

# FY 2024-2025 BUDGET PRESENTATION

Town of Loxahatchee Groves  
September 18, 2024

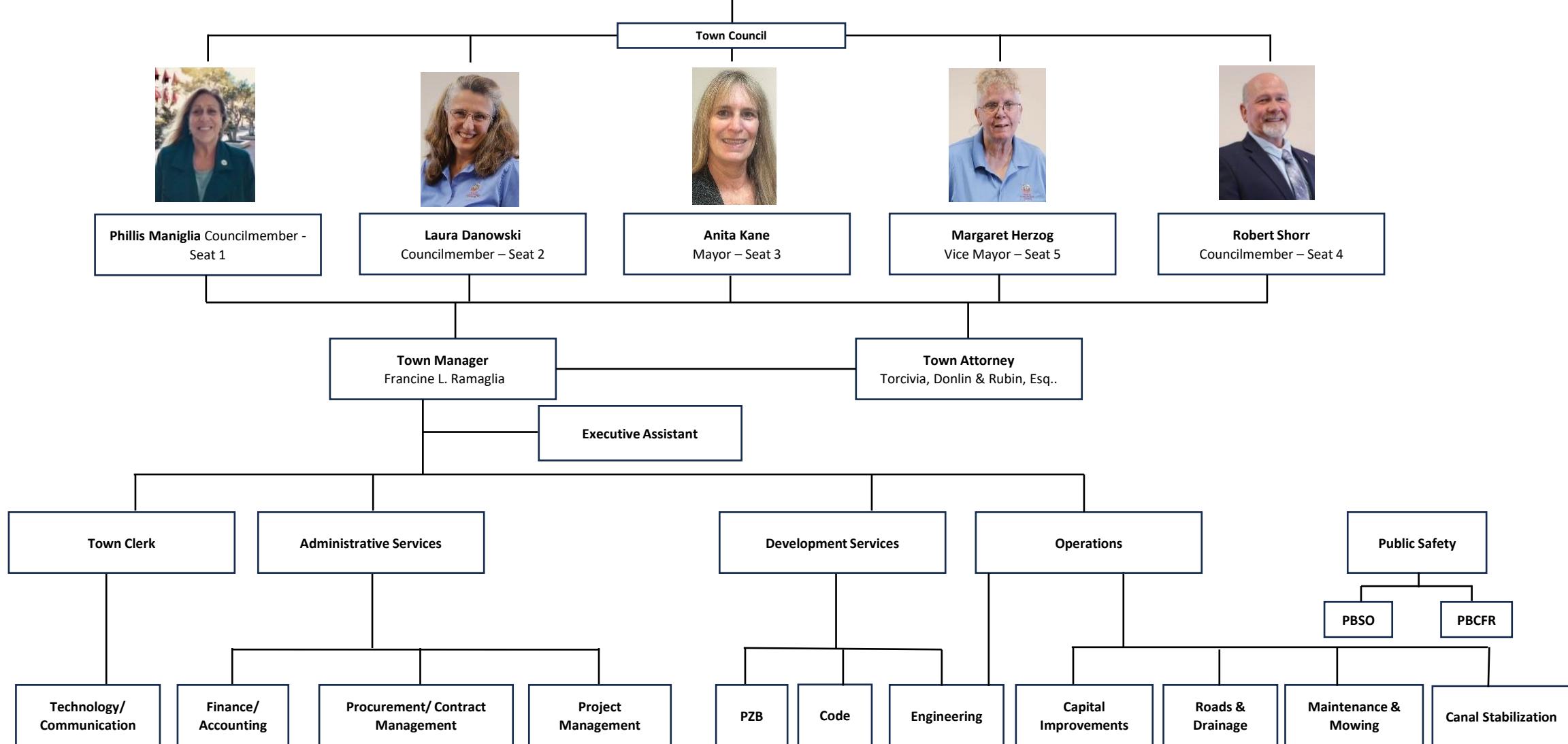
# Budget Memorializes an Organization's Values

- A budget tells a story of priorities, philosophies and what will get done.
- It is a promise to the residents, businesses and other stakeholders. A *raison d' être* - A justifiable reason for our existence.
- Show me your budget, and I'll tell you what you value:
  - Protecting Rural Community Characteristics
  - Safe & Resilient Rural Infrastructure

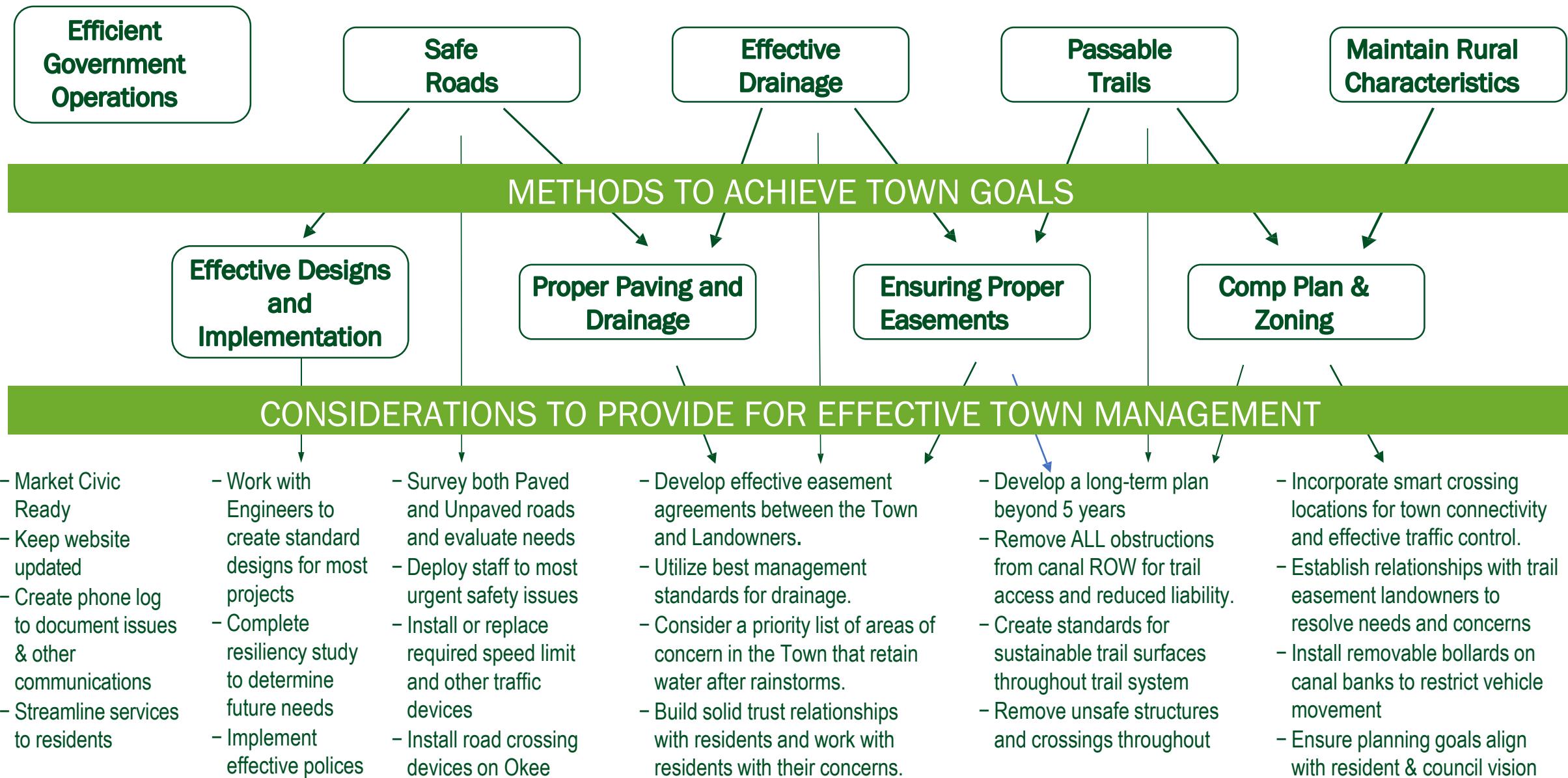
# Key Concepts of Financial Resilience

- Equitable & Inclusive Budgeting – Asking our stakeholders what they need, at what levels, where and when
- New Revenue Generation - building financial resources
- Cost-Savings and In-Kind Opportunities Utilizing Partnerships & Nontraditional Sources of Service Delivery-- non-profit, educational facilities and other partners allow for building resources with lesser impacts to budget
- Dedicated funding sources – allocating financial resources appropriately

# Town of Loxahatchee Groves Residents



# BASIC REQUIREMENTS OF THE FUNCTIONS OF LOXAHATCHEE GROVES



# BUDGET INFLUENCERS

Inflationary  
Pressure on  
All Costs  
  
Supply  
Chain Issues

## Limitations of Agricultural Tax Base

## Desired Levels of Service

Competitive  
Wages &  
Benefits

Deferred  
Maintenance/Necessary  
Infrastructure Renovation &  
Rehabilitation

Consumer Price Index	Change from Prior Year		
	2022 Annual	2023 Annual	2024 Annual
All Items, U.S.	8.00%	5.28%	3.0%
All Items, So. Fla.	9.68%	9.09%	3.5%
Motor Fuel, So. Fla.	30.09%	-9.30%	-4.6%
Water, Sewer and Trash Coll., U.S.	4.49%	5.35%	4.6%

# Budget Framework

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- **RESERVES FIRST:** Emphasizing the importance of fiscal stability, the Town will maintain reserves at a level of 25%, in line with the guidelines recommended by the FGFOA. Adequate reserves showcase the Town's financial health and position us as a strong candidate for potential future borrowing if needed. This budget aligns with this prudent approach, enabling our reserves to meet or exceed the 25% target.
- **REVENUES RATHER THAN RESERVES:** To maintain consistency and predictability and to address deferred maintenance and infrastructure needs, the Town will adjust rates last set in 2018 & 2019 to cover actual and anticipated increasing costs. Specifically, the recommended rates are 3.00 mills, a \$200 per unit Water Control District non-ad valorem special assessment, and a \$450 per unit solid waste collection non-ad valorem special assessment. The Town also has the advantage of being able to look at other alternative combinations of millage and assessments as TRIM rates were set at maximum of 4 mills, \$250 roads and drainage and \$450 solid waste.
- **BACK TO BASICS MAINTENANCE:** Recognizing the significance of fundamental maintenance, the Town has embraced a "Back to Basics" approach. This approach encompasses road grading, pavement repairs, canal bank upkeep, and aquatic vegetation management. It also includes addressing nuisances like clearing right of ways, swale repairs, illegal dumping removal, and retrieving tires from canals. Environmental concerns, such as livestock waste and oil containment, are also addressed.
- **STRATEGIC CAPITAL IMPROVEMENTS:** The Town is committed to the continuation of vital capital improvement initiatives in line with the Council's priorities. These encompass road overlay and rock programs, culvert replacements, control structures like weirs and gates, pump station enhancements, and the restoration of our essential canal systems.
- **STAFFING AND COLA:** Maintaining the same staffing level including part-time and temporary help as the prior year (except Building which intends to add a position fully funded by permit revenues). In light of the sustained inflation of nearly 10% over the last two years with current cost of employment index at 4.6%, staff proposes a cost-of-living increase of five percent (5%) and market adjusted pay plan. This approach is rooted in recognizing our dedicated staff's contributions and the need to align compensation with the economic reality.

# FY 2024-2025 BUDGET PRIORITIES

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- Roads & Drainage
  - Rates: Full Cost or Subsidized
  - General Maintenance & Safety
    - road grading & pavement repairs
    - canal bank mowing & aquatic vegetation
    - Signage, safety and traffic calming measures
    - nuisance abatement (clearing right of ways, swale repair, removing illegal dumping & retrieving tires from canals, etc)
    - Horse trails
- Capital Maintenance & Investments
  - Swales, catch basins and culvert replacements
  - Canal Restoration/Bank Stabilization
  - Control structures/gates/weirs/etc. & pump station
  - Continue Road Overlay and Road Rock Programs
- Solid Waste
  - Rates: Full Cost or Subsidized
  - Continue to enforce use of commercial accounts for all non-residential properties and increase commercial collections; requires code enforcement effort
- Funding Mechanisms
  - How Other Funds Produce Revenue For Capital Improvements
  - How reducing Roads & Drainage assessment rates reduces funds available for Capital
  - Aggressive commitment to continued grant funding and State Appropriations
  - Rural designation (State Infrastructure Program without matching or out of pocket)
  - Use of Voter Approved Debt

# COUNCIL WORKSHOP DISCUSSION 8/13/24

- Develop consensus on which projects will be undertaken next to update CIP and allocate available funds
  - Review Timing, Costs and Process for A Road and Collecting Canal
  - Complete missing gaps from 2023 Paving Project/Consider re-allocation of funds associated with postponed or incomplete projects from 2024
  - Review schedule for future years roadway improvement plan
  - Construct interior drainage systems for lower lying properties in the southern portion of Town between D and F roads
  - Acquire permits and easements before initiating construction of projects when and if such are necessary for the project
- Review intended eligible uses of the \$750,000 state appropriation (and remainder of prior year appropriation balance):
  - Intersection of F Rd and Collecting Canal
  - Culverts, catch basins and control structures
  - Improve operations of pump house and gates/plan for SCADA and telemetry improvement
- Restart investment in trails system

# COUNCIL WORKSHOP DISCUSSION 8/13/24

- Take measures to increase safety throughout Town
  - Utilization of technology to improve safety and enforcement throughout the Town by working with the Sheriff's Office to install cameras on public property and roads, institute a voluntary private property camera program, explore use of cameras for school zone traffic enforcement
  - Harden Town facilities for emergency conditions
  - Invest in plans to replace Public Works building so that funding grants can be applied for
  - On interim basis invest in improvements to make Town Hall the EOC in case of a storm emergency
  - Invest in planning and lobbying efforts to achieve TPA grant for traffic calming on Okeechobee including looking at roundabouts and turn lanes to improve the flow of traffic and improve traffic circulation
- Look at impact of different funding mechanisms
- Understand the impacts of the \$350,000 Resilient Florida Grant on infrastructure needs
- Consider developer participation in road & drainage solutions/Seek opportunities for cost sharing arrangements
- Evaluate various scenarios of millage and assessments
  - Solid Waste Assessment of \$450 per unit
  - Roads and Drainage Assessment of \$250 per acre
  - Millage remain at 4.0 mils

# FAAC RECOMMENDATIONS\*

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- Town's expenditures have exceeded reserves over the last few years which was made possible by use of reserves.
- The Town cannot rely on the use of reserves for the continuation of spending on operating and capital budgets.
- Maintain fund reserves at a minimum of 25% for the General Fund, Road & Drainage Fund and Solid Waste Fund.
- Maintain Water Control District (Road & Drainage) assessment rate at \$200 per acre.
- Maintain millage rate at 3.0 mills.
- Approval of Road & Drainage expenditures as presented.
- Fund Capital last and do not allocate funds for the pursuit of the TPA Okeechobee Blvd. traffic calming grant in FY2025 and do not allocate funds for the conversion of Town Hall to the EOC in FY2025.
- Support the Solid Waste Fund budget as presented with an increase in the assessment rate to \$450 per unit.
- Support the initiation and increase of revenues from fee based operations and permits.

# STAFF RECOMMENDATIONS

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- Keep Millage Rate at the current 3.0 mills to be able to fund CIP and maintain Road and Drainage assessment to \$200/unit to fund the continuing maintenance and capital improvements now and in the future.

**OR**

- Raise millage to 3.65 miles and hold assessment rate at \$200 per unit.
- Restore Solid Waste assessment to previous years' rate of \$450 per container to help achieve price stability address actual cost of collection
- Approve the recommended staffing model and 6% COLA for all employees
- *Update 5-year CIP as presented and utilize the proposed revenues from the various sources to maximize our CIP efforts*



# DEMOGRAPHICS

## TOWN OF LOXAHATCHEE GROVES

# LOXAHATCHEE GROVES COMPARED TO PEERS IN PB COUNTY

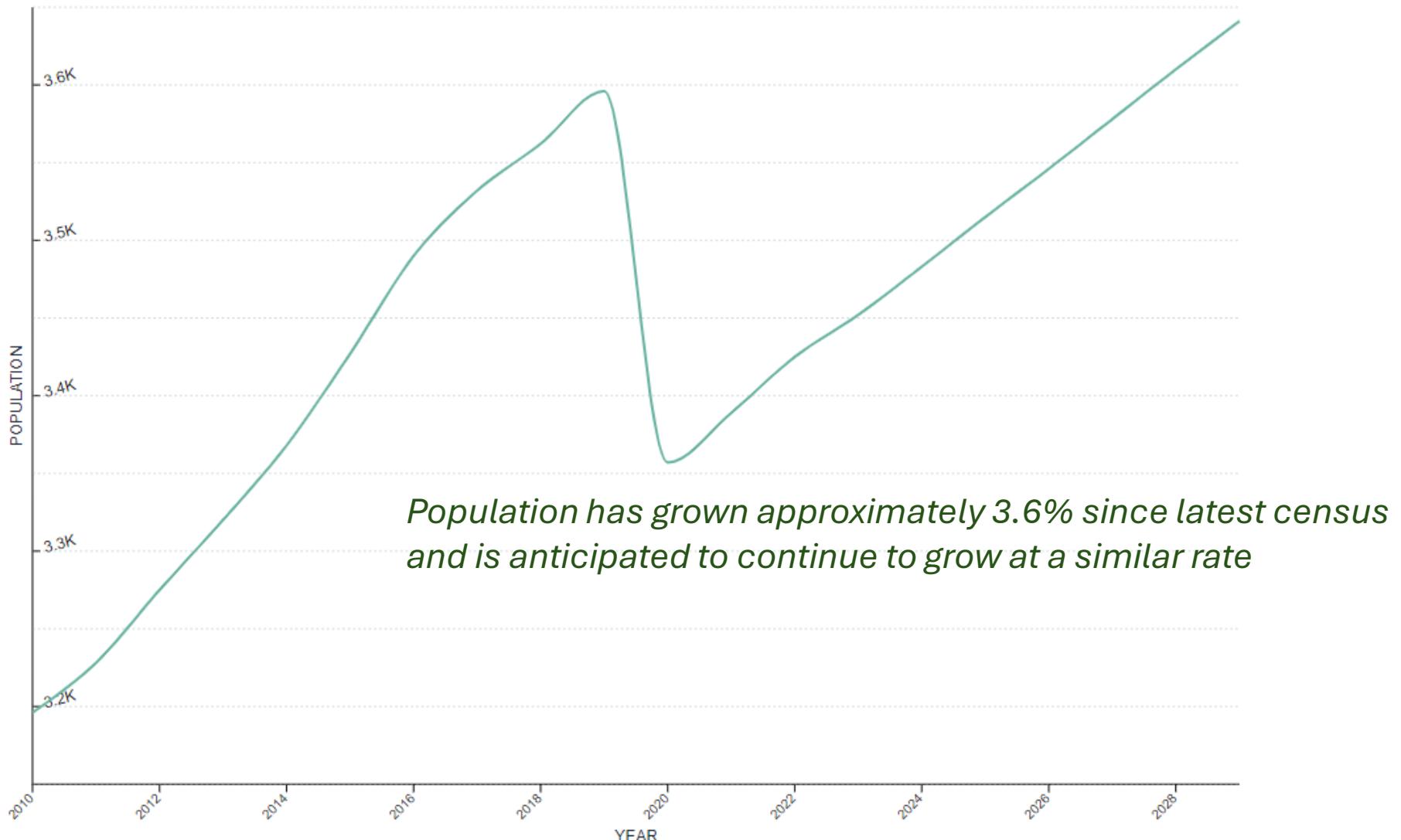
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- ***Top 8 cities in land area***—larger than Royal Palm Beach (area of 12.5 mi<sup>2</sup> as opposed to 11 mi<sup>2</sup>) roughly same size as Jupiter Farms and just under half the area of ITID
- ***Top 8 for growth***--Westlake dominates county with nearly 30% growth, then Mangonia Park with 6% and a number of others at 2%. The Groves is at 1% which is same rate as Gardens and 3 times the rate of ITID while Jupiter Farms lost nearly 1%
- ***Mid-sized city in County***--One of 4 cities with population between 3- 4K along w/ Highland Beach, Juno Beach and Lake Clarke Shores. 5 cities have population between 2-3K: Hypoluxo, Mangonia Park, Haverhill, Atlantis and Ocean Ridge. 3 cities--South Palm, Palm Beach Shores and Gulfstream are between 1-2K and the remaining 6 are less than 1K.
- ***Lowest density*** in the County and is most similar to Jupiter Farms, an unincorporated community. ITID, Wellington and Gardens all also have low density, yet theirs are 3 times or triple that of the Groves.

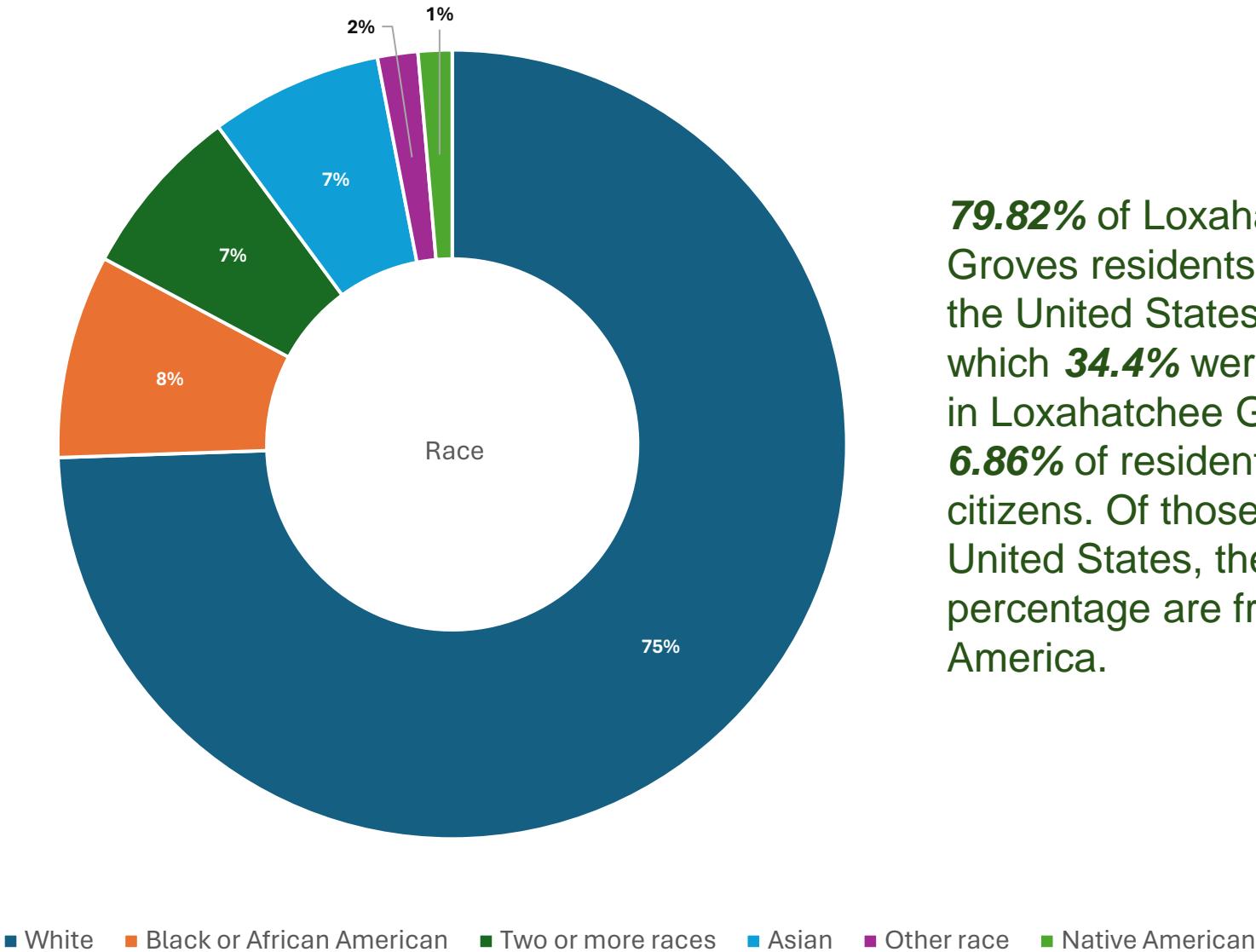
## HISTORICAL POPULATION AND POPULATION FORECAST

### Loxahatchee Groves, Florida Population 2024

3,483



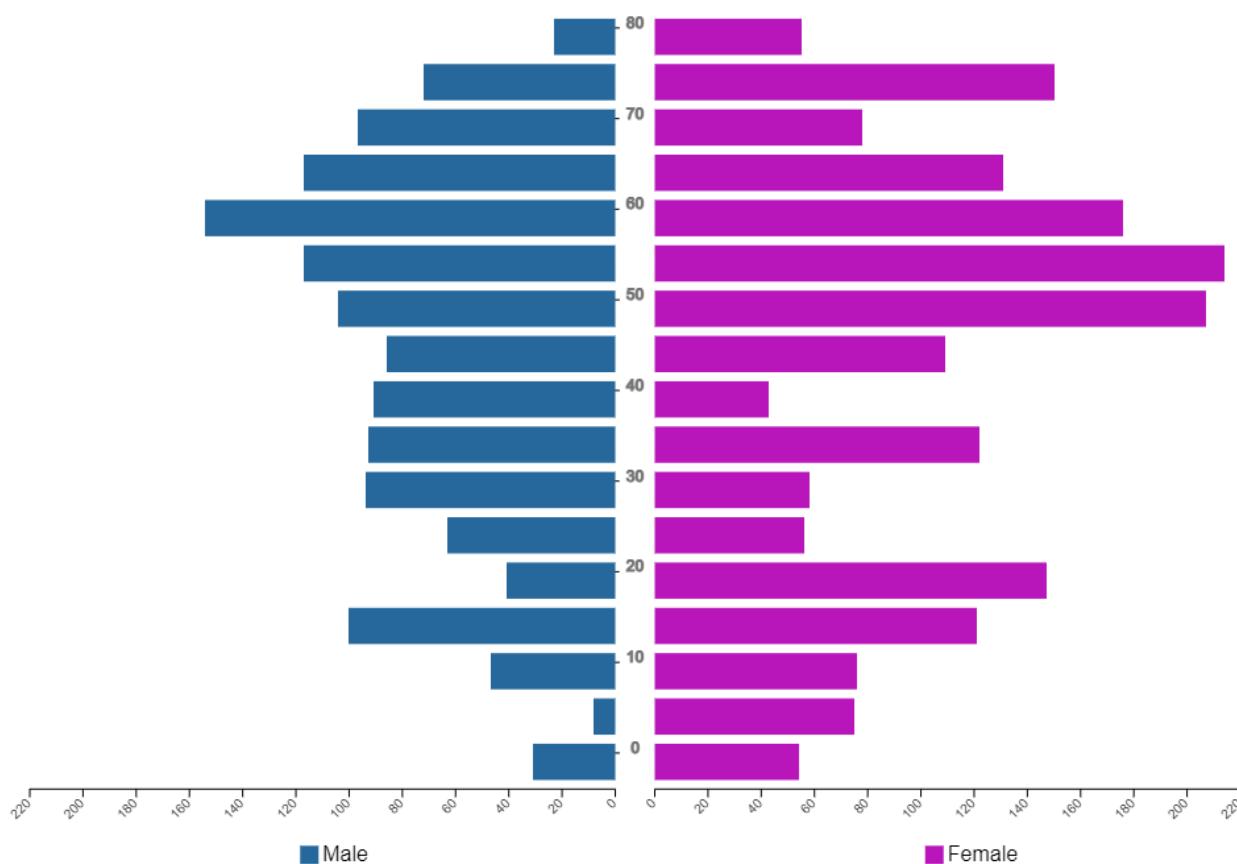
## Population By Race



**79.82%** of Loxahatchee Groves residents were born in the United States, of which **34.4%** were born in Loxahatchee Groves. **6.86%** of residents are not US citizens. Of those not born in the United States, the largest percentage are from Latin America.

# POPULATION PYRAMID BY AGE

Loxahatchee Groves Population Pyramid 2024



## Loxahatchee Groves Median Age

52.4 Total

52.1 Male

52.5 Female

## Loxahatchee Groves Adults

There are 2,942 adults, (897 of whom are seniors) in Loxahatchee Groves.

## Loxahatchee Groves Age Dependency

65.5 Age Dependency Ratio

43.9 Old Age Dependency Ratio

21.6 Child Dependency Ratio

## Loxahatchee Groves Sex Ratio

Female	1,963	58.01%
Male	1,421	41.99%

## OWNER VS RENTER

### Loxahatchee Groves Renter vs Owner Occupied by Household Type

Household Type	Count	Average Size	Owner	Renter
All	1,271	2.66	90.6	9.4
Married	728	3.04	86.8	13.2
Non Family	311	1.33	95.8	4.2
Female	189	3.25	100	0
Male	43	3.09	76.7	23.3

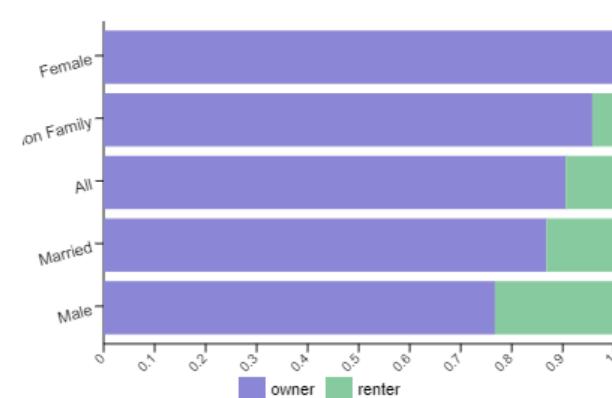
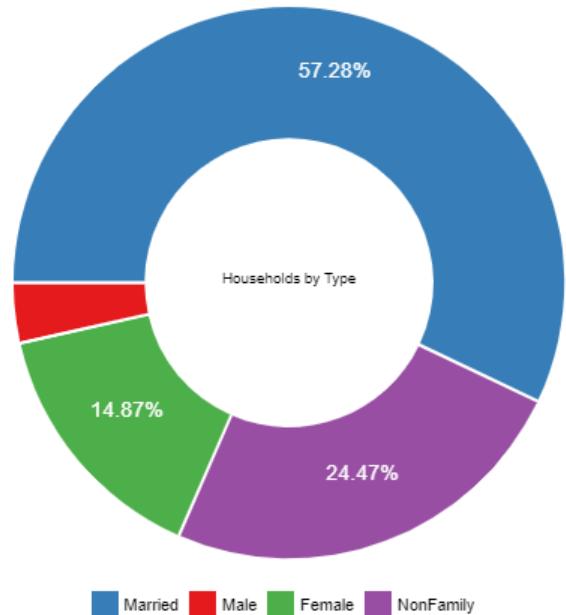
2.91 Average Family Size

2.66 Average Household Size

90.6% Rate of Home Ownership

*The average household income in Loxahatchee Groves is \$132,766 with a poverty rate of 6.86%. The median income in Palm Beach County is \$104,000.*

*The median property listing price as of June 30, 2024 is \$1,085,833 and the median sales price is \$818,635.*



# ECONOMIC ENVIRONMENT

## TOWN OF LOXAHATCHEE GROVES

# ECONOMIC INFLUENCES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>ECONOMIC FORECASTS</b>					
State General Revenues Growth	15.70%	21.40%	7.50%	-0.20%	1.60%
State Collections on Gas Fuels	-8.10%	0.20%	1.20%	-2.00%	0.90%
State Local Communications Services Tax	-0.06%	1.40%	5.70%	-4.50%	-1.80%
National Real GDP Growth	5.42%	0.65%	3.095	1.78%	2.25%
Florida Real GDP Growth	4.00%	6.90%	3.00%	2.50%	1.70%
<b>REVENUE INFLUENCES</b>					
State Per Capita Personal Income	9.40%	4.03%	5.69%	4.84%	4.97%
State Residential Appreciation – Homestead	12.00%	11.25%	15.91%	3.03%	2.83%
State New Construction Growth – Total	0.68%	8.64%	9.31%	-6.70%	7.46%
Palm Beach County Taxable Value Changes	5.59%	15.10%	13.76%	6.60%	7.50%
National Unemployment	5.40%	3.60%	3.60%	3.60%	4.40%
State Unemployment	4.60%	2.90%	2.90%	2.90%	3.10%
Palm Beach County Unemployment <sup>2</sup>	4.4%	3.0%	3.0%	3.2%	3.5%
Loxahatchee Groves Unemployment <sup>3</sup>			3.7%	3.7%	3.7%
<b>EXPENDITURES INFLUENCES</b>					
National CPI	4.7%	8.3%	4.1%	6.0%	3.2%
South Florida CPI <sup>(1)</sup>	4.4%	9.7%	7.7%	9.2%	4.9%
Gasoline Retail Price (per gallon)	\$3.02	\$3.97	\$3.52	\$3.48	\$3.45
Municipal Cost Index (MCI) Annual Average	8.5%	10.2%	1.9%	1.5%	2.0%

<sup>1</sup> February 2024 CPI per BLS

Sources as of March 2024: Office of Economic & Demographic Research, Bureau of Labor Statistics, St. Louis & Philadelphia Federal Reserve, Federal Reserve Economic Data (FRED), US Energy Information Administration and American City & County

<sup>2</sup> Local Area Unemployment Statistics from the U.S Bureau of Labor Statistics

<sup>3</sup> worldpopulationreview.com

# ECONOMIC GROWTH BASED ON GDP

Economy

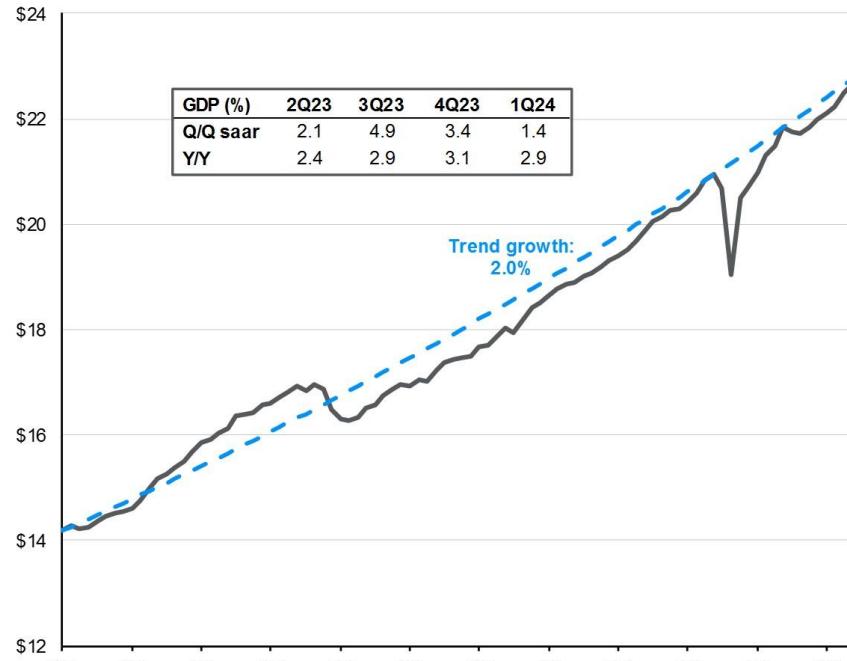


## Economic growth and the composition of GDP

GTM U.S. 17

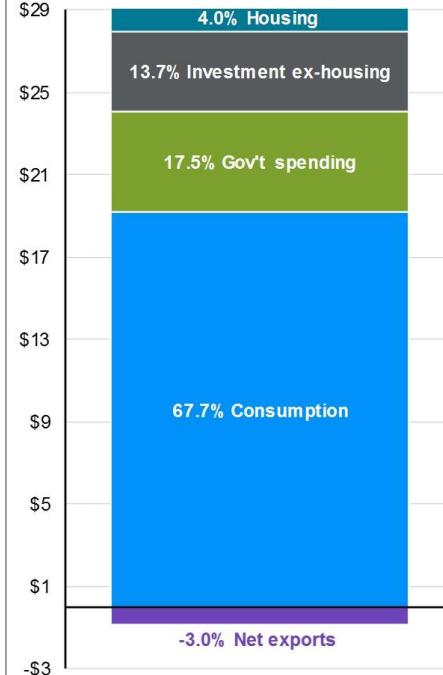
### Real GDP

Trillions of chained (2017) dollars, seasonally adjusted at annual rates



### Components of GDP

1Q24 nominal GDP, USD trillions



Source: BEA, FactSet, J.P. Morgan Asset Management. Values may not sum to 100% due to rounding. Trend growth is measured as the average annual growth rate from business cycle peak 1Q01 to business cycle peak 4Q19.  
Guide to the Markets – U.S. Data are as of June 30, 2024.

# CONSUMER PRICE INDEX

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## Consumer Price Index

- The Consumer Price Index (CPI) is a measure of changes in the prices of goods over time and represents the rate of inflation. Price increases affect not only government costs, but also reflect the burden to local consumers and employees of everyday expenses, and influence spending decisions. These decisions in turn may affect future governmental revenues such as sales and gas taxes.
- The Consumer Price Index rose 3.0 percent over the last 12 months nationally while for this **area the CPI increased by 3.5 percent over the past 12 months**. This is a decrease from the 5% +/- experienced most of the year. The index for all items less food and energy is up 3.3 percent over the year nationally while ***in this area it is up by just under 5%. Housing is also at 4.7%.*** Declines from prior years' rates of nearly 10% were driven by reductions in the gasoline, vehicles, recreation and electricity indexes. For instance, the energy index declined 5.8 percent over the past year.

## Employment Cost Index

- Over the year, total compensation rose 4.2 percent, wages and salaries rose 4.4 percent, and benefit costs rose 3.7 percent. The most recent employment ***cost index for the Southeast is 4.6%.***

# NATIONAL CPI AND CORE CPI

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Economy

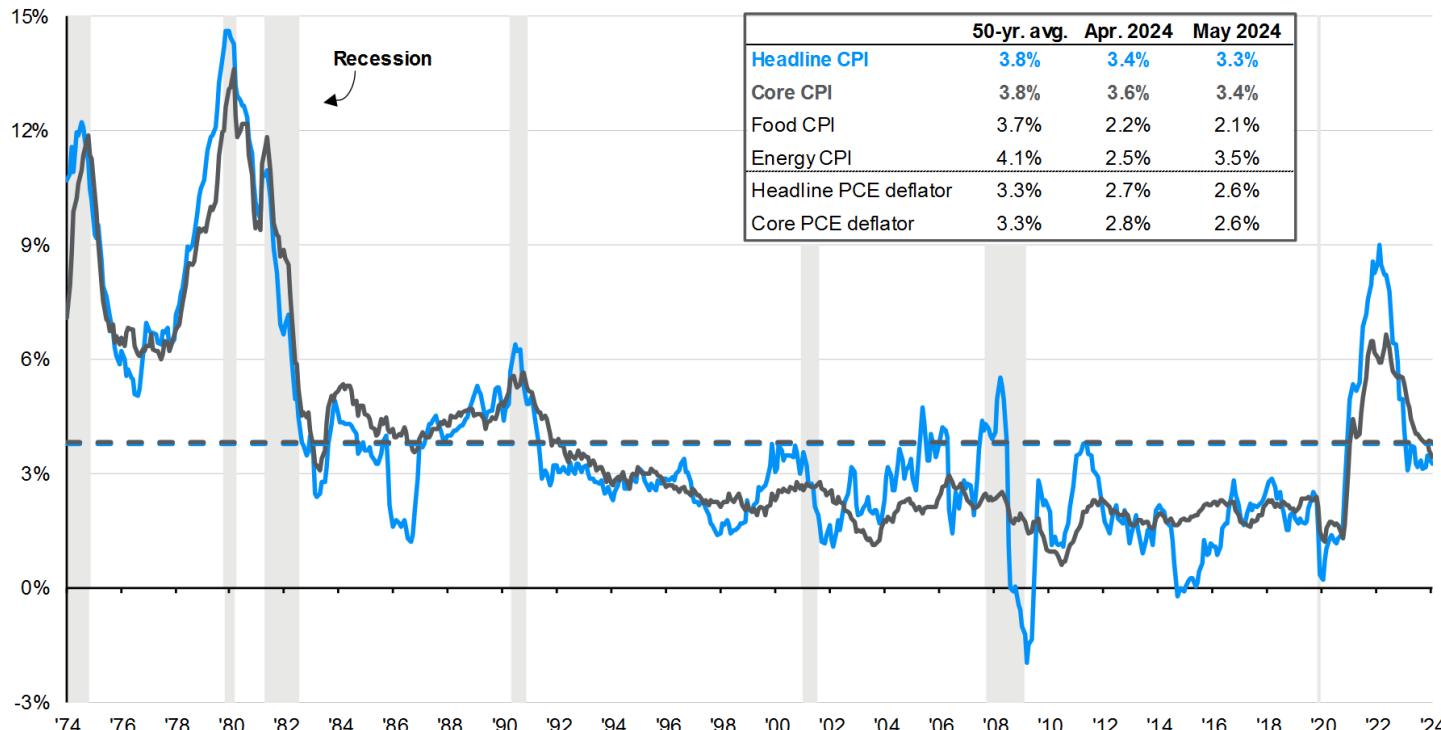


## Inflation

GTM U.S. 26

### CPI and core CPI

% change vs. prior year, seasonally adjusted



Source: BLS, FactSet, J.P. Morgan Asset Management.

CPI used is CPI-U and values shown are % change vs. one year ago. Core CPI is defined as CPI excluding food and energy prices. The Personal Consumption Expenditure (PCE) deflator employs an evolving chain-weighted basket of consumer expenditures instead of the fixed-weight basket used in CPI calculations.

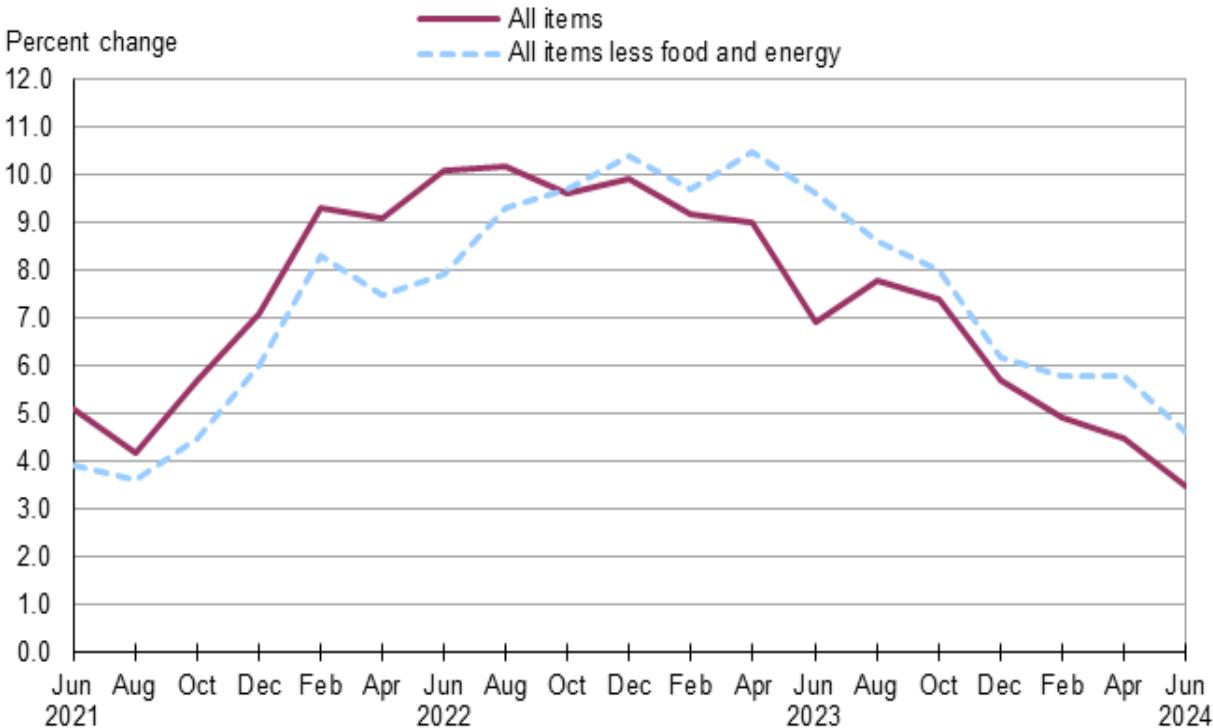
Guide to the Markets - U.S. Data are as of June 30, 2024.

**J.P.Morgan**  
ASSET MANAGEMENT

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## LOCAL CPI

**Chart 1. Over-the-year percent change in CPI-U, Miami-Fort Lauderdale-West Palm Beach, FL, June 2021–June 2024**



Source: U.S. Bureau of Labor Statistics.

Consumer Price Index, Miami-Fort Lauderdale-West Palm Beach — June 2024 : Southeast Information Office : U.S. Bureau of Labor Statistics

	Annual 2023		Budget Basis 2024	
	National	Local	National	Local
All Items	3.6%	3.0%	3.36%	3.5%
Medical Care	0.46%	0.08%	2.63%	0.96%
Electrical	5.80%	11.61%	5.10%	-11.12%

# BUDGET OVERVIEW

## TOWN OF LOXAHATCHEE GROVES

# BUDGET OVERVIEW

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- Total proposed **2025 budget of \$10.3 million (\$8.2 million** excluding capital spending, inter-fund transfers, charges, and use of reserves), A decrease from a total amended **2024 budget of \$12.3 million (\$8.4 million** excluding capital spending, inter-fund transfers, charges, and use of reserves)
- Budget Calendar

DATE	DESCRIPTION
May 29 <sup>th</sup>	Receive Preliminary Non Ad Valorem Tax Rolls and Preliminary estimate of Taxable Values
July 2 <sup>nd</sup>	TRIM Set Preliminary
July 24 <sup>th</sup>	Tax Rolls and Preliminary Rates sent to County
August 13 <sup>th</sup> , 20 <sup>th</sup> & 22 <sup>th</sup>	Council Budget Workshops
August 14 <sup>th</sup> & 19 <sup>th</sup>	FAAC Budget Review
August 20 <sup>nd</sup>	Joint Council & FAAC Budget Review
September 3 <sup>rd</sup>	1 <sup>st</sup> Budget Public Hearing & Adoption of Final Non-Ad Valorem Assessment Rates
September 8 <sup>th</sup>	Final Non-Ad Valorem Assessments due to County
September 15 <sup>th</sup>	Certification of Non-Ad Valorem Assessment Tax Roll to County
September 18 <sup>th</sup>	2 <sup>nd</sup> Budget Public Hearing & Adoption of Final Ad Valorem Millage Rate
October 8 <sup>th</sup>	Final Millage Rates due to Property Appraiser, Tax Collector, Department of Revenue

# PRELIMINARY PROPOSED FY 2024-2025 BUDGET

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## TRIM RATES

- Ad Valorem 3 mills per \$1,000 Value (3 mills since 2018)
- Non-Ad Valorem: *Roads & Drainage* \$200 per unit (\$200 per unit since 2018)
- Non-Ad Valorem: *Solid Waste* \$450 per unit (same since 2018 except FY23 & 24)

Fund	2025 Proposed	2024 Amended	2023 Audited	2022 Audited	2021 Audited	2020 Audited
General Fund	5,878,800	4,230,568	3,684,690	3,393,499	2,495,822	2,301,242
Transportation Fund	400,000	406,386	405,313	396,107	707,500	400,000
Surtax Fund	383,300	334,000	330,728	315,075	1,134,195	-
Road and Drainage Fund	3,049,500	2,759,634	1,809,766	1,809,684	1,327,822	2,229,671
Solid Waste Fund	912,100	699,224	721,058	707,870	699,312	703,481
Sub-Total [a]	10,623,700	8,429,812	6,951,555	6,622,235	6,364,651	5,634,394
Capital Projects Fund [b]	2,229,300	3,859,038	2,178,100	1,563,824	2,040,647	166,279
<b>Totals</b>	<b>12,853,000</b>	<b>12,288,850</b>	<b>9,129,655</b>	<b>8,186,059</b>	<b>8,405,298</b>	<b>5,800,673</b>

# AD VALOREM MILLAGE

The County issued the certified taxable value for FY 2025 with an approximate 13% increase in property value over last year's value for the Town. Loxahatchee Groves certified total taxable value is about \$606 million and generates rates and revenues as follows:

MILLAGE RATE	BUDGETED REVENUES	CHANGE FROM PRIOR YEAR	DESCRIPTION
3.0000	\$ 1,502,208	-	Prior Year Adopted Rate
3.0000	\$ 1,727,000	\$ 224,792↑	<i>Preliminary Proposed Rate</i>
2.7048	\$ 1,556,866	\$ 54,658↑	<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
2.8330	\$ 1,630,657	\$ 128,449↑	<i>Majority Rate</i> : Prior year Majority Max Rate plus the annual estimated income growth factor of 1.0443%, requires majority vote
3.1446	\$ 1,810,012	\$307,804 ↑	<i>2/3 Vote Maximum Rate</i> : 110% of the Majority Maximum rate, requires 2/3 vote

- A Rollback Rate of 2.7048 mills, providing the same ad valorem revenues as the prior year plus new construction
- A Majority Maximum Rate of 2.8330 mills, allowing for a rate equal to the prior year Majority Maximum rate plus the state income growth percentage (1.0569%) adopted by a simple majority vote
- A 2/3 Vote Maximum Rate of 3.1446 mills, equal to 110% of the Majority Maximum Rate
- Each 1/10 of a mill equals approximately **\$57,560** in additional tax revenue

# REVENUE SCENARIOS

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MILLAGE RATE	AD VALOREM	ROAD & DRAINAGE	NON-AD VALOREM	TOTAL REVENUES
	REVENUES	ASSESSMENT	REVENUES	
3.00	\$1,727,000	\$250	\$1,872,250	\$3,599,250
3.10	\$1,777,074	\$243	\$1,822,176	\$3,599,250
3.20	\$1,827,148	\$237	\$1,772,102	\$3,599,250
3.30	\$1,877,222	\$230	\$1,722,028	\$3,599,250
3.40	\$1,927,296	\$223	\$1,671,954	\$3,599,250
3.50	\$1,977,370	\$217	\$1,621,880	\$3,599,250
3.60	\$2,027,444	\$210	\$1,571,806	\$3,599,250
3.70	\$2,077,518	\$203	\$1,521,732	\$3,599,250
3.80	\$2,127,592	\$197	\$1,471,658	\$3,599,250
3.90	\$2,177,666	\$190	\$1,421,584	\$3,599,250
4.00	\$2,227,740	\$183	\$1,371,510	\$3,599,250

- **3.65 Mills and \$200 per unit is Breakeven with no change in current assessment rate**
- Each 1/10 of a mill equals approximately \$57,560
- Each \$1 of assessment rate equals approximately \$7,489

# AD VALOREM TAXES & NON AD VALOREM ASSESSMENTS

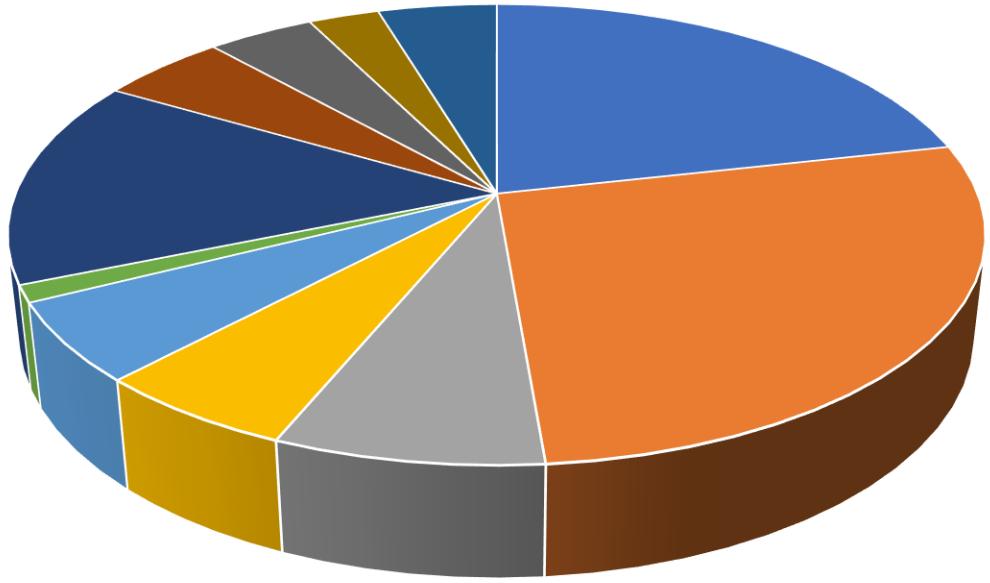
In FY 24 the Ad Valorem tax rate was 3 mills, the Road and Drainage non ad valorem assessment was \$200 and the Solid Waste non ad valorem assessment was \$400 per unit. For FY 25, staff has prepared a balanced budget with a 3 mill ad valorem tax rate and non ad valorem assessments of \$200 per acre for Road and Drainage and at \$450 per unit for Solid Waste. As presented in budget discussions there are alternative mixes of those rates which will provide the same level of funds

## FY2024 and FY2025

Taxable Value		Town Levies Last Year*					Proposed Town Levies This Year*				Total Difference
Last Year	This Year	Property Tax	WCD	Solid Waste	Total	Property Tax	WCD	Solid Waste	Total		
100,000	103,000	288.00	960.00	384.00	1,632.00	296.64	1,200.00	432.00	1,928.64	\$ 296.64	
250,000	257,500	720.00	960.00	384.00	2,064.00	741.60	1,200.00	432.00	2,373.60	\$ 309.60	
500,000	515,000	1,440.00	960.00	384.00	2,784.00	1,483.20	1,200.00	432.00	3,115.20	\$ 331.20	
1,000,000	1,030,000	2,880.00	960.00	384.00	4,224.00	2,966.40	1,200.00	432.00	4,598.40	\$ 374.40	

\* Assumes payments made at time of maximum discount, 5 acres of homesteaded property and 1 unit for solid waste

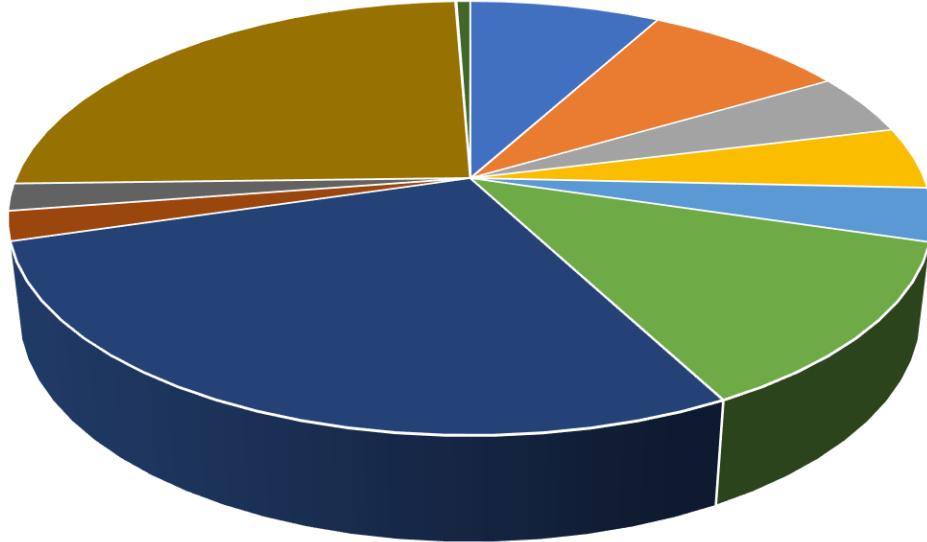
# WHERE THE MONEY COMES FROM



- Property Taxes
- Assessments
- Franchise Fees
- Licenses and Permits
- Utility Taxes
- Communication Services Tax
- Intergovernmental
- Gas Taxes
- Surtax
- Cost Recovery Fees
- Other Revenues

	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
	PROPOSED	AMENDED	AUDITED	AUDITED	AUDITED	AUDITED
Property Taxes	\$1,727,000	\$ 1,502,208	\$ 1,264,990	\$ 1,108,155	\$ 1,041,008	\$ 972,399
Assessments	\$2,180,557	\$ 2,110,981	\$ 2,079,860	\$ 2,092,370	\$ 1,762,917	\$ 1,825,737
Franchise Fees	\$ 609,000	\$ 535,800	\$ 489,500	\$ 382,500	\$ 372,660	\$ 321,674
Licenses & Permits	\$ 463,000	\$ 360,000	\$ 295,000	\$ 77,249	\$ 87,500	\$ 28,596
Utility Taxes	\$ 541,000	\$ 402,000	\$ 465,000	\$ 315,000	\$ 442,871	\$ 442,683
Communications Tax	\$ 95,000	\$ 94,000	\$ 97,392	\$ 101,000	\$ 100,000	\$ 100,000
Intergovernmental	\$ 425,300	\$ 1,422,000	\$ 2,849,100	\$ 989,500	\$ 904,920	\$ 754,758
Gas Tax	\$ 400,000	\$ 406,386	\$ 354,998	\$ 383,000	\$ 377,753	\$ 410,000
Surtax	\$ 383,300	\$ 334,000	\$ 266,000	\$ 251,000	\$ 272,580	\$ 233,755
Cost Recovery Fees	\$ 223,000	\$ 210,000	\$ 193,000	\$ 130,000	\$ 479,185	\$ 322,544
Other Revenues	\$ 374,350	\$ 32,001		\$ 42,500	\$ 35,356	\$ 33,408
<b>Total All Funds</b>	<b>\$7,421,507</b>	<b>\$ 7,409,376</b>	<b>\$ 8,354,840</b>	<b>\$ 5,872,274</b>	<b>\$ 5,876,750</b>	<b>\$ 5,445,554</b>

# WHERE THE MONEY GOES



- Public Safety
- Legal Services
- Other Contracted Services
- Staffing Costs
- Communications and Technology
- Debt Service
- Solid Waste
- Planning and Engineering
- Operations and Maintenance
- Insurance
- Capital Projects
- All Other

## Public Safety

	FY 2025 PROPOSED	FY 2024 AMENDED	FY 2023 AUDITED	FY 2022 AUDITED	FY 2021 AUDITED	FY 2020 AUDITED
Public Safety	\$ 668,000	\$ 661,000	\$ 640,866	\$ 622,000	\$ 622,200	\$ 622,200
Solid Waste	\$ 720,000	\$ 699,224	\$ 714,111	\$ 673,878	\$ 699,312	\$ 703,481
Legal Services	\$ 384,854	\$ 275,000	\$ 550,369	\$ 306,673	\$ 178,804	\$ 173,931
Planning & Engineering	\$ 386,500	\$ 298,500	\$ 147,764	\$ 29,500	\$ 70,000	\$ 150,000
Other Contracted Services	\$ 330,000	\$ 342,000	\$ 221,200	\$ 387,648	\$ 307,000	\$ 110,000
Operations & Maintenance	\$1,059,928	\$ 1,026,500	\$ 1,216,641	\$ 1,241,414	\$ 1,071,158	\$ 1,018,456
Staffing Costs	\$1,634,860	\$ 2,057,672	\$ 1,405,286	\$ 1,307,441	\$ 1,129,525	\$ 1,452,992
Insurance	\$ 183,000	\$ 150,000	\$ 139,159	\$ 131,121	\$ 141,862	\$ 81,314
Communications & Technology	\$ 169,500	\$ 143,500	\$ 161,830	\$ 153,472	\$ 38,826	\$ 77,197
Capital Projects	\$2,229,300	\$ 3,849,038	\$ 2,012,200	\$ 1,646,817	\$ 2,040,647	\$ 166,279
Debt Service	\$ 5,000	\$ 5,000	\$ 104,447	\$ 68,705	\$ 246,320	\$ 642,889
All Other	\$ 207,872	\$ 164,157	\$ 363,825	\$ 122,262	\$ 121,436	\$ 111,250
<b>Total All Funds</b>	<b>\$7,978,814</b>	<b>\$ 9,671,591</b>	<b>\$ 7,677,698</b>	<b>\$ 6,690,931</b>	<b>\$ 6,667,090</b>	<b>\$ 5,309,989</b>

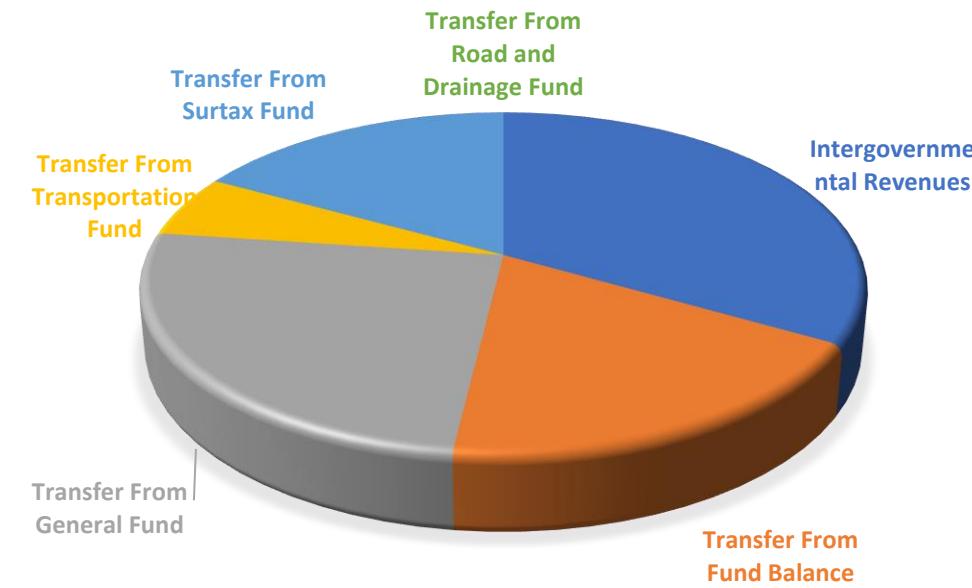
# TRANSFERS FROM VARIOUS FUNDS SUPPORT CAPITAL PROJECTS

	Transfers In						Totals
	General Fund	Transportation Fund	Surtax Fund	Road and Drainage Fund	Capital Improvements Fund	Solid Waste Fund	
General Fund				595,493	394,000		989,493
Transportation Fund				268,000	132,000		400,000
Surtax Fund					383,300		383,300
Road and Drainage Fund	172,500						172,500
Capital Improvements Fund							-
Solid Waste Fund							-
<b>Totals</b>	<b>172,500</b>		<b>-</b>	<b>863,493</b>	<b>909,300</b>	<b>-</b>	<b>1,945,293</b>

# CAPITAL IMPROVEMENTS PLAN (5 Year CIP)

- Adopted by Ordinance in tandem with 2025 Budget (must be updated annually)
- Funding since 2021 has been via “windfall” to the Town or through other governmental agencies (County Surtax program, ARPA and Gas Tax funds)
- Current year proposed funding includes State Appropriations totaling \$750,000 (stormwater drainage, flood management and control structures) and continued transfers from Surtax/Gas Tax Funds
- Surtax Funds terminate no later than December 2025 and perhaps earlier due to collections ahead of initial projections.
- Unfunded capital plan due to deferred maintenance rather than new construction.
- Future Funding Mechanisms
  - Fund balances for all funds at target w only annual Gas Taxes available (surtax program ends in just over 12 months as noted above)
  - Roads & Drainage assessment rates (or other assessment programs) can be considered
  - Use of Voter Approved Debt
  - Participation in Rural Communities Infrastructure Program
  - Continued Grant Applications

# WHERE THE MONEY COMES FROM: Capital Improvements Fund

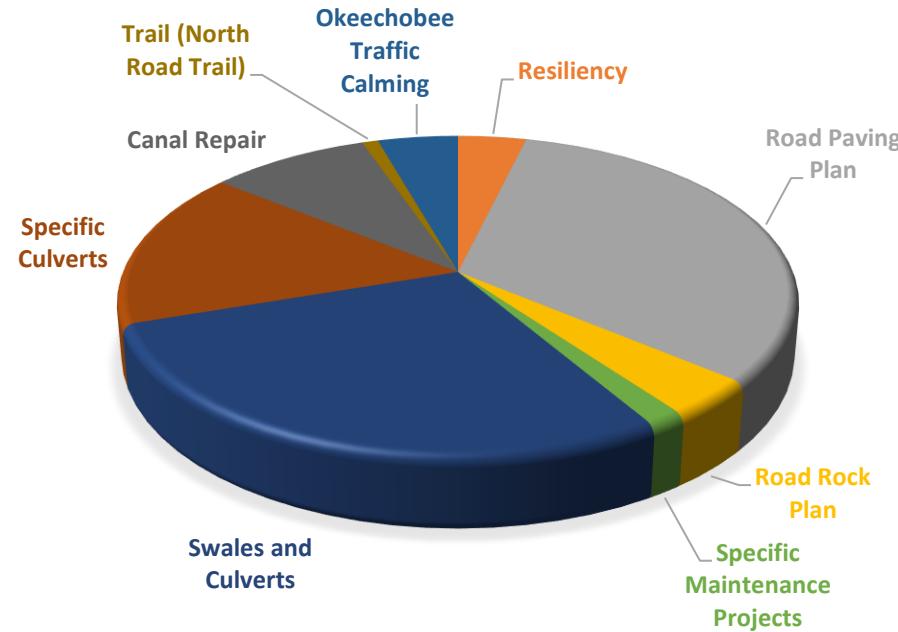


Intergovernmental Revenues  
 Resiliency Grant  
 Transfer From Fund Balance  
 Transfer From General Fund  
 Transfer From Transportation Fund  
 Transfer From Gas Tax  
 Transfer From Surtax Fund  
 Transfer From Road and Drainage Fund  
 ARPA Funds

Total

	FY2025 ADOPTED	FY2024 AMENDED	FY2023 AUDITED
Intergovernmental Revenues	\$ 750,000	\$ 1,371,794	\$ -
Resiliency Grant		\$ 250,000	
Transfer From Fund Balance	\$ 420,000	\$ 78,150	
Transfer From General Fund	\$ 429,000	\$ 1,202,853	\$ 247,000
Transfer From Transportation Fund	\$ 132,000	\$ 127,550	\$ 126,900
Transfer From Gas Tax			
Transfer From Surtax Fund	\$ 383,300	\$ 334,000	\$ 266,200
Transfer From Road and Drainage Fund	\$ 115,000	\$ 484,691	
ARPA Funds			\$ 1,538,000
<b>Total</b>	<b>\$ 2,229,300</b>	<b>\$ 3,849,038</b>	<b>\$ 2,178,100</b>

# WHERE THE MONEY WILL BE SPENT: Capital Improvements Fund



## Professional Services

### Resiliency

### Road Paving Plan

### Road Rock Plan

### Control Structures

### Specific Maintenance Projects

### Swales and Culverts

### Specific Culverts

### Canal Repair

### Trail (North Road Trail)

### Community Cost Sharing Program

### Total

	FY2025 ADOPTED	FY2024 AMENDED	FY2023 AUDITED
Professional Services			\$ 42,100
Resiliency	\$ 10,000	\$ 350,000	
Road Paving Plan	\$ 727,300	\$ 1,696,994	\$ 728,000
Road Rock Plan	\$ 87,000	\$ 403,550	\$ 90,000
Control Structures			\$ 35,000
Specific Maintenance Projects	\$ 35,000		
Swales and Culverts	\$ 640,000		
Specific Culverts	\$ 360,000	\$ 1,004,700	\$ 603,000
Canal Repair	\$ 200,000	\$ 403,794	\$ 680,000
Trail (North Road Trail)	\$ 20,000		\$ -
Community Cost Sharing Program	\$ 150,000		
<b>Total</b>	<b>\$ 2,229,300</b>	<b>\$ 3,859,038</b>	<b>\$ 2,178,100</b>

# RESERVES & FUND BALANCE

## TOWN OF LOXAHATCHEE GROVES

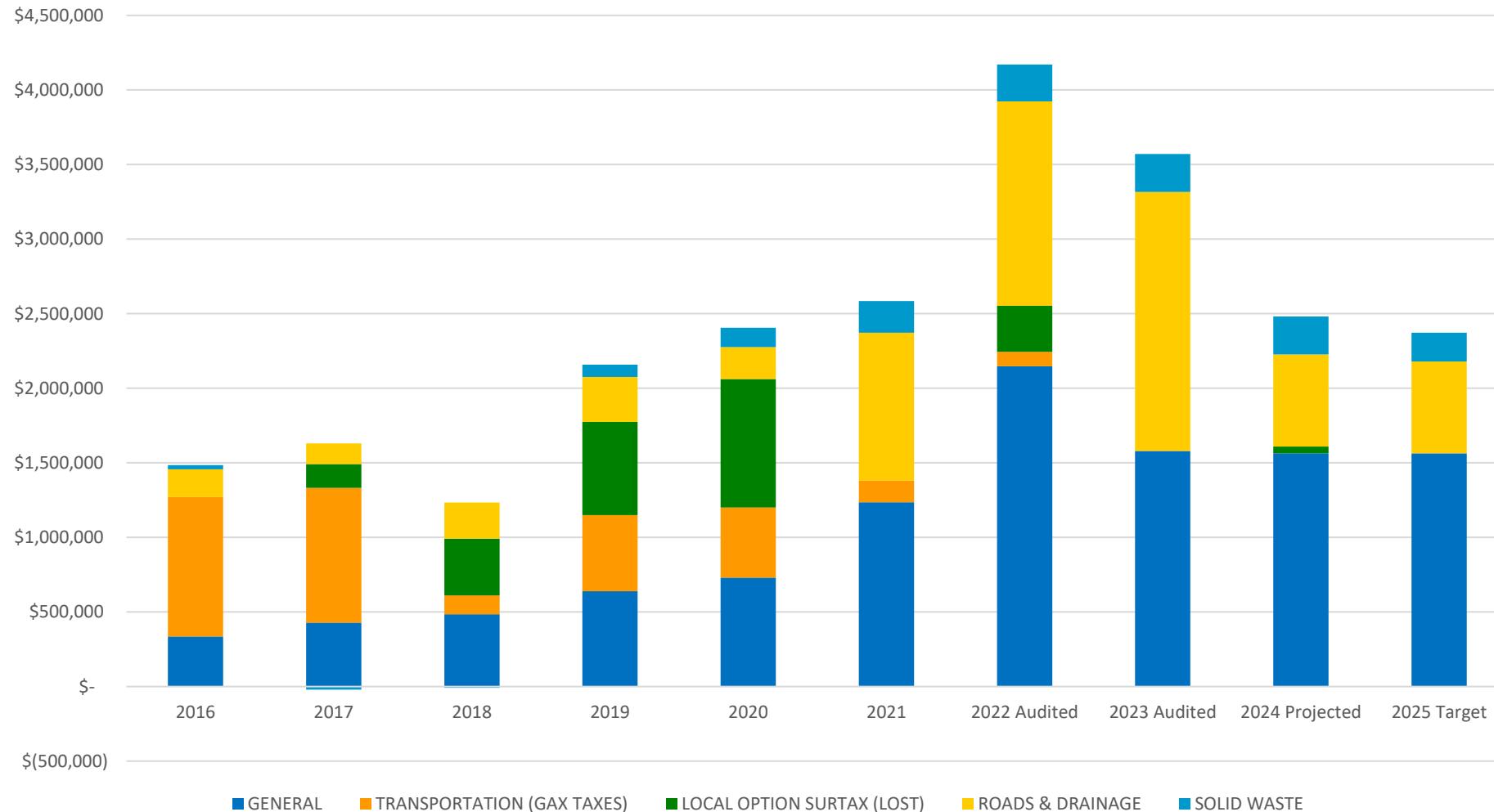
# STATUS OF RESERVES IN OPERATING FUNDS

Fiscal Year	Fund Balance History					Sold Waste Fund
	General Fund	Transportation Fund	Surtax Fund	Road And Drainage Fund		
2016	335,706	935,067	-	186,356	28,097	
2017	428,975	902,564	160,446	138,703	(20,435)	
2018	485,224	126,093	380,356	241,257	(8,655)	
2019	638,242	510,559	624,508	302,029	83,372	
2020	729,646	474,401	861,528	213,827	129,307	
2021	1,235,611	144,654	-	991,362	211,883	
2022 Audited	2,148,000	97,000	309,000	1,370,000	247,000	
2023 Audited	1,580,000	-	-	1,325,000	254,000	
2024 Projected	1,563,000	-	47,000	617,000	254,000	
2025 Targeted	1,563,000			617,000	192,000	
Budgeted Percent of Expenditures						
	37%	0%	0%	25%	27%	
Policy Range						
	25% to 30%	None	None	25%	25%	
	✓	✓	✓	✓	✓	

# AVAILABLE RESERVES OR FUND BALANCE FY 2016-2025

	FY 2016 AUDITED	FY 2017 AUDITED	FY 2018 AUDITED	FY 2019 AUDITED	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 AUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED
GENERAL	\$335,706 24%	\$428,975 24%	\$485,224 19%	\$638,242 29%	\$730,000 33%	\$1,236,000 51%	\$2,148,000 78%	\$1,580,000 53%	\$1,563,000 52%	\$1,563,000 37%
TRANSPORTATION (GAS TAXES)	\$935,067 -	\$902,564 -	\$126,093 -	\$510,559 -	\$470,000 -	\$145,000 -	\$97,000 -	-	-	-
LOCAL OPTION SURTAX (LOST)	- -	\$160,446 -	\$380,356 -	\$624,508 -	\$862,000 -	- -	\$309,000 -	-	\$47,000 -	-
ROADS & DRAINAGE	\$186,356 13%	\$138,703 9%	\$241,257 12%	\$302,029 14%	\$214,000 10%	\$991,000 75%	\$1,370,000 85%	\$1,737,000 88%	\$617,000 23%	\$617,000 25%
SOLID WASTE	\$28,097 6%	(\$20,435) -7%	(\$8,655) -2%	\$83,372 14%	\$129,000 18%	\$212,000 30%	\$247,000 37%	\$254,000 36%	\$254,000 36%	\$192,000 27%
<b>TOTAL ALL FUNDS</b>	<b>\$1,485,226</b>	<b>\$1,610,253</b>	<b>\$1,224,275</b>	<b>\$2,158,710</b>	<b>\$2,405,000</b>	<b>\$2,584,000</b>	<b>\$4,171,000</b>	<b>\$3,570,000</b>	<b>\$2,481,000</b>	<b>\$2,372,000</b>

# AVAILABLE RESERVES OR FUND BALANCE FY 2016-2025



# STAFFING MODEL & PAY PLAN BASED ON MARKET SURVEYS

TOWN OF LOXAHATCHEE GROVES

# COMPENSATION & BENEFITS

	2025 PROPOSED	2024 AMENDED	2023 AUDITED	2022 AUDITED	2021 AUDITED	2020 AUDITED
<b>COUNCIL</b>						
REGULAR SALARIES	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,750	
FICA & MEDICAL TAXES	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 4,037	
	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 49,787</u>	
<b>STAFF</b>						
REGULAR SALARIES	\$ 917,360	\$ 691,793	\$ 472,930	\$ 495,081	\$ 478,237	\$ 483,672
OVERTIME	\$ 5,000	\$ 19,000	\$ 6,234	\$ 5,382	\$ 22,597	\$ 11,338
FICA & MEDICARE TAXES	\$ 70,528	\$ 53,037	\$ 40,261	\$ 36,773	\$ 36,081	\$ 35,723
RETIREMENT FRS	\$ 151,680	\$ 133,231	\$ 88,154	\$ 73,036	\$ 118,126	\$ 53,772
INVESTMENT TOWN MANAGER						
HEALTH AND LIFE INSURANCE	\$ 88,119	\$ 77,745	\$ 24,249	\$ 28,045	\$ 60,845	\$ 17,970
WORKER'S COMPENSATION	\$ 12,200	\$ 6,010	\$ 23,043	\$ 14,463	\$ -	\$ -
PROFESSIONAL SERVICE - PAYCHEX	\$ 9,000	\$ 8,000	\$ 8,000	\$ 7,239	\$ 5,181	\$ 746
<b>GENERAL FUND</b>	<u>\$ 1,253,887</u>	<u>\$ 988,816</u>	<u>\$ 662,871</u>	<u>\$ 660,019</u>	<u>\$ 721,067</u>	<u>\$ 603,221</u>
<b>STAFF</b>						
REGULAR SALARIES	\$ 717,500	\$ 689,468	\$ 446,646	\$ 402,816	\$ 337,077	\$ 312,956
OVERTIME	\$ 25,000	\$ 18,500	\$ 20,696	\$ 31,223	\$ 9,743	\$ 14,039
ON-CALL PAY	\$ 6,000	\$ 6,000	\$ 3,656	\$ 6,515	\$ 5,312	\$ 4,299
FRINGE BENEFITS						
FICA & MEDICARE TAXES	\$ 58,000	\$ 52,744	\$ 35,449	\$ 31,358	\$ 25,833	\$ 24,334
RETIREMENT FRS	\$ 118,000	\$ 153,385	\$ 75,908	\$ 73,531	\$ 107,089	\$ 50,566
HEALTH AND LIFE INSURANCE	\$ 130,000	\$ 71,529	\$ 43,313	\$ 46,886	\$ 44,388	\$ 9,406
WORKER'S COMPENSATION	\$ 40,000	\$ 36,787	\$ 22,671	\$ 14,463		
PROFESSIONAL SERVICE - DRUG TEST	\$ 2,000	\$ 2,000	\$ 639	\$ 2,165	\$ 967	\$ 65
PROFESSIONAL SERVICE - PAYCHEX						\$ (56)
<b>ROADS &amp; DRAINAGE FUND</b>	<u>\$ 1,096,500</u>	<u>\$ 1,030,413</u>	<u>\$ 648,978</u>	<u>\$ 608,957</u>	<u>\$ 530,409</u>	<u>\$ 415,609</u>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,398,387</b>	<b>\$ 2,067,229</b>	<b>\$ 1,361,849</b>	<b>\$ 1,318,976</b>	<b>\$ 1,301,263</b>	<b>\$ 1,018,830</b>

# STAFFING MODEL

	Compensation	Payroll Taxes	FRS	Health	Total Compensation & Benefits 2025	Total Compensation & Benefits 2024
<b>GENERAL GOVERNMENT COUNCIL</b>						
	\$ 45,000	\$ 3,000		\$	48,000	\$ 48,000
<b>STAFF</b>						
Town Manager	\$ 141,510	\$ 10,826	\$ 48,849	\$ 2,247	\$ 203,432	\$ 196,698
Clerk	\$ 95,400	\$ 7,298	\$ 12,946	\$ 9,144	\$ 124,788	\$ 117,835
Asst/Deputy Town Clerk/Code Specialist	\$ 50,000	\$ 3,825	\$ 6,785	\$ 7,151	\$ 67,761	
Project Manager	\$ 97,650	\$ 7,470	\$ 13,251	\$ 20,095	\$ 138,466	\$ 117,222
HR Director/Grant Coord/Sr. Admin	\$ 79,500	\$ 6,082	\$ 10,788	\$ 10,180	\$ 106,550	\$ 85,391
Management Analyst	\$ 58,300	\$ 4,460	\$ 7,911	\$ 7,151	\$ 77,822	\$ 70,595
Sr. Admin/Customer Service/Exec Asst	\$ 55,000	\$ 4,208	\$ 7,464	\$ 7,151	\$ 73,822	\$ 75,415
Part Time Support	\$ 52,000	\$ 3,978	\$ 7,056	\$	\$ 63,034	\$ 56,159
Overtime	\$ 5,000	\$ 383	\$ 679	\$	\$ 6,061	\$ 17,500
<b>TOTAL</b>	<b>\$ 634,360</b>	<b>\$ 48,529</b>	<b>\$ 115,729</b>	<b>\$ 63,119</b>	<b>\$ 861,736</b>	<b>\$ 736,815</b>
<b>BUILDING</b>						
Building Official	\$ 62,400	\$ 4,774	\$ 8,505	\$	\$ 75,679	
PZB Permit Technician II	\$ 58,300	\$ 4,460	\$ 7,796	\$ 12,381	\$ 82,937	
PZB Permit Technician I	\$ 50,000	\$ 3,825	\$ 6,785	\$ 12,381	\$ 72,991	
<b>TOTAL</b>	<b>\$ 170,700</b>	<b>\$ 13,059</b>	<b>\$ 23,086</b>	<b>\$ 24,761</b>	<b>\$ 231,606</b>	<b>\$ 110,672</b>
<b>CODE COMPLIANCE</b>						
Code Compliance Supervisor	\$ 56,160	\$ 4,296	\$ 7,974	\$	\$ 68,430	
Code Compliance Officer	\$ 37,440	\$ 2,864	\$ 2,726	\$	\$ 43,030	\$ 73,569
Code Compliance Officer	\$ 24,960	\$ 1,909	\$ 2,726	\$	\$ 29,595	\$ 59,761
<b>TOTAL</b>	<b>\$ 118,560</b>	<b>\$ 9,070</b>	<b>\$ 13,425</b>	<b>\$ -</b>	<b>\$ 141,055</b>	<b>\$ 133,330</b>
<b>PUBLIC WORKS</b>						
Director of Public Works	\$ 100,700	\$ 7,704	\$ 34,762	\$ 14,043	\$ 157,208	\$ 153,270
Assistant Director				\$	-	
Project Engineer/Engineer in Training (EIT)					\$	\$ 111,272
Superintendent	\$ 79,500	\$ 6,082	\$ 10,788	\$ 10,223	\$ 106,592	
Sr Admin Coordinator-Public Works	\$ 58,300	\$ 4,460	\$ 7,911	\$ 7,178	\$ 77,849	\$ 76,788
Heavy Equipment Operator						
Public Service Worker III/Lead	\$ 58,978	\$ 4,512	\$ 8,003	\$ 8,913	\$ 80,407	\$ 87,553
Public Service Worker III/Lead	\$ 56,222	\$ 4,301	\$ 7,629	\$ 8,894	\$ 77,046	\$ 76,605
Public Service Worker III/Lead	\$ 55,120	\$ 4,217	\$ 7,480	\$ 18,660	\$ 85,477	\$ 73,854
Public Service Worker III/Lead					\$	\$ 63,276
Public Service Worker II	\$ 55,120	\$ 4,217	\$ 7,480	\$ 19,714	\$ 86,530	\$ 73,384
Public Service Worker II	\$ 52,915	\$ 4,048	\$ 7,181	\$ 8,652	\$ 72,795	\$ 65,528
Public Service Worker II	\$ 52,915	\$ 4,048	\$ 7,181	\$ 7,151	\$ 71,295	
Public Service Worker I	\$ 44,096	\$ 3,373	\$ 5,984	\$ 7,151	\$ 60,604	\$ 60,025
Public Service Worker I	\$ 37,000	\$ 2,831	\$ 5,021	\$	\$ 44,851	\$ 50,335
General Service Worker	\$ 44,096	\$ 3,373	\$ 5,984	\$ 15,833	\$ 69,286	
Part Time Support	\$ 23,186	\$ 1,774	\$ 3,146	\$	\$ 28,106	
Overtime				\$	\$	\$ 18,500
<b>TOTAL</b>	<b>\$ 718,149</b>	<b>\$ 54,938</b>	<b>\$ 118,549</b>	<b>\$ 126,411</b>	<b>\$ 1,018,048</b>	<b>\$ 910,390</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,686,769</b>	<b>\$ 128,595</b>	<b>\$ 270,790</b>	<b>\$ 214,291</b>	<b>\$ 2,300,445</b>	<b>\$ 1,939,207</b>

# STAFFING COMPARISON

	2018		2024		2025						
	Salary	W/Benefits	Salary	W/Benefits	Salary	W/Benefits					
<b>GENERAL GOVERNMENT</b>											
Town Staff (3 Employees)	\$ 225,000	\$ 287,000									
UMS Contract (2018 8 employees)	\$ 495,732	\$ 495,732									
IT Contract	\$ 31,000	\$ 31,000									
Accounting Contract	\$ 25,000	\$ 25,000									
Town Manager			\$ 133,500	\$ 196,698	\$ 141,510	\$ 203,432					
Clerk			\$ 84,994	\$ 117,835	\$ 95,400	\$ 124,788					
Asst/Deputy Town Clerk					\$ 50,000	\$ 67,761					
Project Manager			\$ 83,200	\$ 117,222	\$ 97,650	\$ 138,466					
HR Director/Grant Coord/Sr. Admin			\$ 62,400	\$ 85,391	\$ 79,500	\$ 106,550					
Management Analyst			\$ 49,920	\$ 70,595	\$ 58,300	\$ 77,822					
Sr. Admin/Customer Service/Exec Asst			\$ 52,000	\$ 75,415	\$ 55,000	\$ 73,822					
Part time & temp hours			\$ 52,000	\$ 56,159	\$ 52,000	\$ 63,034					
Overtime			\$ 17,500	\$ 17,500	\$ 5,000	\$ 6,061					
<b>BUILDING</b>											
Building Official					\$ 71,750	\$ 75,679					
PZB Permit Technician II					\$ 58,300	\$ 82,937					
PZB Permit Technician I					\$ 50,000	\$ 72,991					
	Total		\$ 110,672	\$ 110,672							
<b>CODE COMPLIANCE</b>											
Code Contracted											
Code Compliance Supervisor					\$ 56,160	\$ 68,430					
Code Compliance Officer			\$ 49,920	\$ 73,569	\$ 24,960	\$ 29,595					
Code Compliance Officer					\$ 37,440	\$ 43,030					
Code Compliance Specialist/Code Technician			\$ 41,860	\$ 59,761							
	<b>11 Town Employees</b>	\$ 776,732	\$ 838,732		<b>9 Full time Employees</b>	\$ 737,966	\$ 980,817		<b>11 Full Time Employees</b>	\$ 932,970	\$ 1,234,398
<b>PUBLIC WORKS</b>										\$ -	
Administrator	\$ 97,066	\$ 125,292								\$ 100,700	\$ 157,208
Director of Public Works										\$ 79,500	\$ 106,592
Assistant Director											
Superintendent	\$ 55,526	\$ 64,172									
Assistant Superintendent	\$ 44,270	\$ 51,152									
Project Engineer/EIT											
Clerk	\$ 45,319	\$ 52,375									
Secretary	\$ 48,274	\$ 55,791									
Sr Admin Coordinator-Public Works										\$ 58,300	\$ 77,849
Heavy Equipment Operator										\$ 58,978	\$ 80,407
Public Service Worker III/Lead										\$ 56,222	\$ 77,046
Public Service Worker III/Lead										\$ 55,120	\$ 85,477
Public Service Worker III/Lead											
Public Service Worker III/Lead											
Public Service Worker II											
Public Service Worker II											
Public Service Worker II											
Public Service Worker II											
Public Service Worker I											
Public Service Worker I											
General Service Worker											
General Service Worker											
Part Time Support											
Operator 1	\$ 28,054	\$ 33,053									
Operator 1	\$ 28,054	\$ 33,053									
Operator 1	\$ 28,054	\$ 33,053									
Operator 1	\$ 28,054	\$ 33,053									
	<b>3 Office/6 Field</b>	\$ 402,671	\$ 480,994		<b>3 Office/9 Field</b>	\$ 690,955	\$ 1,021,034		<b>3 Office/8 Field</b>	\$ 718,690	\$ 1,018,046
	<b>Total Salary &amp; Benefits</b>		\$ 1,319,726								\$ 2,252,444
	20 Full Time Employees				21 Full Time Employees/4 Part-Time						
	Code, IT, Accounting, 2 Clerks, 2 Boards				Includes PT hours w/ Code in House						

# Market Adjustments to Pay Plan

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Annually, the Town completes a market review to compare Town jobs to its peer market groups at several levels:

- Local Communities (neighboring communities & the County)
- Similar/Nearby Districts
- Similar Sized Cities
- PBCCMA City Survey for Managers and Staff
- PEPIE Annual Salary Survey (statewide through HR organization)
- State of Florida Labor Statistics for Southeast Florida

In addition to local, regional and state trends, we also consider national compensation and benefit trends to develop compensation and benefits for the upcoming budget year.

This market review for all Town positions is performed to ascertain competitiveness with the market and to make recommendations for increases to more closely align pay with the market.

The market adjustments are proposed to be effective October 1, 2024 and full-time employees receiving a market adjustment will see the updated pay reflected in their October 4, 2024 paycheck.

The level of pay for an employee is determined based on a variety of factors, including certifications, contributions to the organization and individual performance, rather than solely on experience.

Page 48 includes the Town's job classification titles and salary ranges by position

*More information can be found in a separate document*

# COUNCILMEMBER PROPOSED ALTERNATIVE

	Position	Minimum	Midpoint	Maximum
Executives	Town Manager Town Attorney		As Negotiated As Negotiated	
Professional	Town Clerk Pub Works Director HR Manager/Grants/Contracts Pub Works Supervisor Building Official* Paralegal Pub Works Admin Management Analyst Code Compliance Supervisor* Sr. Admin Coordinator/Customer Service/Exec Asst***	\$ 90,000 \$ 90,000 \$ 75,000 \$ 75,000 \$ 75,000 \$ 50,000 \$ 55,000 \$ 55,000 \$ 55,000 \$ 55,000	\$ 115,000 \$ 115,000 \$ 95,000 \$ 95,000 \$ 95,000 \$ 65,000 \$ 65,000 \$ 65,000 \$ 65,000 \$ 65,000	\$ 140,000 \$ 140,000 \$ 115,000 \$ 115,000 \$ 115,000 \$ 80,000 \$ 75,000 \$ 75,000 \$ 75,000 \$ 75,000
Associate	Permit Tech II Permit Tech I** Code Specialist/Asst Clerk*** Code Compliance Officer* Code Compliance Officer*	\$ 55,000 \$ 50,000 \$ 50,000 \$ 50,000 \$ 50,000	\$ 65,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000	\$ 75,000 \$ 70,000 \$ 70,000 \$ 70,000 \$ 70,000
Technician	PSW III PSW III PSW III PSW II PSW II PSW II PSW I General Service Worker*	\$ 50,000 \$ 50,000 \$ 50,000 \$ 44,000 \$ 44,000 \$ 44,000 \$ 39,000 \$ 37,000	\$ 60,000 \$ 60,000 \$ 60,000 \$ 54,000 \$ 54,000 \$ 54,000 \$ 49,000 \$ 47,000	\$ 70,000 \$ 70,000 \$ 70,000 \$ 64,000 \$ 64,000 \$ 64,000 \$ 59,000 \$ 57,000

\* Filled at an hourly rate as Part-Time

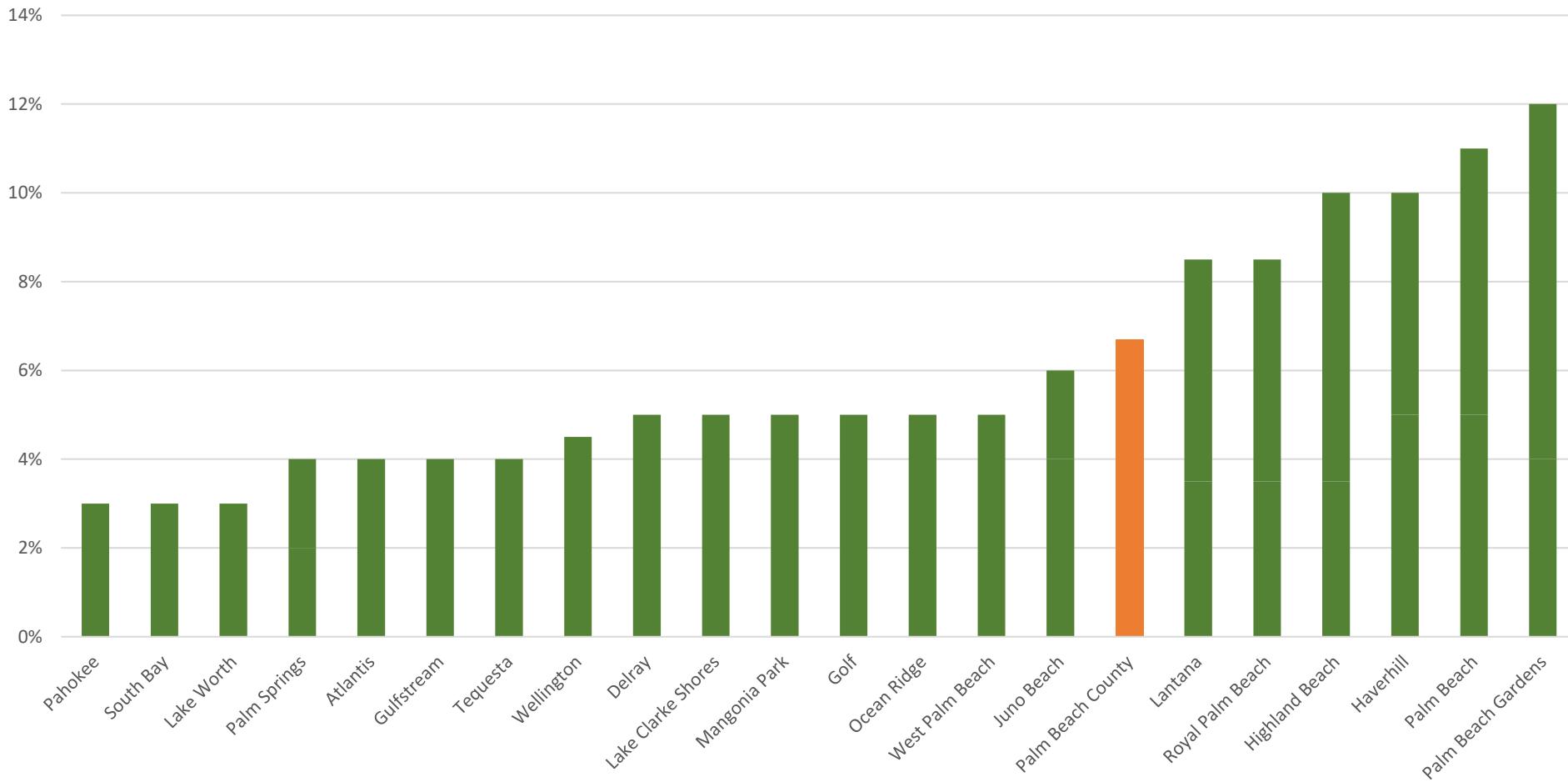
\*\* New Position

\*\*\* Reclassification of existing position with added duties

# STAFFING MODEL: COLA Comparison

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## LOCAL COMPENSATION ADJUSTMENTS FOR FY 2025



**FY 2024-2025 BUDGET  
SUMMARY & DETAILED BUDGET  
BY FUND & DEPARTMENT  
TOWN OF LOXAHATCHEE GROVES**

# PRELIMINARY PROPOSED FY 2024-2025 BY FUND

FY2025 PRELIMINARY PROPOSED BUDGET SUMMARY ALL FUNDS							FY2024 Budget	Proposed Vs. Adopted		
	General Fund	Transportation Fund	Local Option Sales Tax Fund	Roads and Drainage Fund	Solid Waste Fund	Capital Improvement Project Fund	Total	Total	\$ Var	% Var
<b>Estimated Revenues</b>										
Taxes:										
Ad Valorem Taxes	1,727,000						1,727,000	1,502,208	224,792	15%
Assessments				1,530,757	649,800		2,180,557	2,110,981	69,576	3%
Other Taxes	541,000						541,000	496,000	45,000	9%
Licenses and Permits	463,000						463,000	360,000	103,000	29%
Franchise Fees	609,000						609,000	536,800	72,200	13%
Charges For Services	287,000						287,000	219,000	68,000	31%
Intergovernmental	425,300	396,000	329,800		500		1,151,600	1,162,886	(11,286)	-1%
Fines and Forfeitures	16,000						16,000	10,000	6,000	60%
Miscellaneous							-	-	-	-
Investment Income	59,000	4,000	6,500	18,250	7,800		95,550	5,500	90,050	1637%
Other Miscellaneous	16,000			20,000			36,000	6,000	30,000	500%
Total Revenues	4,143,300	400,000	336,300	1,569,007	658,100	-	7,106,707	6,409,375	697,332	11%
Other Financing Sources										
Grants	-	-	-	-	-	750,000	750,000	750,000	-	0%
From Reserves	1,563,000		47,000	617,000	254,000	420,000	2,901,000	1,961,542	939,458	48%
Transfers In	172,500			863,493	-	1,059,300	2,095,293	2,290,739	(195,446)	-9%
Total Estimated Revenues	5,878,800	400,000	383,300	3,049,500	912,100	2,229,300	12,853,000	11,411,656	1,441,344	13%
<b>Expenditures, Usees</b>										
Compensation and Benefits	1,558,387			2,312,500			3,870,887	1,793,057	2,077,830	116%
Operating Expenses	1,732,920				720,000		2,452,920	3,852,350	(1,399,430)	-36%
Debt Services	-			5,000			5,000	5,000	-	0%
Capital	-			-		2,229,300	2,229,300	2,944,500	(715,200)	-24%
Total Expenditures	3,291,307	-	-	2,317,500	720,000	2,229,300	8,558,107	8,594,907	(36,800)	0%
Other Financing Uses										
Transfers Out	1,024,493	400,000	383,300	115,000	-	-	1,922,793	2,759,373	(836,580)	-30%
Transfers to Fund Balance	1,563,000			617,000	192,100		2,372,100	57,376	2,314,724	4034%
Total Expenditures and Uses	5,878,800	400,000	383,300	3,049,500	912,100	2,229,300	12,853,000	11,411,656	1,441,344	13%



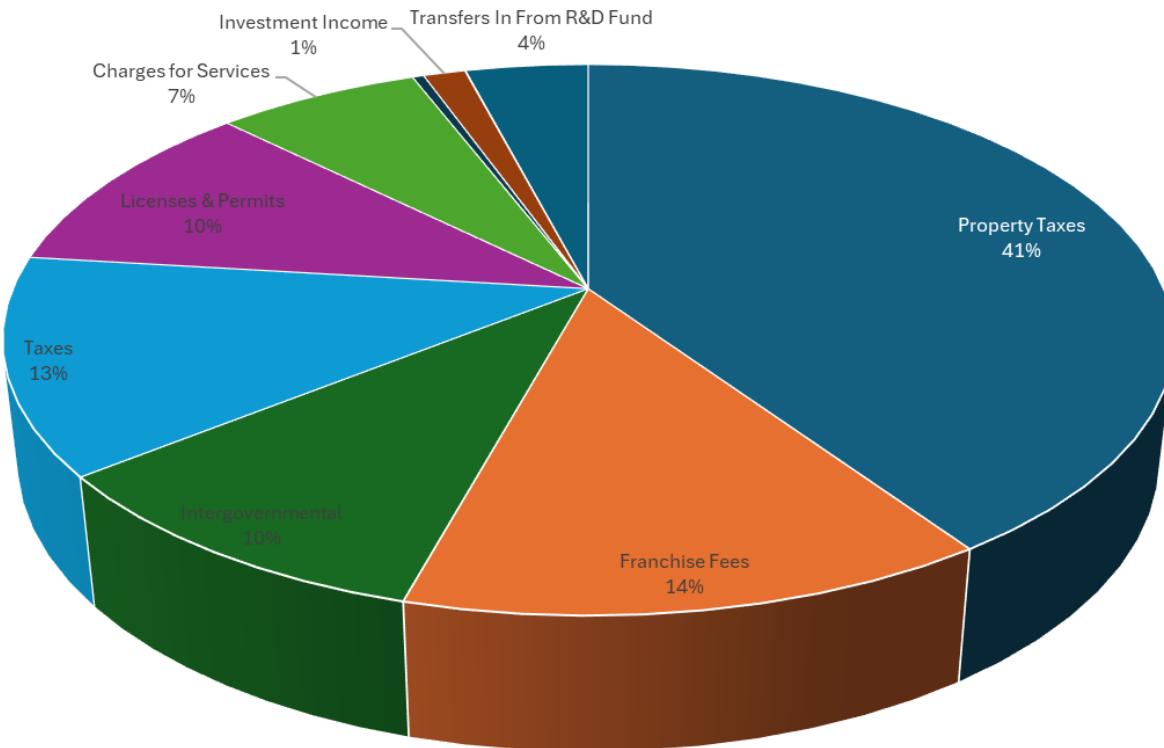
# GENERAL FUND

## TOWN OF LOXAHATCHEE GROVES

# GENERAL FUND: SUMMARY

	FY2021	FY2022	FY2023	2024 Budget Amended	2025 Budget Proposed	\$	%
<b>Revenue</b>							
Property Taxes	\$ 1,042,008	\$ 1,119,902	\$ 1,291,263	\$ 1,502,208	\$ 1,727,000	\$ 224,792	15.0%
Franchise Fees	337,993	524,169	649,469	536,800	609,000	72,200	13.5%
Intergovernmental	421,566	1,964,155	800,896	422,000	520,300	98,300	23.3%
Utility Taxes	442,871	469,441	531,900	496,000	446,000	(50,000)	-10.1%
Licenses and Permits	168,879	290,719	267,063	360,000	463,000	103,000	28.6%
Charges for Services	309,185	246,155	251,337	219,000	287,000	68,000	31.1%
Fines and Forfeiture	-	17,000	106,806	10,000	16,000	6,000	60.0%
Investment Income	493	1,850	14,818	5,000	59,000	54,000	1080.0%
Miscellaneous	31,020	33,695	8,316	1,000	16,000	15,000	1500.0%
<b>Total Revenue</b>	<b>\$ 2,754,015</b>	<b>\$ 4,667,086</b>	<b>\$ 3,921,868</b>	<b>\$ 3,552,008</b>	<b>\$ 4,143,300</b>	<b>\$ 591,292</b>	<b>16.6%</b>
<b>Other Sources</b>							
Transfers in From Fund Balance	-	-	-	506,059			
Transfers in fro R&D Fund	170,000	172,500	172,500	172,500	172,500	-	0.0%
<b>Total Other Sources</b>	<b>170,000</b>	<b>172,500</b>	<b>172,500</b>	<b>678,559</b>	<b>172,500</b>	<b>(506,059)</b>	<b>-74.6%</b>
<b>Expenditures</b>							
Salaries and Related	724,964	699,661	756,947	1,029,259	1,253,887	224,628	21.8%
Professional Services	331,862	597,109	702,237	624,000	531,000	(93,000)	-14.9%
Operating	302,743	478,699	579,108	251,127	308,300	57,173	22.8%
Cost Recovery	310,110	184,518	193,933	160,000	212,000	52,000	32.5%
Utilities	5,734	6,760	8,159	10,000	11,000	1,000	10.0%
Rents and Leases	6,988	7,200	13,343	13,000	13,000	-	0.0%
Law Enforcement	622,200	674,050	640,866	661,000	668,000	7,000	1.1%
Insurance	73,155	78,571	75,944	90,000	108,000	18,000	20.0%
Repairs and Maintenance	3,230	3,352	4,391	10,000	10,000	-	0.0%
Capital Outlay	28,065	17,245	621	-	-	-	0.0%
Debt Service	8,821	4,380	4,380	-	-	-	0.0%
<b>Total Expenditures</b>	<b>2,417,872</b>	<b>2,751,545</b>	<b>2,979,929</b>	<b>2,848,386</b>	<b>3,115,187</b>	<b>266,801</b>	<b>9.4%</b>
<b>Other Uses</b>							
Issuance of Debt	-	11,765	-	-	-		
Transfers Out to CIP Fund	-	(1,392,124)	776,547	(1,202,853)	(429,000)	773,853	0.0%
Transfers Out to Solid Waste Fund	(77,950)	(47,650)	135,365	(118,000)	-	118,000	0.0%
Transfers Out to R&D Fund	-	-	264,000	-	(595,493)	(595,493)	0.0%
<b>Total Other Uses</b>	<b>(77,950)</b>	<b>(1,428,009)</b>	<b>1,175,912</b>	<b>(1,320,853)</b>	<b>(1,024,493)</b>	<b>296,360</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>428,193</b>	<b>660,032</b>	<b>(61,473)</b>	<b>61,328</b>	<b>176,120</b>		

# WHERE THE MONEY COMES FROM: General Fund



	<b>FY 2025</b>
Property Taxes	\$ 1,727,000
Franchise Fees	\$ 609,000
Intergovernmental	\$ 425,300
Taxes	\$ 541,000
Licences & Permits	\$ 463,000
Charges for Services	\$ 287,000
Fines & Forefeitures	\$ 16,000
Investment Income	\$ 59,000
Miscellaneous	\$ 16,000
Transfers In from R&D Fund	\$ 172,500
	<hr/> \$ 4,315,800

# GENERAL FUND: AD VALOREM REVENUE

The County issued the certified taxable value for FY 2025 with an approximate 13% increase in property value over last year's value. Included in the 14.74% increase, 2.36% is attributable to New Growth. Ad Valorem Tax Revenue is 41% of the General Funds total revenue

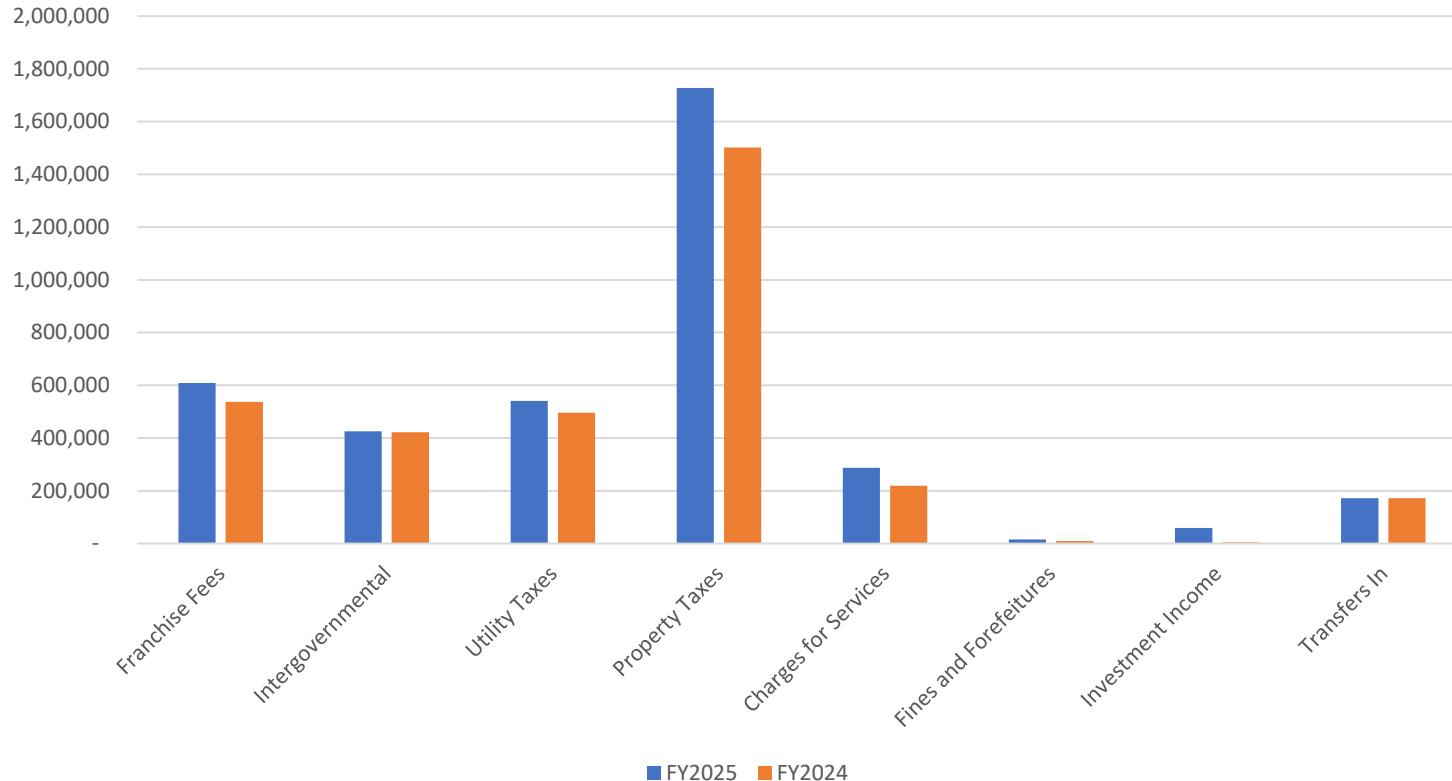
Fiscal Year	Millage Rate	Taxable Value	% Chng YOY in TV	Taxes Levied	% Collected
2016	1.4718	\$ 221,087,392		\$ 325,396	97%
2017	1.4718	254,048,628	15%	373,909	97%
2018	2.1500	291,834,929	15%	627,445	98%
2019	3.0000	313,290,118	7%	939,870	99%
2020	3.0000	332,537,842	6%	997,614	97%
2021	3.0000	358,789,695	8%	1,076,369	97%
2022	3.0000	387,276,074	8%	1,161,828	92%
2023	3.0000	442,024,556	14%	1,326,074	97%
2024	3.0000	525,562,007	19%	1,576,686	TBD
2025	3.0000	593,976,204	13%	1,781,929	TBD

96%      \$ 1,727,000

- The millage rate has remained at 3.0000 since FY2019
- Since 2016 collections rates have averaged 97%
- Since 2016 the Average Annual increase in Taxable Value is 12%
- The FY2025 Proposed Budget is based on 95% of the amount to be levied.
- The increase in Taxable Value and New Growth will increase Ad Valorem Tax revenue by \$224K vs FY2024 Adopted Budget

# GENERAL FUND: OTHER REVENUE

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Other General Fund Revenues include

- Intergovernmental (Municipal Revenue Sharing Alcoholic Beverage License Tax, Half Cent Sales Tax)
- Utility Tax & Communication Tax
- Franchise Fees
- License & Permits
- Fines & Forfeitures
- Charges for Services
- Investment & Miscellaneous

# STATE REVENUE ESTIMATES

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## OFFICIAL POSITION

- FY 2024 municipal revenue estimates have been released by the Department of Revenue's Office of Tax Research based on General Revenue Estimating Conference and 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.***

State Revenues	2025	2024	2023	Description
	Proposed	Amended	Audited	
Communication Tax	\$ 95,000	\$ 94,000	\$ 91,491	Tax on Telephone & Cable Services
Half Cent Sales Tax	\$ 334,600	\$ 330,000	\$ 348,757	Town's share of sales tax (population based)
Municipal Revenue Sharing	\$ 84,700	\$ 86,000	\$ 90,591	Sales taxes, appropriated by State (population based)
Local Option Gas Tax	\$ 400,000	\$ 406,386	\$ 405,313	Tax based upon gallons of gas, not price of gas
Local Option Sales Tax	\$ 383,300	\$ 334,000	\$ 330,728	Add'l sales tax approved by voters
Total	\$ 1,297,600	\$ 1,250,386	\$ 1,266,880	

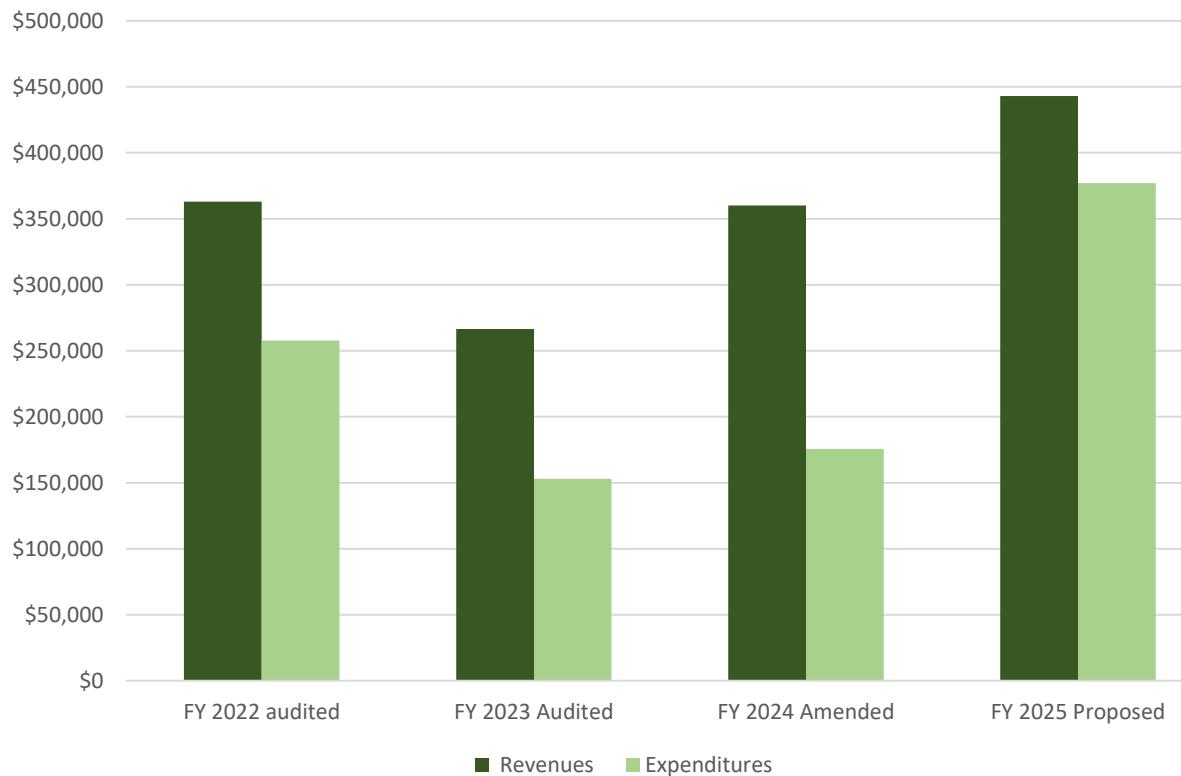
# BUILDING REVENUES & EXPENDITURES

## REVENUE

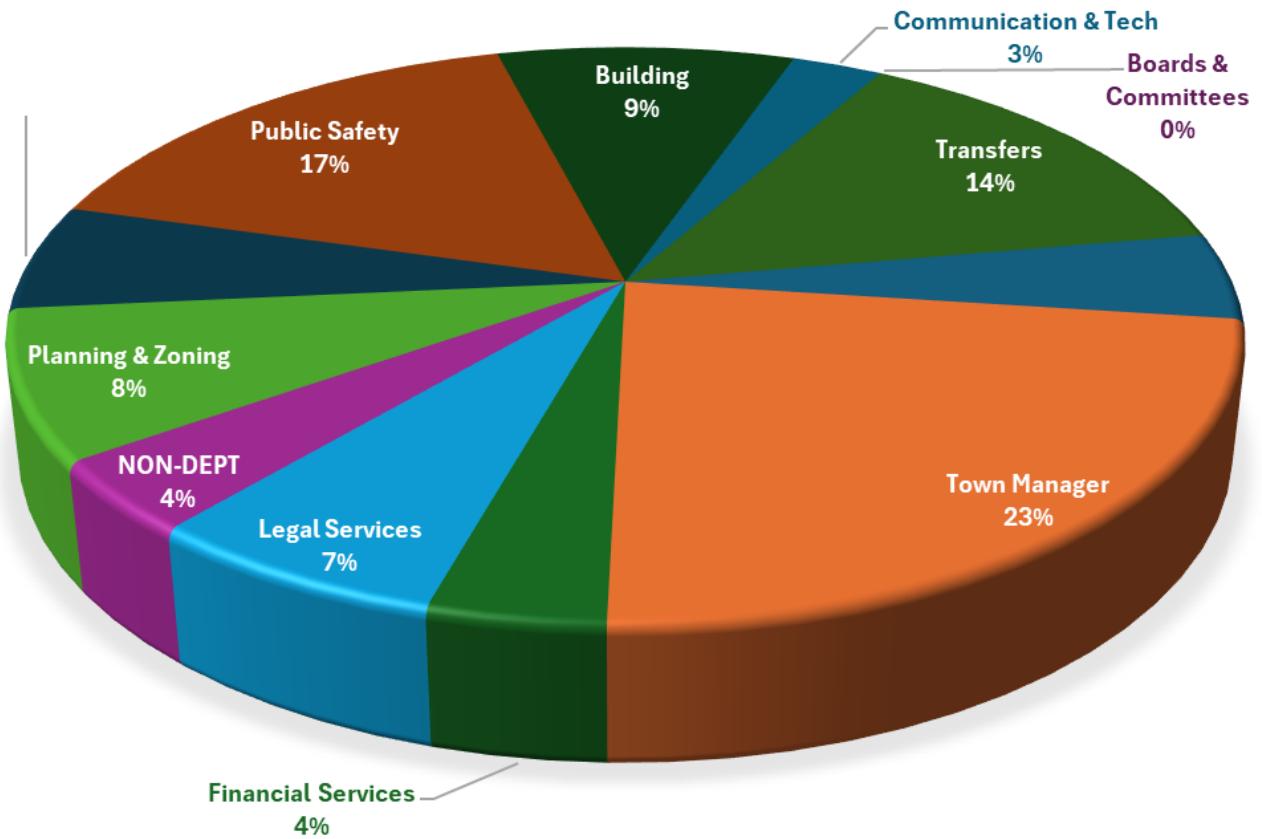
	FY22	FY23	FY24	FY25
<u>Local Business Tax</u>	\$ 72,258.00	\$ 65,085.00	\$ 100,000.00	\$ 100,000.00
<u>Other Permits Fees and Special Assessments</u>	\$ -	\$ -	\$ -	\$ -
<u>Building Permits</u>	\$ 237,646.00	\$ 179,355.00	\$ 200,000.00	\$ 330,000.00
<u>Other Permits</u>	\$ 53,073.00	\$ 8,007.00	\$ 60,000.00	\$ -
<u>RV Registrations</u>	\$ -	\$ 2,250.00	\$ -	\$ -
<u>Floodplain Development Permit</u>	\$ -	\$ 11,866.00	\$ -	\$ 12,000.00
<u>ROW Permits</u>	\$ -	\$ -	\$ -	\$ 1,000.00
<u>Water Use Permits</u>	\$ -	\$ -	\$ -	\$ -
<u>Watershed Permits</u>	\$ -	\$ -	\$ -	\$ -
<u>FEMA Reimbursements</u>	\$ -	\$ -	\$ -	\$ -
<u>Lien Searches</u>	\$ -	\$ -	\$ -	\$ -
<b>Sub Totals</b>	<b>\$ 362,977.00</b>	<b>\$ 266,563.00</b>	<b>\$ 360,000.00</b>	<b>\$ 443,000.00</b>

## EXPENDITURES

	FY22	FY23	FY24	FY25
Regular Salaries-Building	\$ -	\$ -	\$ 82,000	\$ 171,000
Overtime-Building			\$ 1,500	\$ -
FICA Taxes-Building	\$ -	\$ -	\$ 6,388	\$ 13,000
Retirement FRS-Bulding	\$ -	\$ -	\$ 11,331	\$ 24,000
Health and Life Insurance-Building	\$ -	\$ -	\$ 9,319	\$ 25,000
Worker's Compensation-Building	\$ -	\$ -	\$ 134	\$ 8,000
Building & Zoning Professional Service	\$ 257,853	\$ 153,089	\$ 65,000	\$ 90,000
Professional Service- Building Inspection Services				
Other Services	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ 5,000
Building Office Supplies			\$ -	\$ 3,000
Books, Publications, Subscriptions			\$ -	\$ 5,000
Computer Services				\$ 10,000
Building permit - zoning review			\$ -	\$ 20,000
Education & Training			\$ -	\$ 3,000
<b>Sub Totals</b>	<b>\$ 257,853</b>	<b>\$ 153,089</b>	<b>\$ 175,672</b>	<b>\$ 377,000</b>



# GENERAL FUND: EXPENDITURES



- Salaries & Related adjusted 6% for COLA and 15% for Related Benefits (Health Ins, Retirements, etc.)
- Reserves are being used to fund capital and Roads and Drainage
  - Transfers to other funds include:
    - \$790K to Capital Improvement Fund
    - \$595K to Roads and Drainage Fund

Department	2025 Proposed
Town Council	\$ 146,500
Town Manager	\$ 804,800
Financial Services	\$ 160,000
Legal Services	\$ 359,854
Non-Dept	\$ 162,000
Planning & Zoning	\$ 336,500
Code Enforcement	\$ 190,300
Public Safety	\$ 668,000
Building	\$ 377,000
Communications & Tech	\$ 114,500
Boards and Committees	
Transfer	\$ 989,493
	\$ 4,308,947

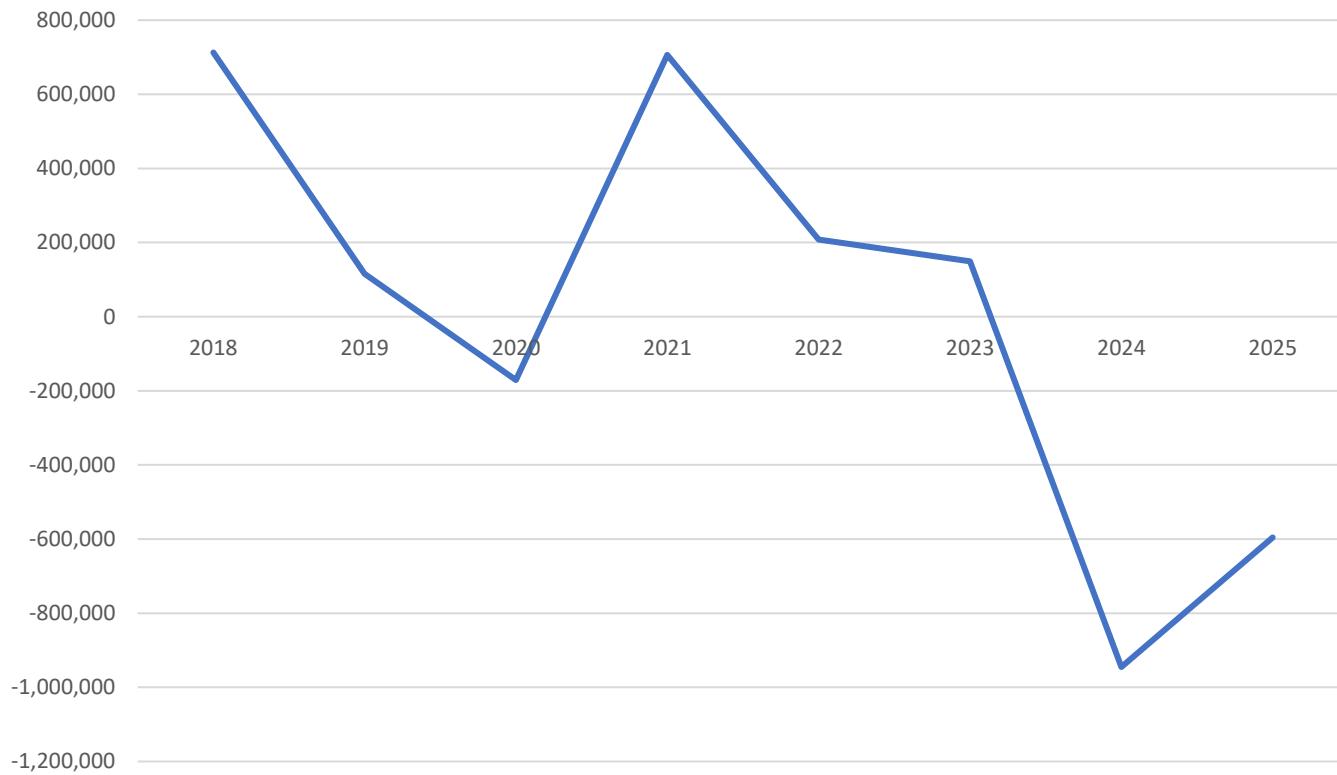
# GENERAL FUND: OPERATING EXPENDITURES

Account Description	Proposed		Amended		\$ Var	% Var
	2025	2024				
Travel	\$ 20,000	\$ 14,000	\$ 6,000	43%		
Postage and Freight	4,000	3,000	1,000	33%		
Office Supplies	10,000	10,000	-	100%		
Other Services	3,000	3,000	-	100%		
Legal Advertising	20,500	19,500	1,000	5%		
Books, Publications, Subscriptions	14,000	11,000	3,000	27%		
Computer Services	10,000	-	10,000	100%		
Building permit- zoning review	20,000	-	20,000	100%		
Education & Training	16,000	8,000	8,000	100%		
Loxahatchee Groves - CERT	2,000	2,400	(400)	-17%		
Building Office Supplies	5,000	-	5,000	100%		
Computer Services, Node (0), Office 365	30,000	30,000	-	0%		
Special Events/ Contributions	25,000	10,000	15,000	150%		
Other Operating Expenses (Misc.-Recording Fees)	8,000	8,000	-	0%		
Election Expense	20,000	20,000	-	0%		
Payroll Fees	9,000	8,000	1,000	13%		
Bank and Merchant Account Charges	10,000	10,000	-	0%		
Other Services- Planning Process	-	4,000	(4,000)	-100%		
Comprehensive Plan	30,000	30,000	-	0%		
Planning & Zoning Contract	60,000	45,000	15,000	33%		
Special Magistrate	25,000	25,000	-	0%		
Other Services - Code	3,000	3,000	-	0%		
Cellular Services	7,500	7,500	-	0%		
Website Costs	25,000	20,000	5,000	25%		
Internet Service	12,000	12,000	-	0%		
Computer Subscription Services	45,000	30,000	15,000	50%		
Other Service- Janitorial and Maintenance	20,000	20,000	-	0%		
 Total Operating Expenses	 \$ 454,000	 \$ 353,400	 \$ 100,600	 28%		

# ROADS & DRAINAGE FUND

## TOWN OF LOXAHATCHEE GROVES

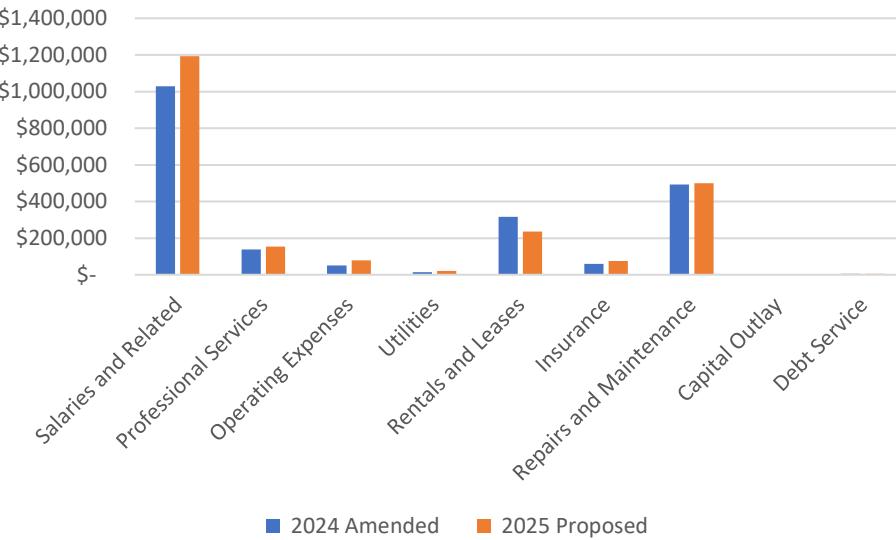
# Road and Drainage Revenues vs. Expenditures 2016-2025



Roads & Drainage	2018	2019	2020	2021	2022	2023	2024 Amended	2025 Proposed
Surplus/(Deficit)	\$ 712,700	\$ 115,611	\$ (171,155)	\$ 705,966	\$ 208,357	\$ 149,430	\$ (945,041)	\$ (595,493)

# Roads & Drainage Fund Summary

	Actuals			2024	2025	Change	
	FY2021	FY2022	FY2023	Amended Budget	Budget	\$	%
<b>Revenue</b>							
Assessments	1,762,917	1,511,194	1,504,651	1,530,757	1,530,757	-	0.0%
Grant Income	-	-	-	-	-	-	-
Investment Income	3,714	2,686	2,346	-	18,250	18,250	-
Miscellaneous	57,158	35,232	28,115	5,000	20,000	15,000	300.0%
<b>Total Revenue</b>	<b>1,823,789</b>	<b>1,549,112</b>	<b>1,535,112</b>	<b>1,535,757</b>	<b>1,569,007</b>	<b>33,250</b>	<b>2.2%</b>
<b>Other Sources</b>							
Issuance of Debt			236,620				
Transfers in from Fund Balance	-	-	-	945,041	-	(945,041)	-100.0%
Transfer in from General Fund	-	-	264,000	-	595,493	595,493	-
Transfers in from Transportation Fund	210,000	272,037	277,000	278,836	268,000	(10,836)	-3.9%
<b>Total Other Sources</b>	<b>210,000</b>	<b>272,037</b>	<b>777,620</b>	<b>1,223,877</b>	<b>863,493</b>	<b>(360,384)</b>	<b>-29.4%</b>
<b>Expenditures</b>							
Salaries and Related	472,367	606,792	648,338	1,028,413	1,096,500	68,087	6.6%
Professional Services	110,397	95,208	89,195	137,602	153,000	15,398	11.2%
Operating Expenses	62,461	94,025	197,090	50,000	79,000	29,000	58.0%
Utilities	10,659	13,219	14,530	14,000	21,000	7,000	50.0%
Rentals and Leases	125,508	50,488	45,819	315,333	235,000	(80,333)	-25.5%
Insurance	68,708	52,550	63,215	60,000	75,000	15,000	25.0%
Repairs and Maintenance	51,058	154,386	382,943	492,095	499,000	6,905	1.4%
Capital Outlay	10,345	315,198	254,182	-	-	-	-
Debt Service	246,320	58,426	104,446	5,000	5,000	-	0.0%
<b>Total Expenditures</b>	<b>1,157,823</b>	<b>1,440,292</b>	<b>1,799,758</b>	<b>2,102,443</b>	<b>2,163,500</b>	<b>61,057</b>	<b>2.9%</b>
<b>Other Uses</b>	<b>1,157,823</b>						
Transfers out to CIP Fund	-	-	213,550	484,691	115,000	(369,691)	-76.3%
Transfers out to General Fund	170,000	172,500	172,500	172,500	172,500	-	0.0%
<b>Total Other Uses</b>	<b>170,000</b>	<b>172,500</b>	<b>386,050</b>	<b>657,191</b>	<b>287,500</b>	<b>(369,691)</b>	<b>-56.3%</b>
<b>Net Surplus/ (Deficit)</b>	<b>\$ 705,966</b>	<b>\$ 208,357</b>	<b>\$ 126,924</b>	<b>\$ -</b>	<b>\$ (18,500)</b>	<b>\$ (18,500)</b>	



# ROADS & DRAINAGE FUND: REVENUES

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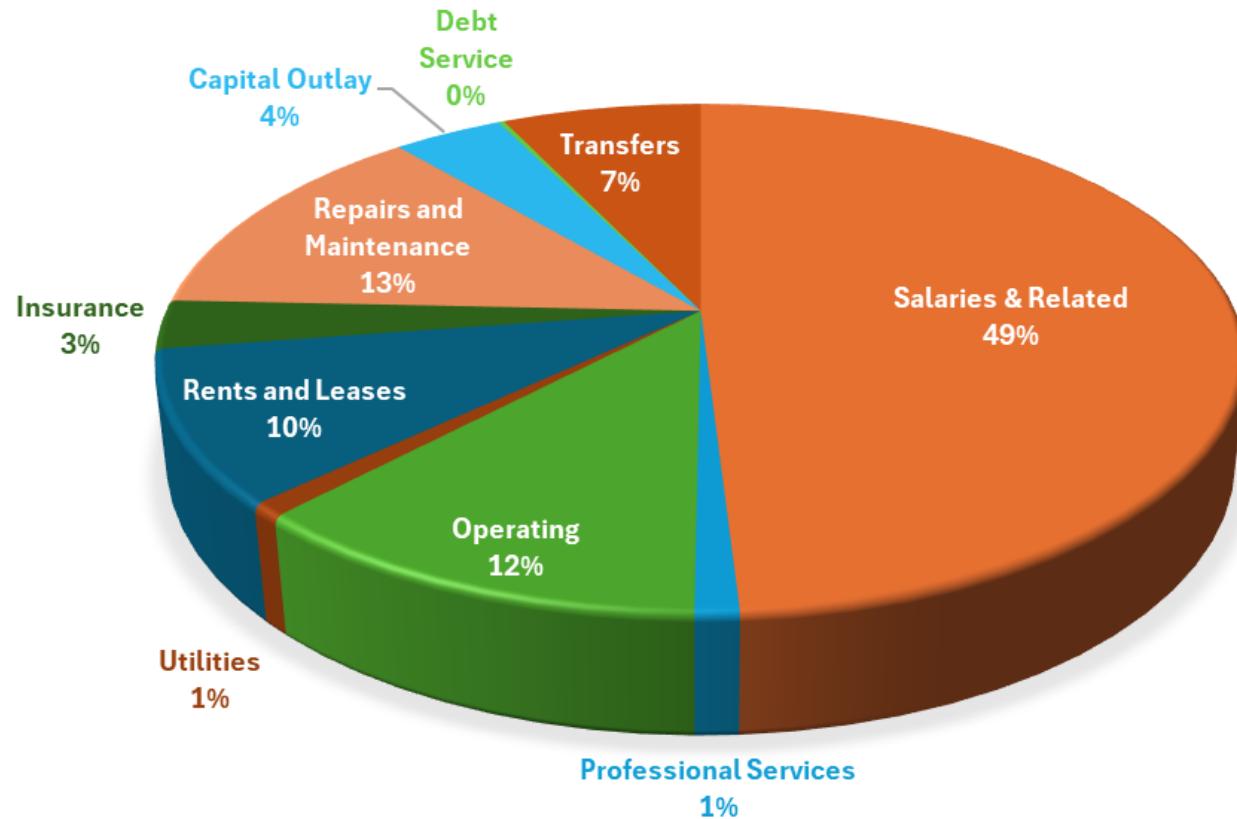
- Assessments, net of the 4% discount allowed for property owners, are estimated at \$1,497,757
- The \$200 assessment per computed acres constant since FY 2019
- Palm Beach County Property Appraiser calculates the computed acre based on the properties within the Town's boundaries
- Transfers in from the following funds help balance the budget:
  - General Fund \$595,493
  - Transportation Fund \$268,000

# NON-AD VALOREM ASSESSMENT: *Roads & Drainage*

Fiscal year	Adopted	Computer	% Change	Assessment	Budget
	Rate	Acres	YOY in TV	Revenue (net)	Collection
2016	\$ 150.00	7,787	0%	\$ 1,168,050	95%
2017	\$ 150.00	6,851	-12%	\$ 1,027,670	95%
2018	\$ 150.00	7,565	10%	\$ 1,134,850	95%
2019	\$ 200.00	7,504	-1%	\$ 1,500,942	95%
2020	\$ 200.00	9,154	22%	\$ 1,830,930	95%
2021	\$ 200.00	8,813	-4%	\$ 1,762,677	95%
2022	\$ 200.00	7,408	-16%	\$ 1,481,620	95%
2023	\$ 200.00	7,801	5%	\$ 1,499,536	95%
2024	\$ 200.00	7,801	3%	\$ 1,497,757	95%
2025	\$ 200.00	7,801	3%	\$ 1,497,757	95%

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 2025 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 7,801 units.

# WHERE THE MONEY IS SPENT: Road and Drainage Fund



	<b>FY 2025</b>
Salaries & Related	\$ 1,096,500
Professional Services	\$ 27,000
Operating	\$ 290,000
Utilities	\$ 21,000
Rents and Leases	\$ 235,000
Insurance	\$ 75,000
Repairs and Maintenance	\$ 319,000
Capital Outlay	\$ 95,000
Debt Service	\$ 5,000
Transfers	\$ 172,500
<b>Total</b>	<b>\$ 2,336,000</b>

# Road & Drainage: Operating Expenses

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Account Description	Adopted FY2024	Proposed FY2025	\$ Change	% Change
Engineering	\$ 40,000	\$ 50,000	\$ 10,000	25.0%
Canal Bank Maintenance, non-Capital	55,000	60,000	\$ 5,000	9.1%
Other Services _ PBC Admin Fee	15,602	16,000	\$ 398	2.6%
Communications Service	24,000	25,000	\$ 1,000	4.2%
Computer hardware and software	20,000	30,000	\$ 10,000	50.0%
Office Supplies	1,000	2,000	\$ 1,000	100.0%
Fuel	47,276	50,000	\$ 2,724	5.8%
Lubricants	4,000	-	\$ (4,000)	-100.0%
Books, Publications, Subscriptions	2,000	6,000	\$ 4,000	200.0%
Operating Supplies	17,323	25,000	\$ 7,677	44.3%
Education and Training	3,000	16,000	\$ 13,000	433.3%
<b>Total Operating Expenses</b>	<b>\$ 229,201</b>	<b>\$ 280,000</b>	<b>\$ 50,799</b>	<b>22.2%</b>

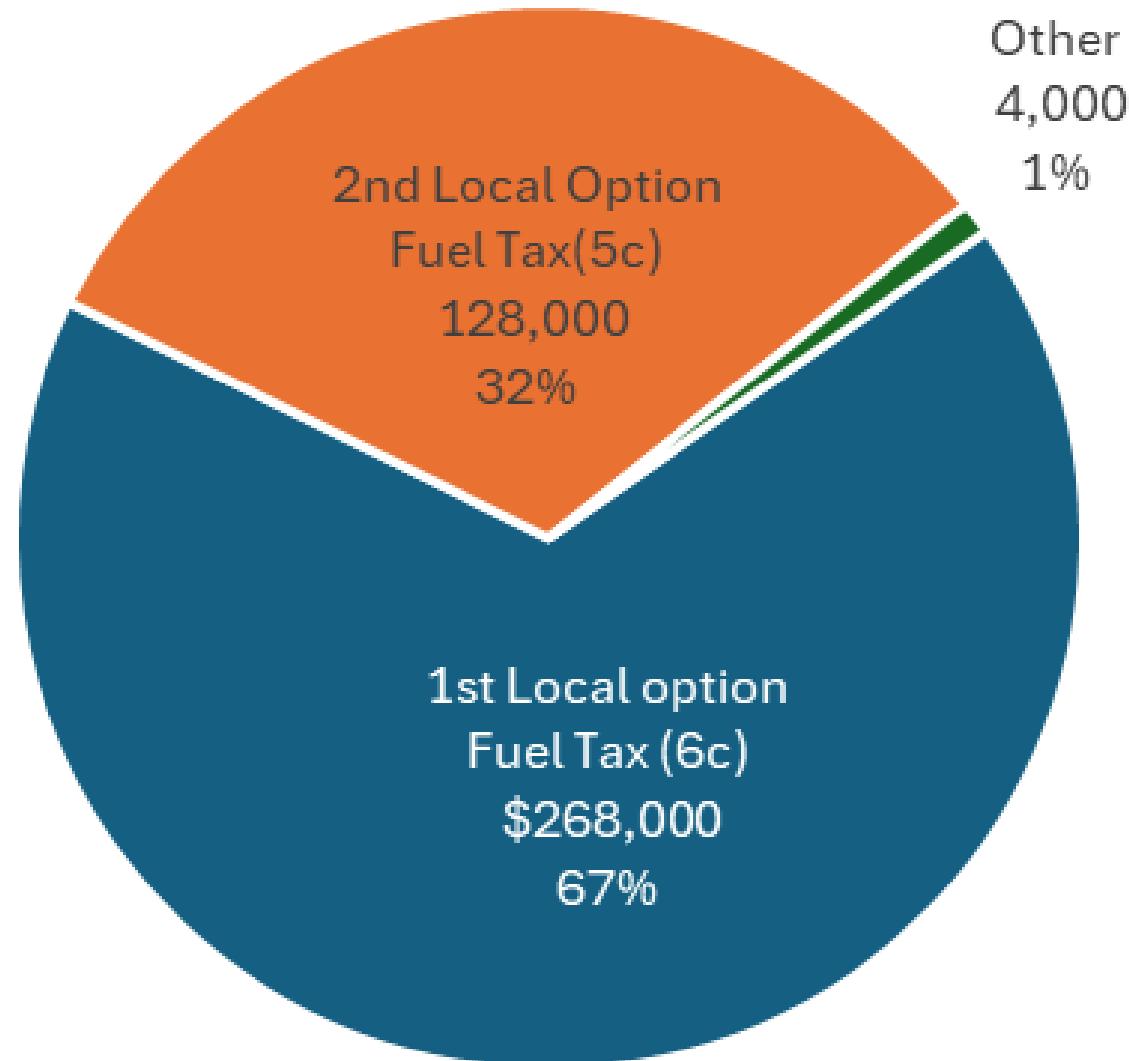
The Road & Drainage Fund increase in Operating Expenses of \$51k or 22% is primarily driven by increases in engineering, computers, and education and training increases anticipated during FY2025

# TRANSPORTATION FUND

## TOWN OF LOXAHATCHEE GROVES

# WHERE THE MONEY COMES FROM: Transportation Fund

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# TRANSPORTATION FUND: REVENUE

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- The Proposed FY2023 Revenue estimates are provided by the State of Florida as follows:
  - 1st Local Option Fuel Tax \$268,800
  - 2nd Local Option Fuel Tax \$128,000
- The 1st Local Option Fuel Tax of \$268,800 is being transferred out to support maintenance efforts in the Road And Drainage Fund
- The 2nd Local Option Fuel Tax of \$128,000 is being transferred out to support capital projects in the Capital Projects Fund
- Maintains no fund balance as all funds transferred annually to maintenance and capital as allowed by Florida Statutes

Transportation Revenue	2025	2024	2023	2022	2021
	Proposed	Amended	Audited	Audited	Audited
1st Local Option Fuel Tax (6c)	268,000	278,836	278,595	272,057	259,548
2nd Local Option Fuel Tax (5c)	128,000	127,550	126,718	124,050	118,189
Interest	4,000	-	-	-	16
<b>Totals</b>	<b>\$ 400,000</b>	<b>\$ 406,386</b>	<b>\$ 405,313</b>	<b>\$ 396,107</b>	<b>\$ 377,753</b>

# LOCAL OPTION SALES TAX FUND

TOWN OF LOXAHATCHEE GROVES

# LOCAL OPTION SALES TAX FUND: REVENUE

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- The Palm Beach Local Option Sales Tax is a voter-approved 1 Cent additional sales tax with a time certain end date. The Town's share of the collected sales tax can be used for capital improvements in the Town.
- The FY2025 estimated revenue for the tax is \$336,300, all of which is transferred to the Capital Projects Fund to help fund projects there.
- Sales Tax Collections can be greatly affected by local and national economic conditions.

LOST Revenues	2025 Proposed	2024 Amended	2023 Audited	2022 Audited	2021 Audited
Sales Tax Infrastructure	\$ 329,800	\$ 334,000	\$ 330,728	\$ 315,075	\$ 272,580
Other	6,500	-	30,404	(5,899)	88
<b>Total</b>	<b>\$ 336,300</b>	<b>\$ 334,000</b>	<b>\$ 361,131</b>	<b>\$ 309,175</b>	<b>\$ 272,668</b>

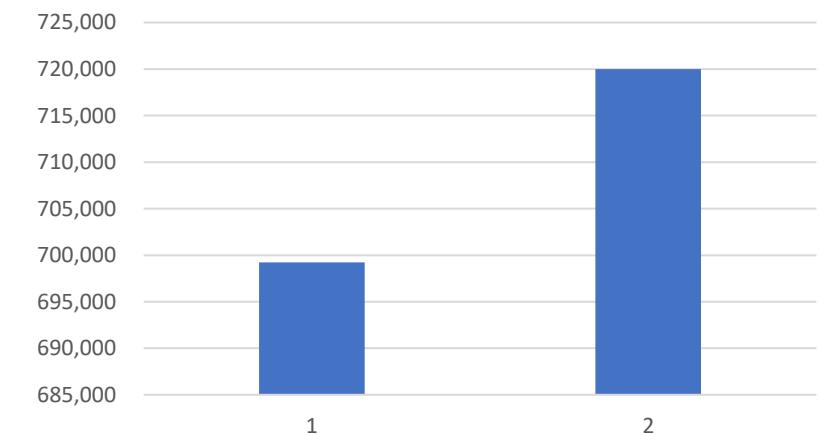
# SOLID WASTE FUND

## TOWN OF LOXAHATCHEE GROVES

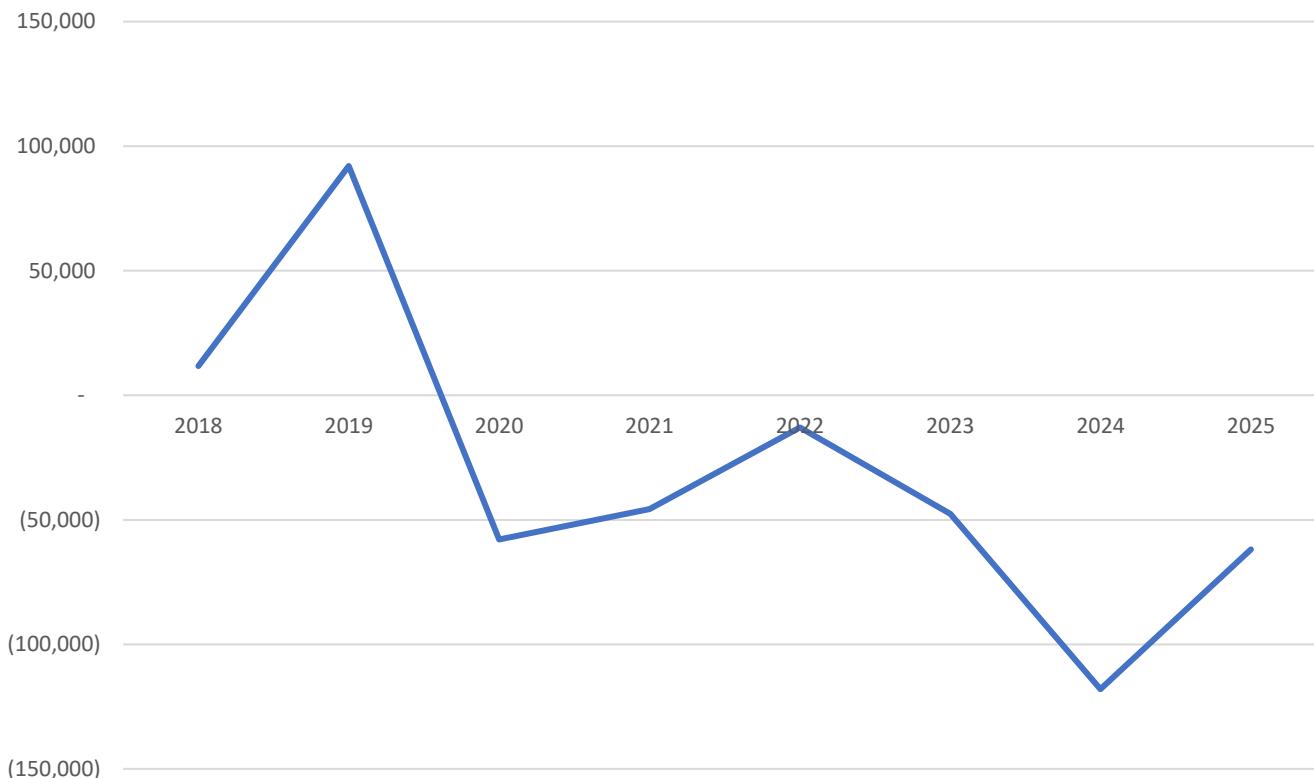
# SOLID WASTE FUND - SUMMARY

	Actuals			2024	2025	Change	
	FY2021	FY2022	FY2023	Budget	Budget	\$	%
<b>Revenue</b>							
Intergovernmental	50,272		-		-	-	
Assessments	653,665	660,895	585,725	580,224	649,800	69,576	12.0%
Grant Income	-	-	-	-	-	-	
Investment Income	-			500	7,800	7,300	1460.0%
Miscellaneous	-	-	-	500	500	-	0.0%
<b>Total Revenue</b>	<b>703,937</b>	<b>660,895</b>	<b>585,725</b>	<b>581,224</b>	<b>658,100</b>	<b>76,876</b>	<b>13.2%</b>
<b>Other Sources</b>							
Transfers in from Fund Balance	-	-	-		61,900	61,900	
Transfer in from General Fund	77,950	47,650	135,365	118,000		(118,000)	-100.0%
<b>Total Other Sources</b>	<b>77,950</b>	<b>47,650</b>	<b>135,365</b>	<b>118,000</b>	<b>61,900</b>	<b>(56,100)</b>	<b>-47.5%</b>
<b>Expenditures</b>							
Operating Expenses	699,312	673,878	714,111	699,224	720,000	20,776	3.0%
<b>Total Expenditures</b>	<b>699,312</b>	<b>673,878</b>	<b>714,111</b>	<b>699,224</b>	<b>720,000</b>	<b>20,776</b>	<b>3.0%</b>
<b>Other Uses</b>							
Transfers out to General Fund	-	-	-	-	-	-	
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus/ (Deficit)</b>	<b>\$ 82,575</b>	<b>\$ 34,667</b>	<b>\$ 6,979</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b></b>

Operating Expenses



# Solid Waste Fund Revenues vs. Expenses 2016-2025



Solid Waste	2018	2019	2020	2021	2022	2023	2024 Amended	2025 Proposed
Surplus/(Deficit)	\$ 11,780	\$ 92,027	\$ (57,958)	\$ (45,646)	\$ (12,983)	\$ (47,650)	\$ (118,000)	\$ (61,900)

# SOLID WASTE FUND FUND: REVENUE

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- The \$450 assessment per garbage cart is \$50 gross more than the current year
- The assessment includes bulk waste/vegetative debris collection
- There is no General Fund subsidy to this operation. Last year in was \$172,500
- The unsubsidized rate would be about \$477

Fiscal year	Adopted Rate	Computer Units	% Change YOY in TV	Assessment Revenue (net)	Budget Collection Rate
2016	\$ 256.27	1,316		\$ 337,251	95%
2017	\$ 256.27	1,375	4%	\$ 352,371	95%
2018	\$ 450.00	807	-41%	\$ 363,150	95%
2019	\$ 450.00	1,357	68%	\$ 610,650	95%
2020	\$ 450.00	1,399	3%	\$ 629,550	95%
2021	\$ 450.00	1,446	3%	\$ 650,700	95%
2022	\$ 450.00	1,357	-6%	\$ 610,650	95%
2023	\$ 400.00	1,512	11%	\$ 604,800	95%
2024	\$ 400.00	1,512	0%	\$ 580,224	95%
2025	\$ 450.00	1,512	13%	\$ 649,800	95%

The preliminary solid waste assessment is proposed at a reduced rate as in prior years as we continue to develop new ordinance & related contract amendments, including changes in the franchise fees for special services & commercial as well as rebalancing residential & commercial rates. Following 2<sup>nd</sup> reading and approval of related contract changes, the Town will be required to send notices in accordance with statutory requirements to all affected property owners on the change and the residential assessment rate will be applied at the final adoption.

# SOLID WASTE FUND: EXPENDITURES

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Solid Waste Costs	2025 Proposed	2024 Amended	2023 Audited	2022 Audited	2021 Audited
Solid Waste Contract	692,000	682,804	708,666	648,904	691,960
Other Sanitation Services	20,000	10,000	6,408	17,603	-
PBC Fee	8,000	6,044	(999)	6,095	6,920
<b>Totals</b>	<b>\$ 720,000</b>	<b>\$ 698,848</b>	<b>\$ 714,075</b>	<b>\$ 672,602</b>	<b>\$ 698,880</b>

**Current Assessment of \$400**

**If Previous Assessment Is Reinstated at \$450:**

	Actual	Illustration	
	2024	2025	2026 @ 3%
Cost of Service	699,224	720,000	740,017
Number of Units	1,511	1,511	1,511
Cost Per Unit	462.76	476.51	489.75
Proposed Assessment	400.00	400.00	400.00
Net Assessment - 4% Discount	384.00	384.00	384.00
Amount Subsidized	78.76	92.51	105.75
Cost of Subsidy	119,000	139,776	159,793

	Illustration	
	2025	2026 @ 3%
Cost of Service	720,000	741,600
Number of Units	1,511	1,511
Cost Per Unit	476.51	490.80
Proposed Assessment	450.00	450.00
Net Assessment - 4% Discount	432.00	432.00
Amount Subsidized	44.51	58.80
Cost of Subsidy	67,248	88,848

# CAPITAL IMPROVEMENT PROJECT FUND

## TOWN OF LOXAHATCHEE GROVES

# CAPITAL IMPROVEMENT FUND

	Actuals			2024	2025	Change	
	FY2021	FY2022	FY2023	Amended Budget	Budget	\$	%
<b>Revenue</b>							
Grant Income	-	-	-	1,371,794	750,000	(621,794)	-45.3%
Investment Income	26	-	-	-	-	-	-
Miscellaneous	-	-	126,459	250,000	-	(250,000)	-
<b>Total Revenue</b>	<b>26</b>	<b>-</b>	<b>126,459</b>	<b>1,621,794</b>	<b>750,000</b>	<b>(871,794)</b>	<b>-53.8%</b>
<b>Other Sources</b>							
Transfers in from Fund Balance	-	-	-	78,150	420,000	341,850	437.4%
Transfer in from General Fund	-	1,392,124	776,547	1,202,853	429,000	(773,853)	-64.3%
Transfers in from Transportation Fund	497,500	171,700	225,337	127,550	132,000	4,450	3.5%
Transfer in from R&D Fund	-	-	213,550	484,691	115,000	(369,691)	-
Transfer In From Surtax Fund	1,134,195	-	670,307	334,000	383,300	49,300	14.8%
Carryforward	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>1,631,695</b>	<b>1,563,824</b>	<b>1,885,741</b>	<b>2,227,244</b>	<b>1,479,300</b>	<b>(427,553)</b>	<b>-33.6%</b>
<b>Expenditures</b>							
Repairs and Maintenance	-	-	-	-	-	#DIV/0!	-
Capital Outlay	2,040,647	1,646,817	1,640,010	3,849,038	2,229,300	(1,619,738)	-42.1%
<b>Total Expenditures</b>	<b>2,040,647</b>	<b>1,646,817</b>	<b>1,640,010</b>	<b>3,849,038</b>	<b>2,229,300</b>	<b>(1,619,738)</b>	<b>-42.1%</b>
<b>Other Uses</b>							
<b>Total Other Uses</b>	-	-	-	-	-	-	-
<b>Net Surplus/ (Deficit)</b>	<b>\$ (408,926)</b>	<b>\$ (82,993)</b>	<b>\$ 372,190</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,391</b>	

The Capital Improvement Fund is budgeted with additional funds from:

- General Fund: \$394K
- Transportation Fund: \$132K
- Local Opt. Tax Fund: \$383K
- Reserves \$420K

# CAPITAL IMPROVEMENT FUND

Source of Revenue	FY25 Preliminary Budget	FY24 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Transfers In	\$ 1,479,300	\$ 2,149,094	\$ (669,794)	-31.17%
Transfer from Other Sources	\$ 750,000	\$ 1,621,794	\$ (871,794)	-53.75%
Use of Fund Balance		\$ 78,150		
<b>Total Sources</b>	<b>\$ 2,229,300</b>	<b>\$ 3,849,038</b>	<b>\$ (1,541,588)</b>	<b>-42.08%</b>

Uses of Revenue	FY25 Preliminary Budget	FY24 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Capital	\$ 2,229,300	\$ 3,859,038	\$ (1,629,738)	-42.23%
Transfer to FB				
<b>Total Sources</b>	<b>\$ 2,229,300</b>	<b>\$ 3,859,038</b>	<b>\$ (1,629,738)</b>	<b>-42.23%</b>

## SUMMARY OF PROPOSED CAPITAL SPENDING DURING FY 2024

ROAD PAVING PLAN <i>(Overlay Program)</i>	\$ 727,300
ROAD ROCK PLAN <i>(Rebuilding Of Road Beds)</i>	\$ 87,000
REQUIRED DRAINAGE REPAIRS & MAINTENANCE	\$ 35,000
SPECIFIC MAINTENANCE PROJECTS	\$ 640,000
SPECIFIC CULVERT LOCATIONS	\$ 360,000
REPAIR AND MAINTENANCE OF CANALS	\$ 200,000
TRAILS SYSTEM	\$ 20,000
PW BUILDING	\$ 10,000
Community Cost Sharing	\$ 150,000
<b>TOTAL PROPOSED CAPITAL SPENDING</b>	<b>\$ 2,229,300</b>

The Capital Improvement Fund is budgeted with additional funds from:

- General Fund: \$429K
- Transportation Fund: \$132K
- Local Opt. Tax Fund: \$383K
- Fund Balance: \$420K
- Road & Drainage Fund: \$115K

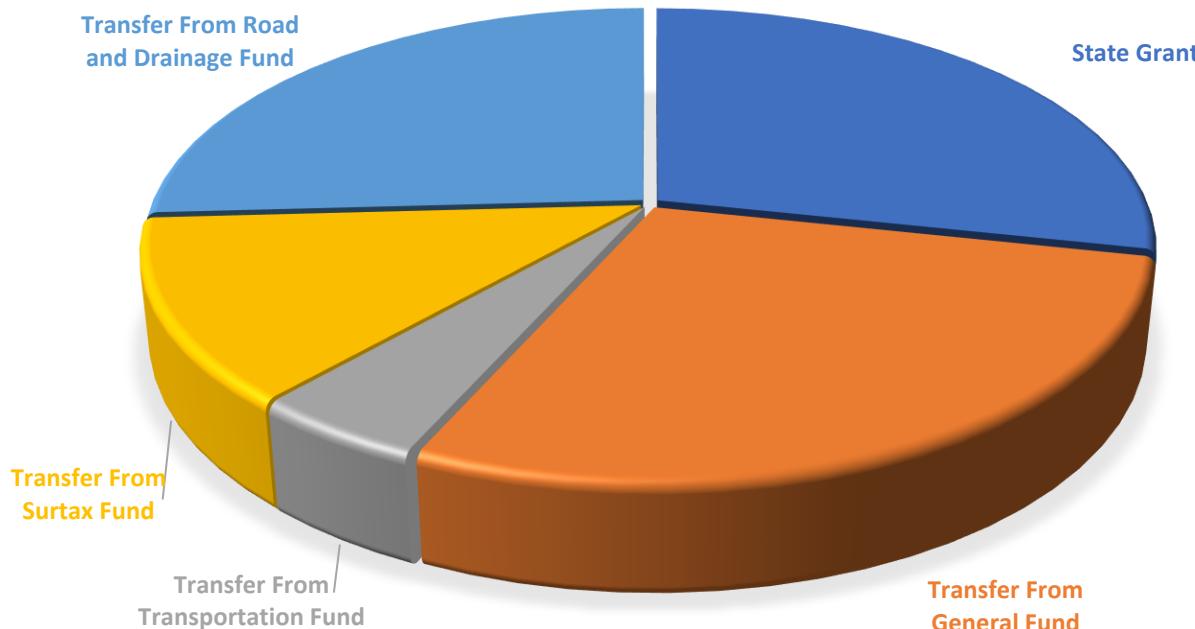
# CAPITAL IMPROVEMENT FUND SUMMARY

Sources of Revenue	FY25 Proposed Budget	FY24 Amended Budget	FY23 Audited Budget	Budget to Budget \$ Change	Budget to Budget % Change
State Appropriation	\$ 750,000	\$ 750,000	\$ -	\$ -	0.00%
Resiliency Grant		\$ 350,000		\$ (350,000)	-100.00%
Transfer from General Fund	\$ 429,000	\$ 1,202,853	\$ 776,547	\$ (773,853)	-64.33%
Transfer from Gas Tax	\$ 132,000	\$ 127,550	\$ 225,337	\$ 4,450	3.49%
Transfer from Surtax Fund	\$ 383,300	\$ 334,000	\$ 670,307	\$ 49,300	14.76%
Transfer from Road and Drainage Fund	\$ 115,000	\$ 484,691	\$ 213,550	\$ (369,691)	-76.27%
FEMA Reimbursement		\$ 271,794	\$ -	\$ (271,794)	-100.00%
Use of Fund Balance	\$ 420,000	\$ 78,150		\$ 341,850	
Private Contribution		\$ 250,000	\$ 126,459	\$ (250,000)	
ARPA Funds				\$ -	
<b>Total Sources</b>	<b>\$ 2,229,300</b>	<b>\$ 3,849,038</b>	<b>\$ 2,012,200</b>	<b>\$ (1,619,738)</b>	<b>-42.08%</b>

Uses of Revenue	FY24 Proposed Budget	FY24 Amended Budget	FY23 Adopted Budget	Budget to Budget \$ Change	Budget to Budget % Change
Capital Improvements	\$ 2,229,300	\$ 3,849,038	\$ 2,040,620	\$ (1,619,738)	-42.08%

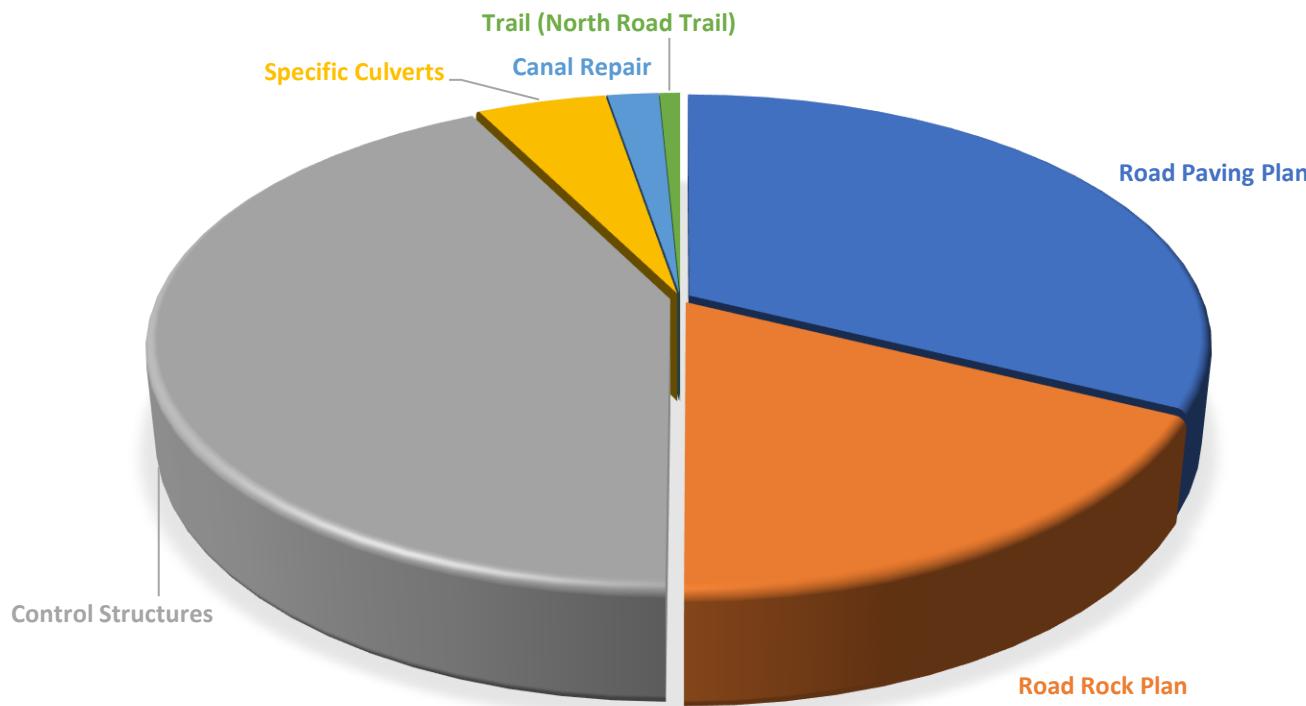
The Town received a state appropriation for stormwater projects in FY 2024 (hopefully, the 1<sup>st</sup> year of a 3-year appropriation request) which requires matching of \$375,000 by the Town. The matching funds were primarily funded in the FY 2024 budget for culvert replacements along with pump station and gate repairs that are planned to take place in September 2025 which is part of the State's FY 2024 funding cycle.

# CAPITAL IMPROVEMENT PROJECT FUND: SOURCES OF FUNDS



	<b>FY2025</b>
Intergovernmental Revenues	\$ 750,000
Transfer From Fund Balance	\$ 420,000
Transfer From General Fund	\$ 429,000
Transfer From Transportation Fund	\$ 132,000
Transfer From Surtax Fund	\$ 383,300
Transfer From Road and Drainage Fund	\$ 115,000
ARPA Funds	\$ -
<b>Total</b>	<b>\$ 2,229,300</b>

# WHERE THE MONEY WILL BE SPENT: Capital Improvements Fund



	<b>FY 2025</b>
Road Paving Plan	\$ 727,300
Road Rock Plan	\$ 87,000
Specific Maintenance Projects	\$ 35,000
Swales and Culverts	\$ 640,000
Specific Culverts	\$ 360,000
Canal Repair	\$ 200,000
Trail (North Road Trail)	\$ 20,000
Resiliency	\$ 10,000
Community Cost Sharing Program	\$ 150,000
<b>Total</b>	<b>\$ 2,229,300</b>

# QUESTIONS & COMMENTS

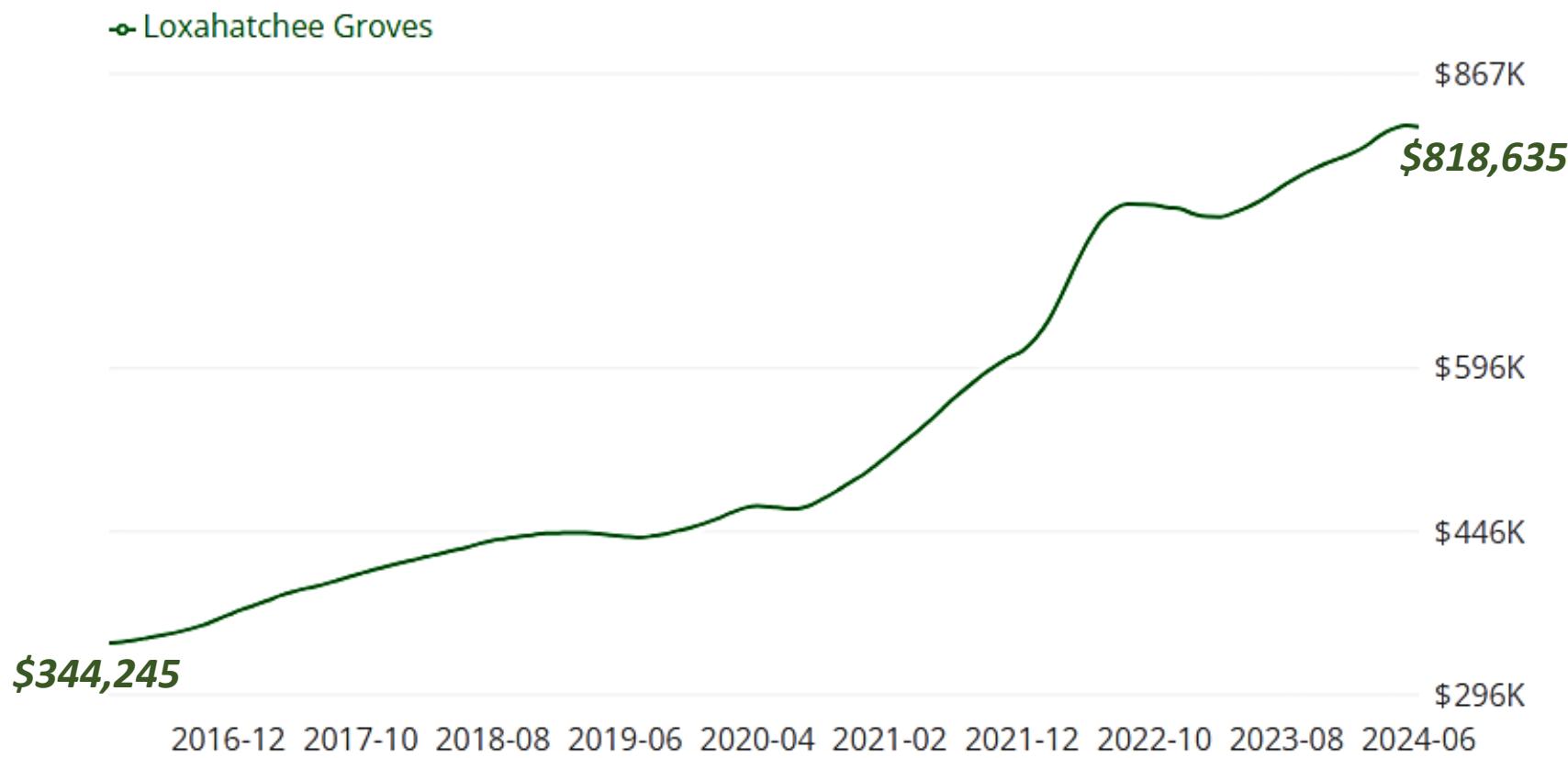
TOWN OF LOXAHATCHEE GROVES

# TRIM RATES & HISTORY

## TOWN OF LOXAHATCHEE GROVES

# AVERAGE HOME VALUES 2016 - 2024

Average Home Value in Loxahatchee Groves was **\$818,635** in June 2024—a **9.7% annual increase** over 2023 and an over **235% increase since 2016**



Source: [Loxahatchee Groves Loxahatchee FL Home Prices & Home Values | Zillow](#)

# NON-AG SINGLE FAMILY 5-ACRE HOMESTEAD

*(per 1st \$100,000 plus each \$100,000 increment)*

YEAR	VALUE	EXEMPTION	TAXABLE	MILLS	PROPERTY TAXES	ROADS & DRAINAGE	SOLID WASTE	TOTAL	CHANGE
2007	\$100,000	(\$25,000)	\$75,000	1.5000	\$112.50	689.75 <sup>2</sup>	\$372.73 <sup>1</sup>	\$1,174.98	
2008	\$100,000	(\$25,000)	\$75,000	1.5000	\$112.50	689.75 <sup>2</sup>	\$372.73	\$1,174.98	0.0%
2009	\$100,000	(\$50,000)	\$50,000	1.4000	\$70.00	689.75 <sup>2</sup>	\$372.73	\$1,132.48	-3.6%
2010	\$100,000	(\$50,000)	\$50,000	1.4000	\$70.00	689.75 <sup>2</sup>	\$372.73	\$1,132.48	0.0%
2011	\$100,000	(\$50,000)	\$50,000	1.2000	\$60.00	689.75 <sup>2</sup>	\$372.73	\$1,122.48	-0.9%
2012	\$100,000	(\$50,000)	\$50,000	1.2000	\$60.00	757.25 <sup>2</sup>	\$274.89	\$1,092.14	-2.7%
2013	\$100,000	(\$50,000)	\$50,000	1.2000	\$60.00	675.00 <sup>2</sup>	\$344.37	\$1,079.37	-1.2%
2014	\$100,000	(\$50,000)	\$50,000	1.2000	\$60.00	750.00 <sup>2</sup>	\$344.10	\$1,154.10	6.9%
2015	\$100,000	(\$50,000)	\$50,000	1.4718	\$73.59	750.00 <sup>2</sup>	\$256.27	\$1,079.86	-6.4%
2016	\$100,000	(\$50,000)	\$50,000	1.4718	\$73.59	750.00 <sup>2</sup>	\$256.27	\$1,079.86	0.0%
2017	\$100,000	(\$50,000)	\$50,000	2.1500	\$107.50	750.00 <sup>2</sup>	\$256.27	\$1,113.77	3.1%
2018	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	750.00 <sup>2</sup>	\$450.00	\$1,350.00	21.2%
2019	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,000.00	\$450.00	\$1,600.00	18.5%
2020	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,000.00	\$450.00	\$1,600.00	0.0%
2021	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,000.00	\$450.00	\$1,600.00	0.0%
2022	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,000.00	\$450.00	\$1,600.00	0.0%
2023	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,000.00	\$400.00	\$1,550.00	-3.1%
2024	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,000.00	\$400.00	\$1,550.00	0.0%
2025	\$100,000	(\$50,000)	\$50,000	3.0000	\$150.00	\$1,250.00	\$450.00	\$1,850.00	19.4%

## Footnotes

1. Solid Waste Provided By Palm Beach County. Rate Assumed.

2. The Town took over the Roads And Drainage District in the summer of 2018 and was not responsible for the levy prior to that time.

# NON-AG SINGLE FAMILY 5-ACRE HOMESTEAD

YEAR	VALUE	EXEMPTION	TAXABLE	MILLS	TAXES	SOLID WASTE	TOTAL	CHANGE
2007	\$155,007	(\$25,000)	\$130,007	1.5000	\$195	\$372.73	\$567.74	
2008	\$159,657	(\$25,000)	\$134,657	1.5000	\$202	\$372.73	\$574.72	1.23%
2009	\$159,817	(\$50,000)	\$109,817	1.4000	\$154	\$372.73	\$526.47	-8.39%
2010	\$164,132	(\$50,000)	\$114,132	1.4000	\$160	\$372.73	\$532.51	1.15%
2011	\$166,594	(\$50,000)	\$116,594	1.2000	\$140	\$372.73	\$512.64	-3.73%
2012	\$171,592	(\$50,000)	\$121,592	1.2000	\$146	\$274.89	\$420.80	-17.92%
2013	\$174,509	(\$50,000)	\$124,509	1.2000	\$149	\$344.37	\$493.78	17.34%
2014	\$177,543	(\$50,000)	\$127,543	1.2000	\$153	\$344.10	\$497.15	0.68%
2015	\$189,949	(\$50,000)	\$139,949	1.4718	\$206	\$256.27	\$462.25	-7.02%
2016	\$192,561	(\$50,000)	\$142,561	1.4718	\$210	\$256.27	\$466.09	0.83%
2017	\$195,085	(\$50,000)	\$145,085	2.1500	\$312	\$256.27	\$568.20	21.91%
2018	\$197,953	(\$50,000)	\$147,953	3.0000	\$444	\$426.00	\$869.86	53.09%
2019	\$203,892	(\$50,000)	\$253,892	3.0000	\$762	\$450.00	\$1,211.67	39.30%
2020	\$210,008	(\$50,000)	\$260,008	3.0000	\$780	\$450.00	\$1,230.03	1.51%
2021	\$216,309	(\$50,000)	\$266,309	3.0000	\$799	\$450.00	\$1,248.93	1.54%
2022	\$222,798	(\$50,000)	\$272,798	3.0000	\$818	\$450.00	\$1,268.39	1.56%
2023	\$229,482	(\$50,000)	\$279,482	3.0000	\$838	\$450.00	\$1,288.45	1.58%
2024	\$236,366	(\$50,000)	\$286,366	3.0000	\$859	\$450.00	\$1,309.10	1.60%
2025	\$243,457	(\$50,000)	\$293,457	3.0000	\$880	\$450.00	\$1,330.37	5.66%

# AD VALOREM MILLAGE HISTORY

Fiscal Year	Millage Rate	Taxable Value	Property Taxes	Status
2008	1.5000	\$350,280,520	\$508,845	
2009	1.5000	\$307,389,570	\$441,450	
2010	1.4000	\$227,388,292	\$307,800	
2011	1.2000	\$230,967,011	\$261,597	
2012	1.2000	\$228,488,971	\$214,645	
2013	1.2000	\$231,842,639	\$210,006	
2014	1.2000	\$197,839,802	\$208,173	
2015	1.2000	\$204,403,183	\$229,355	
2016	1.4718	\$262,829,976	\$315,454	
2017	1.4718	\$293,080,782	\$361,816	
2018	2.1500	\$294,360,311	\$612,842	
2019	3.0000	\$313,290,118	\$911,906	
2020	3.0000	\$337,625,640	\$964,991	
2021	3.0000	\$362,034,457	\$1,042,008	
2022	3.0000	\$388,826,388	\$1,119,902	
2023	3.0000	\$442,024,556	\$1,264,990	
2024	3.0000	\$525,562,007	\$1,502,208	Budgeted
2025	3.0000	\$582,921,879	\$1,727,000	Proposed

# NON-AD VALOREM ASSESSMENT: ROADS & DRAINAGE

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FISCAL YEAR	ADOPTED RATE	NET REVENUES	STATUS
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	
2020	\$200.00	\$1,507,801	
2021	\$200.00	\$1,496,476	
2022	\$200.00	\$1,502,414	
2023	\$200.00	\$1,482,300	
2024	\$200.00	\$1,497,757	BUDGETED
2025	\$200.00	\$1,497,757	PROPOSED

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 2025 Road & Drainage Non-Ad Valorem assessment for maintenance & capital improvements pursuant to the water control plan would remain at \$200 per unit

# NON-AD VALOREM ASSESSMENT: SOLID WASTE

Fiscal Year	Rate per Unit	Net Revenue	Status
2008	\$ 372.73	\$400,000	Actual
2009	\$ 372.73	\$440,900	Actual
2010	\$ 372.73	\$440,900	Actual
2011	\$ 274.89	\$469,761	Actual
2012	\$ 344.37	\$429,196	Actual
2013	\$ 344.10	\$479,497	Actual
2014	\$ 256.27	\$419,256	Actual
2015	\$ 256.27	\$440,786	Actual
2016	\$ 256.27	\$435,614	Actual
2017	\$ 256.27	\$465,481	Actual
2018	\$ 450.00	\$363,184	Actual
2019	\$ 450.00	\$641,270	Actual
2020	\$ 450.00	\$643,418	Actual
2021	\$ 450.00	\$652,310	Actual
2022	\$ 450.00	\$657,207	Actual
2023	\$ 400.00	\$585,725	Actual
2024	\$ 400.00	\$580,224	BUDGET
2025	\$ 450.00	\$649,800	PROPOSED

The preliminary solid waste assessment is proposed to return to same rate as in 2018 through 2022 of \$450 per unit

# REVENUE & EXPENDITURE ANALYSIS

TOWN OF LOXAHATCHEE GROVES

## CONTRACTED SERVICES

	2025	2024	2023	2022	2021	2020
	PROPOSED	AMENDED	ACTUAL	ACTUAL	ACTUAL	ACTUAL
<b>SOLID WASTE</b>	\$720,000	\$699,224	\$715,074	\$673,203	\$699,312	\$703,440
<b>PUBLIC SAFETY (PBSO)</b>	\$668,000	\$661,000	\$640,866	\$622,200	\$622,200	\$622,200
<b>LEGAL SERVICES (INCL MAGISTRATES)</b>	\$384,854	\$275,000	\$547,744	\$247,390	\$160,176	\$165,561
<b>COST RECOVERY SERVICES</b>	\$212,000	\$160,000	\$196,933	\$150,795	\$325,185	\$136,048
<b>CODE COMPLIANCE</b>	\$190,300	\$242,330	\$241,141	\$137,630	\$54,152	\$43,388
<b>BUILDING SERVICES</b>	\$377,000	\$175,672	\$153,089	\$236,853	\$5,539	\$97,501
<b>INTERNAL AUDIT &amp; ACCOUNTING</b>	\$125,000	\$100,000	\$128,087	\$68,972	\$75,709	\$46,557
<b>COMP PLAN UPDATE</b>	\$30,000	\$30,000	\$29,086	\$6,000	\$	\$
<b>PLANNING &amp; ZONING SERVICES</b>	\$85,000	\$55,000	\$68,941	\$23,500	\$49,629	\$86,096
<b>ENGINEERING</b>	\$50,000	\$40,000	\$19,658	\$0	\$24,871	\$45,550
<b>LOBBYING</b>	\$75,000	\$70,000	\$30,622	\$32,419	\$60,050	\$70,732
<b>MANAGEMENT SERVICES (UMSG)</b>	\$0	\$0	\$ -	\$	\$	\$97,200
<b>TOTAL</b>	<b>\$2,917,154</b>	<b>\$2,508,226</b>	<b>\$2,306,636</b>	<b>\$2,198,962</b>	<b>\$2,076,823</b>	<b>\$2,114,273</b>

# OTHER OPERATING EXPENDITURES

	2025 PROPOSED	2024 AMENDED	2023 ACTUAL	2022 ACTUAL
<b>Operations and Maintenance</b>				
Roadways	\$ 345,000	\$ 388,819	\$ 251,495	\$ 146,585
Canals	\$ 154,000	\$ 103,276	\$ 101,075	\$ 105,712
Equipment and Maintenance Rentals	\$ 235,000	\$ 315,333	\$ 409,449	\$ 125,708
Building Maintenance & Utilities	\$ 52,000	\$ 67,000	\$ 61,617	\$ 43,280
	<b>\$ 786,000</b>	<b>\$ 874,428</b>	<b>\$ 823,636</b>	<b>\$ 421,285</b>
<b>Insurance</b>	<b>\$ 183,000</b>	<b>\$ 150,000</b>	<b>\$ 171,597</b>	<b>\$ 141,862</b>
<b>Communications &amp; Technologies</b>				
Communications Services	\$ 64,500	\$ 63,500	\$ 79,042	\$ 75,309
Computer Hardware and Software	\$ 30,000	\$ 20,000	\$ 19,675	\$ 18,036
Computer Services	\$ 75,000	\$ 60,000	\$ 74,072	\$ 36,357
	<b>\$ 169,500</b>	<b>\$ 143,500</b>	<b>\$ 172,789</b>	<b>\$ 129,702</b>
<b>Other Expenditures</b>				
Memberships & Training	\$ 48,000	\$ 24,000	\$ 24,675	\$ 18,690
Elections Expense, Legal Advertisement & Recording Fees	\$ 48,500	\$ 33,000	\$ 37,235	\$ 21,506
Office Supplies, Postage & Printing	\$ 21,000	\$ 14,000	\$ 48,928	\$ 51,367
Bank Charges & Debt Services	\$ 15,000	\$ 15,000	\$ 6,750	\$ 4,500
Special Events, CERT & Other	\$ 25,000	\$ 14,127	\$ 17,208	\$ 659
	<b>\$ 157,500</b>	<b>\$ 100,127</b>	<b>\$ 134,796</b>	<b>\$ 96,722</b>
<b>Totals</b>	<b>\$ 1,296,000</b>	<b>\$ 1,268,055</b>	<b>\$ 1,302,818</b>	<b>\$ 789,571</b>