TOWN OF LOXAHATCHEE GROVES

TOWN HALL CONFERENCE ROOM

FINANCE ADVISORY AND AUDIT COMMITTEE AGENDA

AUGUST 19, 2019 – 6:30 P.M.

Anita Kane, Chair (Seat 1)
Peter Savino, Vice Chair (Seat 2) **Janet Eick (Seat 4)**
Laura Cacioppo, Alt. **Bruce Cunningham (Seat 5)**

Administration

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

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

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

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

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

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

Call to Order

Roll Call

REGULAR AGENDA

1. Follow up on previous FAAC budget discussions as well as Council Budget Workshop on July 23, 2019
2. Budget Summary and detailed budgets by Fund (FY 2019-2020 Budget Workshop)
3. Capital Improvement Plan
    a. Joint Committee (RETGAG & FAAC) approach and schedule
    b. Legislative Priorities (projects presented to Council)
4. Community Visioning (scheduled for 09/28/19 8:00 am to 4:00 pm)
5. Update on Purchasing Policy

Comments from the Public

Committee Member Comments

Adjournment

Comment Cards: Anyone from the public wishing to address the FAAC Committee, it is requested that you complete a Comment Card before speaking. Please fill out completely with your full name and address so that your comments can be entered correctly in the minutes. During the agenda item portion of the meeting, you may only address the item on the agenda being discussed at the time of your comment. During public comments, you may address any item you desire. Please remember that there is a three (3) minute time limit on all public comment. Persons with disabilities requiring accommodations in order to participate should contact the Town Clerk's Office (561-793-2418), at least 48 hours in advance to request such accommodation.

FY 2019-2020 BUDGET WORKSHOP

Town of Loxahatchee Groves

July 23, 2019

BUDGET OVERVIEW

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

BUDGET OVERVIEW

- Total proposed ***2020 budget of $5.8 million ($5.2 million*** excluding borrowings & capital spending, interfund transfers, charges and use of reserves), up from a total ***2019 budget of $13.4 million ($5.2*** million excluding borrowings & capital spending, interfund transfers, charges and use of reserves). District budgets are included for both years.

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

- Budget Calendar

DATE	DESCRIPTION
July 9th	Adopt Preliminary Ad Valorem & Non-Ad Valorem Assessment Rates
July 23rd	Council Workshop
July 26th	Tax Rolls and Preliminary Rates due to County
TBD	FAAC Committee meetings/Council Budget Workshops
September 5th	1st Budget Public Hearing & Adoption of Final Non-Ad Valorem Assessment Rates
September 12th	Final Non-Ad Valorem Assessment Rates & Tax Roll to County
September 19th	2nd Budget Public Hearing & Adoption of Final Ad Valorem Millage Rate

PRELIMINARY PROPOSED FY 2019-2020 BUDGET

TRIM RATES *(All same as in FY 2019)*

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

	2020 PROPOSED	2019 ADOPTED	
GENERAL	$2,185,733	$2,279,252	
TRANSPORTATION (GAS TAXES) *	410,000	4,413,662	*No Bonds included in FY 2020*
LOCAL OPTION SURTAX (LOST)	260,000	255,718	
ROADS & DRAINAGE (DISTRICT)	2,000,865	1,800,439	
SOLID WASTE	580,000	619,845	
CAPITAL IMPROVEMENT PROJECTS *	390,683	4,020,000	*No Bonds included in FY 2020*
TOTAL ALL FUNDS	**$5,827,281**	**$13,388,916**	*Includes xfers & use of reserves*

FY 2019 YEAR END PROJECTIONS

OVERALL

Revenues have been exceeding estimates while expenditures have generally been below; hence the overall projection is to meet budget (2019 based on June year to date activity)

	2019			2018		
	BUDGET	**REVENUE**	**EXPENSE**	**BUDGET**	**REVENUE**	**EXPENSE**
GENERAL	$2,279,252	95%	93%	$1,699,198	99%	98%
TRANSPORTATION (GAS TAXES) *	4,413,662	96%	25%	6,404,640	83%	80%
LOCAL OPTION SURTAX (LOST)	255,718	98%	-%	213,748	103%	-%
ROADS & DRAINAGE (DISTRICT)	1,800,439	98%	98%	1,495,998	102%	90%
SOLID WASTE	619,845	103%	90%	865,255	103%	90%
CAPITAL IMPROVEMENT PROJECTS *	4,020,000			6,520,073		
TOTAL ALL FUNDS	**$13,388,916**			**$17,198,912**		

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

RESERVES AVAILABLE FOR ROADS & INFRASTRUCTURE

GAS TAX ***$200,000*** *(as of 6/30/19)*

- Both 5 & 6 cent taxes to be spent on eligible roads expenditures (5 cent designated for capital spending). By September 30, 2019, total available funds will be $400,000 based on collecting remaining FY2019 budgeted revenues.

SURTAX ***$500,000*** *(as of 6/30/19)*

- ***No projects designated for Surtax spending since inception in 2017.*** Funds remain reserved until specific projects identified and approved by Oversight Board.
- By September 30, 2019, total anticipated available funding for eligible infrastructure projects estimated to be $650,000 based on collecting remaining FY 2019 budgeted revenues.
- Town can expect to receive approximately another $1,750,000 from surtax through its conclusion in 2027 (assuming $250,000 annually or same level of collections expected as in 2019).

OGEM ***$330,000*** *(as of 6/30/19)*

- Financing in 2012 provided for resurfacing of specified roads only (North A,C, D; South C & UD1)

STATUS OF RESERVES IN OTHER FUNDS

General Fund ***$500,000*** *(projected for 9/30/19)*

- Policy is to have 25% to 30% of budget; at 25%, required balance would be $570,000 and at 30% required balance would be $684,000.

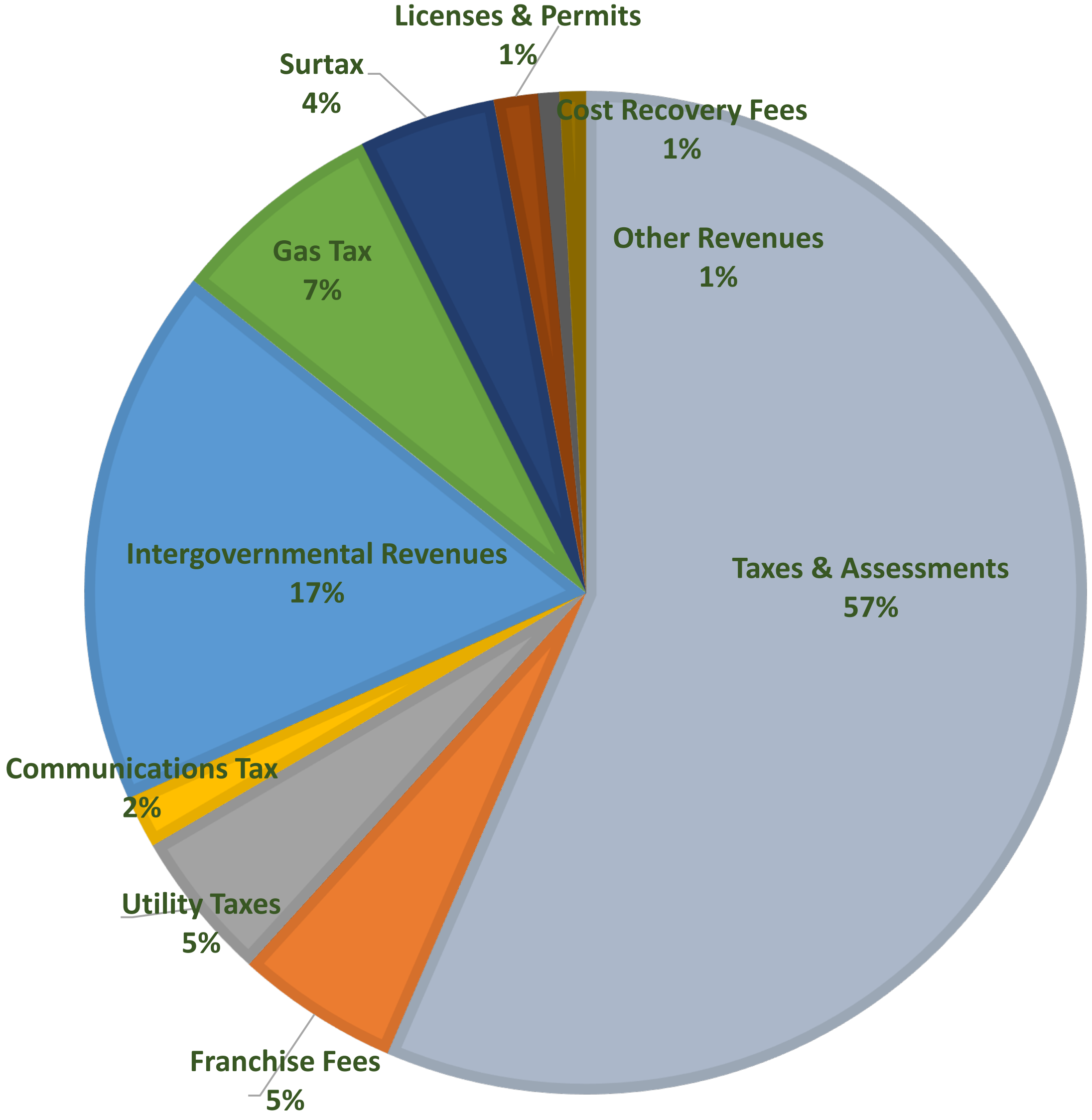
Solid Waste ***$100,000-200,000*** *(projected for 9/30/19)*

- Policy is to have 25% of budget; at 25%, required balance would be $155,000
- Estimated deficit is dependent upon timing of FEMA reimbursements. The $102,000 received in April 2019 offsets a portion of the deficit.

Roads & Drainage (District) ***$200,000*** *(projected for 9/30/19)*

- Policy of 25% of budget would require unassigned balance of $450,000 based on $1.5 million budget (excludes OGEM debt service)

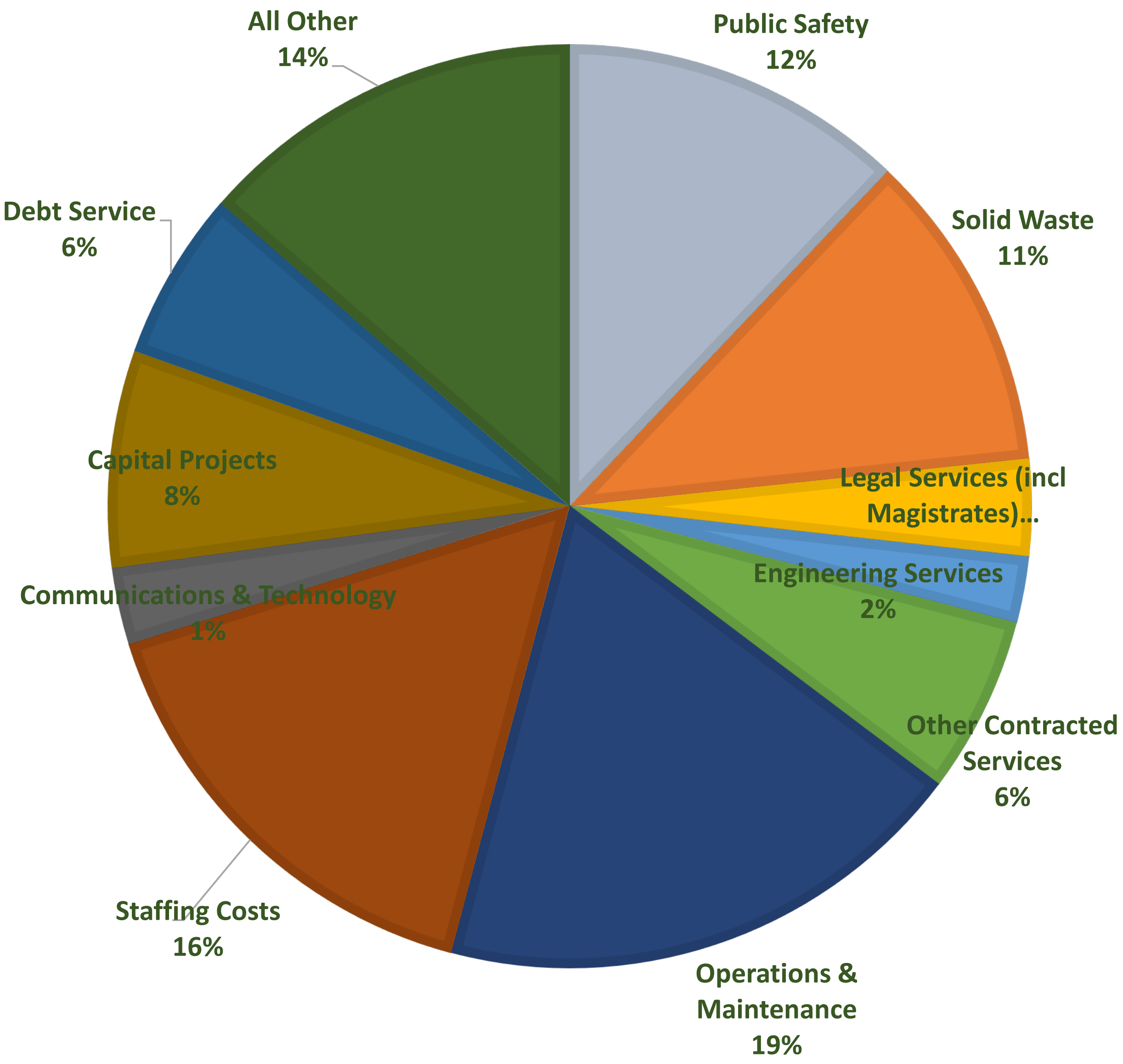
WHERE THE MONEY COMES FROM



	2020
Taxes & Assessments	$3,332,398
Franchise Fees	309,500
Utility Taxes	287,000
Communications Tax	100,000
Intergovernmental	1,027,000
Gas Tax	410,000
Surtax	260,000
Licenses & Permits	85,000
Cost Recovery Fees	40,000
Other Revenues	49,000
Total all funds	*$5,236,598*

(above reflects amounts budgeted less borrowings, capital and interfund transfers/charges totaling $8.2 million in 2019)

WHERE THE MONEY GOES



	2020
Public Safety	$ 624,000
Solid Waste	580,000
Legal Services (incl Magistrates)	175,000
Engineering Services	120,000
Other Contracted Services	320,000
Operations & Maintenance	972,615
Staffing Costs	827,250
Communications & Technology	139,000
Capital Projects	390,683
Debt Service	306,000
All Other	702,050
Total all funds	$5,236,598

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

CAPITAL IMPROVEMENTS

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

CAPITAL MAINTENANCE & IMPROVEMENTS

		Total	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Capital Projects:													
Catch Basin Project		$ 300,000											
D Road (only Big Dog portion)		$ 100,000											
Mapping		$ 100,000											
Trails		$ 10,000											
Renewal & Replacement Programs													
DRAINAGE													
Maintenance program to improve conveyance and drainage													
Required Repairs:													
Culverts ‘C’ and ‘E’ at $350,000 each/ 1 add'l (Keith Harris)		$1,050,000		$ 350,000	$ 350,000	$350,000							
Misc. Road Culverts at ‘C’ and ‘D’ Safety		$ 40,000		$ 40,000									
Gate Repairs at ‘D’ and ‘A’		$ 16,000		$ 16,000									
Canal Restoration:													
Cost to restore banks to 1.5:1 slope (30 miles at 10% = 3 miles at $60.00/CF)		$ 950,000		$ 950,000	$ 950,000	$950,000	$ 950,000	$950,000	$950,000	$950,000	$950,000	$950,000	$950,000
ROADS													
Required Repairs:													
16.25 miles road base incl. berm & sodding		$2,000,000		$ 400,000	$ 400,000	$400,000	$ 400,000	$400,000					
Repair OGEM roads (not debt funded)		$1,400,000			$ 500,000	$500,000	$ 400,000						
Repair OGEM roads (debt funded)		$ 500,000		$ 500,000									
Paving:													
14.5 Lettered Roads Paving		$2,465,000		$ 850,000	$ 850,000	$765,000							
Interesection Signals													
Okeechobee at D road													

CAPITAL MAINTENANCE & IMPROVEMENTS

		Total	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
TPA Grant Projects													
Enhancements to the Town transportation system along Okeechobee Blvd. to be completed in conjunction with the County via a TPA Grant beginning in 2021													
Okeechobee Multi-use Trail System					$ 493,000								
Okeechobee and Folsom Roundabout							$ 686,000						
Trails System													
Connectivity improvements and trail maintenance/upgrades to ensure safety and usefulness of the Town trails system.													
Horse crossings at B and F Roads													
Development of a Linear Park from A Road to Folsom Road South of Collecting Canal Road													
Other Trails Improvements													
Specific Road & Drainage Improvements													
Improvements on town roads: Tangerine, Citrus, Los Angeles, San Diego, Flamingo, Paradise, 22 Road North, Raymond, Grueber, 147th													
Refurbish edges of OGEM roads and resurface		see above											
OGEM or Pave Collecting Canal		$ 525,000											
OGEM or Pave 161st													
OGEM or Pave D Road from Southern Blvd to Okeechobee (less Big Dog above)		$ 155,000											
6th Court North Trail		$ 100,000											

CAPITAL MAINTENANCE & IMPROVEMENTS

		Total	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
SWM System Improvements Annual surface water management infrastructure project(s) to improve flood control, adherence to NPDES requirements and water quality.		TBD											
New Assets													
Rental & Lease Equipment													
Grader		$32,000											
Water Truck (3,500 x 6 months)		$21,000											
Roller		$30,000											
Machinery & Equipment													
Mover		$12,000											
Pick-Up Truck		$30,000											
Trailers		$ 1,600											
Pump, Motor, Soft Start		$45,000											

TOTAL BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2019 - 2020

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ARE ___% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: at 3.0 MILLS

ESTIMATED REVENUES		GENERAL	TRANSPORTATION	SURTAX	ROADS & DRAINAGE	CAPITAL PROJECTS	SOLID WASTE	TOTAL ALL FUNDS
Taxes: Millage Per $1,000								
Ad Valorem Taxes:	3.0 MILLS	$962,233						$962,233
Assessments per Unit								$0
Roads & Drainage:	$200 per unit				$1,793,165			$1,793,165
Solid Waste:	$450 per unit						$577,000	$577,000
Licenses & Permits		$85,000						$85,000
Utility Taxes		$387,000						$387,000
Franchise Fees		$309,500						$309,500
Charges For Services		$46,500						$46,500
Intergovernmental Rev		$354,500	$410,000	$260,000			$2,500	$1,027,000
Fines & Forfeitures		$16,000						$16,000
Investment Income		$5,000			$5,700		$500	$11,200
Miscellaneous Revenues		$20,000			$2,000			$22,000
TOTAL SOURCES		**$2,185,733**	**$410,000**	**$260,000**	**$1,800,865**	**$0**	**$580,000**	**$5,236,598**
								$0
Transfers In					$200,000	$290,683		$490,683
Fund Balances/Reserves/Net Assets						**$100,000**		$100,000
TOTAL REVENUE, TRANSFERS & BALANCES		**$2,185,733**	**$410,000**	**$260,000**	**$2,000,865**	**$390,683**	**$580,000**	**$5,827,281**
ESTIMATED EXPENDITURES								
General Government		$1,064,050						$1,064,050
Public Safety								
Law Enforcement		$624,000						$624,000
PZB & Code		$283,000						$283,000
Physical Environment								$0
Public Works			$10,000		$1,616,365			$1,626,365
Solid Waste Services							$555,000	$555,000
Other Pysical Environment								$0
Non-departmental		$124,000			$78,500		$8,250	$210,750
Capital Outlay						$390,683		$390,683
Debt Service					$306,000			$306,000
Contingency							$16,750	$16,750
TOTAL EXPENDITURES		**$2,095,050**	**$10,000**	**$0**	**$2,000,865**	**$390,683**	**$580,000**	**$5,076,598**
Non-Expenditures/Other Uses								$0
Transfers Out		$90,683	$400,000					$490,683
Fund Balances/Reserves/Net Assets				**$260,000**				$260,000
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$2,185,733**	**$410,000**	**$260,000**	**$2,000,865**	**$390,683**	**$580,000**	**$5,827,281**

THE TENTATIVE,ADOPTED,AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

STATEMENT OF REVENUES & EXPENDITURES

GENERAL FUND 001

Department Funds & Descriptions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	User Notes			
FY Millage Rate Applied	*1.4718 mills*	*1.4718 mills*	*2.5 mills*	*3 mills*	*3 mills*	*various*	*3 Mills*						
Revenue													
Taxes & Assessments	$ 1,349,233.00	$ 1,349,233.00	$ 1,001,484.65	$ 1,287,512.00	$ 1,320,493.19	$ 922,917.36	$ 1,349,233.00	$ 61,721.00	4.79%				
Licenses & Permits	$ 9,748.59	$ 23,523.98	$ 60,465.24	$ 51,000.00	$ 83,776.99	$ 36,184.45	$ 85,000.00	$ 34,000.00	66.67%				
Franchise Fees	$ 335,922.42	$ 262,180.88	$ 258,316.71	$ 362,780.00	$ 283,702.09	$ 304,800.00	$ 309,500.00	$ (53,280.00)	-14.69%				
Charges For Services	$ 159,686.07	$ 64,562.02	$ 47,146.97	$ 39,500.00	$ 49,906.63	$ 77,723.77	$ 46,500.00	$ (156,000.00)	-394.94%				
Intergovernmental	$ 332,963.14	$ 333,786.45	$ 349,459.54	$ 350,434.00	$ 334,861.24	$ 341,660.78	$ 354,500.00	$ 4,066.00	1.16%				
Fines & Forfeitures	$ 11,350.71	$ 22,568.50	$ 9,241.90	$ 22,400.00	$ 31,130.67	$ 16,390.28	$ 16,000.00	$ (6,400.00)	-28.57%				
Investment Income	$ 39.02	$ 811.60	$ 1,105.74	$ 1,200.00	$ 24,137.00	$ 789.09	$ 5,000.00	$ 3,800.00	316.67%				
Miscellaneous Revenues	$ 397.05	$ 12,824.31	$ 31,012.66	$ 8,426.00	$ 34,494.82	$ 13,165.01	$ 20,000.00	$ 11,574.00	137.36%				
(Outside) Revenues Sub-Totals	$ 2,199,340.00	$ 2,069,490.74	$ 1,758,233.41	$ 2,123,252.00	$ 2,162,502.62	$ 1,713,630.73	$ 2,185,733.00	$ (100,519.00)	-4.73%		$ 1,758,233.41	$ 2,123,252.00	$ 2,162,502.62
Non-Revenues/Other Sources		$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Interfund Transfers		$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Roads & Drainage	$ -	$ -	$ -	$ 156,000.00	$ -	$ -	$ -	$ -	0.00%				
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Total Revenue	**$ 2,199,340.00**	**$ 2,069,490.74**	**$ 1,758,233.41**	**$ 2,279,252.00**	**$ 2,162,502.62**	**$ 1,713,630.73**	**$ 2,185,733.00**	**$ (100,519.00)**	**-4.41%**				
Expenditures													
General Government													
Council	$ 63,076.53	$ 84,877.34	$ 58,564.63	$ 100,650.00	$ 79,795.68	$ 76,792.13	$ 102,950.00	$ 2,300.00	2.29%				
Town Manager	$ 318,208.44	$ 328,238.24	$ 345,238.31	$ 536,219.00	$ 591,224.67	$ 590,001.05	$ 610,000.00	$ 73,781.00	13.76%				
Financial Services	$ 29,421.82	$ 31,704.76	$ 37,720.78	$ 48,170.00	$ 87,500.00	$ 36,754.34	$ 90,600.00	$ 42,430.00	88.08%				
Legal Services	$ 98,382.76	$ 112,042.95	$ 78,370.62	$ 120,000.00	$ 140,000.00	$ 102,199.08	$ 125,000.00	$ 5,000.00	4.17%				
Communications & Technology	$ 9,632.25	$ 56,185.23	$ 24,243.22	$ 70,310.00	$ 92,626.00	$ 40,092.68	$ 131,000.00	$ 60,690.00	86.32%				
Boards & Committees	$ 37.13	$ 120.54	$ 4,561.00	$ 2,000.00	$ 4,207.94	$ 1,679.67	$ 4,500.00	$ 2,500.00					
Public Safety													
PZB	$ 280,821.64	$ 172,411.78	$ 212,979.39	$ 205,924.00	$ 216,876.37	$ 218,034.20	$ 165,000.00	$ (40,924.00)	-19.87%				
Code Enforcement	$ 48,157.35	$ 110,936.15	$ 129,383.55	$ 140,380.00	$ 116,711.20	$ 107,214.26	$ 118,000.00	$ (22,380.00)	-15.94%				
Law Enforcement	$ 288,746.04	$ 294,621.00	$ 610,000.00	$ 624,000.00	$ 624,000.00	$ 454,341.76	$ 624,000.00	$ -	0.00%				
Physical Environment													
Non-departmental	$ 54,173.98	$ 77,467.27	$ 87,798.62	$ 114,420.00	$ 155,964.86	$ 83,464.97	$ 124,000.00	$ 9,580.00	8.37%				
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Capital Outlay	$ 10,144.50	$ -	$ -	$ -	$ -	$ 2,536.13	$ -	$ -					
Non-Expenditures/Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Fund Balance	$ -	$ -	$ -	$ 317,179.00	$ -	$ 79,294.75							
Transporation	$ 57,099.00	$ -	$ -	$ -	$ -	$ 14,274.75	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Capital	$ 311,664.00	$ -	$ -	$ -	$ -	$ 77,916.00	$ 90,683.00	$ 90,683.00	#DIV/0!				
Solid Waste	$ 94,497.47	$ 92,546.53	$ -	$ -	$ -	$ 46,761.00	$ -	$ -	#DIV/0!				
Total Expenses	**$ 1,664,062.91**	**$ 1,361,151.79**	**$ 1,588,860.12**	**$ 2,279,252.00**	**$ 2,108,906.72**	**$ 1,931,356.76**	**$ 2,185,733.00**	**$ (93,519.00)**	**-4.10%**		$ 1,588,860.12	$ 2,279,252.00	$ 2,108,906.72
Revenue Over Expenditure	**$ 535,277.09**	**$ 708,338.95**	**$ 169,373.29**	**$ -**	**$ 53,595.90**	**$ (217,726.03)**	**$ -**	**$ (7,000.00)**	**#DIV/0!**				
Audited Change in Net Reserves/Assets Position													

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES

TRANSPORTATION FUND 101

Department Funds & Descriptions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2019 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	User Notes			
Revenue													
Intergovernmental	$ 389,337.16	$ 407,223.00	$ 398,739.77	$ 413,662.00	$ 416,052.00	$ 402,240.48	$ 410,000.00	$ (3,662.00)	25%				
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%				
Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
(Outside) Revenues Sub-Totals	$ 389,337.16	$ 407,223.00	$ 398,739.77	$ 413,662.00	$ 416,052.00	$ 402,240.48	$ 410,000.00	$ (3,662.00)	25%		$ 398,739.77	$ 413,662.00	$ 416,052.00
Non-Revenues/Other Sources	$ -	$ -	$ -	$ 4,000,000.00	$ -	$ 1,000,000.00	$ -	$ (4,000,000.00)	-100.00%				
Interfund Transfers		$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
General	$ 57,099.00	$ -	$ -	$ -	$ -	$ 14,274.75	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Total Revenue	**$ 446,436.16**	**$ 407,223.00**	**$ 398,739.77**	**$ 4,413,662.00**	**$ 416,052.00**	**$ 1,416,515.23**	**$ 410,000.00**	**$ (4,003,662.00)**	**-90.71%**				
Expenditures													
Physical Environment													
Public Works	$ 768,167.24	$ 428,501.35	$ 352,967.89	$ -	$ 31,054.67	$ 387,409.12	$ 10,000.00	$ 10,000.00	#DIV/0!				
Capital Outlay	$ -	$ 11,225.00	$ -	$ -		$ 2,806.25	$ -	$ -	#DIV/0!				
Debt Service	$ -	$ -	$ 2,437.98	$ 613,662.00	$ -	$ 154,025.00	$ -						
Contingency	$ -	$ -	$ -	$ -	$ -		$ -		0.00%				
Non-Expenditures/Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000.00	$ -	#DIV/0!				
Capital	$ 9,874.86	$ -	$ -	$ 3,800,000.00	$ -	$ 952,468.72	$ 200,000.00	$ -	0.00%				
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Total Expenses	**$ 778,042.10**	**$ 439,726.35**	**$ 355,405.87**	**$ 4,413,662.00**	**$ 31,054.67**	**$ 1,496,709.08**	**$ 410,000.00**	**$ 10,000.00**	**0.23%**		$ 355,405.87	$ 4,413,662.00	$ 31,054.67
Revenue Over Expenditure	**$ (331,605.94)**	**$ (32,503.35)**	**$ 43,333.90**	**$ -**	**$ 384,997.33**	**$ (80,193.85)**	**$ -**	**$ (4,013,662.00)**	**#DIV/0!**				
Audited Change in Net Reserves/Assets Position													

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES

SURTAX FUND 103

Department Funds & Descriptions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2019 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	User Notes			
Revenue													
Intergovernmental	$ -	$ 160,445.91	$ 234,416.95	$ 255,718.00	$ 252,000.00	$ 162,645.22	$ 260,000.00	$ 4,282.00	1.67%				
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
(Outside) Revenues Sub-Totals	$ -	$ 160,445.91	$ 234,416.95	$ 255,718.00	$ 252,000.00	$ 162,645.22	$ 260,000.00	$ 4,282.00	#DIV/0!		$ 234,416.95	$ 255,718.00	$ 252,000.00
Non-Revenues/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Interfund Transfers													
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Solid Waste													
Total Revenue	**$ -**	**$ 160,445.91**	**$ 234,416.95**	**$ 255,718.00**	**$ 252,000.00**	**$ 162,645.22**	**$ 260,000.00**	**$ 4,282.00**	**1.67%**				
Expenditures													
Physical Environment													
Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Capital Outlay	$ -	$ -	$ -	$ 255,718.00	$ -	$ 63,929.50	$ -	$ -	0.00%				
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Non-Expenditures/Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Interfund Transfers													
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 260,000.00	$ 260,000.00	#DIV/0!				
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Solid Waste													
Total Expenses	**$ -**	**$ -**	**$ -**	**$ 255,718.00**	**$ -**	**$ 63,929.50**	**$ 260,000.00**	**$ 260,000.00**	**101.67%**		$ -	$ 255,718.00	$ -
Revenue Over Expenditure	**$ -**	**$ 160,445.91**	**$ 234,416.95**	**$ -**	**$ 252,000.00**	**$ 98,715.72**	**$ -**	**$ (255,718.00)**	**#DIV/0!**				
Audited Change in Net Reserves/Assets Position													

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES

ROADS & DRAINAGE FUND 105

Department Funds & Descriptions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2019 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	User Notes			
Assessment Rates Applied													
Revenue													
Taxes & Assessments	$ -	$ 1,407,919.54	$ 1,426,392.71	$ 1,800,439.00	$ 1,759,584.33	$ 1,158,687.81	$ 1,793,165.00	$ (7,274.00)	-0.40%				
Investment Income	$ -	$ 2,004.91	$ 4,547.84	$ -	$ 5,679.02	$ 1,638.19	$ 5,700.00	$ 5,700.00					
Miscellaneous Revenues	$ -	$ 1,705.82	$ 91,861.98	$ -	$ 2,111.52	$ 23,391.95	$ 2,000.00	$ 2,000.00					
(Outside) Revenues Sub-Totals	**$ -**	**$ 1,411,630.27**	**$ 1,522,802.53**	**$ 1,800,439.00**	**$ 1,767,374.87**	**$ 1,183,717.95**	**$ 1,800,865.00**	**$ 426.00**	**0.02%**		$ 1,522,802.53	$ 1,800,439.00	$ 1,767,374.87
Non-Revenues/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Interfund Transfers													
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000.00	$ -					
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Total Revenue	**$ -**	**$ 1,411,630.27**	**$ 1,522,802.53**	**$ 1,800,439.00**	**$ 1,767,374.87**	**$ 1,183,717.95**	**$ 2,000,865.00**	**$ 426.00**	**0.02%**				
Expenditures													
Physical Environment													
Public Works	$ -	$ 952,523.54	$ 1,038,542.06	$ 1,262,475.00	$ 1,103,080.87	$ 813,385.15	$ 1,608,365.00	$ 345,890.00	27.40%				
Communications & Technology	$ -	$ 8,561.37	$ 14,987.39	$ 3,500.00	$ 11,311.85	$ 6,762.19	$ 8,000.00	$ 4,500.00	128.57%				
Non-departmental	$ -	$ 91,952.02	$ 102,900.69	$ 228,950.00	$ 13,174.82	$ 105,950.68	$ 78,500.00	$ (150,450.00)	-65.71%				
Capital Outlay	$ -	$ -	$ 27,000.00	$ -	$ -	$ 6,750.00	$ -	$ -					
Debt Service	$ -	$ 406,246.07	$ 21,184.17	$ 305,514.00	$ 305,514.00	$ 183,236.06	$ 306,000.00	$ 486.00	0.16%				
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Interfund Transfers													
Fund Balance	$ -	$ -	$ 43,024.84	$ -	$ -	$ 10,756.21	$ -	$ -					
General													
Transporation													
Surtax													
Capital													
Solid Waste													
Total Expenses	**$ -**	**$ 1,459,283.00**	**$ 1,247,639.15**	**$ 1,800,439.00**	**$ 1,433,081.54**	**$ 1,126,840.29**	**$ 2,000,865.00**	**$ 200,426.00**	**11.13%**		$ 1,247,639.15	$ 1,800,439.00	$ 1,433,081.54
Revenue Over Expenditure	**$ -**	**$ (47,652.73)**	**$ 275,163.38**	**$ -**	**$ 334,293.33**	**$ 56,877.66**	**$ -**	**$ -**					
Audited Change in Net Reserves/Assets Position													

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES

CAPITAL PROJECTS FUND 305

Department Funds & Descriptions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2019 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	User Notes			
Assessment Rates Applied													
Revenue													
Contributions	$ 926,941.84	$ 251,454.00	$ -	$ -	$ -	$ 294,598.96	$ -	$ -	#DIV/0!				
Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
(Outside) Revenues Sub-Totals	$ 926,941.84	$ 251,454.00	$ -	$ -	$ -	$ 294,598.96	$ -	$ -	#DIV/0!		$ -	$ -	$ -
Non-Revenues/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Interfund Transfers									#DIV/0!				
Fund Balance	$ -	$ -	$ -	$ 220,000.00	$ -	$ 55,000.00	$ 100,000.00	$ (120,000.00)	-54.55%				
General	$ 311,664.00	$ -	$ -	$ -	$ -	$ 77,916.00	$ 90,683.00	$ 90,683.00	#DIV/0!				
Transporation	$ 9,874.86	$ -	$ -	$ 3,800,000.00	$ -	$ 952,468.72	$ 200,000.00	$ (3,600,000.00)	-94.74%				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Total Revenue	**$ 1,248,480.70**	**$ 251,454.00**	**$ -**	**$ 4,020,000.00**	**$ -**	**$ 1,379,983.68**	**$ 390,683.00**	**$ (3,629,317.00)**	**-90.28%**				
Expenditures													
Capital Outlay	$ 1,181,821.38	$ 507,438.40	$ 298,230.70	$ 4,020,000.00	$ 367,000.14	$ 1,501,872.62	$ 390,683.00	$ (3,629,317.00)	-90.28%				
Contingency									#DIV/0!				
Interfund Transfers													
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Roads & Drainage									#DIV/0!				
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
Total Expenses	**$ 1,181,821.38**	**$ 507,438.40**	**$ 298,230.70**	**$ 4,020,000.00**	**$ 367,000.14**	**$ 1,501,872.62**	**$ 390,683.00**	**$ (3,629,317.00)**	**-90.28%**		$ 298,230.70	$ 4,020,000.00	$ 367,000.14
Revenue Over Expenditure	**$ 66,659.32**	**$ (255,984.40)**	**$ (298,230.70)**	**$ -**	**$ (367,000.14)**	**$ (121,888.95)**	**$ -**	**$ -**	**#DIV/0!**				
Audited Change in Net Reserves/Assets Position													

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES

SOLID WASTE FUND 405

Department Funds & Descriptions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2019 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	User Notes			
Assessment Rates Applied													
Revenue													
Taxes & Assessments	$ 337,158.44	$ 352,366.73	$ 363,184.39	$ 614,745.00	$ 697,394.73	$ 416,863.64	$ 577,000.00	$ (37,745.00)					
Intergovernmental	$ 1,811.98	$ 59,497.07	$ 1,322.38	$ 5,000.00	$ 104,943.61	$ 16,907.86	$ 2,500.00	$ (2,500.00)	100%				
Investment Income	$ 649.92	$ 322.15	$ 363.05	$ 100.00	$ 676.03	$ 358.78	$ 500.00	$ 400.00	0%				
Miscellaneous Revenues									0%				
(Outside) Revenues Sub-Totals	$ 339,620.34	$ 412,185.95	$ 364,869.82	$ 619,845.00	$ 803,014.37	$ 434,130.28	$ 580,000.00	$ (39,845.00)	100%		$ 364,869.82	$ 619,845.00	$ 803,014.37
Non-Revenues/Other Sources									#DIV/0!				
Interfund Transfers									#DIV/0!				
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!				
General	$ 94,497.47	$ 12,859.53	$ -	$ -	$ -	$ 26,839.25	$ -	$ -	#DIV/0!				
Transporation									#DIV/0!				
Surtax									#DIV/0!				
Roads & Drainage									#DIV/0!				
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Total Revenue	**$ 434,117.81**	**$ 425,045.48**	**$ 364,869.82**	**$ 619,845.00**	**$ 803,014.37**	**$ 460,969.53**	**$ 580,000.00**	**$ (39,845.00)**	**-6.43%**				
Expenditures													
Physical Environment													
Solid Waste Collection	$ 428,788.00	$ 548,824.62	$ 766,569.23	$ 539,635.00	$ 549,534.95	$ 570,954.21	$ 555,000.00	$ 15,365.00	2.85%				
Non-departmental	$ 6,826.70	$ 4,440.47	$ 4,294.16	$ 63,259.00	$ 8,255.00	$ 19,705.08	$ 8,250.00	$ (55,009.00)	-86.96%				
Capital Outlay													
Debt Service													
Contingency	$ -	$ -	$ -	$ 16,951.00	$ -	$ 4,237.75	$ 16,750.00	$ (201.00)	-1.19%				
Interfund Transfers													
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Transporation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Roads & Drainage													
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Total Expenses	**$ 435,614.70**	**$ 553,265.09**	**$ 770,863.39**	**$ 619,845.00**	**$ 557,789.95**	**$ 594,897.05**	**$ 580,000.00**	**$ (39,845.00)**	**-6.43%**		$ 770,863.39	$ 619,845.00	$ 557,789.95
Revenue Over Expenditure	**$ (1,496.89)**	**$ (128,219.61)**	**$ (405,993.57)**	**$ -**	**$ 245,224.42**	**$ (133,927.52)**	**$ -**	**$ -**					
Audited Change in Net Reserves/Assets Position													

Rev	$ 4,279,062.48	$ 5,212,916.00	$ 5,400,943.86
exp	$ 5,368,916.00	$ 4,758,002.64	$ (8,020,000.00)

GENERAL FUND

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
GENERAL FUND											
		1.4718 mills	*1.4718 mills*	*2.5 mills*	*3 mills*	*3 mills*	*various*	*3 mils*			Modeling 3 mils at 95% collection on FY19 PBC Property Appraiser Valuation certified at $ 337,000,000 for operational budgeting; increase of 7.8% from FY18 final VAB Adjusted Valuation of $313,000,000.
REVENUES											
Taxes											
001-01-31-311-31000	Ad Valorem Taxes	$ 315,453.86	$ 361,816.26	$ 612,843.82	$ 907,718.00	$ 919,096.46	$ 549,457.99	$ 962,233.00	$ 54,515.00	6.01%	
001-01-31-314-31410	Electric Utility Tax	$ 263,868.08	$ 280,438.41	$ 288,813.29	$ 280,000.00	$ 278,096.00	$ 278,279.95	$ 280,000.00	$ -	0.00%	
001-01-31-314-31440	Gas Utility Tax Metered		$ 275.50	$ 1,601.17	$ 2,000.00	$ 2,816.39	$ 969.17	$ 3,000.00	$ 1,000.00	50.00%	
001-01-31-314-31480	Utility Service Tax- Propane		$ 1,952.08	$ 4,584.30	$ 4,000.00	$ 3,270.52	$ 2,634.10	$ 4,000.00	$ -	0.00%	
001-01-31-315-31500	Communication Services	$ 89,353.00	$ 89,515.58	$ 93,642.07	$ 93,794.00	$ 117,213.83	$ 91,576.16	$ 100,000.00	$ 6,206.00	6.62%	
	Sub Totals	**$ 1,349,233.00**	**$ 1,349,233.00**	**$ 1,001,484.65**	**$ 1,287,512.00**	**$ 1,320,493.19**	**$ 922,917.36**	**$ 1,349,233.00**	**$ 61,721.00**	**4.79%**	
Licenses & Permits											
001-01-31-316-31600	Local Business Tax	$ 9,748.59	$ 5,340.98	$ 35,203.89	$ 35,000.00	$ 41,771.92	$ 21,323.37	$ 40,000.00	$ 5,000.00	14.29%	
001-01-32-329-32900	Building Permits		$ 18,183.00	$ 25,261.35	$ 16,000.00	$ 42,005.07	$ 14,861.09	$ 45,000.00	$ 29,000.00	181.25%	
	Sub Totals	**$ 9,748.59**	**$ 23,523.98**	**$ 60,465.24**	**$ 51,000.00**	**$ 83,776.99**	**$ 36,184.45**	**$ 85,000.00**	**$ 34,000.00**	**66.67%**	
Franchise Fees											
001-01-32-323-32310	FPL Franchise Fee	$211,347.27	$236,036.72	$ 234,038.46	$ 229,280.00	$ 225,180.25	$ 227,675.61	$ 250,000.00	$ 20,720.00	9.04%	
001-01-32-323-32330	PBC Water Utility Franchise	$ 124,575.15	$ 24,935.70	$ 15,887.08	$ 19,000.00	$ 17,067.93	$ 46,099.48	$ 19,000.00	$ -	0.00%	
001-01-32-323-32360	PBC Sewer Utility Franchise		$ 1,208.46	$ 5,914.55	$ 7,000.00	$ 4,626.48	$ 3,530.75	$ 7,000.00	$ -	0.00%	
001-01-32-323-32370	Solid Waste Franchise				$ 106,000.00	$ 32,409.16	$ 26,500.00	$ 30,000.00	$ (76,000.00)	-71.70%	
001-01-32-323-32390	Hauler's Franchise Fee			$ 2,476.62	$ 1,500.00	$ 4,418.27	$ 994.16	$ 3,500.00	$ 2,000.00	133.33%	
	Sub Totals	**$335,922.42**	**$ 262,180.88**	**$ 258,316.71**	**$ 362,780.00**	**$ 283,702.09**	**$ 304,800.00**	**$ 309,500.00**	**$ (53,280.00)**	**-14.69%**	
Charges for Services											
001-01-34-341-34190	Cost Recovery Fees	$ 152,804.07	$ 51,340.19	$ 42,538.80	$ 35,000.00	$ 15,711.95	$ 70,420.77	$ 40,000.00	$ 5,000.00	14.29%	
001-01-32-323-31900	Other Gen Govt Charges and Fees	$ 1,015.00	$ 3,521.62	$ 103.00	$ 1,000.00	$ 625.00	$ 1,409.91	$ 1,500.00	$ 500.00	50.00%	
001-01-34-341-34000	General Government Charges	$ 5,867.00	$ 9,700.21	$ 4,505.17	$ 3,500.00	$ 33,569.68	$ 5,893.10	$ 5,000.00	$ 1,500.00	42.86%	
	Sub Totals	**$ 159,686.07**	**$ 64,562.02**	**$ 47,146.97**	**$ 39,500.00**	**$ 49,906.63**	**$ 77,723.77**	**$ 46,500.00**	**$ (156,000.00)**	**-394.94%**	
Intergovernmental											
001-01-33-335-35120	Municipal Revenue Sharing	$ 80,166.01	$ 80,941.71	$ 80,322.91	$ 79,678.00	$ 74,905.69	$ 80,277.16	$ 80,000.00	$ 322.00	0.40%	
001-01-33-335-35140	Mobile Home License Tax						$ -		$ -		
001-01-33-335-35150	Alcoholic Beverage License Tax			$ 4,345.53	$ 1,600.00	$ 897.31	$ 1,486.38	$ 4,500.00	$ 2,900.00	181.25%	
001-01-33-335-35180	Half Cent Sales Tax	$ 252,797.13	$ 252,844.74	$ 264,791.10	$ 269,156.00	$ 259,058.24	$ 259,897.24	$ 270,000.00	$ 844.00	0.31%	
	Sub Totals	**$ 332,963.14**	**$ 333,786.45**	**$ 349,459.54**	**$ 350,434.00**	**$ 334,861.24**	**$ 341,660.78**	**$ 354,500.00**	**$ 4,066.00**	**1.16%**	
Fines & Forefeitures											
001-01-35-351-35150	Court Fines			$ 3,927.96	$ 2,400.00	$ 4,880.67	$ 1,581.99	$ 10,000.00	$ 7,600.00	316.67%	
001-01-35-354-35400	Code Enforcement Fines	$ 11,350.71	$ 22,568.50	$ 5,313.94	$ 20,000.00	$ 26,250.00	$ 14,808.29	$ 6,000.00	$ (14,000.00)	-70.00%	
	Sub Totals	**$ 11,350.71**	**$ 22,568.50**	**$ 9,241.90**	**$ 22,400.00**	**$ 31,130.67**	**$ 16,390.28**	**$ 16,000.00**	**$ (6,400.00)**	**-28.57%**	
Investment Income											
001-01-36-361-36110	Interest	$ 39.02	$ 811.60	$ 1,105.74	$ 1,200.00	$ 1,200.00	$ 789.09	$ 5,000.00	$ 3,800.00	316.67%	
001-14-36-361-36110	Interest fpr FMIVT					$ 22,937.00	$ -	$ -	$ -	100.00%	
	Sub Totals	**$ 39.02**	**$ 811.60**	**$ 1,105.74**	**$ 1,200.00**	**$ 24,137.00**	**$ 789.09**	**$ 5,000.00**	**$ 3,800.00**	**316.67%**	
Miscellaneous											
001-01-36-366-36991	Contributions & Donations - Private Sources			$ 8,541.06			$ 2,135.27	$ 15,000.00	$ 15,000.00	100.00%	
001-01-36-369-36991	Contributions & Donations - Private Sources		$ 9,248.69	$ 7,210.00	$ 7,426.00	$ 7,848.69	$ 5,971.17	$ -	$ (7,426.00)	-100.00%	
001-01-36-369-36990	Other Miscellaneous Revenue	$ 397.05	$ 3,575.62	$ 15,261.60	$ 1,000.00	$ 26,646.13	$ 5,058.57	$ 5,000.00	$ 4,000.00	400.00%	
	Sub Totals	**$ 397.05**	**$ 12,824.31**	**$ 31,012.66**	**$ 8,426.00**	**$ 34,494.82**	**$ 13,165.01**	**$ 20,000.00**	**$ 11,574.00**	**137.36%**	
Transfers											
001-01-32-341-34135	Adiministrative Charge Dependent District				$ 156,000.00			$ -	$ (156,000.00)	-100.00%	
001-01-38-381-38100	Transfer from Fund Balance						$ -	$ -	$ -	#DIV/0!	
001-01-38-381-38135	Transfer from CIP Fund						$ -	$ -	$ -	#DIV/0!	
001-01-38-381-38145	Transfer from Solid Waste Fund						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ 156,000.00**	**$ -**	**$ -**	**$ -**	**$ (156,000.00)**	**-100.00%**	
	Total Revenues	**$ 2,199,340.00**	**$ 2,069,490.74**	**$ 1,758,233.41**	**$ 2,279,252.00**	**$ 2,162,502.62**	**$ 1,713,630.73**	**$ 2,185,733.00**	**$ (256,519.00)**	**-11.25%**	
EXPENSES											
Town Council											
001-10-51-511-53100	Professional Service		$ 3,130.00		$ 20,000.00	$ 21,621.33	$ 5,782.50	$ 25,000.00	$ 5,000.00	25.00%	#N/A
001-10-51-511-54000	Travel	$ 9,931.54	$ 7,901.73	$ 9,167.52	$ 9,000.00	$ 3,523.36	$ 9,000.20	$ 9,000.00	$ -	0.00%	
001-10-51-511-54100	Communication Services	$ 4,488.20	$ 2,683.57	$ 1,251.01	$ 2,100.00	$ 1,603.20	$ 2,630.70	$ 3,000.00	$ 900.00	42.86%	
001-10-51-511-54900	Other Operating Expenses	$ 1,661.64	$ 13,162.64	$ 2,352.53	$ 6,000.00	$ 2,615.79	$ 5,794.20	$ 6,000.00	$ -	0.00%	
001-10-51-511-54990	Other Current Charges - Council Reimbursement	$ 37,500.00	$ 45,000.00	$ 41,250.00	$ 45,000.00	$ 45,000.00	$ 42,187.50	$ 45,000.00	$ -	0.00%	
001-10-51-511-55100	Office Supplies	$ 943.30	$ 71.55	$ 43.99	$ 200.00	$ -	$ 314.71	$ 350.00	$ 150.00	75.00%	

TOWN OF LOXAHATCHEE GROVES

Proposed 2019-2020 Fiscal Year Budget (FY20)

FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	%	Notes
001-10-51-511-55200	Operating Supplies	$ 35.93	$ 118.54		$ 500.00	$ -	$ 163.62	$ 100.00	$ (400.00)	-80.00%	
001-10-51-511-55400	Books, Publications, Subscriptions	$ 3,318.00	$ 3,171.00	$ 4,499.58	$ 8,350.00	$ 4,765.33	$ 4,834.65	$ 5,000.00	$ (3,350.00)	-40.12%	
001-10-51-511-55500	Education & Training	$ 450.00	$ 825.00		$ 3,000.00	$ -	$ 1,068.75	$ 3,000.00	$ -	0.00%	
001-10-51-511-58200	Special Events/ Contirbutions	$ 4,747.92	$ 8,813.31		$ 6,500.00	$ 666.67	$ 5,015.31	$ 6,500.00	$ -	0.00%	
	Sub Totals	**$ 63,076.53**	**$ 84,877.34**	**$ 58,564.63**	**$ 100,650.00**	**$ 79,795.68**	**$ 76,792.13**	**$ 102,950.00**	**$ 2,300.00**	**2.29%**	
Town Manager											
001-12-51-512-51200	Regular Salaries				$ 122,572.00	$ 214,893.32	$ 214,893.32	$ 260,000.00	$ 137,428.00	112.12%	
001-12-51-512-52100	FICA & MedicareTaxes				$ 9,671.00	$ 17,388.19	$ 17,388.19	$ 22,000.00	$ 12,329.00	127.48%	
001-12-51-512-52200	Retirement FRS				$ 34,158.00	$ 14,687.77	$ 14,687.77	$ 50,000.00	$ 15,842.00	46.38%	
001-12-51-512-52300	Health and Life Insurance				$ 12,000.00	$ 8,057.89	$ 8,057.89	$ 26,000.00	$ 14,000.00	116.67%	
001-12-51-512-52400	Worker's Compensation				$ 500.00	$ (2,276.87)	$ (2,276.87)	$ 1,500.00	$ 1,000.00	200.00%	
001-12-51-512-53400	Other Services	$ 280,543.82	$ 288,963.96	$ 297,632.88	$ 297,633.00	$ 280,000.00	$ 291,193.42	$ 200,000.00	$ (97,633.00)	-32.80%	
001-12-51-512-54000	Travel	$ 615.06	$ 2,029.27	$ 2,144.72	$ 7,000.00	$ 3,000.00	$ 2,947.26	$ 7,000.00	$ -	0.00%	
001-12-51-512-54100	Communication Services	$ 2,859.38	$ 981.05	$ 1,238.10	$ 1,600.00	$ 1,508.52	$ 1,669.63	$ 2,000.00	$ 400.00	25.00%	
001-12-51-512-54200	Postage and Freight	$ 1,878.19	$ 2,621.71	$ 2,387.25	$ 3,000.00	$ 341.29	$ 2,471.79	$ 2,500.00	$ (500.00)	-16.67%	
001-12-51-512-54900	Other Operating Expenses (Misc.-Recording Fees)	$ 957.33	$ 1,293.27	$ 3,124.80	$ 4,000.00	$ 9,714.44	$ 2,343.85	$ 2,000.00	$ (2,000.00)	-50.00%	
001-12-51-512-54930	Election Expense	$ 10,324.72	$ 7,990.67	$ 11,807.95	$ 10,300.00	$ 17,312.10	$ 10,105.84	$ 12,000.00	$ 1,700.00	16.50%	
001-12-51-512-54960	Legal Advertising	$ 5,162.48	$ 8,892.65	$ 15,106.16	$ 10,000.00	$ 11,072.39	$ 9,790.32	$ 12,000.00	$ 2,000.00	20.00%	
001-12-51-512-55100	Office Supplies	$ 15,497.46	$ 14,205.78	$ 10,041.45	$ 17,035.00	$ 10,627.12	$ 14,194.92	$ 8,000.00	$ (9,035.00)	-53.04%	
001-12-51-512-55400	Books, Publications, Subscriptions	$ 370.00	$ 884.88	$ 530.00	$ 4,250.00	$ 2,398.51	$ 1,508.72	$ 2,500.00	$ (1,750.00)	-41.18%	
001-12-51-512-55500	Education & Training		$ 375.00	$ 1,225.00	$ 2,500.00	$ 2,500.00	$ 1,025.00	$ 2,500.00	$ -	0.00%	
	Sub Totals	**$ 318,208.44**	**$ 328,238.24**	**$ 345,238.31**	**$ 536,219.00**	**$ 591,224.67**	**$ 590,001.05**	**$ 610,000.00**	**$ 73,781.00**	**13.76%**	
Financial Services											
001-14-51-513-53200	Accounting and Auditing	$ 16,700.00	$ 14,700.00	$ 22,862.00	$ 16,700.00	$ 45,000.00	$ 17,740.50	$ 45,000.00	$ 28,300.00	169.46%	
001-32-51-519-54940	Inspector General Office						$ -	$ -	$ -	#DIV/0!	
001-14-51-513-54000	Travel				$ 3,000.00	$ 4,000.00	$ 750.00	$ 3,000.00	$ -	0.00%	
001-14-51-513-54700	Printing & Binding	$ 278.73	$ 381.60		$ 1,000.00		$ 415.08	$ -	$ (1,000.00)	-100.00%	
001-14-51-513-54920	Computer Services	$ 10,298.76	$ 13,879.76	$ 12,473.26	$ 14,000.00	$ 30,000.00	$ 12,662.95	$ 30,000.00	$ 16,000.00	114.29%	
001-14-51-513-54960	Legal Advertising	$ 2,144.33	$ 700.00		$ 3,000.00		$ 1,461.08	$ 2,000.00	$ (1,000.00)	-33.33%	
001-14-51-513-55400	Books, Publications, Subscriptions		$ 35.00	$ 425.00	$ 1,630.00	$ 1,000.00	$ 522.50	$ 1,600.00	$ (30.00)	-1.84%	
001-14-51-513-55500	Education & Training		$ 2,008.40	$ 1,960.52	$ 5,000.00	$ 4,000.00	$ 2,242.23	$ 5,000.00	$ -	0.00%	
001-14-51-514-53110	Professional Service- Paychex				$ 3,840.00	$ 3,500.00	$ 960.00	$ 4,000.00	$ 160.00	4.17%	
	Sub Totals	**$ 29,421.82**	**$ 31,704.76**	**$ 37,720.78**	**$ 48,170.00**	**$ 87,500.00**	**$ 36,754.34**	**$ 90,600.00**	**$ 42,430.00**	**88.08%**	
Legal Services											
001-16-51-514-53100	Professional Services	$ 98,382.76	$ 112,042.95	$ 78,370.62	$ 120,000.00	$ 140,000.00	$ 102,199.08	$ 125,000.00	$ 5,000.00	4.17%	
	Sub Totals	**$ 98,382.76**	**$ 112,042.95**	**$ 78,370.62**	**$ 120,000.00**	**$ 140,000.00**	**$ 102,199.08**	**$ 125,000.00**	**$ 5,000.00**	**4.17%**	
Planning & Building											
001-20-51-515-53100	Professional Service	$ 19,084.00		$ 17,501.25	$ 20,000.00	$ 40,000.00	$ 14,146.31	$ 25,000.00	$ 5,000.00	25.00%	
001-20-51-515-53400	Other Services	$ 83,822.04	$ 86,334.60	$ 88,924.08	$ 88,924.00	$ 88,924.00	$ 87,001.18	$ 50,000.00	$ (38,924.00)	-43.77%	
001-26-52-521-53420	Other Services - Plan Process Comp Plan	$ 1,302.00					$ 325.50	$ -	$ -	#DIV/0!	
001-20-51-515-53420	Comprehensive Plan				$ 30,000.00		$ 7,500.00	$ -	$ (30,000.00)	-100.00%	
001-20-51-515-53450	Planning & Zoning Contract	$ 19,382.07	$ 30,366.53	$ 41,686.58	$ 25,000.00	$ 35,000.00	$ 29,108.80	$ 45,000.00	$ 20,000.00	80.00%	
001-20-51-515-53490	Cost Recovery Expenditure	$ 153,018.09	$ 49,101.36	$ 64,867.48	$ 35,000.00	$ 52,952.37	$ 75,496.73	$ 40,000.00	$ 5,000.00	14.29%	
001-20-51-515-54960	Legal Advertising	$ 4,213.44	$ 6,609.29		$ 7,000.00		$ 4,455.68	$ 5,000.00	$ (2,000.00)	-28.57%	
	Sub Totals	**$ 280,821.64**	**$ 172,411.78**	**$ 212,979.39**	**$ 205,924.00**	**$ 216,876.37**	**$ 218,034.20**	**$ 165,000.00**	**$ (40,924.00)**	**-19.87%**	
Code Enforcement											
001-22-51-519-53150	Special Magistrate	$ 345.49	$ 3,506.85	$ 17,546.95	$ 25,000.00	$ 17,975.33	$ 11,599.82	$ 18,000.00	$ (7,000.00)	-28.00%	
001-22-51-519-53400	Other Services - Code	$ 4,647.70	$ 106,259.96	$ 109,179.96	$ 110,680.00	$ 97,048.85	$ 82,691.91	$ 100,000.00	$ (10,680.00)	-9.65%	
001-22-51-519-53430	Code Compliance	$ 35,333.32		$ 160.00		$ -	$ 8,873.33	$ -	$ -	#DIV/0!	
001-22-51-519-54000	Travel		$ 717.46	$ 1,572.54	$ 2,000.00	$ 583.68	$ 1,072.50	$ -	$ (2,000.00)	-100.00%	
001-22-51-519-54100	Communication Services	$ 7,830.84	$ 451.88	$ 257.10	$ 700.00	$ 503.33	$ 2,309.96	$ -	$ (700.00)	-100.00%	
001-22-51-519-55500	Education & Training			$ 667.00	$ 2,000.00	$ 600.00	$ 666.75	$ -	$ (2,000.00)	-100.00%	
	Sub Totals	**$ 48,157.35**	**$ 110,936.15**	**$ 129,383.55**	**$ 140,380.00**	**$ 116,711.20**	**$ 107,214.26**	**$ 118,000.00**	**$ (22,380.00)**	**-15.94%**	
Public Safety											
001-26-52-521-53410	Law Enforcement (PBSO)	$ 288,746.04	$ 294,621.00	$ 610,000.00	$ 624,000.00	$ 624,000.00	$ 454,341.76	$ 624,000.00	$ -	0.00%	
	Sub Totals	**$ 288,746.04**	**$ 294,621.00**	**$ 610,000.00**	**$ 624,000.00**	**$ 624,000.00**	**$ 454,341.76**	**$ 624,000.00**	**$ -**	**0.00%**	
Communications & Technology											
001-30-53-539-53400	Other Services		$ 25,515.75		$ 20,000.00		$ 11,378.94	$ 46,000.00	$ 26,000.00	130.00%	
001-32-51-513-54920	Other Current Charges -Computer Services (Hosting)		$ 6,245.00				$ 1,561.25	$ -	$ -	#DIV/0!	
001-32-51-519-54910	Computer Hardware and Software	$ 2,662.02	$ 3,715.98	$ 3,582.65	$ 10,000.00	$ 34,258.00	$ 4,990.16	$ 20,000.00	$ 10,000.00	100.00%	
001-32-51-519-54920	Computer Services	$ 6,970.23	$ 10,565.31	$ 11,140.78	$ 12,150.00	$ 30,208.00	$ 10,206.58	$ 35,000.00	$ 22,850.00	188.07%	
001-32-51-519-54100	Communication Services		$ 10,143.19	$ 9,519.79	$ 28,160.00	$ 28,160.00	$ 11,955.75	$ 30,000.00	$ 1,840.00	6.53%	
	Sub Totals	**$ 9,632.25**	**$ 56,185.23**	**$ 24,243.22**	**$ 70,310.00**	**$ 92,626.00**	**$ 40,092.68**	**$ 131,000.00**	**$ 60,690.00**	**86.32%**	
Non-departmental											
001-32-51-519-53400	Other Services		$ 10,259.76	$ 9,378.21	$ 8,020.00	$ 7,938.67	$ 6,914.49	$ 10,000.00	$ 1,980.00	24.69%	

TOWN OF LOXAHATCHEE GROVES

Proposed 2019-2020 Fiscal Year Budget (FY20)

FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
001-32-51-519-54300	Utilities	$ 5,620.05	$ 6,802.74	$ 5,720.48	$ 10,000.00	$ 6,598.32	$ 7,035.82	$ 7,000.00	$ (3,000.00)	-30.00%	
001-32-51-519-54440	Rental and Leases - Equip, Storage, etc	$ 7,965.92	$ 6,080.59	$ 5,601.96	$ 6,400.00	$ 6,400.00	$ 6,512.12	$ 7,000.00	$ 600.00	9.38%	
001-32-51-519-54500	Insurance	$ 32,686.00	$ 50,462.00	$ 66,686.00	$ 70,000.00	$ 116,000.00	$ 54,958.50	$ 90,000.00	$ 20,000.00	28.57%	
001-32-51-519-54600	Repair and Maintenance - Building	$ 7,902.01	$ 3,862.15	$ 350.00	$ 20,000.00	$ 19,027.87	$ 8,028.54	$ 10,000.00	$ (10,000.00)	-50.00%	
001-32-51-539-53400	Other Services		$ 0.03	$ 61.97			$ 15.50	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 54,173.98**	**$ 77,467.27**	**$ 87,798.62**	**$ 114,420.00**	**$ 155,964.86**	**$ 83,464.97**	**$ 124,000.00**	**$ 9,580.00**	**8.37%**	
Boards & Committees											
001-90-51-519-58220	Loxahatchee Groves - CERT	$ 37.13	$ 120.54	$ 4,561.00	$ 2,000.00	$ 4,207.94	$ 1,679.67	$ 4,500.00	$ 2,500.00	125.00%	
	Sub Totals	**$ 37.13**	**$ 120.54**	**$ 4,561.00**	**$ 2,000.00**	**$ 4,207.94**	**$ 1,679.67**	**$ 4,500.00**	**$ 2,500.00**	**125.00%**	
Capital Outlay											
001-90-51-519-56140	Land						$ -	$ -	$ -	#DIV/0!	
001-90-51-519-56200	Capital Outlay - Buildings	$ 10,144.50					$ 2,536.13	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 10,144.50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,536.13**	**$ -**	**$ -**	**#DIV/0!**	
Contingency											
001-90-51-519-59990	Contingency						$ -		$ -	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	
Transfers											
001-90-51-519-59101	Transfer to Transportation Fund	$ 57,099.00					$ 14,274.75	$ -	$ -	#DIV/0!	
001-90-51-519-59305	Transfer to C.I.P Fund	$ 311,664.00					$ 77,916.00	$ 90,683.00	$ 90,683.00	#DIV/0!	
001-90-51-519-59405	Transfer to Solid Waste Fund	$ 94,497.47	$ 92,546.53				$ 46,761.00	$ -	$ -	#DIV/0!	
001-90-58-581-59000	Transfer to Fund Balance				$ 317,179.00		$ 79,294.75	$ -	$ (317,179.00)	-100.00%	
001-90-58-581-59101	Transfer to Transportation Fund						$ -	$ -	$ -	#DIV/0!	
001-90-58-581-59103	Transfer to L.O.S.T Fund						$ -	$ -	$ -	#DIV/0!	
001-90-58-581-59305	Transfer to C.I.P Fund						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 463,260.47**	**$ 92,546.53**	**$ -**	**$ 317,179.00**	**$ -**	**$ 218,246.50**	**$ 90,683.00**	**$ (226,496.00)**	**-71.41%**	
	Total Expenses	**$ 1,664,062.91**	**$ 1,361,151.79**	**$ 1,588,860.12**	**$ 2,279,252.00**	**$ 2,108,906.72**	**$ 1,931,356.76**	**$ 2,185,733.00**	**$ (93,519.00)**	**-4.10%**	
	NET SURPLUS/(DEFICIT)	**$ 535,277.09**	**$ 708,338.95**	**$ 169,373.29**	**$ -**	**$ 53,595.90**	**$ (217,726.03)**	**$ -**	**$ (163,000.00)**	**#DIV/0!**	

TRANSPORTATION FUND

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

STATEMENT OF REVENUES & EXPENDITURES BY FUND

101 - Transporation Fund

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
REVENUES											
Intergovernmental											
101-01-31-312-34100	1st Local option Fuel Tax (6c)	$ 265,665.34	$ 277,680.32	$ 271,778.05	$ 283,126.00	$ 281,052.00	$ 274,562.43	$ 280,000.00	$ (3,126.00)	-1.10%	
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	$ 123,671.82	$ 129,542.68	$ 126,961.72	$ 130,536.00	$ 135,000.00	$ 127,678.06	$ 130,000.00	$ (536.00)	-0.41%	
	Sub Totals	**$ 389,337.16**	**$ 407,223.00**	**$ 398,739.77**	**$ 413,662.00**	**$ 416,052.00**	**$ 402,240.48**	**$ 410,000.00**	**$ (3,662.00)**	**-0.89%**	
Miscellaneous											
101-01-36-366-36991	Contributions & Donations - Private Sources						$ -		$ -	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	
Transfers											
101-01-38-381-38100	Transfer from Fund Balance						$ -	$ -	$ -	#DIV/0!	
101-01-38-381-38110	Contribution from General Fund	$ 57,099.00					$ 14,274.75	$ -	$ -	#DIV/0!	
101-01-38-381-38135	Transfer from CIP Fund						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 57,099.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,274.75**	**$ -**	**$ -**	**#DIV/0!**	
Non-Revenues/Other Sources											
101-01-38-384-38410	Debt Proceeds				$ 4,000,000.00		$ 1,000,000.00	$ -	$ (4,000,000.00)	-100.00%	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ 4,000,000.00**	**$ -**	**$ 1,000,000.00**	**$ -**	**$ (4,000,000.00)**	**-100.00%**	
	Total Revenues	**$ 446,436.16**	**$ 407,223.00**	**$ 398,739.77**	**$ 4,413,662.00**	**$ 416,052.00**	**$ 1,416,515.23**	**$ 410,000.00**	**$ (4,007,324.00)**	**-90.79%**	
EXPENSES											
Transportation											
101-40-54-541-54670	Traffic Control Signs 6c	$ 8,102.00	$ 21,602.57	$ 10,549.77			$ 10,063.59	$ 10,000.00	$ 10,000.00	#DIV/0!	
101-40-54-541-54680	Town Roads Maintence 6c	$ 649,814.74	$ 280,337.68	$ 342,418.12		$ 31,054.67	$ 318,142.64		$ -	#DIV/0!	
101-40-54-541-54690	District Road Maintence	$ 110,250.50	$ 126,561.10				$ 59,202.90	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 768,167.24**	**$ 428,501.35**	**$ 352,967.89**	**$ -**	**$ 31,054.67**	**$ 387,409.12**	**$ 10,000.00**	**$ 10,000.00**	**#DIV/0!**	
Capital Outlay											
101-40-54-541-56310	Roads & Streets - New Construction - 5c						$ -	$ -	$ -	#DIV/0!	
101-40-54-541-56312	Special Projects		$ 2,275.00				$ 568.75	$ -	$ -	#DIV/0!	
101-40-54-541-56320	Roads & Streets - New Construction - 5c		$ 8,950.00				$ 2,237.50	$ -	$ -	#DIV/0!	
	Sub Totals	**$ -**	**$ 11,225.00**	**$ -**	**$ -**	**$ -**	**$ 2,806.25**	**$ -**	**$ -**	**#DIV/0!**	
Debt Service											
101-40-54-541-57101	Principal				$ 283,662.00		$ 70,915.50	$ -	$ (283,662.00)	-100.00%	
101-40-54-541-57201	Interest				$ 130,000.00		$ 32,500.00	$ -	$ (130,000.00)	-100.00%	
101-40-54-541-57301	Other Debt Service Costs			$ 2,437.98	$ 200,000.00		$ 50,609.50	$ -	$ (200,000.00)	-100.00%	
	Sub Totals	**$ -**	**$ -**	**$ 2,437.98**	**$ 613,662.00**	**$ -**	**$ 154,025.00**	**$ -**	**$ (613,662.00)**	**-100.00%**	
Transfers											
101-40-58-581-59000	Transfer to General Fund						$ -	$ -	$ -	#DIV/0!	
101-40-58-581-59103	Transfer to L.O.S.T fund						$ -	$ -	$ -	#DIV/0!	
101-40-58-581-59105	Transfer to Roads & Drainage Fund							$ 200,000.00			
101-40-58-581-59305	Transfer to C.I.P Fund	$ 9,874.86			$ 3,800,000.00		$ 952,468.72	$ 200,000.00	$ (3,600,000.00)	-94.74%	
101-40-58-581-59405	Transfer to Solid Waste Fund						$ -	$ -	$ -	#DIV/0!	
101-40-58-581-59935	Transfer to Fund Balance 5c						$ -	$ -	$ -	#DIV/0!	
101-40-58-581-59936	Transfer to Fund Balance 6c						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 9,874.86**	**$ -**	**$ -**	**$ 3,800,000.00**	**$ -**	**$ 952,468.72**	**$ 400,000.00**	**$ (3,600,000.00)**	**-94.74%**	
	Total Expenses	**$ 778,042.10**	**$ 439,726.35**	**$ 355,405.87**	**$ 4,413,662.00**	**$ 31,054.67**	**$ 1,496,709.08**	**$ 410,000.00**	**$ (4,203,662.00)**	**-95.24%**	
	NET SURPLUS/(DEFICIT)	**$ (331,605.94)**	**$ (32,503.35)**	**$ 43,333.90**	**$ -**	**$ 384,997.33**	**$ (80,193.85)**	**$ -**	**$ -**	**#DIV/0!**	

SURTAX FUND

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
103 - Local Option Sales Tax (L.O.S.T) Fund											
REVENUES											
Intergovernmental											
103-01-31-312-31260	Sales Tax Infrastructure		$ 160,445.91	$ 234,416.95	$ 255,718.00	$ 252,000.00	$ 162,645.22	$ 260,000.00	$ 4,282.00	1.67%	
	Sub Totals	**$ -**	**$ 160,445.91**	**$ 234,416.95**	**$ 255,718.00**	**$ 252,000.00**	**$ 162,645.22**	**$ 260,000.00**	**$ 4,282.00**	**1.67%**	
Transfers											
103-01-31-381-38100	Transfer from Fund Balance						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	
	Total Revenues	**$ -**	**$ 160,445.91**	**$ 234,416.95**	**$ 255,718.00**	**$ 252,000.00**	**$ 162,645.22**	**$ 260,000.00**	**$ 4,282.00**	**1.67%**	
EXPENSES											
Debt Service											
103-42-54-541-56130	Roads, Streets & Drainage - New Construction				$ 255,718.00		$ 63,929.50	$ -	$ (255,718.00)	-100.00%	Acct # used is a capital outlay number however FY 19 budgeted stated it was for debt service
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ 255,718.00**	**$ -**	**$ 63,929.50**	**$ -**	**$ (255,718.00)**	**-100.00%**	
Transfers											
103-01-31-381-59000	Transfer to Fund Balance						$ -	$ 260,000.00	$ 260,000.00	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 260,000.00**	**$ 260,000.00**	**#DIV/0!**	
	Total Expenses	**$ -**	**$ -**	**$ -**	**$ 255,718.00**	**$ -**	**$ 63,929.50**	**$ 260,000.00**	**$ 4,282.00**	**-100.00%**	
	NET SURPLUS/(DEFICIT)	**$ -**	**$ 160,445.91**	**$ 234,416.95**	**$ -**	**$ 252,000.00**	**$ 98,715.72**	**$ -**	**$ -**		

ROADS & DRAINAGE FUND

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

TOWN OF LOXAHATCHEE GROVES

Proposed 2019-2020 Fiscal Year Budget (FY20)

FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

105 - Roads & Drainage Fund

REVENUES

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
Assessments											
105-01-32-325-32510	Other Assesments			$ 2,557.60			$ 639.40	$ -	$ -	#DIV/0!	
105-01-32-325-32515	Road Debt Assessment		$ 306,865.33	$ 288,916.79	$ 320,284.00	$ 320,284.00	$ 229,016.53	$ 310,000.00	$ (10,284.00)	-3.21%	
105-01-32-325-32520	Road and Canal Maintenance Assessment		$ 1,027,670.97	$ 1,134,850.75	$ 1,545,865.00	$ 1,436,301.00	$ 927,096.68	$ 1,545,865.00	$ -	0.00%	
105-01-32-325-32522	Discount Fees				$ (65,710.00)		$ (16,427.50)	$ (65,700.00)	$ 10.00	-0.02%	
105-01-32-325-32530	Excess Fees - Maintence						$ -	$ -	$ -	#DIV/0!	
105-01-32-325-36990	Other Assessments - PBCSB		$ 73,383.24	$ 67.57		$ 2,999.33	$ 18,362.70	$ 3,000.00	$ 3,000.00	#DIV/0!	
	Sub Totals	**$ -**	**$ 1,407,919.54**	**$ 1,426,392.71**	**$ 1,800,439.00**	**$ 1,759,584.33**	**$ 1,158,687.81**	**$ 1,793,165.00**	**$ (7,274.00)**	**-0.40%**	
Investment Income											
105-01-32-325-34600	Investment Earnings Floridian			$ 455.42		$ 3,204.53	$ 113.86	$ 3,000.00	$ 3,000.00	#DIV/0!	
105-01-33-330-33000	Intergovernmental Revenue						$ -	$ -	$ -	#DIV/0!	
105-01-36-361-36110	Interest-Assessments		$ 3.52	$ 946.80		$ 1,231.44	$ 237.58	$ 1,200.00	$ 1,200.00	#DIV/0!	
105-01-36-361-36111	Interest (SBA)		$ 45.83	$ 4.19			$ 12.51	$ -	$ -	#DIV/0!	
105-01-36-361-36112	Interest (PBC)		$ 29.00	$ 85.49			$ 28.62	$ -	$ -	#DIV/0!	
105-01-36-361-36113	Interest (SunTrust)		$ 118.54	$ 0.05			$ 29.65	$ -	$ -	#DIV/0!	
105-01-36-361-36114	Interest (Suntrust MM)		$ 841.62	$ 0.12			$ 210.44	$ -	$ -	#DIV/0!	
105-01-36-361-36115	Interest (Bank United P)		$ 962.51	$ 736.52		$ 130.77	$ 424.76	$ -	$ -	#DIV/0!	
105-01-36-361-36116	Interest (Bank United NPF)		$ 3.89	$ 637.05		$ 102.00	$ 160.24	$ -	$ -	#DIV/0!	
105-01-36-361-36117	Interest (Floridian)		$ -	$ 1,682.20		$ 0.56	$ 420.55	$ -	$ -	#DIV/0!	
105-01-36-361-36118	Interest (FCB MM)		$ -			$ 1,009.72	$ -	$ 1,500.00	$ 1,500.00	#DIV/0!	
	Sub Totals	**$ -**	**$ 2,004.91**	**$ 4,547.84**	**$ -**	**$ 5,679.02**	**$ 1,638.19**	**$ 5,700.00**	**$ 5,700.00**	**#DIV/0!**	
Miscellaneous											
105-01-36-364-36400	Sales - Equipment/Materials			$ 88,945.55			$ 22,236.39	$ -	$ -	#DIV/0!	
105-01-36-369-36990	Miscellaneous Revenue		$ 1,705.82	$ 2,916.43		$ 2,111.52	$ 1,155.56	$ 2,000.00	$ 2,000.00	#DIV/0!	
	Sub Totals	**$ -**	**$ 1,705.82**	**$ 91,861.98**	**$ -**	**$ 2,111.52**	**$ 23,391.95**	**$ 2,000.00**	**$ 2,000.00**	**#DIV/0!**	
Transfers											
105-01-38-381-38111	Transfer from Transportation Fund						$ -	$ 200,000.00	$ 200,000.00	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000.00**	**$ 200,000.00**	**#DIV/0!**	
	Total Revenues	**$ -**	**$ 1,411,630.27**	**$ 1,522,802.53**	**$ 1,800,439.00**	**$ 1,767,374.87**	**$ 1,183,717.95**	**$ 2,000,865.00**	**$ 200,426.00**	**11.13%**	

EXPENSES

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
Physical Environment-Staffing											
105-50-53-538-51200	Regular Salaries		$ 411,094.06	$ 352,258.21	$ 266,740.00	$ 244,256.31	$ 257,523.07	$ 350,000.00	$ 83,260.00	31.21%	
105-50-53-538-51400	Overtime		$ 9,777.16	$ 25,077.74	$ 3,000.00	$ 42.00	$ 9,463.73	$ 15,750.00	$ 12,750.00	425.00%	
105-50-53-538-51500	Special Pay		$ 6,822.39	$ 5,973.52			$ 3,198.98	$ -	$ -	#DIV/0!	
105-50-53-538-51520	Fringe Benefits		$ 6,000.00	$ 4,900.00			$ 2,725.00	$ -	$ -	#DIV/0!	
105-50-53-538-52100	FICA Taxes & Medicare		$ 32,879.92	$ 30,455.82	$ 21,581.00	$ 22,194.37	$ 21,229.19	$ 30,000.00	$ 8,419.00	39.01%	
105-50-53-538-52200	Retirement FRS		$ 46,225.70	$ 35,385.55	$ 38,356.00	$ 3,422.89	$ 29,991.81	$ 32,000.00	$ (6,356.00)	-16.57%	
105-50-53-538-52300	Health and Life Insurance		$ 61,047.57	$ 56,259.56	$ 52,730.00	$ 32,127.61	$ 42,509.28	$ 50,000.00	$ (2,730.00)	-5.18%	
105-50-53-538-52400	Worker's Compensation		$ 12,370.98	$ 18,284.00	$ 20,000.00	$ 3,287.52	$ 12,663.75	$ 10,000.00	$ (10,000.00)	-50.00%	
	Sub Totals	**$ -**	**$ 586,217.78**	**$ 528,594.40**	**$ 402,407.00**	**$ 305,330.71**	**$ 379,304.80**	**$ 487,750.00**	**$ 85,343.00**	**21.21%**	
Physical Environment-Professional Services											
105-50-53-538-53100	Professional Service - Engineering & Legal		$ 20,451.76	$ 54,948.13	$ 107,500.00	$ 7,295.67	$ 45,724.97	$ 150,000.00	$ 42,500.00	39.53%	
105-50-53-538-53102	Professional Service - Drug Test		$ 130.00	$ 210.00			$ 85.00	$ 500.00	$ 500.00	#DIV/0!	
105-50-53-538-53105	Professional Service- Land Surveying		$ 500.00	$ 250.00			$ 187.50	$ 5,000.00	$ 5,000.00	#DIV/0!	
105-50-53-538-53110	Professional Service-Paychex				$ 15,360.00	$ 1,099.23	$ 3,840.00	$ 7,000.00	$ (8,360.00)	-54.43%	
105-50-53-538-53160	Professional Service - Legal		$ 123,752.75	$ 142,414.59			$ 66,541.84	$ -	$ -	#DIV/0!	
105-50-53-538-53200	Accounting and Auditing		$ 17,050.00	$ 25,972.00	$ 16,000.00	$ -	$ 14,755.50	$ 16,000.00	$ -	0.00%	
105-50-53-538-53400	Other Services -		$ 5,825.71	$ 9,256.69	$ 32,000.00	$ 31,063.49	$ 11,770.60	$ 32,000.00	$ -	0.00%	
105-50-53-538-53480	Other Services - PBC Admin Fee			$ 23,797.21	$ 18,662.00	$ 18,662.00	$ 10,614.80	$ 24,000.00	$ 5,338.00	28.60%	
	Sub Totals	**$ -**	**$ 167,710.22**	**$ 256,848.62**	**$ 189,522.00**	**$ 58,120.39**	**$ 153,520.21**	**$ 234,500.00**	**$ 44,978.00**	**23.73%**	
Physical Environment-O&M Canals											
105-50-53-538-53834	Canal Maintence Service						$ -	$ -	$ -	#DIV/0!	
105-50-53-538-54440	Retnal and Leases - Equip, Storage, etc		$ 3,597.26	$ 117,857.27	$ 34,000.00	$ 63,000.00	$ 38,863.63	$ 85,000.00	$ 51,000.00	150.00%	
105-50-53-538-54600	Repair and Maintenance Service- Canal		$ 31,802.07	$ 25,498.39			$ 14,325.12	$ -	$ -	#DIV/0!	
105-50-53-538-54680	Repair and Maintenance Svc -		$ 81,753.27	$ 21,219.99	$ 142,000.00	$ 70,000.00	$ 61,243.32	$ 140,000.00	$ (2,000.00)	-1.41%	
105-50-53-538-54970	Other Current Charges - Permits		$ 2,537.60	$ 2,650.00			$ 1,296.90	$ 2,500.00	$ 2,500.00	#DIV/0!	
105-50-53-538-54980	Other Current Charges - Miscellaneous		$ 4,113.51	$ 14,991.49			$ 4,776.25	$ 5,615.00	$ 5,615.00	#DIV/0!	
105-50-53-538-55210	Fuel		$ 24,051.44	$ 15,088.39	$ 50,000.00	$ 36,000.00	$ 22,284.96	$ 25,000.00	$ (25,000.00)	-50.00%	

TOWN OF LOXAHATCHEE GROVES

Proposed 2019-2020 Fiscal Year Budget (FY20)

FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
105-50-53-538-55220	**Lubricants**		$ 772.08	$ 599.37	$ 1,500.00	$ 5,000.00	$ 717.86	$ 3,000.00	$ 1,500.00	100.00%	
105-50-53-538-56400	**Machinery and Equipment**		$ 4,187.48	$ 8,942.00		$ 50,349.70	$ 3,282.37	$ 150,000.00	$ 150,000.00	#DIV/0!	
	Sub Totals	**$ -**	**$ 152,814.71**	**$ 206,846.90**	**$ 227,500.00**	**$ 224,349.70**	**$ 146,790.40**	**$ 411,115.00**	**$ 183,615.00**	**80.71%**	
Physical Environment-O&M Roads											
105-50-54-541-54440	**Retnal and Leases - Equip, Storage, etc**			$ 357.76		$ 350.00	$ 89.44	$ -	$ -	#DIV/0!	
105-50-54-541-54670	**Traffic Control Signs**						$ -	$ -	$ -	#DIV/0!	
105-50-54-541-54680	**Repair and Maintenance - Machinery**			$ 33,581.36			$ 8,395.34	$ 45,000.00	$ 45,000.00	#DIV/0!	
105-50-54-541-55200	**Operating Supplies**		$ 6,038.90	$ 11,671.41	$ 55,000.00	$ 16,884.08	$ 18,177.58	$ 30,000.00	$ (25,000.00)	-45.45%	
105-50-54-541-55300	**Road Materials & Supplies**		$ 36,441.93			$ 110,000.00	$ 9,110.48	$ -	$ -	#DIV/0!	
105-50-54-541-55310	**Road Maintence and Service**		$ 3,300.00	$ 641.61	$ 388,046.00	$ 388,046.00	$ 97,996.90	$ 400,000.00	$ 11,954.00	3.08%	
	Sub Totals	**$ -**	**$ 45,780.83**	**$ 46,252.14**	**$ 443,046.00**	**$ 515,280.08**	**$ 133,769.74**	**$ 475,000.00**	**$ 31,954.00**	**7.21%**	
Communications & Technology											
105-50-53-538-54910	**Computer hardware & Software**		$ 1,988.26	$ 6,081.42	$ 2,000.00	$ 4,000.00	$ 2,517.42	$ 5,000.00	$ 3,000.00	150.00%	
105-50-53-538-54100	**Communication Services**		$ 6,573.11	$ 8,905.97	$ 1,500.00	$ 7,311.85	$ 4,244.77	$ 3,000.00	$ 1,500.00	100.00%	
	Sub Totals	**$ -**	**$ 8,561.37**	**$ 14,987.39**	**$ 3,500.00**	**$ 11,311.85**	**$ 6,762.19**	**$ 8,000.00**	**$ 4,500.00**	**128.57%**	
Non-departmental											
105-50-53-538-54700	**Printing & Binding**		$ 300.00	$ 1,451.04	$ 1,000.00		$ 687.76	$ -	$ (1,000.00)	-100.00%	
105-50-53-538-54900	**Other Current Charges**			$ 4,569.74			$ 1,142.44	$ -	$ -	#DIV/0!	
105-50-53-538-54901	**Indirect Cost Allocations**				$ 156,000.00	$ 37.81	$ 39,000.00	$ -	$ (156,000.00)	-100.00%	
105-50-53-538-54930	**Election Expense**		$ 5,721.50				$ 1,430.38	$ -	$ -	#DIV/0!	
105-50-53-538-54960	**Legal Advertising**		$ 3,500.00	$ 3,075.36	$ 1,000.00	$ 500.00	$ 1,893.84	$ 1,000.00	$ -	0.00%	
105-50-53-538-54500	**Insurance**		$ 46,778.00	$ 44,600.00	$ 46,000.00		$ 34,344.50	$ 50,000.00	$ 4,000.00	8.70%	
105-50-53-538-54000	**Travel**		$ 2,163.82	$ 3,593.23	$ 1,500.00		$ 1,814.26	$ 4,000.00	$ 2,500.00	166.67%	
105-50-53-538-54200	**Postage and Freight**		$ 1,757.38	$ 7,712.61	$ 750.00		$ 2,555.00	$ 2,000.00	$ 1,250.00	166.67%	
105-50-53-538-54300	**Utilities Services**		$ 12,994.31	$ 21,114.62	$ 15,000.00	$ 12,212.01	$ 12,277.23	$ 16,000.00	$ 1,000.00	6.67%	
105-50-53-538-54990	**Bank Charges**		$ 6,827.50	$ 3,971.45			$ 2,699.74	$ 1,000.00	$ 1,000.00		
105-50-53-538-54999	**Closing Bank Accounts**			$ 1,000.17			$ 250.04	$ -	$ -		
105-50-53-538-55100	**Office Supplies**		$ 7,626.20	$ 7,158.56	$ 3,000.00	$ 100.00	$ 4,446.19	$ 500.00	$ (2,500.00)	-83.33%	
105-50-53-538-55400	**Books, Publications, Subscriptions**		$ 4,283.31	$ 4,563.91	$ 2,700.00		$ 2,886.81	$ 2,000.00	$ (700.00)	-25.93%	
105-50-53-538-55500	**Training**			$ 90.00	$ 2,000.00		$ 522.50	$ 2,000.00	$ -	0.00%	
105-50-54-541-55400	**Books, Publications, Subscriptions**					$ 325.00	$ -	$ -	$ -		
	Sub Totals	**$ -**	**$ 91,952.02**	**$ 102,900.69**	**$ 228,950.00**	**$ 13,174.82**	**$ 105,950.68**	**$ 78,500.00**	**$ (150,450.00)**	**-65.71%**	
Capital Outlay											
105-50-53-538-56100	**Right of Way Deed**			$ 27,000.00			$ 6,750.00	$ -	$ -		
	Sub Totals	**$ -**	**$ -**	**$ 27,000.00**	**$ -**	**$ -**	**$ 6,750.00**	**$ -**	**$ -**		
Debt Service											
105-50-53-538-57101	**Principal**				$ 271,000.00	$ 271,000.00	$ 67,750.00	$ 271,000.00	$ -	0.00%	
105-50-53-538-57200	**Loan Payment**		$ 255,000.00				$ 63,750.00	$ -	$ -		
105-50-53-538-57201	**Interest Expense**		$ 50,256.69	$ 70.12	$ 34,514.00	$ 34,514.00	$ 21,210.20	$ 35,000.00	$ 486.00	1.41%	
105-50-53-538-57210	**Loan Interest Expense**		$ 6,978.49	$ 21,114.05			$ 7,023.14	$ -	$ -		
105-50-53-538-57220	**Capital Leases Principal**		$ 94,010.89				$ 23,502.72	$ -	$ -		
	Sub Totals	**$ -**	**$ 406,246.07**	**$ 21,184.17**	**$ 305,514.00**	**$ 305,514.00**	**$ 183,236.06**	**$ 306,000.00**	**$ 486.00**	**0.16%**	
Transfers											
105-50-53-538-53891	**Transfer from Revenue**			$ 43,024.84			$ 10,756.21	$ -	$ -		
	Sub Totals	**$ -**	**$ -**	**$ 43,024.84**	**$ -**	**$ -**	**$ 10,756.21**	**$ -**	**$ -**		
	Total Expenses	**$ -**	**$ 1,459,283.00**	**$ 1,247,639.15**	**$ 1,800,439.00**	**$ 1,433,081.54**	**$ 1,126,840.29**	**$ 2,000,865.00**	**$ 200,426.00**	**11.13%**	
	NET SURPLUS/(DEFICIT)	**$ -**	**$ (47,652.73)**	**$ 275,163.38**	**$ -**	**$ 334,293.33**	**$ 56,877.66**	**$ -**	**$ -**	**0%**	

CAPITAL PROJECTS FUND

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

TOWN OF LOXAHATCHEE GROVES
Proposed 2019-2020 Fiscal Year Budget (FY20)
FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

305 - Capital Improvement Project (C.I.P) Fund

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
REVENUES											
Intergovernmental											
305-01-33-337-33700	Local Gov't Unit Grant - Physical Environment							$ -	$ -	#DIV/0!	
	Sub Totals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Miscellaneous											
305-01-36-366-36991	Contributions & Donations - Private Sources	$ 926,941.84	$ 251,454.00				$ 294,598.96	$ -	$ -	#DIV/0!	
	Sub Totals	$ 926,941.84	$ 251,454.00	$ -	$ -	$ -	$ 294,598.96	$ -	$ -	#DIV/0!	
Transfers											
305-01-38-381-38100	Transfer from Fund Balance				$ 220,000.00		$ 55,000.00	$ 100,000.00	$ (120,000.00)	-54.55%	
305-01-38-381-38110	Contribution from General Fund	$ 311,664.00					$ 77,916.00	$ 90,683.00	$ 90,683.00	#DIV/0!	
305-01-38-381-38111	Contributions from Transportatioin Fund	$ 9,874.86			$ 3,800,000.00		$ 952,468.72	$ 200,000.00	$ (3,600,000.00)	-94.74%	
	Sub Totals	$ 321,538.86	$ -	$ -	$ 4,020,000.00	$ -	$ 1,085,384.72	$ 390,683.00	$ (3,629,317.00)	-90.28%	
	Total Revenues	$ 1,248,480.70	$ 251,454.00	$ -	$ 4,020,000.00	$ -	$ 1,379,983.68	$ 390,683.00	$ (3,629,317.00)	-90.28%	
EXPENSES											
Capital Outlay											
305-60-54-541-56120	Surveying Town Roads	$ 99,561.45	$ 91,854.05	$ 95,399.50	$ 100,000.00		$ 96,703.75	$ -	$ (100,000.00)	-100.00%	
305-60-54-541-56130	Road & Streets - New Construction			$ 21,282.50	$ 3,800,000.00	$ 9,261.25	$ 955,320.63	$ 120,683.00	$ (3,679,317.00)	-96.82%	
305-60-54-541-56140	Construction- Town Roads- Band D Rd.	$ 873,979.28	$ 360,577.60		$ 100,000.00		$ 333,639.22	$ 270,000.00	$ 170,000.00	170.00%	
305-60-54-541-56300	Okeechobee and Drd Traffic Light(Only used in Fy 14)						$ -	$ -	$ -	#DIV/0!	
305-60-54-541-56400	Drainage	$ 116,971.60	$ 14,713.75	$ 171,598.70		$ 357,738.89	$ 75,821.01	$ -	$ -	#DIV/0!	
305-60-54-541-56500	Trails	$ 33,067.00	$ 8,150.00	$ 9,350.00	$ 20,000.00		$ 17,641.75	$ -	$ (20,000.00)	-100.00%	
305-60-54-541-56510	Trails - Town	$ 29,349.05	$ 3,250.00	$ 600.00			$ 8,299.76	$ -	$ -	#DIV/0!	
305-60-54-541-56540	Land Acquisition	$ 28,893.00	$ 28,893.00				$ 14,446.50	$ -	$ -	#DIV/0!	
	Sub Totals	$ 1,181,821.38	$ 507,438.40	$ 298,230.70	$ 4,020,000.00	$ 367,000.14	$ 1,501,872.62	$ 390,683.00	$ (3,629,317.00)	-90.28%	
Transfers											
305-60-54-541-59101	Transfer to Transportation Fund						$ -	$ -	$ -	#DIV/0!	
305-60-54-541-59405	Transfer to Sanitation Fund						$ -	$ -	$ -	#DIV/0!	
305-60-58-581-59000	Transfer to Fund Balance						$ -	$ -	$ -	#DIV/0!	
305-60-58-581-59001	Transfer to General Fund						$ -	$ -	$ -	#DIV/0!	
305-60-58-581-59101	Transfer to Transportation Fund						$ -	$ -	$ -	#DIV/0!	
305-60-58-581-59103	Transfer to L.O.S.T Fund						$ -	$ -	$ -	#DIV/0!	
305-60-58-581-59405	Transfer to Solid Waste Fund						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
	Total Expenses	$ 1,181,821.38	$ 507,438.40	$ 298,230.70	$ 4,020,000.00	$ 367,000.14	$ 1,501,872.62	$ 390,683.00	$ (3,629,317.00)	-90.28%	
	NET SURPLUS/(DEFICIT)	$ 66,659.32	$ (255,984.40)	$ (298,230.70)	$ -	$ (367,000.14)	$ (121,888.95)	$ -	$ -	#DIV/0!	

SOLID WASTE FUND

TOWN OF LOXAHATCHEE GROVES

JULY 23, 2019

TOWN OF LOXAHATCHEE GROVES

Proposed 2019-2020 Fiscal Year Budget (FY20)

FY20 Budget Workbook: Version 1 for Budget Worshop 7/23/19

STATEMENT OF REVENUES & EXPENDITURES BY FUND

Departments, Funds & Descriptions		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 16-19 Average	FY 2020 Proposed	Change FY 20 v FY 19 $	Change FY 20 v FY 19 %	Notes
405 - Solid Waste											
REVENUES											
Assessments											
405-01-32-325-32520	Solid Waste Assessments	$ 348,030.59	$ 363,881.15	$ 374,637.15	$ 647,100.00	$ 665,039.73	$ 433,412.22	$ 607,500.00	$ (39,600.00)	-6.12%	
405-01-32-325-32522	Discount Fees	$ (10,872.15)	$ (11,514.42)	$ (11,452.76)	$ (32,355.00)	$ 32,355.00	$ (16,548.58)	$ (30,500.00)	$ 1,855.00	-5.73%	
	Sub Totals	**$ 337,158.44**	**$ 352,366.73**	**$ 363,184.39**	**$ 614,745.00**	**$ 697,394.73**	**$ 416,863.64**	**$ 577,000.00**	**$ (37,745.00)**	**-6.14%**	
Intergovernmental											
405-01-33-331-33134	FEMA		$ 54,350.50			$ 102,536.16	$ 13,587.63	$ -	$ -	#DIV/0!	
405-01-34-343-34300	SWA Recycling Income	$ 1,811.98	$ 5,146.57	$ 1,322.38	$ 5,000.00	$ 2,407.45	$ 3,320.23	$ 2,500.00	$ (2,500.00)	-50.00%	
	Sub Totals	**$ 1,811.98**	**$ 59,497.07**	**$ 1,322.38**	**$ 5,000.00**	**$ 104,943.61**	**$ 16,907.86**	**$ 2,500.00**	**$ (2,500.00)**	**-50.00%**	
Investment Income											
405-01-36-361-36110	Interest	$ 649.92	$ 322.15	$ 363.05	$ 100.00	$ 676.03	$ 358.78	$ 500.00	$ 400.00	400.00%	
	Sub Totals	**$ 649.92**	**$ 322.15**	**$ 363.05**	**$ 100.00**	**$ 676.03**	**$ 358.78**	**$ 500.00**	**$ 400.00**	**400.00%**	
Transfers											
405-01-38-381-38100	Transfer from Fund Balance						$ -	$ -	$ -	#DIV/0!	
405-01-38-381-38110	Contribution from General Fund	$ 94,497.47	$ 12,859.53				$ 26,839.25	$ -	$ -	#DIV/0!	
405-01-38-381-38135	Transfer from CIP Fund						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ 94,497.47**	**$ 12,859.53**	**$ -**	**$ -**	**$ -**	**$ 26,839.25**	**$ -**	**$ -**	**#DIV/0!**	
	Total Revenues	**$ 434,117.81**	**$ 425,045.48**	**$ 364,869.82**	**$ 619,845.00**	**$ 803,014.37**	**$ 460,969.53**	**$ 580,000.00**	**$ (39,845.00)**	**-6.43%**	
EXPENSES											
Solid Waste Collection											
405-70-53-534-53401	Contractual Waste Oversight	$ 428,640.00					$ 107,160.00	$ -	$ -	#DIV/0!	
405-70-53-534-53409	Other Sanitation Service	$ 148.00	$ 83,342.86	$ 371,939.10	$ 5,005.00	$ 14,904.95	$ 115,108.74	$ 20,000.00	$ 14,995.00	299.60%	
405-70-53-534-53440	Other Services - Solid Waste Contractor		$ 465,481.76	$ 394,630.13	$ 534,630.00	$ 534,630.00	$ 348,685.47	$ 535,000.00	$ 370.00	0.07%	
	Sub Totals	**$ 428,788.00**	**$ 548,824.62**	**$ 766,569.23**	**$ 539,635.00**	**$ 549,534.95**	**$ 570,954.21**	**$ 555,000.00**	**$ 15,365.00**	**2.85%**	
Non-departmental											
405-70-53-534-53480	PBC Admin Fee 1%	$ 5,143.20	$ 3,715.47	$ 4,269.16	$ 6,759.00	$ 8,255.00	$ 4,971.71	$ 6,750.00	$ (9.00)	-0.13%	
405-70-53-534-54200	Postage and Freight	$ 983.50	$ 25.00	$ 25.00	$ 1,000.00		$ 508.38	$ 1,000.00	$ -	0.00%	
405-70-53-534-54960	Other Services - Legal Advertising	$ 700.00	$ 700.00		$ 500.00		$ 475.00	$ 500.00	$ -	0.00%	
405-70-53-538-55200	Operating Supplies				$ 55,000.00		$ 13,750.00	$ -	$ (55,000.00)	-100.00%	
	Sub Totals	**$ 6,826.70**	**$ 4,440.47**	**$ 4,294.16**	**$ 63,259.00**	**$ 8,255.00**	**$ 19,705.08**	**$ 8,250.00**	**$ (55,009.00)**	**-86.96%**	
Contingency											
405-70-53-534-59990	Contingency				$ 16,951.00		$ 4,237.75	$ 16,750.00	$ (201.00)	-1.19%	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ 16,951.00**	**$ -**	**$ 4,237.75**	**$ 16,750.00**	**$ (201.00)**	**-1.19%**	
Transfers											
405-70-58-581-59000	Transfer to Fund Balance						$ -	$ -	$ -	#DIV/0!	
405-70-58-581-59001	Transfer to General Fund						$ -	$ -	$ -	#DIV/0!	
405-70-58-581-59101	Transfer to Transportation Fund						$ -	$ -	$ -	#DIV/0!	
405-70-58-581-59103	Transfer to L.O.S.T Fund						$ -	$ -	$ -	#DIV/0!	
405-70-58-581-59305	Transfer to C.I.P Fund						$ -	$ -	$ -	#DIV/0!	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	
	Total Expenses	**$ 435,614.70**	**$ 553,265.09**	**$ 770,863.39**	**$ 619,845.00**	**$ 557,789.95**	**$ 594,897.05**	**$ 580,000.00**	**$ (39,845.00)**	**-6.43%**	
	NET SURPLUS/(DEFICIT)	**$ (1,496.89)**	**$ (128,219.61)**	**$ (405,993.57)**	**$ -**	**$ 245,224.42**	**$ (133,927.52)**	**$ -**	**$ -**	**#DIV/0!**	

July 23, 2019

DRAFT ***Legislative Priorities Town of Loxahatchee Groves (for LEGISLATIVE APPROPRIATION PROJECTS REQUESTS 2020-21)***

- ***North B Road Improvements***

Total costs w/ Contingency $ 3,493,340.00*

Requested Matching Funds (50% share) ***1,746,670.00****

(*less work performed by Town)

- ***South D Road Improvements***

Total costs w/ Contingency $ 1,486,177.50

Requested Matching Funds (50% share) ***743,088.75***

- ***Canal System Rehabilitation Project*** ***(New- Canal dredging, muck disposal, surveying, testing services)***

Note: Would allow dredging, disposal of collected material improving function/aesthetics & re-establish design cross section, promote native aquatic vegetation, reduce probability of storm debris blocking waterways, provide increased storage, prevent flooding, provide bank restoration.

Total costs $ 1,100,000.00

Requested Matching Funds (50% share) ***550,000.00***

- ***Water Culvert System Repair*** ***(New – i.e. C & E Roads at Collecting Canal) Would provide systematic water system repair at major canal junctions.***

Total costs $ 420,000.00

Requested Matching Funds (50% share) ***210,000.00***

- ***North Road Multi-Use Trail Improvements***

Total Construction Costs $ 95,000.00

Requested Matching Funds (50% share) ***47,500.00***

***DRAFT** Legislative Priorities Town of Loxahatchee Groves*
(for LEGISLATIVE APPROPRIATION PROJECTS REQUESTS 2020-21)

- *Water Resiliency/Storm Water Retention/Aquifer Recharge Area*

Multi-use approach for lands adjacent to Collecting Canal & the commercial Groves Town Center site to create vegetative wetlands, hydraulically connecting to Collecting Canal that will ultimately provide much needed water quality treatment, create additional surface water capacity and improve ground water recharge while the proposed equestrian trail would be constructed to meander around/through the vegetative wetlands (Note: this project was requested last year)

Total Construction Costs	$ 500,000.00**
Requested Matching Funds (50% share)	*250,000.00***

*(**proposed pilot project rough estimates from last year)*

* *Deleted (due to inclusion in PB TPA Trails Grant)*:
- Signalization of Horse Crossings at Okeechobee Boulevard at F and B Roads

ENVISIO

August 6, 2019

Mr. Jamie Titcomb
Town Manager
Town of Loxahatchee Groves
155 F Road
Loxahatchee Groves, Florida 33470

Dear Mr. Titcomb:

Thank you for your time yesterday in discussing the potential for developing a strategic plan for the Town of Loxahatchee Groves. Gaining some clarity on the long-range goals and aligning operations with intended outcomes will improve overall operations and increase the likelihood of achieving desired community outcomes. This letter will outline a process that I believe will work well to meet the organization's needs, while remaining simple enough to blend in with existing management systems (e.g., budget, agenda, operations).

The overall process for developing a strategic plan are relatively straightforward and should be consciously aligned with the Town's budget process. Key steps include a resident input and data gathering exercise, development of long-range goals, and identification of short-term actions that will be undertaken to make progress toward the long-range goals.

Here's an outline that fleshes out the phases and tasks associated:

A. Resident Input and Data Gathering
    a. Obtain resident input (town hall meetings, surveys, etc.)
    b. Perform environmental scan (service demand, legislative, demographic, and technology impacts anticipated)
    c. Conduct staff and Council SWOT exercise
    d. Identify strategic elements in other Town plans
    e. Analyze and summarize results
    f. Issue a report to Council
B. Plan Development (Council)
    a. Meet individually with Council members (understanding process and outcomes, gather initial ideas)
    b. Gather Council feedback on vision, mission, values, and issues (in worksheets)

   c. Facilitate workshop to identify vision, values, long-range goals/priorities, and near-term strategies (that define success for the goals/priorities)
   d. Summarize results of workshop and present to Council for adoption

C. Action Planning (Staff)
   a. Identify appropriate Key Performance Indicators that provide measurable results for each near-term strategy
   b. Generate potential actions to achieve the KPIs and make progress on strategies
   c. Determine feasibility of actions and incorporate into budget
   d. Select actions and share with Council for feedback
   e. Improve action plan based on Council feedback
   f. Adopt action plan

D. Strategy Execution
   a. Monitor plan execution at department level
   b. Report on plan progress and KPIs monthly to Town Manager
   c. Report on plan progress and KPIs quarterly to Town Council
   d. Communicate plan progress (tell your story) to the public (Town communication channels, dashboards)
   e. Update plan biannually (new issues, disruptions, change actions, "Are we on track?")
   f. Refresh plan annually (new actions, review outcomes, "Do we need to change direction?")
   g. Replan every five years (entire process)

Typically, the first three phases take about 90 days, but we can simplify it to meet any deadlines you may have in the near future.

Let me know if there are any changes that you would suggest, but in the meantime, I will develop a proposal to assist with some of the key elements, such as facilitation of the Council workshop.

Again, I appreciate the opportunity to propose this approach to the Town and look forward to answering any questions you may have. Please feel free to contact me in my office at (604) 256-7053/kknutson@envisio.com or directly on my cell phone at (604) 404-9270.

Sincerely,

Kevin Knutson

Kevin Knutson
Vice President of Customer Success