

FY 2022-2023 BUDGET PRESENTATION

Town of Loxahatchee Groves
September 2022



DISCUSSION POINTS

TOWN OF LOXAHATCHEE GROVES

BASIC NEEDS & WANTS OF LOX GROVES RESIDENTS



COUNCIL BUDGET WORKSHOP DISCUSSION

- Staffing Model & Pay Plan
- Alternate Service Delivery Models, including reduced staffing at Town Hall
- Solid Waste
 - Extraordinary rate increase of \$1.53 per unit per month with true up at end of year.
 - Implement alternate method of recycling reducing costs by \$4.28 per month
 - Continue to enforce commercial accounts for all non-residential properties and increase commercial franchise fee
 - Limit all residential waste collection to 1 cart per property provided and billed by Town via tax roll

COUNCIL BUDGET WORKSHOP DISCUSSION

- General maintenance framework

- road grading & pavement repairs
- canal bank mowing & aquatic vegetation,
- nuisance abatement (clearing right of ways, swale repair, removing illegal dumping & retrieving giant tires from canals, etc)
- environmental clean up (livestock waste, oil etc that ends up in canals from the things we need to pull out)

- 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

- Continue Road Overlay and Road Rock Programs
- Culvert replacements
- Weirs and pump station
- Canal Restoration



BUDGET OVERVIEW

TOWN OF LOXAHATCHEE GROVES

SEPTEMBER 2022



BUDGET OVERVIEW

- Total proposed **2023 budget of \$8.9 million (\$5.9 million** excluding borrowings & capital spending, inter-fund transfers, charges, and use of reserves), An increase from a total **2022 budget of \$5.5 million (\$5.3 million** excluding borrowings & capital spending, inter-fund 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 19 th	Adopted Preliminary Ad Valorem & Non-Ad Valorem Assessment Rates
July 22 nd	Tax Rolls and Preliminary Rates sent to County
August 16 th , 23 rd & 30 th	Council Budget Workshops
September 8 th	1 st Budget Public Hearing & Adoption of Final Non-Ad Valorem Assessment Rates
September 9 th	Final Non-Ad Valorem Assessment Rates & Tax Roll to County
September 20 th	2 nd Budget Public Hearing & Adoption of Final Ad Valorem Millage Rate

PRELIMINARY PROPOSED FY 2022-2023 BUDGET

TRIM RATES

- Ad Valorem 3 mills per \$1,000 Value (Same since 2019)
- Non-Ad Valorem: *Roads & Drainage* \$200 per unit
- Non-Ad Valorem: *Solid Waste* \$400 per unit (Reduced from \$450)

	Proposed 2023	Adopted 2022	Adopted 2021	Adopted 2020	Audited 2019	Audited 2018
General	\$ 3,127,165	\$ 2,529,155	\$ 2,188,798	\$ 2,185,733	\$ 2,533,165	\$ 1,758,233
Transportation (Gas Taxes)	403,900	383,000	307,500	410,000	406,820	401,194
Local Option Surtax (LOST)	266,200	251,000	195,000	260,000	244,284	234,417
Roads & Drainage	1,509,800	1,481,620	2,000,865	2,000,865	2,025,779	1,522,803
Solid Waste	576,960	613,750	691,700	580,000	549,854	770,863
Sub-Total [a]	<u>5,884,025</u>	<u>5,258,525</u>	<u>5,383,863</u>	<u>5,436,598</u>	<u>5,759,902</u>	<u>4,687,510</u>
Capital Improvements [b]	<u>2,178,100</u>	<u>398,901</u>	<u>107,500</u>	<u>390,683</u>	<u>673,485</u>	<u>298,231</u>
Total Budget	<u>\$ 8,062,125</u>	<u>\$ 5,657,426</u>	<u>\$ 5,491,363</u>	<u>\$ 5,827,281</u>	<u>\$ 6,433,387</u>	<u>\$ 4,985,741</u>

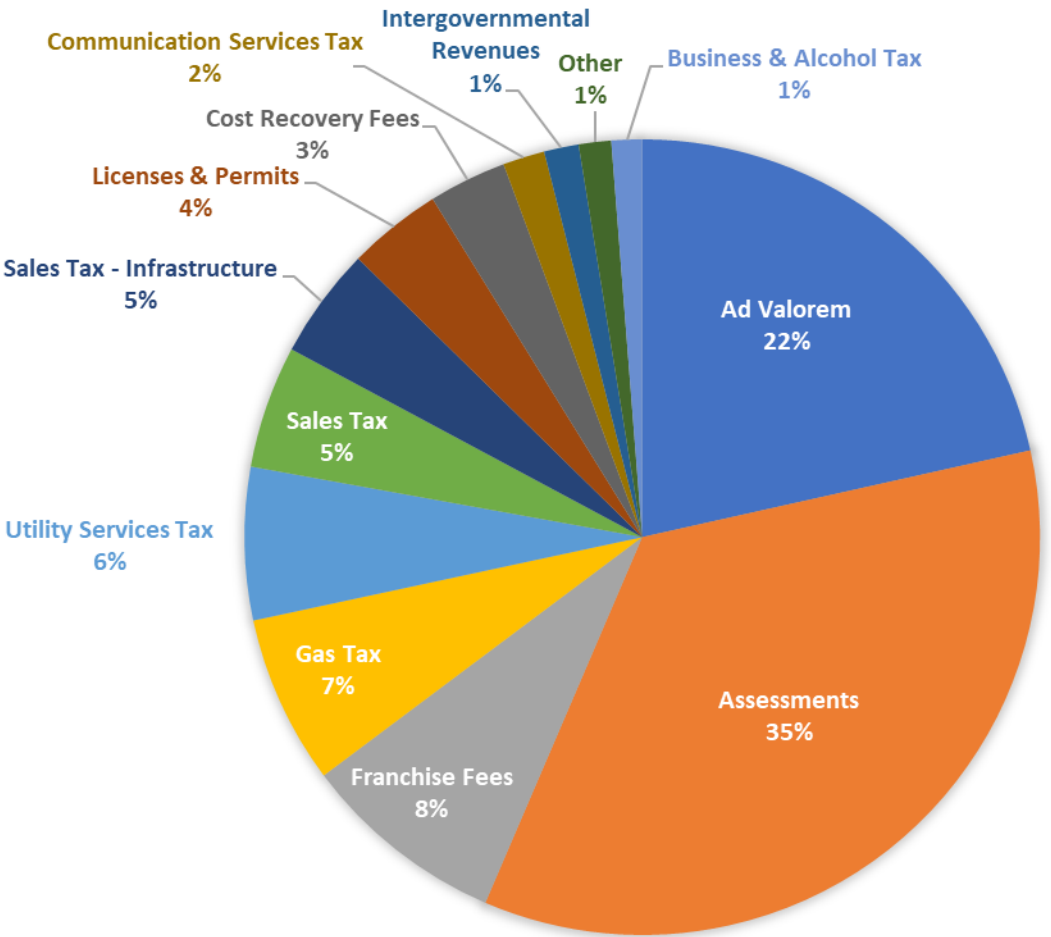
[a] Operating budget subtotals above exclude transfers while **[b]** Capital Improvements total includes transfers to fund capital. The budget reconciles to the more detailed budget on the next page as follows:

FY 23 Budgeted Revenues \$5,884,025 matches the total shown on where the money comes from on page 9
 ARPA Funds Available 1,538,000
\$7,422,025 matches the total shown on where the money goes on page 11

PRELIMINARY PROPOSED FY 2022-2023 BY FUND

FY2023 PRELIMINARY PROPOSED BUDGET SUMMARY ALL FUNDS								FY2022 Adopted	Proposed vs Adopted	
	General Fund	Transportation Fund	Local Option Sales Tax Fund	Roads & Drainage Fund	Solid Waste Fund	Capital Improvement Project Fund	Total	Total	\$ Var	% Var
Estimated Revenues										
Taxes:										
Ad Valorem Taxes	1,264,987						\$ 1,264,987	\$ 1,108,155	\$ 156,832	14%
Assessments	-			1,485,300	574,560		2,059,860	2,092,370	(32,510)	-2%
Other Taxes	465,000						465,000	416,000	49,000	12%
Licenses & Permits	295,000						295,000	100,000	195,000	195%
Franchise Fees	489,500						489,500	382,500	107,000	28%
Charges for Services	194,000						194,000	136,500	57,500	42%
Intergovernmental	379,100	403,900	266,200		1,900		1,051,100	989,500	61,600	6%
Fines & Forfeitures	25,078						25,078	22,000	3,078	14%
Miscellaneous										
Investment Income	1,000			500	500		2,000	1,500	500	33%
Other Miscellaneous	13,500			24,000			37,500	10,000	27,500	275%
Total Revenues	3,127,165	403,900	266,200	1,509,800	576,960	-	5,884,025	5,258,525	625,500	12%
Other Financing Sources										
ARPA	-	-	-	-	-	1,538,000	1,538,000	-	-	0%
Transfers In	172,500	-	-	541,000	135,365	640,100	1,488,965	1,019,152	469,813	46%
Total Estimated Revenues	\$ 3,299,665	\$ 403,900	\$ 266,200	\$ 2,050,800	\$ 712,325	\$ 2,178,100	\$ 8,910,990	\$ 6,277,677	\$ 1,095,313	17%
Expenditures, Uses										
Compensation & Benefits	682,000	-	-	825,400	-	-	1,507,400	1,552,222	(44,822)	-3%
Operating Expenses	1,971,300	-	-	1,046,150	712,325	-	3,729,775	3,134,940	594,835	19%
Debt Service	-	-	-	6,750	-	-	6,750	6,750	-	0%
Capital	-	-	-	-	-	2,178,100	2,178,100	-	2,178,100	100%
Total Expenditures	2,653,300	-	-	1,878,300	712,325	2,178,100	7,422,025	4,693,912	2,728,113	58%
Other Financing Uses										
Transfers Out	646,365	403,900	266,200	172,500	-	-	1,488,965	1,184,864	304,101	26%
Transfer to Reserve	-	-	-	-	-	-	-	398,901	(398,901)	-100%
Total Expenditures & Uses	\$ 3,299,665	\$ 403,900	\$ 266,200	\$ 2,050,800	\$ 712,325	\$ 2,178,100	\$ 8,910,990	\$ 6,277,677	\$ 2,633,313	42%

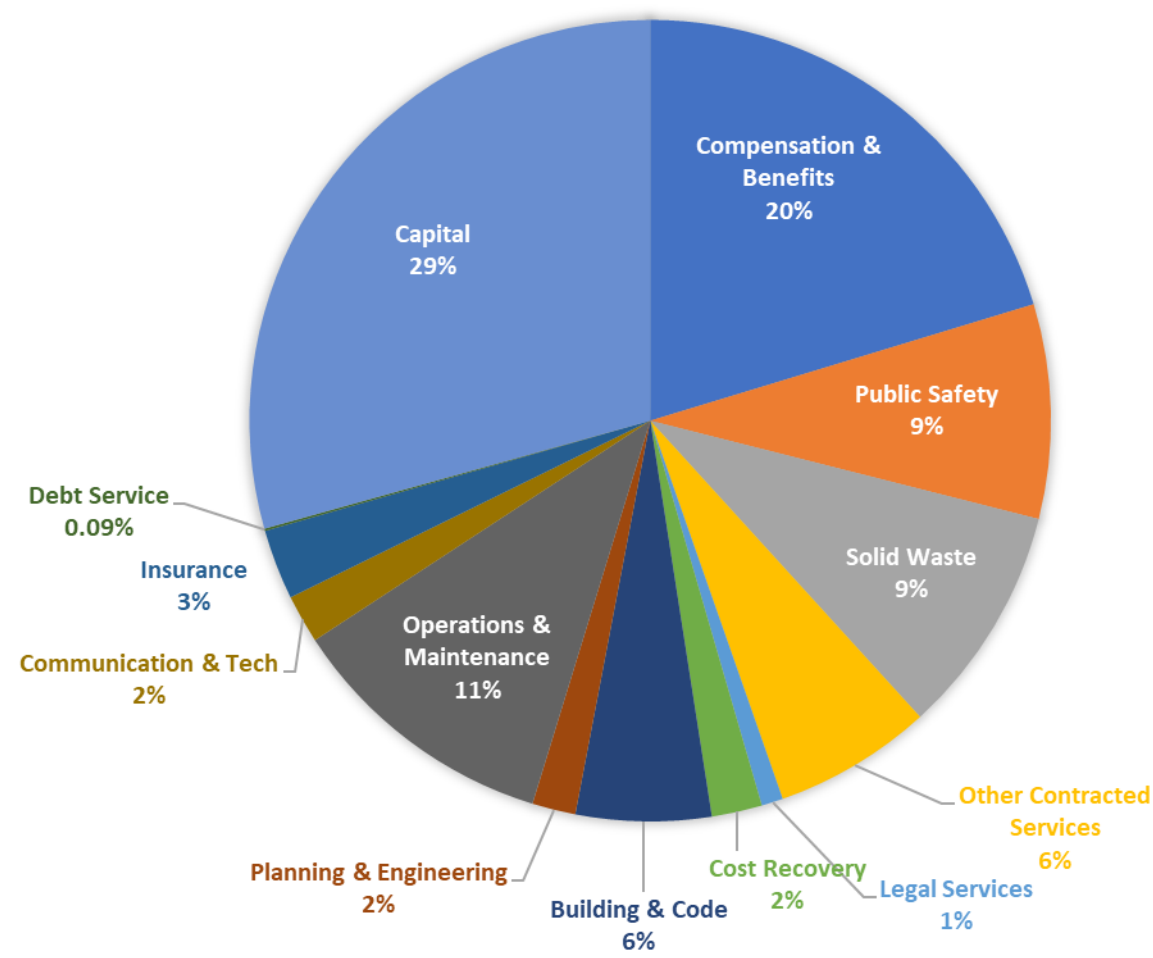
WHERE THE MONEY COMES FROM



	Proposed 2023 Budget	Adopted 2022 Budget
Ad Valorem	\$ 1,264,990	\$ 1,108,155
Assessments	2,056,860	2,092,370
Franchise Fees	489,500	382,500
Gas Tax	403,900	383,000
Utility Services Tax	365,000	315,000
Sales Tax	293,000	277,000
Sales Tax - Infrastructure	266,200	251,000
Licenses & Permits	225,000	45,000
Cost Recovery Fees	186,000	130,000
Communication Services Tax	100,000	101,000
Intergovernmental Revenues	83,000	75,000
Other	77,475	42,500
Business & Alcohol Tax	73,100	56,000
Total All Funds	<u>\$ 5,884,025</u>	<u>\$ 5,258,525</u>

(above reflects amounts budgeted for FY 2023 & 2022 and actual amounts received for FY 2021 & 2020 less interfund transfers/charges)

WHERE THE MONEY GOES



	Proposed 2023 Budget	Adopted 2022 Budget
Compensation & Benefits	\$ 1,507,400	\$ 1,547,222
Operating:		
Public Safety	641,000	624,000
Solid Waste	689,700	714,440
Other Contracted Services	474,800	279,000
Legal Services	64,525	39,500
Cost Recovery	151,000	80,000
Building & Code	405,100	195,000
Planning & Engineering	130,000	75,000
Operations & Maintenance	818,250	813,000
Communication & Tech	145,400	146,000
Insurance	210,000	174,000
Debt Service	6,750	6,750
Sub-Total	5,243,925	4,693,912
Capital	2,178,100	- *
Total All Funds	\$ 7,422,025	\$ 4,693,912

* above amounts do not reflect interfund transfers/charges. Additionally, the capital funding allocated in FY 2022 was approximately \$1.6 million funded by transfers from surtax and previously accumulated gas tax and capital funds. When added to above expenditures, the total FY 22 budget was \$6.3 million



REVENUE & EXPENDITURE ANALYSIS

TOWN OF LOXAHATCHEE GROVES

SEPTEMBER 2022



CONTRACTED SERVICES

	2023		2022		2021	2020
	PROPOSED BUDGET	PROJECTED ACTUAL	BUDGET		ACTUAL	ACTUAL
SOLID WASTE	\$ 712,325	\$ 735,087	\$ 725,440		\$ 699,312	\$ 703,440
PUBLIC SAFETY (PBSO)	\$ 641,000	\$ 682,692	\$ 624,000		\$ 622,200	\$ 622,200
LEGAL SERVICES (INCL MAGISTRATES)	\$ 225,000	\$ 317,884	\$ 160,000		\$ 160,176	\$ 165,561
COST RECOVERY SERVICES	\$ 186,000	\$ 141,831	\$ 85,000		\$ 325,185	\$ 136,048
CODE COMPLIANCE	\$ 176,000	\$ 131,064	\$ 140,000		\$ 54,152	\$ 43,388
BUILDING SERVICES	\$ 166,500	\$ 137,361	\$ 25,000		\$ 5,539	\$ 97,501
INTERNAL AUDIT & ACCOUNTING	\$ 90,000	\$ 93,000	\$ 85,000		\$ 75,709	\$ 46,557
COMP PLAN UPDATE	\$ 50,000	\$ -	\$ 25,000		\$ -	\$ -
PLANNING & ZONING SERVICES (LRM)	\$ 45,000	\$ 21,790	\$ 45,000		\$ 49,629	\$ 86,096
ENGINEERING (KESHAVARZ)	\$ 40,000	\$ -	\$ 20,000		\$ 24,871	\$ 45,550
LOBBYING (SLUGGETT)	\$ -	\$ 45,927	\$ 30,000		\$ 60,050	\$ 70,732
MANAGEMENT SERVICES (UMSG)		\$ -	\$ -		\$ -	\$ 97,200
TOTAL	\$ 2,331,825	\$ 2,306,636	\$ 1,964,440		\$ 2,076,823	\$ 2,114,273

OTHER OPERATING EXPENDITURES

	2023	2022		2021	2020
	PROPOSED BUDGET	PROJECTED ACTUAL	BUDGET	ACTUAL	ACTUAL
OPERATIONS & MAINTENANCE					
ROADWAYS	\$ 297,300	\$ 251,495	\$ 125,000	\$ 146,585	\$ 274,638
CANALS	\$ 165,000	\$ 101,075	\$ 200,000	\$ 105,712	\$ 128,019
EQUIPMENT MAINTENANCE & RENTALS	\$ 320,000	\$ 409,449	\$ 323,000	\$ 125,708	\$ 206,222
BUILDING MAINTENANCE & UTILITIES	\$ 56,000	\$ 61,617	\$ 47,000	\$ 43,280	\$ 40,412
	<u>\$ 838,300</u>	<u>\$ 823,637</u>	<u>\$ 695,000</u>	<u>\$ 421,286</u>	<u>\$ 649,291</u>
INSURANCE	<u>\$ 210,000</u>	<u>\$ 171,597</u>	<u>\$ 174,000</u>	<u>\$ 141,862</u>	<u>\$ 131,314</u>
COMMUNICATIONS & TECHNOLOGY					
COMMUNICATIONS SERVICES	\$ 66,650	\$ 79,042	\$ 56,000	\$ 75,309	\$ 31,593
COMPUTER HARDWARE & SOFTWARE	\$ 30,250	\$ 19,675	\$ 30,000	\$ 18,036	\$ 21,853
COMPUTER SERVICES	\$ 55,000	\$ 74,072	\$ 60,000	\$ 36,357	\$ 61,515
	<u>\$ 151,900</u>	<u>\$ 172,789</u>	<u>\$ 146,000</u>	<u>\$ 129,702</u>	<u>\$ 114,961</u>
OTHER EXPENDITURES					
MEMBERSHIPS & TRAINING	\$ 42,700	\$ 24,675	\$ 42,000	\$ 18,690	\$ 32,175
ELECTIONS EXPENSE, LEGAL					
ADVERTISEMENTS & RECORDING FEES	\$ 37,000	\$ 37,235	\$ 34,500	\$ 21,506	\$ 15,917
OFFICE SUPPLIES, POSTAGE & PRINTING	\$ 81,150	\$ 48,928	\$ 65,000	\$ 51,367	\$ 81,591
BANK CHARGES & DEBT SERVICE	\$ 6,750	\$ 6,750	\$ 6,750	\$ 4,500	\$ 642,889
SPECIAL EVENTS, CERT & OTHER	\$ 27,400	\$ 17,208	\$ 14,500	\$ 659	\$ 3,414
	<u>\$ 195,000</u>	<u>\$ 134,796</u>	<u>\$ 162,750</u>	<u>\$ 96,722</u>	<u>\$ 775,986</u>
	<u>\$ 1,395,200</u>	<u>\$ 1,202,818</u>	<u>\$ 1,177,750</u>	<u>\$ 789,572</u>	<u>\$ 1,671,553</u>

COMPENSATION & BENEFITS

	2023	2022	2021	2020
	PROPOSED	BUDGET	ACTUAL	AUDITED
COUNCIL				
REGULAR SALARIES	\$ 45,000	\$ 45,000	\$ 45,750	
FICA & MEDICARE TAXES	\$ 5,000	\$ 5,000	\$ 4,037	
	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 49,787</u>	
STAFF				
REGULAR SALARIES	\$ 450,000	\$ 504,412	\$ 478,237	\$ 483,672
OVERTIME	\$ 20,000	\$ 20,000	\$ 22,597	\$ 11,338
FICA & MEDICARE TAXES	\$ 35,000	\$ 39,351	\$ 36,081	\$ 35,723
RETIREMENT FRS	\$ 75,000	\$ 74,233	\$ 118,126	\$ 53,772
INVESTMENT TOWN MANAGER		\$ -		
HEALTH AND LIFE INSURANCE	\$ 47,000	\$ 60,295	\$ 60,845	\$ 17,970
WORKER'S COMPENSATION	\$ 5,000	\$ 5,000	\$ -	\$ -
PROFESSIONAL SERVICE- PAYCHEX	\$ 4,000	\$ 4,000	\$ 5,181	\$ 746
GENERAL FUND	<u>\$ 636,000</u>	<u>\$ 707,291</u>	<u>\$ 721,067</u>	<u>\$ 603,222</u>
REGULAR SALARIES	\$ 600,900	\$ 571,801	\$ 337,077	\$ 312,956
OVERTIME	\$ 20,000	\$ 20,000	\$ 9,743	\$ 14,039
SPECIAL PAY	\$ 5,000	\$ 10,000	\$ 5,312	\$ 4,299
FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -
FICA TAXES & MEDICARE	\$ 45,000	\$ 42,885	\$ 25,833	\$ 24,334
RETIREMENT FRS	\$ 89,500	\$ 82,744	\$ 107,089	\$ 50,566
HEALTH AND LIFE INSURANCE	\$ 58,000	\$ 56,501	\$ 44,388	\$ 9,406
WORKER'S COMPENSATION	\$ 7,000	\$ 10,000	\$ -	\$ -
PROFESSIONAL SERVICE - DRUG TEST	\$ 2,200	\$ 500	\$ 967	\$ 65
PROFESSIONAL SERVICE-PAYCHEX	\$ -	\$ -	\$ -	\$ (56)
ROADS & DRAINAGE FUND	<u>\$ 827,600</u>	<u>\$ 794,431</u>	<u>\$ 530,410</u>	<u>\$ 415,610</u>
TOTAL ALL FUNDS	<u><u>\$ 1,513,600</u></u>	<u><u>\$ 1,551,722</u></u>	<u><u>\$ 1,301,263</u></u>	<u><u>\$ 1,018,082</u></u>

STAFFING MODEL

	Total Compensation	Payroll Taxes	FRS	Benefits/ Insurance	Total Compensation & Benefits
GENERAL GOVERNMENT					
Council	\$ 45,000	\$ 5,000			\$ 50,000
Town Manager	\$ 133,500	\$ 10,680	\$ 41,564	\$ 1,716	\$ 187,461
Asst Town Manager	<i>Not Budgeted</i>	\$ -	\$ -	\$ -	\$ -
Town Clerk	\$ 79,040	\$ 6,323	\$ 9,531	\$ 11,620	\$ 106,514
Project Coordinator	\$ 60,320	\$ 4,826	\$ 7,274	\$ -	\$ 72,420
Senior Admin Coordinator	\$ 52,000	\$ 4,160	\$ 6,271	\$ 8,545	\$ 70,976
Sr. Admin Coordinator/Mgmt Analyst	\$ 56,160	\$ 4,493	\$ 6,772	\$ 8,545	\$ 75,970
Admin/Receptionist	\$ 45,760	\$ 3,661	\$ 5,518	\$ 10,532	\$ 65,471
Accounting Tech	<i>Not Budgeted</i>	\$ -	\$ -	\$ -	\$ -
	\$ 426,780	\$ 34,142	\$ 76,931	\$ 40,958	\$ 578,811
PUBLIC WORKS					
Director of Public Works	\$ 95,430	\$ 7,634	\$ 29,712	\$ 17,848	\$ 150,625
Assistant Director	\$ 65,000	\$ 5,200	\$ 7,838	\$ 10,595	\$ 88,633
Engineer In Training (EIT)	\$ 65,000	\$ 5,200	\$ 7,838	\$ 5,063	\$ 83,101
Admin/PW Coordinator	\$ 45,760	\$ 3,661	\$ 5,518	\$ 9,309	\$ 64,248
Public Service Worker II	\$ 49,920	\$ 3,994	\$ 6,020	\$ 5,063	\$ 64,996
Public Service Worker III	\$ 54,080	\$ 4,326	\$ 6,521	\$ 5,063	\$ 69,991
Public Service Worker II	\$ 52,000	\$ 4,160	\$ 6,271	\$ 13,259	\$ 75,690
Public Service Worker II	\$ 45,760	\$ 3,661	\$ 5,518	\$ 5,063	\$ 60,002
Public Service Worker II	\$ 45,760	\$ 3,661	\$ 5,518	\$ 4,993	\$ 59,932
General Service Worker	\$ 41,600	\$ 3,328	\$ 5,016	\$ 5,280	\$ 55,224
	\$ 560,310	\$ 44,825	\$ 85,771	\$ 81,536	\$ 772,442
COLA & Merit	\$ 49,355	\$ 3,948	\$ 8,135	\$ 6,125	\$ 67,563
	\$ 1,081,445	\$ 87,916	\$ 170,837	\$ 128,619	\$ 1,468,816

The two positions eliminated in Town Hall will be replaced with an outside contractor. The difference of approximately \$45,000 between the \$1,468, 816 shown here and the \$1,513,600 shown on page 15 will be transferred to accounting and auditing line item on page 13 to cover additional outside services in lieu of staffing as well as increased costs of the external audit contract about to be awarded.



RESERVES & FUND BALANCE

TOWN OF LOXAHATCHEE GROVES

SEPTEMBER 2022

STATUS OF RESERVES IN OPERATING FUNDS

GENERAL FUND

\$750,000 *(projected for 9/30/22)*

- Policy is to have 25% to 30% of budget; at 25%, required balance would be \$825,000 and at 30% required balance would be \$990,000.

ROADS & DRAINAGE (DISTRICT)

\$325,000 *(projected for 9/30/22)*

- Policy of 25% of budget would require unassigned balance of \$525,000 based on \$2.3 million budget

SOLID WASTE

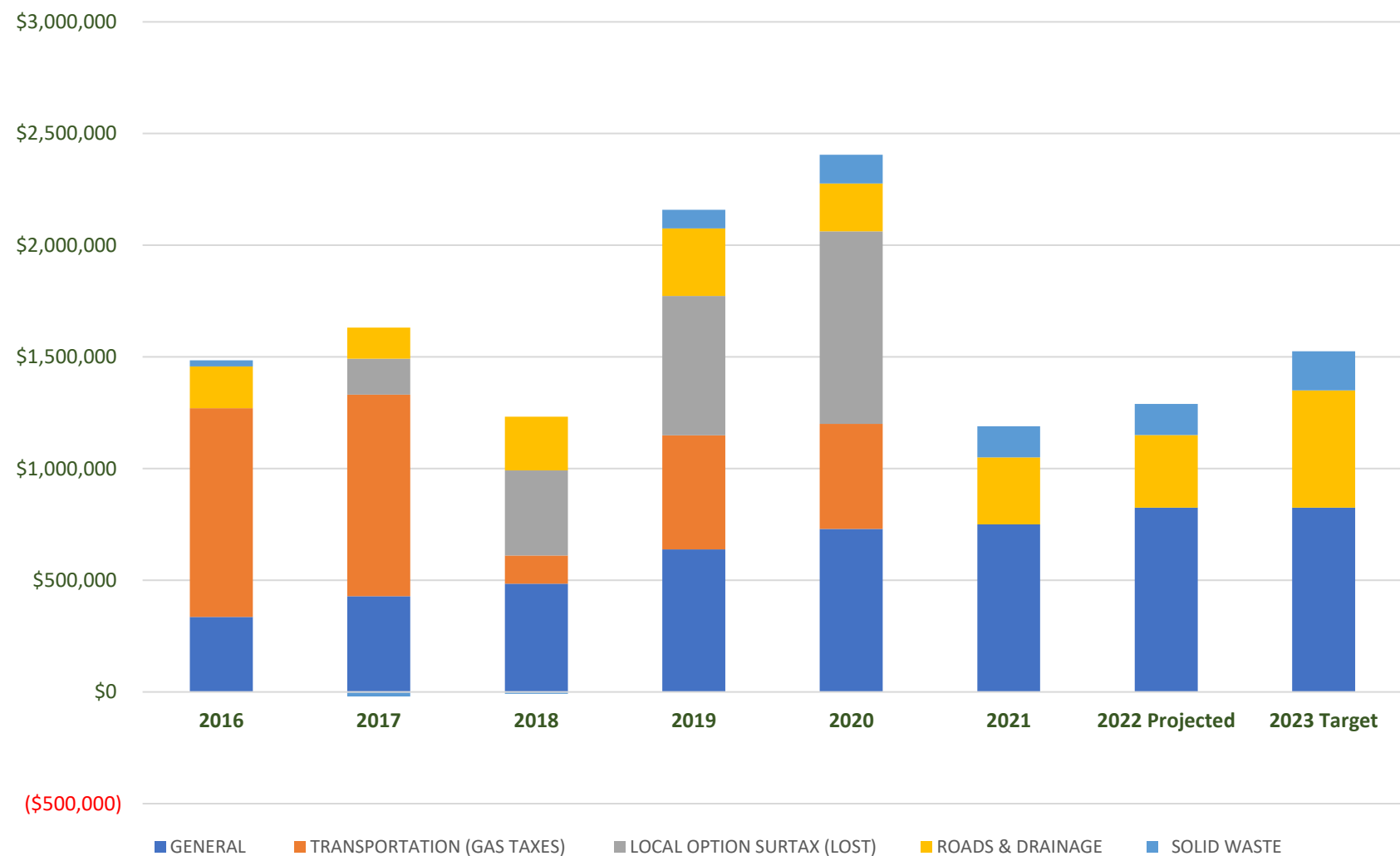
\$140,000 *(projected for 9/30/22)*

- Policy is to have 25% of budget; at 25%, required balance would be \$175,000

AVAILABLE RESERVES OR FUND BALANCE FY 2016-2023

	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	AUDITED		AUDITED		AUDITED		AUDITED		AUDITED		ESTIMATED		PROJECTED		TARGETED	
GENERAL	\$335,706	24%	\$428,975	24%	\$485,224	19%	\$638,242	29%	\$730,000	30%	\$750,000	27%	\$825,000	25%	\$825,000	25%
TRANSPORTATION (GAS TAXES)	\$935,067	-	\$902,564	-	\$126,093	-	\$510,559	-	\$470,000	-	-	-	-	-	-	-
LOCAL OPTION SURTAX (LOST)	-	-	\$160,446	-	\$380,356	-	\$624,508	-	\$862,000	-	-	-	-	-	-	-
ROADS & DRAINAGE	\$186,356	13%	\$138,703	9%	\$241,257	12%	\$302,029	14%	\$214,000	11%	\$300,000	15%	\$325,000	14%	\$525,000	25%
SOLID WASTE	\$28,097	6%	(\$20,435)	-7%	(\$8,655)	-2%	\$83,372	14%	\$129,000	20%	\$140,000	20%	\$140,000	20%	\$175,000	25%
TOTAL ALL FUNDS	<u>\$1,485,226</u>		<u>\$1,610,253</u>		<u>\$1,224,275</u>		<u>\$2,158,710</u>		<u>\$2,405,000</u>		<u>\$1,190,000</u>		<u>\$1,290,000</u>		<u>\$1,525,000</u>	

AVAILABLE RESERVES OR FUND BALANCE FY 2016-2023





INDIVIDUAL FUNDS

TOWN OF LOXAHATCHEE GROVES

AUGUST 2022



GENERAL FUND: AD VALOREM REVENUE

The County issued the certified taxable value for FY 2022 with an approximate 14.74% 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 38% of the General Funds total revenue

Fiscal Year	Millage Rate [1]	Taxable Value [1]	Pct Chng YoY Taxable Value	Taxes Levied [1]	Pct Collected In Fiscal Year
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	110%
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	443,854,986	15%	1,331,565	TBD

[1] Source Data: EDR Municipal Ad Valorem Tax Profile for Loxahatchee Groves

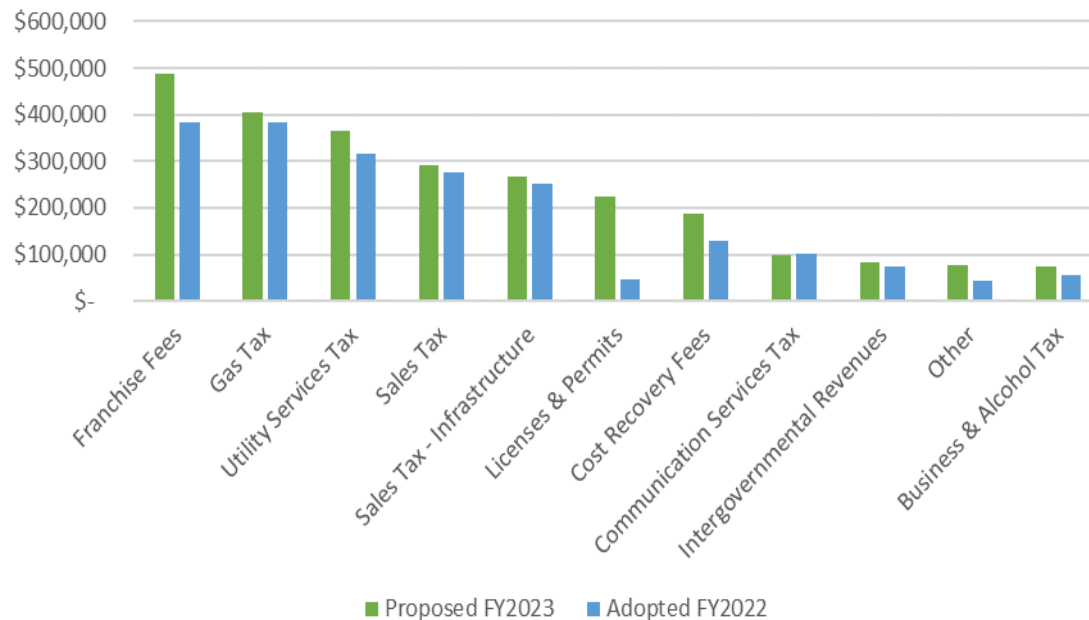
- The millage rate has remained at 3.0000 since FY2019
- Since 2016 collections rates have averaged 98%
- Since 2016 the Average Annual increase in Taxable Value is 11%

- The FY2023 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 \$157K vs FY2022 Adopted Budget

	Year	Data	Pct of Total	Estimated to be Levied	95%
Taxable Value Before Net New Value	2022	\$ 434,742,696	98%	\$ 1,304,228	\$ 1,239,017
Taxable Value Net New Value	2022	9,112,290	2%	27,337	25,970
Total Taxable Value		<u>\$ 443,854,986</u>		<u>\$ 1,331,565</u>	<u>\$ 1,264,987</u>
Final Taxable Value	2021	\$ 386,834,400			
Pct Change in Taxable Value		12.38%			
YoY Pct Change in Taxable Value		14.74%			
Taxable Value Pct Change from Net New Value		<u>2.36%</u>			

GENERAL FUND: OTHER REVENUE

Other General Fund Revenues



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

Licenses & Permits are budgeted to increase by \$195K driven by growth

STATE REVENUE ESTIMATES

OFFICIAL POSITION

- FY 2022-23 county and 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.***
- New official state revenue estimates will be adopted at the forthcoming General Revenue Estimating Conference, which is currently scheduled for Mid-August.

PROJECTED REVENUES

Category	FY2023 Est	FY2022 Budget
Communication Services Tax	\$ 144,000	\$ 101,000
Local Government Half-Cent Sales Tax	330,000	277,000
Municipal Revenue Sharing	86,074	76,000
Local Option Fuel Tax:		
5 cents	126,911	121,000
6 cents	262,356	262,000
Local Sales Surtaxes	262,174	251,000
Total	<u>\$ 1,211,515</u>	<u>\$ 1,088,000</u>

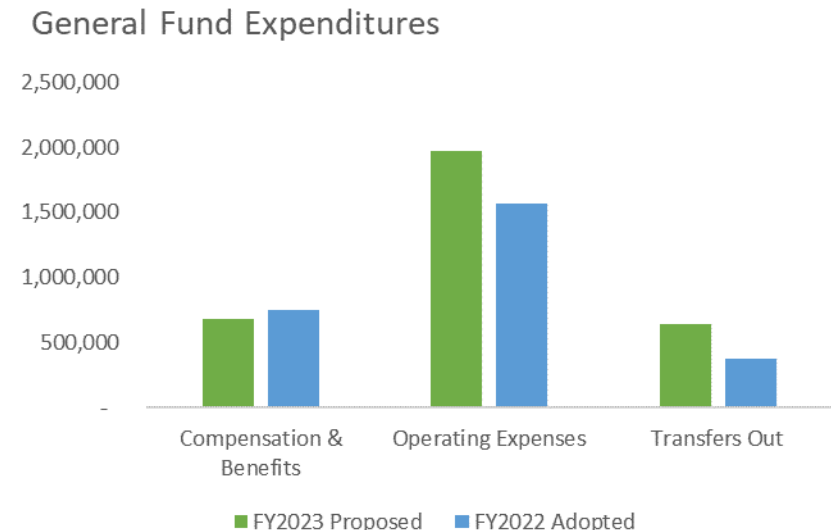
GENERAL FUND: OPERATING EXPENDITURES

	Proposed FY2023 Budget	Adopted FY2022 Budget	FY2021 Actuals
Accounting and Auditing	\$ 60,000	\$ 60,000	\$ 40,931
Books, Publications, Subscriptions	12,700	13,500	9,170
Building & Zoning Professional Service	166,500	25,000	5,539
Building Office Supplies	2,600	-	-
Capital Outlay - Buildings	-	-	2,020
Code Compliance	156,000	10,000	12,649
Communication Services	53,000	43,000	62,003
Comprehensive Plan	50,000	25,000	-
Computer Service, Hardware and Software	80,000	85,000	54,013
Cost Recovery Expenditure	151,000	80,000	310,110
Education & Training	6,500	6,500	1,734
Election Expense	20,000	20,000	11,114
Insurance	130,000	114,000	73,155
Law Enforcement (PBSO)	641,000	624,000	622,200
Legal Advertising	9,000	9,000	4,078
Litigation	50,000	10,000	8,229
Loxahatchee Groves - CERT	2,400	4,500	-
Office Supplies	8,000	8,000	13,635
Other Operating Expenses	32,300	121,500	50,009
Planner On Call	35,000	5,000	15,075
Planning & Zoning Contract	45,000	45,000	50,619
Postage and Freight	3,000	3,000	2,522
Professional Service	179,000	184,000	217,178
Rental and Leases - Equip, Storage, etc	13,000	10,000	10,236
Repair and Maintenance - Building	8,000	10,000	9,005
Special Events/ Contributions	25,000	10,000	659
Special Magistrate	5,000	20,000	2,975
Travel	18,300	18,000	7,440
Utilities	9,000	6,000	5,734
Total Operating Expenses	\$ 1,971,300	\$ 1,570,000	\$ 1,602,031

Budget to Budget \$ Variance \$ 401,300
 Budget to Budget % Variance 25.6%

FY2023 General Fund Operating Expenditures are expected to increase by \$401K or 26%. Increases in Building & Zoning Professional Services, Code Compliance and Cost Recovery Expenditures are increased due to anticipated growth within the area.

Compensation & Benefits expenditures were increased by 5% COLA & 15% increase in Health Insurance and other benefits

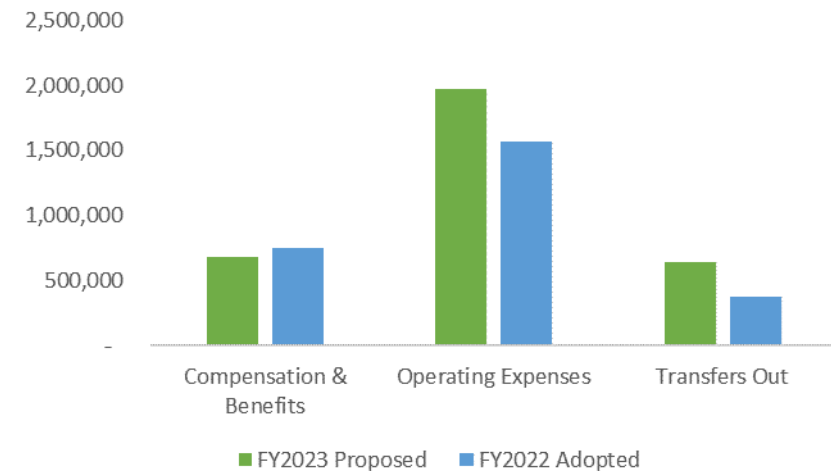


GENERAL FUND: SUMMARY

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Ad Valorem Taxes	\$ 1,264,987	\$ 1,108,155	\$ 156,832	14.2%
Taxes	465,000	416,000	49,000	11.8%
Licenses & Permits	295,000	100,000	195,000	195.0%
Franchise Fees	489,500	382,500	107,000	28.0%
Charges for Services	194,000	136,500	57,500	42.1%
Intergovernmental	379,100	353,000	26,100	7.4%
Fines & Forfeitures	25,078	22,000	3,078	14.0%
Investment Income	1,000	1,000	-	0.0%
Miscellaneous	13,500	10,000	3,500	35.0%
Transfers In	172,500	172,500	-	0.0%
Total Sources	<u>\$ 3,299,665</u>	<u>\$ 2,701,655</u>	<u>\$ 598,010</u>	<u>22.1%</u>

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Compensation & Benefits	682,000	753,291	\$ (71,291)	-9.5%
Operating Expenses	1,971,300	1,570,000	401,300	25.6%
Transfers Out	646,365	378,364	268,001	70.8%
Total Uses	<u>\$ 3,299,665</u>	<u>\$ 2,701,655</u>	<u>\$ 598,010</u>	<u>22.1%</u>

General Fund Expenditures



NON-AD VALOREM ASSESSMENT: *Roads & Drainage*

Fiscal Year	Adopted Rate	Computed Acres [1]	Assessment Revenue (Net of Discounts) [2]
2016	\$ 150.00	7,787.000000	\$ 1,168,050
2017	150.00	6,851.133333	1,027,670
2018	150.00	7,565.666667	1,134,850
2019	200.00	7,504.710000	1,500,942
2020	200.00	9,154.649150	1,830,930
2021	200.00	8,813.385600	1,762,677
2022	200.00	7,408.100000	1,481,620
2023	200.00	7,801.487200	1,482,283

[1] Changes in Computed Acres is based on discounts taken and when payments are received

[2] Town budget based on 95% collection rate within the Fiscal Year.

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 2023 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.

Road & Drainage: Operating Expenses

	Proposed FY2023 Budget	Adopted FY2022 Budget	FY2021 Actuals
Accounting and Auditing	\$ 30,000	\$ 25,000	\$ 34,397
Books, Publications, Subscriptions	2,100	2,000	346
Communication Services	13,650	13,000	13,306
Computer hardware & Software	5,250	5,000	380
Fuel	45,000	25,000	29,139
Insurance	80,000	60,000	68,708
Lubricants	4,000	3,000	2,082
Machinery and Equipment	-	125,000	10,345
Office Supplies	1,450	1,000	1,474
Operating Supplies	40,000	40,000	11,256
Other Services -	67,100	52,000	73,639
Other Services - PBC Admin Fee	24,000	11,000	17,231
Professional Service - Drug Test	2,200	500	967
Professional Service - Engineering & Legal	-	-	24,871
Professional Service- Land Surveying	40,000	20,000	-
Repair and Maintenance - Machinery	21,000	20,000	21,996
Repair and Maintenance Svc -	100,000	150,000	37,174
Rental and Leases - Equip, Storage, etc	250,000	150,000	62,147
Road Maintenance and Service	257,300	100,000	46,172
Road Materials & Supplies	15,000	-	97,699
Traffic Control Signs	25,000	25,000	2,714
Training	3,100	2,000	-
Utilities Services	20,000	15,000	10,659
Total Operating Expenses	<u>\$ 1,046,150</u>	<u>\$ 844,500</u>	<u>\$ 566,701</u>
Budget to Budget \$ Variance	\$ 201,650		
Budget to Budget % Variance	23.9%		

The Road & Drainage Fund increase in Operating Expenses of \$201K or 24% is primarily driven by increases in Rental & Lease Expenses, Road Maintenance & Service Expense, Fuel and Insurance increases anticipated during FY2023

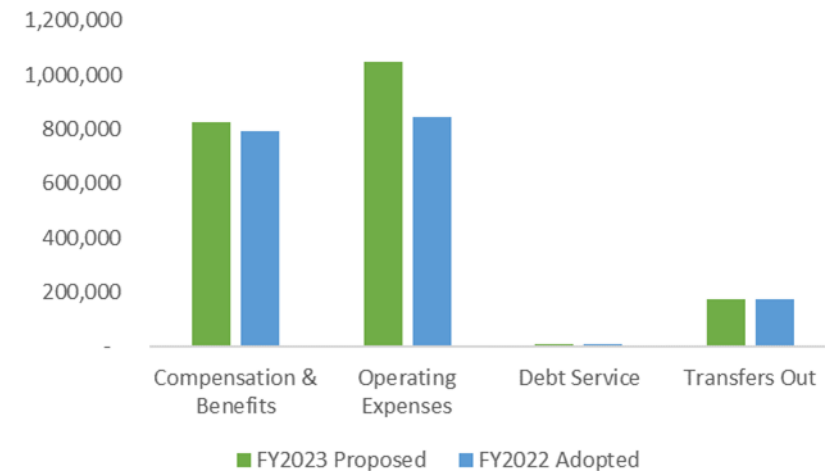
Roads & Drainage Fund Summary

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Assessments	\$ 1,485,300	1,481,620	\$ 3,680	0.2%
Investment Income	500	-	500	100.0%
Transfers In	541,000	336,061	204,939	61.0%
Miscellaneous	24,000	-	24,000	100.0%
Total Sources	<u>\$ 2,050,800</u>	<u>\$ 1,817,681</u>	<u>\$ 233,119</u>	<u>12.8%</u>

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Compensation & Benefits	825,400	793,931	\$ 31,469	4.0%
Operating Expenses	1,046,150	844,500	201,650	23.9%
Debt Service	6,750	6,750	-	0.0%
Transfers Out	172,500	172,500	-	0.0%
Total Uses	<u>\$ 2,050,800</u>	<u>\$ 1,817,681</u>	<u>\$ 233,119</u>	<u>12.8%</u>

The Road & Drainage Fund is balanced by increase Transfers from the General Fund of \$264K and Transportation Fund of \$277K

Roads & Drainage Fund



NON-AD VALOREM ASSESSMENT: *Solid Waste*

Fiscal Year	Adopted Rate	Computed Units [1]	Assessment Revenue (Net of Discounts) [2]
2016	\$ 256.27	1,316	\$ 337,158
2017	256.27	1,375	352,367
2018	450.00	807	363,184
2019	450.00	1,357	610,750
2020	450.00	1,399	629,656
2021	450.00	1,446	650,567
2022	450.00	1,357	610,750
2023	400.00	1,512	574,560

[1] Changes in Computed Units is based on discounts taken and when payments are received

[2] Town budget based on 95% collection rate within the Fiscal Year.

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 2nd 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: Operating Expenses

	Proposed FY2023 Budget	Adopted FY2022 Budget	FY2021 Actuals
Other Sanitation Service	\$ 15,000	\$ 1,000	\$ 1,142
Other Services - Solid Waste Contractor	689,700	714,440	691,960
PBC Admin Fee 1%	6,050	8,500	6,168
Postage and Freight	1,050	1,000	41
Other Services - Legal Advertising	525	500	-
Total Operating Expenses	<u>\$ 712,325</u>	<u>\$ 725,440</u>	<u>\$ 699,312</u>
Budget to Budget \$ Variance	\$ (13,115)		
Budget to Budget % Variance	-1.8%		

Operating Expenses are budgeted with a slight decrease in Solid Waste Contractor Expenses per contract

Solid Waste Fund - SUMMARY

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Assessments	\$ 574,560	\$ 610,750	\$ (36,190)	-5.9%
Intergovernmental	1,900	2,500	(600)	-24.0%
Investment Income	500	500	-	0.0%
Transfers In	135,365	111,690	23,675	21.2%
Total Sources	<u>\$ 712,325</u>	<u>\$ 725,440</u>	<u>\$ (13,115)</u>	<u>-1.8%</u>

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Operating Expenses	\$ 712,325	725,440	\$ (13,115)	-1.8%
Total Uses	<u>\$ 712,325</u>	<u>\$ 725,440</u>	<u>\$ (13,115)</u>	<u>-1.8%</u>

The reduction in Solid Waste Assessments were offset by additional transfers from the General Fund





CAPITAL IMPROVEMENTS

TOWN OF LOXAHATCHEE GROVES

SEPTEMBER 2022



Capital Improvement Fund

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Transfers In	640,100	398,901	241,199	60.5%
Transfers from Other Sources	1,538,000	-	1,538,000	100.0%
Total Sources	<u>2,178,100</u>	<u>398,901</u>	<u>1,779,199</u>	<u>446.0%</u>

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Capital	2,178,100	-	2,178,100	100.0%
Transfers to FB	-	398,901	(398,901)	-100.0%
Total Uses	<u>2,178,100</u>	<u>398,901</u>	<u>1,779,199</u>	<u>446.0%</u>

SUMMARY OF PROPOSED CAPITAL SPENDING DURING FY 2023

ROAD PAVING PLAN (*Overlay Program*)
ROAD ROCK PLAN (*Rebuilding Of Road Beds*)
REQUIRED DRAINAGE REPAIRS & MAINTENANCE
SPECIFIC CULVERT LOCATIONS
CANAL RESTORATION (*Plan/Study of \$50,000 to be funded by Local Support Grant 9/9/22*)
ADDITIONAL FUNDS REQUIRED

TOTAL PROPOSED CAPITAL SPENDING

The Capital Improvement Fund is budgeted with additional funds from:

- General Fund: \$247K
- Transportation Fund: \$127K
- Local Opt. Tax Fund: \$266K

In addition, \$1.538 Million in ARPA funds are appropriated to bridge the gap to fund the \$2.178 Million Capital Budget

\$ 1,378,000
\$ 120,000
\$ 35,000
\$ 603,000
\$ -
\$ (47,900)
\$ 2,178,100

APPROVED CAPITAL SPENDING FY 2021 & 2022

	<u>FY 2022</u>	<u>FY 2021</u>	<u>TOTAL</u>
FUNDS AVAILABLE			
CAPITAL SPENDING BUDGETED FOR 2022	\$ 400,000		\$ 400,000
CAPITAL SPENDING BUDGETED FOR 2021		\$ 700,000	\$ 700,000
ACCUMULATED CAPITAL & GAS TAX FUNDS AVAILABLE	\$ 400,000	\$ 100,000	\$ 500,000
SURTAX FUNDS:			
COLLECTIONS SINCE INCEPTION IN 2017		\$ 809,000	\$ 809,000
ANTICIPATED 22 & 2021 COLLECTIONS	\$ 325,000	\$ 270,000	\$ 570,000
SOD FARM ANNUAL CONTRIBUTIONS	\$ 20,000	\$ 60,000	\$ 80,000
TOTAL AVAILABLE	<u>\$ 1,145,000</u>	<u>\$ 1,939,000</u>	<u>\$ 3,084,000</u>
APPROVED SPENDING TO DATE			
OGEM REPAIRS/OVERLAYS:			
A ROAD NORTH		\$ 380,000	\$ 380,000
C ROAD NORTH		\$ 378,200	\$ 378,000
NORTH D ROAD		\$ 400,000	\$ 400,000
SOUTH C ROAD		\$ 230,000	\$ 230,000
SOUTH D ROAD		\$ 313,000	\$ 313,000
OTHER ROAD OVERLAYS:			
B ROAD NORTH	\$ 259,000	\$	\$ 259,000
E ROAD NORTH	\$ 188,000		\$ 188,000
F ROAD	\$ 450,000		\$ 450,000
REFERENDUM ROADS (<i>Paradise, Flamingo, 22nd. Los Angeles, San Diego, Raymond</i>)	\$ 191,000		\$ 191,000
DRAINAGE	\$ 195,000	\$ -	\$ 195,000
TOTAL APPROVED SPENDING	<u>\$ 1,283,000</u>	<u>\$ 1,816,000</u>	<u>\$ 3,099,000</u>
ANTICIPATED REMAINING/REQUIRED FUNDS	<u>\$ (138,000)</u>	<u>\$ 123,000</u>	<u>\$ (15,000)</u>

PROPOSED CAPITAL SPENDING DURING FY 2023

ARPA FUNDS AVAILABLE

TOTAL FUNDS RECEIVED \$ 1,798,000

APPLIED IN 2022:

BACKHOE \$ (160,000)

CULVERT AT D & GRUBER \$ (100,000)

TOTAL ARPA FUNDS AVAILABLE IN FY 2023 \$ 1,538,000

OTHER FUNDS TRANSFERRED TO CAPITAL

GENERAL FUND \$ 247,000

GAS TAX FUNDS \$ 126,900

SURTAX FUNDS \$ 266,200

TOTAL TRANSFERS \$ 640,100

TOTAL FUNDS AVAILABLE FOR CAPITAL \$ 2,178,100

SUMMARY OF PROPOSED CAPITAL SPENDING DURING FY 2023

ROAD PAVING PLAN (*Overlay Program*) \$ 1,378,000

ROAD ROCK PLAN (*Rebuilding Of Road Beds*) \$ 120,000

REQUIRED DRAINAGE REPAIRS & MAINTENANCE \$ 35,000

SPECIFIC CULVERT LOCATIONS \$ 603,000

CANAL RESTORATION (*Plan/Study of \$50,000 to be funded by Local Support Grant 9/9/22*) \$ -

ADDITIONAL FUNDS REQUIRED \$ (47,900)

TOTAL PROPOSED CAPITAL SPENDING \$ 2,178,100

Capital Investment & Maintenance Programs- FY 2023-2026

TOWN OF LOXAHATCHEE GROVES

Proposed 2022-2023 Fiscal Year Budget (FY23)

FY23 Budget Workbook: Revision 1 for Budget Workshop August 2022

CAPITAL PROJECTS WORKSHEET

			Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe	2023	2024	2025	2026
Road Paving Plan <i>(overlay program)</i>									
A South	1.25 miles	\$	250,000		2024		\$ 250,000		
B North	0.5 miles	\$	95,000		2024		\$ 95,000		
E North to SN	1 miles	\$	188,000		2023	\$ 188,000			
E S Okee to CC	1.25 miles	\$	250,000		2023	\$ 250,000			
E S to Southern	0.4 miles	\$	80,000		2024		\$ 80,000		
N North	2 miles	\$	319,000		2024		\$ 319,000		
West G	0.5 miles				2023	\$ 100,000			
W 25th St N	0.25 miles				2023	\$ 50,000			
Folsom	0.3 miles	\$	60,000		2023	\$ 60,000			
6th Ct	0.75 miles								
Tangerine	0.5 miles	\$	100,000		2024		\$ 100,000		
E Citrus	0.5 miles	\$	100,000		2024		\$ 100,000		
147th					2024				
160th Ave N	0.4 miles				2023	\$ 80,000			
161st Ter N	2 miles								
Collect Canal	3.25 miles	\$	650,000		2023-2024	\$ 650,000	\$ 100,000		
Casey Rd	0.75 miles	\$	150,000		2025			\$ 150,000	
Compton	0.75 miles	\$	150,000		2025			\$ 150,000	
Bryan	0.75 miles	\$	150,000		2025			\$ 150,000	
Marcella	0.75 miles	\$	150,000		2025			\$ 150,000	
Gruber	0.5 miles	\$	100,000		2025			\$ 100,000	
		\$	2,792,000			\$ 1,378,000	\$ 1,044,000	\$ 700,000	

Capital Investment & Maintenance Programs- FY 2023-2026

TOWN OF LOXAHATCHEE GROVES

Proposed 2022-2023 Fiscal Year Budget (FY23)

FY23 Budget Workbook: Revision 1 for Budget Workshop August 2022

CAPITAL PROJECTS WORKSHEET

			Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe	2023	2024	2025	2026
Road Rock Plan <i>(rebuilding of road beds)</i>									
South 'E' and Citrus			\$	112,800	2024		\$ 112,000		
A South	1.25 miles		\$	80,000	2024		\$ 80,000		
B North	0.5 miles		\$	40,000	2024		\$ 40,000		
E SN to NN	1 miles		\$	65,000	2023	\$ 50,000			
E S to Southern	0.4 miles		\$	40,000	2024		\$ 40,000		
N North	2 miles		\$	160,000	2025			\$ 160,000	
S North	.15 miles								
West G	0.5 miles		\$	40,000	2023	\$ 5,000			
W 25th St N	0.25 miles		\$	20,000	2023	\$ 5,000			
Folsum	0.3 miles		\$	30,000	2025			\$ 30,000	
6th Ct	0.75 miles		\$	158,400	2024		\$ 158,400		
Tangerine	0.5 miles		\$	65,000	2024		\$ 65,000		
E Citrus	0.5 miles		\$	45,000	2024		\$ 45,000		
147th	0.125 miles		\$	10,000	2024		\$ 10,000		
161st Ter N	2 miles		\$	130,000	2024		\$ 130,000		
160th Ave N	0.4 miles		\$	53,600	2023	\$ 30,000			
22nd N/F/P	0.6 miles								
Collect Canal	3.25 miles		\$	30,000	2023	\$ 30,000			
Casey Rd	0.75 miles		\$	65,000	2024		\$ 65,000		
Gruber	0.5 miles		\$	40,000	2024		\$ 40,000		
			\$	1,184,800		\$ 120,000	\$ 785,400	\$ 190,000	

Capital Investment & Maintenance Programs- FY 2023-2026

TOWN OF LOXAHATCHEE GROVES

Proposed 2022-2023 Fiscal Year Budget (FY23)

FY23 Budget Workbook: Revision 1 for Budget Workshop August 2022

CAPITAL PROJECTS WORKSHEET

	Annual Cost <i>(one-time projects)</i>	Total Cost <i>(multiple year projects)</i>	Estimated Timeframe	2023	2024	2025	2026
Required Drainage Repairs							
Maintenance program to improve conveyance and drainage							
Specific Maintenance Projects							
Pump House	\$ 25,000		2023	\$ 10,000			
Gate Repairs at 'A'	\$ 10,000		2023	\$ 10,000			
Gate Repairs at 'D'	\$ 25,000		2023	\$ 15,000			
	<u>\$ 60,000</u>			<u>\$ 35,000</u>			
Swales & Culverts							
North A Road Drainage	\$ 160,000		2024		\$ 160,000		
North B Road Drainage	\$ 160,000		2024		\$ 160,000		
North C Road Drainage	\$ 160,000		2024		\$ 160,000		
South D Road Drainage:	\$ 160,000		2024		\$ 160,000		
Tangerine							
Collecting Canal							
Southern Blvd (including trail in swale)							
South E and Citrus Drainage (Without tree removal)	\$ 90,000		2023	\$ 90,000			
	<u>\$ 730,000</u>			<u>\$ 90,000</u>	<u>\$ 640,000</u>		
Specific Culvert Locations							
161st and A Rd Bridge Culvert	\$ 108,000		2023	\$ 108,000			
11th Ter and D Rd Bridge Culvert	\$ 126,000		2023	\$ 126,000			
E Rd and Collecting Canal Culvert	\$ 159,000		2023	\$ 159,000			
C Rd and Collecting Canal Equestrian Bridge Culvert (\$ 110,000		2023	\$ 110,000			
Miscellaneous culvert failures/emergency repairs (5-	\$ 200,000	<i>annually</i>	2023-2026	\$ 100,000	\$ 150,000	\$ 200,000	\$ 200,000
	<u>\$ 703,000</u>			<u>\$ 603,000</u>	<u>\$ 150,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

Capital Investment & Maintenance Programs- FY 2023-2026

TOWN OF LOXAHATCHEE GROVES
Proposed 2022-2023 Fiscal Year Budget (FY23)
FY23 Budget Workbook: Revision 1 for Budget Workshop August 2022

CAPITAL PROJECTS WORKSHEET

	Annual Cost <small>(one-time projects)</small>	Total Cost <small>(multiple year projects)</small>	Estimated Timeframe	2023	2024	2025	2026
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 \$150.00 /LF	\$ 1,210,500	\$ 24,260,000	2023-2039	\$ 50,000	\$ 1,210,500	\$ 1,210,500	\$ 1,210,500
Seven Locks/Weirs at \$150,000 each location	\$ 350,000	\$ 1,050,000	2023-2025		\$ 350,000	\$ 350,000	\$ 350,000
	<u>\$ 1,560,500</u>	<u>\$ 25,310,000</u>		<u>\$ 50,000</u>	<u>\$ 1,560,500</u>	<u>\$ 1,560,500</u>	<u>\$ 1,560,500</u>
Other Specific Road & Drainage Improvements							
Paving & drainage improvements on Town roads:							
Refurbish edges and resurface all 2 miles of OGEM (North road)	\$ 360,000		TBD				
Collecting Canal System Rehab <i>(estimate from prior years RETGAC)</i>	\$ 1,100,000		TBD				
Catch Basin Project	TBD		TBD				
Public Footprint (surveys, mapping & title searches)	TBD		TBD				
Intersection Signals							
Okeechobee at D road, F & Folsom	TBD		TBD				
SWM System Improvements <i>(estimate from prior years RETGAC)</i>							
Annual surface water management infrastructure project(s) to improve	TBD		TBD				
	<u>\$ 1,460,000</u>						
Trails System							
Connectivity improvements and trail maintenance/upgrades to ensure safety							
North Road Trail <i>(estimate from prior years RETGAC)</i>	\$ 95,000		TBD				
Horse crossings at B, D and F Roads along canal heads	TBD		TBD				
Hand pump and trail amenities at C	TBD		TBD				
Development of a Linear Park from A Road to Folsom Road South of	TBD		TBD				
Other Trails Improvements	TBD		TBD				
	<u>\$ 95,000</u>			<u>\$ -</u>			

Capital Investment & Maintenance Programs- FY 2023-2026

TOWN OF LOXAHATCHEE GROVES
Proposed 2022-2023 Fiscal Year Budget (FY23)
FY23 Budget Workbook: Revision 1 for Budget Workshop August 2022

CAPITAL PROJECTS WORKSHEET

	Annual Cost <small>(one-time projects)</small>	Total Cost <small>(multiple year projects)</small>	Estimated Timeframe	2023	2024	2025	2026
Other Capital Projects							
Public Works Equipment Storage Building <i>(estimate from prior years)</i>	\$ 1,388,000		TBD				
School Bus Stops Shelters \$25,000 each	\$ 25,000		TBD				
	<u>\$ 1,413,000</u>						
	<u>\$ 9,998,300</u>			<u>\$ 2,276,000</u>	<u>\$ 4,179,900</u>	<u>\$ 2,650,500</u>	<u>\$ 1,760,500</u>
Other Road Materials and Supplies (Budgeted in Public Works)							
Road Maintenance							
Miscellaneous Annual Rock Replenishment	\$ 150,000	<i>annually</i>	2023	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Road Rehabilitation							
North Road (millings--see paving estimate below)	\$ 60,000		2023	\$ 30,000			
Berm and sod replacement	\$ 50,000		2023				
Roadway Signage (uniformity)	\$ 25,000	<i>annually</i>	2023	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000
	<u>\$ 285,000</u>			<u>\$ 195,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>
Rental/Lease Option Machinery & Equipment (Budgeted in Public Works)							
Tractor Mower	\$ 45,000		2023-2026	\$ 45,000	\$ 45,000	\$ 45,000	
Mower (Kubota)	\$ 60,000		2022-2024	\$ 60,000	\$ 60,000		
Grader	\$ 50,000		2022-2024	\$ 50,000	\$ 50,000		
Dump Truck 10-12 Tons	\$ 60,000		2024-2026		\$ 60,000	\$ 60,000	
Roller	\$ 50,000		2024-2026		\$ 50,000	\$ 50,000	
	<u>\$ 265,000</u>			<u>\$ 155,000</u>	<u>\$ 265,000</u>	<u>\$ 155,000</u>	
	<u>\$ 10,548,300</u>			<u>\$ 2,626,000</u>	<u>\$ 4,619,900</u>	<u>\$ 2,980,500</u>	<u>\$ 1,935,500</u>



FY 2022-2023 BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES

SEPTEMBER 2022



BUDGET SUMMARY FY 2022 - 2023

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

FY2023 PRELIMINARY PROPOSED BUDGET SUMMARY ALL FUNDS							
	General Fund	Transportation Fund	Local Option Sales Tax Fund	Roads & Drainage Fund	Solid Waste Fund	Capital Improvement Project Fund	Total
Estimated Revenues							
Taxes:							
Ad Valorem Taxes	1,264,987						\$ 1,264,987
Assessments	-			1,485,300	574,560		2,059,860
Other Taxes	465,000						465,000
Licenses & Permits	295,000						295,000
Franchise Fees	489,500						489,500
Charges for Services	194,000						194,000
Intergovernmental	379,100	403,900	266,200		1,900		1,051,100
Fines & Forfeitures	25,078						25,078
Miscellaneous							
Investment Income	1,000			500	500		2,000
Other Miscellaneous	13,500			24,000			37,500
Total Revenues	3,127,165	403,900	266,200	1,509,800	576,960	-	5,884,025
Other Financing Sources							
ARPA	-	-	-	-	-	1,538,000	1,538,000
Transfers In	172,500	-	-	541,000	135,365	640,100	1,488,965
Total Estimated Revenues	<u>\$ 3,299,665</u>	<u>\$ 403,900</u>	<u>\$ 266,200</u>	<u>\$ 2,050,800</u>	<u>\$ 712,325</u>	<u>\$ 2,178,100</u>	<u>\$ 8,910,990</u>
Expenditures, Uses							
Compensation & Benefits	682,000	-	-	825,400	-	-	1,507,400
Operating Expenses	1,971,300	-	-	1,046,150	712,325	-	3,729,775
Debt Service	-	-	-	6,750	-	-	6,750
Capital	-	-	-	-	-	2,178,100	2,178,100
Total Expenditures	2,653,300	-	-	1,878,300	712,325	2,178,100	7,422,025
Other Financing Uses							
Transfers Out	646,365	403,900	266,200	172,500	-	-	1,488,965
Transfer to Reserve	-	-	-	-	-	-	-
Total Expenditures & Uses	<u>\$ 3,299,665</u>	<u>\$ 403,900</u>	<u>\$ 266,200</u>	<u>\$ 2,050,800</u>	<u>\$ 712,325</u>	<u>\$ 2,178,100</u>	<u>\$ 8,910,990</u>

BUDGET SUMMARY FY 2021 - 2022

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

PRELIMINARY PROPOSED FY 2022-2023 BUDGET

FY2023 PRELIMINARY PROPOSED BUDGET SUMMARY ALL FUNDS								FY2022 Adopted	Proposed vs Adopted	
	General Fund	Transportation Fund	Local Option Sales Tax Fund	Roads & Drainage Fund	Solid Waste Fund	Capital Improvement Project Fund	Total	Total	\$ Var	% Var
Estimated Revenues										
Taxes:										
Ad Valorem Taxes	1,264,987						\$ 1,264,987	\$ 1,108,155	\$ 156,832	14%
Assessments	-			1,485,300	574,560		2,059,860	2,092,370	(32,510)	-2%
Other Taxes	465,000						465,000	416,000	49,000	12%
Licenses & Permits	295,000						295,000	100,000	195,000	195%
Franchise Fees	489,500						489,500	382,500	107,000	28%
Charges for Services	194,000						194,000	136,500	57,500	42%
Intergovernmental	379,100	403,900	266,200		1,900		1,051,100	989,500	61,600	6%
Fines & Forfeitures	25,078						25,078	22,000	3,078	14%
Miscellaneous										
Investment Income	1,000			500	500		2,000	1,500	500	33%
Other Miscellaneous	13,500			24,000			37,500	10,000	27,500	275%
Total Revenues	3,127,165	403,900	266,200	1,509,800	576,960	-	5,884,025	5,258,525	625,500	12%
Other Financing Sources										
ARPA	-	-	-	-	-	1,538,000	1,538,000	-	-	0%
Transfers In	172,500	-	-	541,000	135,365	640,100	1,488,965	1,019,152	469,813	46%
Total Estimated Revenues	\$ 3,299,665	\$ 403,900	\$ 266,200	\$ 2,050,800	\$ 712,325	\$ 2,178,100	\$ 8,910,990	\$ 6,277,677	\$ 1,095,313	17%
Expenditures, Uses										
Compensation & Benefits	682,000	-	-	825,400	-	-	1,507,400	1,552,222	(44,822)	-3%
Operating Expenses	1,971,300	-	-	1,046,150	712,325	-	3,729,775	3,134,940	594,835	19%
Debt Service	-	-	-	6,750	-	-	6,750	6,750	-	0%
Capital	-	-	-	-	-	2,178,100	2,178,100	-	2,178,100	100%
Total Expenditures	2,653,300	-	-	1,878,300	712,325	2,178,100	7,422,025	4,693,912	2,728,113	58%
Other Financing Uses										
Transfers Out	646,365	403,900	266,200	172,500	-	-	1,488,965	1,184,864	304,101	26%
Transfer to Reserve	-	-	-	-	-	-	-	398,901	(398,901)	-100%
Total Expenditures & Uses	\$ 3,299,665	\$ 403,900	\$ 266,200	\$ 2,050,800	\$ 712,325	\$ 2,178,100	\$ 8,910,990	\$ 6,277,677	\$ 2,633,313	42%

PRELIMINARY PROPOSED FY 2022-2023 BUDGET

FY2023 PRELIMINARY PROPOSED BUDGET SUMMARY ALL FUNDS								FY2022 Adopted	Proposed vs Adopted	
	General Fund	Transportation Fund	Local Option Sales Tax Fund	Roads & Drainage Fund	Solid Waste Fund	Capital Improvement Project Fund	Total	Total	\$ Var	% Var
Estimated Revenues										
Taxes:										
Ad Valorem Taxes	1,264,987						\$ 1,264,987	\$ 1,108,155	\$ 156,832	14%
Assessments	-			1,485,300	574,560		2,059,860	2,092,370	(32,510)	-2%
Other Taxes	465,000						465,000	416,000	49,000	12%
Licenses & Permits	295,000						295,000	100,000	195,000	195%
Franchise Fees	489,500						489,500	382,500	107,000	28%
Charges for Services	194,000						194,000	136,500	57,500	42%
Intergovernmental	379,100	403,900	266,200		1,900		1,051,100	989,500	61,600	6%
Fines & Forfeitures	25,078						25,078	22,000	3,078	14%
Miscellaneous										
Investment Income	1,000			500	500		2,000	1,500	500	33%
Other Miscellaneous	13,500			24,000			37,500	10,000	27,500	275%
Total Revenues	3,127,165	403,900	266,200	1,509,800	576,960	-	5,884,025	5,258,525	625,500	12%
Other Financing Sources										
ARPA	-	-	-	-	-	1,538,000	1,538,000	-	-	0%
Transfers In	172,500	-	-	541,000	135,365	640,100	1,488,965	1,019,152	469,813	46%
Total Estimated Revenues	\$ 3,299,665	\$ 403,900	\$ 266,200	\$ 2,050,800	\$ 712,325	\$ 2,178,100	\$ 8,910,990	\$ 6,277,677	\$ 1,095,313	17%

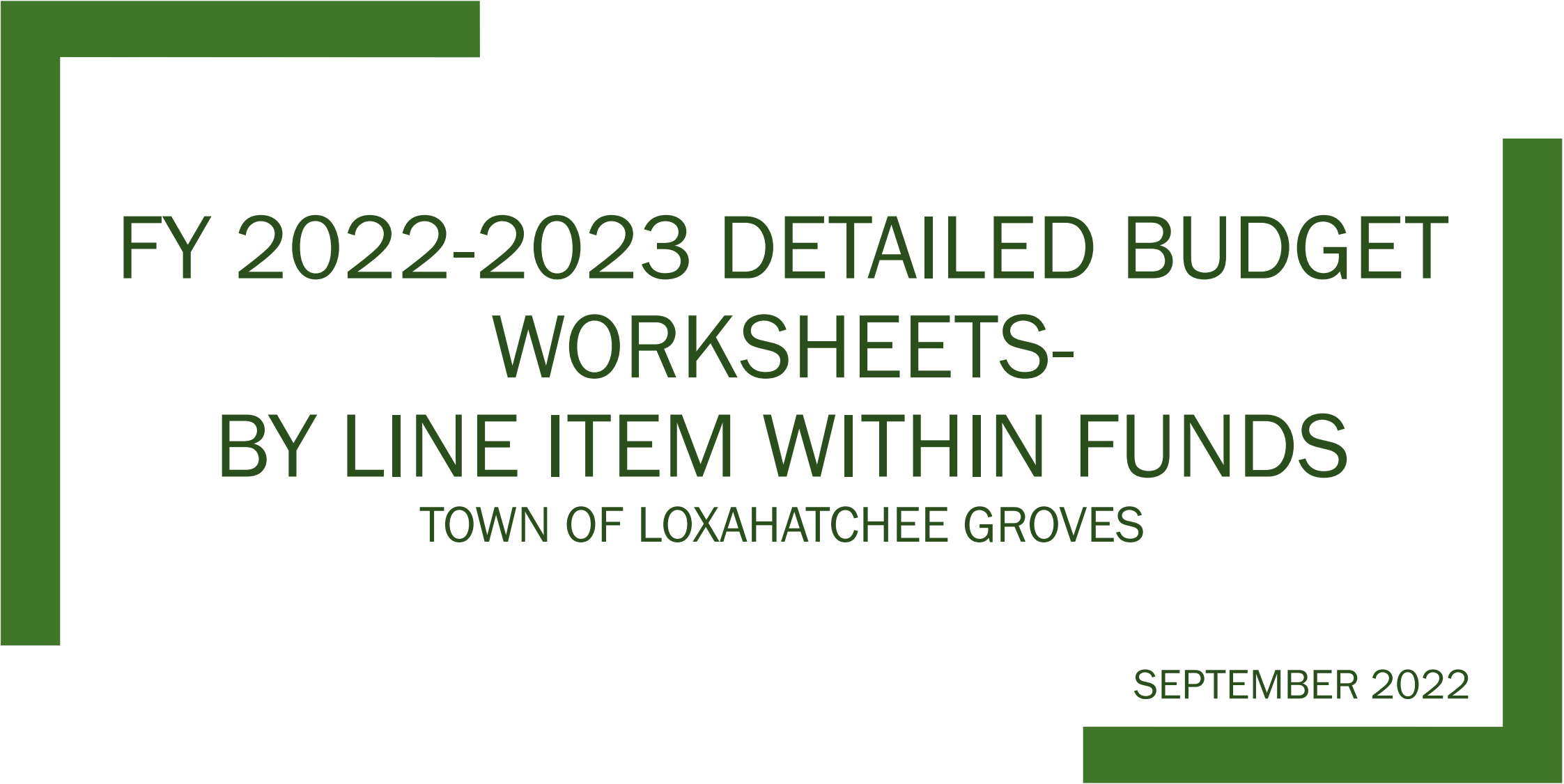
- Total Revenue is projected to grow by \$626K of 12% before Inter-Fund Transfers
 - Tax Revenues (Ad Valorem and Other Taxes) is expected to increase by \$157K or 14% of the total revenue growth before Inter-Fund Transfers
 - Licenses & Permits and Charges for Services is expected to increase by \$295K or 38% of the total revenue growth before Inter-Fund Transfers
 - Intergovernmental Revenues are expected to grow as the Florida Economy continues to grow

PRELIMINARY PROPOSED FY 2022-2023 BUDGET

FUND EXPENDITURES

FY2023 PRELIMINARY PROPOSED BUDGET SUMMARY ALL FUNDS							FY2022 Adopted	Proposed vs Adopted		
	General Fund	Transportation Fund	Local Option Sales Tax Fund	Roads & Drainage Fund	Solid Waste Fund	Capital Improvement Project Fund	Total	Total	\$ Var	% Var
Expenditures, Uses										
Compensation & Benefits	682,000	-	-	825,400	-	-	1,507,400	1,552,222	(44,822)	-3%
Operating Expenses	1,971,300	-	-	1,046,150	712,325	-	3,729,775	3,134,940	594,835	19%
Debt Service	-	-	-	6,750	-	-	6,750	6,750	-	0%
Capital	-	-	-	-	-	2,178,100	2,178,100	-	2,178,100	100%
Total Expenditures	2,653,300	-	-	1,878,300	712,325	2,178,100	7,422,025	4,693,912	2,728,113	58%
Other Financing Uses										
Transfers Out	646,365	403,900	266,200	172,500	-	-	1,488,965	1,184,864	304,101	26%
Transfer to Reserve	-	-	-	-	-	-	-	398,901	(398,901)	-100%
Total Expenditures & Uses	\$ 3,299,665	\$ 403,900	\$ 266,200	\$ 2,050,800	\$ 712,325	\$ 2,178,100	\$8,910,990	\$ 6,277,677	\$2,633,313	42%

- Overall Salaries and Related Expenditures are adjusted for COLA of 5% and Estimated Benefits of 15% and offset by the vacant positions which were budgeted for in FY2022
- Operating Expenses are increased based on historical costs plus the increase in overall inflation
- A line item for Contingency was added as a hedge
- Capital Expenditures was set at a minimum level based on estimated available resources



FY 2022-2023 DETAILED BUDGET WORKSHEETS- BY LINE ITEM WITHIN FUNDS TOWN OF LOXAHATCHEE GROVES

SEPTEMBER 2022



GENERAL FUND

TOWN OF LOXAHATCHEE GROVES

Ad Valorem

Revenue
001

										As of June		Revenue
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals	% of Adopted Budget	Estimates FY2023
Ad Valorem												
Ad Valorem Taxes	\$ 315,454	\$ 361,816	\$ 612,844	\$ 1,031,798	\$ 964,991	\$ 1,039,055	26.9%	\$ 720,993	\$ 1,108,155	\$ 1,068,815	96%	\$ 1,264,987
Sub-Total	315,454	361,816	612,844	1,031,798	964,991	1,039,055		720,993	1,108,155	1,068,815	96%	1,264,987
Annual Change (\$)		46,362	251,028	418,954	(66,807)	74,064						
Annual Change (%)		15%	69%	68%	-6%	8%				Change from CY Budget		\$ 156,832
Check fig -0-	-	-	-	-	-	-			-	-		14.2%

Fiscal Year	Millage Rate [1]	Taxable Value [1]	Pct Chng YoY Taxable Value	Taxes Levied [1]	Pct Collected In Fiscal Year	
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	110%	
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%	As of June 30, 2022
2023	3.0000	443,854,986	15%	1,331,565	TBD	

[1] Source Data: EDR Municipal Ad Valorem Tax Profile for Loxahatchee Groves

CAGR '19-23 0.0% 9.1% 9.1%

	Year	Data	Pct of Total	Estimated to be Levied	95%
Taxable Value Before Net New Value	2022	\$ 434,742,696	98%	\$ 1,304,228	\$ 1,239,017
Taxable Value Net New Value	2022	9,112,290	2%	27,337	25,970
Total Taxable Value		\$ 443,854,986		\$ 1,331,565	\$ 1,264,987
Final Taxable Value	2021	\$ 386,834,400			
Pct Change in Taxable Value		12.38%			
YoY Pct Change in Taxable Value		14.74%			
Taxable Value Pct Change from Net New Value		2.36%			

Non-Ad Valorem & Non-Assessment Revenues

Revenue
001

	As of June											% of Adopted Budget	Revenue Estimates FY2023
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals			
Intergovernmental													
Municipal Revenue Sharing	\$ 80,166	\$ 80,942	\$ 78,614	\$ 64,000	\$ 78,190	\$ 82,728	0.6%	\$ 77,440	\$ 75,000	\$ 60,368	80%	\$ 83,000	
Alcoholic Beverage License Tax	-	-	4,346	4,500	1,575	1,274	-33.6%	2,924	1,000	2,232	223%	3,100	
Half Cent Sales Tax	252,797	252,845	264,791	216,000	254,083	297,423	3.3%	256,323	277,000	262,186	95%	293,000	
Sub-Total	332,963	333,786	347,750	284,500	333,847	381,425		336,687	353,000	324,786	92%	379,100	
Annual Change (\$)		823	13,964	(63,250)	49,347	47,578						26,100	
Annual Change (%)		0%	4%	-18%	17%	14%						7%	
Taxes													
Electric Utility Tax	263,868	280,438	288,813	280,000	327,363	338,252	5.1%	296,456	310,000	256,312	83%	355,000	
Gas Utility Tax Metered	-	276	1,601	3,000	-	-	0.0%	-	-	-			
Utility Service Tax- Propane	-	1,952	4,584	4,000	5,255	6,569	35.4%	4,472	5,000	7,549	151%	10,000	
Communication Services	89,353	89,516	93,642	100,000	110,066	98,050	1.9%	96,771	101,000	72,187	71%	100,000	
Sub-Total	353,221	372,182	388,641	387,000	442,684	442,871		397,699	416,000	336,048	81%	465,000	
Annual Change (\$)		18,960	16,459	(1,641)	55,684	187						49,000	
Annual Change (%)		5%	4%	0%	14%	0%						12%	
Franchise Fees													
FPL Franchise Fee	211,347	236,037	233,248	240,000	264,791	260,959	4.3%	241,064	270,000	212,147	79%	280,000	
PBC Water Utility Franchise	124,575	24,936	(27,142)	11,000	23,196	29,209	-25.2%	30,962	19,000	12,916	68%	17,000	
PBC Sewer Utility Franchise	-	1,208	5,915	7,000	7,799	11,844	76.9%	6,753	8,000	8,142	102%	12,000	
Solid Waste Franchise	-	-	-	20,000	37,167	34,452	31.2%	30,539	80,000	118,206	148%	175,000	
Hauler's Franchise Fee	-	-	2,477	4,000	4,606	1,509	-15.2%	3,148	5,500	1,093	20%	5,500	
Sub-Total	335,922	262,181	214,497	282,000	337,558	337,973		312,466	382,500	352,505	92%	489,500	
Annual Change (\$)		(73,742)	(47,684)	67,503	55,558	415						107,000	
Annual Change (%)		-22%	-18%	31%	20%	0%						28%	
Licenses & Permits													
Local Business Tax	9,749	5,341	26,636	40,000	67,736	105,616	61.0%	42,513	55,000	20,785	38%	70,000	
Building Permits	-	18,183	25,261	45,000	28,596	62,557	36.2%	35,919	45,000	135,456	301%	185,000	
Other Permits	-	-	-	-	-	-	0.0%	-	-	3,823		40,000	
Sub-Total	9,749	23,524	51,897	85,000	96,332	168,173		78,432	100,000	160,064	160%	295,000	
Annual Change (\$)		13,775	28,373	33,103	11,332	71,841						195,000	
Annual Change (%)		141%	121%	64%	13%	75%						195%	
Fines & Forefeitures													
Court Fines	-	-	3,928	2,000	-	-	-	-	2,000	-		2,000	
Code Enforcement Fines	11,351	22,569	5,314	15,000	4,500	-	-	11,747	20,000	17,000	85%	23,078	
Sub-Total	11,351	22,569	9,242	17,000	4,500	-		11,747	22,000	17,000		25,078	
Annual Change (\$)		11,218	(13,327)	7,758	(12,500)	(4,500)						3,078	
Annual Change (%)		99%	-59%	84%	-74%	-100%						14%	
Miscellaneous													
Contributions & Donations - Private Sources	-	9,249	15,751	5,000	875	2,686	-26.6%	6,712	5,000	2,400	48%	5,000	
Other Miscellaneous Revenue	397	3,576	8,524	5,000	43,449	57,474	170.5%	23,605	5,000	6,211	124%	8,500	
Sub-Total	397	12,824	24,275	10,000	44,324	60,160		30,317	10,000	8,611		13,500	
Annual Change (\$)		12,427	11,450	(14,275)	34,324	15,836						3,500	
Annual Change (%)		3130%	89%	-59%	343%	36%						35%	
Charges for Services													
Cost Recovery Fees	152,804	51,340	38,649	80,000	46,737	350,762	18.1%	120,049	130,000	190,985	147%	186,000	
Other Gen Govt Charges and Fees	1,015	3,522	103	1,500	61	-	-	1,033	1,500	-		1,000	
General Government Charges	5,867	9,700	4,505	5,000	8,383	7,127	4.0%	6,764	5,000	7,225	145%	7,000	
Sub-Total	159,686	64,562	43,258	86,500	55,181	357,889		127,846	136,500	198,210		194,000	
Annual Change (\$)		(95,124)	(21,304)	43,242	(31,319)	302,709						57,500	
Annual Change (%)		-60%	-33%	100%	-36%	549%						42%	
Investment Income													
Interest	39	812	1,106	5,000	6,159	462	63.9%	2,263	1,000	567	57%	1,000	
Interest fpr FMIVT	-	-	-	-	551	14		94	-	-		-	
Sub-Total	39	812	1,106	5,000	6,710	475		2,357	1,000	567		1,000	
Annual Change (\$)		773	294	3,894	1,710	(6,235)						-	
Annual Change (%)		1980%	36%	352%	34%	-93%						0%	
	\$ 1,203,328	\$ 1,092,439	\$ 1,080,666	\$ 1,157,000	\$ 1,321,136	\$ 1,748,968		\$ 1,297,551	\$ 1,421,000	\$ 1,397,791	98%	\$ 1,862,178	
Annual Change (\$)		\$ (110,889)	\$ (11,774)	\$ 76,334	\$ 164,136	\$ 427,832				Change from CY Budget		\$ 441,178	
Annual Change (%)		-9.2%	-1.1%	7.1%	14.2%	32.4%				Change from CY Budget		31.0%	

General Fund Operating Expenses

Expense
001

										As of June		
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals	% of Adopted Budget	Expense Estimates FY2023
Accounting and Auditing	\$ 16,700	\$ 14,700	\$ 22,862	\$ 25,000	\$ 41,337	\$ 40,931	19.6%	\$ 26,922	\$ 60,000	\$ 13,532.62	23%	\$ 60,000
Books, Publications, Subscriptions	3,688	4,091	5,455	6,000	10,660	9,170	20.0%	6,510	13,500	9,077.47	67%	12,700
Building & Zoning Professional Service	19,084	-	36,656	80,000	97,501	5,539	-21.9%	39,797	25,000	75,664.90	303%	166,500
Building Office Supplies	-	-	-	-	-	-	-	-	-	1,831.89	No Budget	2,600
Code Compliance	35,333	-	160	-	-	12,649	-18.6%	8,024	10,000	84,564.90	846%	156,000
Communication Services	15,178	14,260	13,335	15,000	22,217	62,003	32.5%	23,666	43,000	50,421.49	117%	71,500
Communication Services(Code Enforcement)	-	-	-	-	-	-	-	-	-	343.75	No Budget	-
Compliance Auditing	-	-	-	-	-	-	-	-	-	2,070.00	No Budget	-
Comprehensive Plan	-	-	-	-	-	-	-	-	25,000	-	0%	50,000
Computer Hardware and Software	2,662	3,716	3,583	-	20,354	17,656	46.0%	7,995	25,000	13,324.60	53%	25,000
Computer Services	17,269	24,445	23,758	2,000	61,515	36,357	16.1%	27,557	60,000	56,924.90	95%	30,000
Cost Recovery Expenditure	153,018	49,101	47,892	-	132,036	310,110	15.2%	115,360	80,000	107,727.31	135%	151,000
Education & Training	450	3,208	3,853	25,000	6,080	1,734	31.0%	6,721	6,500	2,171.21	33%	13,000
Election Expense	10,325	7,991	20,027	4,000	1,211	11,114	1.5%	9,111	20,000	17,845.78	89%	20,000
Insurance	32,686	50,462	70,436	-	81,314	73,155	17.5%	51,342	114,000	1,127.00	1%	130,000
Law Enforcement (PBSO)	288,746	294,621	610,000	10,000	622,200	622,200	16.6%	407,961	624,000	466,650.00	75%	641,000
Legal Advertising	11,520	16,202	17,549	175,000	7,273	4,078	-18.8%	38,604	9,000	151.36	2%	9,000
Litigation	-	-	-	-	3,421	8,229	0.0%	1,942	10,000	39,148.96	391%	50,000
Loxahatchee Groves - CERT	37	121	4,561	4,500	(1,000)	-	-	1,370	4,500	1,000.00	22%	2,400
Office Supplies	16,441	14,277	12,768	100	13,158	13,635	-3.7%	11,730	8,000	6,516.58	81%	8,000
Operating Supplies	36	119	-	5,000	-	-	-	859	-	213.99	No Budget	-
Other Current Charges - Council Reimbursement	37,500	45,000	45,000	350	(750)	-	-	21,183	-	-	No Budget	-
Other Current Charges -Computer Services (Hosting)	-	6,245	-	7,000	-	-	-	2,208	-	-	No Budget	-
Other Operating Expenses	1,662	13,163	2,479	6,000	143	149	-38.3%	3,933	-	59.96	No Budget	-
Other Operating Expenses (Misc.-Recording Fees)	957	1,293	5,892	3,500	7,013	6,314	45.8%	4,162	5,500	11,433.64	208%	8,000
Other Services	364,366	411,074	396,347	25,000	108,161	5,019	-57.6%	218,328	6,000	18,163.90	303%	9,300
Other Services -	-	-	-	-	-	-	-	-	-	226.09	No Budget	35,000
Other Services - Code	4,648	106,260	109,180	624,000	43,388	38,528	52.7%	154,334	110,000	-	0%	15,000
Other Services - Plan Process Comp Plan	1,302	-	-	15,000	-	-	-	2,717	-	-	No Budget	-
Planning & Zoning Contract	19,382	30,367	45,312	18,000	84,976	50,619	21.2%	41,443	45,000	13,406.25	30%	45,000
Postage and Freight	1,878	2,622	2,421	8,000	1,477	2,522	6.1%	3,153	3,000	636.95	21%	3,000
Printing & Binding	279	382	-	2,000	-	-	-	443	-	-	No Budget	-
Professional Service	-	3,130	-	60,000	70,732	60,050	0.0%	32,319	30,000	32,418.83	108%	-
Professional Service- Paychex	-	-	-	-	746	5,181	0.0%	988	4,000	-	0%	4,000
Professional Service- Payroll Fees	-	-	-	-	-	-	-	-	-	2,708.90	No Budget	-
Professional Services	98,383	112,043	91,717	-	162,140	151,946	9.1%	102,705	150,000	170,457.89	114%	175,000
Rental and Leases - Equip, Storage, etc	7,966	6,081	5,761	35,000	8,511	10,236	5.1%	12,259	10,000	6,941.39	69%	13,000
Repair and Maintenance - Building	7,902	3,862	350	-	6,730	9,005	2.6%	4,641	10,000	1,291.58	13%	8,000
Special Events/ Contributions	4,748	8,813	-	6,500	4,414	659	-32.6%	4,189	10,000	12,738.37	127%	25,000
Special Magistrate	345	3,507	18,203	-	-	2,975	53.8%	4,172	20,000	1,400.00	7%	5,000
Travel	10,547	10,648	14,192	23,600	15,156	7,440	-6.7%	13,597	18,000	7,277.60	40%	18,300
Utilities	5,620	6,803	6,263	20,000	5,517	5,734	0.4%	8,323	6,000	4,815.70	80%	9,000
	<u>\$ 1,190,658</u>	<u>\$ 1,268,605</u>	<u>\$ 1,636,010</u>	<u>\$ 1,205,550</u>	<u>\$ 1,637,630</u>	<u>\$ 1,584,936</u>		<u>\$1,420,565</u>	<u>\$ 1,565,000</u>	<u>\$ 1,234,286</u>	79%	<u>\$1,971,300</u>
Annual Change (\$)		\$ 77,947	\$ 367,405	\$ (430,460)	\$ 432,080	\$ (52,695)				Change from CY Budget		\$ 406,300
Annual Change (%)		6.5%	29.0%	-26.3%	35.8%	-3.2%				Change from CY Budget		26.0%

For the Year Ending 2022

Revenue Type	Budget	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YTD	Budget Remaining Under/(Over)	Pct Remaining	Projected	\$ Chng vs Budget
Ad Valorem Taxes	\$ 1,108,155	\$ -	\$ 199,332	\$ 629,015	\$ 53,455	\$ 36,623	\$ 43,238	\$ 77,778	\$ -	\$ 29,375	\$ -	\$ -	\$ -	\$ 1,068,815	\$ 39,340	4%	\$ 1,108,155	\$ -
Taxes	416,000	41,474	37,298	41,581	31,058	34,568	35,324	37,133	449	77,163	-	-	-	336,048	79,952	19%	416,000	-
Licenses & Permits	100,000	18,067	8,429	9,332	1,551	16,918	27,769	30,731	28,254	19,013	-	-	-	160,064	(60,064)	-60%	213,418	113,418
Franchise Fees	382,500	38,712	41,925	40,461	25,352	36,681	53,528	43,048	16,358	56,440	-	-	-	352,505	29,995	8%	382,500	-
Charges for Services	136,500	22,598	14,165	19,310	129,642	1,451	835	819	383	9,007	-	-	-	198,210	(61,710)	-45%	264,280	127,780
Intergovernmental	353,000	30,318	32,151	33,450	35,867	42,687	35,098	36,584	-	78,630	-	-	-	324,786	28,214	8%	433,048	80,048
Fines & Forefeitures	22,000	-	-	-	-	17,000	-	-	-	-	-	-	-	17,000	5,000	23%	22,667	667
Investment Income	1,000	-	-	-	-	-	-	-	-	567	-	-	-	567	433	43%	756	(244)
Transfers In	172,500	-	-	-	-	-	-	-	-	-	-	-	-	-	172,500	100%	172,500	-
Miscellaneous	10,000	413	-	750	1,335	1,298	1,004	272	2,241	1,300	-	-	-	8,611	1,389	14%	11,481	1,481
Total Sources	2,701,655	151,581	333,302	773,899	278,260	187,225	196,796	226,364	47,684	271,496	-	-	-	2,466,607			3,024,806	\$ 323,151
Pct of Budget		6%	12%	29%	10%	7%	7%	8%	2%	10%	0%	0%	0%				323,151	
Cml Pct		6%	18%	47%	57%	64%	71%	79%	81%	91%	91%	91%	91%				12%	
Expenditures																		
Salaries & Related	758,291	55,906	60,841	86,709	54,689	49,008	73,053	44,804	50,357	43,657	-	-	-	519,024	239,267	32%	692,032	(66,259)
Operating Expenses	1,565,000	155,701	104,608	125,843	155,019	132,815	91,680	81,732	250,828	136,060	-	-	-	1,234,286	330,714	21%	1,645,714	80,714
Capital	-	3,170	-	2,708	3,198	-	-	-	-	-	-	-	-	9,076	(9,076)	No Budget	9,076	9,076
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget	-	-
	2,323,291	214,777	165,449	215,260	212,907	181,823	164,733	126,536	301,185	179,717	-	-	-	1,762,385			2,346,822	
Transfers Out	378,364	-	-	-	-	-	-	-	-	-	-	-	-	-	378,364	100%	378,364	-
Total Uses	\$ 2,701,655	\$ 214,777	\$ 165,449	\$ 215,260	\$ 212,907	\$ 181,823	\$ 164,733	\$ 126,536	\$ 301,185	\$ 179,717	\$ -	\$ -	\$ -	\$ 1,762,385			\$ 2,725,186	23,531
Pct of Budget		8%	6%	8%	8%	7%	6%	5%	11%	7%	0%	0%	0%				23,531	
Cml Pct		8%	14%	22%	30%	37%	43%	47%	59%	65%	65%	65%	65%				1%	
Check fig -0-	-																299,620	

Revenue Type	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual
Ad Valorem Taxes	\$ 315,454	\$ 361,816	\$ 612,844	\$ 1,031,798	\$ 964,991	\$ 1,039,055
Taxes	353,221	372,182	388,641	387,000	442,684	442,871
Licenses & Permits	9,749	23,524	51,897	85,000	96,332	168,173
Franchise Fees	335,922	262,181	214,497	282,000	337,558	337,973
Charges for Services	159,686	64,562	43,258	86,500	55,181	357,889
Intergovernmental	332,963	333,786	347,750	284,500	333,847	381,425
Fines & Forefeitures	11,351	22,569	9,242	17,000	4,500	-
Investment Income	39	812	1,106	5,000	6,710	475
Miscellaneous	397	12,824	24,275	10,000	44,324	60,160
Transfers In	145,281	-	-	-	170,000	-
Total Sources	1,664,063	1,454,256	1,693,509	2,188,798	2,456,127	2,788,023

Expenditures						
Salaries & Related	-	-	1,250	91,000	606,488	780,747
Operating Expenses	1,190,658	1,268,605	1,636,010	1,205,550	1,637,630	1,584,936
Capital	10,145	-	-	-	-	2,020
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
	1,200,802	1,268,605	1,637,260	1,296,550	2,244,119	2,367,702
Transfers Out	463,260	185,650	56,249	388,859	212,009	-
Total Uses	1,664,063	1,454,256	1,693,509	1,685,409	2,456,127	\$ 2,367,702

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Ad Valorem Taxes	\$ 1,264,987	\$ 1,108,155	\$ 156,832	14.2%
Taxes	465,000	416,000	49,000	11.8%
Licenses & Permits	295,000	100,000	195,000	195.0%
Franchise Fees	489,500	382,500	107,000	28.0%
Charges for Services	194,000	136,500	57,500	42.1%
Intergovernmental	379,100	353,000	26,100	7.4%
Fines & Forefeitures	25,078	22,000	3,078	14.0%
Investment Income	1,000	1,000	-	0.0%
Miscellaneous	13,500	10,000	3,500	35.0%
Transfers In	172,500	172,500	-	0.0%
Total Sources	\$ 3,299,665	\$ 2,701,655	\$ 598,010	22.1%

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Compensation & Benefits	\$ 717,000	758,291	\$ (41,291)	-5.4%
Operating Expenses	1,936,300	1,565,000	371,300	23.7%
Transfers Out	646,365	378,364	268,001	70.8%
Total Uses	\$ 3,299,665	\$ 2,701,655	\$ 598,010	22.1%



TRANSPORTATION FUND

TOWN OF LOXAHATCHEE GROVES



Transportation Fund Tax Revenues

Revenue
101

										As of June	% of	Revenue
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals	Adopted Budget	Estimates FY2023
Intergovernmental												
1st Local option Fuel Tax (6c)	\$ 265,665	\$ 277,680	\$ 274,233	\$ 210,000	\$ 249,237	\$ 259,548	-0.5%	\$ 256,061	\$ 262,000	\$ 182,062	69%	\$ 277,000
2nd Local Option Fuel Tax(5c)	123,672	129,543	126,962	97,500	114,604	118,189	-2.4%	114,314	121,000	116,458	96%	126,900
Total	<u>\$ 389,337</u>	<u>\$ 407,223</u>	<u>\$ 401,195</u>	<u>\$ 307,500</u>	<u>\$ 363,841</u>	<u>\$ 377,737</u>		<u>\$ 370,374</u>	<u>\$ 383,000</u>	<u>\$ 298,520</u>		<u>\$ 403,900</u>
Annual Change (\$)		17,886	(6,028)	(93,695)	56,341	13,896						
Annual Change (%)		5%	-1%	-23%	18%	4%						
										Change from CY Budget		\$ 20,900
										Change from CY Budget		5.5%

For the Year Ending 2022

Revenue Type	Budget	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YTD	Budget Remaining Under/(Ov)	Pct Remaining
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No Budget
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Intergovernmental	383,000	31,969	31,630	33,406	32,469	34,826	30,759	31,892	-	71,570	-	-	-	298,520	84,480	22%
Fines & Forefeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Investment Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Total Sources	383,000	31,969	31,630	33,406	32,469	34,826	30,759	31,892	-	71,570	-	-	-	298,520		
Pct of Budget		8%	8%	9%	8%	9%	8%	8%	0%	19%	0%	0%	0%			
Cml Pct		8%	17%	25%	34%	43%	51%	59%	59%	78%	78%	78%	78%			
Expenditures																
Salaries & Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	383,000	-	-	-	-	-	-	-	-	-	-	-	-	-	383,000	100%
Total Uses	\$ 383,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Pct of Budget		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Cml Pct		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			

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Revenue Type	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual
Intergovernmental	\$ 389,337	\$ 407,223	\$ 401,195	\$ 307,500	\$ 363,841	\$ 377,737
Transfers In	388,705	32,503	973,296	-	200,000	-
Total Sources	778,042	439,726	1,374,490	307,500	563,841	377,737

Expenditures						
Salaries & Related	-	-	-	-	-	-
Operating Expenses	768,167	428,501	481,979	-	-	-
Capital	-	11,225	-	-	-	-
Debt Service	-	-	2,438	-	-	-
Contingency	-	-	-	-	-	-
	768,167	439,726	484,417	-	-	-
Transfers Out	9,875	-	890,073	307,500	200,000	-
Total Uses	778,042	439,726	1,374,490	307,500	200,000	\$ -

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Intergovernmental	403,900	383,000	20,900	5.5%
Transfers In	-	-	-	0.0%
Total Sources	403,900	383,000	20,900	5.5%

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Transfers Out	403,900	383,000	20,900	5.5%
Total Uses	403,900	383,000	20,900	5.5%



LOCAL OPTION SALES TAX FUND

TOWN OF LOXAHATCHEE GROVES

Revenue
103

	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Average	FY2022 Adopted	As of June Actuals	Adopted	Revenue
Sales Tax Infrastructure	\$ 160,446	\$ 219,920	\$ 195,000	\$ 233,775	\$ 272,160	14.1%	\$ 180,217	\$ 251,000	\$ 244,414	97%	\$ 266,200
Total	\$ 160,446	\$ 219,920	\$ 195,000	\$ 233,775	\$ 272,160		\$ 180,217	\$ 251,000	\$ 244,414		\$ 266,200
Annual Change (\$)	160,446	59,474	(24,920)	38,775	38,385						
Annual Change (%)		37%	-11%	20%	16%				Change from CY Budget		\$ 15,200
									Change from CY Budget		6.1%

For the Year Ending 2022

Revenue Type	Budget	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YTD	Budget Remaining Under/(Over)	Pct Remaining
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No Budget
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Intergovernmental	251,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251,000	100%
Fines & Forefeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Investment Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Total Sources	251,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pct of Budget		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Cml Pct		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Expenditures																
Salaries & Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	251,000	-	-	-	-	-	-	-	-	-	-	-	-	-	251,000	100%
Total Uses	\$ 251,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Pct of Budget		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Cml Pct		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Check fig -0-	-															

Revenue Type	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual
Intergovernmental	\$ -	\$ 160,446	\$ 219,920	\$ 195,000	\$ 233,775	\$ 272,160
Transfers In	-	-	-	298,000	-	-
Total Sources	-	160,446	219,920	493,000	233,775	272,160

Expenditures						
Salaries & Related	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
	-	-	-	-	-	-
Transfers Out	-	-	-	493,000	-	-
Total Uses	-	-	-	493,000	-	\$ -

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Intergovernmental	266,200	251,000	15,200	6.1%
Transfers In	-	-	-	0.0%
Total Sources	266,200	251,000	15,200	6.1%

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Transfers Out	266,200	251,000	15,200	6.1%
Total Uses	266,200	251,000	15,200	6.1%



ROADS & DRAINAGE FUND

TOWN OF LOXAHATCHEE GROVES



Revenue
105

										As of June		Revenue Estimates FY2023	
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals	% of Adopted Budget		
Assessments													
Road and Canal Maintenance Assessment	\$ -	\$ 1,027,671	\$ -	\$ 1,545,865	\$ 1,857,736	\$ 1,554,987	10.9%	\$ 1,197,252	\$ 1,559,600	\$ 1,494,760	96%	\$ 1,560,300	[1]
Road Debt Assessment	-	306,865	-	310,000	21,396	266,441	-3.5%	180,940	-	-	No Budget		
Other Assessments - PBCSB	-	73,383	-	3,000	-	-	-100.0%	15,277	-	-	No Budget	\$ 3,000	
Excess Fees - Maintenance	-	-	-	-	-	-		-	-	8,779	No Budget	-	
Other Assesments	-	-	-	-	10,885	-		2,177	-	-	No Budget	-	
Discount Fees	-	-	-	(65,700)	(59,088)	(58,751)		(36,708)	(77,980)	(50,546)	65%	(78,000)	[2]
Total	-	1,407,920	-	1,793,165	1,830,930	1,762,677		1,358,938	1,481,620	1,452,993		1,485,300	
Annual Change (\$)		1,407,920	(1,407,920)	1,793,165	37,765	(68,253)							
Annual Change (%)			-100%	100%	2%	-4%							
Miscellaneous													
Miscellaneous Revenue	-	1,706	855	2,000	20,000	-	-100.0%	4,912	-	3,250	No Budget	24,000	
Total	-	1,706	855	2,000	20,000	-		4,912	-	3,250		24,000	
Annual Change (\$)		1,706	(851)	1,145	18,000	(20,000)							
Annual Change (%)			-50%	134%	900%	-100%							
Investment Income													
Interest (Bank United NPF)	-	4	293	-	7,994	-	-100.0%	1,658	-	-	No Budget	-	
Interest (Bank United P)	-	963	275	-	-	-	-100.0%	247	-	-	No Budget	-	
Interest (FCB MM)	-	-	-	1,500	4,591	-		1,218	-	-	No Budget	-	
Interest (PBC)	-	29	-	-	-	-	-100.0%	6	-	-	No Budget	-	
Interest (SBA)	-	46	3	-	5	-	-100.0%	11	-	-	No Budget	-	
Interest (Suntrust MM)	-	842	-	-	-	-	-100.0%	168	-	-	No Budget	-	
Investment Earnings Floridian	-	-	-	3,000	51	-		610	-	92	No Budget	-	
Interest (SunTrust)	-	119	-	-	-	-	-100.0%	24	-	-	No Budget	-	
Interest-Assessments	-	4	-	1,200	143	3,713	469.9%	1,012	-	848	No Budget	500	
Total	-	2,005	570	5,700	12,782	3,713		4,954	-	940		500	
Annual Change (\$)		2,005	(1,435)	5,130	7,082	(9,070)							
Annual Change (%)			-72%	900%	124%	-71%							
	\$ -	\$ 1,411,630	\$ 1,425	\$ 1,800,865	\$ 1,863,712	\$ 1,766,390		\$ 1,368,804	\$ 1,481,620	\$ 1,457,184	98%	\$ 1,509,800	
Annual Change (\$)		\$ 1,411,630	\$ (1,410,205)	\$ 1,799,440	\$ 62,847	\$ (97,323)					Change from CY Budget	\$ 28,180	
Annual Change (%)		100.0%	-99.9%	126285.4%	3.5%	-5.2%					Change from CY Budget	1.9%	

[1] Assessments at 100%
 [2] Assessments at 95% Less Assessments at 100%
 [3] Annualized Current Year Actuals and increased by 1%

Check fig -0-

Fiscal Year	Adopted Rate	Computed Acres [1]	Assessment Revenue (Net of Discounts) [2]	Source
2016	\$ 150.00	7,787.000000	\$ 1,168,050	Annual Budget Presentation
2017	150.00	6,851.133333	1,027,670	Annual Budget Presentation
2018	150.00	7,565.666667	1,134,850	Annual Budget Presentation
2019	200.00	7,504.710000	1,500,942	Annual Budget Presentation
2020	200.00	9,154.649150	1,830,930	Client GL Data
2021	200.00	8,813.385600	1,762,677	Client GL Data
2022	200.00	7,408.100000	1,481,620	Client GL Data Budget
2023	200.00	7,801.487200	1,482,283	Palm Beach Co Parcel Counts
				Budget Collection Rate
				95%
[1]	Changes in Computed Acres is based on discounts taken and when payments are received			
[2]	Town budget based on 95% collection rate within the Fiscal Year.			

Road & Drainage Fund Operating Expenses

Expense
105

										As of June		
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals	% of Adopted Budget	Expense Estimates FY2023
Accounting and Auditing	\$ -	\$ 17,050	\$ 2,300	\$ 22,000	\$ 5,220	\$ 34,397	19.2%	\$ 13,494	\$ 25,000	\$ 13,533	54%	\$ 30,000
Bank Charges	-	6,828	-	1,000	-	-		1,305	-	-	No Budget	
Books, Publications, Subscriptions	-	4,283	-	2,000	280	346	-46.7%	1,151	2,000	256	13%	2,100
Communication Services	-	6,573	1,515	8,500	9,377	13,306	19.3%	6,545	13,000	7,777	60%	13,650
Computer hardware & Software	-	1,988	1,444	5,000	1,499	380	-33.9%	1,719	5,000	1,118	22%	5,250
Education & Training	-	-	-	-	-	-		-	-	720	No Budget	1,000
Election Expense	-	5,722	-	-	-	-		954	-	-	No Budget	
Fuel	-	24,051	449	25,000	17,993	29,139	4.9%	16,105	25,000	29,950	120%	45,000
Insurance	-	46,778	11,298	50,000	50,000	68,708	10.1%	37,797	60,000	-	0%	80,000
Legal Advertising	-	3,500	350	1,000	420	-		878	-	-	No Budget	
Lubricants	-	772	332	3,000	2,538	2,082	28.1%	1,454	3,000	2,032	68%	4,000
Machinery and Equipment	-	4,187	-	155,000	69,200	10,345	25.4%	39,789	125,000	152,074	122%	-
Office Supplies	-	7,626	-	500	928	1,364	-35.0%	1,736	1,000	1,034	103%	1,450
Operating Supplies	-	6,039	387	50,000	41,162	11,256	16.8%	18,141	40,000	6,349	16%	40,000
Other Current Charges	-	-	-	-	-	90		15	-	-	No Budget	
Other Current Charges - Miscellaneous	-	4,114	1,281	9,000	7,953	5,011	5.1%	4,560	2,000	1,516	76%	2,100
Other Current Charges - Permits	-	2,538	-	2,500	-	-		840	-	-	No Budget	
Other Services -	-	5,826	4,334	32,000	21,802	68,538	85.2%	22,083	50,000	35,914	72%	65,000
Other Services - PBC Admin Fee	-	-	3,220	24,000	16,769	17,231		10,203	11,000	17,154	156%	24,000
Postage and Freight	-	1,757	-	500	-	110	-50.0%	395	-	90	No Budget	
Printing & Binding	-	300	-	-	-	-		50	-	-	No Budget	
Professional Service - Drug Test	-	130	-	500	65	967	65.2%	277	500	1,577	315%	2,200
Professional Service - Engineering & Legal	-	20,452	-	150,000	7,310	24,871	5.0%	33,772	-	-	No Budget	
Professional Service - Legal	-	123,753	9,803	-	-	-		22,259	-	-	No Budget	
Professional Service- Land Surveying	-	500	-	4,000	38,240	-		7,123	20,000	-	0%	40,000
Professional Service-Paychex	-	-	-	6,865	(56)	-		1,135	-	-	No Budget	
Rental and Leases - Equip, Storage, etc	-	-	-	-	-	-		-	-	101,729	No Budget	250,000
Repair and Maintenance - Machinery	-	-	2,443	45,000	2,252	21,996		11,949	20,000	11,966	60%	21,000
Repair and Maintenance Service- Canal	-	31,802	-	-	-	-		5,300	-	-	No Budget	
Repair and Maintenance Svc -	-	81,753	8,360	200,000	106,217	37,174	-17.9%	72,251	150,000	39,449	26%	100,000
Retnal and Leases - Equip, Storage, etc	-	3,597	22	160,000	114,239	62,147	103.9%	56,667	150,000	-	0%	
Road Maintence and Service	-	3,300	-	-	274,185	46,172	93.4%	53,943	100,000	183,772	184%	257,300
Road Materials & Supplies	-	36,442	-	216,000	453	97,699	28.0%	58,432	-	106	No Budget	15,000
Traffic Control Signs	-	-	-	20,000	-	2,714		3,786	25,000	8,562	34%	25,000
Training	-	-	-	2,000	-	-		333	2,000	-	0%	2,100
Travel	-	2,164	-	1,000	-	-		527	-	-	No Budget	
Utilities Services	-	12,994	971	16,000	9,812	10,659	-4.8%	8,406	15,000	10,458	70%	20,000
	<u>\$ -</u>	<u>\$ 466,819</u>	<u>\$ 48,509</u>	<u>\$ 1,212,365</u>	<u>\$ 797,859</u>	<u>\$ 566,701</u>		<u>\$ 515,375</u>	<u>\$ 844,500</u>	<u>\$ 627,136</u>	74%	<u>\$ 1,046,150</u>
Annual Change (\$)		\$ 466,819	\$ (418,310)	\$ 1,163,856	\$ (414,506)	\$ (231,158)					Change from CY Budget	\$ 201,650
Annual Change (%)		100.0%	-89.6%	2399.3%	-34.2%	-29.0%					Change from CY Budget	23.9%

For the Year Ending 2022

Revenue Type	Budget	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YTD	Budget Remaining Under/(Over)	Pct Remaining
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No Budget
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Fines & Forefeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Investment Income	-	-	-	-	-	-	-	92	-	848	-	-	-	940	(940)	No Budget
Transfers In	336,061	-	-	-	-	-	-	-	-	-	-	-	-	-	336,061	100%
Assessments	1,481,620	-	60,533	1,042,462	83,271	53,613	60,090	117,060	-	35,966	-	-	-	1,452,993	28,627	2%
Miscellaneous	-	-	3,250	-	-	-	-	-	-	-	-	-	-	3,250	(3,250)	No Budget
Total Sources	1,817,681	-	63,782	1,042,462	83,271	53,613	60,090	117,152	-	36,814	-	-	-	1,457,184		
Pct of Budget		0%	4%	57%	5%	3%	3%	6%	0%	2%	0%	0%	0%			
Cml Pct		0%	4%	61%	65%	68%	72%	78%	78%	80%	80%	80%	80%			
Expenditures																
Salaries & Related	793,931	47,721	41,684	67,229	49,625	49,016	81,046	47,771	55,268	43,779	-	-	-	483,138	310,793	39%
Operating Expenses	844,500	23,785	90,833	63,842	110,731	63,049	38,416	40,785	97,580	98,115	-	-	-	627,136	217,364	26%
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Debt Service	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-	6,750	100%
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
	1,645,181	71,506	132,517	131,071	160,356	112,065	119,462	88,556	152,848	141,893	-	-	-	1,110,274		
Transfers Out	172,500	-	-	-	-	-	-	-	-	-	-	-	-	-	172,500	100%
Total Uses	\$ 1,817,681	\$ 71,506	\$ 132,517	\$ 131,071	\$ 160,356	\$ 112,065	\$ 119,462	\$ 88,556	\$ 152,848	\$ 141,893	\$ -	\$ -	\$ -	\$ 1,110,274		
Pct of Budget		4%	7%	7%	9%	6%	7%	5%	8%	8%	0%	0%	0%			
Cml Pct		4%	11%	18%	27%	33%	40%	45%	53%	61%	61%	61%	61%			

Check fig -0-

For the Fiscal Year Ending September 30,

Revenue Type	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual
Investment Income	\$ -	\$ 2,005	\$ 570	\$ 5,700	\$ 12,782	\$ 3,713
Transfers In	-	47,653	188,997	200,000	-	-
Assessments	-	1,407,920	-	1,793,165	1,830,930	1,762,677
Miscellaneous	-	1,706	855	2,000	20,000	-
Total Sources	-	1,459,283	190,422	2,000,865	1,863,712	1,766,390

Expenditures

Salaries & Related	-	586,218	141,913	482,500	415,601	529,443
Operating Expenses	-	466,819	48,509	1,212,365	797,859	566,701
Capital	-	-	-	-	-	-
Debt Service	-	406,246	284,226	306,000	642,889	4,500
Contingency	-	-	-	-	-	-
	-	1,459,283	474,648	2,000,865	1,856,350	1,100,643
Transfers Out	-	-	-	-	170,000	-
Total Uses	-	1,459,283	474,648	2,000,865	2,026,350	\$ 1,100,643

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Assessments	\$ 1,485,300	1,481,620	\$ 3,680	0.2%
Investment Income	500	-	500	100.0%
Transfers In	541,000	336,061	204,939	61.0%
Miscellaneous	24,000	-	24,000	100.0%
Total Sources	\$ 2,050,800	\$ 1,817,681	\$ 233,119	12.8%

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Compensation & Benefits	825,400	793,931	\$ 31,469	4.0%
Operating Expenses	1,046,150	844,500	201,650	23.9%
Debt Service	6,750	6,750	-	0.0%
Transfers Out	172,500	172,500	-	0.0%
Total Uses	\$ 2,050,800	\$ 1,817,681	\$ 233,119	12.8%



SOLID WASTE FUND

TOWN OF LOXAHATCHEE GROVES

Solid Waste Fund Revenues

Revenue
405

405

									As of June			
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	CAGR	Actual Average	FY2022 Adopted	Actuals	% of Adopted Budget	Revenue Estimates FY2023
Intergovernmental												
FEMA	\$ -	\$ 54,351	\$ 51,582	\$ -	\$ 88,574	\$ (43,016)	0.0%	\$ 30,298	\$ -	\$ -	No Budget	\$ -
SWA Recycling Income	1,812	5,147	1,322	2,500	330	-	-	1,860	2,500	1,404	56%	1,900
Total	1,812	59,497	52,904	2,500	88,904	(43,016)		32,158	2,500	1,404		1,900
Annual Change (\$)												
Annual Change (%)												
Interest Income												
Interest	650	322	363	500	1,775	1,354	-	863	500	286	57%	500
Total	650	322	363	500	1,775	1,354		863	500	286		500
Annual Change (\$)												
Annual Change (%)												
Assessments												
Solid Waste Assessments	348,031	363,881	374,637	641,250	650,039	671,996	-	540,361	641,250	696,512	109%	604,800 [2]
Discount Fees	(10,872)	(11,514)	(11,453)	(30,500)	(20,383)	(21,428)	-	(19,056)	(30,500)	(21,896)	72%	(30,240)
Total	337,158	352,367	363,184	610,750	629,656	650,567		521,305	610,750	674,616		574,560
Annual Change (\$)												
Annual Change (%)												
Total	\$ 339,620	\$ 412,186	\$ 416,451	\$ 613,750	\$ 720,336	\$ 608,905		\$ 554,326	\$ 613,750	\$ 676,305		\$ 576,960
Annual Change (\$)		72,566	4,265	197,299	106,586	(111,430)						
Annual Change (%)			1%	47%	17%	-15%					Change from CY Budget	\$ (36,790)
											Change from CY Budget	-6.0%

[2] See Table Below

Check fig -0-

Fiscal Year	Adopted Rate	Computed Units [1]	Assessment Revenue (Net of Discounts) [2]	Source
2016	\$ 256.27	1,316	\$ 337,158	Client GL Data
2017	256.27	1,375	352,367	Client GL Data
2018	450.00	807	363,184	Client GL Data
2019	450.00	1,357	610,750	Client GL Data
2020	450.00	1,399	629,656	Client GL Data
2021	450.00	1,446	650,567	Client GL Data
2022	450.00	1,357	610,750	Client GL Data Budget
2023	400.00	1,512	574,560	Client Data

Budget Collection Rate 95%

[1] Changes in Computed Units is based on discounts taken and when payments are received

[2] Town budget based on 95% collection rate within the Fiscal Year.

Solid Waste Operating Expenses

Expense
405

								As of June			
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual	Actual Average	FY2022 Adopted	Actuals	% of Adopted Budget	Expense Estimates FY2023
Contractual Waste Oversight	\$ 428,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,440	\$ -	\$ 217,900	No Budget	-
Other Sanitation Service	148	83,343	350,158	-	2,957	1,142	72,958	1,000	61,906	6191%	15,000
Other Services - Legal Advertising	700	700	-	500	-	-	317	500	-	0%	525
Other Services - Solid Waste Contractor	-	465,482	459,099	682,200	694,596	691,960	498,890	714,440	164,628	23%	689,700
PBC Admin Fee 1%	5,143	3,715	5,389	8,000	5,887	6,168	5,717	8,500	6,696	79%	6,050
Postage and Freight	984	25	25	1,000	-	41	346	1,000	-	0%	1,050
	<u>\$ 435,615</u>	<u>\$ 553,265</u>	<u>\$ 814,671</u>	<u>\$ 691,700</u>	<u>\$ 703,440</u>	<u>\$ 699,312</u>	<u>\$ 649,667</u>	<u>\$ 725,440</u>	<u>\$ 451,129</u>	62%	<u>\$ 712,325</u>
Annual Change (\$)		\$ 117,650	\$ 261,406	\$ (122,971)	\$ 11,740	\$ (4,128)			Change from CY Budget		\$ (13,115)
Annual Change (%)		100.0%	47.2%	-15.1%	1.7%	-0.6%			Change from CY Budget		-1.8%

For the Year Ending 2022

Revenue Type	Budget	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YTD	Budget Remaining Under/(Over)	Pct Remaining
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No Budget
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Intergovernmental	2,500	-	-	530	-	483	-	-	390	-	-	-	-	1,404	1,096	44%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Investment Income	500	-	-	-	-	-	-	-	-	286	-	-	-	286	214	43%
Transfers In	111,690	-	-	-	-	-	-	-	-	-	-	-	-	-	111,690	100%
Assessments	610,750	50,272	103,719	371,165	37,330	24,481	19,221	51,221	-	17,207	-	-	-	674,616	(63,866)	-10%
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Total Sources	725,440	50,272	103,719	371,695	37,330	24,964	19,221	51,221	390	17,494	-	-	-	676,305		
Pct of Budget		7%	14%	51%	5%	3%	3%	7%	0%	2%	0%	0%	0%			
Cml Pct		7%	21%	72%	78%	81%	84%	91%	91%	93%	93%	93%	93%			
Expenditures																
Salaries & Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Operating Expenses	725,440	60,471	1,037	3,712	58,978	112,351	53,464	54,398	53,272	53,447	-	-	-	451,129	274,311	38%
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
	725,440	60,471	1,037	3,712	58,978	112,351	53,464	54,398	53,272	53,447	-	-	-	451,129		
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Total Uses	\$ 725,440	\$ 60,471	\$ 1,037	\$ 3,712	\$ 58,978	\$ 112,351	\$ 53,464	\$ 54,398	\$ 53,272	\$ 53,447	\$ -	\$ -	\$ -	\$ 451,129		
Pct of Budget		8%	0%	1%	8%	15%	7%	7%	7%	7%	0%	0%	0%			
Cml Pct		8%	8%	9%	17%	33%	40%	47%	55%	62%	62%	62%	62%			

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Revenue Type	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual
Assessments	\$ 337,158	\$ 352,367	\$ 363,184	\$ 610,750	\$ 629,656	\$ 650,567
Intergovernmental	1,812	59,497	52,904	2,500	88,904	(43,016)
Investment Income	650	322	363	500	1,775	1,354
Transfers In	94,497	12,860	410,000	77,950	-	-
Miscellaneous	-	-	-	-	-	-
Total Sources	434,118	425,045	826,451	691,700	720,336	608,905

Expenditures						
Operating Expenses	435,615	553,265	814,671	691,700	703,440	699,312
Contingency	-	-	-	-	-	-
	435,615	553,265	814,671	691,700	703,440	699,312
Transfers Out	-	-	-	-	-	-
Total Uses	\$ 435,615	\$ 553,265	\$ 814,671	\$ 691,700	\$ 703,440	\$ 699,312

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Assessments	\$ 574,560	\$ 610,750	\$ (36,190)	-5.9%
Intergovernmental	1,900	2,500	(600)	-24.0%
Investment Income	500	500	-	0.0%
Transfers In	135,365	111,690	23,675	21.2%
Total Sources	\$ 712,325	\$ 725,440	\$ (13,115)	-1.8%

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Operating Expenses	\$ 712,325	725,440	\$ (13,115)	-1.8%
Total Uses	\$ 712,325	\$ 725,440	\$ (13,115)	-1.8%



CAPITAL IMPROVEMENT PROJECT FUND

TOWN OF LOXAHATCHEE GROVES



Capital Improvements Projects Fund

Expense
305

							6 Year Project Investment	As of June FY2022 Adopted	Actuals	% of Adopted Budget	Expense Estimates FY2023
	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual					
A Road Paving Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,012	\$ 380,012	\$ -	\$ -	No Budget	1,378,000
C Road Paving Project	-	-	-	-	-	608,405	608,405	-	-	No Budget	
Construction- Town Roads- Band D Rd.	873,979	360,578	-	-	-	-	1,234,557	-	-	No Budget	
D Road Paving Project	-	-	-	-	-	712,982	712,982	-	-	No Budget	
Drainage	116,972	14,714	192,019	-	127,380	53,098	504,182	-	190,501	No Budget	35,000
Land Acquisition	28,893	28,893	-	-	-	-	57,786	-	-	No Budget	
Road & Streets - New Construction	-	-	25,473	493,000	-	895	519,368	-	2,557	No Budget	
Surveying Town Roads	99,561	91,854	95,400	-	38,898	(5,066)	320,648	-	-	No Budget	
Trails	33,067	8,150	9,350	-	-	-	50,567	-	-	No Budget	
Trails - Town	29,349	3,250	600	-	-	-	33,199	-	-	No Budget	
B Road Paving Project	-	-	-	-	-	-	-	-	287,562	No Budget	
Culver - Replacement	-	-	-	-	-	-	-	-	160,575	No Budget	603,000
E Road Paving Project	-	-	-	-	-	-	-	-	240,040	No Budget	
F Road Paving Project	-	-	-	-	-	-	-	-	447,267	No Budget	
SWA Grant	-	-	-	-	-	-	-	-	28,139	No Budget	
Road Rock Plan (rebuilding of road beds)											120,000
Canal Restoration (plan/study)											42,100
	<u>\$ 1,181,821</u>	<u>\$ 507,438</u>	<u>\$ 322,842</u>	<u>\$ 493,000</u>	<u>\$ 166,279</u>	<u>\$ 1,750,326</u>	<u>\$4,421,706</u>	<u>\$ -</u>	<u>\$ 1,356,640</u>		<u>\$2,178,100</u>
Annual Change (\$)		\$ (674,383)	\$ (184,597)	\$ 170,158	\$ (326,721)	\$ 1,584,047			Change from CY Budget		\$2,178,100
Annual Change (%)		-57.1%	-36.4%	52.7%	-66.3%	952.6%			Change from CY Budget		49.3%

For the Year Ending 2022

Renueue Type	Budget	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	YTD	Budget Remaining Under/(Over)	Pct Remaining
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No Budget
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Investment Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Transfers In	398,901	-	-	-	-	-	-	-	-	-	-	-	-	-	398,901	100%
Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Total Sources	398,901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pct of Budget		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Cml Pct		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Expenditures																
Salaries & Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Capital	-	5,246	3,728	985	32,238	1,230,590	15,741	1,310	57,864	8,938	-	-	-	1,356,640	(1,356,640)	No Budget
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No Budget
	-	5,246	3,728	985	32,238	1,230,590	15,741	1,310	57,864	8,938	-	-	-	1,356,640		
Transfers Out	398,901	-	-	-	-	-	-	-	-	-	-	-	-	-	398,901	100%
Total Uses	\$ 398,901	\$ 5,246	\$ 3,728	\$ 985	\$ 32,238	\$ 1,230,590	\$15,741	\$1,310	\$ 57,864	\$ 8,938	\$ -	\$ -	\$ -	\$ 1,356,640		
Pct of Budget		1%	1%	0%	8%	308%	4%	0%	15%	2%	0%	0%	0%			
Cml Pct		1%	2%	2%	11%	319%	323%	323%	338%	340%	340%	340%	340%			

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Renueue Type	FY2016 Audited	FY2017 Audited	FY2018 Audited	FY2019 Audited	FY2020 Actual	FY2021 Actual
Miscellaneous	\$ 926,942	\$ 251,454	\$ -	\$ -	\$ -	\$ -
Transfers In	321,539	-	890,073	950,500	-	-
Total Sources	1,248,481	251,454	890,073	950,500	-	-

Expenditures						
Capital	1,181,821	507,438	322,842	493,000	166,279	1,750,326
Contingency	-	-	-	-	-	-
	1,181,821	507,438	322,842	493,000	166,279	1,750,326
Transfers Out	-	-	606,825	-	-	-
Total Uses	1,181,821	507,438	929,667	493,000	166,279	\$ 1,750,326

Sources of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Transfers In	640,100	398,901	241,199	60.5%
Transfers from Other Sources	1,538,000	-	1,538,000	100.0%
Total Sources	2,178,100	398,901	1,779,199	446.0%

Uses of Revenue	FY23 Preliminary Budget	FY22 Amended Budget	Budget to Budget \$ Chng	Budget to Budget % Chng
Capital	2,178,100	-	2,178,100	100.0%
Transfers to FB	-	398,901	(398,901)	-100.0%
Total Uses	2,178,100	398,901	1,779,199	446.0%