

TOWN OF LOXAHATCHEE GROVES

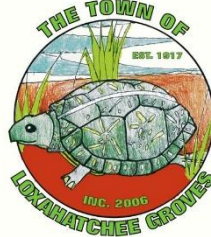
TOWN HALL COUNCIL CHAMBERS

155 F. ROAD, LOXAHATCHEE GROVES, FL 33470

TOWN COUNCIL REGULAR & 1ST BUDGET HEARING MEETING

AGENDA

SEPTEMBER 03, 2025 – 6:00 PM



Community Open Discussion Meeting Precedes Meeting from 6:00-6:30 PM (on Non-Agenda Items)

Anita Kane, Mayor (Seat 3)

Marge Herzog, Vice Mayor (Seat 5)

Todd McLendon, Councilmember (Seat 1)

Lisa El-Ramey, Councilmember (Seat 2)

Paul T. Coleman II, Councilmember

(Seat 4)

Administration

Town Manager, Francine L. Ramaglia

Town Attorney, Jeffrey S. Kurtz, Esq.

Town Clerk, Valerie Oakes

Public Works Director, Richard Gallant

Community Standards Director, Caryn Gardner-Young

Chief Finance Officer, David DiLena of Projected Point

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 is why we say "Character Counts" in Town of Loxahatchee. Civility is practiced at all Town meetings.

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

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

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

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

TOWN COUNCIL AGENDA ITEMS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

MOMENT OF SILENCE

ROLL CALL

ADDITIONS, DELETIONS AND MODIFICATIONS

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

Public Comments for all meetings may be received by email, or in writing to the Town Clerk's Office until 12:00 PM (Noon) day of the meeting. Comments will be "received and filed" to be acknowledged as part of the official public record of the meeting. Town Council meetings are livestreamed and close-captioned for the general public via our website, instructions are posted there.

PRESENTATIONS

- [1.](#) Presentation on Stormwater Drainage and Status of Water Control Plan

CONSENT AGENDA

- [2.](#) Consideration of Approval on **Resolution No. 2025-68**: A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA AUTHORIZING THE PAYMENT OF INVOICES RECEIVED FROM TORCIVIA, DONLON, GODDEAU & RUBIN, P.A. FOR LEGAL SERVICES RENDERED DURING THE MONTH OF JULY 2025; AND PROVIDING AN EFFECTIVE DATE.

FIRST BUDGET PUBLIC HEARING

- [3.](#) Summary Presentation of the Proposed Tentative Millage Rate and Proposed FY 2025-2026

**RECESS TOWN COUNCIL MEETING & CALL TO ORDER DEPENDENT WATER
CONTROL DISTRICT**

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FIRST BUDGET PUBLIC HEARING

4. Consideration of Approval on **Resolution No. 2025-DD08**: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF DISTRICT SERVICES, INCLUDING WATER CONTROL MAINTENANCE AND REPAIR OF DRAINAGE AND ROADWAYS; APPROVING THE ASSESSMENT RATE FOR DISTRICT SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; IMPOSING A DISTRICT SPECIAL ASSESSMENT FOR THE PROVISION OF DISTRICT SERVICES; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM METHOD OF COLLECTION; APPROVING THE DISTRICT BUDGET FOR FISCAL YEAR 2025/2026 TO BE ADOPTED AS PART OF THE TOWN'S BUDGET BY THE TOWN COUNCIL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

RECONVENE TOWN COUNCIL MEETING

FIRST BUDGET PUBLIC HEARING (Continued)

5. Consideration of Approval on **Resolution No. 2025-70**: A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; SETTING FORTH THE DATE, TIME, AND PLACE FOR THE SECOND PUBLIC HEARING FOR THE ADOPTION OF THE TOWN'S BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, ADOPTING THE FISCAL POLICIES; AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.
6. Consideration of Approval on **Resolution No. 2025-67**: A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE TOWN OF LOXAHATCHEE GROVES, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR FISCAL YEAR 2025-2026; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF LOXAHATCHEE GROVES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM METHOD OF COLLECTION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

7. Consideration of Approval on **Resolution No. 2025-69**: A RESOLUTION OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE FOR THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PURSUANT TO THE BUDGET SUMMARY FOR THE FISCAL YEAR 2025-2026, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; SETTING FORTH THE DATE, TIME AND PLACE FOR THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE TOWN'S MILLAGE RATE FOR THE FISCAL YEAR 2025-2026 AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

PUBLIC HEARING

8. Consideration of Approval on **Ordinance No. 2025-08** on Second Reading: AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, REPEALING ORDINANCE NO. 2024-11; ADOPTING THE ANNUAL UPDATE TO THE CAPITAL IMPROVEMENTS ELEMENT OF THE COMPREHENSIVE PLAN CONSISTENT WITH CHAPTER 163, FLORIDA STATUTES; PROVIDING FOR CONFLICT, SEVERABILITY, AND AN EFFECTIVE DATE.
9. Consideration of Approval of **Ordinance No. 2025-09** on Second Reading: AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, REORGANIZING AND AMENDING CHAPTER 14 "CODE ENFORCEMENT", BY ADDING ARTICLE I "IN GENERAL" AND ARTICLE II "LIEN REDUCTIONS AND RELEASES"; AMENDING SECTION 14-4 "APPLICATION FOR RELIEF FROM CODE ENFORCEMENT LIEN" TO PROVIDE GENERAL PROVISIONS APPLICABLE TO LIEN/FINE REDUCTIONS AND RELEASES; TO ADOPT SECTION 14-5 "SPECIAL MAGISTRATE LIEN REDUCTIONS AND RELEASES" TO ADDRESS REDUCTIONS BY SPECIAL MAGISTRATE; TO ADOPT SECTION 14-6 "OTHER LIEN RELEASES" TO ADDRESS PARTIAL RELEASES OF LIENS AND RELEASES OF UNENFORCEABLE LIENS AND FOR OTHER PURPOSES; PROVIDING FOR CONFLICT, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

REGULAR AGENDA

None.

DISCUSSION

10. Discussion on Tree Mitigation Trust Fund

TOWN STAFF COMMENTS

Town Manager Francine L. Ramaglia

Town Attorney Jeffrey S. Kurtz, Esq.

Town Clerk Valerie Oakes

Public Works Director Richard Gallant

Community Standards Director Caryn Gardner-Young

Chief Finance Officer David DiLena of Projected Point

TOWN COUNCILMEMBER COMMENTS

Councilmember Todd McLendon (Seat 1)

Councilmember Lisa El-Ramey (Seat 2)

Councilmember Paul T. Coleman II (Seat 4)

Vice Mayor Marge Herzog (Seat 5)

Mayor Anita Kane (Seat 3)

ADJOURNMENT

Comment Cards:

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



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves
FROM: Jeff Kurtz, Project Coordinator
DATE: September 3, 2025
SUBJECT: Presentation on Stormwater Drainage and Status of Water Control Plan

Background: The Town staff and consultant engineers have been doing a comprehensive study of the District's stormwater drainage system and are working on an update of the water control plan. Randy Wertepny of Keshavarz and Associates, Inc. will present an overview and update on the stormwater drainage system in anticipation of preparation for a more detailed separate workshop as previously requested by Council.

The Town Clerk will email the draft report of the Vulnerability Assessment and back-up information. A copy of the report is in the Office of the Town Clerk for viewing. As the report is approximately 1100 pages, a copy will be made upon request.

Recommendation:

Review and discussion.

From: Randy Wertepny
Date: August 4, 2025 at 5:16:15 PM EDT
To: Francine Ramaglia
Cc: Kevin VanArman, Project Coordinator
Subject: LG Vulnerability Assessment and Overall Drainage Considerations

Francine,

The draft report of the Vulnerability Assessment has been completed and is planned for submission to FDEP on August 15. Please feel free to forward the draft report and backup information to the Council.

Please note that the results of the modeling show that there are several areas within the Town that are vulnerable to flooding, not just during future conditions that incorporate changes in climate and increased sea levels, but during current anticipated storm events. The largest storm that the Town has experienced in recent years was Tropical Storm Issac that dropped over 12 inches of rainfall within a 3 day period has a similar intensity and rainfall distribution of a rainfall event that has a 4% chance of occurring or more commonly referred to as a 25 year event. Based on SFWMD rainfall records for nearby stations, the last rainfall event as large as Isaac occurred in November of 1987. The purpose of the Vulnerability Assessment was to evaluate the impacts to the Town associated with a storm event that has a 1% chance of occurring (100 year event) and to determine the resiliency of the Town stormwater management system with future impacts associated with climate change (increased rainfall intensity and sea level rise). However, based on Council Member Coleman's inquiring regarding Tropical Storm Issac we included the modeling results of the 25 year design event as the 25 year event closely resembles the rainfall distribution that occurred during Issac. We have also included the 10 year event for calibration purposes.

The Vulnerability Assessment identifies a few areas of concern that the Town should be aware of and begin preparations to address the Town wide drainage concerns:

1. Storage – There are limited areas within the Town that are available for stormwater attenuation. Typical stormwater management systems in South Florida have 10% of their surface area as lakes / wet pods. The total surface water within the town is approximately 4%, about 1% of which is the Town's canal system. Therefore, there is a significant deficit in areas within the Town available to store stormwater runoff.
2. Conveyance – Maintenance and improvements are required within the Town. Portions of the canal system should be restored to their design section (remove excess sediment and muck from bottom of the canal and reconstruct / stabilize canal banks). In addition, there are areas within the Town where conveyance is needed or should be restored to convey stormwater runoff to the canal system, similar to the proposed improvements within Loxahatchee Homes area.
3. Operational Challenges – Modification to the Town's discharge structures should occur to improve operational efficiencies and maximize discharge during larger storm events and provide controls to maintain water levels during the dry season to the extent possible.

The Town has been working diligently on several aspects of the Town's surface water management systems and should continue their efforts in the following ways:

1. **Grant / funding opportunities:** The Town has been working on several funding opportunities and should continue to apply for grant opportunities, state appropriations and other funding sources to improve the Town's stormwater management systems. With the completion of the Vulnerability Assessment, the Town's Resilient Florida implementation grants will receive higher rankings, however, the Town should start positioning themselves to further increase their funding opportunities with preparing for "shovel ready" projects.
2. **Watershed Management Planning:** Fingers crossed the Town will be awarded the watershed master planning grant that will allow the Town to evaluate and explore various improvements to the surface water management system and to establish a capital improvement plan for drainage system components beyond maintenance needs.
3. **Rights-of-way and easements:** The Town should continue its efforts in documenting available rights-of-way and recorded easements to construct or maintain conveyance systems within Town. This data base / record will assist the Town with other Town needs similar to how this was used for the proposed equestrian trail along the west side of the F Road Canal.
4. **Secondary Drainage Systems:** The Town should also consider taking over maintenance of the secondary canal systems where necessary. Not all residents of the Town are equipped to maintain these system, especially in areas where the properties were subdivided to unconforming lots (per current standards) that are primarily used for residential purposes. The Town could also consider setting up units of development through the Water Control District (WCD) that could be used as a funding mechanism to convert these systems to the Town and directly assess the residents adjacent to the canal to clear and re-establish the drainage system before officially taking over maintenance responsibility.
5. **Operation and Maintenance:** The GIS databases created through the Vulnerability Assessment have been set up for continued monitoring. The Town's public works department / WCD should incorporate routine inspections of the Town's system and document repairs, replacements or other information for each asset. This could also be used with capital improvement planning to budget for the replacement of old and wearing assets.
6. **Land Acquisition:** The Town should start exploring opportunities to purchase land for storage, ideally close to the Town's discharge facilities.

7. Floodplain: The majority of the Town is located in the floodplain. Residents within the Town do not seem to understand the concerns or the State requirements (not FEMA) to protect the existing floodplain and not expand it that could place others at risk. The Town could consider establishing a proportional share approach to floodplain compensating storage. This would ultimately have to be approved by SFWMD, but each property could be required to construct lakes within X% of their property to protect the floodplain. This could also assist the Town with providing some of the much needed additional storage within the Town and reduce the land acquisition costs.

Randy Wertepny, P.E.

Vice President of Engineering



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West Palm Beach, Florida 33401
Tel: (561) 689-8600

Mob: (561) 329-8762

Randy@keshavarz.com

Keshavarz.com

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GO GREEN - Please do consider the environment before printing this email. It takes an average of 5 liters of water to produce an 8.5"x11" sheet of paper.



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves

FROM: Jeffrey S. Kurtz, Esq., Town Attorney

DATE: September 3, 2025

SUBJECT: Consideration of *Resolution 2025-68* approving the payment of invoices for legal services for the month of July 2025 to Torcivia, Donlon, Goddeau & Rubin.

Background: On August 11, 2025 the Town received the invoices for legal services from the law firm of Torcivia, Donlon, Goddeau & Rubin, P.A. for the month of July 2025. The law firm remained on as the Town Attorney until August 7, 2025. The invoices are attached as an exhibit to the approving resolution. Staff is seeking authorization from the Town Council to pay the invoices. Since the budget amendment was approved there are sufficient monies allocated to legal services to make pay the invoices. The prior balances shown on the invoices have been paid. The amount due at this time is \$11,183.10 which is broken down as follows:

General Services	\$ 9,416.07
B Road Properties	217.86
Code Enforcement	1,355.51
Hyde Park	169.45
Lox WCD	124.21
<u>Total</u>	<u>\$11,183.10</u>

I anticipate the Town will receive invoices from the firm for work done prior to the transition to in house legal services on August 7, 2025 and some transition services until all files are turned over to the Town which should be completed by mid-September, as I am scheduled to meet with Mr. Torcivia after Labor Day.

Recommendation:

Motion to approve *Resolution No. 2025-68* authorizing the payment of invoices for legal services for the month of July 2025 to Torcivia, Donlon, Goddeau & Rubin.

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2025-68

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA AUTHORIZING THE PAYMENT OF INVOICES RECEIVED FROM TORCIVIA, DONLON, GODDEAU & RUBIN, P.A. FOR LEGAL SERVICES RENDERED DURING THE MONTH OF JULY 2025; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Loxahatchee Groves (“Town”) has an agreement with the law firm of Torcivia, Donlon, Goddeau & Rubin, P.A. to act as the Town Attorney and provide legal services; and

WHEREAS, Torcivia, Donlon, Goddeau & Rubin, P.A. has provided the Town with invoices for payment of legal services rendered during the month of July 2025; and

WHEREAS, Torcivia, Donlon, Goddeau & Rubin, P.A. were the Town Attorney until August 7, 2025; and

WHEREAS, the Town staff is seeking authorization and approval to make pay the invoices; and

WHEREAS, the Town Council has determined that payment of the invoices is appropriate.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted as if fully set forth herein.

Section 2. The Town Council of the Town of Loxahatchee Groves, Florida hereby approves the payment of invoices attached as Exhibit “A” in the total amount of \$11,183.10 and authorizes the staff to facilitate such payment.

Section 3. This Resolution shall take effect immediately upon adoption.

Council Member _____ offered the foregoing Resolution. Council Member _____ seconded the Motion, and upon being put to a vote, the vote was as follows:

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 3RD DAY OF SEPTEMBER, 2025.

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Valerie Oakes, Town Clerk

Voted:
Mayor Anita Kane, Seat 3

APPROVED AS TO LEGAL FORM:

Jeffrey S. Kurtz, Esq., Town Attorney

Voted:
Vice Mayor Margaret Herzog, Seat 5

Voted:
Councilmember Todd McLendon, Seat 1

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul T. Coleman II, Seat 4

**TORCIVIA, DONLON,
GODDEAU & RUBIN, P.A.**

701 Northpoint Parkway, Suite 209
West Palm Beach, Florida 33407-1950

Town of Loxahatchee Groves
155 F Road
Loxahatchee Groves, FL 33470
Francine Ramaglia, Town Manager

561-686-8700
561-686-8764 fax
www.torcivilaw.com

August 11, 2025

In Reference To: *General Matters*
P.O.#271

Federal Tax ID 65-0195026

Invoice # 23718

Professional Services

		<u>Hours</u>	<u>Amount</u>
7/1/2025	GJT Phone conversation with Ben Saver regarding agenda items and other matters	0.40	
	GJT Review of agenda items	0.50	
	GJT Travel to and from Loxahatchee Groves	1.60	NO CHARGE
	GJT Attend Council meeting	5.00	
	RH Review email from F. Ramaglia re Wagflo subpoena communication	0.10	
	RH Review my email history re Wagflo subpoena and trial coordination directions to J. Jurtz and F. Ramaglia; forward same for clarification	0.20	
	BS Phone conversation with Glen J. Torcivia regarding agenda items and other matters	0.40	NO CHARGE
7/2/2025	GJT Review of e-mail from Francine Ramaglia regarding attorney	0.10	
7/3/2025	GJT Review and analysis of employee agreement; drafting e-mail to Council regarding same	0.60	
	AJ Review and respond to Mr. Gallant's email concerning easement for 15405 Fortner Dr.; call with Mr. Gallant regarding same; prepare updated language for easement	0.30	

Town of Loxahatchee Groves

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			<u>Hours</u>	<u>Amount</u>
7/3/2025	AJ	Exchange correspondence with Ms. Gardner-Young regarding FDA permit	0.10	
7/6/2025	GJT	Review of e-mail regarding RFP planning and development of engineering services	0.10	
7/7/2025	GJT	Review of email regarding Ms. Suzi's appointment of P&Z board; review of e-mail from Francine Ramaglia and responsive email	0.20	
	GJT	Review of emails regarding easement	0.10	
	GJT	Review and analysis of proposed employment agreement with Town Manager; revisions to letter to Council regarding Town Attorney's role in regards to proposed contract	0.40	
	GJT	Review of emails regarding restrictive covenants for private easement at 1128 Road	0.10	
	GJT	Phone conversation with Francine Ramaglia	0.30	
	GJT	Meeting with Amelia N. Jadoo regarding Loxahatchee Groves easements and matters	0.20	
	GJT	Review of e-mail from Francine Ramaglia to Council Members regarding proposed Town Manager agreement	0.10	
	AJ	Call with Richard Gallant to discuss his request to prepare additional easements; prepare follow-up emails for each previously prepared easement in June to capture status of same; follow-up with Mr. Gallant regarding his request for Firm to prepare additional easements	0.50	
	AJ	Review executed restrictive covenant for 1120 A Road against prior comments to draft of same; confirm book and page number; call with Sammie Brown to further discuss same	0.40	
	AJ	Review and revise RFQ for Planning and Development Engineering Services	2.20	
7/8/2025	GJT	Review of email from Francine Ramaglia	0.10	
	GJT	Review of remaining agenda items and backup information	0.50	
	GJT	Attend Council meeting	4.00	
7/9/2025	GJT	Review of July 8th Council meeting	0.20	
	GJT	Review of e-mail from Lexi Collgeio regarding resignation	0.10	

			<u>Hours</u>	<u>Amount</u>
7/9/2025	GJT	Phone conversation with Lara Donlon regarding HR matter	0.30	
	GJT	Review of email regarding FDA audit	0.10	
	AJ	Call with Ms. Collegio to discuss possible amendment to Coastal Waste and Recycling and agreement with Orange Clean; prepare follow-up correspondence with Ms. Collegio regarding same	0.30	
	AJ	At Mr. Gallant's request, prepared updated easements for two properties; correspond with Mr. Gallant regarding same	0.40	
	GJT	Draft letter to Mayor and Council Members regarding allegations of hostile work environment	0.30	
7/10/2025	GJT	Review of information regarding prior allegation of hostile work environment; revisions to letter to Mayor and Council Members regarding independent investigation and other matters	0.40	
	GJT	Phone conversation with Jeff Kurtz	0.60	
	GJT	Review and revisions to letter to Mayor & Council Members regarding investigation	0.10	
	GJT	Phone conversation with Francine Ramaglia	0.60	
	GJT	Revisions to letter to Council	0.10	
7/11/2025	GJT	Phone conversation with attorney regarding conducting potential investigation	0.20	
	GJT	Phone conversation with Jeff Kurtz	0.40	
	GJT	Review of agreement with Jeff Pheterson	0.20	
	GJT	Phone conversation with Valerie Oakes	0.10	
	GJT	Review of e-mail from Council Member	0.10	
	AJ	At Mr. Gallant's request, draft goods and services agreement for OrangeClean	0.90	
7/12/2025	GJT	Review of e-mail from Francine Ramaglia regarding allegations	0.10	
	GJT	Review of email regarding new attorney position	0.10	
7/14/2025	GJT	Review of e-mail from Council Member regarding Town FEMA regulations	0.10	

Town of Loxahatchee Groves

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			<u>Hours</u>	<u>Amount</u>
7/14/2025	GJT	Review of e-mail from Council Member requesting contract negotiation for Town Manager	0.10	
	GJT	Phone conversation with Jeff Kurtz; review of charter	0.30	
	GJT	Review of proposed resolution for appointment of Jeff Kurtz as Town Attorney	0.20	
	JH	Preliminary review of RFQ for Planning, Development, Engineering and Inspections Services and revisions to same; email same to Amelia Jadoo	1.20	
	AJ	Finalize OrangeClean agreement	0.50	
	AJ	Finalize revisions and comments to RFQ for CCNA-related services	0.60	
7/15/2025	GJT	Review of e-mail from Jeff Kurtz regarding agreement with Jeff Pheterson	0.10	
7/16/2025	GJT	Review of email regarding public negotiations	0.10	
	GJT	Phone conversation with Jeff Kurtz	0.30	
	GJT	Prepare letter to Mayor and Council re proposed Town Attorney Agreement	0.20	
	GJT	Revisions to letter to Mayor & Council Members; review of resolution regarding proposed Town Attorney agreement	0.30	
7/17/2025	GJT	Review of emails to and from Council Member and Francine Ramaglia; phone conversation with Council Member regarding Francine Ramaglia's proposed agreement	0.30	
	GJT	Review and signing of resolution 2025-54	0.10	
	GJT	Review and signing of resolution 2025-57 regarding Thompson Consulting Services	0.10	
	GJT	Review and signing of resolution 2025-51	0.10	
	GJT	Review and signing of resolution 2025-61	0.10	
	GJT	Review and signing of resolution 2025-48	0.10	
	GJT	Review and signing of resolution 2025-52	0.10	
	GJT	Review and signing of resolution 2025-59	0.10	

			<u>Hours</u>	<u>Amount</u>
7/17/2025	GJT	Review and signing of resolution 2025-60	0.10	
	GJT	Review and signing of resolution 2025-17	0.10	
	GJT	Review and signing of resolution 2025-19	0.10	
	GJT	Review and signing of resolution 2025-18	0.10	
	GJT	Review and signing of resolution 2025-56	0.10	
	GJT	Review and signing of resolution 2025-50	0.10	
	GJT	Review and signing of resolution 2025-49	0.10	
	GJT	Review and signing of resolution 2025-53	0.10	
7/21/2025	GJT	Review of emails and attachments from Cynthia Screngi regarding Jeff Kurtz as Town Attorney	0.10	
	GJT	Phone conversation with Jeff Kurtz	0.20	
	GJT	Travel to and from Loxahatchee Groves	1.80	NO CHARGE
	GJT	Review of documents regarding Francine Ramaglia's contract; meeting with Francine Ramaglia and Council Member regarding contract	1.50	
7/22/2025	GJT	Review and signing of resolution regarding civil citations	0.10	
	GJT	Phone conversation with Council Member regarding attorney contract	0.20	
	GJT	Phone conversation with Council Member regarding attorney contract	0.20	
	GJT	Meeting with staff and Council Members before meeting	0.50	
	GJT	Attend Council Member meeting	1.50	
	GJT	Preliminary drafting of professional service agreement for outside law firm	0.20	
	GJT	Preliminary revisions to Jeff Kurtz's contract	0.20	
7/23/2025	GJT	Review of e-mail from Ms. Screngi regarding sunshine law	0.10	
	GJT	Phone conversation with Jeff Kurtz; revisions to proposed agreement with Jeff Pheterson	0.20	

			<u>Hours</u>	<u>Amount</u>
7/23/2025	GJT	Phone conversation with Council Member regarding attorney position	0.20	
	GJT	Phone conversation with Jeff Kurtz	0.20	
7/25/2025	GJT	Review of agreement with Jeff Pheterson	0.10	
7/28/2025	GJT	Review of agenda and backup materials; review of proposals by law firms	0.50	
	GJT	Attend Council meeting	2.00	
	GJT	Begin drafting professional services agreement for selected law firm as Town attorney	0.30	
7/29/2025	EL	Email correspondence regarding insurance requirements for outside counsel	0.10	
	GJT	E-mail to David Tolces regarding proposed agreement	0.10	
	GJT	Revisions to proposed professional services agreement for Town Attorney	0.40	
	GJT	Preparation of interim July's agreement with 3 law firms to consider for attorney; drafting of cover letter to Council Members and Mayor regarding same	0.60	
	GJT	Review of e-mail regarding attorney contract; revisions to proposed agreement for Town Attorney	0.20	
7/30/2025	GJT	Phone conversation with Jeff Pheterson	0.30	
	GJT	Review of e-mail from Francine Ramaglia; e-mail to Jeff Pheterson regarding interview with former employee	0.30	
7/31/2025	GJT	Review of emails regarding RFP/RFQ for planning engineering and other services	0.20	
	GJT	Review of agreement with Jeff Pheterson; review of e-mail from Jeff Pheterson regarding same	0.10	
	EL	Revise legal services agreement for Town Attorney	0.20	
	GJT	Review of public records request and documents	0.10	
	GJT	Review of e-mail from Jeff Pheterson	0.10	
For professional services rendered			42.70	\$9,416.07

Town of Loxahatchee Groves

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	<u>Amount</u>
Previous invoice balance	\$104,522.01
7/14/2025 ACH Payment - Thank You	(\$87,964.36)
	<u>(\$87,964.36)</u>
Total Balance due	<u><u>\$25,973.72</u></u>

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Amelia Jadoo, Senior Associate	6.20	242.05	\$1,500.74
Ben Saver, Senior Associate	0.40	0.00	\$0.00
Elizabeth V. Lenihan, Senior Associate	0.30	242.05	\$72.62
Glen J. Torcivia, Shareholder	30.90	242.05	\$7,479.63
Glen J. Torcivia, Shareholder	3.40	0.00	\$0.00
Jennifer Hunecke, Senior Associate	1.20	242.05	\$290.46
Ruth Holmes, Senior Associate	0.30	242.05	\$72.62

**TORCIVIA, DONLON,
GODDEAU & RUBIN, P.A.**

701 Northpoint Parkway, Suite 209
West Palm Beach, Florida 33407-1950

Town of Loxahatchee Groves
155 F Road
Loxahatchee Groves, FL 33470
Francine Ramaglia, Town Manager

561-686-8700
561-686-8764 fax
www.torcivilaw.com

August 11, 2025

In Reference To: 1032 Hyde Park Matters

Federal Tax ID 65-0195026

Invoice # 23719

Professional Services

		Hours	Amount
7/9/2025	GJT Review of emails to and from Katie Edwards-Walpol regarding 1032 Hyde Park	0.10	
7/10/2025	GJT Review of emails between Caryn Gardner-Young and Ben Saver	0.10	
	BS Review past communications and provide client summary of status of code cases	0.50	
	For professional services rendered	0.70	\$169.45
	Previous invoice balance		\$1,888.18
7/14/2025	ACH Payment - Thank You		(\$1,888.18)
			(\$1,888.18)
	Total Balance due		\$169.45

Timekeeper Summary				
Name		Hours	Rate	Amount
Ben Saver, Senior Associate		0.50	242.05	\$121.03
Glen J. Torcivia, Shareholder		0.20	242.05	\$48.42

**TORCIVIA, DONLON,
GODDEAU & RUBIN, P.A.**

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www.torcivialaw.com

August 11, 2025

In Reference To: 444/556 B Road Properties
P.O.#271

Federal Tax ID 65-0195026

Invoice # 23720

Professional Services

		<u>Hours</u>	<u>Amount</u>
7/1/2025	GJT Review of emails between Francine Ramaglia and Katie Edwards-Walpole regarding 444/556 B Road	0.20	
7/23/2025	GJT Review of emails from Caryn Gardner-Young and Katie Edwards-Walpole regarding application	0.10	
	AJ Review several correspondences regarding application for 556 B Road; respond to same	0.10	
7/25/2025	GJT Review of emails regarding 444-556 B Road on prior shade meeting	0.10	
	GJT Review of summons and complaint	0.40	
	For professional services rendered	0.90	\$217.86
	Previous invoice balance		\$1,897.75
7/14/2025	ACH Payment - Thank You		(\$1,365.22)
			(\$1,365.22)
	Total Balance due		\$750.39

Town of Loxahatchee Groves

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Name	Timekeeper Summary	Hours	Rate	Amount
Amelia Jadoo, Senior Associate		0.10	242.05	\$24.21
Glen J. Torcivia, Shareholder		0.80	242.05	\$193.65

**TORCIVIA, DONLON,
GODDEAU & RUBIN, P.A.**

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West Palm Beach, Florida 33407-1950

Town of Loxahatchee Groves
155 F Road
Loxahatchee Groves, FL 33470
Francine Ramaglia, Town Manager

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561-686-8764 fax
www.torcivilaw.com

August 11, 2025

In Reference To: *Code Enforcement matters*

Federal Tax ID#65-0195026

Invoice # 23721

Professional Services

		<u>Hours</u>	<u>Amount</u>
7/7/2025	AJ Exchange correspondence with Ms. Gardner-Young regarding lien reduction policy	0.10	
7/9/2025	GJT Analysis of issues regarding K matter; drafting e-mail to Francine Ramaglia regarding same	0.30	
7/10/2025	AJ Review requests from Ms. Gardner-Young concerning resolution and ordinance in connection with lien reduction matters; review portion to Town Council meeting discussing same	0.60	
7/11/2025	GJT Phone conversation with Caryn Gardner-Young and Tanya Earley regarding code ordinances	0.40	
	AJ Conduct brief research regarding special magistrate and town council's authority in connection with lien mitigation matters; analyze Section 162 regarding serious threats to public health, safety and welfare to confirm a complaint is not required; analyze Town's ordinances concerning same; summarize results for same	0.80	
	AJ Call with Ms. Gardner Young and Glen Torcivia to discuss code enforcement resolution and ordinance concerning lien mitigation and complaints for next Town Council meeting	0.40	
	AJ Call With Glen Torcivia to discuss code enforcement resolution and ordinance	0.20	
	GJT Call With Amelia N. Jadoo to discuss code enforcement resolution and ordinance	0.20	NO CHARGE
7/14/2025	GJT Review of e-mail from Caryn Gardner-Young; review of attachment draft reduction ordinance	0.10	

Town of Loxahatchee Groves

Page 2

		<u>Hours</u>	<u>Amount</u>
7/14/2025	TE	Reviewed email correspondence from attorney for respondent; drafted reply.	0.10
	AJ	Update lien mitigation ordinance; correspond with Ms. Gardner-Young regarding same	1.20
7/23/2025	GJT	Review of e-mail from Caryn Gardner-Young regarding administrative costs	0.10
	AJ	At Ms. Gardner-Young's request, prepare draft letter for Town concerning collection of administrative fees	0.80
7/24/2025	AJ	Revise demand letter to collect outstanding code enforcement prosecution costs; correspond with Ms. Gardner-Young regarding same	0.20
7/25/2025	GJT	Review of emails regarding collection of outstanding administrative costs	0.10
7/28/2025	AJ	At Ms. Garder-Young's request begin to review agreement with Hy-Byrd Building Inspections, LLC	0.20
For professional services rendered		5.80	\$1,355.51
Previous invoice balance			\$8,883.41
7/14/2025 ACH Payment - Thank You			(\$8,181.44)
			(\$8,181.44)
Total Balance due			\$2,057.48

Timekeeper Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Amelia Jadoo, Senior Associate	4.50	242.05	\$1,089.23
Glen J. Torcivia, Shareholder	1.00	242.05	\$242.07
Glen J. Torcivia, Shareholder	0.20	0.00	\$0.00
Tanya M. Earley, Senior Associate	0.10	242.05	\$24.21

**TORCIVIA, DONLON,
GODDEAU & RUBIN, P.A.**

701 Northpoint Parkway, Suite 209
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155 F Road
Loxahatchee Groves, FL 33470
Francine Ramaglia, Town Manager

561-686-8700
561-686-8764 fax
www.torcivialaw.com

August 11, 2025

In Reference To: *Loxahatchee Groves Water Control District*

Federal Tax ID 65-0195026

Invoice # 23723

Professional Services

	<u>Hours</u>	<u>Amount</u>
7/17/2025 GJT Review and signing of resolution 2025-DD07	0.10	
For professional services rendered	0.10	\$24.21
Previous invoice balance		\$5,276.83
7/14/2025 ACH Payment - Thank You		(\$3,993.92)
		(\$3,993.92)
Total Balance due		\$1,307.12

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Glen J. Torcivia, Shareholder	0.10	242.05	\$24.21



155 F Road Loxahatchee Groves, FL 33470

TO: Board of Supervisors of Loxahatchee Groves Water Control District
FROM: Francine Ramaglia, Town Manager
DATE: September 3, 2025
SUBJECT: Resolutions Adopting the Fiscal Year 2025/2026 Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls for Roads & Drainage

Background:

Annually the Town Council sitting as the Board of Supervisors of the Loxahatchee Water Control District in compliance with Florida Statutes Chapters 2018-175 (the “Special Act”), codified as Section 46-1 of the Town’s Code of Ordinances and Florida Statutes Chapters 166, 189, 197 and 298 setting forth the procedures to follow for local governments in adoption of the annual Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls establishes the water control district’s assessments and budget which are reflected as the Roads & Drainage (105) Fund in the Town’s overall budget.

The preliminary assessment rate was adopted by the Board on July 1, 2025, as \$300 per acre. A balanced budget with road and drainage revenues and expenditures at \$2,546,852 has been presented to the Board/Council for consideration.

The final non-ad valorem assessments rates and budgets are as follows:

	<u>Proposed</u>	<u>Adopted</u>	<u>Change</u>
	<u>FY 2026</u>	<u>FY 2025</u>	
Roads & Drainage	\$ 300.00	\$ 200.00	+\$100

Recommendations:

Move to approve **Resolution No. 2025-DD08** adopting the final FY 2025/2026 non-ad valorem assessment rates, budgets and assessment rolls for Roads and Drainage.

**LOXAHATCHEE GROVES WATER CONTROL DISTRICT
RESOLUTION NO. 2025-DD08**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF DISTRICT SERVICES, INCLUDING WATER CONTROL MAINTENANCE AND REPAIR OF DRAINAGE AND ROADWAYS; APPROVING THE ASSESSMENT RATE FOR DISTRICT SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; IMPOSING A DISTRICT SPECIAL ASSESSMENT FOR THE PROVISION OF DISTRICT SERVICES; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM METHOD OF COLLECTION; APPROVING THE DISTRICT BUDGET FOR FISCAL YEAR 2025/2026 TO BE ADOPTED AS PART OF THE TOWN'S BUDGET BY THE TOWN COUNCIL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 1, 2025, the Board of Supervisors of the Loxahatchee Groves Water Control District, a Dependent District of the Town of Loxahatchee Groves (the "Board") amended Resolution **2025-DD07** (the Preliminary Resolution"), which adopted the Preliminary Assessment Rate, provided for, or referenced the findings of special benefit and fair apportionment, and set forth or referenced the methodology used to apportion the District Services Assessed Costs. It was amended on August 5, 2025 to correct the public hearing date to September 3, 2025; and

WHEREAS, the Loxahatchee Groves Water Control District, a Dependent District of the Town of Loxahatchee Groves (the "District") held a public hearing on September 3, 2025, to adopt the non-ad valorem special assessment roll for funding all or a portion of the District Services; and

WHEREAS, notice of public hearing has been provided by Palm Beach County pursuant to Section, 197.3635, Florida Statutes; and

WHEREAS, affected property owners have had the right to file written objections to the non-ad valorem special assessment and to appear at the public hearing; and

WHEREAS, the District has equalized or adjusted the non-ad valorem special assessment as dictated by fairness and right; and

WHEREAS, the Fiscal Year 2025/2026 budget estimates for the expenditures of the District including all of its departments, divisions, funds, and offices, have been prepared and submitted to the District Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, THAT:

SECTION 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 2018-175, Laws of Florida, (the "Special Act"), Chapters 99-425 and 2004-410, Laws of Florida, which by virtue of the approval of the dependency referendum on June 25, 2018, became ordinances of the Town and are codified as Section 46-1 "Loxahatchee Groves Water Control District" of the Code of Ordinances of the Town of Loxahatchee Groves, Chapters 189 and 298, Florida Statutes, and other applicable provisions of law.

SECTION 3. PURPOSE AND DEFINITIONS. This Resolution constitutes the Assessment Resolution which imposes the annual special assessments, as authorized in the Special Act and Chapters 189 and 298, Florida Statutes; adopts and approves the Assessment Roll; directs the imposition of District Special Assessment for the Fiscal Year beginning October 1, 2025, and approves the District's budget for Fiscal Year 2025/2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Preliminary Assessment Resolution, Special Acts, and Chapters 189 and 197, Florida Statutes. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 4. PUBLIC PURPOSE. It is necessary, serves a public purpose consistent with the purposes of the district, and is in the best interests of the district to levy the non-ad valorem special assessment to fund the Assessed Costs for the provision of District Services.

SECTION 5. LEVY OF ASSESSMENT. The Loxahatchee Groves Water Control District shall levy the non-ad valorem special assessment to fund the Assessed Costs for the provision of District Services.

SECTION 6. APPROVAL OF METHOD OF COMPUTING ASSESSMENT. The method for computing the District Special Assessment provided for or referenced within the Preliminary Resolution is hereby approved, as supplemented, and modified herein.

SECTION 7. FINDINGS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The findings set forth or referenced within the Preliminary Resolution as to special benefit to Assessed Properties, and the fairness and reasonableness of the methodology for the Assessment, are hereby confirmed and ratified, and fully incorporated herein.

SECTION 8. ASSESSMENT AMOUNT. The District Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the cost apportionment shall be \$2,546,852. The Assessable Unit Apportionment for the Fiscal Year commencing October 1, 2025, is \$300 per Unit. The approval of the rate schedule by the adoption of this Final Assessment Resolution determines the amount of the District Services Assessed Costs. The remainder of the Fiscal Year budget for District Services shall be funded from available District revenue other than District Special Assessment proceeds.

SECTION 9. LEVY AND IMPOSITION OF SPECIAL ASSESSMENT. The above rates are hereby approved, and the District Special Assessments set forth herein are hereby levied and imposed on all assessed parcels of Assessed Property described in the Assessment Roll.

SECTION 10. CONFIRMATION OF ASSESSMENT ROLL/LIENS. The Assessment Roll shall be filed with the District's Clerk, through the Office of the Town Clerk of the Town of Loxahatchee Groves, and such assessments shall be confirmed. All District Special Assessments shall constitute legal, valid, and binding first liens, unless otherwise provided by law, upon property against which such assessments are made until paid.

SECTION 11. CERTIFICATION OF ASSESSMENT ROLL. The Assessment Roll, as adopted and approved herein, shall be certified by the Assessment Coordinator, and delivered to the Palm Beach County Tax Collector.

SECTION 12. COLLECTION OF ASSESSMENTS. The Fiscal Year 2025-2026 District Special Assessments shall be collected pursuant to the Uniform Method of Collection as set forth in Section 197.3632, Florida Statutes.

SECTION 13. FINAL ADJUDICATION OF ISSUES. The adoption of this Resolution shall be the final adjudication of any and all issues relating to the District Special Assessment (including, but not limited to, the determinations of special benefit, the methods of apportionment and the assessment rates).

SECTION 14. APPROVAL OF DISTRICT BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A," are hereby approved as the Fiscal Year 2025/2026 Budget and shall be adopted as part of the Town's budget by the Town Council which time it will be in full force and effect for the fiscal year of the District, commencing on October 1, 2025, and terminating on September 30, 2026. From time-to-time, the District may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the District by applicable law and which relate to the fiscal management of the District's funds.

SECTION 15. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. SEVERABILITY. If any clause, section, other part, or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 17. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

Supervisor _____ offered the foregoing resolution. Supervisor _____
seconded the motion.

**ADOPTED BY THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A
DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA,
THIS 3rd DAY OF SEPTEMBER 2025.**

LOXAHATCHEE GROVES WATER
CONTROL DISTRICT

ATTEST:

Clerk for the Loxahatchee Groves
Water Control District

APPROVED AS TO LEGAL FORM:

Attorney for the Loxahatchee Groves
Water Control District

Voted:
Chairperson/President Anita Kane, Seat 3

Voted:
Treasurer Margaret Herzog, Seat 5

Voted:
Supervisor Todd McLendon, Seat 1

Voted:
Supervisor Lisa El-Ramey, Seat 2

Voted:
Supervisor Paul Coleman II, Seat 4

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2025 - 2026

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	\$1,899,820						\$1,899,820
Assessments per Unit							
Roads & Drainage: \$300 per unit				\$2,256,424			\$2,256,424
Solid Waste: \$450 per unit						\$645,953	\$645,953
Licenses & Permits	\$439,740						\$439,740
Utility Taxes	\$557,230						\$557,230
Franchise Fees	\$627,270						\$627,270
Charges For Services	\$293,620						\$293,620
Intergovernmental	\$438,059						\$913,019
Fines & Forfeitures	\$16,480						\$16,480
Investment Income	\$60,770			\$3,000		\$2,000	\$65,770
Miscellaneous Revenues	\$192,455	\$399,960	\$75,000	\$16,748			\$209,203
TOTAL SOURCES	\$4,525,444	\$399,960	\$75,000	\$2,276,172	\$0	\$647,953	\$7,924,529
Transfers In				\$270,680	\$817,066	\$106,648	\$1,194,393
Fund Balances/Reserves/Net Assets							
TOTAL REVENUE, TRANSFERS & BALANCES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
ESTIMATED EXPENDITURES							
General Government	\$2,924,010						\$2,924,010
Public Safety							
Law Enforcement	\$675,000						\$675,000
PZB & Code							\$0
Physical Environment							
Public Works				\$2,416,852		\$754,600	\$2,416,852
Solid Waste Services							\$754,600
Other Physical Environment							\$0
Non-departmental	\$207,000						\$207,000
Capital Outlay							\$817,066
Debt Service				\$130,000			\$130,000
Contingency					\$817,066		\$0
TOTAL EXPENDITURES	\$3,806,010	\$0	\$0	\$2,546,852	\$817,066	\$754,600	\$7,924,529
Non-Expenditures/Other Uses		\$399,960	\$75,000				\$1,194,393
Transfers Out	\$719,433						
Fund Balances/Reserves/Net Assets							
TOTAL APPROPRIATED EXPENDITURES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
TRANSFERS, RESERVES & BALANCES							

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

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2025-70

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; SETTING FORTH THE DATE, TIME, AND PLACE FOR THE SECOND PUBLIC HEARING FOR THE ADOPTION OF THE TOWN'S BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, ADOPTING THE FISCAL POLICIES; AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, a tentative budget has been prepared by the Town, estimating expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

WHEREAS, the preliminary millage and budget estimates, in conformity with the Town Charter, and applicable requirements of Florida law, have been filed with the Office of the Town Clerk and Palm Beach County Property Appraiser's Office, and have been open for inspection by the public, and

WHEREAS, a duly noticed public hearing for the approval of a tentative budget for the Fiscal Year beginning October 1, 2025, was held on September 3, 2025, and the Town Council desires to set the date, time, and place for the second public hearing for adoption of the Town's final budget for the Fiscal Year beginning October 1, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA:

Section 1. Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

Section 2. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A", are hereby adopted as the Town's tentative Budget for the Fiscal Year beginning October 1, 2025.

Section 3. The second public hearing for the adoption of the Town's budget for the Fiscal Year beginning October 1, 2025, shall be conducted on September 17, 2025, at 6:00 p.m., at the Town of Loxahatchee Groves Town Hall, 155 F Road, Loxahatchee Groves, Florida.

Section 4. The Fiscal Policies, a copy of which are attached hereto and expressly made a part hereof as Exhibit "B," are hereby adopted.

Section 5. The Town Manager and the Town Clerk are herein authorized and directed to prepare and publish the necessary advertisements for the public hearing scheduled in Section 3 herein.

Section 6. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 7. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. This Resolution shall become effective immediately upon its passage and adoption.

Councilmember _____ offered the foregoing resolution. Councilmember _____ seconded the motion.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 3rd DAY OF SEPTEMBER 2025.

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Voted:
Mayor Anita Kane, Seat 3

Town Clerk

Voted:
Vice Mayor Margaret Herzog, Seat 5

APPROVED AS TO LEGAL FORM:

Voted:
Councilmember Todd McClendon, Seat 1

Office of the Town Attorney

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul Coleman, Seat 4

Exhibit “A”

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2025 - 2026

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	\$1,899,820						\$1,899,820
Assessments per Unit							
Roads & Drainage: \$300 per unit				\$2,256,424			\$2,256,424
Solid Waste: \$450 per unit						\$645,953	\$645,953
Licenses & Permits	\$439,740						\$439,740
Utility Taxes	\$557,230						\$557,230
Franchise Fees	\$627,270						\$627,270
Charges For Services	\$293,620						\$293,620
Intergovernmental	\$438,059	\$399,960	\$75,000				\$913,019
Fines & Forfeitures	\$16,480						\$16,480
Investment Income	\$60,770			\$3,000		\$2,000	\$65,770
Miscellaneous Revenues	\$192,455			\$16,748			\$209,203
TOTAL SOURCES	\$4,525,444	\$399,960	\$75,000	\$2,276,172	\$0	\$647,953	\$7,924,529
Transfers In				\$270,680	\$817,066	\$106,648	\$1,194,393
Fund Balances/Reserves/Net Assets							
TOTAL REVENUE, TRANSFERS & BALANCES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
ESTIMATED EXPENDITURES							
General Government	\$2,924,010						\$2,924,010
Public Safety							
Law Enforcement	\$675,000						\$675,000
PZB & Code							\$0
Physical Environment							
Public Works				\$2,416,852			\$2,416,852
Solid Waste Services						\$754,600	\$754,600
Other Physical Environment							\$0
Non-departmental	\$207,000						\$207,000
Capital Outlay					\$817,066		\$817,066
Debt Service				\$130,000			\$130,000
Contingency							\$0
TOTAL EXPENDITURES	\$3,806,010	\$0	\$0	\$2,546,852	\$817,066	\$754,600	\$7,924,529
Non-Expenditures/Other Uses							
Transfers Out	\$719,433	\$399,960	\$75,000				\$1,194,393
Fund Balances/Reserves/Net Assets							
TOTAL APPROPRIATED EXPENDITURES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
TRANSFERS, RESERVES & BALANCES							

FUND STRUCTURE & FISCAL POLICIES

The Town's accounts are structured based on funds, each treated as an independent accounting entity. Each fund's operations are recorded using a distinct set of self-balancing accounts, encompassing assets, liabilities, fund equity, revenues, and expenditures or expenses. The designated purposes and the mechanisms governing spending activities determine the allocation of government resources to individual funds.

The various funds are reported by classification in the accounting system and on the financial statements as follows:

Governmental Fund Types:

General Fund: Essential to a city government's financial framework, General Fund dollars serve as the primary operational fund. This fund manages day-to-day activities and essential services provided to residents and businesses, addressing core functions of local government.

Special Revenue Fund: This fund accounts for revenue sources legally earmarked for specific purposes. General maintenance assessments are allocated among Units of Development based on designated services. Expenditures are distributed to each Unit of Development as funds are utilized for these services.

The Town has adopted a comprehensive series of fiscal policies which embody recognized sound financial management concepts. These policies will be amended as necessary as part of the Town's annual budget process and reconfirmed each year as a part of budget development.

The fiscal policies are organized under four subject headings:

- General Fiscal Policy presents the overall guidelines for financial and accounting practices, including the basic framework for preparing the Town's operating and capital budgets, maintaining accounting records, and funding services on a non-discriminatory basis.
- Fiscal Policy for Operating Revenue, Expenditures, and Fund Balance/Net Assets outlines the policies for budgeting and accounting for revenue and expenditure requirements and providing adequate fund balance and net assets in the Town's various operating funds. This section includes several references to capital project funding in relation to the amount and type of support to be provided by the operating funds.
- Fiscal Policy for Investments provides guidelines for investing operating and capital balances.
- Fiscal Policy for Capital Revenue and Expenditures, and Debt Financing directly relates to the resources and requirements of the Capital Improvement Program. Included are overall policies on issuance of debt, as well as specific guidelines applicable to specific fund types.

While the Town generally adheres to these fiscal policies in its operations, it's important to recognize that these policies function as guidelines, not statutory constraints. Some policies,

particularly those related to unassigned fund balance or unrestricted net assets, are intended as goals to pursue rather than strictly achieve annually. The Town retains the discretion to deviate from any or all fiscal policies if deemed in the best interest of the Town, as determined by the Town Council.

GENERAL FISCAL POLICY

GENERAL GUIDELINES

1. The Annual Operating Budget of the Town of Loxahatchee Groves, Florida, shall balance the public service needs of the community with the fiscal capabilities of the Town. It is intended to achieve those goals and objectives established by the Council for the next fiscal year. Service programs will represent a balance of services, but with special emphasis on the Town's public safety, environmental health, and economic development. Services shall be provided on a most cost-effective basis.
2. New programs, services, or facilities shall be based on general citizen demand, need, or legislative mandate, and ability of funding.
3. The Town shall provide funding for public services on a fair and equitable basis and shall not discriminate in providing such services on the basis of race, color, national origin, religion, sex, sexual preference, marital status, age, or disability.

SPECIFIC GUIDELINES

1. The Town recognizes that its citizens deserve a commitment from the Town for fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Operating expenditures will be fiscally balanced with revenues that can be expected to be received during the fiscal year. New programs or changes in policies that would require the expenditure of additional operating funds will be funded either through a reduction in programs of lower priority or through adjustments to rates, service charges or taxes. Requests for new or changes to programs or policy will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such change or new program or policy.
2. The Town will maintain adequate minimum fund balance/net assets in the Town's various operating funds to provide the capacity to: a) provide sufficient cash flow for daily financial needs, b) secure and maintain investment grade bond ratings, c) provide funds for unforeseen expenditures related to emergencies. General fund will maintain fund balance categories in accordance with GASB Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. Within the governmental funds of the Town, fund balance shall be composed of Non-spendable, Restricted, Committed, Assigned, and Unassigned amounts.

- Non-spendable fund balance consists of amounts that are not in spendable form such as inventory and prepaid items.
- Restricted fund balance consists of amounts which can be spent only for the specific purposes stipulated by external resource providers such as creditors and grantors or imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance consists of amounts that can be used only for specific purposes determined by formal action of the Council, the Town's highest level of decision-making authority, and may be changed only by the same formal action.
- Assigned fund balance consists of amounts that the Town intends to use for specific purposes that are neither restricted nor committed; the intent shall be expressed by the Town Manager.
- Unassigned fund balance is the residual amounts available for any purpose for the General fund and includes amounts that are not contained in the other classifications.

With regard to the spending order of the fund balances, the Town uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing so, such as in grant agreements requiring dollar for dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

3. The Town shall prepare and implement a Capital Improvement Program (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year period, including a one-year CIP Budget. The Capital Improvement Program shall balance the needs for improved public facilities and infrastructure, consistent with the Town's Comprehensive Plan, within the fiscal capabilities of the Town.
4. The Town shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
5. The Town shall maintain its capital and non-capital asset records in accordance with the policy and procedures set forth by the Town Manager. Individual asset costing \$5,000 or more shall be capitalized. However, non-capital mobile assets costing \$1,000 or more and electronic equipment shall be tracked for inventory purposes. Asset inventory shall be performed annually to ensure the accountability of Town assets. Missing assets shall be reported to appropriate law enforcement and Town Council.

6. Budgets and expenditures for the Town shall be under Council appropriation control at the fund level. “Section 2-110.-Fiscal year; budget” of the Town’s Code of Ordinances provides that the legal level of control is at the fund level in that it states “...the town manager may also transfer funds between respective departments, divisions and/or programs within a fund.”
7. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
8. Preparation of the Town’s Budget shall be in such format as to allow correlation with the costs reported in the Town’s Comprehensive Annual Financial Report, with content of said Budget to include that required by Town Charter, Florida Statute, or as later revised by Resolution of the Town Council. Detailed estimates shall be by account at the division or program level and summarized and adopted at departmental level.
9. An analysis shall be made to determine the project life cycle cost of ownership where it is proposed that facilities be leased or rented, and if such cost will commit the Town to \$50,000 or more in any one year.

FISCAL POLICY FOR OPERATING REVENUE, EXPENDITURES & FUND BALANCE/NET ASSETS

GENERAL GUIDELINES

1. Revenue

- a. Revenue projections will be based on an analysis of historical trends and reasonable assumptions made on a conservative basis of future conditions to ensure that estimates are realized.
- b. The Town will not use long-term debt to finance expenditures required for current operations.
- c. As a general rule, operating budgets will be balanced using current year revenues to finance current year expenditures. Unassigned fund balance shall not normally be budgeted as a resource to support routine annual operating expenses. However, balances exceeding the policy targets may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or for specific purposes, as designated.

2. Expenditures

- a. Normal maintenance requirements necessary to sustain the basic asset value will be included in the expenditure budget of the proper operating fund.

- b. Funding will be provided for major improvements and automation of services based on multiple-year planning, appropriate cost-benefit analysis, and life cycle costing.
- c. Future capital improvement requirements and equipment replacement will be included in operating budget plans or in the CIP. The annual amount set aside to provide reserves for future capital requirements, will be tailored to the needs of the specific operation, if not established by bond resolution, and will be above the specified fund balance or net assets.

3. Unassigned Fund Balance/ Unrestricted Net Assets

- a. Maintaining an adequate fund balance or net assets is essential to the Town's financial health. The unassigned fund balance for fiscal reserve and unrestricted net assets will be considered adequate between a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the General Fund; a minimum of 0% and a maximum of 25% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net assets for the Enterprise Operating Funds.
- b. Amounts above those indicated in paragraph 3.a. may be assigned or committed within unassigned fund balance or unrestricted net assets for non-recurring purposes.
- c. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring expenditures do not exceed appropriations.
- d. Any anticipated deficit of operating expenditures over revenues at year-end will be provided for in the current year's budget amendment process through fund balance/net asset appropriations.
- e. In the event that sufficient unassigned fund balance/unrestricted net asset targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the target shall be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

SPECIFIC GUIDELINES

1. General Fund

- a. The General Fund is the principal operating fund of the Town and will account for activities not reported in another type of fund for legal or managerial reasons.
- b. The operating budget of the General Fund will be prepared based on 95% of the certified taxable value of the property tax roll and conservative estimates of other sources of General Fund revenue.
- c. Service charges and user fees for all General Fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead.

2. Special Revenue Funds

- a. Special revenue funds will be used to account for specific revenue sources that are restricted to expenditures for specific purposes. Dedicated operations that cover only a substantial portion of their costs by user fees and charges, and therefore require ongoing operating subsidies, will be classified as special revenue funds.

3. Proprietary or enterprise Funds

- a. Proprietary funds will be used to account for those activities where the costs are expected to be funded by user fees and charges.
- b. Proprietary Funds will pay the General Fund their proportionate share of the cost of general administrative departments. Solid Waste is able to produce sufficient revenue from service charges to fully recover all direct operating costs and overhead. Initial startup of operations or specific circumstances may require an individual enterprise to be subsidized for a limited period of time; however, it is fully expected that these operations will be totally self-supporting over time and will repay any subsidy to the General Fund as revenues permit.
- c. Service charges, rent and fee structures will be established to ensure recovery of all costs.
- d. The expenditure requirements of the Proprietary Funds will include all expenses of the operations, as well as any transfers to capital project funds and debt service funds.
- e. A review of service cost and rate structures for Solid Waste charges will be performed on an annual basis. The adopted budget will set forth the cost requirements to be recovered by the service charges, which will be based on the cost of services provided.

FISCAL POLICY FOR INVESTMENTS

GENERAL GUIDELINES

1. The investment of Town funds shall be controlled by the Town's "Investment Policy" and shall conform to Florida Statutes Chapters 166.261 and 218.415.
2. Sufficient operating funds are to be deposited with a Qualified Florida Public Depository. The balance of investible cash may be deposited with the investment pools of the State or the Florida League of Cities, or be invested in authorized money market funds and other investment vehicles held at other asset management firms as defined in the Town investment policy, if applicable.
3. Bond or loan proceeds for construction and reserve funds are to be held in a qualified financial institution or LGIP type of pool, separate from the Town's operating accounts, if applicable.

The proceeds temporarily invested are excluded from the investment portfolio for the purpose of calculating maximum exposure per investment service provider.

FISCAL POLICY FOR CAPITAL REVENUE AND EXPENDITURES AND DEBT FINANCING

GENERAL GUIDELINES

1. Revenue

- a. Revenue projections for the one-year Capital Improvement Program Budget and five-year Capital Improvement Program Plan shall be based on conservative assumptions of dedicated revenue sources.

2. Expenditures

- a. Capital projects shall be justified in relation to the Town's Comprehensive Plan.
- b. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project.
- c. The impact of each project on the operating revenues and expenditures of the Town shall be analyzed as required by the General Fiscal Policy stated above.
- d. Consistent with IRS regulations, debt repayment will not exceed the average life of improvements.

3. Debt Financing

The Town can only enter into Debt obligations of any form through a Referendum of the Electorate pursuant to Town of Loxahatchee Groves Charter Section 6. Budget and Appropriations. (5) Bonds; Indebtedness (a).

- a. Long Term Debt: Annual debt service payments may be structured to provide level cost over the life of a bond issue, unless fiscal or other constraints dictate an alternative approach. A policy of full disclosure will be followed in all financial reports and official statements for debt.
- b. Medium Term Debt: Lease-purchase agreements, bonds, loans, or other debt instruments may be used as a medium-term (3 to 10 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life of more than three years. The Town will determine and utilize the least costly financing methods available. Such debt

arrangements will be repaid within the expected life of the equipment or improvement acquired.

- c. **Short Term Debt:** Short-Term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or other expected revenues. Anticipated funding is defined as an assured revenue source with the anticipated amount based on conservative estimates. Such borrowing may utilize a short-term note maturing before the end of the current appropriation period. Other short-term debt, such as tax-exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or delays long-term debt until market conditions are more favorable. The Town will determine and utilize the least costly method for short-term borrowing. Short-term debt may be refunded in accordance with applicable Federal laws.

SPECIFIC GUIDELINES

1. **General Capital Improvements:** General capital improvements, or those improvements not related to Town-owned enterprises, may be funded from General Fund revenues or fund balances, the sale of revenue bonds or general obligation bonds/loans, and from special revenues, special assessments and grants.
 - a. **Pay-As-You-Go Capital Improvements:** Pay-as-you-go capital improvements may be funded from General Fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the Town. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues. It is recognized that the allocation of funds in any given year of the program may vary significantly from these parameters due to prioritization and scheduling of projects.
 - b. **Special Assessments:** When special assessments are used, the interest rate charged will be established by Town Council consistent with State law.
 - c. **Revenue Bond Debt Limit:** Sale of revenue bonds for capital improvements will be limited to that amount which can be supported from the pledge of the specific revenue.
2. **Enterprise Capital Improvements:** Enterprise funds improvements may be funded from operating revenue or unrestricted net assets, the sale of revenue bonds, loans, special assessments and grants.
 - a. **Pay-As-You-Go Capital Improvements:** Enterprise funds may support needed capital improvements on a pay-as-you-go basis from operating revenues or from unrestricted net assets, assessments, and grants. Major capital projects related to the delivery of Town owned enterprises will be paid from the revenue of that enterprise fund.

- b. Special Assessments: When special assessments are used for enterprise-related improvements, the interest rate charged will be established by Town Council consistent with State law.
- c. Revenue bond Debt Limit: Sale of revenue bonds will be limited to that amount which can be supported from user fees generated, or combination of other revenues.



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: September 3, 2025

SUBJECT: Consideration of *Resolution No. 2025-67 Adopting the Fiscal Year 2025/2026 Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls for Solid Waste Collection*

Background:

Florida Statutes Chapters 166, 189 and 197 set forth the procedures to follow for local governments in adoption of the annual Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls.

The Town funds its Solid Waste Collections through Non-Ad Valorem assessments. The Council held a budget workshop on August 20th to discuss the proposed operating and capital budgets. The Financial Advisory and Audit Committee also specifically discussed Solid Waste assessments during their July 28th and August 18th meetings.

The proposed budget is shown as fund 405 Solid Waste in the attached budget and the assessment rolls are also attached. The final non-ad valorem assessments rates are as follows:

	<u>Proposed</u>	<u>Adopted</u>	<u>Change</u>
	<u>FY 2026</u>	<u>FY 2025</u>	
Solid Waste Collection	\$ 450.00	\$ 450.00	None

Recommendation:

Move to approve *Resolution No. 2025-67* adopting the final FY 2025/2026 non-ad valorem assessment rates, budgets, and assessment rolls for Residential Solid Waste Collection Services.

TOWN OF LOXAHATCHEE GROVES**RESOLUTION NO. 2025-67**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE TOWN OF LOXAHATCHEE GROVES, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR FISCAL YEAR 2025-2026; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF LOXAHATCHEE GROVES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM METHOD OF COLLECTION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Loxahatchee Groves, Florida, enacted Chapter 38 “Solid Waste” of the Code of Ordinances of the Town of Loxahatchee Groves, which authorizes the imposition of a Residential Solid Waste Collection Assessment, pursuant to the procedures contained therein (“the Ordinance”) for the provision of Solid Waste Collection Services for single-family residential properties that receive residential solid waste collection services within the Town, and provided for findings of special benefit and the method of apportionment of the Residential Solid Waste Collection Assessment; and

WHEREAS, the imposition of a Solid Waste Collection Assessment for Solid Waste Collection Services for each Fiscal Year is an equitable and efficient method of allocating and apportioning Residential Solid Waste Collection Assessed Costs among parcels of Assessed Property; and

WHEREAS, the Town Council desires to impose a Residential Solid Waste Collection Assessment within the Town for the Fiscal Year beginning on October 1, 2025, using the tax bill collection method; and

WHEREAS, the Town Council, on July 1, 2025, adopted Resolution No. 2025-54 and August 5, 2025 Amended Resolution No. 2025-54 (the "2025 Preliminary Assessment Resolution"), referencing the Residential Solid Waste Collection Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Collection Assessed Cost to compute the Residential Solid Waste Collection Assessment for Solid Waste Collection Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners; and

WHEREAS, in order to impose the Residential Solid Waste Collection Special Assessment for the Fiscal Year beginning October 1, 2025, the Ordinance requires the Town Council to adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming

Fiscal Year, with such amendments as the Town Council deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of public hearing has been provided by Palm Beach County, pursuant to Florida Statutes 197.3635; and

WHEREAS, the Fiscal Year 2025/2026 budget estimates for the expenditures of the Solid Waste Fund have been prepared and submitted; and

WHEREAS, a public hearing was held on September 3, 2025, and comments and objections of all interested parties have been heard and considered.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA:

SECTION 1. The aforementioned “WHEREAS” clauses are hereby ratified as true and correct and incorporated herein.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the 2024 Preliminary Assessment Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the 2025 Preliminary Assessment Resolution.

SECTION 4. IMPOSITION OF RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated and which is hereby approved, are hereby found to be specially benefitted by the provision of the Solid Waste Collection Services described in the 2025 Preliminary Assessment Resolution, in the amount of the Residential Solid Waste Collection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above-referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Town will be specifically benefitted by the Town's provision of Residential Solid Waste Collection, facilities, and programs in an amount not less than the Residential Solid Waste Collection Assessment of such parcel, computed in the manner set forth in the 2025 Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all assessed parcels derive a special benefit, as set forth in the Ordinance and the 2025 Preliminary Assessment Resolution, from the Residential Solid Waste Collection Services to be provided, and a legislative determination that the Residential Solid Waste Collection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the 2025 Preliminary Assessment Resolution.

(B) The method of computing the Residential Solid Waste Collection Assessment described in the 2025 Preliminary Assessment Resolution, as modified, amended, and supplemented herein, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the estimated Residential Solid Waste Collection Assessed Cost to be assessed is \$450 which amount may be corrected. The Residential Solid Waste Collection Assessment to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Residential Solid Waste Collection Assessed Costs for the Fiscal Year 2025/2026, commencing October 1, 2025, is hereby established at \$450.00 annually, per Dwelling Unit/Billing Unit. This assessment rate is hereby approved. It is hereby determined that the assessed properties will receive a benefit from solid waste collection services in an amount not less than the amount they are assessed. Except as otherwise provided herein, the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied, and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) The Residential Solid Waste Collection Assessment shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem Assessment. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(E) The Assessment Roll as herein approved, together with the correction of any errors or omissions shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution adopted July 1, 2025, except where in conflict herein, is confirmed.

SECTION 6. COLLECTION OF ASSESSMENTS. The Fiscal Year 2025-2026 Residential Solid Waste Collection Assessments shall be collected pursuant to the Uniform Method of Collection as set forth in Section 197.3632, Florida Statutes.

SECTION 7. EFFECT ON ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Residential Solid Waste Collection Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 calendar days from the date of this Annual Assessment Resolution.

SECTION 8. APPROVAL OF SOLID WASTE BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A," are hereby approved as the Fiscal Year 2025/2026 Budget and shall adopted as part of the Town's budget by the Town Council which time it will be in full force and effect for the fiscal year commencing on October 1, 2025, and terminating on September 30, 2026. From time-to-time, the Town may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall

not be deemed to be a limitation of the power granted to the Town by applicable law and which relate to the fiscal management of the Town's funds.

SECTION 9. CONFLICTS. That all prior resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 10. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 11. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

Councilmember _____ offered the foregoing resolution. Councilmember _____ seconded the motion.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 3rd DAY OF SEPTEMBER 2025.

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Town Clerk

Voted:
Mayor Anita Kane, Seat 3

Voted:
Vice Mayor Margaret Herzog, Seat 5

APPROVED AS TO LEGAL FORM:

Office of the Town Attorney

Voted:
Councilmember Todd McLendon, Seat 1

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul T. Coleman II, Seat 4

BUDGET SUMMARY**TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2025 - 2026**

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	\$1,899,820						\$1,899,820
Assessments per Unit							
Roads & Drainage: \$300 per unit				\$2,256,424			\$2,256,424
Solid Waste: \$450 per unit						\$645,953	\$645,953
Licenses & Permits	\$439,740						\$439,740
Utility Taxes	\$557,230						\$557,230
Franchise Fees	\$627,270						\$627,270
Charges For Services	\$293,620						\$293,620
Intergovernmental	\$438,059						\$913,019
Fines & Forfeitures	\$16,480						\$16,480
Investment Income	\$60,770			\$3,000		\$2,000	\$65,770
Miscellaneous Revenues	\$192,455	\$399,960	\$75,000	\$16,748			\$209,203
TOTAL SOURCES	\$4,525,444	\$399,960	\$75,000	\$2,276,172	\$0	\$647,953	\$7,924,529
Transfers In				\$270,680	\$817,066	\$106,648	\$1,194,393
Fund Balances/Reserves/Net Assets							
TOTAL REVENUE, TRANSFERS & BALANCES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
ESTIMATED EXPENDITURES							
General Government	\$2,924,010						\$2,924,010
Public Safety							
Law Enforcement	\$675,000						\$675,000
PZB & Code							\$0
Physical Environment							
Public Works				\$2,416,852		\$754,600	\$2,416,852
Solid Waste Services							\$754,600
Other Physical Environment							\$0
Non-departmental	\$207,000						\$207,000
Capital Outlay							\$817,066
Debt Service				\$130,000			\$130,000
Contingency					\$817,066		\$0
TOTAL EXPENDITURES	\$3,806,010	\$0	\$0	\$2,546,852	\$817,066	\$754,600	\$7,924,529
Non-Expenditures/Other Uses		\$399,960	\$75,000				\$1,194,393
Transfers Out	\$719,433						
Fund Balances/Reserves/Net Assets							
TOTAL APPROPRIATED EXPENDITURES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
TRANSFERS, RESERVES & BALANCES							

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



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: September 3, 2025

SUBJECT: First Public Hearing for Proposed Fiscal Year 2025/2026 Millage Rate and Adoption of the Fiscal Year 2025/2026 Budget including related Fiscal Policies

Background:

Florida Statutes Chapter 200.065 sets forth the procedures to follow for each local government in adoption of the annual property tax millage, levy, and budget. In accordance with these regulations, the millage rate is applied to the certified total taxable value of **\$1,727,000** to calculate the ad valorem revenue for the Fiscal Year 2024/2025 budget. The proposed millage rate of **3.0** mills is the same as it was in Fiscal Year 2024/2025 and a reduction of **.5** mills from the preliminary TRIM rate adopted on July 1, 2025. Although the same rate as in the prior year, this proposed millage rate is **.1674** above the rollback rate of **2.8326** mills due to increases in taxable values. The proposed millage rate generates property tax revenues, after discounts, of **\$1,899,820** which is an increase of **\$372,153**, after discounts, from Fiscal Year 2023/2024 property tax revenues.

The proposed budget for all funds is \$4,525,444 (excluding transfers between all funds, except the Capital Improvement Fund) and maintains funding for existing levels of service. Council held budget workshops on August 20th, in addition to FAAC meetings were held on July 28th and August 18th, to discuss the proposed operating and capital budgets.

This is the first public hearing on the proposed budget and the corresponding ad valorem millage rate in accordance with Florida Statutes Section 200.065. The second public hearing and adoption is to be held on September 17, 2025.

Manager's Public Announcement as required by statute (if the proposed millage rate is above the rolled-back rate): "The tentatively adopted FY 2024/2025 operating millage rate of **3.0000** mills is greater than the rolled-back rate of **2.8326** mills by **5.9098**%."

Mr. DiLena has completed the calculations associated with form DR420 which is attached to this memorandum and it shows the following with respect to the votes necessary to establish millage rates. This information is contrary to prior presentations which had anticipated the need for a unanimous vote in order to maintain the millage rate at the current level of 3.0 mils.



155 F Road Loxahatchee Groves, FL 33470

<u>Millage Level</u>	<u>Number of Votes required</u>
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Up to 2.9604	Simple Majority
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Above 2.9604 to 3.2564	Two thirds of quorum
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Above 3.2564	Unanimous
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Public comment is invited on the proposed tentative millage rate and budget.

Recommendations:

- Move to approve **Resolution No. 2025-69** adopting the tentative millage rate for Fiscal Year 2025/2026, directing the advertisement for the second Public Hearing on September 17, 2025.
- Move to approve **Resolution No. 2025-70** adopting the proposed Fiscal Year 2025/2026 budget, including balances brought forward and related fiscal policies.

RESOLUTION NO. 2025-69

A RESOLUTION OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE FOR THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PURSUANT TO THE BUDGET SUMMARY FOR THE FISCAL YEAR 2025-2026, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; SETTING FORTH THE DATE, TIME AND PLACE FOR THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE TOWN'S MILLAGE RATE FOR THE FISCAL YEAR 2025-2026 AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the tentative budget has been prepared, estimating the expenses and revenues for the Town of Loxahatchee Groves, Florida (the "Town"), for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and also containing certain recommendations as to the amounts necessary to be appropriate for funding the activities of the Town for the ensuing year; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, as amended (the "Statute"), a method is prescribed for fixing the millage for the purpose of establishing the basis for the collection of said funds; and

WHEREAS, the Town, pursuant to Florida law, desires to set its tentative millage rate for the Fiscal Year 2025-2026 General Fund Budget at 3.00 mills, an increase of 5.9098% from the rolled-back millage rate of 2.8326, and to set the second public hearing for adoption of the Town's millage rate for the Fiscal Year 2025-2026 for September 17, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THAT:

Section 1. Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

Section 2. The Town Council, pursuant to Florida law, conducted its first duly noticed public hearing to establish its proposed annual millage for the Fiscal Year 2025/2026 on September 3, 2025, at **6:00** p.m. at the Town Hall, in the Town of Loxahatchee Groves, Florida.

Section 3. The Town Council hereby sets its tentative millage rate for the Fiscal Year 2025/2026 at 3.00 mills, an increase of 5.9098% from the rolled-back millage rate of 2.8326 mills.

Section 4. Pursuant to the Statute, the Town Council shall conduct its second and final public hearing to adopt its annual millage rate for the Fiscal Year 2025/2026 on September 17, 2025, at 6:00p.m., at the Town Hall, 155 "F" Road, and Town of Loxahatchee Groves, Florida.

Section 5. The Town Manager and the Town Clerk are herein authorized and directed to prepare and publish the necessary advertisements for the public hearing scheduled in Section 4 herein.

Section 6. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 7. All resolutions or parts of resolutions may conflict herewith are hereby repealed to the extent of such conflict.

Section 8. This Resolution shall become effective immediately upon its adoption.

Councilmember _____ offered the foregoing resolution. Councilmember _____ seconded the motion.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 3rd DAY OF SEPTEMBER 2025.

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Voted:
Mayor Anita Kane, Seat 3

Town Clerk

Voted:
Vice Mayor Margaret Herzog, Seat 5

APPROVED AS TO LEGAL FORM:

Voted:
Councilmember Todd McClendon, Seat 1

Office of the Town Attorney

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul Coleman, Seat 4

TOWN OF LOXAHATCHEE GROVES

155 F Road Loxahatchee Groves, FL 33470



AGENDA MEMO

TO: Town Council of Town of Loxahatchee Groves

FROM: Jeff Kurtz, Town Attorney

DATE: September 3, 2025

SUBJECT: Consideration on second reading of *Ordinance No. 2025-08* repealing *Ordinance No. 2024-11* and adopting the revised annual update to the Capital Improvements Element of the Comprehensive Plan.

Background:

As discussed at the Town Council's July 1, 2025 meeting and set forth in the attached Town Manager's memorandum regarding revisions to the 2025 fiscal year Capital Improvement Plan (CIP) the attached Ordinance No. 2025-08 will amend the 2025 CIP to include or increase the allocation of CIP expenditures for the carry-forward of FY2024 projects and FY2025 projects as follows:

Projects with additional funding suggested

1. \$133,350 for drainage and road design Tangerine
2. \$207,512 for completion of swale on 161st by private contractor
3. \$100,000 for TPA grant funding
4. \$160,000 for Hyde Park improvements triggered by Milton

\$600,862 Total monies to be reallocated

Sources of funds to be reallocated

1. \$120,000 from Miscellaneous culvert failures/emergency repairs
2. \$233,245 savings from specific culvert bridges bid versus budgeted
3. \$ 88,331 savings from FY24 road contract versus budgeted
4. \$ 20,000 reduction in cost sharing program
5. \$145,239 proposed deletion of culvert bridge 24th and F Road

\$607,315 Total monies available for reallocation

Net potential savings \$6,453

Recommendation:

Motion to approve Ordinance 2025-08 Repealing Ordinance No. 2024-11 and updating the FY2025 Capital Improvements Element of the Comprehensive Plan consistent with Chapter 163, Florida Statutes on second reading.

ORDINANCE NO. 2025-08

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, REPEALING ORDINANCE NO. 2024-11; ADOPTING THE ANNUAL UPDATE TO THE CAPITAL IMPROVEMENTS ELEMENT OF THE COMPREHENSIVE PLAN CONSISTENT WITH CHAPTER 163, FLORIDA STATUTES; PROVIDING FOR CONFLICT, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Town Council, as the governing body of the Town of Loxahatchee Groves, Florida (“Town”), pursuant Section 163.3177(3)(b), Florida Statutes, is required to review the Capital Improvements Element of the Town’s Comprehensive Plan and update the 5-year capital improvement schedule annually; and

WHEREAS, pursuant Section 163.3177(3)(b), Florida Statutes, modifications to update the 5-year capital improvement schedule may be adopted by ordinance and need not be an amendment to the Comprehensive Plan; and

WHEREAS, on September 18, 2024, the Town Council adopted Ordinance No. 2024-11, adopting the 2025-2029 Capital Improvement Schedule as the 2025 Annual Update to the Capital Improvements Element of the Comprehensive Plan; and

WHEREAS, the Town Council desires to repeal the prior adoption and adopt an amended version of the 2025 Annual Update to the Capital Improvements Element; and

WHEREAS, the Town Council has reviewed the Capital Improvements Element of the Town’s Comprehensive Plan, as revised, and has projected the 5-year capital improvement schedule for the years 2025-2029.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THAT:

Section 1. The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and correct and incorporated herein by this reference.

Section 2. The Town of Loxahatchee Groves hereby repeals Ordinance No. 2024-11.

Section 3. The Town of Loxahatchee Groves hereby adopts the 2025-2029 Capital Improvement Schedule as the 2024 Annual Update to the Capital Improvements Element of the Comprehensive Plan, as set forth in Exhibit “A” attached hereto and incorporated herein by this reference.

Section 4. Conflict. All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be, and the same are hereby repealed to the extent of such conflict.

Section 5. Severability. If any clause, section, or other part or application of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force and effect.

Section 6. Effective Date. This Ordinance shall become effective immediately upon its passage and adoption.

Councilmember McLendon offered the foregoing ordinance. Council Member Herzog seconded the motion, and upon being put to a vote, the vote was as follows:

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ON FIRST READING, THIS 5TH DAY OF AUGUST, 2025.

VOTE

ANITA KANE, MAYOR	<u>Aye</u>
MARGARET HERZOG, VICE MAYOR	<u>Aye</u>
TODD MCLENDON, COUNCIL MEMBER	<u>Aye</u>
LISA EL-RAMEY, COUNCIL MEMBER	<u>Nay</u>
PAUL T. COLEMAN II, COUNCIL MEMBER	<u>Aye</u>

Council Member _____ offered the foregoing ordinance. Council Member _____ seconded the motion, and upon being put to a vote, the vote was as follows:

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN LOXAHATCHEE GROVES, ON SECOND READING AND PUBLIC HEARING, THIS 3RD DAY OF SEPTEMBER, 2025.

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
ANITA KANE, MAYOR	☐	☐	☐
MARGARET HERZOG, VICE MAYOR	☐	☐	☐
TODD MCLENDON, COUNCIL MEMBER	☐	☐	☐
LISA EL-RAMEY, COUNCIL MEMBER	☐	☐	☐
PAUL T. COLEMAN II, COUNCIL MEMBER	☐	☐	☐

ATTEST:

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

Valerie Oakes, Town Clerk

Voted:
Mayor Anita Kane, Seat 3

APPROVED AS TO LEGAL FORM:

Voted:
Vice Mayor Margaret Herzog, Seat 5

Jeffrey S. Kurtz, Esq., Town Attorney

Voted:
Councilmember Todd McLendon, Seat 1

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul T. Coleman II, Seat 4



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves
FROM: Jeffrey S. Kurtz, Esq., Town Attorney
DATE: September 3, 2025
SUBJECT: Consideration of Ordinance 2025-09 concerning lien reduction process

Background: The Council approved Ordinance 2025-09 after first reading at their August 5, 2025 meeting. During the discussion it was not evident as to the process for fine/lien reductions as it is referred to in the ordinance. Part of the confusion may stem from the unification of the terms fine and lien. Under Chapter 162 Florida Statutes the special magistrate, after a finding of violation and the violation remaining beyond the time for correction, may impose fines that can become liens on property. While the timing may be very short between the imposition of the fine and its recording in the public records turning the order into a fine, they are different.

Section 162.09(2)(c) Florida Statutes, grants a code enforcement board or special magistrate the authority to reduce fines. I am uncertain whether the Town Council has the ability to limit that authority while the penalty remains just a fine. I have requested the Torcivia law firm to provide me with their files and research on the development of the ordinance and whether they had discovered any authority on whether the authority of a special magistrate to reduce or eliminate fines can be limited.

There are several Florida Attorney General opinions and consistent language in Chapter 162 Florida Statutes, that once a fine imposition order is recorded and becomes a lien the lien runs to the Town and therefore the power to reduce or release such lien is within the Town Council's authority. The Town Council may designate a process and authority other than themselves directly to exercise that authority and that is the primary purpose of the proposed ordinance. It is because the authority lies within the Council that the Council can dictate terms, conditions and limitations on the exercise of the lien reduction authority.

As set forth, in the ordinance the authority within the defined limits is to be exercised by the special magistrate. As I read the current version of the ordinance there is not a clear reference to the ability of the Town Council to make a further reduction beyond the 25% limitation. The ordinance indicates the decisions of the magistrate are non-appealable. Also, the discussion seemed to suggest that the Town (Town Council) would consider certain relief such as the



155 F Road Loxahatchee Groves, FL 33470

determination regarding “unenforceable liens”. My reading of the ordinance as drafted leaves those determinations within the purview of the special magistrate.

There was also discussion as to whether certain types of liens would be subject to Council consideration and a super majority or unanimous vote of the Council before being considered for release or reduction. Since the liens do run to the Town, I think such additional criteria and limitation could be part of the process, but I think further discussion and direction is necessary before I can draft the conditions and limitations.

Recommendation:

Motion to open the public hearing after second reading on Ordinance 2025-09 and continue same to the October 7, 2025 Town Council meeting. This action will allow for Council discussion and direction with respect to Town Council role in the process and clarification with respect to whether the process should have any impact on the special magistrate’s ability to reduce fines prior to the order being recorded and becoming a lien on property.

ORDINANCE NO. 2025-09

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, REORGANIZING AND AMENDING CHAPTER 14 “CODE ENFORCEMENT”, BY ADDING ARTICLE I “IN GENERAL” AND ARTICLE II “LIEN REDUCTIONS AND RELEASES”; AMENDING SECTION 14-4 “APPLICATION FOR RELIEF FROM CODE ENFORCEMENT LIEN” TO PROVIDE GENERAL PROVISIONS APPLICABLE TO LIEN/FINE REDUCTIONS AND RELEASES; TO ADOPT SECTION 14-5 “SPECIAL MAGISTRATE LIEN REDUCTIONS AND RELEASES” TO ADDRESS REDUCTIONS BY SPECIAL MAGISTRATE; TO ADOPT SECTION 14-6 “OTHER LIEN RELEASES” TO ADDRESS PARTIAL RELEASES OF LIENS AND RELEASES OF UNENFORCEABLE LIENS AND FOR OTHER PURPOSES; PROVIDING FOR CONFLICT, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Loxahatchee Groves wishes to adopt an ordinance to address the criteria for the reduction and release of code enforcement liens and to clarify the reduction and release processes to ensure any and all lien reductions and releases are processed and decided in a reasonable, lawful, consistent, and equitable manner; and,

WHEREAS, the Town Council finds the adoption of the Ordinance serves a public purpose and is in the best interest of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA:

Section 1: That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance.

Section 2. The Town Council for the Town of Loxahatchee Groves hereby amends Chapter 14 “Code Enforcement” as follows:

Chapter 14 – CODE ENFORCEMENT

ARTICLE I. – IN GENERAL

Sec. 14-1. - Town code enforcement process.

* * *

Sec. 14-2. – Special magistrate.

* * *

Section 14-3. – Supplemental municipal code enforcement procedures.

ARTICLE II. – LIEN/FINE REDUCTIONS AND RELEASES

Sec. 14-4. – ~~Application for relief from code enforcement lien~~ Generally.

(a) Petition. Once a code compliance fine or lien has been imposed under this chapter, the property owner (“petitioner”) may submit a written petition to the code compliance division to request one of the following:

1. Fine/lien reduction hearing before the special magistrate;
2. Partial release of a lien; or
3. Release of an unenforceable lien.

(b) Petition fee. Each petition must be submitted to the code compliance division on the form provided by the town along with the non-refundable petition fee. Petition fees shall be set and amended by resolution of the town council and shall be in an amount that reflects the costs incurred by the town to accept and process the petition.

(c) Recording fees. If a release is entered pursuant to this article, the petitioner shall be responsible for the costs of recording the release in the official records of Palm Beach County.

(d) Policies. The town council is authorized to adopt policies, by resolution, that further address criteria to be used by the special magistrate for the reduction of fines; that establish maximum percentages for reductions to be recommended by town administration based on the age of the lien/fine or other equitable basis; and any other reasonable policy.

~~(a) Special magistrate to consider applications for lien relief.~~ All applications for lien reductions, satisfactions and releases, or other matters relating to relief from liens, shall be directed to the special magistrate. The special

~~magistrate shall consider the written request, the statements of the applicant or an authorized agent for the applicant, the recommendation of town administration, and any other information deemed relevant, and render a decision on the application.~~

~~(b) Payment. The applicant shall make payment to the town within the timeframe ordered by the special magistrate, which shall be no longer than 30 calendar days from the date of the order. Upon receipt of the required payment, the town manager or his designee shall execute a satisfaction and release on behalf of the town. Should the applicant fail to make payment in a timely manner, the full amount of the lien shall be reinstated as due and payable to the town.~~

Sec. 14-5. – Special Magistrate lien/fine reductions and releases.

(a) Preliminary conditions. If the following conditions are met, the petition for a reduction of a lien/fine by the special magistrate will be set for a hearing:

1. An affidavit of compliance has been issued and mailed to the petitioner for the real property that confirms the property is in compliance with the violations addressed in the special magistrate's order.
2. The subject property and all other real property owned by the petitioner within the town must be in compliance with the town's code of ordinances.
3. All outstanding code enforcement administrative costs and the petition fee have been paid in full.
4. The petitioner has no overdue or delinquent accounts with the town, including but not limited to, town taxes or permit fees.

If the above conditions are not satisfied, the petition will be denied, and the town will mail a copy of the notice of denial to the petitioner by regular U.S. Mail to the address provided in the petition.

(b) Fine/lien reduction hearing.

- (1) If the preliminary conditions above are met, a hearing will be set, and

the town will mail a notice of hearing to the petitioner at least five calendar (5) days prior to the hearing date by regular U.S. Mail to the address provided in the petition.

(2) Failure of the petitioner to attend the hearing will result in the Town requesting that the petition be denied, unless otherwise agreed to in writing by the town.

(3) The fine/lien reduction hearing will be limited to the issue of whether the fine/lien assessed should be reduced, and the hearing shall not be a hearing de novo of the original case. The burden of proof will be on the petitioner to show cause for reducing the fine/lien.

(4) At the hearing, the special magistrate shall consider one or more of the following factors:

1. The gravity of the violation;
2. Any action(s) taken by the petitioner to correct the violation(s);
3. Any previous violations committed by the petitioner;
4. Any recommendation of the town administration;
5. Whether the Applicant or managing member of the Applicant owns other properties in the town, and how many had other code cases or other liens;
6. Whether the Applicant owned or was the managing member or the property for which the lien was placed at the time the lien was placed;
7. Any other factor which may show a hardship on the Applicant requesting the release or which may provide a reasonable basis for the requested relief;
8. The length of time between the ordered compliance date and the date the violation was eliminated;
9. Any actual costs expended by the owner to cure the violation as provided by supporting documentation, including payment of town licensing or permit fees;
10. Any other matter suggesting that the lien reduction is or is not

equitable and/or in the best interests of the town.

(5) The special magistrate may make one of the following determinations:

(i) grant the application and reduce the fine/lien to a specified amount, which shall not exceed seventy-five (75%) percent of the fine/lien amount; or

(ii) deny the application for a reduction.

If the reduction is granted, the special magistrate's order shall include a date certain for the payment of the reduced fine/lien and shall include a statement that if the reduced fine/lien is not paid in full on the date provided, the lien/fine amount shall automatically revert back to the original amount.

(c) Lien releases. When a lien or reduced lien has been paid in full in accordance with the order of the special magistrate, the town manager, with the town clerk attesting, may execute a release of lien on behalf of the town.

(d) Effect of denial on application for subsequent lien reduction or forgiveness.

1. If the application is denied after a hearing before the Special Magistrate or if the application is automatically denied due to the failure of the petitioner to comply with the conditions imposed by the town council, the petitioner shall thereafter be barred from applying for a subsequent reduction or forgiveness of the lien for a period of one (1) year from the date of denial. During the one-year period, the lien may only be satisfied and released upon full payment of the fine or penalty imposed in accordance with this policy.
2. Subsequent to the denial of an application for a fine/lien reduction, and following the expiration of the one-year within period from the date of such denial, an Applicant shall be permitted only one opportunity to reapply for a fine/lien reduction.

Sec. 14-6. – Other lien/fine releases.

(a) Partial lien release. A property owner may petition the town for a partial release of lien where the lien on the violating property has attached to a separate parcel. The following conditions and procedures will apply to such request:

- (1) The subject property, if located within the town, must be free of all outstanding debts (including past due taxes) due to the town and must be in compliance with the town's code of ordinances.
- (2) A partial release of lien cannot be sought for the property where the lien originated.
- (3) All property owned by the petitioner that is located in the town must be in compliance with all town codes prior to the granting of the partial release of lien. This condition may be waived if the subject property is sold within thirty (30) days of the petition.
- (4) Payment must be made to the town of ten percent (10%) of the total lien amount or five thousand dollars (\$5,000.00), whichever is greater.

(b) Unenforceable lien releases. A property owner may petition the town for a release of a code enforcement lien as legally unenforceable or otherwise uncollectible. The following conditions and procedures will apply to such request:

- (1) The lien is more than twenty (20) years old, or the statute of limitations associated with the collection of the lien has otherwise expired;
 - (2) The lien was properly foreclosed by court order;
 - (3) The lien was properly discharged in a bankruptcy proceeding;
 - (4) The property encumbered by the lien is currently owned by the town;
 - (5) Any other legal reason that establishes that a lien is legally unenforceable or otherwise uncollectible; and
 - (6) The town attorney has determined in writing that the lien is legally unenforceable or otherwise uncollectible based on the conditions herein.
- (c) Lien releases. When a petition for release or partial release of a code enforcement lien has met the conditions under this section, the town manager, with the town clerk attesting, shall be authorized to execute

the requested release or partial release of lien on behalf of the town.

Section 3: Conflicts. All Ordinances or parts of Ordinances, Resolutions, or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 4: Severability. If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by the Court to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

Section 5: Codification. It is the intention of the Town Council of the Town of Loxahatchee Groves that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the Town of Loxahatchee Groves, Florida, and that the Sections of this ordinance may be re-numbered, re-lettered, and the word "Ordinance" may be changed to "Section", "Article" or such other word or phrase to accomplish such intention.

Section 6: Effective Date. This ordinance shall take effect immediately upon adoption.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ON FIRST READING, THIS 5TH DAY OF AUGUST, 2025.

Councilmember Coleman offered the foregoing ordinance. Councilmember

McLendon seconded the motion, and upon being put to a vote, the vote was as follows:

	<u>VOTE</u>
ANITA KANE, MAYOR	<u>Aye</u>
MARGARET HERZOG, VICE MAYOR	<u>Aye</u>
TODD MCLENDON, COUNCIL MEMBER	<u>Aye</u>
LISA EL-RAMEY, COUNCIL MEMBER	<u>Nay</u>
PAUL T. COLEMAN II, COUNCIL MEMBER	<u>Aye</u>

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN LOXAHATCHEE GROVES, ON SECOND READING AND PUBLIC HEARING, THIS 7TH DAY OF OCTOBER, 2025.

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

VOTE

ANITA KANE, MAYOR

MARGARET HERZOG, VICE MAYOR

TODD MCLENDON, COUNCIL MEMBER

LISA EL-RAMEY, COUNCIL MEMBER

PAUL T. COLEMAN II, COUNCIL MEMBER

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Mayor Anita Kane

Valerie Oaks, Town Clerk

Vice Mayor Margaret Herzog

APPROVED AS TO LEGAL FORM:

Councilmember Todd McLendon

Town Attorney

Councilmember Lisa El-Ramey

Councilmember Paul Coleman



155 F Road Loxahatchee Groves, FL 33470

TO: Mayor and Town Council

FROM: Caryn Gardner-Young, Community Standards Director

THRU: Francine Ramaglia, Town Manager

DATE: September 3, 2025

SUBJECT: Discussion on Tree Mitigation Trust Fund

Background:

Trees are an important part of our landscape. They provide privacy and shade, reduce glare, trap air-borne pollutants and generally make our environment a much more pleasant and healthful place in which to live. Shade trees cool our houses in the summer. In fact, on a hot summer day, a large healthy tree may transpire several hundred gallons of water, providing the combined cooling effect of several room-size air conditioners. These benefits can mean real cost savings for homeowners and businesses.

Article 85 in the Unified Land Development Code (ULDC) was adopted when the Town of Loxahatchee Groves (Town) was incorporated. Through Ordinance No. 2019-03, the Town repealed and adopted replacement landscaping regulations on July 9, 2019. When the ULDC was amended, it included mitigation procedures, based upon certain standards, for when trees are removed, however, there was no mention of a tree mitigation trust fund.

Although the intent of tree mitigation is for trees to be replaced onsite, there are circumstances when this is impossible. As a result, the Town would like to implement a Tree Mitigation Trust Fund which will authorize the collection of fees in lieu of mitigation for removal of certain trees within the Town. Typically, such monies are used for environmental purposes. Below is a proposed list of possible uses:

- (1) Purchase and planting of native species trees; and palms.
- (2) Landscaping within public rights-of-way.
- (3) Offsetting costs of consultants involved in the identification of native and non-native species trees, review of permits and plans provided for under this article.
- (4) Obtaining and planting tree mitigation sites.
- (5) Obtaining conservation easements.
- (6) Funding additional landscaping for development.
- (7) Obtaining and planting property for use as an arboretum or park.

- (8) Public education activities and events related to native tree and palm preservation and conservation.
- (9) Grant application expenses.
- (10) Staff training.
- (11) Restore and create and take care of open spaces/natural areas, nature trails, wetlands, and wildlife habitats.
- (12) Update and put into action a Water Control Plan that meets state requirements and water quality standards, including fixing drainage, restoring canals, and connecting greenways and equestrian trails.
- (13) Set up a tree bank to help residents pay for planting trees through grants.
- (14) Enforce tree rules and cover the costs of making sure people follow them.
- (15) Support laws and policies that protect trees, nature, and the Town's rural lifestyle.

However, this is just the beginning of a possible use list. The Town Council mentioned at the last Council meeting that a broader use of the monies should be considered. Town Staff is seeking additional options for use of the monies.

Recommendations:

Discussion of the uses of money from a Tree Mitigation Trust Fund.



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: September 3, 2025

SUBJECT: First Public Hearing for Proposed Fiscal Year 2025/2026 Millage Rate and Adoption of the Fiscal Year 2025/2026 Budget including related Fiscal Policies

Background:

Florida Statutes Chapter 200.065 sets forth the procedures to follow for each local government in adoption of the annual property tax millage, levy, and budget. In accordance with these regulations, the millage rate is applied to the certified total taxable value of approximately **\$660,000,000** to calculate the ad valorem revenue for the Fiscal Year 2024/2025 budget. The proposed millage rate of **3.0** mills is the same as it was in Fiscal Year 2024/2025 and a reduction of **.5** mills from the preliminary TRIM rate of 3.5 mills adopted on July 1, 2025. Although the same rate as in the prior year, this proposed millage rate is **.1674** above the rollback rate of **2.8326** mills due to increases in taxable values. The proposed millage rate generates property tax revenues, after discounts, of **\$1,899,820** which is an increase of **\$172,080**, after discounts, from Fiscal Year 2023/2024 property tax revenues.

The proposed budget for all funds is \$7,924,549 (excluding transfers between all funds, except the Capital Improvement Fund) and maintains funding for existing levels of service. Council held budget workshops on August 20th, in addition to FAAC meetings were held on July 28th and August 18th, to discuss the proposed operating and capital budgets.

This is the first public hearing on the proposed budget and the corresponding ad valorem millage rate in accordance with Florida Statutes Section 200.065. The second public hearing and adoption is to be held on September 17, 2025.

Manager's Public Announcement as required by statute (if the proposed millage rate is above the rolled-back rate): "The tentatively adopted FY 2024/2025 operating millage rate of **3.0000** mills is greater than the rolled-back rate of **2.8326** mills by **5.9098%**."

Mr. DiLena has completed the calculations associated with form DR420 which is attached to this memorandum and it shows the following with respect to the votes necessary to establish millage rates. This information is contrary to prior presentations which had anticipated the need for a unanimous vote in order to maintain the millage rate at the current level of 3.0 mils.



155 F Road Loxahatchee Groves, FL 33470

<u>Millage Level</u>	<u>Number of Votes required</u>
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Up to 2.9604	Simple Majority
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Above 2.9604 to 3.2564	Two thirds of quorum
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Above 3.2564	Unanimous
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Public comment is invited on the proposed tentative millage rate and budget.

Recommendations:

- Move to approve ***Resolution No. 2025-70*** adopting the proposed Fiscal Year 2025/2026 budget, including balances brought forward and related fiscal policies.
- Move to approve ***Resolution No. 2025-69*** adopting the tentative millage rate for Fiscal Year 2025/2026, directing the advertisement for the second Public Hearing on September 17, 2025.

TOWN OF LOXAHATCHEE GROVES

Proposed 2025-2026 Fiscal Year Budget (FY26)
FY26 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026
		Audited	Audited	Amended	Audited	Amended	Projected	Proposed
GENERAL FUND		3 mills	3 mills	3 mills	3 mills	3 mills	3 mills	3 mills
REVENUES								
Taxes								
001-01-31-311-31000	Ad Valorem Taxes	\$ 1,119,902	\$ 1,291,263	\$ 1,502,208	\$ 1,527,667	\$ 1,727,000	\$ 1,727,740	\$ 1,899,820
001-01-31-314-31410	Electric Utility Tax	\$ 365,662	\$ 430,597	\$ 391,000	\$ 459,647	\$ 430,000	\$ 413,736	\$ 442,900
001-01-31-314-31440	Gas Utility Tax Metered	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-31-314-31480	Utility Service Tax- Propane	\$ 9,743	\$ 9,812	\$ 11,000	\$ 21,453	\$ 16,000	\$ 26,163	\$ 16,480
001-01-31-315-31500	Communication Services	\$ 94,036	\$ 91,491	\$ 94,000	\$ 93,943	\$ 95,000	\$ 93,498	\$ 97,850
Sub Totals		\$ 1,589,343	\$ 1,823,163	\$ 1,998,208	\$ 2,102,710	\$ 2,268,000	\$ 2,261,137	\$ 2,457,050
Licenses & Permits								
001-01-31-316-31600	Local Business Tax	\$ 72,258	\$ 65,085	\$ 100,000	\$ 70,058	\$ 100,000	\$ 181,527	\$ 101,000
001-01-32-323-32900	Other Permits Fees and Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-32-329-32900	Building Permits	\$ 237,646	\$ 179,355	\$ 200,000	\$ 301,586	\$ 330,000	\$ 290,740	\$ 300,000
001-01-32-329-32901	Other Permits	\$ 53,073	\$ 8,007	\$ 60,000	\$ 1,904	\$ -	\$ (250)	\$ -
001-01-32-329-32902	RV Registrations	\$ -	\$ 2,250	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,200
001-01-32-329-32903	Floodplain Development Permit	\$ -	\$ 11,866	\$ -	\$ 10,600	\$ 12,000	\$ 23,139	\$ 12,360
001-01-32-329-32906	ROW Permits	\$ -	\$ -	\$ -	\$ 2,200	\$ 1,000	\$ 5,104	\$ 1,030
001-01-32-329-32904	Water Use Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-32-329-32940	Watershed Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-32-334-33450	FEMA Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-34-341-34020	Lien Searches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Totals		\$ 362,977	\$ 266,563	\$ 360,000	\$ 386,348	\$ 463,000	\$ 520,260	\$ 434,590
Franchise Fees								
001-01-32-323-32310	FPL Franchise Fee	\$ 310,945	\$ 367,748	\$ 310,000	\$ 360,580	\$ 330,000	\$ 333,803	\$ 339,900
001-01-32-323-30430	Electric Utility Franchise	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-32-323-32330	PBC Water Utility Franchise	\$ 22,257	\$ 32,660	\$ 30,000	\$ 41,690	\$ 31,000	\$ 28,050	\$ 31,930
001-01-32-323-32360	PBC Sewer Utility Franchise	\$ 11,797	\$ 13,490	\$ -	\$ 14,009	\$ 13,000	\$ 12,520	\$ 13,390
001-01-32-323-32370	Solid Waste Franchise	\$ 178,077	\$ 228,445	\$ 190,000	\$ 211,942	\$ 225,000	\$ 187,249	\$ 231,750
001-01-32-323-32390	Hauler's Franchise Fee	\$ 1,093	\$ 7,126	\$ 6,800	\$ 3,515	\$ 10,000	\$ 4,820	\$ 10,300
Sub Totals		\$ 524,169	\$ 649,469	\$ 536,800	\$ 631,736	\$ 609,000	\$ 566,442	\$ 627,270
Charges for Services								
001-01-34-341-34190	Cost Recovery Fees	\$ 236,097	\$ 197,401	\$ 210,000	\$ 238,914	\$ 223,000	\$ 266,969	\$ 227,700
001-01-34-341-34180	Planning & Zoning Fees	\$ -	\$ -	\$ -	\$ 37,762	\$ 55,000	\$ 38,350	\$ 56,650
001-01-32-323-31900	Other Gen Govt Charges and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-34-341-34000	General Government Charges	\$ 10,058	\$ 4,766	\$ 9,000	\$ 4,406	\$ 9,000	\$ 13,837	\$ 9,270
Sub Totals		\$ 246,155	\$ 202,167	\$ 219,000	\$ 281,082	\$ 287,000	\$ 319,156	\$ 293,620
Intergovernmental								
001-01-33-334-50000	State Grant Economic Env					\$ -	\$ -	\$ -
001-01-33-335-35120	Municipal Revenue Sharing	\$ 90,611	\$ 90,591	\$ 86,000	\$ 86,814	\$ 84,700	\$ 87,012	\$ 87,241
001-01-33-335-35140	Mobile Home License Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-33-335-35150	Alcoholic Beverage License Tax	\$ 6,832	\$ 1,755	\$ 6,000	\$ 1,596	\$ 6,000	\$ -	\$ 6,180
001-01-33-335-35180	Half Cent Sales Tax	\$ 348,367	\$ 348,757	\$ 330,000	\$ 335,884	\$ 334,600	\$ 314,905	\$ 344,638
001-01-33-338-33800	SHARED REVENUE FROM OTHER LOCAL				\$ 12,446	\$ -	\$ 4,533	\$ -
Sub Totals		\$ 445,810	\$ 441,103	\$ 422,000	\$ 436,740	\$ 425,300	\$ 406,450	\$ 438,059
Fines & Forefeitures								

001-01-35-351-35150	Court Fines	\$ -	\$ -	\$ -	\$ 6,328	\$ 5,000	\$ 6,767	\$ 5,150
001-01-35-354-35400	Code Enforcement Fines	\$ 17,000	\$ 100,255	\$ 10,000	\$ 20,484	\$ 11,000	\$ 6,441	\$ 11,330
	Sub Totals	\$ 17,000	\$ 100,255	\$ 10,000	\$ 26,812	\$ 16,000	\$ 13,208	\$ 16,480
Investment Income								
001-01-36-361-36110	Interest	\$ 2,850	\$ 9,663	\$ 5,000	\$ 28,537	\$ 59,000	\$ 90,981	\$ 60,770
001-14-36-361-36110	Interest fpr FMIVT	\$ (1,000)	\$ 5,154	\$ -	\$ 8,555	\$ -	\$ 4,478	\$ -
	Sub Totals	\$ 1,850	\$ 14,817	\$ 5,000	\$ 37,092	\$ 59,000	\$ 95,459	\$ 60,770
Miscellaneous								
001-01-34-341-34100	Credit Card Surcharge					\$ 10,000		\$ 10,300
001-01-36-369-36991	Contributions & Donations - Private Sources	\$ 6,240	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-32-329-32905	Alarm Registration	\$ -	\$ -	\$ -	\$ 4,406	\$ 5,000	\$ 3,797	\$ 5,150
001-01-35-354-35401	Alarm Violation	\$ -	\$ 6,551	\$ -	\$ 244	\$ -	\$ -	\$ -
001-01-35-354-35410	Tree Mitigation	\$ -	\$ -	\$ -	\$ 746,865	\$ -	\$ -	\$ -
001-01-36-369-36990	Other Miscellaneous Revenue	\$ 27,455	\$ 7,102	\$ 1,000	\$ 1,860	\$ 1,000	\$ 5,940	\$ 1,030
	Sub Totals	\$ 33,695	\$ 14,653	\$ 1,000	\$ 753,375	\$ 16,000	\$ 9,737	\$ 16,480
Transfers								
001-01-32-341-34135	Administrative Charge Dependent District	\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500	\$ -	\$ 181,125
001-01-38-381-38100	Transfer from Fund Balance	\$ -	\$ -	\$ 506,059	\$ -	\$ 1,563,000	\$ -	\$ -
001-01-38-381-38135	Transfer from CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-01-38-381-38145	Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 172,500	\$ 172,500	\$ 678,559	\$ 172,500	\$ 1,735,500	\$ -	\$ 181,125
	Total Revenues	\$ 3,393,499	\$ 3,684,690	\$ 4,230,568	\$ 4,828,395	\$ 5,878,800	\$ 4,191,849	\$ 4,525,444
		\$ -	\$ -	\$ -		\$ -		\$ -
EXPENSES						\$ -		\$ -
Town Council								
001-10-51-512-51200	Regular Salaries	\$ 43,393	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -
001-10-51-511-51200	Regular Salaries							\$ 45,000
001-10-51-512-52100	FICA & Medicare Taxes	\$ 3,489	\$ 3,653	\$ 3,443	\$ -	\$ 3,500	\$ -	\$ -
001-10-51-511-52100	FICA Taxes							\$ 3,710
001-10-51-511-53100	Professional Service-Lobbyist	\$ 32,419	\$ 30,622	\$ 70,000	\$ 65,053	\$ 75,000	\$ 87,525	\$ 77,250
001-10-51-511-53101	Town Council Legal Expense				\$ 24,229		\$ -	\$ -
001-10-51-511-54000	Travel	\$ 3,000	\$ 2,319	\$ 5,000	\$ 4,751	\$ 5,000	\$ 4,654	\$ 5,250
001-10-51-511-54900	Other Operating Expenses	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-10-51-511-54990	Other Current Charges - Council Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-10-51-511-55100	Office Supplies	\$ -	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -
001-10-51-511-55200	Operating Supplies	\$ 214	\$ 798	\$ -	\$ -	\$ -	\$ -	\$ -
001-10-51-511-55400	Books, Publications, Subscriptions	\$ 3,078	\$ 4,268	\$ 5,000	\$ 3,481	\$ 5,000	\$ 8,323	\$ 5,250
001-10-51-511-55500	Education & Training	\$ 99	\$ -	\$ 3,000	\$ 2,565	\$ 3,000	\$ 4,873	\$ 3,150
001-10-51-511-58200	Special Events/ Contributions	\$ 18,528	\$ 16,604	\$ 10,000	\$ 11,589	\$ 10,000	\$ 14,622	\$ 10,500
	Sub Totals	\$ 104,638	\$ 103,729	\$ 141,443	\$ 111,668	\$ 146,500	\$ 119,997	\$ 150,110
Town Administration								
001-12-51-512-51200	Regular Salaries	\$ 495,081	\$ 472,930	\$ 518,013	\$ 472,151	\$ 634,360	\$ 593,142	\$ 708,115
001-12-51-512-51400	Overtime	\$ 5,382	\$ 6,234	\$ 17,500	\$ 18,056	\$ 5,000	\$ 8,635	\$ -
001-12-51-512-51500	Special Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-12-51-512-52100	FICA & Medicare Taxes	\$ 36,773	\$ 40,261	\$ 39,628	\$ 35,994	\$ 48,528	\$ 45,207	\$ 58,385
001-12-51-512-52200	Retirement FRS	\$ 73,036	\$ 88,154	\$ 106,502	\$ 93,889	\$ 115,680	\$ 104,519	\$ 105,748
001-12-51-512-52201	Investment Town Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-12-51-512-52300	Health and Life Insurance	\$ 28,045	\$ 24,249	\$ 53,366	\$ 44,919	\$ 63,119	\$ 53,061	\$ 75,323
001-12-51-512-52400	Worker's Compensation	\$ 14,463	\$ 23,043	\$ 1,805	\$ 2,552	\$ 1,700	\$ 1,828	\$ 3,500
001-12-51-512-53400	Other Services	\$ 3,342	\$ 5,278	\$ 3,000	\$ 25,649	\$ 3,000	\$ 4,786	\$ 3,090
001-12-51-512-54000	Travel	\$ 9,188	\$ 6,038	\$ 9,000	\$ 2,755	\$ 5,000	\$ 9,596	\$ 5,150
001-12-51-512-54200	Postage and Freight	\$ 1,923	\$ 4,060	\$ 3,000	\$ 2,469	\$ 4,000	\$ 9,702	\$ 4,200
001-12-51-512-54900	Other Operating Expenses (Misc.-Recording Fees)	\$ 20,574	\$ 5,707	\$ 8,000	\$ 9,983	\$ 8,000	\$ 2,542	\$ 8,400
001-12-51-512-54930	Election Expense	\$ 17,846	\$ 484	\$ 20,000	\$ 2,866	\$ 20,000	\$ 20,419	\$ 21,000
001-12-51-512-54960	Legal Advertising	\$ 1,440	\$ 9,457	\$ 5,000	\$ 5,626	\$ 6,000	\$ 8,650	\$ 6,300
001-12-51-512-55100	Office Supplies	\$ 13,614	\$ 19,254	\$ 10,000	\$ 20,696	\$ 10,000	\$ 21,432	\$ 10,500
001-12-51-512-55400	Books, Publications, Subscriptions	\$ 11,205	\$ 5,133	\$ 6,000	\$ 9,631	\$ 6,000	\$ 12,304	\$ 6,300
001-12-51-512-55500	Education & Training	\$ 2,204	\$ 4,294	\$ 4,000	\$ 2,138	\$ 5,000	\$ 4,801	\$ 15,250
001-14-51-513-53110	Professional Service-Payroll Fees	\$ 7,239	\$ 8,000	\$ 8,000	\$ 8,229	\$ 9,000	\$ 9,470	\$ 9,450

	Sub Totals	\$ 734,116	\$ 714,576	\$ 812,814	\$ 757,603	\$ 944,387	\$ 910,095	\$ 1,040,712
Financial Services								
001-14-51-513-53200	<u>Accounting & Internal Audit Services</u>	\$ 31,381	\$ 128,087	\$ 100,000	\$ 108,982	\$ 125,000	\$ 120,229	\$ 133,750
001-14-51-513-53300	<u>Independent Annual Audit Services</u>	\$ 6,210	\$ -	\$ 25,000	\$ 23,750	\$ 25,000	\$ 6,800	\$ 26,750
001-14-51-513-53460	<u>Other Services -</u>	\$ 5,876	\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -
001-32-51-519-54940	<u>Inspector General Office</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-54000	<u>Travel</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-54700	<u>Printing & Binding</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-54910	<u>Merchant Bank credit Charges</u>	\$ 475	\$ 10,910	\$ 10,000	\$ 19,168	\$ 10,000	\$ 17,412	\$ 10,500
001-14-51-513-54960	<u>Legal Advertising</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-55400	<u>Books, Publications, Subscriptions</u>	\$ 1,438	\$ 2,136	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-55500	<u>Education & Training</u>	\$ 548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-514-53110	<u>Professional Service- Paychex</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 45,928	\$ 141,435	\$ 135,000	\$ 151,900	\$ 160,000	\$ 144,442	\$ 171,000
Legal Services								
001-16-51-519-51200	<u>Regular Salaries</u>							\$ 218,100
001-16-51-515-51400	<u>Overtime</u>							\$ -
001-16-51-519-52100	<u>FICA Taxes</u>							\$ 16,685
001-16-51-519-52200	<u>Retirement FRS</u>							\$ 54,772
001-16-51-519-52300	<u>Health and Life Insurance</u>							\$ 25,000
001-16-51-519-52400	<u>Workers' Compensation</u>							\$ 3,808
001-16-51-519-56400	<u>Equipment</u>							\$ -
001-16-51-511-55200	<u>Office Supplies</u>							\$ -
001-16-51-513-55400	<u>Books, Publications, Subscriptions</u>							\$ -
001-16-51-513-55500	<u>Education & Training</u>							\$ -
001-16-51-515-54920	<u>Computer Services</u>							\$ -
001-16-51-514-53100	<u>Professional Services-Legal</u>	\$ 245,421	\$ 308,062	\$ 175,000	\$ 305,826	\$ 193,000	\$ 402,444	\$ 50,000
001-16-51-514-53101	<u>Litigation</u>	\$ 59,283	\$ 84,843	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 304,704	\$ 392,905	\$ 175,000	\$ 305,826	\$ 193,000	\$ 402,444	\$ 368,365
Building								
001-18-51-519-51200	<u>Regular Salaries</u>			\$ 82,000	\$ -	\$ 171,000		\$ -
001-18-51-515-51200	<u>Regular Salaries</u>							\$ 219,711
001-18-51-515-52100	<u>FICA Taxes</u>							\$ 18,101
001-18-51-515-52200	<u>Retirement FRS</u>							\$ 31,487
001-18-51-515-52300	<u>Health and Life Insurance</u>							\$ 26,001
001-18-51-515-52400	<u>Worker's Compensation</u>							\$ 4,000
001-18-51-515-53100	<u>Building and Zoning Professional Service</u>							\$ 94,500
001-18-51-515-54000	<u>Travel</u>							\$ 5,250
001-18-51-515-55100	<u>Office Supplies</u>							\$ -
001-18-51-515-55200	<u>Building Office Supplies</u>							\$ 5,250
001-18-51-515-51400	<u>Overtime-Building</u>			\$ 1,500	\$ 10,218	\$ -	\$ 18,111	\$ -
001-18-51-519-52100	<u>FICA Taxes</u>			\$ 6,388	\$ -	\$ 13,000		\$ -
001-18-51-519-52200	<u>Retirement FRS</u>			\$ 11,331	\$ -	\$ 24,000		\$ -
001-18-51-519-52300	<u>Health and Life Insurance</u>			\$ 9,319	\$ -	\$ 25,000		\$ -
001-18-51-519-52400	<u>Workers' Compensation</u>			\$ 134	\$ -	\$ 4,000		\$ -
001-20-51-515-53100	<u>Building & Zoning Professional Service</u>			\$ 65,000	\$ -	\$ 90,000		\$ -
001-18-51-518-53100	<u>Professional Service- Building Inspection Services</u>	\$ 257,853	\$ 153,089		\$ 38,920	\$ -		\$ -
001-18-51-519-53400	<u>Engineering Services</u>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
001-18-51-519-54000	<u>Travel</u>	\$ -	\$ -	\$ -	\$ -	\$ 5,000		\$ -
001-20-51-511-55200	<u>Building Office Supplies</u>	\$ -	\$ -	\$ -	\$ -	\$ 5,000		\$ -
001-18-51-515-55400	<u>Books, Publications, Subscriptions</u>					\$ 3,000		\$ 3,150
001-18-51-515-54920	<u>Computer Services</u>					\$ 10,000		\$ 10,500
001-18-51-515-54181	<u>Building permit - zoning review</u>					\$ 20,000		\$ 21,000
001-18-51-515-55500	<u>Education & Training</u>					\$ 3,000		\$ 3,150
	Sub Totals	\$ 257,853	\$ 153,089	\$ 175,672	\$ 49,138	\$ 373,000	\$ 18,111	\$ 442,100
Planning								
001-20-51-515-53451	<u>Planner On Call</u>	\$ -	\$ 4,501	\$ 10,000	\$ 11,560	\$ 25,000	\$ 12,250	\$ 25,000
001-20-51-515-53400	<u>Other Services-Planning Process</u>	\$ 24,989	\$ 30,078	\$ 4,000	\$ 5,821	\$ -	\$ 1,438	\$ -
001-20-51-515-53420	<u>Comprehensive Plan/Rural Vista Guidelines</u>	\$ 6,000	\$ 29,086	\$ 30,000	\$ 30,256	\$ 30,000	\$ -	\$ 31,500
001-20-51-515-53450	<u>Planning & Zoning Contract</u>	\$ 23,500	\$ 64,441	\$ 45,000	\$ 88,921	\$ 60,000	\$ 61,626	\$ 63,000
001-20-51-515-53490	<u>Cost Recovery Expenditure</u>	\$ 184,518	\$ 196,933	\$ 160,000	\$ 274,371	\$ 212,000	\$ 212,270	\$ 207,000

001-20-51-515-54960	<u>Legal Advertising</u>	\$ -	\$ -	\$ 9,500	\$ 5,846	\$ 9,500	\$ -	\$ 9,975
	<u>Sub Totals</u>	\$ 239,007	\$ 325,039	\$ 258,500	\$ 416,775	\$ 336,500	\$ 287,583	\$ 336,475
Code Enforcement								
001-22-51-519-53150	<u>Special Magistrate</u>	\$ -	\$ 26,075	\$ 25,000	\$ 13,047	\$ 25,000	\$ 11,458	\$ 26,250
001-22-51-519-53400	<u>Other Services - Code</u>		\$ 2,250		\$ 16,456	\$ 3,000	\$ -	\$ 3,150
001-22-51-519-53491	<u>Code Compliance Costs</u>							\$ 2,500
001-22-51-519-54100	<u>Legal Advertising</u>							\$ 5,250
001-22-51-511-54100	<u>Legal Advertising</u>			\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
001-22-51-519-53430	<u>Code Compliance</u>	\$ 137,630	\$ 22,623	\$ 3,000	\$ -	\$ -	\$ -	\$ -
001-22-51-519-53100	<u>Professional Services-Legal</u>		\$ 128,389	\$ 75,000	\$ 61,438	\$ 33,120	\$ 64,145	\$ -
001-22-51-519-53101	<u>Professional Services-Expert Witness</u>				\$ -	\$ 7,300	\$ 2,028	\$ 7,665
001-22-51-519-51200	<u>Regular Salaries</u>	\$ 344	\$ 45,419	\$ 91,780	\$ 112,330	\$ 112,000	\$ 81,329	\$ 153,603
001-22-51-519-51400	<u>Overtime</u>				\$ 3,834		\$ 810	\$ -
001-22-51-519-52100	<u>FICA Taxes</u>	\$ -	\$ 3,508	\$ 7,021	\$ 8,958	\$ 9,000	\$ 6,939	\$ 12,655
001-22-51-519-52200	<u>Retirement FRS</u>	\$ -	\$ 2,199	\$ 15,398	\$ 13,446	\$ 12,000	\$ 11,520	\$ 22,013
001-22-51-519-52300	<u>Health and Life Insurance</u>	\$ -	\$ 1,299	\$ 15,060	\$ 12,487	\$ -	\$ 2,482	\$ 12,608
001-22-51-519-52400	<u>Workers' Compensation</u>	\$ -		\$ 4,071	\$ 5,757	\$ 6,500	\$ 7,399	\$ 4,000
001-22-51-519-53110	<u>Professional Service-ADP</u>				\$ -	\$ -	\$ -	\$ -
001-22-51-519-55210	<u>Fuel</u>				\$ -	\$ 2,500	\$ -	\$ 2,625
001-22-51-519-56400	<u>Machinery and Equipment</u>				\$ 10,125		\$ -	\$ -
001-22-51-519-54680	<u>Vehicle Maintenance</u>				\$ -	\$ 500	\$ -	\$ 525
001-22-51-519-54000	<u>Travel</u>				\$ -	\$ -	\$ -	\$ -
001-22-51-519-55500	<u>Education & Training</u>	\$ -	\$ -	\$ 1,000	\$ 1,375	\$ 1,000	\$ -	\$ 1,050
001-22-51-519-54440	<u>Rental and Leases - Equip, Storage, etc</u>				\$ -	\$ -	\$ -	\$ -
	<u>Sub Totals</u>	\$ 137,974	\$ 231,762	\$ 242,330	\$ 259,253	\$ 216,920	\$ 188,110	\$ 253,893
Communications & Technology								
001-10-51-511-54100	<u>Communication Services</u>					\$ -	\$ -	\$ -
001-12-51-511-54100	<u>Communication Services(Manager)</u>	\$ 50,399	\$ 25,454	\$ -	\$ -	\$ -	\$ -	\$ -
001-12-51-512-54100	<u>Communication Services</u>	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-14-51-513-54920	<u>Computer Services</u>	\$ 5,736	\$ 7,387	\$ -	\$ -	\$ -	\$ -	\$ -
001-30-53-539-53400	<u>Other Services</u>	\$ 22,687	\$ 6,408	\$ -	\$ -	\$ -	\$ -	\$ -
001-32-51-513-54920	<u>Other Current Charges -Computer Services (Hosting)</u>	\$ 20,144	\$ 40,852	\$ -	\$ -	\$ -	\$ -	\$ -
001-32-51-519-54910	<u>Computer Hardware and Software</u>	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
001-31-51-519-54922	<u>Computer Subscription Services</u>				\$ 52,265	\$ 45,000	\$ 36,812	\$ 137,250
001-32-51-519-54920	<u>Computer Services</u>	\$ 48,329	\$ 43,287	\$ 30,000	\$ -	\$ -	\$ -	\$ -
001-31-51-519-54109	<u>Computer Services, Node (0), Office 365</u>							\$ 31,500
001-32-51-519-54109	<u>Computer Services, Node (0), Office 365</u>				\$ -	\$ 30,000		\$ -
001-31-51-519-54103	<u>Cellular Services</u>			\$ 7,500	\$ 7,208	\$ 7,500	\$ 1,981	\$ 7,875
001-31-51-519-54105	<u>Website Costs</u>			\$ 20,000	\$ 36,350	\$ 20,000	\$ 24,000	\$ 21,000
001-31-51-519-54107	<u>Internet Service</u>			\$ 12,000	\$ 3,041	\$ 12,000	\$ -	\$ 12,600
	<u>Sub Totals</u>	\$ 148,282	\$ 123,388	\$ 99,500	\$ 98,864	\$ 114,500	\$ 62,793	\$ 210,225
Public Safety								
001-26-52-521-53410	<u>Law Enforcement (PBSO)</u>	\$ 622,200	\$ 640,866	\$ 661,000	\$ 660,092	\$ 668,000	\$ 768,549	\$ 675,000
	<u>Sub Totals</u>	\$ 622,200	\$ 640,866	\$ 661,000	\$ 660,092	\$ 668,000	\$ 768,549	\$ 675,000
Non-departmental								
001-32-51-519-51949	<u>Other Operating Expenses</u>					\$ -		\$ -
001-24-51-524-55000	<u>Education and Training</u>							\$ 1,500
001-24-51-524-52400	<u>Worker's Compensation</u>							\$ -
001-32-51-519-53400	<u>Other Services--Janitorial & Maintenance</u>	\$ 19,307	\$ 18,662	\$ 20,000	\$ 31,610	\$ 20,000	\$ 27,350	\$ 25,000
001-32-51-519-54300	<u>Utilities</u>	\$ 6,760	\$ 8,159	\$ 10,000	\$ 8,966	\$ 11,000	\$ 6,948	\$ 11,770
001-32-51-519-54440	<u>Rental and Leases - Equip, Storage, etc</u>	\$ 5,572	\$ 7,427	\$ 13,000	\$ 17,911	\$ 13,000	\$ 11,689	\$ 13,910
001-32-51-519-54500	<u>Insurance</u>	\$ 78,571	\$ 75,944	\$ 90,000	\$ 71,865	\$ 84,500	\$ 84,912	\$ 92,950
001-32-51-519-54600	<u>Repair and Maintenance - Building</u>	\$ 3,352	\$ 4,391	\$ 10,000	\$ 9,922	\$ 10,000	\$ 9,742	\$ 10,500
001-32-51-519-54700	<u>Printing & Binding</u>				\$ -	\$ -	\$ -	\$ -
001-32-51-539-53400	<u>Other Services</u>	\$ -	\$ 135	\$ -	\$ -		\$ -	\$ -
	<u>Sub Totals</u>	\$ 113,562	\$ 114,718	\$ 143,000	\$ 140,274	\$ 138,500	\$ 140,640	\$ 155,630
Other Agencies, Boards & Committees								
001-90-51-519-58220	<u>Loxahatchee Groves - CERT</u>			\$ 4,127	\$ -	\$ -	\$ -	\$ -
001-78-51-519-58220	<u>Loxahatchee Groves CERT</u>							\$ 2,500
001-32-51-519-58220	<u>Loxahatchee Groves - CERT</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Sub Totals	\$ -	\$ -	\$ 4,127	\$ -	\$ -	\$ -	\$ 2,500
Capital Outlay								
001-90-51-519-56140	<u>Land</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-90-51-519-56200	<u>Capital Outlay - Buildings</u>	\$ 20,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 20,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency								
001-90-51-519-59990	<u>Contingency</u>				\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 20,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers								
001-90-51-519-59101	<u>Transfer to Transportation Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-90-51-519-59305	<u>Transfer to C.I.P Fund</u>				\$ -	\$ -	\$ -	\$ -
001-90-58-581-59405	<u>Transfer to Solid Waste Fund</u>	\$ 47,650	\$ 135,365	\$ 118,000	\$ 118,000	\$ -	\$ -	\$ 106,648
001-90-58-581-59000	<u>Transfer to Fund Balance</u>		\$ -	\$ 61,328	\$ -	\$ 1,563,000	\$ -	\$ -
001-90-58-581-59101	<u>Transfer to Transportation Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-90-58-581-59103	<u>Transfer to L.O.S.T Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-90-58-581-59104	<u>Transfer to Roads and Drainage</u>	\$ -	\$ 264,000	\$ -	\$ -	\$ 595,493	\$ 238,197	\$ -
001-90-58-581-59305	<u>Transfer to C.I.P Fund</u>	\$ 1,392,124	\$ 416,754	\$ 1,202,853	\$ 1,202,853	\$ 429,000	\$ 171,600	\$ 612,786
	Sub Totals	\$ 1,439,774	\$ 816,119	\$ 1,382,181	\$ 1,320,853	\$ 2,587,493	\$ 409,797	\$ 719,433
	Total Expenses	\$ 4,189,720	\$ 3,757,626	\$ 4,230,567	\$ 4,272,246	\$ 5,878,800	\$ 3,452,562	\$ 4,525,444
	NET SURPLUS/(DEFICIT)	\$ (796,221)	\$ (72,936)	\$ -	\$ 556,149	\$ -	\$ 739,287	\$ 0
101 - Transporation Fund								
REVENUES								
Intergovernmental								
101-01-31-312-34100	<u>1st Local option Fuel Tax (6c)</u>	\$ 272,057	\$ 278,595	\$ 278,836	\$ 263,548	\$ 268,000	\$ 282,856	\$ 270,680
101-01-31-312-34200	<u>2nd Local Option Fuel Tax(5c)</u>	\$ 124,050	\$ 126,718	\$ 127,550	\$ 119,446	\$ 128,000	\$ 128,370	\$ 129,280
101-01-33-335-33500	<u>FEMA</u>				\$ -		\$ -	\$ -
101-01-36-361-36110	<u>Interest</u>				\$ -	\$ 4,000	\$ -	\$ -
	Sub Totals	\$ 396,107	\$ 405,313	\$ 406,386	\$ 382,994	\$ 400,000	\$ 411,227	\$ 399,960
Miscellaneous								
101-01-36-366-36991	<u>Contributions & Donations - Private Sources</u>				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers								
101-01-38-381-38100	<u>Transfer from Fund Balance</u>				\$ -		\$ -	\$ -
101-01-38-381-38110	<u>Contribution from General Fund</u>				\$ -		\$ -	\$ -
101-01-38-381-38135	<u>Transfer from CIP Fund</u>				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Revenues/Other Sources								
101-01-38-384-38410	<u>Debt Proceeds</u>				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 396,107	\$ 405,313	\$ 406,386	\$ 382,994	\$ 400,000	\$ 411,227	\$ 399,960
EXPENSES								
Transportation								
101-40-54-541-54670	<u>Traffic Control Signs 6c</u>				\$ -		\$ -	\$ -
101-40-54-541-54680	<u>Town Roads Maintence 6c</u>				\$ -		\$ -	\$ -
101-40-54-541-54690	<u>District Road Maintenance</u>				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay								
101-40-54-541-56310	<u>Roads & Streets - New Construction - 5c</u>				\$ -		\$ -	\$ -
101-40-54-541-56312	<u>Special Projects</u>				\$ -		\$ -	\$ -
101-40-54-541-56320	<u>Roads & Streets - New Construction - 5c</u>				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service								

101-40-54-541-57101	Principal				\$ -		\$ -	\$ -
101-40-54-541-57201	Interest				\$ -		\$ -	\$ -
101-40-54-541-57301	Other Debt Service Costs				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers								
101-40-58-581-59000	Transfer to General Fund							\$ -
101-40-58-581-59103	Transfer to L.O.S.T fund							\$ -
101-40-58-581-59105	Transfer to Roads & Drainage Fund	\$ 272,037	\$ 277,000	\$ 278,836	\$ 263,548	\$ 268,000	\$ 107,200	\$ 270,680
101-40-58-581-59305	Transfer to C.I.P Fund	\$ 171,700	\$ 225,337	\$ 127,550	\$ 119,446	\$ 132,000	\$ 52,800	\$ 129,280
101-40-58-581-59405	Transfer to Solid Waste Fund				\$ -		\$ -	\$ -
101-40-58-581-59935	Transfer to Fund Balance 5c				\$ -		\$ -	\$ -
101-40-58-581-59936	Transfer to Fund Balance 6c				\$ -		\$ -	\$ -
	Sub Totals	\$ 443,737	\$ 502,337	\$ 406,386	\$ 382,994	\$ 400,000	\$ 160,000	\$ 399,960
	Total Expenses	\$ 443,737	\$ 502,337	\$ 406,386	\$ 382,994	\$ 400,000	\$ 160,000	\$ 399,960
	NET SURPLUS/(DEFICIT)		\$ (97,024)		\$ -	\$ -	\$ -	\$ -
103 - Local Option Sales Tax (L.O.S.T) Fund								
REVENUES								
Intergovernmental								
103-01-31-312-31260	Sales Tax Infrastructure	\$ 315,075	\$ 330,728	\$ 334,000	\$ 335,791	\$ 329,800	\$ 322,956	\$ 75,000
103-01-36-361-36110	Interest				\$ -	\$ 6,500	\$ -	\$ -
	Sub Totals	\$ 315,075	\$ 330,728	\$ 334,000	\$ 335,791	\$ 336,300	\$ 322,956	\$ 75,000
Transfers								
103-01-31-381-38100	Transfer from Fund Balance				\$ -	\$ 47,000	\$ 18,800	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 18,800	\$ -
103-14-36-361-36110	Interest for FMIVT							
	Total Revenues	\$ 315,075	\$ 330,728	\$ 334,000	\$ 335,791	\$ 383,300	\$ 341,756	\$ 75,000
					\$ -	\$ -	\$ -	
EXPENSES								
Debt Service								
103-42-54-541-56130	Roads, Streets & Drainage - New Construction				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers								
103-40-58-581-59305	Transfer to C.I.P Fund	\$ -	\$ 670,307	\$ 334,000	\$ 334,000	\$ 383,300	\$ 153,320	\$ 75,000
103-01-31-381-59000	Transfer to Fund Balance				\$ -		\$ -	\$ -
	Sub Totals	\$ -	\$ 670,307	\$ 334,000	\$ 334,000	\$ 383,300	\$ 153,320	\$ 75,000
	Total Expenses	\$ -	\$ 670,307	\$ 334,000	\$ 334,000	\$ 383,300	\$ 153,320	\$ 75,000
	NET SURPLUS/(DEFICIT)	\$ 315,075	\$ (339,579)	\$ -	\$ 1,791	\$ -	\$ -	\$ -
105 - Roads & Drainage Fund								
REVENUES								
Assessments								
105-01-32-325-32510	Other Assesments--Sod Farm	\$ -	\$ 5,115	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
105-01-32-325-32515	Road Debt Assessment				\$ -		\$ -	\$ -
105-01-32-325-32520	Road and Canal Maintenance Assessment	\$ 1,552,960	\$ 1,549,295	\$ 1,560,164	\$ 1,561,755	\$ 1,560,164	\$ 1,502,872	\$ 2,340,446
105-01-32-325-32522	Discount Fees	\$ (50,546)	\$ (49,759)	\$ (62,407)	\$ 47,159	\$ (62,407)	\$ (72,776)	\$ (117,022)
105-01-32-325-32530	Excess Fees - Maintenance				\$ -		\$ -	\$ -
	ARPA							\$ -
105-01-32-325-36990	Other Assessments - PBCSB	\$ -	\$ -	\$ 3,000	\$ 2,558	\$ 3,000	\$ 2,558	\$ 3,000
	Sub Totals	\$ 1,502,414	\$ 1,504,651	\$ 1,530,757	\$ 1,611,472	\$ 1,530,757	\$ 1,432,654	\$ 2,256,424
Investment Income								

105-01-32-325-34600	<u>Investment Earnings Floridian</u>				\$ -			\$ -
105-01-36-361-36110	<u>Interest-Assessments</u>				\$ 5,376	\$ 2,000	\$ 1,041	\$ 3,000
105-01-36-361-36111	<u>Interest</u>				\$ -	\$ 16,250	\$ -	\$ -
105-01-36-361-36112	<u>Interest (PBC)</u>				\$ -		\$ -	\$ -
105-01-36-361-36113	<u>Interest (SunTrust)</u>				\$ -		\$ -	\$ -
105-01-36-361-36114	<u>Interest (Suntrust MM)</u>				\$ -		\$ -	\$ -
105-01-36-361-36115	<u>Interest (Bank United P)</u>				\$ -		\$ -	\$ -
105-01-36-361-36116	<u>Interest (Bank United NPF)</u>				\$ -		\$ -	\$ -
105-01-36-361-36117	<u>Interest (Floridian)</u>				\$ -		\$ -	\$ -
105-01-36-361-36118	<u>Interest (FCB MM)</u>				\$ -		\$ -	\$ -
	<u>Sub Totals</u>	\$ -	\$ -	\$ -	\$ 5,376	\$ 18,250	\$ 1,041	\$ 3,000
Miscellaneous								
105-01-36-364-36400	<u>Sales - Equipment/Materials</u>				\$ 163,700			\$ -
105-01-33-330-33000	<u>Intergovernmental Revenue</u>				\$ -			\$ -
105-01-36-369-36990	<u>Miscellaneous Revenue</u>	\$ 35,233	\$ 28,115	\$ 5,000	\$ 947	\$ 20,000	\$ 4,003	\$ 16,748
105-01-36-366-36991	<u>Contributions & Donations - Private Sources</u>				\$ -		\$ -	\$ -
	<u>USE OF ARPA FUNDS</u>							\$ -
	<u>Sub Totals</u>	\$ 35,233	\$ 28,115	\$ 5,000	\$ 164,647	\$ 20,000	\$ 4,003	\$ 16,748
Transfers								
105-01-38-381-38000	<u>Transfer from General Fund</u>				\$ -	\$ 595,493	\$ 238,197	\$ 270,680
105-01-38-381-38111	<u>Transfer from Transportation Fund</u>	\$ 272,037	\$ 277,000	\$ 278,836	\$ 263,548	\$ 268,000	\$ 107,200	\$ -
	<u>Transfer from fund Balance</u>			\$ 945,041		\$ 617,000		
	<u>Sub Totals</u>	\$ 272,037	\$ 277,000	\$ 1,223,877	\$ 263,548	\$ 1,480,493	\$ 345,397	\$ 270,680
	Total Revenues	\$ 1,809,684	\$ 1,809,766	\$ 2,759,634	\$ 2,045,043	\$ 3,049,500	\$ 1,783,095	\$ 2,546,852
EXPENSES								
					\$ -	\$ -	\$ -	\$ -
Physical Environment-Staffing								
105-50-53-538-51200	<u>Regular Salaries</u>	\$ 402,816	\$ 446,646	\$ 575,068	\$ 504,102	\$ 547,500	\$ 597,568	\$ 772,739
105-50-53-538-51400	<u>Overtime</u>	\$ 31,223	\$ 20,696	\$ 18,500	\$ 31,187	\$ 15,000	\$ 9,246	\$ -
105-50-53-538-51500	<u>Special Pay</u>	\$ 6,515	\$ 3,656	\$ 6,000	\$ 2,849	\$ 4,000	\$ 4,066	\$ -
105-50-53-538-51520	<u>Fringe Benefits</u>				\$ -		\$ -	\$ -
105-50-53-538-52100	<u>FICA Taxes & Medicare</u>	\$ 31,358	\$ 35,449	\$ 43,993	\$ 39,291	\$ 45,000	\$ 44,377	\$ 63,662
105-50-53-538-52200	<u>Retirement FRS</u>	\$ 73,531	\$ 75,908	\$ 134,192	\$ 113,871	\$ 95,000	\$ 109,548	\$ 110,743
105-50-53-538-52300	<u>Health and Life Insurance</u>	\$ 46,886	\$ 43,313	\$ 58,925	\$ 85,199	\$ 93,000	\$ 99,315	\$ 144,089
105-50-53-538-52400	<u>Worker's Compensation</u>	\$ 14,463	\$ 22,671	\$ 27,792	\$ 26,894	\$ 31,000	\$ 31,206	\$ 40,000
105-50-53-538-51201	<u>Salaries--Canal Bank Crew</u>			\$ 114,400	\$ 137,248	\$ 170,000	\$ 145,690	\$ -
105-50-53-538-51401	<u>Overtime--Canal Bank Crew</u>			\$ -	\$ 3,132	\$ 10,000	\$ 1,109	\$ -
	<u>On call Pay - Canal Bank Crew</u>					\$ 2,000		\$ -
105-50-53-538-52101	<u>FICA Taxes & Medicare--Canal Bank Crew</u>			\$ 8,751	\$ 10,503	\$ 13,000	\$ 12,375	\$ -
105-50-53-538-52201	<u>Retirement FRS--Canal Bank Crew</u>			\$ 19,193	\$ 11,884	\$ 23,000	\$ 25,311	\$ -
105-50-53-538-52301	<u>Health and Life Insurance--Canal Bank Crew</u>			\$ 12,604	\$ 28,242	\$ 37,000	\$ 35,720	\$ -
105-50-53-538-52401	<u>Worker's Compensation--Canal Bank Crew</u>			\$ 8,995	\$ 8,995	\$ 9,000	\$ 9,264	\$ -
	<u>Sub Totals</u>	\$ 606,792	\$ 648,339	\$ 1,028,413	\$ 1,003,397	\$ 1,094,500	\$ 1,124,793	\$ 1,131,232
Physical Environment-Professional Services								
105-50-53-538-53100	<u>Professional Service - Engineering & Legal</u>				\$ -			\$ -
105-50-53-538-53102	<u>Professional Service - Drug Test</u>	\$ 2,165	\$ 639	\$ 2,000	\$ 1,156	\$ 2,000	\$ 297	\$ 2,020
105-50-53-538-53105	<u>Professional Service- Land Surveying</u>				\$ -	\$ -	\$ -	\$ -
105-50-53-538-53110	<u>Professional Service-Paychex</u>				\$ -	\$ -	\$ -	\$ -
105-50-53-538-53160	<u>Professional Service - Legal</u>				\$ -	\$ -	\$ -	\$ -
	<u>Accounting & Internal Audit Services</u>					\$ -		\$ -
105-50-53-538-53200	<u>Independent Annual Audit Services</u>	\$ 18,881	\$ 14,019	\$ 25,000	\$ 23,750	\$ 25,000	\$ 25,000	\$ 26,750
105-50-53-538-53400	<u>Canal bank maintenance, non-capital</u>	\$ 49,658	\$ 47,283	\$ 55,000	\$ 73,482	\$ 60,000	\$ 64,182	\$ 63,000
105-50-53-538-53480	<u>Other Services - PBC Admin Fee</u>	\$ 17,154	\$ (1,106)	\$ 15,602	\$ 7,373	\$ 16,000	\$ 15,174	\$ 17,600
105-50-54-541-53400	<u>Engineering</u>			\$ 40,000	\$ 160,035	\$ 50,000	\$ 138,647	\$ 200,000
	<u>Sub Totals</u>	\$ 87,858	\$ 60,835	\$ 137,602	\$ 265,796	\$ 153,000	\$ 243,300	\$ 309,370
Physical Environment-O&M Canals								
105-50-53-538-53834	<u>Canal Maintenance Service</u>							\$ -
105-50-53-538-54600	<u>Repair and Maintenance Service- Canal</u>		\$ 2,468		\$ 26		\$ -	\$ -
105-50-53-538-54680	<u>Repair and Maintenance Svc -</u>	\$ 62,776	\$ 80,452	\$ 50,000	\$ 2,642	\$ 94,000	\$ 79,742	\$ 98,700

105-50-53-538-54970	Other Current Charges - Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54980	Other Current Charges - Miscellaneous	\$ 6,535	\$ 2,389	\$ 2,000	\$ 11,627	\$ 10,000	\$ 9,005	\$ 10,500
105-50-53-538-55210	Fuel	\$ 44,412	\$ 37,458	\$ 47,276	\$ 45,553	\$ 50,000	\$ 47,869	\$ 52,500
105-50-53-538-55220	Lubricants	\$ 2,789	\$ 368	\$ 4,000	\$ -	\$ -	\$ -	\$ -
105-50-53-538-56400	Machinery and Equipment	\$ 315,198	\$ 254,182	\$ -	\$ 84,242	\$ -	\$ 144,770	\$ -
	Sub Totals	\$ 431,710	\$ 377,317	\$ 103,276	\$ 144,064	\$ 154,000	\$ 281,386	\$ 161,700
Physical Environment-O&M Roads								
105-50-54-541-54670	Traffic Control Signs	\$ 10,597	\$ 6,005	\$ 28,996	\$ 21,193	\$ 70,000	\$ 26,207	\$ 73,500
105-50-54-541-54680	Repair and Maintenance - Machinery	\$ 48,448	\$ 42,093	\$ 40,000	\$ 89,673	\$ -	\$ 50,000	\$ -
105-50-54-541-55200	Operating Supplies	\$ 12,899	\$ 23,305	\$ 17,323	\$ 23,352	\$ 25,000	\$ 23,892	\$ 25,750
105-50-54-541-55300	Road Materials & Supplies	\$ 106	\$ 17,040	\$ 15,000	\$ 15,009	\$ 25,000	\$ 22,063	\$ 25,750
105-50-54-541-55310	Road Maintenance and Service	\$ 11,186	\$ 244,379	\$ 287,500	\$ 231,938	\$ 225,000	\$ 191,421	\$ 231,750
	Sub Totals	\$ 83,236	\$ 332,822	\$ 388,819	\$ 381,165	\$ 345,000	\$ 313,584	\$ 356,750
Communications & Technology								
105-50-53-538-54910	Computer hardware & Software	\$ 2,716	\$ 10,794	\$ 20,000	\$ 20,069	\$ 30,000	\$ 27,950	\$ 31,500
105-50-53-538-54100	Communication Services	\$ 18,218	\$ 24,725	\$ 24,000	\$ 45,987	\$ 25,000	\$ 33,788	\$ 26,250
	Sub Totals	\$ 20,934	\$ 35,519	\$ 44,000	\$ 66,056	\$ 55,000	\$ 61,738	\$ 57,750
Non-departmental								
105-50-53-538-54440	Rental and Leases - Equip. Storage, etc	\$ 79,695	\$ 106,757	\$ 303,000	\$ 99,380	\$ 235,000	\$ 184,232	\$ 110,250
105-50-54-541-54440	Rental and Leases - Equip. Storage, etc	\$ 2,152	\$ 15,835	\$ 12,333	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54700	Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54900	Other Current Charges	\$ -	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -
105-50-53-538-54901	Indirect Cost Allocations	\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500	\$ -	\$ 181,125
105-50-53-538-54930	Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54960	Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54500	Insurance	\$ 52,550	\$ 63,215	\$ 60,000	\$ 66,823	\$ 58,500	\$ 60,842	\$ 61,425
105-50-53-538-54000	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54200	Postage and Freight	\$ 110	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54300	Utilities Services	\$ 12,969	\$ 13,830	\$ 14,000	\$ 15,408	\$ 21,000	\$ 20,912	\$ 22,050
105-50-53-538-54990	Bank Charges	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-54999	Closing Bank Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-55100	Office Supplies	\$ 1,920	\$ 5,001	\$ 1,000	\$ 11,398	\$ 2,000	\$ 3,365	\$ 2,100
105-50-53-538-55400	Books, Publications, Subscriptions	\$ 117	\$ 399	\$ 2,000	\$ 4,089	\$ 6,000	\$ 5,693	\$ 6,300
105-50-53-538-55500	Training	\$ 889	\$ 1,114	\$ 2,000	\$ 6,200	\$ 16,000	\$ 15,000	\$ 16,800
105-50-54-541-55500	Education & Training	\$ 720	\$ 275	\$ 1,000	\$ 2,096	\$ -	\$ 11,984	\$ -
105-50-54-541-55400	Books, Publications, Subscriptions	\$ 214	\$ 1,361	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 323,836	\$ 380,427	\$ 567,833	\$ 377,977	\$ 511,000	\$ 302,027	\$ 400,050
Capital Outlay								
105-50-53-538-56100	Right of Way Deed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service								
105-50-53-538-57101	Principal	\$ 52,574	\$ 100,726	\$ -	\$ 88,484	\$ -	\$ 74,768	\$ 130,000
105-50-54-541-57101	Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-57200	Loan Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-57201	Interest Expense	\$ 2,852	\$ 3,721	\$ -	\$ 15,963	\$ -	\$ 4,347	\$ -
105-50-54-541-57201	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-53-538-57210	Loan Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-50-54-541-57301	Other debt service costs	\$ 3,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
105-50-53-538-57220	Capital Leases Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 58,426	\$ 104,447	\$ 5,000	\$ 104,447	\$ 5,000	\$ 79,114	\$ 130,000
Transfers								
105-50-54-541-59000	Transfer to Fund Balance	\$ -	\$ -	\$ 484,691	\$ -	\$ 617,000	\$ -	\$ -
105-50-54-541-59001	Transfer to CIP	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ 46,000	\$ -
105-50-53-538-53891	Transfer from Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ 484,691	\$ -	\$ 732,000	\$ 46,000	\$ -
Total Expenses								
		\$ 1,612,792	\$ 1,939,706	\$ 2,759,634	\$ 2,342,902	\$ 3,049,500	\$ 2,451,943	\$ 2,546,852
NET SURPLUS/(DEFICIT)								
		\$ 196,892	\$ (129,940)	\$ -	\$ (297,859)	\$ -	\$ -	\$ (0)
					\$ -	\$ -	\$ -	\$ -

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

REVENUES

Intergovernmental

305-01-33-337-33700	Local Gov't Unit Grant - Physical Environment	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ -
305-01-33-337-33701	Resiliency Grant	\$ -	\$ 126,459	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ 126,459	\$ 250,000	\$ -	\$ 750,000	\$ -	\$ -

Miscellaneous

305-01-36-366-36991	Contributions & Donations - Private Sources				\$ 63,600			\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ 63,600	\$ -	\$ -	\$ -

Transfers

	2024 Carryforward							
305-01-38-381-38100	Transfer from Fund Balance	\$ -	\$ -	\$ 664,549	\$ -	\$ 420,000	\$ 280,000	\$ -
305-01-38-381-38110	Contribution from General Fund	\$ 1,392,124	\$ 776,547	\$ 1,202,853	\$ 1,202,853	\$ 429,000	\$ 171,600	\$ 612,786
305-01-38-381-38111	Contributions from Transportation Fund	\$ 171,700	\$ 225,337	\$ 127,550	\$ 119,446	\$ 132,000	\$ 52,800	\$ 129,280
305-01-38-381-38112	Contributions from Surtax Fund	\$ -	\$ 670,307	\$ 334,000	\$ 334,000	\$ 383,300	\$ 153,320	\$ 75,000
305-01-38-381-38113	Contributions from ROAD AND DRAINAGE				\$ -	\$ 115,000	\$ 46,000	\$ -
305-01-33-337-33750	USE OF ARPA FUNDS				\$ -		\$ -	\$ -
	Sub Totals	\$ 1,563,824	\$ 1,672,191	\$ 2,328,952	\$ 1,656,299	\$ 1,479,300	\$ 703,720	\$ 817,066
	Total Revenues	\$ 1,563,824	\$ 1,798,650	\$ 2,578,952	\$ 1,656,299	\$ 2,229,300	\$ 703,720	\$ 817,066

EXPENSES

Capital Outlay

Road Paving Plan (overlay program)								
A South					\$ 363,688		\$ -	
Collect Canal (A to B)					\$ 145,475		\$ -	
E North (gap)					\$ 72,738		\$ -	
Folsom (gap)					\$ 72,738		\$ -	
West 25 Street (gap)					\$ 43,643		\$ -	
G West					\$ 29,020		\$ -	
Subtotal				\$ -	\$ 727,300	\$ -	\$ -	
Road Rock Plan (rebuilding of road beds)								
Collecting Canal					\$ 12,000		\$ -	
A South					\$ 75,000		\$ -	
Subtotal				\$ -	\$ 87,000	\$ -	\$ -	
Stormwater/Roadway Drainage improvements								
Specific Maintenance Projects								
Pump House					\$ 10,000		\$ -	
Gate Repair at 'A'					\$ 10,000		\$ -	
Gate Repair at 'Folsom'					\$ 15,000		\$ -	
SCADA & Telemetry							\$ -	
Subtotal				\$ -	\$ 35,000	\$ -	\$ -	
Swales and Culverts								
Swales, Catch Basins and Other Control Structures					\$ 350,000		\$ -	
South E and Citrus Drainage System (without Tree removal)					\$ 25,000		\$ -	
Tangerine and Citrus Drainage System (without Tree removal)					\$ 25,000		\$ -	
Misc culvert failures/emergency repairs (5-7 culverts)					\$ 240,000		\$ -	
Subtotal				\$ -	\$ 640,000	\$ -	\$ -	
Specific Culverts								
Folsom & 25th St Culvert					\$ 80,000		\$ -	
Bunny Ln & D Rd Culvert					\$ 140,000		\$ -	
Kerry Ln & F Rd Culvert					\$ 140,000		\$ -	

	Subtotal				\$ -	\$ 360,000	\$ -	\$ -
Repair and Maintenance of Canals								
Canal Bank Stabilization						\$ 200,000		\$ 817,066
	Subtotal				\$ -	\$ 200,000	\$ -	\$ 817,066
Trails System								
North Road Trail						\$ 20,000		\$ -
	Subtotal				\$ -	\$ 20,000	\$ -	\$ -
Traffic Calming						\$ -		\$ -
PW Building						\$ 10,000		\$ -
Conversion of Town Hall to EOC						\$ -		\$ -
Communiy Cost Sharing Program						\$ 150,000		\$ -
	Subtotal				\$ -	\$ 160,000	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,229,300	\$ -	\$ 817,066
								\$ 0

EXPENSES**Solid Waste Collection**

405-70-53-534-53401	<u>Contractual Waste Oversight</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405-70-53-534-53409	<u>Other Sanitation Service</u>	\$ 17,603	\$ 6,408	\$ 10,000	\$ 31,706	\$ 20,000	\$ 103,435	\$ 20,000
405-70-53-534-53440	<u>Other Services - Solid Waste Contractor</u>	\$ 648,904	\$ 708,666	\$ 682,804	\$ 680,186	\$ 692,000	\$ 686,997	\$ 726,600
	Sub Totals	\$ 666,507	\$ 715,074	\$ 692,804	\$ 711,892	\$ 712,000	\$ 790,432	\$ 746,600

Non-departmental

405-70-53-534-53480	<u>PBC Admin Fee 1%</u>	\$ 6,696	\$ (999)	\$ 6,044	\$ 2,419	\$ 8,000	\$ 7,724	\$ 8,000
405-70-53-534-54200	<u>Postage and Freight</u>	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
405-70-53-534-54960	<u>Other Services - Legal Advertising</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405-70-53-538-55200	<u>Operating Supplies</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ 6,696	\$ (963)	\$ 6,044	\$ 2,419	\$ 8,000	\$ 7,724	\$ 8,000

Contingency

405-70-53-534-59990	<u>Contingency</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transfers

405-70-58-581-59000	<u>Transfer to Fund Balance</u>	\$ -	\$ -	\$ 376	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59001	<u>Transfer to General Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59101	<u>Transfer to Transportation Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59103	<u>Transfer to L.O.S.T Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405-70-58-581-59305	<u>Transfer to C.I.P Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Totals	\$ -	\$ -	\$ 376	\$ -	\$ -	\$ -	\$ -

Total Expenses	\$ 673,203	\$ 714,111	\$ 699,224	\$ 714,311	\$ 720,000	\$ 798,155	\$ 754,600
NET SURPLUS/(DEFICIT)	\$ 34,667	\$ 6,947	\$ -	\$ -	\$ -	\$ -	\$ -

0 \$ - \$ - \$ -

Fund	Department	Pay Type	PT/FT	Classification	Position	Proposed (New)	Current	Minimum	Midpoint	Maximum	
General Fund	10 - Town Council - Monthly	Salary	PT	Elected	Council	\$ 9,000	\$ 9,000				
General Fund	10 - Town Council - Monthly	Salary	PT	Elected	Council	\$ 9,000	\$ 9,000				
General Fund	10 - Town Council - Monthly	Salary	PT	Elected	Council	\$ 9,000	\$ 9,000				
General Fund	10 - Town Council - Monthly	Salary	PT	Elected	Council	\$ 9,000	\$ 9,000				
General Fund	10 - Town Council - Monthly	Salary	PT	Elected	Council	\$ 9,000	\$ 9,000				
General Fund	12 - City Hall	Salary	FT	Executive	Town Manager	\$ 160,000	\$ 141,500	\$ 145,076	\$ 189,305	\$ 240,920	
General Fund	12 - City Hall	Salary	FT	Professional (Level 2 – Intermediate)	Executive Asst/Legal Specialist	\$ 65,000	\$ 65,000	\$ 47,532	\$ 64,502	\$ 86,228	
General Fund	16 - City Hall	Salary	FT	Executive	Town Attorney	\$ 135,000	\$ 135,000				
General Fund	12 - City Hall	Salary	FT	Director 1	Town Clerk/HR & Administrative Svcs Dir	\$ 125,000	\$ 95,400	\$ 77,000	\$ 94,847	\$ 157,664	project coordinator duties split
General Fund	12 - City Hall	Hourly	FT	Professional (Level 2 – Intermediate)	Asst to Town Clerk--Admin, Records & Research	\$ 62,000	\$ 58,300	\$ 41,818	\$ 66,851	\$ 86,246	was mgmt analyst
General Fund	12 - City Hall	Hourly	FT	Professional (Level 2 – Intermediate)	Asst to Town Clerk-Committees & Council	\$ 45,760	\$ 45,011	\$ 41,818	\$ 66,851	\$ 86,246	
General Fund	12 - City Hall	Hourly	FT	Associate (Level 2 – Intermediate)	Customer Svc, Reception & Data Entry	\$ 45,760	\$ 45,760				
General Fund	12 - Finance	Salary	FT	Professional (Level 3 – Senior)	Sr. Fin Analyst	\$ 75,000	\$ 75,000				was finance/grants coordinator
General Fund	18 - Building	Hourly	PT	Professional (Level 4 – Lead/Specialist)	Building Official	\$ 62,400	\$ 62,400	\$ 68,639	\$ 90,425	\$ 109,966	
General Fund	18 - Building	Hourly	FT	Associate (Level 4 – Lead/Specialist)	Permit Tech II	\$ 61,215	\$ 58,300	\$ 44,731	\$ 57,154	\$ 72,395	
General Fund	18 - Building	Hourly	FT	Associate (Level 3 – Senior)	Permit Tech I	\$ 48,048	\$ 45,760	\$ 37,440	\$ 43,680	\$ 49,920	
General Fund	18 - Building	Hourly	FT	Associate (Level 3 – Senior)	Permit Tech I	\$ 48,048	\$ 45,760	\$ 37,440	\$ 43,680	\$ 49,920	
General Fund	22 - Code Enforcement	Salary	FT	Director 1	Community Stds Dir	\$ 125,000	\$ 94,000				project coordinator duties split
General Fund	22 - Code Enforcement	Hourly	FT	Technician (Level 4 – Lead/Specialist)	Lead Code Officer	\$ 70,400	\$ 67,000	\$ 65,680	\$ 75,215	\$ 130,447	
General Fund	22 - Code Enforcement	Hourly	PT	Technician (Level 3 – Senior)	Code Officer	\$ 41,628	\$ 41,860	\$ 49,920	\$ 62,366	\$ 66,560	
General Fund	22 - Code Enforcement	Hourly	PT	Technician (Level 3 – Senior)	Code Officer	\$ 41,628	\$ 41,860	\$ 49,920	\$ 62,366	\$ 66,560	
Road & Drainage Fund	50 - Public Works Department	Salary	FT	Director 2	Public Works Dir	\$ 100,700	\$ 100,700	\$ 82,000	\$ 132,024	\$ 177,663	
Road & Drainage Fund	50 - Public Works Department	Salary	FT	Professional (Level 3 – Senior)	Public Works Superintendent	\$ 90,000	\$ 75,000	\$ 72,000	\$ 84,784	\$ 116,280	
Road & Drainage Fund	50 - Public Works Department	Salary	FT	Professional (Level 2 – Intermediate)	Public Works Coordinator	\$ 58,300	\$ 58,300	\$ 50,216	\$ 66,520	\$ 87,546	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 4 – Lead/Specialist)	Public Services Worker III/Lead	\$ 61,938	\$ 58,989	\$ 49,920	\$ 58,599	\$ 66,560	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 4 – Lead/Specialist)	Public Services Worker III/Lead	\$ 59,034	\$ 56,222	\$ 49,920	\$ 58,599	\$ 66,560	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 4 – Lead/Specialist)	Public Services Worker III/Lead	\$ 59,034	\$ 56,222	\$ 49,920	\$ 58,599	\$ 66,560	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 4 – Lead/Specialist)	Public Service Worker III (Grader)	\$ 57,876	\$ 55,120	\$ 49,920	\$ 58,599	\$ 66,560	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 3 – Senior)	Public Services Worker II	\$ 50,000	\$ 52,915	\$ 41,600	\$ 49,731	\$ 58,240	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 3 – Senior)	Public Services Worker II	\$ 50,000	\$ 45,760	\$ 41,600	\$ 49,731	\$ 58,240	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 3 – Senior)	Public Services Worker II	\$ 48,048	\$ 45,760	\$ 41,600	\$ 49,731	\$ 58,240	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 2 – Intermediate)	Public Services Worker I	\$ 46,301	\$ 43,680	\$ 39,520	\$ 35,249	\$ 54,080	
Road & Drainage Fund	50 - Public Works Department	Hourly	FT	Technician (Level 1 – Entry)	General Service Worker	\$ 40,404	\$ 38,480	\$ 37,440	\$ 40,591	\$ 49,920	
Road & Drainage Fund	50 - Public Works Department	Hourly	PT	Technician (Level 3 – Senior)	Public Service Worker II	\$ 24,024	\$ 22,880	\$ 41,600	\$ 49,731	\$ 58,240	
Road & Drainage Fund	50 - Public Works Department	Hourly	PT	Technician (Level 3 – Senior)	Public Service Worker II	\$ 27,780		\$ 41,600	\$ 49,731	\$ 58,240	
						\$ 2,025,326					
						7.65%					
						\$ 154,937					
Position	Annual OT Hrs		%		Avg Weekly Hrs in OT	\$ 2,180,264					
PT	83.2		8%		1.6 Hourly 5% of Comp for Hourly	\$ 126,159					
FT	166.4				3.2 PR Tax on OT	\$ 9,651					
						\$ 2,316,074					
						\$ 2,315,465					
						\$ (609)					

Footnotes for Pay Plan

- 1. Project Manager/Treasurer/Procurement Officer** – Position eliminated in FY 2025; duties redistributed to the Community Services Director, Town Clerk, and newly created Senior Financial Analyst position.
- 2. Grant Coordinator/Senior Administrator** – Position eliminated; functions consolidated into the new Senior Financial Analyst role.
- 3. Human Resources (HR)** – HR oversight was reassigned under the Town Clerk; no longer a standalone position.
- 4. Management Analyst** – Position restructured: current incumbent reassigned as Assistant to the Town Clerk. Remaining financial and analytical responsibilities reassigned to the Senior Financial Analyst position.
- 5. Assistant to the Town Clerk** – New position created by reallocating duties from the former Management Analyst role.
- 6. Senior Financial Analyst** – New position created, consolidating grant, procurement, and financial analysis responsibilities previously handled by Grant Coordinator/Senior Administrator, Project Manager/Treasurer/Procurement Officer, and Management Analyst.
- 7. Code Compliance Supervisor** – Position upgraded and reclassified as **Community Standards Director** to reflect expanded responsibilities for Code Enforcement, Building, Permitting (including RV and BTR), Planning & Zoning, and Development review.

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2025-70

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; SETTING FORTH THE DATE, TIME, AND PLACE FOR THE SECOND PUBLIC HEARING FOR THE ADOPTION OF THE TOWN'S BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, ADOPTING THE FISCAL POLICIES; AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, a tentative budget has been prepared by the Town, estimating expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and recommendations have been made as to the amount necessary to be appropriated for the ensuing year; and

WHEREAS, the preliminary millage and budget estimates, in conformity with the Town Charter, and applicable requirements of Florida law, have been filed with the Office of the Town Clerk and Palm Beach County Property Appraiser's Office, and have been open for inspection by the public, and

WHEREAS, a duly noticed public hearing for the approval of a tentative budget for the Fiscal Year beginning October 1, 2025, was held on September 3, 2025, and the Town Council desires to set the date, time, and place for the second public hearing for adoption of the Town's final budget for the Fiscal Year beginning October 1, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA:

Section 1. Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

Section 2. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A", are hereby adopted as the Town's tentative Budget for the Fiscal Year beginning October 1, 2025.

Section 3. The second public hearing for the adoption of the Town's budget for the Fiscal Year beginning October 1, 2025, shall be conducted on September 17, 2025, at 6:00 p.m., at the Town of Loxahatchee Groves Town Hall, 155 F Road, Loxahatchee Groves, Florida.

Section 4. The Fiscal Policies, a copy of which are attached hereto and expressly made a part hereof as Exhibit "B," are hereby adopted.

Section 5. The Town Manager and the Town Clerk are herein authorized and directed to prepare and publish the necessary advertisements for the public hearing scheduled in Section 3 herein.

Section 6. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 7. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. This Resolution shall become effective immediately upon its passage and adoption.

Councilmember _____ offered the foregoing resolution. Councilmember _____ seconded the motion.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 3rd DAY OF SEPTEMBER 2025.

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Voted:
Mayor Anita Kane, Seat 3

Town Clerk

Voted:
Vice Mayor Margaret Herzog, Seat 5

APPROVED AS TO LEGAL FORM:

Voted:
Councilmember Todd McClendon, Seat 1

Office of the Town Attorney

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul Coleman, Seat 4

Exhibit “A”

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2025 - 2026

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	\$1,899,820						\$1,899,820
Assessments per Unit							
Roads & Drainage: \$300 per unit				\$2,256,424			\$2,256,424
Solid Waste: \$450 per unit						\$645,953	\$645,953
Licenses & Permits	\$439,740						\$439,740
Utility Taxes	\$557,230						\$557,230
Franchise Fees	\$627,270						\$627,270
Charges For Services	\$293,620						\$293,620
Intergovernmental	\$438,059	\$399,960	\$75,000				\$913,019
Fines & Forfeitures	\$16,480						\$16,480
Investment Income	\$60,770			\$3,000		\$2,000	\$65,770
Miscellaneous Revenues	\$192,455			\$16,748			\$209,203
TOTAL SOURCES	\$4,525,444	\$399,960	\$75,000	\$2,276,172	\$0	\$647,953	\$7,924,529
Transfers In				\$270,680	\$817,066	\$106,648	\$1,194,393
Fund Balances/Reserves/Net Assets							
TOTAL REVENUE, TRANSFERS & BALANCES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
ESTIMATED EXPENDITURES							
General Government	\$2,924,010						\$2,924,010
Public Safety							
Law Enforcement	\$675,000						\$675,000
PZB & Code							\$0
Physical Environment							
Public Works				\$2,416,852			\$2,416,852
Solid Waste Services						\$754,600	\$754,600
Other Physical Environment							\$0
Non-departmental	\$207,000						\$207,000
Capital Outlay					\$817,066		\$817,066
Debt Service				\$130,000			\$130,000
Contingency							\$0
TOTAL EXPENDITURES	\$3,806,010	\$0	\$0	\$2,546,852	\$817,066	\$754,600	\$7,924,529
Non-Expenditures/Other Uses							
Transfers Out	\$719,433	\$399,960	\$75,000				\$1,194,393
Fund Balances/Reserves/Net Assets							
TOTAL APPROPRIATED EXPENDITURES	\$4,525,444	\$399,960	\$75,000	\$2,546,852	\$817,066	\$754,600	\$9,118,922
TRANSFERS, RESERVES & BALANCES							

FUND STRUCTURE & FISCAL POLICIES

The Town's accounts are structured based on funds, each treated as an independent accounting entity. Each fund's operations are recorded using a distinct set of self-balancing accounts, encompassing assets, liabilities, fund equity, revenues, and expenditures or expenses. The designated purposes and the mechanisms governing spending activities determine the allocation of government resources to individual funds.

The various funds are reported by classification in the accounting system and on the financial statements as follows:

Governmental Fund Types:

General Fund: Essential to a city government's financial framework, General Fund dollars serve as the primary operational fund. This fund manages day-to-day activities and essential services provided to residents and businesses, addressing core functions of local government.

Special Revenue Fund: This fund accounts for revenue sources legally earmarked for specific purposes. General maintenance assessments are allocated among Units of Development based on designated services. Expenditures are distributed to each Unit of Development as funds are utilized for these services.

The Town has adopted a comprehensive series of fiscal policies which embody recognized sound financial management concepts. These policies will be amended as necessary as part of the Town's annual budget process and reconfirmed each year as a part of budget development.

The fiscal policies are organized under four subject headings:

- General Fiscal Policy presents the overall guidelines for financial and accounting practices, including the basic framework for preparing the Town's operating and capital budgets, maintaining accounting records, and funding services on a non-discriminatory basis.
- Fiscal Policy for Operating Revenue, Expenditures, and Fund Balance/Net Assets outlines the policies for budgeting and accounting for revenue and expenditure requirements and providing adequate fund balance and net assets in the Town's various operating funds. This section includes several references to capital project funding in relation to the amount and type of support to be provided by the operating funds.
- Fiscal Policy for Investments provides guidelines for investing operating and capital balances.
- Fiscal Policy for Capital Revenue and Expenditures, and Debt Financing directly relates to the resources and requirements of the Capital Improvement Program. Included are overall policies on issuance of debt, as well as specific guidelines applicable to specific fund types.

While the Town generally adheres to these fiscal policies in its operations, it's important to recognize that these policies function as guidelines, not statutory constraints. Some policies,

particularly those related to unassigned fund balance or unrestricted net assets, are intended as goals to pursue rather than strictly achieve annually. The Town retains the discretion to deviate from any or all fiscal policies if deemed in the best interest of the Town, as determined by the Town Council.

GENERAL FISCAL POLICY

GENERAL GUIDELINES

1. The Annual Operating Budget of the Town of Loxahatchee Groves, Florida, shall balance the public service needs of the community with the fiscal capabilities of the Town. It is intended to achieve those goals and objectives established by the Council for the next fiscal year. Service programs will represent a balance of services, but with special emphasis on the Town's public safety, environmental health, and economic development. Services shall be provided on a most cost-effective basis.
2. New programs, services, or facilities shall be based on general citizen demand, need, or legislative mandate, and ability of funding.
3. The Town shall provide funding for public services on a fair and equitable basis and shall not discriminate in providing such services on the basis of race, color, national origin, religion, sex, sexual preference, marital status, age, or disability.

SPECIFIC GUIDELINES

1. The Town recognizes that its citizens deserve a commitment from the Town for fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Operating expenditures will be fiscally balanced with revenues that can be expected to be received during the fiscal year. New programs or changes in policies that would require the expenditure of additional operating funds will be funded either through a reduction in programs of lower priority or through adjustments to rates, service charges or taxes. Requests for new or changes to programs or policy will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such change or new program or policy.
2. The Town will maintain adequate minimum fund balance/net assets in the Town's various operating funds to provide the capacity to: a) provide sufficient cash flow for daily financial needs, b) secure and maintain investment grade bond ratings, c) provide funds for unforeseen expenditures related to emergencies. General fund will maintain fund balance categories in accordance with GASB Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. Within the governmental funds of the Town, fund balance shall be composed of Non-spendable, Restricted, Committed, Assigned, and Unassigned amounts.

- Non-spendable fund balance consists of amounts that are not in spendable form such as inventory and prepaid items.
- Restricted fund balance consists of amounts which can be spent only for the specific purposes stipulated by external resource providers such as creditors and grantors or imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance consists of amounts that can be used only for specific purposes determined by formal action of the Council, the Town's highest level of decision-making authority, and may be changed only by the same formal action.
- Assigned fund balance consists of amounts that the Town intends to use for specific purposes that are neither restricted nor committed; the intent shall be expressed by the Town Manager.
- Unassigned fund balance is the residual amounts available for any purpose for the General fund and includes amounts that are not contained in the other classifications.

With regard to the spending order of the fund balances, the Town uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing so, such as in grant agreements requiring dollar for dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

3. The Town shall prepare and implement a Capital Improvement Program (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year period, including a one-year CIP Budget. The Capital Improvement Program shall balance the needs for improved public facilities and infrastructure, consistent with the Town's Comprehensive Plan, within the fiscal capabilities of the Town.
4. The Town shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
5. The Town shall maintain its capital and non-capital asset records in accordance with the policy and procedures set forth by the Town Manager. Individual asset costing \$5,000 or more shall be capitalized. However, non-capital mobile assets costing \$1,000 or more and electronic equipment shall be tracked for inventory purposes. Asset inventory shall be performed annually to ensure the accountability of Town assets. Missing assets shall be reported to appropriate law enforcement and Town Council.

6. Budgets and expenditures for the Town shall be under Council appropriation control at the fund level. “Section 2-110.-Fiscal year; budget” of the Town’s Code of Ordinances provides that the legal level of control is at the fund level in that it states “...the town manager may also transfer funds between respective departments, divisions and/or programs within a fund.”
7. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
8. Preparation of the Town’s Budget shall be in such format as to allow correlation with the costs reported in the Town’s Comprehensive Annual Financial Report, with content of said Budget to include that required by Town Charter, Florida Statute, or as later revised by Resolution of the Town Council. Detailed estimates shall be by account at the division or program level and summarized and adopted at departmental level.
9. An analysis shall be made to determine the project life cycle cost of ownership where it is proposed that facilities be leased or rented, and if such cost will commit the Town to \$50,000 or more in any one year.

FISCAL POLICY FOR OPERATING REVENUE, EXPENDITURES & FUND BALANCE/NET ASSETS

GENERAL GUIDELINES

1. Revenue

- a. Revenue projections will be based on an analysis of historical trends and reasonable assumptions made on a conservative basis of future conditions to ensure that estimates are realized.
- b. The Town will not use long-term debt to finance expenditures required for current operations.
- c. As a general rule, operating budgets will be balanced using current year revenues to finance current year expenditures. Unassigned fund balance shall not normally be budgeted as a resource to support routine annual operating expenses. However, balances exceeding the policy targets may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or for specific purposes, as designated.

2. Expenditures

- a. Normal maintenance requirements necessary to sustain the basic asset value will be included in the expenditure budget of the proper operating fund.

- b. Funding will be provided for major improvements and automation of services based on multiple-year planning, appropriate cost-benefit analysis, and life cycle costing.
- c. Future capital improvement requirements and equipment replacement will be included in operating budget plans or in the CIP. The annual amount set aside to provide reserves for future capital requirements, will be tailored to the needs of the specific operation, if not established by bond resolution, and will be above the specified fund balance or net assets.

3. Unassigned Fund Balance/ Unrestricted Net Assets

- a. Maintaining an adequate fund balance or net assets is essential to the Town's financial health. The unassigned fund balance for fiscal reserve and unrestricted net assets will be considered adequate between a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the General Fund; a minimum of 0% and a maximum of 25% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net assets for the Enterprise Operating Funds.
- b. Amounts above those indicated in paragraph 3.a. may be assigned or committed within unassigned fund balance or unrestricted net assets for non-recurring purposes.
- c. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring expenditures do not exceed appropriations.
- d. Any anticipated deficit of operating expenditures over revenues at year-end will be provided for in the current year's budget amendment process through fund balance/net asset appropriations.
- e. In the event that sufficient unassigned fund balance/unrestricted net asset targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the target shall be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

SPECIFIC GUIDELINES

1. General Fund

- a. The General Fund is the principal operating fund of the Town and will account for activities not reported in another type of fund for legal or managerial reasons.
- b. The operating budget of the General Fund will be prepared based on 95% of the certified taxable value of the property tax roll and conservative estimates of other sources of General Fund revenue.
- c. Service charges and user fees for all General Fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead.

2. Special Revenue Funds

- a. Special revenue funds will be used to account for specific revenue sources that are restricted to expenditures for specific purposes. Dedicated operations that cover only a substantial portion of their costs by user fees and charges, and therefore require ongoing operating subsidies, will be classified as special revenue funds.

3. Proprietary or enterprise Funds

- a. Proprietary funds will be used to account for those activities where the costs are expected to be funded by user fees and charges.
- b. Proprietary Funds will pay the General Fund their proportionate share of the cost of general administrative departments. Solid Waste is able to produce sufficient revenue from service charges to fully recover all direct operating costs and overhead. Initial startup of operations or specific circumstances may require an individual enterprise to be subsidized for a limited period of time; however, it is fully expected that these operations will be totally self-supporting over time and will repay any subsidy to the General Fund as revenues permit.
- c. Service charges, rent and fee structures will be established to ensure recovery of all costs.
- d. The expenditure requirements of the Proprietary Funds will include all expenses of the operations, as well as any transfers to capital project funds and debt service funds.
- e. A review of service cost and rate structures for Solid Waste charges will be performed on an annual basis. The adopted budget will set forth the cost requirements to be recovered by the service charges, which will be based on the cost of services provided.

FISCAL POLICY FOR INVESTMENTS

GENERAL GUIDELINES

1. The investment of Town funds shall be controlled by the Town's "Investment Policy" and shall conform to Florida Statutes Chapters 166.261 and 218.415.
2. Sufficient operating funds are to be deposited with a Qualified Florida Public Depository. The balance of investible cash may be deposited with the investment pools of the State or the Florida League of Cities, or be invested in authorized money market funds and other investment vehicles held at other asset management firms as defined in the Town investment policy, if applicable.
3. Bond or loan proceeds for construction and reserve funds are to be held in a qualified financial institution or LGIP type of pool, separate from the Town's operating accounts, if applicable.

The proceeds temporarily invested are excluded from the investment portfolio for the purpose of calculating maximum exposure per investment service provider.

FISCAL POLICY FOR CAPITAL REVENUE AND EXPENDITURES AND DEBT FINANCING

GENERAL GUIDELINES

1. Revenue

- a. Revenue projections for the one-year Capital Improvement Program Budget and five-year Capital Improvement Program Plan shall be based on conservative assumptions of dedicated revenue sources.

2. Expenditures

- a. Capital projects shall be justified in relation to the Town's Comprehensive Plan.
- b. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project.
- c. The impact of each project on the operating revenues and expenditures of the Town shall be analyzed as required by the General Fiscal Policy stated above.
- d. Consistent with IRS regulations, debt repayment will not exceed the average life of improvements.

3. Debt Financing

The Town can only enter into Debt obligations of any form through a Referendum of the Electorate pursuant to Town of Loxahatchee Groves Charter Section 6. Budget and Appropriations. (5) Bonds; Indebtedness (a).

- a. Long Term Debt: Annual debt service payments may be structured to provide level cost over the life of a bond issue, unless fiscal or other constraints dictate an alternative approach. A policy of full disclosure will be followed in all financial reports and official statements for debt.
- b. Medium Term Debt: Lease-purchase agreements, bonds, loans, or other debt instruments may be used as a medium-term (3 to 10 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life of more than three years. The Town will determine and utilize the least costly financing methods available. Such debt

arrangements will be repaid within the expected life of the equipment or improvement acquired.

- c. **Short Term Debt:** Short-Term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or other expected revenues. Anticipated funding is defined as an assured revenue source with the anticipated amount based on conservative estimates. Such borrowing may utilize a short-term note maturing before the end of the current appropriation period. Other short-term debt, such as tax-exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or delays long-term debt until market conditions are more favorable. The Town will determine and utilize the least costly method for short-term borrowing. Short-term debt may be refunded in accordance with applicable Federal laws.

SPECIFIC GUIDELINES

1. **General Capital Improvements:** General capital improvements, or those improvements not related to Town-owned enterprises, may be funded from General Fund revenues or fund balances, the sale of revenue bonds or general obligation bonds/loans, and from special revenues, special assessments and grants.
 - a. **Pay-As-You-Go Capital Improvements:** Pay-as-you-go capital improvements may be funded from General Fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the Town. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues. It is recognized that the allocation of funds in any given year of the program may vary significantly from these parameters due to prioritization and scheduling of projects.
 - b. **Special Assessments:** When special assessments are used, the interest rate charged will be established by Town Council consistent with State law.
 - c. **Revenue Bond Debt Limit:** Sale of revenue bonds for capital improvements will be limited to that amount which can be supported from the pledge of the specific revenue.
2. **Enterprise Capital Improvements:** Enterprise funds improvements may be funded from operating revenue or unrestricted net assets, the sale of revenue bonds, loans, special assessments and grants.
 - a. **Pay-As-You-Go Capital Improvements:** Enterprise funds may support needed capital improvements on a pay-as-you-go basis from operating revenues or from unrestricted net assets, assessments, and grants. Major capital projects related to the delivery of Town owned enterprises will be paid from the revenue of that enterprise fund.

- b. Special Assessments: When special assessments are used for enterprise-related improvements, the interest rate charged will be established by Town Council consistent with State law.
- c. Revenue bond Debt Limit: Sale of revenue bonds will be limited to that amount which can be supported from user fees generated, or combination of other revenues.



155 F Road Loxahatchee Groves, FL 33470

TO: Town Council of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: September 3, 2025

SUBJECT: First Public Hearing for Proposed Fiscal Year 2025/2026 Millage Rate and Adoption of the Fiscal Year 2025/2026 Budget including related Fiscal Policies

Background:

Florida Statutes Chapter 200.065 sets forth the procedures to follow for each local government in adoption of the annual property tax millage, levy, and budget. In accordance with these regulations, the millage rate is applied to the certified total taxable value of approximately **\$660,000,000** to calculate the ad valorem revenue for the Fiscal Year 2024/2025 budget. The proposed millage rate of **3.0** mills is the same as it was in Fiscal Year 2024/2025 and a reduction of **.5** mills from the preliminary TRIM rate of 3.5 mills adopted on July 1, 2025. Although the same rate as in the prior year, this proposed millage rate is **.1674** above the rollback rate of **2.8326** mills due to increases in taxable values. The proposed millage rate generates property tax revenues, after discounts, of **\$1,899,820** which is an increase of **\$172,080**, after discounts, from Fiscal Year 2023/2024 property tax revenues.

The proposed budget for all funds is \$7,924,549 (excluding transfers between all funds, except the Capital Improvement Fund) and maintains funding for existing levels of service. Council held budget workshops on August 20th, in addition to FAAC meetings were held on July 28th and August 18th, to discuss the proposed operating and capital budgets.

This is the first public hearing on the proposed budget and the corresponding ad valorem millage rate in accordance with Florida Statutes Section 200.065. The second public hearing and adoption is to be held on September 17, 2025.

Manager's Public Announcement as required by statute (if the proposed millage rate is above the rolled-back rate): "The tentatively adopted FY 2024/2025 operating millage rate of **3.0000** mills is greater than the rolled-back rate of **2.8326** mills by **5.9098%**."

Mr. DiLena has completed the calculations associated with form DR420 which is attached to this memorandum and it shows the following with respect to the votes necessary to establish millage rates. This information is contrary to prior presentations which had anticipated the need for a unanimous vote in order to maintain the millage rate at the current level of 3.0 mils.



155 F Road Loxahatchee Groves, FL 33470

<u>Millage Level</u>	<u>Number of Votes required</u>
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Up to 2.9604	Simple Majority
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Above 2.9604 to 3.2564	Two thirds of quorum
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Above 3.2564	Unanimous
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Public comment is invited on the proposed tentative millage rate and budget.

Recommendations:

- Move to approve ***Resolution No. 2025-70*** adopting the proposed Fiscal Year 2025/2026 budget, including balances brought forward and related fiscal policies.
- Move to approve ***Resolution No. 2025-69*** adopting the tentative millage rate for Fiscal Year 2025/2026, directing the advertisement for the second Public Hearing on September 17, 2025.



MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2025		County : Palm Beach	
Principal Authority : Town of Loxahatchee Groves		Taxing Authority : Town of Loxahatchee Groves - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☒ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	2.8326 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13	2.8587 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	3.0000 per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	2.8326 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0451	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	2.9604 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	3.2564 per \$1,000	(14)
15.	Current year proposed millage rate	3.5000 per \$1,000	(15)
16.	Minimum vote required to levy proposed millage: (Check one)		(16)
☐	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
☐	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
☒	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).	3.5000 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 659,659,655	(18)

Continued on page 2

Taxing Authority : Town of Loxahatchee Groves - Operating		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 2,308,809	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 2,308,809	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUS			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21).</i>	\$ 2,308,809	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 2,308,809	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☒ YES ☐ NO	(25)
SIGN HERE	Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :		Date :
	Electronically Certified by Principal Taxing Authority		7/23/2025 11:01:50 AM
	Title :	Contact Name and Contact Title :	
	Francine Ramaglia - Town Manager	David Dilena - Finance Director	
Mailing Address :	Physical Address :		
155 F Road,	155 F Road, Loxahatchee Groves Florida 33470		
City, State, Zip :	Phone Number :	Fax Number :	
Loxahatchee Groves Florida 33470	(352) 536-0035		

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

RESOLUTION NO. 2025-69

A RESOLUTION OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE FOR THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PURSUANT TO THE BUDGET SUMMARY FOR THE FISCAL YEAR 2025-2026, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; SETTING FORTH THE DATE, TIME AND PLACE FOR THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE TOWN'S MILLAGE RATE FOR THE FISCAL YEAR 2025-2026 AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the tentative budget has been prepared, estimating the expenses and revenues for the Town of Loxahatchee Groves, Florida (the "Town"), for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and also containing certain recommendations as to the amounts necessary to be appropriate for funding the activities of the Town for the ensuing year; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, as amended (the "Statute"), a method is prescribed for fixing the millage for the purpose of establishing the basis for the collection of said funds; and

WHEREAS, the Town, pursuant to Florida law, desires to set its tentative millage rate for the Fiscal Year 2025-2026 General Fund Budget at 3.00 mills, an increase of 5.9098% from the rolled-back millage rate of 2.8326, and to set the second public hearing for adoption of the Town's millage rate for the Fiscal Year 2025-2026 for September 17, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THAT:

Section 1. Each "WHEREAS" clause set forth above is true and correct and herein incorporated by this reference.

Section 2. The Town Council, pursuant to Florida law, conducted its first duly noticed public hearing to establish its proposed annual millage for the Fiscal Year 2024/2025 on September 3, 2025, at **6:00 p.m.** at the Town Hall, in the Town of Loxahatchee Groves, Florida.

Section 3. The Town Council hereby sets its tentative millage rate for the Fiscal Year 2025/2026 at 3.00 mills, an increase of 5.9098% from the rolled-back millage rate of 2.8326 mills.

Section 4. Pursuant to the Statute, the Town Council shall conduct its second and final public hearing to adopt its annual millage rate for the Fiscal Year 2024/2025 on September 17, 2025, at 6:00p.m., at the Town Hall, 155 "F" Road, and Town of Loxahatchee Groves, Florida.

Section 5. The Town Manager and the Town Clerk are herein authorized and directed to prepare and publish the necessary advertisements for the public hearing scheduled in Section 4 herein.

Section 6. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 7. All resolutions or parts of resolutions may conflict herewith are hereby repealed to the extent of such conflict.

Section 8. This Resolution shall become effective immediately upon its adoption.

Councilmember _____ offered the foregoing resolution. Councilmember _____ seconded the motion.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 3rd DAY OF SEPTEMBER 2025.

**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**

ATTEST:

Voted:
Mayor Anita Kane, Seat 3

Town Clerk

Voted:
Vice Mayor Margaret Herzog, Seat 5

APPROVED AS TO LEGAL FORM:

Voted:
Councilmember Todd McClendon, Seat 1

Office of the Town Attorney

Voted:
Councilmember Lisa El-Ramey, Seat 2

Voted:
Councilmember Paul Coleman, Seat 4