



TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MEETING AGENDA
TUESDAY, SEPTEMBER 20, 2016 @ 7:00 P.M.

ADDENDUM #1: [Item #3.b. "Resolution No. 2016-70 \(Budget\) Revised Budget Resolution, and Exhibit "B" missing page Fiscal Policies \(see attached\)](#)

ADDENDUM #2: [Item #7.a. "A Cut Above" Appeal to Historical Legacy Special Exception Denial – Added ULCD Section 75-035 "Historical Legacy Uses after October 1, 2006 \(see attached\)](#)

Mayor David Browning (Seat 4)

Vice Mayor Tom Goltzené (Seat 5)

Councilman Ron Jarriel (Seat 1)

Councilman Ryan Liang (Seat 3)

Councilman Todd McLendon (Seat 2)

Town of Loxahatchee Groves, Florida
Town Council

AGENDA ITEM REPORT

AGENDA ITEM NO. 3.d.

MEETING DATE: 9/20/2016

PREPARED BY: William F. Underwood, II

SUBJECT: 2017 Annual Budget Discussions

1. BACKGROUND/HISTORY

Legislative Update: At the regular meeting of September 8, 2016, the Town Council made changes to the 2017 appropriations which have been incorporated herein.

Recommended Action: Motion to adopt Resolution No. 2016-70 adopting the final Budget for Fiscal Year 2016-2017.

Legislative Update: At the regular meeting of August 2, 2016, the Town Council made various changes to the 2017 appropriations which have been incorporated herein.

Recommended Action: Motion to adopt Resolution No. 2016-65 .

Problem Statement: The Town Council must adopt the 2017 annual budget for estimated revenues and appropriations.

Problem Solution: Make recommendations for changes in annual budget estimated revenues and appropriations.

At the July 18, 2017, FAAC meeting, the committee recommended the Council approve the millage rate of 1.4718 mills and the residential solid waste of \$256.27. The committee reviewed estimated revenues and appropriations. Questions and comments arose regarding the various accounts and answers provided.

Beginning October 1, 2016, the Town will begin the fiscal year for 2017. The Council has set the proposed millage and preliminary solid waste assessment at 1.4718 mills and \$256.27 respectively. Additionally, the Council has set September 8, 2016; at 7:00 P.M., in the Town Council Chambers at 155 F Road for the first public hearing to set the tentative millage rate, tentative budget, and final solid waste assessment. Finally, on September 20, 2016; at 7:00 P.M., in the Council Chambers, the final public hearing on the tentative millage and budget will be presented for approval.

2. CURRENT ACTIVITY

While this agenda and meeting will not be the only time the Town Council can make recommendations to the Fiscal Year 2017 budget, staff seeks Council input to the further

development of the estimated revenues and appropriations. Therefore, we respectfully request the Town Council review the estimated revenues and appropriations for all funds, General Fund, Transportation Fund, Capital Improvement Fund, and the Solid Waste Fund, and make recommendations regarding the various accounts.

Recommendations made during this meeting will be incorporated into the first public hearing on the budget at the September 8th meeting. Further, staff will bring forward the Town's fiscal policy for adoption at the September 20th public hearing.

3. ATTACHMENTS

Resolution No. 2016-70
Fiscal Year 2017 Estimated Revenues and Appropriations
Statement of Estimated Changes in Fund Balances

4. FINANCIAL IMPACT

Not applicable at this time.

5. RECOMMENDED ACTION

Discuss and recommend, if applicable, final changes to the Fiscal Year 2017 estimated revenues and appropriations.

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2016-70

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; ADOPTING FISCAL POLICIES; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, on September 8, 2016, the Town Council conducted a public hearing and adopted Resolution 2016-65, which approved a Tentative Budget for the Fiscal Year beginning October 1, 2016, which included the estimated expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be delivered 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 set September 20 2016, for the second public hearing for adoption of the Town's Final Budget for the Fiscal Year beginning October 1, 2016; and,

WHEREAS, on September 20, 2016, the Town conducted its duly noticed public hearing, notice of which was published on September 16, 2016, to adopt its final budget for the Fiscal Year beginning on October 1, 2016; and,

WHEREAS, the Town has adopted its Fiscal Year 2016-2017 millage rate of 1.4718 mills.

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

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

Section 2. The requisite advertisements, public hearings, and resolutions necessary to adopt the Town's budget have been conducted and prepared as required by Florida Law.

Section 3. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as **Exhibit "A,"** are hereby adopted as the 2016-2017 Fiscal Year Budget and shall be in full force and effect for the fiscal year of the Town commencing on October 1, 2016, and terminating on September 30, 2017. The fiscal policies adopted on September 8, 2016, a copy of which is attached hereto are made a part thereof as **Exhibit "B"**.

Section 4. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the Town by the Town Charter and which relate to the fiscal management of the Town's funds.

Section 5. From time-to-time, the Town may transfer from one fund, account, or department, to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution.

Section 6. 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.

Council Member _____ offered the foregoing resolution. Council Member _____ seconded the motion, and upon being put to a vote, the vote was as follows:

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
DAVIS BROWNING, MAYOR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOM GOLTZENÉ, VICE MAYOR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RON JARRIEL, COUNCIL MEMBER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RYAN LIANG, COUNCIL MEMBER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TODD MCLENDEN, COUNCIL MEMBER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, UPON SECOND PUBLIC HEARING THE 20TH DAY OF SEPTEMBER, 2016.

ATTEST

TOWN OF LOXAHATCHEE GROVES,
FLORIDA

Virginia Walton, Town Clerk

Mayor David Browning

Vice-Mayor Tom Goltzené

Council Member Ronald D. Jarriel

APPROVED AS TO LEGAL FORM:

Office of the Town Attorney

Council Member Ryan Liang

Council Member Todd McLendon

EXHIBIT "A"
(BUDGET ESTIMATE)

Exhibit "A"



Town of Loxahatchee Groves, Florida
Estimated Revenues
Fiscal Year 2016-2017

General Fund

Acct Title	Function	Tentative
Subtotal Ad Valorem Taxes	311	\$361,093
Subtotal Public Service Tax	314	\$369,143
Subtotal Permits, Fees, Spc Assess	323	\$239,000
Subtotal Intergovernmental	335	\$349,687
Subtotal Charge for Service	341	\$38,500
Subtotal Fines & Forfeitures	351	\$1,000
Subtotal Miscellaneous	361	\$7,500
Subtotal Other Sources	381	\$12,309
Fund Total		\$1,378,232

Exhibit "A"



Town of Loxahatchee Groves, Florida
Estimated Revenues
Fiscal Year 2016-2017

Transportation Fund

Acct Title	Function	Tentative
Subtotal Sales, Use and Fuel Taxes	312	\$398,310
Subtotal Other Sources	381	\$10,570
Fund Total		\$408,880

Exhibit "A"



Town of Loxahatchee Groves, Florida
Estimated Revenues
Fiscal Year 2016-2017

Capital Improvement Fund

Acct Title	Function	Tentative
Subtotal Intergovernmental	335	\$0
Subtotal Miscellaneous	366	\$400,000
Subtotal Other Sources	381	\$1,518,893
Fund Total		\$1,918,893

Exhibit "A"



Town of Loxahatchee Groves, Florida
Estimated Revenues
Fiscal Year 2016-2017

Sanitation Fund

Acct Title	Function	Tentative
Subtotal Franchise Fees	325	\$337,896
Subtotal Charge for Service	343	\$4,000
Subtotal Miscellaneous	361	\$0
Subtotal Other Sources	381	\$120,302
Fund Total		\$462,198

Exhibit "A"



**Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017**

General Fund

Title	Function	Tentative
Subtotal Operating Expense	511	\$87,435
Total Town Council		\$87,435
Subtotal Operating Expense	512	\$323,594
Total Town Manager		\$323,594
Subtotal Operating Expense	513	\$35,110
Total Financial Services		\$35,110
Subtotal Operating Expense	514	\$90,000
Total Legal Services		\$90,000
Subtotal Operating Expense	515	\$188,334
Total Planning and Zoning		\$188,334
Subtotal Operating Expense	519	\$120,100
Total Code Enforcement		\$120,100
Subtotal Operating Expense	521	\$304,521
Total Police Services		\$304,521
Subtotal Operating Expense	539	\$5,000
Total Public Works		\$5,000
Subtotal Operating Expense	519	\$89,980
Total General Government		\$89,980
Subtotal Operating Expense	519	\$1,286
Subtotal Capital Outlay	519	\$0
Subtotal Grants & Aids	519	\$2,000
Subtotal Non-Operating	519	\$130,872
Total Non-departmental		\$134,158
Fund Total		\$1,378,232



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Transportation Fund

Title	Function	Tentative
Subtotal Operating Expense	541	\$380,741
Subtotal Capital Outlay	541	\$28,140
Subtotal Non-Operating	541	\$0
Total Roads - LOGT		\$408,880
Fund Total		\$408,880



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Capital Improvement Fund

Title	Function	Tentative
Subtotal Capital Outlay	541	\$1,918,893
Subtotal Non-Operating	541	\$0
Total Community Improvements		\$1,918,893
Fund Total		\$1,918,893



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Sanitation Fund

Title	Function	Tentative
Subtotal Operating Expense	534	\$462,198
Total Residential Collection		\$462,198
Fund Total		\$462,198

EXHIBIT "B"
(FISCAL POLICIES)

Exhibit B

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.

Exhibit B

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.

Exhibit B

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.

Exhibit B

- 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

Exhibit B

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.

Exhibit B

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

Exhibit B

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.

Exhibit B

- 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.



Town of Loxahatchee Groves, Florida

Estimated Revenues Fiscal Year 2016-2017

General Fund

Revenues

0 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
31000	Ad Valorem Taxes	\$208,173	\$229,355	\$311,616.00	\$294,428.00	\$361,093	\$361,093	\$361,093
	Florida Statutes §166.211 authorizes the Town, in a manner not inconsistent with general law, to levy Ad Valorem taxes on real and tangible personal property in an amount not to exceed 10 mills less the 3.4581 mills, levied by PBC Fire MSTU, leaving a Town available millage rate of 6.5419 mills. Ad Valorem Taxes are also known as property taxes.							
	Preliminary budget based on 2016 Estimate of taxable value of \$255,889,549 is up \$33,022,709 from \$222,866,840. The July 1, 2016 current final gross taxable value is \$258,253,505 which is \$35,386.665 more than the prior year. Management proposes no changes in millage rate of 1.4718 mills, and proposed amount represents 95% of total Ad Valorem taxes and is an additional \$49,477.					\$361,093	\$361,093	\$361,093
	Subtotal Ad Valorem Taxes	\$208,173	\$229,355	\$311,616	\$294,428	\$361,093	\$361,093	\$361,093
31410	Electric Utility Tax	\$255,191	\$257,661	\$233,000.00	\$190,077.00	\$275,000	\$275,000	\$275,000
	Town Ordinance 2007-04 grants Florida Power & Light the non-exclusive right to collect a 10% utility tax on behalf of the Town.							
	Historical data has shown an indication of improved economic factors.					\$275,000	\$275,000	\$275,000
31500	Communications Services	\$100,688	\$91,442	\$91,919.00	\$67,443.00	\$88,143	\$88,143	\$88,143
	Florida Statutes §202.19 authorizes the Town to adopt Local Communication Services Tax (CST). The Town adopted Ordinance 2007-04 on August 7, 2007 establishing 5.10% tax.							
	Current trend rate of receipts, contribution continues to decrease. Estimate based on FY2016 year state revenue estimating conference projections. FY2017 projections were made available July 13, 2016.					\$88,143	\$88,143	\$88,143
31600	County Occupational License	\$8,098	\$10,528	\$6,000.00	\$4,837.00	\$6,000	\$6,000	\$6,000
	The Town does not collect a business tax receipt, but does charge a \$20 processing fee on all new business tax receipt applications for submission to PBC. The Town receives a proportional business tax distribution from PBC.							
	No anticipated increase.					\$6,000	\$6,000	\$6,000
	Subtotal Public Service Tax	\$255,191	\$257,661	\$330,919	\$262,357	\$369,143	\$369,143	\$369,143
30430	FPL Franchise Fee	\$204,892	\$210,515	\$200,000.00	\$136,726.00	\$200,000	\$200,000	\$200,000
	Ordinance 2007-01 granting Florida Power & Light Company an electric franchise was effective May 1, 2007. Town received 5.9% of the net revenue generated to FP&L from the Town.							
	Using the audited FY15 actual, the current receipts do not reflect user increase of electric. No increase is anticipated.					\$200,000	\$200,000	\$200,000
31900	Hauler's Franchise Fee	\$3,805	\$1,525	\$1,050.00	\$1,515.00	\$1,500	\$1,500	\$1,500
	Ordinance No. 2012-03 relating to disposal and use of Manure. Transporters Annual Permit Fees of \$500.00.							
	No increase is estimated.					\$1,500	\$1,500	\$1,500



Town of Loxahatchee Groves, Florida

Estimated Revenues Fiscal Year 2016-2017

General Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	32330	PBC Water Utility Franchise	\$11,548	\$9,206	\$14,000.00	\$14,417.00	\$25,000	\$25,000	\$25,000
		Water Utility Franchise Agreement with Palm Beach County of February 2, 2009 provides a 10% utility franchise fee to all Town utility customers.							
		Increase estimated for next year as a result of the new development connections to PBC Water Utilities					\$25,000	\$25,000	\$25,000
	32900	Building Permits	\$7,224	\$9,612	\$7,000.00	\$20,864.00	\$12,500	\$12,500	\$12,500
		Resolution No. 2016-14 adopted April 2016 set new permit/application fees as it relates to planning and zoning, building, and miscellaneous charges.							
		The Town does not issue Building Permits, but does charge a building permit application review fee in the amount of \$60. All improvements that requires a PBC permit must first submit all permits and plans to the Town for review and approval prior to acceptance by PBC. Current trend rate of receipts continues to increase.					\$12,500	\$12,500	\$12,500
	Subtotal Permits, Fees, Spc Assess		\$204,892	\$210,515	\$222,050	\$173,522	\$239,000	\$239,000	\$239,000
	35150	State Revenue Sharing	\$79,818	\$82,036	\$90,890.00	\$60,199.00	\$87,559	\$87,559	\$87,559
		Created under the Florida Revenue Sharing Action of 1972 whereby a portion of monies collected by the State are returned to counties and municipalities based on population. The proportional contribution of each source during the state fiscal year ending 2015, as determined by the DOR, is also noted. 1.3517 percent of sales and use tax collections = 75.14% of total funding One-cent municipal fuel tax on motor fuel = 24.86% of total funding							
		Estimate based on state revenue estimating conference projections for FY2017 provided on July 11, 2016.					\$87,559	\$87,559	\$87,559
	35180	Half Cent Sales Tax	\$232,071	\$246,420	\$260,461.00	\$188,131.00	\$262,128	\$262,128	\$262,128
		Authorized in 1982, the Local Government Half-cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. The program includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The ordinary distribution to eligible county and municipal governments is possible due to the transfer of 8.8854 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund Revenue generated from the State of Florida sales tax distributed to local municipalities in direct proportion to the relationship and are unrestricted in their use.							
		Estimate based on state revenue estimating conference projections for FY2017 provided on June 28, 2016.					\$262,128	\$262,128	\$262,128
	Subtotal Intergovernmental		\$79,818	\$82,036	\$351,351	\$248,330	\$349,687	\$349,687	\$349,687
	34000	General Government Charges	\$3,808	\$4,660	\$3,000.00	\$4,435.00	\$3,500	\$3,500	\$3,500
		Resolution No. 2016-14 adopted April 2016 set new fees for miscellaneous charges.							
		Charges include fees for lien searches, foreclosure registrations, room rental charges, public record requests, and photo copy charges.					\$3,500	\$3,500	\$3,500



Town of Loxahatchee Groves, Florida

Estimated Revenues Fiscal Year 2016-2017

General Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	34190	Cost Recovery Fees	\$27,858	\$100,519	\$47,000.00	\$50,477.00	\$35,000	\$35,000	\$35,000
		Escrow account are required for development to include preliminary plat review, special exception, site plan, future land use, and rezoning matters. All planning, legal, engineering, advertising, and other related costs relative to a request to be funded completed by applicant.							
		Estimate used will be for appropriation to perform this function.					\$35,000	\$35,000	\$35,000
		Subtotal Charge for Service	\$3,808	\$4,660	\$50,000	\$54,912	\$38,500	\$38,500	\$38,500
	35150	Court Fines	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
		Used to account for funds received through traffic violations within the Town's limits.							
	35400	Code Enforcement Fines	\$9,647	\$7,014	\$1,000.00	\$0.00	\$1,000	\$1,000	\$1,000
		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
		Subtotal Fines & Forfeitures	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
	36110	Interest	\$158	\$50	\$200.00	\$33.00	\$200	\$200	\$200
		Interest earnings continue to languish; however, slightly improved earnings should occur with the investments into FMIvT and LGIT investment pools.					\$200	\$200	\$200
	36990	Other Misc. Income	\$42,991	\$150	\$300.00	\$240.00	\$300	\$300	\$300
		Election filing fees, insurance reimbursements, and other non-classified revenues specifically identified.					\$300	\$300	\$300
	36991	Contributions and Donations Private Sources	\$0	\$0	\$7,000.00	\$0.00	\$7,000	\$7,000	\$7,000
		Resolution No. 2015-09 Exhibit D requires for an annual payment in lieu of taxes. Contribution in the amount of \$7000 in the initial year, to escalate at a rate of 3% per year.							
		P. I. L. O. T. funding from Big Dog Ranch.					\$7,000	\$7,000	\$7,000
		Subtotal Miscellaneous	\$158	\$50	\$7,500	\$273	\$7,500	\$7,500	\$7,500
	38100	Transfer from Fund Balance	\$0	(\$25,000)	\$311,621.00	\$0.00	\$0	\$0	\$12,309
		No funds anticipated this FY 2017.							\$12,309
		Town Council approved at the 8/2/2016 meeting to use \$20,000 fund balance for solid waste.							
		Town Council approved at the 9/8/2016 meeting a \$7,691 reduction in use of fund balance due to a reduction from the General Fund to the Transportation fund.							
	38135	Transfer from CIP Fund	\$0	\$1,000,000	\$0.00	\$0.00	\$0	\$0	\$0
	38145	Transfer from Solid Waste Fund	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
		No funds anticipated this FY17							



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
		Subtotal Other Sources	\$0	(\$25,000)	\$311,621	\$0	\$0	\$0	\$12,309
		Department Total	\$208,173	\$229,355	\$1,586,057	\$1,033,822	\$1,365,923	\$1,365,923	\$1,378,232



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

General Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
		Fund Total	\$208,173	\$229,355	\$1,586,057	\$1,033,822	\$1,365,923	\$1,365,923	\$1,378,232



Town of Loxahatchee Groves, Florida

Estimated Revenues Fiscal Year 2016-2017

Transportation Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	34100	1st Local Option Fuel Tax (6c)	\$247,217	\$259,112	\$249,245.00	\$193,841.00	\$272,430	\$272,430	\$272,430
County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county Estimate based on FY16 year state revenue estimating conference projections. Fy2017 projections due July 1, 2016. State Dept. Fin Svc Estimate provided 7/8/2016									
							\$272,430	\$272,430	\$272,430
	34200	2nd Local Option Fuel Tax (5c)	\$117,955	\$121,673	\$117,326.00	\$80,586.72	\$125,880	\$125,880	\$125,880
County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax. Estimate based on FY16 year state revenue estimating conference projections. State Dept. Fin Svc Estimate provided 7/8/2016									
							\$125,880	\$125,880	\$125,880
Subtotal Sales, Use and Fuel Taxes			\$247,217	\$259,112	\$366,571	\$274,428	\$398,310	\$398,310	\$398,310
	38100	Transfer from Fund Balance	\$0	\$0	\$1,140,000.00	\$0.00	\$0	\$0	\$0
5 cent gas tax fund balance reserve 6 cent gas tax fund balance reserve									
	38110	Contribution from General Fund	\$40,000	\$0	\$0.00	\$0.00	\$18,261	\$18,261	\$10,570
Assist in road maintenance program Reduced by \$7,691 from \$18,261 due to Council action at the 9/8/2016 meeting									
							\$18,261	\$18,261	\$10,570
Subtotal Other Sources			\$0	\$0	\$1,140,000	\$0	\$18,261	\$18,261	\$10,570
Department Total			\$247,217	\$259,112	\$1,506,571	\$274,428	\$416,571	\$416,571	\$408,880



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Transportation Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
		Fund Total	\$247,217	\$259,112	\$1,506,571	\$274,428	\$416,571	\$416,571	\$408,880



Town of Loxahatchee Groves, Florida

Estimated Revenues

Fiscal Year 2016-2017

Capital Improvement Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	33700	Local Govt Unit Grant - Physical Environment	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
		Not applicable							
		Subtotal Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	36991	Contributions and Donations Private Sources	\$0	\$0	\$1,211,741.00	\$100,000.00	\$400,000	\$400,000	\$400,000
		Quad Party Agreement					\$400,000	\$400,000	\$400,000
		Subtotal Miscellaneous	\$0	\$0	\$1,211,741	\$100,000	\$400,000	\$400,000	\$400,000
	38100	Transfer from Fund Balance	\$0	\$1,000,000	\$168,893.00	\$0.00	\$718,893	\$718,893	\$1,518,893
		Existing funding available from assigned fund balance							
		North Road Equestrian Trail Grant					\$40,000	\$40,000	\$40,000
		Survey additional Town roads					\$100,000	\$100,000	\$100,000
		Trail preparations					\$50,000	\$50,000	\$50,000
		Road and drainage improvements to be determined					\$400,000	\$400,000	\$400,000
		D Road Contribution from Big Dog Rescue					\$100,000	\$100,000	\$100,000
		Funding for road acquisition from LGWCD					\$28,893	\$28,893	\$28,893
		Town Council approved allocation of CIP Fund Balance for road and drainage improvements at the 8/2/16 meeting.							\$800,000
	38110	Contribution from General Fund	\$0	\$0	\$150,000.00	\$0.00	\$0	\$0	\$0
		Contribution from General Fund unassigned fund balance							
	38111	Contributions from Transportation Fund	\$15,070	\$0	\$1,000,000.00	\$0.00	\$0	\$0	\$0
		6 cent gas tax fund balance reserve							
		5 cent gas tax fund balance reserve							
		Subtotal Other Sources	\$0	\$1,000,000	\$1,318,893	\$0	\$718,893	\$718,893	\$1,518,893
		Department Total	\$0	\$0	\$2,530,634	\$100,000	\$1,118,893	\$1,118,893	\$1,918,893



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Capital Improvement Fund

Revenues

0

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Fund Total	\$0	\$0	\$2,530,634	\$100,000	\$1,118,893	\$1,118,893	\$1,918,893



Town of Loxahatchee Groves, Florida

Estimated Revenues Fiscal Year 2016-2017

Sanitation Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	32520	Solid Waste Assessments	\$431,725	\$438,788	\$337,253.00	\$317,191.39	\$348,015	\$348,015	\$348,015
		Used to record revenue from solid waste special assessments							
		1,358 res users @ \$256.27 Slightly discounted					\$348,015	\$348,015	\$348,015
	32522	Discount Fees	(\$13,728)	(\$13,549)	(\$10,118.00)	(\$10,872.15)	(\$10,119)	(\$10,119)	(\$10,119)
		Reflects cost for PB County to process special assessments							
		Early payment of tax bills @ 3.0% average discount							
	Subtotal Franchise Fees		\$431,725	\$438,788	\$327,135	\$306,319	\$337,896	\$337,896	\$337,896
	34300	SWA Recycling Income	\$3,153	\$3,923	\$5,500.00	\$1,209.94	\$4,000	\$4,000	\$4,000
		Used to record revenue from solid waste authority for recycled materials							
		Recycle income sharing PBC SWA					\$4,000	\$4,000	\$4,000
	Subtotal Charge for Service		\$3,153	\$3,923	\$5,500	\$1,210	\$4,000	\$4,000	\$4,000
	36110	Interest	\$7	\$2,259	\$0.00	\$0.00	\$0	\$0	\$0
		Used to record Interest earnings in invested balances of the fund							
	Subtotal Miscellaneous		\$7	\$2,259	\$0	\$0	\$0	\$0	\$0
	38100	Transfer from Fund Balance	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
	38110	Contribution from General Fund	\$0	\$0	\$115,583.00	\$0.00	\$100,302	\$100,302	\$120,302
		Used when and if the Town Council decides to supplement solid waste assessment rates							
		Town Council approved funding for a waste generation study to create an equitable assessment for all property owners.							\$20,000
		Transfer in from General Fund excess ad valorem taxes and other revenues					\$100,302	\$100,302	\$100,302
	Subtotal Other Sources		\$0	\$0	\$115,583	\$0	\$100,302	\$100,302	\$120,302
	Department Total		\$431,725	\$438,788	\$448,218	\$307,529	\$442,198	\$442,198	\$462,198



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Sanitation Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
		Fund Total	\$431,725	\$438,788	\$448,218	\$307,529	\$442,198	\$442,198	\$462,198



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Sanitation Fund

Revenues

0	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
		Report Total	\$208,173	\$229,355	\$6,071,480	\$1,715,779	\$3,343,585	\$3,343,585	\$4,168,203



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Town Council

10	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	53100	Professional Services	\$650	\$4,613	\$10,400.00	\$0.00	\$20,000	\$20,000	\$20,000
		Used for various services such as legal, lobbying, and other similar services Codification of all Town Ordinances.							
	54000	Travel	\$0	\$0	\$3,000.00	\$4,516.81	\$7,000	\$7,000	\$7,000
		Town Council travel expenses to attend various state and local legislative events as deemed necessary. To include expenses for transportation, hotels, meals, and incidentals.							
		Florida League of Cities Annual Conference					\$7,000	\$7,000	\$7,000
		Palm Beach County Days - Tallahassee, FL							
		Pre Legislative Conference - Orlando, FL							
		Other Local Legislative Events							
	54100	Communication Services	\$0	\$0	\$6,395.00	\$0.00	\$3,000	\$3,000	\$3,000
		Used to pay for cellular services for communications devises.							
		AT&T Cellular communication for iPad @ \$50/mth					\$3,000	\$3,000	\$3,000
	54900	Other Operating Expenses	\$244	\$3,225	\$1,500.00	\$0.00	\$1,500	\$1,500	\$1,500
		Miscellaneous operating expenses							
		Town brand marketing					\$1,000	\$1,000	\$1,000
		Meeting expenses					\$500	\$500	\$500
	54990	Other Current Charges - Council Reimbursement	\$30,000	\$30,000	\$37,500.00	\$15,500.00	\$45,000	\$45,000	\$45,000
		Ordinance No. 2016-01 adopted February 2016 set Town Council compensation at \$750.00.							
		Five (5) Town Council Members @ \$750.00/mth					\$45,000	\$45,000	\$45,000
	55100	Office Supplies	\$350	\$388	\$500.00	\$512.66	\$500	\$500	\$500
		Used for the purchase of miscellaneous consumable supplies							
	55200	Operating Supplies	\$39	\$810	\$500.00	\$35.93	\$500	\$500	\$500
		Used to purchase miscellaneous unspecified supplies.							
		Misc supplies					\$500	\$500	\$500
	55400	Books, Publications & Subscriptions	\$4,400	\$3,958	\$2,500.00	\$2,607.00	\$2,435	\$2,435	\$2,435
		Pay for subscriptions							
		Government Finance Officers Association Annual Membership					\$160	\$160	\$160
		Palm Beach County League of Cities					\$550	\$550	\$550
		Miscellaneous subscriptions					\$500	\$500	\$500
		Palm West Chamber of Commerce - annual membership					\$225	\$225	\$225
		Florida League of Cities - annual membership					\$500	\$500	\$500



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Town Council

10 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Palm Beach County League of Cities - small cities hosting					\$500	\$500	\$500
55500	Education & Training	\$190	\$48	\$1,000.00	\$450.00	\$2,000	\$2,000	\$2,000
	Pay for fees relative to training such as the Institute of Elected Municipal Officials							
	Misc Seminars					\$2,000	\$2,000	\$2,000
	Registration Fees							
58200	Special Events/Contributions	\$5,500	\$10,786	\$8,700.00	\$4,747.63	\$5,500	\$5,500	\$5,500
	Used to purchase supplies for citizen meetings, community events, and similar events							
	10th Anniversary Incorporation					\$3,000	\$3,000	\$5,000
	Town Council allocated funds to this activity at the 8/2/16 meeting							
	Holiday Parade supplies					\$500	\$500	\$500
	Other unscheduled events					\$2,000	\$2,000	
	Town Council reallocated to 10th Anniversary at 8/2/16 meeting.							
Subtotal Operating Expense		\$650	\$4,613	\$71,995	\$28,370	\$87,435	\$87,435	\$87,435
Town Council	Department Total	\$650	\$4,613	\$71,995	\$28,370	\$87,435	\$87,435	\$87,435



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

Town Manager

12

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
53400	Other Services	\$264,106	\$269,653	\$280,546.00	\$187,030.00	\$288,964	\$288,964	\$288,964
	Professional Services Agreement of April 5, 2016 approved payment of \$30,364.00/mth representing an annual total for all Town Management company services at \$364,368.00.							
	Administrative Services function portion of Agreement is calculated at \$23,379.00/mth or \$280,548 per year.					\$280,548	\$280,548	\$280,548
	UMSG - Contract Management Services Administrative function up 3.0% to \$24,080.33/mth representing a monthly increase of \$701.37 or \$8,416.00 annually.					\$8,416	\$8,416	\$8,416
54000	Travel	\$861	\$960	\$1,500.00	\$102.97	\$3,000	\$3,000	\$3,000
	Used to pay for management staff travel and mileage reimbursements							
	Town Manager travel to include attendance with Town Council Members at Florida League of Cities Conference, Pre-Legislative Conference in Orlando, and Palm Beach County Days in Tallahassee. Staff mileage reimbursements					\$3,000	\$3,000	\$3,000
54100	Communication Services	\$0	\$0	\$4,399.00	\$0.00	\$1,300	\$1,300	\$1,300
	Used to pay for telecommunications devices for Town Manager							
	Cellular telephone @ \$58/mth.					\$1,300	\$1,300	\$1,300
	Ipad connection @ \$50/mth.							
54200	Postage & Freight	\$469	\$472	\$1,000.00	\$1,736.65	\$3,500	\$3,500	\$3,500
	Used to pay for various printed mailings throughout the year							
	General, Code Enforcement, and Special Magistrate notifications, and direct community wide mailings.					\$3,500	\$3,500	\$3,500
54360	Legal Advertising	\$149	(\$375)	\$700.00	\$4,686.48	\$4,000	\$4,000	\$4,000
	Used to pay for advertising in local papers for legal ads in the Palm Beach Post, El Latino, and Town Crier.							
	General notices, procurement, and ordinance advertising					\$4,000	\$4,000	\$4,000
54900	Other Operating Expenses	\$612	\$446	\$7,044.00	\$539.00	\$2,000	\$2,000	\$2,000
	Miscellaneous expenses not otherwise classified							
	Other misc. items					\$1,000	\$1,000	\$1,000
	Recording Fees					\$1,000	\$1,000	\$1,000
54930	Election Expense	\$247	\$19,467	\$8,010.00	\$10,508.72	\$8,260	\$8,260	\$8,260
	Used to pay poll workers, poll worker meals, legal advertising, and the PBC Supervisor of Elections for election expenses							
	Advertising					\$1,200	\$1,200	\$1,200
	Law Enforcement escort service					\$160	\$160	\$160
	Training and expenses					\$2,500	\$2,500	\$2,500
	Palm Beach County Supervisor of Election charges					\$3,600	\$3,600	\$3,600



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

Town Manager

12	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
		Election Inspectors compensation					\$800	\$800	\$800
	55100	Office Supplies	\$12,593	\$31,862	\$12,000.00	\$10,459.13	\$12,000	\$12,000	\$12,000
		Misc. office supplies for Town Hall					\$7,000	\$7,000	\$7,000
		TCl Automation - Per page printing charges - 1 copier					\$5,000	\$5,000	\$5,000
	55400	Books, Publications & Subscriptions	\$450	\$381	\$570.00	\$0.00	\$570	\$570	\$570
		Misc. publication					\$250	\$250	\$250
		GFOA for CAFR submission					\$320	\$320	\$320
		Subtotal Operating Expense	\$264,106	\$269,653	\$315,769	\$215,063	\$323,594	\$323,594	\$323,594
	Town Manager	Department Total	\$264,106	\$269,653	\$315,769	\$215,063	\$323,594	\$323,594	\$323,594



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Financial Services

14

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
53200	Accounting and Auditing	\$16,700	\$16,700	\$18,000.00	\$0.00	\$16,700	\$16,700	\$16,700
	Renewed Auditing Services Agreement in March 2014 with Nowlen Holt & Miner at a cost of \$16,700/yr. through term that included one 3 year term, and two 1 year renewals.							
	Nowlen Holt & Miner - auditing services					\$16,700	\$16,700	\$16,700
53460	Legal Advertising	\$910	\$1,776	\$2,000.00	\$1,845.05	\$0	\$0	\$0
	Used to pay for financial related advertising such as TRIM (Truth In Millage) ads							
54700	Printing and Binding	\$0	\$0	\$1,396.00	\$0.00	\$1,100	\$1,100	\$1,100
	Printing books such as budgets, agendas, public presentations, and supplies, etc.							
	Misc. binding supplies					\$750	\$750	\$750
	Misc. reports and submission					\$350	\$350	\$350
54920	Computer Services	\$0	\$5,883	\$11,820.00	\$5,811.00	\$14,000	\$14,000	\$14,000
	Used to pay for financial hosting and web hosting in offsite data centers							
	SaaS Accounting System hosting cost					\$6,000	\$6,000	\$6,000
	Web site design, and hosting					\$5,000	\$5,000	\$5,000
	Miscellaneous hardware and software services					\$3,000	\$3,000	\$3,000
55400	Books, Publications & Subscriptions	\$0	\$0	\$0.00	\$0.00	\$310	\$310	\$310
	Florida Government Finance Officers Association - 3 members					\$150	\$150	\$150
	Government Finance Officers of the United States and Canada					\$160	\$160	\$160
55500	Education & Training	\$0	\$0	\$0.00	\$0.00	\$3,000	\$3,000	\$3,000
	School of Governmental Finance registration fees only offered by FGFOA for 2							
	Annual Training Conference for financial system offered by Blackbaud					\$3,000	\$3,000	\$3,000
Subtotal Operating Expense		\$16,700	\$16,700	\$33,216	\$7,656	\$35,110	\$35,110	\$35,110
Financial Services	Department Total	\$16,700	\$16,700	\$33,216	\$7,656	\$35,110	\$35,110	\$35,110



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

Legal Services

16	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
		- Description							
	53100	Professional Services	\$45,527	\$77,922	\$90,000.00	\$60,806.23	\$90,000	\$90,000	\$90,000
		Legal Counsel - Goren Cherof, Doody & Ezrol PA							
		Goren, Cherof, Doody & Ezrol, PA - Legal Counsel					\$90,000	\$90,000	\$90,000
	53420	Comprehensive Plan	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
		Used to record legal services expenditures							
		Subtotal Operating Expense	\$45,527	\$77,922	\$90,000	\$60,806	\$90,000	\$90,000	\$90,000
	Legal Services	Department Total	\$45,527	\$77,922	\$90,000	\$60,806	\$90,000	\$90,000	\$90,000



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Planning and Zoning

20	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description									
	53100	Professional Services		\$20,000	\$40,000.00		\$0	\$0	\$0
	53400	Other Services	\$79,041	\$80,702	\$83,822.00	\$55,881.36	\$86,334	\$86,334	\$86,334
		Planning and Zoning Services function portion of UMSG Agreement							
		UMSG - Contract Management Services Planning and Zoning function up 3.0% to \$7,194.55/mth representing a monthly increase of \$209.55 or \$2,514.00 per year.					\$2,514	\$2,514	\$2,514
		Planning and Zoning Services function portion of Agreement is calculated at \$6,985/mth or \$83,820 per year.					\$83,820	\$83,820	\$83,820
	53420	Comprehensive Plan	\$0	\$0	\$15,000.00	\$0.00	\$15,000	\$15,000	\$40,000
		Comprehensive plan needs to be updated							
		Town Council action to allocate funds from Non-departmental Contingency account to perform more work on the Comprehensive Plan at the 8/2/16 meeting.							\$25,000
		Modifications - Capital Improvement Element and other textual changes					\$15,000	\$15,000	\$15,000
	53450	Planning & Zoning Contract	\$2,407	\$17,254	\$20,000.00	\$8,583.79	\$20,000	\$20,000	\$20,000
		Town initiated planning services							
		Contract expenditures for Land Research Management					\$20,000	\$20,000	\$20,000
	53460	Legal Advertising	\$12,670	\$6,723	\$10,000.00	\$2,290.56	\$7,000	\$7,000	\$7,000
		Advertising for non-cost recovery planning and zoning changes							
		Planning & Zoning Advertising non-cost recovery matters					\$7,000	\$7,000	\$7,000
	53490	Cost Recovery Expenditure	\$28,154	\$97,085	\$47,000.00	\$57,320.37	\$35,000	\$35,000	\$35,000
		Various projects (TBD)							
							\$35,000	\$35,000	\$35,000
	Subtotal Operating Expense			\$20,000	\$215,822	\$124,076	\$163,334	\$163,334	\$188,334
	Planning and Zoning	Department Total		\$20,000	\$215,822	\$124,076	\$163,334	\$163,334	\$188,334



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Code Enforcement

22 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
53150	Special Magistrate	\$9,126	\$7,054	\$10,000.00	\$345.49	\$7,500	\$7,500	\$7,500
	Legal Services							
	Special Magistrate fees					\$7,500	\$7,500	\$7,500
53400	Other Services	\$0	\$0	\$0.00	\$0.00	\$107,500	\$107,500	\$107,500
	Amendment 1 to Professional Services Agreement dated May 2016 for Code Enforcement services function for \$106,0000 annually.							
	Code Enforcement function portion is calculated at \$8,833.33/mth and include a Code Enforcement Officer and administrative support staff at a cost of \$8,833.33/mth.					\$106,000	\$106,000	\$106,000
	Work performed outside the normal business hours to include weekends and holiday only if necessary as included as part of Amendment No. 1.					\$1,500	\$1,500	\$1,500
53430	Code Compliance	\$21,680	\$24,763	\$20,000.00	\$0.00	\$3,000	\$3,000	\$3,000
	Tew & Taylor Contract for code enforcement services was not renewed but services may be required.							
	Use of specialized professional services in conjunction with specific Special Magistrate cases					\$3,000	\$3,000	\$3,000
54000	Travel	\$0	\$0	\$0.00	\$0.00	\$1,500	\$1,500	\$1,500
	Used to pay for code enforcement staff mileage reimbursements							
	Reimbursement for mileage at current IRS rate @ \$0.54 subject to change					\$1,500	\$1,500	\$1,500
54100	Communication Services	\$0	\$0	\$0.00	\$0.00	\$600	\$600	\$600
	AT&T Cellular communication for iPad @ \$50/mth							
Subtotal Operating Expense		\$9,126	\$7,054	\$30,000	\$345	\$120,100	\$120,100	\$120,100
Code Enforcement	Department Total	\$9,126	\$7,054	\$30,000	\$345	\$120,100	\$120,100	\$120,100



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Police Services

26 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
53410	Other Services-PBSO Police	\$280,281	\$282,393	\$298,746.00	\$192,497.36	\$304,521	\$304,521	\$304,521
	Provides local police services							
	2% increase for FY2017					\$294,521	\$294,521	\$294,521
	Misc. detail shifts for PBSO					\$10,000	\$10,000	\$10,000
Subtotal Operating Expense		\$280,281	\$282,393	\$298,746	\$192,497	\$304,521	\$304,521	\$304,521
Police Services	Department Total	\$280,281	\$282,393	\$298,746	\$192,497	\$304,521	\$304,521	\$304,521



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

Public Works

30 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
53400	Other Services	\$2,884	\$736	\$5,000.00	\$0.00	\$5,000	\$5,000	\$5,000
	Used for miscellaneous public works type of services when needed.							
	handy-man type services					\$5,000	\$5,000	\$5,000
Subtotal Operating Expense		\$2,884	\$736	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Public Works	Department Total	\$2,884	\$736	\$5,000	\$0	\$5,000	\$5,000	\$5,000



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

General Government

32

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
53400	Other Services	\$0	\$4,305	\$4,600.00	\$4,995.50	\$10,000	\$10,000	\$10,000
	Facilities and grounds cleaning and maintenance services. Cleaning Services @ \$360.00/mth							
	Town Hall Lawn Maint. Srvs @ \$200.00/mth							
	Town Entrance Maint @ \$125.00/mth							
	Other services as needed							
54100	Communication Services	\$7,063	\$8,442	\$11,100.00	\$5,103.94	\$12,700	\$12,700	\$12,700
	Earthlink video streaming hosting					\$4,000	\$4,000	\$4,000
	ATT - 2 telephone lines security and fire alarm systems @ \$110/mth					\$3,900	\$3,900	\$3,900
	Iphone - 10 lines @ \$220/mth							
	ADT Building Security System and Fire Alarm System					\$1,800	\$1,800	\$1,800
	Comcast - Internet Services					\$3,000	\$3,000	\$3,000
54300	Utilities	\$0	\$2,616	\$10,560.00	\$3,557.96	\$7,000	\$7,000	\$7,000
	FPL					\$5,000	\$5,000	\$5,000
	PBC Water					\$2,000	\$2,000	\$2,000
54440	Rentals and Leases	\$18,509	\$18,904	\$10,300.00	\$3,408.20	\$8,000	\$8,000	\$8,000
	Miscellaneous rental or leases					\$2,100	\$2,100	\$2,100
	Easy Self-Storage - unit					\$1,900	\$1,900	\$1,900
	TCL automation - Toshiba copier rental					\$4,000	\$4,000	\$4,000
54500	Insurance	\$15,111	\$21,813	\$31,000.00	\$24,953.25	\$31,000	\$31,000	\$31,000
	Florida League of Cities - General Liability					\$31,000	\$31,000	\$31,000
54600	Repair & Maint - Building	\$4,346	\$16,960	\$4,200.00	\$4,416.51	\$2,500	\$2,500	\$2,500
	Misc repairs and services					\$2,500	\$2,500	\$2,500
54700	Printing and Binding	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
54910	Computer Hardware and Software	\$5,889	\$28,277	\$5,500.00	\$824.57	\$6,000	\$6,000	\$6,000
	Replacement of hardware					\$2,000	\$2,000	\$2,000
	Update Microsoft software					\$2,500	\$2,500	\$2,500
	Misc. software upgrades					\$1,500	\$1,500	\$1,500
54920	Computer Services	\$818	\$2,785	\$7,292.00	\$3,953.04	\$7,500	\$7,500	\$7,500
	Microsoft Exchange 14 - email					\$1,700	\$1,700	\$1,700
	Carbonite					\$50	\$50	\$50



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

General Government

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
32								
- Description								
	Dropbox					\$1,250	\$1,250	\$1,250
	Hosting - e-City Services					\$1,500	\$1,500	\$1,500
	Streaming video from eCity Services					\$3,000	\$3,000	\$3,000
54940	Inspector General Office	\$2,218	\$2,539	\$5,300.00	\$0.00	\$5,280	\$5,280	\$5,280
	Various contract requirements					\$5,280	\$5,280	\$5,280
Subtotal Operating Expense		\$0	\$4,305	\$89,852	\$51,213	\$89,980	\$89,980	\$89,980
General Government Department Total		\$0	\$4,305	\$89,852	\$51,213	\$89,980	\$89,980	\$89,980



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

Non-departmental

90 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
54910	Computer Hardware and Software	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
59990	Contingency	\$0	\$15,524	\$0.00	\$0.00	\$26,286	\$26,286	\$1,286
Available for unspecified expenses								
Town Council approved transfer of \$25,000 to Comprehensive Plan preparation at the 8/2/16 meeting.								\$1,286
Subtotal Operating Expense		\$0	\$0	\$0	\$0	\$26,286	\$26,286	\$1,286
56140	Land Acquisition	\$0	\$27,414	\$0.00	\$0.00	\$0	\$0	\$0
56200	Buildings	\$0	\$487,308	\$21,410.00	\$10,144.50	\$0	\$0	\$0
Subtotal Capital Outlay		\$0	\$27,414	\$21,410	\$10,145	\$0	\$0	\$0
58100	Aids to Government Agency	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
58220	Loxahatchee Groves CERT	\$550	\$537	\$2,000.00	\$37.13	\$2,000	\$2,000	\$2,000
Annual contribution						\$2,000	\$2,000	\$2,000
Subtotal Grants & Aids		\$0	\$0	\$2,000	\$37	\$2,000	\$2,000	\$2,000
59001	Transfer to Fund Balance	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
59101	Transfer to Transportation Fund	\$40,000	\$0	\$0.00	\$0.00	\$18,261	\$18,261	\$10,570
Used to continue transportation improvements Town Council reduced \$18,261 by \$7,691						\$18,261	\$18,261	\$10,570
59305	Transfer to Capital Projects	\$0	\$0	\$296,664.00	\$0.00	\$0	\$0	\$0
59405	Transfer to Sanitation Fund	\$0	\$0	\$115,583.00	\$0.00	\$100,302	\$100,302	\$120,302
Supplement solid waste rate by maintaining the prior year rate pending final CPI from Waste Pro.						\$100,302	\$100,302	\$100,302
Supplement solid waste to perform a waste study analysis for assessment to all Town properties.								\$20,000
Subtotal Non-Operating		\$0	\$0	\$412,247	\$0	\$118,563	\$118,563	\$130,872
Non-departmental	Department Total	\$0	\$0	\$435,657	\$10,182	\$146,849	\$146,849	\$134,158



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

General Fund

Non-departmental

90

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Fund Total	\$650	\$4,613	\$1,586,057	\$690,209	\$1,365,923	\$1,365,923	\$1,378,232



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

Transportation Fund

Roads - LOGT

40

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
54670	Traffic Control Signs-6c	\$4,456	\$4,611	\$15,000.00	\$4,964.40	\$10,000	\$10,000	\$10,000
	Installation					\$2,000	\$2,000	\$2,000
	Equestrian Signs					\$2,000	\$2,000	\$2,000
	Various traffic control signs					\$6,000	\$6,000	\$6,000
54680	Town Roads Maint.-6c	\$53,470	\$51,910	\$322,833.00	\$350,477.91	\$292,000	\$292,000	\$292,000
	Used to maintain Town roads but not necessarily as detailed within.							
	Base rock for Town roads and additional road services					\$50,000	\$50,000	\$50,000
	Monthly road maintenance at \$10,000 each					\$120,000	\$120,000	\$120,000
	Tree trimming					\$50,000	\$50,000	\$50,000
	Road repairs					\$32,000	\$32,000	\$32,000
	mowing					\$40,000	\$40,000	\$40,000
54690	Road Maintenance District-6c	\$152,915	\$93,738	\$93,738.00	\$8,667.50	\$86,432	\$86,432	\$78,741
	Maintenance of District Roads							
	Repairs to Lettered Roads Quit Claimed by LGWCD					\$8,668	\$8,668	\$8,668
	Total District Lane Miles 2016 of 36.118 miles or 31.2% of total miles applied to the 1st Local Option Fuel Tax (6c)					\$77,764	\$77,764	\$70,073
	Total district lane miles 2016 corrected to 14.549 miles or 28.11% a decrease of \$7,691							
Subtotal Operating Expense		\$4,456	\$4,611	\$431,571	\$364,110	\$388,432	\$388,432	\$380,741
56310	Road and Streets -new construction-5c	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
56312	Special Projects	\$0	\$60,000	\$75,000.00	\$0.00	\$28,140	\$28,140	\$28,140
	Equestrian Crossings Okeechobee Blvd.					\$28,140	\$28,140	\$28,140
56320	Road and Streets -new construction-6c	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0
Subtotal Capital Outlay		\$0	\$0	\$75,000	\$0	\$28,140	\$28,140	\$28,140
59305	Transfer to Capital Projects	\$15,070	\$40,000	\$1,000,000.00	\$0.00	\$0	\$0	\$0
	6 cent gas tax fund balance reserve							
	5 cent gas tax fund balance reserve							
	5 cent current appropriation							
59935	Transfer to Fund Balance 5ct.	\$0	\$0	\$117,326.00	\$0.00	\$0	\$0	\$0
59936	Transfer to Fund Balance 6ct.	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Transportation Fund

Roads - LOGT

40

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Subtotal Non-Operating	\$15,070	\$40,000	\$1,117,326	\$0	\$0	\$0	\$0
Roads - LOGT	Department Total	\$4,456	\$4,611	\$1,623,897	\$364,110	\$416,571	\$416,571	\$408,880



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Transportation Fund

Roads - LOGT

40

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Fund Total	\$4,456	\$4,611	\$1,623,897	\$364,110	\$416,571	\$416,571	\$408,880



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

Capital Improvement Fund

Community Improvements

60 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
56120	Surveying Town Roads	\$9,653	\$0	\$100,000.00	\$98,470.00	\$100,000	\$100,000	\$100,000
	TBD					\$100,000	\$100,000	\$100,000
56130	Road and Streets -new construction-6c	\$6,000	\$0	\$0.00	\$0.00	\$200,000	\$200,000	\$1,000,000
	Improvements to be determined							
	Town Council approved allocation of CIP Fund Balance for road and drainage improvements at the 8/2/16 meeting.							\$800,000
	New road construction		1			\$200,000	\$200,000	\$200,000
56140	Construct Town Roads - "B" & "D" Road	\$146,251	\$0	\$1,211,741.00	\$15,803.80	\$500,000	\$500,000	\$500,000
	Engineering, Inspection, Construction on portion added by Town for drainage					\$400,000	\$400,000	\$400,000
	D Road improvement near Big Dog Rescue					\$100,000	\$100,000	\$100,000
56400	Drainage	\$0	\$0	\$1,150,000.00	\$49,090.00	\$200,000	\$200,000	\$200,000
	TBD					\$200,000	\$200,000	\$200,000
56500	Trails	\$4,260	\$0	\$40,000.00	\$319.00	\$40,000	\$40,000	\$40,000
	Equestrian trails on North Road					\$40,000	\$40,000	\$40,000
56510	Trails - Town	\$0	\$0	\$130,852.00	\$130,852.00	\$50,000	\$50,000	\$50,000
	Used to reflect improvement to trails							
	TBD					\$50,000	\$50,000	\$50,000
56540	Land Acquisition	\$28,893	\$106,932	\$28,893.00	\$28,893.00	\$28,893	\$28,893	\$28,893
	Amortized cost for road acquisition from LGWCD for remaining 5 fiscal years					\$28,893	\$28,893	\$28,893
Subtotal Capital Outlay		\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893	\$1,118,893	\$1,918,893
59001	Transfer to Fund Balance	\$0	\$1,000,000	\$0.00	\$0.00	\$0	\$0	\$0
Subtotal Non-Operating		\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Community Improvement Department Total		\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893	\$1,118,893	\$1,918,893



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Capital Improvement Fund

Community Improvements

60

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Fund Total	\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893	\$1,118,893	\$1,918,893



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

Sanitation Fund

Residential Collection

70 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
- Description								
53401	Contractual - Waste Oversight	\$22,195	\$12,548	\$0.00	\$0.00	\$0	\$0	\$0
Contract expired in 2015.								
No longer in use								
53409	Other Sanitation Service	\$0	\$3,100	\$14,622.00	\$0.00	\$0	\$0	\$27,716
Town Council approved allocation to perform a waste stream analysis to equitably assess all property owners for waste removal.								
Increased due to reduction in solid waste contractor due to CPI reduction from 2.0% increase to 0.2% increase a \$7,716 savings								
53440	Solid Waste Contractor	\$392,618	\$420,146	\$428,645.00	\$320,276.02	\$437,218	\$437,218	\$429,502
Used to reflect expenditures for solid waste removal contract with Waste Pro								
Cost estimated using existing contract price plus a 2.0% increase						\$437,218	\$437,218	\$429,502
53460	Legal Advertising	\$700	\$0	\$500.00	\$700.00	\$500	\$500	\$500
Miscellaneous advertising						\$500	\$500	\$500
53480	PBC Administration Fee - 1%	\$3,743	\$4,182	\$3,373.00	\$2,128.92	\$3,480	\$3,480	\$3,480
Reflects cost for PB County to process special assessments								
1% for administration by PBC on \$348,014.66						\$3,480	\$3,480	\$3,480
54200	Postage & Freight	\$0	\$810	\$1,078.00	\$26.00	\$1,000	\$1,000	\$1,000
Used to record costs associates with mailing, shipping and handling								
Miscellaneous mailings						\$1,000	\$1,000	\$1,000
Subtotal Operating Expense		\$22,195	\$12,548	\$448,218	\$323,131	\$442,198	\$442,198	\$462,198
Residential Collection Department Total		\$22,195	\$12,548	\$448,218	\$323,131	\$442,198	\$442,198	\$462,198



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Sanitation Fund

Residential Collection

70

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Fund Total	\$22,195	\$12,548	\$448,218	\$323,131	\$442,198	\$442,198	\$462,198



Town of Loxahatchee Groves, Florida
Estimated Appropriations
Fiscal Year 2016-2017

Sanitation Fund

Residential Collection

70

Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Tentative
	- Description							
	Report Total	\$650	\$4,613	\$6,319,658	\$1,700,877	\$3,343,585	\$3,343,585	\$4,168,203

Town of Loxahatchee Groves, Florida

Statement of Estimated Changes in Fund Balances

General Fund			
CAFR UNASSIGNED FUND BALANCE			
9/30/15 Fund Balance	\$454,232		
FY 2016 Estimated Change	<u>\$160,000</u>		
FY 2016 Est. Total Fund Balance	\$614,232		
FY2017 Fiscal Policy Reserve @ 25%	<u>(\$341,481)</u>		
FY 2017 Est. Total Fund Balance Change	<u>(\$12,309)</u> Revised pursuant to TC approval 8/20/2016 meeting		
FY 2017 Est. Total Fund Balance	\$260,442		
Transportation Fund			
CAFR UNASSIGNED FUND BALANCE			
9/30/15 Fund Balance	\$314,007		
FY 2016 Estimated Change	<u>(\$240,000)</u>		
FY 2016 Est. Total Fund Balance	\$74,007		
<u>5 cent Fund Balance</u>	<u>6 cent Fund Balance</u>		
9/30/15 Fund Balance	\$419,622	9/30/15 Fund Balance	\$533,044
FY 2016 Estimated Change	<u>(\$390,000)</u>	FY 2016 Estimated Change	<u>(\$510,000)</u>
FY 2016 Est. Total Fund Balance	\$29,622	FY 2016 Est. Total Fund Balance	\$23,044
FY 2017 Appropriated (Budgeted) Fund Balance	\$0	FY 2017 Appropriated (Budgeted) Fund Balance	\$0
FY 2017 Est. Total ASSIGNED Fund Balance	\$29,622	FY 2017 Est. Total ASSIGNED Fund Balance	\$23,044
FY 2017 Est. Total ASSIGNED Fund Balance		\$126,673	
Solid Waste Fund			
CAFR UNASSIGNED FUND BALANCE			
9/30/15 Fund Balance	\$29,594		
FY 2016 Estimated Change	<u>-</u>		
FY 2016 Est. Total Fund Balance	\$29,594		
Fiscal Policy Reserve @ 0% to 10%	<u>\$0</u>		
FY 2016 Est. Total Fund Balance	\$29,594		
FY 2017 Appropriated (Budgeted) Fund Balance	\$0		
FY 2017 Est. Total ASSIGNED Fund Balance	\$29,594		
Capital Improvement Program			
CAFR ASSIGNED FUND BALANCE			
9/30/15 Fund Balance	\$1,113,081		
9/30/15 Fund Balance - North Road Trail	\$40,000		
FY 2016 Estimated Change	<u>\$929,000</u>		
FY 2016 Est. Total ASSIGNED Fund Balance	\$2,082,081		
Rollover Reserve - South D Road Contribution	<u>(\$100,000)</u>		
FY 2017 Appropriated (Budgeted) Fund Balance	<u>(\$1,518,893)</u> Revised pursuant to TC approval 7/19/2016 meeting added \$800,000		
FY 2017 Est. Total ASSIGNED Fund Balance	\$463,188		

Section 75-035. - Historical Legacy Uses as of October 1, 2006.

Certain uses that were in existence as of October 1, 2006 are not contained in the table of permitted uses for the Agricultural Residential (AR) zoning district. Such uses, referred to as "Historical Legacy Uses", may be allowed to continue to exist, subject to following:

- (A) The applicant shall have the burden of proof to demonstrate that the use was in existence on the property as of October 1, 2006; and
- (B) The applicant shall apply for a Category B Special Exception pursuant to Section 170-010 (B) of this Code; and
- (C) A historical legacy use shall comply with either of the following criteria: (1) Be located on a property owned by a resident with a homestead exemption within the Town; or (2) be located on a separate property within the Town, either contiguous or non-contiguous to the homesteaded property. In either case, the business owner's homestead exemption shall have been in effect and the historical legacy business shall have been in continuous operation within the Town since October 1, 2006.
- (D) The use does not present a threat to public health or safety.
- (E) The property upon which the use is located is not currently the subject of a Town code enforcement action, with the exception of a property containing a use that qualifies for a Historical Legacy Category B Special Exception.
- (F) The owner-operator has submitted an affidavit: (1) certifying compliance with Sections (A) —(E) above (2) limiting the continued operation of the use to both the Parcel Control Number (PCN) and operator; (3) agreeing not to diversify the existing business; (4) agreeing that no signs visible from the road which advertise or promote the use will be erected on the property; (5) agreeing to maintain, and provide a copy to the Town, an active annual local business tax receipt; (6) acknowledging that, in the event of the transfer of the property to a new owner the right to operate the use shall cease; (7) acknowledging that, in the event of the owner's loss of his or her homestead exemption on the property, the right to operate the use shall cease; and (8) agreeing to conditions imposed by Town Staff including, but not limited to, access, parking, hours of operation, noise generation, location of the business activities upon the property, number of on-site employees, clients or customers allowed, deliveries, waste disposal, proof of insurance, etc.
- (G) The owner-operator has undergone a review and inspection by the Town to determine compliance with Sections (A)—(F) above.

- (H) The following uses are not eligible for approval under this section:
- (1) Adult entertainment establishment, as defined in Section 10-015: Definitions.
 - (2) Recreational vehicle or mobile home park, where parking spaces are rented or sold and provided with one or more of the following services: potable water, electrical and/or sewage disposal.
 - (3) Junk dealer, as defined in Section 17-75(a) of the Palm Beach County Code of Ordinances.
 - (4) Additional uses determined by Town staff to be non-compliant with Articles 45: Property Maintenance and Article 50: Public Nuisances.
- (I) All Historical Legacy Special Exception B approvals by the Town Manager shall be placed on Consent Agenda for Town Council acceptance.

(Ord. No. 2013-11, § 2(Exh. A), 3-18-2014)