

Florida's Last Frontier



Town of
LOXAHATCHEE GROVES

Wednesday, July 13, 2016,

TOWN OF LOXAHATCHEE GROVES

FINANCE ADVISORY & AUDIT COMMITTEE MEETING AGENDA

Chair Anita Kane

Committee Member Connie Bell

Committee Member Bruce Cuningham

Committee Member Ken Johnson

Town Council Liaison Ryan Liang



Finance Advisory & Audit Committee Meeting

Monday, July 13, 2016 at 7:00 p.m.

Town Hall, Conference Room, 155 F Road

Anita Kane, Chair
Committee Member Ken Johnson, Vice Chair
Committee Connie Bell
Committee Member Bruce Cuningham

Town Council Liaison Ryan Liang
Town Manager Bill Underwood
Town Clerk Virginia Walton

PUBLIC NOTICE/AGENDA

1. OPENING

- a. Call to Order & Roll Call
- b. Approval of Agenda

2. PUBLIC COMMENTS

3. PRESENTATION –

- a. Preliminary FY2017 Recommended Annual Town Budget and Capital Improvement Plan – Revised 2016-07-01

4. CLOSING REMARKS

- a. Public
- b. Committee Members

5. ADJOURNMENT

The next FAAC meeting is August 22, 2016

Comments Cards: Anyone from the public wishing to address the FAAC must complete a Comment Card before speaking. This must be filled out completely with your full name and address and given to the Town Coordinator. 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 FAAC 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.

Florida's Last Frontier



Town of
LOXAHATCHEE GROVES

Fiscal Year 2017

DRAFT

Proposed Annual

Estimated Revenues & Appropriations



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	Adopted
- Description									
	31000	Ad Valorem Taxes	\$208,173	\$229,355	\$311,616.00	\$294,428.00		\$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	
		Subtotal Ad Valorem Taxes	\$208,173	\$229,355	\$311,616	\$294,428		\$361,093	
	31410	Electric Utility Tax	\$255,191	\$257,661	\$233,000.00	\$190,077.00		\$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	
	31500	Communications Services	\$100,688	\$91,442	\$91,919.00	\$67,443.00		\$90,000	
		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 due July 1, 2016.						\$90,000	
	31600	County Occupational License	\$8,098	\$10,528	\$6,000.00	\$4,837.00		\$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	
		Subtotal Public Service Tax	\$255,191	\$257,661	\$330,919	\$262,357		\$371,000	
	30430	FPL Franchise Fee	\$204,892	\$210,515	\$200,000.00	\$136,726.00		\$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	
	31900	Hauler's Franchise Fee	\$3,805	\$1,525	\$0.00	\$1,515.00		\$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	



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	Adopted
- Description									
	32330	PBC Water Utility Franchise	\$11,548	\$9,206	\$10,000.00	\$14,417.00			\$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	
	32900	Building Permits	\$7,224	\$9,612	\$7,000.00	\$20,864.00			\$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.						\$12,500	
		Current trend rate of receipts continues to increase.							
	Subtotal Permits, Fees, Spc Assess		\$204,892	\$210,515	\$217,000	\$173,522			\$239,000
	35150	State Revenue Sharing	\$79,818	\$82,036	\$90,890.00	\$60,199.00			\$90,000
		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 FY16 year state revenue estimating conference projections. FY2017 projections due July 1, 2016.						\$90,000	
	35180	Half Cent Sales Tax	\$232,071	\$246,420	\$260,461.00	\$188,131.00			\$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	
	Subtotal Intergovernmental		\$79,818	\$82,036	\$351,351	\$248,330			\$352,128
	34000	General Government Charges	\$3,808	\$4,660	\$3,000.00	\$4,435.00			\$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	



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	Adopted
- Description									
	34190	Cost Recovery Fees	\$27,858	\$100,519	\$35,000.00	\$50,477.00		\$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	
		Subtotal Charge for Service	\$3,808	\$4,660	\$38,000	\$54,912		\$38,500	
	35150	Court Fines	\$0	\$0	\$0.00	\$0.00		\$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	
		The Town has a reactive code enforcement system and fees generated can not be predicted with any level of confident accuracy						\$1,000	
		Subtotal Fines & Forfeitures	\$0	\$0	\$1,000	\$0		\$1,000	
	36110	Interest	\$158	\$50	\$200.00	\$33.00		\$200	
		Interest earnings continue to languish; however, slightly improved earnings should occur with the investments into FMLVT and LGIT investment pools.						\$200	
	36990	Other Misc. Income	\$42,991	\$150	\$300.00	\$240.00		\$300	
		Election filing fees, insurance reimbursements, and other non-classified revenues specifically identified.						\$300	
	36991	Contributions and Donations	\$0	\$0	\$7,000.00	\$0.00		\$7,000	
		Private Sources							
		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	
		Subtotal Miscellaneous	\$158	\$50	\$7,500	\$273		\$7,500	
	38100	Transfer from Fund Balance	\$0	(\$25,000)	\$311,621.00	\$0.00		\$0	
		No funds anticipated this FY 2017.							
	38135	Transfer from CIP Fund	\$0	\$1,000,000	\$0.00	\$0.00			
		No funds anticipated this FY17							
	38145	Transfer from Solid Waste Fund	\$0	\$0	\$0.00	\$0.00			
		No funds anticipated this FY17							
		Subtotal Other Sources	\$0	(\$25,000)	\$311,621	\$0		\$0	



Town of Loxahatchee Groves, Florida

Estimated Revenues

Fiscal Year 2016-2017

General Fund

Revenues

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		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	
		The Town has a reactive code enforcement system and fees generated can not be predicted with any level of confident accuracy						\$1,000	
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		P. I. L. O. T. funding from Big Dog Ranch.						\$7,000	
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		Subtotal Other Sources	\$0	(\$25,000)	\$311,621	\$0		\$0	



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	Adopted
		- Description							
		Department Total	\$208,173	\$229,355	\$1,569,007	\$1,033,822			\$1,370,221



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

Revenues

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		- Description							
		Fund Total	\$208,173	\$229,355	\$1,569,007	\$1,033,822		\$1,370,221	



Town of Loxahatchee Groves, Florida

Estimated Revenues

Fiscal Year 2016-2017

General Fund

Revenues

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- Description									
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	Subtotal Ad Valorem Taxes		\$208,173	\$229,355	\$311,616	\$294,428		\$361,093	
	31410	Electric Utility Tax	\$255,191	\$257,661	\$233,000	\$190,077.00		\$275,000	
	31500	Communications Services	\$100,688	\$91,442	\$91,919	\$67,443.00		\$90,000	
	31600	County Occupational License	\$8,098	\$10,528	\$6,000	\$4,837.00		\$6,000	
	Subtotal Public Service Tax		\$255,191	\$257,661	\$330,919	\$262,357		\$371,000	
	30430	FPL Franchise Fee	\$204,892	\$210,515	\$200,000	\$136,726.00		\$200,000	
	31900	Hauler's Franchise Fee	\$3,805	\$1,525	\$0	\$1,515.00		\$1,500	
	32330	PBC Water Utility Franchise	\$11,548	\$9,206	\$10,000	\$14,417.00		\$25,000	
	32900	Building Permits	\$7,224	\$9,612	\$7,000	\$20,864.00		\$12,500	
	Subtotal Permits, Fees, Spc Assess		\$204,892	\$210,515	\$217,000	\$173,522		\$239,000	
	35150	State Revenue Sharing	\$79,818	\$82,036	\$90,890	\$60,199.00		\$90,000	
	35180	Half Cent Sales Tax	\$232,071	\$246,420	\$260,461	\$188,131.00		\$262,128	
	Subtotal Intergovernmental		\$79,818	\$82,036	\$351,351	\$248,330		\$352,128	
	34000	General Government Charges	\$3,808	\$4,660	\$3,000	\$4,435.00		\$3,500	
	34190	Cost Recovery Fees	\$27,858	\$100,519	\$35,000	\$50,477.00		\$35,000	
	Subtotal Charge for Service		\$3,808	\$4,660	\$38,000	\$54,912		\$38,500	
	35150	Court Fines	\$0	\$0	\$0	\$0.00		\$0	
	35400	Code Enforcement Fines	\$9,647	\$7,014	\$1,000	\$0.00		\$1,000	
	Subtotal Fines & Forfeitures		\$0	\$0	\$1,000	\$0		\$1,000	
	36110	Interest	\$158	\$50	\$200	\$33.00		\$200	
	36990	Other Misc. Income	\$42,991	\$150	\$300	\$240.00		\$300	
	36991	Contributions and Donations Private Sources	\$0	\$0	\$7,000	\$0.00		\$7,000	
	Subtotal Miscellaneous		\$158	\$50	\$7,500	\$273		\$7,500	
	38100	Transfer from Fund Balance	\$0	(\$25,000)	\$311,621	\$0.00		\$0	
	38135	Transfer from CIP Fund	\$0	\$1,000,000	\$0	\$0.00			



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	Adopted
- Description									
	38145	Transfer from Solid Waste Fund	\$0	\$0	\$0	\$0.00			
	Subtotal Other Sources		\$0	(\$25,000)	\$311,621	\$0		\$0	
	Fund Total		\$208,173	\$229,355	\$1,569,007	\$1,033,822		\$1,370,221	



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	Adopted
- Description								
53100	Professional Services	\$650	\$4,613	\$10,400.00	\$0.00		\$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	
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	
	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	
Used to pay for cellular services for communications devices.								
	AT&T Cellular communication for iPad @ \$50/mth						\$3,000	
54900	Other Operating Expenses	\$244	\$3,225	\$1,500.00	\$0.00		\$1,500	
Miscellaneous operating expenses								
	Meeting expenses						\$500	
	Town brand marketing						\$1,000	
54990	Other Current Charges - Council Reimbursement	\$30,000	\$30,000	\$37,500.00	\$15,500.00		\$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	
55100	Office Supplies	\$350	\$388	\$500.00	\$512.66		\$500	
Used for the purchase of miscellaneous consumable supplies								
55200	Operating Supplies	\$39	\$810	\$500.00	\$35.93		\$500	
Used to purchase miscellaneous unspecified supplies.								
	Misc supplies						\$500	
55400	Books, Publications & Subscriptions	\$4,400	\$3,958	\$2,500.00	\$2,607.00		\$2,435	
Pay for subscriptions								
	Miscellaneous subscriptions						\$500	
	Palm Beach County League of Cities - small cities hosting						\$500	
	Palm West Chamber of Commerce - annual membership						\$225	
	Palm Beach County League of Cities						\$550	
	Florida League of Cities - annual membership						\$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	Adopted
	- Description							
	Government Finance Officers Association Annual Membership						\$160	
55500	Education & Training	\$190	\$48	\$1,000.00	\$450.00			\$2,000
	Pay for fees relative to training such as the Institute of Elected Municipal Officials							
	Misc Seminars						\$2,000	
	Registration Fees							
58200	Special Events/Contributions	\$5,500	\$10,786	\$8,700.00	\$4,747.63			\$5,500
	Used to purchase supplies for citizen meetings, community events, and similar events							
	Holiday Parade supplies						\$500	
	10th Anniversary Incorporation						\$3,000	
	Other unscheduled events						\$2,000	
Subtotal Operating Expense		\$650	\$4,613	\$71,995	\$28,370			\$87,435
Town Council	Department Total	\$650	\$4,613	\$71,995	\$28,370			\$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	Adopted
- Description								
53400	Other Services	\$264,106	\$269,653	\$280,546.00	\$187,030.00	\$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.							
	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		
	Administrative Services function portion of Agreement is calculated at \$23,379.00/mth or \$280,548 per year.					\$280,548		
54000	Travel	\$861	\$960	\$1,500.00	\$102.97	\$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		
54100	Communication Services	\$0	\$0	\$0.00	\$0.00	\$1,300		
	Used to pay for telecommunications devices for Town Manager							
	Cellular telephone @ \$58/mth.					\$1,300		
	Ipad connection @ \$50/mth.							
54200	Postage & Freight	\$469	\$472	\$1,000.00	\$1,736.65	\$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		
54360	Legal Advertising	\$149	(\$375)	\$700.00	\$4,686.48	\$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		
54900	Other Operating Expenses	\$612	\$446	\$7,044.00	\$539.00	\$2,000		
	Miscellaneous expenses not otherwise classified							
	Recording Fees					\$1,000		
	Other misc. items					\$1,000		
54930	Election Expense	\$247	\$19,467	\$8,010.00	\$10,508.72	\$8,260		
	Used to pay poll workers, poll worker meals, legal advertising, and the PBC Supervisor of Elections for election expenses							
	Palm Beach County Supervisor of Election charges					\$3,600		
	Advertising					\$1,200		
	Election Inspectors compensation					\$800		
	Law Enforcement escort service					\$160		



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	Adopted
	- Description							
	Training and expenses					\$2,500		
55100	Office Supplies	\$12,593	\$31,862	\$12,000.00	\$10,459.13	\$12,000		
	TCI Automation - Per page printing charges - 1 copier					\$5,000		
	Misc. office supplies for Town Hall					\$7,000		
55400	Books, Publications & Subscriptions	\$450	\$381	\$570.00	\$0.00	\$570		
	GFOA for CAFR submission					\$320		
	Misc. publication					\$250		
Subtotal Operating Expense		\$264,106	\$269,653	\$311,370	\$215,063	\$323,594		
Town Manager	Department Total	\$264,106	\$269,653	\$311,370	\$215,063	\$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	Adopted
- Description									
	53200	Accounting and Auditing	\$16,700	\$16,700	\$18,000.00	\$0.00			\$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
	53460	Legal Advertising	\$910	\$1,776	\$2,000.00	\$1,845.05			
		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
		Printing books such as budgets, agendas, public presentations, and supplies, etc.							
		Misc. reports and submission							\$350
		Misc. binding supplies							\$750
	54920	Computer Services	\$0	\$5,883	\$11,820.00	\$5,811.00			\$14,000
		Used to pay for financial hosting and web hosting in offsite data centers							
		SaaS Accounting System hosting cost							\$6,000
		Miscellaneous hardware and software services							\$3,000
		Web site design, and hosting							\$5,000
	55400	Books, Publications & Subscriptions	\$0	\$0	\$0.00	\$0.00			\$310
		Government Finance Officers of the United States and Canada							\$160
		Florida Government Finance Officers Association - 3 members							\$150
	55500	Education & Training	\$0	\$0	\$0.00	\$0.00			\$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
	Subtotal Operating Expense		\$16,700	\$16,700	\$33,216	\$7,656			\$35,110
Financial Services	Department Total		\$16,700	\$16,700	\$33,216	\$7,656			\$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	Adopted
	- Description							
53100	Professional Services	\$45,527	\$77,922	\$90,000.00	\$60,806.23			\$90,000
	Legal Counsel - Goren Cherof, Doody & Ezrol PA							
	Goren, Cherof, Doody & Ezrol, PA - Legal Counsel							\$90,000
53420	Comprehensive Plan	\$0	\$0	\$0.00	\$0.00			
	Used to record legal services expenditures							
Subtotal Operating Expense		\$45,527	\$77,922	\$90,000	\$60,806			\$90,000
Legal Services	Department Total	\$45,527	\$77,922	\$90,000	\$60,806			\$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	Adopted
- Description									
	53400	Other Services	\$79,041	\$80,702	\$83,822.00	\$55,881.36			\$86,334
		Planning and Zoning Services function portion of Agreement is calculated at \$6,985/mth							
		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	
		Planning and Zoning Services function portion of Agreement is calculated at \$6,985/mth or \$83,820 per year.						\$83,820	
	53420	Comprehensive Plan	\$0	\$0	\$15,000.00	\$0.00			\$15,000
		Comprehensive plan needs to be updated							
		Modifications - Capital Improvement Element and other textual changes						\$15,000	
	53450	Planning & Zoning Contract	\$2,407	\$17,254	\$20,000.00	\$8,583.79			\$20,000
		Town initiated planning services							
		Contract expenditures for Land Research Management						\$20,000	
	53460	Legal Advertising	\$12,670	\$6,723	\$10,000.00	\$2,290.56			\$7,000
		Advertising for non-cost recovery planning and zoning changes							
		Planning & Zoning Advertising non-cost recovery matters						\$7,000	
	53490	Cost Recovery Expenditure	\$28,154	\$97,085	\$35,000.00	\$57,320.37			\$35,000
		Various projects (TBD)						\$35,000	
	Subtotal Operating Expense		\$79,041	\$80,702	\$163,822	\$124,076			\$163,334
	Planning and Zoning	Department Total	\$79,041	\$80,702	\$163,822	\$124,076			\$163,334



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	Adopted
- Description								
53150	Special Magistrate	\$9,126	\$7,054	\$10,000.00	\$345.49			\$7,500
	Caldwell & Pacetti - Legal Services							
	Caldwell & Pacetti - Special Magistrate							\$7,500
53400	Other Services	\$0	\$0	\$0.00	\$0.00			\$107,500
	Amendment 1 to Professional Services Agreement dated May 2016 for Code Enforcement services function for \$106,0000 annually.							
	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
	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
53430	Code Compliance	\$21,680	\$24,763	\$0.00	\$0.00			\$3,000
	Tew & Taylor Contract for code enforcement services was not renewed.							
	Use of special code enforcement services in conjunction with specific Special Magistrate cases							\$3,000
54000	Travel	\$0	\$0	\$0.00	\$0.00			\$1,500
	Used to pay for code enforcement staff mileage reimbursements							
	Reimbursement for mileage at current IRS rate @ \$0.54							\$1,500
54100	Communication Services	\$0	\$0	\$0.00	\$0.00			\$600
	AT&T Cellular communication for iPad @ \$50/mth							
Subtotal Operating Expense		\$9,126	\$7,054	\$10,000	\$345			\$120,100
Code Enforcement	Department Total	\$9,126	\$7,054	\$10,000	\$345			\$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	Adopted
		- Description							
	53410	Other Services-PBSO Police	\$280,281	\$282,393	\$288,746.00	\$192,497.36			\$304,521
		Provides local police services							
		Misc. detail shifts for BSO						\$10,000	
		2% increase for FY2017						\$294,521	
		Subtotal Operating Expense	\$280,281	\$282,393	\$288,746	\$192,497			\$304,521
	Police Services	Department Total	\$280,281	\$282,393	\$288,746	\$192,497			\$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	Adopted
- Description								
53400	Other Services Used for miscellaneous public works type of services when needed. handy-man type services	\$2,884	\$736	\$5,000.00	\$0.00			\$5,000
								\$5,000
Subtotal Operating Expense		\$2,884	\$736	\$5,000	\$0			\$5,000
Public Works		\$2,884	\$736	\$5,000	\$0			\$5,000
	Department Total	\$2,884	\$736	\$5,000	\$0			\$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	Adopted
- Description								
53400	Other Services	\$0	\$4,305	\$4,600.00	\$4,995.50		\$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	
	ATT - 2 telephone lines security and fire alarm systems @ \$110/mth						\$3,900	
	Ipfone - 10 lines @ \$220/mth							
	Comcast - Internet Services						\$3,000	
	ADT Building Security System and Fire Alarm System						\$1,800	
	other services						\$4,000	
54300	Utilities	\$0	\$2,616	\$10,560.00	\$3,557.96		\$7,000	
	PBC Water						\$2,000	
	FPL						\$5,000	
54440	Rentals and Leases	\$18,509	\$18,904	\$10,300.00	\$3,408.20		\$8,000	
	Miscellaneous rental or leases						\$2,100	
	Easy Self-Storage - unit						\$1,900	
	TCI automation - Toshiba copier rental						\$4,000	
54500	Insurance	\$15,111	\$21,813	\$31,000.00	\$24,953.25		\$31,000	
	Florida League of Cities - General Liability						\$31,000	
54600	Repair & Maint - Building	\$4,346	\$16,960	\$4,200.00	\$4,416.51		\$2,500	
	Misc repairs and services						\$2,500	
54700	Printing and Binding	\$0	\$0	\$0.00	\$0.00			
54800	Promotional Activities	\$0	\$0	\$0.00	\$0.00			
54910	Computer Hardware and Software	\$5,889	\$28,277	\$5,500.00	\$824.57		\$6,000	
	Replacement of hardware						\$2,000	
	Update Microsoft software						\$2,500	
	Misc. software upgrades						\$1,500	
54920	Computer Services	\$818	\$2,785	\$7,292.00	\$3,953.04		\$7,500	
	Carbonite						\$50	
	Streaming video from eCity Services						\$3,000	



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	Adopted
	- Description							
	Dropbox					\$1,250		
	Microsoft Exchange 14 - email					\$1,700		
	Hosting - e-City Services					\$1,500		
54940	Inspector General Office	\$2,218	\$2,539	\$5,300.00	\$0.00	\$5,280		
	Various contract requirements					\$5,280		
Subtotal Operating Expense		\$0	\$4,305	\$89,852	\$51,213	\$89,980		
General Government Department Total		\$0	\$4,305	\$89,852	\$51,213	\$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	Adopted
- Description								
54910	Computer Hardware and Software	\$2,218	\$2,539	\$5,300.00	\$0.00			
56200	Buildings							
56220	Loxahatchee Groves CERT							
	Annual contribution						\$2,000	
59001	Transfer to Fund Balance							
59101	Transfer to Transportation Fund							
	Used to continue transportation improvements						\$50,000	
59305	Transfer to Capital Projects							
59405	Transfer to Sanitation Fund							
	Supplement solid waste rate by maintaining the prior year rate pending final CPI from Waste Pro.						\$91,729	
59990	Contingency	\$0	\$15,524	\$0.00	\$0.00		\$7,418	
	Available for unspecified expenses							
Subtotal Operating Expense		\$2,218	\$2,539	\$5,300	\$0		\$7,418	
56140	Land Acquisition	\$0	\$27,414	\$0.00	\$0.00			
56200	Buildings	\$0	\$487,308	\$21,410.00	\$10,144.50			
Subtotal Capital Outlay		\$0	\$27,414	\$21,410	\$10,145			
56220	Loxahatchee Groves CERT	\$550	\$537	\$2,000.00	\$37.13		\$2,000	
58100	Aids to Government Agency	\$0	\$0	\$0.00	\$0.00			
Subtotal Grants & Aids		\$550	\$537	\$2,000	\$37		\$2,000	
59001	Transfer to Fund Balance	\$0	\$0	\$0.00	\$0.00			
59101	Transfer to Transportation Fund	\$40,000	\$0	\$0.00	\$0.00		\$50,000	
59305	Transfer to Capital Projects	\$0	\$0	\$150,000.00	\$0.00		\$0	
59405	Transfer to Sanitation Fund	\$0	\$0	\$115,583.00	\$0.00		\$91,729	
Subtotal Non-Operating		\$0	\$0	\$265,583	\$0		\$141,729	
Non-departmental	Department Total	\$2,218	\$2,539	\$294,293	\$10,182		\$151,147	



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	Adopted
		- Description							
		Fund Total	\$650	\$4,613	\$1,358,294	\$690,209		\$1,370,221	



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

10 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
- Description								
53100	Professional Services	\$650	\$4,613	\$10,400.00	\$0.00	\$20,000		
54000	Travel	\$0	\$0	\$3,000.00	\$4,516.81	\$7,000		
54100	Communication Services	\$0	\$0	\$6,395.00	\$0.00	\$3,000		
54900	Other Operating Expenses	\$244	\$3,225	\$1,500.00	\$0.00	\$1,500		
54990	Other Current Charges - Council Reimbursement	\$30,000	\$30,000	\$37,500.00	\$15,500.00	\$45,000		
55100	Office Supplies	\$350	\$388	\$500.00	\$512.66	\$500		
55200	Operating Supplies	\$39	\$810	\$500.00	\$35.93	\$500		
55400	Books, Publications & Subscriptions	\$4,400	\$3,958	\$2,500.00	\$2,607.00	\$2,435		
55500	Education & Training	\$190	\$48	\$1,000.00	\$450.00	\$2,000		
58200	Special Events/Contributions	\$5,500	\$10,786	\$8,700.00	\$4,747.63	\$5,500		
Subtotal Operating Expense		\$650	\$4,613	\$71,995	\$28,370	\$87,435		
Town Council	Department Total	\$650	\$4,613	\$71,995	\$28,370	\$87,435		
53400	Other Services	\$264,106	\$269,653	\$280,546.00	\$187,030.00	\$288,964		
54000	Travel	\$861	\$960	\$1,500.00	\$102.97	\$3,000		
54100	Communication Services	\$0	\$0	\$0.00	\$0.00	\$1,300		
54200	Postage & Freight	\$469	\$472	\$1,000.00	\$1,736.65	\$3,500		
54360	Legal Advertising	\$149	(\$375)	\$700.00	\$4,686.48	\$4,000		
54900	Other Operating Expenses	\$612	\$446	\$7,044.00	\$539.00	\$2,000		
54930	Election Expense	\$247	\$19,467	\$8,010.00	\$10,508.72	\$8,260		
55100	Office Supplies	\$12,593	\$31,862	\$12,000.00	\$10,459.13	\$12,000		
55400	Books, Publications & Subscriptions	\$450	\$381	\$570.00	\$0.00	\$570		
Subtotal Operating Expense		\$264,106	\$269,653	\$311,370	\$215,063	\$323,594		
Town Manager	Department Total	\$264,106	\$269,653	\$311,370	\$215,063	\$323,594		
53200	Accounting and Auditing	\$16,700	\$16,700	\$18,000.00	\$0.00	\$16,700		
53460	Legal Advertising	\$910	\$1,776	\$2,000.00	\$1,845.05			
54700	Printing and Binding	\$0	\$0	\$1,396.00	\$0.00	\$1,100		
54920	Computer Services	\$0	\$5,883	\$11,820.00	\$5,811.00	\$14,000		
55400	Books, Publications & Subscriptions	\$0	\$0	\$0.00	\$0.00	\$310		



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

14	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
- Description									
	55500	Education & Training	\$0	\$0	\$0.00	\$0.00		\$3,000	
	Subtotal Operating Expense		\$16,700	\$16,700	\$33,216	\$7,656		\$35,110	
Financial Services	Department Total		\$16,700	\$16,700	\$33,216	\$7,656		\$35,110	
	53100	Professional Services	\$45,527	\$77,922	\$90,000.00	\$60,806.23		\$90,000	
	53420	Comprehensive Plan	\$0	\$0	\$0.00	\$0.00			
	Subtotal Operating Expense		\$45,527	\$77,922	\$90,000	\$60,806		\$90,000	
Legal Services	Department Total		\$45,527	\$77,922	\$90,000	\$60,806		\$90,000	
	53400	Other Services	\$79,041	\$80,702	\$83,822.00	\$55,881.36		\$86,334	
	53420	Comprehensive Plan	\$0	\$0	\$15,000.00	\$0.00		\$15,000	
	53450	Planning & Zoning Contract	\$2,407	\$17,254	\$20,000.00	\$8,583.79		\$20,000	
	53460	Legal Advertising	\$12,670	\$6,723	\$10,000.00	\$2,290.56		\$7,000	
	53490	Cost Recovery Expenditure	\$28,154	\$97,085	\$35,000.00	\$57,320.37		\$35,000	
	Subtotal Operating Expense		\$79,041	\$80,702	\$163,822	\$124,076		\$163,334	
Planning and Zoning	Department Total		\$79,041	\$80,702	\$163,822	\$124,076		\$163,334	
	53150	Special Magistrate	\$9,126	\$7,054	\$10,000.00	\$345.49		\$7,500	
	53400	Other Services	\$0	\$0	\$0.00	\$0.00		\$107,500	
	53430	Code Compliance	\$21,680	\$24,763	\$0.00	\$0.00		\$3,000	
	54000	Travel	\$0	\$0	\$0.00	\$0.00		\$1,500	
	54100	Communication Services	\$0	\$0	\$0.00	\$0.00		\$600	
	Subtotal Operating Expense		\$9,126	\$7,054	\$10,000	\$345		\$120,100	
Code Enforcement	Department Total		\$9,126	\$7,054	\$10,000	\$345		\$120,100	
	53410	Other Services-PBSO Police	\$280,281	\$282,393	\$288,746.00	\$192,497.36		\$304,521	
	Subtotal Operating Expense		\$280,281	\$282,393	\$288,746	\$192,497		\$304,521	



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

10 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
- Description								
53100	Professional Services	\$650	\$4,613	\$10,400.00	\$0.00	\$20,000		
54000	Travel	\$0	\$0	\$3,000.00	\$4,516.81	\$7,000		
54100	Communication Services	\$0	\$0	\$6,395.00	\$0.00	\$3,000		
54900	Other Operating Expenses	\$244	\$3,225	\$1,500.00	\$0.00	\$1,500		
54990	Other Current Charges - Council Reimbursement	\$30,000	\$30,000	\$37,500.00	\$15,500.00	\$45,000		
55100	Office Supplies	\$350	\$388	\$500.00	\$512.66	\$500		
55200	Operating Supplies	\$39	\$810	\$500.00	\$35.93	\$500		
55400	Books, Publications & Subscriptions	\$4,400	\$3,958	\$2,500.00	\$2,607.00	\$2,435		
55500	Education & Training	\$190	\$48	\$1,000.00	\$450.00	\$2,000		
58200	Special Events/Contributions	\$5,500	\$10,786	\$8,700.00	\$4,747.63	\$5,500		
Subtotal Operating Expense		\$650	\$4,613	\$71,995	\$28,370	\$87,435		
Town Council	Department Total	\$650	\$4,613	\$71,995	\$28,370	\$87,435		
53400	Other Services	\$264,106	\$269,653	\$280,546.00	\$187,030.00	\$288,964		
54000	Travel	\$861	\$960	\$1,500.00	\$102.97	\$3,000		
54100	Communication Services	\$0	\$0	\$0.00	\$0.00	\$1,300		
54200	Postage & Freight	\$469	\$472	\$1,000.00	\$1,736.65	\$3,500		
54360	Legal Advertising	\$149	(\$375)	\$700.00	\$4,686.48	\$4,000		
54900	Other Operating Expenses	\$612	\$446	\$7,044.00	\$539.00	\$2,000		
54930	Election Expense	\$247	\$19,467	\$8,010.00	\$10,508.72	\$8,260		
55100	Office Supplies	\$12,593	\$31,862	\$12,000.00	\$10,459.13	\$12,000		
55400	Books, Publications & Subscriptions	\$450	\$381	\$570.00	\$0.00	\$570		
Subtotal Operating Expense		\$264,106	\$269,653	\$311,370	\$215,063	\$323,594		
Town Manager	Department Total	\$264,106	\$269,653	\$311,370	\$215,063	\$323,594		
53200	Accounting and Auditing	\$16,700	\$16,700	\$18,000.00	\$0.00	\$16,700		
53460	Legal Advertising	\$910	\$1,776	\$2,000.00	\$1,845.05			
54700	Printing and Binding	\$0	\$0	\$1,396.00	\$0.00	\$1,100		
54920	Computer Services	\$0	\$5,883	\$11,820.00	\$5,811.00	\$14,000		
55400	Books, Publications & Subscriptions	\$0	\$0	\$0.00	\$0.00	\$310		



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

14	Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
- Description									
	55500	Education & Training	\$0	\$0	\$0.00	\$0.00		\$3,000	
	Subtotal Operating Expense		\$16,700	\$16,700	\$33,216	\$7,656		\$35,110	
Financial Services	Department Total		\$16,700	\$16,700	\$33,216	\$7,656		\$35,110	
	53100	Professional Services	\$45,527	\$77,922	\$90,000.00	\$60,806.23		\$90,000	
	53420	Comprehensive Plan	\$0	\$0	\$0.00	\$0.00			
	Subtotal Operating Expense		\$45,527	\$77,922	\$90,000	\$60,806		\$90,000	
Legal Services	Department Total		\$45,527	\$77,922	\$90,000	\$60,806		\$90,000	
	53400	Other Services	\$79,041	\$80,702	\$83,822.00	\$55,881.36		\$86,334	
	53420	Comprehensive Plan	\$0	\$0	\$15,000.00	\$0.00		\$15,000	
	53450	Planning & Zoning Contract	\$2,407	\$17,254	\$20,000.00	\$8,583.79		\$20,000	
	53460	Legal Advertising	\$12,670	\$6,723	\$10,000.00	\$2,290.56		\$7,000	
	53490	Cost Recovery Expenditure	\$28,154	\$97,085	\$35,000.00	\$57,320.37		\$35,000	
	Subtotal Operating Expense		\$79,041	\$80,702	\$163,822	\$124,076		\$163,334	
Planning and Zoning	Department Total		\$79,041	\$80,702	\$163,822	\$124,076		\$163,334	
	53150	Special Magistrate	\$9,126	\$7,054	\$10,000.00	\$345.49		\$7,500	
	53400	Other Services	\$0	\$0	\$0.00	\$0.00		\$107,500	
	53430	Code Compliance	\$21,680	\$24,763	\$0.00	\$0.00		\$3,000	
	54000	Travel	\$0	\$0	\$0.00	\$0.00		\$1,500	
	54100	Communication Services	\$0	\$0	\$0.00	\$0.00		\$600	
	Subtotal Operating Expense		\$9,126	\$7,054	\$10,000	\$345		\$120,100	
Code Enforcement	Department Total		\$9,126	\$7,054	\$10,000	\$345		\$120,100	
	53410	Other Services-PBSO Police	\$280,281	\$282,393	\$288,746.00	\$192,497.36		\$304,521	
	Subtotal Operating Expense		\$280,281	\$282,393	\$288,746	\$192,497		\$304,521	



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

26 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
- Description								
Police Services Department Total		\$280,281	\$282,393	\$288,746	\$192,497		\$304,521	
53400	Other Services	\$2,884	\$736	\$5,000.00	\$0.00		\$5,000	
Subtotal Operating Expense		\$2,884	\$736	\$5,000	\$0		\$5,000	
Public Works Department Total		\$2,884	\$736	\$5,000	\$0		\$5,000	
53400	Other Services	\$0	\$4,305	\$4,600.00	\$4,995.50		\$10,000	
54100	Communication Services	\$7,063	\$8,442	\$11,100.00	\$5,103.94		\$12,700	
54300	Utilities	\$0	\$2,616	\$10,560.00	\$3,557.96		\$7,000	
54440	Rentals and Leases	\$18,509	\$18,904	\$10,300.00	\$3,408.20		\$8,000	
54500	Insurance	\$15,111	\$21,813	\$31,000.00	\$24,953.25		\$31,000	
54600	Repair & Maint - Building	\$4,346	\$16,960	\$4,200.00	\$4,416.51		\$2,500	
54700	Printing and Binding	\$0	\$0	\$0.00	\$0.00			
54800	Promotional Activities	\$0	\$0	\$0.00	\$0.00			
54910	Computer Hardware and Software	\$5,889	\$28,277	\$5,500.00	\$824.57		\$6,000	
54920	Computer Services	\$818	\$2,785	\$7,292.00	\$3,953.04		\$7,500	
54940	Inspector General Office	\$2,218	\$2,539	\$5,300.00	\$0.00		\$5,280	
Subtotal Operating Expense		\$0	\$4,305	\$89,852	\$51,213		\$89,980	
General Government Department Total		\$0	\$4,305	\$89,852	\$51,213		\$89,980	
54910	Computer Hardware and Software	\$2,218	\$2,539	\$5,300.00	\$0.00			
56200	Buildings							
56220	Loxahatchee Groves CERT							
59001	Transfer to Fund Balance							
59101	Transfer to Transportation Fund							
59305	Transfer to Capital Projects							
59405	Transfer to Sanitation Fund							
59990	Contingency	\$0	\$15,524	\$0.00	\$0.00		\$7,418	
Subtotal Operating Expense		\$2,218	\$2,539	\$5,300	\$0		\$7,418	
56140	Land Acquisition	\$0	\$27,414	\$0.00	\$0.00			



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

General Fund

90 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
	- Description							
56200	Buildings	\$0	\$487,308	\$21,410.00	\$10,144.50			
Subtotal Capital Outlay		\$0	\$27,414	\$21,410	\$10,145			
56220	Loxahatchee Groves CERT	\$550	\$537	\$2,000.00	\$37.13	\$2,000		
58100	Aids to Government Agency	\$0	\$0	\$0.00	\$0.00			
Subtotal Grants & Aids		\$550	\$537	\$2,000	\$37	\$2,000		
59001	Transfer to Fund Balance	\$0	\$0	\$0.00	\$0.00			
59101	Transfer to Transportation Fund	\$40,000	\$0	\$0.00	\$0.00	\$50,000		
59305	Transfer to Capital Projects	\$0	\$0	\$150,000.00	\$0.00	\$0		
59405	Transfer to Sanitation Fund	\$0	\$0	\$115,583.00	\$0.00	\$91,729		
Subtotal Non-Operating		\$0	\$0	\$265,583	\$0	\$141,729		
Non-departmental	Department Total	\$2,218	\$2,539	\$294,293	\$10,182	\$151,147		
Fund Total		\$650	\$4,613	\$1,358,294	\$690,209	\$1,370,221		



Town of Loxahatchee Groves, Florida

Estimated Appropriations

Fiscal Year 2016-2017

General Fund

90 Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
	- Description							
	Report Total	\$650	\$4,613	\$1,358,294	\$690,209	\$1,370,221		



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	Adopted
- Description									
	34100	1st Local Option Fuel Tax (6c)	\$247,217	\$259,112	\$249,245.00	\$193,841.00			\$249,245
		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 O&M							\$249,245
	34200	2nd Local Option Fuel Tax (5c)	\$117,955	\$121,673	\$117,326.00	\$80,586.72			\$117,326
		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. FY2017 projections due July 1, 2016.							\$117,326
	Subtotal Sales, Use and Fuel Taxes		\$247,217	\$259,112	\$366,571	\$274,428			\$366,571
	38100	Transfer from Fund Balance	\$0	\$0	\$1,140,000.00	\$0.00			
		6 cent gas tax fund balance reserve							
		5 cent gas tax fund balance reserve							
	38110	Contribution from General Fund	\$40,000	\$0	\$0.00	\$0.00			\$50,000
		Assist in road maintenance program							\$50,000
	Subtotal Other Sources		\$0	\$0	\$1,140,000	\$0			\$50,000
	Department Total		\$247,217	\$259,112	\$1,506,571	\$274,428			\$416,571



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	Adopted
		- Description							
		Fund Total	\$247,217	\$259,112	\$1,506,571	\$274,428		\$416,571	



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	Adopted
		- Description							
	34100	1st Local Option Fuel Tax (6c)	\$247,217	\$259,112	\$249,245	\$193,841.00		\$249,245	
	34200	2nd Local Option Fuel Tax (5c)	\$117,955	\$121,673	\$117,326	\$80,586.72		\$117,326	
		Subtotal Sales, Use and Fuel Taxes	\$247,217	\$259,112	\$366,571	\$274,428		\$366,571	
	38100	Transfer from Fund Balance	\$0	\$0	\$1,140,000	\$0.00			
	38110	Contribution from General Fund	\$40,000	\$0	\$0	\$0.00		\$50,000	
		Subtotal Other Sources	\$0	\$0	\$1,140,000	\$0		\$50,000	
		Fund Total	\$247,217	\$259,112	\$1,506,571	\$274,428		\$416,571	



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	Adopted
		- Description							
		Report Total	\$247,217	\$259,112	\$1,506,571	\$274,428			\$416,571



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	Adopted
- Description									
	33700	Local Govt Unit Grant - Physical Environ	\$0	\$0	\$0.00	\$0.00			
		Not applicable							
		Subtotal Intergovernmental	\$0	\$0	\$0	\$0			
	36991	Contributions and Donations Private Sources	\$0	\$0	\$1,211,741.00	\$100,000.00	\$400,000		
		Quad Party Agreement					\$400,000		
		Subtotal Miscellaneous	\$0	\$0	\$1,211,741	\$100,000	\$400,000		
	38100	Transfer from Fund Balance	\$0	\$1,000,000	\$168,893.00	\$0.00	\$718,893		
		Existing funding available from assigned fund balance							
		Road and drainage improvements to be determined					\$400,000		
		Trail preparations					\$50,000		
		Survey additional Town roads					\$100,000		
		North Road Equestrian Trail Grant					\$40,000		
		D Road Contribution from Big Dog Rescue					\$100,000		
		Funding for road acquisition from LGWCD					\$28,893		
	38110	Contribution from General Fund	\$0	\$0	\$150,000.00	\$0.00			
		Contribution from General Fund unassigned fund balance							
	38111	Contributions from Transportation Fund	\$15,070	\$0	\$1,000,000.00	\$0.00			
		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		
		Department Total	\$0	\$0	\$2,530,634	\$100,000	\$1,118,893		



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	Adopted
		- Description							
		Fund Total	\$0	\$0	\$2,530,634	\$100,000		\$1,118,893	



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	Adopted
- Description									
	33700	Local Govt Unit Grant - Physical Environ	\$0	\$0	\$0	\$0.00			
	Subtotal Intergovernmental		\$0	\$0	\$0	\$0			
	36991	Contributions and Donations Private Sources	\$0	\$0	\$1,211,741	\$100,000.00	\$400,000		
	Subtotal Miscellaneous		\$0	\$0	\$1,211,741	\$100,000	\$400,000		
	38100	Transfer from Fund Balance	\$0	\$1,000,000	\$168,893	\$0.00	\$718,893		
	38110	Contribution from General Fund	\$0	\$0	\$150,000	\$0.00			
	38111	Contributions from Transportation Fund	\$15,070	\$0	\$1,000,000	\$0.00			
	Subtotal Other Sources		\$0	\$1,000,000	\$1,318,893	\$0	\$718,893		
	Fund Total		\$0	\$0	\$2,530,634	\$100,000	\$1,118,893		



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	Adopted
- Description								
56120	Surveying Town Roads	\$9,653	\$0	\$100,000.00	\$98,470.00			\$100,000
	TBD							\$100,000
56130	Road and Streets -new construction-6c	\$6,000	\$0	\$0.00	\$0.00			\$200,000
	Improvements to be determined							
56140	Construct Town Roads - "B" & "D" Road	\$146,251	\$0	\$1,211,741.00	\$15,803.80			\$500,000
	D Road improvement near Big Dog Rescue							\$100,000
	Engineering, Inspection, Construction on portion added by Town for drainage							\$400,000
56400	Drainage	\$0	\$0	\$1,150,000.00	\$49,090.00			\$200,000
	TBD							\$200,000
56500	Trails	\$4,260	\$0	\$40,000.00	\$319.00			\$40,000
	Equestrian trails on North Road							\$40,000
56510	Trails - Town	\$0	\$0	\$130,852.00	\$130,852.00			\$50,000
	Used to reflect cost associated with performing berm surveys for the LGWCD for eventual use as horse trails							
	TBD							\$50,000
56540	Land Acquisition	\$28,893	\$106,932	\$28,893.00	\$28,893.00			\$28,893
	Amortized cost for road acquisition from LGWCD for remaining 5 fiscal years							\$28,893
Subtotal Capital Outlay		\$9,653	\$0	\$2,661,486	\$323,428			\$1,118,893
59001	Transfer to Fund Balance	\$0	\$1,000,000	\$0.00	\$0.00			
Subtotal Non-Operating		\$0	\$1,000,000	\$0	\$0			
Community Improvement Department Total		\$9,653	\$0	\$2,661,486	\$323,428			\$1,118,893



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	Adopted
		- Description							
		Fund Total	\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893		



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

Capital Improvement Fund

60								
Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
- Description								
56120	Surveying Town Roads	\$9,653	\$0	\$100,000.00	\$98,470.00	\$100,000		
56130	Road and Streets -new construction-6c	\$6,000	\$0	\$0.00	\$0.00	\$200,000		
56140	Construct Town Roads - "B" & "D" Road	\$146,251	\$0	\$1,211,741.00	\$15,803.80	\$500,000		
56400	Drainage	\$0	\$0	\$1,150,000.00	\$49,090.00	\$200,000		
56500	Trails	\$4,260	\$0	\$40,000.00	\$319.00	\$40,000		
56510	Trails - Town	\$0	\$0	\$130,852.00	\$130,852.00	\$50,000		
56540	Land Acquisition	\$28,893	\$106,932	\$28,893.00	\$28,893.00	\$28,893		
Subtotal Capital Outlay		\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893		
59001	Transfer to Fund Balance	\$0	\$1,000,000	\$0.00	\$0.00			
Subtotal Non-Operating		\$0	\$1,000,000	\$0	\$0			
Community Improvement Department Total		\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893		
Fund Total		\$9,653	\$0	\$2,661,486	\$323,428	\$1,118,893		



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	Adopted
- Description									
	32520	Solid Waste Assessments	\$431,725	\$438,788	\$337,253.00	\$317,191.39			\$348,015
		Used to record revenue from solid waste special assessments							
		1,358 res users @ \$256.27 Slightly discounted							\$348,015
	32522	Discount Fees	(\$13,728)	(\$13,549)	(\$10,118.00)	(\$10,872.15)			(\$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
	34300	SWA Recycling Income	\$3,153	\$3,923	\$5,500.00	\$1,209.94			\$4,000
		Used to record revenue from solid waste authority for recycled materials							
		Recycle income sharing PBC SWA							\$4,000
		Subtotal Charge for Service	\$3,153	\$3,923	\$5,500	\$1,210			\$4,000
	36110	Interest	\$7	\$2,259	\$0.00	\$0.00			
		Used to record Interest earnings in invested balances of the fund							
		Subtotal Miscellaneous	\$7	\$2,259	\$0	\$0			
	38100	Transfer from Fund Balance	\$0	\$0	\$0.00	\$0.00			
	38110	Contribution from General Fund	\$0	\$0	\$115,583.00	\$0.00			\$91,729
		Used when and if the Town Council decides to supplement solid waste assessment rates							
		Transfer in from General Fund excess ad valorem taxes and other revenues							\$91,729
		Subtotal Other Sources	\$0	\$0	\$115,583	\$0			\$91,729
		Department Total	\$431,725	\$438,788	\$448,218	\$307,529			\$433,625



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	Adopted
	- Description							
	Fund Total	\$431,725	\$438,788	\$448,218	\$307,529	\$433,625		



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	Adopted
- Description									
	32520	Solid Waste Assessments	\$431,725	\$438,788	\$337,253	\$317,191.39		\$348,015	
	32522	Discount Fees	(\$13,728)	(\$13,549)	(\$10,118)	(\$10,872.15)		(\$10,119)	
	Subtotal Franchise Fees		\$431,725	\$438,788	\$327,135	\$306,319		\$337,896	
	34300	SWA Recycling Income	\$3,153	\$3,923	\$5,500	\$1,209.94		\$4,000	
	Subtotal Charge for Service		\$3,153	\$3,923	\$5,500	\$1,210		\$4,000	
	36110	Interest	\$7	\$2,259	\$0	\$0.00			
	Subtotal Miscellaneous		\$7	\$2,259	\$0	\$0			
	38100	Transfer from Fund Balance	\$0	\$0	\$0	\$0.00			
	38110	Contribution from General Fund	\$0	\$0	\$115,583	\$0.00		\$91,729	
	Subtotal Other Sources		\$0	\$0	\$115,583	\$0		\$91,729	
	Fund Total		\$431,725	\$438,788	\$448,218	\$307,529		\$433,625	



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	Adopted
- Description								
53401	Contractual - Waste Oversight Contract expired in 2015. No longer in use	\$22,195	\$12,548	\$0.00	\$0.00		\$0	
53409	Other Sanitation Service	\$0	\$3,100	\$14,622.00	\$0.00			
53440	Solid Waste Contractor Used to reflect expenditures for solid waste removal contract with Waste Pro Cost estimated using existing contract price plus a 3.5% increase	\$392,618	\$420,146	\$428,645.00	\$320,276.02		\$428,645	
53460	Legal Advertising Miscellaneous advertising	\$700	\$0	\$500.00	\$700.00		\$500	\$500
53480	PBC Administration Fee - 1% Reflects cost for PB County to process special assessments 1% for administration by PBC on \$348,014.66	\$3,743	\$4,182	\$3,373.00	\$2,128.92		\$3,480	\$3,480
54200	Postage & Freight Used to record costs associates with mailing, shipping and handling Miscellaneous mailings	\$0	\$810	\$1,078.00	\$26.00		\$1,000	\$1,000
Subtotal Operating Expense		\$22,195	\$12,548	\$448,218	\$323,131		\$433,625	
Residential Collection Department Total		\$22,195	\$12,548	\$448,218	\$323,131		\$433,625	



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	Adopted
		- Description							
		Fund Total	\$22,195	\$12,548	\$448,218	\$323,131	\$433,625		



Town of Loxahatchee Groves, Florida

Estimated Appropriations Fiscal Year 2016-2017

Sanitation Fund

70								
Acct#	Acct Title	Audit FY 14	Audit FY 15	Curr. Bgt	Year to Date	Manager	FAAC/Prelim	Adopted
	- Description							
53401	Contractual - Waste Oversight	\$22,195	\$12,548	\$0.00	\$0.00			\$0
53409	Other Sanitation Service	\$0	\$3,100	\$14,622.00	\$0.00			
53440	Solid Waste Contractor	\$392,618	\$420,146	\$428,645.00	\$320,276.02			\$428,645
53460	Legal Advertising	\$700	\$0	\$500.00	\$700.00			\$500
53480	PBC Administration Fee - 1%	\$3,743	\$4,182	\$3,373.00	\$2,128.92			\$3,480
54200	Postage & Freight	\$0	\$810	\$1,078.00	\$26.00			\$1,000
Subtotal Operating Expense		\$22,195	\$12,548	\$448,218	\$323,131			\$433,625
Residential Collection Department Total		\$22,195	\$12,548	\$448,218	\$323,131			\$433,625
Fund Total		\$22,195	\$12,548	\$448,218	\$323,131			\$433,625