



TOWN OF LOXAHATCHEE GROVES

TOWN COUNCIL MEETING

AGENDA

TUESDAY, September 15, 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, September 15, 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

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, Vacant
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 – Vice Mayor Jarriel
- c. Request Participation by Telephone Due to Scheduling Conflict – Mayor Dave Browning
- d. Approval of Agenda

2. CONSENT AGENDA

3. PUBLIC COMMENTS

4. PRESENTATIONS

5. COMMITTEE REPORTS – None

6. RESOLUTIONS

- a. **Resolution No. 2015-27** (*Establishing the Tentative Millage for Fiscal year 2015-2016, and Setting Forth the Date, Time and Place for the Second and Final Public Hearing to Adopt the Town's Millage Rate for Fiscal Year 2015-2016*)
- b. **Resolution No. 2015-28** (*Adopting a Tentative Budget for Fiscal Year Beginning October 1, 2015 and ending September 30, 2016, and Setting Forth the Date, Time, and Place for the Second Public Hearing for the Adoption of the Town's Budget for the Fiscal Year Beginning October 1, 2015*)

7. ORDINANCES – None

8. MANAGER'S REPORT – Town Manager Underwood

- a. Agenda Item Report (AIR) - Updates on various activities and issues concerning the Town.

9. OLD BUSINESS –

- a. Discussion Relative to Speed Hump Placement Policy Report – Randy Wertepny, Keshavarz and Associates

10. NEW BUSINESS

- a. Approval of Bridge Agreement for Code Enforcement Services – Tew & Taylor

11. COUNCIL REPORTS

Councilman Rockett:

1. Town Management Contract Review – Duties and Responsibilities
2. Discussion Relative to Town Road Maintenance Services Agreement - LGWCD
3. Discussion of Waste Pro Fine Assessments

12. CLOSING COMMENTS

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

13. ADJOURNMENT

The next regular Town Council Meeting is tentatively scheduled for September 29, 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 1.c.

Opening

**Request Participation by Telephone Due to Scheduling Conflict –
Mayor Dave Browning**



Town of Loxahatchee Groves

155 F Road
Loxahatchee Groves, FL 33470

Phone (561) 793-2418
Fax (561) 793-2420
www.loxahatcheegrovesfl.gov

September 10, 2015

TO: Vice Mayor Ron Jarriel
Councilman Tom Goltzene
Councilman Ryan Liang
Councilman Jim Rockett

FROM: Mayor Dave Browning

DATE: September 15, 2015

SUBJECT: Request for Mayor Participation by Telephone Due to Scheduling Conflict
September 15, 2015 Town Council Meeting

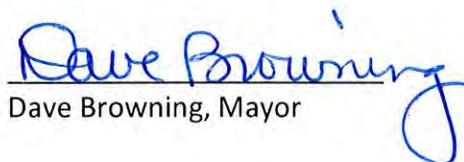
Please accept this letter as my official request to be provided the opportunity to participate in the Town Council Meeting of September 15, 2015, as I will be unable to physically attend said meeting.

Please know that the meeting will include the setting of the Tentative Millage and Tentative Budget for fiscal year 2015-2016 and I believe it is very important that I be able to participate.

As you well know, throughout my service to the Town I have rarely missed a Town Council meeting, but due to a long term commitment I am unable to be at the meeting physically.

I request that the Town Council approve and authorize my participation by telephone at the September 15, 2015.

Your consideration of this request is very much appreciated.


Dave Browning, Mayor

Florida Attorney General Advisory Legal Opinion

Number: AGO 2003-41

Date: September 3, 2003

Subject: Sunshine, participation by telephone

Mr. Sidney R. Payne
Chair, Tampa Human Rights Board
102 East 7th Avenue
Tampa, Florida 33602

RE: MUNICIPALITIES-GOVERNMENT IN THE SUNSHINE-participation of board member by telephone due to scheduling conflict when quorum of board members physically present at meeting. s. 286.011, Fla. Stat.

Dear Mr. Payne:

On behalf of the City of Tampa Human Rights Board, you ask substantially the following question:

May a member of the human rights board who is physically absent from a board meeting because of a scheduling conflict participate in the meeting by means of a telephone conference when a quorum of the members of the board is physically present at the meeting?

Section 286.011(1), Florida Statutes, Florida's Government-in-the-Sunshine Law, provides:

"All meetings of any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, at which official acts are to be taken are declared to be public meetings open to the public at all times, and no resolution, rule, or formal action shall be considered binding except as taken or made at such meeting."

This office has been asked on several occasions to provide assistance to local governmental boards or commissions regarding the participation of its members in a public meeting through use of telecommunications media and the compliance of such meetings with the Government-in-the-Sunshine Law. In Attorney General's Opinion 92-44, this office concluded that a county commissioner who was physically unable to attend a commission meeting because of medical treatment could participate in the meeting by using an interactive

video and telephone system that allowed her to see the other members of the board and the audience at the meeting and that allowed the board and audience to see her. This office recognized that section 125.001, Florida Statutes, required that meetings of the county commission be held in a public place in the county but noted that a quorum of the members of the county commission would be present at the public place. [1]

A similar conclusion was reached in Attorney General's Opinion 98-28, which concluded that a district school board could use electronic media technology in order to allow a physically absent member to attend a public meeting if a quorum of the members of the board is physically present at the meeting site. More recently, in Attorney General Opinion 02-82, this office concluded that physically-disabled members of the City of Miami Beach Barrier-free Environment Committee could participate and vote on board matters by electronic means if they are unable to attend, as long as a quorum of the members of the board is physically present at the meeting site. [2]

The City of Tampa Human Rights Board was created by ordinance to, among other things, receive and initiate complaints alleging violations of the city's human rights ordinance, which prohibits discrimination in employment, housing and public accommodations based on race, color, religion, national origin, sex, sexual orientation, age, handicap, familial status, or marital status. [3] As a public board created by ordinance to carry out a governmental purpose, the board is clearly subject to the Government-in-the-Sunshine Law. [4]

According to your letter, regular board meetings are held once every two months, with special meetings called by the board chair. You state that the rules of the board provide that its meetings are to be held at the city's Office of Community Relations. Such a requirement would appear to be analogous to the statutory requirements that meetings of the county commission or the school board be held at an appropriate place in the county. [5] Thus, the code clearly contemplates the physical presence of board members at public meetings.

You state that a quorum of the board would be physically present at the meeting. The member who wishes to participate by telephone conference cannot physically attend the meeting, due not to illness but rather to a scheduling conflict.

You note the reluctance of this office to extend public officials' participation in public meetings by electronic means to situations other than those involving a serious medical condition and the presence otherwise of a quorum at the public meeting place. For example, in Attorney General Opinion 98-28, this office noted that

state agencies and their boards and commissions are authorized by Chapter 120, Florida Statutes, to adopt rules providing procedures for conducting public meetings by means of communications media technology. [6] The opinion recognized the rationale behind statutory authorization for state agency use, as contrasted with local agency utilization, of communications media technology for conducting meetings:

"Allowing state agencies and their boards and commissions to conduct meetings via communications media technology under specific guidelines recognizes the practicality of members from throughout the state participating in meetings of the board or commission. While the convenience and cost savings of allowing members from diverse geographical areas to meet electronically might be attractive to a local board or commission such as a school board, the representation on a school board is local and such factors would not by themselves appear to justify or allow the use of electronic media technology in order to assemble the members for a meeting."

Concerns about the validity of official actions taken by a public body when less than a quorum is present argue for a very conservative reading of the statutes. Thus, this office has concluded that, in the absence of a statute to the contrary, a quorum of the members must be physically present at a meeting in order to take action. [7]

Where, as here, the statute or rules contemplate that the meeting will be held in a public place with the members physically present, this office has considered the participation of an absent member by telephone conference or other interactive electronic technology permissible when such absence is due to extraordinary circumstances such as illness. To conclude otherwise would alter the intent and purpose of such a statute or rule.

Accordingly, it is my opinion that where a rule or statute contemplates that a meeting will be held in a public place with the members physically present, the participation of an absent member in the meeting by telephone conference should be permitted only in extraordinary circumstances and when a quorum of the board members is physically present at the meeting. Whether the absence of a member due to a scheduling conflict constitutes such a circumstance is a determination that must be made in the good judgment of the board.

Sincerely,

Charlie Crist
Attorney General

CC/tjw

[1] And see Op. Att'y Gen. Fla. 94-55 (1994), in which this office concluded that a member of the board of trustees of a public museum could participate in public meetings through the use of a telephone when a quorum of the board was physically present at the public meeting. The member who was requesting to participate by telephone had health problems that precluded his attendance at the publicly designated meeting place.

[2] The Barrier-free Environment Committee was created by ordinance for the purpose of providing accessibility-related input to a number of departments within city government. This office concluded that the city code contemplated the physical presence of board members at public meetings.

[3] Section 12-5, City of Tampa Code.

[4] See, e.g., *City of Miami Beach v. Berns*, 245 So. 2d 38 (Fla. 1971) (Sunshine law applies to any board or commission or any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision).

[5] See s. 125.001 and s. 1001.372(2), Fla. Stat., respectively.

[6] See s. 120.54(5)(b)2., Fla. Stat.

[7] See, e.g., Ops. Att'y Gen. Fla. 83-100 (1983), and 89-39 (1989), quoting 62 C.J.S. *Municipal Corporations* s. 399, p. 757, which provides:

"In order to constitute a quorum the requisite number of members must be actually present at the meeting and the requisite number cannot be made up by telephoning absent members and obtaining their vote over the telephone."

Cf. Penton v. Brown-Crummer Inv. Co., 131 So. 14 (Ala. 1930) (where there was no quorum present at meeting of city council, but resolution was attempted to be passed by calling up absent members over the telephone, resolution of city council was ineffective); *Fargnoli v. Cianci*, 397 A.2d 68 (R.I. 1979) (in determining whether "quorum" was present at city council meeting, it was error to include member who was not physically present).



Item 6.a.

RESOLUTION No. 2015-27

Establishing Tentative Millage

Fiscal Year 2015-2016

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2015-27

A RESOLUTION OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE FOR THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PURSUANT TO THE BUDGET SUMMARY FOR THE FISCAL YEAR 2015-2016, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; SETTING FORTH THE DATE, TIME AND PLACE FOR THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE TOWN'S MILLAGE RATE FOR THE FISCAL YEAR 2015-2016 AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the tentative budget has been prepared, estimating the expenses and revenues for the Town of Loxahatchee Groves, Florida (the "Town"), for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and also containing certain recommendations as to the amounts necessary to be appropriate for funding the activities of the Town for the ensuing year; and

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

WHEREAS, the Town, pursuant to Florida law, desires to set its tentative millage rate for the Fiscal Year 2015-2016 General Fund Budget at _____ **mills**, a decrease/increase of _____% from the 2014-2015 rolled-back millage rate of 1.0759 mills, and to set the second public hearing for adoption of the Town's millage rate for the Fiscal Year 2015-2016 for September 29, 2015.

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

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

Section 2. The Town Council, pursuant to Florida law, conducted its first duly noticed public hearing to establish its proposed annual millage for the Fiscal Year 2015-2016 on September 15, 2015, at 7:00 p.m. at the Town Hall, in the Town of Loxahatchee Groves, Florida.

Section 3. The Town Council hereby sets its tentative millage rate for the Fiscal Year 2015-2016 at _____ mills, a decrease/increase of _____% from the 2014-2015 rolled-back millage rate of 1.0759 mills.

Section 4. Pursuant to the Statute, the Town Council shall conduct its second and final public hearing to adopt its annual millage rate for the Fiscal Year 2015-2016 on September 29, 2015, at 7:00 p.m., at the Town Hall, 155 "F" Road, Town of Loxahatchee Groves, Florida.

Section 5. The Town Manager and the Town Clerk are herein authorized and directed to prepare and publish the necessary advertisements for the public hearing scheduled in Section 4 herein.

Section 6. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

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

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

**PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES,
FLORIDA, THIS 15th DAY OF SEPTEMBER, 2015.**

David Browning, Mayor

ATTEST

Vice-Mayor Ron Jarriel

Janet K. Whipple, Town Clerk

Councilman Tom Goltzené

Office of the Town Attorney

Councilman Ryan Liang

TOWN OF LOXAHATCHEE GROVES,
FLORIDA

Councilman Jim Rockett

APPROVES AS TO LEGAL FORM



Item 6.b.

RESOLUTION No. 2015-28

Adopting Tentative Budget

Fiscal Year 2015-2016



Town of Loxahatchee Groves

155 F Road ▪ Loxahatchee Groves, Florida 33470 ▪ (561) 793-2418 Phone ▪ (561) 793-2420 Fax ▪ www.loxahatcheegrovesfl.gov

MEMORANDUM

TO: Mayor and Town Council

FROM: William F. Underwood, II, Town Manager, ICMA-CM, CGFO *WFM*

DATE: September 9, 2015

RE: Tentative FY 2016 Recommended Annual Town Budget and Capital Improvement Plan (UPDATED 9/13/2015)

INTRODUCTION

This memorandum transmits the Town Manager's Tentative Recommended Town Budget for FY 2016 and Capital Improvement Plan (CIP). This phase of the budget process reflected a significant change in the total appropriations for the Town's funds. In the July 10th proposed budget (attached hereto), the total appropriations was \$2,050,982. Now, the Tentative recommended budget for all funds is about 63% higher at \$3,352,809~~\$3,351,209~~. This increase is a result of recognizing both the entire amount of contributed revenue and expenditure in the Capital Improvement Fund for the "B" Road improvement project at \$1,111,741. This resulted in an appropriation of \$1,280,634 or \$1,240,634 increase from the proposed budget.

The Proposed FY 2016 budget is about 37% less than the FY 2015 budget; however the Tentative budget is about 14% less than the FY2015 appropriations and is funded at \$ 3,352,809 which includes the following:

- General Fund Budget - \$1,257,386~~\$1,255,786~~ - representing 38% of the total budget
- Transportation - \$ 366,571 – representing 11%~~18%~~ of the total budget
- Capital Improvement Program - \$1,280,634 – representing 38% of the total FY 2016 budget
- Solid Waste \$448,218 – representing 13% of the total budget

This Tentative Budget includes revenue generated by Ad Valorem taxes at a millage rate of **1.4718** mills which is **1.9% below** the maximum millage rate allowed at 1.5006 mills. This maximum millage rolled-back rate is equal to a rolled-back rate calculated using the prior year taxes that would have been levied if the maximum majority vote millage rate had been adopted. This rate can be adopted by a simple majority of Town Council.

However, the proposed millage rate of 1.4718 mills is 36.8% above the current year rolled-back rate of 1.0759 mills. This millage rate is recommended for two reasons. First, this millage rate provides enough of a financial buffer to meet the State Statute requirements commonly referred to as the “Three (3) Mill Equivalency” which means the Town must produce \$1,140,752.31 in revenue through specific sources. Secondly and more importantly, the approximate \$94,000 in extra revenue is used along with other funds to reduce the Town’s residential solid waste assessment. The tentative solid waste assessment was set at the **September 1st, Town Council meeting at \$256.27.**

As the Council may recall, the maximum homestead property in Town only increased **0.8%**. However, the total taxable value of properties in Town increased almost **13%**. This reflects that property turnover, net new construction, and personal property values increased about **12%**. As you can understand, the homesteaded property owner is responsible for about 6% of the revenue increase while the other values account for 94% of the new revenue generated by ad valorem taxes.

A typical 5-acre home site with an average taxable value of \$135,000 and the standard \$50,000 homestead exemption (Average Homestead) would see about a \$33.65 increase in ad valorem taxes above the current rolled-back rate from \$91.45 to \$125.10. However, this same home would experience a **\$87.83 reduction** in their solid waste assessment. This is a **decrease of \$54.18** for the homeowner. In other words, homeowners would generally experience about a **12% decrease** in its tax bill expense from the *Town of Loxahatchee Groves*. At the prior millage rate and solid waste assessment, the resident would realize only about 7.7% decrease. This **Tentative budget is improved** from the Proposed budget for the residents of the Town.

This proposed budget incorporates only the state shared revenues, updated through July 31th, 2015, provided by the Florida Revenue Estimating Conference. We believe this Tentative budget is presented as a working budget the Council can review, and provide guidance at the September 15th meeting, followed by the September 29th meeting.

BUDGET HIGHLIGHTS

The FY 2016 Tentative budget proposed by Town Management reflects an intention to move the Town forward in a progressive manner. The Town’s FAAC has reviewed the annual operating budgets and CIP that was submitted to them at their June 22nd meeting. The FAAC provided no response to the proposed budget at that meeting. Since that meeting, the Florida Revenue Estimating Conference has provided the estimates for FY 2016. Those changes are now incorporated into the FY 2016 Tentative budget. Specifically, the budget implemented the following:

General Fund

- Maintain the millage rate at 1.4718 mills which is an increase of 0.2718 mills. This millage rate produces \$93,685 in additional ad valorem tax revenue. This extra revenue is used to help reduce the solid waste assessment burden.

- Increase the revised Legislative budget by 2618.7% to accommodate the potential for hiring a lobbyist or other professional to implement FSS 95.361 regarding roads dedicated to the Town of Loxahatchee Groves, maintain Municipal Code Corp web access, provide equipment to potentially reduce time and copying costs associated with Town business to avoid conflicts with personal versus public records.
- Increase Executive by about 5% due to an estimated 2% CPI increase, , provide equipment to potentially reduce time and copying costs associated with Town business to avoid conflicts with personal versus public records, and an expected reduction in Town election expenses.
- Comprehensive Planning and Zoning is down by 4.6% which is expected to accommodate a slight decreased activity to modify the Unified Land Development Code (ULDC).
- General Government reflects a 77% reduction due to the prior year expenditure for the Town Hall and land purchase.
- Increase Law Enforcement budget for PBSO police services by \$5,662 pursuant to a 2% contract increase to \$288,746 previously approved by the Town Council and a slight reduction to \$10,000 for assistance in eradicating the illegal dumping of manure and other items within the Town limits.
- Increased Public Works budget by \$1,000 to \$5,000 for labor used in the delivery of items, or any related physical environment work product.

Transportation Fund

- The Transportation Fund continues to provide a \$93,738 supplement to the LGWCD and maintains the funding level for traffic control signs, slightly reducing road maintenance while increasing special projects for trails by about 25% to \$75,000. Further, the fund anticipates reserving about \$117,326 of the second local option fuel tax (five-cent) for future road improvements. Revenues in the fund have been estimated by the State slightly lower by about 1.1%.

Capital Improvement Fund

- The Capital Improvement Plan (CIP) more specifically addresses the implementation of the \$40,000 grant received by Palm Beach County for trail enhancement on North Road; funding the LGWCD for acquisition of previously OGEM'd road, and including the B Road improvement project. New capital projects are being provided under a separate cover in this agenda will be incorporated in this year's Capital Improvement Plan (CIP) for FY 2016 upon Town Council approval.

Solid Waste Fund

- The Solid Waste Fund is increasing about 1.6% to \$448,218. This overall increase reflects the ability of the Town to absorb a 3.5% increase from Waste Pro for collection and removal, eliminating the waste monitor contract following notice by the provider to the Town Council of his decision to terminate the contract effective September 30, 2015. Additionally, this budget proposes a slight reduction in other sanitation service for hurricane preparation, and supplementing the solid waste assessment with an **\$ 115,583 transfer** from the General Fund. These actions reduce the citizens' solid waste assessment by \$87.83. This represent about a **26% reduction** from \$344.10 to **\$256.27** per year.

SUMMARY

Of course, the Town Council will have another subsequent hearing on September 29th at 7:00 P.M. to further modify the Tentative budget presented herein. During the next fiscal year, through the implementation of this budget, the Council and staff will continue to move forward with the acquisition and implementation of the Town's accounting software as a service, development of horse trails as directed, continued replacement of traffic control signage, grading, mowing, watering and hedging maintenance on Town roads.

We believe this proposed budget meets or exceeds many of the community needs that will be met through implementation.

- The Town's millage rate is 1.4718 mills which is about \$33.65 increase in taxes for the Average Homestead.
- The Town's residential solid waste rate falls to \$256.27 from \$344.10 a savings of \$87.83 for all residential properties.
- Overall savings to Town residents was proposed at \$33.55 and is tentatively \$54.18 for the Average Homestead.

Statement of Estimated Changes in Fund Balances

General Fund

CAFR UNASSIGNED FUND BALANCE

9/30/14 Fund Balance	\$882,923
FY 2015 Estimated Change	<u>\$441,632</u>
FY 2015 Est. Total Fund Balance	\$1,324,555
FY2016 Fiscal Policy Reserve @ 25%	<u>(\$315,617)</u>
FY 2016 Est. Total Fund Balance Change	<u>\$0</u>
FY 2016 Est. Total Fund Balance	\$1,008,938

Transportation Fund

CAFR UNASSIGNED FUND BALANCE

5 cent Fund Balance		6 cent Fund Balance	
9/30/14 Fund Balance	\$432,695	9/30/14 Fund Balance	\$464,191
FY 2015 Estimated Change	\$117,768	FY 2015 Estimated Change	\$109,061
FY 2015 Est. Total Fund Balance	\$550,463	FY 2015 Est. Total Fund Balance	\$573,252
FY 2016 Appropriated (Budgeted) Fund Balance	\$117,326	FY 2016 Appropriated (Budgeted) Fund Balance	\$0
FY 2016 Est. Total ASSIGNED Fund Balance	\$667,789	FY 2016 Est. Total ASSIGNED Fund Balance	\$573,252

Solid Waste Fund

CAFR UNASSIGNED FUND BALANCE

9/30/14 Fund Balance	\$38,959
FY 2015 Estimated Change	<u>(18,020)</u>
FY 2015 Est. Total Fund Balance	\$20,939
Fiscal Policy Reserve @ 0% to 10%	<u>\$0</u>
FY 2015 Est. Total Fund Balance	\$20,939
FY 2016 Appropriated (Budgeted) Fund Balance	\$0
FY 2016 Est. Total ASSIGNED Fund Balance	\$20,939

Capital Improvement Program

CAFR ASSIGNED FUND BALANCE

9/30/14 Fund Balance	\$1,220,013
FY 2015 Estimated Change	<u>(\$1,028,934)</u>
FY 2015 Est. Total ASSIGNED Fund Balance	\$191,079
Fiscal Policy Rollover Reserve	<u>\$0</u>
FY 2016 Appropriated (Budgeted) Fund Balance	(\$168,893)
FY 2016 Est. Total ASSIGNED Fund Balance	\$22,186



Town of Loxahatchee Groves

155 F Road ▪ Loxahatchee Groves, Florida 33470 ▪ (561) 793-2418 Phone ▪ (561) 793-2420 Fax ▪ www.loxahatcheegrovesfl.gov

MEMORANDUM

TO: Mayor and Town Council

FROM: William F. Underwood, II, Town Manager, ICMA-CM, CGFO *WFM*

DATE: September 9, 2015

RE: Capital Improvement Plan Potential Projects

INTRODUCTION

This memorandum transmits the Town Manager’s understanding of potential capital projects that Council members have discussed in private sessions with staff. This office met with all Town Council members whom desired to offer potential projects to be funded through the CIP budget.

Council has offered several alternatives which are hereafter presented for their discussion and deliberations. Projects are presented with very rough estimates of cost and can be completed only after sufficient investigation and planning has occurred to determine the time and cost effort necessary to implement the programs envisioned by the Council. The projects are not listed in any particular order nor identified by Council member. The hope is the Council can join together and identify those projects deemed worthy of funding in a collegial and beneficial manner for the benefit of the largest majority of the Town’s citizenry.

PROJECT TITLE OR NAME	ESTIMATED COST
Drainage improvements on town roads specifically: Tangerine, Citrus, Los Angelos, San Diego, Paradise, Flamingo, 22 Road North, Raymond, Grueber, 147th	\$2,302,344
Survey Town Roads for mapping and legal description	\$120,000
OGEM or pave Collecting Canal	\$2,376,000
6th Court North Trail	\$36,960
Refurbish edges of current OGEM roads	\$2,349,600
OGEM D Road from Southern Blvd to Okeechobee	\$1,267,200
Horse crossings at B and F roads	\$63,000
Trails improvements	\$250,000
161st OGEM	\$1,584,000
Estimated Total	\$10,349,104

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2015-28

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; SETTING FORTH THE DATE, TIME AND PLACE FOR THE SECOND PUBLIC HEARING FOR THE ADOPTION OF THE TOWN'S BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, a tentative budget has been prepared by the Town, estimating expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

WHEREAS, the preliminary millage and budget estimates, in conformity with the Town Charter, and applicable requirements of Florida law, have been filed with the Office of the Town Clerk and Palm Beach County Property Appraiser's Office, and have been open for inspection by the public, and

WHEREAS, a duly noticed public hearing for the approval of a tentative budget for the Fiscal Year beginning October 1, 2015, was held on September 15, 2015, and the Town Council desires to set the date, time and place for the second public hearing for adoption of the Town's final budget for the Fiscal Year beginning October 1, 2015.

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

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

Section 2. The budget estimates, a copy of which are attached hereto and expressly

made a part hereof as Exhibit "A", are hereby adopted as the Town's tentative Budget for the Fiscal Year beginning October 1, 2015.

Section 3. The second public hearing for the adoption of the Town's budget for the Fiscal Year beginning October 1, 2015, shall be conducted on September 29, 2015, at 7:00 p.m., at the Town of Loxahatchee Groves Town Hall, 155 F Road, Loxahatchee Groves, Florida.

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

Section 5. The Town Manager and the Town Clerk are herein authorized and directed to prepare and publish the necessary advertisements for the public hearing scheduled in Section 3 herein.

Section 6. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

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

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

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PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, UPON FIRST PUBLIC HEARING THIS 15th DAY OF SEPTEMBER, 2015.

ATTEST:

TOWN OF LOXAHATCHEE GROVES,
FLORIDA

Janet K. Whipple, Town Clerk

Mayor David Browning

APPROVED AS TO LEGAL FORM:

Vice-Mayor Ron Jarriel

Office of the Town Attorney

Council Member Tom Goltzené

Council Member Ryan Liang

Council Member Jim Rockett

EXHIBIT "A"
(BUDGET ESTIMATE)



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

General Fund							
Estimated Revenues							
Acct	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
001-311-100-000	Ad Valorem Taxes	210,006	208,173	217,931	311,616	311,616	-
	Taxes - Ad Valorem Taxes Subtotal	210,006	208,173	217,931	311,616	311,616	-
001-314-100-000	Electric Utility Tax	225,396	255,191	203,000	233,000	233,000	-
001-315-100-000	Communications Services	117,082	100,688	103,352	91,919	91,919	-
001-316-200-000	County Occupational License	8,588	8,098	5,000	6,000	6,000	-
	Taxes Subtotal	351,066	363,977	311,352	330,919	330,919	-
001-323-100-000	FPL Franchise Fee	185,002	204,892	185,000	200,000	200,000	-
001-323-125-000	Haulers Licensing Fee	2,000	3,805	-	-	-	-
001-323-300-000	PBC Water Utility Franchise	5,550	11,548	5,050	10,000	10,000	-
001-329-100-000	Planning & Zoning Permit	976	7,224	2,000	7,000	7,000	-
	Permits, Franchise Fees & Special Subtotal	193,528	227,469	192,050	217,000	217,000	-
001-335-120-000	State Revenue Sharing	78,495	79,818	90,689	90,890	90,890	-
001-335-180-000	Half Cent Sales Tax	217,322	232,071	243,375	260,461	260,461	-
	Intergovernmental Revenue Subtotal	295,817	311,889	334,064	351,351	351,351	-
001-341-000-000	General Government Charges	11,007	3,808	4,000	3,000	3,000	-
001-343-349-000	Cost Recovery Fees	34,110	27,858	60,000	35,000	35,000	-
	Charges for Services Subtotal	45,117	31,666	64,000	38,000	38,000	-
001-351-100-000	Court Fines	1,411	-	-	-	-	-
001-354-100-000	Code Enforcement Fines	300	9,647	300	1,000	1,000	-
	Judgments, Fines & Forfeits Subtotal	1,711	9,647	300	1,000	1,000	-
001-361-100-000	Interest	217	158	200	200	200	-
001-366-100-000	Contributions and Donations Private Sources	-	-	-	7,000	7,000	-
001-369-000-000	Other Misc. Income	2,204	42,991	1,000	300	300	-
	Other Misc. Revenue Subtotal	2,421	43,149	1,200	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	1,099,666	1,195,970	2,095,897	1,257,386	1,257,386	-

General Fund

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
Revenues						
001-311-100-000	Ad Valorem Taxes		\$311,616	\$311,616	\$311,616	\$0
		Preliminary budget based on prior year taxable value of \$222,866,840 is up \$25,177,423 from \$197,689,417 mills; Town Council proposed an approved millage rate of 1.4718 mills	\$311,616	\$311,616	\$311,616	
001-314-100-000	Electric Utility Tax		\$233,000	\$233,000	\$233,000	\$0
		Improved economic factors	\$233,000	\$233,000	\$233,000	
001-315-100-000	Communications Services		\$91,919	\$91,919	\$91,919	\$0
		Decrease based on current run rate of revenue contribution was e:	\$0	\$0		
		Estimate based on FY15 year state revenue estimating conference projections as of July 30, 2015.	\$91,919	\$91,919	\$91,919	
001-316-200-000	County Occupational License		\$6,000	\$6,000	\$6,000	\$0
		No anticipated increase	\$6,000	\$6,000	\$6,000	
001-323-100-000	FPL Franchise Fee		\$200,000	\$200,000	\$200,000	\$0
		Using the audited FY14 actual. Current year may not meet the estimate	\$200,000	\$200,000	\$200,000	
001-323-125-000	Haulers Licensing Fee		\$0	\$0	\$0	\$0
		Activity halted by Town Council Ordinance	\$0			
001-323-300-000	PBC Water Utility Franchise		\$10,000	\$10,000	\$10,000	\$0
		No increase estimated for next year	\$10,000	\$10,000	\$10,000	
001-329-100-000	Planning & Zoning Permit		\$7,000	\$7,000	\$7,000	\$0
		Estimating an increase due to economic recovery continuing.	\$7,000	\$7,000	\$7,000	
001-335-120-000	State Revenue Sharing		\$90,890	\$90,890	\$90,890	\$0
		Estimate based on FY16 year state revenue estimating conference projections.	\$90,890	\$90,890	\$90,890	
001-335-180-000	Half Cent Sales Tax		\$260,461	\$260,461	\$260,461	\$0
		Estimate based on FY16 year state revenue estimating conference projections.	\$260,461	\$260,461	\$260,461	

General Fund

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
Revenues						
001-341-000-000	General Government Charges		\$3,000	\$3,000	\$3,000	\$0
		Reduced based on the fact the Town is not receiving any registration funds from the Town's contractor Vacant Registry	\$3,000	\$3,000	\$3,000	
001-343-349-000	Cost Recovery Fees		\$35,000	\$35,000	\$35,000	\$0
		Estimate used will be used for appropriation to perform this function	\$35,000	\$35,000	\$35,000	
001-351-100-000	Court Fines		\$0	\$0	\$0	\$0
			\$0	\$0	\$0	
001-354-100-000	Code Enforcement Fines		\$1,000	\$1,000	\$1,000	\$0
		The Town has a reactive code enforcement system and fees generated can not be predicted with any level of confident accuracy	\$1,000	\$1,000	\$1,000	
001-361-100-000	Interest		\$200	\$200	\$200	\$0
		Interest earnings continue to languish	\$200	\$200	\$200	
001-366-100-000	Contributions and Donations Private Sources		\$7,000	\$7,000	\$7,000	\$0
		P. I. L. O. T. funding from Big Dog Ranch	\$7,000	\$7,000	\$7,000	
001-369-000-000	Other Misc. Income		\$300	\$300	\$300	\$0
		Election filing fees, insurance reimbursements, and other non-classified revenues specifically identified.	\$300	\$300	\$300	
001-381-305-000	Transfer from CIP Fund		\$0	\$0	\$0	\$0
001-382-100-000	Transfer from Solid Waste Fund		\$0	\$0	\$0	\$0
		No funds anticipated this FY				
001-399-000-000	Transfer from Fund Balance		\$0	\$0	\$0	\$0



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

General Fund							
Appropriations							
	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
Legislative							
001-511-310-000	Professional Services	650	650	650	10,400	10,400	-
001-511-400-000	Travel	92	-	3,000	3,000	3,000	-
001-511-410-000	Communication Services	-	-	-	6,395	6,395	-
001-511-492-000	Other Operating Expenses	1,084	244	1,500	1,500	1,500	-
001-511-499-000	Other Current Charges - Council Reimbursement	15,000	30,000	30,000	30,000	30,000	-
001-511-500-000	Education & Training	-	190	1,000	1,000	1,000	-
001-511-510-000	Office Supplies	52	350	300	500	500	-
001-511-520-000	Operating Supplies	-	39	300	500	500	-
001-511-540-000	Books, Publications & Subscriptions	4,244	4,400	1,935	2,500	2,500	-
001-511-820-000	Special Events/Contributions	3,327	5,500	10,000	5,400	5,400	-
	Legislative Total	24,449	41,373	48,685	61,195	61,195	-
Executive							
001-512-340-000	Other Services	256,414	264,106	269,653	275,045	275,045	-
001-512-400-000	Travel	1,323	861	1,500	1,500	1,500	-
001-512-410-000	Communication Services	-	-	-	4,399	4,399	-
001-512-420-000	Postage & Freight	1,982	469	1,000	1,000	1,000	-
001-512-490-000	Legal Advertising	817	149	500	500	500	-
001-512-492-000	Other Operating Expenses	193	612	944	5,044	5,044	-
001-512-493-000	Election Expense	6,961	247	8,010	8,010	8,010	-
001-512-510-000	Office Supplies	10,318	12,593	12,000	12,000	12,000	-
001-512-521-000	- Moved to Gen Govt	-	-	-	-	-	-
001-512-540-000	Books, Publications & Subscriptions	-	450	570	570	570	-
	Executive Total	278,008	279,487	294,177	308,068	308,068	-
Financial and Administrative							
001-513-320-000	Accounting and Auditing	16,100	16,700	18,000	18,000	18,000	-
001-513-470-000	Printing and Binding	2,817	-	1,751	1,396	1,396	-
001-513-490-000	Legal Advertising	910	910	2,000	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	19,827	17,610	33,670	33,216	33,216	-
Legal							
001-514-310-000	Professional Services	106,975	83,525	90,000	90,000	90,000	-
001-514-312-000	Legal Comprehensive Plan	-	-	-	-	-	-
	Legal Total	106,975	83,525	90,000	90,000	90,000	-

Legislative

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-511-310-000	Professional Services		\$10,400	\$10,400	\$10,400	\$0
		Lobbyist, Municipal Code Corp. annual web access fee, other	\$10,400	\$10,400	\$10,400	
001-511-400-000	Travel		\$3,000	\$3,000	\$3,000	\$0
		Transportation Reimbursement as necessary	\$1,000	\$1,000	\$1,000	
		Misc Expenses	\$2,000	\$2,000	\$2,000	
001-511-410-000	Communication Services		\$6,395	\$6,395	\$6,395	\$0
		Ipad Air X 5 @ 529	\$2,645	\$2,645	\$2,645	
		Clamcase X 5 @ 150	\$750	\$750	\$750	
		Cellular Communication for Ipad @ 50/month	\$3,000	\$3,000	\$3,000	
001-511-492-000	Other Operating Expenses		\$1,500	\$1,500	\$1,500	\$0
		Meeting expenses	\$500	\$500	\$500	
		Town brand marketing	\$1,000	\$1,000	\$1,000	
001-511-499-000	Other Current Charges - Counc	001-511-499-000	\$30,000	\$30,000	\$30,000	\$0
		Town Council Reimbursement @ \$500 per month per Council	\$30,000	\$30,000	\$30,000	
001-511-500-000	Education & Training		\$1,000	\$1,000	\$1,000	\$0
		Misc Seminars	\$1,000	\$1,000	\$1,000	
001-511-510-000	Office Supplies		\$500	\$500	\$500	\$0
		Misc office supplies	\$500	\$500	\$500	
001-511-520-000	Operating Supplies		\$500	\$500	\$500	\$0
		Misc supplies	\$500	\$500	\$500	

Legislative

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-511-540-000	Books, Publications & Subscriptions		\$2,500	\$2,500	\$2,500	\$0
		Florida League of Cities - annual membership	\$500	\$500	\$500	
		Government Finance Officers Association Annual Membership	\$160	\$160	\$160	
		Palm Beach County League of Cities	\$550	\$550	\$550	
		Palm West Chamber of Commerce - annual membership	\$225	\$225	\$225	
		Palm Beach County League of Cities - small cities hosting	\$500	\$500	\$500	
		Miscellaneous subscriptions	\$500	\$500	\$500	
			\$65	\$65	\$65	
001-511-820-000	Special Events/Contributions		\$5,400	\$5,400	\$5,400	\$0
		Holiday Parade supplies	\$400	\$400	\$400	
		Holiday Parade Float	\$1,000	\$1,000	\$1,000	
		Volunteer Committee Member Appreciation	\$2,000	\$2,000	\$2,000	
		Other unscheduled events	\$2,000	\$2,000	\$2,000	

Executive

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-512-340-000	Other Services		\$275,045	\$275,045	\$275,045	\$0
		UMSG - Contract Management Services up CPI @ 2.0%	\$275,045	\$275,045	\$275,045	
001-512-400-000	Travel		\$1,500	\$1,500	\$1,500	\$0
		Town Manager Mileage & Misc. reimbursement	\$1,500	\$1,500	\$1,500	
001-512-410-000	Communication Services		\$4,399	\$4,399	\$4,399	\$0
		Ipad Air @ 529	\$529	\$529	\$529	
		Clamcase @ 150	\$150	\$150	\$150	
		Cellular Communication for Ipad @ 50/month	\$3,000	\$3,000	\$3,000	
		Cellular telephone	\$720	\$720	\$720	
001-512-420-000	Postage & Freight		\$1,000	\$1,000	\$1,000	\$0
		General, Code Enforcement, and Special Magistrate notifications	\$1,000	\$1,000	\$1,000	
001-512-490-000	Legal Advertising		\$500	\$500	\$500	\$0
		General notices, procurement, and ordinance advertising	\$500	\$500	\$500	
001-512-492-000	Other Operating Expenses		\$5,044	\$5,044	\$5,044	\$0
		Recording Fees	\$500	\$500	\$500	
		Credit Card Machine and fees	\$444	\$444	\$444	
		Other	\$4,100	\$4,100	\$4,100	
001-512-493-000	Election Expense		\$8,010	\$8,010	\$8,010	\$0
		Advertising	\$1,300	\$1,300	\$1,300	
		Election Inspectors compensation	\$800	\$800	\$800	
		Law Enforcement escort service	\$160	\$160	\$160	
		Training and expenses	\$2,250	\$2,250	\$2,250	
		Palm Beach County Supervisor of Election charges	\$3,500	\$3,500	\$3,500	

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Executive

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	<i>Council Adopted</i>
001-512-510-000	Office Supplies		\$12,000	\$12,000	\$12,000	\$0
		TCI Automation - Per page printing charges - 2 copiers	\$6,000	\$6,000	\$6,000	
		Misc office supplies for Town Hall	\$6,000	\$6,000	\$6,000	
001-512-521-000	- Moved to Gen Govt		\$0	\$0	\$0	\$0
		Account moved to General Government	\$0	\$0	\$0	\$0
001-512-540-000	Books, Publications & Subscriptions		\$570	\$570	\$570	\$0
		GFOA for CAFR submission	\$320	\$320	\$320	
		Misc publication	\$250	\$250	\$250	

Financial and Administrative

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	<i>Council Adopted</i>
001-513-320-000	Accounting and Auditing		\$18,000	\$18,000	\$18,000	\$0
		Nowlen Holt & Miner - auditing services	\$18,000	\$18,000	\$18,000	
001-513-470-000	Printing and Binding		\$1,396	\$1,396	\$1,396	\$0
		Business cards	\$646	\$646	\$646	
		Misc reports and submission	\$750	\$750	\$750	
001-513-490-000	Legal Advertising		\$2,000	\$2,000	\$2,000	\$0
		TRIM notices	\$2,000	\$2,000	\$2,000	
001-513-491-000	Computer Services		\$11,820	\$11,820	\$11,820	\$0
		SaaS Accounting System Startup cost	\$6,000	\$6,000	\$6,000	
			\$5,820	\$5,820	\$5,820	
001-513-493-000	Election Expense		\$0		\$0	\$0

Legal

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	<i>Council Adopted</i>
001-514-310-000	Professional Services	Goren,Cherof, Doody & Ezrol, PA - Legal Counsel	\$90,000	\$90,000	\$90,000	\$0
			\$90,000	\$90,000	\$90,000	
001-514-312-000	Legal Comprehensive Plan		\$0	\$0	\$0	\$0



Recommended Revenue Estimates and Appropriations for Fiscal Year 2015-16

General Fund Appropriations

	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	<i>Council Recommend</i>	<i>Council Adopted</i>
Planning and Zoning							
001-515-310-000	Professional Services	56,603	45,527	40,000	40,000	40,000	-
001-515-340-000	Other Services	76,733	79,041	80,702	82,316	82,316	-
001-515-343-000	Planning & Zoning Contract	-	2,407	20,000	20,000	20,000	-
001-515-347-000	Comprehensive Plan	-	-	-	15,000	15,000	-
001-515-349-000	Cost Recovery Expenditure	38,288	28,154	60,000	35,000	35,000	-
001-515-490-000	Legal Advertising	4,524	12,670	10,000	10,000	10,000	-
	Comprehensive Planning & Zoning Total	176,148	167,799	210,702	202,316	202,316	-
Other General Government							
001-519-315-000	Special Magistrate	24,074	9,126	16,000	10,000	10,000	-
001-519-340-000	Other Services	-	-	-	1,600	1,600	-
001-519-354-000	Code Compliance	28,100	21,680	36,000	23,000	23,000	-
001-519-410-000	Communications Services	5,742	7,063	8,100	11,100	11,100	-
001-519-420-000	Utilities	-	-	2,400	10,560	10,560	-
001-519-440-000	Rentals and Leases	18,634	18,509	34,783	10,300	10,300	-
001-519-450-000	Insurance	23,023	15,111	18,000	31,000	31,000	-
001-519-460-000	Repair & Maint - Building	2,400	4,346	2,100	4,200	4,200	-
001-519-470-000	Printing and Binding	-	-	-	-	-	-
001-519-480-000	Promotional Activities	-	-	-	-	-	-
001-519-490-000	Computer Equip Software & Hardware Repair	1,727	818	5,500	5,500	5,500	-
001-519-491-000	Computer Services	3,370	5,889	7,292	7,292	7,292	-
001-519-494-000	Inspector General Office	-	2,218	5,280	5,300	5,300	-
001-519-610-000	Land Acquisition	-	-	27,000	-	-	-
001-519-620-000	Buildings	-	-	465,000	21,410	21,410	-
001-519-810-000	Aids to Government Agency	28,893	-	-	-	-	-
001-519-820-000	Loxahatchee Groves CERT	2,853	550	2,000	2,000	2,000	-
001-519-900-000	Transfer to Transportation Fund	-	40,000	-	-	-	-
001-519-910-000	Transfer to Sanitation Fund	-	-	-	115,583	115,583	-
001-519-920-000	Transfer to Capital Projects	-	-	-	-	-	-
001-519-990-000	Contingency	-	-	15,524	-	-	-
001-519-998-000	Transfer to Fund Balance	-	-	480,500	-	-	-
	Other Governmental Services Total	138,816	125,310	1,125,479	258,845	258,845	-
Law Enforcement							
001-521-341-000	Other Services-PBSO Police	275,243	280,281	283,084	288,746	288,746	-
001-521-342-000	Other Services-ADDL PBSO	-	234	10,500	10,000	10,000	-
	Law Enforcement Total	275,243	280,515	293,584	298,746	298,746	-
Public Works							
001-539-340-000	Other Services	2,950	2,884	1,000	5,000	5,000	-
	Public Works Total	2,950	2,884	1,000	5,000	5,000	-
	Grand Total Expenditure	1,022,416	998,503	2,097,297	1,257,386	1,257,386	-

Planning and Zoning

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-515-310-000	Professional Services		\$40,000	\$40,000	\$40,000	\$0
		Town initiated engineering services	\$40,000	\$40,000	\$40,000	
001-515-340-000	Other Services		\$82,316	\$82,316	\$82,316	\$0
		UMSG - planning & zoning services CPI @ 2.0%	\$82,316	\$82,316	\$82,316	
001-515-343-000	Planning & Zoning Contract		\$20,000	\$20,000	\$20,000	\$0
		Land Research Management - Town initiated planning services	\$20,000	\$20,000	\$20,000	
001-515-347-000	Comprehensive Plan		\$15,000	\$15,000	\$15,000	\$0
		Modifications - Capital Improvement Element	\$15,000	\$15,000	\$15,000	
001-515-349-000	Cost Recovery Expenditure		\$35,000	\$35,000	\$35,000	\$0
		Various projects (TBD)	\$35,000	\$35,000	\$35,000	
001-515-490-000	Legal Advertising		\$10,000	\$10,000	\$10,000	\$0
		Planning & Zoning Avertising non-cost recovery matters	\$10,000	\$10,000	\$10,000	

Other General Government

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-519-315-000	Special Magistrate		\$10,000	\$10,000	\$10,000	\$0
		Caldwell & Pacetti - Special Magistrate	\$10,000	\$10,000	\$10,000	
001-519-340-000	Other Services		\$1,600	\$1,600	\$1,600	\$0
		Miscellaneous maintenance items	\$1,600	\$1,600	\$1,600	
001-519-354-000	Code Compliance		\$23,000	\$23,000	\$23,000	\$0
		Tew & Taylor - code enforcement case presentment	\$20,000	\$20,000	\$20,000	
		Miscellaneous services and support	\$3,000	\$3,000	\$3,000	
001-519-410-000	Communications Services		\$11,100	\$11,100	\$11,100	\$0
		ATT - Telephone	\$3,600	\$3,600	\$3,600	
		Comcast - Internet Services	\$3,000	\$3,000	\$3,000	
		other services	\$4,500	\$4,500	\$4,500	
001-519-420-000	Utilities		\$10,560	\$10,560	\$10,560	\$0
		FPL	\$7,200	\$7,200	\$7,200	
		ATT	\$2,280	\$2,280	\$2,280	
		PBC Water	\$1,080	\$1,080	\$1,080	
001-519-440-000	Rentals and Leases		\$10,300	\$10,300	\$10,300	\$0
		TCL automation - Toshiba copier rental	\$4,500	\$4,500	\$4,500	
		Easy Self-Storage - unit	\$1,800	\$1,800	\$1,800	
		Miscellaneous rental or leases	\$4,000	\$4,000	\$4,000	
001-519-450-000	Insurance		\$31,000	\$31,000	\$31,000	\$0
		Florida League of Cities - General Liability	\$31,000	\$31,000	\$31,000	
001-519-460-000	Repair & Maint - Building		\$4,200	\$4,200	\$4,200	\$0
		Cleaning services	\$4,200	\$4,200	\$4,200	
001-519-470-000	Printing and Binding		\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
001-519-480-000	Promotional Activities		\$0	\$0	\$0	\$0
				\$0	\$0	\$0
001-519-490-000	Computer Equip Software & Hardware Repair		\$5,500	\$5,500	\$5,500	\$0
		Misc. software upgrades	\$1,500	\$1,500	\$1,500	
		Replacement of Town Council hardware	\$1,200	\$1,200	\$1,200	
		Update Microsoft Office Pro Suite @ \$400 each	\$2,800	\$2,800	\$2,800	

Other General Government

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-519-491-000	Computer Services		\$7,292	\$7,292	\$7,292	\$0
		Hosting - e-City Services	\$1,500	\$1,500	\$1,500	
		Microsoft Exchange 14 - email	\$1,698	\$1,698	\$1,698	
		Dropbox	\$1,045	\$1,045	\$1,045	
		Streaming video from eCity Services	\$3,000	\$3,000	\$3,000	
		Carbonite	\$49	\$49	\$49	
001-519-494-000	Inspector General Office		\$5,280	\$5,300	\$5,300	\$0
		Various contract requirements	\$5,280	\$5,300	\$5,300	
001-519-620-000	Buildings		\$21,410	\$21,410	\$21,410	\$0
		gutter installation	\$21,410	\$21,410	\$21,410	
001-519-820-000	Loxahatchee Groves CERT		\$2,000	\$2,000	\$2,000	\$0
		Annual contribution	\$2,000	\$2,000	\$2,000	
001-519-900-000	Transfer to Transportation Fund		\$0	\$0	\$0	\$0
					\$0	\$0
001-519-910-000	Transfer to Sanitation Fund		\$115,583	\$115,583	\$115,583	\$0
			\$115,583	\$115,583	\$115,583	\$0
001-519-920-000	Transfer to Capital Projects		\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
001-519-998-000	Transfer to Fund Balance		\$0	\$0	\$0	\$0
		Council motion to transfer funds from CIP to GF				
001-519-990-000	Contingency		\$0	\$0	\$0	\$0

Law Enforcement

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-521-341-000	Other Services-PBSO Police		\$288,746	\$288,746	\$288,746	\$0
		2% increase for FY2015	\$288,746	\$288,746	\$288,746	
001-521-342-000	Other Services-ADDL PBSO		\$10,000	\$10,000	\$10,000	\$0
		Misc. detail shifts for BSO	\$10,000	\$10,000	\$10,000	

Public Works

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
001-539-340-000	Other Services		\$5,000	\$5,000	\$5,000	\$0
		Miscellaneous physical environment services <div style="border: 1px solid black; height: 15px; width: 100%;"></div>	\$5,000	\$5,000	\$5,000	

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



Transportation Fund

Estimate Revenues

	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
101-312-410-000	1st Local Option Fuel Tax (6c)	245,644	247,217	250,858	249,245	249,245	-
101-312-420-000	2nd Local Option Fuel Tax (5c)	114,427	117,955	117,768	117,326	117,326	-
101-363-990-000	Contribution from General Fund	-	40,000	-	-	-	-
101-399-000-000	Transfer from Fund Balance	-	-	412,423	-	-	-
Total Revenue		360,071	405,172	781,049	366,571	366,571	-

Transportation Fund

Appropriations

	Account	FY 12-13 Audited	FY 13-14 Budget	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
101-541-467-000	Traffic Control Signs-6c	19,066	4,456	10,000	10,000	10,000	-
101-541-468-000	Town Roads Maint.-6c	78,224	53,470	102,059	70,507	70,507	-
101-541-469-000	Road Maintenance District-6c	149,198	152,915	93,738	93,738	93,738	-
101-541-631-000	Road and Streets -new construction-5c	-	-	-	-	-	-
101-541-632-000	Special Projects	901	-	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	-	15,070	515,252	-	-	-
101-541-990-000	Transfer to Fund Balance 5ct.	-	-	-	117,326	117,326	-
101-541-991-000	Transfer to Fund Balance 6ct.	-	-	-	-	-	-
Total Expenditure		247,389	225,911	781,049	366,571	366,571	-

Transportation Fund

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
Revenues						
101-312-410-000	1st Local Option Fuel Tax (6c)		\$249,245	\$249,245	\$249,245	\$0
		State Dept Fin Svc Estimate O&M <i>Estimate based on FY14 year state revenue estimating conference projections.</i>	\$249,245	\$249,245	\$249,245	
101-312-420-000	2nd Local Option Fuel Tax (5c)		\$117,326	\$117,326	\$117,326	\$0
		State Dept Fin Svc Estimate Capital <i>Estimate based on FY14 year state revenue estimating conference projections.</i>	\$117,326	\$117,326	\$117,326	
101-363-990-000	Contribution from General Fund		\$0	\$0	\$0	\$0
		Not needed for FY14	\$0	\$0	\$0	\$0
101-399-000-000	Transfer from Fund Balance		\$0	\$0	\$0	\$0
		5 cent gas tax fund balance reserve 6 cent gas tax fund balance reserve LGWCD Grant Funding - Trails				
Appropriations						
101-541-467-000	Traffic Control Signs-6c		\$10,000	\$10,000	\$10,000	\$0
		Various traffic control signs	\$6,000	\$6,000	\$6,000	
		Installation	\$2,000	\$2,000	\$2,000	
		<i>Equestrian Signs</i>	\$2,000	\$2,000	\$2,000	
101-541-468-000	Town Roads Maint.-6c		\$70,507	\$70,507	\$70,507	\$0
		Town road maintenance @ \$110/mile	\$25,000	\$25,000	\$25,000	
		Base rock for Town roads @ \$12/ton	\$5,000	\$5,000	\$5,000	
		Road repairs	\$32,000	\$32,000	\$32,000	
		Hedging	\$4,500	\$4,500	\$4,500	
		mowing	\$4,007	\$4,007	\$4,007	
101-541-469-000	Road Maintenance District-6c		\$93,738	\$93,738	\$93,738	\$0
		Actual cost reimbursements up to Total District Lane Miles 2014 of 43.266 miles or 37.4% of total miles applied to the 1st Local Option Fuel Tax (6c)	\$93,738	\$93,738	\$93,738	
101-541-631-000	Road and Streets -new construction-5c		\$0	\$0	\$0	\$0
101-541-632-000	Special Projects		\$75,000	\$75,000	\$75,000	\$0
		<i>Equestrian Crossings Okeechobee Blvd.</i>	\$75,000	\$75,000	\$75,000	
101-541-633-000	22nd Road Ditch		\$0	\$0	\$0	\$0
			\$0	\$0	\$0	
101-541-634-000	Town 148th Terr Bridge (5)/Culvert -5c		\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
101-541-920-000	Transfer to Capital Projects		\$0	\$0	\$0	\$0
		5 cent current appropriation 5 cent gas tax fund balance reserve 6 cent gas tax fund balance reserve LGWCD Grant Funding - Trails	\$0			

Transportation Fund

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
101-541-990-000	Transfer to Fund Balance 5ct.		\$117,326	\$117,326	\$117,326	\$0
			\$117,326	\$117,326	\$117,326	
101-541-991-000	Transfer to Fund Balance 6ct.		\$0	\$0	\$0	\$0



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

Capital Improvement Program							
Estimated Revenues							
	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
305-337-300-000	Local Govt Unit Grant - Physical Environ	-	-	-	-	-	-
305-363-990-000	Contributions from General Fund	-	-	-	-	-	-
305-363-991-000	Contributions from Transportation Fund	-	15,070	555,252	-	-	-
305-366-100-000	Contributions and Donations Private Sources	-	-	-	1,111,741	1,111,741	-
305-399-000-000	Transfer from Fund Balance	-	-	1,000,000	168,893	168,893	-
Total Revenue		-	15,070	1,555,252	1,280,634	1,280,634	-

Capital Improvement Program							
Appropriations							
	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
305-541-610-000	Surveying Town Roads	-	9,653	90,374	100,000	100,000	-
305-541-620-000	OGEM Town Roads - "B" Road	-	146,251	-	1,111,741	1,111,741	-
305-541-630-000	Okeechobee and D Road Traffic Light	-	6,000	290,944	-	-	-
305-541-640-000	Drainage	-	-	25,000	-	-	-
305-541-650-000	Trails	-	4,260	120,000	40,000	40,000	-
305-541-652-000	"D" Road to Southern Blvd	-	-	-	-	-	-
305-541-654-000	Purchase roads from LGWCD	-	28,893	28,934	28,893	28,893	-
305-581-001-000	Inter-fund Transfer Out Gen. Fun	-	-	1,000,000	-	-	-
Total Expenditure		-	195,057	555,252	1,280,634	1,280,634	-

**Capital Improvement Fund
Estimate Revenues & Appropriations**

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
Estimated Revenues						
305-337-300-000	Local Govt Unit Grant - Physical Environ		\$0	\$0	\$0	\$0
	Moved to Contribution from Transportation Fund		\$0	\$0	\$0	
305-363-991-000	Contributions from Transportation Func		\$0	\$0	\$0	\$0
	5 cent gas tax fund balance reserve					
	6 cent gas tax fund balance reserve					
305-366-100-000	Contributions and Donations Private Sources		\$1,111,741	\$1,111,741	\$1,111,741	\$0
	Quad Party Agreement		\$1,111,741	\$1,111,741	\$1,111,741	
305-399-000-000	Transfer from Fund Balance		\$168,893	\$168,893	\$168,893	\$0
	Transfer fund in from remaining unassigned fund balance		\$128,893	\$128,893	\$128,893	
	Grant from Palm Beach County through LGWCD for trails		\$40,000	\$40,000	\$40,000	
Appropriations						
305-541-610-000	Surveying Town Roads		\$100,000	\$100,000	\$100,000	\$0
	TBD		\$100,000	\$100,000	\$100,000	
305-541-620-000	OGEM Town Roads - "B" Road		\$1,111,741	\$1,111,741	\$1,111,741	\$0
	, Engineering, Inspection, Construction		\$1,111,741	\$1,111,741	\$1,111,741	
305-541-630-000	Okeechobee and D Road Traffic Light		\$0	\$0	\$0	\$0
	Tentative costs to implement traffic control device		\$0			\$0
305-541-640-000	Drainage/was town roads OGEM acct.		\$0	\$0	\$0	\$0
	TBD		\$0			
305-541-654-000	Trails		\$40,000	\$40,000	\$40,000	\$0
	Equestrian trails on North Road		\$40,000	\$40,000	\$40,000	
305-541-654-000	Purchase roads from LGWCD		\$28,893	\$28,893	\$28,893	\$0
	Amortized cost for road acquisition from LGWCD for 5 fiscal years		\$28,893	\$28,893	\$28,893	
305-581-001-000	Inter-fund Transfer Out Gen. Fun		\$0	\$0	\$0	\$0



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

Solid Waste Fund							
Estimated Revenues							
	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 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	350,052	431,725	431,846	337,253	337,253	-
405-325-206-000	Discount Fees	(10,214)	(13,728)	(11,660)	(10,118)	(10,118)	-
405-343-120-000	SWA Recycling Income	7,719.28	3,153.00	6,700.00	5,500	5,500	-
405-361-100-000	Interest	-	7.00	-	-	-	-
405-363-990-000	Contributions from General Fund	-	-	-	115,583	115,583	-
405-399-000-000	Transfer from Fund Balance	-	-	14,382	-	-	-
	Total Revenue	347,557	421,157	441,268	448,218	448,218	-

Solid Waste Fund							
Appropriations							
	Account	FY 12-13 Audited	FY 13-14 Audited	FY 2014-15 Budget	FAAC Proposed Budget	Council Recommend	Council Adopted
405-534-345-000	Contractual - Waste Over	8,336.00	22,195.00	15,000	-	-	-
405-534-346-000	PBC Administration Fee - 1%	4,249.05	3,743.00	4,318	3,373	3,373	-
405-534-420-000	Postage & Freight	28.00	-	300	1,078	1,078	-
405-534-434-000	Solid Waste Contractor	451,634.40	392,618.00	410,150	428,645	428,645	-
405-534-436-000	Other Sanitation Service	15,250.00	-	11,000	14,622	14,622	-
405-534-490-000	Legal Advertising	-	700.00	500	500	500	-
405-534-595-000	TOLG Management Fee	-	-	-	-	-	-
	Total Expenditure	479,497	419,256	441,268	448,218	448,218	-

Solid Waste Fund

Account Number	Account Title	Detail Description	Manager Amount	FAAC Proposed Budget	Council Amount	Council Adopted
405-325-205-000	Solid Waste Assessments	1,316 res users @ \$256.27	\$337,253	\$337,253	\$337,253	\$0
			\$337,253	\$337,253	\$337,253	
405-325-206-000	Discount Fees	Early payment of tax bills @ 3.0% average discount	(\$10,118)	(\$10,118)	(\$10,118)	\$0
			(\$10,118)	(\$10,118)	(\$10,118)	\$0
405-343-120-000	SWA Recycling Income	Recycle income sharing PBC SWA	\$5,500	\$5,500	\$5,500	\$0
			\$5,500	\$5,500	\$5,500	
405-363-990-000	Contributions from General Fund	Transfer in from General Fund excess ad valorem tax and other revenues	\$115,583	\$115,583	\$115,583	\$0
			\$115,583	\$115,583	\$115,583	
405-399-000-000	Transfer from Fund Balance		\$0	\$0	\$0	\$0

Appropriations

405-534-345-000	Contractual - Waste Over		\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
405-534-346-000	PBC Administration Fee - 1%	1% for administration by PBC	\$3,373	\$3,373	\$3,373	\$0
			\$3,373	\$3,373	\$3,373	\$0
405-534-420-000	Postage & Freight	Miscellaneous mailings	\$1,078	\$1,078	\$1,078	\$0
			\$1,078	\$1,078	\$1,078	\$0
405-534-434-000	Solid Waste Contractor	Cost estimated using existing contract price plus a 3.5% increase	\$428,645	\$428,645	\$428,645	\$0
			\$428,645	\$428,645	\$428,645	\$0
405-534-436-000	Other Sanitation Service	Council action to have funds for emergency preparation	\$14,622	\$14,622	\$14,622	\$0
			\$14,622	\$14,622	\$14,622	\$0
405-534-490-000	Legal Advertising	Miscellaneous advertising Reduced due to Assessment approval	\$500	\$500	\$500	\$0
			\$500	\$500	\$500	\$0
405-534-595-000	TOLG Management Fee		\$0	\$0	\$0	\$0

“EXHIBIT B”
(FISCAL POLICIES)

Fiscal Policies

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

The fiscal policies are organized under four subject headings:

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

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

I. GENERAL FISCAL POLICY

A. GENERAL GUIDELINES

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

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

B. SPECIFIC GUIDELINES

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

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

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

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

A. GENERAL GUIDELINES

1. Revenue
 - a. Revenue projections will be based on an analysis of historical trends and reasonable assumptions made on a conservative basis of future conditions to ensure that estimates are realized.

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

2. Expenditures

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

3. Unassigned Fund Balance/ Unrestricted Net Assets

- a. Maintaining an adequate fund balance or net assets is essential to the Town's financial health. The unassigned fund balance for fiscal reserve and unrestricted net assets will be considered adequate between a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the General Fund; a minimum of 0% and a maximum of 25% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net assets for the Enterprise Operating Funds.
- b. Amounts above those indicated in paragraph 3.a. may be assigned or committed within unassigned fund balance or unrestricted net assets for non-recurring purposes.
- c. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring expenditures do not exceed appropriations.
- d. Any anticipated deficit of operating expenditures over revenues at year-end will be provided for in the current year's budget amendment process through fund balance/net asset appropriations.
- e. In the event that sufficient unassigned fund balance/unrestricted net asset targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the

target shall be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

B. SPECIFIC GUIDELINES

1. General Fund

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

2. Special Revenue Funds

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

3. Proprietary or enterprise Funds

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

III. FISCAL POLICY FOR INVESTMENTS

A. GENERAL GUIDELINES

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

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

A. GENERAL GUIDELINES

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

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

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

B. SPECIFIC GUIDELINES

1. General Capital Improvements: General capital improvements, or those improvements not related to Town-owned enterprises, may be funded from General Fund revenues or fund balances, the sale of revenue bonds or general obligation bonds/loans, and from special revenues, special assessments and grants.
 - a. Pay-As-You-Go Capital Improvements: Pay-as-you-go capital improvements may be funded from General Fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the Town. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues. It is recognized that the allocation of funds in any given year of the program may vary significantly from these parameters due to prioritization and scheduling of projects.

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



Item 8.a.

MANAGER'S REPORT

Town of Loxahatchee Groves, Florida
Town Council
AGENDA ITEM REPORT AGENDA
MANAGER'S REPORT ITEM NO.8.a.
MEETING DATE: 09/01/2015

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.

September 1, 2015	Town traffic engineer determining cost for items not included in the Minto proposal. This is needed in order to determine amount of Town funding needed.
August 25, 2015	Received email and will look to analyzing potential cost to implement light at D Road and Okeechobee. Transmitted information to Town Engineer for very preliminary estimates of cost.
August 12, 2015	No activity on this item
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 9 th .
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 has requested the LGWCD provide a waiver to the three (3) agreements the Town has with the District for road grading, road repair, and emergency call-out.

September 8, 2015	A letter requesting a waiver pursuant to paragraph 4.1 of the all the agreements provides the Town and District can agree to waive the formality of the 30 day prior notice of expiration which would have been July 1, 2015.
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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.

September 7, 2015	No activity on this item
August 12, 2015	No activity on this item
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.

Town of Loxahatchee Groves, Florida
Town Council
AGENDA ITEM REPORT AGENDA
MANAGER'S REPORT ITEM NO.8.a.
MEETING DATE: 09/01/2015

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

3. ATTACHMENTS

4. FINANCIAL IMPACT

Not applicable.

5. RECOMMENDED ACTION

Motion to receive and file report.



Item 9.a.

OLD BUSINESS

Discussion Relative to Speed Hump Policy Report –

Randy Wertenpy, Keshavarz and Associates

Town Council Policy

Speed Hump Approval at May 6, 2014 Town Council Meeting

- Agenda Item 9. OLD BUSINESS
- Reconsideration of items missing from motion concerning speed humps spacing of one-thousand feet (1,000) feet, which was approved 5/0 during the April 15th Town Council Meeting.
 - The motion should include one-hundred (100 feet) from the end of a street to facilitate safe turns - no further than three-hundred (300) feet. Spacing of speed humps should be within a range of five hundred (500) to one thousand (1,000) feet to allow for more speed humps on higher traffic roads, i.e. B Road. (Councilman Rockett)
- Motion: Councilman Rockett made a motion to revise the original motion concerning speed humps made during the May 6, 2014 Town Council Meeting so the information is more inclusive. Councilman Liang seconded the motion. Council discussed the various distances between speed humps, cost, range, and the need for speed humps.
 - Councilman Rockett then refined his motion to install speed humps
 - no shorter than one-hundred (100) feet,
 - and no further than three-hundred (300) feet from the end of the road;
 - and to place the distance between speed humps from five-hundred (500) feet up to one-thousand (1,000) feet depending on the traffic volume of the road.
 - Councilman Liang maintained his second. Upon vote, the motion passed 4/1 with Councilman Goltzene casting a dissenting vote.



Item 10.a.

NEW BUSINESS

Approval of Bridge Agreement for Code Enforcement Services

Tew and Taylor

TEW & TAYLOR

Municipal Services

Construction Inspection and Plan Review

Expert Testimony

September 4, 2015

Mr. William Underwood
Town Manager
Town of Loxahatchee Groves
155 F Road
Loxahatchee Groves, FL 33470

Re: Tew and Taylor
Gap Code Enforcement Services

Dear Mr. Underwood,

In light of our recent conversations, we would agree to carry out certain Code Enforcement responsibilities up through and during the transition of a new Code Enforcement provider.

Specifically, these duties would include existing pending cases requiring prosecution pursuant to the Town's Magistrate Hearing and appeal process. Due to Tew and Taylor's previous investigative work and subsequent knowledge and history of the case, this proposal would provide the Town with a gap measure to ensure that Code Enforcement allegations are quickly resolved in the Town's best interest. We would also provide on an interim basis investigation of alleged violations asserting life, health and safety issues.

This work would proceed only at the direction and authorization by the Town Manager.

Our rates for providing the gap service would be proposed as follows:

Beverly A Tew	Code Prosecutor	\$150.00
To Be Determined	Code Officer	75.00 (Staff presently available for assignment)
To Be Determined	Administration	45.00 (Staff presently available for assignment)

These rates would become effective upon the expiration of Tew and Taylor's 30 day notification of Termination of Service. Work performed prior to the termination date would remain at the existing rate of \$45.00 per hour.

Please contact me should you have questions and choose to retain our services on an interim gap consulting arrangement.

Thank you,

Beverly A Tew
Beverly A Tew, AICP
President
Tew and Taylor, Inc.

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