
E	- <u>Promotional Programs:</u>

F	- <u>Arts</u> :
G	- <u>Historical Uses</u> :
H	- <u>Sports Facility</u> :
I	- <u>Signage</u> :
J	- <u>Transportation Systems</u> :
K	<input checked="" type="checkbox"/> Yes / <input type="checkbox"/> No - Marketing Plan meeting the requirements of Section 5.2.3 attached?
L	<input type="checkbox"/> Yes / <input checked="" type="checkbox"/> No - Schedule of Activities meeting the requirements of Section 5.2.4 attached?
M	<input type="checkbox"/> Yes / <input checked="" type="checkbox"/> No - Site Layout meeting the requirements of Section 5.2.5 attached?
N	<u>Historical Information</u> : Has this Project been held Previously? Provide details on the times held and any pertinent information related to that specific project.
O	<u>Retail Vendors</u> : Describe the extent to which Retail Vendors shall be used to supplement the activities of the Project.

4.	ESTIMATED SCHEDULE		
A	Provide an estimate of milestones to be accomplished prior to the Project.		
B	DD-MM	Item / Task / Milestone	Notes
C	2-09		
D			
E		N/A	
F			
G			
H			
5.	IMPACTS		
A	<u>Anticipated Attendance:</u> On Average occupancy has increased by about 25% over the year		
B	<u>Anticipated Over-night Stays:</u> Approximately 325-375 rooms/Month because of Advertisement		
C	<u>Room Blocks:</u> Describe the extent that you have arranged for Room Blocks to accommodate the Project:		
D	<u>HOT Generated:</u> Describe anticipated HOT generated: Approximately \$20,000 + / Month		
E	<u>Sales Tax Generated:</u> Approximately \$450 / Month Snacks and Vending Income		
F	<u>Surveys:</u> To what extent will Surveys be used to determine or verify anticipated impacts of the Project?		
6.	PROJECT REVENUES & PROCEEDS		
A	____ Yes / <input checked="" type="checkbox"/> No - <i>Financial Pro-Forma</i> Attached?		
B	Revenues	Item	Notes
C			
D			
E			
F			
G			
H	Costs	Item	Notes
I			
J			
K			
L		ESTIMATED NET PROCEEDS	
M	Disposition of proceeds: Please describe the planned disposition of any net proceeds from the Project.		
N	Amount	Recipient	Notes
O			

P			
Q			
R			
7.	HOT FUNDS REQUESTED (Policy Section 5.3)		
A	HOT Funds Requested		
B	Amount	Intended Use	Notes / Justification
C			
D			
E			
F		TOTAL AMOUNT REQUESTED	\$26,880.50
G	In-Kind Participation Requested (See Section 5.3.3 of the Policy for examples) Costs shall be estimated by Staff.		
H	Cost	Facilities	Notes / Justification
I			
J			
K	Cost	Equipment	Notes / Justification
L			
M			
N	Cost	Staff	Notes / Justification
O			
P			
Q	Cost	Services	Notes / Justification
R			
S			
T	Cost	Misc.	Notes / Justification
U			
V			
8.	APPLICANT CERTIFICATIONS In accordance with the Hotel Occupancy Tax Policy, the undersigned do hereby certify the following:		
A	<u>Application Accuracy:</u> The information provided in this Application, and all that may have been affixed hereto, is true and correct, and that the City may rely on all of the information herein contained, and all that may have been affixed hereto, as being true and correct.		
B	<u>Discretionary Rights:</u> The City has the absolute right of discretion in deciding whether or not to approve an incentive relative to this application, whether or not such discretion is deemed arbitrary or without basis in fact.		
C	<u>Performance Agreement:</u> A Performance Agreement (PA) meeting the provisions of Section 6.5 must be executed prior to the beginning of the Project in order to receive any HOT Funds.		

D	<u>Post-Project Analysis:</u> Our team shall meet with City representatives upon completion of the Project and participate in a formal Post-Project Analysis.
E	<u>Compliance with Regulations:</u> The Project shall be implemented in compliance with all City, County and State regulations, including, though not exclusively: Sign Ordinance, Mass-Gathering Ordinance, Noise Ordinance, Solicitation Ordinance, Texas Alcohol and Beverage Commission (TABC) and City and County Health Regulations.
F	<u>In-Kind Participation:</u> Any In-Kind Participation provided by the City is subject to a 50/50 matching grant and that the Applicant must match the cost of the In-Kind Participation, e.g. if Staff hours for an Event was equal to \$5,000, the Applicant would be required to make a payment of \$2,500 to the City immediately after the Project.
G	<u>Sales Tax Collections:</u> The undersigned will distribute the City's Sales Tax Forms to all Vendors generating taxable sales and demand compliance from each Vendor.
H	<u>Representations:</u> The undersigned must appear before the Council to represent their Application and that failing to appear may be grounds for denial of the Application.
I	<u>Neutrality:</u> The Project is non-partisan politically and makes no effort to promote or facilitate the promotion of a particular position or political candidate. Further, all religions and ethnical backgrounds are allowed to attend and participate.
J	<u>Non-Transferability:</u> Rights granted through this Application are exclusive to the parties named herein and are not assignable or transferable.
K	<u>Authorized Representative(s):</u> The undersigned are duly authorized to represent this Project before the City and individually have the capacity and authority to sign this Application for HOT Funds.
9.	I (we) hereby affirm the Certifications noted above and approve the submittal of the Application for HOT Funds as identified herein.

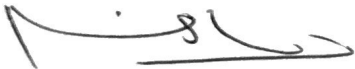
Company: BESTWESTERN PLUS		Company:	
Signed: 		Signed:	
Name: NILESH SHAH		Name:	
Title: PRESIDENT		Title:	
W: 817.238.1199	C: 817.707.5657	W:	C:
EM: bestwesternplus44501@gmail.com		EM:	
Address: 3920 BOAT CLUB ROAD, LAKE WORTH, TEXAS		Address:	

BEST WESTERN PLUS
LAKE WORTH INN & SUITES
3920 BOAT CLUB ROAD
LAKE WORTH, TX - 76135
PHONE: 817.238.1199
FAX: 817.238.1133
EMAIL: bestwesternplus44501@gmail.com

BESTWESTERN PLUS LAKE WORTH HOTEL INCENTIVE PROPOSAL FOR YEAR OF 2025- 2026

Lone Star Logos	\$ 4,585.00	Highway Ramp Signs
Online Advertisement	\$ 6,000.00	Sojern- Various Social Media Platforms
Clearview Baker Road Signs	\$ 2,400.00	\$200.00/month for Directional signs in Lake Worth
Texas Hotel& Lodging Association	\$ 225.00	Texas Accommodations Guide
Texas Adopt A Highway Signs	\$ 13,272.00	2 signs @ \$553.00 each /month
National Hotel Motel Association	\$ 398.50	
Total Cost	\$ 26,880.50	

Thanking you in advance,



Best Western Plus Management.

CITY OF LAKE WORTH

FUND		DEPARTMENT		DIVISION	
100 General Fund		MUNICIPAL COURT		100-555	
SUPPLEMENTAL DETAILS - ACTIVE					
TITLE	MUNICIPAL COURT CLERK			TYPE	DECISION PACKAGE REQUEST
Has Fleet approved this request?	N/A	Has IT approved this request?	N/A	Has this been requested in previous years?	NO
RESOURCES REQUESTED					
LINE ITEM	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Payroll costs-various accounts	42,000.00	44,100.00	46,305.00	48,620.25	51,051.26
100-0700-555-000 Minor Equipment	445.00	-	-	-	-
100-0531-555-000 Schools & Dues	205.00	280.00	205.00	205.00	205.00
OBJECT CODE- Employee Station Cost	-	-	-	-	-
OBJECT CODE- ACCOUNT TITLE	-	-	-	-	-
OBJECT CODE- ACCOUNT TITLE	-	-	-	-	-
TOTAL	\$ 42,650.00	\$ 44,380.00	\$ 46,510.00	\$ 48,825.25	\$ 51,256.26
COMMENTS					
WHAT IS THE PURPOSE OF THIS REQUEST?			DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST?		
The department seeks approval to add an additional full time position			The addition of a clerk would allow us to timely process cases. The court has been averaging 678 citations a month this fiscal year which is a 41% increase in the number of citations filled with the court from last year's average of 480 citations a month. This additional workload requires additional employees to handle the increase. The court's monthly average revenue has also increased by 75% from last fiscal year and the consistent increase in revenue will fund the additional employee. In addition the court has implemented a juvenile diversion program in 2025 which has added additional responsibilities. The court's additional workload requires the additional staff to accommodate the increase work load in all aspects of the court process but mainly on the back end of a citation being issued. (e.g. late notices, show cause hearing notices, failure to appear charges, issuance of warrants, processing juvenile diversion cases, online requests)		
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?			WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?		
			Not funding this request will negatively impact the departments ability to process cases in a timely manner. A few of the common complaints we get and not being able to answer the phone and the delay in processing online requests. If not approved as requested, the department would request alternatives to include converting the current part-time position to full time.		
SUMMARIZE NEW POSITIONS IN THIS REQUEST (INCLUDE NUMBER OF FTE)			FINANCE COMMENTS		
1 Full Time Employee					

CITY OF LAKE WORTH									
FUND		DEPARTMENT				DIVISION			
CCPD (108)		POLICE							
SUPPLEMENTAL DETAILS - ACTIVE									
TITLE	Brazos Ticket Writer End of Life, Transition to iOS-Based Shift Mobile Phones				TYPE	DECISION PACKAGE REQUEST			
Has Fleet approved this request?	N/A	Has IT approved this request?	YES	Has this been requested in previous years?			NO		
RESOURCES REQUESTED									
LINE ITEM	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029				
iOS Shift phone Deployment (x 7)	2,408.00	3,612.00	\$3,612	3,612.00	3,612.00				
Brazos Crash New Function	8,750.00	-	-	-	-				
Annual Brazos Maintenance	7,200.00	10,450.00	10,450.00	10,450.00	10,450.00				
	-	-	-	-	-				
	-	-	-	-	-				
	-	-	-	-	-				
TOTAL	\$ 18,358.00	\$ 14,062.00	\$ 14,062.00	\$ 14,062.00	\$ 14,062.00				
COMMENTS									
WHAT IS THE PURPOSE OF THIS REQUEST?					DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST?				
<p>Our current Brazos ticket writer system is approaching the end of its life. The current devices have become increasingly slow, unreliable, and difficult to support. To prevent ongoing issues and avoid costly service disruptions, we recommend transitioning to an iOS-based mobile phone deployment. This upgrade will feature full integration with Brazos eCrash, offering enhanced functionality, better in-field performance, and long-term support. Shifting to iOS will keep our technology up to date, improve officer productivity, and reduce downtime tied to aging equipment.</p>					<p>This upgrade will allow officers to access essential investigative tools and complete crash reports more efficiently while in the field. As a result, it will reduce administrative workload, improve data accuracy, and increase officer availability and visibility in the community. Increased communication between officers and the community.</p>				
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?					WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?				
<p>While this request does not directly generate revenue, it enhances our officers' ability to serve the community more effectively and efficiently. Increased officer presence in the field can lead to better public safety and long-term savings through more efficient use of resources.</p>					<p>Officers will continue using outdated technology that slows down investigations and reporting. Over time, keeping the current equipment will become less cost-effective, leading to higher replacement costs and continued inefficiencies that pull officers away from the field and reduce overall effectiveness.</p>				
SUMMARIZE NEW POSITIONS IN THIS REQUEST (INCLUDE NUMBER OF FTE)					FINANCE COMMENTS				



Lake Worth Police Department

3805 Adam Grubb Street | Lake Worth, Texas 76135
Non-Emergency: (817) 237-1224 | www.lakeworthtx.org

4/09/2025

To: J.T. Manoushagian, Chief of Police

From: Matt Rietfors, Field Operations Lieutenant

Via: Chain of Command, Tim Mabry, Field Operations Commander

Subj: Transitioning from Brazos ticket writer to iOS-Based Shift Mobile Phones

Comparison Overview:

After evaluating both mobile platform proposals, transitioning from the current Android/Windows setup to an iOS-based deployment with Brazos eCrash integration is clearly the most cost-effective and operationally beneficial option for the Lake Worth Police Department.

The iOS mobile phone solution offers savings of nearly \$2,384 over five years and avoids an additional \$19,750 in equipment replacement costs projected in years five and six under the current Brazos plan.

Beyond the financial advantages, iOS provides enhanced investigative capabilities, improved crash reporting efficiency, and better integration with key field applications. This upgrade supports our operational goals, reduces administrative burden, and ensures officers have the right tools to serve the community more effectively.

In short, iOS is a smart, sustainable investment that aligns with both our mission and long-term planning.

Option 1 Android/Windows vs Option 2 iOS Deployment

Year	Device Replacement	Cost	iOS Deployment (7 Units)	Yearly Maintenance	Phone Equipment & Service	Yearly Total
Year 1	One-time upfront cost	\$35,190	One-time upfront cost	\$15,950	\$2408	\$18,358
Year 2	Yearly Maintenance	\$10,450	Yearly Maintenance + Phone	\$10,450	\$3,612	\$14,062
Year 3	Yearly Maintenance	\$10,450	Yearly Maintenance + Phone	\$10,450	\$3,612	\$14,062



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Year 4	Yearly Maintenance	\$10,450	Yearly Maintenance + Phone	\$10,450	\$3,612	\$14,062
Year 5	Yearly Maintenance	\$10,450	Yearly Maintenance + Phone	\$10,450	\$3,612	\$14,062
Total		\$76,990		<i>\$57,750</i>	<i>\$16,856</i>	\$74,606

iOS Shift Phone Highlights and Operational Benefits:

Enhanced Investigative Capabilities: The transition to iOS shift phones will significantly enhance field investigations. Unlike the current Android/Windows setup, iOS devices provide officers with direct field access to investigative tools such as Flock Safety, Clearview AI, and Axon products. These platforms are optimized on iOS, offering:

- Faster access to real-time data and alerts
- Improved suspect identification capabilities
- Streamlined evidence capture and sharing

By consolidating these tools into a unified, secure iOS platform, officers can elevate the quality, accuracy, and efficiency of their investigative work. This capability ensures that personnel can operate proactively and make informed decisions in the field — leading to quicker resolutions, better documentation, and stronger case outcomes.

MDM Compatibility: At no extra cost, easy to deploy and manage devices through:

- Remote configuration and app deployment
- Lost mode, data wipe, and compliance enforcement
- Ensures CJIS-compliant access and audit controls

Operational Benefits adding eCrash to our current Brazos products:

Brazos eCrash offers substantial improvements over traditional crash reporting methods. Key benefits include:

- **Streamlined Report Entry:**
Officers can complete crash reports more efficiently using automated prompts, drop-down menus, and integrated diagramming tools.
- **Improved Accuracy:**
Built-in data validations reduce common reporting errors and ensure full compliance with TXDOT standards.



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- **On-Scene Efficiency:**

Reports can be entered and submitted directly from the field, eliminating the need to return to the station or manually transcribe handwritten notes.

- **Digital Submissions:**

Electronic submission of reports reduces paper usage and expedites delivery to the state.

- **Consistent Data:**

Standardized formatting leads to higher-quality data, which benefits internal analytics and reporting.

- **Time Savings:**

By reducing the administrative burden, officers can spend more time on patrol, increasing visibility and responsiveness in the community.

Currently, the average crash investigation requires 35 to 45 minutes on scene, followed by an additional 35 to 45 minutes for officers to complete the crash report in the CRIS system. Brazos eCrash offers a more efficient solution by streamlining both the investigative and reporting processes, ultimately maximizing officer availability in the field.

For example, the Lake Worth Police Department's 2024 Annual Report documented 393 crash investigations. Based on the average time savings, implementing Brazos eCrash could return approximately **229.25 to 294.75** hours back to patrol, enhancing overall field presence and reducing administrative burdens.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lake Worth

(817)237-1211

Taxing Unit Name

Phone (area code and number)

3805 Adam Grubb Lake Worth, Texas 76135

www.lakeworthtx.org

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 754,153,446
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 754,153,446
4.	Prior year total adopted tax rate.	\$ 0.485420 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 29,103,916 B. Prior year values resulting from final court decisions: - \$ 25,396,984 C. Prior year value loss. Subtract B from A. ³	\$ 3,706,932
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 478,174 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 478,174
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 4,185,106

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 758,338,552
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,434,069</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,434,069
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,434,069
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 756,904,483
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,674,165
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 25,142
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,699,307
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 800,220,679</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 800,220,679

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>6,986,533</u>	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>1,072,547</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>8,059,080</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ <u>808,279,759</u>
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ <u>0</u>
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ <u>2,335,610</u>
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>2,335,610</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>805,944,149</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ <u>0.459002</u> /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.190895 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 758,338,552
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,447,630
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 12,201 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 12,201 E. Add Line 31 to 32D.	\$ 1,459,831
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 805,944,149
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.181133 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.181133</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.181133</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.187472</u> /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 3,175,168 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 691,595 E. Adjusted debt. Subtract B, C and D from A.	\$ 2,483,573
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,483,573
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the prior year actual collection rate. 99.58 % C. Enter the 2023 actual collection rate. 100.36 % D. Enter the 2022 actual collection rate. 99.82 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,483,573
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 808,279,759
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.307266 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.494738 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 808,279,759
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.459002 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.459002 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.494738 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.494738 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 808,279,759
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.494738 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.529235 /\$100
	B. Unused increment rate (Line 67)	\$ 0.003815 /\$100
	C. Subtract B from A	\$ 0.525420 /\$100
	D. Adopted Tax Rate	\$ 0.485420 /\$100
	E. Subtract D from C	\$ 0.040000 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 774,364,330
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 309,745
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.390105 /\$100
	B. Unused increment rate (Line 66)	\$ 0.009548 /\$100
	C. Subtract B from A	\$ 0.380557 /\$100
	D. Adopted Tax Rate	\$ 0.380557 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 703,143,530
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.448476 /\$100
	B. Unused increment rate (Line 66)	\$ 0.006630 /\$100
	C. Subtract B from A	\$ 0.441846 /\$100
	D. Adopted Tax Rate	\$ 0.438928 /\$100
	E. Subtract D from C	\$ 0.002918 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 606,620,382
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 17,701
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 327,446 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.040511 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.535249 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.181133 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 808,279,759
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.061859 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.307266 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.550258 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.485420 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 756,904,483
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 805,944,149
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.535249 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.459002 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.535249 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.550258 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here**

Carrington Eddleman

Printed Name of Taxing Unit Representative

**sign
here***Carrington Eddleman*

Taxing Unit Representative

August 5, 2025

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)