

Florida's Last Frontier



Town of
LOXAHATCHEE GROVES

Town of Loxahatchee Groves

Fiscal Year 2013-14

Annual Operating and Capital Budgets

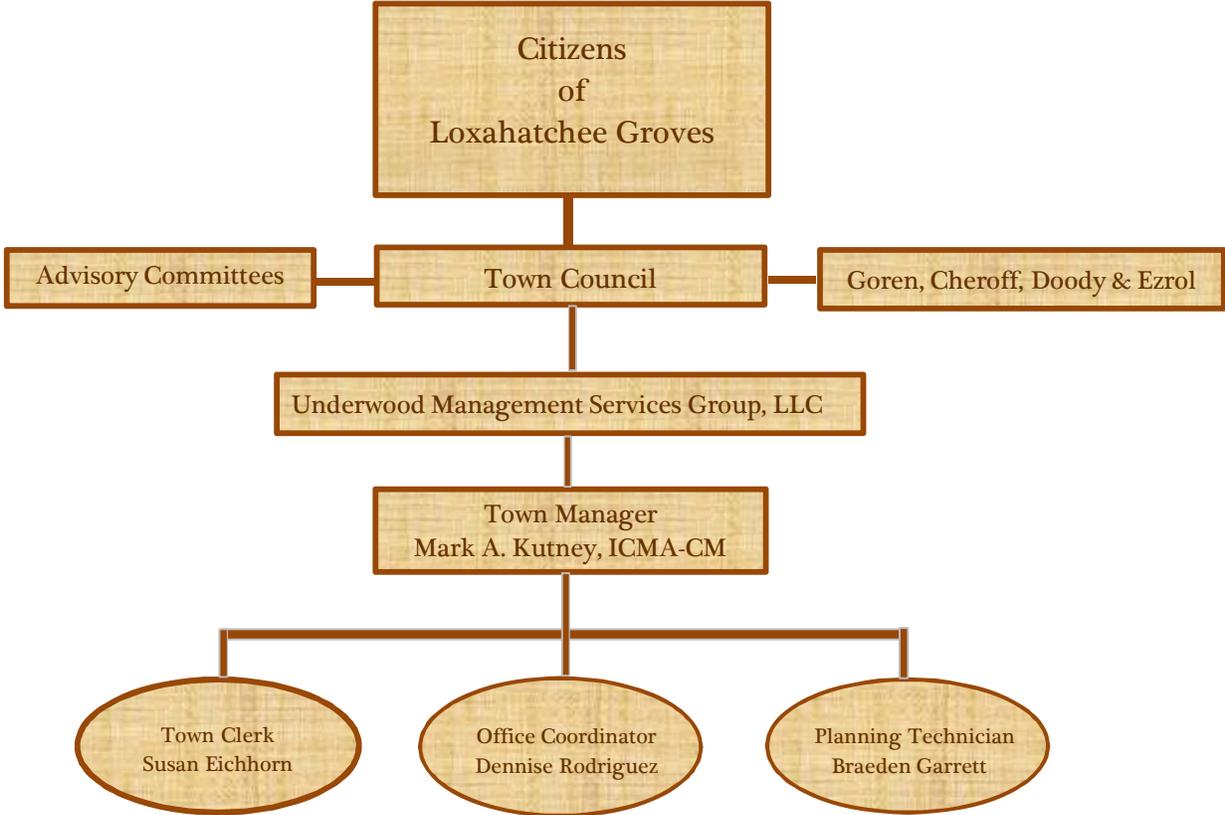
Mayor David Browning, Seat 4
Vice Mayor Ron Jarriel, Seat 1
Councilman Tom Goltzené, Seat 5
Councilman Ryan Liang, Seat 3
Councilman Jim Rockett, Seat 2

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





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, 2013

SUBJECT: Adopted FY 2014 Annual Town Budget

Introduction

This memorandum transmits the Adopted Town Budget for Fiscal Year 2014 (FY14). 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 2, 2013. The purpose of this memorandum is to identify the actions taken by the Town Council in adopting the final Town Budget for FY14 which resulted in changes from the July 16th recommended Budget.

As noted above, the Budget Memorandum incorporated into the July 16th Town Manager recommended FY14 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 FY14 Budget. The following table represents the changes in the Council adopted budget for the next fiscal year.

Fund	Adopted Amount	Recommended Amount	Change
General Fund	\$1,096,853	\$1,146,177	\$49,324
Transportation Fund	\$1,222,762	\$962,932	(\$259,830)
Capital Improvement Fund	\$1,802,564	\$1,413,630	(\$388,934)
Solid Waste Fund	\$428,770	\$428,770	\$0
Total Estimated Revenue and Appropriations	\$4,550,949	\$3,951,509	(\$599,440)

Key Changes From Recommended FY14 Annual Town Budget

	Recommended Budget	Adopted Budget	Comments
General Fund Contingency	\$31,428.00	\$12,104.00	Reduced to offset increases to various line items within all funds.
Solid Waste Fund	\$432,495.00	\$432,873.00	No General Fund subsidy in FY14 resulting in the Solid Waste Assessment Increase
Capital Improvement Fund	\$1,413,630.00	\$1,802,564.00	New programs added such as D Road typical paving, traffic light at Southern Blvd. intersection. See budget detail for a more complete representation.
Transportation Fund	\$962,932.00	\$1,222,762.00	Significant increase caused by a transfer to the CIP for related expenditures.
Total Budget	\$3,970,246.00	\$4,550,495.00	See budget documents for details.

Town Manager Proposed Budget Transmittals



Underwood Management Services Group, LLC



840 N.E. Stokes Terrace
Jensen Beach, Florida 34957
Telephone: 772.233.1511

William F. Underwood, II
Managing Partner
Email: umsg@att.net

July 8, 2013

Honorable Mayor and Town Council,

At the July 2, 2013, Budget Workshop for fiscal year 2014, several items for discussion was presented. Due to the nature of the meeting as a workshop, no votes could be taken regarding potential changes to the 2014 budget and it was difficult to determine whether or not a consensus existed.

The Town Council's initial discussion concerned the Five-year Capital Improvement Plan, followed by General Fund, Transportation, and Solid Waste Funds. Several issues modifying both the operational funds and the capital improvement plan budgets are identified below, and staff respectfully request the Council take votes on prospective changes to the various budgets.

In addition, critical decisions must be made by the Town Council at the July 16th meeting as they relate to setting the tentative millage rate for the General Fund, setting a solid waste assessment rate, or setting a higher tentative millage rate that incorporates both the solid waste expense and the General Fund expense (see questions 7 and 8 below).

The following is a framework the Council can use to discuss and vote on the specific inclusion or exclusion to the 2014 budget.

1. OGEM "D" Road from Southern Boulevard to Collecting Canal?
 - a. Approximate length is .41 miles and OGEM cost should be less than \$100,000, or
 - b. Create a 2 lane road with paving and guard rails approximate cost \$500,000 (Bill Louda recommendation).
2. OGEM Tangerine From "D" Road west to back entry into plaza
 - a. Approximate length is 0.1 miles and OGEM cost should be less than \$20,000
3. Eliminate Town Hall Alternative funding at \$50,000?
4. Trails and development of linear park from "A" Road to Folsom funded at \$80,000 in FY 2014; \$100,000 in FY 2015; and \$100,000 in FY 2016?
5. Mast arm or wire signalized intersection at "D" Road and Okeechobee funded at \$250,000?
 - a. No additional funding beyond FY 2014
6. LGWCD roads will be transferred to the Town before October 1, 2013 per Town Attorney Mike Cirullo
 - a. Provide funding as a grant from the General Fund for previously OGEM roads at \$28,934 per year after transfer, or provide a capital acquisition of the OGEM roads through the Transportation Fund?

Upon clarifying votes on the above issues, staff can prepare the Council budget for presentation and adoption. The critical decision to be made at this July 16th meeting is the concept of adopting a millage rate which provides the most flexibility to the Town Council:

- Is a higher millage rate that provides funding for both the General Fund and Solid Waste Fund which would be 3.8079 mills
 - Or fund the General Fund at 1.500 mills, and collect an assessment at \$343.25 for the Solid Waste Fund.
7. Set single family residential solid waste collection budget set for FY 2014 at \$428,770 incorporates the awarded bid to Waste Pro?
- a. Fund collection through assessment of \$343.25 or fund collection through a millage rate of 2.6079? Thus avoiding any issue relative to FSS 218 state shared revenues.
 - b. Subsidize solid waste assessment (if implemented) for \$126,000 as prior year?
8. Set General Fund millage at 1.500 mills or lower?
- a. Action governed pending response from the Florida State Department of Revenue in order to comply with chapter 218 FSS complying to collect state shared revenues worth about \$797,000 in FY 2014.

Sincerely,



William F. Underwood, II
UMSG, LLC



Town of Loxahatchee Groves

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MEMORANDUM

TO: Mayor and Town Council

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

DATE: June 24, 2013

RE: Recommended FY2013-2014 Preliminary Recommended Annual Town Budget and Capital Improvement Plan

INTRODUCTION

This memorandum transmits the Town Manager's preliminary recommended Town Budget for FY 2014 and Capital Improvement Plan (CIP). The recommended budget for all funds is \$3,970,246 and includes the following

- General Fund Budget - \$1,125,059 - which represents 28% of the total budget
- Transportation - \$966,571 – representing 24% of total budget
- Capital Improvement Program - \$1,413,630 - representing 36% of total budget for only FY2014
- Solid Waste \$428,770 – representing 12% of total budget.

Revenue generated by Ad Valorem taxes is achieved by a millage rate of 1.5000 mills. This increase is necessary in order to meet the State Statute requirements commonly referred to as the “Three (3) Mill Equivalency” which means the Town must produce \$1,140,752.31 in revenue through specific sources. In order to produce revenue equivalent to that which would otherwise be produced by such 3-mill ad valorem tax, to have received a remittance from the county pursuant to s. 125.01(6)(a), collected an occupational license tax or a utility tax (comprised of communications services, and FPL utility tax) , levied an ad valorem tax (including Palm Beach County Fire Municipal Services Taxing Unit), or received revenue from any combination of these **four sources**.

Accept these as draft appropriations due to the fact the Town will not receive the final taxable assessed value until July 1st, and we do not anticipate receiving estimates from the Florida Revenue Estimating Conference until sometime after the end of June. Further, the solid waste contract amounts will not be known until the end of June. However, in an effort to provide some foresight in the budget process, we believe what is presented is a working budget the Council can review, and provide guidance at the July 2nd meeting.

BUDGET HIGHLIGHTS

The FY 2013-2014 budget proposed by Town Management reflects an intention to move the Town forward in a progressive manner. More specifically, a number of capital projects including projects suggested by Town Council are also incorporated in this year's Capital Improvement Plan (CIP) as follows:

- Town Road Surveying - \$100,000 FY2014 funding
- OGEM Improvements to Collecting Canal Road - \$943,630 FY 2014 funding
- Traffic Light Signal at Okeechobee Boulevard & D Road – \$220,000 FY 2014 funding
- Future Town Road OGEM Projects - \$100,000 FY 2014 funding
- Trails - \$0.00 FY 2014 funding
- Town Hall Alternatives - \$50,000 FY 2014 funding

Town Management also proposes \$600,000 from the Transportation Fund be appropriated for a portion of the CIP. Unlike this year, we are not able to propose a contribution from the General Fund to the Solid Waste Fund.

Indicated below are some of the significant highlights for the FY 2013-2014 Budget Year.

- Millage rate increases 0.3 mills from 1.2000 to 1.5000 mills
- Transfer of \$200,000 from the General Fund to Capital Projects
- Upon the completion of the road transfer and approval of the Capital Improvement Element by the Town and State, this budget appropriates \$600,000 from the Transportation Fund reserves to the CIP fund to provide more than ½ of the money needed to apply OGEM to Collecting Canal Road.
- Capital Improvement Program planned improvements of \$1,963,630 through FY 2018.

SUMMARY

During the next fiscal year, through the implementation of this budget the Council and staff will continue to move forward the Okeechobee Blvd Traffic Signal, continued replacement of traffic control signage, ULDC review, planning & zoning fees setting mechanism, continued hedging maintenance, and revisions to cost recovery.

Respectfully submitted



Mark A. Kutney
Town Manager

Underwood Management Services Group

Fiscal Policies



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





The following is a report on the Fiscal Year 2013-2014 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, 2014.

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





Town of Loxahatchee Groves

Estimated Revenues and Appropriations

Fiscal Year 2013-2014

The Process Begins

The Town's fiscal year begins October 1st and ends September 30th 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 Manager 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 Manager 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 1st 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 1st. The Town levies a property tax millage rate upon that taxable value which will provide revenue required for the fiscal year beginning October 1st. 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 31st. On April 1st, unpaid amounts become delinquent with interest and penalties added thereafter. Beginning June 1st, 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. 2013-13

Adoption of Final Millage



TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2013-13

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 2013-2014, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; AMENDING RESOLUTION 2013-10 SOLELY AS TO THE DATE AND TIME OF THE SECOND PUBLIC HEARING; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 3, 2013, 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 3, 2013, and adopted Resolution 2013-10, which established the Town's tentative millage rate for the Fiscal Year 2013-2014 at 1.200 mills, a decrease of 6.58% from the 2012-2013 rolled-back millage rate of 1.2845 mills, and set the second public hearing for adoption of the Town's millage rate for the Fiscal Year 2013-2014 for September 17, 2013; and

WHEREAS, the Town Council continued the second public hearing due to a publication

issue, to Friday, September 20, 2013.

WHEREAS, on September 20, 2013, the Town Council conducted its duly noticed public hearing, notice of which was published on September 18, 2013, to adopt its Final Millage Rate for the Fiscal Year 2013-2014;

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 3, 2013, 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 20, 2013, at 6:30 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 2013-2014 of 1.200 mills, a decrease of 6.58% from the 2012-2013 rolled-back millage rate of 1.2845 mills.

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. Resolution 2013-10 is deemed amended to the extent necessary to confirm the actual date and time of the second and final public hearing as occurring on Friday, September 20, 2013, at 6:30 p.m., at the Loxahatchee Groves Water Control District Headquarters, in the Town of Loxahatchee Groves, Florida.

Section 7. 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 8. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 9. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 20th DAY OF SEPTEMBER, 2013.

ATTEST:
GROVES,



TOWN CLERK

TOWN OF LOXAHATCHEE

FLORIDA



Mayor David Browning

APPROVED AS TO LEGAL FORM:



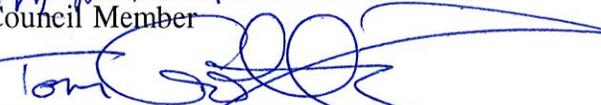
Office of the Town Attorney

not present

Vice Mayor Ron Jarrell



Council Member



Council Member

not present

Council Member

Resolution No. 2013-14

Adoption of FY 2014 Budget



TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2013-14

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; AMENDING RESOLUTION 2013-11 SOLELY AS TO THE DATE AND TIME OF THE SECOND PUBLIC HEARING; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, on September 3, 2013, 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 3, 2013, and adopted Resolution 2013-11, which approved a tentative budget for the Fiscal Year beginning October 1, 2013, and set September 17, 2013, for the second public hearing for adoption of the Town's final budget for the Fiscal Year beginning October 1, 2013; and,

WHEREAS, the Town Council continued the second public hearing due to a publication issue, to Friday, September 20, 2013.

WHEREAS, on September 20, 2013, the Town conducted its second duly noticed public hearing, notice of which was published on September 18, 2013, to adopt its final budget for the Fiscal Year beginning on October 1, 2013.

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 2013-2014 Fiscal Year Budget and shall be in full force and effect for the fiscal year of the Town commencing on October 1, 2013, and terminating on September 30, 2014.

Section 4. 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 5. 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 6. The Town has adopted its Fiscal Year 2013-2014 millage rate of 1.200 mills.

Section 7. Resolution 2013-11 is deemed amended to the extent necessary to confirm the actual date and time of the second and final public hearing as occurring on Friday, September 20, 2013, at 6:30 p.m., at the Loxahatchee Groves Water Control District Headquarters, in the Town of Loxahatchee Groves, Florida.

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 20th DAY OF SEPTEMBER, 2013.

ATTEST:


Jessie Eulther
TOWN CLERK

APPROVED AS TO LEGAL FORM:

[Signature]
Office of the Town Attorney

TOWN OF LOXAHATCHEE GROVES,
FLORIDA

David Browning
Mayor David Browning

not present
Vice Mayor Ron Jarrell

R. Ryan
Council Member

Tom Goltz
Council Member

not present
Council Member

EXHIBIT "A"
(BUDGET ESTIMATE)



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14

General Fund								
Estimated Revenues								
	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
001-311-100-000	Ad Valorem Taxes	265,670	214,645	206,025	191,834	246,621	246,621	197,297
	Taxes - Ad Valorem Taxes Subtotal	265,670	214,645	206,025	191,834	246,621	246,621	197,297
001-314-100-000	Electric Utility Tax	223,319	203,118	202,000	121,574	203,000	203,000	203,000
001-315-100-000	Communications Services	153,947	138,478	136,726	71,503	125,446	125,446	125,446
001-316-200-000	County Occupational License	9,596	10,419	5,000	3,875	5,000	5,000	5,000
	Taxes Subtotal	386,862	352,015	343,726	196,952.00	333,446	333,446	333,446
001-323-100-000	FPL Franchise Fee	219,169	188,222	206,000	82,317	200,000	200,000	200,000
001-323-125-000	Haulers Licensing Fee			2,000	2,000	2,000	2,000	2,000
001-323-300-000	PBC Water Utility Franchise	10,727	5,048	10,500	3,417	5,050	5,050	5,050
001-329-100-000	Planning & Zoning Permit	-	99	30,000	76	100	100	100
	Permits, Franchise Fees & Special Subtotal	229,896	193,369	248,500	87,810.00	207,150	207,150	207,150
001-335-120-000	State Revenue Sharing	75,405	77,999	77,873	51,071	85,446	85,446	85,446
001-335-180-000	Half Cent Sales Tax	221,950	207,901	212,024	130,659	224,014	224,014	224,014
	Intergovernmental Revenue Subtotal	297,355	285,900	289,897	181,730	309,460	309,460	309,460
001-341-000-000	General Government Charges	2,352	7,702	5,000	7,701	7,000	7,000	7,000
001-343-349-000	Cost Recovery Fees	-	53,948	20,000	23,005	25,000	25,000	25,000
	Charges for Services Subtotal	2,352	61,650	25,000	30,706.00	32,000	32,000	32,000
001-351-100-000	Court Fines	-	-	-	1,390	2,500	2,500	2,500
001-354-100-000	Code Enforcement Fines	-	35,727	5,000	300	5,000	5,000	5,000
	Judgments, Fines & Forfeits Subtotal	-	35,727	5,000	1,690	7,500	7,500	7,500
001-361-100-000	Interest	3,345	355	3,600	158	5,000	5,000	5,000
001-369-000-000	Other Misc. Income	5,069	50,649	5,000	2,204	5,000	5,000	5,000
	Other Misc. Revenue Subtotal	8,414	51,004	8,600	2,362.00	10,000	10,000	10,000
001-385-100-000	Transfer from Solid Waste Fund	11,649	-	-	-	-	-	-
001-399-000-000	Transfer from Fund Balance	-	-	400,000	-	-	-	-
	Other Non-operating Sources Total	11,649	-	400,000	-	-	-	-
Grand Total Revenue		1,202,198	1,194,310	1,526,748	693,084	1,146,177	1,146,177	1,096,853



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14

General Fund								
Appropriations								
	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
Legislative								
	001-511-310-000 Professional Services	-		20,000	-	60,000	60,000	60,000
	001-511-400-000 Travel	211	863	3,000	92	3,000	3,000	3,000
	001-511-420-000 Postage & Freight - (was legal Advertising)	-	-			-	-	-
	001-511-492-000 Other Operating Expenses	595	2,644	1,500	1,084	1,500	1,500	1,500
	001-511-499-000 Other Current Charges - Council Reimbursement	-	-	-	7,500	30,000	30,000	30,000
	001-511-500-000 Education & Training	(125)	300	1,000	-	1,000	1,000	1,000
	001-511-510-000 Office Supplies	-	158	300	38	300	300	300
	001-511-520-000 Operating Supplies	55	-	300		300	300	300
	001-511-540-000 Books, Publications & Subscriptions	5,034	1,296	7,785	3,714	2,435	2,435	2,435
	001-511-820-000 Special Events/Contributions	1,513	4,662	5,350	3,027	5,350	5,350	5,350
	Legislative Total	7,283	9,923	39,235	15,455	103,885	103,885	103,885
Executive								
	001-512-340-000 Other Services	200,000	256,843	254,635	183,731	264,106	264,106	264,106
	001-512-400-000 Travel	460	812	1,000	997	1,000	1,000	1,000
	001-512-410-000 Communication Services - Moved to Gen Govt.	5,620	3,102	-	130	-	-	-
	001-512-420-000 Postage & Freight	1,043	689	1,000	1,202	1,000	1,000	1,000
	001-512-490-000 Legal Advertising - (NEW)	-	7,282	500	817	1,000	1,000	1,000
	001-512-492-000 Other Operating Expenses	4,932	862	944	167	944	944	944
	001-512-493-000 Election Expense	5,546		8,010	6,841	8,010	8,010	8,010
	001-512-510-000 Office Supplies	1,972	6,861	8,600	5,931	8,600	8,600	8,600
	001-512-521-000 Loxahatchee Groves CERT - Moved to Gen Govt	2,950	665	-	151	-	-	-
	001-512-540-000 Books, Publications & Subscriptions	883	427	570	-	570	570	570
	Executive Total	223,406	277,543	275,259	199,967	285,230	285,230	285,230
Financial and Administrative								
	001-513-320-000 Accounting and Auditing	15,000	19,750	18,000	16,100	18,000	18,000	18,000
	001-513-470-000 Printing and Binding	3,591	4,055	4,750	1,881	4,750	4,750	4,750
	001-513-490-000 Legal Advertising	7,972	2,285	1,000	910	1,500	1,500	1,500
	001-513-493-000 Election Expense - moved to Executive	-	-	-	-	-	-	-
	Financial & Administrative Total	26,563	26,090	23,750	18,891	24,250	24,250	24,250
Legal								
	001-514-310-000 Professional Services	73,472	67,402	60,000	56,795	120,000	120,000	90,000
	001-514-312-000 Legal Comprehensive Plan	42,627	-	-	-	-	-	-
	Legal Total	116,099	67,402	60,000	56,795	120,000	120,000	90,000

**Recommended Revenue Estimates and Appropriations
for Fiscal Year 2013-14**



**General Fund
Appropriations**

	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
Planning and Zoning								
001-515-310-000	Professional Services	-	25,000	40,000	30,499	40,000	40,000	40,000
001-515-340-000	Other Services	2,962	-	76,200	38,367	79,042	79,042	79,042
001-515-343-000	Planning & Zoning Contract	7,894	5,825	-	-	20,000	20,000	20,000
001-515-347-000	Comprehensive Plan	10,558	-	5,000	-	-	-	-
001-515-349-000	Cost Recovery Expenditure	-	53,948	25,000	27,054	25,000	25,000	25,000
001-515-490-000	Legal Advertising - (NEW)	-	-	2,500	3,934	6,000	6,000	6,000
	Comprehensive Planning & Zoning Total	21,414	84,773	148,700	95,920	170,042	170,042	170,042
Other General Government								
001-519-315-000	Special Magistrate	-	19,299	16,000	13,434	16,000	16,000	16,000
001-519-354-000	Code Compliance	56,573	25,612	41,000	17,577	41,000	41,000	41,000
001-519-410-000	Communications Services	-	2,278	5,100	3,613	5,700	5,700	5,700
001-519-440-000	Rentals and Leases	12,998	17,241	16,305	13,375	20,000	20,000	20,000
001-519-450-000	Insurance	5,538	16,372	16,500	17,485	18,000	18,000	18,000
001-519-460-000	Repair & Maint - Building	154	6,225	2,126	1,600	2,450	2,450	2,450
001-519-470-000	Printing and Binding	6,917	705	-	-	-	-	-
001-519-480-000	Promotional Activities	354	-	-	-	-	-	-
001-519-490-000	Computer Equip Software & Hardware Repair	-	25,056	4,500	1,071	2,500	2,500	2,500
001-519-491-000	Computer Services	-	-	11,131	1,230	3,631	3,631	3,631
001-519-494-000	Inspector General Office	-	468	5,280	-	5,280	5,280	5,280
001-519-820-000	Loxahatchee Groves CERT	-	-	2,000	1,245	2,000	2,000	2,000
001-519-900-000	Transfer to Transportation Fund	-	48,913	-	-	-	-	-
001-519-910-000	Transfer to Sanitation Fund	-	-	126,000	126,000	-	-	-
001-519-920-000	Transfer to Capital Projects	-	1,000,000	400,000	400,000	-	-	-
001-519-990-000	Contingency	-	-	49,577	-	31,428	31,428	12,104
	Other Governmental Services Total	82,534	1,162,169	695,519	596,630	147,989	147,989	128,665
Law Enforcement								
001-521-341-000	Professional Services-PBSO	274,785	274,785	274,785	183,190	280,281	280,281	280,281
001-521-342-000	Contractual-ADDL PBSO	-	126	500	-	500	500	500
	Law Enforcement Total	274,785	274,911	275,285	183,190	280,781	280,781	280,781
Public Works								
001-539-340-000	Other Services	407	1,847	9,000	1,970	14,000	14,000	14,000
001-541-310-000	Professional Services	-	-	-	-	-	-	-
	Public Works Total	407	1,847	9,000	1,970	14,000	14,000	14,000
	Grand Total Expenditure	752,491	1,904,658	1,526,748	1,172,752	1,146,177	1,146,177	1,096,853

**Recommended Revenue Estimates and Appropriations
for Fiscal Year 2013-14**



Transportation Fund

Estimate Revenues

	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
101-312-410-000	1st Local Option Fuel Tax (6c)	260,800	246,902	249,245	142,540	247,059	249,245	249,245
101-312-420-000	2nd Local Option Fuel Tax (5c)	122,025	116,036	117,326	66,080	115,873	117,326	117,326
101-363-990-000	Contribution from General Fund	-	48,913	-	-	-	-	-
101-399-000-000	Transfer from Fund Balance					600,000	856,191	856,191
	Total Revenue	382,825	411,851	366,571	208,620	962,932	1,222,762	1,222,762

Transportation Fund

Appropriations

	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
101-541-467-000	Traffic Control Signs-6c	3,709		9,245	16,627	6,000	6,000	6,000
101-541-468-000	Town Roads Maint.-6c	19,765	49,975	40,000	5,368	91,059	93,245	93,245
101-541-469-000	Road Maintenance District-6c	130,629	150,305	-	-	150,000	150,000	150,000
101-541-631-000	Road and Streets -new construction-5c	6,460		150,000	-	-	-	-
101-541-632-000	Special Projects	650		50,000	901	-	-	-
101-541-633-000	22nd Road Ditch	20,770		-	-	-	-	-
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c	606	50,663	-	-	-	-	-
101-541-636-000	Road and Streets -new construction-6c		138,844	-	-	-	-	-
101-541-920-000	Transfer to Capital Projects					600,000	973,517	973,517
101-541-990-000	Transfer to Fund Balance 5ct.			117,326	-	115,873	-	-
	Total Expenditure	182,589	389,787	366,571	22,896	962,932	1,222,762	1,222,762

**Recommended Revenue Estimates and Appropriations
for Fiscal Year 2013-14**



Capital Improvement Program

Estimated Revenues

	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
305-363-990-000	Contributions from General Fund	-	1,000,000	400,000	-	-	-	-
305-363-991-000	Contributions from Transportation Fund					600,000	973,517	973,517
305-399-000-000	Transfer from Fund Balance			912,466	400,000	813,630	829,047	829,047
	Total Revenue	-		1,312,466	400,000	1,413,630	1,802,564	1,802,564

Capital Improvement Program

Appropriations

	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
305-519-600-000	Develop Town Hall Alternatives		-	500,000	-	50,000	-	-
305-541-610-000	Surveying Town Roads	-	-	-	-	100,000	100,000	100,000
305-541-620-000	OGEM Collecting Canal Road	-	-	-	-	943,630	943,630	943,630
305-541-630-000	Okeechobee and D Road Traffic Light	-	-	-	-	220,000	250,000	250,000
305-541-640-000	Town Roads OGEM Projects					100,000	100,000	100,000
305-541-650-000	Trails					-	80,000	80,000
305-541-652-000	"D" Road to Southern Blvd					-	300,000	300,000
305-541-654-000	Purchase roads from LGWCD					-	28,934	28,934
	Total Expenditure	-	-	500,000	-	1,413,630	1,802,564	1,802,564

**Recommended Revenue Estimates and Appropriations
for Fiscal Year 2013-14**



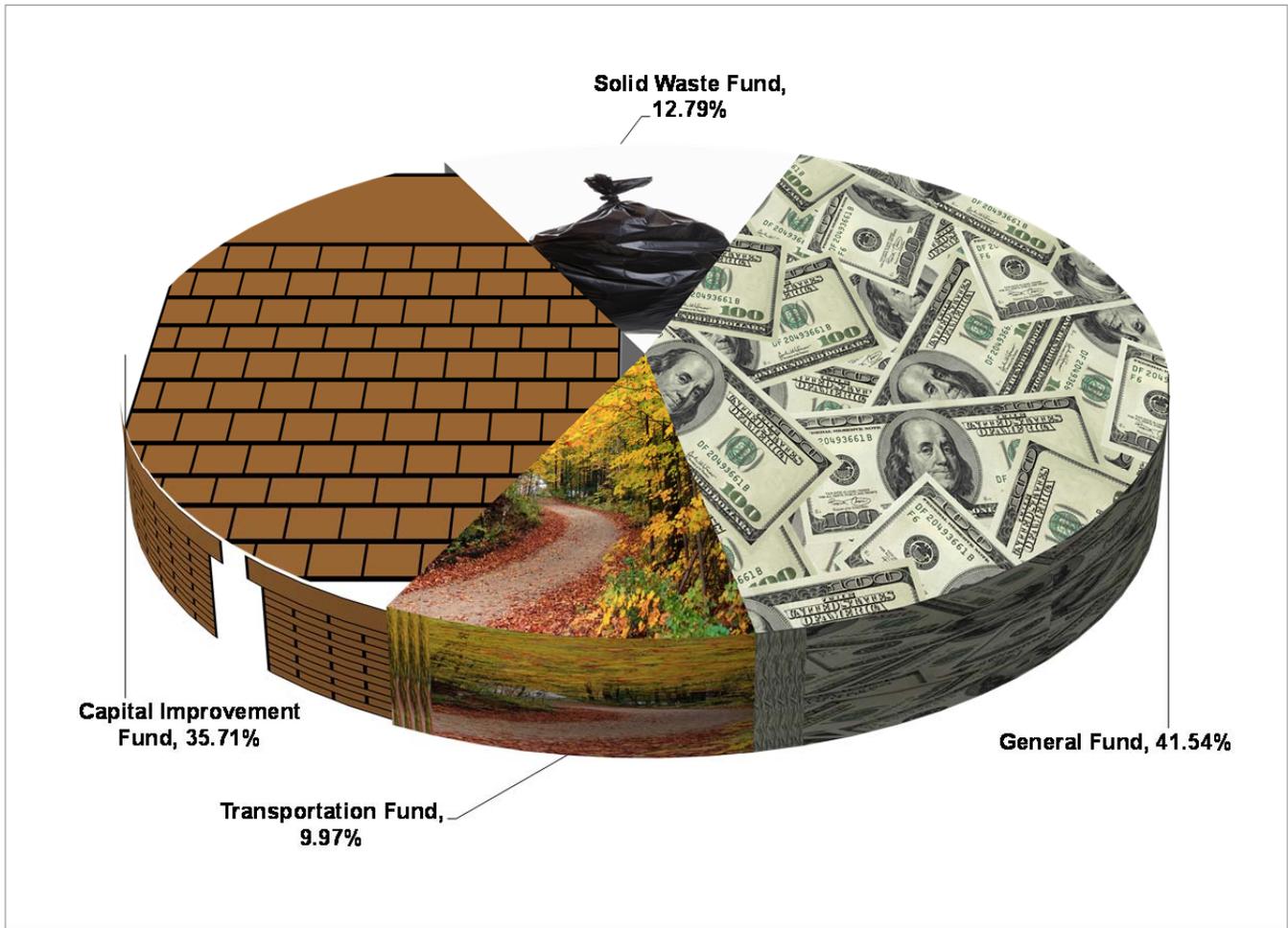
Solid Waste Fund								
Estimated Revenues								
	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
405-323-125-000	Haulers Licensing Fee - MOVED to GF	3,500	1,000	-	-	-	-	-
405-325-205-000	Solid Waste Assessments	468,322	471,397	346,361.00	319,363	432,495	432,873	432,873
405-325-206-000	Discount Fees	(13,679)	(14,981)	(10,392)	(10,214)	(11,725)	(12,103)	(12,103)
405-343-120-000	SWA Recycling Income	8,324	7,571	8,000.00	5,573	8,000	8,000	8,000
405-363-990-000	Contributions from General Fund	-	-	126,000.00	126,000	-	-	-
Total Revenue		466,467	464,987	469,969	440,722	428,770	428,770	428,770

Solid Waste Fund								
Appropriations								
	Account	FY 10-11 UNAUDITED FINAL	FY 11-12 Audited	FY 2012-2013 Annual Budget	Year to Date MAY 31, 2013	FY 2013-14 Proposed Budget	Council Recommend	Council Adopted
405-534-345-000	Contractual - Waste Over	9,200	9,500	12,000.00	4,202	7,010	7,010	7,010
405-534-346-000	PBC Administration Fee - 1%	5,312	4,052	3,463.00	3,189	4,460	4,460	4,460
405-534-420-000	Postage & Freight	-	34	500.00	28	500	500	500
405-534-434-000	Solid Waste Contractor	439,024	413,998	451,634.00	301,090	415,800	415,800	415,800
405-534-436-000	Other Sanitation Service	2,400	1,333	1,500.00	250	-	-	-
405-534-490-000	Legal Advertising	700	-	872.00	-	1,000	1,000	1,000
405-534-595-000	TOLG Management Fee	12,000	279	-	-	-	-	-
Total Expenditure		468,636	429,196	469,969	308,759	428,770	428,770	428,770

Budget for All Funds



Town of Loxahatchee Groves Total Estimated Revenues & Appropriations by Fund Fiscal Year 2013-2014

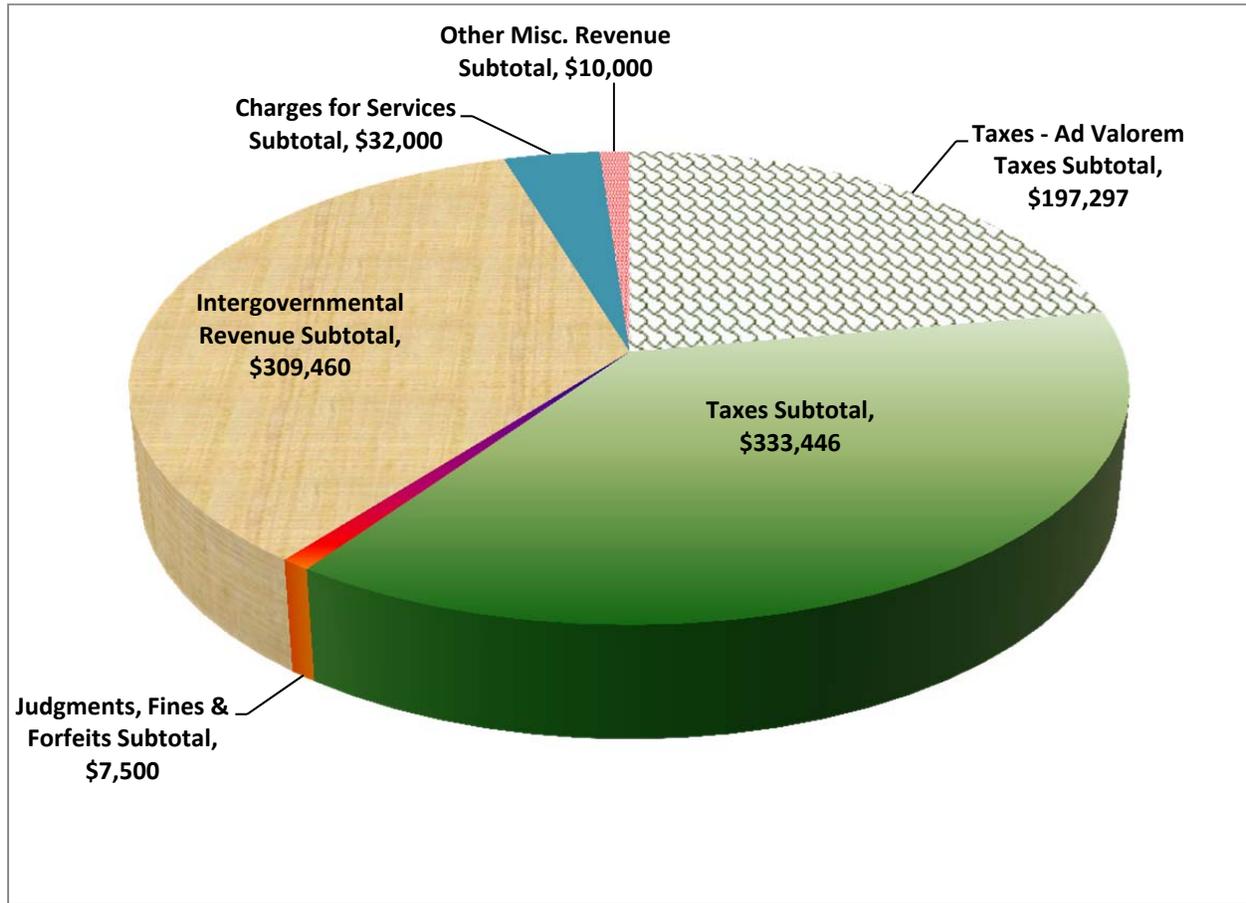


Fund	Amount
General Fund	\$1,096,853
Transportation Fund	\$1,222,762
Capital Improvement Fund	\$1,802,564
Solid Waste Fund	\$428,770
Total Estimated Revenue and Appropriations	\$4,550,949

General Fund Estimated Revenues



General Fund Estimated Revenues Fiscal Year 2013-2014



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14



General Fund		
Estimated Revenues		
	Account	Council Adopted
	Taxes - Ad Valorem Taxes Subtotal	197,297
	Taxes Subtotal	333,446
	Permits, Franchise Fees & Special Subtotal	207,150
	Intergovernmental Revenue Subtotal	309,460
	Charges for Services Subtotal	32,000
	Judgments, Fines & Forfeits Subtotal	7,500
	Other Misc. Revenue Subtotal	10,000
	Other Non-operating Sources Total	-
	Grand Total Revenue	1,096,853



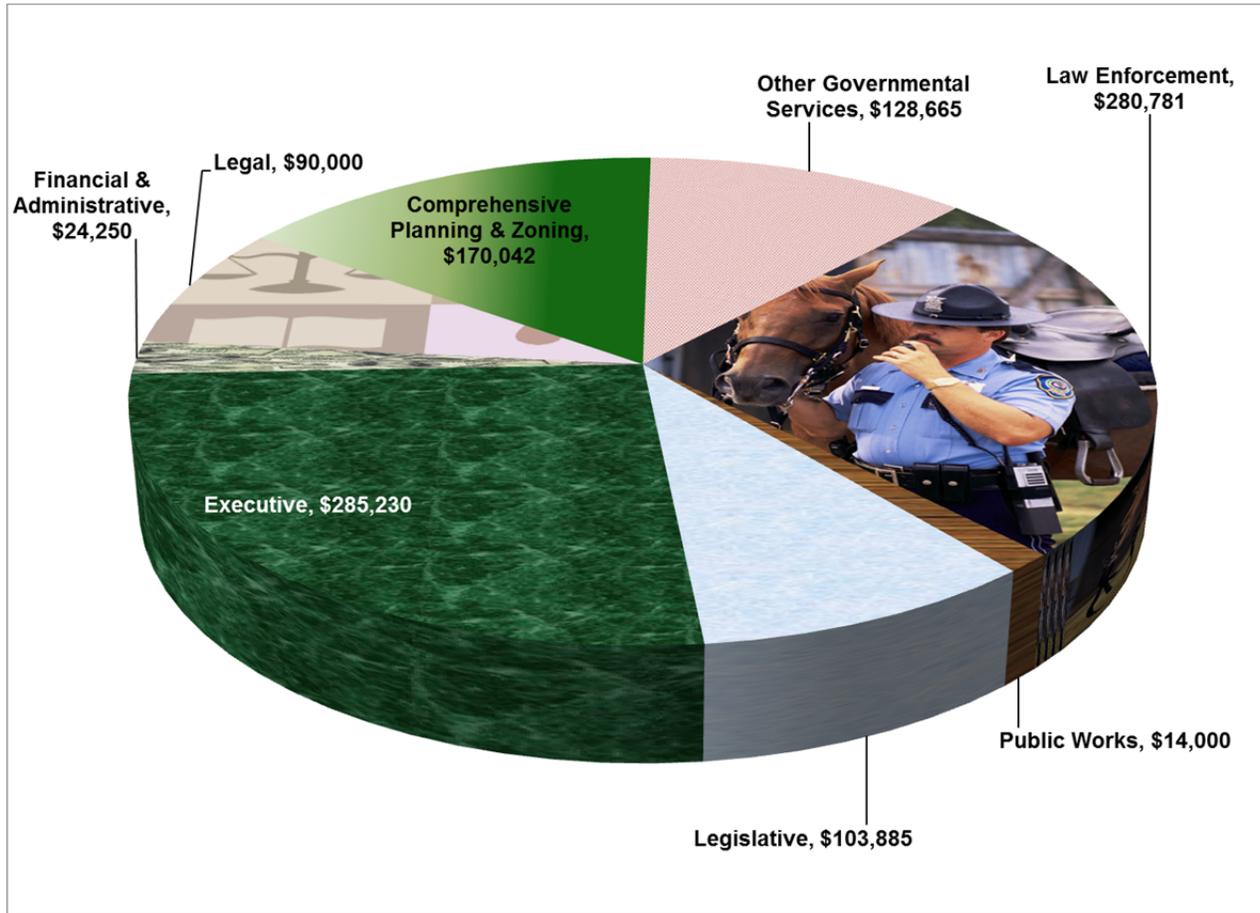
Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14

General Fund		
Estimated Revenues		
	Account	Council Adopted
001-311-100-000	Ad Valorem Taxes	197,297
	Taxes - Ad Valorem Taxes Subtotal	197,297
001-314-100-000	Electric Utility Tax	203,000
001-315-100-000	Communications Services	125,446
001-316-200-000	County Occupational License	5,000
	Taxes Subtotal	333,446
001-323-100-000	FPL Franchise Fee	200,000
001-323-125-000	Haulers Licensing Fee	2,000
001-323-300-000	PBC Water Utility Franchise	5,050
001-329-100-000	Planning & Zoning Permit	100
	Permits, Franchise Fees & Special Subtotal	207,150
001-335-120-000	State Revenue Sharing	85,446
001-335-180-000	Half Cent Sales Tax	224,014
	Intergovernmental Revenue Subtotal	309,460
001-341-000-000	General Government Charges	7,000
001-343-349-000	Cost Recovery Fees	25,000
	Charges for Services Subtotal	32,000
001-351-100-000	Court Fines	2,500
001-354-100-000	Code Enforcement Fines	5,000
	Judgments, Fines & Forfeits Subtotal	7,500
001-361-100-000	Interest	5,000
001-369-000-000	Other Misc. Income	5,000
	Other Misc. Revenue Subtotal	10,000
001-385-100-000	Transfer from Solid Waste Fund	-
001-399-000-000	Transfer from Fund Balance	-
	Other Non-operating Sources Total	-
Grand Total Revenue		1,096,853

General Fund Appropriations



General Fund Appropriations Fiscal Year 2013-2014



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14



General Fund Appropriations		
	Account	Council Adopted
	Legislative Total	103,885
	Executive Total	285,230
	Financial & Administrative Total	24,250
	Legal Total	90,000
	Comprehensive Planning & Zoning Total	170,042
	Other Governmental Services Total	128,665
	Law Enforcement Total	280,781
	Public Works Total	14,000
	Grand Total Expenditure	1,096,853



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14

General Fund Appropriations		
	Account	Council Adopted
Legislative		
001-511-310-000	Professional Services	60,000
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
001-511-499-000	Other Current Charges - Council Reimbursement	30,000
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	2,435
001-511-820-000	Special Events/Contributions	5,350
	Legislative Total	103,885
Executive		
001-512-340-000	Other Services	264,106
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)	1,000
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
	Executive Total	285,230
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	1,500
001-513-493-000	Election Expense - moved to Executive	-
	Financial & Administrative Total	24,250
Legal		
001-514-310-000	Professional Services	90,000
001-514-312-000	Legal Comprehensive Plan	-
	Legal Total	90,000

Legislative

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-511-310-000	Professional Services		\$60,000	\$60,000
		Lobbyist services for both sides \$30,000 each	\$60,000	\$60,000
001-511-400-000	Travel		\$3,000	\$3,000
		Transportation Reimbursement as necessary	\$1,000	\$1,000
		Misc Expenses	\$2,000	\$2,000
001-511-420-000	Postage & Freight - (was legal Advertising)		\$0	\$0
001-511-492-000	Other Operating Expenses		\$1,500	\$1,500
		Meeting expenses	\$500	\$500
		Town brand marketing	\$1,000	\$1,000
001-511-499-000	Other Current Charges - Council Reimbursement		\$30,000	\$30,000
		Town Council Reimbursement @ \$500 per month per Council	\$30,000	\$30,000
001-511-500-000	Education & Training		\$1,000	\$1,000
		Misc Seminars	\$1,000	\$1,000
001-511-510-000	Office Supplies		\$300	\$300
		Misc office supplies	\$300	\$300
001-511-520-000	Operating Supplies		\$300	\$300
		Misc supplies	\$300	\$300
001-511-540-000	Books, Publications & Subscriptions		\$2,435	\$2,435
		Florida League of Cities - annual membership	\$500	\$500
		Government Finance Officers Association Annual Membership	\$160	\$160
		Palm Beach County League of Cities	\$550	\$550
		Palm West Chamber of Commerce - annual membership	\$225	\$225
		Palm Beach County League of Cities - small cities hosting	\$500	\$500
		Miscellaneous subscriptions	\$500	\$500
001-511-820-000	Special Events/Contributions		\$5,350	\$5,350
		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		\$264,106	\$264,106
		UMSG - Contract Management Services	\$264,106	\$264,106
001-512-400-000	Travel		\$1,000	\$1,000
		Town Manager Mileage & Misc. reimbu	\$1,500	\$1,500
001-512-410-000	Communication Services - Moved to Gen Govt.		\$0	\$0
		Account moved to General Government		
001-512-420-000	Postage & Freight		\$1,000	\$1,000
		General, Code Enforcement, and Special Magistrate notifications	\$1,000	\$1,000
001-512-490-000	Legal Advertising - (NEW)		\$1,000	\$1,000
		General notices, procurement, and ordinance advertising	\$1,000	\$1,000
001-512-492-000	Other Operating Expenses		\$944	\$944
		Recording Fees	\$500	\$500
		Credit Card Machine and fees	\$444	\$444
001-512-493-000	Election Expense		\$8,010	\$8,010
		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		\$8,600	\$8,600
		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		\$570	\$570
		GFOA for CAFR submission	\$320	\$320
		Misc publication	\$250	\$250

Financial and Administrative

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-513-320-000	Accounting and Auditing		\$18,000	\$18,000
		Nowlen Holt & Miner - auditing services	\$18,000	\$18,000
001-513-470-000	Printing and Binding		\$4,750	\$4,750
		Business cards	\$1,000	\$1,000
		Newsletter printing	\$3,000	\$3,000
		Misc reports and submission	\$750	\$750
001-513-490-000	Legal Advertising		\$1,500	\$1,500
		TRIM notices	\$1,500	\$1,500

Legal

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-514-310-000	Professional Services		\$120,000	\$90,000
		Goren, Cherof, Doody & Ezrol, PA - Legal Counsel	\$60,000	\$60,000
		Additional matters	\$60,000	\$30,000



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14

General Fund Appropriations

	Account	<i>Council Adopted</i>
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Planning and Zoning

001-515-310-000	Professional Services	40,000
001-515-340-000	Other Services	79,042
001-515-343-000	Planning & Zoning Contract	20,000
001-515-347-000	Comprehensive Plan	-
001-515-349-000	Cost Recovery Expenditure	25,000
001-515-490-000	Legal Advertising - (NEW)	6,000
	Comprehensive Planning & Zoning Total	170,042

Other General Government

001-519-315-000	Special Magistrate	16,000
001-519-354-000	Code Compliance	41,000
001-519-410-000	Communications Services	5,700
001-519-440-000	Rentals and Leases	20,000
001-519-450-000	Insurance	18,000
001-519-460-000	Repair & Maint - Building	2,450
001-519-470-000	Printing and Binding	-
001-519-480-000	Promotional Activities	-
001-519-490-000	Computer Equip Software & Hardware Repair	2,500
001-519-491-000	Computer Services	3,631
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	-
001-519-920-000	Transfer to Capital Projects	-
001-519-990-000	Contingency	12,104
	Other Governmental Services Total	128,665

Law Enforcement

001-521-341-000	Professional Services-PBSO	280,281
001-521-342-000	Contractual-ADDL PBSO	500
	Law Enforcement Total	280,781

Public Works

001-539-340-000	Other Services	14,000
001-541-310-000	Professional Services	-
	Public Works Total	14,000

Grand Total Expenditure	1,096,853
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Planning and Zoning

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-515-310-000	Professional Services		\$40,000	\$40,000
		Town initiated engineering services	\$40,000	\$40,000
001-515-340-000	Other Services		\$79,042	\$79,042
		UMSG - planning & zoning services CPI @ 3.0%	\$79,042	\$79,042
001-515-343-000	Planning & Zoning Contract		\$20,000	\$20,000
		Land Research Management - Town initiated planning services	\$20,000	\$20,000
001-515-347-000	Comprehensive Plan		\$0	\$0
		Modifications - Capital Improvement Element	\$0	\$0
001-515-349-000	Cost Recovery Expenditure		\$25,000	\$25,000
		Various projects (TBD)	\$25,000	\$25,000
001-515-490-000	Legal Advertising - (NEW)		\$6,000	\$6,000
		Planning & Zoning Advertising non-cost recovery matters	\$6,000	\$6,000

Other General Government

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-519-315-000	Special Magistrate		\$16,000	\$16,000
		Caldwell & Pacetti - Special Magistrate	\$16,000	\$16,000
001-519-354-000	Code Compliance		\$41,000	\$41,000
		Tew & Taylor - code enforcement case presentment	\$35,000	\$35,000
		Miscellaneous services and support	\$6,000	\$6,000
001-519-410-000	Communications Services		\$5,700	\$5,700
		ATT - Telephone and Long Distance Services	\$3,600	\$3,600
		ATT - U-verse - Internet Services	\$2,100	\$2,100
001-519-440-000	Rentals and Leases		\$20,000	\$20,000
		TCI automation - Toshiba copier rental	\$2,017	\$2,017
		Easy Self-Storage - unit	\$1,788	\$1,788
		Meeting Room rentals - 3 meeting monthly	\$900	\$900
		Yee's Corporation - Office suites	\$10,800	\$10,800
		Drinking water service	\$300	\$300
		Miscellaneous rental or leases	\$4,195	\$4,195
001-519-450-000	Insurance		\$18,000	\$18,000
		Florida League of Cities - General Liability	\$18,000	\$18,000
001-519-460-000	Repair & Maint - Building		\$2,450	\$2,450
		Cleaning services	\$2,450	\$2,450
001-519-490-000	Computer Equip Software & Hardware Repair		\$2,500	\$2,500
		Misc. software upgrade	\$1,500	\$1,500
		Replacement of Town Council hardware and software	\$1,000	\$1,000
001-519-491-000	Computer Services		\$3,631	\$3,631
		Hosting - e-City Services	\$1,500	\$1,500
		Microsoft Exchange 13 - email	\$1,698	\$1,698
		Microsoft Sharepoint 6 user	\$384	\$384
		Streaming video from eCity Services	\$0	\$0
		Citizen response system - Egov; WebQA	\$0	\$0
		Carbonite	\$49	\$49
001-519-494-000	Inspector General Office		\$5,280	\$5,280
		Various contract requirements	\$5,280	\$5,280
001-519-820-000	Loxahatchee Groves CERT		\$2,000	\$2,000
		Annual contribution to private organizations	\$2,000	\$2,000
001-519-900-000	Transfer to Transportation Fund		\$0	\$0
001-519-910-000	Transfer to Sanitation Fund		\$0	\$0
			\$0	\$0
001-519-920-000	Transfer to Capital Projects		\$0	\$0
			\$0	\$0
001-519-990-000	Contingency		\$31,428	\$12,104
			\$31,428	\$12,104

Law Enforcement

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-521-341-000	Professional Services-PBSO	2% increase for FY2014	\$280,281	\$280,281
			\$280,281	\$280,281
001-521-342-000	Contractual-ADDL PBSO	Misc. detail shifts for BSO	\$500	\$500
			\$500	\$500

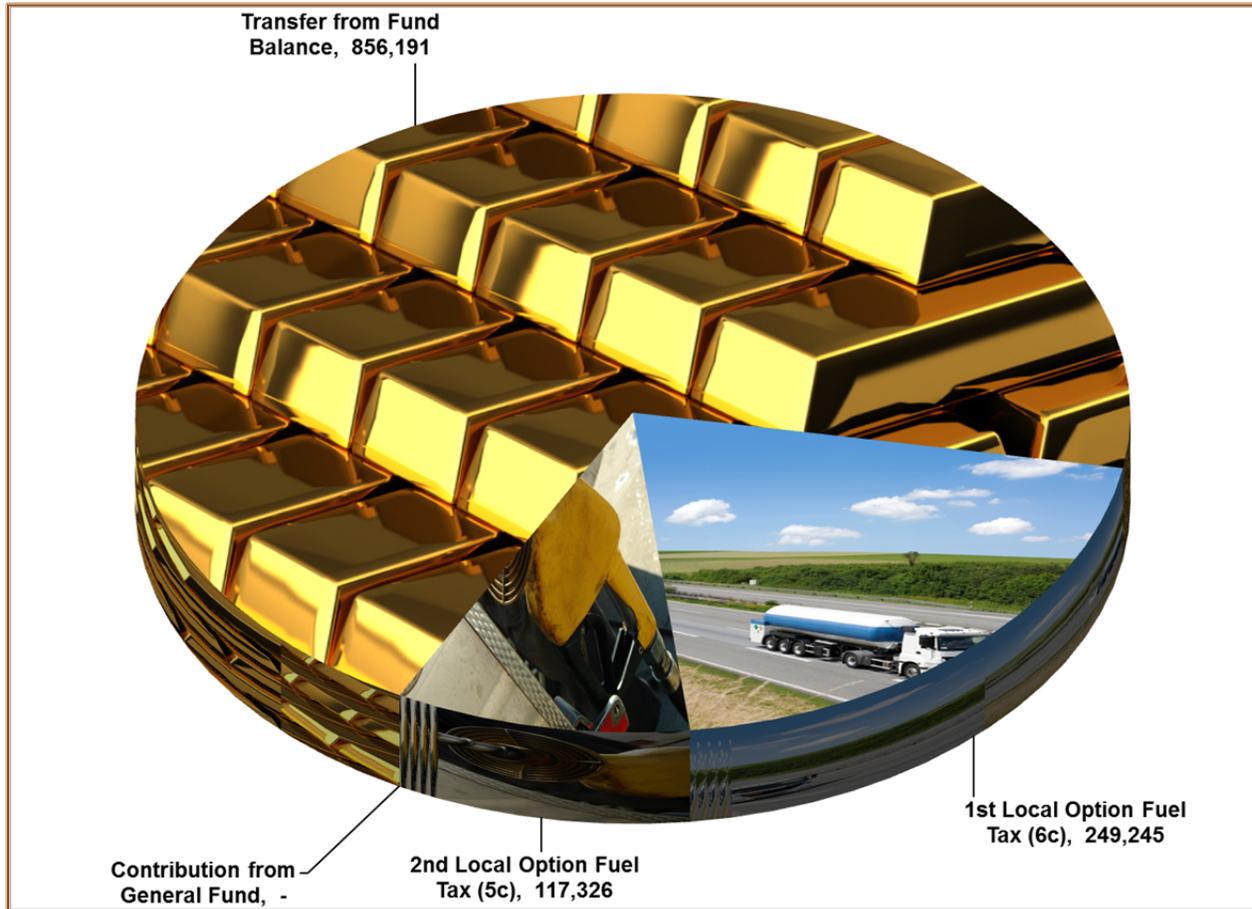
Public Works

Account Number	Account Title	Detail Description	Amount	Council Adopted
001-539-340-000	Other Services	Miscellaneous physical environment services	\$14,000	\$14,000
			\$14,000	\$14,000

Transportation Fund



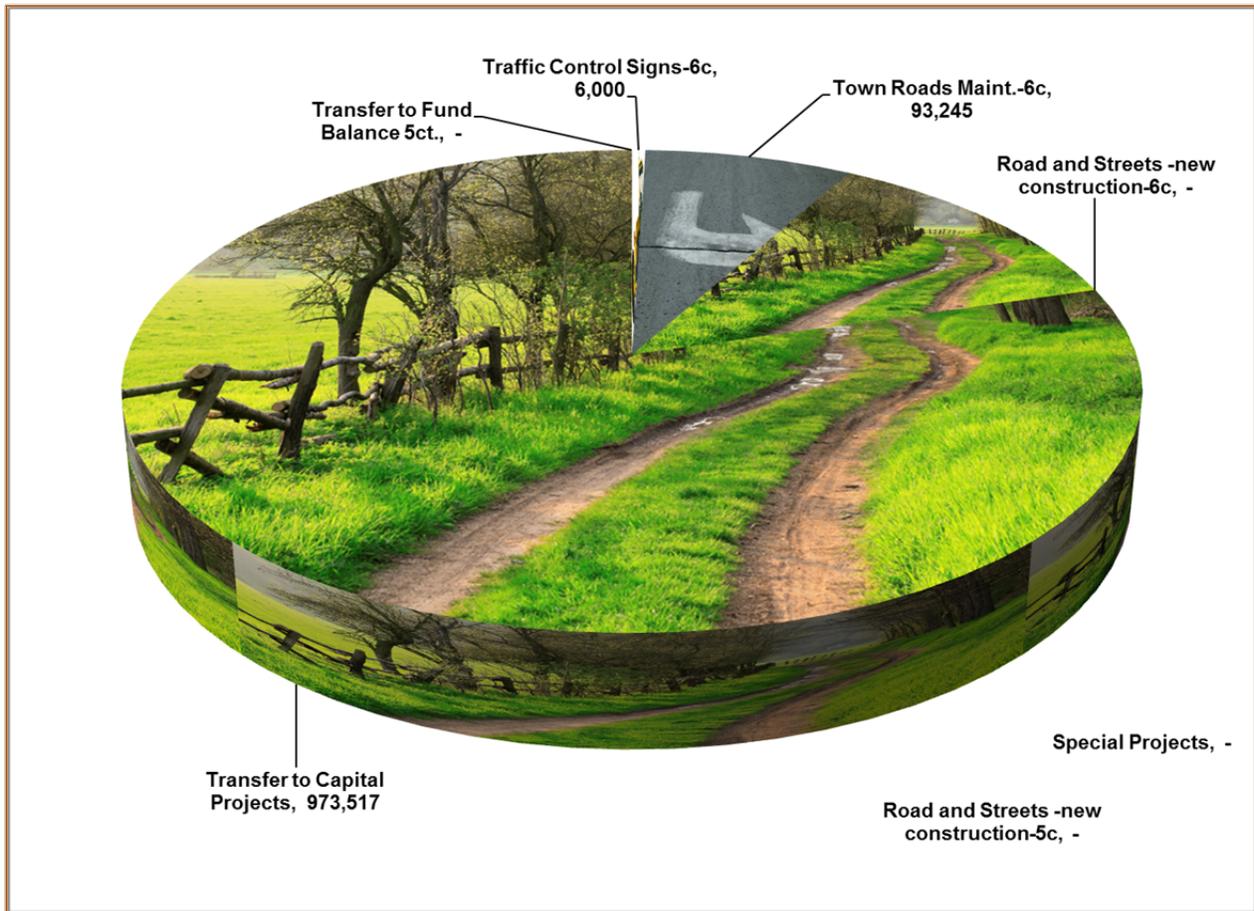
Transportation Fund Estimated Revenues & Appropriations Fiscal Year 2013-2014



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14



Transportation Fund		
Estimate Revenues		
	Account	<i>Council Adopted</i>
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	-
101-399-000-000	Transfer from Fund Balance	856,191
	Total Revenue	1,222,762



Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14



Transportation Fund Appropriations		
	Account	<i>Council Adopted</i>
101-541-467-000	Traffic Control Signs-6c	6,000
101-541-468-000	Town Roads Maint.-6c	93,245
101-541-469-000	Road Maintenance District-6c	150,000
101-541-631-000	Road and Streets -new construction-5c	-
101-541-632-000	Special Projects	-
101-541-633-000	22nd Road Ditch	-
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c	-
101-541-636-000	Road and Streets -new construction-6c	-
101-541-920-000	Transfer to Capital Projects	973,517
101-541-990-000	Transfer to Fund Balance 5ct.	-
Total Expenditure		1,222,762

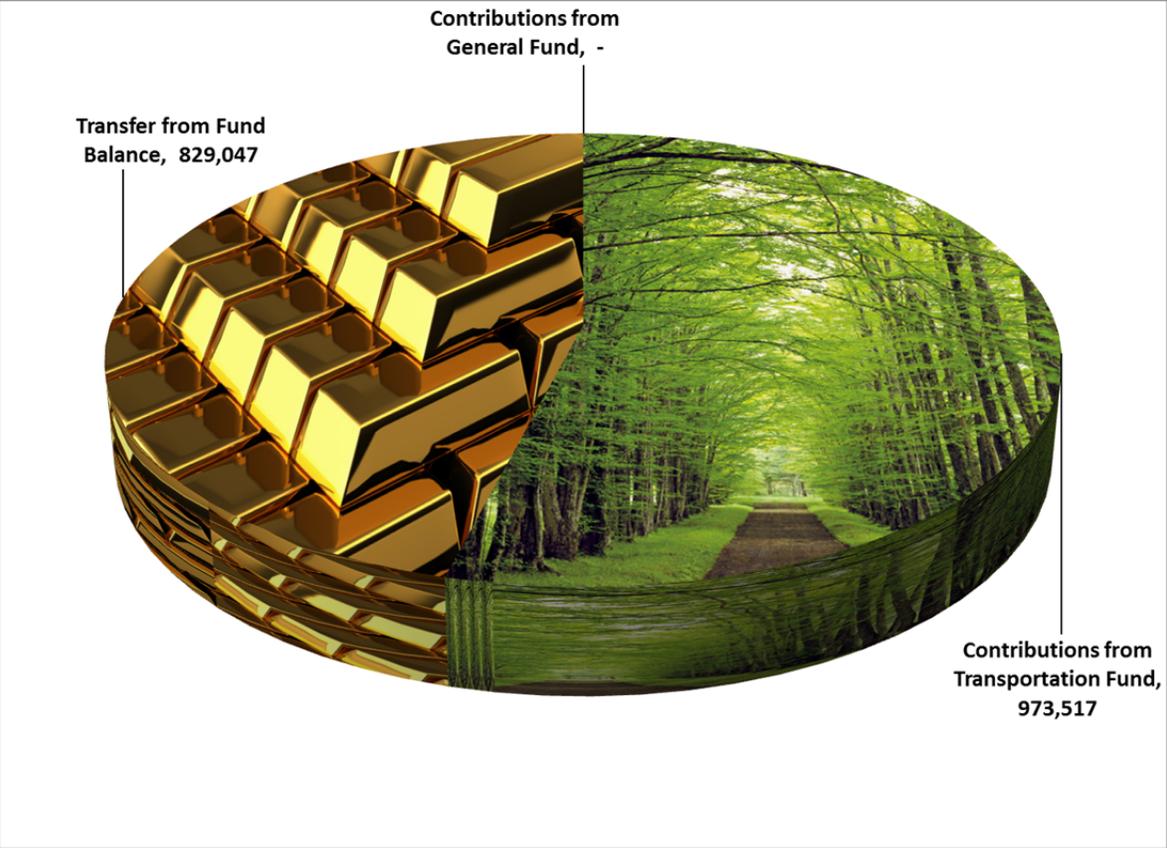
Transportation Fund

Account Number	Account Title	Detail Description	Amount	Council Adopted
Revenues				
101-312-410-000	1st Local Option Fuel Tax (6c)		\$249,245	\$249,245
		State Dept Fin Svc Estimate O&M	\$249,245	\$249,245
101-312-420-000	2nd Local Option Fuel Tax (5c)		\$117,326	\$117,326
		State Dept Fin Svc Estimate Capital	\$117,326	\$117,326
101-399-000-000	Transfer from Fund Balance		\$600,000	\$856,191
		5 cent gas tax fund balance reserve		\$437,000
		6 cent gas tax fund balance reserve		\$419,191
		Transfer from gas tax fund balances	\$600,000	
Appropriations				
101-541-467-000	Traffic Control Signs-6c		\$6,000	\$6,000
		Various traffic control signs	\$6,000	\$6,000
101-541-468-000	Town Roads Maint.-6c		\$91,059	\$93,245
		Town road maintenance of 26 miles @ \$110/mile for 12 grades	\$34,320	\$35,320
		1,717 tons Base rock for Town roads @ \$12/ton	\$19,419	\$20,605
		Mowing Town roads for 24 hours @ \$45 @ 4 times per year	\$4,320	\$4,320
		Vegetative Hedging and disposal @ \$34/cu yd	\$33,000	\$33,000
101-541-469-000	Road Maintenance District-6c		\$150,000	\$150,000
		Actual cost reimbursements up to	\$150,000	\$150,000
101-541-631-000	Road and Streets -new construction-5c		\$0	\$0
101-541-632-000	Special Projects		\$0	\$0
101-541-633-000	22nd Road Ditch		\$0	\$0
			\$0	\$0
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c		\$0	\$0
			\$0	\$0
101-541-920-000	Transfer to Capital Projects		\$600,000	\$973,517
			\$600,000	\$973,517
101-541-990-000	Transfer to Fund Balance 5ct.		\$115,873	\$0
			\$115,873	\$0

Capital Improvement Program CIP Fund



Capital Improvement Fund Estimate Revenues Fiscal Year 2013-2014

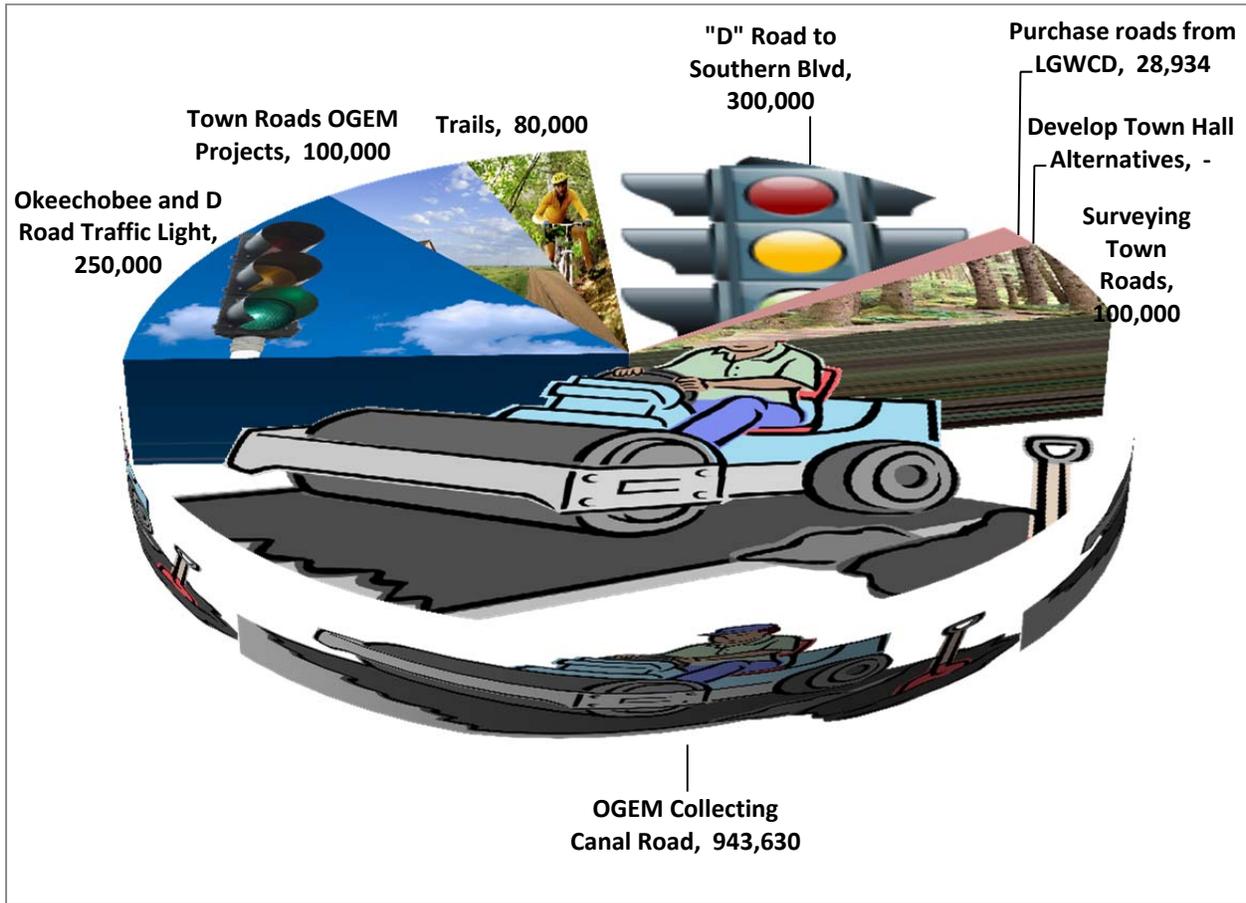


Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14



Capital Improvement Program		
Estimated Revenues		
	Account	<i>Council Adopted</i>
305-363-990-000	Contributions from General Fund	-
305-363-991-000	Contributions from Transportation Fund	973,517
305-399-000-000	Transfer from Fund Balance	829,047
Total Revenue		1,802,564

Capital Improvement Fund Appropriations Fiscal Year 2013-2014



Capital Improvement Program Appropriations

	Account	<i>Council Adopted</i>
305-519-600-000	Develop Town Hall Alternatives	-
305-541-610-000	Surveysing Town Roads	100,000
305-541-620-000	OGEM Collecting Canal Road	943,630
305-541-630-000	Okeechobee and D Road Traffic Light	250,000
305-541-640-000	Town Roads OGEM Projects	100,000
305-541-650-000	Trails	80,000
305-541-652-000	"D" Road to Southern Blvd	300,000
305-541-654-000	Purchase roads from LGWCD	28,934
Total Expenditure		1,802,564

**Capital Improvement Fund
Estimate Revenues & Appropriations**

Account Number	Account Title	Detail Description	Amount	Council Adopted
Estimated Revenues				
305-363-991-000	Contributions from Transportation Fund		\$600,000	\$973,517
		5 cent gas tax fund balance reserve		\$554,326
		6 cent gas tax fund balance reserve		\$419,191
		Transfer in from 1st and 2nd cent gas optional gas tax reserve	\$600,000	
305-399-000-000	Transfer from Fund Balance		\$813,630	\$829,047
		Transfer fund in from remaining unassigned fund balance	\$813,630	\$829,047
Appropriations				
305-519-600-000	Develop Town Hall Alternatives		\$50,000	\$0
		Engage needed professionals to identify, alternatives for Town Hall	\$50,000	\$0
305-541-610-000	Surveying Town Roads		\$100,000	\$100,000
		TBD	\$100,000	\$100,000
305-541-620-000	OGEM Collecting Canal Road		\$943,630	\$943,630
		Road and drainage improvements	\$943,630	\$943,630
305-541-630-000	Okeechobee and D Road Traffic Light		\$220,000	\$250,000
		Tentative costs to implement traffic control device	\$220,000	\$250,000
305-541-640-000	Town Roads OGEM Projects		\$100,000	\$100,000
		Tentative costs to implement traffic control device	\$100,000	\$100,000
305-541-654-000	Trails		\$0	\$80,000
		Equestrian trails	\$0	
		Equestrian trails from "A" road to Folsom		\$80,000
305-541-652-000	"D" Road to Southern Blvd		\$0	\$300,000
		Typical paving from bridge to Southern Blvd; OGEM to Collecting Canal		\$300,000
305-541-654-000	Purchase roads from LGWCD		\$0	\$28,934
		Amortized cost for road acquisition from LGWCD for 5 fiscal years		\$28,934

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Proposed FY 2014 - 2018 Budget

Total Capital Improvement Fund - Five-Year Plan

	FY 13		Proposed FY 14	FY 15	FY 16	FY 17	FY 18	Total FY 14 - FY 18	
	Budget	Forecast							
Funding									
External Sources (Excluding Financing)									
Grant	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Internal Sources									
General Fund	\$1,362,000	-	\$623,630	\$100,000	\$100,000	\$0	\$0	823,630	
Gas Tax	-	-	\$1,178,934	\$128,934	\$28,934	\$28,934	\$28,934	1,394,670	
UNFUNDED			\$0	\$0	\$0	\$0	\$0		
Total:	\$1,362,000	\$0	\$1,802,564	\$228,934	\$128,934	\$28,934	\$28,934	2,218,300	
	\$1,362,000	\$0	1,802,564	228,934	128,934	28,934	28,934	2,218,300	
Projects									
Town Road Survey	Project#: 006	\$100,000	\$	\$100,000	100,000	\$0	\$0	0	200,000
Collecting Canal		\$362,000	-	\$943,630	-	-	-	-	943,630
Traffic Light Okeechobee		\$250,000	-	\$250,000	-	-	-	-	250,000
Town Roads OGEM Projects		\$100,000	-	\$100,000	-	\$0	-	-	100,000
Trails		\$80,000	-	\$80,000	100,000	100,000	-	-	280,000
Typical Paving of "D" Road				\$300,000	\$0	\$0	\$0	-	300,000
Road acquisition from LGWCD				\$28,934	28,934	28,934	28,934	28,934	144,670
Town Hall Alternatives		\$500,000		\$0	\$0	\$0	-	-	-
Total		\$1,392,000	\$0	\$1,802,564	\$228,934	\$128,934	\$28,934	\$28,934	2,218,300

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION

PROJECT NAME: Town Road Survey
LOCATION: All Non-District Roads

PROJECT NUMBER: 006

B. PROJECT INFORMATION

DESCRIPTION/JUSTIFICATION: Tentative cost to survey all non-district Town roads for implementation of master transportation system

RELATIONSHIP TO OTHER PROJECTS/PLANS: None

C. EXPENDITURE SCHEDULE:

ACCOUNT NUMBER: 305-519-600-000

Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$200,000	\$100,000	\$100,000				
Land	\$0						
Site Improvements	\$0						
Construction	\$0						
Furniture & Equipment	\$0						
Total:	\$200,000	\$100,000	\$100,000				

D. FUNDING SOURCE/FUNDING SCHEDULE:

Funding Source	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
General Fund	\$100,000	\$100,000					
Gas Tax	\$100,000		\$100,000				
Grant							
Unfunded							
Total:	\$200,000	\$100,000	\$100,000				

E. LEVEL OF SERVICE:

PLANNING AREA:

Level of Service	N/A	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan LOS	N/A						
Actual LOS	N/A						
Added Capacity	N/A						

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION							
PROJECT NAME: Collecting Canal		PROJECT NUMBER:					
LOCATION: Collecting Canal Road							
B. PROJECT INFORMATION							
DESCRIPTION/JUSTIFICATION: OGEM improvements to Collecting Canal Road							
\$270,000 Cost per mile for OGEM based on former LGWCD Administrator, Clete Sauiner and confirmed by Supevisor Ryan							
RELATIONSHIP TO OTHER PROJECTS/PLANS: None							
C. EXPENDITURE SCHEDULE:							
ACCOUNT NUMBER: 305-519-600-000							
Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$63,000	\$63,000					
Land	\$0						
Site Improvements	\$25,000	\$25,000					
Construction	\$855,630	\$855,630					
Furniture & Equipment	\$0						
Total:	\$943,630	\$943,630	\$0	\$0	\$0	\$0	
D. FUNDING SOURCE/FUNDING SCHEDULE:							
General Fund	\$343,630	\$343,630					
Gas Tax	\$600,000	\$600,000					
Grant	\$0						
Unfunded	\$0						
Total:	\$943,630	\$943,630	\$0	\$0	\$0	\$0	\$0
E. LEVEL OF SERVICE:							
PLANNING AREA:							
Plan LOS	N/A						
Actual LOS	N/A						
Added Capacity	N/A						

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION							
PROJECT NAME:		Traffic Light Okeechobee			PROJECT NUMBER:		
LOCATION: Okeechobee and D Road							
B. PROJECT INFORMATION							
DESCRIPTION/JUSTIFICATION: Tentative cost to implement traffic control device							
RELATIONSHIP TO OTHER PROJECTS/PLANS: None							
C. EXPENDITURE SCHEDULE:							
							ACCOUNT NUMBER: 305-519-600-000
Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$0						
Land	\$0						
Site Improvements	\$0						
Construction	\$250,000	\$250,000					
Furniture & Equipment	\$0						
Total:	\$250,000	\$250,000	\$0				
D. FUNDING SOURCE/FUNDING SCHEDULE:							
General Fund	\$0						
Gas Tax	\$250,000	\$250,000					
Grant							
Unfunded							
Total:	\$250,000	\$250,000	\$0				
E. LEVEL OF SERVICE:							
							PLANNING AREA:
Plan LOS	N/A						
Actual LOS	N/A						
Added Capacity	N/A						

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION

PROJECT NAME: Town Roads OGEM Projects

PROJECT NUMBER:

LOCATION: Road ways to be determined

B. PROJECT INFORMATION

DESCRIPTION/JUSTIFICATION: Based upon criteria, future roads to be OGEMed will be identified

RELATIONSHIP TO OTHER PROJECTS/PLANS: Legal transfer of roads to the Town, engineer, and contract for OGEM

C. EXPENDITURE SCHEDULE:

ACCOUNT NUMBER: 305-519-600-000

Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$20,000	\$20,000					
Land	\$0						
Site Improvements	\$0						
Construction	\$80,000	\$80,000					
Furniture & Equipment	\$0						
Total:	\$100,000	\$100,000	\$0	\$0	\$0	\$0	

D. FUNDING SOURCE/FUNDING SCHEDULE:

General Fund	\$100,000	\$100,000	\$0				
Gas Tax							\$100,000
Grant							
Unfunded							
Total:	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000

E. LEVEL OF SERVICE:

PLANNING AREA:

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

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION							
PROJECT NAME:	Trails	PROJECT NUMBER:					
LOCATION:							
B. PROJECT INFORMATION							
DESCRIPTION/JUSTIFICATION:	Development of a horse trail from A Road to Folsom Road						
RELATIONSHIP TO OTHER PROJECTS/PLANS:	None						
C. EXPENDITURE SCHEDULE:							
						ACCOUNT NUMBER: 305-519-600-000	
Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$80,000	\$80,000	\$0				
Land	\$100,000		\$100,000				
Site Improvements	\$100,000			\$100,000			
Construction	\$0						
Furniture & Equipment	\$0						
Total:	\$280,000	\$80,000	\$100,000	\$100,000			
D. FUNDING SOURCE/FUNDING SCHEDULE:							
General Fund	\$280,000	\$80,000	\$100,000	\$100,000			
Gas Tax							
Grant							
Unfunded							
Total:	\$280,000	\$80,000	\$100,000	\$100,000			
E. LEVEL OF SERVICE:							
		PLANNING AREA:					
Plan LOS	N/A						
Actual LOS	N/A						
Added Capacity	N/A						

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION
PROJECT NAME:

Typical Paving of "D" Road

PROJECT NUMBER:
LOCATION: D Road

B. PROJECT INFORMATION
DESCRIPTION/JUSTIFICATION:

Provide FDOT paving requirements on "D" Road from Southern Boulevard north to the bridge. OGEM from the north side of the bridge to Collecting Canal after the Town receives necessary ownership transfer from the LGWCD

RELATIONSHIP TO OTHER PROJECTS/PLANS: None

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

Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$300,000	\$300,000					
Land	\$0						
Site Improvements	\$0						
Construction	\$0						
Furniture & Equipment	\$0						
Total:	\$300,000	\$300,000	\$0	\$0			

D. FUNDING SOURCE/FUNDING SCHEDULE:

General Fund	\$0						
Gas Tax	\$300,000	\$300,000					
Grant	\$0						
Unfunded	\$0						
Total:	\$300,000	\$300,000	\$0	\$0			

E. LEVEL OF SERVICE:
PLANNING AREA:

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

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION

PROJECT NAME: Road acquisition from LGWCD
LOCATION: OGM paved roads with the Town

PROJECT NUMBER:

B. PROJECT INFORMATION

DESCRIPTION/JUSTIFICATION: Provide FDOT paving requirements on "D" Road from Southern Boulevard north to the bridge. OGEM from the north side of the bridge to Collecting Canal after the Town receives necessary ownership transfer from the LGWCD

RELATIONSHIP TO OTHER PROJECTS/PLANS: None

C. EXPENDITURE SCHEDULE:

ACCOUNT NUMBER: 305-519-600-000

Cost Elements:	Total	Thru FY14	FY15	FY16	FY17	FY18	FY19 beyond
Plan, Design, Supervn	\$0	\$0					
Land	\$0						
Site Improvements	\$144,670	\$28,934	\$28,934	\$28,934	\$28,934	\$28,934	
Construction	\$0						
Furniture & Equipment	\$0						
Total:	\$144,670	\$28,934	\$28,934	\$28,934	\$28,934	\$28,934	\$0

D. FUNDING SOURCE/FUNDING SCHEDULE:

General Fund	\$0						
Gas Tax	\$144,670	\$28,934	\$28,934	\$28,934	\$28,934	\$28,934	
Grant							
Unfunded							
Total:	\$144,670	\$28,934	\$28,934	\$28,934	\$28,934	\$28,934	\$0

E. LEVEL OF SERVICE:

PLANNING AREA:

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

CAPITAL IMPROVEMENT PROJECT DETAIL SHEET

A. PROJECT IDENTIFICATION							
PROJECT NAME:		Town Hall Alternatives			PROJECT NUMBER:		
LOCATION: To Be Determined							
B. PROJECT INFORMATION							
DESCRIPTION/JUSTIFICATION: Project removed from the CIP. Engage needed professionals to identify, select, purchase and design Town Hall, Phase one							
RELATIONSHIP TO OTHER PROJECTS/PLANS: None							
C. EXPENDITURE SCHEDULE:							
ACCOUNT NUMBER: 305-519-600-000							
Cost Elements:	Total	Thru FY14	FY15	F Y16	FY17	FY18	FY19 beyond
Explore, Plan, Design, Supervn	\$0	\$0		\$0			
Land	\$0	\$0		\$0			
Site Improvements	\$0				\$0		
Construction	\$0				\$0		
Furniture & Equipment	\$0				\$0		
Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. FUNDING SOURCE/FUNDING SCHEDULE:							
General Fund	\$0	\$0	\$0	\$0	\$0		
Gas Tax							
Grant							
Unfunded							
Total:	\$0	\$0	\$0				
E. LEVEL OF SERVICE:							
PLANNING AREA:							
Plan LOS	N/A						
Actual LOS	N/A						
Added Capacity	N/A						

Solid Waste Fund



Solid Waste Fund Estimated Revenues Fiscal Year 2013-2014

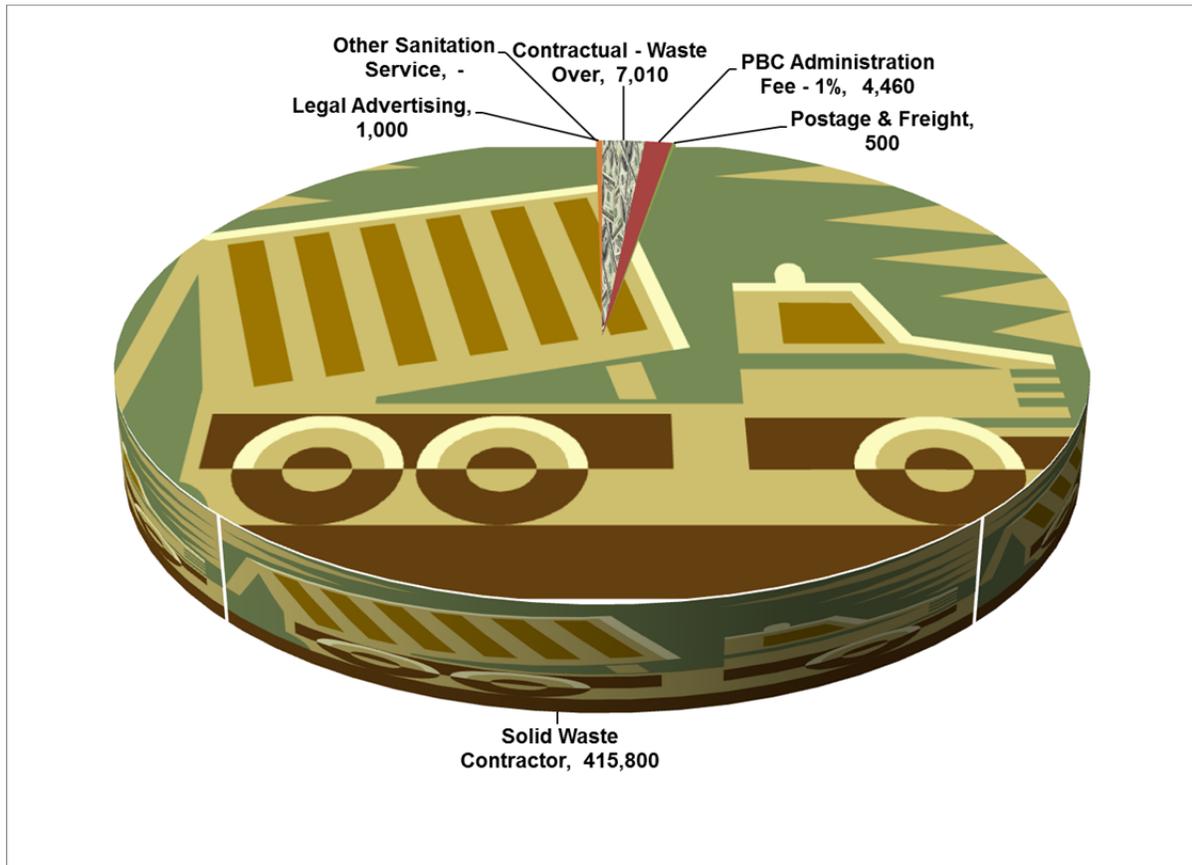


Recommended Revenue Estimates and Appropriations for Fiscal Year 2013-14



Solid Waste Fund Estimated Revenues		
	Account	Council Adopted
405-325-205-000	Solid Waste Assessments	432,873
405-325-206-000	Discount Fees	(12,103)
405-343-120-000	SWA Recycling Income	8,000
405-363-990-000	Contributions from General Fund	-
Total Revenue		428,770

Solid Waste Fund Appropriations Fiscal Year 2013-2014



Solid Waste Fund Appropriations		
	Account	<i>Council Adopted</i>
405-534-345-000	Contractual - Waste Over	7,010
405-534-346-000	PBC Administration Fee - 1%	4,460
405-534-420-000	Postage & Freight	500
405-534-434-000	Solid Waste Contractor	415,800
405-534-436-000	Other Sanitation Service	-
405-534-490-000	Legal Advertising	1,000
405-534-595-000	TOLG Management Fee	-
Total Expenditure		428,770

Solid Waste Fund

Account Number	Account Title	Detail Description	Amount	Council Adopted
405-325-205-000	Solid Waste Assessments		\$432,495	\$432,873
		1,260 ERU @ \$343.25	\$432,495	\$0
		1,257 ERU @ \$344.37		\$432,873
405-325-206-000	Discount Fees		(\$11,725)	(\$12,103)
		Early payment of tax bills @ 3.0% average discount	(\$11,725)	(\$12,103)
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		\$0	\$0
			\$0	\$0

Appropriations

405-534-345-000	Contractual - Waste Over		\$7,010	\$7,010
		Frank Schiola	\$7,010	\$7,010
405-534-346-000	PBC Administration Fee - 1%		\$4,460	\$4,460
		1% for administration by PBC	\$4,460	\$4,460
405-534-420-000	Postage & Freight		\$500	\$500
		Miscellaneous mailings	\$500	\$500
405-534-434-000	Solid Waste Contractor		\$415,800	\$415,800
		Cost estimated using existing contract price of \$27.50/unit/month	\$415,800	\$415,800
405-534-436-000	Other Sanitation Service		\$0	\$0
			\$0	\$0
405-534-490-000	Legal Advertising		\$1,000	\$1,000
		Miscellaneous advertising	\$1,000	\$1,000
		Reduced due to Assessment approval		
405-534-595-000	TOLG Management Fee		\$0	\$0
		No TOLG fee needed	\$0	\$0