

TOWN OF LOXAHATCHEE GROVES

TOWN COUNCIL MEETING

AGENDA

TUESDAY, July 21, 2015

Mayor David Browning (Seat 4)

Vice-Mayor Ronald D. Jarriel (Seat 1)

Councilman Tom Goltzené (Seat 5)

Councilman Ryan Liang (Seat 3)

Councilman Jim Rockett (Seat 2)



Town of Loxahatchee Groves
Town Council Meeting

Tuesday, July 21, 2015 - 7:00 p.m. to 10:30 p.m.

(Times established by Resolution No. 2014-08... commencing at 7:00 p.m., and ending no later than 10:30 p.m., which can be extended by motion of the Council.)

TOWN HALL

155 F Road, Loxahatchee Groves, Florida 33470

Mayor David Browning (Seat 4)
Vice-Mayor Ronald D. Jarriel (Seat 1)
Councilman Tom Goltzené (Seat 5)
Councilman Ryan Liang (Seat 3)
Councilman Jim Rockett (Seat 2)

Town Manager William F. Underwood, II
Town Clerk Janet K. Whipple
Town Planning Consultant Jim Fleischmann
Town Attorney Michael D. Cirullo, Jr.

Tentative
Subject to Revision

PUBLIC NOTICE/AGENDA

1. OPENING

- a. Call to Order & Roll Call
- b. Pledge of Allegiance & Invocation – Mayor Browning
- c. Approval of Agenda

2. CONSENT AGENDA - NONE

3. PUBLIC COMMENTS

4. PRESENTATIONS

- a. Joe Lelonek, Partner Atlantic Land Companies, to make a presentation on B Road Construction.
- b. Terry Morton, Partner Nowlen Holt & Miner, P.A. to present the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2014.

5. COMMITTEE REPORTS - NONE

6. ORDINANCES - NONE

7. RESOLUTIONS

- a. **RESOLUTION NO. 2015-23** (*Tentative Solid Waste Assessment*)

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES AND FACILITIES AND PROGRAMS ("SOLID WASTE COLLECTION SERVICES") IN THE TOWN OF LOXAHATCHEE GROVES, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR THE SOLID WASTE COLLECTION SERVICES ASSESSMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND AN EFFECTIVE DATE.

- b. **RESOLUTION NO. 2015-24** (*Proposed Millage for Fiscal Year 2015/2016*)

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ADOPTING A PROPOSED OPERATING MILLAGE RATE OF [REDACTED] FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2015/2016; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR-420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2015/2016 PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

8. **MANAGER'S REPORT** – *Town Manager Underwood*

- a. **Agenda Item Report (AIR)** - Updates on various activities and issues concerning the Town.
- b. Palm Beach County Sheriff's Office (PBSO), District 15 Loxahatchee Groves Monthly Report: June 2015 (*on file*)
- c. Palm Beach County Fire Rescue June Response Time. (*on file*)

9. **OLD BUSINESS** – *NONE*

10. **NEW BUSINESS**

- a. Discussion, and direction, on the Eighth Addendum to the Law Enforcement Service Agreement between The Town of Loxahatchee Groves and Ric L. Bradshaw, Sheriff of Palm Beach County Florida; and also potential solutions to immediate law enforcement coverage within the Town of Loxahatchee Groves. (*Carried over from 07/07/2015 TC meeting*)
- b. Discussion, and direction, on an Interlocal Agreements (ILA) with the Loxahatchee Groves Water Control District for accessory road maintenance services. (*Carried over from 07/07/2015 TC Meeting*)

11. **COUNCIL REPORTS** – *NONE*

12. **CLOSING COMMENTS**

- a. Public
- b. Town Attorney
- c. Town Council Members

13. **ADJOURNMENT**

The next regular Town Council Meeting is tentatively scheduled for August 4, 2015.

Comment Cards: Anyone from the public wishing to address the Town Council must complete a Comment Card before speaking. This must be filled out completely with your full name and address and given to the Town Clerk. During the meeting, before public comments, you may only address the item on the agenda in which is being discussed at the time of your comment. During public comments, you may address any item you desire. Please remember that there is a three (3) minute time limit on all public comment. Any person who decides to appeal any decision of the Council with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which included testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate should contact the Town Clerk's Office (561-793-2418), at least 48 hours in advance to request such accommodation.



Item 4.b.

PRESENTATIONS

Comprehensive Annual Financial Report

(CAFR)



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

June 29, 2015

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED, CPA
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCIA, CFP®, CPA

KATHLEEN A. MINER, CPA
KARA D. PETERSON, CFE, CPA
MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
TIMOTHY H. SCHMEDES, CFP®, CPA
WEI PAN, CPA
PHILLIP C. McALLISTER, CPA

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
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The Honorable Mayor and Members of the Town Council
Town of Loxahatchee Groves, Florida

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida (the "Town") for the year ended September 30, 2014, and have issued our report thereon dated June 29, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 5, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Loxahatchee Groves, Florida are described in Note 1 to the financial statements. As discussed in Note 8 to the financial statements, the Town changed its accounting policies by adopting the following Statements of Governmental Accounting Standards (GASB Statements) during 2014:

- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities.
- GASB Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*. GASB 66 improves accounting and financial reporting for a governmental reporting entity by resolving conflicting guidance that resulted from the issuance to two pronouncements, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

The application of existing policies was not changed during 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Government Wide financial statements was:

Management's estimate of the depreciation expense is calculated on a straight line basis with useful lives of 5 to 30 years.. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. Management was helpful and cooperative throughout our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements and they are listed on the attached Schedule I.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated June 26, 2015, presented in Schedule II.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

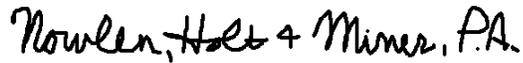
We applied certain limited procedures to the management's discussion and analysis and the budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the Introductory Section and Statistical Section, which accompany the financial statements but are not RSI. We did not audit or perform procedures on this other information and we do not express an opinion or provide any assurance on it.

We commend management for the improvements made from last year, their willingness to make the necessary changes to improve internal controls, and for their cooperation throughout the audit.

This information is intended solely for the use of the Town Council, Audit Committee, and management of the Town of Loxahatchee Groves, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Nowlen, Holt & Miner, P.A." in a cursive, slightly slanted script.

Nowlen, Holt & Miner, P.A.

Schedule I

Prepared by _____

Loxahatchee Groves Adjusting Journal Entries

15235

Page 1

06/29/15

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE01	Adjusting	09/30/14					
		001-101-100	Wells Fargo Bank Account	4,415.00			
		001-515-310	Professional Services		4,415.00		
		305-541-640	Town Roads OGEM Projects	4,415.00			
		305-101-100	Wells Fargo - Cap Improvements		4,415.00		
			To post client prepared entry to reclassify invoice			0.00	
AJE02	Adjusting	09/30/14					
		001-519-900	Transfer toTransportation Fund	40,000.00			
		001-101-100	Wells Fargo Bank Account		40,000.00		
		101-101-100	Wells Fargo - Road Fund	40,000.00			
		101-363-990	Contribution from General Fund		40,000.00		
			To post client entry to correct transfer			0.00	
AJE03	Adjusting	09/30/14					
		001-101-100	Wells Fargo Bank Account		5,597.00		
		001-311-100	Ad Valorem Taxes	5,597.00			
		405-101-100	Wells Fargo - Sanitation Fund	5,597.00			
		405-325-205	Solid Waste Assessments		5,597.00		
			To post client entry to correct Tax Collector receipt			0.00	
AJE04	Adjusting	09/30/14					
		001-115-000	Accounts Receivable	22,642.00			
		001-323-100	FPL Franchise Fee		22,642.00		
			To record FPL franchise a/r			22,642.00	
AJE05	Adjusting	09/30/14					
		001-115-000	Accounts Receivable		2,000.00		
		001-271-000	Fund Balance	2,000.00			
			To correct a/r and fund balance for amount written off in a p/y			0.00	
AJE06	Adjusting	09/30/14					
		001-202-000	Accounts Payable	2,500.00			
		001-155-000	Prepaid Items	2,500.00			
		001-511-499	Other Current Chgs-Town		5,000.00		

Prepared by _____

Reviewed by _____

Loxahatchee Groves Adjusting Journal Entries

15235

Page 2

06/29/15

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
			To correct Town Council pay			5,000.00	
AJE07	Adjusting	09/30/14					
		001-155-000	Prepaid Items	22,026.00			
		001-202-000	Accounts Payable	1,900.00			
		001-511-492	Other Operating Expenses		1,900.00		
		001-511-540	Books, Publications & Su		1,583.00		
		001-519-450	Insurance		20,443.00		
			To record prepaids and adjust prepaid out of A/P			23,926.00	
RJE01	Adjusting	09/30/14					
		001-133-000	Due from Other Governments	25,512.00			
		001-115-000	Accounts Receivable		25,512.00		
			To reclassify due from other Gov't			0.00	
		TOTAL		<u>179,104.00</u>	<u>179,104.00</u>	<u>51,568.00</u>	

Schedule II



Town of Loxahatchee Groves

14579 Southern Blvd, Suite 2, Loxahatchee Groves, Florida 33470 (561) 793-2418 ax (561) 793-2420 clerk@loxahatcheegroves.org

June 26, 2015

Nowlen, Holt & Miner, P.A.
Certified Public Accountants
515 North Flagler Drive, Suite 1700
West Palm Beach, FL 33401

Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of the Town of Loxahatchee Groves, Florida, which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 26, 2015, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 5, 2014, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for the preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustment or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) As part of your audit, you have proposed adjusting journal entries that have been posted to the Town's accounts. We have reviewed and approved those entries and accepted responsibility for them.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Town of Loxahatchee Groves, Florida is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Town Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

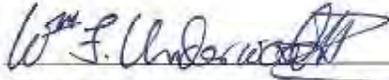
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Town of Loxahatchee Groves, Florida has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with preparation of the financial statements and related notes along with the Annual Financial Report to be filed with the Florida Department of Financial Services. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of those services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes along with the Annual Financial Report to be filed with the Florida Department of Financial Services.
- 25) The Town of Loxahatchee Groves, Florida has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The Town of Loxahatchee Groves, Florida has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 27) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 28) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 29) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 31) Provisions for uncollectible receivables have been properly identified and recorded.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 34) Interfund and internal activity and balances have been appropriately classified and reported.
- 35) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 37) We have appropriately disclosed the Town of Loxahatchee Groves, Florida's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 40) During the fiscal year ended September 30, 2014, the Town of Loxahatchee Groves, Florida has not adopted an impact fee by ordinance or resolution.
- 41) During the fiscal year ended September 30, 2014, the Town of Loxahatchee Groves, Florida has not met any of the following financial emergency conditions specified in Section 218.503(1), Florida Statutes:
 - a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of a lack of funds.
 - b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.
- 48) We believe that the members of the Town Council are appropriately classified as independent contractors and not as employees for payroll purposes.
- 49) We have received a copy of the most recent peer review report for Nowlen, Holt & Miner, P.A. dated October 23, 2012.

- 50) During the fiscal year ended September 30, 2014, the Town of Loxahatchee Groves, Florida expended less than \$500,000 in federal awards and less than \$500,000 in state financial assistance, and the Town is not required to have a Federal Single Audit or a State Single Audit.
- 51) During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by the Town.



William Underwood
Town Manager

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**



Town of
LOXAHATCHEE GROVES

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2014

TOWN OF LOXAHATCHEE GROVES, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

PREPARED BY:
THE TOWN OF LOXAHATCHEE GROVES
UNDERWOOD MANAGEMENT SERVICES GROUP, LLC

TOWN OF LOXAHATCHEE GROVES, FLORIDA
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INTRODUCTORY SECTION



Town of Loxahatchee Groves

155 F Road, Loxahatchee Groves, Florida 33470 (561) 793-2418 Fax (561) 793-2420

June 26, 2015

To The Honorable Mayor and Members of the Town Council
155 F Road
Loxahatchee Groves, Florida 33470

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the Town of Loxahatchee Groves, Florida, for the fiscal year ended September 30, 2014, pursuant to Section 218.39 of the Florida Statutes, Chapter 10.550 of the Rules of the Auditor General of the State of Florida, and the Town Charter. The financial statements included in this report conform to generally accepted accounting principles in the United States of America ("GAAP") as prescribed by the Governmental Accounting Standards Board ("GASB"). The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Town. The financial statements have been audited by Nowlen, Holt & Miner, P.A., Certified Public Accountants. The independent auditor has issued an unqualified opinion that this report fairly represents the financial position of the Town in conformity with GAAP. Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The Town of Loxahatchee Groves (the "Town") is a political subdivision of the State of Florida located in Palm Beach County (the "County") incorporated in November 2006. The Town has a population estimated at 3,180 residents living within 12.5 square miles. The Town is a rural-residential community with a limited commercial district.

The Town operates under a Council-Manager form of government in which the Town elects five council members, one of whom is the Mayor. Council members are elected for three year terms. The Town Council determines the policies that guide the Town's operations and hire a Town Manager to implement and administer these policies that guide the Town's operations and implement these policies on a full-time basis. The Town functions under the basis of "Contract Form of Government" with no employees.

The annual budget serves as the foundation for the Town's financial planning and control. All departments of the Town are required to submit proposed budgets to the Town Manager, who then makes any necessary revisions. The Town Manager then presents to the Town Council for their review, a budget estimate of the expenditures and revenues of all the Town's departments. Two public hearings are then conducted to inform taxpayers of the proposed and final budget, to receive their comments, and respond to their questions on the budget. A majority affirmative vote of the quorum is needed to adopt the budget, which is legally enacted prior to October 1st by the passage of a Resolution. The Town's budget is approved at the fund level.

The Town Council must approve all budget amendments as well as any supplemental appropriations. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations.

ECONOMIC CONDITION AND OUTLOOK

The growth and development of the Town of Loxahatchee Groves is dependent upon the economic environment of South Florida and particularly that of Palm Beach County. The major economic influences in this area are the housing market, the regional job market, new construction, weather events and uncertainty of any future tax reform.

During 2007, the Florida Legislature passed property tax reform legislation limiting the property tax levies of local governments in the State of Florida. For the fiscal year ending September 30, 2014, the maximum tax levy allowed by a majority vote of the governing body is based on a percentage reduction applied to the prior year property tax revenue. The percentage reduction is calculated based on the annual growth rate in the per capita property taxes levied for the fiscal year ended September 30, 2013. For the fiscal year ending September 30, 2014 the Town Council adopted a rate of 1.2 mills. This millage rate results in a total tax levy of \$210,006, representing a reduction of \$4,639 or 2% from the property tax levy for 2013. Future property tax growth is limited to the annual growth rate of per capita personal income, which is currently minimal, plus the value of new construction.

The impact of the ongoing recession and declining property values are a central influence in decisions made during the current fiscal year, as well as, in next year's budget. The combination of the current recession and collapse of the housing market have resulted in declining property values and in a large loss of tax dollars. Additionally, there is current proposed legislation that could place further restrictions on the amount of property taxes a municipality in Florida could levy.

LONG TERM FINANCIAL PLAN

The Town adopted a Comprehensive Plan. Within this plan, the Town will examine the growth opportunities for the Town over the next 10 years. Management will continue to review revenues received from other sources to verify that, as a new government, the Town is receiving those revenues to which it is entitled. The Town will also continue to pursue new revenue streams which will have as little impact on the residents as possible. In addition, the Town will continue to contract municipal services to maintain low operational costs and the best opportunity to keep taxes as low as possible. Maintaining appropriate reserves will enable the Town to absorb the increased costs of contracted services, as well as, the decrease of the ad-valorem base due to the continued decrease in property values within the Town.

FINANCIAL INFORMATION

Town Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and local financial assistance, the government is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management. In addition, the Town maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated

budget approved by the Town Council. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the department level.

The Town's *accounting system* is organized on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The type of funds used are generally determined by the Town Council upon the recommendations of the Town Manager which is based upon established and accepted accounting policies and procedures as well as the number of funds required.

INDEPENDENT AUDIT

In accordance with Florida Statutes Section 218.39, the Town has engaged the firm of Nowlen, Holt & Miner, P.A., to perform the independent audit of the Town's financial statements for the year ended September 30, 2014. The Independent Certified Public Accountants' report is presented in the financial section of this Comprehensive Annual Financial Report.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Loxahatchee Groves for its comprehensive annual financial report for the fiscal year ended September 30, 2013. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for the certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of Underwood Management Services Group, LLC and the Town's audit firm, Nowlen, Holt & Miner, P.A.. We wish to express our appreciation to the staff for their interest and support in planning and conducting the financial operations of the Town in a responsible and progressive manner.

In closing, without the leadership and support of the Mayor and Town Council and the Finance and Audit Advisory Committee (FAAC), the accomplishments and anticipated future successes noted in this report would not have been possible.

Respectfully submitted,



Underwood Management Services Group, LLC
William F. Underwood, II
Town Manager



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Town of Loxahatchee Groves
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

TOWN OF LOXAHATCHEE GROVES

List of Elected Town Officials

September 30, 2014

Council-Manager Form of Government

TOWN COUNCIL

David W. Browning, Mayor

Ronald D. Jarriel, Vice Mayor

Tom Goltzene, Councilmember

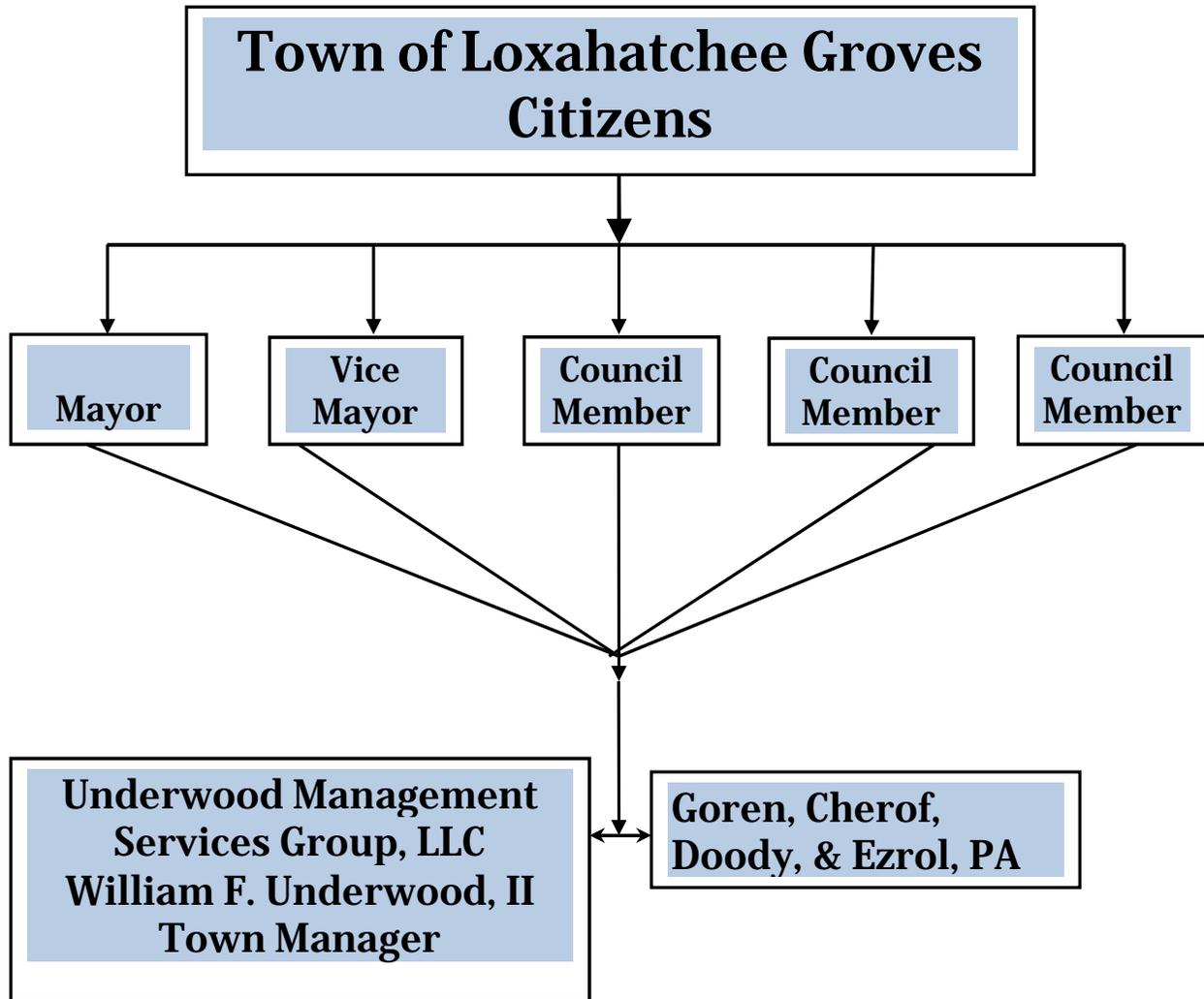
Ryan Liang, Councilmember

Jim Rockett, Councilmember

Prepared by:

Underwood Management Services Group, LLC

Town of Loxahatchee Groves Organizational Chart



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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NORTHBRIDGE CENTRE
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WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

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EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED, CPA
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCIA, CFP®, CPA

KATHLEEN A. MINER, CPA
KARA D. PETERSON, CFE, CPA
MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
TIMOTHY H. SCHMEDES, CFP®, CPA
WEI PAN, CPA
PHILLIP C. McALLISTER, CPA

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TELEPHONE (561) 996-5612
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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the Town Council
The Town of Loxahatchee Groves, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Loxahatchee Groves, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 12, and budgetary comparison information on pages 32 and 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Loxahatchee Groves, Florida's basic financial statements. The Introductory Section and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Introductory Section and Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2015, on our consideration of the Town of Loxahatchee Groves, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Loxahatchee Groves, Florida's internal control over financial reporting and compliance.

Nowlen, Holt & Mimes, P.A.

West Palm Beach, Florida
June 26, 2015

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(MD&A)**

Management's Discussion and Analysis

As management of the Town of Loxahatchee Groves, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Loxahatchee Groves (the Town) for the fiscal year ended September 30, 2014. Readers are encouraged to consider the information presented here in conjunction with the auditors' reports, the basic financial statements, the notes to the financial statements, and the supplementary information.

Financial Highlights for Fiscal Year 2014

- Ø At September 30, 2014, the assets of the Town of Loxahatchee Groves exceeded its liabilities by \$4,758,262 of which \$1,492,795 was invested in capital assets and \$1,076,147 was restricted by law or agreements. The Town had \$2,189,320 (*unrestricted net position*) which may be used to meet the Town's ongoing obligations to citizens and creditors.
- Ø During the fiscal year 2014, net position increased by \$152,584.
- Ø At September 30, 2014, the Town of Loxahatchee Groves' General Fund reported an ending fund balance of \$930,348, an increase of \$197,467 as compared with the prior year. Of the total fund balance, \$882,923 or 95% of this total amount is available for spending at the government's discretion (*unassigned fund balance*). The unassigned fund balance represents 88% of total General Fund operating expenditures and transfers.

Overview of the Financial Statements

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements* and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the Town:

- The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the Town's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the Town government, reporting the Town's operations in more detail than the government-wide statements.
- The *governmental funds* statements show how general government services such as public safety were financed in the short term as well as what remains for future spending.

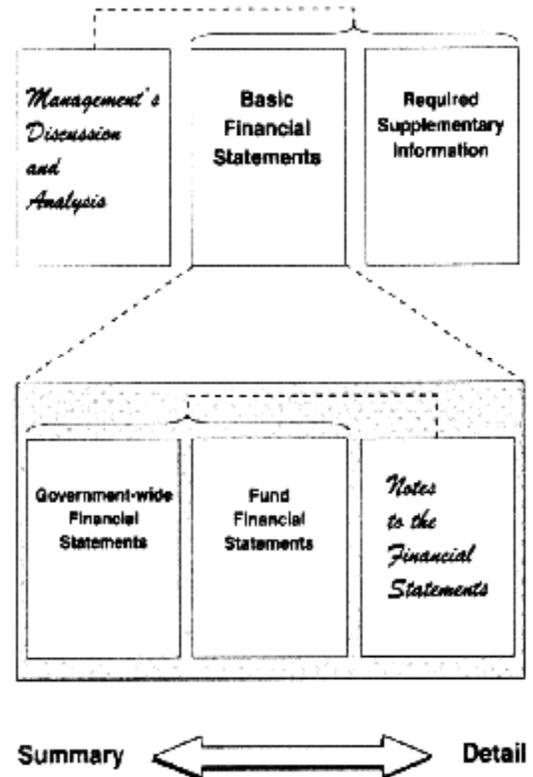
The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information*, which further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and are related to one another.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Figure A-1
Required Components of
City's Annual Financial Report



Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The government activities of the Town include public works, police, and general administration services. The Town has one business-type activity for the provision of garbage and trash collection services.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Most of the Town's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out, with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

The Town maintains three governmental funds; the General Fund, the Transportation Fund and the Capital Improvement Fund.

The Town adopts an annual appropriated budget for both the General Fund and the Transportation Fund. A budgetary comparison statement has been provided for the General Fund and the Transportation Fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 15 and 16 of this report.

Enterprise funds. The Town has one enterprise fund, the Sanitation Fund, which charges customers for the services provided. These services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The basic proprietary fund financial statements can be found on pages 17-19 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20-31 of this report.

Government-wide Financial Analysis

Summary of net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, governmental activity assets exceeded liabilities by \$4,719,303. Business-type activity liabilities exceeded assets by \$38,959. The Town-wide total net position was \$4,758,262 at the close of the fiscal year ended September 30, 2014. The Statement of Net Position is on page 13 of this report.

The Town's investment in capital assets (e.g., land, buildings, equipment and vehicles, less any related debt used to acquire those assets that is still outstanding) was \$1,492,795 or 31% of total net position at September 30, 2014. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the net position \$1,076,147 or 23% represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$2,189,320 or 46% may be used to meet the government's ongoing obligations to citizens and creditors. The following table reflects the condensed Statement of Net Position for the current year as compared to the prior year.

Table 1
Town of Loxahatchee Groves
Summary of Net Position

	Governmental Activities		Business Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets:						
Current and other assets	\$ 3,314,860	\$ 3,060,932	\$ 38,959	\$ 37,058	\$ 3,353,819	\$ 3,097,990
Capital assets	1,492,795	1,538,853	-	-	1,492,795	1,538,853
Total assets	<u>4,807,655</u>	<u>4,599,785</u>	<u>38,959</u>	<u>37,058</u>	<u>4,846,614</u>	<u>4,636,843</u>
Liabilities:						
Other liabilities	88,352	31,165	-	-	88,352	31,165
Total liabilities	<u>88,352</u>	<u>31,165</u>	<u>-</u>	<u>-</u>	<u>88,352</u>	<u>31,165</u>
Net position:						
Net investment in capital assets	1,492,795	1,538,853	-	-	1,492,795	1,538,853
Restricted	1,076,147	896,886	-	-	1,076,147	896,886
Unrestricted	2,150,361	2,132,881	38,959	37,058	2,189,320	2,169,939
Total net position	<u>\$ 4,719,303</u>	<u>\$ 4,568,620</u>	<u>\$ 38,959</u>	<u>\$ 37,058</u>	<u>\$ 4,758,262</u>	<u>\$ 4,605,678</u>

Governmental Activities.

- Ø During the fiscal year 2014, the Town's net position increased by \$150,683.

Business Activities.

- Ø The funding for the operation is derived from an assessment placed up residential properties within the Town's jurisdiction.
- Ø The Town assesses 1,257 residential properties \$344.37 per year for both the collection and disposal of solid waste.
- Ø Palm Beach County Property Appraiser notifies all affected property owners of the amount, public hearing date, and location of the meeting when the Town will adopt the Tentative Assessment.
- Ø Palm Beach County Tax Collector receives all Town ad valorem tax and assessment payments and remits the funds to the Town.

The following is a summary of the changes in net position for the years ended September 30, 2014 and 2013: Key indicators, including revenues and expenditures by category are presented herein for review:

Table 2
Town of Loxahatchee Groves
Changes in Net Position

	Governmental Activities		Business Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 56,635	\$ 56,392	\$ 421,157	\$ 347,557	\$ 477,792	\$ 403,949
Capital grants and contributions	40,000	1,600,044	-	-	40,000	1,600,044
General revenues:						
Property taxes	208,173	210,005	-	-	208,173	210,005
Franchise fees	220,245	192,552	-	-	220,245	192,552
Utility taxes	355,879	342,478	-	-	355,879	342,478
Intergovernmental	677,061	655,888	-	-	677,061	655,888
Investment/other income	3,149	2,421	-	-	3,149	2,421
Total revenues	1,561,142	3,059,780	421,157	347,557	1,982,299	3,407,337
Expenses:						
General Government	675,546	744,933	-	-	675,546	744,933
Public safety	280,515	275,243	-	-	280,515	275,243
Physical environment	454,398	366,296	-	-	454,398	366,296
Sanitation			419,256	479,497	419,256	479,497
Total expenses	1,410,459	1,386,472	419,256	479,497	1,829,715	1,865,969
Transfers:	-	(137,309)	-	137,309		
Increase (decrease) in net position	150,683	1,535,999	1,901	5,369	152,584	1,541,368
Net position, beginning	4,568,620	3,032,621	37,058	31,689	4,605,678	3,064,310
Net position, ending	\$ 4,719,303	\$ 4,568,620	\$ 38,959	\$ 37,058	\$ 4,758,262	\$ 4,605,678

Governmental Activities.

For fiscal year 2014, total revenues decreased by \$1,498,638. Capital grants and contributions decreased by \$1,560,044 or 97.5% due to the Town receiving donated roads in the prior year. Franchise fee revenue increased by \$27,693 or 14.4%, and utility tax revenue increased by \$13,401 or 3.9%.

Total expenses increased by \$23,987 or 1.7% primarily due to contracted increases in municipal services and improvements in physical assets.

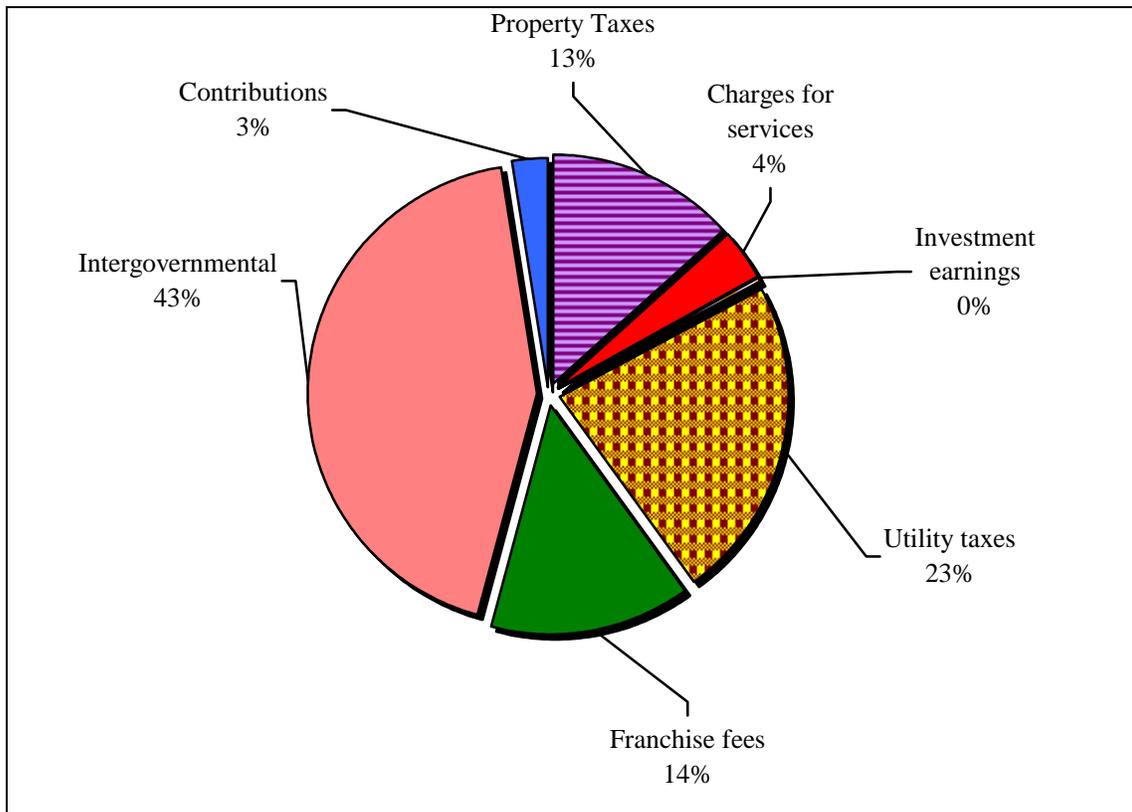
Business Activities.

Fiscal year 2014 is the fourth year the Town operated a proprietary fund as an enterprise fund within the Town's oversight. Revenue earned by business-type activities is primarily concentrated in one source, charges for services, \$421,157. This figure represents the fees assessed for the Town's enterprise fund, Sanitation. Operating revenues increased by \$73,600 or 21.2% from a year ago for the Sanitation Fund. The increase in revenues was the result of Council discontinuing the action in the prior year to supplement the operations with a transfer from General Fund.

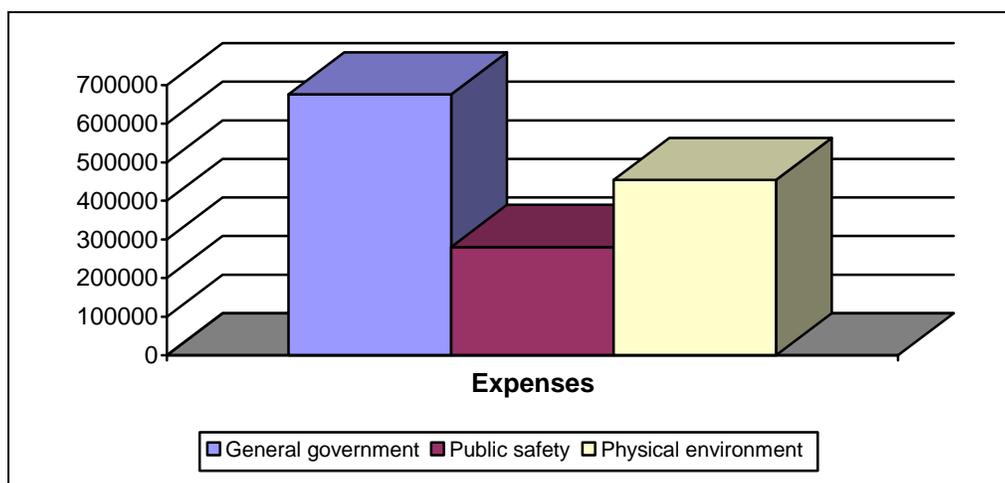
For business-type expenses, the \$419,256 represents Sanitation expenses. The decrease of \$60,241 in total expense was the result of contract negotiations in costs of Sanitation operations. The Town was able to increase its net position by \$1,901 at the end its fourth year of solid waste operations with ending net position of \$38,959 for the business-type activities.

Figure A-2

**Town of Loxahatchee Groves
Revenues by Source – Governmental Activities
For the Fiscal Year Ended September 30, 2014**



**Figure A-2
Town of Loxahatchee Groves
Expenses – Governmental Activities
For the Fiscal Year Ended September 30, 2014**



Financial Analysis of the Government's Funds

The Town maintains three governmental funds; the General Fund, the Transportation Fund and the Capital Improvement Fund.

The Town adopts an annual appropriated budget for both the General Fund and the Transportation Fund. The General Fund provides revenues and resources for basic governmental services. Whereas the Transportation Fund is funded through a dedicated local option gas tax and can only be used for transportation related expenses such as road, street maintenance, and construction.

As noted earlier, the Town of Loxahatchee Groves uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Town's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the government's net resources available for spending at the end of a fiscal year.

General Fund. The General Fund is the primary operating fund of the Town. At the end of the current fiscal year, the Town's General Fund reported a fund balance of \$930,348, an increase of \$197,467 in comparison with the prior fiscal year.

A summary of the General Fund's condensed balance sheet and statement of revenues, expenditures and changes in fund balance for September 30, 2014 and 2013 is shown below:

**Table 3
Town of Loxahatchee Groves
Summary of General Fund Balance Sheet**

	2014	2013	Change	% Change
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ 1,018,700	\$ 759,489	\$ 259,211	34%
Total liabilities	<u>88,352</u>	<u>26,608</u>	<u>61,744</u>	<u>232%</u>
Nonspendable fund balance	47,425	42,604	4,821	11%
Unassigned fund balance	<u>882,923</u>	<u>690,277</u>	<u>192,646</u>	<u>28%</u>
Total fund balance	<u>930,348</u>	<u>732,881</u>	<u>197,467</u>	<u>27%</u>
Total liabilities and fund balance	<u><u>\$ 1,018,700</u></u>	<u><u>\$ 759,489</u></u>	<u><u>\$ 259,211</u></u>	<u><u>34%</u></u>

During the fiscal year 2014, the General Fund assets increased by \$259,211 or 34%. The increase is mainly due to increases in cash as a result of the current year's operations. Liabilities increased by \$61,744 or 232% mainly due to increases in accounts payable. Total fund balance decreased increased by \$197,467 or 27% due to revenues exceeding expenditures.

Table 4
Town of Loxahatchee Groves
Summary of General Fund Statement of Revenues,
Expenditures, and Changes in Fund Balance

	2014	2013	Change	% Change
Total revenues	\$ 1,195,970	\$ 1,099,665	\$ 96,305	9%
Total expenditures	958,503	1,022,418	63,915	(6)%
Excess of revenues over expenditures	237,467	77,247	160,220	207%
Other financing uses	(40,000)	(679,153)	639,153	(94)%
Change in fund balance	197,467	(601,906)	799,373	133%
Fund balance, beginning	732,881	1,334,787	(601,909)	(45)%
Fund balance ending	\$ 930,348	\$ 732,881	\$ 197,467	27%

The Town of Loxahatchee Groves General Fund revenues increased \$96,305 or 9%. This increase was primarily due to increased franchise and utility tax receipts along with a \$40,000 capital grant.

Total expenditures decreased \$63,915 or 6% due to the Town decreased legal costs.

There were less transfers from the General Fund to the Transportation Fund and Capital Improvement Fund which resulted in the decrease in other financing uses

General Fund Budgetary Highlights

The Town adopts annual budgets by fund, department and line item in compliance with Florida State Statute Section 200.065 (commonly referred to as the Truth-in Millage Legislation). The law requires municipal organizations to prepare and adopt annual operating budgets for the General, Special Revenue and Debt Service Funds following uniform time frames related to property tax levies. The balanced budgets may be revised throughout the year. The Town's code allows for intra-department level budget transfers between expenditure categories without Council approval; however, inter-department and fund total changes require Council-approved budget amendments adopted by resolution.

The actual revenues are improving \$8,679 or 0.7% beyond the estimated revenue caused primarily by an increase in franchise revenues and construction permitting. The unanticipated increase in revenue was further enhanced somewhat by a \$75,902 favorable variance in expenditures below appropriations. The most significant saving occurred within planning and zoning function of the Town where \$17,396 or 9% of the appropriation was not used.

The Town's policy is to adopt the budget following the second public hearing of each fiscal year, held in September for an October 1st year. Budget amendments may be presented to Council at any time during the fiscal year.

Over the course of the year, the Town did amend the General Fund budget. The fiscal year final 2014 budget was \$1.04 million. Revenues exceeded budgeted amounts by approximately \$8.6 thousand and expenses were approximately \$46 thousand below budgeted amounts. General government, \$192 thousand, was the most significant contributor to this variance.

Budget versus actual schedules are presented on page 32 for the General Fund.

Transportation Special Revenue Fund

The fund balance of the Transportation Special Revenue Fund increased by \$179,261, which was due to decreased expenditures.

Capital Improvement Fund

The Capital Improvement Fund had an ending fund balance of \$1,220,013 which was a decrease of \$179,987 due to the Town commencing some of the projects. The Town Council is still in the process of identifying and prioritizing projects to be funded.

Capital Assets and Long Term Debt

As of September 30, 2014, the Town's net investment in capital assets amounted to \$1,492,795 (net of accumulated depreciation). More details relating to capital assets can be found on page 29 of the footnotes.

The Town has no long term debt.

Economic Factors and Next Year's Budgets and Rates

- Ø In setting its fiscal 2014-2015 budget, the Town adopted a millage rate of 1.20.
- Ø The Town of Loxahatchee Groves anticipates that the total assessed property value will increase about 10% for 2015. Accordingly, the Town's reserves will secure the Town's income flow for the upcoming fiscal years.

The State of Florida, by constitution, does not have a state personal income tax and therefore, the State operates primarily using sales, gasoline and corporate income taxes. Local governments (cities, counties and school boards) primarily rely upon property taxes and a limited array of permitted other taxes (sales, telecommunication, gasoline, utilities services, etc.) and fees (franchise, building permits, occupational license, etc.) for funding of their governmental activities. In addition, there are a limited number of state-shared revenues and recurring and non-recurring (one-time) grants from both the state and federal governments.

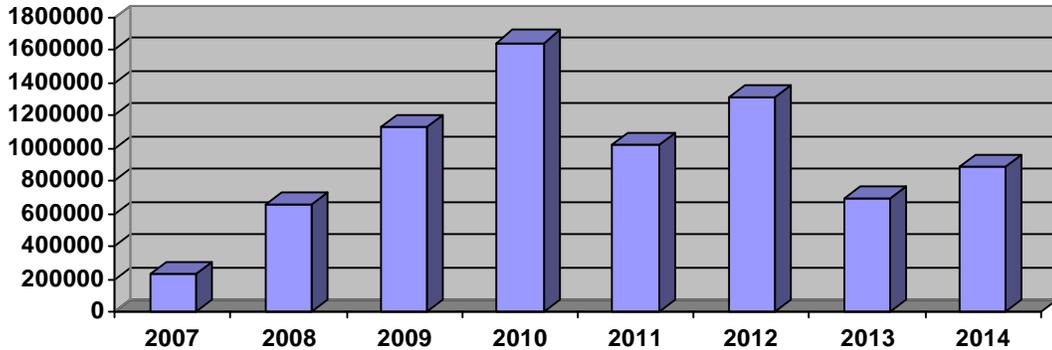
On January 29, 2008 the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property, Amendment 1 increases the current \$25,000 homestead exemption by another \$25,000 (for property values between \$50,000 - \$75,000), except for school district taxes. Since the new \$25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a \$15,000 increase to the existing homestead exemption. Amendment 1 also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a \$25,000 exemption for tangible personal property .

Amendment 1 became effective on October 1, 2008, with the exception of the ten percent (10%) assessment cap on non-homestead property which became effective on January 1, 2009. Additional tax relief bills are expected to be introduced at the upcoming legislative session which could, if ratified, further limit the extent to which municipalities can levy taxes.

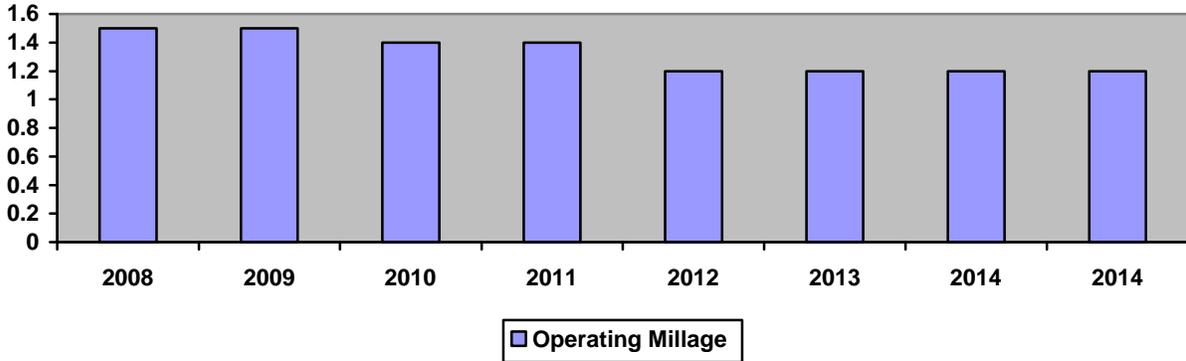
Revenues in the FY 2014 adopted General Fund budget are \$1.096 million, a decrease of approximately 0.3% from the FY 2013 actual revenues of \$1.099 million. Fiscal year 2015 budgeted expenditures are expected to be consistent with actual expenses of \$1.096 million.

**General Fund Unassigned Surplus
For the Fiscal Years ended September 30, 2007-2014**



In 1995, the state of Florida limited all local governments' ability to increase property assessments of homestead property in any given year to 3 percent or cost of living, whichever is lower. The graph below shows the millage rates over the past four years. The Town, just like many cities across the country, has to face the challenge of keeping taxes and service charges as low as possible while providing residents with the level of service they have come to expect.

**Town of Loxahatchee Groves Millage
For the Fiscal Years ended September 30, 2008-2015**



The operating millage rate for tax year 2014, which is collected in fiscal year 2014, is 1.2 or \$1.20 per thousand dollars of taxable value. Under current legislation, the Town was not required to rollback its millage rate, but to increase the rollback rate less 5%. The 2014 budget achieved this objective. Historically, the rollback rate has always been lower than the existing rate. However, with new laws, the rolled back rate was actually higher, even though the resulting tax bill will be lower due to the new homestead exemption. Overall, the adopted budget is an economical and prudent financial plan that will ensure quality public services and needed capital improvements for all residents, both today and in the future.

Requests for Information

This financial report is designed to provide a general overview of the Town of Loxahatchee Groves' finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, 155 F Road, Loxahatchee Groves, Florida 33470.

BASIC FINANCIAL STATEMENTS

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Net Position
September 30, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,132,712	\$ 38,959	\$ 3,171,671
Receivables			
Planning and zoning	10,771		10,771
Franchise and utility taxes	68,470		68,470
Due from other governments	55,482		55,482
Prepaid items	47,425		47,425
Capital assets			
Non-depreciable	53,017		53,017
Depreciable (net of depreciation)	1,439,778		1,439,778
Total assets	4,807,655	38,959	4,846,614
LIABILITIES			
Accounts payable	61,044		61,044
Deposits for planning and zoning	27,308		27,308
Total liabilities	88,352		88,352
NET POSITION			
Net position			
Net investment in capital assets	1,492,795		1,492,795
Restricted for:			
Transportation	1,076,147		1,076,147
Unrestricted	2,150,361	38,959	2,189,320
Total net position	\$ 4,719,303	\$ 38,959	\$ 4,758,262

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Activities
For the Year Ended September 30, 2014

Function / Program Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Governmental activities							
General government	\$ 675,546	\$ 56,635	\$	\$	\$ (618,911)	\$	\$ (618,911)
Public safety	280,515				(280,515)		(280,515)
Physical environment	454,398			40,000	(414,398)		(414,398)
Total governmental activities	1,410,459	56,635		40,000	(1,313,824)		(1,313,824)
Business-type activities							
Sanitation	419,256	421,157				1,901	1,901
Total	<u>\$ 1,829,715</u>	<u>\$ 477,792</u>	<u>\$</u>	<u>\$ 40,000</u>	(1,313,824)	1,901	(1,311,923)
		General revenues					
		Property taxes			208,173		208,173
		Franchise taxes			220,245		220,245
		Utility taxes			355,879		355,879
		Intergovernmental (unrestricted)			677,061		677,061
		Interest and other			3,149		3,149
		Total general revenues			1,464,507		1,464,507
		Change in net position			150,683	1,901	152,584
		Net position, beginning of year			4,568,620	37,058	4,605,678
		Net position, end of year			<u>\$ 4,719,303</u>	<u>\$ 38,959</u>	<u>\$ 4,758,262</u>

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2014

	Major Funds			Total
	General	Transportation Special Revenue	Capital Improvement	
ASSETS				
Cash and cash equivalents	\$ 866,522	\$ 1,046,177	\$ 1,220,013	\$ 3,132,712
Receivables				
Planing and zoning	10,771			10,771
Franchise and utility taxes	68,470			68,470
Due from other governments	25,512	29,970		55,482
Prepaid items	47,425			47,425
Total assets	<u>\$ 1,018,700</u>	<u>\$ 1,076,147</u>	<u>\$ 1,220,013</u>	<u>\$ 3,314,860</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 61,044	\$	\$	\$ 61,044
Deposits for planning and zoning	27,308			27,308
Total liabilities	<u>88,352</u>			<u>88,352</u>
Fund balances				
Nonspendable:				
Prepaid items	47,425			47,425
Restricted for:				
Transportation		1,076,147		1,076,147
Assigned for capital projects			1,220,013	1,220,013
Unassigned	882,923			882,923
Total fund balances	<u>930,348</u>	<u>1,076,147</u>	<u>1,220,013</u>	<u>3,226,508</u>
Total liabilities and fund balances	<u>\$ 1,018,700</u>	<u>\$ 1,076,147</u>	<u>\$ 1,220,013</u>	<u>\$ 3,314,860</u>

Reconciliation to the Statement of Net Position

Fund balances - governmental fund	\$ 3,226,508
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	<u>1,492,795</u>
Net position of governmental activities	<u>\$ 4,719,303</u>

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Governmental Funds
For the Year Ended September 30, 2014

	Major Funds			Total
	General	Transportation Special Revenue	Capital Improvement	
Revenues				
Property taxes	\$ 208,173	\$	\$	\$ 208,173
Franchise taxes	220,245			220,245
Utility service taxes	355,879			355,879
Intergovernmental revenues	311,889	365,172		677,061
Licenses and permits	15,322			15,322
Charges for services	31,666			31,666
Fines and forfeitures	9,647			9,647
Interest and other	43,149			43,149
Total revenues	<u>1,195,970</u>	<u>365,172</u>		<u>1,561,142</u>
Expenditures				
Current				
General government	675,104			675,104
Public safety	280,515			280,515
Physical environment	2,884	210,841		213,725
Capital outlay			195,057	195,057
Total expenditures	<u>958,503</u>	<u>210,841</u>	<u>195,057</u>	<u>1,364,401</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>237,467</u>	<u>154,331</u>	<u>(195,057)</u>	<u>196,741</u>
Other financing sources				
Transfers in		40,000	15,070	55,070
Transfers out	(40,000)	(15,070)		(55,070)
Total other financing sources	<u>(40,000)</u>	<u>24,930</u>	<u>15,070</u>	
Net change in fund balances	197,467	179,261	(179,987)	196,741
Fund balances, beginning of year	<u>732,881</u>	<u>896,886</u>	<u>1,400,000</u>	<u>3,029,767</u>
Fund balances, end of year	<u>\$ 930,348</u>	<u>\$ 1,076,147</u>	<u>\$ 1,220,013</u>	<u>\$ 3,226,508</u>

Reconciliation to the Statement of Activities

Net change in fund balances	\$ 196,741
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Expenditures for capital assets	195,057
Less current year depreciation	<u>(241,115)</u>
	<u>(46,058)</u>
Change in net position	<u>\$ 150,683</u>

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Net Position
Proprietary Fund
September 30, 2014

	<u>Sanitation Fund</u>
ASSETS	
Cash and cash equivalents	\$ 38,959
Total assets	38,959
LIABILITIES AND NET POSITION	
Net Position	
Unrestricted	\$ 38,959

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended September 30, 2014

	<u>Sanitation Fund</u>
Operating revenues	
Charges for services	<u>\$ 421,157</u>
Operating expenses	
Solid waste contractor	392,618
Contractual waste oversight	22,195
Other expenses	<u>4,443</u>
Total operating expenses	<u>419,256</u>
Change in net position	1,901
Net position, beginning of year	<u>37,058</u>
Net position, end of year	<u><u>\$ 38,959</u></u>

See notes to the financial statements

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Cash Flows
Proprietary Fund
For the Year Ended September 30, 2014

	Sanitation Fund
Cash flows from operating activities:	
Receipts from customers and users	\$ 421,157
Payments to suppliers	(419,256)
Net cash used by operating activities	1,901
Net increase in cash and cash equivalents	1,901
Cash and cash equivalents, beginning of year	37,058
Cash and cash equivalents, end of year	\$ 38,959
 Cash flows from operating activities	
Operating loss/Net cash used by operating activities	\$ 1,901

See notes to the financial statements

NOTES TO BASIC FINANCIAL STATEMENTS

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Loxahatchee Groves, Florida (the “Town”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

Reporting Entity

The Town was incorporated on November 1, 2006, as a municipal corporation, in accordance with Chapter 2006-328 under the Laws of the State of Florida, and was established to conduct a government, perform municipal functions, and provide services to its citizens, as provided by the Constitution of the State of Florida. The Town operates under a Council-Manager form of government. The Town Council is responsible for legislative and fiscal control of the Town. A Town Manager is appointed by the Town Council and is responsible for the administration of all Town affairs placed in the manager's charge by charter or action of the Town Council.

As required by generally accepted accounting principles, these financial statements include the Town (the primary government) and its component units. Component units are legally separate entities for which the Town is financially accountable. The Town is financially accountable if:

- it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization, or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Town, or
- the organization is fiscally dependent on the Town and (1) there is a potential for the organization to provide specific financial benefits to the Town or (2) impose specific financial burdens on the Town.

Organizations for which the Town is not financially accountable are also included when doing so is necessary in order to prevent the Town’s financial statements from being misleading.

Based upon application of the above criteria, the Town of Loxahatchee Groves has determined that there are no legally separate entities to consider as potential component units.

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

For the most part, the effect of inter-fund activity has been removed from these statements, except for inter-fund services provided and used. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported instead as general revenues.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. The Town does not accrue property tax revenues since the collection of these taxes coincides with the fiscal year in which levied, and since the Town consistently has no material uncollected property taxes at year end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough afterwards to pay liabilities of the current period. The Town considers revenues collected within 60 days of the year end to be available to pay liabilities of the current period.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Governmental Funds (Continued)

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures relating to compensated absences and claims and judgments are recorded only when payment is due. Property taxes, franchise taxes, licenses, interest revenue, intergovernmental revenues, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

The Transportation Fund is a special revenue fund that accounts for primarily State shared revenues that are restricted for transportation related expenditures.

The Capital Improvement Fund is a capital projects fund to account for long term capital projects of the Town.

Proprietary Fund

The Town reports one major proprietary fund the Sanitation Fund to account for the Town's garbage and trash collection services, which are financed primarily by user charges.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's Sanitation Fund are charges to customers for sales and services. Operating expenses for the Enterprise Fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Cash and Cash Equivalents

Cash and cash equivalents include amounts on deposit in demand accounts, money market accounts and certificate of deposits.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement of Cash Flows

For purposes of the statement of cash flows, the Town considers all short-term investments that are highly liquid to be cash equivalents. Cash equivalents are readily convertible to a known amount of cash, and at the day of purchase, have a maturity date no longer than three months.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items in governmental funds are accounted for using the consumption method.

Interfund Transactions

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to” or “due from other funds”. Any residual balance outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Transfers and interfund balances totally within governmental activities and those that are totally within business-type activities are eliminated and not presented in the government wide financial statements. Transfers and balances between governmental and business-type activities are presented in the government-wide financial statements.

Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets, excluding infrastructure assets, are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Depreciation has been provided over the useful lives using the straight line method. The estimated useful lives are as follows:

Equipment	5 to 10 years
Improvements	5 to 30 years

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows and Inflows of Resources

The statement of net position includes a separate section for deferred outflows of resources. This represents the usage of net position applicable to future periods and will not be recognized as expenditures until the future period to which it applies. Currently, the Town does not have any deferred outflows.

The statement of net position also includes a separate section, listed below total liabilities, for deferred inflows of resources. This represents the acquisition of net position applicable to future periods and will not be recognized as revenue until the future period to which it applies. Currently, the Town does not have any deferred inflows.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets, liabilities, disclosure of contingent liabilities, revenues, and expenditures/expenses reported in the financial statements and accompanying notes. These estimates include assessing the collectability of receivables and the useful lives of capital assets. Although those estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Net Position

Net position is the residual of all other elements presented in a statement of financial position. Net position is displayed in three categories: 1) net investment in capital assets, 2) restricted, 3) unrestricted. Net position invested in capital assets consist of capital assets reduced by accumulated depreciation. Net position is reported as restricted when there are legal limitations imposed on their use by Town legislation or external restrictions by other governments, creditors, or grantors. Unrestricted net position consist of all net position that does not meet the definition of either of the other two components.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity

There are five possible components of fund balance:

- Nonspendable fund balance represents amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that can be spent only for specific purposes stipulated by external providers (e.g. creditors, grantors, contributor, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance represents amounts that can be used only for the specific purposes pursuant to constraints imposed by Town Council by the adoption of an ordinance, the Town's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by the adoption of an ordinance.
- Assigned fund balance includes spendable fund balance amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. In accordance with the Town's fund balance policy, the Town Council or Town Manager may make assignments.
- Unassigned fund balance is the residual fund balance classification for the general fund.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. The Town will first use committed fund balance, then assigned fund balance, and then unassigned fund balance when expenditures are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

Unassigned Fund Balance/Unrestricted Net Position

Maintaining an adequate fund balance or net position is essential to the Town's financial health. The unassigned fund balance and unrestricted net position 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; and minimum of 0% and a maximum of 25% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net position for the Enterprise Funds.

In the event that sufficient unassigned fund balance/unrestricted net position targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the target will be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Data

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to September 1, the Town Manager submits to the Town Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of two resolutions – one establishing a milage rate and another adopting the final budget.
4. The Town prepares and adopts budgets for the General Fund and Transportation Fund. No differences exist between the budgetary and GAAP basis of accounting. Budgeted amounts are as originally adopted, or as amended by the Town Council. If, at any time during the fiscal year, it appears probable to the Town Manager that the revenues available will be insufficient to meet the amount appropriated, the Town Manager shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps that should be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit and, for that purpose, the council may by resolution reduce one or more appropriations accordingly. The legal level of control (level of which expenditures may not exceed the budget) is at the department level for the General Fund and at the fund level for the Transportation Fund.
5. Appropriations along with encumbrances lapse on September 30.
6. During the fiscal year ended September 30, 2014, there were three supplemental appropriations.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide.

The tax levy of the Town is established by the Town Council prior to October 1 of each year, and the Palm Beach County Property Appraiser incorporates the Town's millages into the total tax levy, which includes Palm Beach County and Palm Beach County School Board tax requirements. State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The millage rate assessed by the Town for the year ended September 30, 2013, was 1.200 mills (\$1.200 per \$1,000 of taxable assessed valuation).

All property is reassessed according to its fair market value January 1 of each year, which is also the lien date. In November 1992, a Florida constitutional amendment was approved by the voters which provides for limiting the increases in homestead property valuations for Ad Valorem tax purposes to a maximum of 3% annually and also provides for reassessment of market values upon changes in ownership. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all the appropriate requirements of state statutes.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. Taxes may be paid less a discount beginning November 1. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount. All unpaid taxes become delinquent on April 1, following the year in which they are assessed.

On or prior, to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After the sale, tax certificates bear interest of 18% per year or any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Delinquent taxes on personal property bear interest of 18% per year until the tax is satisfied either by seizure and sale of the property or by the five year statute of limitations.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 3 - CASH AND INVESTMENTS

Deposits

As of September 30, 2014, the carrying amounts of the Town's deposits were \$3,171,671 and the bank balances totaled \$3,187,437. All cash deposits are covered by FDIC insurance or the multiple financial institution collateral pool administered by the State of Florida. The collateral pool was created pursuant to the Florida Security for Deposits Act, Chapter 280, Florida Statutes.

The collateral pool consists of assets pledged to the State Treasurer by financial institutions that comply with the requirements of Florida Statutes and have been thereby designated as "qualified public depositories". Therefore, the Town's entire bank balance of \$3,187,437 is insured either by Federal depository insurance or is collateralized with securities pursuant to the Florida Security for Public Deposits Act. The Town's deposits at year end are considered insured for custodial credit risk purposes.

Investments

The Town adopted an investment policy on August 5, 2008, which is consistent with the requirements of State Statute 218.415. In accordance with Section 218.415 of the Florida Statutes, the Town is authorized to invest in obligations of the U.S. Treasury, its agencies and instrumentalities and in the Local Government Surplus Trust Funds administered by the State Board of Administration (SBA).

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's investment policy states that interest rate risk will be minimized by:

1. Structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
2. Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2014, was as follows:

Primary Government

Governmental activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 4,211	\$	\$	\$ 4,211
Construction in progress		48,806		48,806
Capital assets being depreciated:				
Equipment	8,753			8,753
Improvements	1,650,428	146,251		1,796,679
Less accumulated depreciation	(124,539)	(241,115)		(365,654)
Governmental activities capital assets, net	<u>\$ 1,538,853</u>	<u>\$ (46,058)</u>	<u>\$</u>	<u>\$ 1,492,795</u>

Depreciation expense of \$442 was charged to the general government function and \$240,673 was charged to the physical environment functions of the Town.

NOTE 5 – INTERFUND TRANSFERS

The General fund transferred \$40,000 to the Transportation Special Revenue Fund and the Transportation Special Revenue Fund transferred \$15,070 to the Capital Improvement Fund. Both transfers were to provide project funding.

NOTE 6 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Town has joined with other municipalities in the State participating in the Florida League of Cities Municipal Self Insurance Program, (the Program) a public entity risk pool currently operating as a common risk management and insurance program. The inter-local agreement with the Florida League of Cities Municipal Self Insurance Program provides that the Program will be self-sustaining through member premiums and will reinsure through commercial companies.

Florida Statutes limit the Town’s maximum loss for most liability claims to \$200,000 per person and \$300,000 per occurrence under the Doctrine of Sovereign Immunity. However, under certain circumstances, a plaintiff can seek to recover damages in excess of statutory limits by introducing a claims bill to the Florida Legislature. The limits addressed in Florida Statutes do not apply to claims filed in Federal courts. There have been no significant reductions in insurance coverage in the prior year. No settlements exceeded insurance coverage for the past three years.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Professional Services Agreement- Management Services

The Town has entered into a professional service agreement for the positions of Town Manager, Town Clerk and financial reporting services. The current contract started on October 1, 2011, and expires on September 30, 2015, and calls for monthly payments of \$20,885. The contract was amended to include additional services for a total monthly payment of \$28,956. The contract may be extended for additional one year terms, with the contract payments being increased by the percentage change in the Consumer Price Index – All Urban Consumers for the South Urban Region for corresponding period.

Interlocal Agreements with Palm Beach County

In 2007, the Town entered into two interlocal agreements with Palm Beach County (the County) for zoning services and land development services within the municipal limits of the Town. The County will provide the same level of service to the Town as it provides its unincorporated areas and collect fees and surcharges from applicants for the services. Oversight of the County's performance of these public services will be performed by the Town Manager. Both agreements automatically renew each year unless either party notifies the other, in writing, of the other party's desire to terminate all or part of the agreements six months in advance, but no later than April 1 of the previous fiscal year.

Agreement with Palm Beach County for Law Enforcement Services

During 2008, the Town executed an agreement with Palm Beach County for law enforcement services within the Town's boundaries. There have been eight addendums to the agreement to amend the term and payments. The agreement currently expires on September 30, 2015, and the total cost of personnel and equipment is \$280,284 payable in monthly installments of \$23,357.

Solid Waste and Recycling Collection Franchise Agreement

During 2013, the Town executed an agreement with Waste Pro of Florida for solid waste and recycling collection services. The term of the agreement is for the period beginning October 1, 2013 through September 30, 2018. Residential rates are set by a monthly amount per unit and commercial rates are set per cubic yard or per pull. The rates are adjusted based the Refuse Rate Index. The monthly rate for October 1, 2014, is \$34,677.

Contingencies

The Town is involved in various litigations and claims arising in the course of operations. It is the opinion of legal counsel that the likelihood of unfavorable outcome and the amounts of potential losses cannot be reasonably determined for all claims at this time.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Notes to the Financial Statements
September 30, 2014

NOTE 8 - ACCOUNTING CHANGE

Below is a brief description of the new accounting standards implemented in the current year.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. This statement is effective for the fiscal year ending September 30, 2014.

In March 2012, the GASB issued Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*. GASB 66 improves accounting and financial reporting for a governmental reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

NOTE 9 – SUBSEQUENT EVENT

On March 31, 2015, the Town purchased the Palms West Chamber of Commerce building at 13901 Southern Boulevard, Loxahatchee Groves, Florida for \$460,000 to be used as the Town Hall. Additionally, the Town purchased approximately 1.34 acres from Palm Beach County upon which the Town Hall sits for \$20,000.

REQUIRED SUPPLEMENTARY INFORMATION
(Other Than MD&A)

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended September 30, 2014

	Budget Amounts		Actual Amounts	Variance
	Original	Final Revised		
Revenues				
Property taxes	\$ 197,297	\$ 213,780	\$ 208,173	\$ (5,607)
Franchise taxes	207,050	198,695	220,245	21,550
Utility service taxes	328,446	356,113	355,879	(234)
Intergovernmental revenues	309,460	312,067	311,889	(178)
Licenses and permits	5,100	15,632	15,322	(310)
Charges for services	32,000	38,205	31,666	(6,539)
Fines and forfeitures	7,500	9,649	9,647	(2)
Interest and other	10,000	43,150	43,149	(1)
Total revenues	<u>1,096,853</u>	<u>1,187,291</u>	<u>1,195,970</u>	<u>8,679</u>
Expenditures				
General government				
Legislative	103,885	45,927	41,373	4,554
Executive	285,230	282,693	279,487	3,206
Financial and administrative	24,250	20,700	17,610	3,090
Legal	90,000	89,408	83,525	5,883
Planning and zoning	170,042	185,195	167,799	17,396
Other general government	128,665	94,583	85,310	9,273
Total general government	<u>802,072</u>	<u>718,506</u>	<u>675,104</u>	<u>43,402</u>
Public safety				
Police	<u>280,781</u>	<u>281,015</u>	<u>280,515</u>	<u>500</u>
Physical environment				
Public works	<u>14,000</u>	<u>4,884</u>	<u>2,884</u>	<u>2,000</u>
Total expenditures	<u>1,096,853</u>	<u>1,004,405</u>	<u>958,503</u>	<u>45,902</u>
Excess (deficiency) of revenues over (under) expenditures		<u>182,886</u>	<u>237,467</u>	<u>54,581</u>
Other financing sources				
Transfers out			(40,000)	(40,000)
Transfer to fund balance		(182,886)		182,886
Total other financing sources		<u>(182,886)</u>	<u>(40,000)</u>	<u>142,886</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	197,467	<u>\$ 197,467</u>
Fund balance, beginning of year			<u>732,881</u>	
Fund balance, end of year			<u>\$ 930,348</u>	

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Transportation Special Revenue Fund
For the Year Ended September 30, 2014

	Budget Amounts		Actual Amounts	Variance
	Original	Final Revised		
Revenues				
Intergovernmental revenues	\$ 366,571	\$ 365,172	\$ 365,172	\$ -
Total revenues	<u>366,571</u>	<u>365,172</u>	<u>365,172</u>	<u>-</u>
Expenditures				
Physical environment				
Roads and streets	<u>249,245</u>	<u>207,926</u>	<u>210,841</u>	<u>(2,915)</u>
Total expenditures	<u>249,245</u>	<u>207,926</u>	<u>210,841</u>	<u>(2,915)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>117,326</u>	<u>157,246</u>	<u>154,331</u>	<u>(2,915)</u>
Other financing sources				
Transfers in			40,000	40,000
Transfers out	(973,517)	(190,642)	(15,070)	175,572
Appropriated fund balance	<u>856,191</u>	<u>33,396</u>		<u>(33,396)</u>
Total other financing sources	<u>(117,326)</u>	<u>(157,246)</u>	<u>24,930</u>	<u>142,176</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	179,261	<u>\$ 139,261</u>
Fund balance, beginning of year			<u>896,886</u>	
Fund balance, end of year			<u>\$ 1,076,147</u>	

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Notes to the Required Supplementary Information (RSI)

September 30, 2014

Note 1 - Basis of Accounting

Budgetary comparison schedules are presented for the General Fund and Transportation Fund, as required by generally accepted accounting principles. The budgetary process is described in Note 2 to the financial statements on page 24. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Note 2 - Stewardship, Compliance, and Accountability

Appropriations are legally controlled at the department level for the General Fund and at the fund level for the Transportation Fund. Expenditures may not legally exceed budgeted appropriations at that level. For the year ended September 30, 2014, no departments in the General Fund had an excess of expenditures over appropriations. The Transportation Fund did not have an excess at the fund level. The fund level budget approved by the Town Council includes Transfers Out.

STATISTICAL SECTION

STATISTICAL SECTION

This part of the Town of Loxahatchee Groves' comprehensive annual financial report presents detailed unaudited information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the Town's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
<i>These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time. These schedules include:</i>	
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Fund Balances of Governmental Funds	38
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Revenue Capacity	
<i>These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.</i>	
Assessed Value and Estimated Actual Value of Taxable Property	42-43
Property Tax Rates Direct and Overlapping Governments	44-45
Principal Property Tax Payers	46
Property Tax Levies and Collections	47
Debt Capacity	
<i>These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.</i>	
Direct and Overlapping Governmental Activities Debt	48
Demographic and Economic Information	
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.</i>	
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Operating Information	
<i>These schedules contain service and infrastructure data to help understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.</i>	
Full-Time Equivalent Town Government Employees by Function	51
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<i>Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.</i>	

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Net Position By Component
Last Ten Fiscal Years (1)
(accrual basis of accounting)

	2007	2008	2009	2010	2011
Governmental activities:					
Net investment in capital assets	\$ 4,369	\$ 3,480	\$ 5,100	\$ 3,656	\$ 7,600
Restricted		16,849	315,885	449,365	620,295
Unrestricted	228,241	658,888	1,133,301	1,671,555	2,045,135
Total governmental activities net position	<u>\$ 232,610</u>	<u>\$ 679,217</u>	<u>\$ 1,454,286</u>	<u>\$ 2,124,576</u>	<u>\$ 2,673,030</u>
Business-type activities					
Unrestricted	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (4,102)</u>
Primary government:					
Net investment in capital assets	\$ 4,369	\$ 3,480	\$ 5,100	\$ 3,656	\$ 7,600
Restricted		\$ 16,849	315,885	449,365	620,295
Unrestricted	228,241	658,888	1,133,301	1,671,555	2,041,033
Total primary government net position	<u>\$ 232,610</u>	<u>\$ 679,217</u>	<u>\$ 1,454,286</u>	<u>\$ 2,124,576</u>	<u>\$ 2,668,928</u>
	2012	2013	2014		
Governmental activities:					
Net investment in capital assets	\$ 55,475	\$ 1,538,853	\$ 1,492,795		
Restricted	642,359	896,886	1,076,147		
Unrestricted	2,334,787	2,132,881	2,150,361		
Total governmental activities net position	<u>\$ 3,032,621</u>	<u>\$ 4,568,620</u>	<u>\$ 4,719,303</u>		
Business-type activities					
Unrestricted	<u>\$ 31,689</u>	<u>\$ 37,058</u>	<u>\$ 38,959</u>		
Primary government:					
Net investment in capital assets	\$ 55,475	\$ 1,538,853	\$ 1,492,795		
Restricted	642,359	896,886	1,076,147		
Unrestricted	2,366,476	2,169,939	2,189,320		
Total primary government net position	<u>\$ 3,064,310</u>	<u>\$ 4,605,678</u>	<u>\$ 4,758,262</u>		

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Changes in Net Position
Last Ten Fiscal Years (1)
(accrual basis of accounting)

	2007	2008	2009	2010	2011
EXPENSES					
Governmental activities:					
General government	\$ 113,836	\$ 581,459	\$ 558,728	\$ 451,305	\$ 477,173
Public safety	-	241,921	280,295	272,064	274,785
Physical environment	-	383,508	480,523	716,178	182,996
Total governmental activities	<u>113,836</u>	<u>1,206,888</u>	<u>1,319,546</u>	<u>1,439,547</u>	<u>934,954</u>
Business-type activities:					
Sanitation	-	-	-	-	469,761
Total primary government expenses	<u>113,836</u>	<u>1,206,888</u>	<u>1,319,546</u>	<u>1,439,547</u>	<u>1,404,715</u>
PROGRAM REVENUES					
Governmental activities:					
Charges for services:					
General government	14	8,119	12,496	12,743	11,948
Public safety	-	1,500	-	-	-
Physical environment	-	330,238	500,260	445,368	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	453
Total governmental activities program revenues	<u>14</u>	<u>339,857</u>	<u>512,756</u>	<u>458,111</u>	<u>12,401</u>
Business-type activities:					
Charges for services-Sanitation	-	-	-	-	464,023
Total primary government program revenues	<u>14</u>	<u>339,857</u>	<u>512,756</u>	<u>458,111</u>	<u>476,424</u>
Net (expense) revenue					
Governmental activities	(113,822)	(867,031)	(806,790)	(981,436)	(922,553)
Business-type activities	-	-	-	-	(5,738)
Total primary government net (expenses) revenue	<u>(113,822)</u>	<u>(867,031)</u>	<u>(806,790)</u>	<u>(981,436)</u>	<u>(928,291)</u>
General revenues and Other Changes in Net Position:					
Governmental activities:					
Property taxes	-	508,845	446,294	321,912	263,170
Utility taxes	154,857	205,802	268,748	481,710	345,155
Franchise fees based on gross receipts	65,729	218,236	232,172	208,158	207,153
Unrestricted intergovernmental revenue	124,459	361,896	625,617	633,171	635,465
Interest and other	1,387	18,859	9,028	6,775	20,064
Transfers	-	-	-	-	-
Total governmental activities	<u>346,432</u>	<u>1,313,638</u>	<u>1,581,859</u>	<u>1,651,726</u>	<u>1,471,007</u>
Business-type activities:					
Interest and other	-	-	-	-	1,636
Transfers	-	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,636</u>
Total primary government	<u>346,432</u>	<u>1,313,638</u>	<u>1,581,859</u>	<u>1,651,726</u>	<u>1,472,643</u>
Change in Net Position					
Governmental activities	232,610	446,607	775,069	670,290	548,454
Business-type activities	-	-	-	-	(4,102)
Total primary government	<u>\$ 232,610</u>	<u>\$ 446,607</u>	<u>\$ 775,069</u>	<u>\$ 670,290</u>	<u>\$ 544,352</u>

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

	2012	2013	2014
\$	580,508	\$ 744,933	\$ 675,546
	274,911	275,243	280,515
	342,238	366,296	454,398
	<u>1,197,657</u>	<u>1,386,472</u>	<u>1,410,459</u>
	<u>429,196</u>	<u>479,497</u>	<u>419,256</u>
	<u>1,626,853</u>	<u>1,865,969</u>	<u>1,829,715</u>
	107,895	56,392	56,635
	-	-	-
	-	-	-
	-	-	-
	49,813	1,600,044	40,000
	<u>157,708</u>	<u>1,656,436</u>	<u>96,635</u>
	<u>464,987</u>	<u>347,557</u>	<u>421,157</u>
	<u>622,695</u>	<u>2,003,993</u>	<u>517,792</u>
	(1,039,949)	269,964	(1,313,824)
	35,791	(131,940)	1,901
	<u>(1,004,158)</u>	<u>138,024</u>	<u>(1,311,923)</u>
	214,645	210,005	208,173
	341,596	342,478	220,245
	193,270	192,552	355,879
	648,838	655,888	677,061
	1,191	2,421	3,149
	-	(137,309)	-
	<u>1,399,540</u>	<u>1,266,035</u>	<u>1,464,507</u>
	-	-	-
	-	137,309	-
	-	137,309	-
	<u>1,399,540</u>	<u>1,403,344</u>	<u>1,464,507</u>
	359,591	1,535,999	150,683
	35,791	5,369	1,901
\$	<u>395,382</u>	<u>\$ 1,541,368</u>	<u>\$ 152,584</u>

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Fund Balances of Governmental Funds
Last Ten Fiscal Years (1)
(modified accrual basis of accounting)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Fund					
Nonspendable-prepays	\$ 5,095	\$ 20,944	\$ 27,969	\$ 28,437	\$ 28,437
Restricted for transportation			315,885		
Assigned for capital projects					1,000,000
Unassigned	<u>223,146</u>	<u>654,793</u>	<u>1,105,332</u>	<u>1,643,118</u>	<u>1,016,698</u>
Total general fund	<u>\$ 228,241</u>	<u>\$ 675,737</u>	<u>\$ 1,449,186</u>	<u>\$ 1,671,555</u>	<u>\$ 2,045,135</u>
All other governmental funds					
Restricted for transportation	\$	\$	\$	\$ 449,365	\$ 620,295
Assigned for capital projects					
Total all other governmental funds	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 449,365</u>	<u>\$ 620,295</u>
	<u>2012</u>	<u>2013</u>	<u>2014</u>		
General Fund					
Nonspendable-prepays	\$ 22,899	\$ 42,604	\$ 47,425		
Restricted for transportation					
Assigned for capital projects					
Unassigned	<u>1,311,888</u>	<u>690,277</u>	<u>882,923</u>		
Total general fund	<u>\$ 1,334,787</u>	<u>\$ 732,881</u>	<u>\$ 930,348</u>		
All other governmental funds					
Restricted for transportation	\$ 642,359	\$ 896,886	\$ 1,076,147		
Assigned for capital projects	<u>1,000,000</u>	<u>1,400,000</u>	<u>1,220,013</u>		
Total all other governmental funds	<u>\$ 1,642,359</u>	<u>\$ 2,296,886</u>	<u>\$ 2,296,160</u>		

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (1)
(modified accrual basis of accounting)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
REVENUES					
Property taxes	\$ -	\$ 508,845	\$ 446,294	\$ 321,912	\$ 263,170
Utility taxes	154,857	205,802	268,748	481,710	345,155
Franchise fees	65,729	218,236	232,172	208,158	207,153
Intergovernmental revenue	124,459	361,896	625,617	633,171	635,465
Charge for services	-	330,238	502,035	447,379	2,352
Licenses and permits	-	8,119	10,721	10,732	9,596
Fines and forfeitures	14	1,500	-	-	-
Contributions from private sources	-	-	-	-	-
Interest and other	1,387	18,859	9,028	6,775	20,064
Total revenues	<u>346,446</u>	<u>1,653,495</u>	<u>2,094,615</u>	<u>2,109,837</u>	<u>1,482,955</u>
EXPENDITURES					
Current:					
General government	113,762	807,439	560,348	449,861	480,664
Public safety	-	241,921	280,295	272,064	274,785
Physical environment	-	156,639	480,523	716,178	182,996
Capital outlay	4,443	-	-	-	-
Total expenditures	<u>118,205</u>	<u>1,205,999</u>	<u>1,321,166</u>	<u>1,438,103</u>	<u>938,445</u>
Net change in fund balances	<u>\$ 228,241</u>	<u>\$ 447,496</u>	<u>\$ 773,449</u>	<u>\$ 671,734</u>	<u>\$ 544,510</u>
Debt service as a percentage of noncapital expenditures	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>

	<u>2012</u>	<u>2013</u>	<u>2014</u>
REVENUES			
Property taxes	\$ 214,645	\$ 210,005	\$ 208,173
Utility taxes	341,596	342,478	220,245
Franchise fees	193,270	192,552	355,879
Intergovernmental revenue	648,838	655,888	677,061
Charge for services	61,650	45,117	15,322
Licenses and permits	10,518	9,564	31,666
Fines and forfeitures	35,727	1,711	9,647
Contributions	49,813	-	40,000
Interest and other	1,191	2,421	3,149
Total revenues	<u>1,557,248</u>	<u>1,459,736</u>	<u>1,561,142</u>
EXPENDITURES			
Current:			
General government	578,987	744,225	675,104
Public safety	274,911	275,243	280,515
Physical environment	340,971	250,338	213,725
Capital outlay	50,663	-	195,057
Total expenditures	<u>1,245,532</u>	<u>1,269,806</u>	<u>1,364,401</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	541,844	55,070
Transfers out	-	(679,153)	(55,070)
	<u>-</u>	<u>(137,309)</u>	<u>-</u>
Net change in fund balances	<u>\$ 311,716</u>	<u>\$ 52,621</u>	<u>\$ 196,741</u>
Debt service as a percentage of noncapital expenditures	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
 General Governmental Revenues by Source
 Last Ten Fiscal Years (1)
 (accrual basis of accounting)

Fiscal Year	Ad-Valorem Taxes General Purpose	Utility Tax	Intergovernmental	Franchise Tax	Charges for Service (2)
2007	\$ -	\$ 154,857	\$ 124,459	\$ 65,729	\$ -
2008	508,845	187,584	361,896	218,236	330,238
2009	446,294	268,748	625,617	232,172	502,035
2010	321,912	481,710	633,171	208,158	444,379
2011	263,170	345,155	635,465	207,153	2,352
2012	214,645	341,596	648,838	193,270	61,650
2013	210,005	342,478	655,888	192,552	45,117
2014	208,173	355,879	677,061	220,245	31,666

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

(2) Starting in 2011 sanitation revenue is recorded in the Sanitation Fund.

<u>License and Permits</u>	<u>Fines and Forfeitures</u>	<u>Contributions</u>	<u>Interest</u>	<u>Total</u>
\$ -	\$ 14	\$ -	\$ 1,387	\$ 346,446
8,119	1,500	-	18,859	1,635,277
10,721	12	-	9,016	2,094,615
10,732	-	-	6,775	2,106,837
9,596	-	-	20,064	1,482,955
10,518	35,727	49,813	1,191	1,557,248
9,564	1,711	-	2,421	1,459,736
15,322	9,647	40,000	3,149	1,561,142

TOWN OF LOXAHATCHEE GROVES, FLORIDA
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years (1)

Fiscal Year	Real Property				Personal Property	Net Assessed Value
	Residential Property	Commercial Property	Agricultural Property	Gov't/Institutional Property		
2007	(1)	(1)	(1)	(1)	(1)	(1)
2008	\$ 245,439,224	\$ 17,618,241	\$ 72,320,220	\$ 2,222,765	\$ 12,680,070	\$ 350,280,520
2009	207,549,455	18,974,712	71,068,044		9,797,359	307,389,570
2010	146,181,111	16,932,326	54,450,995		9,823,860	227,388,292
2011	143,947,895	14,652,455	59,567,834		12,798,827	230,967,011
2012	140,860,901	13,939,039	61,640,848		12,048,183	228,488,971
2013	135,879,337	19,406,534	63,669,330		12,887,438	231,842,639
2014	115,303,596	15,012,230	57,596,934	1,343,527	8,583,515	197,839,802

Note: Property in the Town is reassessed each year. State law requires the Property Appraiser to appraise property at 100% of market value. The Florida Constitution was amended, effective January 1, 1995, to limit annual increases in assessed value of property with homestead exemption to 3% per year or the amount of the Consumer Price Index, whichever is less. The increase is not automatic since no assessed value shall exceed market value. Tax rates are per \$1,000 of assessed value.

- (1) The Town incorporated in November 2006 and its first year of setting its millage rate was fiscal year 2008. Therefore, information for fiscal periods prior to that are not available.

Total Direct Tax Rate	Estimated Actual Value	Net Assessed Value as a Percentage of Estimated Actual Value
(1)	(1)	(1)
1.5000	\$ 727,915,606	48.12%
1.5000	653,870,928	47.01%
1.4000	459,295,516	49.51%
1.2000	327,489,734	70.53%
1.2000	313,377,456	72.91%
1.2000	308,896,937	75.06%
1.2000	374,606,234	52.81%

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years (1)

Fiscal Year	Town Operating Millage	OVERLAPPING RATES			
		Palm Beach County School District	Palm Beach County	County Palm Beach County Health Care District	Palm Beach County Library System
2007	(1)	(1)	(1)	(1)	(1)
2008	1.500	7.360	6.760	0.890	0.540
2009	1.500	7.250	6.920	1.000	0.540
2010	1.400	7.980	8.020	1.150	0.550
2011	1.200	8.010	8.450	1.150	0.610
2012	1.200	7.778	8.789	1.220	0.605
2013	1.200	7.586	8.443	1.080	0.606
2014	1.200	7.590	8.430	1.080	0.550

(1) The Town incorporated in November 2006 and its first year of setting its millage rate was fiscal year 2008. Therefore, information for fiscal periods prior to that are not available.

Note: All millage rates are based on \$1 for every \$1,000 of assessed value.

Source: Town of Loxahatchee Groves Finance Department and Palm Beach Property Appraiser's Office.

OVERLAPPING RATES

South Florida Water Management District	Children's Services Council	Special Districts Florida Inland Navigation District	Total Direct and Overlapping Rates
(1)	(1)	(1)	(1)
0.620	0.580	0.030	18.280
0.620	0.600	0.040	18.470
0.620	0.690	0.040	20.450
0.620	0.748	0.035	20.823
0.620	0.730	0.035	20.977
0.411	0.702	0.035	20.063
0.380	0.670	0.030	19.930

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Principal Property Taxpayers
Last year and nine years ago

2014				2005(1)			
<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage Total Assessed Valuation</u>	<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage Total Assessed Valuation</u>
R BROKE NOW LLC	\$ 2,255,188	1	1.26				
GROVES MEDICAL PLAZA LLC	1,793,040	2	1.00				
YEEES CORP	1,700,000	3	0.95				
EVERGLADES FARM EQUIP CO	1,628,455	4	0.91				
SOUTHERN MANAGEMENT CORP	1,408,363	5	0.78				
SUNSPORT GARDENS	1,109,017	6	0.62				
ROYALS OK LUNCH INC	923,000	7	0.51				
PLANTE JULIEN	856,646	8	0.48				
WELLINGTON HESS INC.	824,884	9	0.46				
REID BRYON V	817,990	10	0.46				
	<u>\$ 13,316,583</u>		<u>7.43</u>				

(1) The Town incorporated in November 2006. Therefore, information for fiscal periods prior to that are not available.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Property Tax Levies and Collections
Last Ten Fiscal Years (1)

Fiscal Year	Total Taxes Levied for Fiscal Year	Collected Within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2007	(1)	(1)	(1)	(1)	(1)	(1)
2008	\$ 543,920	\$ 508,845	93.55%	n/a	\$ 508,845	93.55%
2009	465,999	441,450	94.73%	n/a	441,450	94.73%
2010	319,175	307,800	96.44%	n/a	307,800	96.44%
2011	263,434	261,597	99.30%	n/a	261,597	99.30%
2012	219,578	214,645	97.75%	n/a	214,645	97.75%
2013	215,284	210,006	97.55%	n/a	210,006	97.55%
2014	215,752	208,173	96.49%	n/a	208,173	96.49%

(1) The Town incorporated in November 2006 and its first year of setting its millage rate was fiscal year 2007. Therefore, information for fiscal periods prior to that are not available.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
 Direct and Overlapping Governmental Activities Debt
 Fiscal year ended September 30, 2014

<u>Government Unit</u>	<u>Net Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Amount Applicable to Town of Loxahatchee Groves</u>
Debt repaid with property taxes:			
Palm Beach County	\$ 163,630,000	0.18%	\$ 294,534
Palm Beach County School Board		0.18%	-
Other debt:			
Palm Beach County	811,414,000	0.18%	1,460,545
Palm Beach County School Board	21,889,000	0.18%	39,400
Town of Loxahatchee Groves direct debt	n/a	n/a	-
Total direct and overlapping debt			<u>\$ 1,794,479</u>

Sources: Data provided by the Palm Beach Country Finance Department and Palm Beach Country School Board

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Town of Loxahatchee Groves. This process recognizes that, when considering the Town's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt.

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values by taking the value that is within the Town's boundaries and dividing it by the County's and School Boards total taxable assessed value. This approach was also used for the other debt.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Demographic and Economic Statistics
Last Ten Fiscal Years (1)

<u>Fiscal Year</u>	<u>Population (2)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (4)</u>	<u>Unemployment Rate (5)</u>
2007	3,200	n/a	\$ 59,147	4.7%
2008	3,200	n/a	n/a	7.4%
2009	3,200	n/a	n/a	11.7%
2010	3,200	n/a	n/a	12.4%
2011	3,091	n/a	n/a	12.4%
2012	3,173	n/a	n/a	8.20%
2013	3,262	n/a	n/a	7.10%
2014	3,183	n/a	n/a	5.90%

(1) Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

(2) Population estimate for 2007 as published by the University of Florida, Bureau of Economic and Business Research. Estimated population for 2006 is from Adopted Operating Budget.

(3) Personal income is the Palm Beach County per capita personal income applied to the Loxahatchee Groves population.

(4) Per Capita Personal Income is for Palm-Beach County from the U.S. Department of Commerce, Bureau of Economic Analysis. The most recent data are for fiscal 2005.

(5) Florida Agency for Workplace Innovation, Labor Force Statistics, Labor Force Summary, Annual Average Employment for Palm-Beach County.

n/a Data not available.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Principal Employers - Palm Beach County

Last year and nine years ago

Employer	2014			2005(1)		
	<u>EMPLOYEES</u>	<u>RANK</u>	<u>Percentage of Total County Employment</u>	<u>EMPLOYEES</u>	<u>RANK</u>	<u>Percentage of Total County Employment</u>
Palm Beach County School District	21,449	1	3.31%			
Tenet Healthcare Corp.	6,100	2	0.94%			
Palm Beach County	5,330	3	0.82%			
Florida Power & Light	3,804	4	0.59%			
Wackenhut Corporation	3,000	5	0.46%			
Florida Atlantic University	2,980	6	0.46%			
Hospital Corporation of America	2,714	7	0.42%			
Veterans Health Administration	2,700	8	0.42%			
Bethesda Memorial Hospital	2,643	9	0.41%			
Boca Raton Community Hospital	2,250	10	0.35%			
	<u>52,970</u>		<u>8.18%</u>			

Source: Business Development Board of Palm Beach County

Note: The Town is not a significant area for employment but rather a residential community. Therefore, Palm Beach County statistics were used.

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

TOWN OF LOXAHATCHEE GROVES, FLORIDA
 Full-Time Equivalent Town Government Employees by Function
 Last Ten Fiscal Years (1)

Function	2007	2008	2009	2010	2011
Legislative	(2)	(2)	(2)	(2)	(2)
Clerk	(2)	(2)	(2)	(2)	(2)
General government	(2)	(2)	(2)	(2)	(2)
Community Development	(2)	(2)	(2)	(2)	(2)
Public Works	(2)	(2)	(2)	(2)	(2)
Parks	(2)	(2)	(2)	(2)	(2)
Public Safety: Police	(3)	(3)	(3)	(3)	(3)

Function	2012	2013	2014
Legislative	(2)	(2)	(2)
Clerk	(2)	(2)	(2)
General government	(2)	(2)	(2)
Community Development	(2)	(2)	(2)
Public Works	(2)	(2)	(2)
Parks	(2)	(2)	(2)
Public Safety: Police	(3)	(3)	(3)

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

(2) - Town Manager and Town Clerk as well as other managerial services are provided by a private management company.

(3) - Police services contracted through Palm Beach County .

Source: Town of Loxahatchee Groves Finance Department

TOWN OF LOXAHATCHEE GROVES, FLORIDA
 Operating Indicators by Function
 Last Ten Fiscal Years (1)

Function/Program	2007	2008	2009	2010	2011
Public Safety					
Police:					
Number of emergency calls for service	(2)	(2)	(2)	(2)	(2)
Number of non-emergency calls for service	(2)	(2)	(2)	(2)	(2)
Number of arrests	(2)	(2)	(2)	(2)	(2)
Number of uniformed officers	(2)	(2)	(2)	(2)	(2)
Building and Zoning:					
Number of building permits issued	(2)	(2)	(2)	(2)	(2)
Number of certificates of use issued	(2)	(2)	(2)	(2)	(2)
Number of occupational licenses issued	(2)	(2)	(2)	(2)	(2)
Culture and Recreation					
Number of parks	(3)	(3)	(3)	(3)	(3)

Function/Program	2012	2013	2014
Public Safety			
Police:			
Number of emergency calls for service	(2)	(2)	(2)
Number of non-emergency calls for service	(2)	(2)	(2)
Number of arrests	(2)	(2)	(2)
Number of uniformed officers	(2)	(2)	(2)
Building and Zoning:			
Number of building permits issued	(2)	(2)	(2)
Number of certificates of use issued	(2)	(2)	(2)
Number of occupational licenses issued	(2)	(2)	(2)
Culture and Recreation			
Number of parks	(3)	(3)	(3)

(1) - Information for fiscal years prior to September 30, 2007 are unavailable in this format since the Town was incorporated in November 2006.

(2) - The County provided these services for 2007. In 2008, the Town contracted with the County for these services.

(3)- The County did not transfer any parks during 2007.

Source: Town Clerk

COMPLIANCE SECTION



NOWLEN, HOLT & MINER, P.A.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Mayor and Members of the Town Council
Town of Loxahatchee Groves, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Loxahatchee Groves, Florida, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Loxahatchee Groves, Florida's basic financial statements and have issued our report thereon dated June 26, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Loxahatchee Groves, Florida's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Loxahatchee Groves, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Loxahatchee Groves, Florida's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented,

or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Loxahatchee Groves, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nowlen, Holt & Mims, P.A.

West Palm Beach, Florida
June 26, 2015



NOWLEN, HOLT & MINER, P.A.

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MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

The Honorable Mayor and Members of the Town Council
Town of Loxahatchee Groves, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Loxahatchee Groves, Florida, as of and for the fiscal year ended September 30, 2014, and have issued our report thereon dated June 26, 2015.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 26, 2015, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. All findings reported in the prior year were corrected.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this Management Letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a., Rules of the Auditor General, requires that we report the results of our determination as to whether or not the Town of Loxahatchee Groves, Florida has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town of Loxahatchee Groves, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes, during the fiscal year ended September 30, 2014.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town of Loxahatchee Groves, Florida's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

Annual Financial Report

Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the Town of Loxahatchee Groves, Florida for the fiscal year ended September 30, 2014, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2014. In connection with our audit, we determined that these two reports were in agreement.

Special District Component Units

Section 10.554(1)(i)5.d., Rules of the Auditor General, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes.

Based on the application of criteria in publications cited in Section 10.553, Rules of the Auditor General, there are no special district component units of the Town of Loxahatchee Groves, Florida.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the Management Letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Single Audits

The Town expended less than \$500,000 of federal awards and less than \$500,000 of state financial assistance for the year ended September 30, 2014, and was not required to have a federal single audit or a state single audit.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, the audit committee, Town Council, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Mimer, P.A.

June 26, 2015
West Palm Beach, Florida



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT ACCOUNTANT’S REPORT
ON COMPLIANCE WITH SECTION 218.415,
FLORIDA STATUTES**

The Honorable Mayor and Members of the Town Council
Town of Loxahatchee Groves, Florida

We have examined the Town of Loxahatchee Groves, Florida’s compliance with Section 218.415, Florida Statutes during the year ended September 30, 2014. Management is responsible for the Town of Loxahatchee Groves, Florida’s compliance with those requirements. Our responsibility is to express an opinion on the Town of Loxahatchee Groves, Florida’s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Town of Loxahatchee Groves, Florida’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town of Loxahatchee Groves, Florida’s compliance with specified requirements.

In our opinion, the Town of Loxahatchee Groves, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2014.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representative, the Florida Auditor General, applicable management, and the Town Council, and is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Miner, P.A.

West Palm Beach, Florida
June 26, 2015



Item 7.a.

RESOLUTIONS

Resolution No. 2015-23

(Tentative Solid Waste Assessment)

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2015-23

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES AND FACILITIES AND PROGRAMS ("SOLID WASTE COLLECTION SERVICES") IN THE TOWN OF LOXAHATCHEE GROVES, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR THE SOLID WASTE COLLECTION SERVICES ASSESSMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Town of Loxahatchee Groves Ordinance No. 2008-05, entitled “Special Assessments,” adopted on July 1, 2008, provides for the home rule authority of the Town Council to levy and collect special assessments; and,

WHEREAS, Ordinance 2008-05, authorizes the Town to “create, install, improve, maintain and fund any and all costs associated with the Town establishing and operating a Town system of providing a solid waste collection services program (Solid Waste Collection Program) for residential and/or commercial service to the property owners, residents and citizens of the Town,” and provides findings of special benefit to real property as a result of such services; and,

WHEREAS, the Town has in place a Collection Agreement with Waste Pro of Florida (hereinafter “Contractor”), pursuant to which the Town provides Solid Waste Collection Services to, among others, all residential properties that receive residential solid waste collection services within the Town; and,

WHEREAS, the Town believes it is in the best interests of the residents and residential property owners to collect funds for the costs of the Town’s Solid Waste Collection Services to all residential dwelling units that receive Solid Waste Collection Services provided by the Town, through its Collection Agreement, through the levy and collection of a special assessment, as such will permit the payment for the services on an annual basis along with property taxes and other special assessments and reduce the costs of the Solid Waste Collection Program to the Town; and,

WHEREAS, the Town’s Collection Agreement with Contractor provides for the levy and collection of a Solid Waste Collection Services Special Assessment by the Town, and remittance of payment to Contractor; and,

WHEREAS, Solid Waste Collection Services provided by the Town through its Collection Agreement as defined hereinafter provide the requisite special benefit to Assessed Property such that they may be funded through a special assessment; and,

WHEREAS, Town staff has reviewed the budget for Solid Waste Collection Services for residential dwelling units that receive residential Solid Waste Collection Services provided by the Town through the Collection Agreement to ensure that the Solid Waste Collection Services Special Assessment meets the legal requirements for special benefit and fair apportionment; and,

WHEREAS, the Town Council determines that it is fair and equitable to levy and collect a non-ad valorem special assessment to fund the Solid Waste Collection Services provided by the Town through its Collection Agreement, consistent with the methodology and allocation as provided hereinafter.

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

SECTION 1. RECITALS. The foregoing "WHEREAS" clauses are hereby ratified and confirmed by the Town Council and incorporated herein by this reference.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 2008-05 (the "Ordinance"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. PURPOSE. This Resolution constitutes the Preliminary Assessment Resolution which initiates the process for developing the annual Assessment Roll and directs the imposition of a Solid Waste Collection Services Assessment as described hereinafter, for the Fiscal Year beginning October 1, 2015. Its purpose is to provide procedures and standards for the imposition of a Solid Waste Collection Services Assessment for all Dwelling Units that receive solid waste collection services within the Town under the general home rule powers of a municipality to impose special assessments, and to authorize a procedure for the funding of Solid Waste Collection Services for these residential properties, facilities, or programs providing special benefits to Assessed Properties within the Town.

SECTION 4. DEFINITIONS. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following terms shall have the following meanings unless the context hereof otherwise requires:

"Assessed Property" means all single family Residential Property that receive a special benefit from the delivery by the Town of the Solid Waste Collection Services, programs or facilities described herein.

"Assessment Coordinator" means the person designated by the Town to administer the Town's Solid Waste Collection Services, facility, or program, or such person's designee.

"Assessment Roll" means the special assessment roll relating to the residential Solid Waste Collection Services Assessment approved herein, or an Annual Rate Resolution pursuant to the Final Resolution.

"Billing Unit" means each Dwelling Unit receiving residential Solid Waste Collection Services.

"Cost Apportionment" means the apportionment of the residential Solid Waste Collection Services Assessed Cost among all single-family Residential Property that receive residential Solid Waste Collection Services pursuant to the apportionment methodology described in Section 8 of this Preliminary Assessment Resolution.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of mobile homes, travel trailers, or the

like for residential purposes, with each mobile home, travel trailer, or the like used for residential purposes being a single Dwelling Unit.

"Estimated Solid Waste Collection Services Assessment Rate Schedule" means that rate schedule attached hereto as Appendix "A" and hereby incorporated herein by reference, specifying the Solid Waste Collection Services Assessed Costs determined in Section 9 of this Preliminary Assessment Resolution and the estimated Solid Waste Collection Services Assessments established in Section 9 of this Preliminary Assessment Resolution.

"Improvement Codes" mean the building use codes (also known as DOR codes) assigned by the Property Appraiser to Tax Parcels within the Town.

"Residential Property" means those Tax Parcels with a Code Description designated as Single-Family "Residential" within the Improvement Codes and those otherwise designated as "Residential" within the Improvement Codes that receive residential Solid Waste Collection Services by the Town through the Collection Agreement.

"Solid Waste Collection Services" shall mean the collection of solid waste as described in Section 109 of Town Ordinance 2008-05, and as provided pursuant to the Collection Agreement with Contractor.

"Solid Waste Collection Services Assessment" means a special assessment lawfully imposed by the Town against Assessed Property to fund all or any portion of the cost for Town's Solid Waste Collection Services for residential properties, facilities, or programs providing a special benefit to property as a consequence of a logical relationship to the value, use, or characteristics of property. Solid Waste Collection Services funded by this Solid Waste Collection Services Assessment include those services provided pursuant to the Town's Collection Agreement for residential Solid Waste Collection Services.

“Solid Waste Collection Services Cost” means the amount necessary in any Calendar Year to fund the provision of the Town’s Solid Waste Collection Services for residential properties, facilities, or programs that provide a special benefit to Assessable Property, through the Collection Agreement. In addition, Solid Waste Collection Services Cost shall include all costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Collection Services Assessment, including costs for providing required notice, legal and management staff costs, any service charges of the Tax Collector or Property Appraiser, and amounts necessary to off-set discounts received for early payment of Solid Waste Collection Services Assessments pursuant to the Uniform Assessment Collection Act.

“Tax Collector” shall mean the Tax Collector of Palm Beach County.

"Tax Parcel" means a parcel of property located within the Town to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

“Uniform Assessment Collection Act” means Sections 197.3632 and 197.3635, Florida Statutes, as amended, and any successor statutes authorizing the collection of non-ad valorem special assessments on the same bill as ad valorem taxes, and any regulations pertaining thereto.

SECTION 5. PROVISION AND FUNDING OF SOLID WASTE COLLECTION SERVICES.

(A) Upon the imposition of the Solid Waste Collection Services Assessment for Solid Waste Collection Services for residential properties, facilities, or programs against Assessed Property located within the Town, the Town shall provide Solid Waste Collection Services to such Assessed Property through the Collection Agreement. The cost to provide such Solid Waste Collection Services, facilities, or programs to residential properties, as described herein, shall be funded in whole or in part from proceeds of the Solid Waste Collection Services Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town will be benefited by the Town's provision of Solid Waste Collection Services for properties, facilities, and programs in an amount not less than the Solid Waste Collection Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

SECTION 6. IMPOSITION AND COMPUTATION OF SOLID WASTE COLLECTION SERVICES ASSESSMENTS. Solid Waste Collection Services Assessments shall be imposed against all Residential Property Dwelling Units that receive residential Solid Waste Collection Services, as provided herein. The Cost Apportionment described herein is approved and adopted as the methodology to impose and compute the Solid Waste Collection Services Assessment.

SECTION 7. LEGISLATIVE DETERMINATIONS OF AUTHORITY, SPECIAL BENEFIT AND FAIR APPORTIONMENT. The Town Council adopts the following legislative findings relating to the Solid Waste Collection Services special assessment:

AUTHORITY

7.1 Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the Town Council has all powers of local self-government to perform municipal functions and render municipal services except when prohibited by law and such power may be exercised by the enactment of Town ordinances or resolutions.

7.2 The Town Council may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the Town Council may legislate on any subject matter on which the Florida Legislature may act, except those

subjects described in (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to Solid Waste Collection Services, facilities or programs.

7.3 Section 403.706(1), Florida Statutes, provides that the Town is responsible to collect and transport solid waste from within its boundaries to a solid waste disposal facility.

7.4 To fulfill its obligations, the Town entered into a Collection Agreement with Contractor for the collection and transport of solid waste from, among others, single-family residential properties, and certain multi-family residential properties that receive residential solid waste collection services, within the Town.

SPECIAL BENEFIT

7.5 The Town provides Solid Waste Collection Services to the Assessed Properties through its Collection Agreement. All Assessed Properties receive residential Solid Waste Collection Services, and therefore are required to receive the Town's Solid Waste Collection Services through the Town's Collection Agreement.

7.6 The special benefit provided to the Assessed Properties as a result of the provision of Solid Waste Collection Services by the Town through its Collection Agreement, and as a result of the Solid Waste Collection Services Assessment include, by way of example and not limitation, the availability and use of Solid Waste Collection Services by the owners and occupants of the Assessed Properties, the enhancement of environmentally responsible use and enjoyment of developed residential properties in the Town, the protection of public health and safety, ensuring sanitary collection and disposal of solid waste from Dwelling Units on

Residential Property in the Town, a potential increase in value to property, and better service to landowners and tenants.

7.7 The Town's provision of Solid Waste Collection Services through its Collection Agreement possesses a logical relationship to the use and enjoyment of the Assessed Properties by:

7.7.1 protecting and potentially increasing the value of the Dwelling Units on Residential Property by providing solid waste services;

7.7.2 enhancing the environmentally responsible use of residential land in the Town;

7.7.3 protecting the health of intended occupants in the use and enjoyment of Dwelling Units on Residential Property by ensuring the proper collection and disposal of solid waste from the Assessed Properties;

7.8 Commercial properties, and multi-family residential properties in the Town that receive commercial solid waste collection services are not specially benefited by the Town's Solid Waste Collection Services funded by the Solid Waste Collection Special Assessment in that those properties receive volume-based solid waste collection services. Commercial properties and multi-family residential properties in the Town that do not receive residential solid waste collection services are not benefited by the provision of the residential Solid Waste Collection Services provided by the Town through its Collection Agreement. Therefore, it is fair and reasonable not to levy a special assessment for the funding of residential solid waste collection services upon those properties. The cost of services provided to properties that are not assessed shall not be paid by any funds collected pursuant to the Town's Solid Waste Collection Special Assessment.

IMPOSITION AND COLLECTION

7.9 The Solid Waste Collection Services Assessments to be imposed pursuant to this Resolution shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

7.10 The Solid Waste Collection Services Assessment imposed pursuant to this Resolution is imposed by the Town of Loxahatchee Groves' Town Council, not the Palm Beach County Board of County Commissioners, Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed as ministerial.

7.11 So long as the Solid Waste Special Assessment is levied, the Assessed Properties will not be billed directly by the Town for the Solid Waste Collection Services they receive from the Town through the Collection Agreement.

APPORTIONMENT

7.12 The size or the value of the Residential Property does not determine the scope of the required solid waste services. The potential demand for Solid Waste Collection Services is driven by the existence of a Dwelling Unit.

7.13 Apportioning the Solid Waste Assessed Costs for Solid Waste Collection Services attributable to Residential Property on a per Dwelling Unit basis (Billing Units) avoids cost inefficiency and unnecessary administration and is a fair and reasonable method.

7.14 Because commercial properties, and multi-family residential properties that receive commercial solid waste collection services, do not benefit from the provision of Solid Waste Collection Services by the Town through the Collection Agreement, the Solid Waste Collection Services Assessed Costs are not apportioned to those properties.

SECTION 8. COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES. The Collection Agreement provides for an annual charge for the Solid Waste Collection Services provided by the Town through its Collection Agreement. The Solid Waste Collection Services Costs include other costs associated with the Solid Waste Collection Special Assessment, which are then allocated to the Assessed Properties in addition to the annual charge in the Collection Agreement to determine the Assessment Amount. The Assessment Amount is then multiplied by the number of Dwelling Units on such Tax Parcel. For the Fiscal Year commencing October 1, 2015, the annual charge per Dwelling Unit (Billing Units) in the City is \$_____.

SECTION 9. DETERMINATION OF SOLID WASTE COLLECTION ASSESSED COSTS; ESTABLISHMENT OF ANNUAL SOLID WASTE COLLECTION ASSESSMENT RATES.

(A) The Solid Waste Collection Service Assessed Costs to be assessed and apportioned among Assessed Properties pursuant to the Cost Apportionment for the Fiscal Year commencing October 1, 2015, is the amount determined in the manner described in Section 8 above, and within the Estimated Solid Waste Collection Services Assessment Rate Schedule, attached hereto as Appendix A. The approval of the Estimated Solid Waste Collection Services Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Solid Waste Collection Services Assessed Costs.

(B) The estimated Solid Waste Collection Services Assessments specified in the Estimated Solid Waste Collection Services Assessment Rate Schedule are hereby established to fund the Solid Waste Collection Services Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2015.

(C) The estimated Solid Waste Collection Services Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied by the Assessment Coordinator in the preparation of the updated Assessment Roll for the Fiscal Year beginning October 1, 2015, as provided in Section 10 of this Preliminary Assessment Resolution.

SECTION 10. ANNUAL ASSESSMENT ROLL.

(A) The Assessment Coordinator is hereby directed to prepare, or cause to be prepared, an Assessment Roll for the Fiscal Year beginning October 1, 2015, in the manner provided in this Preliminary Assessment Resolution. The Assessment Coordinator shall apportion the estimated Solid Waste Collection Service Assessed Cost to be recovered through Solid Waste Collection Services Assessments in the manner set forth in this Preliminary Assessment Resolution. A copy of this Preliminary Assessment Resolution, the Ordinance, and the Assessment Roll shall be maintained on file in the office of the Town Clerk and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll proposed for the Fiscal Year beginning October 1, 2015, be in printed form if the amount of the Solid Waste Collection Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Solid Waste Collection Services Assessments for the Town's Solid Waste Collection Services as set forth in this Preliminary Assessment Resolution is a fair and reasonable method of apportioning the Solid Waste Collection Services Assessed Cost among parcels of Assessed Property located within the Town, as the methodology and apportionment assures that no property is assessed an amount greater than the benefit which it receives from the residential Solid Waste Collection Services provided by the Town through its Collection Agreement; and,

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 7:00 p.m. on September 1, 2015, at the Loxahatchee Groves Town Hall, 155 F Road, Town of Loxahatchee Groves, Florida, at which time the Town Council will receive and consider any comments on the Solid Waste Collection Services Assessment from the public and affected property owners and consider imposing the Solid Waste Collection Services Assessment and collecting such assessments on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The Town Manager, or his designee, shall publish notice of the public hearing authorized by Section 11 hereof, in the manner and time provided within the Ordinance. The notice shall be published no later than twenty (20) days prior to the date of the public hearing authorized in Section 11 above, in substantially the form attached hereto as Appendix B.

SECTION 13. NOTICE BY MAIL. The Town Manager, or his designee, shall also ensure timely notice by use of the TRIM notice forwarded annually by the Property Appraiser's Office, or by U.S. Mail as may be required by law (including Chapter 2003-348 Laws of Florida, a special act relating to the annual TRIM notice in Palm Beach County), to the Owner of each parcel of Assessed Property, at least twenty (20) days prior to the public hearing, as required by the Ordinance, and the Uniform Assessment Collection Act.

SECTION 14. PROOF OF NOTICE. The Town Manager, or his designee, may provide proof of such notice by affidavit, if any is required pursuant to the Ordinance or Resolution.

SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the Town from the Solid Waste Collection Services Assessments will be utilized solely for

the provision of Solid Waste Collection Services, facilities, and programs by the Town to Assessed Properties, through its Collection Agreement, as described herein.

SECTION 16. CONFLICT. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 17. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 18. EFFECTIVE DATE. This Preliminary Assessment Resolution shall take effect immediately upon its passage and adoption.

ADOPTED by the Town Council of the TOWN OF LOXAHATCHEE GROVES, FLORIDA, this 21st day of July, 2015.

TOWN OF LOXAHATCHEE GROVES,
FLORIDA

ATTEST:

Mayor David Browning

Janet K. Whipple, Town Clerk

Vice-Mayor Ron Jarriel

APPROVED AS TO LEGAL FORM:

Council Member Tom Goltzené

Office of the Town Attorney

Council Member Ryan Liang

Council Member Jim Rockett

APPENDIX A

**ESTIMATED SOLID WASTE COLLECTION SERVICES
ASSESSMENT RATE SCHEDULE**

SECTION A-1 DETERMINATION OF SOLID WASTE COLLECTION SERVICES ASSESSED COSTS. The estimated Solid Waste Collection Services Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2015, is \$ _____.

SECTION A-2 ESTIMATED SOLID WASTE COLLECTION SERVICES ASSESSMENTS. The estimated Solid Waste Collection Services Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Solid Waste Collection Services Assessed Cost for the Fiscal Year commencing October 1, 2015, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

RESIDENTIAL DWELLING UNITS: \$ _____ PER DWELLING UNIT (BILLING UNIT)

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

To be published no later than August 11, 2015.



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE COLLECTION SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Loxahatchee Groves will conduct a public hearing to consider imposing Solid Waste Collection Services Special Assessments upon residential dwelling units that receive residential solid waste collection services, for the Solid Waste Collection Services provided by the Town to such properties within the Town of Loxahatchee Groves.

The hearing will be held at 7:00 p.m., on September 1, 2015, at Loxahatchee Groves Town Hall, 155 F Road, Loxahatchee Groves, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. If a person decides to appeal any decision made by the Town Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk's Office at (561) 793-2418, at least seven days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of dwelling units attributed to that parcel. The proposed Solid Waste Collection Services Assessment is as follows:

\$ _____ PER DWELLING UNIT

Copies of the Assessment Ordinance, the Preliminary Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Town Clerk's Office, 155 F Road, Loxahatchee Groves, Florida 33470.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2015, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Town Clerk at (561) 793-2418, Monday through Friday between 9:00 a.m. and 4:00 p.m.

TOWN CLERK TOWN OF LOXAHATCHEE GROVES.



Item 7.b.

RESOLUTIONS

Resolution No. 2015-24

(Proposed Millage for Fiscal Year 2015/2016)



Recommended Revenue Estimates and Appropriations for Fiscal Year 2015-16

General Fund									
Estimated Revenues									
Acct	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
001-311-100-000	Ad Valorem Taxes	197,297	217,931	201,265	-	254,068	254,068	-	-
	Taxes - Ad Valorem Taxes Subtotal	197,297	217,931	201,265	-	254,068	254,068	-	-
001-314-100-000	Electric Utility Tax	203,000	203,000	138,048	-	233,000	233,000	-	-
001-315-100-000	Communications Services	125,446	103,352	59,903	-	97,000	97,000	-	-
001-316-200-000	County Occupational License	5,000	5,000	4,401	-	6,000	6,000	-	-
	Taxes Subtotal	333,446	311,352	202,352.00	-	336,000	336,000	-	-
001-323-100-000	FPL Franchise Fee	200,000	185,000	91,241	-	200,000	200,000	-	-
001-323-125-000	Haulers Licensing Fee	2,000	-	3,805	-	-	-	-	-
001-323-300-000	PBC Water Utility Franchise	5,050	5,050	3,716	-	10,000	10,000	-	-
001-329-100-000	Planning & Zoning Permit	100	2,000	4,022	-	7,000	7,000	-	-
	Permits, Franchise Fees & Special Subtotal	207,150	192,050	102,784.00	-	217,000	217,000	-	-
001-335-120-000	State Revenue Sharing	85,446	90,689	51,510	-	90,890	90,890	-	-
001-335-180-000	Half Cent Sales Tax	224,014	243,375	139,740	-	260,461	260,461	-	-
	Intergovernmental Revenue Subtotal	309,460	334,064	191,250	-	351,351	351,351	-	-
001-341-000-000	General Government Charges	7,000	4,000	2,493	-	3,000	3,000	-	-
001-343-349-000	Cost Recovery Fees	25,000	60,000	21,471	-	35,000	35,000	-	-
	Charges for Services Subtotal	32,000	64,000	23,964.00	-	38,000	38,000	-	-
001-351-100-000	Court Fines	2,500	-	-	-	-	-	-	-
001-354-100-000	Code Enforcement Fines	5,000	300	9,648	-	1,000	1,000	-	-
	Judgments, Fines & Forfeits Subtotal	7,500	300	9,648	-	1,000	1,000	-	-
001-361-100-000	Interest	5,000	200	108	-	200	200	-	-
001-366-100-000	Contributions and Donations Private Sources					7,000	7,000		
001-369-000-000	Other Misc. Income	5,000	1,000	2,992	-	300	300	-	-
	Other Misc. Revenue Subtotal	10,000	1,200	3,100.00	-	7,500	7,500	-	-
001-381-305-000	Transfer from CIP Fund		1,000,000			-	-	-	-
001-382-100-000	Transfer from Solid Waste Fund		-			-	-	-	-
001-399-000-000	Transfer from Fund Balance		(25,000)			-	-	-	-
	Other Non-operating Sources Total		975,000	-	-	-	-	-	-
Grand Total Revenue		1,096,853	2,095,897	734,363	-	1,204,919	1,204,919	-	-



Recommended Revenue Estimates and Appropriations for Fiscal Year 2015-16

General Fund									
Appropriations									
	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
Legislative									
001-511-310-000	Professional Services	60,000	650	-	-	7,000	7,000	-	-
001-511-400-000	Travel	3,000	3,000	-	-	3,000	3,000	-	-
001-511-420-000	Postage & Freight - (was legal Advertising)	-	-	-	-	-	-	-	-
001-511-492-000	Other Operating Expenses	1,500	1,500	196	-	1,500	1,500	-	-
001-511-499-000	Other Current Charges - Council Reimbursement	30,000	30,000	22,500	-	30,000	30,000	-	-
001-511-500-000	Education & Training	1,000	1,000	-	-	1,000	1,000	-	-
001-511-510-000	Office Supplies	300	300	-	-	500	500	-	-
001-511-520-000	Operating Supplies	300	300	-	-	500	500	-	-
001-511-540-000	Books, Publications & Subscriptions	2,435	1,935	4,240	-	2,500	2,500	-	-
001-511-820-000	Special Events/Contributions	5,350	10,000	5,500	-	5,400	5,400	-	-
Legislative Total		103,885	48,685	32,436	-	51,400	51,400	-	-
Executive									
001-512-340-000	Other Services	264,106	269,653	176,071	-	273,968	273,968	-	-
001-512-400-000	Travel	1,000	1,500	657	-	1,500	1,500	-	-
001-512-410-000	Communication Services	-	-	-	-	-	-	-	-
001-512-420-000	Postage & Freight	1,000	1,000	355	-	1,000	1,000	-	-
001-512-490-000	Legal Advertising	1,000	500	142	-	500	500	-	-
001-512-492-000	Other Operating Expenses	944	944	287	-	1,000	1,000	-	-
001-512-493-000	Election Expense	8,010	8,010	248	-	8,010	8,010	-	-
001-512-510-000	Office Supplies	8,600	12,000	8,056	-	12,000	12,000	-	-
001-512-521-000	- Moved to Gen Govt	-	-	-	-	-	-	-	-
001-512-540-000	Books, Publications & Subscriptions	570	570	450	-	570	570	-	-
Executive Total		285,230	294,177	186,266	-	298,548	298,548	-	-
Financial and Administrative									
001-513-320-000	Accounting and Auditing	18,000	18,000	16,700	-	18,000	18,000	-	-
001-513-470-000	Printing and Binding	4,750	1,751	-	-	1,384	1,384	-	-
001-513-490-000	Legal Advertising	1,500	2,000	910	-	2,000	2,000	-	-
001-513-491-000	Computer Services	-	11,919	-	-	11,820	11,820	-	-
001-513-493-000	Election Expense	-	-	-	-	-	-	-	-
Financial & Administrative Total		24,250	33,670	17,610	-	33,204	33,204	-	-
Legal									
001-514-310-000	Professional Services	90,000	90,000	62,760	-	90,000	90,000	-	-
001-514-312-000	Legal Comprehensive Plan	-	-	-	-	-	-	-	-
Legal Total		90,000	90,000	62,760	-	90,000	90,000	-	-



Recommended Revenue Estimates and Appropriations for Fiscal Year 2015-16

General Fund Appropriations

	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
Planning and Zoning									
001-515-310-000	Professional Services	40,000	40,000	20,904	-	57,000	57,000	-	-
001-515-340-000	Other Services	79,042	80,702	52,694	-	81,993	81,993	-	-
001-515-343-000	Planning & Zoning Contract	20,000	20,000	876	-	30,000	30,000	-	-
001-515-347-000	Comprehensive Plan	-	-	-	-	26,000	26,000	-	-
001-515-349-000	Cost Recovery Expenditure	25,000	60,000	21,712	-	35,000	35,000	-	-
001-515-490-000	Legal Advertising	6,000	10,000	9,332	-	10,000	10,000	-	-
	Comprehensive Planning & Zoning Total	164,042	210,702	105,518	-	239,993	239,993	-	-
Other General Government									
001-519-315-000	Special Magistrate	16,000	16,000	7,604	-	16,000	16,000	-	-
001-519-340-000	Other Services		3,000		-	5,000	5,000	-	-
001-519-354-000	Code Compliance	41,000	36,000	12,283	-	38,000	38,000	-	-
001-519-410-000	Communications Services	5,700	6,100	4,432	-	10,600	10,600	-	-
001-519-440-000	Rentals and Leases	20,000	34,783	12,284	-	10,300	10,300	-	-
001-519-450-000	Insurance	18,000	18,000	15,111	-	18,000	18,000	-	-
001-519-460-000	Repair & Maint - Building	2,450	2,100	1,600	-	15,000	15,000	-	-
001-519-470-000	Printing and Binding	-	-	-	-	-	-	-	-
001-519-480-000	Promotional Activities	-	-	-	-	-	-	-	-
001-519-490-000	Computer Equip Software & Hardware Repair	2,500	5,500	739	-	5,500	5,500	-	-
001-519-491-000	Computer Services	3,631	7,292	2,445	-	7,292	7,292	-	-
001-519-494-000	Inspector General Office	5,280	5,280	2,218	-	5,300	5,300	-	-
001-519-610-000	Land Acquisition		27,000	27,000	-	-	-	-	-
001-519-620-000	Buildings		465,000	465,000	-	-	-	-	-
001-519-810-000	Aids to Government Agency	-	-	-	-	-	-	-	-
001-519-820-000	Loxahatchee Groves CERT	2,000	2,000	208	-	2,000	2,000	-	-
001-519-900-000	Transfer to Transportation Fund	-	-	-	-	-	-	-	-
001-519-910-000	Transfer to Sanitation Fund	-	-	-	-	58,036	58,036	-	-
001-519-920-000	Transfer to Capital Projects	-	-	-	-	-	-	-	-
001-519-990-000	Contingency	12,104	15,524	-	-	-	-	-	-
001-519-998-000	Transfer to Fund Balance		480,500		-	-	-	-	-
	Other Governmental Services Total	128,665	1,124,079	550,924	-	191,028	191,028	-	-
Law Enforcement									
001-521-341-000	Other Services-PBSO Police	280,281	283,084	186,854	-	288,746	288,746	-	-
001-521-342-000	Other Services-ADDL PBSO	500	10,500	-	-	10,000	10,000	-	-
	Law Enforcement Total	280,781	293,584	186,854	-	298,746	298,746	-	-
Public Works									
001-539-340-000	Other Services	14,000	1,000	1,350	-	2,000	2,000	-	-
	Public Works Total	14,000	1,000	1,350	-	2,000	2,000	-	-
Grand Total Expenditure		2,095,897	1,143,718	1,143,718	-	1,204,919	1,204,919	-	-

**Recommended Revenue Estimates and Appropriations
for Fiscal Year 2015-16**



Transportation Fund

Estimate Revenues

	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Year to Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
101-312-410-000	1st Local Option Fuel Tax (6c)	249,245	250,858	143,837	-	249,245	249,245	-	-
101-312-420-000	2nd Local Option Fuel Tax (5c)	117,326	117,768	69,949	-	117,326	117,326	-	-
101-363-990-000	Contribution from General Fund	-	-	-	-	-	-	-	-
101-399-000-000	Transfer from Fund Balance	856,191	412,423	-	-	-	-	-	-
	Total Revenue	1,222,762	781,049	213,786	-	366,571	366,571	-	-

Transportation Fund

Appropriations

	Account	FY 13-14 Budget	FY 2014-15 Proposed Budget	Date May 30, 2014	Encumbrance	FY 2014-15 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
101-541-467-000	Traffic Control Signs-6c	6,000	10,000	3,656	-	10,000	10,000	-	-
101-541-468-000	Town Roads Maint.-6c	93,245	102,059	42,245	-	70,507	70,507	-	-
101-541-469-000	Road Maintenance District-6c	150,000	93,738	2,915	-	93,738	93,738	-	-
101-541-631-000	Road and Streets -new construction-5c	-	-	-	-	-	-	-	-
101-541-632-000	Special Projects	-	60,000	-	-	75,000	75,000	-	-
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	515,252	15,070	-	-	-	-	-
101-541-990-000	Transfer to Fund Balance 5ct.	-	-	-	-	117,326	117,326	-	-
101-541-991-000	Transfer to Fund Balance 6ct.	-	-	-	-	-	-	-	-
	Total Expenditure	1,222,762	781,049	63,886	-	366,571	366,571	-	-

**Recommended Revenue Estimates and Appropriations
for Fiscal Year 2015-16**



Capital Improvement Program									
Estimated Revenues									
	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
305-337-300-000	Local Govt Unit Grant - Physical Environ		-			40,000	40,000	-	-
305-363-990-000	Contributions from General Fund	-	-	-	-	-	-	-	-
305-363-991-000	Contributions from Transportation Fund	973,517	555,252	15,070		-	-	-	-
305-399-000-000	Transfer from Fund Balance	829,047	1,000,000	81,332		-	-	-	-
	Total Revenue	1,802,564	1,555,252	96,402	-	40,000	40,000	-	-

Capital Improvement Program									
Appropriations									
	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
305-541-610-000	Surveying Town Roads	100,000	90,374	9,653	-	-	-	-	-
305-541-620-000	OGEM Collecting Canal Road REMOVED FROM PLAN	943,630	-	-	-	-	-	-	-
305-541-630-000	Okeechobee and D Road Traffic Light	250,000	290,944	6,000	-	-	-	-	-
305-541-640-000	Drainage	100,000	25,000	51,856		-	-	-	-
305-541-650-000	Trails	80,000	120,000	-		40,000	40,000	-	-
305-541-652-000	"D" Road to Southern Blvd	300,000	-	-		-	-	-	-
305-541-654-000	Purchase roads from LGWCD	28,934	28,934	28,893	-	-	-	-	-
305-581-001-000	Inter-fund Transfer Out Gen. Fun	-	1,000,000	-	-	-	-	-	-
	Total Expenditure	1,802,564	555,252	96,402	-	40,000	40,000	-	-



Recommended Revenue Estimates and Appropriations for Fiscal Year 2015-16

Solid Waste Fund									
Estimated Revenues									
	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
405-323-125-000	Haulers Licensing Fee - MOVED to GF	-	-	-	-	-	-	-	-
405-325-205-000	Solid Waste Assessments	432,873.00	431,846.00	396,878	-	394,800	394,800	-	-
405-325-206-000	Discount Fees	(12,103)	(11,660)	(13,727)	-	(11,844)	(11,844)	-	-
405-343-120-000	SWA Recycling Income	8,000.00	6,700.00	2,162	-	5,500	5,500	-	-
405-363-990-000	Contributions from General Fund	-	-	-	-	58,036	58,036	-	-
405-399-000-000	Transfer from Fund Balance	-	14,382	-	-	-	-	-	-
Total Revenue		428,770	441,268	385,313	-	446,492	446,492	-	-

Solid Waste Fund									
Appropriations									
	Account	FY 13-14 Audited	FY 2014-15 Current Budget	Date April 30, 2015	Encumbrance	FY 2015-16 Proposed Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
405-534-345-000	Contractual - Waste Over	7,010.00	15,000.00	18,047	-	-	-	-	-
405-534-346-000	PBC Administration Fee - 1%	4,460.00	4,318.00	3,667	-	3,948	3,948	-	-
405-534-420-000	Postage & Freight	500.00	300.00	-	-	1,078	1,078	-	-
405-534-434-000	Solid Waste Contractor	415,800.00	410,150.00	256,818	-	428,645	428,645	-	-
405-534-436-000	Other Sanitation Service	-	11,000.00	-	-	12,321	12,321	-	-
405-534-490-000	Legal Advertising	1,000.00	500.00	700	-	500	500	-	-
405-534-595-000	TOLG Management Fee	-	-	-	-	-	-	-	-
Total Expenditure		428,770	441,268	279,232	-	446,492	446,492	-	-

PALM BEACH COUNTY
SHERIFF'S OFFICE

RIC L. BRADSHAW, SHERIFF



RECEIVED
JAN 29 2015

BY: BK

MAJOR DAN SMITH
COUNTYWIDE OPERATIONS
PHONE: (561) 681-4520

FAX: (561) 681- 4525

E-MAIL: smithd@pbso.org

January 27, 2015

Town of Loxahatchee Groves
David Browning, Mayor
14579 Southern Boulevard Suite #2
Loxahatchee Groves, Florida 33470

Dear Mayor Browning:

The Palm Beach County Sheriff's Office adjustments for the Town of Loxahatchee Groves Law Enforcement Service Agreement renewal have been under careful consideration. This year there will be a 2% increase for 10/01/15 – 09/30/16.

An eighth addendum will be submitted with the renewal dates and the adjusted rate for signature prior to expiration of the seventh addendum.

Sincerely,

Major Dan Smith
Countywide Operations

William (Bill) Underwood, II

From: Christopher Schulle <cschulle@wasteprousa.com>
Sent: Tuesday, July 7, 2015 7:45 AM
To: William (Bill) Underwood, II

Good morning,
I got with Russell and the CPI is 3.5%.

Chris Schulle
Division Manager WPB
Office # 561-688-8912
Fax # 561-688-8914
Cell # 772-216-4876

This e-mail message is intended only for the use of the addressee and may contain information that is privileged, confidential and/or exempt from disclosure. If you are not the intended recipient, please do not disseminate or copy this e-mail. Instead, please notify me immediately by return e-mail/telephone and then delete and discard all copies of the e-mail.

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2015-24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ADOPTING A PROPOSED OPERATING MILLAGE RATE OF [REDACTED] FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2015/2016; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR-420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2015/2016 PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Florida Statute 200.065 (TRIM), the Palm Beach County Property Appraiser has certified the taxable value within the jurisdiction of the Town of Loxahatchee Groves, including a copy of the Statement required to be submitted under Florida Statute Section 195.073(3) (a/k/a Form DR-420); and

WHEREAS, pursuant to Florida Statute Section 200.065(2)(b), the Town must advise the Palm Beach County Property Appraiser of its proposed millage rate, of its rolled back rate computed pursuant to Florida Statute Section 200.065(1), and of the date, time and place at which a public hearing will be held to consider the proposed millage rate, proposed millage levy for voted debt service, and the tentative budget;

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

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

Section 2: The Town Manager, or his designee, is hereby authorized and instructed to complete and transmit the DR-420 to the Palm Beach County Property Appraiser, and to take such further action as is reasonably required pursuant to Section 200.065, Florida Statutes.

Section 3: The Town Council hereby adopts a proposed operating millage rate of [redacted] for General Fund budget purposes for Fiscal Year 2015-2016. The rolled back rate is [redacted] mills.

Section 4: The Town Council of the Town of Loxahatchee Groves hereby sets September [redacted], 2015 at 7:00 P.M. at the Town of Loxahatchee Groves Town Hall, 155 F Road Loxahatchee Groves, Florida 33470, as the date, time and place of the Public Hearing to consider the proposed millage rate and the tentative budget.

Section 5: That 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 in no way affecting the validity of the other provisions of this Resolution.

Section 6: That all Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 7: That this Resolution shall be effective immediately upon adoption.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 21st DAY OF JULY, 2015.

TOWN OF LOXAHATCHEE GROVES,
FLORIDA

ATTEST:

Mayor David Browning

Janet K. Whipple, Town Clerk

Vice-Mayor Ron Jarriel

Council Member Tom Goltzené

APPROVED AS TO LEGAL FORM:

Council Member Ryan Liang

Office of the Town Attorney

Council Member Jim Rockett



Item 8.a.b.c.

MANAGER'S REPORT

Agenda item Report

PBSO Monthly Report June 2015

PBC Fire Rescue June Response Time

Town of Loxahatchee Groves, Florida
Town Council
AGENDA ITEM REPORT AGENDA
MANAGER'S REPORT ITEM NO.8.a.
MEETING DATE: 07/21/2015

Traffic: Folsom Road Throughfare

This office attended the Palm Beach County Local Planning Agency meeting where discussion and action regarding Commissioner McKinlay's request to remove the itme from the throughfare map which would allow traffic calming measures to be implemented.

July 10, 2015

The LPA voted to approve the staff recommendation to remove Folsom Road from the thoroughfare rigt of way identification map TE 14.

Thursday, July 30, 2015 at 9:30 a.m., this item will be presented to the Board of County Commissioners and this office will attend the meeting in support of the action.

Planning: Senate Bill 1094 - Sea Level Rise

July 14, 2015

The Town's planner will be investigating whether or not this legislation affects the Town.

July 13, 2015

The Town received a memorandum from the Treasure Coast Regional Planning Council (TRPC) regarding the potential of this Senate bill modifying ss 163.3178(2)(f), that requires comprehensive plans to include a "redevelopment component which outlines the principles which shall be used to eliminate inappropriate and unsafe development in the coastal area when opportunities arise."

Traffic: Staff is working with Minto to draft an agreement between Minto and the Town for the funding of the traffic light at Okeechobee Boulevard and D Road.

July 15, 2015

No activity on this item

June 30, 2015

No activity on this item

May 11, 2015

No activity on this item

April 15, 2015

This office met with representatives from Minto. Discussion points were covered regarding the proposed funding of the traffic control appurtenances for D Road and Okeechobee. Staff will review the information and report progress at the June 16 Town Council meeting.

April 1, 2015

No activity on this item

March 1, 2015

This office has received communication and we are trying to establish a date and time during the week of March 9th.

February 10, 2015

No activity on this item

January 26, 2015

No activity on this item

January 14, 2015 No activity on this item
 December 29, 2014 A discussion with Minto's attorney indicated Palm Beach County would agree for the Town and Minto to enter into a funding agreement which may exclude the County.

Roads: This office met with Angela Hendrichsen Sandoval, P. E., PMP, Section Leader, and Ken Mudd, Resource Professional IV, representing South Florida Water Management District (SFWMD) in reference to a permit the SFWMD issued in 1982 for a road and swale improvement on 43rd. As I understand the purpose of the meeting, SFWMD was looking to determine whether or not the Town would assist them in correcting a deficiency in the road and swale drainage system on the road. The Town will be contacted in the future regarding the next step to be taken to correct the problem.

July 15, 2015 No meeting has been set by SFWMD and the Town to discuss the contents of the letter.
 June 30, 2015 No meeting has been set by SFWMD and the Town to discuss the contents of the letter.
 June 11, 2015 Staff received a proposed letter from SFWMD to the property owners on 43rd
 May 27, 2015 Received a telephone call from Ken Mudd regarding a draft letter that will be sent and establishing a meeting date. It is believed the draft letter will be forthcoming in the next week or two.
 May 11, 2015 No activity.
 April 14, 2015 No activity on this item.
 April 1, 2015 No activity.
 February 23, 2015 Ms. Hendrichsen Sandoval stated that this office will be notified in advance of a letter will be drafted informing residents of a meeting to discuss the matter.
 February 11, 2015 No activity.
 January 15, 2015 This office received communication from SFWMD regarding their internal work to plan their path forward. Upon completing their planning effort, they will be in touch with staff.
 January 14, 2015 No activity from SFWMD representative
 December 16, 2015 No activity

Roads: Speed hump removal is being investigated as to the methodology and cost of eliminating those traffic control devices to meet the Town's distance specifications.

July 7, 2015 Town Council indicated this should be placed on a future agenda.
 June 30, 2015 Councilman Rockett requests the matter be brought forward to specific Council action to prepare and RFP to remove the humps.
 June 8, 2015 Due to time constraints, this office has been unable to specifically identify exact cost.
 May 11, 2015 No activity
 Due to time constraints, this office has been unable to get a response from potential vendors; however, the Town consultant believed the cost to be equal or greater than the \$700 cost per speed hump to install.

Unauthorized living structures: Pursuant to Town Council instruction, staff initiated action against 1666 C Road for providing for the operations of excess living structures on the property which impacts the Town, at a minimum, through solid waste removal without appropriate payment for the services.

July 15, 2015	A lein has been filed on this property.
June 30, 2015	Attorney for Mr. Cherney reviewed documents; however, he continues to request additional time and information
May 29, 2015	Attorney for Mr. Cherney reviewed documents; however, he was unable to finish his review
May 11, 2015	Staff is working to complete a public records request relative to this case as of May 11, 2015.
May 5, 2015	Staff began the survey and will finish and work to prepare a report for either the April 21, or May 5, 2015, agenda. Additionally, staff has proceeded with various actions on other properties initiated by individuals.

Law Enforcement: Staff is working with the PBSO to create a Town wide "Citizen On Patrol."

July 15, 2015	No activity to report
June 8, 2015	No activity to report
April 16, 2015	Staff requested Lt. David L. Combs, consider implementing a COP program in the Town. Sgt. Matthew J. LaVigna, Community Services Division, provided background information on establishing a COP program. While he provided many details, some of the more important items are: We need 30 full time residents to apply; each member must commit to patrol 3 hours per week; each member must attend a monthly unit meeting, and the Town must supply the fuel; PBSO will supply the patrol vehicle that accommodates the Town's roadways, uniform shirts, training and support.
April 30, 2015	

Building: Staff has received a request from Tom DiRocca at 2650 A RD to authorize events 1 day per month for 11 months contrary to the ULDC, section 80-025 (I) Frequency and duration. No outdoor event shall be permitted for a period of time exceeding three consecutive days, except that rodeos shall be limited to a maximum of three consecutive days. A total of **three outdoor events can be permitted** within a calendar year on any given property. ..."

7/15/2015	No activity to report
June 8, 2015	No activity to report
June 3, 2015	Provided information to the Town planner for thoughts and comments.

3. ATTACHMENTS

4. FINANCIAL IMPACT

Not applicable.

5. RECOMMENDED ACTION

Motion to receive and file report.



TREASURE COAST REGIONAL PLANNING COUNCIL
INDIAN RIVER - ST. LUCIE - MARTIN - PALM BEACH

MEMORANDUM

To: Planning Directors and Comprehensive Plan Managers of the Treasure Coast Region

From: Michael J. Busha, AICP
Executive Director



Date: July 13, 2015

Subject: Senate Bill 1094 – Sea Level Rise

A new law means that local governments in Florida need to consider sea-level rise in the coastal zone management elements of their local comprehensive plans. On May 21, 2015, Governor Rick Scott signed into law CS/CS/CS Senate Bill 1094, available at <http://laws.flrules.org/2015/69>.

The focus of the bill is on flooding. The first section of the bill contains additions to Florida's comprehensive planning law. The bill modified Florida Statutes section 163.3178(2)(f). This section of statutes has long required that coastal management elements of comprehensive plans include a "redevelopment component which outlines the principles which shall be used to eliminate inappropriate and unsafe development in the coastal areas when opportunities arise."

In addition, the modified statute added significant detail as to what the mandatory redevelopment component must contain. The redevelopment component must now address elements which:

1. Include development and redevelopment principles, strategies, and engineering solutions that reduce the flood risk in coastal areas which results from high-tide events, storm surge, flash floods, stormwater runoff, and the related impacts of sea-level rise.
2. Encourage the use of best practices development and redevelopment principles, strategies, and engineering solutions that will result in the removal of coastal real property from flood zone designations established by the Federal Emergency Management Agency.
3. Identify site development techniques and best practices that may reduce losses due to flooding and claims made under flood insurance policies issued in this state.

"Bringing Communities Together" • Est. 1976

421 SW Camden Avenue - Stuart, Florida 34994
Phone (772) 221-4060 - Fax (772) 221-4067 - www.tcrpc.org

Memorandum to Planning Directors and Comprehensive Plan Managers of the Treasure Coast Region
July 13, 2015
Page Two

4. Are consistent with, or more stringent than, the flood-resistant construction requirements in the Florida Building Code and applicable flood plain management regulations set forth in 44 C.F.R. part 60.
5. Require that any construction activities seaward of the coastal construction control lines established pursuant to s. 161.053 be consistent with Chapter 161.
6. Encourage local governments to participate in the National Flood Insurance Program Community Rating System administered by the Federal Emergency Management Agency to achieve flood insurance premium discounts for their residents.

With this new law, Florida Statute section 163.3178(2)(f)1. now includes “sea-level rise” as one of the causes of flood risk that must be addressed in the “redevelopment principles, strategies, and engineering solutions” to reduce flood risk.

Previously the only mention of sea-level rise in the comprehensive planning chapter of Florida Statutes was the permissible language allowing local government to incorporate “Adaptation Action Areas” into the coastal management element of their comprehensive plans (Fla. Stat. § 163.3177(6)(g)10. (2014)) and a definition for “adaptation action area” in Florida Statute section 163.3164(1).

The addition of another reference to sea-level rise, especially one that is mandatory in nature, highlights the realization that sea-level rise represents an important challenge to consider in the long-term resilience of Florida communities.

If there are questions please call me or Peter Merritt, Council’s Assistant Director.



June 18, 2015

Janet Whipple, Town Clerk
Town of Loxahatchee Groves
14579 Southern Boulevard, Suite 2
Loxahatchee Groves, FL 33470

**Department of Planning,
Zoning & Building**

2300 North Jog Road
West Palm Beach, FL 33411-2741
(561) 233-5000

Planning Division 233-5300
Zoning Division 233-5200
Building Division 233-5100
Code Enforcement 233-5500
Contractors Certification 233-5525
Administration Office 233-5005
Executive Office 233-5228
www.pbcgov.com/pzb



**Palm Beach County
Board of County
Commissioners**

- Shelley Vana, Mayor
- Mary Lou Berger, Vice Mayor
- Hal R. Valeche
- Paulette Burdick
- Steven L. Abrams
- Melissa McKinlay
- Priscilla A. Taylor

County Administrator

Robert Weisman

"An Equal Opportunity
Affirmative Action Employer"

**RE: Notice of Proposed Comprehensive Plan Amendment
Palm Beach County Amendment Round 15-2**

Dear Ms. Whipple:

This letter is being provided as a courtesy notification of a proposed amendment to Palm Beach County's Comprehensive Plan that may be of interest to you. The proposed amendment known as the **Folsom Road TIM Amendment**, would update the Thoroughfare Right of Way Identification Map TE 14.1 to remove the Right-Of-Way of Folsom Road from Okeechobee Boulevard to Crestwood Boulevard.

The County will hold public hearings to consider this amendment as follows:

Local Planning Agency: *Friday, July 10, 2015, 9:00 a.m.*, Planning, Zoning and Building Department, 1st Floor Conference Room 1W-47, 2300 North Jog Road, West Palm Beach, FL 33411

The meeting agenda & the Staff Report will be posted one week prior to the hearing at the following web address:

<http://www.pbcgov.com/pzb/planning/luab/index.htm>

Board of County Commissioners: *Thursday, July 30, 2015, 9:30 a.m.*, Jane M. Thompson Memorial Chambers, 6th Floor, 301 North Olive Avenue, West Palm Beach, FL 33401. BCC agendas are posted one week prior to the meeting at the following web address:

<http://www.pbcgov.com/pzb/planning/bccagenda/index.htm>

If the amendment is transmitted by the BCC, an additional public hearing will be held on Monday October 26, 2015 to adopt the amendment. Comments may be provided at the public hearings and/or submitted in writing to me. If you have any questions or would like more information, please contact me at (561) 233-5351.

Sincerely,

Khurshid Mohyuddin
Principal Planner

cc: Lisa Amara, Senior Planner

District 15 Loxahatchee Groves

Monthly Report: June 2015



Calls for Service (self-generated)	Monthly
Business/Residence Checks	42
Traffic Stops	9
Dispatched calls	139
Total	190

Traffic	Monthly
Warnings	6
Citations	3
Totals	9

Summary: During the month, D15 deputies handled (190) calls for service. 26% of calls for service were self-generated.

Part I Crimes Case #'s	Monthly
Murder	0
Sexual Assault	0
Robbery	0
Aggravated Assault	0
Burglary	4
Theft	2
Motor Vehicle Theft	1
Arson	0
Total	7

Summary:

- 15-083089: 06/05/15 We responded to a shooting at "AG Market" where a suspect reportedly shot off a weapons several times after having an argument with someone according to witnesses at scene. No one was injured; one door and window were shattered. No victims or suspects were located at the scene.

- 15-083137: 06/05/15 Burglary to a business. Community of Hope had a burglary of computers and cash. Suspect identified, arrest pending.
- 15-082853: 06/05/15 Burglary to a business. Agape church of God had a burglary of computers, electronics, and cash. Suspect identified, arrest pending.
- 15-083421: 06/06/15 Vandalism to the AG Market, cashier said he saw a man run into a car right after he heard glass breaking, a large window was broken. The cashier did not see who broke the window or have surveillance footage of the event.
- 06/13/15 A Golf cart Stolen from Wellington was recovered at SR 80 and E Rd. Suspects were reported stealing a golf cart and when PBSO units arrived on scene, the suspect vehicle (pick- up truck) was driving away with the golf cart in the bed. A traffic stop followed a short time later and 3 suspects were arrested.
- 15-088802: 06/20/15 Traffic fatality involving Hispanic male driving a golf cart single vehicle TOT Traffic Homicide Collecting Canal Rd. just west of D Rd.



Fire Rescue

Chief Jeffrey P. Collins
405 Pike Road
West Palm Beach, FL 33411
(561) 616-7000
www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

Shelley Vana, Mayor
Mary Lou Berger, Vice Mayor
Hal R. Valeche
Paulette Burdick
Steven L. Abrams
Melissa McKinlay
Priscilla A. Taylor

County Administrator

Robert Weisman

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

July 16, 2015

William F. Underwood, II, Town Manager
Town of Loxahatchee Groves
14579 Southern Blvd., Ste. 2
Loxahatchee, FL 33470

Dear Mr. Underwood:

Enclosed is the Response Time Report for the Town of Loxahatchee Groves for the month of June 2015.

If you have any questions or concerns, please contact me at 561-308 4103.

Sincerely,

Michael Arena, Battalion Chief
Palm Beach County Fire-Rescue



7/16/2015

Palm Beach County Fire Rescue

Loxahatchee Groves Response Time Report

20150601 to 20150630

Event #	Station	Location of Event	Date	Received	Entered	Dispatch	Enroute	Onscene	Close	Disp Hand	Turnout	Travel	Resp Time*
Emergency Calls:													
F15084147	21	OKEECHOBEE BLVD LOX	06/01/2015		18:40:34	18:40:45	18:41:38	18:42:37	19:28:09	0:00:36	0:00:53	0:00:59	0:02:28
F15084882	21	OKEECHOBEE BLVD/E RD LOX	06/03/2015		06:42:54	06:43:01	06:43:51	06:46:05	07:10:43	0:00:32	0:00:50	0:02:14	0:03:36
F15085464	21	OKEECHOBEE BLVD LOX	06/04/2015	04:59:51	05:00:31	05:00:38	05:01:30	05:05:20	05:36:12	0:00:47	0:00:52	0:03:50	0:05:29
F15085914	21	NORTH RD LOX	06/04/2015		21:23:42	21:23:48	21:24:29	21:30:27	22:11:39	0:00:31	0:00:41	0:05:58	0:07:10
F15086123	21	APRIL DR LOX	06/05/2015	10:26:42	10:26:59	10:27:30	10:28:10	10:37:56	11:31:56	0:00:48	0:00:40	0:09:46	0:11:14
F15086183	21	BRYAN RD LOX	06/05/2015	12:33:47	12:34:35	12:34:45	12:35:16	12:39:15	12:55:01	0:00:58	0:00:31	0:03:59	0:05:28
F15086511	21	SOUTHERN BLVD PBC	06/06/2015	00:55:07	00:55:31	00:55:35	00:56:52	01:03:25	01:27:51	0:00:28	0:01:17	0:06:33	0:08:18
F15087945	21	FOLSOM RD/OKEECHOBEE BLVD RPB	06/08/2015	15:35:11	15:35:36	15:35:42	15:36:26	15:40:33	16:02:34	0:00:31	0:00:44	0:07:04	0:05:22
F15088553	21	TIMBERLANE PL LOX	06/09/2015	16:59:59	17:00:55	17:01:08	17:01:48	17:08:52	19:09:54	0:01:09	0:00:40	0:07:04	0:08:53
F15088610	21	ARD LOX	06/09/2015	19:38:20	19:38:37	19:38:48	19:39:32	19:45:46	20:03:05	0:00:28	0:00:44	0:06:14	0:07:26
F15088886	21	OKEECHOBEE BLVD LOX	06/10/2015		10:35:58	10:36:14	10:37:01	10:39:30	11:22:31	0:00:41	0:00:47	0:02:29	0:03:57
F15089355	21	DRD LOX	06/11/2015		07:29:41	07:30:14	07:30:54	07:36:47	08:07:58	0:00:58	0:00:40	0:05:53	0:07:31
F15089547	21	SOUTHERN BLVD LOX	06/11/2015	14:21:41	14:22:29	14:22:34	14:23:20	14:28:30	14:47:49	0:00:53	0:00:46	0:05:10	0:06:49
F15089769	21	42ND ST N LOX	06/11/2015		23:20:25	23:20:31	23:21:28	23:33:47	00:08:39	0:00:31	0:00:57	0:12:19	0:13:47
F15090185	21	OKEECHOBEE BLVD/A RD LOX	06/12/2015		16:55:30	16:55:48	16:56:34	17:00:47	18:09:34	0:00:43	0:00:46	0:04:13	0:05:42
F15090624	21	TANGERINE DR LOX	06/13/2015	12:20:55	12:21:39	12:21:52	12:22:21	12:28:14	13:09:14	0:00:57	0:00:29	0:05:53	0:07:19
F15091255	20	ARD LOX	06/14/2015	17:45:25	17:45:41	17:45:52	17:46:40	17:54:00	18:33:41	0:00:27	0:00:48	0:07:20	0:08:35
F15092786	21	42ND ST N LOX	06/17/2015		13:31:42	13:31:53	13:32:44	13:46:00	14:40:52	0:00:36	0:00:51	0:13:16	0:14:43
F15093216	21	OKEECHOBEE BLVD LOX	06/18/2015	10:50:47	10:51:21	10:51:34	10:52:23	10:56:38	11:31:45	0:00:47	0:00:49	0:04:15	0:05:51
F15093877	21	F RD LOX	06/19/2015		15:09:02	15:09:13	15:10:09	15:15:10	15:53:41	0:00:36	0:00:56	0:05:01	0:06:33
F15094189	21	SOUTHERN BLVD LOX	06/20/2015		07:23:56	07:24:04	07:24:41	07:28:13	08:06:39	0:00:33	0:00:37	0:03:32	0:04:42
F15094320	21	BRD LOX	06/20/2015	13:14:45	13:15:05	13:15:26	13:16:11	13:22:15	13:55:52	0:00:41	0:00:45	0:06:04	0:07:30
F15094565	21	COLLECTING CANAL RD/D RD LOX	06/20/2015	21:55:50	21:56:51	21:57:00	21:58:03	22:02:04	22:19:02	0:01:10	0:01:03	0:04:01	0:06:14
F15095712	21	F RD/OKEECHOBEE BLVD LOX	06/23/2015		00:42:48	00:42:54	00:44:05	00:47:41	01:24:04	0:00:31	0:01:11	0:03:36	0:05:18
F15096971	21	TEMPLE DR LOX	06/25/2015	12:28:28	12:29:14	12:29:26	12:29:59	12:35:41	13:19:27	0:00:58	0:00:33	0:05:42	0:07:13
F15097846	21	CRD LOX	06/27/2015	02:02:31	02:03:05	02:03:09	02:04:27	02:12:58	02:44:23	0:00:38	0:01:18	0:08:31	0:10:27
F15098468	26	NORTH RD LOX	06/28/2015	07:44:21	07:44:44	07:44:53	07:45:23	07:51:20	08:52:50	0:00:32	0:00:30	0:05:57	0:06:59
F15099024	21	VALENCIA DR LOX	06/29/2015		09:31:39	09:34:25	09:35:14	09:42:15	10:05:38	0:03:11	0:00:49	0:07:01	0:11:01



7/16/2015

Palm Beach County Fire Rescue

Loxahatchee Groves Response Time Report

20150601 to 20150630

Event #	Station	Location of Event	Date	Received	Entered	Dispatch	Enroute	Onscene	Close	Disp Hand	Turnout	Travel	Resp Time*
Average Response Times:													
										0:00:47	0:00:48	0:05:45	0:07:20
Non Emergency Calls:													
F-15084583	21	TEMPLE DR LOX	06/02/2015	14:34:37	14:34:47	14:36:01	14:42:58	15:00:34	0:00:35	0:01:14	0:06:57	0:08:46	
F-15086441	21	SOUTHERN BLVD LOX	06/05/2015	21:31:00	21:31:07	21:31:55	21:38:06	22:14:55	0:00:32	0:00:48	0:06:11	0:07:31	
F-15091050	21	DRD LOX	06/14/2015	09:36:42	09:36:49	09:37:56	09:42:39	09:54:09	0:00:32	0:01:07	0:04:43	0:06:22	
F-15091681	21	24TH CT N LOX	06/15/2015	13:34:21	13:34:26	13:34:56	13:39:47	13:44:14	0:00:30	0:00:30	0:04:51	0:05:51	
F-15098227	21	OKEECHOBEE BLVD LOX	06/27/2015	17:41:22	17:41:26	17:41:56	17:44:47	18:04:26	0:00:29	0:00:30	0:02:51	0:03:50	
Corrupt Data:													
F-15087377	21	BRD LOX	06/07/2015	14:56:23	14:56:46	14:57:37		14:58:51	Empty Time Fields				
F-15092705	21	6TH CT N LOX	06/17/2015	11:03:17	11:03:27	11:04:12		11:06:18	Empty Time Fields				

Total number of Events: 35

*Represents call received to arrival. If there is no received time, the County annual average call received to call entered time is used.



Item 10.a.

NEW BUSINESS

**8th Addendum to the Law Enforcement Service Agreement with
PBSO**

EIGHTH ADDENDUM TO THE LAW ENFORCEMENT SERVICE AGREEMENT
SHERIFF RIC L. BRADSHAW AND TOWN OF LOXAHATCHEE GROVES

This Eighth Addendum to the Law Enforcement Service Agreement is made by and between Town of Loxahatchee Groves (hereinafter referred to as “Loxahatchee Groves”) located in Palm Beach County, and Ric L. Bradshaw, Sheriff of Palm Beach County, Florida (hereinafter referred to as “Sheriff”). Loxahatchee Groves and the Sheriff shall hereinafter be referred to as the “Parties.”

WHEREAS, the Parties executed a Law Enforcement Service Agreement effective October 01, 2007, a First Addendum effective October 01, 2008, a Second Addendum effective October 01, 2009, a Third Addendum effective October 01, 2010, a Fourth Addendum effective October 01, 2011, a Fifth Addendum effective October 01, 2012, a Sixth Addendum effective October 01, 2013, and a Seventh Addendum effective October 01, 2014, (the “Agreement”), by which the Sheriff agreed to perform law enforcement services; and

WHEREAS, the Parties wish to renew said Agreement for an additional twelve (12) months, effective October 01, 2015.

NOW, THEREFORE, in consideration of the mutual covenants herein contained the receipt and sufficiency of which are hereby acknowledged, it is agreed upon as follows:

1. In accordance with Article 7, Section A. of the Law Enforcement Service Agreement, the Parties have agreed to renew the Agreement for an additional twelve (12) month term. The term of this renewal is October 01, 2015 through September 30, 2016.
2. Article 6, Section A. of the Law Enforcement Service Agreement is amended as to the total amount due for law enforcement services as follows: The total cost of personnel and equipment shall be \$288,746.00. Monthly payments shall be \$24,062.17. Last payment shall be \$24,062.13.
3. In all other respects and unless otherwise stated, the terms and conditions of the Agreement, which includes prior Addendums, shall continue unchanged and in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed the Addendum to this Agreement as of the last date all signatures below are affixed.

PALM BEACH COUNTY SHERIFF'S OFFICE

TOWN OF LOXAHATCHEE GROVES

BY: _____
Ric L. Bradshaw

BY: _____

Title: Sheriff

Print Name: _____

Title: _____

Witness: _____
Daniel R. Smith, Major

Witness: _____

DATE: _____

DATE: _____



Item 10.b.

NEW BUSINESS

**ILA with Loxahatchee Groves Water Control District for Accessory
Road Maintenance Services**

**AGREEMENT FOR ADDITIONAL ROAD MAINTENANCE SERVICES
FOR TOWN ROADS WITHIN THE TOWN OF LOXAHATCHEE
GROVES**

This **AGREEMENT** (“Agreement”) is made and entered into this ____ day of _____, 2015 (the “Effective Date”), by and between:

TOWN OF LOXAHATCHEE GROVES, a municipal corporation existing under the laws of the State of Florida, hereafter referred to as “TOWN,”

and

LOXAHATCHEE GROVES WATER CONTROL DISTRICT, an independent special district existing under the laws of the State of Florida, hereafter referred to as “DISTRICT,” (with the TOWN and DISTRICT each referred to as a “Party” and collectively as the “Parties”).

WITNESSETH:

WHEREAS, the TOWN is a municipal corporation of the State of Florida, the powers of which are defined in the TOWN's Charter and State law; and

WHEREAS, there are roads within the geographical boundaries of the TOWN under the maintenance and control of the TOWN, which have been designated by the TOWN as “Town Roads,” and are the responsibility of the TOWN; and

WHEREAS, the TOWN is in need of services, equipment and materials for additional services for Town Roads; and

WHEREAS, the DISTRICT is currently providing road repair and grading services on Town Roads for the Town pursuant to an Agreement dated August 1, 2013 (Road Repair and Grading Agreement), and is capable of providing additional road maintenance services; and,

WHEREAS, the TOWN Council and the DISTRICT Board of Supervisors have determined that this Agreement is in the best interest of the health, safety, and welfare of the residents within the TOWN.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, conditions, promises, covenants and payments hereafter set forth, DISTRICT and TOWN agree as follows:

ARTICLE I - RECITALS

- 1.1 The foregoing recitations are true and correct and are hereby incorporated herein by reference. All exhibits to this Agreement are hereby deemed a part hereof.

ARTICLE 2 – ADDITIONAL TOWN ROAD MAINTENANCE SERVICES

- 2.1 Upon receipt of the written request from the TOWN, the DISTRICT will provide the TOWN with a cost estimate for the requested Town Road Maintenance Services that include ROAD WATERING, TRAFFIC SIGN INSTALLATION, MOWING AND HEDGING. The DISTRICT will proceed with the Additional Town Road Maintenance Services only upon receipt of written confirmation from the TOWN directing the DISTRICT to proceed with exception the Town will provide all necessary street signage.
- 2.2 Additional Town Road Maintenance Services shall be performed under separate written work authorizations that will identify the scope of needed Additional Town Road Maintenance Services. Notwithstanding the foregoing, the TOWN shall have no obligation to engage the services of DISTRICT for a specified number of times.
- 2.3 DISTRICT will ensure that all equipment used is properly registered. The TOWN reserves the right to verify this information. DISTRICT further represents that it shall comply with all federal, state, and local laws, rules, regulations, and ordinances that may be applicable to the operation of the equipment provided for gravel road grading services. All equipment must be appropriately equipped with a revolving or flashing amber light so drivers can locate equipment from a distance.
- 2.4 DISTRICT assumes professional and technical responsibility for performance of its services to be provided hereunder in accordance with recognized professional standards of good construction and engineering practice.
- 2.5 DISTRICT agrees that no subcontracting is permitted without the advance, written approval of the TOWN Manager.

ARTICLE 3 – PAYMENT

- 3.1 DISTRICT shall provide town road watering, mowing, or sign installation services upon the written request from the Town Manager or designee and upon completion of the requested Service, the DISTRICT will submit an invoice for actual costs for such Maintenance Services, which will include acceptable documentation to substantiate its costs. Should the TOWN determine that the documentation for a particular Maintenance Service is incomplete, it shall request additional information from the DISTRICT within ten (10) working days of receipt of the original invoice.
- 3.2 Payment shall be made accordance with the Florida Prompt Payment Act.

ARTICLE 4 - TERM OF AGREEMENT

- 4.1 This Agreement shall be deemed to have commenced on the date it is executed by the last party to do so, and shall continue until terminated by either party upon thirty (30) days written notice provided to the other party, which termination may be for any or no reason.

- 4.5 Notice of termination shall be provided in accordance with the terms of the Road Repair and Grading Agreement.
- 4.6 In the event this Agreement is terminated, any compensation payable by TOWN shall be withheld until all documents reasonably required are provided to TOWN. In no event shall the TOWN be liable to DISTRICT for any additional compensation, other than that provided herein, or for any consequential or incidental damages.

ARTICLE 5 – APPLICABILITY OF TERMS OF THE ROAD REPAIR AND GRADING AGREEMENT

5.1 As the parties hereto have entered into a separate Road Repair and Grading Agreement that contains terms and conditions applicable to this Agreement, the parties agree that Articles 5 through 7 of that Agreement shall apply hereto to the extent that such do not conflict with this Agreement. In the event of any such conflict, the terms of this Agreement shall prevail.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement between TOWN and DISTRICT on the respective dates under each signature: TOWN, signing by and through its _____ Mayor, authorized to execute same by Council action on the ____ day of _____, 2015 and the DISTRICT, signing by and through its Chairman, authorized to execute same by Board of Supervisor’s action on the ____ day of _____, 2015.

Executed by **TOWN** this _____ day of _____, 2015

TOWN OF LOXAHATCHEE GROVES,
a Florida Municipal Corporation

ATTEST:

By _____
David Browning, Mayor

Janet K. Whipple, Town Clerk

[TOWN SEAL]

APPROVED AS TO FORM:

By _____
Michael D. Cirullo, Jr., Town Attorney

Executed by **DISTRICT** this _____ day of _____, 2015

LOXAHATCHEE GROVES WATER CONTROL DISTRICT, an Independent Special District of the State of Florida

ATTEST:

By _____
David DeMarois, Chairman

Secretary
[DISTRICT SEAL]

EXHIBIT "A"
LIST OF TOWN ROADS

Town Road Mileage Chart
2014

A Road	From Okeechobee Blvd to North Rd	2.001
C Road - South	From Collecting Canal Rd to Okeechobee Blvd	1.236
C Road - North	From Okeechobee Blvd to North Rd	1.981
D Road - North	From Okeechobee Blvd to North Rd	1.996
10TH PLACE NORTH	BLOCK B	0.081
11TH TERRACE	BLOCK C	0.244
12TH PLACE NORTH	BLOCK E	0.197
131ST TERRACE NORTH	BLOCK F	0.147
13TH PLACE NORTH	BLOCK F (F ROAD)	0.166
140TH STREET NORTH	CUT-THRU / SUNSPORT	0.100
147TH AVENUE NORTH	BLOCK C	0.126
147TH DRIVE NORTH	BLOCK C	0.115
148TH TERRACE NORTH	T: 43S / R: 41E	0.339
14TH PLACE NORTH	BLOCK E	0.257
152ND WAY NORTH	BLOCK B	0.068
160TH STREET NORTH	T: 43S / R: 41E	0.394
161ST TERRACE NORTH	T: 43S / R: 40E	2.014
17TH ROAD NORTH	BLOCK B	0.076
21ST ROAD NORTH	BLOCK C	0.126
22ND COURT NORTH	BLOCK F	0.292
22ND ROAD NORTH	BLOCK C (C ROAD)	0.248
22ND ROAD NORTH	BLOCK E (E ROAD)	0.156
22ND ROAD NORTH	BLOCK F (F ROAD)	0.210
23RD COURT NORTH	BLOCK E	0.189
24TH CIRCLE NORTH	BLOCK C	0.177
24TH COURT NORTH	BLOCK C (C ROAD)	0.282
24TH COURT NORTH	BLOCK D (E ROAD)	0.194
24TH COURT NORTH	BLOCK E (WEST F)	0.250
24TH COURT NORTH	BLOCK F (EAST F)	0.406
25TH PLACE NORTH	BLOCK B (C ROAD)	0.136
27TH LANE NORTH	BLOCK C	0.135
30TH COURT NORTH	BLOCK B (C ROAD)	0.141
30TH COURT NORTH	BLOCK D (D ROAD)	0.132
34TH PLACE NORTH	BLOCK C	0.135
35TH PLACE NORTH	BLOCK D	0.127
41ST ROAD NORTH	T: 43S / R: 41E	0.068
42ND ROAD NORTH	T: 43S / R: 41E	0.153
42ND STREET NORTH	T: 43S / R: 41E (OFF 160TH)	0.234
43RD ROAD NORTH	T: 43S / R: 41E (GLOBAL)	0.194
43RD ROAD NORTH	T: 43S / R: 41E	0.269
44TH STREET NORTH	T: 43S / R: 41E (OFF 160TH)	0.235
8TH PLACE NORTH	BLOCK C	0.319

Town Road Listing
January 2014

TOWN ROAD NAME	PLAT DESIGNATION	MILEAGE
APRIL DRIVE	BLOCK C	0.164
BIDDIX ROAD	BLOCK D	0.191
BRYAN ROAD	BLOCK F	0.749
BUNNY LANE	BLOCK C	0.244
CANAL MAINTENANCE RD	T: 43S / R: 41E (40TH ST N)	1.462
(WILSON) CASEY ROAD	BLOCK F	0.748
CITRUS DRIVE	BLOCK K	0.243
COMPTON ROAD	BLOCK F	0.748
EAST CITRUS DRIVE	BLOCK K	0.501
EDITH ROAD	BLOCK E	0.197
FARLEY ROAD	BLOCK E	0.197
FERRIS LANE	BLOCK A	0.194
FLAMINGO DRIVE	BLOCK C	0.186
FOREST LANE	BLOCK B	0.188
FORTNER DRIVE	BLOCK B (C ROAD)	0.135
FOX TRAIL	BLOCK E	0.204
GLOBAL TRAIL	T: 43S / R: 41E	0.519
GRUBER LANE	BLOCK C	0.489
HYDE PARK ROAD	BLOCK E	0.518
IAN TRAIL	T: 43S / R: 41E	0.384
JEWEL LANE	BLOCK B	0.103
KAZEE ROAD	BLOCK G	0.432
KERRY LANE	BLOCK E	0.260
LOS ANGELES DRIVE	BLOCK B	0.244
LOXAHATCHEE AVENUE	BLOCK K	0.180
MARCELLA BOULEVARD	BLOCK F	0.749
MARCH CIRCLE	BLOCK F	0.174
MORROW COURT	BLOCK B	0.180
ORANGE AVENUE	BLOCK K	0.075
PARADISE TRAIL	BLOCK C	0.186
QUAIL ROAD	BLOCK F	0.135
RACKLEY ROAD	BLOCK F	0.146
RAYMOND DRIVE	BLOCK F	0.337
ROBERTS WAY	BLOCK B	0.229
SAN DIEGO DRIVE	BLOCK B	0.244
SCOTTS PLACE	BLOCK B	0.213
SNAIL TRAIL	BLOCK C	0.244
TANGERINE DRIVE	BLOCK K	0.510
TEMPLE DRIVE	BLOCK I	0.100
TRIPP ROAD	BLOCK D	0.242
VALENCIA DRIVE	BLOCK K	0.136
WEST "B" ROAD	BLOCK A	0.340
WEST "C" ROAD	BLOCK B	0.623
WEST "D" ROAD	BLOCK I (SOUTH C.C.)	0.314
WEST 'D' ROAD	BLOCK C (NORTH C.C.)	0.388
WEST 'F' ROAD	BLOCK E	0.198
WILLIAMS DRIVE	BLOCK B	0.193
	MILEAGE =	33.670