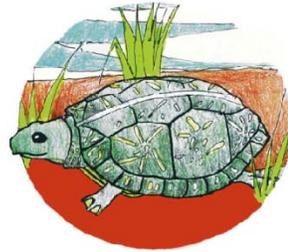


*Florida's Last Frontier*



*Town of*  
**LOXAHATCHEE GROVES**

**Town of Loxahatchee Groves**

**Fiscal Year 2012-13**

**Annual Operating and Capital Budgets**

Mayor David Browning, Seat 4

Vice Mayor Jim Rockett, Seat 2

Councilman Tom Goltzené, Seat 5

Councilman Ronald. D. Jarriel, Seat 1

Councilman Ryan Liang, Seat 3

Mark A. Kutney, AICP, ICMA-CM, Town Manager

Sue Eichhorn, CMC, Town Clerk

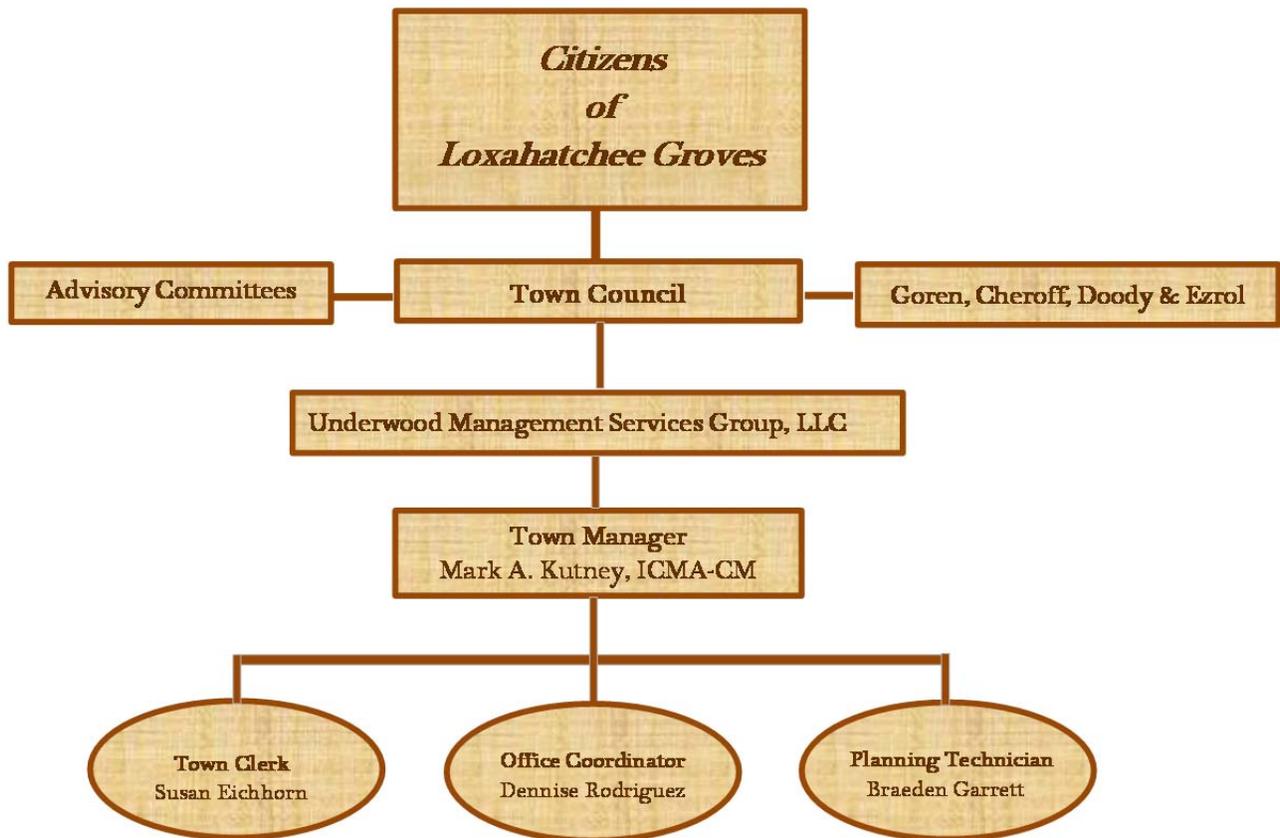
Braeden Garrett, Planning Technician

Dennise Rodriguez, Office Coordinator

# Town of LOXAHATCHEE GROVES



## Organizational Chart



# Budget Transmittal Memorandum

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# Town of Loxahatchee Groves

14579 Southern Boulevard, Suite 2 ▪ Loxahatchee Groves, Florida 33470 ▪ (561) 793-2418 Phone ▪ (561) 793-2420 Fax ▪ clerk@loxahatcheegroves.org

## MEMORANDUM

TO: Honorable Mayor and Town Council

FROM: Mark A. Kutney, Town Manager

DATE: October 1, 2012

SUBJECT: Adopted FY 2013 Annual Town Budget

### Introduction

This memorandum transmits the Adopted Town Budget for Fiscal Year 2013 (FY13). It is intended to be read in conjunction with the Budget Memorandum incorporated into the Town Manager’s recommended FY13 Annual Town Budget presented to the Town Council on July 12, 2012. The purpose of this memorandum is to identify the actions taken by the Town Council in adopting the final Town Budget for FY13 which resulted in changes from the July 12<sup>th</sup> recommended Budget.

As noted above, the Budget Memorandum incorporated into the July 12<sup>th</sup> Town Manager recommended FY13 Annual Town Budget should be read for a full discussion of the key budget issues the Town addressed in the development and ultimate adoption of the FY13 Budget.

### Key Changes From Recommended FY13 Annual Town Budget

	<b>Recommended Budget</b>	<b>Adopted Budget</b>	<b>Comments</b>
General Fund Contingency	\$94,472.00	\$49,577.00	Reduced to offset increases to various line items within all funds.
Solid Waste Fund	\$220,500.00	\$126,000.00	Solid Waste Assessment Reduction Subsidy
Capital Improvement Fund	\$200,000.00	\$400,000.00	Trails added to Capital Improvement Program
Transportation Fund	\$300,000.00	\$150,000.00	Road & Street New Construct 5(cent)
Transportation Fund	\$60,000.00	\$50,000.00	Special Projects reduced
Transportation Fund	\$0.00	\$117,326.00	Transfer to Fund Balance
<b>Total Budget</b>	<b>\$3,396,270.00</b>	<b>\$3,675,754.00</b>	Gen Fund - + \$100,000.00 Capital Imp. Fund - + \$200,000.00 Transportation Fund – No Change Solid Waste Fund – <b>(\$20,516.00)</b>

# Proposed Budget Town Manager

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# Town of Loxahatchee Groves

14579 Southern Boulevard, Suite 2 ▪ Loxahatchee Groves, Florida 33470 ▪ (561) 793-2418 Phone ▪ (561) 793-2420 Fax ▪ clerk@loxahatcheegroves.org

## MEMORANDUM

TO: Mayor and Town Council

FROM: Mark A. Kutney, Town Manager, AICP, ICMA-CM

DATE: July 12, 2012

RE: Recommended FY2012-2013 Draft Annual Town Budget and Capital Improvement Plan

## INTRODUCTION

This memorandum transmits the Town Manager's recommended Town Budget for FY 2012-2013 and Capital Improvement Plan (CIP). The recommended budget for all funds is \$3,397,975 and includes a General Fund Budget of \$1,428,453 which represents 42.04% of the total budget. The distribution of the other funds are Transportation \$366,571 or 10.79%; Capital Improvement Program (budget year) \$1,112,466 or 32.74%; and Solid Waste \$490,485 or 14.43%. Revenue generated by Ad Valorem taxes is achieved by a millage rate of 1.2000 mills. The Capital Improvement Program in addition to the capital budget year provides for an additional \$ 2,200,000 of improvements through the Fiscal year 2018-2019.

## BUDGET HIGHLIGHTS

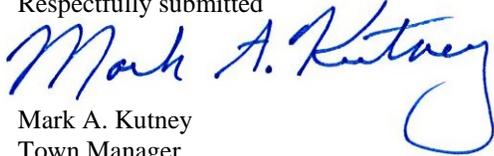
The FY 2012-2013 budget recommended by the Town Management reflects an intention to move the Town forward in a progressive manner while providing Town residents some financial relief from the pressures and strain during the poorly performing economy. More specifically, a number of capital projects have been advanced from a progressive standpoint including the provision of a New Town Hall and the application of OGEM to Collecting Canal Road and out-year plans to continue the OGEM applications to other Town roads. Town Management also proposes to utilize gas tax revenues in the Transportation Fund by paying the principal and interest on the Capital Financing related to the Loxahatchee Groves Water Control District OGEM Roads Construction Projects and to appropriate monies for special projects related to road improvement projects within the Town. Town Management also proposes a \$220,500 contribution from the General Fund to the Solid Waste Fund. This would permit a reduction in the solid waste assessment per unit of \$195.00 and add some financial relief to residents for the coming year. Indicated by bullet points below are some of the significant highlights for the FY 2012-2013 Budget Year.

- Millage rate remaining at 1.2000 mills
- Transfer of \$220,500 from the General Fund to Solid Waste Fund
- Transfer of \$200,000 from the General Fund to Capital Projects
- Appropriation of \$500,000 for the "kick-off" for Town Hall Development Alternatives
- Appropriation of \$362,466 for the Application of OGEM for Collecting Canal Road
- Capital Improvement Program planned improvements of \$2, 200,000 through FY 2018-2019

## SUMMARY

During the next fiscal year, Town Management Staff through the implementation of this budget will continue to move forward on Engineering Services, Okeechobee Planning Moratorium, procurement revisions, Okeechobee Blvd Traffic Signal, continued replacement of traffic control signage, ULDC review, Planning & zoning fees setting, continued hedging maintenance, and Revisions to Cost Recovery in an effort to meet Business Plan initiatives identified earlier this year.

Respectfully submitted



Mark A. Kutney  
Town Manager

Underwood Management Services Group



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13  
as of May 31, 2012**

<b>General Fund</b>						
<b>Estimated Revenues</b>						
<b>Account Number</b>	<b>Account</b>	<b>FY 2011-2012 Annual Budget</b>	<b>Year to Date MAY 31, 2012</b>	<b>FY 2012-13 Proposed Budget</b>	<b>Council Recommend</b>	<b>Council Adopted</b>
001-311-100-000	Ad Valorem Taxes	210,000	192,607	206,025		
	<b>Taxes - Ad Valorem Taxes Subtotal</b>	<b>210,000</b>	<b>192,607</b>	<b>206,025</b>		
001-314-100-000	Electric Utility Tax	196,000	109,775	202,000		
001-315-100-000	Communications Services	145,392	79,964	136,726		
001-316-200-000	County Occupational License	5,000	5,098	5,000		
	<b>Taxes Subtotal</b>	<b>346,392.00</b>	<b>194,837.00</b>	<b>343,726</b>		
001-323-100-000	FPL Franchise Fee	200,000	104,641	206,000		
001-323-125-000	Haulers Licensing Fee			2,000		
001-323-300-000	PBC Water Utility Franchise	12,000	3,141	10,500		
001-329-100-000	Planning & Zoning Permit	20,000	98	30,000		
	<b>Permits, Franchise Fees &amp; Special Subtotal</b>	<b>232,000.00</b>	<b>107,880.00</b>	<b>248,500</b>		
001-335-120-000	State Revenue Sharing	78,236	47,988	77,873		
001-335-180-000	Half Cent Sales Tax	207,222	126,156	212,024		
	<b>Intergovernmental Revenue Subtotal</b>	<b>285,458</b>	<b>174,144</b>	<b>289,897</b>		
001-341-000-000	General Government Charges	5,000	5,110	5,000		
001-343-349-000	Cost Recovery Fees	10,000	27,146	20,000		
	<b>Charges for Services Subtotal</b>	<b>15,000.00</b>	<b>32,256.00</b>	<b>25,000</b>		
001-351-100-000	Court Fines	-	-	-		
001-354-100-000	Code Enforcement Fines	5,000	306	5,000		
	<b>Judgments, Fines &amp; Forfeits Subtotal</b>	<b>5,000</b>	<b>306</b>	<b>5,000</b>		
001-361-100-000	Interest	4,000	300	3,600		
001-369-000-000	Other Misc. Income	49,913	50,610	5,000		
	<b>Other Misc. Revenue Subtotal</b>	<b>53,913.00</b>	<b>50,910.00</b>	<b>8,600</b>		
001-385-100-000	Transfer from Solid Waste Fund			-		
001-399-000-000	Transfer from Fund Balance	1,000,000	-	300,000		
	<b>Other Non-operating Sources Total</b>	<b>1,000,000</b>	<b>-</b>	<b>300,000</b>		
	<b>Grand Total Revenue</b>	<b>2,147,763</b>	<b>752,940</b>	<b>1,426,748</b>		



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13  
as of May 31, 2012**

**General Fund**

**Appropriations**

<b>Account Number</b>	<b>Account</b>	<b>FY 2011-2012 Annual Budget</b>	<b>Year to Date MAY 31, 2012</b>	<b>FY 2012-13 Proposed Budget</b>	<b>Council Recommend</b>	<b>Council Adopted</b>
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**Legislative**

001-511-310-000	Professional Services	-	-	20,000		
001-511-400-000	Travel	3,000	-	3,000		
001-511-420-000	Postage & Freight - (was legal Advertising)			-		
001-511-492-000	Other Operating Expenses	1,000	2,587	1,500		
001-511-500-000	Education & Training	1,000	300	1,000		
001-511-510-000	Office Supplies	-	72	300		
001-511-520-000	Operating Supplies			300		
001-511-540-000	Books, Publications & Subscriptions	4,200	920	2,435		
001-511-820-000	Special Events/Contributions	2,500	4,112	5,350		
	<b>Legislative Total</b>	<b>11,700</b>	<b>7,991</b>	<b>33,885</b>		

**Executive**

001-512-340-000	Other Services	250,625	173,272	254,635		
001-512-400-000	Travel	500	440	1,000		
001-512-410-000	Communication Services - Moved to Gen Govt.	6,000	2,305	-		
001-512-420-000	Postage & Freight	2,000	597	1,000		
001-512-490-000	Legal Advertising - (NEW)			500		
001-512-492-000	Other Operating Expenses	4,000	651	944		
001-512-493-000	Election Expense	9,000	7,282	8,010		
001-512-510-000	Office Supplies	2,500	3,429	8,600		
001-512-521-000	Loxahatchee Groves CERT - Moved to Gen Govt	2,000	-	-		
001-512-540-000	Books, Publications & Subscriptions	500	267	570		
	<b>Executive Total</b>	<b>277,125</b>	<b>188,243</b>	<b>275,259</b>		

**Financial and Administrative**

001-513-320-000	Accounting and Auditing	18,000	9,200	18,000		
001-513-470-000	Printing and Binding	5,000	3,867	4,750		
001-513-490-000	Legal Advertising	7,000	(63)	1,000		
001-513-493-000	Election Expense - moved to Executive			-		
	<b>Financial &amp; Administrative Total</b>	<b>30,000</b>	<b>13,004</b>	<b>23,750</b>		

**Legal**

001-514-310-000	Professional Services	50,000	30,621	60,000		
001-514-312-000	Legal Comprehensive Plan	-	-	-		
	<b>Legal Total</b>	<b>50,000</b>	<b>30,621</b>	<b>60,000</b>		



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13  
as of May 31, 2012**

**General Fund  
Appropriations**

Account Number	Account	FY 2011-2012 Annual Budget	Year to Date MAY 31, 2012	FY 2012-13 Proposed Budget	Council Recommend	Council Adopted
<b>Planning and Zoning</b>						
001-515-310-000	Professional Services	20,000	-	40,000		
001-515-340-000	Other Services		-	76,200		
001-515-343-000	Planning & Zoning Contract	10,000	2,250	10,000		
001-515-347-000	Comprehensive Plan	5,000	-	5,000		
001-515-349-000	Cost Recovery Expenditure	10,000	27,146	25,000		
001-515-490-000	Legal Advertising - (NEW)			2,500		
	<b>Comprehensive Planning &amp; Zoning Total</b>	<b>45,000</b>	<b>29,396</b>	<b>158,700</b>		
<b>Other General Government</b>						
001-519-315-000	Special Magistrate	3,000	13,012	16,000		
001-519-354-000	Code Compliance	45,000	16,546	41,000		
001-519-410-000	Communications Services	500	462	5,100		
001-519-440-000	Rentals and Leases	14,000	8,369	16,305		
001-519-450-000	Insurance	9,500	10,834	16,500		
001-519-460-000	Repair & Maint - Building	250	4,804	2,126		
001-519-470-000	Printing and Binding	4,000	-	-		
001-519-480-000	Promotional Activities			-		
001-519-490-000	Computer Equip Software & Hardware Repair	2,000	17,030	4,500		
001-519-491-000	Computer Services	-		11,131		
001-519-494-000	Inspector General Office	2,172	468	1,280		
001-519-820-000	Loxahatchee Groves CERT			2,000		
001-519-900-000	Transfer to Transportation Fund	48,913	48,913	-		
001-519-910-000	Transfer to Sanitation Fund	13,694	-	220,500		
001-519-920-000	Transfer to Capital Projects	1,000,000	-	200,000		
001-519-990-000	Contingency	312,124	-	94,427		
	<b>Other Governmental Services Total</b>	<b>1,455,153</b>	<b>120,438</b>	<b>630,869</b>		
<b>Law Enforcement</b>						
001-521-341-000	Professional Services-PBSO	274,785	183,190	274,785		
001-521-342-000	Contractual-ADDL PBSO	4,000	126	500		
	<b>Law Enforcement Total</b>	<b>278,785</b>	<b>183,316</b>	<b>275,285</b>		
<b>Public Works</b>						
001-539-340-000	Other Services	-	275	9,000		
001-541-310-000	Professional Services	-	463	-		
	<b>Public Works Total</b>	<b>-</b>	<b>738</b>	<b>9,000</b>		
<b>Grand Total Expenditure</b>		<b>2,147,763</b>	<b>573,747</b>	<b>1,426,748</b>		



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13  
as of May 31, 2012**

**Transportation Fund**

**Estimate Revenues**

Account Number	Account	FY 2011-2012 Annual Budget	Year to Date MAY 31, 2012	FY 2012-13 Proposed Budget	<i>Council Recommend</i>	<i>Council Adopted</i>
101-312-410-000	1st Local Option Fuel Tax (6c)	244,969	146,801	249,245		
101-312-420-000	2nd Local Option Fuel Tax (5c)	113,480	69,225	117,326		
101-363-990-000	Contribution from General Fund	48,913	48,913	-		
<b>Total Revenue</b>		<b>407,362</b>	<b>264,939</b>	<b>366,571</b>		

**Transportation Fund**

**Appropriations**

Account Number	Account	FY 2011-2012 Annual Budget	Year to Date MAY 31, 2012	FY 2012-13 Proposed Budget	<i>Council Recommend</i>	<i>Council Adopted</i>
101-541-468-000	Town Roads Maint.-6c	94,969	34,638	-		
101-541-468-100	Traffic Control Signs-6c			6,571		
101-541-469-000	Road Maintenance District-6c	150,000	180	-		
101-541-631-000	Road and Streets -new construction-5c	112,554	112,781	300,000		
101-541-632-000	Special Projects			60,000		
101-541-633-000	22nd Road Ditch			-		
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c	49,839	51,539	-		
101-541-991-000	Transfer to Fund Balance			-		
<b>Total Expenditure</b>		<b>407,362</b>	<b>199,138</b>	<b>366,571</b>		



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13  
as of May 31, 2012**

**Capital Improvement Program**

**Estimated Revenues**

<b>Account Number</b>	<b>Account</b>	<b>FY 2011-2012 Annual Budget</b>	<b>Year to Date MAY 31, 2012</b>	<b>FY 2012-13 Proposed Budget</b>	<b>Council Recommend</b>	<b>Council Adopted</b>
305-363-990-000	Contributions from General Fund	1,000,000	-	200,000		
305-399-000-000	Transfer from Fund Balance			912,466		
<b>Total Revenue</b>		<b>1,000,000</b>	<b>-</b>	<b>1,112,466</b>		

**Capital Improvement Program**

**Appropriations**

<b>Account Number</b>	<b>Account</b>	<b>FY 2011-2012 Annual Budget</b>	<b>Year to Date MAY 31, 2012</b>	<b>FY 2012-13 Proposed Budget</b>	<b>Council Recommend</b>	<b>Council Adopted</b>
305-519-600-000	Develop Town Hall Alternatives	-		500,000		
305-541-341-000	Trails (name change Linear Park/Grant Match)	100,000	-	-		
305-541-346-000	OGEM Paving/Cost Sharing	450,000	-	-		
305-541-434-000	Road & Drainage Improvement	350,000	-	362,466		
305-541-436-000	Traffic Light Okeechobee	100,000	-	250,000		
<b>Total Expenditure</b>		<b>1,000,000</b>	<b>-</b>	<b>1,112,466</b>		



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13  
as of May 31, 2012**

**Solid Waste Fund**

**Estimated Revenues**

<b>Account Number</b>	<b>Account</b>	<b>FY 2011-2012 Annual Budget</b>	<b>Year to Date MAY 31, 2012</b>	<b>FY 2012-13 Proposed Budget</b>	<b>Council Recommend</b>	<b>Council Adopted</b>
405-323-125-000	Haulers Licensing Fee - MOVED to GF	2,000.00	1,000	-		
405-325-205-000	Solid Waste Assessments	469,640.00	429,598	269,639		
405-325-206-000	Discount Fees	(18,785)	(14,937)	(7,654)		
405-343-120-000	SWA Recycling Income	7,000.00	5,856	8,000		
405-363-990-000	Contributions from General Fund	13,694.00	-	220,500		
<b>Total Revenue</b>		<b>473,549</b>	<b>421,517</b>	<b>490,485</b>		

**Solid Waste Fund**

**Appropriations**

<b>Account Number</b>	<b>Account</b>	<b>FY 2011-2012 Annual Budget</b>	<b>Year to Date MAY 31, 2012</b>	<b>FY 2012-13 Proposed Budget</b>	<b>Council Recommend</b>	<b>Council Adopted</b>
405-534-345-000	Contractual - Waste Over	12,000.00	6,075	12,000		
405-534-346-000	PBC Administration Fee - 1%	4,710.00	3,973	2,831		
405-534-420-000	Postage & Freight	539.00	34	500		
405-534-434-000	Solid Waste Contractor	452,300.00	263,453	472,654		
405-534-436-000	Other Sanitation Service	2,500.00	1,073	1,500		
405-534-490-000	Legal Advertising			1,000		
405-534-595-000	TOLG Management Fee	1,500.00	279	-		
<b>Total Expenditure</b>		<b>473,549</b>	<b>274,887</b>	<b>490,485</b>		

**Legislative**

Account Number	Account Title	Detail Description	Amount
<b>001-511-310-000</b>	<b>Professional Services</b>		<b>\$20,000</b>
	Ordinances Codification - Municipal Code Corp		\$20,000
<b>001-511-400-000</b>	<b>Travel</b>		<b>\$3,000</b>
		Transportation Reimbursement as necessary	\$1,000
		Misc Expenses	\$2,000
<b>001-511-420-000</b>	<b>Postage &amp; Freight - (was legal Advertising)</b>		<b>\$0</b>
<b>001-511-492-000</b>	<b>Other Operating Expenses</b>		<b>\$1,500</b>
		Meeting expenses	\$500
		Town brand marketing	\$1,000
<b>001-511-500-000</b>	<b>Education &amp; Training</b>		<b>\$1,000</b>
		Misc Seminars	\$1,000
<b>001-511-510-000</b>	<b>Office Supplies</b>		<b>\$300</b>
		Misc office supplies	\$300
<b>001-511-520-000</b>	<b>Operating Supplies</b>		<b>\$300</b>
		Misc supplies	\$300
<b>001-511-540-000</b>	<b>Books, Publications &amp; Subscriptions</b>		<b>\$2,435</b>
		Florida League of Cities - annual membership	\$500
		Government Finance Officers Association Annual Membership	\$160
		Palm Beach County League of Cities	\$550
		Palm West Chamber of Commerce - annual membership	\$225
		Palm Beach County League of Cities - small cities hosting	\$500
		Miscellaneous subscriptions	\$500
<b>001-511-820-000</b>	<b>Special Events/Contributions</b>		<b>\$5,350</b>
		Holiday Parade supplies	\$350
		Holiday Parade Float	\$1,000
		Volunteer Committee Member Appreciation	\$2,000
		Other unscheduled events	\$2,000

**Executive**

Account Number	Account Title	Detail Description	Amount
001-512-340-000	Other Services	UMSG - Contract Management Services up CPI @ 1.6%	<b>\$254,635</b> \$254,635
001-512-400-000	Travel	Town Manager Mileage & Misc. reimbursement	<b>\$1,000</b> \$1,000
001-512-410-000	Communication Services - Moved to Gen Govt.	Account moved to General Government	<b>\$0</b>
001-512-420-000	Postage & Freight	General, Code Enforcement, and Special Magistrate notifications	<b>\$1,000</b> \$1,000
001-512-490-000	Legal Advertising - (NEW)	General notices, procurement, and ordinance advertising	<b>\$500</b> \$500
001-512-492-000	Other Operating Expenses	Recording Fees Credit Card Machine and fees	<b>\$944</b> \$500 \$444
001-512-493-000	Election Expense	Advertising Election Inspectors compensation Law Enforcement escort service Training and expenses Palm Beach County Supervisor of Election charges	<b>\$8,010</b> \$1,300 \$800 \$160 \$2,250 \$3,500
001-512-510-000	Office Supplies	TCI Automation - Per page printing charges - 2 copiers Misc office supplies for Town Hall	<b>\$8,600</b> \$3,600 \$5,000
001-512-521-000	Loxahatchee Groves CERT - Moved to Gen Govt	Account moved to General Government	<b>\$0</b>
001-512-540-000	Books, Publications & Subscriptions	GFOA for CAFR submission Misc publication	<b>\$570</b> \$320 \$250

**Financial and Administrative**

<b>Account Number</b>	<b>Account Title</b>	<b>Detail Description</b>	<b>Amount</b>
<b>001-513-320-000</b>	<b>Accounting and Auditing</b>		<b>\$18,000</b>
		Nowlen Holt & Miner - auditing services	\$18,000
<b>001-513-470-000</b>	<b>Printing and Binding</b>		<b>\$4,750</b>
		Business cards	\$1,000
		Newsletter printing	\$3,000
		Misc reports and submission	\$750
<b>001-513-490-000</b>	<b>Legal Advertising</b>		<b>\$1,000</b>
		TRIM notices	\$1,000
<b>001-513-493-000</b>	<b>Election Expense - moved to Executive</b>		<b>\$0</b>

**Legal**

Account Number	Account Title	Detail Description	Amount
001-514-310-000	Professional Services	Goren,Cherof, Doody & Ezrol, PA - Legal Counsel additional land use matters	\$60,000
			\$60,000
001-514-312-000	Legal Comprehensive Plan		\$0

## Planning and Zoning

Account Number	Account Title	Detail Description	Amount
001-515-310-000	Professional Services	Town initiated engineering services	\$40,000
001-515-340-000	Other Services	UMSG - planning & zoning services CPI @ 1.6%	\$76,200
001-515-343-000	Planning & Zoning Contract	Land Research Management - Town initiated planning services	\$10,000
001-515-347-000	Comprehensive Plan	Modifications - Capital Improvement Element	\$5,000
001-515-349-000	Cost Recovery Expenditure	Various projects (TBD)	\$25,000
001-515-490-000	Legal Advertising - (NEW)	Planning & Zoning Avertising non-cost recovery matters	\$2,500

## Other General Government

Account Number	Account Title	Detail Description	Amount
001-519-315-000	Special Magistrate	Caldwell & Pacetti - Special Magistrate	\$16,000
001-519-354-000	Code Compliance	Tew & Taylor - code enforcement case presentment Miscellaneous services and support	\$41,000
001-519-410-000	Communications Services	ATT - Telephone and Long Distance Services ATT - U-verse - Internet Services	\$5,100
001-519-440-000	Rentals and Leases	TCI automation - Toshiba copier rental Easy Self-Storage - unit Meeting Room rentals - 3 meeting monthly Yee's Corporation - Office suites Drinking water service Miscellaneous rental or leases	\$16,305
001-519-450-000	Insurance	Florida League of Cities - General Liability	\$16,500
001-519-460-000	Repair & Maint - Building	Cleaning services	\$2,126
001-519-470-000	Printing and Binding	Not needed for FY13	\$0
001-519-480-000	Promotional Activities	Not needed for FY13	\$0
001-519-490-000	Computer Equip Software & Hardware Repair	Misc. software upgrade Replacement of Town Council hardware and software	\$4,500
001-519-491-000	Computer Services	Hosting - e-City Services Microsoft Exchange 13 - email Microsoft Sharepoint 6 user Streaming video from eCity Services Citizen response system - Egov; WebQA Carbonite	\$11,131
001-519-494-000	Inspector General Office	Various contract requirements	\$1,280
001-519-820-000	Loxahatchee Groves CERT	Annual contribution to private organizataions	\$2,000
001-519-900-000	Transfer to Transportation Fund	Not needed for FY13	\$0
001-519-910-000	Transfer to Sanitation Fund	Solid waste reduction program @ \$175 for 1260	\$220,500
001-519-920-000	Transfer to Capital Projects	Prepare Town Hall alternatives <i>Council action 7/31/2012 to subsidy</i>	\$200,000
001-519-990-000	Contingency		\$94,427

**Law Enforcement**

Account Number	Account Title	Detail Description	Amount
001-521-341-000	Professional Services-PBSO		\$274,785
		No increase in FY13	\$274,785
001-521-342-000	Contractual-ADDL PBSO		\$500
		Misc. detail shifts for BSO	\$500

**Public Works**

<b>Account Number</b>	<b>Account Title</b>	<b>Detail Description</b>	<b>Amount</b>
001-539-340-000	Other Services	Miscellaneous physical environment services	\$9,000
			\$9,000
001-541-310-000	Professional Services	Not needed for FY13	\$0
			\$0

## Transportation Fund

Account Number	Account Title	Detail Description	Amount
101-312-410-000	1st Local Option Fuel Tax (6c)		<b>\$249,245</b>
		Dept Fin Svc Estimate O&M	\$249,245
101-312-420-000	2nd Local Option Fuel Tax (5c)		<b>\$117,326</b>
		Dept Fin Svc Estimate Capital	\$117,326
101-363-990-000	Contribution from General Fund		<b>\$0</b>
		Not needed for FY13	\$0
101-541-468-000	Town Roads Maint.-6c		<b>\$0</b>
		Not needed for FY13	\$0
101-541-468-100	Traffic Control Signs-6c		<b>\$6,571</b>
		Various traffic control signs	\$6,571
101-541-469-000	Road Maintenance District-6c		<b>\$0</b>
101-541-631-000	Road and Streets -new construction-5c		<b>\$300,000</b>
		Payment for Principal & Interest to LGWCD - note	\$300,000
101-541-632-000	Special Projects		<b>\$60,000</b>
		<i>Miscellaneous physical environment services</i>	\$4,500
		Town road maintenance	\$55,500
101-541-633-000	22nd Road Ditch		<b>\$0</b>
		TBD	\$0
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c		<b>\$0</b>
		Not needed for FY13	\$0
101-541-991-000	Transfer to Fund Balance		<b>\$0</b>

## Capital Improvement Fund

Account Number	Account Title	Detail Description	Amount
<b>305-363-990-000</b>	<b>Contributions from General Fund</b>		<b>\$200,000</b>
		Excess funds transfer to projects	\$200,000
<b>305-399-000-000</b>	<b>Transfer from Fund Balance</b>		<b>\$912,466</b>
		Transfer fund in from remaining unassigned fund balance	\$912,466
<b>305-519-600-000</b>	<b>Develop Town Hall Alternatives</b>		<b>\$500,000</b>
		Engage needed professionals to identify, select, purchase, design Town H:	\$500,000
<b>305-541-341-000</b>	<b>Trails (name change Linear Park/Grant Match)</b>		<b>\$0</b>
		TBD	\$0
<b>305-541-346-000</b>	<b>OGEM Paving/Cost Sharing</b>		<b>\$0</b>
		TBD	\$0
<b>305-541-434-000</b>	<b>Road &amp; Drainage Improvement</b>		<b>\$362,466</b>
		To be determined road and drainage improvements	\$362,466
<b>305-541-436-000</b>	<b>Traffic Light Okeechobee</b>		<b>\$250,000</b>
		Tentative costs to implement traffic control device	\$250,000

## Solid Waste Fund

Account Number	Account Title	Detail Description	Amount
405-323-125-000	Haulers Licensing Fee - MOVED to GF		\$0
405-325-205-000	Solid Waste Assessments		<b>\$269,639</b>
		1,260 ERU @ \$372.73	\$469,640
		<b>1,260 ERU @ \$291.57</b>	
405-325-206-000	Discount Fees		<b>(\$7,654)</b>
		Early payment of tax bills @ 3.0% average discount	(\$7,654)
405-343-120-000	SWA Recycling Income		<b>\$8,000</b>
		Recycle income sharing PBC SWA	\$8,000
405-363-990-000	Contributions from General Fund		<b>\$220,500</b>
		1,260 ERU @ \$175.00 based on a contribution from Gen Fund	\$220,500
		<b>TOTAL REVENUE</b>	<b>\$490,485</b>
405-534-345-000	Contractual - Waste Over		<b>\$12,000</b>
		Frank Schiola	\$12,000
405-534-346-000	PBC Administration Fee - 1%		<b>\$2,831</b>
		1% for administration by PBC	\$2,831
405-534-420-000	Postage & Freight		<b>\$500</b>
		Miscellaneous mailings	\$500
405-534-434-000	Solid Waste Contractor		<b>\$472,654</b>
		Waste Pro contract @ 4.50% increase	\$472,654
		Waste Pro contract @ 0.0% increase	
405-534-436-000	Other Sanitation Service		<b>\$1,500</b>
		Butch Lowe - canal and road animal removal	\$1,500
405-534-490-000	Legal Advertising		<b>\$1,000</b>
		Miscellaneous advertising	\$1,000
		Reduced due to Assessment approval	
405-534-595-000	TOLG Management Fee		<b>\$0</b>
		No TOLG fee needed	\$0

### CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>		<b>PROJECT NUMBER: 001</b>						
PROJECT NAME: Town Hall Alternative								
LOCATION: To Be Determined								
<b>B. PROJECT INFORMATION</b>								
DESCRIPTION/JUSTIFICATION: Engage needed professionals to identify, select, purchase and design Town Hall, Phase one								
RELATIONSHIP TO OTHER PROJECTS/PLANS: None								
<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER: 305-519-600-000</b>						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$150,000	\$150,000						
Land	\$350,000	\$350,000						
Site Improvements	\$150,000		\$150,000					
Construction	\$800,000		\$800,000					
Furniture & Equipment	\$50,000		\$50,000					
<b>Total:</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>					
<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$1,500,000	\$500,000	\$1,000,000					
Gas Tax								
Grant								
<b>Total:</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>					
<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

### CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>		<b>PROJECT NUMBER: 002</b>						
PROJECT NAME: Linear Park Grant Match								
LOCATION: South of Collecting Canal Road								
<b>B. PROJECT INFORMATION</b>								
DESCRIPTION/JUSTIFICATION:		Development of a Linear Park from A Road to Folsom Road (note: Proceeds for project dependent upon the acquisition of grant funds)						
RELATIONSHIP TO OTHER PROJECTS/PLANS:		None						
<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER: 305-519-600-000</b>						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$100,000		\$100,000					
Land								
Site Improvements	\$50,000			\$50,000				
Construction	\$50,000			\$50,000				
Furniture & Equipment								
<b>Total:</b>	<b>\$200,000</b>	\$0	\$100,000	\$100,000				
<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$200,000		\$100,000	\$100,000				
Gas Tax								
Grant								
<b>Total:</b>	<b>\$200,000</b>	\$0	\$100,000	\$100,000				
<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

### CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>	
<b>PROJECT NAME:</b> OGEM Paving/Cost Sharing	<b>PROJECT NUMBER:</b> 003
<b>LOCATION:</b> Road ways to be determined	

<b>B. PROJECT INFORMATION</b>
<b>DESCRIPTION/JUSTIFICATION:</b> Based upon criteria, future roads to be OGEMed will be identified
<b>RELATIONSHIP TO OTHER PROJECTS/PLANS:</b> None

<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER:</b> 305-519-600-000						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn								
Land								
Site Improvements								
Construction	\$500,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Furniture & Equipment								
<b>Total:</b>	<b>\$500,000</b>		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	

<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$500,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Gas Tax								
Grant								
<b>Total:</b>	<b>\$500,000</b>		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	

<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

## CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>								
<b>PROJECT NAME:</b> Road and Drainage Improvements						<b>PROJECT NUMBER:</b> 004		
<b>LOCATION:</b> Collecting Canal Road and other projects to be determined								
<b>B. PROJECT INFORMATION</b>								
<b>DESCRIPTION/JUSTIFICATION:</b> OGEM improvements to Collecting Canal Road and other selected improvements TBD								
<b>RELATIONSHIP TO OTHER PROJECTS/PLANS:</b> None								
<b>C. EXPENDITURE SCHEDULE:</b>								
<b>ACCOUNT NUMBER:</b> 305-519-600-000								
<b>Cost Elements:</b>	<b>Total</b>	<b>Thru FY13</b>	<b>Est FY14</b>	<b>YR15</b>	<b>YR16</b>	<b>YR17</b>	<b>YR18</b>	<b>FY19 beyond</b>
Plan, Design, Supervn	\$187,466	\$62,466	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Land								
Site Improvements	\$25,000	\$25,000						
Construction	\$650,000	\$275,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Furniture & Equipment								
<b>Total:</b>	<b>\$862,466</b>	<b>\$362,466</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	
<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$862,466	\$362,466	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Gas Tax								
Grant								
<b>Total:</b>	<b>\$862,466</b>	<b>\$362,466</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	
<b>E. LEVEL OF SERVICE:</b>								
<b>PLANNING AREA:</b>								
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

### CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>	
<b>PROJECT NAME:</b> Traffic Light Okeechobee	<b>PROJECT NUMBER:</b> 005
<b>LOCATION:</b> Okeechobee and D Road	

<b>B. PROJECT INFORMATION</b>
<b>DESCRIPTION/JUSTIFICATION:</b> Tentative cost to implement traffic control device
<b>RELATIONSHIP TO OTHER PROJECTS/PLANS:</b> None

<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER:</b> 305-519-600-000						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$250,000	\$250,000						
Land								
Site Improvements								
Construction	\$200,000		\$200,000					
Furniture & Equipment								
<b>Total:</b>	<b>\$450,000</b>	\$250,000	\$200,000					

<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$450,000	\$250,000	\$200,000					
Gas Tax								
Grant								
<b>Total:</b>	<b>\$450,000</b>	\$250,000	\$200,000					

<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

# Fiscal Policies

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# Fiscal Policies

The Town of Loxahatchee Groves has adopted a comprehensive series of fiscal policies which embody recognized sound financial management concepts. It is anticipated that these policies will be amended as necessary as part of the Town's annual budget process and reconfirmed each year as a part of budget development.

The fiscal policies are organized under four subject headings:

- General Fiscal Policy presents the overall guidelines for financial and accounting practices, including the basic framework for preparing the Town's operating and capital budgets, maintaining accounting records, and funding services on a non-discriminatory basis.
- Fiscal Policy for Operating Revenue, Expenditures, and Fund Balance/Net Assets outlines the policies for budgeting and accounting for revenue and expenditure requirements, and providing adequate fund balance and net assets in the Town's various operating funds. This section includes several references to capital project funding in relation to the amount and type of support to be provided by the operating funds.
- Fiscal Policy for Investments provides guidelines for investing operating and capital balances.
- Fiscal Policy for Capital Revenue and Expenditures, and Debt Financing directly relates to the resources and requirements of the Capital Improvement Program. Included are overall policies on issuance of debt, as well as specific guidelines applicable to specific fund types.

The Town will normally adhere to these fiscal policies in the conduct of its operations. However, it must be noted that these policies are guidelines and not statutory limitations. Some of the policies, particularly with regard to unassigned fund balance or unrestricted net assets, are designed as goals to be pursued, not necessarily achieved on an annual or ongoing basis. The Town reserves the right to deviate from any or all of the fiscal policies if such action is determined by Town Council to be in the best interest of the Town.

## **I. GENERAL FISCAL POLICY**

### **A. GENERAL GUIDELINES**

1. The Annual Operating Budget of the Town of Loxahatchee Groves, Florida, shall balance the public service needs of the community with the fiscal capabilities of the Town. It is intended to achieve those goals and objectives established by the Council for the next fiscal year. Service programs will represent a balance of services, but with special emphasis on the Town's public safety, environmental health, and economic development. Services shall be provided on a most cost-effective basis.
2. New programs, services, or facilities shall be based on general citizen demand, need, or legislative mandate, and ability of funding.

3. The Town shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the basis of race, color, national origin, religion, sex, sexual preference, marital status, age, or disability.

B. SPECIFIC GUIDELINES

1. The Town recognizes that its citizens deserve a commitment from the Town for fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Operating expenditures will be fiscally balanced with revenues that can be expected to be received during the fiscal year. New programs or changes in policies that would require the expenditure of additional operating funds will be funded either through a reduction in programs of lower priority or through adjustments to rates, service charges or taxes. Requests for new or changes to programs or policy will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such change or new program or policy.
2. The Town will maintain adequate minimum fund balance/net assets in the Town's various operating funds to provide the capacity to: a) provide sufficient cash flow for daily financial needs, b) secure and maintain investment grade bond ratings, c) provide funds for unforeseen expenditures related to emergencies. General fund will maintain fund balance categories in accordance with GASB Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. Within the governmental funds of the Town, fund balance shall be composed of Non-spendable, Restricted, Committed, Assigned, and Unassigned amounts.
  - Non-spendable fund balance consists of amounts that are not in spendable form such as inventory and prepaid items.
  - Restricted fund balance consists of amounts which can be spent only for the specific purposes stipulated by external resource providers such as creditors and grantors or imposed by law through constitutional provisions or enabling legislation.
  - Committed fund balance consists of amounts that can be used only for specific purposes determined by formal action of the Council, the Town's highest level of decision making authority, and may be changed only by the same formal action.
  - Assigned fund balance consists of amounts that the Town intends to use for specific purposes that are neither restricted nor committed; the intent shall be expressed by the Town Manager.
  - Unassigned fund balance is the residual amounts available for any purpose for the General fund and includes amounts that are not contained in the other classifications.

With regard to the spending order of the fund balances, the Town uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing so, such as in grant agreements requiring dollar for dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

3. The Town shall prepare and implement a Capital Improvement Program (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year period, including a one-year CIP Budget. The Capital Improvement Program shall balance the needs for improved public facilities and infrastructure, consistent with the Town's Comprehensive Plan, within the fiscal capabilities of the Town.
4. The Town shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
5. The Town shall maintain its capital and non-capital asset records in accordance with the policy and procedures set forth by the Town Manager. Individual asset costing \$5,000 or more shall be capitalized. However, non-capital mobile assets costing \$1,000 or more and electronic equipment shall be tracked for inventory purposes. Asset inventory shall be performed annually to ensure the accountability of Town assets. Missing assets shall be reported to appropriate law enforcement and Town Council.
6. Budgets and expenditures for the Town shall be under Council appropriation control at the departmental level.
7. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
8. Preparation of the Town's Budget shall be in such format as to allow correlation with the costs reported in the Town's Comprehensive Annual Financial Report, with content of said Budget to include that required by Town Charter, Florida Statute, or as later revised by Resolution of the Town Council. Detailed estimates shall be by account at the division or program level, and summarized and adopted at departmental level.
9. An analysis shall be made to determine the project life cycle cost of ownership where it is proposed that facilities be leased or rented, and if such cost will commit the Town to \$50,000 or more in any one year.

## **II. FISCAL POLICY FOR OPERATING REVENUE, EXPENDITURES AND FUND BALANCE/NET ASSETS**

### **A. GENERAL GUIDELINES**

1. Revenue
  - a. Revenue projections will be based on an analysis of historical trends and reasonable assumptions made on a conservative basis of future conditions to ensure that estimates are realized.
  - b. The Town will not use long-term debt to finance expenditures required for current operations.

- c. As a general rule, operating budgets will be balanced using current year revenues to finance current year expenditures. Unassigned fund balance shall not normally be budgeted as a resource to support routine annual operating expenses. However, balances exceeding the policy targets may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or for specific purposes, as designated.

## 2. Expenditures

- a. Normal maintenance requirements necessary to sustain the basic asset value will be included in the expenditure budget of the proper operating fund.
- b. Funding will be provided for major improvements and automation of services based on multiple-year planning, appropriate cost-benefit analysis, and life cycle costing.
- c. Future capital improvement requirements and equipment replacement will be included in operating budget plans or in the CIP. The annual amount set aside to provide reserves for future capital requirements, will be tailored to the needs of the specific operation, if not established by bond resolution, and will be above the specified fund balance or net assets.

## 3. Unassigned Fund Balance/ Unrestricted Net Assets

- a. Maintaining an adequate fund balance or net assets is essential to the Town's financial health. The unassigned fund balance for fiscal reserve and unrestricted net assets will be considered adequate between a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the General Fund; a minimum of 10% and a maximum of 25% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net assets for the Enterprise Operating Funds.
- b. Amounts above those indicated in paragraph 3.a. may be assigned or committed within unassigned fund balance or unrestricted net assets for non-recurring purposes.
- c. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring expenditures do not exceed appropriations.
- d. Any anticipated deficit of operating expenditures over revenues at year-end will be provided for in the current year's budget amendment process through fund balance/net asset appropriations.
- e. In the event that sufficient unassigned fund balance/unrestricted net asset targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the target shall be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

## B. SPECIFIC GUIDELINES

### 1. General Fund

- a. The General Fund is the principal operating fund of the Town and will account for activities not reported in another type of fund for legal or managerial reasons.
- b. The operating budget of the General Fund will be prepared based on 95% of the certified taxable value of the property tax roll and conservative estimates of other sources of General Fund revenue.
- c. Service charges and user fees for all General Fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead.

### 2. Special Revenue Funds

- a. Special revenue funds will be used to account for specific revenue sources that are restricted to expenditures for specific purposes. Dedicated operations that cover only a substantial portion of their costs by user fees and charges, and therefore require ongoing operating subsidies, will be classified as special revenue funds.

### 3. Proprietary or enterprise Funds

- a. Proprietary funds will be used to account for those activities where the costs are expected to be funded by user fees and charges.
- b. Proprietary Funds will pay the General Fund their proportionate share of the cost of general administrative departments. Solid Waste is able to produce sufficient revenue from service charges to fully recover all direct operating costs and overhead. Initial startup of operations or specific circumstances may require an individual enterprise to be subsidized for a limited period of time; however, it is fully expected that these operations will be totally self-supporting over time and will repay any subsidy to the General Fund as revenues permit.
- c. Service charges, rent and fee structures will be established to ensure recovery of all costs.
- d. The expenditure requirements of the Proprietary Funds will include all expenses of the operations, as well as any transfers to capital project funds and debt service funds.
- e. A review of service cost and rate structures for Solid Waste charges will be performed on an annual basis. The adopted budget will set forth the cost requirements to be recovered by the service charges, which will be based on the cost of services provided.

## III. FISCAL POLICY FOR INVESTMENTS

A. GENERAL GUIDELINES

1. The investment of Town funds shall be controlled by the Town’s “Investment Policy” and shall conform to Florida Statutes Chapters 166.261 and 218.415.
2. Sufficient operating funds are to be deposited with a Qualified Florida Public Depository. The balance of investible cash may be deposited with the investment pools of the State or the Florida League of Cities, or be invested in authorized money market funds and other investment vehicles held at other asset management firms as defined in the Town investment policy, if applicable.
3. Bond or loan proceeds for construction and reserve funds are to be held in a qualified financial institution or LGIP type of pool, separate from the Town’s operating accounts, if applicable. The proceeds temporarily invested are excluded from the investment portfolio for the purpose of calculating maximum exposure per investment service provider.

**IV. FISCAL POLICY FOR CAPITAL REVENUE AND EXPENDITURES AND DEBT FINANCING**

A. GENERAL GUIDELINES

1. Revenue
  - a. Revenue projections for the one-year Capital Improvement Program Budget and five-year Capital Improvement Program Plan shall be based on conservative assumptions of dedicated revenue sources.
2. Expenditures
  - a. Capital projects shall be justified in relation to the Town’s Comprehensive Plan.
  - b. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project.
  - c. The impact of each project on the operating revenues and expenditures of the Town shall be analyzed as required by the General Fiscal Policy stated above.
  - d. Consistent with IRS regulations, debt repayment will not exceed the average life of improvements.
3. Debt Financing

**The Town can only enter into Debt obligations of any form through a Referendum of the Electorate pursuant to Town of Loxahatchee Groves Charter Section Section 6. Budget and Appropriations. (5) Bonds; Indebtedness (a).**

- a. Long Term Debt: Annual debt service payments may be structured to provide level cost over the life of a bond issue, unless fiscal or other constraints dictate an alternative approach. A policy of full disclosure will be followed in all financial reports and official statements for debt.
- b. Medium Term Debt: Lease-purchase agreements, bonds, loans, or other debt instruments may be used as a medium-term (3 to 10 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life of more than three years. The Town will determine and utilize the least costly financing methods available. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.
- c. Short Term Debt: Short-Term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or other expected revenues. Anticipated funding is defined as an assured revenue source with the anticipated amount based on conservative estimates. Such borrowing may utilize a short-term note maturing before the end of the current appropriation period. Other short-term debt, such as tax-exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or delays long-term debt until market conditions are more favorable. The Town will determine and utilize the least costly method for short-term borrowing. Short-term debt may be refunded in accordance with applicable Federal laws.

## B. SPECIFIC GUIDELINES

1. General Capital Improvements: General capital improvements, or those improvements not related to Town-owned enterprises, may be funded from General Fund revenues or fund balances, the sale of revenue bonds or general obligation bonds/loans, and from special revenues, special assessments and grants.
  - a. Pay-As-You-Go Capital Improvements: Pay-as-you-go capital improvements may be funded from General Fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the Town. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues. It is recognized that the allocation of funds in any given year of the program may vary significantly from these parameters due to prioritization and scheduling of projects.
  - b. Special Assessments: When special assessments are used, the interest rate charged will be established by Town Council consistent with State law.
  - c. Revenue Bond Debt Limit: Sale of revenue bonds for capital improvements will be limited to that amount which can be supported from the pledge of the specific revenue.

2. Enterprise Capital Improvements: Enterprise funds improvements may be funded from operating revenue or unrestricted net assets, the sale of revenue bonds, loans, special assessments and grants.
  - a. Pay-As-You-Go Capital Improvements: Enterprise funds may support needed capital improvements on a pay-as-you-go basis from operating revenues or from unrestricted net assets, assessments, and grants. Major capital projects related to the delivery of Town owned enterprises will be paid from the revenue of that enterprise fund.
  - b. Special Assessments: When special assessments are used for enterprise-related improvements, the interest rate charged will be established by Town Council consistent with State law.
  - c. Revenue bond Debt Limit: Sale of revenue bonds will be limited to that amount which can be supported from user fees generated, or combination of other revenues.

# Strategic Vision

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The following is a report on the Fiscal Year 2012-13 Annual Estimated Revenue and Appropriations for the Town of Loxahatchee Groves. This report is intended to provide an explanation on planned activities of the Town as they relate to the budget and what we believe will be the future budget process. The adopted budget is the Town Council's on-going implementation(s) of the Town's Strategic Plan Values. These values are used to guide the Town Council in its deliberations and prioritization of the proposed revenue and spending plan for the next fiscal year that ends September 30, 2013.

## **Strategic Plan Town of Loxahatchee Groves Values**

The Town seeks to practice these values in its policy decisions and operational practices.

- **Limited government.**  
Town government will be limited in terms of costs and services to the taxpayer while protecting individual rights.
- **Cooperation and respect for each other.**  
By working together and seeking to avoid undue intrusion into each other's lives, we aim to keep the distinctive nature of the Groves.
- **Respect for history.**  
Understanding the history of the Groves and the features that have drawn residents to the community will help continue its distinctive character into the future.
- **Respect for nature.**  
By understanding the native ecosystem and how our actions can either protect or degrade it, we will work together to maintain and enhance our native landscapes.
- **Citizen involvement and volunteerism.**  
To keep the above values, citizens must continue to be involved in the life of the community and volunteer to do the work that will keep and enhance the community.

# Budget Process

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## **Town of Loxahatchee Groves**

### **Estimated Revenues and Appropriations**

#### **Fiscal Year 2012-2013**

##### **The Process Begins**

The Town's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup> of the following year. In February, the Town Administration begins to plan and prepare for the following year's annual budget process. A large part of this process involves the Town Council and staff interaction to review where the Town was, where it currently is and where the Town wants to go, using the Town's Strategic Plan, and ultimately the Annual Town Budget process to translate long-term goals into current year action plans and allocation of resources. In addition to the Town's operations, any initiatives for major capital expenditures are discussed.

##### **The Budget Calendar**

During April and May, Town Administration develops operating budgets, taking into consideration any ideas that may have resulted from the Strategic Plan review and update process. During this period, Administration considers existing services, as well as any new services and or personnel that they may need to effectively meet the objectives of the Town Council. In addition to developing the operating budgets, requests for any capital improvements are included. The budget team, in conjunction with Town Council, reviews each operating and capital budget and begins to prepare recommendation as to the activities that will be funded in light of available funding sources.

The Town Administrator considers recommendations, identifies issues not fully addressed requiring additional effort, and based on Council guidance provided by the Strategic Plan processes, as well as input received from various community input programs, provides direction as to the final form and content of the budget to be presented to the Town Council for review and approval.

From April through July, the Council can be provided with a series of workshops that focus first on updating and validating the Strategic Plan, then developing a Capital Improvement Program Plan that in turn leads to guidance for the Recommended Annual Town Budget, which is presented for discussion, and further Commission guidance. The Recommended Budget is examined by the Council, and staff is questioned about specific items, which may be of interest to various Council members. At this time, the Council may add or delete items from the budget while the Town Administrator suggests the proposed tax millage rate for property taxes and other fee structures that may be required for the new budget year.

Near the end of July, the Town Council establishes the tentative property tax millage rate and assessment fees to appear on the County's August preliminary tax bill notification to the property holders and provides additional guidance to staff concerning additional budget considerations. During August, the Council continues its review of the budget and returns in September to conduct hearings and then establish the final property tax millage rate and the other fees consistent with the level of Town services to be provided. The millage rate and final budget are adopted by resolution at the second public hearing on these items in September, at which time Town funds are appropriated for expenditure.

## ***General Fund Revenue Classifications and Descriptions***

*Fund Balance* – Fund balance is the accumulation of revenues that exceed expenditures over time. Fund balances occur when departments do not spend their total allocation for a given year and/or when the Town receives additional revenues it was not anticipating.

Not all fund balance amounts are available for appropriation. Portions of the fund balance are set aside as “Reserved” or “Designated” for a specific purpose. The Town of Loxahatchee Groves has set aside a portion of its General Fund balance as a “cushion” against unforeseen circumstances that may only be used in extreme emergencies (e.g., hurricane).

The unreserved/undesignated portion of each year's fund balance is available for appropriation in the next fiscal year if needed, although it should not be available to cover operating expenditures except under exceptional circumstances. This allows the Town to budget with more flexibility, knowing that reserves exist to meet unusual circumstances or special projects. In order to focus on the true cost of ongoing operations, it is Town's policy to exclude contingency expenditures in General Fund departmental budgets as a hedge against unforeseen events. Instead, contingency expenditures have been budgeted for such circumstances within the other governmental services segment of the budget. A resolution that reallocates the budget is necessary when transferring funds from the contingency account to the operating department budgets.

*Ad Valorem Taxes* – Real and commercial personal property values are assessed each year on a countywide basis by the Palm Beach County Property Appraiser as of January 1<sup>st</sup> and the appropriate exemptions are applied by the Property Appraiser to determine the taxable value of each property. The Property Appraiser certifies the taxable value of property within the Town on July 1<sup>st</sup>. The Town levies a property tax millage rate upon that taxable value which will provide revenue required for the fiscal year beginning October 1<sup>st</sup>. Property taxes, levied by the Town and all other taxing authorities within the County, are centrally billed and collected by Palm Beach County, with monthly remittance to the Town of the amounts collected. Taxes for the fiscal year beginning October 1 are billed in November, and are subject to a 1% per month discount for the period November through February with the final deadline being March 31<sup>st</sup>. On April 1<sup>st</sup>, unpaid amounts become delinquent with interest and penalties added thereafter. Beginning June 1<sup>st</sup>, tax certificates representing delinquent amounts are sold by Palm Beach County, with remittance to the Town for its share of those receipts. The Town Council is responsible for adopting the millage rate (in mills) that is applied against the property value. Each mill generates \$1.00 of tax revenue for every \$1,000 of taxable property value. Factors influencing the establishment of the

annual millage rate include (1) changes in the property tax base from the prior year, (2) Town funding requirements, (3) community input, and (4) State Statutes.

The State of Florida provides the method used by the Town to determine the millage rate. The Truth in Millage (“TRIM”) law requires total transparency in the rate setting process, rigid requirements in the process of how a municipality establishes its millage rate and ensures taxpayers are fully informed as to any increases in their property taxes.

*Utility Taxes* – The Town levies a 10% utility service tax on electricity, natural gas, propane, and water services. In addition, the State of Florida has grouped together a number of previously separate taxes and fees as the Communication Services Tax. The State did this in order to simplify the collection of multiple taxes on telephone and cable services as well as to ensure all revenues are distributed to the appropriate Town of record. All of these taxes provide revenue for ongoing General Fund operations. This is a stable revenue stream with minimal growth.

*Franchise Fees* – The Town grants authorization for companies to provide electricity, gas, solid waste and towing services within the Town in exchange for a fee derived from customer charges. The companies pass these fees directly on to the consumers. Franchise fees provide revenue for ongoing General Fund operations.

*Licenses and Permits* - Licenses and Permits are composed of a couple categories including the following major categories.

*Local Business Tax Receipt Fees* – Businesses operating within the Town must pay a Local Business Tax Receipt fee (formerly known as an Occupation License). Local business tax receipt fees are set by Town ordinance and vary based on the type of business. The revenue generated from local business tax receipt fees is estimated on collection trends. Given the residential nature of the Town, local business tax receipt fees are only a small portion of overall revenues collected during any year.

*Building Permits* – Building permits are required for any construction work within Town limits. Permits are issued for new construction as well as for additions/alterations to existing structures. Building permit fees are established through Town ordinance and vary by type of permit being obtained. Permits are issued for electrical, plumbing, and structural inspections. The decline since FY 07 is a major indicator of the slowdown in development activity in the Town.

*Intergovernmental Revenue* - The Town receives revenue from the State of Florida based on allocations of taxes and fees collected by the State. These revenue sources include motor fuel taxes, alcoholic beverage licenses, cigarette taxes, and sales taxes. The Town’s portion of these State revenue sharing funds are distributed on the basis of population and other allocation methodologies. These revenues have declined in recent years due to the economic slowdown and resultant decline in sales tax. With the State’s current fiscal difficulties, the Town is anticipating the State may choose to retain more of these funds in future years, further adding to the Town’s financial challenges.

*Revenue Sharing* – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed to the counties and municipalities based on their respective population and are unrestricted in their use.

*Half-Cent Sales Tax* – This revenue source represents revenue generated from the State’s sales tax distributed to local municipalities in direct proportion to the relationship of their population to that of the county in which they reside.

*Fines and Forfeitures* – Fines - Local Ordinance Violations - This revenue source is composed primarily of Town Code Enforcement activities. Enforcement activity due to the abandonment and other causes of failure to maintain properties, primarily due to the fiscal pressures on property owners resulting from the weak economy.

## **Town’s Budget and Financial Structure**

The Town’s budget and financial statements are broken into various funds to separately account for related revenues and expenditures. Each department is appropriated funds to accomplish its goals and objectives. Town Administration is responsible for adhering to their budgets. Each fund’s operation is recorded through a separate set of self-balancing accounts comprised of assets, liabilities, fund equities, revenues, and expenditures. The various funds are grouped by type in the financial statements and are designed to demonstrate compliance with legal requirements for governmental spending. The funds are then further broken down to account for transactions by activity and function.

### **Fund Descriptions**

The Town legally adopts a budget for the following governmental and proprietary fund types:

- *General Fund (001)* – The Town’s primary fund responsible for most activities and programs funded through property taxes and other sources of governmental revenue. This fund is used to conduct general government services.
- *Special Revenue Funds (101)* – Used to account for specific governmental revenue requiring separate accounting because of legal or regulatory provisions or administrative action. The Transportation Fund (101) is funded directly from local option gas taxes.
- *Debt Service Funds (200)* – This fund is used to account for the accumulation of resources and the payment of principal and interest on Town debt. This fund is funded by General Fund contributions.
- *Capital Projects Funds (300)* – This fund is used to account for significant capital improvement projects. This fund is funded through diverse sources including grants, loans, interest earned on surplus funds and transfers from various funds, including the General Fund, Special Revenue Funds and Enterprise Funds.

### **Proprietary Fund Types**

- *Enterprise Funds* – These funds report operations providing services financed by user charges for services intended to be self-sufficient and operated on a business-like basis.
  - o Solid Waste Fund (405)

## **Reserves and Designations**

Funds may be reserved as a contingency for use by specific departments with Town Manager approval, to be available for unforeseen one-off occurrences. Other reserves are segregated for a specific future use. The description of each reserve indicates the purpose for which it was established. Designated fund balances are portions of fund equity segregated based on tentative Town plans. Such plans or intent are subject to change. Unreserved undesignated fund balances are the fund balance portions available for lawful use.

## **Basis of Accounting**

Basis of accounting refers to when revenues, expenditures, expenses and transfers - and related assets and liabilities - are recognized in the accounts and reported in the financial statements, and relates specifically to the timing of the measurements made.

## **Modified Accrual**

The modified accrual basis of accounting is utilized for the Governmental Funds. Under this basis, revenues are recognized when they become susceptible to accrual; i.e., when they become both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Substantially all governmental fund revenues are accrued except for licenses and permits, and interest on assessments, which are recognized as revenue when received. Property taxes are billed and substantially collected within the same fiscal period. Revenues for reimbursement of grant expenditures are recognized as the expenditures are incurred and the amounts are available, up to the grant award amount. Expenditures are generally recognized under the modified accrual basis of accounting in the period that the liability is incurred. The exception to this general rule is that expenditures for principal and interest on general long-term debt are recognized when due and expenditures for compensated absences are recorded when paid.

## **Accrual**

Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liability is incurred. This form of accounting is utilized for the Enterprise Funds.

## **Budgets and Budgetary Accounting**

The Town, in accordance with its Charter and State law, applies the following procedures for budgetary control, budget amendments, and budgetary accounting.

## **Budgetary Control and Amendments**

The General Fund is subject to budgetary control on a departmental level (e.g., Town Clerk). The Town Manager is authorized to transfer General Fund budgeted amounts between expenditure categories within individual departments. However, transfers between departments and revisions that alter the total expenditures of a fund must be approved by the Town Council. The Enterprise, Special Revenue, and Debt Service Funds are subject to budgetary control on an individual fund basis. The Town Council approves supplemental appropriations and appropriation transfers by resolution during the fiscal year. Major capital facilities and

improvements, which are accounted for by the Town within the Capital Improvement Program, are subject to budgetary control on a project basis. Appropriations for a specific project do not lapse until completion of the project.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary process. Encumbrances outstanding at fiscal year-end may lapse unless re-appropriated in the following year. Budget Basis of Accounting Budgets have been prepared on the modified accrual basis of accounting, except for the net increase (decrease) in the fair value of investments. The net increase (decrease) in the fair value of investments is excluded from related revenues when a comparison with budget is made. Depreciation is not included in budgetary statements since it is not a use of expendable resources. The basis of budgeting differs from the financial reporting requirements of the Comprehensive Annual Financial Report. For management decision and control purposes, enterprise debt service and capital project funds, and some reserve accounts, are budgeted separately, whereas in the financial statements, these funds are combined with the corresponding operating fund. For example, the Solid Waste Operating Fund and Capital Projects Fund are presented as individual funds in the budget documents, but they are combined for financial reporting purposes in the Comprehensive Annual Financial Report.

# Resolution No. 2012-15

## Adoption of Final Millage

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**TOWN OF LOXAHATCHEE GROVES**

**RESOLUTION NO. 2012-15**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ESTABLISHING AND ADOPTING THE FINAL MILLAGE FOR THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PURSUANT TO THE BUDGET SUMMARY FOR THE FISCAL YEAR 2012-2013, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on September 4, 2012, the Town Council conducted a public hearing and adopted a tentative budget, which included the estimated expenses and revenues for the Town of Loxahatchee Groves, Florida (the "Town"), for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and also containing certain recommendations as to the amounts necessary to be appropriate for funding the activities of the Town for the ensuing year; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, as amended (the "Statute") a method is prescribed for fixing the millage for the purpose of establishing the basis for the collection of said funds; and

**WHEREAS**, the Town, pursuant to Florida law, conducted a public hearing on September 4, 2012, and adopted Resolution 2012-11, which established the Town's tentative millage rate for the Fiscal Year 2012-2013 at 1.200 mills, a decrease of 1.3950% from the 2011-2012 rolled-back millage rate, and set the second public hearing for adoption of the Town's millage rate for the Fiscal Year 2012-2013 for September 18, 2012.

WHEREAS, on September 18, 2012, the Town Council conducted its duly noticed public hearing, notice of which was published on September 16, 2012, to adopt its Final Millage Rate for the Fiscal Year 2012-2013;

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THAT:**

**Section 1.** Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

**Section 2.** The requisite advertisements, public hearings, and resolutions necessary to establish the Town millage rate have been conducted and prepared as required by Florida law.

**Section 3.** Pursuant to the Statute, the first public hearing was held on September 4, 2012, at 7:00 p.m., at the Loxahatchee Groves Water Control District Headquarters, in the Town of Loxahatchee Groves, Florida; and, a second and final public hearing was held on September 18, 2012, at 7:00 p.m., at the Loxahatchee Groves Water Control District Headquarters, in the Town of Loxahatchee Groves, Florida.

**Section 4.** After the conduct of said hearings, and compliance with all of the requirements of the Statute referred to herein, the Town Council hereby establishes and adopts the millage rate for the Fiscal Year 2012-2013 of 1.200 mills, a decrease of 1.3950% from the 2011-2012 rolled-back millage rate.

**Section 5.** A certified copy of this Resolution shall be furnished to the Palm Beach County Property Appraiser, the Palm Beach County Tax Collector, and to the State of Florida Department of Revenue so that appropriate and lawfully available revenues may be collected and furnished to the Town as provided by General Law.

**Section 6.** If any clause, section, or other part of this Resolution shall be held by any

court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

**Section 7.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 8.** This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 18<sup>th</sup> DAY OF SEPTEMBER, 2012.**

ATTEST:  
GROVES,

  
TOWN CLERK

APPROVED AS TO LEGAL FORM:

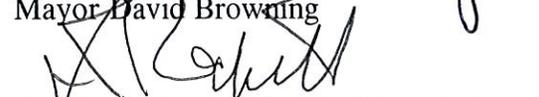


Office of the Town Attorney

TOWN OF LOXAHATCHEE

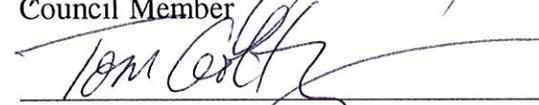
FLORIDA

  
Mayor David Browning

  
Vice Mayor Jim Rockett

  
Council Member

  
Council Member

  
Council Member

# Resolution No. 2012-16

## Adoption of FY 2013 Budget

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**TOWN OF LOXAHATCHEE GROVES**

**RESOLUTION NO. 2012-16**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.**

**WHEREAS**, on September 6, 2012, the Town Council conducted a public hearing and adopted a tentative budget, which included the estimated expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

**WHEREAS**, the Town, pursuant to Florida law, conducted a public hearing on September 4, 2012, and adopted Resolution 2012-12, which approved a tentative budget for the Fiscal Year beginning October 1, 2012, and set September 18, 2012, for the second public hearing for adoption of the Town's final budget for the Fiscal Year beginning October 1, 2012; and,

**WHEREAS**, on September 18, 2012, the Town conducted its second duly noticed public hearing, notice of which was published on September 16, 2012, to adopt its final budget for the Fiscal Year beginning on October 1, 2012.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA:**

**Section 1.** Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

**Section 2.** The requisite advertisements, public hearings, and resolutions necessary to establish the Town millage rate have been conducted and prepared as required by Florida law.

**Section 3.** The budget estimates, a copy of which are attached hereto and expressly made a part hereof as **Exhibit "A,"** are hereby adopted as the 2012-2013 Fiscal Year Budget and shall be in full force and effect for the fiscal year of the Town commencing on October 1, 2012, and terminating on September 30, 2013.

**Section 4.** The Fiscal Policies, a copy of which are attached hereto and expressly made a part hereof as **Exhibit "B,"** are hereby adopted.

**Section 5.** The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the Town by the Town Charter and which relate to the fiscal management of the Town's funds.

**Section 6.** From time-to-time, the Town may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution.

**Section 7.** The Town has adopted its Fiscal Year 2012-2013 millage rate of 1.200 mills.

**Section 8.** If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

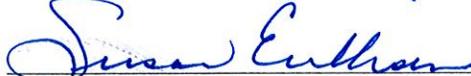
**Section 9.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 10.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS

18<sup>th</sup> DAY OF SEPTEMBER, 2012.

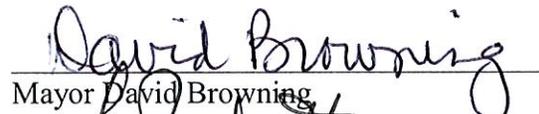
ATTEST:

  
TOWN CLERK

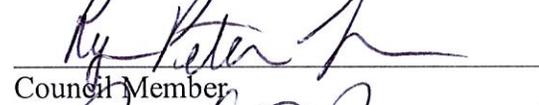
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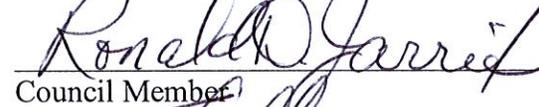
  
Office of the Town Attorney

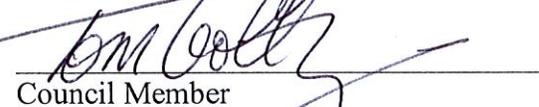
TOWN OF LOXAHATCHEE GROVES,  
FLORIDA

  
Mayor David Browning

  
Vice Mayor Jim Rockett

  
Council Member

  
Council Member

  
Council Member

MDC

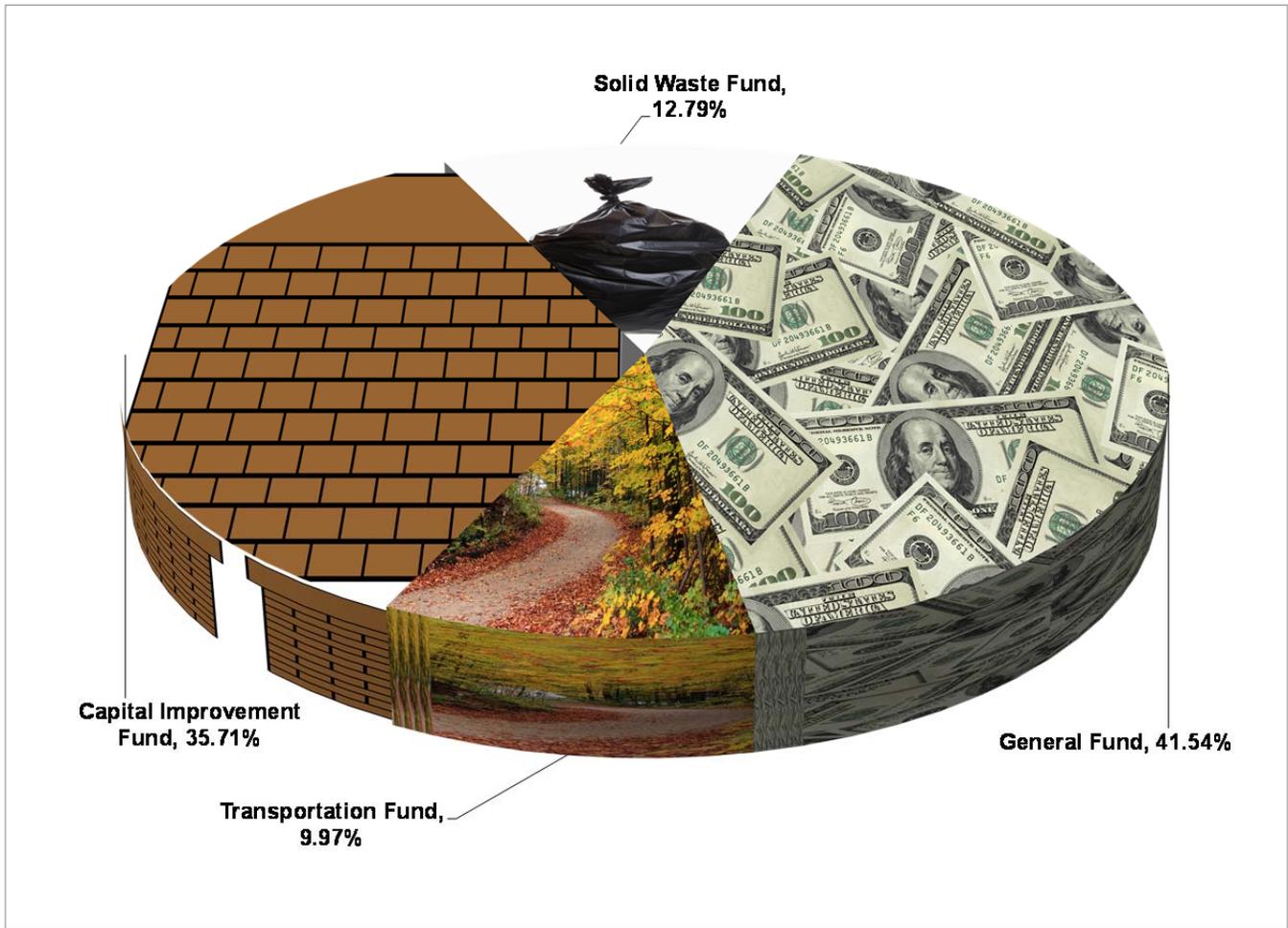
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# Budget for All Funds

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# Town of Loxahatchee Groves Total Estimated Revenues & Appropriations by Fund Fiscal Year 2012-13



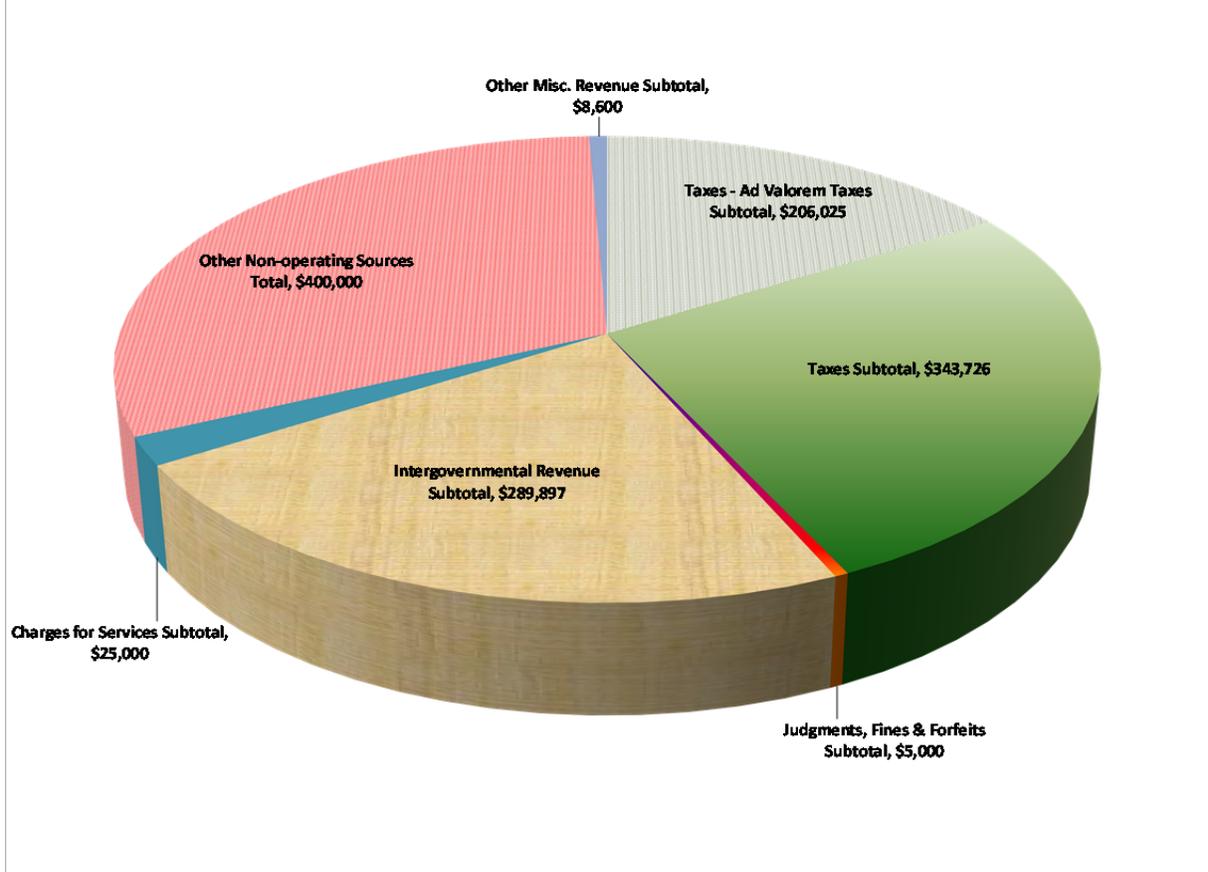
Fund	Amount
General Fund	\$1,526,748
Transportation Fund	\$366,571
Capital Improvement Fund	\$1,312,466
Solid Waste Fund	\$469,969
<b>Total Estimated Revenue and Appropriations</b>	<b>\$3,675,754</b>

# General Fund Estimated Revenues

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# General Fund Estimated Revenues Fiscal Year 2012-13



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13



General Fund	
Estimated Revenues	
	Council Adopted
Account	
Taxes - Ad Valorem Taxes Subtotal	206,025
Taxes Subtotal	343,726
Permits, Franchise Fees & Special Subtotal	248,500
Intergovernmental Revenue Subtotal	289,897
Charges for Services Subtotal	25,000
Judgments, Fines & Forfeits Subtotal	5,000
Other Misc. Revenue Subtotal	8,600
Other Non-operating Sources Total	400,000
<b>Grand Total Revenue</b>	<b>1,526,748</b>



**Recommended Revenue Estimates and Appropriations  
for Fiscal Year 2012-13**

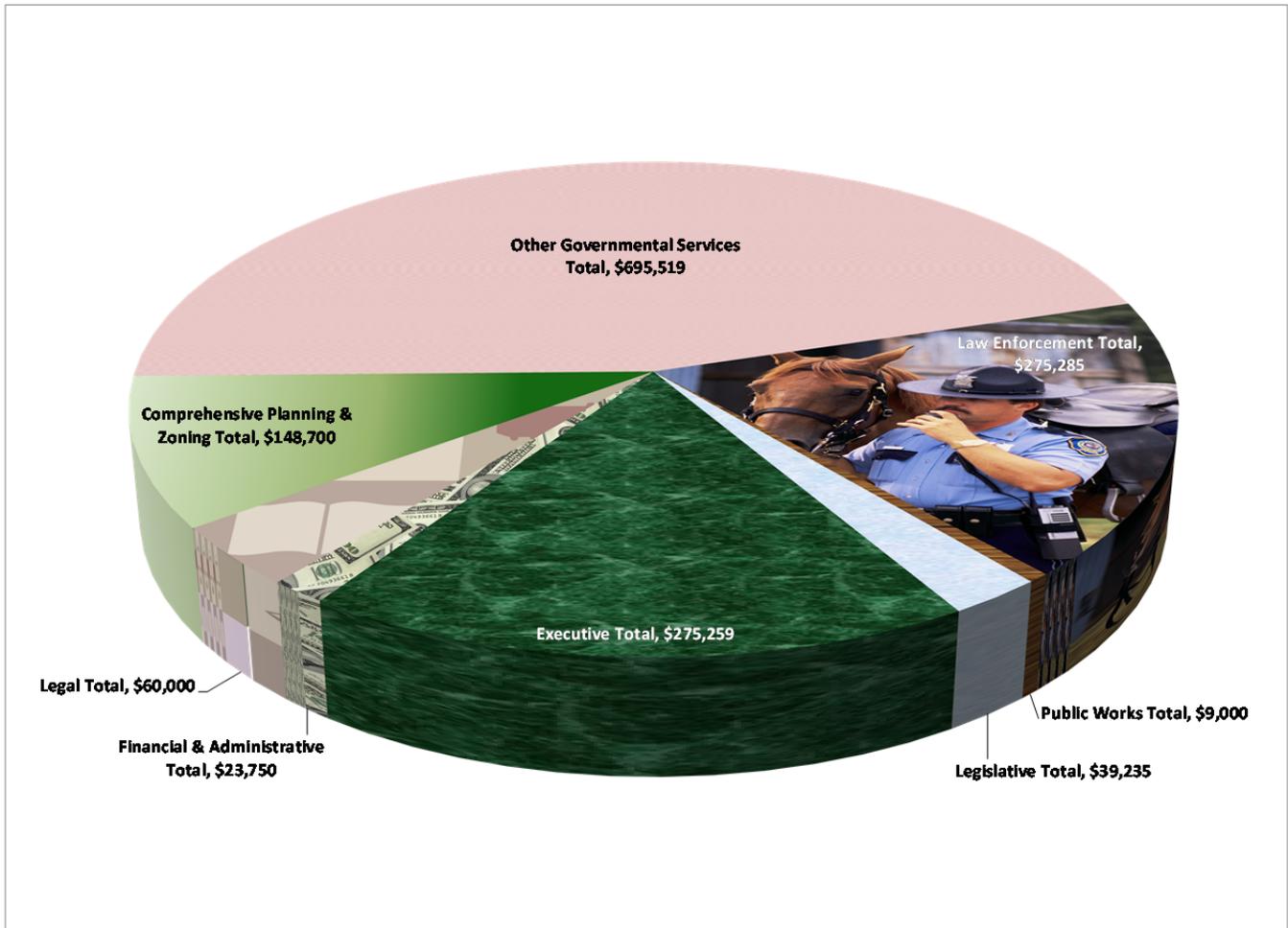
<b>General Fund</b>		
<b>Estimated Revenues</b>		
<b>Account Number</b>	<b>Account</b>	<b>Council Adopted</b>
001-311-100-000	Ad Valorem Taxes	<u>206,025</u>
	<b>Taxes - Ad Valorem Taxes Subtotal</b>	<b>206,025</b>
001-314-100-000	Electric Utility Tax	202,000
001-315-100-000	Communications Services	136,726
001-316-200-000	County Occupational License	<u>5,000</u>
	<b>Taxes Subtotal</b>	<b>343,726</b>
001-323-100-000	FPL Franchise Fee	206,000
001-323-125-000	Haulers Licensing Fee	2,000
001-323-300-000	PBC Water Utility Franchise	10,500
001-329-100-000	Planning & Zoning Permit	<u>30,000</u>
	<b>Permits, Franchise Fees &amp; Special Subtotal</b>	<b>248,500</b>
001-335-120-000	State Revenue Sharing	77,873
001-335-180-000	Half Cent Sales Tax	<u>212,024</u>
	<b>Intergovernmental Revenue Subtotal</b>	<b>289,897</b>
001-341-000-000	General Government Charges	5,000
001-343-349-000	Cost Recovery Fees	<u>20,000</u>
	<b>Charges for Services Subtotal</b>	<b>25,000</b>
001-351-100-000	Court Fines	-
001-354-100-000	Code Enforcement Fines	<u>5,000</u>
	<b>Judgments, Fines &amp; Forfeits Subtotal</b>	<b>5,000</b>
001-361-100-000	Interest	3,600
001-369-000-000	Other Misc. Income	<u>5,000</u>
	<b>Other Misc. Revenue Subtotal</b>	<b>8,600</b>
001-385-100-000	Transfer from Solid Waste Fund	-
001-399-000-000	Transfer from Fund Balance	<u>400,000</u>
	<b>Other Non-operating Sources Total</b>	<b>400,000</b>
	<b>Grand Total Revenue</b>	<b>1,526,748</b>

# General Fund Appropriations

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# General Fund Appropriations Fiscal Year 2012-13



Function	Council Adopted
Legislative Total	\$39,235
Executive Total	\$275,259
Financial & Administrative Total	\$23,750
Legal Total	\$60,000
Comprehensive Planning & Zoning Total	\$148,700
Other Governmental Services Total	\$695,519
Law Enforcement Total	\$275,285
Public Works Total	\$9,000
<b>Grand Total Expenditure</b>	<b>\$1,526,748</b>



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13

### General Fund

#### Appropriations

Account Number	Account	Council Adopted
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### Legislative

001-511-310-000	Professional Services	20,000
001-511-400-000	Travel	3,000
001-511-420-000	Postage & Freight - (was legal Advertising)	
001-511-492-000	Other Operating Expenses	1,500
001-511-500-000	Education & Training	1,000
001-511-510-000	Office Supplies	300
001-511-520-000	Operating Supplies	300
001-511-540-000	Books, Publications & Subscriptions	7,785
001-511-820-000	Special Events/Contributions	5,350
	<b>Legislative Total</b>	<b>39,235</b>

### Executive

001-512-340-000	Other Services	254,635
001-512-400-000	Travel	1,000
001-512-410-000	Communication Services - Moved to Gen Govt.	-
001-512-420-000	Postage & Freight	1,000
001-512-490-000	Legal Advertising - (NEW)	500
001-512-492-000	Other Operating Expenses	944
001-512-493-000	Election Expense	8,010
001-512-510-000	Office Supplies	8,600
001-512-521-000	Loxahatchee Groves CERT - Moved to Gen Govt	-
001-512-540-000	Books, Publications & Subscriptions	570
	<b>Executive Total</b>	<b>275,259</b>

### Financial and Administrative

001-513-320-000	Accounting and Auditing	18,000
001-513-470-000	Printing and Binding	4,750
001-513-490-000	Legal Advertising	1,000
001-513-493-000	Election Expense - moved to Executive	-
	<b>Financial &amp; Administrative Total</b>	<b>23,750</b>

### Legal

001-514-310-000	Professional Services	60,000
001-514-312-000	Legal Comprehensive Plan	-
	<b>Legal Total</b>	<b>60,000</b>

## Legislative

Account Number	Account Title	Detail Description	Amount	Council Adopted
<b>001-511-310-000</b>	<b>Professional Services</b>		<b>\$20,000</b>	<b>\$20,000</b>
		Ordinances Codification - Municipal Code Corp	\$20,000	\$20,000
<b>001-511-400-000</b>	<b>Travel</b>		<b>\$3,000</b>	<b>\$3,000</b>
		Transportation Reimbursement as necessar	\$1,000	\$1,000
		Misc Expenses	\$2,000	\$2,000
<b>001-511-420-000</b>	<b>Postage &amp; Freight - (was legal Advertising)</b>		<b>\$0</b>	<b>\$0</b>
<b>001-511-492-000</b>	<b>Other Operating Expenses</b>		<b>\$1,500</b>	<b>\$1,500</b>
		Meeting expenses	\$500	\$500
		Town brand marketing	\$1,000	\$1,000
<b>001-511-500-000</b>	<b>Education &amp; Training</b>		<b>\$1,000</b>	<b>\$1,000</b>
		Misc Seminars	\$1,000	\$1,000
<b>001-511-510-000</b>	<b>Office Supplies</b>		<b>\$300</b>	<b>\$300</b>
		Misc office supplies	\$300	\$300
<b>001-511-520-000</b>	<b>Operating Supplies</b>		<b>\$300</b>	<b>\$300</b>
		Misc supplies	\$300	\$300
<b>001-511-540-000</b>	<b>Books, Publications &amp; Subscriptions</b>		<b>\$2,435</b>	<b>\$7,785</b>
		Florida League of Cities - annual membersh	\$500	\$500
		Government Finance Officers Association /	\$160	\$160
		Palm Beach County League of Cities	\$550	\$550
		Palm West Chamber of Commerce - annua	\$225	\$225
		Palm Beach County League of Cities - sma	\$500	\$500
		Miscellaneous subscriptions	\$500	\$500
<b>001-511-820-000</b>	<b>Special Events/Contributions</b>		<b>\$5,350</b>	<b>\$5,350</b>
		Holiday Parade supplies	\$350	\$350
		Holiday Parade Float	\$1,000	\$1,000
		Volunteer Committee Member Appreciation	\$2,000	\$2,000
		Other unscheduled events	\$2,000	\$2,000

## Executive

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-512-340-000	Other Services	UMSG - Contract Management Services up CPI @ 1.6%	\$254,635	\$254,635
001-512-400-000	Travel	Town Manager Mileage & Misc. reimbursement	\$1,000	\$1,000
001-512-410-000	Communication Services - Moved to Gen Govt.	Account moved to General Government	\$0	\$0
001-512-420-000	Postage & Freight	General, Code Enforcement, and Special Magistrate notifica	\$1,000	\$1,000
001-512-490-000	Legal Advertising - (NEW)	General notices, procurement, and ordinance advertising	\$500	\$500
001-512-492-000	Other Operating Expenses	Recording Fees	\$500	\$500
		Credit Card Machine and fees	\$444	\$444
001-512-493-000	Election Expense	Advertising	\$1,300	\$1,300
		Election Inspectors compensation	\$800	\$800
		Law Enforcement escort service	\$160	\$160
		Training and expenses	\$2,250	\$2,250
		Palm Beach County Supervisor of Election charges	\$3,500	\$3,500
001-512-510-000	Office Supplies	TCI Automation - Per page printing charges - 2 copiers	\$3,600	\$3,600
		Misc office supplies for Town Hall	\$5,000	\$5,000
001-512-521-000	Loxahatchee Groves CERT - Moved to Gen Govt	Account moved to General Government	\$0	\$0
001-512-540-000	Books, Publications & Subscriptions	GFOA for CAFR submission	\$320	\$320
		Misc publication	\$250	\$250

## Financial and Administrative

Account Number	Account Title	Detail Description	Amount	Council Adopted
<b>001-513-320-000</b>	<b>Accounting and Auditing</b>		<b>\$18,000</b>	<b>\$18,000</b>
		Nowlen Holt & Miner - auditing services	\$18,000	\$18,000
<b>001-513-470-000</b>	<b>Printing and Binding</b>		<b>\$4,750</b>	<b>\$4,750</b>
		Business cards	\$1,000	\$1,000
		Newsletter printing	\$3,000	\$3,000
		Misc reports and submission	\$750	\$750
<b>001-513-490-000</b>	<b>Legal Advertising</b>		<b>\$1,000</b>	<b>\$1,000</b>
		TRIM notices	\$1,000	\$1,000
<b>001-513-493-000</b>	<b>Election Expense - moved to Executive</b>		<b>\$0</b>	<b>\$0</b>

## Legal

Account Number	Account Title	Detail Description	Amount	Council Adopted
<b>001-514-310-000</b>	<b>Professional Services</b>		<b>\$60,000</b>	<b>\$60,000</b>
		Goren, Cherof, Doody & Ezrol, PA - Legal Counsel additional land use matters	\$60,000	\$60,000
<b>001-514-312-000</b>	<b>Legal Comprehensive Plan</b>		<b>\$0</b>	<b>\$0</b>

## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13



### General Fund Appropriations

Account Number	Account	Council Adopted
<b>Planning and Zoning</b>		
001-515-310-000	Professional Services	40,000
001-515-340-000	Other Services	76,200
001-515-343-000	Planning & Zoning Contract	-
001-515-347-000	Comprehensive Plan	5,000
001-515-349-000	Cost Recovery Expenditure	25,000
001-515-490-000	Legal Advertising - (NEW)	2,500
<b>Comprehensive Planning &amp; Zoning Total</b>		<b>148,700</b>
<b>Other General Government</b>		
001-519-315-000	Special Magistrate	16,000
001-519-354-000	Code Compliance	41,000
001-519-410-000	Communications Services	5,100
001-519-440-000	Rentals and Leases	16,305
001-519-450-000	Insurance	16,500
001-519-460-000	Repair & Maint - Building	2,126
001-519-470-000	Printing and Binding	-
001-519-480-000	Promotional Activities	-
001-519-490-000	Computer Equip Software & Hardware Repair	4,500
001-519-491-000	Computer Services	11,131
001-519-494-000	Inspector General Office	5,280
001-519-820-000	Loxahatchee Groves CERT	2,000
001-519-900-000	Transfer to Transportation Fund	-
001-519-910-000	Transfer to Sanitation Fund	126,000
001-519-920-000	Transfer to Capital Projects	400,000
001-519-990-000	Contingency	49,577
<b>Other Governmental Services Total</b>		<b>695,519</b>
<b>Law Enforcement</b>		
001-521-341-000	Professional Services-PBSO	274,785
001-521-342-000	Contractual-ADDL PBSO	500
<b>Law Enforcement Total</b>		<b>275,285</b>
<b>Public Works</b>		
001-539-340-000	Other Services	9,000
001-541-310-000	Professional Services	-
<b>Public Works Total</b>		<b>9,000</b>
<b>Grand Total Expenditure</b>		<b>1,526,748</b>

## Planning and Zoning

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-515-310-000	Professional Services	Town initiated engineering services	\$40,000	\$40,000
001-515-340-000	Other Services	UMSG - planning & zoning services CPI @ 1.6%	\$76,200	\$76,200
001-515-343-000	Planning & Zoning Contract	Land Research Management - Town initiated planning services	\$10,000	\$0
001-515-347-000	Comprehensive Plan	Modifications - Capital Improvement Element	\$5,000	\$5,000
001-515-349-000	Cost Recovery Expenditure	Various projects (TBD)	\$25,000	\$25,000
001-515-490-000	Legal Advertising - (NEW)	Planning & Zoning Avertising non-cost recovery matters	\$2,500	\$2,500

## Other General Government

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-519-315-000	Special Magistrate	Caldwell & Pacetti - Special Magistrate	\$16,000	\$16,000
001-519-354-000	Code Compliance	Tew & Taylor - code enforcement case presentment Miscellaneous services and support	\$41,000 \$35,000 \$6,000	\$41,000 \$35,000 \$6,000
001-519-410-000	Communications Services	ATT - Telephone and Long Distance Services ATT - U-verse - Internet Services	\$5,100 \$3,600 \$1,500	\$5,100 \$3,600 \$1,500
001-519-440-000	Rentals and Leases	TCI automation - Toshiba copier rental Easy Self-Storage - unit Meeting Room rentals - 3 meeting monthly Yee's Corporation - Office suites Drinking water service Miscellaneous rental or leases	\$16,305 \$2,017 \$1,788 \$900 \$10,800 \$300 \$500	\$16,305 \$2,017 \$1,788 \$900 \$10,800 \$300 \$500
001-519-450-000	Insurance	Florida League of Cities - General Liability	\$16,500	\$16,500
001-519-460-000	Repair & Maint - Building	Cleaning services	\$2,126	\$2,126
001-519-470-000	Printing and Binding	Not needed for FY13	\$0	\$0
001-519-480-000	Promotional Activities	Not needed for FY13	\$0	\$0
001-519-490-000	Computer Equip Software & Hardware Repair	Misc. software upgrade Replacement of Town Council hardware and software	\$4,500 \$1,000 \$3,500	\$4,500 \$1,000 \$3,500
001-519-491-000	Computer Services	Hosting - e-City Services Microsoft Exchange 13 - email Microsoft Sharepoint 6 user Streaming video from eCity Services Citizen response system - Egov; WebQA Carbonite	\$11,131 \$1,500 \$1,698 \$384 \$5,000 \$2,500 \$49	\$11,131 \$1,500 \$1,698 \$384 \$5,000 \$2,500 \$49
001-519-494-000	Inspector General Office	Various contract requirements	\$1,280	\$5,280
001-519-820-000	Loxahatchee Groves CERT	Annual contribution to private organizataions	\$2,000	\$2,000
001-519-900-000	Transfer to Transportation Fund	Not needed for FY13	\$0	\$0
001-519-910-000	Transfer to Sanitation Fund	Solid waste reduction program @ \$175 for 1260	\$220,500	\$126,000
001-519-920-000	Transfer to Capital Projects	Prepare Town Hall alternatives <i>Council action 7/31/2012 to subsidy</i>	\$200,000 \$200,000	\$400,000 \$0 \$400,000
001-519-990-000	Contingency	Provided per Council action to have excess funds available for various issues	\$94,427 \$94,427	\$49,577 \$49,577

### Law Enforcement

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-521-341-000	Professional Services-PBSO	No increase in FY13	\$274,785	\$274,785
			\$274,785	\$274,785
001-521-342-000	Contractual-ADDL PBSO	Misc. detail shifts for BSO	\$500	\$500
			\$500	\$500

### Public Works

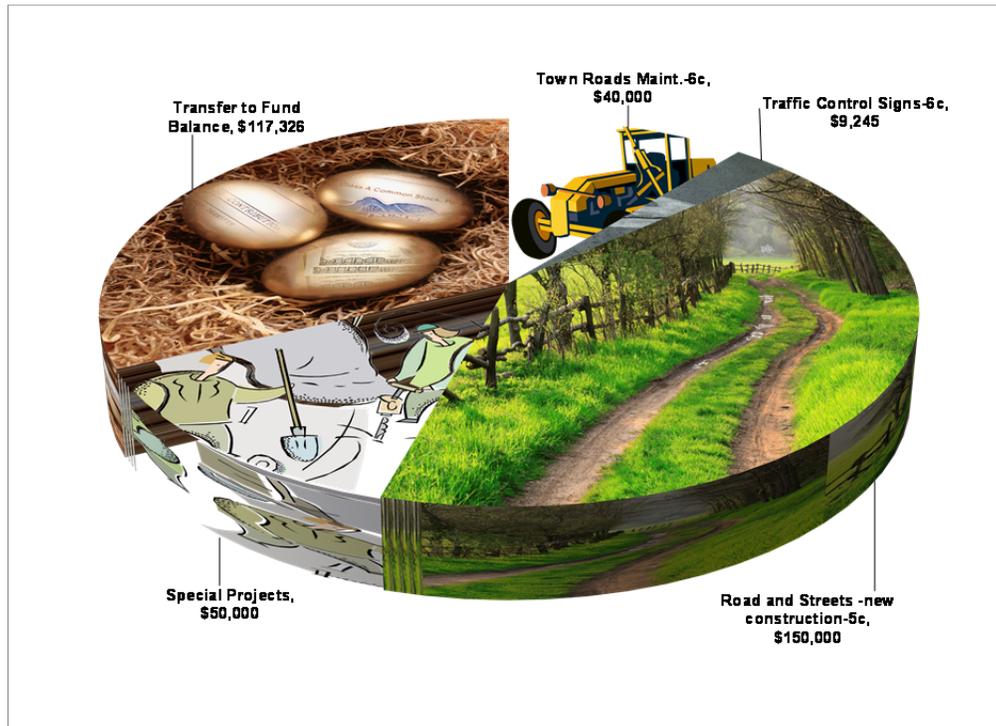
Account Number	Account Title	Detail Description	Amount	Council Adopted
001-539-340-000	Other Services	Miscellaneous physical environment services	\$9,000	\$9,000
			\$9,000	\$9,000
001-541-310-000	Professional Services	Not needed for FY13	\$0	\$0
			\$0	\$0

# Transportation (LOGT) Fund

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# Transportation Fund Estimated Revenues & Appropriations Fiscal Year 2012-13



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13



### Transportation Fund

#### Estimate Revenues

Account Number	Account	Council Adopted
101-312-410-000	1st Local Option Fuel Tax (6c)	249,245
101-312-420-000	2nd Local Option Fuel Tax (5c)	117,326
101-363-990-000	Contribution from General Fund	-
<b>Total Revenue</b>		<b>366,571</b>

### Transportation Fund

#### Appropriations

Account Number	Account	Council Adopted
101-541-467-000	Traffic Control Signs-6c	9,245
101-541-468-000	Town Roads Maint.-6c	40,000
101-541-469-000	Road Maintenance District-6c	-
101-541-631-000	Road and Streets -new construction-5c	150,000
101-541-632-000	Special Projects	50,000
101-541-633-000	22nd Road Ditch	
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c	
101-541-990-000	Transfer to Fund Balance 5ct.	117,326
<b>Total Expenditure</b>		<b>366,571</b>

## Transportation Fund

Account Number	Account Title	Detail Description	Amount	Council Adopted
<b>101-312-410-000</b>	<b>1st Local Option Fuel Tax (6c)</b>		<b>\$249,245</b>	<b>\$249,245</b>
		Dept Fin Svc Estimate O&M	\$249,245	\$249,245
<b>101-312-420-000</b>	<b>2nd Local Option Fuel Tax (5c)</b>		<b>\$117,326</b>	<b>\$117,326</b>
		Dept Fin Svc Estimate Capital	\$117,326	\$117,326
<b>101-363-990-000</b>	<b>Contribution from General Fund</b>		<b>\$0</b>	<b>\$0</b>
		Not needed for FY13	\$0	\$0
<b>101-541-467-000</b>	<b>Traffic Control Signs-6c</b>		<b>\$0</b>	<b>\$9,245</b>
		Various traffic control signs	\$6,571	0
		<i>Council action 7/31/2012 for replacements</i>	\$0	\$9,245
<b>101-541-468-000</b>	<b>Town Roads Maint.-6c</b>		<b>\$0</b>	<b>\$40,000</b>
		Not needed for FY13	\$0	
		<i>Council action 7/31/2012 for miscellaneous road maintenance</i>		\$40,000
<b>101-541-469-000</b>	<b>Road Maintenance Dictriect-6c</b>		<b>\$0</b>	<b>\$0</b>

## Appropriations

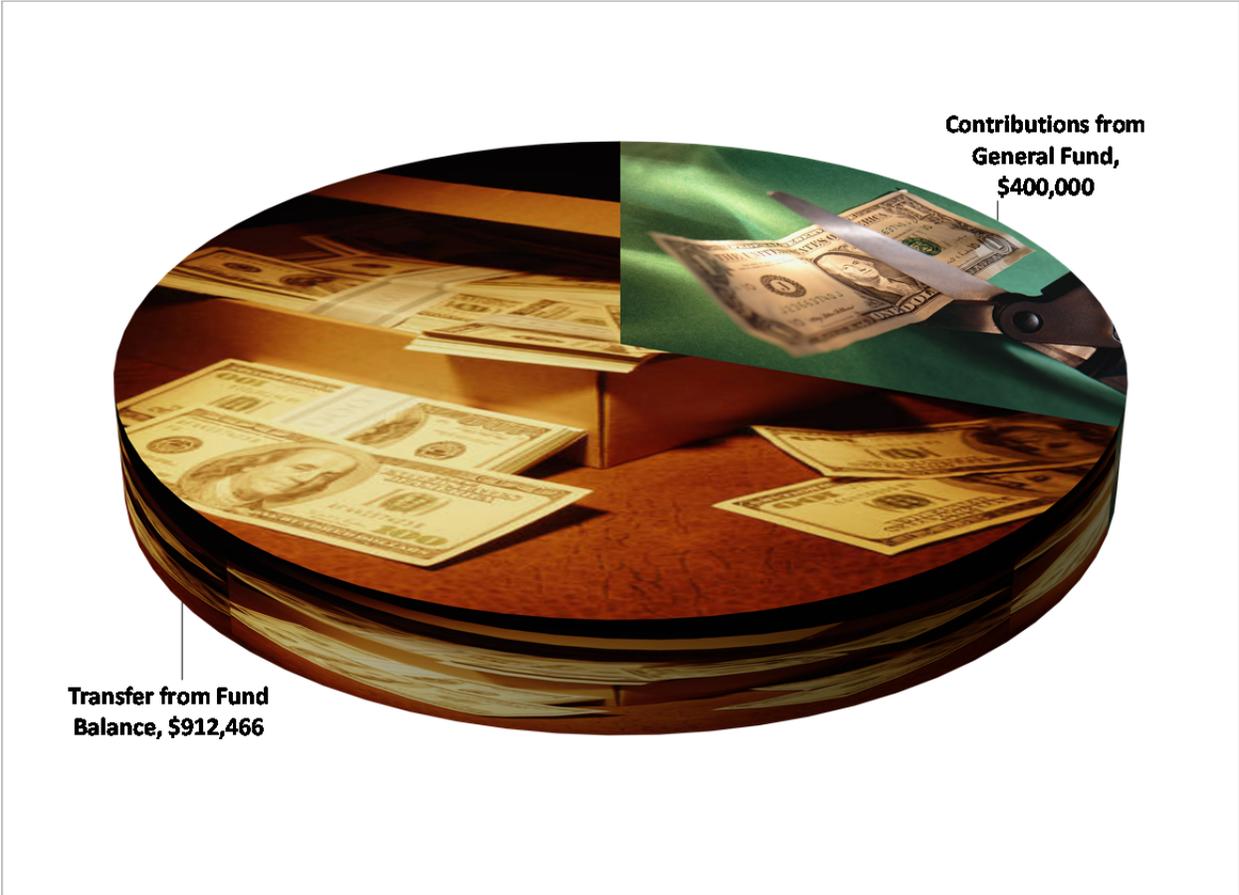
<b>101-541-631-000</b>	<b>Road and Streets -new construction-5c</b>		<b>\$300,000</b>	<b>\$150,000</b>
		<i>Payment for Principal &amp; Interest to LGWCD - note</i>	\$300,000	
		<i>Actual cost for OGEM construction ONLY</i>		
		<i>excluding any other proceeds</i>		
		<i>Council action 7/31/2012 to subsidy</i>		\$150,000
<b>101-541-632-000</b>	<b>Special Projects</b>		<b>\$60,000</b>	<b>\$50,000</b>
		<i>Miscellaneous physical environment services</i>	\$4,500	\$50,000
		Town road maintenance	\$55,500	
<b>101-541-633-000</b>	<b>22nd Road Ditch</b>		<b>\$0</b>	<b>\$0</b>
		TBD	\$0	
<b>101-541-634-000</b>	<b>Town 148th Terr Bridge (5)/Culvert -5c</b>		<b>\$0</b>	<b>\$0</b>
		Not needed for FY13	\$0	\$0
<b>101-541-990-000</b>	<b>Transfer to Fund Balance 5ct.</b>		<b>\$0</b>	<b>\$117,326</b>
		<i>Council action 7/31/2012 to restrict 5th cent LOGT</i>		\$117,326

# Capital Improvement Program CIP Fund

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# Capital Improvement Fund Estimate Revenues Fiscal Year 2012-13



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13

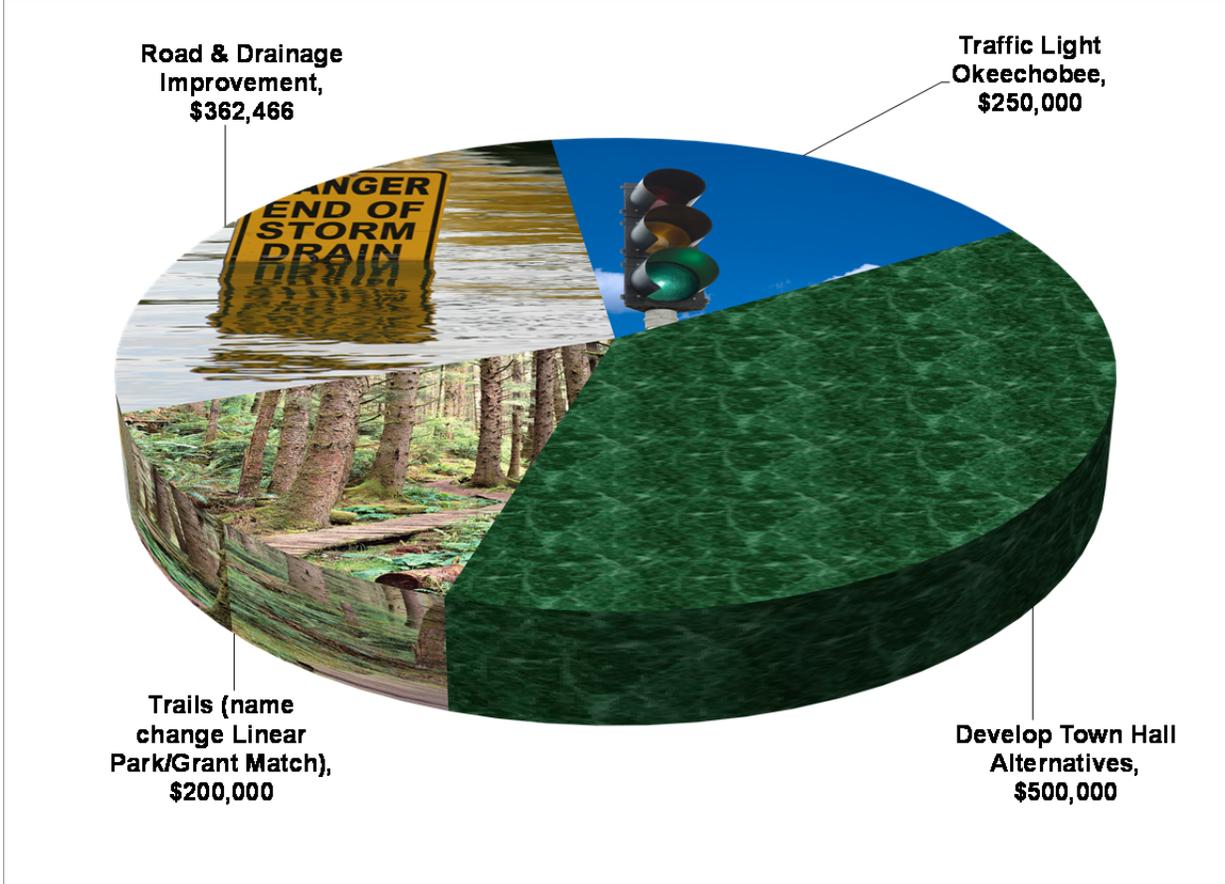


### Capital Improvement Program

#### Estimated Revenues

Account Number	Account	Council Adopted
305-363-990-000	Contributions from General Fund	400,000
305-399-000-000	Transfer from Fund Balance	912,466
<b>Total Revenue</b>		<b>1,312,466</b>

# Capital Improvement Fund Appropriations Fiscal Year 2012-13



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13



### Capital Improvement Program

#### Appropriations

Account Number	Account	Council Adopted
305-519-600-000	Develop Town Hall Alternatives	500,000
305-541-341-000	Trails (name change Linear Park/Grant Match)	200,000
305-541-346-000	OGEM Paving/Cost Sharing	-
305-541-434-000	Road & Drainage Improvement	362,466
305-541-436-000	Traffic Light Okeechobee	250,000
<b>Total Expenditure</b>		<b>1,312,466</b>

**Capital Improvement Fund  
Estimate Revenues**

Account Number	Account Title	Detail Description	Amount	Council Adopted
305-363-990-000	Contributions from General Fund		\$200,000	\$200,000
		Excess funds transfer to projects	\$200,000	\$200,000
305-399-000-000	Transfer from Fund Balance		\$912,466	\$912,466
		Transfer fund in from remaining unassigned fund balance	\$912,466	\$912,466

**Appropriations**

305-519-600-000	Develop Town Hall Alternatives		\$500,000	\$500,000
		Engage needed professionals to identify, alternateives for Town Hall	\$500,000	\$500,000
305-541-341-000	Trails (name change Linear Park/Grant Match)		\$0	\$200,000
		TBD	\$0	\$0
		Equestrian trails		\$200,000
305-541-346-000	OGEM Paving/Cost Sharing		\$0	\$0
		TBD	\$0	\$0
305-541-434-000	Road & Drainage Improvement		\$362,466	\$362,466
		To be determined road and drainage improvements	\$362,466	\$362,466
305-541-436-000	Traffic Light Okeechobee		\$250,000	\$250,000
		Tentative costs to implement traffic control device	\$250,000	\$250,000

### CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>	
<b>PROJECT NAME:</b> Town Hall Alternative	<b>PROJECT NUMBER:</b> 001
<b>LOCATION:</b> To Be Determined	

<b>B. PROJECT INFORMATION</b>
<b>DESCRIPTION/JUSTIFICATION:</b> Engage needed professionals to identify, select, purchase and design Town Hall, Phase one
<b>RELATIONSHIP TO OTHER PROJECTS/PLANS:</b> None

<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER:</b> 305-519-600-000						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$150,000	\$150,000						
Land	\$350,000	\$350,000						
Site Improvements	\$150,000		\$150,000					
Construction	\$800,000		\$800,000					
Furniture & Equipment	\$50,000		\$50,000					
<b>Total:</b>	<b>\$1,500,000</b>	\$500,000	\$1,000,000					

<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$1,500,000	\$500,000	\$1,000,000					
Gas Tax								
Grant								
<b>Total:</b>	<b>\$1,500,000</b>	\$500,000	\$1,000,000					

<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

## CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

**A. PROJECT IDENTIFICATION**

**PROJECT NAME:** Linear Park Grant Match  
**LOCATION:** South of Collecting Canal Road

**PROJECT NUMBER:** 002

**B. PROJECT INFORMATION**

**DESCRIPTION/JUSTIFICATION:** Development of a Linear Park from A Road to Folsom Road  
 (note: Proceeds for project dependent upon the acquisition of grant funds)

**RELATIONSHIP TO OTHER PROJECTS/PLANS:** None

**C. EXPENDITURE SCHEDULE:**

**ACCOUNT NUMBER:** 305-519-600-000

Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$100,000	\$100,000						
Land								
Site Improvements	\$50,000	\$50,000						
Construction	\$50,000	\$50,000						
Furniture & Equipment								
<b>Total:</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>				

**D. FUNDING SOURCE/FUNDING SCHEDULE:**

Funding Source:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
General Fund	\$200,000	\$200,000						
Gas Tax								
Grant								
<b>Total:</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>				

**E. LEVEL OF SERVICE:**

**PLANNING AREA:**

Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

### CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>	
<b>PROJECT NAME:</b> OGEM Paving/Cost Sharing	<b>PROJECT NUMBER:</b> 003
<b>LOCATION:</b> Road ways to be determined	

<b>B. PROJECT INFORMATION</b>
<b>DESCRIPTION/JUSTIFICATION:</b> Based upon criteria, future roads to be OGEMed will be identified
<b>RELATIONSHIP TO OTHER PROJECTS/PLANS:</b> None

<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER:</b> 305-519-600-000						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn								
Land								
Site Improvements								
Construction	\$500,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Furniture & Equipment								
<b>Total:</b>	<b>\$500,000</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	

<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$500,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Gas Tax								
Grant								
<b>Total:</b>	<b>\$500,000</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	

<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

## CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

**A. PROJECT IDENTIFICATION**  
**PROJECT NAME:** Road and Drainage Improvements **PROJECT NUMBER:** 004  
**LOCATION:** Collecting Canal Road and other projects to be determined

**B. PROJECT INFORMATION**  
**DESCRIPTION/JUSTIFICATION:** OGEM improvements to Collecting Canal Road and other selected improvements TBD  
**RELATIONSHIP TO OTHER PROJECTS/PLANS:** None

**C. EXPENDITURE SCHEDULE:** **ACCOUNT NUMBER:** 305-519-600-000

Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$187,466	\$62,466	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Land								
Site Improvements	\$25,000	\$25,000						
Construction	\$650,000	\$275,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Furniture & Equipment								
<b>Total:</b>	<b>\$862,466</b>	<b>\$362,466</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	

**D. FUNDING SOURCE/FUNDING SCHEDULE:**

General Fund	\$862,466	\$362,466	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Gas Tax								
Grant								
<b>Total:</b>	<b>\$862,466</b>	<b>\$362,466</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	

**E. LEVEL OF SERVICE:** **PLANNING AREA:**

Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

## CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

<b>A. PROJECT IDENTIFICATION</b>	
<b>PROJECT NAME:</b> Traffic Light Okeechobee	<b>PROJECT NUMBER:</b> 005
<b>LOCATION:</b> Okeechobee and D Road	

<b>B. PROJECT INFORMATION</b>
<b>DESCRIPTION/JUSTIFICATION:</b> Tentative cost to implement traffic control device
<b>RELATIONSHIP TO OTHER PROJECTS/PLANS:</b> None

<b>C. EXPENDITURE SCHEDULE:</b>		<b>ACCOUNT NUMBER:</b> 305-519-600-000						
Cost Elements:	Total	Thru FY13	Est FY14	YR15	YR16	YR17	YR18	FY19 beyond
Plan, Design, Supervn	\$250,000	\$250,000						
Land								
Site Improvements								
Construction	\$200,000		\$200,000					
Furniture & Equipment								
<b>Total:</b>	<b>\$450,000</b>	\$250,000	\$200,000					

<b>D. FUNDING SOURCE/FUNDING SCHEDULE:</b>								
General Fund	\$450,000	\$250,000	\$200,000					
Gas Tax								
Grant								
<b>Total:</b>	<b>\$450,000</b>	\$250,000	\$200,000					

<b>E. LEVEL OF SERVICE:</b>		<b>PLANNING AREA:</b>						
Plan LOS	N/A							
Actual LOS	N/A							
Added Capacity	N/A							

# Solid Waste Fund

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# Solid Waste Fund Estimated Revenues Fiscal Year 2012-13



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13

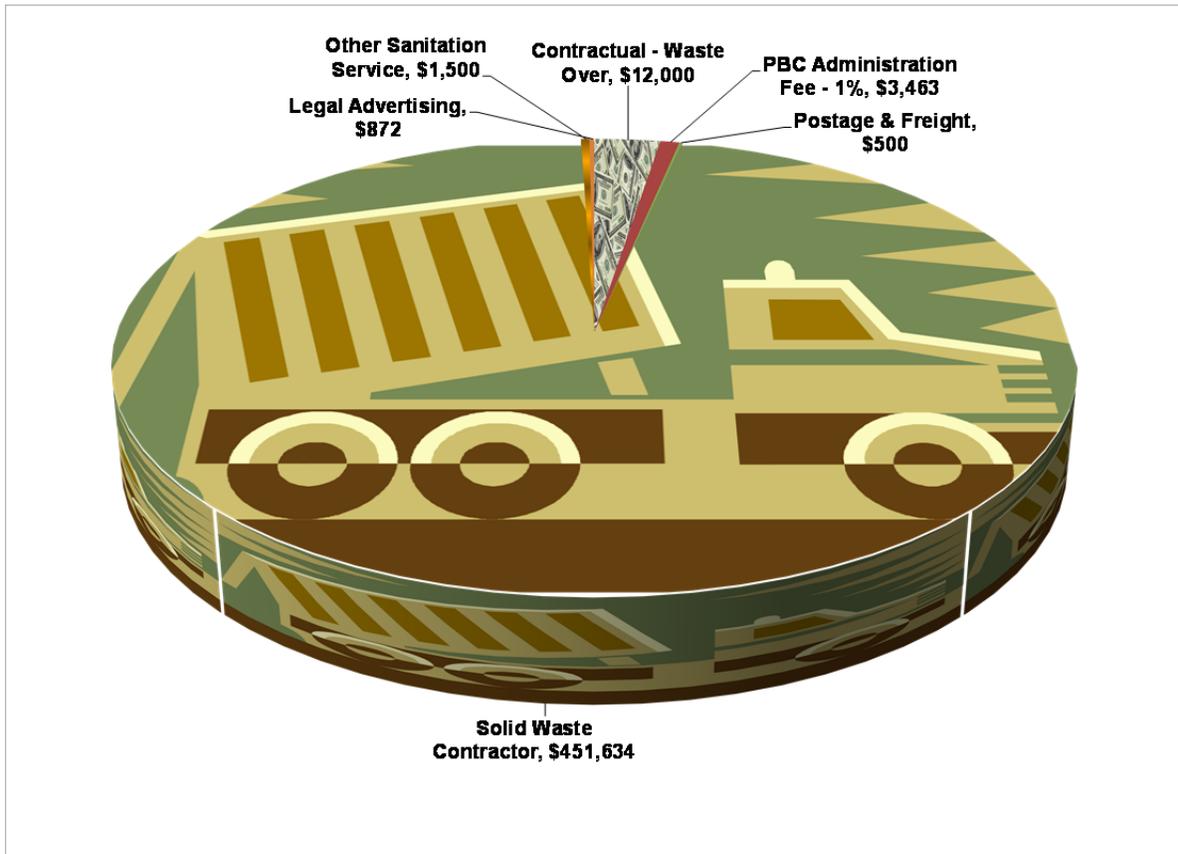


### Solid Waste Fund

#### Estimated Revenues

Account Number	Account	Council Adopted
405-323-125-000	Haulers Licensing Fee - MOVED to GF	-
405-325-205-000	Solid Waste Assessments	346,361
405-325-206-000	Discount Fees	(10,392)
405-343-120-000	SWA Recycling Income	8,000
405-363-990-000	Contributions from General Fund	126,000
<b>Total Revenue</b>		<b>469,969</b>

# Solid Waste Fund Appropriations Fiscal Year 2012-13



## Recommended Revenue Estimates and Appropriations for Fiscal Year 2012-13



### Solid Waste Fund

#### Appropriations

Account Number	Account	Council Adopted
405-534-345-000	Contractual - Waste Over	12,000
405-534-346-000	PBC Administration Fee - 1%	3,463
405-534-420-000	Postage & Freight	500
405-534-434-000	Solid Waste Contractor	451,634
405-534-436-000	Other Sanitation Service	1,500
405-534-490-000	Legal Advertising	872
405-534-595-000	TOLG Management Fee	-
<b>Total Expenditure</b>		<b>469,969</b>

## Solid Waste Fund

Account Number	Account Title	Detail Description	Amount	Council Adopted
405-323-125-000	Haulers Licensing Fee - MOVED to GF		\$0	\$ -
405-325-205-000	Solid Waste Assessments		\$269,639	\$346,361
		1,260 ERU @ \$372.73	\$469,640	
		1,260 ERU @ \$291.57		
		1,260 ERU @ \$274.89 Reduced due to Assessment approval		\$346,361
405-325-206-000	Discount Fees		(\$7,654)	(\$10,392)
		Early payment of tax bills @ 3.0% average discount	(\$7,654)	(\$10,392)
405-343-120-000	SWA Recycling Income		\$8,000	\$8,000
		Recycle income sharing PBC SWA	\$8,000	\$8,000
405-363-990-000	Contributions from General Fund		\$220,500	\$126,000
		1,260 ERU @ \$175.00 based on a contribution from Gen Fund	\$220,500	
		1,260 ERU @ \$100.00 based on a contribution from Gen Fund		\$126,000
<b>TOTAL REVENUE</b>			<b>\$490,485</b>	<b>\$469,969</b>

## Appropriations

405-534-345-000	Contractual - Waste Over		\$12,000	\$12,000
		Frank Schiola	\$12,000	\$12,000
405-534-346-000	PBC Administration Fee - 1%		\$2,831	\$3,464
		1% for administration by PBC	\$2,831	\$3,464
405-534-420-000	Postage & Freight		\$500	\$500
		Miscellaneous mailings	\$500	\$500
405-534-434-000	Solid Waste Contractor		\$472,654	\$451,634
		Waste Pro contract @ 4.50% increase	\$472,654	
		Waste Pro contract @ 0.0% increase		\$451,634
405-534-436-000	Other Sanitation Service		\$1,500	\$1,500
		Butch Lowe - canal and road animal removal	\$1,500	\$1,500
405-534-490-000	Legal Advertising		\$1,000	\$872
		Miscellaneous advertising	\$1,000	
		Reduced due to Assessment approval		\$872
405-534-595-000	TOLG Management Fee		\$0	\$0
		No TOLG fee needed	\$0	\$0