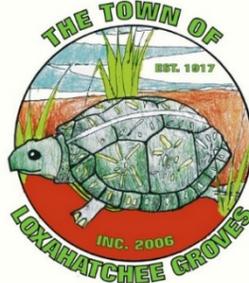


**TOWN OF LOXAHATCHEE GROVES
TOWN HALL COUNCIL CHAMBERS
TOWN COUNCIL WORKSHOP/SPECIAL MEETING**

AGENDA

August 18, 2020 - 6:00- 9:00 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.

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.

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.

REGULAR AGENDA ITEM

1. Approval of the Unified Land Development Code (ULDC) Committee Members. (Tabled 07/07)

WORKSHOP DISCUSSION

2. Town Attorney's Opinion Memo- Regarding Dependent District Acreage Assessments.
3. Finance Advisory and Audit Committee
 - a. Budget Workshop Priorities & Recommendations PowerPoint Update
 - b. Comments from Finance Advisory and Audit Committee Meeting- August 10, 2020
4. Town Council 2nd Budget Workshop
 - a. Reference Material - July 21st Budget PowerPoint Presentation

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.

Agenda Item # 1

TO: Town Council of Town of Loxahatchee Groves
FROM: Lakisha Burch, Town Clerk
VIA: James Titcomb, Town Manager
SUBJECT: Approval of Resolution No. 2020-07

Background:

At the July 7, 2020 Town Council Meeting the Unified Land Development Committee (ULDC) Member nomination slate was brought to Town Council for approval. After discussion Council asked staff to review the resolutions that were passed regarding non-residents to sit on committees.

Town Council voted to table the decision until the August 4th Town Council meeting. Action was not taken August 4th, an updated proposed roster is attached.

Recommendation:

1. Motion to take the item “off the table” and act upon appointments.
2. Staff recommends that a motion be made to approve Resolution No. 2020-07 slate of Unified Land Development Committee.

UNIFIED LAND DEVELOPMENT CODE (ULDC) REVIEW COMMITTEE

Meets the _____ of Each Month (TBD)

Simon Fernandez
16892 Fox Trail Lane
Simondive69@hotmail.com
Seat 4 (Robert Shorr)

Cell: (305) 986-5307

Casey Suchy
[REDACTED] (legal redaction)
[REDACTED]
Seat 3 (Lisa El-Ramey)

Cell: (561) [REDACTED]

Lisa Trzepacz
15539 41st Ct North
sparrow962@aol.com
Seat 2 (Laura Danowski)

Cell: (561) 662-6779

Todd McClendon
3481 D Rd (PO Box 1293)
metasystech@gmail.com
Seat 5 (Marge Herzog)

Cell: (954) 931-4634

Jo Siciliano
1530 B Rd
Sicilianobarn13@gmail.com
Seat 1 (Phillis Maniglia)

Cell: (561) 427-9414
Home: (561) 223-3263

Proposed Alternates:

Tom Goltzene (Alt)
248 C Road
tgoltzene@aol.com
Seat 1 (Phillis Maniglia)

Cell: (561) 718-1044

Laura Cacioppo (alt)
13593 E Citrus Drive
lcdvm1@gmail.com
Seat 1 (Phillis Maniglia)

Cell: (217) 766-2400

RESOLUTION NO. 2020-07

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, APPOINTING SIMON FERNANDEZ, TODD MCCLENDON, JO SICILIANO, CASEY SUCHY, LISA TRZEPACZ AND AS AN ALTERNATE TOM GOLTZENE AS REGULAR VOTING MEMBERS OF THE TOWN'S UNIFIED LAND DEVELOPMENT CODE (ULDC) ADVISORY COMMITTEE, TO SERVE TERMS THAT EXPIRE ON THE SUNSET DATE OF MARCH 10, 2020; PROVIDING FOR CONFLICT, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Town Council adopted Resolution No. 2016-28, reestablishing the “Unified Land Development Code Review Committee” to review the Town’s Unified Land Development Code (ULDC) and advise the Town Council as to suggested revisions to the ULDC; and

WHEREAS, it is the desire of the Town Council of the Town of Loxahatchee Groves, Florida to further amend Resolution No. 2016-28 to allow for modification of the composition of the Committee, term of appointment and determination of absences, is in the best interests of the residents of the Town.

NOW, THEREFORE, BE IS RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, as follows:

Section 1. That the foregoing “WHEREAS” clauses are confirmed and ratified as being true and correct and are hereby made a specific part of this Resolution.

Section 2. The Town Council hereby modifies the Town’s “Unified Land Development Code Review Committee” Resolution as follows:

- I. Establishment of the “Unified Land Development Code Review Committee.”**

There is established the Unified Land Development Code Review Committee to act as an advisory board to the Town Council, as follows:

 - (A) **Membership.** The Committee shall be comprised of five (5) voting members and two (2) alternates, to be appointed by individual Town Council Members through adoption of a resolution. The members shall serve a term of one year, expiring on the first Tuesday of May of the following year.
 - (B) **Qualifications.** Each member of the Unified Land Development Code Review Committee shall be a resident of the Town, except the Town Council may appoint one member, including alternates, who is a non-resident landowner.

- (C) Duty. The Unified Land Development Code Review Committee's duty is to review and provide recommendations on sections of the Town's currently adopted Unified Land Development Code, and pertinent sections of the Town's Comprehensive Plan, as directed by the Town Council, or the Town Manager.
- (D) An attendance requirement shall be imposed on all members of the Unified Land Development Code Review Committee. A member of the Unified Land Development Code Review Committee may be removed by the Town Council if he/she has missed two (2) consecutive meetings of the Committee, where both absences have been unexcused as determined by the Committee.
- (E) Committee members, and/or companies or employers in which the members have a direct financial interest, shall not do business with the Town, in accordance with Florida Statutes 112.313, and pertinent opinions of the Florida Commission on Ethics. If any member of the Committee finds that his/her personal interests are involved in any matter coming before the Town Council, he/she shall disqualify himself/herself from all participation in the matter.
- (F) If a regular member of the Unified Land Development Code Review Committee resigns or is removed from his or her position, the nominating Council Member shall appoint the replacement.

II. Advisory Only. The actions, decisions, and recommendations of the Unified Land Development Code Review Committee shall be advisory only.

III. Meetings, Dates, Procedures, Records, Quorum, and Compensation.

- (A) The Unified Land Development Code Review Committee shall hold an organizational meeting, at the first meeting of the board following the appointment by the Town Council of the members of the Unified Land Development Code Review Committee. The Unified Land Development Code Review Committee shall elect a Chair and Vice Chair at such organizational meeting from its voting membership for a term identified in Section 2 I(A).
- (B) The Unified Land Development Code Review Committee shall meet on a monthly basis, unless there is no business to conduct as determined by the Town Manager.
- (C) All meetings, records and files of the Unified Land Development Code Review Committee shall be open and available to the public, consistent with Chapter 119, Florida Statutes (the Public Records Law) and Chapter 286, Florida Statutes (the "Sunshine Law"). In addition, members of the Unified Land Development Code Review Committee shall ensure that their actions are in compliance with Chapter 119, Florida Statutes (the "Public Records Law") and Chapter 286, Florida Statutes (the "Sunshine Law").

(D) Notice for any meeting of the Unified Land Development Code Review Committee shall be posted in accordance with Chapter 286, Florida Statutes (the “Sunshine Law”) and on the Town’s website and at the Town Office no later than 24 hours prior to the scheduled meeting.

(E) Three (3) members in attendance shall constitute a quorum of the Unified Land Development Code Review Committee.

(F) The Town Manager or his\her designee shall act as secretary to the Unified Land Development Code Review Committee, and be responsible for attending all meetings, on as as-needed basis, and providing the items necessary for conducting meetings and for recording and preparation of meeting minutes. The Town Attorney or his\her designee shall act as attorney for the Unified Land Development Code Review Committee, on an as-needed basis.

(G) Town staff will reasonably provide adequate support to the Committee to discharge its responsibilities as assigned by the Town Council.

(H) Members of the Unified Land Development Code Review Committee shall serve without compensation for the performance of their duties.

Section 3. Severability. If any clause, section, or other part or application of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated, and so not affecting the validity of the remaining portions or applications remaining in full force and effect.

Section 4. Conflicts. All Resolutions or parts of Resolutions in conflict herewith are to the extent of such conflicts hereby repealed.

Section 5. Effective Date. This Resolution shall take effective immediately upon its adoption.

- | | |
|----------------------------------|--------------------|
| Lisa El-Ramey, Mayor | Casey Suchy |
| Margaret Herzog, Vice Mayor | Todd McClendon |
| Laura Danowski, Council Member | Lisa Trzepacz |
| Phillis Maniglia, Council Member | Jo Siciliano |
| | Tom Goltzene (alt) |
| Robert Shorr, Council Member | Simon Fernandez |

Section 1. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 2. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 3. This Resolution shall become effective immediately upon its passage and adoption.

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

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
LISA EL-RAMEY, MAYOR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MARGARET HERZOG, VICE MAYOR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LAURA DANOWSKI, COUNCIL MEMBER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PHILLIS MANIGLIA, COUNCIL MEMBER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ROBERT SHORR, COUNCIL MEMBER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS ___ DAY OF JULY 2020.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

Lisa El-Ramey, Mayor

Lakisha Burch, Town Clerk

Margaret Herzog, Vice Mayor

APPROVED AS T LEGAL FORM:

Laura Danowski, Council Member

R. Brian Shutt, Town Attorney

Phillis Maniglia, Council Member

Robert Shorr, Council Member

TO: Town Council of the Town of Loxahatchee Groves
FROM: R. Brian Shutt, Town Attorney
VIA: James Titcomb, Town Manager
SUBJECT: Acreage assessment by the water control district
DATE: August 10, 2020

The Town Council directed the Town Attorney to review the \$200 per acre assessment previously placed on properties in the Town by the independent Loxahatchee Groves Water Control District “LGWCD” and continued by the dependent LGWCD when the Water Control District became a dependent district of the Town in March 2018 as a result of a special act of the Florida legislature Chapter 2018-175. Some provisions of Chapter 2018-175 are as follows:

- All provisions of the prior special acts of the LGWCD shall become ordinances of the Town, which they are, Chapter 46
- The assets, liabilities, financial allocations, and written contracts of the LGWCD, including all rights, obligations, duties, and relationships now existing by law, easement, permit or agreement, shall be unaffected and remain in full force and effect and shall be those of the district as a dependent district of the Town. All rights, claims, actions, orders, and all contracts of the special district and all legal or administrative proceedings involving the district shall continue in full force and effect under the jurisdiction of the district as a dependent district of the Town.
- To the extent not inconsistent with town ordinances, all resolutions and policies of the LGWCD shall remain in effect until amended, revised, or repealed by the board of supervisors.

The language of the provisions outlined above that are in the special act provide that all of the legal authority that the independent LGWCD had regarding its rights and abilities, such as the imposition of the \$200 per acre special assessment, would be transferred to the dependent LGWCD. This was approved by the Florida Legislature. There does not appear to be any clear case law regarding the transfer of rights and obligations of an entity when it moves from an independent special district to a dependent special district. I have not reviewed the initial enactment (it is doubtful one would be able to determine the validity of something that was enacted many years ago) of the per acre assessment that was enacted by the independent LGWCD, years ago, for drainage and roads (based on the assumption that the roads were needed for canal maintenance), however, given the fact that the assessment has been in place for years it is the assumption that the assessment was correct and that the current LGWCD just stands in the shoes of the prior independent LGWCD.

It also appears that one of the reasons the Town moved the independent LGWCD to a dependent LGWCD may have been to keep the per acre assessment in place. If the Town wanted to impose assessments, for drainage and roadway maintenance, on properties in the Town itself rather than through the dependent LGWCD, it may not be able to impose such assessments based on statutory (F.S. 163.3162) and legal requirements (See *City of Boca Raton v. State*).

Based on the fact that the Special Act, Chapter 2018-175 provided that the dependent LGWCD has the assets, liabilities, financial allocations, rights, obligations, duties, and relationships existing by law as the independent LGWCD and that those items shall be unaffected and remain in full force and effect and shall be those of the district as a dependent district of the Town, it would appear that the dependent LGWCD does stand in the shoes of the independent LGWCD and would have the ability to continue the assessment.

Agenda Item # 3

TO: Town Council of Town of Loxahatchee Groves
FROM: Lakisha Burch, Town Clerk
VIA: James Titcomb, Town Manager
SUBJECT: Recommendations from Finance Advisory and Audit Committee (FAAC)

Background:

On August 10, 2020 the Finance Advisory and Audit Committee met to reorganize and discuss the 2020-2021 Town of Loxahatchee Groves' draft budget. During this meeting it was asked that the FAAC members review documents and come to a consensus of recommendations to bring forth to Town Council. Committee recommendations are included in the updated PowerPoint.

Recommendations:

The Finance Advisory Audit Committee and staff asked Town Council to review and discuss.

FY 2020-2021 BUDGET WORKSHOP

Town of Loxahatchee Groves

August 18, 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

POTENTIAL ALLOCATION OF SURTAX FUNDS

- Available funds of \$823,000 require both approval by Council and approval by Palm Beach County Surtax Oversight Committee

Range of Magnitude Cost Discussed *

- Projects in discussion:
 - Weirs & related pump station \$210,000 + pump
 - OGEM cut & patch repairs prioritized based on core borings TBD (core borings quote of \$30,000 from engineer)
 - Culverts (2 worst to be selected by PWD) \$250,000 each (last bid range \$300-600,000)
- Requesting TPA grants with matching requirements to be postponed. Currently shown in list of potential future capital as follows:

POTENTIAL ALLOCATION OF SURTAX FUNDS (cont'd)

- Requesting TPA grants with matching requirements to be postponed. Currently shown in list of potential future capital as follows:

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

The amount above for the **Roundabout should be \$646,000 rather than \$686,000**. These agreements and the source of matching funds have yet to be finalized.

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

FAAC RECOMMENDATIONS

1. Reserves first - Replenish reserves to 25% levels as recommended by FGFOA guidelines. This is to demonstrate us as a "financially healthy town" as well as for potential future borrowing. All funds are currently well below this level with more depletions scheduled for 2021.
2. No more double counting of expenses - You can't write the same check twice and dedicate the same monies to multiple projects.(Almost \$2 million of projects proposed for 2021 with \$500K to \$750K to fund)
3. Maximize fees and revenue opportunities that already exist within the town - Including but not limited to business tax receipts (still at 50% not collected after 3 years), potential "road user fees", and potential payments in lieu of taxes from not for profits.
4. Use of performance-based contracts - Allows town to incentivize and penalize. (Mr. Savino provided notes on possibilities for this model)

STATE REVENUE ESTIMATES

OFFICIAL POSITION

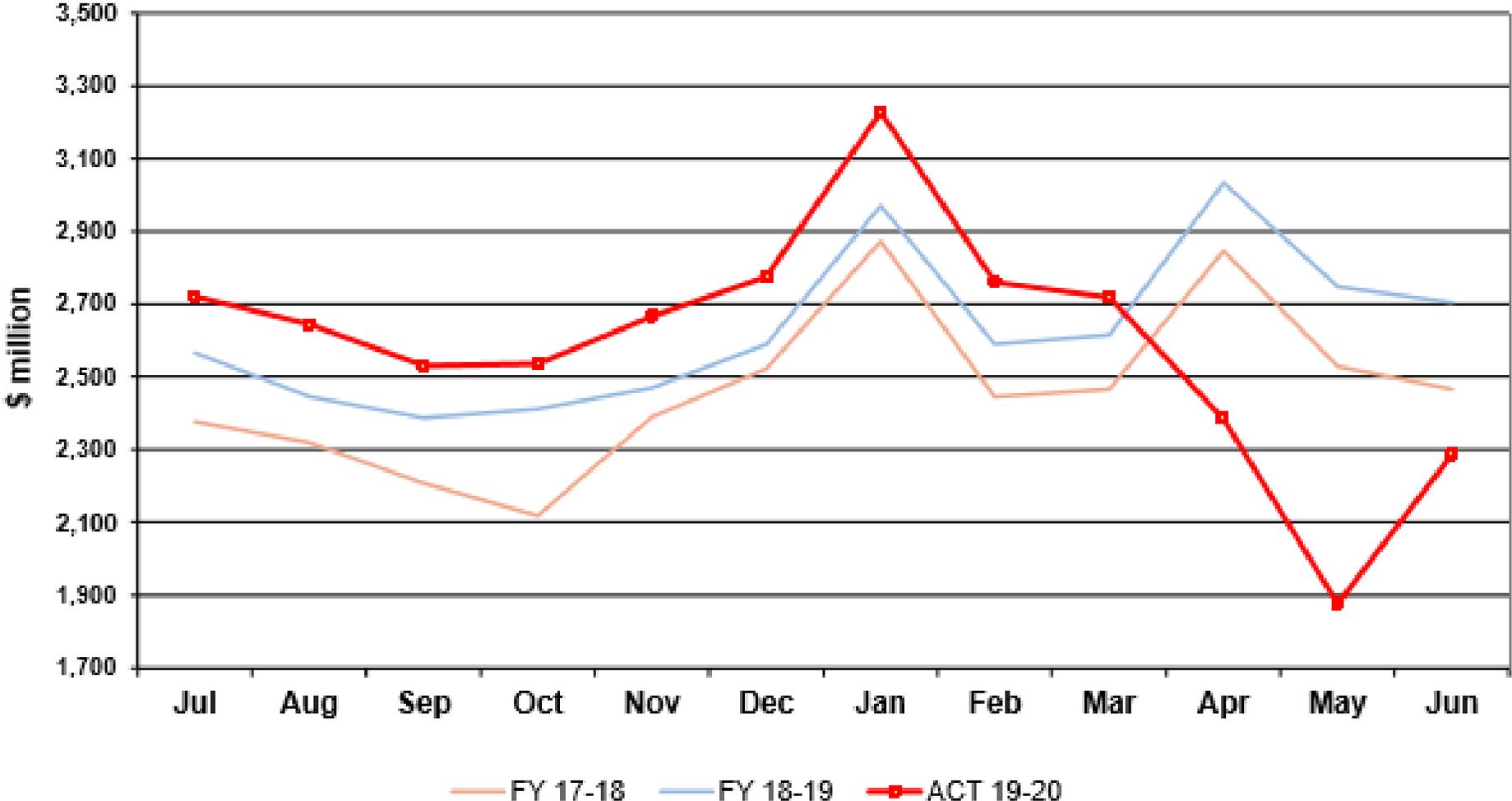
- All FY 2020-21 county and municipal revenue estimates have been released by the Department of Revenue's Office of Tax Research based on the official results of the January 15, 2020 General Revenue Estimating Conference and the recent July 17, 2020 Florida Economic Estimating Conference
- Although these estimates are based on the best information available at this time, ***local government officials should be very cautious and conservative in their budgeting for the upcoming fiscal year. There is still much uncertainty as to how the effects of the global pandemic will impact state and local revenues in FY 2020-21.***
- New official state revenue estimates will be adopted at the forthcoming General Revenue Estimating Conference, which is currently scheduled for August 14th.

PROJECTED REVENUES

	FY 2020-21 ESTIMATE	90% ESTIMATE	FY 2020-21 BUDGET
COMMUNICATIONS SERVICES TAX	\$ 102,189	\$ 91,970	\$ 100,000
LOCAL GOVERNMENT HALF-CENT SALES TAX	\$ 233,891	\$ 210,502	\$ 216,000
MUNICIPAL REVENUE SHARING	\$ 76,220	\$ 68,598	\$ 64,000
LOCAL OPTION FUEL TAX:			
5 cents	\$ 110,436	\$ 99,392	\$ 97,000
6 cents	\$ 245,458	\$ 220,912	\$ 210,000
LOCAL SALES SURTAXES	\$ 213,747	\$ 192,372	\$ 195,000
TOTAL	\$981,941	\$883,747	\$882,000

SALES TAX COLLECTIONS

Monthly Receipts





QUESTIONS & COMMENTS

TOWN OF LOXAHATCHEE GROVES

AUGUST 18, 2020

Agenda Item # 3b

Finance Advisory and Audit Committee Recommendations to Town Council

- Reserves first - Replenish reserves to 25% levels as recommended by FGFOA guidelines. This is to demonstrate us as a "financially healthy town" as well as for potential future borrowing. All funds are currently well below this level with more depletions scheduled for 2021.
- "No more double counting of expenses" - You can't write the same check twice and dedicate the same monies to multiple projects. (Almost \$2 million of projects proposed for 2021 with \$500K to \$750K to fund)*
- Maximize fees and revenue opportunities that already exist within the town - Including but not limited to business tax receipts (still at 50% not collected after 3 years), potential "road user fees", and potential payments in lieu of taxes from not for profits.
- Use of performance-based contracts - Allows town to incentivize and penalize. (please provide notes from Mr. Savino on possibilities)

Respectfully,

Anita Kane, Chair FAAC

**Estimated project costs on capital "wish list" presented for discussion.*

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

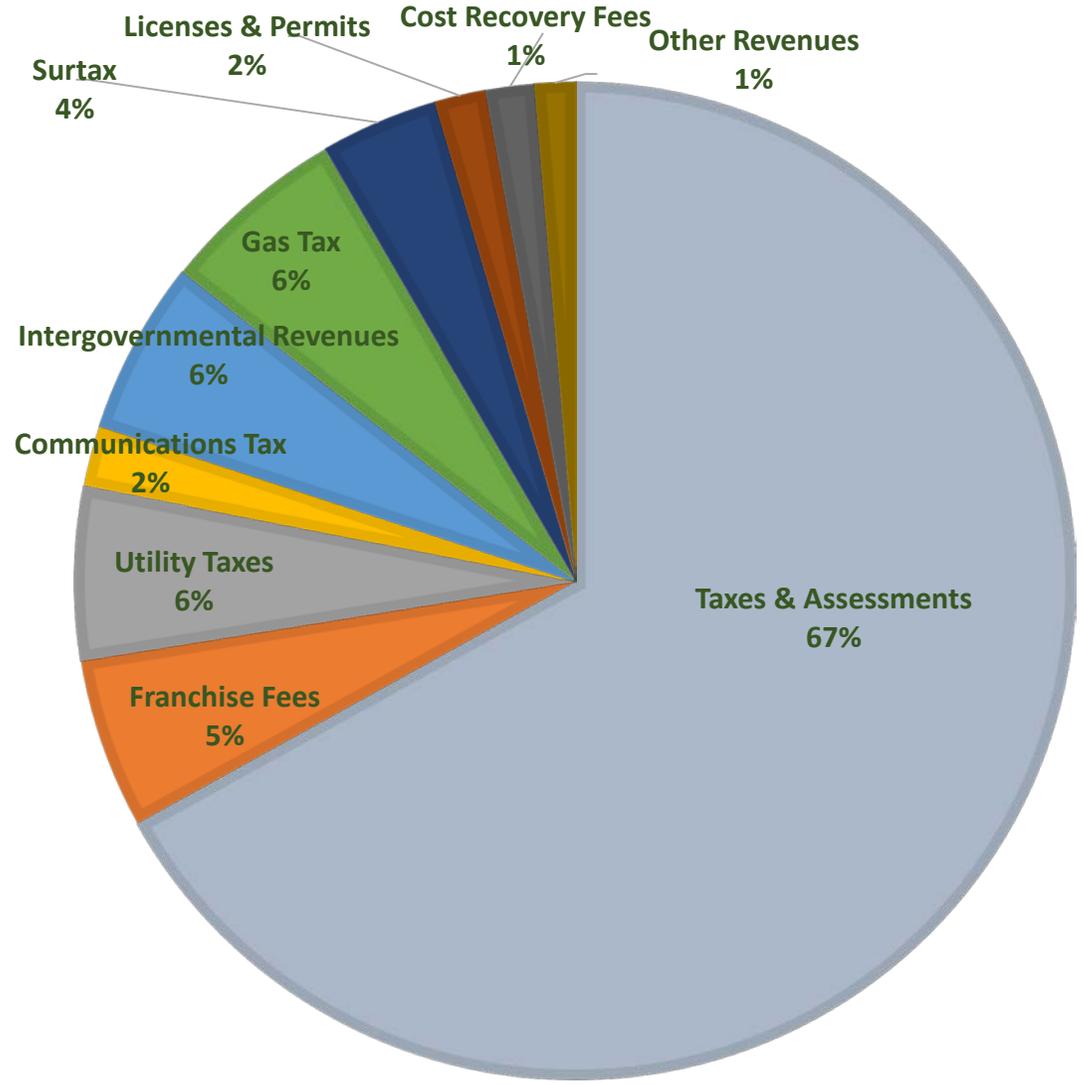
	FY 2020		FY 2021		TOTAL ANTICIPATED IMPACT	
	BUDGET	PROJECTED REDUCTION	PROPOSED REDUCTION	REDUCTION		
GENERAL	\$600,000	\$481,000	\$119,000	\$520,000	\$80,000	\$218,500
TRANSPORTATION (GAS TAXES)	\$410,000	\$317,500	\$92,500	\$307,500	\$102,500	\$195,000
LOCAL OPTION SURTAX (LOST)	\$260,000	\$197,300	\$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.

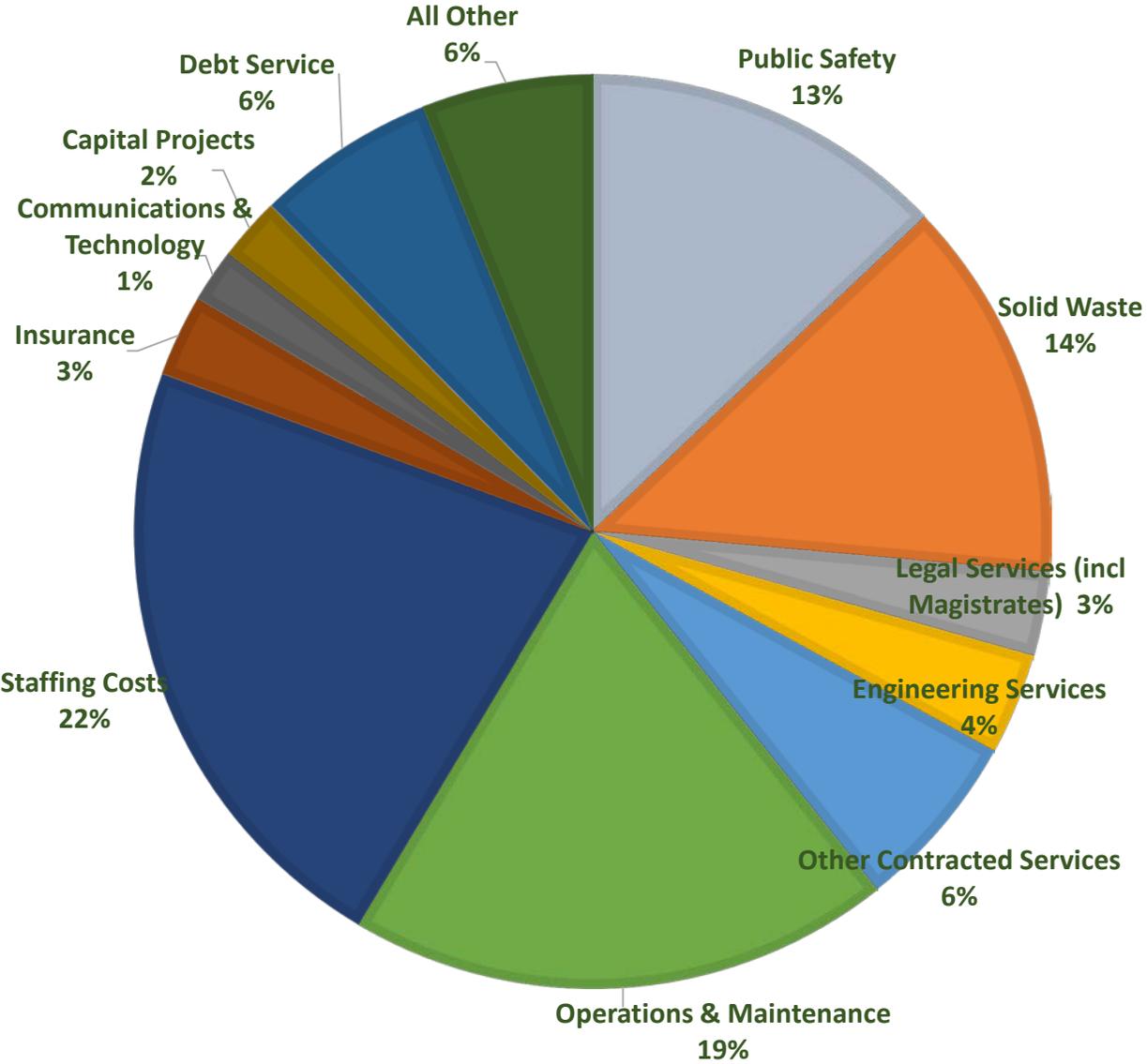
WHERE THE MONEY COMES FROM



	<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 Angeles & San Diego 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 2020	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										
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										
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
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
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)	\$ -	\$ -	\$ -	\$ -

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
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

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
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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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
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
<u>Sub Totals</u>	\$ -	\$ 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>				\$ -	\$ -	\$ -	\$ -	\$ -
<u>Sub Totals</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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>				\$ -	\$ -	\$ -	\$ -	\$ -
<u>Sub Totals</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers								
103-01-31-381-59000								
<u>Transfer to Fund Balance</u>					\$ 260,000.00	\$ 197,342.69	\$ 65,000.00	\$ 195,000.00
<u>Sub Totals</u>	\$ -	\$ -	\$ -	\$ -	\$ 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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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
105-50-53-538-53200 <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

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
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	\$ -

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
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)	\$ (673,485.01)	\$ 338,347.63
				\$ (121,888.95)	\$ -	\$ 338,347.63	\$ (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 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 16-20 Average	FY 2021 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 200,000.00
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	\$ 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	\$ 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	\$ 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	\$ 3,579.03	\$ 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	

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	
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ 7,866.70	\$ (232,116.78)	\$ -	\$ 84,438.41	\$ (83,811.59)	\$ (15,188.98)	\$ -	

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
		\$ 160,445.91	\$ 219,920.20	\$ 244,283.63	\$ 156,162.44
Total Revenues	\$ -	\$ 160,445.91	\$ 219,920.20	\$ 244,283.63	\$ 156,162.44

	FY 2020 Budget	FY 2020 YTD	Expected FY 2020 Actual	5 Yr Average	FY 2021 Budget Forecast
	\$ 260,000.00	\$ 180,842.69	\$ 197,342.69	\$ 164,398.49	\$ 195,000.00
		\$ -	\$ -	\$ -	
			\$ 0.76		
Total Revenues	\$ 260,000.00	\$ 180,842.69	\$ 197,342.69	\$ 164,398.49	\$ 195,000.00

EXPENSES

103-42-54-541-56130 Roads, Streets & Drainage - New Construction
103-01-31-381-59000 Transfer to Fund Balance

			\$ -	\$ -	
Total Expenses	\$ -				

	\$ 260,000.00	\$ -	\$ 197,342.69	\$ 39,468.54	\$ 195,000.00
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	\$ 216,000.00	
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

305 - Capital Improvement Project (C.I.P) 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
305-01-33-337-33700										
305-01-36-366-36991										
305-01-38-381-38100										
305-01-38-381-38110										
305-01-38-381-38111										
Total Revenues	\$ 1,248,480.70	\$ 251,454.00	\$ 890,073.00	\$ -	\$ 623,473.93	\$ 390,683.00	\$ -	\$ 390,683.00	\$ 556,138.14	\$ 107,500.00

EXPENSES

305-60-54-541-56120	\$ 99,561.45	\$ 91,854.05	\$ 86,530.40	\$ -	\$ 69,486.48				\$ 55,589.18	
305-60-54-541-56130			\$ 21,495.75	\$ (1,012.50)	\$ 5,120.81	\$ 120,683.00	\$ -	\$ 15,085.38	\$ 7,113.73	
305-60-54-541-56140	\$ 873,979.28	\$ 360,577.60	\$ -	\$ -	\$ 308,639.22	\$ 270,000.00	\$ -	\$ 33,750.00	\$ 253,661.38	
305-60-54-541-56300										
305-60-54-541-56400	\$ 116,971.60	\$ 14,713.75	\$ 192,019.12	\$ 674,497.51	\$ 249,550.50		\$ 3,000.00	\$ 3,500.00	\$ 200,340.40	\$ 107,500.00
305-60-54-541-56500	\$ 33,067.00	\$ 8,150.00	\$ (4,400.00)	\$ -	\$ 9,204.25		\$ -	\$ -	\$ 7,363.40	
305-60-54-541-56510	\$ 29,349.05	\$ 3,250.00	\$ 7,600.00	\$ -	\$ 10,049.76		\$ -	\$ -	\$ 8,039.81	
305-60-54-541-56540	\$ 28,893.00	\$ 28,893.00			\$ 14,446.50		\$ -	\$ -	\$ 11,557.20	
305-60-54-541-59101			\$ 196,825.00	\$ -			\$ -	\$ -	\$ 39,365.00	
305-60-54-541-59405			\$ 410,000.00	\$ -			\$ -	\$ -	\$ 82,000.00	
305-60-58-581-59000							\$ -	\$ -	\$ -	
305-60-58-581-59001							\$ -	\$ -	\$ -	
305-60-58-581-59101							\$ -	\$ -	\$ -	
305-60-58-581-59103							\$ -	\$ -	\$ -	
305-60-58-581-59405							\$ -	\$ -	\$ -	
Total Expenses	\$ 1,181,821.38	\$ 507,438.40	\$ 910,070.27	\$ 673,485.01	\$ 666,497.52	\$ 390,683.00	\$ 3,000.00	\$ 52,335.38	\$ 665,030.09	\$ 107,500.00
NET SURPLUS/(DEFICIT)	\$ 66,659.32	\$ (255,984.40)	\$ (19,997.27)	\$ (673,485.01)	\$ (43,023.59)	\$ -	\$ (3,000.00)	\$ 338,347.63	\$ (108,891.95)	\$ -

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

TOWN OF LOXAHATCHEE GROVES
Proposed 2020-2021 Fiscal Year Budget (FY21)
 FY20 Budget Workbook: Version 1 for Budget Workshop 7/21/20

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		