

TOWN OF LOXAHATCHEE GROVES
TOWN HALL CONFERENCE ROOM
FINANCE ADVISORY AND AUDIT COMMITTEE AGENDA

August 10, 2020 – 4:00-6:00 P.M

WITH COVID-19 & PALM BEACH COUNTY PHASED REOPENING PROTOCOL IN EFFECT, PUBLIC AUDIENCE WILL NOT BE ACCOMMODATED ONSITE, PUBLIC COMMENT WILL BE ACCEPTED BY EMAIL / WRITING TO THE CLERK OFFICE IN ADVANCE.



Anita Kane (Seat 1)
Angelo Rossi (Seat 3)
Douglas Menelaws (Seat 5)
Connie Bell (Alternate)

Peter Savino (Seat 2)
Bruce Cunningham (Seat 4)
Janet Eick (Alternate)

Administration

Town Manager, James S. Titcomb
Assistant Town Manager, Francine L. Ramaglia
Town Clerk, Lakisha Q. Burch

Civility: Being "civil" is not a restraint on the First Amendment right to speak out, but it is more than just being polite. Civility is stating your opinions and beliefs, without degrading someone else in the process. Civility requires a person to respect other people's opinions and beliefs even if he or she strongly disagrees. It is finding a common ground for dialogue with others. It is being patient, graceful, and having a strong character. That's why we say "Character Counts" in Town of Loxahatchee Groves. Civility is practiced at all Town meetings.

Special Needs: In accordance with the provisions of the American with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall within three business days prior to any proceeding, contact the Town Clerk's Office, 155 F Road, Loxahatchee Groves, Florida, (561) 793-2418.

Quasi-Judicial Hearings: Some of the matters on the Agenda may be "quasi-judicial" in nature. Town Council Members are required to disclose all ex-parte communications regarding these items and are subject to voir dire (a preliminary examination of a witness or a juror by a judge or council) by any affected party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment, without being sworn. Unsworn comment will be given its appropriate weight by the Town Council.

Appeal of Decision: If a person decides to appeal any decision made by the Town Council with respect to any matter considered at this meeting, he or she will need a record of the proceeding, and for that purpose, may need to ensure that a verbatim record of the proceeding is made, which record includes any testimony and evidence upon which the appeal will be based.

Consent Calendar: Those matters included under the Consent Calendar are typically self-explanatory, non-controversial, and are not expected to require review or discussion. All items will be enacted by a single motion. If discussion on an item is desired, any Town Council Member, without a motion, may "pull" or remove the item to be considered separately. If any item is quasi-judicial, it may be removed from the Consent Calendar to be heard separately, by a Town Council Member, or by any member of the public desiring it to be heard, without a motion.

Call to Order

Roll Call

Approval of the Agenda

REGULAR AGENDA

1. Oath of Office
2. Election of Officers (Chair and Vice Chair)
3. Budget Overview and Discussion

Comments from the Public

Under FL Governor Executive Order Number 20-150 modifying rules of Public Meetings and COVID-19 Palm Beach County Emergency Orders, THIS MEETING IS CLOSED TO INPERSON ATTENDANCE above 10 persons (Council & Staff). Public Comment for this meeting may be received by email or writing to the Town Clerk's Office up to 6:30 PM day of meeting. Email comments submitted will be received/filed as part of the official public record for the meeting.

Comments from Committee Members

Adjournment

FY 2020-2021 FAAC BUDGET DISCUSSION

Town of Loxahatchee Groves

August 10, 2020

COUNCIL BUDGET WORKSHOP DISCUSSION

- Council's priority to put together a "back to basics" maintenance plan
- ***"Let's not add more equipment if we can possibly use other contracts"***

Find ITID, Northern Improvement District or Lake Worth Improvement District contracts we can piggyback from in order to avoid purchasing/renting equipment and to benefit from their purchasing power since they are so much bigger---putting together a list of contracts we might be able to piggyback
- Establish & implement general maintenance framework for
 - canal bank mowing & aquatic vegetation,
 - road grading & pavement repairs (for the 10 miles of OGEM potholes, etc along with edging and resealing)
 - horse trails
 - nuisance abatement (clearing right of ways, swale repair, removing illegal dumping & retrieving giant tires from canals, etc)
 - towing (for tractor/trailers, cars and other things that end up in canals—even oversized boats)
 - environmental clean up (the oil etc that ends up in canals from the things we need to pull out)

COUNCIL BUDGET WORKSHOP DISCUSSION

- Roads: complete rebuilding road beds for last 4-5 miles
- One time or larger capital items such as the weirs and culvert replacements will need scoping, more detailed cost estimates and as with maintenance programs, to see if existing contracts are in place at other agencies that we can use if possible
- Modify cost sharing policy to add an option where requesting landowners may pay 100% of the costs for desired improvements
- Limit all residential waste collection to 1 cart per property provided and billed by Town via tax roll; additional carts requested and billed directly from hauler. Enforce commercial accounts for all non-residential properties and increase commercial franchise fee

FOR FAAC DISCUSSION

- Alternate Service Delivery Models, including reduced staffing at Town Hall & Public Works
- Turnkey v. continued inhouse for remaining 4-5 miles of road base
- Capital Maintenance & Investments

All need scoping, more detailed cost estimates and as with maintenance programs, to see if existing contracts are in place at other agencies that we can use if possible

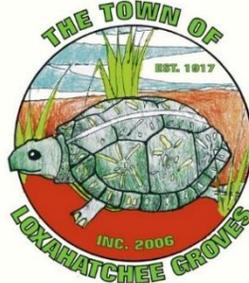
- Weirs and pump station
 - Culvert replacements at Collecting Canal & E Roads
 - Core borings, surface repair, edging & drainage for sections as needed for OGEM roads
- Financing Mechanisms
 - Borrowing options
 - Munitytics draft report

**TOWN OF LOXAHATCHEE GROVES
TOWN HALL COUNCIL CHAMBERS
TOWN COUNCIL WORKSHOP MEETING**

AGENDA

July 21, 2020 - 6:00 P.M.

DUE TO COVID-19 & COUNTY PHASED REOPENINGS PROTOCOL IN EFFECT, PUBLIC AUDIENCE WILL NOT BE ACCOMMODATED ONSITE, PUBLIC COMMENT WILL BE ACCEPTED BY EMAIL OR WRITING TO THE CLERK OFFICE.



Lisa El-Ramey, Mayor (Seat 3)

Phillis Maniglia, Councilmember (Seat 1)

Laura Danowski, Councilmember (Seat 2)

Robert Shorr, Councilmember (Seat 4)

Marge Herzog, Vice Mayor (Seat 5)

Administration

Town Manager, James S. Titcomb

Assistant Town Manager, Francine L. Ramaglia

Town Attorney, R. Brian Shutt, Esq.

Town Clerk, Lakisha Q. Burch

Director of Public Works, Larry A. Peters, P.E.

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TOWN COUNCIL AGENDA ITEMS

Call to Order

Pledge of Allegiance

Moment of Silence

Roll Call

Additions/Deletions/Modifications of Agenda

Comments from The Public on Non-Agenda Items

Due to FL Governor Executive Order(s) modifying Public Meetings rules and Palm Beach County Declarations on social distancing for the COVID-19 pandemic - THIS MEETING IS CLOSED to in-person attendance above 10 persons, presenters, committee, council and staff included.

Public Comment for this meeting may be received by email, or in writing to the Town Clerk's Office up until 6:30 PM day of meeting. Comments received will be received/filed and acknowledged as part of the official public record for the meeting.

WORKSHOP DISCUSSION

1. Budget Workshop: discussion of available resources and constraints of existing rates, impact of Covid-19 and limited reserve balances; service delivery alternatives; prioritization of required maintenance programs and necessary capital investment; and potential future funding mechanisms.

Additional supporting documents and information may be presented at the meeting

Town Councilmembers Comments

Town Staff Comments

Adjournment

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

FY 2020-2021 BUDGET WORKSHOP

Town of Loxahatchee Groves
July 2020



BUDGET OVERVIEW

TOWN OF LOXAHATCHEE GROVES

JULY 2020



BUDGET OVERVIEW

- Total proposed **2021 budget of \$5.5 million (\$5.1 million** excluding borrowings & capital spending, interfund transfers, charges and use of reserves), a decrease from a total **2020 budget of \$5.8 million (\$5.2 million** excluding borrowings & capital spending, interfund transfers, charges and use of reserves)

- Accounted for in 6 Funds:
 - *General*
 - *Transportation (Gas Taxes)*
 - *Local Option SurTax (LOST)*
 - *Roads & Drainage (District)*
 - *Solid Waste*
 - *CIP*

DATE	DESCRIPTION
July 7 th	Adopt Preliminary Ad Valorem & Non-Ad Valorem Assessment Rates
July 21 rd	Council Workshop
July 24 th	Tax Rolls and Preliminary Rates due to County
TBD	FAAC Committee meetings/Council Budget Workshops
September 8 th	1 st Budget Public Hearing & Adoption of Final Non-Ad Valorem Assessment Rates
September 15 th	Final Non-Ad Valorem Assessment Rates & Tax Roll to County
September 22 nd	2 nd Budget Public Hearing & Adoption of Final Ad Valorem Millage Rate

PRELIMINARY PROPOSED FY 2020-2021 BUDGET

TRIM RATES *(All same as in FY 2020, except OGEM)*

- Ad Valorem 3 mills per \$1,000 Value
- Non-Ad Valorem: *Roads & Drainage* \$200 per unit
- Non-Ad Valorem: *Solid Waste* \$450 per unit
- Non-Ad Valorem: *OGEM Debt* Varies by unit based on bank payment schedule

	2021	2020	2019	
	PROPOSED	ADOPTED	ADOPTED	
GENERAL	\$2,188,798	\$2,185,733	\$2,279,252	
TRANSPORTATION (GAS TAXES) *	307,500	410,000	4,413,662	<i>No Bonds in FY 2020 or FY 2021</i>
LOCAL OPTION SURTAX (LOST)	195,000	260,000	255,718	
ROADS & DRAINAGE (DISTRICT)	2,000,865	2,000,865	1,800,439	
SOLID WASTE	691,700	580,000	619,845	
CAPITAL IMPROVEMENT PROJECTS *	<u>107,500</u>	<u>390,683</u>	<u>4,020,000</u>	<i>No Bonds in FY 2020 or FY 2021</i>
TOTAL ALL FUNDS	<u>\$5,491,363</u>	<u>\$5,827,281</u>	<u>\$13,388,916</u>	<i>Includes xfers & use of reserves</i>

FY 2020 YEAR END PROJECTIONS

OVERALL

Revenues have been exceeding estimates while expenditures have generally been below; hence the overall projection is to meet budget (FY2020 projections based on June year to date activity)

	FY 2020 (Projected)			FY 2019 (Unaudited)			FY 2018 (Actual)		
	BUDGET	REVENUE	EXPENSE	BUDGET	REVENUE	EXPENSE	BUDGET	REVENUE	EXPENSE
GENERAL	\$2,185,733	95%	101%	\$2,279,252	110%	104%	\$1,699,198	103%	98%
TRANSPORTATION (GAS TAXES) *	410,000	77%	98%	4,413,662	97%	97%	6,404,640	98%	88%
LOCAL OPTION SURTAX (LOST)	260,000	77%	-%	255,718	98%	-%	213,748	109%	-%
ROADS & DRAINAGE (DISTRICT)	2,000,865	105%	117%	1,800,439	112%	119%	1,495,998	102%	90%
SOLID WASTE	580,000	106%	119%	619,845	104%	90%	865,255	103%	90%
CAPITAL IMPROVEMENT PROJECTS *	<u>390,683</u>			<u>4,020,000</u>			<u>6,520,073</u>		
TOTAL ALL FUNDS	<u>\$5,827,281</u>			<u>\$13,388,916</u>			<u>\$17,198,912</u>		

* Both funds include borrowings/capital spending of \$8 million in total for 2019 & \$11.5 million in total for 2018

FY 2020-2021 BUDGET BY FUND vs. FYs 2018-2020

	FY 2021 PROPOSED	FY 2020 PROJECTED	FY 2020 BUDGET	FY 2019 ACTUAL	FY 2018 AUDITED
GENERAL	\$2,188,798	\$2,222,528	\$2,185,753	\$2,533,165	\$1,758,233
TRANSPORTATION (GAS TAXES) *	\$307,500	\$317,438	\$410,000	\$406,820	\$401,194
LOCAL OPTION SURTAX (LOST)	\$195,000	\$197,343	\$260,000	\$244,284	\$234,417
ROADS & DRAINAGE (DISTRICT)	\$2,000,865	\$2,106,872	\$2,000,865	\$2,025,779	\$1,522,803
SOLID WASTE	\$691,700	\$649,447	\$580,000	\$549,854	\$770,863
CAPITAL IMPROVEMENT PROJECTS *	<u>\$107,500</u>	<u>\$390,683</u>	<u>\$390,683</u>	<u>\$673,485</u>	<u>\$298,231</u>
TOTAL ALL FUNDS	<u>\$5,491,363</u>	<u>\$5,884,311</u>	<u>\$5,827,281</u>	<u>\$6,433,387</u>	<u>\$4,985,741</u>

(above reflects amounts budgeted less borrowings, capital and interfund transfers/charges)

RESERVES AVAILABLE FOR ROADS & INFRASTRUCTURE

GAS TAX

\$50,000 (projected for 9/30/20)

- Both 5 & 6 cent taxes to be spent on eligible roads expenditures (5 cent designated for capital spending). By September 30, 2020, total available funds will be \$50,000 based on collecting remaining FY2020 budgeted revenues.

SURTAX

\$822,000 (projected for 9/30/20)

- ***No projects designated for Surtax spending since inception in 2017.*** Funds remain reserved until specific projects identified and approved by Oversight Board.
- By September 30, 2020, total anticipated available funding for eligible infrastructure projects estimated to be \$822,000 based on collecting a portion of remaining FY 2020 budgeted revenues.
- Town can expect to receive approximately another \$1,200,000+/- from surtax through its conclusion in 2027 (assuming \$200-250,000 annually or same level of collections expected as thru 2020).

STATUS OF RESERVES IN OTHER FUNDS

GENERAL FUND

\$370,000 (projected for 9/30/20)

- Policy is to have 25% to 30% of budget; at 25%, required balance would be \$564,000 and at 30% required balance would be \$677,000.

ROADS & DRAINAGE (DISTRICT)

\$244,000 (projected for 9/30/20)

- Policy of 25% of budget would require unassigned balance of \$425,000 based on \$1.7 million budget (excludes OGEM debt service)

SOLID WASTE

\$47,000 (projected for 9/30/20)

- Policy is to have 25% of budget; at 25%, required balance would be \$173,000

AVAILABLE RESERVES OR FUND BALANCE BY FUND

	FY 2018 AUDITED	FY 2019 CHANGE	FY 2020 CHANGE	FY 2020 PROJECTED	FY 2020 REQUIRED	OVER/UNDER 25% TARGET
GENERAL	\$485,224	\$100,000	(\$215,000)	\$370,000	\$564,000	\$194,000
TRANSPORTATION (GAS TAXES)	\$126,093	\$8,000	(\$84,000)	\$50,093	\$50,093	NA
LOCAL OPTION SURTAX (LOST)	\$380,356	\$244,684	\$197,343	\$822,383	\$822,383	NA
ROADS & DRAINAGE (DISTRICT)	\$241,257	(\$107,977)	\$110,881	\$244,161	\$425,000	\$180,839
SOLID WASTE	(\$8,655)	\$93,606	(\$36,298)	\$47,079	\$173,000	\$125,921
TOTAL ALL FUNDS	\$1,224,275	\$338,313	(\$27,074)	\$1,533,716	\$2,034,476	\$500,760

The above table reflects the Town's progress towards meeting the target reserve balances of 25% of the operating budgets. In order to meet these targets, each of the funds would require the following millage and/or assessment rate increases:

General Fund .5640 mills (exceeds maximum millage rate and requires 2/3 majority vote of Council if levied in a single year)

Roads & Drainage Fund \$ 25/unit

Solid Waste Fund \$ 85/unit

(All amounts above are range of magnitude estimates and, as they are unaudited except where noted, they are subject to change at any time)

ANTICIPATED REDUCTIONS IN REVENUES DUE TO COVID-19

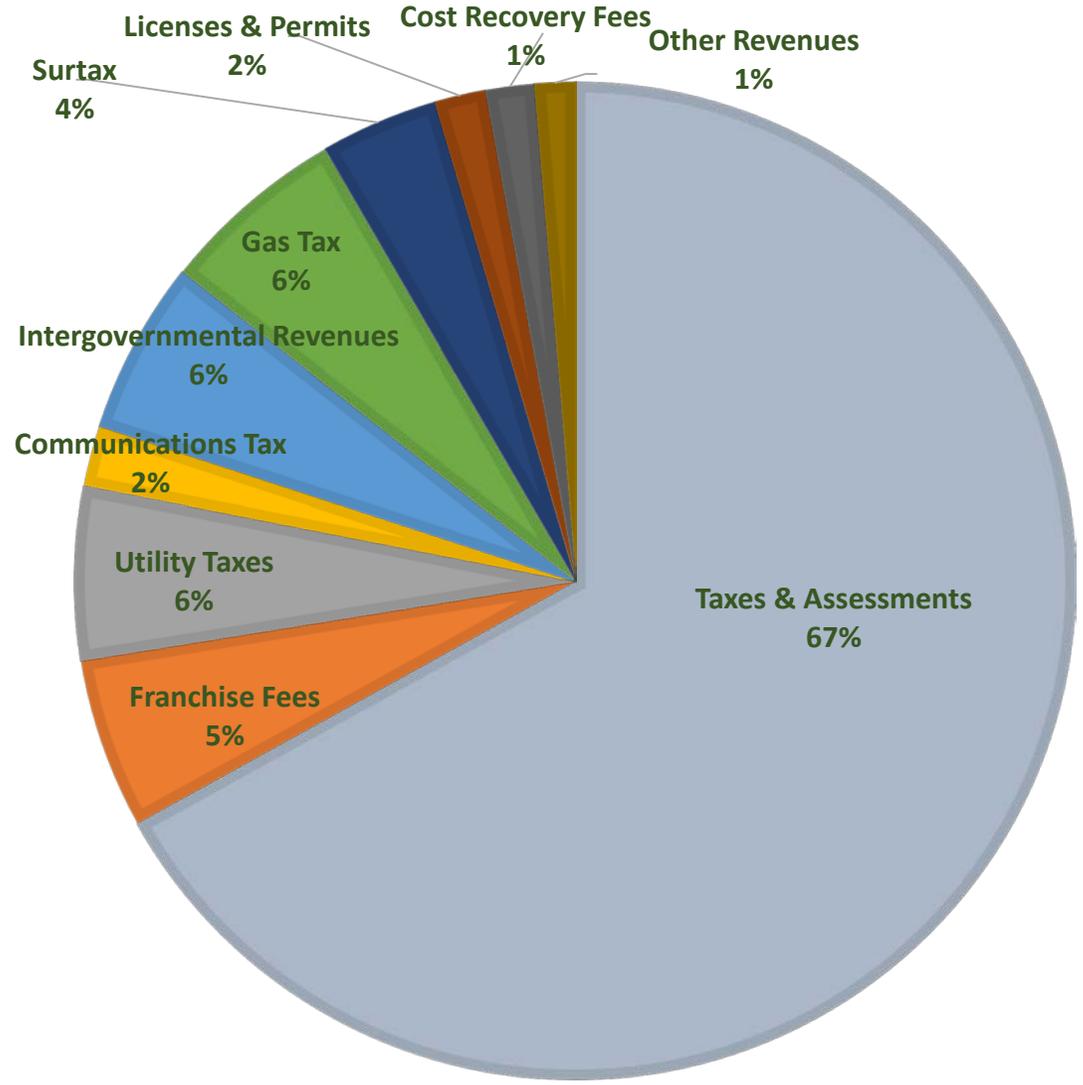
	FY 2020		FY 2021		TOTAL ANTICIPATED IMPACT	
	BUDGET	PROJECTED REDUCTION	PROPOSED REDUCTION			
GENERAL	\$600,000	\$481,000	\$119,000	\$520,000	\$80,000	\$218,500
TRANSPORTATION (GAS TAXES)	\$410,000	\$317,500	\$92,500	\$307,500	\$102,500	\$195,000
LOCAL OPTION SURTAX (LOST)	\$260,000	\$197,300	\$62,700	\$195,000	\$65,000	\$127,700
TOTAL ALL FUNDS	\$1,270,000	\$995,800	\$274,200	\$1,022,500	\$247,500	\$541,200

*There is no one COVID economic benchmark to use to determine impact of lost revenues; ranges vary from **10% to as much as 50%** and the other great **unknown is the timeframe** for which the impact will be experienced.*

*The above estimates are based on actual and estimated reduced collections for **last half of FY 2020** of **approximately 25%** and anticipated reduced collections for the **first half of FY 2021** resulting in overall lost revenues of **between 20 to 25%**.*

Based on the above assumptions, the Town can expect lost revenues of $\frac{1}{2}$ million dollars if COVID vaccine and/or herd immunity is achieved by calendar year end.

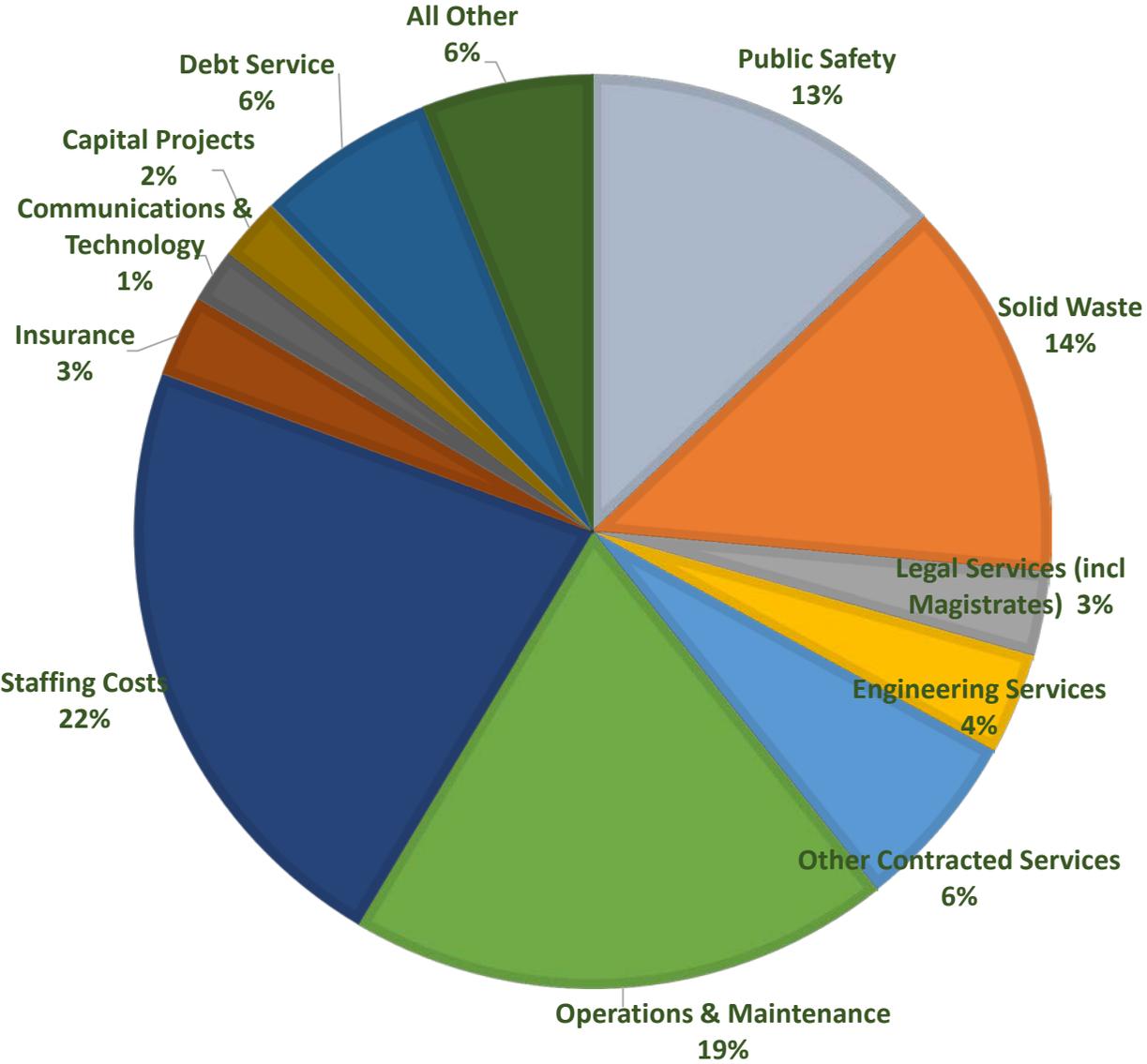
WHERE THE MONEY COMES FROM



	<u>2021</u>	<u>2020</u>
Taxes & Assessments	\$3,422,553	\$3,332,398
Franchise Fees	282,000	309,500
Utility Taxes	287,000	287,000
Communications Tax	100,000	100,000
Intergovernmental	287,000	357,000
Gas Tax	307,500	410,000
Surtax	195,000	260,000
Licenses & Permits	85,000	85,000
Cost Recovery Fees	80,000	46,500
Other Revenues	<u>66,700</u>	<u>49,000</u>
Total all funds	<u>\$5,112,753</u>	<u>\$5,236,598</u>

(above reflects amounts budgeted less interfund transfers/charges)

WHERE THE MONEY GOES



	<u>2021</u>	<u>2020</u>
Public Safety	\$ 624,000	\$624,000
Solid Waste	654,500	580,000
Legal Services (incl Magistrates)	143,000	143,000
Engineering Services	175,000	175,000
Other Contracted Services	307,000	301,000
Operations & Maintenance	928,865	930,615
Staffing Costs	1,069,000	847,250
Insurance	140,000	140,000
Communications & Technology	93,000	139,000
Capital Projects	107,500	390,683
Debt Service	306,000	306,000
All Other	<u>291,498</u>	<u>500,050</u>
Total all funds	<u>\$4,839,363</u>	<u>\$5,076,598</u>

(above reflects amounts budgeted less interfund transfers/charges)



TRIM RATES & HISTORY

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

AD VALOREM MILLAGE

The County issued the certified taxable value for FY 2021 with an approximate 8% increase in property value over last year's value for the Town. Loxahatchee Groves certified total taxable value is \$362 million and generates rates and revenues as follows:

MILLAGE RATE	BUDGETED REVENUES	CHANGE FROM PRIOR YEAR	DESCRIPTION
3.0000	\$ 962,233	-	Prior Year Adopted Rate
3.0000	\$ 1,031,798	\$69,565↑	<i>Preliminary Proposed Rate</i>
2.8172	\$ 904,511	\$62,871↓	<i>Adjusted Rollback Rate</i> : The tax proceeds with the <i>prior year</i> Majority Rate divided by the <i>new year</i> taxable value; used to calculate the new year Majority Rate
2.9079	\$ 935,177	\$31,676↓	<i>Majority Rate</i> : Prior year Majority Max Rate plus the annual estimated income growth factor of 1.0322%, requires majority vote
3.1987	\$ 1,100,138	\$68,339↑	<i>2/3 Vote Maximum Rate</i> : 110% of the Majority Maximum rate, requires 2/3 vote

- A Rollback Rate of 2.8172 mills, providing the same ad valorem revenues as the prior year plus new construction
- A Majority Maximum Rate of 2.9079 mills, allowing for a rate equal to the prior year Majority Maximum rate plus the state income growth percentage (1.0322%) adopted by a simple majority vote
- A 2/3 Vote Maximum Rate of 3.1987 mills, equal to 110% of the Majority Maximum Rate
- Each 1/10 of a mill equals approximately **\$34,400** in additional tax revenue

AD VALOREM MILLAGE HISTORY

FISCAL YEAR	ADOPTED RATE	TAXABLE VALUE	REVENUES	
2008	1.5	\$ 350,280,520	\$ 508,845	
2009	1.5	\$ 307,389,570	\$ 441,450	
2010	1.4	\$ 227,388,292	\$ 307,800	
2011	1.2	\$ 230,967,011	\$ 261,597	
2012	1.2	\$ 228,488,971	\$ 214,645	
2013	1.2	\$ 231,842,639	\$ 210,006	
2014	1.2	\$ 197,839,802	\$ 208,173	
2015	1.2	\$ 204,403,183	\$ 229,355	
2016	1.4718	\$ 262,829,976	\$ 315,454	
2017	1.4718	\$ 293,080,782	\$ 361,816	
2018	2.15	\$ 294,360,311	\$ 612,842	
2019	3.00	\$ 313,290,118	\$ 911,906	<i>Actual</i>
2020	3.00	\$ 337,625,640	\$ 962,233	<i>Budgeted</i>
2021	3.00	\$ 362,034,457	\$ 1,031,798	<i>Estimated at 95% collections</i>

NON-AD VALOREM ASSESSMENT: *Roads & Drainage*

FISCAL YEAR	ADOPTED RATE	REVENUES	
2008	\$ 137.95	\$ 1,075,785	
2009	\$ 137.95	\$ 1,077,924	
2010	\$ 137.95	\$ 1,085,770	
2011	\$ 137.95	\$ 1,085,770	
2012	\$ 151.45	\$ 1,179,341	
2013	\$ 135.00	\$ 1,051,245	
2014	\$ 150.00	\$ 1,168,050	
2015	\$ 150.00	\$ 1,168,050	
2016	\$ 150.00	\$ 1,168,050	
2017	\$ 150.00	\$ 1,027,670	
2018	\$ 150.00	\$ 1,134,850	
2019	\$ 200.00	\$ 1,500,942	<i>Actual</i>
2020	\$ 200.00	\$ 1,480,155	<i>Budgeted</i>
2021	\$ 200.00	\$ 1,481,590	<i>Estimated at 95% collections</i>

Florida Statutes Ch. 298.305 provides for the assessment of lands to pay for the completion of works and improvements as set forth in an adopted water control plan, as well as allowing for a maintenance assessment “as may be necessary to operate and maintain the district works and activities and to defray the current expenses of the district.” The proposed FY 2021 Road & Drainage Non-Ad Valorem assessment for maintenance and capital improvements pursuant to the water control plan would remain at \$200 per unit on approximately 7,798 units.

NON-AD VALOREM ASSESSMENT: *OGEM Debt*

In 2011, the District issued \$2.6 million Special Assessment Note secured by a pledge of assessments of the benefiting properties such that the special assessments will be levied each year in an amount sufficient to pay the debt service (principal and interest payable on February 1st and August 1st) until maturity in 2022. An early repayment of \$340,000 was made in 2020 shortening the maturity to August 1, 2021. Based on total revised annual debt service for 2021 of approximately \$270,000, the proposed per acre rates for FY 2020-2021 are based on the revised debt service schedule provided by Bank United.

	FY 2021 PROPOSED RATE	FY 2020 ADOPTED RATE
North "A" Road	\$ 81.50	\$ 97.90
North "C" Road	\$ 85.65	\$ 102.45
South "C" Road	\$ 135.45	\$ 162.65
North "D" Road	\$ 97.30	\$ 113.60
Unit 1 Development	\$ 521.25	\$ 627.16

NON-AD VALOREM ASSESSMENT: *Solid Waste*

FISCAL YEAR	ADOPTED RATE	REVENUES	
2008	\$372.73	\$ 400,000	
2009	\$372.73	\$ 440,900	
2010	\$372.73	\$ 440,900	
2011	\$274.89	\$ 469,761	
2012	\$344.37	\$ 429,196	
2013	\$344.10	\$ 479,497	
2014	\$256.27	\$ 419,256	
2015	\$256.27	\$ 440,786	
2016	\$256.27	\$ 435,614	
2017	\$256.27	\$ 465,481	
2018	\$450	\$ 438,092	
2019	\$450	\$ 629,039	<i>Actual</i>
2020	\$450	\$ 610,082	<i>Projected</i>
2021	\$450	\$ 645,000	<i>Estimated at 95% collections</i>

The Solid Waste Fund has historically run at a shortfall which until recent years was funded by transfers from the General Fund. Currently, both FY 2020 and the preliminary budget for FY 2021 indicate shortfalls of approximately \$35,000 or \$25 per unit in each year. The preliminary solid waste assessment is proposed at the same rate as in the prior years with the shortfall covered by a transfer from the General Fund.

REVENUE SCENARIOS

MILLAGE RATE	AD VALOREM REVENUES	ROAD & DRAINAGE ASSESSMENT	NON AD VALOREM REVENUES	TOTAL REVENUES
3.00	1,031,700	200.00	1,481,590	2,513,290
3.10	1,066,090	195.45	1,447,884	2,513,974
3.20	1,100,480	190.75	1,413,067	2,513,547
3.30	1,134,870	186.15	1,378,990	2,513,860
3.40	1,169,260	181.50	1,344,546	2,513,209
3.50	1,203,650	176.75	1,309,356	2,513,006
3.60	1,238,040	172.15	1,275,279	2,513,319
3.70	1,272,430	167.50	1,240,832	2,513,262
3.80	1,306,820	162.90	1,206,755	2,513,575
3.90	1,341,210	158.25	1,172,308	2,513,518
4.00	1,375,600	153.65	1,138,232	2,513,832

- *Each 1/10 of a mill equals approximately \$34,400*
- *Each \$1 of assessment rate equals approximately \$7,400*



CAPITAL IMPROVEMENTS

TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020

CAPITAL IMPROVEMENT PROJECTS

PW SUGGESTED MAINTENANCE & IMPROVEMENTS

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe
Required Drainage Repairs			
Maintenance program to improve conveyance and drainage systems			
Specific Maintenance Projects			
Culverts 'C' and 'E' at \$350,000 each/ 1 add'l at 25th Street	\$ 350,000	\$ 1,050,000	2021-2023
Misc. Road Culvert at 1550 'C' Road	\$ 21,565		2021
Gate Repairs at 'D' and 'A'	\$ 16,000		2021
	<u>\$ 387,565</u>		
Repair and Maintenance Canals			
Cost to restore banks to 1.5:1 slope (30 miles or 5% annually over 20 years			
1.5 Miles at \$120.00 /LF)	\$ 992,000	\$ 15,882,000	2021-2037
Seven Locks at \$150,000	\$ 350,000	\$ 1,050,000	2022-2024
	<u>\$ 1,342,000</u>		
Drainage			
North A Road Drainage culverts for Paving	\$ 155,870		2021
North B Road Drainage swales and culverts	\$ 113,380		2022
South D Road Drainage swales and culverts	\$ 58,168		2021
North C Road Drainage swales and culverts	\$ 155,870		2021
South E and Citrus Drainage swales and culverts (Without tree removal)	\$ 86,710		2022
	<u>\$ 569,998</u>		

CAPITAL IMPROVEMENT PROJECTS

PW SUGGESTED MAINTENANCE & IMPROVEMENTS

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe
Road Materials and Supplies			
Road Maintenance			
Rock Replenishment (Main roads)	\$ 100,000		2021
Road Rehabilitation			
OGEM (Saw cut and repair with asphalt)	\$ 50,000		2022-2022
OGEM Paving (2 Miles of North A Road)	\$ 360,000		2021
South D Paving (Collecting Canal to Southern w/o Guardrail)	\$ 100,000		TBD
Replenishment of Base Rock			
'A' Road	\$ 85,000		2022
'E' Road (Okeechobee to CC)	\$ 100,000		2021
East 'G' and Folsom	\$ 80,000		2022
South 'E' and Citrus	\$ 112,800		2023
Berm and sod replacement	\$ 10,000		2021-2022
	<u>\$ 997,000</u>		
Purchase Machinery & Equipment			
Mower	\$ 125,000		2021
6" Mobile Pump and Trailer for Canals North of Okeechobee	\$ 15,000		2022
	<u>\$ 140,000</u>		

CAPITAL IMPROVEMENT PROJECTS

PW SUGGESTED MAINTENANCE & IMPROVEMENTS

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe
Rental/Lease Machinery & Equipment			
Grader	\$ 32,000		2021
Water Truck (\$6,500 x 9 months)	\$ 58,500		2021
Roller	\$ 30,000		2021-2022
	<u>\$ 120,500</u>		
Message Board			
Town Messages and Speed Awareness	\$ 15,000		2021
Roadway Signage			
Change Signage to 25 MPH and uniformity	\$ 10,000		2021
Existing Capital Projects			
Catch Basin Project <i>(No projects identified)</i>	TBD	see specific areas above	TBD
D Road (only Big Dog portion)	\$ 103,000	funded by BDR \$ in reserves	2021
Public Footprint (surveys, mapping & title searches, etc)	\$ 100,000	funded by reserves PY POs	2021

CAPITAL IMPROVEMENT PROJECTS

OTHER MAINTENANCE & CAPITAL INVESTMENTS

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe
TPA Grant Projects			
Enhancements to the Town transportation system along Okeechobee Blvd. to be completed in conjunction with the County via a TPA Grant beginning in 2021			
Okeechobee Multi-use Trail System	\$ 493,000		2021
Okeechobee and Folsom Roundabout	\$ 686,000		2024
Trails System			
Connectivity improvements and trail maintenance/upgrades to ensure safety and usefulness of the Town trails system.			
Horse crossings at B and F Roads		TBD	TBD
Development of a Linear Park from A Road to Folsom Road South of Collecting Canal Road		TBD	TBD
North Road Trail	\$ 47,500		2021
Other Trails Improvements		TBD	TBD

CAPITAL IMPROVEMENT PROJECTS

OTHER MAINTENANCE & CAPITAL INVESTMENTS

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe
Other Road & Drainage Improvements			
Paving & drainage improvements on Town roads:			
North B Rd	\$ 2,333,775		TBD
Tangerine, Citrus, Los Angeles, San Diego, Flamingo, Paradise, 22 Road North, Raymond, Gruber, 147th,	\$ 2,000,000		TBD
Refurbish edges and resurface all 10 miles of OGEM roads , including necessary drainage	\$ 6,000,000		TBD
Pave Collecting Canal	\$ 500,000		TBD
Pave D Road from Southern Blvd to Okeechobee	\$ 100,000		TBD
SWM System Improvements			
Annual surface water management infrastructure project(s) to improve flood control, adherence to NPDES requirements and water quality.	\$ 1,800,000		TBD
Intersection Signals			
Okeechobee at D road		TBD	TBD

CAPITAL IMPROVEMENT PROJECTS

RECOMMENDED POLICIES, STANDARDS & PROGRAMS

Assessments / Analysis	Benefits	Budget
Drainage Culvert & Irrigation Straw Inventory & Drainage Culvert Condition Assessment	<ul style="list-style-type: none"> – Identify Town culverts that are nearing the end of their life span – Create a drainage culvert maintenance and replacement program – Data collection for Surface Water Management Modeling / Analysis – Data collection for NPDES compliance – Identify privately owned irrigation & drainage connections to canals – Establish GIS database with location of Town owned infrastructure 	\$ 70,000
Canal Inventory & Condition Assessment	<ul style="list-style-type: none"> – Identify sections of the canal in need of repair – Funded by state appropriations request – Data collection for Surface Water Management Modeling / Analysis – Data collection for NPDES compliance – Acquired data and condition can be added to GIS database 	\$ 180,000
Surface Water Management Modeling / Analysis	<ul style="list-style-type: none"> – Allow the Town to reduce culvert sizes based on calculated hydraulic need (96" culvert is not needed at all locations south of Okeechobee) – Allow the Town to establish proposed canal sections for each canal reach – Identify short and Long term cost savings for reduced culvert and canal sizes – Assist with FEMA Floodplain management – Establish allowable land coverage per zoning or land use categories 	\$ 120,000
Update Town Standards and Details	<ul style="list-style-type: none"> – Uniform standards for typical drainage and roadway installation 	\$ 20,000
Town-wide Traffic Study	<ul style="list-style-type: none"> – Acquire traffic counts within main roadways of Town – Establish roadway sections based on actual use / need – Prioritize roadway improvements and maintenance based on use 	\$ 40,000
Public Outreach	<ul style="list-style-type: none"> – Establish protocols to communicate with residents – Promote pros and cons associated with upcoming projects – Inform residents to the needs for roadway drainage, access and easements 	\$ 10,000
Roadway Signage Standards	<ul style="list-style-type: none"> – Develop standard signage and markings for each roadway classification – Establish replacement and maintenance program 	\$ 20,000
Roadway Improvement Program	<ul style="list-style-type: none"> – Determine Improvements based on use and roadway classifications – Prioritize roadway improvements for implementation 	
Roadway Maintenance Program	<ul style="list-style-type: none"> – Publish maintenance protocols based on roadway classification – Publish site inspection protocol to assess potential roadway repairs (guardrail, signing, markings, drainage, swales, etc.) 	

JOINT COMMITTEE CHAIR PROJECT PRIORITY RANKINGS

CHAIR RANK	PROJECT	RATIONAL	POTENTIAL FUNDING SOURCE	ESTIMATED COST	LOCAL PORTION	
1	Okeechobee - Folsom Roundabout	Safety	General Revenue & TSA	\$1,800,000	\$ 648,000	<i>On CIP list</i>
2	Okeechobee Blvd Trail	Accessibility	General Revenue & TSA	\$1,388,000	\$ 694,000	<i>On CIP list</i>
3	South D rd (south of collecting)	Heavy Traffic Entrance To The Town	1st Bond town portion/ 2nd Bond Landowner portion/State Appropriation	\$1,537,725	\$ 768,863	<i>Only \$100,000 On CIP list</i>
4	B Rd North Improvements	Funding Approved By The Voters	1st Bond town portion/ 2nd Bond Landowner portion/State Appropriation	\$2,333,775	\$1,166,888	<i>Not On CIP list</i>
5	Collecting Canal System Rehab	Improve Water Quality	LGWCD Assessment & Florida Appropriation	\$1,100,000	\$ 550,000	<i>Not On CIP list</i>
5	OGEM Repairs	Investments Deteriorating	1st Bond, Gas Tax			<i>On CIP list</i>
5	North Rd Trail	Encourage Open Space And Public Uses	Remaining Funds From PBC, Florida Appropriation &	\$ 95,000	\$ 47,500	<i>On CIP list</i>
7	Culverts Under Collecting Canal	Infrastructure Is Failing	LGWCD Assessment, LOST, 5c Gas Tax	\$ 350,000	\$ 350,000	<i>3 Culverts On CIP list</i>
8	Culverts Under Town Roads	Infrastructure Is Failing	LGWCD Assessment, LOST, 5c Gas Tax			
9	Raymond Dr Improvements	Funding Approved By The Voters	1st Bond town portion/ 2nd Bond Landowner portion	\$ 332,000	\$ 166,000	<i>On CIP list</i>
9	Los Angelas & San Diago Improvements	Funding Approved By The Voters	1st Bond town portion/ 2nd Bond Landowner portion	\$ 500,000	\$ 250,000	<i>On CIP list</i>
9	Flamingo, Paradise & 22nd Rd N	Funding Approved By The Voters	1st Bond town portion/ 2nd Bond Landowner portion	\$ 550,000	\$ 275,000	<i>On CIP list</i>
10	Canal Restoration (Per Mile)	Core principle of maintaining drainage	LGWCD Assessment	\$ 70,000	\$ 70,000	<i>On CIP list</i>
11	Water Quality Projects	Improve Water Quality	LGWCD Assessment	\$1,800,000	\$ 648,000	<i>On CIP list</i>
12	Public Works Equipment Storage	Structure Is Failing	LGWCD Assessment & 6C Gas Tax	\$1,388,000	\$ 694,000	<i>Not On CIP list</i>



NEXT STEPS

TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020



BUDGET CALENDAR

DATE	DESCRIPTION
July 7 th	Adopt Preliminary Ad Valorem & Non-Ad Valorem Assessment Rates
July 21 st	Council Workshop
July 24 th	Tax Rolls and Preliminary Rates due to County
TBD	Additional Council Budget Workshops
August 17 th	Potential soft start for turnkey contract
September 8 th	1 st Budget Public Hearing & Adoption of Final Non-Ad Valorem Assessment Rates
September 15 th	Final Non-Ad Valorem Assessment Rates & Tax Roll to County
September 22 nd	2 nd Budget Public Hearing & Adoption of Final Ad Valorem Millage Rate



QUESTIONS & COMMENTS

TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020



FY 2020-2021 BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020

BUDGET SUMMARY FY 2020 - 2021

THIS SUMMARY IS THE REQUIRED FORMAT TO COMPLY WITH STATUTORY BUDGET ADOPTION REQUIREMENTS. THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN TOWN HALL AS A PUBLIC RECORD

	GENERAL	TRANSPORTATION	SURTAX	ROADS & DRAINAGE	CAPITAL PROJECTS	SOLID WASTE	TOTAL ALL FUNDS
ESTIMATED REVENUES							
Taxes: Millage Per \$1,000							
Ad Valorem Taxes: 3.0 MILLS	\$1,031,798						\$1,031,798
Assessments per Unit							\$0
Roads & Drainage: \$200 per unit				\$1,793,165			\$1,793,165
Solid Waste: \$450 per unit						\$617,590	\$617,590
Licenses & Permits	\$85,000						\$85,000
Utility Taxes	\$387,000						\$387,000
Franchise Fees	\$282,000						\$282,000
Charges For Services	\$86,500						\$86,500
Intergovernmental Rev	\$284,500	\$307,500	\$195,000			\$2,500	\$789,500
Fines & Forfeitures	\$17,000						\$17,000
Investment Income	\$5,000			\$5,700		\$500	\$11,200
Miscellaneous Revenues	\$10,000			\$2,000			\$12,000
TOTAL SOURCES	\$2,188,798	\$307,500	\$195,000	\$1,800,865	\$0	\$620,590	\$5,112,753
Transfers In				\$200,000	\$107,500	\$71,110	\$378,610
Fund Balances/Reserves/Net Assets					\$0		\$0
TOTAL REVENUE, TRANSFERS & USE OF FUND BALANCES	\$2,188,798	\$307,500	\$195,000	\$2,000,865	\$107,500	\$691,700	\$5,491,363
ESTIMATED EXPENDITURES							
General Government	\$1,060,050						\$1,060,050
Public Safety							
Law Enforcement	\$624,000						\$624,000
PZB & Code	\$233,000						\$233,000
Physical Environment							\$0
Public Works		\$0		\$1,620,865			\$1,620,865
Solid Waste Services						\$682,200	\$682,200
Other Physical Environment							\$0
Non-departmental	\$122,000			\$74,000		\$9,500	\$205,500
Capital Outlay					\$107,500		\$107,500
Debt Service				\$306,000			\$306,000
Contingency						\$0	\$0
TOTAL EXPENDITURES	\$2,039,050	\$0	\$0	\$2,000,865	\$107,500	\$691,700	\$4,839,115
Non-Expenditures/Other Uses							
Transfers Out	\$71,110	\$307,500					\$378,610
Fund Balances/Reserves/Net Assets	\$78,638		\$195,000				\$273,638
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$2,188,798	\$307,500	\$195,000	\$2,000,865	\$107,500	\$691,700	\$5,491,363



FY 2020-2021
REVENUES & EXPENDITURES
BY DEPARTMENT & FUND
TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES

GENERAL FUND 001

Department Funds & Descriptions	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020	FY 16-20	FY 2021	Change FY 21 v FY 20	
	Audited	Audited	Audited	Actual	Adopted	Projected	Average	Proposed	\$	%
<i>FY Millage Rate Applied</i>	1.4718 mills	1.4718 mills	2.5 mills	3 mills	3 mills	3 mills	various	3 Mills		
Revenue										
Taxes & Assessments	\$ 668,674.94	\$ 733,997.83	\$ 1,001,484.65	\$ 1,267,424.81	\$ 1,349,233.00	\$ 1,346,373.64	\$ 938,347.61	\$ 1,418,798.20	\$ 69,565.20	5.16%
Licenses & Permits	\$ 9,748.59	\$ 23,523.98	\$ 60,465.24	\$ 121,604.15	\$ 85,000.00	\$ 56,423.08	\$ 44,684.45	\$ 85,000.00	\$ -	0.00%
Franchise Fees	\$ 335,922.42	\$ 262,180.88	\$ 258,316.71	\$ 357,038.42	\$ 309,500.00	\$ 223,814.80	\$ 286,300.00	\$ 282,000.00	\$ (27,500.00)	-8.89%
Charges For Services	\$ 159,686.07	\$ 64,562.02	\$ 47,146.97	\$ 91,452.32	\$ 46,500.00	\$ 88,473.17	\$ 79,473.77	\$ 86,500.00	\$ 40,000.00	86.02%
Intergovernmental	\$ 332,963.14	\$ 333,786.45	\$ 349,459.54	\$ 350,890.82	\$ 354,500.00	\$ 300,815.28	\$ 342,677.28	\$ 284,500.00	\$ (70,000.00)	-19.75%
Fines & Forfeitures	\$ 11,350.71	\$ 22,568.50	\$ 9,241.90	\$ 36,910.50	\$ 16,000.00	\$ 4,500.00	\$ 14,790.28	\$ 17,000.00	\$ 1,000.00	6.25%
Investment Income	\$ 39.02	\$ 811.60	\$ 1,105.74	\$ 56,366.37	\$ 5,000.00	\$ 3,800.65	\$ 1,739.09	\$ 5,000.00	\$ -	0.00%
Miscellaneous Revenues	\$ 397.05	\$ 12,824.31	\$ 31,012.66	\$ 95,477.12	\$ 20,000.00	\$ 49,773.29	\$ 16,058.51	\$ 10,000.00	\$ (10,000.00)	-50.00%
(Outside) Revenues Sub-Totals	\$ 1,518,781.94	\$ 1,454,255.57	\$ 1,758,233.41	\$ 2,377,164.51	\$ 2,185,733.00	\$ 2,073,973.91	\$ 1,724,070.98	\$ 2,188,798.20	\$ 3,065.20	0.14%
Non-Revenues/Other Sources		\$ -	\$ -	\$ 156,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contribution from Fund Balance	\$ 145,280.97					\$ 148,554.21				
Total Revenue	\$ 1,664,062.91	\$ 1,454,255.57	\$ 1,758,233.41	\$ 2,533,164.51	\$ 2,185,733.00	\$ 2,222,528.12	\$ 1,724,070.98	\$ 2,188,798.20	\$ 3,065.20	0.14%
Expenditures										
General Government										
Council	\$ 63,076.53	\$ 84,877.34	\$ 58,564.63	\$ 153,440.48	\$ 102,950.00	\$ 144,403.70	\$ 77,367.13	\$ 129,950.00	\$ 27,000.00	26.23%
Town Manager	\$ 318,208.44	\$ 328,238.24	\$ 345,238.31	\$ 820,397.48	\$ 610,000.00	\$ 671,909.07	\$ 832,329.94	\$ 637,500.00	\$ 27,500.00	4.51%
Financial Services	\$ 29,421.82	\$ 31,704.76	\$ 37,720.78	\$ 82,123.41	\$ 90,600.00	\$ 72,958.36	\$ 47,361.84	\$ 83,100.00	\$ (7,500.00)	-8.28%
Legal Services	\$ 98,382.76	\$ 112,042.95	\$ 78,370.62	\$ 215,597.08	\$ 125,000.00	\$ 141,740.13	\$ 103,449.08	\$ 125,000.00	\$ -	0.00%
Communications & Technology	\$ 9,632.25	\$ 56,185.23	\$ 24,243.22	\$ 129,632.94	\$ 131,000.00	\$ 77,620.17	\$ 55,265.18	\$ 80,000.00	\$ (51,000.00)	-38.93%
Boards & Committees	\$ 37.13	\$ 120.54	\$ 4,561.00	\$ 6,457.94	\$ 4,500.00	\$ 4,500.00	\$ 2,304.67	\$ 4,500.00	\$ -	0.00%
Public Safety										
PZB	\$ 280,821.64	\$ 172,411.78	\$ 212,979.39	\$ 230,575.19	\$ 165,000.00	\$ 240,237.76	\$ 207,803.20	\$ 155,000.00	\$ (10,000.00)	-6.06%
Code Enforcement	\$ 48,157.35	\$ 110,936.15	\$ 129,383.55	\$ 35,743.08	\$ 118,000.00	\$ 35,711.22	\$ 101,619.26	\$ 78,000.00	\$ (40,000.00)	-33.90%
Law Enforcement	\$ 288,746.04	\$ 294,621.00	\$ 610,000.00	\$ 620,824.00	\$ 624,000.00	\$ 622,200.00	\$ 454,341.76	\$ 624,000.00	\$ -	0.00%
Physical Environment										
Non-departmental	\$ 54,173.98	\$ 77,467.27	\$ 87,798.62	\$ 93,859.99	\$ 124,000.00	\$ 120,564.72	\$ 85,859.97	\$ 122,000.00	\$ (2,000.00)	-1.61%
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	\$ 10,144.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,536.13	\$ -	\$ -	#DIV/0!
Non-Expenditures/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	\$ -	\$ 93,103.78	\$ 169,373.29	\$ 144,512.92	\$ -	\$ -	\$ 65,619.27	\$ 78,638.20	\$ 78,638.20	#DIV/0!
Transportation	\$ 57,099.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,274.75	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ 311,664.00	\$ -	\$ -	\$ -	\$ 90,683.00	\$ 90,683.00	\$ 100,586.75	\$ -	\$ (90,683.00)	-100.00%
Solid Waste	\$ 94,497.47	\$ 92,546.53	\$ -	\$ -	\$ -	\$ -	\$ 46,761.00	\$ 71,110.00	\$ 71,110.00	#DIV/0!
Total Expenses	\$ 1,664,062.91	\$ 1,454,255.57	\$ 1,758,233.41	\$ 2,533,164.51	\$ 2,185,733.00	\$ 2,222,528.12	\$ 2,197,479.92	\$ 2,188,798.20	\$ 3,065.20	0.14%
Revenue Over Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ (473,408.94)	\$ 0.00	\$ 0.00	#DIV/0!
Audited Change in Net Reserves/Assets Position										

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES

TRANSPORTATION FUND 101

Department Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed	Change FY 21 v FY 20	
									\$	%
Revenue										
Intergovernmental	\$ 389,337.16	\$ 407,223.00	\$ 401,194.86	\$ 406,820.32	\$ 410,000.00	\$ 317,438.41	\$ 401,938.76	\$ 307,500.00	\$ (102,500.00)	-25.00%
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
(Outside) Revenues Sub-Totals	\$ 389,337.16	\$ 407,223.00	\$ 401,194.86	\$ 406,820.32	\$ 410,000.00	\$ 317,438.41	\$ 401,938.76	\$ 307,500.00	\$ (102,500.00)	#DIV/0!
Non-Revenues/Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General	\$ 57,099.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,274.75	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ 446,436.16	\$ 407,223.00	\$ 401,194.86	\$ 406,820.32	\$ 410,000.00	\$ 317,438.41	\$ 416,213.51	\$ 307,500.00	\$ (102,500.00)	-25.00%
Expenditures										
Physical Environment										
Public Works	\$ 768,167.24	\$ 428,501.35	\$ 352,967.89	\$ (1,046.38)	\$ 10,000.00	\$ -	\$ 389,909.12	\$ -	\$ (10,000.00)	-100.00%
Capital Outlay	\$ -	\$ 11,225.00	\$ -	\$ -	\$ -	\$ -	\$ 2,806.25	\$ -	\$ -	#DIV/0!
Debt Service	\$ -	\$ -	\$ 2,437.98	\$ -	\$ -	\$ -	\$ 609.50	\$ -	\$ -	#DIV/0!
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Non-Expenditures/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000.00	\$ 210,000.00	#DIV/0!
Capital	\$ 9,874.86	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 52,468.72	\$ 97,500.00	\$ (102,500.00)	-51.25%
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ 778,042.10	\$ 439,726.35	\$ 355,405.87	\$ (1,046.38)	\$ 210,000.00	\$ -	\$ 445,793.58	\$ 307,500.00	\$ 97,500.00	46.43%
Revenue Over Expenditure	\$ (331,605.94)	\$ (32,503.35)	\$ 45,788.99	\$ 407,866.70	\$ 200,000.00	\$ 317,438.41	\$ (29,580.08)	\$ -	\$ (200,000.00)	-100.00%
Audited Change in Net Reserves/Assets Position										

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES

SURTAX FUND 103

Department Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed	Change FY 21 v FY 20	
									\$	%
Revenue										
Intergovernmental	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ 260,000.00	\$ 197,342.69	\$ 163,715.72	\$ 195,000.00	\$ (65,000.00)	-25.00%
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
(Outside) Revenues Sub-Totals	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ 260,000.00	\$ 197,342.69	\$ 163,715.72	\$ 195,000.00	\$ (65,000.00)	-25.00%
Non-Revenues/Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers										
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ 260,000.00	\$ 197,342.69	\$ 163,715.72	\$ 195,000.00	\$ (65,000.00)	-25.00%
Expenditures										
Physical Environment										
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00	\$ -	\$ -	\$ -	\$ (260,000.00)	-100.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Non-Expenditures/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers										
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,000.00	\$ 195,000.00	#DIV/0!
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00	\$ -	\$ -	\$ 195,000.00	\$ (65,000.00)	-25.00%
Revenue Over Expenditure	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ -	\$ 197,342.69	\$ 163,715.72	\$ -	\$ -	#DIV/0!
Audited Change in Net Reserves/Assets Position										

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES

ROADS & DRAINAGE FUND 105

Department Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed	Change FY 21 v FY 20	
									\$	%
<i>Assessment Rates Applied</i>										
Revenue										
Taxes & Assessments	\$ -	\$ 1,407,919.54	\$ 1,426,392.71	\$ 1,814,918.17	\$ 1,793,165.00	\$ 1,904,991.27	\$ 1,156,869.31	\$ 1,793,165.00	\$ -	0.00%
Investment Income	\$ -	\$ 2,004.91	\$ 4,547.84	\$ 8,749.21	\$ 5,700.00	\$ 1,630.38	\$ 3,063.19	\$ 5,700.00	\$ -	0.00%
Miscellaneous Revenues	\$ -	\$ 1,705.82	\$ 91,861.98	\$ 2,111.52	\$ 2,000.00	\$ 250.00	\$ 23,891.95	\$ 2,000.00	\$ -	0.00%
(Outside) Revenues Sub-Totals	\$ -	\$ 1,411,630.27	\$ 1,522,802.53	\$ 1,825,778.90	\$ 1,800,865.00	\$ 1,906,871.65	\$ 1,183,824.45	\$ 1,800,865.00	\$ -	0.00%
Non-Revenues/Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers										
Fund Balance	\$ -	\$ 47,652.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	\$ -	0.00%
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ -	\$ 1,459,283.00	\$ 1,522,802.53	\$ 1,825,778.90	\$ 2,000,865.00	\$ 1,906,871.65	\$ 1,183,824.45	\$ 2,000,865.00	\$ -	0.00%
Expenditures										
Physical Environment										
Public Works	\$ -	\$ 952,523.54	\$ 1,038,542.06	\$ 1,606,849.70	\$ 1,608,365.00	\$ 1,608,927.74	\$ 899,857.65	\$ 1,607,365.00	\$ (1,000.00)	-0.06%
Communications & Technology	\$ -	\$ 8,561.37	\$ 14,987.39	\$ 7,243.42	\$ 8,000.00	\$ 10,629.39	\$ 7,887.19	\$ 13,500.00	\$ 5,500.00	68.75%
Non-departmental	\$ -	\$ 91,952.02	\$ 91,952.02	\$ 214,157.33	\$ 78,500.00	\$ 70,433.50	\$ 68,338.18	\$ 74,000.00	\$ (4,500.00)	-5.73%
Capital Outlay	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 6,750.00	\$ -	\$ -	#DIV/0!
Debt Service	\$ -	\$ 406,246.07	\$ 21,184.17	\$ 305,405.88	\$ 306,000.00	\$ 646,000.00	\$ 183,357.56	\$ 306,000.00	\$ -	0.00%
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers										
Fund Balance	\$ -	\$ -	\$ 43,024.84	\$ -	\$ -	\$ -	\$ 10,756.21	\$ -	\$ -	#DIV/0!
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ -	\$ 1,459,283.00	\$ 1,236,690.48	\$ 2,133,656.33	\$ 2,000,865.00	\$ 2,335,990.63	\$ 1,176,946.79	\$ 2,000,865.00	\$ -	0.00%
Revenue Over Expenditure	\$ -	\$ -	\$ 286,112.05	\$ (307,877.43)	\$ -	\$ (429,118.98)	\$ (76,969.36)	\$ -	\$ -	
Audited Change in Net Reserves/Assets Position										

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES

CAPITAL PROJECTS FUND 305

Department Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed	Change FY 21 v FY 20	
									\$	%
<i>Assessment Rates Applied</i>										
Revenue										
Contributions	\$ 926,941.84	\$ 251,454.00	\$ -	\$ -	\$ -	\$ -	\$ 294,598.96	\$ -	\$ -	#DIV/0!
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
(Outside) Revenues Sub-Totals	\$ 926,941.84	\$ 251,454.00	\$ -	\$ -	\$ -	\$ -	\$ 294,598.96	\$ -	\$ -	#DIV/0!
Non-Revenues/Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interfund Transfers										
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 25,000.00	\$ -	\$ (100,000.00)	-100.00%
General	\$ 311,664.00	\$ -	\$ -	\$ -	\$ 90,683.00	\$ 90,683.00	\$ 100,586.75	\$ -	\$ (90,683.00)	-100.00%
Transportation	\$ 9,874.86	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 52,468.72	\$ 107,500.00	\$ (92,500.00)	-46.25%
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ 1,248,480.70	\$ 251,454.00	\$ -	\$ -	\$ 390,683.00	\$ 290,683.00	\$ 472,654.43	\$ 107,500.00	\$ (283,183.00)	-72.48%
Expenditures										
Capital Outlay	\$ 1,181,821.38	\$ 507,438.40	\$ 298,230.70	\$ 673,485.01	\$ 390,683.00	\$ 52,335.38	\$ 594,543.37	\$ 107,500.00	\$ (283,183.00)	-72.48%
Contingency									\$ -	#DIV/0!
Interfund Transfers									\$ -	#DIV/0!
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ 1,181,821.38	\$ 507,438.40	\$ 298,230.70	\$ 673,485.01	\$ 390,683.00	\$ 52,335.38	\$ 594,543.37	\$ 107,500.00	\$ (283,183.00)	-72.48%
Revenue Over Expenditure	\$ 66,659.32	\$ (255,984.40)	\$ (298,230.70)	\$ (673,485.01)	\$ -	\$ 238,347.63	\$ (215,702.52)	\$ -	\$ -	#DIV/0!
Audited Change in Net Reserves/Assets Position										

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES

SOLID WASTE FUND 405

Department Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed	Change FY 21 v FY 20	
									\$	%
<i>Assessment Rates Applied</i>										
Revenue										
Taxes & Assessments	\$ 337,158.44	\$ 352,366.73	\$ 363,184.39	\$ 641,270.30	\$ 577,000.00	\$ 610,082.36	\$ 407,427.39	\$ 617,590.00	\$ 40,590.00	7.03%
Intergovernmental	\$ 1,811.98	\$ 59,497.07	\$ 1,322.38	\$ 220.40	\$ 2,500.00	\$ 1,026.43	\$ 16,282.86	\$ 2,500.00	\$ -	0.00%
Investment Income	\$ 649.92	\$ 322.15	\$ 363.05	\$ 100.00	\$ 500.00	\$ 466.09	\$ 458.78	\$ 500.00	\$ -	0.00%
Miscellaneous Revenues									\$ -	#DIV/0!
(Outside) Revenues Sub-Totals	\$ 339,620.34	\$ 412,185.95	\$ 364,869.82	\$ 641,590.70	\$ 580,000.00	\$ 611,574.88	\$ 424,169.03	\$ 620,590.00	\$ 40,590.00	#DIV/0!
Non-Revenues/Other Sources									\$ -	#DIV/0!
Interfund Transfers									\$ -	#DIV/0!
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General	\$ 94,497.47	\$ 12,859.53	\$ -	\$ -	\$ -	\$ -	\$ 26,839.25	\$ 71,110.00	\$ 71,110.00	#DIV/0!
Transportation									\$ -	#DIV/0!
Surtax									\$ -	#DIV/0!
Roads & Drainage									\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ 434,117.81	\$ 425,045.48	\$ 364,869.82	\$ 641,590.70	\$ 580,000.00	\$ 611,574.88	\$ 451,008.28	\$ 691,700.00	\$ 111,700.00	19.26%
Expenditures										
Physical Environment										
Solid Waste Collection	\$ 428,788.00	\$ 548,824.62	\$ 766,569.23	\$ 543,868.32	\$ 555,000.00	\$ 640,235.13	\$ 574,795.46	\$ 682,200.00	\$ 127,200.00	22.92%
Non-departmental	\$ 6,826.70	\$ 4,440.47	\$ 4,294.16	\$ 5,985.50	\$ 8,250.00	\$ 9,211.96	\$ 5,952.83	\$ 9,500.00	\$ 1,250.00	15.15%
Capital Outlay									\$ -	#DIV/0!
Debt Service									\$ -	#DIV/0!
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 16,750.00	\$ -	\$ 4,187.50	\$ -	\$ (16,750.00)	-100.00%
Interfund Transfers									\$ -	#DIV/0!
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Surtax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Drainage									\$ -	#DIV/0!
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ 435,614.70	\$ 553,265.09	\$ 770,863.39	\$ 549,853.82	\$ 580,000.00	\$ 649,447.09	\$ 584,935.80	\$ 691,700.00	\$ 111,700.00	19.26%
Revenue Over Expenditure	\$ (1,496.89)	\$ (128,219.61)	\$ (405,993.57)	\$ 91,736.88	\$ -	\$ (37,872.21)	\$ (133,927.52)	\$ -	\$ -	
Audited Change in Net Reserves/Assets Position										



FY 2020-2021 DETAILED
BUDGET WORKSHEETS-
BY DEPARTMENT & FUND
TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
GENERAL FUND								
Modeling 3 mills at 95% collection on FY20 PBC Property Appraiser Valuation certified at \$ 362,000,000 for operational budgeting; increase of 9% from FY19 final VAB Adjusted Valuation of \$332,000,000.	1.4718 mills	1.4718 mills	2.5 mills	3 mills	3 mills	3 mills	various	3 mills
REVENUES								
Taxes								
001-01-31-311-31000 Ad Valorem Taxes	\$ 315,453.86	\$ 361,816.26	\$ 612,843.82	\$ 911,906.51	\$ 962,233.00	\$ 957,761.26	\$ 563,086.74	\$ 1,031,798.20
001-01-31-314-31410 Electric Utility Tax	\$ 263,868.08	\$ 280,438.41	\$ 288,813.29	\$ 244,986.99	\$ 280,000.00	\$ 283,741.34	\$ 278,279.95	\$ 280,000.00
001-01-31-314-31440 Gas Utility Tax Metered		\$ 275.50	\$ 1,601.17	\$ 2,112.29	\$ 3,000.00	\$ 3,000.00	\$ 1,219.17	\$ 3,000.00
001-01-31-314-31480 Utility Service Tax- Propane		\$ 1,952.08	\$ 4,584.30	\$ 3,986.21	\$ 4,000.00	\$ 4,000.00	\$ 2,634.10	\$ 4,000.00
001-01-31-315-31500 Communication Services	\$ 89,353.00	\$ 89,515.58	\$ 93,642.07	\$ 104,432.81	\$ 100,000.00	\$ 97,871.03	\$ 93,127.66	\$ 100,000.00
Sub Totals	\$ 668,674.94	\$ 733,997.83	\$ 1,001,484.65	\$ 1,267,424.81	\$ 1,349,233.00	\$ 1,346,373.64	\$ 938,347.61	\$ 1,418,798.20
Licenses & Permits								
001-01-31-316-31600 Local Business Tax	\$ 9,748.59	\$ 5,340.98	\$ 35,203.89	\$ 82,395.90	\$ 40,000.00	\$ 38,501.42	\$ 22,573.37	\$ 40,000.00
001-01-32-329-32900 Building Permits		\$ 18,183.00	\$ 25,261.35	\$ 39,208.25	\$ 45,000.00	\$ 17,921.67	\$ 22,111.09	\$ 45,000.00
Sub Totals	\$ 9,748.59	\$ 23,523.98	\$ 60,465.24	\$ 121,604.15	\$ 85,000.00	\$ 56,423.08	\$ 44,684.45	\$ 85,000.00
Franchise Fees								
001-01-32-323-32310 FPL Franchise Fee	\$211,347.27	\$236,036.72	\$ 234,038.46	\$ 287,956.67	\$ 250,000.00	\$ 197,057.63	\$ 227,675.61	\$ 240,000.00
001-01-32-323-32330 PBC Water Utility Franchise	\$ 124,575.15	\$ 24,935.70	\$ 15,887.08	\$ 22,806.43	\$ 19,000.00	\$ 10,990.93	\$ 46,099.48	\$ 11,000.00
001-01-32-323-32360 PBC Sewer Utility Franchise		\$ 1,208.46	\$ 5,914.55	\$ 3,469.86	\$ 7,000.00	\$ 875.00	\$ 3,530.75	\$ 7,000.00
001-01-32-323-32370 Solid Waste Franchise				\$ 38,443.76	\$ 30,000.00	\$ 10,794.25	\$ 7,500.00	\$ 20,000.00
001-01-32-323-32390 Hauler's Franchise Fee			\$ 2,476.62	\$ 4,361.70	\$ 3,500.00	\$ 4,097.00	\$ 1,494.16	\$ 4,000.00
Sub Totals	\$335,922.42	\$ 262,180.88	\$ 258,316.71	\$ 357,038.42	\$ 309,500.00	\$ 223,814.80	\$ 286,300.00	\$ 282,000.00
Charges for Services								
001-01-34-341-34190 Cost Recovery Fees	\$ 152,804.07	\$ 51,340.19	\$ 42,538.80	\$ 84,031.96	\$ 40,000.00	\$ 82,373.41	\$ 71,670.77	\$ 80,000.00
001-01-32-323-31900 Other Gen Govt Charges and Fees	\$ 1,015.00	\$ 3,521.62	\$ 103.00	\$ 468.75	\$ 1,500.00	\$ 1,500.00	\$ 1,534.91	\$ 1,500.00
001-01-34-341-34000 General Government Charges	\$ 5,867.00	\$ 9,700.21	\$ 4,505.17	\$ 6,951.61	\$ 5,000.00	\$ 4,599.76	\$ 6,268.10	\$ 5,000.00
Sub Totals	\$ 159,686.07	\$ 64,562.02	\$ 47,146.97	\$ 91,452.32	\$ 46,500.00	\$ 88,473.17	\$ 79,473.77	\$ 86,500.00
Intergovernmental								
001-01-33-335-35120 Municipal Revenue Sharing	\$ 80,166.01	\$ 80,941.71	\$ 80,322.91	\$ 80,536.06	\$ 80,000.00	\$ 70,500.01	\$ 80,357.66	\$ 64,000.00
001-01-33-335-35140 Mobile Home License Tax				\$ -			\$ -	
001-01-33-335-35150 Alcoholic Beverage License Tax			\$ 4,345.53	\$ 770.87	\$ 4,500.00	\$ 16,372.39	\$ 2,211.38	\$ 4,500.00
001-01-33-335-35180 Half Cent Sales Tax	\$ 252,797.13	\$ 252,844.74	\$ 264,791.10	\$ 269,583.89	\$ 270,000.00	\$ 213,942.88	\$ 260,108.24	\$ 216,000.00
Sub Totals	\$ 332,963.14	\$ 333,786.45	\$ 349,459.54	\$ 350,890.82	\$ 354,500.00	\$ 300,815.28	\$ 342,677.28	\$ 284,500.00
Fines & Forefeitures								
001-01-35-351-35150 Court Fines			\$ 3,927.96	\$ 3,660.50	\$ 10,000.00	\$ -	\$ 3,481.99	\$ 2,000.00
001-01-35-354-35400 Code Enforcement Fines	\$ 11,350.71	\$ 22,568.50	\$ 5,313.94	\$ 33,250.00	\$ 6,000.00	\$ 4,500.00	\$ 11,308.29	\$ 15,000.00
Sub Totals	\$ 11,350.71	\$ 22,568.50	\$ 9,241.90	\$ 36,910.50	\$ 16,000.00	\$ 4,500.00	\$ 14,790.28	\$ 17,000.00
Investment Income								
001-01-36-361-36110 Interest	\$ 39.02	\$ 811.60	\$ 1,105.74	\$ 16,508.39	\$ 5,000.00	\$ 3,800.65	\$ 1,739.09	\$ 5,000.00
001-14-36-361-36110 Interest fpr FMIVT				\$ 39,857.98	\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ 39.02	\$ 811.60	\$ 1,105.74	\$ 56,366.37	\$ 5,000.00	\$ 3,800.65	\$ 1,739.09	\$ 5,000.00
Miscellaneous								
001-01-36-366-36991 Contributions & Donations - Private Sources			\$ 8,541.06	\$ -	\$ 15,000.00	\$ 875.00	\$ 5,885.27	\$ 5,000.00
001-01-36-369-36991 Contributions & Donations - Private Sources		\$ 9,248.69	\$ 7,210.00	\$ 4,914.89	\$ -	\$ -	\$ 4,114.67	\$ -
001-01-36-369-36990 Other Miscellaneous Revenue	\$ 397.05	\$ 3,575.62	\$ 15,261.60	\$ 90,562.23	\$ 5,000.00	\$ 48,898.29	\$ 6,058.57	\$ 5,000.00
Sub Totals	\$ 397.05	\$ 12,824.31	\$ 31,012.66	\$ 95,477.12	\$ 20,000.00	\$ 49,773.29	\$ 16,058.51	\$ 10,000.00
Transfers								
001-01-32-341-34135 Administrative Charge Dependent District				\$ 156,000.00	\$ -	\$ -	\$ -	\$ -
001-01-38-381-38100 Transfer from Fund Balance				\$ -	\$ -	\$ 148,554.21	\$ -	\$ -
001-01-38-381-38135 Transfer from CIP Fund				\$ -	\$ -	\$ -	\$ -	\$ -
001-01-38-381-38145 Transfer from Solid Waste Fund				\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF LOXAHATCHEE GROVES
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STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
Sub Totals	\$ -	\$ -	\$ -	\$ 156,000.00	\$ -	\$ 148,554.21	\$ -	\$ -
Total Revenues	\$ 1,518,781.94	\$ 1,454,255.57	\$ 1,758,233.41	\$ 2,533,164.51	\$ 2,185,733.00	\$ 2,222,528.12	\$ 1,724,070.98	\$ 2,188,798.20
EXPENSES								
Town Council								
001-10-51-511-53100 Professional Service		\$ 3,130.00		\$ 96,448.50	\$ 25,000.00	\$ 75,731.75	\$ 7,032.50	\$ 60,000.00
001-10-51-511-54000 Travel	\$ 9,931.54	\$ 7,901.73	\$ 9,167.52	\$ (3,080.48)	\$ 9,000.00	\$ 5,048.71	\$ 9,000.20	\$ 1,000.00
001-10-51-511-54100 Communication Services	\$ 4,488.20	\$ 2,683.57	\$ 1,251.01	\$ 81.61	\$ 3,000.00	\$ 4,048.02	\$ 2,855.70	\$ 3,000.00
001-10-51-511-54900 Other Operating Expenses	\$ 1,661.64	\$ 13,162.64	\$ 2,352.53	\$ 3,261.75	\$ 6,000.00	\$ 1,500.00	\$ 5,794.20	\$ 6,000.00
001-10-51-511-54990 Other Current Charges - Council Reimbursement	\$ 37,500.00	\$ 45,000.00	\$ 41,250.00	\$ 44,250.00	\$ 45,000.00	\$ 47,538.45	\$ 42,187.50	\$ 45,000.00
001-10-51-511-55100 Office Supplies	\$ 943.30	\$ 71.55	\$ 43.99	\$ -	\$ 350.00	\$ 43.75	\$ 352.21	\$ 350.00
001-10-51-511-55200 Operating Supplies	\$ 35.93	\$ 118.54		\$ -	\$ 100.00	\$ 12.50	\$ 63.62	\$ 100.00
001-10-51-511-55400 Books, Publications, Subscriptions	\$ 3,318.00	\$ 3,171.00	\$ 4,499.58	\$ 3,277.00	\$ 5,000.00	\$ 2,369.17	\$ 3,997.15	\$ 5,000.00
001-10-51-511-55500 Education & Training	\$ 450.00	\$ 825.00		\$ -	\$ 3,000.00	\$ 3,000.00	\$ 1,068.75	\$ 3,000.00
001-10-51-511-58200 Special Events/ Contributions	\$ 4,747.92	\$ 8,813.31		\$ 9,202.10	\$ 6,500.00	\$ 5,111.35	\$ 5,015.31	\$ 6,500.00
Sub Totals	\$ 63,076.53	\$ 84,877.34	\$ 58,564.63	\$ 153,440.48	\$ 102,950.00	\$ 144,403.70	\$ 77,367.13	\$ 129,950.00
Town Manager								
001-12-51-512-51200 Regular Salaries				\$ 470,814.42	\$ 260,000.00	\$ 401,216.66	\$ 401,216.66	\$ 460,000.00
001-12-51-512-52100 FICA & Medicare Taxes				\$ 18,561.25	\$ 22,000.00	\$ 31,717.70	\$ 31,717.70	\$ 35,000.00
001-12-51-512-52200 Retirement FRS				\$ 66,235.87	\$ 50,000.00	\$ 48,681.56	\$ 48,681.56	\$ 50,000.00
001-12-51-512-52300 Health and Life Insurance				\$ 56,411.10	\$ 26,000.00	\$ 39,980.27	\$ 39,980.27	\$ 40,000.00
001-12-51-512-52400 Worker's Compensation				\$ (3,884.65)	\$ 1,500.00	\$ 187.50	\$ 187.50	\$ 1,500.00
001-12-51-512-53400 Other Services	\$ 280,543.82	\$ 288,963.96	\$ 297,632.88	\$ 188,921.92	\$ 200,000.00	\$ 97,200.00	\$ 266,785.17	\$ -
001-12-51-512-54000 Travel	\$ 615.06	\$ 2,029.27	\$ 2,144.72	\$ 440.09	\$ 7,000.00	\$ 9,260.95	\$ 2,947.26	\$ 2,000.00
001-12-51-512-54100 Communication Services	\$ 2,859.38	\$ 981.05	\$ 1,238.10	\$ 1,005.68	\$ 2,000.00	\$ 2,000.00	\$ 1,769.63	\$ 2,000.00
001-12-51-512-54200 Postage and Freight	\$ 1,878.19	\$ 2,621.71	\$ 2,387.25	\$ (1,067.94)	\$ 2,500.00	\$ 2,500.00	\$ 2,346.79	\$ 2,500.00
001-12-51-512-54900 Other Operating Expenses (Misc.-Recording Fees)	\$ 957.33	\$ 1,293.27	\$ 3,124.80	\$ (1,173.31)	\$ 2,000.00	\$ 6,668.73	\$ 1,843.85	\$ 5,000.00
001-12-51-512-54930 Election Expense	\$ 10,324.72	\$ 7,990.67	\$ 11,807.95	\$ 8,092.95	\$ 12,000.00	\$ 2,493.25	\$ 10,530.84	\$ 12,000.00
001-12-51-512-54960 Legal Advertising	\$ 5,162.48	\$ 8,892.65	\$ 15,106.16	\$ 13,763.65	\$ 12,000.00	\$ 12,000.00	\$ 10,290.32	\$ 12,000.00
001-12-51-512-55100 Office Supplies	\$ 15,497.46	\$ 14,205.78	\$ 10,041.45	\$ 2,475.57	\$ 8,000.00	\$ 10,775.73	\$ 11,936.17	\$ 8,000.00
001-12-51-512-55400 Books, Publications, Subscriptions	\$ 370.00	\$ 884.88	\$ 530.00	\$ 1,386.88	\$ 2,500.00	\$ 3,320.41	\$ 1,071.22	\$ 3,500.00
001-12-51-512-55500 Education & Training		\$ 375.00	\$ 1,225.00	\$ (1,586.00)	\$ 2,500.00	\$ 3,906.30	\$ 1,025.00	\$ 4,000.00
Sub Totals	\$ 318,208.44	\$ 328,238.24	\$ 345,238.31	\$ 820,397.48	\$ 610,000.00	\$ 671,909.07	\$ 832,329.94	\$ 637,500.00
Financial Services								
001-14-51-513-53200 Accounting and Auditing	\$ 16,700.00	\$ 14,700.00	\$ 22,862.00	\$ 69,300.91	\$ 45,000.00	\$ 50,000.00	\$ 24,815.50	\$ 50,000.00
001-32-51-519-54940 Inspector General Office				\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-54000 Travel				\$ 2,312.96	\$ 3,000.00	\$ 2,265.41	\$ 750.00	\$ 3,000.00
001-14-51-513-54700 Printing & Binding	\$ 278.73	\$ 381.60		\$ (1,000.00)	\$ -	\$ -	\$ 165.08	\$ -
001-14-51-513-54920 Computer Services	\$ 10,298.76	\$ 13,879.76	\$ 12,473.26	\$ 10,559.86	\$ 30,000.00	\$ 17,107.04	\$ 16,662.95	\$ 25,000.00
001-14-51-513-54960 Legal Advertising	\$ 2,144.33	\$ 700.00		\$ (3,000.00)	\$ 2,000.00	\$ 250.00	\$ 1,211.08	\$ 500.00
001-14-51-513-55400 Books, Publications, Subscriptions		\$ 35.00	\$ 425.00	\$ (560.00)	\$ 1,600.00	\$ 570.48	\$ 515.00	\$ 600.00
001-14-51-513-55500 Education & Training		\$ 2,008.40	\$ 1,960.52	\$ (2,625.00)	\$ 5,000.00	\$ 1,095.17	\$ 2,242.23	\$ 2,000.00
001-14-51-514-53110 Professional Service- Paychex				\$ 7,134.68	\$ 4,000.00	\$ 1,670.27	\$ 1,000.00	\$ 2,000.00
Sub Totals	\$ 29,421.82	\$ 31,704.76	\$ 37,720.78	\$ 82,123.41	\$ 90,600.00	\$ 72,958.36	\$ 47,361.84	\$ 83,100.00
Legal Services								
001-16-51-514-53100 Professional Services	\$ 98,382.76	\$ 112,042.95	\$ 78,370.62	\$ 215,597.08	\$ 125,000.00	\$ 141,740.13	\$ 103,449.08	\$ 125,000.00
Sub Totals	\$ 98,382.76	\$ 112,042.95	\$ 78,370.62	\$ 215,597.08	\$ 125,000.00	\$ 141,740.13	\$ 103,449.08	\$ 125,000.00
Planning & Building								
001-20-51-515-53100 Professional Service	\$ 19,084.00		\$ 17,501.25	\$ 93,580.54	\$ 25,000.00	\$ 60,031.97	\$ 15,396.31	\$ 25,000.00
001-20-51-515-53400 Other Services	\$ 83,822.04	\$ 86,334.60	\$ 88,924.08	\$ 29,682.72	\$ 50,000.00	\$ 6,250.00	\$ 77,270.18	\$ -
001-26-52-521-53420 Other Services - Plan Process Comp Plan	\$ 1,302.00			\$ -	\$ -	\$ -	\$ 325.50	\$ -
001-20-51-515-53420 Comprehensive Plan				\$ (30,000.00)	\$ -	\$ -	\$ -	\$ -

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Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
001-20-51-515-53450 <u>Planning & Zoning Contract</u>	\$ 19,382.07	\$ 30,366.53	\$ 41,686.58	\$ 60,280.00	\$ 45,000.00	\$ 90,957.39	\$ 34,108.80	\$ 45,000.00
001-20-51-515-53490 <u>Cost Recovery Expenditure</u>	\$ 153,018.09	\$ 49,101.36	\$ 64,867.48	\$ 84,031.93	\$ 40,000.00	\$ 82,373.40	\$ 76,746.73	\$ 80,000.00
001-20-51-515-54960 <u>Legal Advertising</u>	\$ 4,213.44	\$ 6,609.29		\$ (7,000.00)	\$ 5,000.00	\$ 625.00	\$ 3,955.68	\$ 5,000.00
Sub Totals	\$ 280,821.64	\$ 172,411.78	\$ 212,979.39	\$ 230,575.19	\$ 165,000.00	\$ 240,237.76	\$ 207,803.20	\$ 155,000.00
Code Enforcement								
001-22-51-519-53150 <u>Special Magistrate</u>	\$ 345.49	\$ 3,506.85	\$ 17,546.95	\$ 2,125.25	\$ 18,000.00	\$ 2,250.00	\$ 9,849.82	\$ 18,000.00
001-22-51-519-53400 <u>Other Services - Code</u>	\$ 4,647.70	\$ 106,259.96	\$ 109,179.96	\$ 34,986.64	\$ 100,000.00	\$ 33,281.25	\$ 80,021.91	\$ 60,000.00
001-22-51-519-53430 <u>Code Compliance</u>	\$ 35,333.32		\$ 160.00	\$ -	\$ -	\$ -	\$ 8,873.33	\$ -
001-22-51-519-54000 <u>Travel</u>		\$ 717.46	\$ 1,572.54	\$ (620.60)	\$ -	\$ -	\$ 572.50	\$ -
001-22-51-519-54100 <u>Communication Services</u>	\$ 7,830.84	\$ 451.88	\$ 257.10	\$ 351.79	\$ -	\$ 179.97	\$ 2,134.96	\$ -
001-22-51-519-55500 <u>Education & Training</u>			\$ 667.00	\$ (1,100.00)	\$ -	\$ -	\$ 166.75	\$ -
Sub Totals	\$ 48,157.35	\$ 110,936.15	\$ 129,383.55	\$ 35,743.08	\$ 118,000.00	\$ 35,711.22	\$ 101,619.26	\$ 78,000.00
Public Safety								
001-26-52-521-53410 <u>Law Enforcement (PBSO)</u>	\$ 288,746.04	\$ 294,621.00	\$ 610,000.00	\$ 620,824.00	\$ 624,000.00	\$ 622,200.00	\$ 454,341.76	\$ 624,000.00
Sub Totals	\$ 288,746.04	\$ 294,621.00	\$ 610,000.00	\$ 620,824.00	\$ 624,000.00	\$ 622,200.00	\$ 454,341.76	\$ 624,000.00
Communications & Technology								
001-30-53-539-53400 <u>Other Services</u>		\$ 25,515.75		\$ (19,900.00)	\$ 46,000.00	\$ 5,750.00	\$ 17,878.94	\$ 10,000.00
001-32-51-513-54920 <u>Other Current Charges -Computer Services (Hosting)</u>		\$ 6,245.00		\$ -	\$ -	\$ -	\$ 1,561.25	\$ -
001-32-51-519-54910 <u>Computer Hardware and Software</u>	\$ 2,662.02	\$ 3,715.98	\$ 3,582.65	\$ 49,529.36	\$ 20,000.00	\$ 21,291.51	\$ 7,490.16	\$ 20,000.00
001-32-51-519-54920 <u>Computer Services</u>	\$ 6,970.23	\$ 10,565.31	\$ 11,140.78	\$ 109,865.79	\$ 35,000.00	\$ 35,451.10	\$ 15,919.08	\$ 35,000.00
001-32-51-519-54100 <u>Communication Services</u>		\$ 10,143.19	\$ 9,519.79	\$ (9,862.21)	\$ 30,000.00	\$ 15,127.56	\$ 12,415.75	\$ 15,000.00
Sub Totals	\$ 9,632.25	\$ 56,185.23	\$ 24,243.22	\$ 129,632.94	\$ 131,000.00	\$ 77,620.17	\$ 55,265.18	\$ 80,000.00
Non-departmental								
001-32-51-519-53400 <u>Other Services</u>		\$ 10,259.76	\$ 9,378.21	\$ 5,756.50	\$ 10,000.00	\$ 7,585.18	\$ 7,409.49	\$ 10,000.00
001-32-51-519-54300 <u>Utilities</u>	\$ 5,620.05	\$ 6,802.74	\$ 5,720.48	\$ 2,707.01	\$ 7,000.00	\$ 5,050.54	\$ 6,285.82	\$ 5,000.00
001-32-51-519-54440 <u>Rental and Leases - Equip, Storage, etc</u>	\$ 7,965.92	\$ 6,080.59	\$ 5,601.96	\$ 5,683.58	\$ 7,000.00	\$ 7,929.01	\$ 6,662.12	\$ 7,000.00
001-32-51-519-54500 <u>Insurance</u>	\$ 32,686.00	\$ 50,462.00	\$ 66,686.00	\$ 69,907.00	\$ 90,000.00	\$ 90,000.00	\$ 59,958.50	\$ 90,000.00
001-32-51-519-54600 <u>Repair and Maintenance - Building</u>	\$ 7,902.01	\$ 3,862.15	\$ 350.00	\$ 9,805.90	\$ 10,000.00	\$ 10,000.00	\$ 5,528.54	\$ 10,000.00
001-32-51-539-53400 <u>Other Services</u>		\$ 0.03	\$ 61.97	\$ -	\$ -	\$ -	\$ 15.50	\$ -
Sub Totals	\$ 54,173.98	\$ 77,467.27	\$ 87,798.62	\$ 93,859.99	\$ 124,000.00	\$ 120,564.72	\$ 85,859.97	\$ 122,000.00
Boards & Committees								
001-90-51-519-58220 <u>Loxahatchee Groves - CERT</u>	\$ 37.13	\$ 120.54	\$ 4,561.00	\$ 6,457.94	\$ 4,500.00	\$ 4,500.00	\$ 2,304.67	\$ 4,500.00
Sub Totals	\$ 37.13	\$ 120.54	\$ 4,561.00	\$ 6,457.94	\$ 4,500.00	\$ 4,500.00	\$ 2,304.67	\$ 4,500.00
Capital Outlay								
001-90-51-519-56140 <u>Land</u>				\$ -	\$ -	\$ -	\$ -	\$ -
001-90-51-519-56200 <u>Capital Outlay - Buildings</u>	\$ 10,144.50			\$ -	\$ -	\$ -	\$ 2,536.13	\$ -
Sub Totals	\$ 10,144.50	\$ -	\$ 2,536.13	\$ -				
Contingency								
001-90-51-519-59990 <u>Contingency</u>				\$ -	\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ -							
Transfers								
001-90-51-519-59101 <u>Transfer to Transportation Fund</u>	\$ 57,099.00			\$ -	\$ -	\$ -	\$ 14,274.75	\$ -
001-90-51-519-59305 <u>Transfer to C.I.P Fund</u>	\$ 311,664.00			\$ -	\$ 90,683.00	\$ 90,683.00	\$ 100,586.75	\$ -
001-90-51-519-59405 <u>Transfer to Solid Waste Fund</u>	\$ 94,497.47	\$ 92,546.53		\$ -	\$ -	\$ -	\$ 46,761.00	\$ 71,110.00
001-90-58-581-59000 <u>Transfer to Fund Balance</u>		\$ 93,103.78	\$ 169,373.29	\$ 144,512.92	\$ -	\$ -	\$ 65,619.27	\$ 78,638.20
001-90-58-581-59101 <u>Transfer to Transportation Fund</u>				\$ -	\$ -	\$ -	\$ 42,343.32	\$ -
001-90-58-581-59103 <u>Transfer to L.O.S.T Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
001-90-58-581-59305 <u>Transfer to C.I.P Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ 463,260.47	\$ 185,650.31	\$ 169,373.29	\$ 144,512.92	\$ 90,683.00	\$ 90,683.00	\$ 269,585.09	\$ 149,748.20
Total Expenses	\$ 1,664,062.91	\$ 1,454,255.57	\$ 1,758,233.41	\$ 2,533,164.51	\$ 2,185,733.00	\$ 2,222,528.12	\$ 2,239,823.24	\$ 2,188,798.20

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STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
NET SURPLUS/(DEFICIT)	\$ (145,280.97)	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ (515,752.26)	\$ 0.00

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STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed	
101 - Transportation Fund									
REVENUES									
Intergovernmental									
101-01-31-312-34100	1st Local option Fuel Tax (6c)	\$ 265,665.34	\$ 277,680.32	\$ 274,233.14	\$ 277,899.23	\$ 280,000.00	\$ 217,074.50	\$ 274,394.70	\$ 210,000.00
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	\$ 123,671.82	\$ 129,542.68	\$ 126,961.72	\$ 128,921.09	\$ 130,000.00	\$ 100,363.91	\$ 127,544.06	\$ 97,500.00
	Sub Totals	\$ 389,337.16	\$ 407,223.00	\$ 401,194.86	\$ 406,820.32	\$ 410,000.00	\$ 317,438.41	\$ 401,938.76	\$ 307,500.00
Miscellaneous									
101-01-36-366-36991	Contributions & Donations - Private Sources				\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers									
101-01-38-381-38100	Transfer from Fund Balance		\$ 775,399.54				\$ 193,849.89	\$ -	\$ -
101-01-38-381-38110	Contribution from General Fund	\$ 57,099.00		\$ -	\$ -	\$ -	\$ 14,274.75	\$ -	\$ -
101-01-38-381-38135	Transfer from CIP Fund		\$ 196,825.00	\$ -	\$ -	\$ -	\$ 49,206.25	\$ -	\$ -
	Sub Totals	\$ 57,099.00	\$ -	\$ 972,224.54	\$ -	\$ -	\$ 257,330.89	\$ -	\$ -
Non-Revenues/Other Sources									
101-01-38-384-38410	Debt Proceeds			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 446,436.16	\$ 407,223.00	\$ 1,373,419.40	\$ 406,820.32	\$ 410,000.00	\$ 317,438.41	\$ 659,269.64	\$ 307,500.00
EXPENSES									
Transportation									
101-40-54-541-54670	Traffic Control Signs 6c	\$ 8,102.00	\$ 21,602.57	\$ 10,549.77	\$ (201.00)	\$ 10,000.00	\$ 1,250.00	\$ 12,563.59	\$ -
101-40-54-541-54680	Town Roads Maintenance 6c	\$ 649,814.74	\$ 280,337.68	\$ 342,418.12	\$ (845.38)	\$ -	\$ -	\$ 318,142.64	\$ -
101-40-54-541-54690	District Road Maintenance	\$ 110,250.50	\$ 126,561.10	\$ -	\$ -	\$ -	\$ -	\$ 59,202.90	\$ -
	Sub Totals	\$ 768,167.24	\$ 428,501.35	\$ 352,967.89	\$ (1,046.38)	\$ 10,000.00	\$ 1,250.00	\$ 389,909.12	\$ -
Capital Outlay									
101-40-54-541-56310	Roads & Streets - New Construction - 5c						\$ -	\$ -	\$ -
101-40-54-541-56312	Special Projects	\$ 2,275.00		\$ -	\$ -	\$ -	\$ 568.75	\$ -	\$ -
101-40-54-541-56320	Roads & Streets - New Construction - 5c	\$ 8,950.00		\$ -	\$ -	\$ -	\$ 2,237.50	\$ -	\$ -
	Sub Totals	\$ -	\$ 11,225.00	\$ -	\$ -	\$ -	\$ 2,806.25	\$ -	\$ -
Debt Service									
101-40-54-541-57101	Principal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-40-54-541-57201	Interest			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-40-54-541-57301	Other Debt Service Costs		\$ 2,437.98	\$ -	\$ -	\$ -	\$ 609.50	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ 2,437.98	\$ -	\$ -	\$ 609.50	\$ -	\$ -
Transfers									
101-40-58-581-59000	Transfer to General Fund			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-40-58-581-59103	Transfer to L.O.S.T fund			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-40-58-581-59105	Transfer to Roads & Drainage Fund			\$ 400,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 210,000.00	\$ -
101-40-58-581-59305	Transfer to C.I.P Fund	\$ 9,874.86		\$ -	\$ 200,000.00	\$ 200,000.00	\$ 52,468.72	\$ 97,500.00	\$ -
101-40-58-581-59405	Transfer to Solid Waste Fund			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-40-58-581-59935	Transfer to Fund Balance 5c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-40-58-581-59936	Transfer to Fund Balance 6c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 9,874.86	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 52,468.72	\$ 307,500.00
	Total Expenses	\$ 778,042.10	\$ 439,726.35	\$ 355,405.87	\$ 398,953.62	\$ 410,000.00	\$ 401,250.00	\$ 445,793.58	\$ 307,500.00
	NET SURPLUS/(DEFICIT)	\$ (331,605.94)	\$ (32,503.35)	\$ 1,018,013.53	\$ 7,866.70	\$ -	\$ (83,811.59)	\$ 213,476.06	\$ -

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Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
103 - Local Option Sales Tax (L.O.S.T) Fund								
REVENUES								
Intergovernmental								
103-01-31-312-31260 <u>Sales Tax Infrastructure</u>		\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ 260,000.00	\$ 197,342.69	\$ 163,715.72	\$ 195,000.00
Sub Totals	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ 260,000.00	\$ 197,342.69	\$ 163,715.72	\$ 195,000.00
Transfers								
103-01-31-381-38100 <u>Transfer from Fund Balance</u>				\$ -	\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ 260,000.00	\$ 197,342.69	\$ 163,715.72	\$ 195,000.00
EXPENSES								
Debt Service								
103-42-54-541-56130 <u>Roads, Streets & Drainage - New Construction</u>				\$ -	\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers								
103-01-31-381-59000 <u>Transfer to Fund Balance</u>					\$ 260,000.00	\$ 197,342.69	\$ 65,000.00	\$ 195,000.00
Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00	\$ 197,342.69	\$ 65,000.00	\$ 195,000.00
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00	\$ 197,342.69	\$ 65,000.00	\$ 195,000.00
NET SURPLUS/(DEFICIT)	\$ -	\$ 160,445.91	\$ 234,416.95	\$ 244,283.63	\$ -	\$ -	\$ 98,715.72	\$ -

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STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed			
105 - Roads & Drainage Fund											
REVENUES											
Assessments											
105-01-32-325-32510			\$ 2,557.60	\$ -	\$ -	\$ 10,885.45	\$ 639.40	\$ -			
105-01-32-325-32515		\$ 306,865.33	\$ 288,916.79	\$ 310,976.59	\$ 310,000.00	\$ 299,318.74	\$ 226,445.53	\$ 310,000.00			
105-01-32-325-32520		\$ 1,027,670.97	\$ 1,134,850.75	\$ 1,500,942.25	\$ 1,545,865.00	\$ 1,660,112.08	\$ 927,096.68	\$ 1,545,865.00			
105-01-32-325-32522				\$ -	\$ (65,700.00)	\$ (65,700.00)	\$ (16,425.00)	\$ (65,700.00)			
105-01-32-325-32530				\$ -	\$ -	\$ -	\$ -	\$ -			
105-01-32-325-36990		\$ 73,383.24	\$ 67.57	\$ 2,999.33	\$ 3,000.00	\$ 375.00	\$ 19,112.70	\$ 3,000.00			
Sub Totals	\$ -	\$ 1,407,919.54	\$ 1,426,392.71	\$ 1,814,918.17	\$ 1,793,165.00	\$ 1,904,991.27	\$ 1,156,869.31	\$ 1,793,165.00			
Investment Income											
105-01-32-325-34600			\$ 455.42	\$ 3,367.31	\$ 3,000.00	\$ 375.00	\$ 863.86	\$ 3,000.00			
105-01-33-330-33000				\$ -	\$ -	\$ -	\$ -	\$ -			
105-01-36-361-36110		\$ 3.52	\$ 946.80	\$ 1,231.44	\$ 1,200.00	\$ 715.90	\$ 537.58	\$ 1,200.00			
105-01-36-361-36111		\$ 45.83	\$ 4.19	\$ 4.93	\$ -	\$ 0.61	\$ 12.51	\$ -			
105-01-36-361-36112		\$ 29.00	\$ 85.49	\$ -	\$ -	\$ -	\$ 28.62	\$ -			
105-01-36-361-36113		\$ 118.54	\$ 0.05	\$ -	\$ -	\$ -	\$ 29.65	\$ -			
105-01-36-361-36114		\$ 841.62	\$ 0.12	\$ -	\$ -	\$ -	\$ 210.44	\$ -			
105-01-36-361-36115		\$ 962.51	\$ 736.52	\$ 331.62	\$ -	\$ -	\$ 424.76	\$ -			
105-01-36-361-36116		\$ 3.89	\$ 637.05	\$ 128.22	\$ -	\$ -	\$ 160.24	\$ -			
105-01-36-361-36117		\$ -	\$ 1,682.20	\$ 1,194.53	\$ -	\$ -	\$ 420.55	\$ -			
105-01-36-361-36118		\$ -	\$ -	\$ 2,491.16	\$ 1,500.00	\$ 538.87	\$ 375.00	\$ 1,500.00			
Sub Totals	\$ -	\$ 2,004.91	\$ 4,547.84	\$ 8,749.21	\$ 5,700.00	\$ 1,630.38	\$ 3,063.19	\$ 5,700.00			
Miscellaneous											
105-01-36-364-36400			\$ 88,945.55	\$ -	\$ -	\$ -	\$ 22,236.39	\$ -			
105-01-36-369-36990		\$ 1,705.82	\$ 2,916.43	\$ 2,111.52	\$ 2,000.00	\$ 250.00	\$ 1,655.56	\$ 2,000.00			
Sub Totals	\$ -	\$ 1,705.82	\$ 91,861.98	\$ 2,111.52	\$ 2,000.00	\$ 250.00	\$ 23,891.95	\$ 2,000.00			
Transfers											
105-01-38-381-38111				\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 50,000.00	\$ 200,000.00			
Sub Totals	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 50,000.00	\$ 200,000.00			
Total Revenues				\$ -	\$ 1,411,630.27	\$ 1,522,802.53	\$ 2,025,778.90	\$ 2,000,865.00	\$ 2,106,871.65	\$ 1,233,824.45	\$ 2,000,865.00
EXPENSES											
Physical Environment-Staffing											
105-50-53-538-51200		\$ 411,094.06	\$ 352,258.21	\$ 279,886.92	\$ 350,000.00	\$ 287,914.77	\$ 278,338.07	\$ 350,000.00			
105-50-53-538-51400		\$ 9,777.16	\$ 25,077.74	\$ 31.50	\$ 15,750.00	\$ 1,968.75	\$ 12,651.23	\$ 2,500.00			
105-50-53-538-51500		\$ 6,822.39	\$ 5,973.52	\$ -	\$ -	\$ -	\$ 3,198.98	\$ -			
105-50-53-538-51520		\$ 6,000.00	\$ 4,900.00	\$ -	\$ -	\$ -	\$ 2,725.00	\$ -			
105-50-53-538-52100		\$ 32,879.92	\$ 30,455.82	\$ 14,429.82	\$ 30,000.00	\$ 21,142.68	\$ 23,333.94	\$ 25,000.00			
105-50-53-538-52200		\$ 46,225.70	\$ 35,385.55	\$ 44,092.61	\$ 32,000.00	\$ 44,801.02	\$ 28,402.81	\$ 45,000.00			
105-50-53-538-52300		\$ 61,047.57	\$ 56,259.56	\$ 44,932.05	\$ 50,000.00	\$ 24,526.07	\$ 41,826.78	\$ 50,000.00			
105-50-53-538-52400		\$ 12,370.98	\$ 18,284.00	\$ (7,567.36)	\$ 10,000.00	\$ 10,000.00	\$ 10,163.75	\$ 10,000.00			
Sub Totals	\$ -	\$ 586,217.78	\$ 528,594.40	\$ 375,805.54	\$ 487,750.00	\$ 390,353.28	\$ 400,640.55	\$ 482,500.00			
Physical Environment-Professional Services											
105-50-53-538-53100		\$ 20,451.76	\$ 54,948.13	\$ (29,193.75)	\$ 150,000.00	\$ 150,000.00	\$ 56,349.97	\$ 150,000.00			
105-50-53-538-53102		\$ 130.00	\$ 210.00	\$ -	\$ 500.00	\$ 62.50	\$ 210.00	\$ 500.00			
105-50-53-538-53105		\$ 500.00	\$ 250.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 1,437.50	\$ 4,000.00			
105-50-53-538-53110				\$ 4,688.71	\$ 7,000.00	\$ 1,533.11	\$ 1,750.00	\$ 6,865.00			
105-50-53-538-53160		\$ 123,752.75	\$ 142,414.59	\$ -	\$ -	\$ -	\$ 66,541.84	\$ -			

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Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
105-50-53-538-53200 <u>Accounting and Auditing</u>		\$ 17,050.00	\$ 25,972.00	\$ 47,397.00	\$ 16,000.00	\$ 22,000.00	\$ 14,755.50	\$ 22,000.00
105-50-53-538-53400 <u>Other Services -</u>		\$ 5,825.71	\$ 9,256.69	\$ 26,503.05	\$ 32,000.00	\$ 32,000.00	\$ 11,770.60	\$ 32,000.00
105-50-53-538-53480 <u>Other Services - PBC Admin Fee</u>			\$ 23,797.21	\$ 4,407.50	\$ 24,000.00	\$ 22,563.62	\$ 11,949.30	\$ 24,000.00
Sub Totals	\$ -	\$ 167,710.22	\$ 256,848.62	\$ 53,802.51	\$ 234,500.00	\$ 233,159.23	\$ 164,764.71	\$ 239,365.00
Physical Environment-O&M Canals								
105-50-53-538-53834 <u>Canal Maintenance Service</u>							\$ -	\$ -
105-50-53-538-54440 <u>Retnal and Leases - Equip, Storage, etc</u>	\$ 3,597.26	\$ 117,857.27	\$ 133,776.14	\$ 85,000.00	\$ 125,140.23	\$ 51,613.63	\$ 160,000.00	
105-50-53-538-54600 <u>Repair and Maintenance Service- Canal</u>	\$ 31,802.07	\$ 25,498.39	\$ -	\$ -	\$ -	\$ 14,325.12	\$ -	
105-50-53-538-54680 <u>Repair and Maintenance Svc -</u>	\$ 81,753.27	\$ 21,219.99	\$ 127,932.66	\$ 140,000.00	\$ 137,313.38	\$ 60,743.32	\$ 200,000.00	
105-50-53-538-54970 <u>Other Current Charges - Permits</u>	\$ 2,537.60	\$ 2,650.00	\$ -	\$ 2,500.00	\$ 312.50	\$ 1,921.90	\$ 2,500.00	
105-50-53-538-54980 <u>Other Current Charges - Miscellaneous</u>	\$ 4,113.51	\$ 14,991.49	\$ -	\$ 5,615.00	\$ 8,957.91	\$ 6,180.00	\$ 9,000.00	
105-50-53-538-55210 <u>Fuel</u>	\$ 24,051.44	\$ 15,088.39	\$ 18,091.99	\$ 25,000.00	\$ 18,578.12	\$ 16,034.96	\$ 25,000.00	
105-50-53-538-55220 <u>Lubricants</u>	\$ 772.08	\$ 599.37	\$ 3,748.77	\$ 3,000.00	\$ 3,336.00	\$ 1,092.86	\$ 3,000.00	
105-50-53-538-56400 <u>Machinery and Equipment</u>	\$ 4,187.48	\$ 8,942.00	\$ 50,349.70	\$ 150,000.00	\$ 36,750.00	\$ 40,782.37	\$ 155,000.00	
Sub Totals	\$ -	\$ 152,814.71	\$ 206,846.90	\$ 333,899.26	\$ 411,115.00	\$ 330,388.13	\$ 192,694.15	\$ 554,500.00
Physical Environment-O&M Roads								
105-50-54-541-54440 <u>Retnal and Leases - Equip, Storage, etc</u>		\$ 357.76	\$ 3,056.41	\$ -	\$ -	\$ 89.44	\$ -	
105-50-54-541-54670 <u>Traffic Control Signs</u>			\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	
105-50-54-541-54680 <u>Repair and Maintenance - Machinery</u>		\$ 33,581.36	\$ -	\$ 45,000.00	\$ 5,625.00	\$ 19,645.34	\$ 45,000.00	
105-50-54-541-55200 <u>Operating Supplies</u>	\$ 6,038.90	\$ 11,671.41	\$ (1,653.40)	\$ 30,000.00	\$ 49,402.10	\$ 11,927.58	\$ 50,000.00	
105-50-54-541-55300 <u>Road Materials & Supplies</u>	\$ 36,441.93	\$ -	\$ -	\$ -	\$ -	\$ 9,110.48	\$ 216,000.00	
105-50-54-541-55310 <u>Road Maintenance and Service</u>	\$ 3,300.00	\$ 641.61	\$ 841,939.38	\$ 400,000.00	\$ 600,000.00	\$ 100,985.40	\$ -	
Sub Totals	\$ -	\$ 45,780.83	\$ 46,252.14	\$ 843,342.39	\$ 475,000.00	\$ 655,027.10	\$ 141,758.24	\$ 331,000.00
Communications & Technology								
105-50-53-538-54910 <u>Computer hardware & Software</u>	\$ 1,988.26	\$ 6,081.42	\$ 2,869.91	\$ 5,000.00	\$ 2,140.50	\$ 3,267.42	\$ 5,000.00	
105-50-53-538-54100 <u>Communication Services</u>	\$ 6,573.11	\$ 8,905.97	\$ 4,373.51	\$ 3,000.00	\$ 8,488.89	\$ 4,619.77	\$ 8,500.00	
Sub Totals	\$ -	\$ 8,561.37	\$ 14,987.39	\$ 7,243.42	\$ 8,000.00	\$ 10,629.39	\$ 7,887.19	\$ 13,500.00
Non-departmental								
105-50-53-538-54700 <u>Printing & Binding</u>	\$ 300.00	\$ 1,451.04	\$ -	\$ -	\$ -	\$ 437.76	\$ -	
105-50-53-538-54900 <u>Other Current Charges</u>		\$ 4,569.74	\$ 37.81	\$ -	\$ -	\$ 1,142.44	\$ -	
105-50-53-538-54901 <u>Indirect Cost Allocations</u>			\$ 156,000.00	\$ -	\$ -	\$ -	\$ -	
105-50-53-538-54930 <u>Election Expense</u>	\$ 5,721.50	\$ -	\$ -	\$ -	\$ -	\$ 1,430.38	\$ -	
105-50-53-538-54960 <u>Legal Advertising</u>	\$ 3,500.00	\$ 3,075.36	\$ -	\$ 1,000.00	\$ 125.00	\$ 1,893.84	\$ 1,000.00	
105-50-53-538-54500 <u>Insurance</u>	\$ 46,778.00	\$ 44,600.00	\$ 46,000.00	\$ 50,000.00	\$ 50,000.00	\$ 35,344.50	\$ 50,000.00	
105-50-53-538-54000 <u>Travel</u>	\$ 2,163.82	\$ 3,593.23	\$ 1,039.00	\$ 4,000.00	\$ 500.00	\$ 2,439.26	\$ 1,000.00	
105-50-53-538-54200 <u>Postage and Freight</u>	\$ 1,757.38	\$ 7,712.61	\$ -	\$ 2,000.00	\$ 250.00	\$ 2,867.50	\$ 500.00	
105-50-53-538-54300 <u>Utilities Services</u>	\$ 12,994.31	\$ 21,114.62	\$ 10,528.57	\$ 16,000.00	\$ 16,000.00	\$ 12,527.23	\$ 16,000.00	
105-50-53-538-54990 <u>Bank Charges</u>	\$ 6,827.50	\$ 3,971.45	\$ -	\$ 1,000.00	\$ 125.00	\$ 2,949.74	\$ 1,000.00	
105-50-53-538-54999 <u>Closing Bank Accounts</u>	\$ 1,000.17	\$ -	\$ -	\$ -	\$ -	\$ 250.04	\$ -	
105-50-53-538-55100 <u>Office Supplies</u>	\$ 7,626.20	\$ 7,158.56	\$ 226.95	\$ 500.00	\$ 902.98	\$ 3,821.19	\$ 500.00	
105-50-53-538-55400 <u>Books, Publications, Subscriptions</u>	\$ 4,283.31	\$ 4,563.91	\$ -	\$ 2,000.00	\$ 326.36	\$ 2,711.81	\$ 2,000.00	
105-50-53-538-55500 <u>Training</u>	\$ 90.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 522.50	\$ 2,000.00	
105-50-54-541-55400 <u>Books, Publications, Subscriptions</u>			\$ 325.00	\$ -	\$ 204.17	\$ -	\$ -	
Sub Totals	\$ -	\$ 91,952.02	\$ 102,900.69	\$ 214,157.33	\$ 78,500.00	\$ 70,433.50	\$ 68,338.18	\$ 74,000.00
Capital Outlay								
105-50-53-538-56100 <u>Right of Way Deed</u>		\$ 27,000.00	\$ -	\$ -	\$ -	\$ 6,750.00	\$ -	
Sub Totals	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,750.00	\$ -
Debt Service								
105-50-53-538-57101 <u>Principal</u>				\$ 271,000.00	\$ 271,000.00	\$ 611,000.00	\$ 67,750.00	\$ 271,000.00
105-50-53-538-57200 <u>Loan Payment</u>	\$ 255,000.00			\$ -	\$ -	\$ -	\$ 63,750.00	\$ -
105-50-53-538-57201 <u>Interest Expense</u>	\$ 50,256.69	\$ 70.12	\$ 34,405.88	\$ 35,000.00	\$ 35,000.00	\$ 21,331.70	\$ 35,000.00	
105-50-53-538-57210 <u>Loan Interest Expense</u>	\$ 6,978.49	\$ 21,114.05	\$ -	\$ -	\$ -	\$ 7,023.14	\$ -	
105-50-53-538-57220 <u>Capital Leases Principal</u>	\$ 94,010.89		\$ -	\$ -	\$ -	\$ 23,502.72	\$ -	
Sub Totals	\$ -	\$ 406,246.07	\$ 21,184.17	\$ 305,405.88	\$ 306,000.00	\$ 646,000.00	\$ 183,357.56	\$ 306,000.00

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STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
Transfers								
105-50-53-538-53891 <u>Transfer from Revenue</u>			\$ 43,024.84	\$ -	\$ -	\$ -	\$ 10,756.21	\$ -
Sub Totals	\$ -	\$ -	\$ 43,024.84	\$ -	\$ -	\$ -	\$ 10,756.21	\$ -
Total Expenses	\$ -	\$ 1,459,283.00	\$ 1,247,639.15	\$ 2,133,656.33	\$ 2,000,865.00	\$ 2,335,990.63	\$ 1,176,946.79	\$ 2,000,865.00
NET SURPLUS/(DEFICIT)	\$ -	\$ (47,652.73)	\$ 275,163.38	\$ (107,877.43)	\$ -	\$ (229,118.98)	\$ 56,877.66	\$ -

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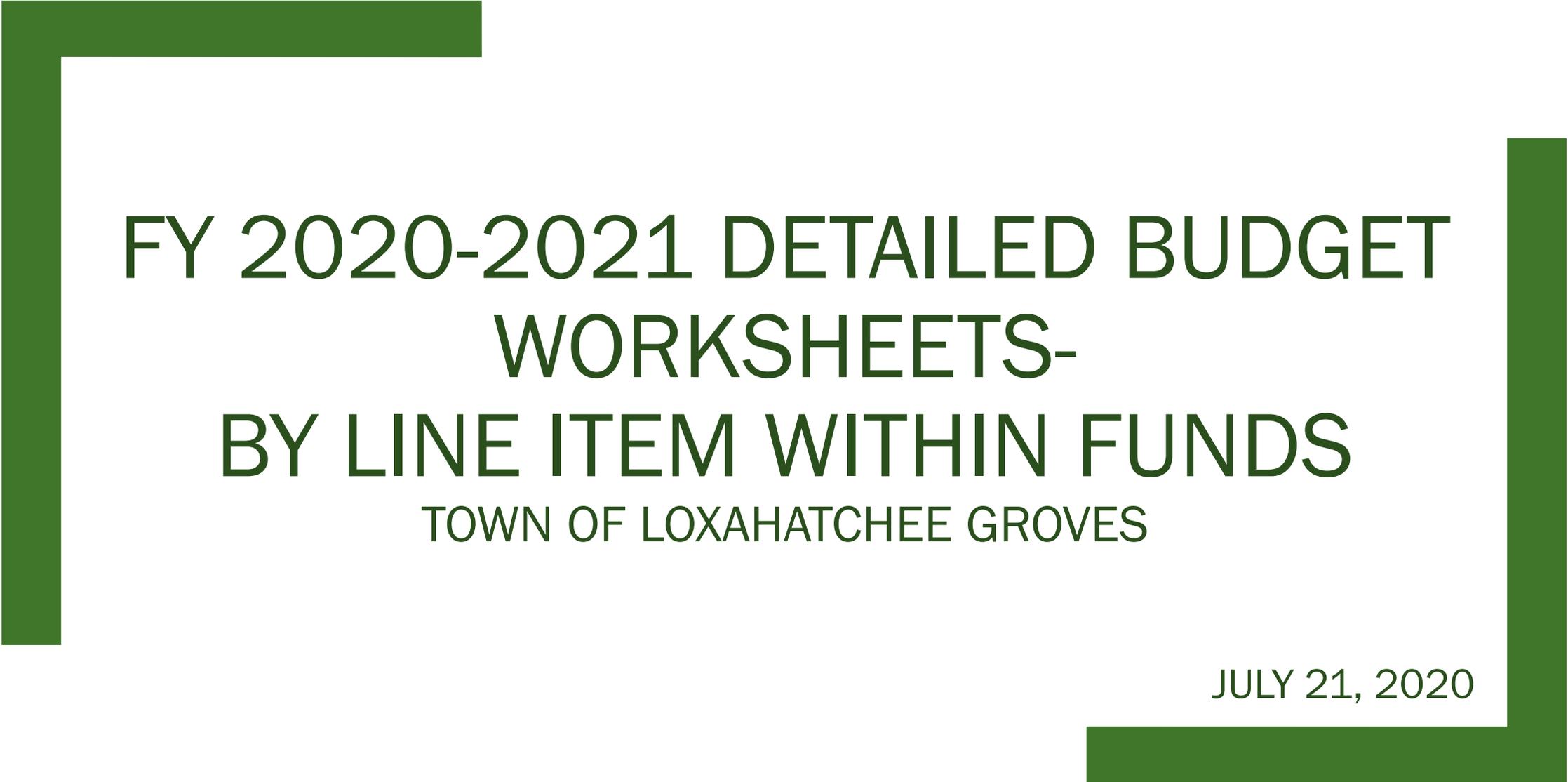
STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 Proposed
305 - Capital Improvement Project (C.I.P) Fund								
REVENUES								
Intergovernmental								
305-01-33-337-33700	<u>Local Gov't Unit Grant - Physical Environment</u>			\$ -	\$ -	\$ -		\$ -
	Sub Totals			\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous								
305-01-36-366-36991	<u>Contributions & Donations - Private Sources</u>			\$ 926,941.84	\$ 251,454.00	\$ -	\$ 294,598.96	\$ -
	Sub Totals			\$ 926,941.84	\$ 251,454.00	\$ -	\$ 294,598.96	\$ -
Transfers								
305-01-38-381-38100	<u>Transfer from Fund Balance</u>			\$ -	\$ 100,000.00	\$ 100,000.00	\$ 25,000.00	\$ -
305-01-38-381-38110	<u>Contribution from General Fund</u>			\$ 311,664.00	\$ 90,683.00	\$ 90,683.00	\$ 100,586.75	\$ -
305-01-38-381-38111	<u>Contributions from Transportation Fund</u>			\$ 9,874.86	\$ 200,000.00	\$ 200,000.00	\$ 52,468.72	\$ 107,500.00
	Sub Totals			\$ 321,538.86	\$ -	\$ 390,683.00	\$ 178,055.47	\$ 107,500.00
	Total Revenues			\$ 1,248,480.70	\$ 251,454.00	\$ -	\$ 472,654.43	\$ 107,500.00
EXPENSES								
Capital Outlay								
305-60-54-541-56120	<u>Surveying Town Roads</u>			\$ 99,561.45	\$ 91,854.05	\$ 95,399.50	\$ 71,703.75	\$ -
305-60-54-541-56130	<u>Road & Streets - New Construction</u>			\$ -	\$ 21,282.50	\$ (1,012.50)	\$ 35,491.38	\$ -
305-60-54-541-56140	<u>Construction- Town Roads- Band D Rd.</u>			\$ 873,979.28	\$ 360,577.60	\$ 270,000.00	\$ 33,750.00	\$ 376,139.22
305-60-54-541-56300	<u>Okeechobee and Drd Traffic Light(Only used in Fy 14)</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-54-541-56400	<u>Drainage</u>			\$ 116,971.60	\$ 14,713.75	\$ 171,598.70	\$ 3,500.00	\$ 75,821.01
305-60-54-541-56500	<u>Trails</u>			\$ 33,067.00	\$ 8,150.00	\$ 9,350.00	\$ -	\$ 12,641.75
305-60-54-541-56510	<u>Trails - Town</u>			\$ 29,349.05	\$ 3,250.00	\$ 600.00	\$ -	\$ 8,299.76
305-60-54-541-56540	<u>Land Acquisition</u>			\$ 28,893.00	\$ 28,893.00	\$ -	\$ -	\$ 14,446.50
	Sub Totals			\$ 1,181,821.38	\$ 507,438.40	\$ 298,230.70	\$ 52,335.38	\$ 594,543.37
Transfers								
305-60-54-541-59101	<u>Transfer to Transportation Fund</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-54-541-59405	<u>Transfer to Sanitation Fund</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-58-581-59000	<u>Transfer to Fund Balance</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-58-581-59001	<u>Transfer to General Fund</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-58-581-59101	<u>Transfer to Transportation Fund</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-58-581-59103	<u>Transfer to L.O.S.T Fund</u>			\$ -	\$ -	\$ -	\$ -	\$ -
305-60-58-581-59405	<u>Transfer to Solid Waste Fund</u>			\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals			\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenses			\$ 1,181,821.38	\$ 507,438.40	\$ 298,230.70	\$ 52,335.38	\$ 594,543.37
	NET SURPLUS/(DEFICIT)			\$ 66,659.32	\$ (255,984.40)	\$ (298,230.70)	\$ (121,888.95)	\$ -

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY21 Budget Workbook: Version 1 for Budget Workshop 7/21/20

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020	FY 16-20	FY 2021	
	Audited	Audited	Audited	Actual	Adopted	Projected	Average	Proposed	
405 - Solid Waste									
REVENUES									
Assessments									
405-01-32-325-32520	<u>Solid Waste Assessments</u>	\$ 348,030.59	\$ 363,881.15	\$ 374,637.15	\$ 661,394.31	\$ 607,500.00	\$ 640,582.36	\$ 423,512.22	\$ 648,090.00
405-01-32-325-32522	<u>Discount Fees</u>	\$ (10,872.15)	\$ (11,514.42)	\$ (11,452.76)	\$ (20,124.01)	\$ (30,500.00)	\$ (30,500.00)	\$ (16,084.83)	\$ (30,500.00)
	Sub Totals	\$ 337,158.44	\$ 352,366.73	\$ 363,184.39	\$ 641,270.30	\$ 577,000.00	\$ 610,082.36	\$ 407,427.39	\$ 617,590.00
Intergovernmental									
405-01-33-331-33134	<u>FEMA</u>		\$ 54,350.50		\$ -	\$ -	\$ -	\$ 13,587.63	\$ -
405-01-34-343-34300	<u>SWA Recycling Income</u>	\$ 1,811.98	\$ 5,146.57	\$ 1,322.38	\$ 220.40	\$ 2,500.00	\$ 1,026.43	\$ 2,695.23	\$ 2,500.00
	Sub Totals	\$ 1,811.98	\$ 59,497.07	\$ 1,322.38	\$ 220.40	\$ 2,500.00	\$ 1,026.43	\$ 16,282.86	\$ 2,500.00
Investment Income									
405-01-36-361-36110	<u>Interest</u>	\$ 649.92	\$ 322.15	\$ 363.05	\$ 100.00	\$ 500.00	\$ 466.09	\$ 458.78	\$ 500.00
	Sub Totals	\$ 649.92	\$ 322.15	\$ 363.05	\$ 100.00	\$ 500.00	\$ 466.09	\$ 458.78	\$ 500.00
Transfers									
405-01-38-381-38100	<u>Transfer from Fund Balance</u>				\$ -	\$ -	\$ -	\$ -	\$ -
405-01-38-381-38110	<u>Contribution from General Fund</u>	\$ 94,497.47	\$ 12,859.53		\$ -	\$ -	\$ -	\$ 26,839.25	\$ 71,110.00
405-01-38-381-38135	<u>Transfer from CIP Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 94,497.47	\$ 12,859.53	\$ -	\$ -	\$ -	\$ -	\$ 26,839.25	\$ 71,110.00
	Total Revenues	\$ 434,117.81	\$ 425,045.48	\$ 364,869.82	\$ 641,590.70	\$ 580,000.00	\$ 611,574.88	\$ 451,008.28	\$ 691,700.00
EXPENSES									
Solid Waste Collection									
405-70-53-534-53401	<u>Contractual Waste Oversight</u>	\$ 428,640.00			\$ -	\$ -	\$ -	\$ 107,160.00	\$ -
405-70-53-534-53409	<u>Other Sanitation Service</u>	\$ 148.00	\$ 83,342.86	\$ 371,939.10	\$ 5,773.28	\$ 20,000.00	\$ 20,000.00	\$ 118,857.49	\$ -
405-70-53-534-53440	<u>Other Services - Solid Waste Contractor</u>		\$ 465,481.76	\$ 394,630.13	\$ 538,095.04	\$ 535,000.00	\$ 620,235.13	\$ 348,777.97	\$ 682,200.00
	Sub Totals	\$ 428,788.00	\$ 548,824.62	\$ 766,569.23	\$ 543,868.32	\$ 555,000.00	\$ 640,235.13	\$ 574,795.46	\$ 682,200.00
Non-departmental									
405-70-53-534-53480	<u>PBC Admin Fee 1%</u>	\$ 5,143.20	\$ 3,715.47	\$ 4,269.16	\$ 5,985.50	\$ 6,750.00	\$ 7,711.96	\$ 4,969.46	\$ 8,000.00
405-70-53-534-54200	<u>Postage and Freight</u>	\$ 983.50	\$ 25.00	\$ 25.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 508.38	\$ 1,000.00
405-70-53-534-54960	<u>Other Services - Legal Advertising</u>	\$ 700.00	\$ 700.00		\$ -	\$ 500.00	\$ 500.00	\$ 475.00	\$ 500.00
405-70-53-538-55200	<u>Operating Supplies</u>				\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 6,826.70	\$ 4,440.47	\$ 4,294.16	\$ 5,985.50	\$ 8,250.00	\$ 9,211.96	\$ 5,952.83	\$ 9,500.00
Contingency									
405-70-53-534-59990	<u>Contingency</u>				\$ -	\$ 16,750.00	\$ -	\$ 4,187.50	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ 16,750.00	\$ -	\$ 4,187.50	\$ -
Transfers									
405-70-58-581-59000	<u>Transfer to Fund Balance</u>				\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59001	<u>Transfer to General Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59101	<u>Transfer to Transportation Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59103	<u>Transfer to L.O.S.T Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59305	<u>Transfer to C.I.P Fund</u>				\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ 435,614.70	\$ 553,265.09	\$ 770,863.39	\$ 549,853.82	\$ 580,000.00	\$ 649,447.09	\$ 584,935.80	\$ 691,700.00
	NET SURPLUS/(DEFICIT)	\$ (1,496.89)	\$ (128,219.61)	\$ (405,993.57)	\$ 91,736.88	\$ -	\$ (37,872.21)	\$ (133,927.52)	\$ -



FY 2020-2021 DETAILED BUDGET
WORKSHEETS-
BY LINE ITEM WITHIN FUNDS
TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

001 - General Fund

REVENUES

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
001-01-31-311-31000	\$ 315,453.86	\$ 361,816.26	\$ 612,843.82	\$ 911,906.51	\$ 550,505.11	\$ 962,233.00	\$ 897,761.26	\$ 957,761.26	\$ 631,956.34	\$ 1,031,798.20
001-01-31-314-31410	\$ 263,868.08	\$ 280,438.41	\$ 288,813.29	\$ 244,986.99	\$ 269,526.69	\$ 280,000.00	\$ 245,761.24	\$ 283,741.34	\$ 272,369.62	\$ 280,000.00
001-01-31-314-31440		\$ 275.50	\$ 1,601.17	\$ 2,112.29	\$ 997.24	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 1,397.79	\$ 3,000.00
001-01-31-314-31480		\$ 1,952.08	\$ 4,584.30	\$ 3,986.21	\$ 2,630.65	\$ 4,000.00	\$ 2,255.82	\$ 4,000.00	\$ 2,904.52	\$ 4,000.00
001-01-31-315-31500	\$ 89,353.00	\$ 89,515.58	\$ 93,642.07	\$ 104,432.81	\$ 94,235.87	\$ 100,000.00	\$ 84,573.26	\$ 97,871.03	\$ 94,962.90	\$ 100,000.00
001-01-31-316-31600	\$ 9,748.59	\$ 5,340.98	\$ 26,635.89	\$ 82,395.90	\$ 31,030.34	\$ 40,000.00	\$ 28,715.50	\$ 38,501.42	\$ 32,524.56	\$ 40,000.00
001-01-32-323-31900	\$ 1,015.00	\$ 3,521.62	\$ 103.00	\$ 468.75	\$ 1,277.09	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,321.67	\$ 1,500.00
001-01-32-323-32310	\$ 211,347.27	\$ 236,036.72	\$ 233,247.98	\$ 287,475.67	\$ 242,026.91	\$ 250,000.00	\$ 132,646.10	\$ 197,057.63	\$ 233,033.05	\$ 240,000.00
001-00-32-323-30430				\$ 481.00	\$ 120.25	\$ -	\$ -	\$ -	\$ 96.20	\$ -
001-01-32-323-32330	\$ 124,575.15	\$ 24,935.70	\$ (27,142.13)	\$ 22,806.43	\$ 36,293.79	\$ 19,000.00	\$ 7,385.08	\$ 10,990.93	\$ 31,233.22	\$ 11,000.00
001-01-32-323-32360		\$ 1,208.46	\$ 5,914.55	\$ 3,469.86	\$ 2,648.22	\$ 7,000.00	\$ -	\$ 875.00	\$ 2,293.57	\$ 7,000.00
001-01-32-323-32370			\$ -	\$ 38,443.76	\$ -	\$ 30,000.00	\$ 6,037.93	\$ 10,794.25	\$ 9,847.60	\$ 20,000.00
001-01-32-323-32390			\$ 2,476.62	\$ 4,361.70	\$ 1,709.58	\$ 3,500.00	\$ 4,097.00	\$ 4,097.00	\$ 2,187.06	\$ 4,000.00
001-01-32-329-32900		\$ 18,183.00	\$ 25,261.35	\$ 39,208.25	\$ 20,663.15	\$ 45,000.00	\$ 10,540.00	\$ 17,921.67	\$ 20,114.85	\$ 45,000.00
001-01-32-341-34135			\$ -	\$ 156,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-33-335-35120	\$ 80,166.01	\$ 80,941.71	\$ 78,613.86	\$ 80,536.06	\$ 80,064.41	\$ 80,000.00	\$ 55,758.91	\$ 70,500.01	\$ 78,151.53	\$ 64,000.00
001-01-33-335-35140						\$ -	\$ -	\$ -	\$ -	\$ -
001-01-33-335-35150			\$ 4,345.53	\$ 770.87	\$ 1,279.10	\$ 4,500.00	\$ 16,372.39	\$ 16,372.39	\$ 4,297.76	\$ 4,500.00
001-01-33-335-35180	\$ 252,797.13	\$ 252,844.74	\$ 264,791.10	\$ 269,583.89	\$ 260,004.22	\$ 270,000.00	\$ 181,908.81	\$ 213,942.88	\$ 250,791.95	\$ 216,000.00
001-01-34-341-34000	\$ 5,867.00	\$ 9,700.21	\$ 4,505.17	\$ 6,951.61	\$ 6,756.00	\$ 5,000.00	\$ 4,599.76	\$ 4,599.76	\$ 6,324.75	\$ 5,000.00
001-01-34-341-34190	\$ 152,804.07	\$ 51,340.19	\$ 38,649.41	\$ 84,031.96	\$ 81,706.41	\$ 40,000.00	\$ 10,000.00	\$ 82,373.41	\$ 81,839.81	\$ 80,000.00
001-01-35-351-35150			\$ 3,927.96	\$ 3,660.50	\$ 1,897.12	\$ 10,000.00	\$ -	\$ -	\$ 1,517.69	\$ 2,000.00
001-01-35-354-35400	\$ 11,350.71	\$ 22,568.50	\$ 5,313.94	\$ 33,250.00	\$ 18,120.79	\$ 6,000.00	\$ 4,500.00	\$ 4,500.00	\$ 15,396.63	\$ 15,000.00
001-01-36-361-36110	\$ 39.02	\$ 811.60	\$ 1,105.74	\$ 16,508.39	\$ 4,616.19	\$ 5,000.00	\$ 3,800.65	\$ 3,800.65	\$ 4,453.08	\$ 5,000.00
001-14-36-361-36110			\$ -	\$ 39,857.98	\$ -	\$ -	\$ -	\$ -	\$ 7,971.60	\$ -
001-01-36-366-36991			\$ 15,751.06	\$ -	\$ 3,937.77	\$ 15,000.00	\$ 875.00	\$ 875.00	\$ 3,325.21	\$ 5,000.00
001-01-36-369-36991		\$ 9,248.69	\$ -	\$ 4,914.89	\$ 3,540.90	\$ -	\$ -	\$ -	\$ 2,832.72	\$ -
001-01-36-369-36990	\$ 397.05	\$ 3,575.62	\$ 8,523.73	\$ 90,562.23	\$ 25,764.66	\$ 5,000.00	\$ 48,898.29	\$ 48,898.29	\$ 30,391.38	\$ 5,000.00
001-01-38-381-38100						\$ -	\$ -	\$ 148,554.21	\$ -	\$ -
001-01-38-381-38135						\$ -	\$ -	\$ -	\$ -	\$ -
001-01-38-381-38145						\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,518,781.94	\$ 1,454,255.57	\$ 1,693,509.41	\$ 2,533,164.51	\$ 1,741,352.42	\$ 2,185,733.00	\$ 1,746,487.00	\$ 2,222,528.12	\$ 1,823,537.07	\$ 2,188,798.20

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
EXPENSES			\$ 64,724.00				\$ 0.80			
001-10-51-511-53100 Professional Service		\$ 3,130.00	\$ -	\$ 96,448.50	\$ 24,894.63	\$ 25,000.00	\$ 55,731.75	\$ 75,731.75	\$ 35,062.05	\$ 60,000.00
001-10-51-511-54000 Travel	\$ 9,931.54	\$ 7,901.73	\$ 9,167.52	\$ (3,080.48)	\$ 5,980.08	\$ 9,000.00	\$ 5,048.71	\$ 5,048.71	\$ 5,793.80	\$ 1,000.00
001-10-51-511-54100 Communication Services	\$ 4,488.20	\$ 2,683.57	\$ 1,371.80	\$ 81.61	\$ 2,156.30	\$ 3,000.00	\$ 3,148.30	\$ 4,048.02	\$ 2,534.64	\$ 3,000.00
001-10-51-511-54900 Other Operating Expenses	\$ 1,661.64	\$ 13,162.64	\$ 2,479.26	\$ 3,261.75	\$ 5,141.32	\$ 6,000.00	\$ -	\$ 1,500.00	\$ 4,413.06	\$ 6,000.00
001-10-51-511-54990 Other Current Charges - Council Reimbursement	\$ 37,500.00	\$ 45,000.00	\$ 45,000.00	\$ 44,250.00	\$ 42,937.50	\$ 45,000.00	\$ 36,288.45	\$ 47,538.45	\$ 43,857.69	\$ 45,000.00
001-10-51-511-55100 Office Supplies	\$ 943.30	\$ 71.55	\$ 43.99	\$ -	\$ 264.71	\$ 350.00	\$ -	\$ 43.75	\$ 220.52	\$ 350.00
001-10-51-511-55200 Operating Supplies	\$ 35.93	\$ 118.54	\$ -	\$ -	\$ 38.62	\$ 100.00	\$ -	\$ 12.50	\$ 33.39	\$ 100.00
001-10-51-511-55400 Books, Publications, Subscriptions	\$ 3,318.00	\$ 3,171.00	\$ 4,499.58	\$ 3,277.00	\$ 3,566.40	\$ 5,000.00	\$ 1,495.00	\$ 2,369.17	\$ 3,326.95	\$ 5,000.00
001-10-51-511-55500 Education & Training	\$ 450.00	\$ 825.00	\$ -	\$ -	\$ 318.75	\$ 3,000.00	\$ 900.00	\$ 3,000.00	\$ 855.00	\$ 3,000.00
001-10-51-511-58200 Special Events/ Contributions	\$ 4,747.92	\$ 8,813.31	\$ -	\$ 9,202.10	\$ 5,690.83	\$ 6,500.00	\$ 3,684.73	\$ 5,111.35	\$ 5,574.94	\$ 6,500.00
001-12-51-512-51200 Regular Salaries			\$ -	\$ 470,814.42		\$ 260,000.00	\$ 316,042.85	\$ 401,216.66	\$ 174,406.22	\$ 460,000.00
001-12-51-512-52100 FICA & Medicare Taxes			\$ -	\$ 18,561.25		\$ 22,000.00	\$ 24,829.46	\$ 31,717.70	\$ 10,055.79	\$ 35,000.00
001-12-51-512-52200 Retirement FRS			\$ -	\$ 66,235.87		\$ 50,000.00	\$ 36,369.91	\$ 48,681.56	\$ 22,983.49	\$ 50,000.00
001-12-51-512-52300 Health and Life Insurance			\$ 1,250.00	\$ 56,411.10		\$ 26,000.00	\$ 31,483.09	\$ 39,980.27	\$ 19,528.27	\$ 40,000.00
001-12-51-512-52400 Worker's Compensation			\$ -	\$ (3,884.65)		\$ 1,500.00	\$ -	\$ 187.50	\$ (739.43)	\$ 1,500.00
001-12-51-512-53400 Other Services	\$ 280,543.82	\$ 288,963.96	\$ 297,632.88	\$ 188,921.92	\$ 264,015.65	\$ 200,000.00	\$ 97,200.00	\$ 97,200.00	\$ 230,652.52	
001-12-51-512-54000 Travel	\$ 615.06	\$ 2,029.27	\$ 3,452.41	\$ 440.09	\$ 1,634.21	\$ 7,000.00	\$ 9,260.95	\$ 9,260.95	\$ 3,159.56	\$ 2,000.00
001-12-51-512-54100 Communication Services	\$ 2,859.38	\$ 981.05	\$ 1,963.81	\$ 1,005.68	\$ 1,702.48	\$ 2,000.00	\$ 628.55	\$ 2,000.00	\$ 1,761.98	\$ 2,000.00
001-12-51-512-54200 Postage and Freight	\$ 1,878.19	\$ 2,621.71	\$ 2,420.75	\$ (1,067.94)	\$ 1,463.18	\$ 2,500.00	\$ 206.32	\$ 2,500.00	\$ 1,670.54	\$ 2,500.00
001-12-51-512-54900 Other Operating Expenses (Misc-Recording Fees)	\$ 957.33	\$ 1,293.27	\$ 5,891.82	\$ (1,173.31)	\$ 1,742.28	\$ 2,000.00	\$ 5,501.77	\$ 6,668.73	\$ 2,727.57	\$ 5,000.00
001-12-51-512-54930 Election Expense	\$ 10,324.72	\$ 7,990.67	\$ 20,027.10	\$ 8,092.95	\$ 11,608.86	\$ 12,000.00	\$ 851.36	\$ 2,493.25	\$ 9,785.74	\$ 12,000.00
001-12-51-512-54960 Legal Advertising	\$ 5,162.48	\$ 8,892.65	\$ 17,548.73	\$ 13,763.65	\$ 11,341.88	\$ 12,000.00	\$ 5,950.72	\$ 12,000.00	\$ 11,473.50	\$ 12,000.00
001-12-51-512-55100 Office Supplies	\$ 15,497.46	\$ 14,205.78	\$ 12,724.11	\$ 2,475.57	\$ 11,225.73	\$ 8,000.00	\$ 10,775.73	\$ 10,775.73	\$ 11,135.73	\$ 8,000.00
001-12-51-512-55400 Books, Publications, Subscriptions	\$ 370.00	\$ 884.88	\$ 530.00	\$ 1,386.88	\$ 792.94	\$ 2,500.00	\$ 2,578.21	\$ 3,320.41	\$ 1,298.43	\$ 3,500.00
001-12-51-512-55500 Education & Training		\$ 375.00	\$ 1,245.00	\$ (1,586.00)	\$ 8.50	\$ 2,500.00	\$ 3,080.40	\$ 3,906.30	\$ 788.06	\$ 4,000.00
001-14-51-513-53200 Accounting and Auditing	\$ 16,700.00	\$ 14,700.00	\$ 22,862.00	\$ 69,300.91	\$ 30,890.73	\$ 45,000.00	\$ 20,567.12	\$ 50,000.00	\$ 34,712.58	\$ 50,000.00
001-14-51-513-54000 Travel			\$ -	\$ 2,312.96		\$ 3,000.00	\$ 1,620.35	\$ 2,265.41	\$ 915.67	\$ 3,000.00
001-14-51-513-54700 Printing & Binding	\$ 278.73	\$ 381.60	\$ -	\$ (1,000.00)	\$ (84.92)	\$ -	\$ -	\$ -	\$ (67.93)	\$ -
001-14-51-513-54920 Computer Services	\$ 10,298.76	\$ 13,879.76	\$ 12,473.26	\$ 10,559.86	\$ 11,802.91	\$ 30,000.00	\$ 11,448.89	\$ 17,107.04	\$ 12,863.74	\$ 25,000.00
001-14-51-513-54960 Legal Advertising	\$ 2,144.33	\$ 700.00	\$ -	\$ (3,000.00)	\$ (38.92)	\$ 2,000.00	\$ -	\$ 250.00	\$ 18.87	\$ 500.00
001-14-51-513-55400 Books, Publications, Subscriptions		\$ 35.00	\$ 425.00	\$ (560.00)	\$ (25.00)	\$ 1,600.00	\$ 317.55	\$ 570.48	\$ 94.10	\$ 600.00
001-14-51-513-55500 Education & Training	\$ 2,008.40	\$ 1,940.52	\$ (2,625.00)	\$ 330.98		\$ 5,000.00	\$ 403.00	\$ 1,095.17	\$ 483.82	\$ 2,000.00
001-14-51-514-53110 Professional Service- Paychex			\$ -	\$ 7,134.68		\$ 4,000.00	\$ 1,003.09	\$ 1,670.27	\$ 1,760.99	\$ 2,000.00
001-16-51-514-53100 Professional Services	\$ 98,382.76	\$ 112,042.95	\$ 91,716.62	\$ 215,597.08	\$ 129,434.85	\$ 125,000.00	\$ 108,098.68	\$ 141,740.13	\$ 131,895.91	\$ 125,000.00
001-20-51-515-53100 Professional Service	\$ 19,084.00		\$ 36,655.69	\$ 93,580.54	\$ 37,330.06	\$ 25,000.00	\$ 48,777.40	\$ 60,031.97	\$ 41,870.44	\$ 25,000.00
001-20-51-515-53400 Other Services	\$ 83,822.04	\$ 86,334.60	\$ 88,924.08	\$ 29,682.72	\$ 72,190.86	\$ 50,000.00	\$ -	\$ 6,250.00	\$ 59,002.69	\$ -
001-20-51-515-53420 Comprehensive Plan			\$ -	\$ (30,000.00)		\$ -	\$ -	\$ -	\$ (6,000.00)	\$ -
001-20-51-515-53450 Planning & Zoning Contract	\$ 19,382.07	\$ 30,366.53	\$ 45,311.58	\$ 60,280.00	\$ 38,835.05	\$ 45,000.00	\$ 80,957.39	\$ 90,957.39	\$ 49,259.51	\$ 45,000.00
001-20-51-515-53490 Cost Recovery Expenditure	\$ 153,018.09	\$ 49,101.36	\$ 47,891.79	\$ 84,031.93	\$ 83,510.79	\$ 40,000.00	\$ 66,320.06	\$ 82,373.40	\$ 83,283.31	\$ 80,000.00
001-20-51-515-54960 Legal Advertising	\$ 4,213.44	\$ 6,609.29	\$ -	\$ (7,000.00)	\$ 955.68	\$ 5,000.00	\$ -	\$ 625.00	\$ 889.55	\$ 5,000.00
001-22-51-519-53150 Special Magistrate	\$ 345.49	\$ 3,506.85	\$ 18,203.20	\$ 2,125.25	\$ 6,045.20	\$ 18,000.00	\$ -	\$ 2,250.00	\$ 5,286.16	\$ 18,000.00
001-22-51-519-53400 Other Services - Code	\$ 4,647.70	\$ 106,259.96	\$ 109,179.96	\$ 34,986.64	\$ 63,768.57	\$ 100,000.00	\$ 17,812.50	\$ 33,281.25	\$ 57,671.10	\$ 60,000.00
001-22-51-519-53430 Code Compliance	\$ 35,333.32		\$ 160.00	\$ -	\$ 8,873.33	\$ -	\$ -	\$ -	\$ 7,098.66	\$ -
001-22-51-519-54000 Travel		\$ 717.46	\$ 1,572.54	\$ (620.60)	\$ 417.35	\$ -	\$ -	\$ -	\$ 333.88	\$ -
001-22-51-519-54100 Communication Services	\$ 7,830.84	\$ 451.88	\$ 282.81	\$ 351.79	\$ 2,229.33	\$ -	\$ 154.26	\$ 179.97	\$ 1,819.46	\$ -
001-22-51-519-55500 Education & Training			\$ 667.00	\$ (1,100.00)	\$ (108.25)	\$ -	\$ -	\$ -	\$ (86.60)	\$ -
001-26-52-521-53410 Law Enforcement (PRSO)	\$ 288,746.04	\$ 294,621.00	\$ 610,000.00	\$ 620,824.00	\$ 453,547.76	\$ 624,000.00	\$ 518,500.00	\$ 622,200.00	\$ 487,278.21	\$ 624,000.00
001-26-52-521-53420 Other Services - Plan Process Comp Plan	\$ 1,302.00			\$ 325.50		\$ -	\$ -	\$ -	\$ 260.40	
001-30-53-539-53400 Other Services		\$ 25,515.75	\$ -	\$ (19,900.00)	\$ 1,403.94	\$ 46,000.00	\$ -	\$ 5,750.00	\$ 2,273.15	\$ 10,000.00
001-32-51-513-54920 Other Current Charges -Computer Services (Hosting)		\$ 6,245.00			\$ 1,561.25	\$ -	\$ -	\$ -	\$ 1,249.00	
001-32-51-519-53400 Other Services		\$ 10,259.76	\$ (40,271.79)	\$ 5,756.50	\$ (6,063.88)	\$ 10,000.00	\$ 5,430.15	\$ 7,585.18	\$ (3,334.07)	\$ 10,000.00
001-32-51-519-54100 Communication Services		\$ 10,143.19	\$ 9,716.95	\$ (9,862.21)	\$ 2,499.48	\$ 30,000.00	\$ 9,752.19	\$ 15,127.56	\$ 5,025.10	\$ 15,000.00
001-32-51-519-54300 Utilities	\$ 5,620.05	\$ 6,802.74	\$ 6,263.06	\$ 2,707.01	\$ 5,348.22	\$ 7,000.00	\$ 6,579.03	\$ 5,050.54	\$ 5,288.68	\$ 5,000.00
001-32-51-519-54440 Rental and Leases - Equip, Storage, etc	\$ 7,965.92	\$ 6,080.59	\$ 5,760.96	\$ 5,683.58	\$ 6,372.76	\$ 7,000.00	\$ 6,046.29	\$ 7,929.01	\$ 6,684.01	\$ 7,000.00
001-32-51-519-54500 Insurance	\$ 32,686.00	\$ 50,462.00	\$ 70,436.00	\$ 69,907.00	\$ 55,872.75	\$ 90,000.00	\$ 1,816.00	\$ 90,000.00	\$ 62,698.20	\$ 90,000.00
001-32-51-519-54600 Repair and Maintenance - Building	\$ 7,902.01	\$ 3,862.15	\$ 350.00	\$ 9,805.90	\$ 5,480.02	\$ 10,000.00	\$ 3,530.00	\$ 10,000.00	\$ 6,384.01	\$ 10,000.00
001-32-51-519-54910 Computer Hardware and Software	\$ 2,662.02	\$ 3,715.98	\$ 3,582.65	\$ 49,529.36	\$ 14,872.50	\$ 20,000.00	\$ 16,107.01	\$ 21,291.51	\$ 16,156.30	\$ 20,000.00
001-32-51-519-54920 Computer Services	\$ 6,970.23	\$ 10,565.31	\$ 11,284.52	\$ 109,865.79	\$ 34,671.46	\$ 35,000.00	\$ 26,636.66	\$ 35,451.10	\$ 34,827.39	\$ 35,000.00
001-32-51-519-54940 Inspector General Office						\$ -	\$ -	\$ -	\$ -	\$ -
001-32-51-519-58220 Loxahatchee Groves - CERT						\$ -	\$ -	\$ -	\$ -	\$ -
001-32-51-539-53400 Other Services		\$ 0.03	\$ 61.97	\$ -	\$ 15.50	\$ -	\$ -	\$ -	\$ 12.40	\$ -
001-90-51-519-56140 Land						\$ -	\$ -	\$ -	\$ -	\$ -

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
001-90-51-519-56200	Capital Outlay - Buildings	\$ 10,144.50			\$ 2,536.13		\$ -	\$ -	\$ 2,028.90	
001-90-51-519-58220	Loxahatchee Groves - CERT	\$ 37.13	\$ 120.54	\$ 4,561.00	\$ 6,457.94	\$ 4,500.00	\$ (1,000.00)	\$ 4,500.00	\$ 3,135.32	\$ 4,500.00
001-90-51-519-59990	Contingency									
001-90-51-519-59101	Transfer to Transportation Fund	\$ 57,099.00			\$ 14,274.75		\$ -	\$ -	\$ 11,419.80	
001-90-51-519-59305	Transfer to C.I.P Fund	\$ 311,664.00			\$ 77,916.00	\$ 90,683.00	\$ -	\$ 90,683.00	\$ 80,469.40	
001-90-51-519-59405	Transfer to Solid Waste Fund	\$ 94,497.47	\$ 92,546.53		\$ 46,761.00		\$ -	\$ -	\$ 37,408.80	\$ 71,110.00
001-90-58-581-59000	Transfer to Fund Balance			\$ -	\$ 144,512.92		\$ -	\$ -	\$ 28,902.58	\$ 78,638.20
001-90-58-581-59101	Transfer to Transportation Fund						\$ -	\$ -	\$ -	
001-90-58-581-59103	Transfer to L.O.S.T Fund						\$ -	\$ -	\$ -	
001-90-58-581-59305	Transfer to C.I.P Fund						\$ -	\$ -	\$ -	
Total Expenses	\$ 1,664,062.91	\$ 1,361,151.79	\$ 1,587,260.13	\$ 2,533,164.51	\$ 1,603,072.70	\$ 2,185,733.00	\$ 1,598,933.88	\$ 2,222,528.12	\$ 1,873,633.49	\$ 2,188,798.20
NET SURPLUS/(DEFICIT)	\$ (145,280.97)	\$ 93,103.78	\$ 106,249.28	\$ -	\$ 138,279.73	\$ -	\$ 147,553.12	\$ (0.00)	\$ (50,096.42)	\$ 0.00

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

101 - Transportation Fund

REVENUES

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast	
101-01-31-312-34100	1st Local option Fuel Tax (6c)	\$ 265,665.34	\$ 277,680.32	\$ 274,233.14	\$ 277,899.23	\$ 273,869.51	\$ 280,000.00	\$ 194,574.50	\$ 217,074.50	\$ 262,510.51	\$ 210,000.00
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	\$ 123,671.82	\$ 129,542.68	\$ 126,961.72	\$ 128,921.09	\$ 127,274.33	\$ 130,000.00	\$ 89,863.91	\$ 100,363.91	\$ 121,892.24	\$ 97,500.00
101-01-36-366-36991	Contributions & Donations - Private Sources						\$ -	\$ -	\$ -	\$ -	
101-01-38-381-38100	Transfer from Fund Balance	\$ 331,605.94	\$ 32,503.35	\$ 775,399.54					\$ 227,901.77		
101-01-38-381-38110	Contribution from General Fund	\$ 57,099.00					\$ -	\$ -	\$ 11,419.80		
101-01-38-381-38135	Transfer from CIP Fund			\$ 196,825.00			\$ -	\$ -	\$ 39,365.00		
101-01-38-384-38410	Debt Proceeds			\$ -	\$ -		\$ -	\$ -	\$ -		

Total Revenues	\$ 778,042.10	\$ 439,726.35	\$ 1,373,419.40	\$ 406,820.32	\$ 415,418.59	\$ 410,000.00	\$ 284,438.41	\$ 317,438.41	\$ 663,089.32	\$ 307,500.00
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EXPENSES

101-40-54-541-54670	Traffic Control Signs 6c	\$ 8,102.00	\$ 21,602.57	\$ 9,478.77	\$ (201.00)	\$ 9,745.59	\$ 10,000.00	\$ -	\$ 1,250.00	\$ 8,046.47	
101-40-54-541-54680	Town Roads Maintence 6c	\$ 649,814.74	\$ 280,337.68	\$ 471,429.65	\$ (845.38)	\$ 350,184.17	\$ -	\$ -	\$ -	\$ 280,147.34	
101-40-54-541-54690	District Road Maintenance	\$ 110,250.50	\$ 126,561.10			\$ 59,202.90	\$ -	\$ -	\$ -	\$ 47,362.32	
101-40-54-541-56310	Roads & Streets - New Construction - 5c						\$ -	\$ -	\$ -	\$ -	
101-40-54-541-56312	Special Projects		\$ 2,275.00			\$ 568.75	\$ -	\$ -	\$ -	\$ 455.00	
101-40-54-541-56320	Roads & Streets - New Construction - 5c		\$ 8,950.00			\$ 2,237.50	\$ -	\$ -	\$ -	\$ 1,790.00	
101-40-54-541-57101	Principal			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
101-40-54-541-57201	Interest			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
101-40-54-541-57301	Other Debt Service Costs		\$ 2,437.98		\$ -	\$ 609.50	\$ -	\$ -	\$ -	\$ 487.60	
101-40-58-581-59000	Transfer to General Fund						\$ -	\$ -	\$ -	\$ -	
101-40-58-581-59103	Transfer to L.O.S.T fund						\$ -	\$ -	\$ -	\$ -	
101-40-58-581-59105	Transfer to Roads & Drainage Fund			\$ -	\$ 400,000.00		\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 120,000.00	\$ 210,000.00
101-40-58-581-59305	Transfer to C.I.P Fund	\$ 9,874.86		\$ 890,073.00	\$ -	\$ 224,986.97	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 219,989.57	\$ 97,500.00
101-40-58-581-59405	Transfer to Solid Waste Fund						\$ -	\$ -	\$ -	\$ -	
101-40-58-581-59935	Transfer to Fund Balance 5c						\$ -	\$ -	\$ -	\$ -	
101-40-58-581-59936	Transfer to Fund Balance 6c						\$ -	\$ -	\$ -	\$ -	

Total Expenses	\$ 778,042.10	\$ 439,726.35	\$ 1,373,419.40	\$ 398,953.62	\$ 647,535.37	\$ 410,000.00	\$ 200,000.00	\$ 401,250.00	\$ 678,278.29	\$ 307,500.00
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NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ 7,866.70	\$ (232,116.78)	\$ -	\$ 84,438.41	\$ (83,811.59)	\$ (15,188.98)	\$ -
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Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

103 - Local Option Sales Tax (L.O.S.T) Fund

REVENUES

103-01-31-312-31260 Sales Tax Infrastructure
103-01-31-381-38100 Transfer from Fund Balance

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
Total Revenues	\$ -	\$ 160,445.91	\$ 219,920.20	\$ 244,283.63	\$ 156,162.44	\$ 260,000.00	\$ 180,842.69	\$ 197,342.69	\$ 164,398.49	\$ 195,000.00
							\$ -	\$ -	\$ -	\$ -
								\$ 0.76		
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00	\$ -	\$ 197,342.69	\$ 39,468.54	\$ 195,000.00
NET SURPLUS/(DEFICIT)	\$ -	\$ 160,445.91	\$ 219,920.20	\$ 244,283.63	\$ 156,162.44	\$ -	\$ 180,842.69	\$ -	\$ 124,929.95	\$ -

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

105 - Water Control District

REVENUES

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
105-01-32-325-32510					\$ -		\$ 10,885.45	\$ 10,885.45	\$ 2,177.09	
105-01-32-325-32515		\$ 306,865.33	\$ -	\$ 310,976.59	\$ 154,460.48	\$ 310,000.00	\$ 78,736.87	\$ 299,318.74	\$ 183,432.13	\$ 310,000.00
105-01-32-325-32520		\$ 1,027,670.97	\$ -	\$ 1,500,942.25	\$ 632,153.31	\$ 1,545,865.00	\$ 1,660,112.08	\$ 1,660,112.08	\$ 837,745.06	\$ 1,545,865.00
105-01-32-325-32522		\$ -	\$ -	\$ -	\$ -	\$ (65,700.00)	\$ (59,088.09)	\$ (65,700.00)	\$ (13,140.00)	\$ (65,700.00)
105-01-32-325-32530							\$ -	\$ -	\$ -	
105-01-32-325-34600			\$ -	\$ 3,367.31	\$ 841.83	\$ 3,000.00	\$ -	\$ 375.00	\$ 748.46	\$ 3,000.00
105-01-32-325-36990		\$ 73,383.24	\$ -	\$ 2,999.33	\$ 19,095.64	\$ 3,000.00	\$ -	\$ 375.00	\$ 15,351.51	\$ 3,000.00
105-01-33-330-33000							\$ -	\$ -	\$ -	
105-01-36-361-36110		\$ 3.52	\$ -	\$ 1,231.44	\$ 308.74	\$ 1,200.00	\$ 485.06	\$ 715.90	\$ 390.17	\$ 1,200.00
105-01-36-361-36111		\$ 45.83	\$ 2.60	\$ 4.93	\$ 13.34		\$ 0.52	\$ 0.61	\$ 10.79	
105-01-36-361-36112		\$ 29.00			\$ 7.25		\$ -	\$ -	\$ 5.80	
105-01-36-361-36113		\$ 118.54			\$ 29.64		\$ -	\$ -	\$ 23.71	
105-01-36-361-36114		\$ 841.62			\$ 210.41		\$ -	\$ -	\$ 168.32	
105-01-36-361-36115		\$ 962.51	\$ 274.66	\$ 331.62	\$ 392.20		\$ -	\$ -	\$ 313.76	
105-01-36-361-36116		\$ 3.89	\$ 292.61	\$ 128.22	\$ 106.18		\$ -	\$ -	\$ 84.94	
105-01-36-361-36117		\$ -	\$ -	\$ 1,194.53	\$ 298.63		\$ -	\$ -	\$ 238.91	
105-01-36-361-36118		\$ -	\$ -	\$ 2,491.16		\$ 1,500.00	\$ 388.87	\$ 538.87	\$ 606.01	\$ 1,500.00
105-01-36-364-36400							\$ -	\$ -	\$ -	
105-01-36-369-36990		\$ 1,705.82	\$ 855.03	\$ 2,111.52	\$ 1,168.09	\$ 2,000.00	\$ -	\$ 250.00	\$ 984.47	\$ 2,000.00
105-01-38-381-38111			\$ -	\$ 200,000.00		\$ 200,000.00	\$ (200,000.00)	\$ 200,000.00	\$ 80,000.00	\$ 200,000.00
Transfer from fund Balance		\$ 47,652.73	\$ 188,997.18	\$ 107,997.43			\$ 340,000.00	\$ 340,000.00	\$ 136,929.47	
Total Revenues	\$ -	\$ 1,459,283.00	\$ 190,422.08	\$ 2,133,776.33	\$ 809,085.73	\$ 2,000,865.00	\$ 1,831,520.76	\$ 2,446,871.65	\$ 1,246,070.61	\$ 2,000,865.00

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
							\$ 0.92			
EXPENSES										
105-50-53-538-51200 Regular Salaries	\$ 411,094.06	\$ 113,643.37	\$ 279,886.92	\$ 201,156.09	\$ 350,000.00	\$ 209,284.09	\$ 287,914.77	\$ 218,507.82	\$ 350,000.00	
105-50-53-538-51400 Overtime	\$ 9,777.16	\$ 478.61	\$ 31.50	\$ 2,571.82	\$ 15,750.00	\$ -	\$ 1,968.75	\$ 2,451.20	\$ 2,500.00	
105-50-53-538-51500 Special Pay	\$ 6,822.39	\$ -	\$ -	\$ 1,705.60	\$ -	\$ -	\$ -	\$ 1,364.48	\$ -	
105-50-53-538-51520 Fringe Benefits	\$ 6,000.00	\$ 375.00	\$ -	\$ 1,593.75	\$ -	\$ -	\$ -	\$ 1,275.00	\$ -	
105-50-53-538-52100 FICA Taxes & Medicare	\$ 32,879.92	\$ 8,434.49	\$ 14,429.82	\$ 13,936.06	\$ 30,000.00	\$ 14,908.01	\$ 21,142.68	\$ 15,377.38	\$ 25,000.00	
105-50-53-538-52200 Retirement FRS	\$ 46,225.70	\$ 7,457.21	\$ 44,092.61	\$ 24,443.88	\$ 32,000.00	\$ 34,972.30	\$ 44,801.02	\$ 28,515.31	\$ 45,000.00	
105-50-53-538-52300 Health and Life Insurance	\$ 61,047.57	\$ 7,524.41	\$ 44,932.05	\$ 28,376.01	\$ 50,000.00	\$ 15,665.20	\$ 24,526.07	\$ 27,606.02	\$ 50,000.00	
105-50-53-538-52400 Worker's Compensation	\$ 12,370.98	\$ 4,000.00	\$ (7,567.36)	\$ 2,200.91	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 3,760.72	\$ 10,000.00	
105-50-53-538-53100 Professional Service - Engineering & Legal	\$ 20,451.76	\$ -	\$ (29,193.75)	\$ (2,185.50)	\$ 150,000.00	\$ 5,745.45	\$ 150,000.00	\$ 28,251.60	\$ 150,000.00	
105-50-53-538-53102 Professional Service - Drug Test	\$ 130.00	\$ -	\$ -	\$ 32.50	\$ 500.00	\$ -	\$ 62.50	\$ 38.50	\$ 500.00	
105-50-53-538-53105 Professional Service- Land Surveying	\$ 500.00	\$ -	\$ -	\$ 125.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,100.00	\$ 4,000.00	
105-50-53-538-53110 Professional Service-Psychex	\$ -	\$ -	\$ 4,688.71	\$ -	\$ 7,000.00	\$ 564.09	\$ 1,533.11	\$ 1,244.36	\$ 6,865.00	
105-50-53-538-53160 Professional Service - Legal	\$ 123,752.75	\$ 9,803.30	\$ -	\$ 33,389.01	\$ -	\$ -	\$ -	\$ 26,711.21	\$ -	
105-50-53-538-53200 Accounting and Auditing	\$ 17,050.00	\$ 2,300.00	\$ 47,397.00	\$ 16,686.75	\$ 16,000.00	\$ -	\$ 22,000.00	\$ 17,749.40	\$ 22,000.00	
105-50-53-538-53400 Other Services -	\$ 5,825.71	\$ 4,333.88	\$ 26,503.05	\$ 9,165.66	\$ 32,000.00	\$ 20,881.19	\$ 32,000.00	\$ 13,732.53	\$ 32,000.00	
105-50-53-538-53480 Other Services - PBC Admin Fee	\$ -	\$ 3,220.00	\$ 4,407.50	\$ 1,906.88	\$ 24,000.00	\$ 16,768.82	\$ 22,563.62	\$ 6,038.22	\$ 24,000.00	
105-50-53-538-53834 Canal Maintenance Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-50-53-538-53891 Transfer from Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-50-53-538-54000 Travel	\$ 2,163.82	\$ -	\$ 1,039.00	\$ 800.71	\$ 4,000.00	\$ -	\$ 500.00	\$ 740.56	\$ 1,000.00	
105-50-53-538-54100 Communication Services	\$ 6,573.11	\$ 1,515.26	\$ 4,373.51	\$ 3,115.47	\$ 3,000.00	\$ 6,954.76	\$ 8,488.89	\$ 4,190.15	\$ 8,500.00	
105-50-53-538-54200 Postage and Freight	\$ 1,757.38	\$ -	\$ -	\$ 439.35	\$ 2,000.00	\$ -	\$ 250.00	\$ 401.48	\$ 500.00	
105-50-53-538-54300 Utilities Services	\$ 12,994.31	\$ 970.74	\$ 10,528.57	\$ 6,123.41	\$ 16,000.00	\$ 10,082.96	\$ 16,000.00	\$ 8,098.72	\$ 16,000.00	
105-50-53-538-54440 Retnal and Leases - Equip, Storage, etc	\$ 3,597.26	\$ -	\$ 133,776.14	\$ 34,343.35	\$ 85,000.00	\$ 98,155.91	\$ 125,140.23	\$ 52,502.73	\$ 160,000.00	
105-50-53-538-54500 Insurance	\$ 46,778.00	\$ 11,297.52	\$ 46,000.00	\$ 26,018.88	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 30,815.10	\$ 50,000.00	
105-50-53-538-54600 Repair and Maintenance Service- Canal	\$ 31,802.07	\$ -	\$ 7,950.52	\$ -	\$ -	\$ -	\$ -	\$ 6,360.41	\$ -	
105-50-53-538-54680 Repair and Maintenance Svc -	\$ 81,753.27	\$ 8,360.11	\$ 127,932.66	\$ 54,511.51	\$ 140,000.00	\$ 102,697.18	\$ 137,313.38	\$ 71,071.88	\$ 200,000.00	
105-50-53-538-54700 Printing & Binding	\$ 300.00	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ 60.00	\$ -	
105-50-53-538-54900 Other Current Charges	\$ -	\$ -	\$ 37.81	\$ 9.45	\$ -	\$ -	\$ -	\$ 7.56	\$ -	
105-50-53-538-54901 Indirect Cost Allocations	\$ -	\$ -	\$ 156,000.00	\$ -	\$ -	\$ -	\$ -	\$ 31,200.00	\$ -	
105-50-53-538-54910 Computer hardware & Software	\$ 1,988.26	\$ 1,444.28	\$ 2,869.91	\$ 1,575.61	\$ 5,000.00	\$ 1,299.00	\$ 2,140.50	\$ 1,688.59	\$ 5,000.00	
105-50-53-538-54930 Election Expense	\$ 5,721.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,144.30	\$ -	
105-50-53-538-54960 Legal Advertising	\$ 3,500.00	\$ 350.00	\$ -	\$ 962.50	\$ 1,000.00	\$ -	\$ 125.00	\$ 795.00	\$ 1,000.00	
105-50-53-538-54970 Other Current Charges - Permits	\$ 2,537.60	\$ -	\$ 634.40	\$ -	\$ 2,500.00	\$ -	\$ 312.50	\$ 570.02	\$ 2,500.00	
105-50-53-538-54980 Other Current Charges - Miscellaneous	\$ 4,113.51	\$ 1,280.96	\$ -	\$ 1,348.62	\$ 5,615.00	\$ 7,076.60	\$ 8,957.91	\$ 2,870.48	\$ 9,000.00	
105-50-53-538-54990 Bank Charges	\$ 6,827.50	\$ -	\$ 1,706.88	\$ -	\$ 1,000.00	\$ -	\$ 125.00	\$ 1,390.50	\$ 1,000.00	
105-50-53-538-54999 Closing Bank Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-50-53-538-55100 Office Supplies	\$ 7,626.20	\$ -	\$ 226.95	\$ 1,963.29	\$ 500.00	\$ 720.41	\$ 902.98	\$ 1,751.23	\$ 500.00	
105-50-53-538-55210 Fuel	\$ 24,051.44	\$ 449.34	\$ 18,091.99	\$ 10,648.19	\$ 25,000.00	\$ 13,245.53	\$ 18,578.12	\$ 12,234.18	\$ 25,000.00	
105-50-53-538-55220 Lubricants	\$ 772.00	\$ 331.62	\$ 3,748.77	\$ 1,213.12	\$ 3,000.00	\$ 2,538.00	\$ 3,336.00	\$ 1,637.69	\$ 3,000.00	
105-50-53-538-55400 Books, Publications, Subscriptions	\$ 4,283.31	\$ -	\$ -	\$ 1,070.83	\$ 2,000.00	\$ 65.45	\$ 326.36	\$ 921.93	\$ 2,000.00	
105-50-53-538-55500 Training	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 400.00	\$ 2,000.00	
105-50-53-538-56100 Right of Way Deed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-50-53-538-56400 Machinery and Equipment	\$ 4,187.48	\$ -	\$ 50,349.70	\$ 13,634.30	\$ 150,000.00	\$ -	\$ 36,750.00	\$ 18,257.44	\$ 155,000.00	
105-50-53-538-57101 Principal	\$ -	\$ -	\$ 271,000.00	\$ -	\$ 271,000.00	\$ -	\$ 611,000.00	\$ 176,400.00	\$ 271,000.00	
105-50-53-538-57200 Loan Payment	\$ 255,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00	\$ -	
105-50-53-538-57201 Interest Expense	\$ 50,256.69	\$ -	\$ 34,405.88	\$ 21,165.64	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 23,932.51	\$ 35,000.00	
105-50-53-538-57210 Loan Interest Expense	\$ 6,978.49	\$ -	\$ 1,744.62	\$ -	\$ -	\$ -	\$ -	\$ 1,395.70	\$ -	
105-50-53-538-57220 Capital Leases Principal	\$ 94,010.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,802.18	\$ -	
105-50-54-541-54440 Retnal and Leases - Equip, Storage, etc	\$ -	\$ 22.00	\$ 3,056.41	\$ 769.60	\$ -	\$ -	\$ -	\$ 615.68	\$ -	
105-50-54-541-54670 Traffic Control Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	
105-50-54-541-54680 Repair and Maintenance - Machinery	\$ -	\$ 2,442.95	\$ -	\$ 610.74	\$ 45,000.00	\$ -	\$ 5,625.00	\$ 1,613.59	\$ 45,000.00	
105-50-54-541-55200 Operating Supplies	\$ 6,038.90	\$ 387.03	\$ (1,653.40)	\$ 1,193.13	\$ 30,000.00	\$ 39,130.37	\$ 49,402.10	\$ 10,834.93	\$ 50,000.00	
105-50-54-541-55300 Road Materials & Supplies	\$ 36,441.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,288.39	\$ -	
105-50-54-541-55310 Road Maintenance and Service	\$ 3,300.00	\$ -	\$ 841,939.38	\$ 211,309.85	\$ 400,000.00	\$ 264,344.13	\$ 600,000.00	\$ 289,047.88	\$ -	
105-50-54-541-55400 Books, Publications, Subscriptions	\$ -	\$ -	\$ 325.00	\$ -	\$ -	\$ 175.00	\$ 204.17	\$ 105.83	\$ -	
105-50-54-541-55500 Education & Training	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 24.00	\$ -	
105-50-54-541-57101 Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-50-54-541-57201 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenses	\$ -	\$ 1,459,283.00	\$ 190,422.08	\$ 2,133,776.33	\$ 740,043.35	\$ 2,000,865.00	\$ 865,274.45	\$ 2,335,990.63	\$ 1,223,894.41	\$ 2,000,865.00
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ 69,042.38	\$ -	\$ 966,246.31	\$ 110,881.02	\$ 22,176.20	\$ -

Town of Loxahatchee Groves
Budget Forecast Worksheet FY 2021

405 - Solid Waste

REVENUES

	FY 2016 Audited	FY2017 Audited	FY 2018 Audited	FY 2019 Actual	4 Yr Average	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
405-01-32-325-32520	\$ 348,030.59	\$ 363,881.15	\$ 374,636.98	\$ 661,394.31	\$ 436,985.76	\$ 607,500.00	\$ 602,582.36	\$ 640,582.36	\$ 477,705.08	\$ 648,090.00
405-01-32-325-32522	\$ (10,872.15)	\$ (11,514.42)	\$ (11,452.76)	\$ (20,124.01)	\$ (13,490.84)	\$ (30,500.00)	\$ (20,382.65)	\$ (30,500.00)	\$ (16,892.67)	\$ (30,500.00)
405-01-33-331-33134		\$ 54,350.50			\$ 13,587.63		\$ -	\$ -	\$ 10,870.10	
405-01-34-343-34300	\$ 1,811.98	\$ 5,146.57	\$ 1,322.38	\$ 220.40	\$ 2,125.33	\$ 2,500.00	\$ 611.94	\$ 1,026.43	\$ 1,905.55	\$ 2,500.00
405-01-36-361-36110	\$ 649.92	\$ 322.15	\$ 363.05	\$ 1,968.95	\$ 826.02	\$ 500.00	\$ 345.93	\$ 466.09	\$ 754.03	\$ 500.00
405-01-38-381-38100							\$ -	\$ -	\$ -	
405-01-38-381-38110	\$ 94,497.47	\$ 12,859.53			\$ 26,839.25		\$ -	\$ -	\$ 21,471.40	\$ 71,110.00
405-01-38-381-38135			\$ 410,000.00	\$ -			\$ -	\$ -	\$ 82,000.00	
Total Revenues	\$ 434,117.81	\$ 425,045.48	\$ 774,869.65	\$ 643,459.65	\$ 466,873.15	\$ 580,000.00	\$ 583,157.58	\$ 611,574.88	\$ 577,813.49	\$ 691,700.00

EXPENSES

405-70-53-534-53401	\$ 428,640.00				\$ 107,160.00		\$ -	\$ -	\$ 85,728.00	
405-70-53-534-53409	\$ 148.00	\$ 83,342.86	\$ 350,157.96	\$ 5,773.28	\$ 109,855.53	\$ 20,000.00	\$ 1,636.51	\$ 20,000.00	\$ 91,884.42	
405-70-53-534-53440		\$ 465,481.76	\$ 459,099.04	\$ 538,095.04	\$ 365,668.96	\$ 535,000.00	\$ 394,695.08	\$ 620,235.13	\$ 416,582.19	\$ 682,200.00
405-70-53-534-53480	\$ 5,143.20	\$ 3,715.47	\$ 5,389.16	\$ 5,985.50	\$ 5,058.33	\$ 6,750.00	\$ 5,887.04	\$ 7,711.96	\$ 5,589.06	\$ 8,000.00
405-70-53-534-54200	\$ 983.50	\$ 25.00	\$ 25.00	\$ -	\$ 258.38	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 406.70	\$ 1,000.00
405-70-53-534-54960	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ 350.00	\$ 500.00	\$ -	\$ 500.00	\$ 380.00	\$ 500.00
405-70-53-534-59990			\$ -	\$ -		\$ 16,750.00	\$ -	\$ -	\$ -	
405-70-53-538-55200			\$ -	\$ -			\$ -	\$ -	\$ -	
405-70-58-581-59000							\$ -	\$ -	\$ -	
405-70-58-581-59001							\$ -	\$ -	\$ -	
405-70-58-581-59101							\$ -	\$ -	\$ -	
405-70-58-581-59103							\$ -	\$ -	\$ -	
405-70-58-581-59305							\$ -	\$ -	\$ -	
Total Expenses	\$ 435,614.70	\$ 553,265.09	\$ 814,671.16	\$ 549,853.82	\$ 588,351.19	\$ 580,000.00	\$ 402,218.63	\$ 649,447.09	\$ 600,570.37	\$ 691,700.00
NET SURPLUS/(DEFICIT)	\$ (1,496.89)	\$ (128,219.61)	\$ (39,801.51)	\$ 93,605.83	\$ (121,478.05)	\$ -	\$ 180,938.95	\$ (37,872.21)	\$ (22,756.88)	\$ -



CAPITAL INVESTMENT & MAINTENANCE PROGRAMS- ANNUAL & TOTAL ESTIMATES COSTS FY 2021-2030

TOWN OF LOXAHATCHEE GROVES

JULY 21, 2020

CAPITAL PROJECTS WORKSHEET

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe	2021	2022	2023	2024	2025	2026
Required Drainage Repairs									
Maintenance program to improve conveyance and drainage									
Specific Maintenance Projects									
Culverts 'C' and 'E' at \$350,000 each/ 1 add'l at 25th Street	\$ 350,000	\$ 1,050,000	2021-2023	\$ 350,000	\$ 350,000	\$ 350,000			
Misc. Road Culvert at 1550 'C' Road	\$ 21,565		2021	\$ 21,565					
Gate Repairs at 'D' and 'A'	\$ 16,000		2021	\$ 16,000					
	<u>\$ 387,565</u>								
Repair and Maintenance Canals									
Cost to restore banks to 1.5:1 slope (30 Miles at 5% annually over 20 years) = 1.5 Miles at \$120.00 /LF									
Seven Locks at \$150,000	\$ 992,000	\$ 15,882,000	2021-2037	\$ 42,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000
	<u>\$ 350,000</u>	\$ 1,050,000	2022-2024		\$ 350,000	\$ 350,000	\$ 350,000		
	<u>\$ 1,342,000</u>								
Drainage									
North A Road Drainage culverts for Paving	\$ 155,870		2021	\$ 155,870					
North B Road Drainage swales and culverts	\$ 113,380		2022		\$ 113,380				
South D Road Drainage swales and culverts	\$ 58,168		2021	\$ 58,168					
North C Road Drainage swales and culverts	\$ 155,870		2021	\$ 42,510	\$ 113,370				
South E and Citrus Drainage swales and culverts (Without tree removal)	\$ 86,710		2022		\$ 86,710				
	<u>\$ 569,998</u>								
Road Materials and Supplies									
Road Maintenance									
Rock Replenishment (Main roads)	\$ 100,000		2021	\$ 100,000					
Road Rehabilitation									
OGEM (Saw cut and repair with asphalt)	\$ 50,000		2022-2022	\$ 10,000	\$ 40,000				
OGEM Paving (2 Miles of North A Road)	\$ 360,000		2021	\$ 360,000					
South D Road Paving (Collecting Canal to Southern without Guardrail)	\$ 100,000		TBD						
Replenishment of Base Rock:									
'A' Road	\$ 85,000		2022		\$ 85,000				
'E' Road (Okeechobee to CC)	\$ 100,000		2021	\$ 100,000					
East 'G' and Folsom	\$ 80,000		2022		\$ 80,000				
South 'E' and Citrus	\$ 112,800		2023			\$ 112,000			
Berm and sod replacement	\$ 10,000		2021-2022	\$ 6,000	\$ 4,000				
	<u>\$ 997,000</u>								
Purchase Machinery & Equipment									
Mower	\$ 125,000		2021	\$ 125,000					
6" Mobile Pump and Trailer for Canals North of Okeechobee	\$ 15,000		2022		\$ 15,000				
	<u>\$ 140,000</u>								
Rental/Lease Machinery & Equipment									
Grader	\$ 32,000		2021	\$ 32,000					
Water Truck (\$6,500 x 9 months)	\$ 58,500		2021	\$ 58,500					
Roller	\$ 30,000		2021-2022	\$ 6,000	\$ 24,000				
	<u>\$ 120,500</u>								
Message Board (Town Messages and Speed Awareness)	\$ 15,000		2021	\$ 15,000					
Roadway Signage (Change of Signage to 25 MPH and uniformity)	\$ 10,000		2021	\$ 10,000					

Existing Capital Projects

Catch Basin Project		TBD see specific areas above	TBD
D Road (only Big Dog portion)	\$	103,000 funded by BDR	2021
Public Footprint (surveys, mapping & title searches)	\$	100,000 funded by reserves	2021

TPA Grant Projects

Enhancements to the Town transportation system along Okeechobee Blvd. to be completed in conjunction with the County via a TPA Grant beginning in 2021

Okeechobee Multi-use Trail System	\$	493,000	2021
Okeechobee and Folsom Roundabout	\$	686,000	2024

Trails System

Connectivity improvements and trail maintenance/upgrades to ensure safety and usefulness of the Town trails system

Horse crossings at B and F Roads			
Development of a Linear Park from A road to Folsom road south of Collecting Canal Road			
North Road Trail	\$	47,500	2021 \$ 47,500
Other Trails Improvements			

Other Specific Road & Drainage Improvements

Paving & drainage improvements on Town roads:

North B Rd	\$	2,333,775	TBD
Tangerine, Citrus, Los Angeles, San Diego, Flamingo, Paradise, 22 Road North, Raymond, Gruber, 147 th	\$	2,000,000	TBD
Refurbish edges and resurface all 10 miles of OGEM roads , including necessary drainage	\$	6,000,000	TBD
Pave Collecting Canal	\$	500,000	TBD
Pave D Road from Southern Blvd to Okeechobee	\$	100,000	TBD

SWM System Improvements

Annual surface water management infrastructure project(s) to improve flood control, adherence to NPDES requirements and water quality.

\$ 1,800,000

Intersection Signals

Okeechobee at D road	TBD	TBD
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Revenue Generation		
1 Mill of Ad Valorem	\$	344,000
1/10th mill of Ad Valorem	\$	34,400
\$1 per assessment unit	\$	7,400
Specific assessments and/or new borrowings possible		
Impact Fees require setting Level of Service and demonstrating nexus		
Borrowing either under approved referendum or unit assessments		

TOWN OF LOXAHATCHEE GROVES
Town Hall Council Chambers
TOWN COUNCIL WORKSHOP MEETING
ACTION SUMMARY

This is not the official minutes.

July 21, 2020 - 6:00 P.M.



TOWN COUNCIL AGENDA ITEMS

Call to Order

Mayor El-Ramey called the meeting to order at 7:00 p.m.

Pledge of Allegiance

Mayor El-Ramey led the Pledge of Allegiance.

Moment of Silence

Mayor El-Ramey led a prayer.

Roll Call

Mayor Lisa El-Ramey, Vice Mayor Marge Herzog, Councilmembers Laura Danowski, Phillis Maniglia and Robert Shorr, Town Manager James Titcomb, Assistant Town Manager Francine Ramaglia, Public Works Director Larry Peters and Town Clerk Lakisha Burch.

Additions/Deletions/Modifications of Agenda

There were no additions, deletions or modifications of the agenda.

Comments from The Public on Non-Agenda Items

Due to FL Governor Executive Order(s) modifying Public Meetings rules and Palm Beach County Declarations on social distancing for the COVID-19 pandemic - THIS MEETING IS CLOSED to in-person attendance above 10 persons, presenters, committee, council and staff included.

Public Comment for this meeting may be received by email, or in writing to the Town Clerk's Office up until 6:30 PM day of meeting. Comments received will be received/filed and acknowledged as part of the official public record for the meeting.

There was public comment by the following: *Todd McLendon, John Ryan and * Cassie Suchy

*Denotes received email for public comment but not read into read

WORKSHOP DISCUSSION

1. Budget Workshop: discussion of available resources and constraints of existing rates, impact of Covid-19 and limited reserve balances; service delivery alternatives; prioritization of required maintenance programs and necessary capital investment; and potential future funding mechanisms.

Additional supporting documents and information may be presented at the meeting

Assistant Town Manager Ramaglia presented a PowerPoint presentation to the Town Council outlining the 2020-2021 Fiscal Year Budget. Assistant Town Manager Ramaglia also stated that she would like for Town Council to consider and to make specific decision regarding the following:

- Available resources within constraints of existing rates & impact of Covid-19 combined with limited reserve balances.
- Service delivery alternatives.
- Prioritization of required maintenance programs and required and/or desired capital investment.
- Potential funding mechanisms

There was consensus by Town Council on the following:

- To review the Solid Waste ordinances- focusing on possible changes to waste streams related to both residential and no-residential.
- Look into policy that provides mechanism to facilitate neighborhood projects willing to self-fund with 100% assessments as opposed to waiting for the 50/50 % road assessments.
- Re-frame Public Works role and responsibility to more “back to basics” maintenance and housekeeping with more use of contractors for specific projects and programs.
- Focused projects for the 2020-2021 FY (All should be scoped and priced for budget consideration)
 - Core borings and cost to patch and fix all OGEM roads
 - Signs and bollards for trails and easements
 - Culvert repairs
 - Seven weirs and pump
 - Finish 4.1 miles of road rock
 - Use Surtax monies for town wide projects
 - Consider postponing TPA grant match
 - Not ready for borrowing

Town Councilmembers Comments

- Councilmember Danowski thanked Assistant Town Manager Ramaglia for the work that was done on the Budget presentation. She also thanked Mr. Peters.
- Councilmember Maniglia would like item that was presented to Town Council regarding fencing on B Road (addresses 3120, 3174 and 3176) on easements drainage project.

- Vice Mayor Herzog would like for the item regarding the maps footprint of the town to be bought back before Town Council. Also wanted the Town Attorney address ways that landowners' rights can be protected regarding easements and right-away.
- Councilmember Shorr stated he likes the projects that Town Council has just come to a consensus to move forward on and thanked staff.
- Mayor El-Ramey thanked Francine and Larry. She also stated that she would like to see some relief for the private roads.

Town Staff Comments

Town Manager Titcomb gave a special thanks to Francine and other staff members who have worked on this Budget project.

Adjournment

The meeting was adjourned at 9:07 p.m.

MEMORANDUM

TO: Town Council and Staff
FROM: Stephen D. Sanford, Esq.
DATE: June 1, 2020
RE: Financing Options for Road and Drainage Projects Within the Town of Loxahatchee Groves (the “Town”)

Introduction: I am a principal shareholder of Greenberg Traurig, P.A. (the “Firm”). The Firm is a multinational law firm. I practice in the area of public finance. The Firm’s public finance practice clients include states, counties, cities and special districts throughout the Country. The Town has retained the Firm to provide bond counsel services in connection with its debt financing needs.

Background: On March 14, 2017, the Town held a successful bond referendum whereby the Town was authorized to issue not to exceed \$6,000,000 in principal amount of revenue bonds in one or more series to finance roadway projects. Such bonds would be secured by both the 5 cent and 6 cent local option gas tax (herein, the “Gas Tax Revenue Bonds”). The maximum term of each series of the Gas Tax Revenue Bonds may not exceed thirty (30) years measured from the time of each issue.

On March 12, 2019, the Town held a successful bond referendum whereby the Town was authorized to issue not to exceed \$4,000,000 in principal amount of special assessment bonds in one or more series to finance certain roadway improvements (i.e., North B Road, Los Angeles, San Diego, 22nd Road North (off C Road), Flamingo Paradise and Raymond Drive). The proceeds of these special assessment bonds (herein, the “Special Assessment Bonds”) are to represent the 50% contribution from the landowners benefitting from such roadway improvements. A special assessment bond is different than a typical revenue bond in that the source of repayment is special assessments which can only be levied against land that receives special benefit from the roadway improvements financed with such bonds. Thus, the Special Assessment Bonds will be paid from the special assessments levied against the benefitted property in proportion to the benefit received from the improvements. Since the proceeds from the Special Assessment Bonds only represent 50% the cost of the designated roadway improvements, the Town will be responsible for the other 50% of such cost. The current thinking is that a portion of the proceeds from the sale of the Gas Tax Revenue Bonds will generate the other 50%. The maximum term of each series of Special Assessment Bonds may not exceed eleven (11) years measured from the time of each issue.

Other Financing The Town is not legally required to issue the Gas Tax Revenue Bonds

Obligation:

and/or the Special Assessment Bonds and instead may issue general obligation bonds. To do so the Town would be required to hold a bond referendum. Upon a successful referendum, the Town would levy an ad valorem tax specifically to pay debt service on such general obligation bonds (the “GO Bonds”). These ad valorem taxes would be levied on all taxable property within the Town without limitation as to rate or amount and would be in addition to all other ad valorem taxes levied by the Town. Depending on the wording of the ballot question, the proceeds of the GO Bonds could be used for any roadway or other capital project. It should be noted that the proceeds of a GO Bond could also provide the 50% Town obligation with respect to the special assessment projects approved by the March 12, 2019 referendum. It should be further noted that the Town could use the gas tax revenues or other legally available non-ad valorem to pay debt service on the GO Bonds. Any other source of repayment of the GO Bonds would result in a decrease in the amount of ad valorem taxes levied each year necessary to pay debt service (i.e., a decrease in the tax burden on the Town’s taxpayers). The obvious benefit to the Town (assuming a successful bond referendum) is that the source of repayment (i.e., ad valorem taxes) would be greater than the gas tax revenues and/or the special assessments and therefore, a larger amount of proceeds from GO Bonds could be generated beyond the proceeds that could be generated from the Sales Tax Revenue Bonds or the Special Assessment Bonds. The GO Bonds could be issued in multiple series over any period of time.

Federal Income Tax Requirements:

In order to issue bonds on a tax-exempt basis, which would enable the Town to have the lowest interest rate cost, certain requirements imposed under the Internal Revenue Code of 1986, as amended and certain regulations promulgated thereunder must be satisfied. Proceeds from tax-exempt bonds must be used for capital projects and not for working capital purposes such as the payment of operation and maintenance purposes. A second requirement is that the issuer cannot issue more tax-exempt bonds than it expects to expend. Lastly and most importantly, the issuer (such as the Town) must have a reasonable expectation at the time of issuance that it will actually spend at least 85% of the proceeds of a bond issue within three (3) years of issuance. To satisfy these requirements, the Town would need to have legitimate cost estimates for the improvements before issuance to be able to properly size the bonds. The Town would also need to know before issuance that there are no legal impediments to commence and complete the work in order to satisfy the three (3) year expectation spending test described above. **See “Caveat” below.**

How Bonds Can be Sold:

Bonds can be sold through a public offering. This would involve hiring an underwriter and the need to provide potential investors with an offering document similar to a prospectus for a corporate offering. This method is expensive and not recommended.

A second way the Town could issue its bonds is through a private placement to a financial institution who would purchase the Bonds. This method does not require an underwriter or an offering document. The negative to using a private placement is that banks (who are typical purchasers) will not commit to a term of more than ten (10) years. A bank may be willing to give a longer term but will want the interest rate to reset after the initial ten (10) year term. The Town would have three (3) options at that point which would be (i) accept the new rate even though it could be substantially higher than the initial rate, (ii) find a new source of financing to refinance the initial debt at a lower rate than the proposed reset rate, or (iii) pay off all or a portion of the existing debt with legally available proceeds. If the Town can pay debt service on a ten (10) year obligation, the market risk described above would not be a factor.

A third option would be where the Town would not be the issuer and would borrow through State of Florida established various bond programs such as the Florida League of Cities, which is a sponsor of the Florida Municipal Loan Council. Utilizing this program shifts all of the administrative responsibilities to that entity including, but not limited to, finding a willing financial institution through an RFP process. Since the Town does not have an established debt issuance history, using this method to achieve its financing needs may be the best option.

Caveat:

It is my understanding that in order to construct and repair certain roadway improvements taking into account the natural widening of the canals, the Town will need to obtain easements on certain private property. While this may be an issue with certain property owners, not all property owners will not readily grant such easements. I defer to the Town Attorney on how and what process is necessary to obtain these easements. However, from a tax-law requirement standpoint, this issue must be resolved before the Town incurs any debt if the ability to spend the proceeds is held up by the lack of these easements. Otherwise, the Town would not have a reasonable expectation that it could expend 85% of the proceeds within three (3) years.

Leverage of Grant Money:

Both the State and Palm Beach County have awarded the Town certain grant money. However, the grants require matching funds from the Town. The logical source of the matching funds from the Town would be a portion of the proceeds from the Sales Tax Revenue Bonds. If the proceeds from the Sales Tax Revenue Bonds can be used to provide the necessary match, the Town could in effect leverage the bond issue to receive the matching grant funds. A further analysis of the grant conditions would be necessary to achieve such leverage.

Recommendations:

In light of the various financing options available or that may become available to the Town (i.e., Sales Tax Revenue Bonds, Special Assessment Bonds and/or GO Bonds), it seems necessary that the Town first develop a master plan for its road and drainage projects with input from its residents.

Such master plan should include an up-to-date cost estimate which should include the possible cost of acquiring the necessary rights-of-way easements. It seems apparent that not all of the roadway projects can be financed with the available sources. In light of that reality, such master plan should develop a priority of projects. It is my understanding that certain policies regarding priority of projects have been established. Such policies should be refreshed and confirmed.

Disclaimer:

This memorandum is not intended to provide any financial advice within the meaning of Section 15B of the Securities and Exchange Act of 1936, as amended.

Conclusion:

It would be a pleasure to answer any questions or discuss these matters in greater detail.

50565317v2/188742.010100



Ready to build a new city hall? Do your streets need improvement? Can your city save money by refinancing existing debt?

If so, check out the Florida Municipal Loan Council's Financing Options.



Molly Button

Senior Financial Analyst

[floridaleagueofcities.com/
finance.aspx](http://floridaleagueofcities.com/finance.aspx)

Why the Florida Municipal Loan Council?

THE RIGHT FIT FOR YOUR CITY. Proceeds can be used for capital improvements, renovations, fixed asset additions, and the refinancing of existing debt. The minimum loan size is \$1 million and each loan will be structured as a fixed-rate issue. Each borrower chooses its terms of repayment, up to a 30-year maturity. Borrowers have received higher credit ratings on their bonds, longer amortization schedules and lower cost of issuance.

RELIEVES YOUR ADMINISTRATIVE BURDEN. Through the bond program, the Florida Municipal Loan Council coordinates all parties and handles all administration, such as the hiring of bond professionals, continuing disclosure, investment of proceeds, and arbitrage rebate calculations for the bonds. Through an RFP process, the Florida Municipal Loan Council also facilitates the issuance of bank loans.

PROVEN SUCCESS. There has been a tremendous response to this program, which has issued more than \$1 billion in bonds to local governments since 1999.

Contact Molly Button at the Florida League of Cities at 1.800.616.1513, ext. 3681, or mbutton@flcities.com.

your **RESOURCE** | your **ADVOCATE** | your **PARTNER**



TO: Mayor and Town Council

**FROM: Christopher Wallace, Munilytics
Susan Schoettle-Gumm PLLC**

DATE: May 26, 2020

**SUBJECT: Issues and Recommendations For Implementation of Town-wide
Special Assessment Program for Roadway Improvements**

Background

The Town of Loxahatchee Groves, Florida, is in the process of developing data and information to support the adoption and implementation of a town-wide special assessment program for roadway improvements. In the past, road improvement projects were primarily funded through assessments imposed by the Independent Drainage District on properties adjacent to a localized road improvement and required specific approvals by those property owners. The Town has assumed control of the long-standing Water Control District and its well-established assessment. The past approach used is a practical way to fund small, lower cost localized road projects; however, it results in a fragmented system with various road conditions and is insufficient to support a comprehensive road improvement program for the Town. The Town may choose to continue approaching road improvements using past practices. However, development of a town-wide road improvement assessment program could be used to improve high priority roadways, achieve consistent level of service standards for priority roads, spread the costs to all assessable properties within the Town, and establish a steady revenue stream that can be used on a pay-as-you go basis and/or to support borrowing. A chart summarizing and comparing these two road assessment approaches is shown in Attachment A to this memo – Comparison of Options for Assessment Funding of Roadway Improvements.

The town-wide Road Assessment and road improvements program recommended in this memo is intended to supplement the established canal, road, and drainage maintenance assessment imposed under the umbrella of the Drainage District, now a dependent district of the Town. The town-wide Road Improvement Assessment would be an additional, separate assessment that may be phased in as the Town develops a long-range comprehensive road improvement program and proceeds with implementation of the road improvements. The Town has achieved significant progress in developing policy determinations related to level of service, road improvement priorities and potential funding approaches for different road classifications. The next step in the planning process is to develop a

comprehensive capital improvements plan with preliminary needs assessments and programmatic cost estimates.

Roadway Capital Improvements Program

To support spreading road costs using a new town-wide road assessment, the Town must have a town-wide coordinated approach with supporting engineering studies. A long-range comprehensive road improvement plan (“CIP”), with identified levels of service, existing and future needs and demands on the road system, preliminary cost estimates, and a plan to phase improvements and costs over a period of years will provide the information and data needed as a foundation for the road assessment program. The ability to spread costs to all properties within the Town will be anchored by the CIP tied to achieving identified levels of service on classes of roadways. Armed with this information, the Town can relate the amount of the assessment to the timing and phasing of projects over time and the availability of funds (pay-as-you-go basis, grants and/or borrowing). The CIP process will also allow the Town to make policy decisions regarding what road project costs may continue being funded by the Drainage District assessment and what costs will be in the new road assessment. Some projects may potentially be funded from both sources, for example, where canal bank and drainage improvements are part of a road improvement project, and project costs can also be supplemented by funds from other Town revenues. An overview of the recommended approach for the Road Improvement Assessment Program is discussed below and summarized in Attachment B to this memo – Recommended Road Assessment Structure for the Town of Loxahatchee Groves.

Recommendations

Initial Actions for FY2020-21

It is recommended that the Town fund the development of the road CIP by adopting and implementing a new road improvements assessment beginning with FY2021 (initial assessment could be included on property tax bill mailed in November 2020). This initial “Base Assessment” can be adopted at a relatively low level to allow the Town to develop the planning and engineering information necessary to support a future additional road assessment to generate funding for road projects. This Base Assessment can be imposed using fairly simple data (per parcel or per acre) to maximize use of data compiled and maintained by the Property Appraiser and simplify the development and imposition of the assessment roll. All properties in the Town will benefit from the development of the comprehensive CIP, and it is fair and reasonable to spread those costs evenly to all properties. Using a per acre approach (with or without a set minimum acreage) has the added benefit of being a familiar cost distribution method as it has been used for the long-established Drainage District Assessment. More detailed assessment allocation methods are recommended for funding the future road improvement projects. Use of more detailed allocation data, such as trip generation rates, and other factors for allocating project costs may benefit from more discussion as the allocation of costs will differ from what the community has previously experienced.

The Base Assessment rate can be calculated to provide funds necessary for planning and engineering efforts to create the initial CIP over one or two years. To compare the Base Assessment allocation approaches mentioned above, the following general estimated assessment rates are based on estimated annual revenue of \$250,000 and the existing parcel database from the Property Appraiser. If more or less revenue is needed, the assessment rates would adjust up or down. The information below is presented to allow the Council to compare different allocation approaches and how costs are distributed to assessed properties under each approach being considered for the initial assessment.

Allocation Approach	Estimated Minimum Bill on the Roll	Estimated Maximum Bill on the Roll	Estimated Average Bill on the Roll	Estimated Assessment Rate
Per Acre (1 Acre min.)	\$ 33.26	\$4,331.38	\$ 161.81	\$ 37.15
Per Acre (no min. acreage)	\$ 2.05	\$4,331.38	\$ 161.81	\$ 33.70
Per Parcel	\$179.86	\$ 179.86	\$ 179.86	\$179.86

Note: Estimated revenues of \$250,000 have not been reduced to reflect any costs incurred in notices, billing or collection. Generally, costs of approximately 6% of revenue can be anticipated.

The Allocation Approaches evaluated in the above chart are based on spreading the estimated revenue of \$250,000 to all assessable parcels in the Town based on the currently available property tax information from the Palm Beach Property Appraiser’s Office. The specific allocation methodologies presented above are:

Per Acre with 1 Acre minimum (Recommended for Base Assessment): Each parcel pays the same per acre rate, but the minimum size upon which the rate is based is 1 acre. So, all parcels pay at least for one acre. This is how the Drainage District, and now the City, has levied the current Drainage District assessment. This approach is recommended for at least the initial year of the Base Assessment because it will be relatively simple to implement, is a familiar approach for the community, and is a fair and reasonable basis for allocating costs of development of a capital improvements plan for the high priority roads in the community.

Per Acre (no minimum size): Each parcel, no matter the size, pays the same rate on the number of acres in the parcel.

Per Parcel: Each Parcel pays the same amount, regardless of parcel size.

The estimated maximum assessment bill varies slightly between the Per Acre (no minimum) and the Per Acre with a 1 acre minimum charge. The burden is shifted slightly to the smaller parcels with the one acre minimum applied. The estimated maximum assessment bill is lowest on a per parcel approach, but this results in shifting the cost burden from large parcels to smaller parcels. The estimated minimum assessment bill is also lowest under the Per Acre method.

Necessary Actions to Implement Base Assessment for November 2020 Tax Bill

To adopt and implement a Base Assessment for inclusion on the November 2020 property tax bills, the following actions are required:

1) Adopt an ordinance creating a Road Improvement Assessment District – authorizes imposition of assessments and creates process for initial and annual assessment adoption/implementation (Timing: ordinance to be effective no later than late June/July and prior to adoption of Initial Resolution);

2) Adopt an Initial Assessment Resolution – this resolution would fulfill part of the process outlined in the Ordinance, the Initial Resolution contains the details of the assessment cost allocation methodology, adopts a preliminary assessment roll, directs required notice to property owners by mail and publication (Timing: resolution adopted in coordination with Palm Beach County Property Appraiser’s calendar and deadline for inclusion of proposed assessment in the mailed TRIM notice, or alternatively the Town can mail notices at its cost); and

3) Adopt a Final Assessment Resolution after a public hearing – this resolution fulfills a final step in the process outlined in the Ordinance, the Final Resolution finally adopts the assessment roll (the preliminary roll with any changes/corrections needed) (Timing: resolution adopted prior to September 15, 2020 to provide time to submit final roll to Tax Collector as noted in step 4); and

4) Submit the Final Assessment Roll to the Palm Beach County Tax Collector no later than September 15, 2020 (statutory deadline, Palm Beach County ISS has a slightly earlier deadline).

There is sufficient time prior to these deadlines to adopt and implement a Base Assessment for the Town to be included on the November 2020 tax bills. The Town may elect to proceed with drafting and review, and even adoption, of the ordinance without being required to adopt and impose an assessment. The ordinance would simply provide authority for adoption of a road assessment this year or in any subsequent year so long as the process in the ordinance is followed. Adoption of an Initial Resolution and provision of notice also does not require the Town to impose the assessment. The final action for imposing the assessment would occur only after mailed and published notice of the assessment, a public hearing on the assessment, and adoption of a Final Assessment Resolution by the Town Council.

Mid-Range Actions (FY2021-22 through FY25-26)

Once the Town has developed a detailed five year CIP, the scheduling of specific road improvement projects to be funded by the road assessments can be approached. The detailed budget and project scheduling will be developed based on availability of funds (current or borrowing), availability of necessary right-of-way or easements, and ability to phase projects over time. Breaking projects into phases may be critical in keeping the Program Assessments at an acceptable level but needs

to be balanced against potential cost increases for smaller projects. The Program Assessments to fund the road improvement projects identified in the CIP are recommended to be based on a more detailed cost allocation formula than the Base Assessment. Trip generation rates, documented and published by the Institute of Transportation Engineers, are a respected and widely used data source for evaluating impact of road capacity needs generated by a wide range of land uses. Trip generation rates can be used in an assessment program to identify the relative impact on and benefit from road improvements by the various properties within the Town and to allocate the project costs among those properties. The more traffic generated by the land uses on a developed parcel, the more road improvement costs will be allocated to that parcel. Policy issues that will need discussion and decisions include how to treat undeveloped parcels and agricultural properties, the identification of project costs that may be funded from the Drainage Assessment, and determining the phasing and timing of specific Priority 1 (and possibly Priority 2) road improvement projects.

The Town also has an additional issue related to increased damage to its roads from large truck traffic. Based on preliminary research, there is support for developing data to adjust trip generation rates assigned to properties that attract and/or generate heavy truck traffic. A number of reliable studies and publications conclude that heavy truck traffic causes greatly increased wear and tear on paved roadway surfaces. If the Town wants to incorporate this increased impact, additional data on the uses/properties related to heavy truck traffic, the characteristics of the heavy truck traffic and the increase in costs (either from increased construction base requirements, upgraded paving thickness or quality, or reduced useful life of a road) is necessary. Some of this information may be provided by the traffic count study the Town is planning. Some information related to additional costs related to heavy truck traffic could be developed as part of the CIP project. Additional information will be required to document the heavy truck traffic related to specific properties whose Program Assessment rate would be increased to reflect the increased damage to the road system. This information will need to be developed and annually updated by the Town.

Attachment A

Comparison of Options for Assessment Funding of Roadway Improvements

Project-by-Project

- * Individual localized projects in dispersed locations
- * Inconsistent & fragmented levels of service across community
- * Costs spread only or primarily to adjacent/nearby properties
- * May have local property owner approval requirements
- * Difficult to vary cost allocations to reflect community use
- * Difficult to support borrowing of funds
- * Varying costs on assessed property owners due to:
 - different project costs
 - different number and type of properties in area directly served by project
 - difficult to incorporate unique impact characteristics
- * Requires unique assessment program for each project
 - separate ordinances and resolutions
 - separate assessment rolls each year

Community-wide Cost Sharing

- * Allows community-wide levels of service and cohesive roadway program
- * Allows spreading costs across all benefitting properties
- * Can establish coordinated, comprehensive levels of service
- * Requires study of roadway system to establish legal basis of shared special benefit for community cost sharing
- * Town Council makes decisions on improvements, timing and assessments
- * Capital Improvements Program needed to establish preliminary costs, timing of projects, cash flow/borrowing leading to assessment calculations
- * Assessment program can be established by phasing of projects, capital improvements planning and can be phased in over time
- * Assessments can be based on number of characteristics because more property types and situations included in the assessed properties
- * May be able to combine assessment phases into one annual roll
- * Assessment program provides better support for long-term financing

Attachment B
RECOMMENDED ROAD ASSESSMENT STRUCTURE FOR TOWN OF LOXAHATCHEE GROVES

	Base Assessment	Program Assessment	Separate Local Assessment	Road Classifications Included
	(fund CIP development and preliminary engineering)	(fund improvements projects in the CIP with multi-year phasing, possibly with borrowing to be paid by future assessments)		
Area of Imposition				
Town-wide - initial efforts	⊙	●		Level 1 & 2
Town-wide - secondary efforts	●	●		Level 3
Specific Sub-area/Neighborhood	X	X	●	Level 4
Allocation Options				
Per Parcel	X	X		
Vehicle Trip Generation	●	●		
High Impact Traffic Factor	X	○		
Per Acre	⊙	●		

Explanation of Symbols -



- recommended for initial implementation in FY2020-21



- recommended for implementation based on CIP and phasing (FY21-22 and beyond)



- potential option, requires additional data to be developed and maintained



- recommended for implementation when resident support and funding are available



- not recommended at this time

Recommended Cost Allocation Options for Town-wide Road Improvements Program

<u>Options for Cost Allocation</u>	<u>Description</u>	<u>Advantages</u>	<u>Additional Considerations</u>
Per Acreage or Parcel Size	<ul style="list-style-type: none"> - Recommended for the initial Base Assessment - Allocate costs to all properties based on per parcel or parcel size - Recommended for allocating costs of developing a comprehensive Capital Improvements Plan 	<ul style="list-style-type: none"> - Simple to administer and update, uses information maintained and updated by Property Appraiser - Easy to understand and similar to existing drainage district assessment - All parcels, including undeveloped, help pay for some engineering, planning and road costs that benefit all properties - Assessments should remain fairly stable with changes related to budget needs 	<ul style="list-style-type: none"> - Doesn't closely tie the cost allocation to level of road use or burden/benefit from road improvements
Trip Generation Rates	<ul style="list-style-type: none"> - Recommended for future Program Assessment - Allocate costs to each parcel based on existing use and development of parcel, More development/use increases the share of costs allocated to that parcel - Recommended for costs related to specific projects identified in comprehensive Capital Improvements Plan 	<ul style="list-style-type: none"> - Generally accepted way to measure demand for and benefit from roads (often used in road assessments and impact fees) - Strong relationship between the cost allocation and road use/benefit - Uses established, published transportation data - May be able to rely substantially on data and information maintained by the Property Appraiser 	<ul style="list-style-type: none"> - Requires more data and analysis to develop and maintain information on each parcel - Annual updating of data for each parcel may require information not available from Property Appraiser - Assumes all vehicles generate equivalent impact on roads (cars, heavy trucks, etc.) - Assessments may change each year for some parcels as development occurs or is demolished
High Road Impact Factor	<ul style="list-style-type: none"> - Recognize increased wear and tear on roads from large, heavy truck traffic related to specific, existing property uses by increasing the cost allocation to those properties - Requires development of data on heavy truck traffic generation by identified parcels in the Town 	<ul style="list-style-type: none"> - Recognizes the disproportionate impact and damage to the local roads from heavy truck traffic compared to more typical passenger vehicles 	<ul style="list-style-type: none"> - Requires unique data to be collected and maintained by Town

Town of Loxahatchee Groves Assessments / Analysis to Support Capital Improvements

No.	Assessments / Analysis	Benefits	Budget
1	Drainage Culvert & Irrigation Straw Inventory & Drainage Culvert Condition Assessment	Identify Town culverts that are nearing the end of their life span	\$70,000.00
		Create a drainage culvert maintenance and replacement program	
		Data collection for Surface Water Management Modeling / Analysis	
		Data collection for NPDES compliance	
		Identify privately owned irrigation & drainage connections to canals	
2	Canal Inventory & Condition Assessment	Establish GIS database with location of Town owned infrastructure	\$180,000.00
		Identify sections of the canal in need of repair	
		Funded by state appropriations request	
		Data collection for Surface Water Management Modeling / Analysis	
3	Surface Water Management Modeling / Analysis	Data collection for NPDES compliance	\$120,000.00
		Acquired data and condition can be added to GIS database	
		Allow the Town to reduce culvert sizes based on calculated hydraulic need (96" culvert is not needed at all locations south of Okeechobee)	
		Allow the Town to establish proposed canal sections for each canal reach	
		Identify short and Long term cost savings for reduced culvert and canal sizes	
4	Update Town Standards and Details	Assist with FEMA Floodplain management	\$20,000.00
		Establish allowable land coverage per zoning or land use categories	
5	Town-wide Traffic Study	Uniform standards for typical drainage and roadway installation	***
		Acquire traffic counts within main roadways of Town	
		Establish roadway sections based on actual use / need	
6	Right-of-Way / Easement Determination	Prioritize roadway improvements and maintenance based on use	\$25,000.00 Annually
		Determine rights of the Town and other residents	
7	Phase 2 and 3 Maintenance Maps	Find roadway, access and drainage easements recorded in official records	\$40,000.00
		Acquire road right-of-way for Town maintained roadways	
8	Public Outreach	Establish protocols to communicate with residents	\$10,000.00 Annually
		Promote pros and cons associated with upcoming projects	
		Inform residents to the needs for roadway drainage, access and easements	
9	Roadway Signage Standards	Develop standard signage and markings for each roadway classification	\$20,000.00
		Establish replacement and maintenance program	
10	OGEM Repair / Replacement Program		In House
11	Roadway Improvement Program	Determine Roadway Improvements based on use and roadway classifications	In House
		Prioritize roadway improvements for implementation	
12	Roadway Maintenance Program	Publish maintenance protocols based on roadway classification	In House
		Publish site inspection protocol to assess potential roadway repairs (guardrail, signing, markings, drainage, swales, etc.)	

TOWN OF LOXAHATCHEE GROVES
CAPITAL IMPROVEMENT PROJECTS
ROAD AND DRAINAGE
COST SHARING POLICY

PURPOSE: The purpose of this policy is to provide an orderly and efficient method for the Town to balance the public service needs of the community with the fiscal capabilities. (See Resolution No. 2017-40). New Programs, services, or facilities shall be based on:

1. General citizen demand
2. Need
3. Or legislative mandate.

The Town shall provide funding for public services on a fair and equitable basis, and shall not discriminate.

POLICY: There is hereby established a policy for the creation of an assessment procedure for levy, collection, and adjustment of non-ad valorem assessments:

I. AUTHORITY

A. SECTION 166.021, F.S.

1. The legislative and governing body of a town shall have the power to carry on municipal government. To the extent not inconsistent with general or special law, this power shall include, but shall not be restricted to, the power to establish and subsequently merge or abolish capital improvement projects hereunder, for any part or all of the incorporated areas of the town, within which may be provided specified services.

B. SECTION 197.3632, F.S.

1. Non-ad valorem assessments may be collected in the same manner as ad valorem taxes, provided the Town Council of the Town of Loxahatchee Groves enters into a written agreement with the Property Appraiser and Tax Collector for reimbursement of necessary administrative costs, and provided the Town Council adopts a resolution at a public hearing prior to January 1 of each year stating its intent to use the uniform method of collecting such assessments.

II CREATION

- A. It shall be the policy of the Town Council of the Town of Loxahatchee Groves to require property owners residing on unimproved town roads who wish to have their roads improved may do so by petition process; however, the Town Council, at its discretion, may establish a minimum service improvement area requirement.
- B. Once the petition is completed and application is submitted, and {associated fee} a cost estimate will be prepared and the Town Council approved letter/vote card will be mailed to the benefitting property owners.
 1. All services are to be located on Town owned right-of-way, excepting situations wherein the affected properties owners are 100% responsible for the cost.
- C. The vote card must be signed and returned within 45 days of the date of the letter. The vote cards will be verified to determine that at least 51% of the benefitting responding property owners (or other options for determining basis for 51%) within the proposed unit boundaries signed in favor of the petition. Such verification shall be accomplished by comparing the vote card with the existing tax rolls of the Property Appraiser. The Town Council may also, at its discretion, increase the required percentage of signatures on a letter/vote card.
- D. Upon verification that 51% of the benefitting property owners (or other options for determining basis for 51%) signed in favor of the improvement, staff shall proceed with scheduling the project for public hearing. If the required 51% is not obtained within the 45 day period, the application will be deemed invalid and a letter will be mailed to the applicant to notify them that the requested improvement has not met the signature requirements.
- E. CAPITAL IMPROVEMENT PROJECTS
 1. The Town shall develop a "Scope of Project", engineering cost estimate and a preliminary budget and assessment rate based on the engineering estimate.
 2. For Road Paving projects only, roads that are owned by Town of Loxahatchee Groves will receive a contribution from Town of Loxahatchee Groves for fifty 50% of the all costs associated with the construction cost and the affected property owners will be responsible for fifty 50% of the construction cost.
 3. On roads that are not town owned, in addition to any other type of capital improvement project, the affected property owners will be responsible for 100 percent (100%) of the

construction costs. Construction cost will include engineering services such as permits, surveys, inspections, testing and design. The full cost of these items is the responsibility of the affected property owners.

4. Any additional property that is required to complete a paving and drainage project, i.e. right-of-way, drainage retention areas, etc., as determined by Town's engineer, should be donated to the Town prior to the design phase of the project.

F. OTHER SERVICES AUTHORIZED UNDER SECTION 166.021

1. The Town shall develop a recommended project scope and assessment method with input from the petitioner's representative for submitting to the Town Council of the Town of Loxahatchee Groves.
2. The project scope shall include but not be limited to the following:
 - (a) Legal description
 - (b) Plat of project area
 - (c) Location plan (if applicable)
 - (d) Operational and capital budget

- G. Upon receipt of the Scope of Project, the Town staff will recommend to the Town Council the procedures for implementing and funding the proposed improvement (per front foot assessment, per lot assessment, per parcel assessment, per acre assessment) and recommend a date for a public hearing.
- H. The Town staff shall request an assessment roll for the affected area from the Property Appraiser and shall certify the correctness of the roll for submitting to the Town Council at the same time the ordinance is adopted.
- I. The Town Attorney shall prepare an ordinance creating the improvement area (IA) for review by the Town Council.
- J. The Town Attorney will ensure the proper advertisement of a public hearing for the purpose of adopting the ordinance creating the improvement area (IA). The notice shall be published at least once 10 days prior to the scheduled hearing date. The Clerk's Office shall be responsible for actual placement of the advertisement. On roads that are not Town maintained, the petitioner shall be responsible for paying the cost of the advertisement directly to the newspaper.
- K. The Town staff will ensure the proper notice to each affected property owner by first class mail advising them of the date and time of the public hearing for the purpose of adopting the ordinance

creating the improvement area (IA).

- L. Between June and September of each year, the Town will hold a public hearing to adopt the proposed non-ad valorem assessment roll for each new improvement area (IA) created during the preceding calendar year. The notice requirement and conduct of the hearing will be in conformance with the provisions of Section 197.3632, F.S. In addition, a similar public hearing will be required in following years whenever there are changes in the boundaries or the purpose of the improvement area (IA) as outlined in Section 197.3632(4) (a).
- M. All service contracts are to be processed and managed by the Town staff and shall be in compliance with the Purchasing policies established by the Town Council.
- N. An improvement area (IA) may be created at any time during the fiscal year. However, implementation shall coincide with the adoption of the annual Town budget October 1. Valid petitions should be submitted by July 1 of the preceding year. All new improvement areas (IAs) must be created (ordinance adopted) by January 1 of each year in order to be implemented the following October.

III. AMENDMENTS TO EXISTING IMPROVEMENT AREAS (IAs)

- A. Any change in an existing improvement area (IA), such as additional must be reviewed by the Town staff and the petitioner's designated representative. Any proposed revision resulting in an increase or decrease in the services provided to the improvement area shall be reviewed by staff, which shall determine if a public hearing is necessary prior to approval of the revision.

IV ADMINISTRATIVE PROCEDURE FOR ADOPTION OF AN IMPROVEMENT AREA BUDGETS AND ASSESSMENT ROLLS

- A. The Town staff shall prepare the budget for the improvement area (IA) during the annual budget hearings and ensure that they are presented and adopted by the Town Council at the same time and fashion as the adoption of the Town's Annual Budget. The Town Attorney shall prepare the resolutions documenting the Town Council's approval of the improvement area (IA) budgets at the final public hearing to adopt the Town-wide budget.
- B. The Town management shall cause notice of the two public hearings (tentative and final) to consider adoption of the proposed improvement area (IA) budgets to be published in the

form of a legal advertisement in a newspaper of general circulation. The two public hearings on the adoption of the improved area (IA) budgets shall also serve as the hearings to adopt the improvement area assessments.

- C. The Town staff shall prepare the IA assessment rolls annually and present them to the Town Council for adoption at the same time as the similar assessment resolutions are approved and will be included in the Town-wide budget. The Town staff will ensure that the assessment roll certifications are submitted to the Property Appraiser and Tax Collector for collection as set forth by F.S., Chapter 197.332.
- D. Upon the annual adoption of the IA assessment rolls, such rolls shall be certified by the Town staff to the Property Appraiser and Tax Collector by September 15 for billing and collections for that year. (Authority under Chapter 197, F.S.)
- E. Assessments become delinquent after April 1, and failure to pay may result in a lien levied against the property and may result in the sale of a tax certificate in accordance with 197.432, Florida Statutes.
- H. In the case when an individual IA is closed out, residual monies remaining in the Fund totaling 10% or more of the original up-front budget will all be refunded back to the property's current owner of record as originally assessed, i.e., per lot, front footage, parcel, etc., unless the refund amount is less than \$50.00. Any residual monies remaining in the Fund totaling less than 10% of the original up-front budget will be transferred to the affected department, i.e., Transportation. Any shortages of monies within an individual IA Fund at close-out shall be transferred from the affected department into the IA Fund.



Town of Loxahatchee Groves

155 F Road, Loxahatchee Groves Florida, 33470

IMPROVEMENT AREA (IA) - APPLICATION

Application Fee - \$100.00

APPLICANT NAME	
ADDRESS	
CITY/STATE/ZIP	
PHONE	
LOCATION OF WORK	
TYPE OF WORK	

Examples of types of services which may be provided by IAs:

Road Paving Trails Drainage

Make check payable to TOWN OF LOXAHATCHEE GROVES

Applications without fees will be considered incomplete and returned to applicant.
If you have any questions, please call 561-793-2418.

Authority: Florida Statutes Chapter 166 authorizes the Town Council of the Town of Loxahatchee Groves to create an Improvement Area (IA) to provide specific services to any specified portion or all of the incorporated area of the Town. Florida Statutes Chapter 197.3632 authorizes such IA non-ad valorem assessments to be billed and collected in a uniform manner with ad valorem taxes. Policy No. _____ of the Town of Loxahatchee Groves provides the procedural requirements for creating and implementing an IA. Services are paid for by non-ad valorem assessments levied against property within benefited areas.

STANDARD CONDITIONS

- Application must contain legal descriptions of the proposed IA area to be served, preferably with plat map attached.
- Application must contain specific description of requested services. Attach pertinent information as necessary.
- Application must be submitted by July 1st for implementation with the annual County budget October 1st of the following year. All new IAs must be created (Ordinance adopted) by January 1st in order to be implemented by the following October 1st.
- Application must be on the form provided by the Town IA application packet which contains a copy of Policy___ available from the Town Offices, 14579 Southern Blvd., Suite 2, Loxahatchee Groves, Florida 33470.

I HEREBY CERTIFY THAT I HAVE MADE APPLICATION FOR THE IA DESCRIBED ABOVE, THAT I AGREE WITH THE CONDITIONS OF THE APPLICATION, AND THAT I WILL SERVE AS THE OFFICIAL REPRESENTATIVE FOR THIS IA REQUEST.

SIGNATURE

DATE