



Final Budget

2008-2009

This is the Final Budget for the
Town of Loxahatchee Groves for the
Fiscal Year 2008-2009 with budget explanations

September 16, 2008

**Town of Loxahatchee Groves
Budget for
Fiscal Year 2008-2009**

INCOME		
Ad Valorem Taxes (Millage of 1.5)	\$442,699.70	21.71%
Garbage Assessments	\$440,900.00	21.62%
Communications Service Tax	\$147,499.98	7.23%
Electric Utility Tax	\$108,000.00	5.30%
FPL Franchise Fee	\$195,000.00	9.56%
First Local Option Fuel Tax (6 cent)	\$274,820.00	13.48%
Second Local Option Fuel Tax (5 cent)	\$117,180.00	5.75%
State Revenue Sharing	\$70,720.92	3.47%
Half Cent Sales Tax	\$231,875.04	11.37%
County Occupational Licenses	\$300.00	0.01%
Legal Advertising	\$2,500.00	0.12%
Interest	\$7,560.04	0.37%
Other Misc. Income	\$0.00	0.00%
Total Income	\$2,039,045.68	100.00%
EXPENSES		
LEGISLATIVE		
Professional Services	\$24,000.00	1.18%
Other Contractual	\$0.00	0.00%
Education and Training	\$3,000.00	0.15%
Communications and Freight	\$0.00	0.00%
Legal Advertising	\$6,900.00	0.34%
Rentals and Leases	\$3,360.00	0.16%
Printing and Binding	\$3,000.00	0.15%
Promotional Activities	\$0.00	0.00%
Office Supplies	\$0.00	0.00%
Operating Supplies	\$0.00	0.00%
Books, Publications and Dues	\$2,000.00	0.10%
Other Operating Expenses	\$0.00	0.00%
Buildings	\$0.00	0.00%
TOTAL LEGISLATIVE	\$42,260.00	2.07%
EXECUTIVE		
Other Contractual	\$96,000.00	4.71%
Communications and Freight	\$6,000.00	0.29%
Postage	\$900.00	0.04%
Rentals and Leases	\$9,397.44	0.46%
Office Supplies	\$900.00	0.04%
Other Operating Expenses	\$8,300.00	0.41%
Web Site Maintenance Contract	\$300.00	0.01%
Insurance	\$6,100.00	0.30%
Contingency	\$230,075.24	11.28%
TOTAL EXECUTIVE	\$357,972.68	17.56%
TOWN CLERK		
Communications and Freight	\$0.00	0.00%
Legal Advertising	\$2,500.00	0.12%
Printing and Binding	\$720.00	0.04%
TOTAL TOWN CLERK	\$3,220.00	0.16%
FINANCE		
Professional Services	\$11,500.00	0.56%
TOTAL FINANCE	\$11,500.00	0.56%
LEGAL		
Professional Services	\$144,000.00	7.06%
TOTAL LEGAL	\$144,000.00	7.06%
PLANNING AND ZONING		
Other Contractual	\$75,000.00	3.68%
Planning & Zoning Contract	\$15,000.00	0.74%
Code Enforcement Officer	\$66,000.00	3.24%
Comprehensive Plan	\$162,097.00	7.95%
TOTAL PLANNING & ZONING	\$365,597.00	17.93%
POLICE		
Professional Services	\$261,600.00	12.83%
Other Contractual	\$27,600.00	1.35%
Other Operating Expenses	\$0.00	0.00%
TOTAL POLICE	\$289,200.00	14.18%
PUBLIC WORKS		
Professional Services	\$0.00	0.00%
Other Contractual	\$0.00	0.00%
Road and Streets (Other Contractual)	\$392,000.00	19.22%
Solid Waste Fees	\$433,296.00	21.25%
TOTAL PUBLIC WORKS	\$825,296.00	40.47%
TOTAL EXPENSES	\$2,039,045.68	100.00%

Budget Explanations

Revenues

Ad Valorem Taxes:

- Actual 2007 (1.5 Millage): \$520,000.00
- Proposed 2008 (1.5 Millage): \$442,699.70 (decrease of 14.77%)
- The estimated Total Taxable Value decreased by approximately 9%.
- Amendment 1 Impacts:
 - \$25,000 Tangible Personal Property Exemption: \$ 1,830,506
 - Additional 25,000 Homestead Exemption: \$19,748,911
 - Portability Amount: \$ 301,483
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Garbage Assessment:

- Waste Pro Contract:
 - \$29.50 (\$354.00) per parcel x 1,224 parcels = \$433,296.00
- Garbage Assessment:
 - \$31.06 (\$372.72) per parcel x 1,224 parcels = \$456,209.28
- Budgeted Garbage Assessment:
 - \$440,900

Communications Service Tax: The 2001 law establishing the communications services tax was designed to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services. The law replaced and consolidated several different state and local taxes with a single tax comprised of two parts: the Florida communications services tax and the local communications services tax. Through the adoption of Ordinance 2007-004, the Town adopted the levying of the Communications Service Tax. This Ordinance took effect immediately upon passage. The imposition and collection of the new combined Local Communications Services Tax Rate commenced effective January 1, 2008. The first year the municipality collects on its own is considered a transition year with respect to collecting the full revenue owed. The Town will be receiving the full amount appropriated to our municipality by January 2009. *The budgeted amount is derived from the data provided by the F.L.C.I.R. 2008-2009 Revenue Estimates (7-8-08)*



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Electric Utility Tax (FPL):

Florida Power and Light collect the Utilities Service Tax on behalf of the Town. The budgeted amount for the 2008-2009 fiscal year is flat to the payments received in the 2007-2008 fiscal year.

FPL Franchise Fee :

The Town adopted Ordinance 2007-001 which stated that FPL and the Town of Loxahatchee Groves desired to enter into a franchise agreement providing for the payment of fees to the Town of Loxahatchee Groves in exchange for the nonexclusive right and privilege of supplying electricity and other services within the Loxahatchee Groves free of competition from the Town of Loxahatchee Groves, pursuant to certain terms and conditions. The budgeted amount for the 2008-2009 fiscal year is flat to the payments received in the 2007-2008 fiscal year. The Town receives 5.9% of the net revenue generated to F.P.& L. for the Town.

First & Second Local Option Fuel Tax (6 cent) & (5 cent)

The Town has entered into an inter-local agreement with Palm Beach County to receive local option fuel taxes based on public lane miles in the Town of Loxahatchee Groves. 70% of the revenue is budgeted for the 6 cent gas tax and 30% is budgeted for the 5 cent gas tax. *The budgeted amount is derived from the data provided by the F.L.C.I.R. 2008-2009 Revenue Estimates (7-8-08) which was provided by the Palm Beach County League of Cities*

State Revenue Sharing

The budgeted amount is derived from the data provided by the F.L.C.I.R. 2008-2009 Revenue Estimates (6-23-08)

Half Cent Sales Tax

The budgeted amount is derived from the data provided by the F.L.C.I.R. 2008-2009 Revenue Estimates (6-23-08)

County Occupational Licenses

This is budgeted based on last year's historical data

Legal Advertising

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Assuming that the Moratorium will expire November 30, 2008, the Town will begin to review and consider zoning applications. With the Cost Recovery Ordinance in place, the revenue reflected in this line item is a pass through to the expenses incurred to place the advertisements.

Interest

The YTD amount is based on the current 1.51% interest paid on the General Fund with an average daily balance of \$500,000.00.



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Budget Explanations

Expenses

Legislative:

- Professional Services: Should the Town need lobbying services during the fiscal year, the annual budget allows for a \$24,000 expenditure throughout the year. This is strictly for an as needed basis.
- Other Contractual: None
- Education and Training: This budgeted amount will allow for any Council Member to receive any additional education and training if needed.
- Communications and Freight: None
- Legal Advertising: The legal advertising covers all ordinances, resolutions, and other general matters for the Town.
- Rentals and Leases: The amount that the LGWCD charges the Town for the use of their facility for the Town Council meetings and workshops.
- Printing and Binding: This is for a quarterly newsletter
- Promotional Activities: None
- Office Supplies: None
- Operating Supplies: None
- Books, Publications and Dues: This is for the annual Palm Beach County League of Cities dues and monthly meetings and events for Town Council members
- Other Operating Expenses: None
- Buildings: None

Executive:

- Other Contractual: The annual Town Management contract with New Community Strategies is \$96,000.
- Communications and Freight: Monthly phone, internet, and alarm monitoring for the Town office.
- Postage: This is based on historical data from 2007-2008 fiscal year.



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- Rentals and Leases: This shows for an increase in rent as of January 2009. This would allow for the Town to utilize the office space next to the current location for an additional \$275.00 per month.
- Office Supplies: This is based on historical data from 2007-2008 fiscal year.
- Other Operating Expenses: The first month's allocation includes \$2000.00 for computer and office upgrades. The rest of the allocation for the fiscal year is to cover other operating expenses that the Town would incur (i.e. signage)
- Web Site Maintenance Contract: Monthly web hosting and maintenance of the Town's website.
- Insurance: The annual F.M.I.T. expenditure.
- Contingency:
 - 2007 Contingency: \$223,500 (13.22%)
 - The 2007 Contingency will not be utilized
 - 2008 Contingency: \$230,075.24 (11.28%)

Town Clerk:

- Communications and Freight: None
- Legal Advertising: After the Moratorium expires, the Town expects that there will be legal advertising relating to zoning applications and approvals. This is a pass through expenditure with the adoption of the Cost Recovery Ordinance.
- Printing and Binding: This is the monthly amount that is paid to produce copies (the Town owns the copier machine.)

Finance

- Professional Services: This is the amount of services to be rendered by the Town's Audit Firm for the 2008-2009 Fiscal Year

Legal:

- Professional Services: This is the budgeted amount requested by the Town's law firm of Goren, Cherof, Doody and Ezrol. This represents a 9% increase from the 2007-2008 fiscal year.

Planning and Zoning:

- Other Contractual : The Master Road, Equestrian, Greenway Trail Plan will commence at the end of August 2008. The Plan should be complete by Spring 2009. The estimated cost of the complete study will be \$75,000.



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- Planning and Zoning Contract: The services that will be covered under the Planning and Zoning Contract will be (\$15,000):
 - Consulting work with Land Research Management (*recovered*)
 - Platting services with Calvin-Giordano (*recovered*)
 - Engineering work commissioned by the Town for research purposes (to assist with road and possible culvert issues) (*not recovered*)
- Code Enforcement Officer: This represents maintaining the current level of code enforcement (16 hours per week.)
- Comprehensive Plan: The remaining balance of the Comprehensive Plan with the SR80 Corridor Traffic Study that needs to be paid during the 2008-2009 fiscal year is \$122,097:
 - Oct 08: \$68,942 (Comp. Plan w/ SR80 Corridor Study)
 - Nov 08: \$20,000 (Comp. Plan)
 - Dec 08: \$20,000 (Comp. Plan)
 - Jan 09: \$13,155 (Comp. Plan)

Should the Town choose to begin to rewrite the Unified Land Development Codes for adoption by the Town, \$30,000.00 is appropriated for this process.

Police:

- Professional Services :
 - 2007-2008 PBSO Contract: \$240,000
 - 2008-2009 PBSO Contract: \$261,600 (9% increase)
- Other Contractual: The budget will allow for an additional expenditure each month for extra law enforcement (approximately 5 hours per month at an hourly rate of \$45.00/hour). In addition, 1 week per month of full speed patrol enforcement (\$2100.00/week/month) was budgeted.
- Other Operating Expenses: None

Public Works:

- Professional Services : None
- Other Contractual: None
- Roads and Streets (Other Contractual): This reflects passing the money through to the entity that serves as the maintenance provider for the public roads in our Town (LGWCD).
- Solid Waste Fees: *Waste Pro Contract*
 - \$354.00 per parcel per year x 1,224 parcels = \$433,296.00