

TOWN OF LOXAHATCHEE GROVES
TOWN HALL COUNCIL CHAMBERS
FINANCE ADVISORY AND AUDIT COMMITTEE

AGENDA

AUGUST 14, 2024 – 6:00 PM



Committee Members

Manish Sood (Seat 1)

Tracy Rflowitz (Seat 2) Frederick Hoo (Seat 3)

Bruce Cunningham (Seat 4) Cassie Suchy (Seat 5)

Administration

Town Manager, Francine L. Ramaglia, CPA, AICP, ICMA-CM

Town Clerk, Valerie Oakes, CMC

Project Coordinator, Jeffrey Kurtz, Esq.

Munilytics, Chris Wallace

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.

OPENING

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF THE AGENDA

REGULAR AGENDA

- [1.](#) Fiscal Year 2024 3rd Quarter Financial Reports; Budget to Actual Revenue and Expenditures through July 31, 2024
- [2.](#) Presentation of FY 2025 Budget
- [3.](#) Presentation – Sunshine Law & Code of Ethics Presentation

COMMENTS FROM THE PUBLIC

A limited public audience can be accommodated in our Town Council chambers with mandatory facemasks and socially spaced seating. Public Comments for all meetings may be received by email, or in writing to the Town Clerk's Office until 6:00 PM day of the meeting. Comments received will be "received and filed" to be acknowledged as part of the official public record for the meeting. The Town Council meeting will be live-streamed and close-captioned for the general public via our website, instructions are posted there.

COMMENTS FROM COMMITTEE MEMBERS

CONFIRM NEXT REGULAR MEETING DATE:

ADJOURNMENT



155 F Road Loxahatchee Groves, FL 33470

TO: Finance Advisory and Audit Committee of the Town of Loxahatchee Groves

FROM: Jeffery Kurts, Esq, Project Manager

THROUGH: Francine Ramaglia, CPA, AICP, ICMA-CM

DATE: August 14, 2024

SUBJECT: Fiscal Year 2024 3rd Quarter Financial Reports; Balance Sheets and Budget to Actual Revenue and Expenditures through July 31, 2024

Background:

Attached are the Fiscal Year 2024 3rd Quarter Financial Reports including Balance Sheets and Budget to Actual Revenue and Expenditures for all funds through July 21, 2024.

Chris Wallace from Munilytics, Inc., which is currently acting as the Town's Finance Department, will present the report to the Committee.

Recommendation:

Receive and File.



155 F Road Loxahatchee Groves, FL 33470

Agenda Item

TO: Town Council of Town of Loxahatchee Groves
FROM: Francine Ramaglia, Town Manager
DATE: August 13, 2024
SUBJECT: Proposed FY 2025 Budget

Background:

As discussed at the July 2, 2024 Town Council meeting the Town/District faces revenue versus expenditure challenges for FY25. At that meeting the Council decided established preliminary TRIM rates as follows to give the Town flexibility in its budget considerations.

1. Ad valorem tax rate – 4.0 mils (each mil generates net revenue of approximately \$580,000)
2. Road and Drainage Assessment - \$250 per acre (each \$50 of assessment generates net revenue of approximately \$374,000)
3. Solid Waste Assessment - \$450 per unit (each \$50 of assessment generates net revenue of approximately \$72,000)

Attached is a proposed line item budget that balances with an ad valorem rate of 3 mils, a road and drainage assessment of \$250 per acre and a solid waste assessment of \$450 per unit. The capital improvement plan has 2.254 million dollar budget. The general fund is balanced at 4.261 million dollars and includes transfers to the CIP of \$569,000 and \$221,000 to the Road and Drainage fund. The Road and Drainage fund is balanced at 2.432 million dollars. There is no proposed use of fund balance in either the general of road and drainage funds. The solid waste fund is balanced at \$720,000 with a transfer from fund balance of \$61,900.

Funding Flexibility

A \$50 increase in the road and drainage assessment raises approximately \$374,000 which is the equivalent revenue as would be raised with a .65 mil increase in the ad valorem rate. Attached is a worksheet that compares the impact on the Town's revenue based on incremental adjustments to Town's millage and road and drainage assessment rates.

Road and drainage assessments are to be used to cover the District's (road and drainage) expenses. Ad valorem revenue generated from the millage rate goes into the general fund, but can be transferred to other funds and utilized by the Town for any expenses. The impact to



155 F Road Loxahatchee Groves, FL 33470

overall revenues is the same to the Town regardless of the source and an increase in the millage rate can be utilized to offset or negate a necessary increase in the road and drainage assessment.

The impact of the of an increase in the assessment rate versus an increase in the millage rate will be different on individual parcels because the assessment rate is based on acreage and the millage rate is based on taxable value on the property. So generally, an increase in millage would impact a commercial property more than an increase in the assessment rate because commercial properties usually have a higher taxable value per acre than residential or agricultural properties do. When you compare residential properties with each other, it will depend on factors such as whether the property is homesteaded, for how long it has the homestead exemption, whether there has been recent construction on the site, whether it has an agricultural classification and, of course, how large the property is. Once again, in general, a property that has been owned as a homesteaded property for a long time by the same owner is going to be impacted more by an increase in the assessment than an increase in the millage rate.

On a five acre parcel of land an \$50 increase in the assessment rate will result in a \$250 increase to the property owner. Property owners with a taxable value (which is not necessarily analogous to market value) of less than \$ 384,615 will have less than a \$ 250 cost with a .65 mil increase. A property with a taxable value of more than \$384,615 will pay more than \$250 if there is an increase of .65 mil.

The attached worksheet, is an illustration of how an increase in assessment or an increase in the millage rate would impact properties. The valuations and acreage are examples from the property appraiser's website.

Local Option Sales Tax (L.O.S.T.) and Gas Tax Funds

The local option sales tax revenues are proposed to be used to fund capital projects. The gas tax funds are proposed to be used for roadway maintenance and capital projects. Pursuant to state statute allowable use of the gas tax funds includes transportation project and roadway drainage is included in the definition of such a project. Over the years, the Town has programmed gas tax monies to be the first funds utilized for such maintenance and capital projects. The staff will be bringing forward a resolution to make that practice explicit prior to the beginning of the next fiscal year. The budget anticipates the use of all L.O.S.T. and gas tax monies received during the next fiscal year to be used during the next fiscal year.



155 F Road Loxahatchee Groves, FL 33470
August 13th Workshop

The August 13th Workshop will present an overview of the budget but focus on the proposed Capital Improvement Plan (CIP) and the public works department and their proposed work plan for FY2025. The August 20th Workshop will focus on the proposed pay plan, go over individual line items and answer the Council's operational questions. If necessary, an additional workshop has been tentatively scheduled for August 22nd. A copy of the following materials are attached for your reference.

1. Proposed Capital Plan
2. Overview of Public Works work plan for FY2025
3. Proposed FY 25 line item budget
4. Previously distributed budget summary
5. Millage v Assessment Worksheets

FY25 Adoption Schedule

The District and Solid Waste budgets and assessments are scheduled for adoption at the September 3rd Council Meeting along with First Reading of the TRIM and Town budgets. Final adoption of the Town budget and ad valorem rate are set for September 18th.

Recommendation:

Council review and direction with respect to FY25 budget.

TOWN OF LOXAHATCHEE GROVES

Proposed 2023-2024 Fiscal Year Budget (FY24)

FY23 PROJECTS TO BE CARRIED FORWARD

| | | Estimated Timeframe | 2023 Budgeted (includes carryforwards) | 2023 Expended | 2023 carry forward to 2024 |
|--|------------|------------------------|--|---------------|----------------------------------|
| Road Paving Plan (overlay program) | | | | | |
| E North to SN | 1 miles | 2023 | \$ 188,000 | \$ 33,115 | \$ 154,885 |
| West G | 0.5 miles | 2023 | \$ 100,000 | \$ 2,500 | \$ 97,500 |
| W 25th St N | 0.25 miles | 2023 | \$ 50,000 | \$ - | \$ 50,000 |
| Folsom | 0.3 miles | 2023 | \$ 60,000 | \$ 19,986 | \$ 40,014 |
| Total Paving Costs including non-carryforward | | | \$ 1,378,000 | \$ 1,053,440 | \$ 342,399 |
| Specific Culvert Locations | | | | | |
| 161st and A Rd Bridge Culvert | | 2023 | \$ 108,000 | \$ - | \$ 108,000 |
| 24th and E Rd (Emergency) | | 2023 | \$ 126,000 | | \$ 126,000 |
| Total Culvert Costs including non-carryforward | | | \$ 603,000 | \$ 459,599 | \$ 234,000 |
| Repair and Maintenance Canals | | | | | |
| Canal Bank Maintenance/Emergency Bank Stabilization Collecting Canal | | | \$ 50,000 | | \$ 50,000 |
| Total Carried Forward for Specific Projects | | | \$ - \$ 626,399 | | |

| | |
|--|--------------|
| FY23 Summary | |
| Revenues | |
| Budgeted Funds in 305 | \$ 2,178,100 |
| Developer Contributions | \$ 126,459 |
| Captial Funds Available FY 23 | \$ 2,304,559 |
| Expenses | |
| Total of Budgeted Expenses for FY23 Projects | \$ 2,186,000 |
| Total Actual Expended in FY23 | \$ 1,640,010 |
| Total Available for carryforward | \$ 664,549 |
| Total Carried Forward for Specific Projects | \$ 626,399 |
| Unallocated Carry Forwards | \$ 38,150 |
| Total Carried Forward | \$ 664,549 |

TOWN OF LOXAHATCHEE GROVES
Proposed 2023-2024 Fiscal Year Budget (FY24)

CAPITAL PROJECTS WORKSHEET

| | | | Estimated Timeframe | 2024 Adopted 23-04 | New Projects | 2024 Proposed | Difference | 2025 | 2026 | 2027 | 2028 |
|---|-------------|-----------|------------------------|-----------------------|--------------|---------------|------------|--------------|--------------|------|------|
| Road Paving Plan (overlay program) | | | | | | | | | | | |
| West C (Gruber to Forest Lane) | 0.3 miles | 2024 | | \$ 69,000 | | \$ 69,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| West D (Gruber to Bunny Lane) | 0.3 miles | 2024 | | \$ 69,000 | | \$ 69,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global Trail | 0.4 miles | 2024 | | \$ 92,000 | | \$ 92,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Kerry Lane | 0.3 miles | 2024 | | \$ 69,000 | | \$ 69,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24th Court (E & W of F Rd) | 0.6 miles | 2024 | | \$ 138,000 | | \$ 138,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 161st Ter N | 2 miles | 2024 | | \$ 460,000 | | \$ 460,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gruber | 0.5 miles | 2024 | | \$ 115,000 | | \$ 115,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| E Citrus | 0.5 miles | 2024 | | \$ 115,000 | | \$ 115,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 147th | .125 miles | 2024 | | \$ 28,750 | | \$ 28,750 | \$ - | \$ - | \$ - | \$ - | \$ - |
| A South | 1.25 miles | 2025 | | \$ - | | \$ - | \$ - | \$ 287,500 | \$ - | \$ - | \$ - |
| B North + North from B to C | 1.0 miles | 2024 | | \$ - | \$ 250,000 | \$ 250,000 | \$ 250,000 | - | \$ - | \$ - | \$ - |
| Casey Rd | 0.75 miles | 2024 | | | \$ 172,500 | \$ 172,500 | \$ 172,500 | | \$ - | \$ - | \$ - |
| N North | 1.5 miles | 2025 | | \$ - | | \$ - | \$ - | \$ 319,250 | \$ - | \$ - | \$ - |
| Collect Canal | 3.25 miles | 2023&2025 | | \$ - | | \$ - | \$ - | \$ 115,000 | \$ - | \$ - | \$ - |
| E Southern to Citrus (Loxahatchee Ave) | 0.15 miles | 2025 | | | | | \$ - | \$ - | \$ 34,500 | \$ - | \$ - |
| Citrus | 0.25 miles | 2025 | | | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Lox Ave Tangerine to Citrus | 0.1 miles | 2025 | | | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Tangerine | 0.5 miles | 2025 | | \$ - | | \$ - | \$ - | \$ 115,000 | \$ - | \$ - | \$ - |
| G Road (E) | 0.5 miles | 2025 | | | | | \$ - | \$ 115,000 | | | |
| 25th St East of Folsom | 0.25 miles | 2025 | | | | | \$ - | \$ 57,500 | | | |
| S North | 1.5 miles | 2026 | | | | | \$ - | \$ - | \$ 345,000 | | |
| 6th Ct E Rd to Vinceremos) | 0.75 miles | 2026 | | \$ - | | \$ - | \$ - | \$ - | \$ 172,500 | \$ - | \$ - |
| Compton | 0.75 miles | 2026 | | \$ - | | \$ - | \$ - | \$ - | \$ 172,500 | \$ - | \$ - |
| Bryan | 0.75 miles | 2026 | | \$ - | | \$ - | \$ - | \$ - | \$ 172,500 | \$ - | \$ - |
| Marcella | 0.75 miles | 2026 | | \$ - | | \$ - | \$ - | \$ - | \$ 172,500 | \$ - | \$ - |
| | | | | \$ 1,155,750 | \$ 422,500 | \$ 1,578,250 | \$ 422,500 | \$ 1,009,250 | \$ 1,069,500 | \$ - | \$ - |
| Road Rock Plan (rebuilding of road beds) | | | | | | | | | | | |
| Collect Canal | 3.25 miles | 2026 | | \$ - | | \$ - | \$ - | \$ 12,000 | \$ - | \$ - | \$ - |
| South 'E' and Citrus | 0.5 miles | 2024 | | \$ 35,000 | | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| West C (Gruber to Forest Lane) | 0.3 miles | 2024 | | \$ 21,000 | | \$ 21,000 | \$ - | | | | |
| West D (Gruber to Bunny Lane) | 0.3 miles | 2024 | | \$ 21,000 | | \$ 21,000 | \$ - | | | | |
| Global Trail | 0.4 miles | 2024 | | \$ 28,000 | | \$ 28,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Kerry Lane | 0.3 miles | 2024 | | \$ 10,500 | | \$ 10,500 | \$ - | | | | |
| 24th Court (E & W of F Rd) | 0.6 miles | 2024 | | \$ 21,000 | | \$ 21,000 | \$ - | | | | |
| 6th Ct (E Rd to Vinceremmos) | 0.75 miles | 2024 | | \$ - | | \$ - | \$ - | \$ 52,500 | \$ - | \$ - | \$ - |
| Tangerine | 0.5 miles | 2024 | | \$ 35,000 | | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| E Citrus | 0.5 miles | 2024 | | \$ 35,000 | | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 147th | 0.125 miles | 2024 | | \$ 8,500 | | \$ 8,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 161st Ter N | 2 miles | 2024 | | \$ 105,000 | | \$ 105,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Casey Rd | 0.75 miles | 2024 | | \$ 25,000 | | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gruber | 0.5 miles | 2024 | | \$ 35,000 | | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| B North | 0.5 miles | 2025 | | \$ 23,550 | | \$ 23,550 | \$ - | \$ - | \$ - | \$ - | \$ - |
| A South | 1.25 miles | 2025 | | \$ - | | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ - |
| N North | 2 miles | 2025 | | \$ - | | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ - |
| Folsom | 0.3 miles | 2025 | | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - |

TOWN OF LOXAHATCHEE GROVES
Proposed 2023-2024 Fiscal Year Budget (FY24)

CAPITAL PROJECTS WORKSHEET

| | | Estimated Timeframe | 2024 Adopted 23-04 | New Projects | 2024 Proposed | Difference | 2025 | 2026 | 2027 | 2028 |
|--|------------|------------------------|-----------------------|--------------|---------------|------------|------------|------------|------|------|
| G Road (E) | 0.5 miles | 2025 | | | | \$ - | \$ 35,000 | | | |
| 25th St East of Folsom | 0.25 miles | 2025 | | | | \$ - | \$ 17,500 | | | |
| S North | 1.5 miles | 2026 | \$ - | | \$ - | \$ - | \$ - | \$ 105,000 | \$ - | \$ - |
| Lox Ave Tangerine to Citrus | 0.1 miles | 2026 | | | | \$ - | \$ 6,000 | | | |
| 22nd N/F/P | 0.6 miles | 2026 | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | \$ 403,550 | | \$ 403,550 | \$ - | \$ 267,000 | \$ 111,000 | \$ - | \$ - |
| Stormwater/Roadway Drainage Improvements | | | | | | \$ - | | | | |
| SWM System Improvements-Resilient Florida | | | | | | \$ - | | | | |
| Surface water management infrastructure project to improve flood control, adherence to NPDES requirements and water quality, conveyance and drainage | | | | | | | | | | |
| | | TBD | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Specific Maintenance Projects | | | | | | \$ - | | | | |
| Pump House (including instrumentation and controls) | | 2025 | | | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - |
| Gate Repairs at 'A' | | 2025 | | | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - |
| Gate Repairs at 'Folsom' | | 2025 | | | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - |
| Gate Repairs at 'D' | | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | \$ - | | \$ - | \$ - | \$ 35,000 | \$ - | \$ - | \$ - |

TOWN OF LOXAHATCHEE GROVES
Proposed 2023-2024 Fiscal Year Budget (FY24)

CAPITAL PROJECTS WORKSHEET

| | Estimated Timeframe | 2024 Adopted 23-04 | New Projects | 2024 Proposed | Difference | 2025 | 2026 | 2027 | 2028 |
|---|------------------------|-----------------------|--------------|---------------|--------------|--|--------------|--------------|------------|
| Swales & Culverts | | | | | \$ - | | | | |
| Swales, Catch Basins and Other Control Structures | 2024 | \$ 500,000 | | \$ 274,300 | \$ (225,700) | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| South E and Citrus Drainage System (Without tree removal) | 2024 | \$ - | | \$ - | \$ - | \$ 200,000 | \$ - | \$ - | \$ - |
| Tangerine and Citrus Drainage System (Without tree removal) | 2024 | \$ - | | \$ - | \$ - | \$ 300,000 | | | |
| Miscellaneous culvert failures/emergency repairs (5-7 culverts) | | \$ 200,000 | | \$ - | \$ (200,000) | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| | | \$ 700,000 | | \$ 274,300 | \$ (425,700) | \$ 1,050,000 | \$ 550,000 | \$ 550,000 | \$ 550,000 |
| Specific Culvert Locations | | | | | \$ - | | | | |
| B Rd Culvert | 2024 | | \$ 125,700 | \$ 125,700 | | | | | |
| 11th Ter and D Rd Bridge Culvert | 2024 | \$ 126,000 | | \$ 126,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous culvert failures/emergency repairs (5-7 culverts) | 2023-2026 | | | | \$ - | | | \$ - | \$ - |
| F Rd + Collecting Canal Culvert | 2024 | | \$ 160,000 | \$ 160,000 | \$ 160,000 | | | | |
| 12th Place North | | | \$ 120,000 | \$ 120,000 | \$ 120,000 | | | | |
| | | \$ 126,000 | \$ 405,700 | \$ 531,700 | \$ 405,700 | \$ - | \$ - | \$ - | \$ - |
| Repair and Maintenance Canals | | | | | \$ - | | | | |
| Canal Bank Maintenance/Emergency Bank Stabilization Collecting Canal | | \$ - | \$ 148,000 | \$ 198,000 | \$ 198,000 | \$50,000 Funded through carry forward from FY23, 20,000 funded from Misc culverts, and 128,000 from Resilient Grant Matching Funds | | | |
| Cost to restore banks to 1.5:1 slope (30 Miles at 5% annually over 20 years) = 1.5 Miles at \$150.00 /LF | 2025-2040 | \$ 205,794 | | \$ 205,794 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Seven Locks/Weirs at \$150,000 each location | 2025-2040 | \$ - | | \$ - | \$ - | \$ 300,000 | \$ 300,000 | \$ 450,000 | \$ - |
| | | \$ 205,794 | | \$ 403,794 | \$ 198,000 | \$ 300,000 | \$ 300,000 | \$ 450,000 | \$ - |
| Trails System | | | | | \$ - | | | | |
| Connectivity improvements and trail maintenance/upgrades to ensure safety and usefulness of the Town trails system. | | | | | \$ - | | | | |
| North Road Trail | TBD | | | | \$ - | \$ 20,000 | \$ - | \$ - | \$ - |
| Horse crossings at B, D and F Roads along canal heads | TBD | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hand pump and trail amenities at C | TBD | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Development of a Linear Park from A Road to Folsom Road South of | TBD | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Trails Improvements | TBD | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ - | | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ - |
| Resiliency Grant Program | 2024 | \$ 478,000 | | \$ 350,000 | \$ (128,000) | | | | |
| Other Capital Projects | | | | | \$ - | | | | |
| Paving & drainage improvements on Town roads: | | | | | \$ - | | | | |
| Refurbish edges and resurface all 2 miles of OGEM (North road) | TBD | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Collecting Canal System Rehab (estimate from prior years RETGAC) | TBD | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Footprint (surveys, mapping & title searches) | TBD | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intersection Signals | | \$ - | | | \$ - | | | | |
| Okeechobee at D road, F & Folsom | TBD | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Works Equipment Storage Building (estimate from prior years F | TBD | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| School Bus Stops Shelters \$25,000 each | TBD | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Totals | | \$ 3,069,094 | \$ 976,200 | \$ 3,541,594 | \$ 472,500 | \$ 2,681,250 | \$ 2,030,500 | \$ 1,000,000 | \$ 550,000 |

TOWN OF LOXAHATCHEE GROVES
Proposed 2023-2024 Fiscal Year Budget (FY24)

CAPITAL PROJECTS WORKSHEET

| | Estimated Timeframe | 2024 Adopted 23-04 | New Projects | 2024 Proposed | Difference | 2025 | 2026 | 2027 | 2028 |
|--|------------------------|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| Other Road Materials and Supplies (Budgeted in Public Works) | | | | | \$ - | | | | |
| Road Maintenance | | | | | \$ - | | | | |
| Miscellaneous Annual Rock Replenishment | 2024-2028 | \$ 172,500 | | \$ 172,500 | \$ - | \$ 172,500 | \$ 172,500 | \$ 172,500 | \$ 172,500 |
| Road Rehabilitation | | | | | \$ - | | | | |
| North Road (millings--see paving estimate above) | 2024 | | | \$ - | \$ - | \$ 69,000 | \$ - | \$ - | \$ - |
| | | \$ 172,500 | | \$ 172,500 | \$ - | \$ 241,500 | \$ 172,500 | \$ 172,500 | \$ 172,500 |
| Canal Reconstruction Crew | | | | | \$ - | | | | |
| | | \$ 164,206 | | \$ 164,206 | | | | | |
| Rental/Lease Option Machinery & Equipment (Budgeted in Public Works) annually | | | | | \$ - | | | | |
| | | | | | \$ - | | | | \$ 37,000 |
| Tractor Mower | 2024-2026 | \$ 83,000 | | \$ 83,000 | \$ - | \$ 83,000 | \$ 83,000 | | |
| Mower (Kubota) | 2022-2024 | \$ 56,000 | | \$ 56,000 | \$ - | \$ - | | | |
| Grader (John Deere) | 2023-2025 | \$ 50,000 | | \$ 50,000 | \$ - | \$ 50,000 | \$ 123,000 | | |
| Dump Truck | 2024-2026 | \$ - | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | |
| 2015 Field Truck (used) | 2023 | | | | \$ - | | | | |
| PW Director Behicle (used) | 2024 | | \$ 12,333 | \$ 12,333 | \$ 12,333 | | | | |
| Code Vehicle (used) | 2024 | | \$ 10,125 | \$ 10,125 | \$ 10,125 | | | | |
| Rental of equipment on as needed basis such as roller, pump vac, road plates & sweeper | 2022-2026 | \$ 114,000 | | \$ 74,000 | \$ (40,000) | \$ 60,000 | \$ 60,000 | | |
| | | \$ 303,000 | \$ 62,458 | \$ 325,458 | \$ 22,458 | \$ 233,000 | \$ 306,000 | \$ - | \$ 37,000 |
| | | \$ 3,544,594 | \$ 1,038,658 | \$ 4,039,552 | \$ 494,958 | \$ 3,155,750 | \$ 2,509,000 | \$ 1,172,500 | \$ 759,500 |

TOWN OF LOXAHATCHEE GROVES
Proposed 2023-2024 Fiscal Year Budget (FY24)

CAPITAL PROJECTS WORKSHEET

| Estimated Timeframe | 2024 Adopted 23-04 | New Projects | 2024 Proposed | Difference | 2025 | 2026 | 2027 | 2028 |
|------------------------|-----------------------|--------------|---------------|------------|------|------|------|------|
|------------------------|-----------------------|--------------|---------------|------------|------|------|------|------|

Capital Funds Available For FY2024:

| | | |
|--------------------------------------|----|-----------|
| State Grant | \$ | 750,000 |
| Resiliency Grant | \$ | 350,000 |
| General Fund | \$ | 1,202,853 |
| Gas Tax Funds | \$ | 127,550 |
| Surtax Funds | \$ | 334,000 |
| Road and Drainage Funds | \$ | 304,691 |
| Carryover of Capital Funds From 2023 | \$ | 664,549 |
| Total Capital Funds Available | \$ | 3,733,643 |

Recommended Use of Capital Funds in FY2024:

| | | | |
|---|----|-----------|--|
| Resiliency Grant | \$ | 350,000 | |
| Road Paving Plan (overlay program) | \$ | 1,578,250 | |
| Road Rock Plan (rebuilding of road beds) | \$ | 403,550 | |
| Stormwater/Roadway Drainage ImprovementsPlan: | | | |
| Swales and Culverts | \$ | 274,300 | |
| Specific Culvert Locations | \$ | 531,700 | |
| Repair and Maintenance of Canals | \$ | 403,794 | |
| Trails System | | | |
| FY23 Carry Forwards | \$ | 576,399 | Note additional \$50,000 Found in Repair and Maintenance of Canals |
| Total Recommended Use of Capital Funds FY24 | \$ | 4,117,993 | |
| Shortfall in FY24 Project Funds | \$ | (384,350) | |

Potential Funding for Short Fall

| | | | |
|--|----|---------|--|
| Capital Projects subject to FEMA Reimbursement | | | |
| B Road Culvert | \$ | 125,700 | Pending FEMA Reimbursement to be funded from Miscellaneous culvert repairs FY24 |
| 24th and E culvert Repair | \$ | 126,000 | Pending FEMA Reimbursement to be funded from carryover of FY 23 11th Terrace and D culvert |
| Total FEMA Capital Reimbursement Projects | \$ | 251,700 | |

Potential Funding for B North and North paving is do \$ 250,000
Sod Farm. Sod Farm has discussed \$250,000
donation but matter is
under review by their corporate offices.

| | | |
|-----------------------|----|---------|
| Total potential funds | \$ | 501,700 |
|-----------------------|----|---------|

TOWN OF LOXAHATCHEE GROVES

Ordinance No. 2025-XX

8132024 Draft

| | | Estimated Timeframe | 2025 Proposed | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|------------|------------------------|---------------|------------|------------|------------|------------|------------|------------|
| Road Paving Plan (overlay program) | | | | | | | | | |
| A South | 1.25 miles | 2025 | \$ 363,688 | \$ - | | | | | |
| N North | 1.5 miles | 2027 | | | \$ 403,851 | | | | |
| Collect Canal (A to B) | .5 miles | 2025 | \$ 145,475 | \$ - | | | | | |
| E Southern to Citrus (Loxahatchee Ave) | 0.15 miles | 2026 | \$ - | \$ 43,643 | | | | | |
| Citrus | 0.25 miles | 2025 | \$ - | \$ - | | | | | |
| Lox Ave Tangerine to Citrus | 0.1 miles | 2025 | \$ - | \$ - | | | | | |
| Tangerine | 0.5 miles | 2026 | | \$ 145,475 | | | | | |
| G Road (E) | 0.5 miles | 2029 | | | | | \$ 145,475 | | |
| 25th St East of Folsom | 0.25 miles | 2029 | | | | | \$ 72,738 | | |
| S North | 1.5 miles | 2031 | \$ - | | | | | | \$ 759,000 |
| 6th Ct E Rd to Vinceremos) | 0.75 miles | 2026 | \$ - | \$ 218,213 | | | | | |
| Compton | 0.75 miles | TBD | \$ - | | | | | | |
| Bryan | 0.75 miles | TBD | \$ - | | | | | | |
| Marcella | 0.75 miles | TBD | \$ - | | | | | | |
| E North (gap) | 0.25 miles | 2025 | \$ 72,738 | | | | | | |
| Folsom (gap) | 0.25 miles | 2025 | \$ 72,738 | | | | | | |
| West 25 Street (gap) | 0.15 miles | 2025 | \$ 43,643 | | | | | | |
| G West (gap) | .1 miles | 2025 | \$ 29,095 | | | | | | |
| West C Neighborhood (West C, 17th Rd N, Timber lane, Scott Place, Williams, Dr., Robert Way, Forest Lane) | | | | | | | | | |
| Snail Trail | | | | | | | | | |
| The 40's & Global Trail (44th, 42 St. N, 43rd Rd N 42nd Rd N, 41st Ct. Ian Trail) | 1.2 miles | 2030 | | | | | | \$ 349,140 | |
| West D Neighborhood(West D, Temple, 6th Ct N Tangerine) | .9 miles | 2028 | | | | \$ 261,855 | | | |
| March Circle | .15 miles | 2029 | | | | | \$ 43,643 | | |
| Great Dane | .1 miles | 2029 | | | | | \$ 29,095 | | |
| Kazee | .5 miles | 2029 | | | | | \$ 145,475 | | |
| Kerry Lane Neighborhood (Kerry Lane, Edith, Fox Tr: Farley) | .8 miles | 2028 | | | | \$ 232,760 | | | |
| 11th Terrace | 0.2 | 2030 | | | | | | \$ 58,190 | |
| Bunny Lane | 0.25 | 2030 | | | | | | \$ 72,738 | |
| | | | \$ 727,375 | \$ 407,330 | \$ 403,851 | \$ 494,615 | \$ 436,426 | \$ 480,068 | \$ 759,000 |
| Road Rock Plan (rebuilding of road beds) | | | | | | | | | |
| Collect Canal | 3.25 miles | 2025 | \$ 12,000 | \$ - | \$ - | \$ - | | | |
| 6th Ct (E Rd to Vinceremmos) | 0.75 miles | 2026 | | \$ 52,500 | \$ - | \$ - | | | |
| A South | 1.25 miles | 2025 | \$ 75,000 | \$ - | \$ - | | | | |
| N North | 2 miles | 2027 | | | \$ 75,000 | \$ - | | | |
| Folsom | 0.3 miles | 2025 | | \$ - | \$ - | \$ - | | | |
| G Road (E) | 0.5 miles | 2025 | | | | | \$ 35,000 | | |
| 25th St East of Folsom | 0.25 miles | 2025 | | | | | \$ 17,500 | | |
| S North | 1.5 miles | 2027 | \$ - | | \$ 105,000 | \$ - | | | |
| Lox Ave Tangerine to Citrus | 0.1 miles | 2026 | | \$ 6,000 | | | | | |
| 22nd N/F/P | 0.6 miles | 2026 | \$ - | \$ - | \$ - | \$ - | | | |
| | | | \$ 87,000 | \$ 58,500 | \$ 180,000 | \$ - | \$ 52,500 | | |

| | | | | | | | | | |
|--|-----------|-------------|-------------|--------------|--------------|--------------|--------------|-----------|--|
| TPA Okeechobee Traffic Calming | 2025-2030 | \$100,000 | \$5,000,000 | | | | | | |
| | | | | | | | | | |
| Stormwater/Roadway Drainage Improvements | | | | | | | | | |
| SWM System Improvements-Resilient Florida | | | | | | | | | |
| Surface water management infrastructure project to improve flood control, adherence to NPDES requirements and water quality, conveyance and drainage | TBD | \$- | \$- | \$- | \$- | | | | |
| | | | | | | | | | |
| Specific Maintenance Projects | | | | | | | | | |
| Pump House (including instrumentation and controls) | 2025 | \$10,000 | \$- | \$- | \$- | | | | |
| Gate Repairs at ‘A’ | 2025 | \$10,000 | \$- | \$- | \$- | | | | |
| Gate Repairs at ‘Folsom’ | 2025 | \$15,000 | \$- | \$- | \$- | | | | |
| SCADA & Telemetry | | \$- | \$300,000 | \$- | \$- | | | | |
| | | | | | | | | | |
| | | \$35,000 | \$300,000 | \$- | \$- | | | | |
| Swales & Culverts | | | | | | | | | |
| Swales, Catch Basins and Other Control Structures | 2025 | \$350,000 | \$350,000 | \$350,000 | \$350,000 | | | | |
| | | | | | | | | | |
| South E and Citrus Drainage System (Without tree removal) | 2025 | \$25,000 | \$200,000 | \$- | \$- | | | | |
| Tangerine and Citrus Drainage System (Without tree removal) | 2025 | \$25,000 | \$300,000 | | | | | | |
| Miscellaneous culvert failures/emergency repairs (5-7 culverts) | | \$240,000 | \$200,000 | \$200,000 | \$200,000 | | | | |
| | | | | | | | | | |
| | | \$640,000 | \$1,050,000 | \$550,000 | \$550,000 | | | | |
| Specific Culvert Locations | | | | | | | | | |
| | | | | \$- | \$- | | | | |
| Folsum & 25th St Culvert | 2025 | \$80,000 | | | | | | | |
| Bunny Ln & D Rd Culvert | 2025 | \$140,000 | | | | | | | |
| - | 2025 | \$- | | | | | | | |
| Kerry Ln & F Rd Culvert | 2025 | \$140,000 | | | | | | | |
| | | | | | | | | | |
| Survey Design + Permitting | | | | | | | | | |
| | | | | | | | | | |
| | | \$360,000 | \$- | \$- | \$- | | | | |
| Repair and Maintenance Canals | | | | | | | | | |
| North Pump and pumphouse | 2026 | | \$400,000 | | | | | | |
| 17 Segments of Bank Reinforcement @ \$100 LF | 2027-2030 | | | \$20,000,000 | \$20,000,000 | \$20,000,000 | \$20,000,000 | | |
| Canal Bank Stabilization | 2024-2040 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | | | | |
| Seven Locks/Weirs at \$150,000 each location | 2024-2040 | | \$300,000 | \$300,000 | \$450,000 | | | | |
| Dredging of Canals | - | | | | | | | | |
| | | | | | | | | | |
| | | \$200,000 | \$900,000 | \$20,500,000 | \$20,650,000 | \$20,000,000 | \$20,000,000 | | |
| Trails System | | | | | | | | | |
| Connectivity improvements and trail maintenance/upgrades to ensure safety and usefulness of the Town trails system. | | | | | | | | | |
| North Road Trail | 2025 | \$20,000 | \$- | \$- | \$- | | | | |
| Horse crossings at B, D and F Roads along canal heads | TBD | \$- | \$- | \$- | \$- | | | | |
| Hand pump and trail amenities at C | TBD | \$- | \$- | \$- | \$- | | | | |
| Development of a Linear Park from A Road to Folsom Road South of | TBD | \$- | \$- | \$- | \$- | | | | |
| Other Trails Improvements | TBD | \$- | \$- | \$- | \$- | | | | |
| | | | | | | | | | |
| | | \$20,000 | \$- | \$- | \$- | | | | |
| Resiliency | | | | | | | | | |
| Replacement of Public Works Building | 2025-2027 | \$10,000 | | \$750,000 | | | | | |
| Resiliency Grant Program | 2024-30 | | | | | | | | |
| Conversion of Town Hall to EOC | 2025 | \$75,000 | | | | | | | |
| Total Resiliency | | \$85,000 | \$- | \$750,000 | | | | | |
| Total Capital Spending (305) | | \$2,254,375 | \$7,715,830 | \$22,383,851 | \$21,694,615 | \$20,488,926 | \$20,480,068 | \$759,000 | |

Recommended Use of Capital Funds in FY2025:

| | | |
|--|----|-----------|
| PW Building | \$ | 10,000 |
| Conversion of Town Hall to EOC | \$ | 75,000 |
| Roadway Paving Plan (overlay program) | \$ | 727,375 |
| Roadyway Rock Plan (rebuilding of road beds) | \$ | 87,000 |
| Specific Maintenance Projects | \$ | 35,000 |
| Swales and Culverts | \$ | 640,000 |
| Specific Culvert Locations | \$ | 360,000 |
| Repair and Maintenance of Canals | \$ | 200,000 |
| Trails System | \$ | 20,000 |
| Okeechobee Traffic Calming | \$ | 100,000 |
| Total Recommended Use of Capital Funds | | |
| FY24 | \$ | 2,254,375 |

Capital Funds Available For FY2025:

| | | |
|---|----|-----------|
| State Grant | \$ | 750,000 |
| Resiliency Grant | | |
| General Fund | \$ | 569,000 |
| Gas Tax Funds | \$ | 132,000 |
| Surtax Funds | \$ | 383,300 |
| Road and Drainage Funds | | |
| Transfer fund balance carryover from 2024 | \$ | 420,000 |
| FEMA Reimbursement* | | |
| Private Contribution | | |
| Total Capital Funds Available | \$ | 2,254,300 |

| | | |
|---------------------|----|----|
| Projected Shortfall | \$ | 75 |
|---------------------|----|----|

CAPITAL EXPENDITURES OUTSIDE OF FUND 305

Other Road Materials and Supplies(Budgeted in Public Works)

| | | | | | | | | | |
|--|-----------|----|---------|----|---------|----|---------|----|---------|
| Road Maintenance | | | | | | | | | |
| Miscellaneous Annual rock Replensihment | 2024-2028 | \$ | 172,500 | \$ | 135,000 | \$ | 108,000 | \$ | 90,000 |
| Rental/Lease Option Machinery & Equipment (Budgeted in Public Works) | | | | | | | | | |
| Tractor Mower | 2024-2026 | \$ | 94,000 | \$ | 94,000 | | | | |
| Mower (Kubota) | 2022-2024 | \$ | - | | | | | | |
| Grader (John Deere) | 2023-2025 | \$ | 50,000 | \$ | 123,000 | | | | |
| Dump Truck(purchased with auction proceeds) | 2024-25 | \$ | - | | | \$ | - | | |
| Rental of equipment on as needed basis | | | | | | | | | |
| such as roller, pump vac, road plates, etc. | 2025-2030 | \$ | 50,000 | \$ | 50,000 | \$ | 50,000 | \$ | 50,000 |
| Misc rentals and equipment | 2025-2027 | \$ | 40,000 | \$ | - | \$ | - | | |
| | | \$ | 234,000 | \$ | 267,000 | \$ | 50,000 | \$ | 50,000 |
| | | | | | | | | | |
| Total Capital (105) | | \$ | 406,500 | \$ | 402,000 | \$ | 158,000 | \$ | 140,000 |

Assessment v Millage Breakeven Comparison

| <u>Taxable Value</u> | <u>Millage</u> | <u>Revenue</u> | <u>Units</u> | <u>Assessment</u> | <u>Revenues</u> | <u>Total Revenue</u> | |
|----------------------|----------------|----------------|--------------|-------------------|-----------------|----------------------|---|
| \$ 605,888,188 | \$ 3.00 | \$ 1,726,781 | 7,800.22 | \$ 250.00 | \$ 1,852,553 | \$ 3,579,335 | Breakeven (3 mills and \$250 per proposed draft budget) |
| \$ 605,888,188 | \$ 3.10 | \$ 1,784,341 | 7,800.22 | \$ 242.50 | \$ 1,796,977 | \$ 3,581,318 | |
| \$ 605,888,188 | \$ 3.20 | \$ 1,841,900 | 7,800.22 | \$ 234.50 | \$ 1,737,695 | \$ 3,579,595 | |
| \$ 605,888,188 | \$ 3.30 | \$ 1,899,459 | 7,800.22 | \$ 227.00 | \$ 1,682,118 | \$ 3,581,578 | |
| \$ 605,888,188 | \$ 3.40 | \$ 1,957,019 | 7,800.22 | \$ 219.00 | \$ 1,622,837 | \$ 3,579,856 | |
| \$ 605,888,188 | \$ 3.50 | \$ 2,014,578 | 7,800.22 | \$ 211.00 | \$ 1,563,555 | \$ 3,578,133 | |
| \$ 605,888,188 | \$ 3.60 | \$ 2,072,138 | 7,800.22 | \$ 204.00 | \$ 1,511,684 | \$ 3,583,821 | |
| \$ 605,888,188 | \$ 3.65 | \$ 2,100,917 | 7,800.22 | \$ 200.00 | \$ 1,482,043 | \$ 3,582,960 | Breakeven w millage increase to 3.65 & stay at \$200 |
| \$ 605,888,188 | \$ 3.70 | \$ 2,129,697 | 7,800.22 | \$ 196.00 | \$ 1,452,402 | \$ 3,582,099 | |
| \$ 605,888,188 | \$ 3.80 | \$ 2,187,256 | 7,800.22 | \$ 188.00 | \$ 1,393,120 | \$ 3,580,377 | |
| \$ 605,888,188 | \$ 3.90 | \$ 2,244,816 | 7,800.22 | \$ 180.50 | \$ 1,337,544 | \$ 3,582,359 | |
| \$ 605,888,188 | \$ 4.00 | \$ 2,302,375 | 7,800.22 | \$ 172.50 | \$ 1,278,262 | \$ 3,580,637 | Breakeven w millage increase to 4 mills & drop to \$172.35 |

Table comparing tax if assessment increase of \$50 per acre v increase of millage by 1.0 mil

| Classification | 2023 Taxable Value | \$200/Acre Tax | \$250/Acre Tax | \$50/Acre Increase | 3Mill Taxes | 4 Mill Taxes | 1 Mill Increase |
|----------------|--------------------|----------------|----------------|--------------------|-------------|--------------|-----------------|
| Homestead | \$ 432,036 | \$ 1,000 | \$ 1,250 | \$ 250 | \$ 1,296 | \$ 1,728 | \$ 432 |
| Homestead | \$ 224,554 | \$ 1,000 | \$ 1,250 | \$ 250 | \$ 674 | \$ 899 | \$ 225 |
| Homestead | \$ 177,651 | \$ 1,000 | \$ 1,250 | \$ 250 | \$ 533 | \$ 711 | \$ 178 |
| Homestead | \$ 148,737 | \$ 444 | \$ 555 | \$ 111 | \$ 446 | \$ 595 | \$ 149 |
| Homestead | \$ 267,249 | \$ 2,000 | \$ 2,500 | \$ 500 | \$ 802 | \$ 1,069 | \$ 267 |
| Homestead | \$ 129,979 | \$ 200 | \$ 250 | \$ 50 | \$ 390 | \$ 520 | \$ 130 |
| Homestead | \$ 93,773 | \$ 200 | \$ 250 | \$ 50 | \$ 281 | \$ 375 | \$ 94 |
| Homestead | \$ 181,016 | \$ 1,042 | \$ 1,303 | \$ 261 | \$ 543 | \$ 724 | \$ 181 |
| Homestead | \$ 524,424 | \$ 1,206 | \$ 1,508 | \$ 302 | \$ 1,573 | \$ 2,097 | \$ 524 |
| Investment | \$ 168,556 | \$ 1,043 | \$ 1,304 | \$ 261 | \$ 506 | \$ 675 | \$ 169 |
| Homestead | \$ 278,099 | \$ 200 | \$ 250 | \$ 50 | \$ 834 | \$ 1,112 | \$ 278 |
| Homestead | \$ 52,754 | \$ 200 | \$ 250 | \$ 50 | \$ 158 | \$ 211 | \$ 53 |
| Homestead | \$ 974,186 | \$ 1,500 | \$ 1,875 | \$ 375 | \$ 2,922 | \$ 3,896 | \$ 974 |
| Homestead | \$ 961,267 | \$ 1,044 | \$ 1,305 | \$ 261 | \$ 2,884 | \$ 3,845 | \$ 961 |
| Investment | \$ 942,308 | \$ 2,000 | \$ 2,500 | \$ 500 | \$ 2,827 | \$ 3,769 | \$ 942 |
| Investment | \$ 494,000 | \$ 1,000 | \$ 1,250 | \$ 250 | \$ 1,482 | \$ 1,976 | \$ 494 |
| Investment | \$ 281,738 | \$ 412 | \$ 515 | \$ 103 | \$ 845 | \$ 1,127 | \$ 282 |
| Investment | \$ 360,665 | \$ 1,000 | \$ 1,250 | \$ 250 | \$ 1,082 | \$ 1,443 | \$ 361 |
| Investment | \$ 855,172 | \$ 298 | \$ 373 | \$ 75 | \$ 2,566 | \$ 3,421 | \$ 855 |
| Commercial | \$ 2,279,818 | \$ 227 | \$ 284 | \$ 57 | \$ 6,839 | \$ 9,119 | \$ 2,280 |
| Commercial | \$ 13,364,317 | \$ 1,643 | \$ 2,054 | \$ 411 | \$ 40,093 | \$ 53,457 | \$ 13,364 |
| Commercial | \$ 4,669,052 | \$ 688 | \$ 860 | \$ 172 | \$ 14,007 | \$ 18,676 | \$ 4,669 |
| Commercial | \$ 1,840,043 | \$ 200 | \$ 250 | \$ 50 | \$ 5,520 | \$ 7,360 | \$ 1,840 |
| Commercial | \$ 2,135,288 | \$ 200 | \$ 250 | \$ 50 | \$ 6,406 | \$ 8,541 | \$ 2,135 |
| Commercial | \$ 973,484 | \$ 212 | \$ 265 | \$ 53 | \$ 2,920 | \$ 3,893 | \$ 973 |
| Commercial | \$ 1,121,768 | \$ 490 | \$ 613 | \$ 123 | \$ 3,365 | \$ 4,487 | \$ 1,122 |
| Commercial | \$ 1,864,715 | \$ 200 | \$ 250 | \$ 50 | \$ 5,594 | \$ 7,459 | \$ 1,865 |
| Commercial | \$ 846,321 | \$ 200 | \$ 250 | \$ 50 | \$ 2,539 | \$ 3,385 | \$ 846 |
| Commercial | \$ 2,872,176 | \$ 1,179 | \$ 1,474 | \$ 295 | \$ 8,617 | \$ 11,489 | \$ 2,872 |
| Commercial | \$ 4,251,489 | \$ 986 | \$ 1,233 | \$ 247 | \$ 12,754 | \$ 17,005 | \$ 4,251 |
| Commercial | \$ 1,387,462 | \$ 1,835 | \$ 2,294 | \$ 459 | \$ 4,162 | \$ 5,549 | \$ 1,387 |
| Non Profit | \$ - | \$ 2,000 | \$ 2,500 | \$ 500 | \$ - | \$ - | \$ - |

TOTAL TAX BILL CHANGE

| \$50 increase (\$250/3 mills) | 1 Mill increase (\$200/4 mills) | Difference |
|-------------------------------|---------------------------------|------------|
| \$ 2,546 | \$ 2,728 | \$ 182 |
| \$ 1,924 | \$ 1,899 | \$ (25) |
| \$ 1,783 | \$ 1,711 | \$ (72) |
| \$ 1,001 | \$ 1,039 | \$ 38 |
| \$ 3,302 | \$ 3,069 | \$ (233) |
| \$ 640 | \$ 720 | \$ 80 |
| \$ 531 | \$ 575 | \$ 44 |
| \$ 1,846 | \$ 1,766 | \$ (80) |
| \$ 3,081 | \$ 3,303 | \$ 223 |
| \$ 1,810 | \$ 1,718 | \$ (92) |
| \$ 1,084 | \$ 1,312 | \$ 228 |
| \$ 408 | \$ 411 | \$ 3 |
| \$ 4,797 | \$ 5,396 | \$ 599 |
| \$ 4,189 | \$ 4,889 | \$ 700 |
| \$ 5,327 | \$ 5,769 | \$ 442 |
| \$ 2,732 | \$ 2,976 | \$ 244 |
| \$ 1,360 | \$ 1,539 | \$ 179 |
| \$ 2,332 | \$ 2,443 | \$ 111 |
| \$ 2,939 | \$ 3,719 | \$ 781 |
| \$ 7,123 | \$ 9,346 | \$ 2,223 |
| \$ 42,147 | \$ 55,100 | \$ 12,954 |
| \$ 14,867 | \$ 19,364 | \$ 4,497 |
| \$ 5,770 | \$ 7,560 | \$ 1,790 |
| \$ 6,656 | \$ 8,741 | \$ 2,085 |
| \$ 3,185 | \$ 4,105 | \$ 920 |
| \$ 3,978 | \$ 4,977 | \$ 999 |
| \$ 5,844 | \$ 7,659 | \$ 1,815 |
| \$ 2,789 | \$ 3,585 | \$ 796 |
| \$ 10,091 | \$ 12,668 | \$ 2,578 |
| \$ 13,987 | \$ 17,991 | \$ 4,005 |
| \$ 6,456 | \$ 7,384 | \$ 929 |
| \$ 2,500 | \$ 2,000 | \$ (500) |



155 F Road Loxahatchee Groves, FL 33470

Agenda Item

TO: Town Council of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: July 2, 2024

SUBJECT: Budget background and setting of TRIM rates

Background:

PROPOSED BUDGET SCHEDULE

There are three preliminary TRIM resolutions before the Council for approval on their July 2, 2024 agenda. The purpose of these resolutions is to set the maximum rate that can be assessed. The actual adoption of the rates will come after your September public hearings on the budget and after the Council has had a thorough review of the budget. The proposed schedule for your budget meetings is as follows:

July 16, 2024 – initial presentation and review of the budget of the detailed budget

August 13, 2024 – budget workshop

August 20, 2024 – budget workshop

August 22, 2024 – budget workshop (if needed)

If Council so directs, a budget workshop will also be held in mid-August with the FAAC, so that Council can get their input in the process.

September 3, 2024 – Public hearing and adoption of budget and final assessment rates for Water Control District and Solid Waste Funds, first hearing on adoption of general fund budget and millage rate.

September 18, 2024 – Public hearing and adoption of budget and final millage rate for Town general fund.

As a part of those discussions the Council will be considering and formulating the 5 year Capital Improvement Plan (CIP) with first reading of the adopting ordinance being scheduled for the September 3rd meeting and public hearing being scheduled for September 18th.



155 F Road Loxahatchee Groves, FL 33470

OVERVIEW OF THE BUDGET

Fund Balances

Attached is a projection of the fund balances for the Town's various funds on September 30, 2024. Fund balances in the General Fund and Road and Drainage Fund have been reduced as anticipated because of the use of reserves in the FY24 budget. The staff is not recommending the use of either general fund reserves or road and drainage reserves in the upcoming budget. Those reserves are anticipated to be at or above the 25% of operating budget, but in the staff's opinion there should not be a further draw on those reserves. The FAAC at their June 25th meeting concurred in the recommendation not to rely on the reserves in either of those funds, unless an emergency necessitates those reserves being utilized.

The Transportation Fund and Local Option Surtax Fund (L.O.S.T.) funds typically do not maintain reserves and are utilized to contribute to the funding of the Capital and Road and Drainage Funds. It is recommended those funds be utilized in their entirety, again for next year for those purposes.

The current and expected Solid Waste fund balance was maintained above the 25% level to be used for rate stabilization, in anticipation of upcoming increases in the contract for January of 2025 and January of 2026. As discussed below the Council may want to consider usage of a portion of those reserves to provide rate stabilization.

General Fund

In FY24 the General Fund had a budget of approximately \$4.23 million, with the source of funds including \$506,000 from fund reserves. In FY24 the general fund transferred 1.2 million to the Capital Fund for ongoing capital projects and \$118,000 to the Solid Waste fund to allow the rates to remain at previous levels. For FY25 the current working draft of the budget anticipates revenues of 4.05 million without the use of any reserves. At this time the budget includes a transfer of \$750,000 to the FY25 Capital Fund using only FY25 revenues. The millage rate is proposed to remain at 3 mills. Attached is a memo from Chris Wallace, describing the required number of votes to adopt the millage rate at various levels. To set the preliminary TRIM rate, at any level, a simple majority vote of the Council is all that is required. Maintenance of the millage rate was supported by the FAAC. The staff will be recommending the supplement to the Solid Waste fund cease and that fund support its expenses relying on existing reserves to provide some rate stabilization.



155 F Road Loxahatchee Groves, FL 33470

Road and Drainage Fund

Revenues in the Road and Drainage fund are approximately 1.82 million dollars. The bulk of that revenue comes from the assessment of lands within the district at a rate of \$200 per acre, which produces approximately 1.5 million. In addition, gas tax funds of approximately \$275,000 per year are transferred into the Road and Drainage fund. In FY24 approximately \$945,000 was taken from previous years' fund balance to support expenditures of 2.76 million, which included a transfer to the Capital fund of approximately \$485,000.

The working draft of the FY25 budget for the Road and Drainage fund has anticipated expenses, without any transfer to the Capital fund, of \$2.4 million. The funding gap is approximately \$600,000 and there are no reserves to draw from.

\$ 20 of assessment produces approximately \$150,000 in revenue. To cover the gap in funding, staff is recommending an increase in the assessment rate to \$280 per acre. At the FAAC meeting two members of the committee supported increasing the assessment rate and 3 members did not. Remembering, that preliminary TRIM rates set the maximum possible rate, staff encourages the Council to adopt a preliminary rate of \$280 to potentially cover the revenue gap. Alternative means to cover the revenue gap would be to divert general fund revenues scheduled to be transferred to the Capital fund, to the Road and Drainage fund.

Capital Fund

The draft of the tentative FY25 Capital Program is attached and calls for approximately \$2.25 million in spending. Council will note that the long term plan suggests deferring roads included in the FY24 paving plan to future years. Those roads are West C, West D, Global Trail, and Kerry Lane. It is the public works director's recommendation those roads be deferred until the adjacent roads are able to be paved at the same time. His reasoning is that the grader will still have to be sent to those areas until such time as all the adjacent roads are paved and therefore, he does not see significant savings by programming those 4 roads for paving in FY24. The cost of the road improvement plan for those 4 roads is approximately \$420,000 (includes contracted pricing for paving and road rock). If Council concurs in the postponement of those 4 roads until future years when each complete neighborhood could be paved, the \$420,000 would be redirected to cover any potential overages in the remainder of the FY24 CIP and fund the gap approximate \$300,000 gap in the FY25 CIP. Full funding of the FY25 CIP would still be contingent on the transfer of funds from the General Fund.



155 F Road Loxahatchee Groves, FL 33470

Solid Waste Fund

Residential garbage collection is primarily funded by solid waste assessments. The current assessment rate is \$400 per unit. This assessment rate generates net revenue of about \$580,000. In FY24 the Town Council supplemented the assessment collection with \$118,000 from the general fund to cover the actual expenses of the garbage collection which is approximately \$700,000. In FY25, in accordance with the current garbage contract, the collection costs will increase to approximately \$720,000. Although the FAAC did not recommend any increases in assessment rates, given the potential funding deficit in the Road and Drainage fund and therefore the potential need to have the General Fund contribute to the Road and Drainage fund, it is recommended the solid waste assessment be returned to \$450, which will close the gap on the assessment covering the actual costs of the service, with the remaining deficiency being covered by the projected fund balance. If reserves, were used in that manner the resultant fund balance would still be above the 25% level.

Recommendation:

Council consideration and direction with respect to the Preliminary TRIM rates for road and drainage assessment, solid waste assessment and millage rate.

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|---------------------------------|---|---------------------|---------------------|---------------------|---------------------|
| GENERAL FUND | | 3 mills | 3 mills | 3 mills | 3 mills |
| REVENUES | | | | | |
| Taxes | | | | | |
| 001-01-31-311-31000 | <u>Ad Valorem Taxes</u> | \$ 1,119,902 | \$ 1,291,263 | \$ 1,502,208 | \$ 1,727,000 |
| 001-01-31-314-31410 | <u>Electric Utility Tax</u> | \$ 365,662 | \$ 430,597 | \$ 391,000 | \$ 430,000 |
| 001-01-31-314-31440 | <u>Gas Utility Tax Metered</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-31-314-31480 | <u>Utility Service Tax- Propane</u> | \$ 9,743 | \$ 9,812 | \$ 11,000 | \$ 16,000 |
| 001-01-31-315-31500 | <u>Communication Services</u> | \$ 94,036 | \$ 91,491 | \$ 94,000 | \$ 95,000 |
| | Sub Totals | \$ 1,589,343 | \$ 1,823,163 | \$ 1,998,208 | \$ 2,268,000 |
| Licenses & Permits | | | | | |
| 001-01-31-316-31600 | <u>Local Business Tax</u> | \$ 72,258 | \$ 65,085 | \$ 100,000 | \$ 100,000 |
| 001-01-32-323-32900 | <u>Other Permits Fees and Special Assessments</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-32-329-32900 | <u>Building Permits</u> | \$ 237,646 | \$ 179,355 | \$ 200,000 | \$ 330,000 |
| 001-01-32-329-32901 | <u>Other Permits</u> | \$ 53,073 | \$ 8,007 | \$ 60,000 | \$ - |
| 001-01-32-329-32902 | <u>RV Registrations</u> | \$ - | \$ 2,250 | \$ - | \$ - |
| 001-01-32-329-32903 | <u>Floodplain Development Permit</u> | \$ - | \$ 11,866 | \$ - | \$ 12,000 |
| 001-01-32-329-32906 | <u>ROW Permits</u> | \$ - | \$ - | \$ - | \$ 1,000 |
| 001-01-32-329-32904 | <u>Water Use Permits</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-32-329-32940 | <u>Watershed Permits</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-32-334-33450 | <u>FEMA Reimbursements</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-34-341-34020 | <u>Lien Searches</u> | \$ - | \$ - | \$ - | \$ - |
| | Sub Totals | \$ 362,977 | \$ 266,563 | \$ 360,000 | \$ 443,000 |
| Franchise Fees | | | | | |
| 001-01-32-323-32310 | <u>FPL Franchise Fee</u> | \$ 310,945 | \$ 367,748 | \$ 310,000 | \$ 330,000 |
| 001-01-32-323-30430 | <u>Electric Utility Franchise</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-32-323-32330 | <u>PBC Water Utility Franchise</u> | \$ 22,257 | \$ 32,660 | \$ 30,000 | \$ 31,000 |
| 001-01-32-323-32360 | <u>PBC Sewer Utility Franchise</u> | \$ 11,797 | \$ 13,490 | \$ - | \$ 13,000 |
| 001-01-32-323-32370 | <u>Solid Waste Franchise</u> | \$ 178,077 | \$ 228,445 | \$ 190,000 | \$ 201,000 |
| 001-01-32-323-32390 | <u>Hauler's Franchise Fee</u> | \$ 1,093 | \$ 7,126 | \$ 6,800 | \$ 10,000 |
| | Sub Totals | \$ 524,169 | \$ 649,469 | \$ 536,800 | \$ 585,000 |
| Charges for Services | | | | | |
| 001-01-34-341-34190 | <u>Cost Recovery Fees</u> | \$ 236,097 | \$ 197,401 | \$ 210,000 | \$ 223,000 |
| 001-01-34-341-34180 | <u>Planning & Zoning Fees</u> | \$ - | \$ - | \$ - | \$ 55,000 |
| 001-01-32-323-31900 | <u>Other Gen Govt Charges and Fees</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-34-341-34000 | <u>General Government Charges</u> | \$ 10,058 | \$ 4,766 | \$ 9,000 | \$ 9,000 |
| | Sub Totals | \$ 246,155 | \$ 202,167 | \$ 219,000 | \$ 287,000 |
| Intergovernmental | | | | | |
| 001-01-33-334-50000 | <u>State Grant Economic Env</u> | | | | \$ - |
| 001-01-33-335-35120 | <u>Municipal Revenue Sharing</u> | \$ 90,611 | \$ 90,591 | \$ 86,000 | \$ 84,700 |
| 001-01-33-335-35140 | <u>Mobile Home License Tax</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-33-335-35150 | <u>Alcoholic Beverage License Tax</u> | \$ 6,832 | \$ 1,755 | \$ 6,000 | \$ 6,000 |
| 001-01-33-335-35180 | <u>Half Cent Sales Tax</u> | \$ 348,367 | \$ 348,757 | \$ 330,000 | \$ 334,600 |
| 001-01-33-338-33800 | <u>SHARED REVENUE FROM OTHER LOCAL</u> | | | | \$ - |
| | Sub Totals | \$ 445,810 | \$ 441,103 | \$ 422,000 | \$ 425,300 |
| Fines & Forefeitures | | | | | |
| 001-01-35-351-35150 | <u>Court Fines</u> | \$ - | \$ - | \$ - | \$ 5,000 |
| 001-01-35-354-35400 | <u>Code Enforcement Fines</u> | \$ 17,000 | \$ 100,255 | \$ 10,000 | \$ 11,000 |
| | Sub Totals | \$ 17,000 | \$ 100,255 | \$ 10,000 | \$ 16,000 |
| Investment Income | | | | | |
| 001-01-36-361-36110 | <u>Interest</u> | \$ 2,850 | \$ 9,663 | \$ 5,000 | \$ 59,000 |
| 001-14-36-361-36110 | <u>Interest fpr FMIVT</u> | \$ (1,000) | \$ 5,154 | \$ - | \$ - |
| | Sub Totals | \$ 1,850 | \$ 14,817 | \$ 5,000 | \$ 59,000 |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|----------------------------|--|---------------------|---------------------|---------------------|---------------------|
| Miscellaneous | | | | | |
| 001-01-36-366-36991 | <u>Contributions & Donations - Private Sources</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-36-369-36991 | <u>Contributions & Donations - Private Sources</u> | \$ 6,240 | \$ 1,000 | \$ - | \$ - |
| 001-01-32-329-32905 | <u>Alarm Registration</u> | \$ - | \$ - | \$ - | \$ 5,000 |
| 001-01-35-354-35401 | <u>Alarm Violation</u> | \$ - | \$ 6,551 | \$ - | \$ - |
| 001-01-35-354-35410 | <u>Tree Mitigation</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-36-369-36990 | <u>Other Miscellaneous Revenue</u> | \$ 27,455 | \$ 7,102 | \$ 1,000 | \$ 1,000 |
| | Sub Totals | \$ 33,695 | \$ 14,653 | \$ 1,000 | \$ 6,000 |
| Transfers | | | | | |
| 001-01-32-341-34135 | <u>Adiministrative Charge Dependent District</u> | \$ 172,500 | \$ 172,500 | \$ 172,500 | \$ 172,500 |
| 001-01-38-381-38100 | <u>Transfer from Fund Balance</u> | \$ - | \$ - | \$ 506,059 | \$ - |
| 001-01-38-381-38135 | <u>Transfer from CIP Fund</u> | \$ - | \$ - | \$ - | \$ - |
| 001-01-38-381-38145 | <u>Transfer from Solid Waste Fund</u> | \$ - | \$ - | \$ - | \$ - |
| | Sub Totals | \$ 172,500 | \$ 172,500 | \$ 678,559 | \$ 172,500 |
| | Total Revenues | \$ 3,393,499 | \$ 3,684,690 | \$ 4,230,568 | \$ 4,261,800 |
| | | \$ - | \$ - | \$ - | \$ - |
| EXPENSES | | | | | |
| Town Council | | | | | |
| 001-10-51-512-51200 | <u>Regular Salaries</u> | \$ 43,393 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| 001-10-51-512-52100 | <u>FICA & Medicare Taxes</u> | \$ 3,489 | \$ 3,653 | \$ 3,443 | \$ 3,500 |
| 001-10-51-511-53100 | <u>Professional Service-Lobbyist</u> | \$ 32,419 | \$ 30,622 | \$ 70,000 | \$ 75,000 |
| 001-10-51-511-53101 | <u>Town Council Legal Expense</u> | | | | \$ 35,000 |
| 001-10-51-511-54000 | <u>Travel</u> | \$ 3,000 | \$ 2,319 | \$ 5,000 | \$ 5,000 |
| 001-10-51-511-54900 | <u>Other Operating Expenses</u> | \$ 418 | \$ - | \$ - | \$ - |
| 001-10-51-511-54990 | <u>Other Current Charges - Council Reimbursement</u> | \$ - | \$ - | \$ - | \$ - |
| 001-10-51-511-55100 | <u>Office Supplies</u> | \$ - | \$ 465 | \$ - | \$ - |
| 001-10-51-511-55200 | <u>Operating Supplies</u> | \$ 214 | \$ 798 | \$ - | \$ - |
| 001-10-51-511-55400 | <u>Books, Publications, Subscriptions</u> | \$ 3,078 | \$ 4,268 | \$ 5,000 | \$ 5,000 |
| 001-10-51-511-55500 | <u>Education & Training</u> | \$ 99 | \$ - | \$ 3,000 | \$ 3,000 |
| 001-10-51-511-58200 | <u>Special Events/ Contributions</u> | \$ 18,528 | \$ 16,604 | \$ 10,000 | \$ 25,000 |
| | Sub Totals | \$ 104,638 | \$ 103,729 | \$ 141,443 | \$ 196,500 |
| Town Administration | | | | | |
| 001-12-51-512-51200 | <u>Regular Salaries</u> | \$ 495,081 | \$ 472,930 | \$ 518,013 | \$ 633,000 |
| 001-12-51-512-51400 | <u>Overtime</u> | \$ 5,382 | \$ 6,234 | \$ 17,500 | \$ 5,000 |
| 001-12-51-512-51500 | <u>Special Pay</u> | \$ - | \$ - | \$ - | \$ - |
| 001-12-51-512-52100 | <u>FICA & MedicareTaxes</u> | \$ 36,773 | \$ 40,261 | \$ 39,628 | \$ 48,000 |
| 001-12-51-512-52200 | <u>Retirement FRS</u> | \$ 73,036 | \$ 88,154 | \$ 106,502 | \$ 116,000 |
| 001-12-51-512-52201 | <u>Investment Town Manager</u> | \$ - | \$ - | \$ - | \$ - |
| 001-12-51-512-52300 | <u>Health and Life Insurance</u> | \$ 28,045 | \$ 24,249 | \$ 53,366 | \$ 61,000 |
| 001-12-51-512-52400 | <u>Worker's Compensation</u> | \$ 14,463 | \$ 23,043 | \$ 1,805 | \$ 3,000 |
| 001-12-51-512-53400 | <u>Other Services</u> | \$ 3,342 | \$ 5,278 | \$ 3,000 | \$ 3,000 |
| 001-12-51-512-54000 | <u>Travel</u> | \$ 9,188 | \$ 6,038 | \$ 9,000 | \$ 5,000 |
| 001-12-51-512-54200 | <u>Postage and Freight</u> | \$ 1,923 | \$ 4,060 | \$ 3,000 | \$ 4,000 |
| 001-12-51-512-54900 | <u>Other Operating Expenses (Misc.-Recording Fees)</u> | \$ 20,574 | \$ 5,707 | \$ 8,000 | \$ 8,000 |
| 001-12-51-512-54930 | <u>Election Expense</u> | \$ 17,846 | \$ 484 | \$ 20,000 | \$ 20,000 |
| 001-12-51-512-54960 | <u>Legal Advertising</u> | \$ 1,440 | \$ 9,457 | \$ 5,000 | \$ 6,000 |
| 001-12-51-512-55100 | <u>Office Supplies</u> | \$ 13,614 | \$ 19,254 | \$ 10,000 | \$ 10,000 |
| 001-12-51-512-55400 | <u>Books, Publications, Subscriptions</u> | \$ 11,205 | \$ 5,133 | \$ 6,000 | \$ 6,000 |
| 001-12-51-512-55500 | <u>Education & Training</u> | \$ 2,204 | \$ 4,294 | \$ 4,000 | \$ 5,000 |
| 001-14-51-513-53110 | <u>Professional Service-Payroll Fees</u> | \$ 7,239 | \$ 8,000 | \$ 8,000 | \$ 9,000 |
| | Sub Totals | \$ 734,116 | \$ 714,576 | \$ 812,814 | \$ 942,000 |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|---------------------------|---|--------------------|--------------------|--------------------|---------------------|
| Financial Services | | | | | |
| 001-14-51-513-53200 | <u>Accounting & Internal Audit Services</u> | \$ 31,381 | \$ 128,087 | \$ 100,000 | \$ 125,000 |
| 001-14-51-513-53300 | <u>Independent Annual Audit Services</u> | \$ 6,210 | \$ - | \$ 25,000 | \$ 25,000 |
| 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 | \$ 10,000 |
| 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 | \$ 160,000 |
| Legal Services | | | | | |
| 001-16-51-514-53100 | <u>Professional Services-Legal</u> | \$ 245,421 | \$ 308,062 | \$ 175,000 | \$ 275,000 |
| 001-16-51-514-53101 | <u>Litigation</u> | \$ 59,283 | \$ 84,843 | \$ - | \$ - |
| | Sub Totals | \$ 304,704 | \$ 392,905 | \$ 175,000 | \$ 275,000 |
| Building | | | | | |
| 001-18-51-519-51200 | <u>Regular Salaries</u> | | | \$ 82,000 | \$ 171,000 |
| 001-18-51-515-51400 | <u>Overtime-Building</u> | | | \$ 1,500 | \$ - |
| 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 | \$ 8,000 |
| 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 | | \$ - |
| 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 |
| | <u>Books, Publications, Subscriptions</u> | | | | \$ 3,000 |
| | <u>Computer Services</u> | | | | \$ 10,000 |
| | <u>Building permit - zoning review</u> | | | | \$ 20,000 |
| | <u>Education & Training</u> | | | | \$ 3,000 |
| | Sub Totals | \$ 257,853 | \$ 153,089 | \$ 175,672 | \$ 377,000 |
| Planning | | | | | |
| 001-20-51-515-53451 | <u>Planner On Call</u> | \$ - | \$ 4,501 | \$ 10,000 | \$ 25,000 |
| 001-20-51-515-53400 | <u>Other Services-Planning Process</u> | \$ 24,989 | \$ 30,078 | \$ 4,000 | \$ - |
| 001-20-51-515-53420 | <u>Comprehensive Plan/Rural Vista Guidelines</u> | \$ 6,000 | \$ 29,086 | \$ 30,000 | \$ 30,000 |
| 001-20-51-515-53450 | <u>Planning & Zoning Contract</u> | \$ 23,500 | \$ 64,441 | \$ 45,000 | \$ 60,000 |
| 001-20-51-515-53490 | <u>Cost Recovery Expenditure</u> | \$ 184,518 | \$ 196,933 | \$ 160,000 | \$ 212,000 |
| 001-20-51-515-54960 | <u>Legal Advertising</u> | \$ - | \$ - | \$ 9,500 | \$ 9,500 |
| | Sub Totals | \$ 239,007 | \$ 325,039 | \$ 258,500 | \$ 336,500 |
| Code Enforcement | | | | | |
| 001-22-51-519-53150 | <u>Special Magistrate</u> | \$ - | \$ 26,075 | \$ 25,000 | \$ 25,000 |
| 001-22-51-519-53400 | <u>Other Services - Code</u> | | \$ 2,250 | | \$ 3,000 |
| 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 | \$ 50,000 |
| 001-22-51-519-53101 | <u>Professional Services-Expert Witness</u> | | | | \$ 7,300 |
| 001-22-51-519-51200 | <u>Regular Salaries</u> | \$ 344 | \$ 45,419 | \$ 91,780 | \$ 112,000 |
| 001-22-51-519-51400 | <u>Overtime</u> | | | | |
| 001-22-51-519-52100 | <u>FICA Taxes</u> | \$ - | \$ 3,508 | \$ 7,021 | \$ 9,000 |
| 001-22-51-519-52200 | <u>Retirement FRS</u> | \$ - | \$ 2,199 | \$ 15,398 | \$ 12,000 |
| 001-22-51-519-52300 | <u>Health and Life Insurance</u> | \$ - | \$ 1,299 | \$ 15,060 | \$ - |
| 001-22-51-519-52400 | <u>Workers' Compensation</u> | \$ - | | \$ 4,071 | \$ 13,000 |
| 001-22-51-519-53110 | <u>Professional Service-ADP</u> | | | | \$ - |
| 001-22-51-519-55210 | <u>Fuel</u> | | | | \$ 2,500 |

TOWN OF LOXAHATCHEE GROVES

Item 2.

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STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|--|---|--------------------|--------------------|--------------------|---------------------|
| 001-22-51-519-56400 | <u>Machinery and Equipment</u> | | | | |
| 001-22-51-519-54680 | <u>Vehicle Maintenance</u> | | | | \$ 500 |
| 001-22-51-519-54000 | <u>Travel</u> | | | | \$ - |
| 001-22-51-519-55500 | <u>Education & Training</u> | \$ - | \$ - | \$ 1,000 | \$ 1,000 |
| 001-22-51-519-54440 | <u>Rental and Leases - Equip, Storage, etc</u> | | | | \$ - |
| | Sub Totals | \$ 137,974 | \$ 231,762 | \$ 242,330 | \$ 240,300 |
| 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> | | | | \$ 45,000 |
| 001-32-51-519-54920 | <u>Computer Services</u> | \$ 48,329 | \$ 43,287 | \$ 30,000 | \$ - |
| 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 | \$ 7,500 |
| 001-31-51-519-54105 | <u>Website Costs</u> | | | \$ 20,000 | \$ 20,000 |
| 001-31-51-519-54107 | <u>Internet Service</u> | | | \$ 12,000 | \$ 12,000 |
| | Sub Totals | \$ 148,282 | \$ 123,388 | \$ 99,500 | \$ 114,500 |
| Public Safety | | | | | |
| 001-26-52-521-53410 | <u>Law Enforcement (PBSO)</u> | \$ 622,200 | \$ 640,866 | \$ 661,000 | \$ 668,000 |
| | Sub Totals | \$ 622,200 | \$ 640,866 | \$ 661,000 | \$ 668,000 |
| Non-departmental | | | | | |
| 001-32-51-519-51949 | <u>Other Operating Expenses</u> | | | | \$ - |
| 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 | \$ 20,000 |
| 001-32-51-519-54300 | <u>Utilities</u> | \$ 6,760 | \$ 8,159 | \$ 10,000 | \$ 11,000 |
| 001-32-51-519-54440 | <u>Rental and Leases - Equip, Storage, etc</u> | \$ 5,572 | \$ 7,427 | \$ 13,000 | \$ 13,000 |
| 001-32-51-519-54500 | <u>Insurance</u> | \$ 78,571 | \$ 75,944 | \$ 90,000 | \$ 108,000 |
| 001-32-51-519-54600 | <u>Repair and Maintenance - Building</u> | \$ 3,352 | \$ 4,391 | \$ 10,000 | \$ 10,000 |
| 001-32-51-519-54700 | <u>Printing & Binding</u> | | | | \$ - |
| 001-32-51-539-53400 | <u>Other Services</u> | \$ - | \$ 135 | \$ - | |
| | Sub Totals | \$ 113,562 | \$ 114,718 | \$ 143,000 | \$ 162,000 |
| Other Agencies, Boards & Committees | | | | | |
| 001-90-51-519-58220 | <u>Loxahatchee Groves - CERT</u> | | | \$ 4,127 | \$ - |
| 001-32-51-519-58220 | <u>Loxahatchee Groves - CERT</u> | \$ - | \$ - | \$ - | \$ - |
| | Sub Totals | \$ - | \$ - | \$ 4,127 | \$ - |
| 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 | \$ - | \$ - | \$ - |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|---------------------|--|---------------------|---------------------|---------------------|---------------------|
| 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 | \$ - |
| 001-90-58-581-59000 | <u>Transfer to Fund Balance</u> | | \$ - | \$ 61,328 | \$ - |
| 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 | \$ - | \$ 221,000 |
| 001-90-58-581-59305 | <u>Transfer to C.I.P Fund</u> | \$ 1,392,124 | \$ 416,754 | \$ 1,202,853 | \$ 569,000 |
| | Sub Totals | \$ 1,439,774 | \$ 816,119 | \$ 1,382,181 | \$ 790,000 |
| | | | | | |
| | Total Expenses | \$ 4,189,720 | \$ 3,757,626 | \$ 4,230,567 | \$ 4,261,800 |
| | | | | | |
| | NET SURPLUS/(DEFICIT) | \$ (796,221) | \$ (72,936) | \$ - | \$ - |
| | | | | | |
| | | | | | \$ - |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25) FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|---------------------------------|--|--------------------|--------------------|--------------------|---------------------|
| 101 - Transporation Fund | | | | | |
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| 101-01-31-312-34100 | <u>1st Local option Fuel Tax (6c)</u> | \$ 272,057 | \$ 278,595 | \$ 278,836 | \$ 268,000 |
| 101-01-31-312-34200 | <u>2nd Local Option Fuel Tax(5c)</u> | \$ 124,050 | \$ 126,718 | \$ 127,550 | \$ 128,000 |
| 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 | \$ 400,000 |
| 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 | \$ 400,000 |
| | | | \$ - | | \$ - |
| | | | | | \$ - |
| 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 Maintence</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 | <u>Principal</u> | | | | |
| 101-40-54-541-57201 | <u>Interest</u> | | | | |
| 101-40-54-541-57301 | <u>Other Debt Service Costs</u> | | | | |
| | Sub Totals | \$ - | \$ - | \$ - | \$ - |
| Transfers | | | | | |
| 101-40-58-581-59000 | <u>Transfer to General Fund</u> | | | | |
| 101-40-58-581-59103 | <u>Transfer to L.O.S.T fund</u> | | | | |
| 101-40-58-581-59105 | <u>Transfer to Roads & Drainage Fund</u> | \$ 272,037 | \$ 277,000 | \$ 278,836 | \$ 268,000 |
| 101-40-58-581-59305 | <u>Transfer to C.I.P Fund</u> | \$ 171,700 | \$ 225,337 | \$ 127,550 | \$ 132,000 |
| 101-40-58-581-59405 | <u>Transfer to Solid Waste Fund</u> | | | | |
| 101-40-58-581-59935 | <u>Transfer to Fund Balance 5c</u> | | | | |
| 101-40-58-581-59936 | <u>Transfer to Fund Balance 6c</u> | | | | |
| | Sub Totals | \$ 443,737 | \$ 502,337 | \$ 406,386 | \$ 400,000 |
| | Total Expenses | \$ 443,737 | \$ 502,337 | \$ 406,386 | \$ 400,000 |
| | NET SURPLUS/(DEFICIT) | | \$ (97,024) | | \$ - |
| | | | | | \$ - |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|--|---|--------------------|---------------------|--------------------|---------------------|
| 103 - Local Option Sales Tax (L.O.S.T) Fund | | | | | |
| REVENUES | | | | | |
| Intergovernmental | | | | | \$ - |
| 103-01-31-312-31260 | <u>Sales Tax Infrastructure</u> | \$ 315,075 | \$ 330,728 | \$ 334,000 | \$ 329,800 |
| 103-01-36-361-36110 | <u>Interest</u> | | | | \$ 6,500 |
| | Sub Totals | \$ 315,075 | \$ 330,728 | \$ 334,000 | \$ 336,300 |
| Transfers | | | | | |
| 103-01-31-381-38100 | <u>Transfer from Fund Balance</u> | | | | \$ 47,000 |
| | Sub Totals | \$ - | \$ - | \$ - | \$ 47,000 |
| 103-14-36-361-36110 | <u>Interest for FMIVT</u> | | | | |
| | Total Revenues | \$ 315,075 | \$ 330,728 | \$ 334,000 | \$ 383,300 |
| EXPENSES | | | | | |
| Debt Service | | | | | |
| 103-42-54-541-56130 | <u>Roads, Streets & Drainage - New Construction</u> | | | | |
| | Sub Totals | \$ - | \$ - | \$ - | \$ - |
| Transfers | | | | | |
| 103-40-58-581-59305 | <u>Transfer to C.I.P Fund</u> | \$ - | \$ 670,307 | \$ 334,000 | \$ 383,300 |
| 103-01-31-381-59000 | <u>Transfer to Fund Balance</u> | | | | |
| | Sub Totals | \$ - | \$ 670,307 | \$ 334,000 | \$ 383,300 |
| | Total Expenses | \$ - | \$ 670,307 | \$ 334,000 | \$ 383,300 |
| | NET SURPLUS/(DEFICIT) | \$ 315,075 | \$ (339,579) | \$ - | \$ - |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|--|--|---------------------|---------------------|---------------------|---------------------|
| 105 - Roads & Drainage Fund | | | | | |
| REVENUES | | | | | |
| Assessments | | | | | |
| 105-01-32-325-32510 | <u>Other Assesments--Sod Farm</u> | \$ - | \$ 5,115 | \$ 30,000 | \$ 30,000 |
| 105-01-32-325-32515 | <u>Road Debt Assessment</u> | | | | |
| 105-01-32-325-32520 | <u>Road and Canal Maintenance Assessment</u> | \$ 1,552,960 | \$ 1,549,295 | \$ 1,560,164 | \$ 1,950,250 |
| 105-01-32-325-32522 | <u>Discount Fees</u> | \$ (50,546) | \$ (49,759) | \$ (62,407) | \$ (78,000) |
| 105-01-32-325-32530 | <u>Excess Fees - Maintence</u> | | | | |
| | <u>ARPA</u> | | | | |
| 105-01-32-325-36990 | <u>Other Assessments - PBCSB</u> | \$ - | \$ - | \$ 3,000 | \$ 3,000 |
| | Sub Totals | \$ 1,502,414 | \$ 1,504,651 | \$ 1,530,757 | \$ 1,905,250 |
| Investment Income | | | | | |
| 105-01-32-325-34600 | <u>Investment Earnings Floridian</u> | | | | |
| 105-01-36-361-36110 | <u>Interest-Assessments</u> | | | | \$ 2,000 |
| 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> | | | | |
| | Sub Totals | \$ - | \$ - | \$ - | \$ 18,250 |
| Miscellaneous | | | | | |
| 105-01-36-364-36400 | <u>Sales - Equipment/Materials</u> | | | | |
| 105-01-33-330-33000 | <u>Intergovernmental Revenue</u> | | | | |
| 105-01-36-369-36990 | <u>Miscellaneous Revenue</u> | \$ 35,233 | \$ 28,115 | \$ 5,000 | \$ 20,000 |
| 105-01-36-366-36991 | <u>Contributions & Donations - Private Sources</u> | | | | |
| | <u>USE OF ARPA FUNDS</u> | | | | |
| | Sub Totals | \$ 35,233 | \$ 28,115 | \$ 5,000 | \$ 20,000 |
| Transfers | | | | | |
| 105-01-38-381-38000 | <u>Transfer from General Fund</u> | | | | \$ 221,000 |
| 105-01-38-381-38111 | <u>Transfer from Transportation Fund</u> | \$ 272,037 | \$ 277,000 | \$ 278,836 | \$ 268,000 |
| | <u>Transfer from fund Balance</u> | | | \$ 945,041 | |
| | Sub Totals | \$ 272,037 | \$ 277,000 | \$ 1,223,877 | \$ 489,000 |
| | Total Revenues | \$ 1,809,684 | \$ 1,809,766 | \$ 2,759,634 | \$ 2,432,500 |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|---|--------------------|--------------------|---------------------|---------------------|
| EXPENSES | | | | \$ - |
| Physical Environment-Staffing | | | | |
| 105-50-53-538-51200 <u>Regular Salaries</u> | \$ 402,816 | \$ 446,646 | \$ 575,068 | \$ 590,000 |
| 105-50-53-538-51400 <u>Overtime</u> | \$ 31,223 | \$ 20,696 | \$ 18,500 | \$ 15,000 |
| 105-50-53-538-51500 <u>Special Pay</u> | \$ 6,515 | \$ 3,656 | \$ 6,000 | \$ 4,000 |
| 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 | \$ 45,000 |
| 105-50-53-538-52200 <u>Retirement FRS</u> | \$ 73,531 | \$ 75,908 | \$ 134,192 | \$ 101,000 |
| 105-50-53-538-52300 <u>Health and Life Insurance</u> | \$ 46,886 | \$ 43,313 | \$ 58,925 | \$ 100,000 |
| 105-50-53-538-52400 <u>Worker's Compensation</u> | \$ 14,463 | \$ 22,671 | \$ 27,792 | \$ 64,000 |
| 105-50-53-538-51201 <u>Salaries--Canal Bank Crew</u> | | | \$ 114,400 | \$ 170,000 |
| 105-50-53-538-51401 <u>Overtime--Canal Bank Crew</u> | | | \$ - | \$ 10,000 |
| <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 | \$ 13,000 |
| 105-50-53-538-52201 <u>Retirement FRS--Canal Bank Crew</u> | | | \$ 19,193 | \$ 23,000 |
| 105-50-53-538-52301 <u>Health and Life Insurance--Canal Bank Crew</u> | | | \$ 12,604 | \$ 37,000 |
| 105-50-53-538-52401 <u>Worker's Compensation--Canal Bank Crew</u> | | | \$ 8,995 | \$ 19,000 |
| Sub Totals | \$ 606,792 | \$ 648,339 | \$ 1,028,413 | \$ 1,193,000 |
| 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 | \$ 2,000 |
| 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 | \$ 25,000 |
| 105-50-53-538-53400 <u>Canal bank maintenance, non-capital</u> | \$ 49,658 | \$ 47,283 | \$ 55,000 | \$ 60,000 |
| 105-50-53-538-53480 <u>Other Services - PBC Admin Fee</u> | \$ 17,154 | \$ (1,106) | \$ 15,602 | \$ 16,000 |
| 105-50-54-541-53400 <u>Engineering</u> | | | \$ 40,000 | \$ 50,000 |
| Sub Totals | \$ 87,858 | \$ 60,835 | \$ 137,602 | \$ 153,000 |
| 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 | | |
| 105-50-53-538-54680 <u>Repair and Maintenance Svc -</u> | \$ 62,776 | \$ 80,452 | \$ 50,000 | \$ 94,000 |
| 105-50-53-538-54970 <u>Other Current Charges - Permits</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-54980 <u>Other Current Charges - Miscellaneous</u> | \$ 6,535 | \$ 2,389 | \$ 2,000 | \$ 10,000 |
| 105-50-53-538-55210 <u>Fuel</u> | \$ 44,412 | \$ 37,458 | \$ 47,276 | \$ 50,000 |
| 105-50-53-538-55220 <u>Lubricants</u> | \$ 2,789 | \$ 368 | \$ 4,000 | \$ - |
| 105-50-53-538-56400 <u>Machinery and Equipment</u> | \$ 315,198 | \$ 254,182 | \$ - | \$ - |
| Sub Totals | \$ 431,710 | \$ 377,317 | \$ 103,276 | \$ 154,000 |
| Physical Environment-O&M Roads | | | | |
| 105-50-54-541-54670 <u>Traffic Control Signs</u> | \$ 10,597 | \$ 6,005 | \$ 28,996 | \$ 70,000 |
| 105-50-54-541-54680 <u>Repair and Maintenance - Machinery</u> | \$ 48,448 | \$ 42,093 | \$ 40,000 | \$ - |
| 105-50-54-541-55200 <u>Operating Supplies</u> | \$ 12,899 | \$ 23,305 | \$ 17,323 | \$ 25,000 |
| 105-50-54-541-55300 <u>Road Materials & Supplies</u> | \$ 106 | \$ 17,040 | \$ 15,000 | \$ 25,000 |
| 105-50-54-541-55310 <u>Road Maintence and Service</u> | \$ 11,186 | \$ 244,379 | \$ 287,500 | \$ 225,000 |
| Sub Totals | \$ 83,236 | \$ 332,822 | \$ 388,819 | \$ 345,000 |
| Communications & Technology | | | | |
| 105-50-53-538-54910 <u>Computer hardware & Software</u> | \$ 2,716 | \$ 10,794 | \$ 20,000 | \$ 30,000 |
| 105-50-53-538-54100 <u>Communication Services</u> | \$ 18,218 | \$ 24,725 | \$ 24,000 | \$ 25,000 |
| Sub Totals | \$ 20,934 | \$ 35,519 | \$ 44,000 | \$ 55,000 |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|-------------------------|--|---------------------|---------------------|---------------------|---------------------|
| Non-departmental | | | | | |
| 105-50-53-538-54440 | <u>Rental and Leases - Equip. Storage, etc</u> | \$ 79,695 | \$ 106,757 | \$ 303,000 | \$ 235,000 |
| 105-50-54-541-54440 | <u>Rental and Leases - Equip. Storage, etc</u> | \$ 2,152 | \$ 15,835 | \$ 12,333 | \$ - |
| 105-50-53-538-54700 | <u>Printing & Binding</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-54900 | <u>Other Current Charges</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-54901 | <u>Indirect Cost Allocations</u> | \$ 172,500 | \$ 172,500 | \$ 172,500 | \$ 172,500 |
| 105-50-53-538-54930 | <u>Election Expense</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-54960 | <u>Legal Advertising</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-54500 | <u>Insurance</u> | \$ 52,550 | \$ 63,215 | \$ 60,000 | \$ 75,000 |
| 105-50-53-538-54000 | <u>Travel</u> | | | | \$ - |
| 105-50-53-538-54200 | <u>Postage and Freight</u> | \$ 110 | \$ 95 | \$ - | \$ - |
| 105-50-53-538-54300 | <u>Utilities Services</u> | \$ 12,969 | \$ 13,830 | \$ 14,000 | \$ 21,000 |
| 105-50-53-538-54990 | <u>Bank Charges</u> | \$ - | \$ 45 | \$ - | \$ - |
| 105-50-53-538-54999 | <u>Closing Bank Accounts</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-55100 | <u>Office Supplies</u> | \$ 1,920 | \$ 5,001 | \$ 1,000 | \$ 2,000 |
| 105-50-53-538-55400 | <u>Books, Publications, Subscriptions</u> | \$ 117 | \$ 399 | \$ 2,000 | \$ 6,000 |
| 105-50-53-538-55500 | <u>Training</u> | \$ 889 | \$ 1,114 | \$ 2,000 | \$ 16,000 |
| 105-50-54-541-55500 | <u>Education & Training</u> | \$ 720 | \$ 275 | \$ 1,000 | \$ - |
| 105-50-54-541-55400 | <u>Books, Publications, Subscriptions</u> | \$ 214 | \$ 1,361 | \$ - | \$ - |
| | Sub Totals | \$ 323,836 | \$ 380,427 | \$ 567,833 | \$ 527,500 |
| Capital Outlay | | | | | |
| 105-50-53-538-56100 | <u>Right of Way Deed</u> | | | | \$ - |
| | Sub Totals | \$ - | \$ - | \$ - | \$ - |
| Debt Service | | | | | |
| 105-50-53-538-57101 | <u>Principal</u> | \$ 52,574 | \$ 100,726 | \$ - | \$ - |
| 105-50-54-541-57101 | <u>Principal</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-57200 | <u>Loan Payment</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-57201 | <u>Interest Expense</u> | \$ 2,852 | \$ 3,721 | \$ - | \$ - |
| 105-50-54-541-57201 | <u>Interest Expense</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-53-538-57210 | <u>Loan Interest Expense</u> | \$ - | \$ - | \$ - | \$ - |
| 105-50-54-541-57301 | <u>Other debt service costs</u> | \$ 3,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 105-50-53-538-57220 | <u>Capital Leases Principal</u> | \$ - | \$ - | \$ - | \$ - |
| | Sub Totals | \$ 58,426 | \$ 104,447 | \$ 5,000 | \$ 5,000 |
| Transfers | | | | | |
| 105-50-54-541-59000 | <u>Transfer to Fund Balance</u> | | | | |
| 105-50-54-541-59001 | <u>Transfer to CIP</u> | \$ - | \$ - | \$ 484,691 | \$ - |
| 105-50-53-538-53891 | <u>Transfer from Revenue</u> | | | | |
| | Sub Totals | \$ - | \$ - | \$ 484,691 | \$ - |
| | Total Expenses | \$ 1,612,792 | \$ 1,939,706 | \$ 2,759,634 | \$ 2,432,500 |
| | NET SURPLUS/(DEFICIT) | \$ 196,892 | \$ (129,940) | \$ - | \$ - |
| | | | | | \$ - |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25)

FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|---|--|---------------------|---------------------|---------------------|---------------------|
| 305 - Capital Improvement Project (C.I.P) Fund | | | | | |
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| 305-01-33-337-33700 | <u>Local Gov't Unit Grant - Physical Environment</u> | \$ - | \$ - | \$ 750,000 | \$ 750,000 |
| 305-01-33-337-33701 | <u>Resiliency Grant</u> | \$ - | \$ 126,459 | \$ 250,000 | \$ - |
| | Sub Totals | \$ - | \$ 126,459 | \$ 250,000 | \$ 750,000 |
| Miscellaneous | | | | | |
| 305-01-36-366-36991 | <u>Contributions & Donations - Private Sources</u> | | | | |
| | Sub Totals | \$ - | \$ - | \$ - | \$ - |
| Transfers | | | | | |
| <u>2024 Carryforward</u> | | | | | |
| 305-01-38-381-38100 | <u>Transfer from Fund Balance</u> | \$ - | \$ - | \$ 664,549 | \$ 420,000 |
| 305-01-38-381-38110 | <u>Contribution from General Fund</u> | \$ 1,392,124 | \$ 776,547 | \$ 1,202,853 | \$ 569,000 |
| 305-01-38-381-38111 | <u>Contributions from Transportation Fund</u> | \$ 171,700 | \$ 225,337 | \$ 127,550 | \$ 132,000 |
| 305-01-38-381-38112 | <u>Contributions from Surtax Fund</u> | \$ - | \$ 670,307 | \$ 334,000 | \$ 383,300 |
| 305-01-38-381-38113 | <u>Contributions from ROAD AND DRAINAGE</u> | | | | |
| 305-01-33-337-33750 | <u>USE OF ARPA FUNDS</u> | | | | |
| | Sub Totals | \$ 1,563,824 | \$ 1,672,191 | \$ 2,328,952 | \$ 1,504,300 |
| | Total Revenues | \$ 1,563,824 | \$ 1,798,650 | \$ 2,578,952 | \$ 2,254,300 |
| EXPENSES | | | | | |
| Capital Outlay | | | | | |
| Various | Road Paving Plan (overlay program) | | | | \$ 727,300 |
| Various | Road Rock Plan (rebuilding of road beds) | | | | \$ 87,000 |
| Various | Stormwater/Roadway Drainage improvements | | | | |
| Various | Specific Maintenance Projects | | | | \$ 35,000 |
| Various | Swales and Culverts | | | | \$ 640,000 |
| Various | Specific Culverts | | | | \$ 360,000 |
| Various | Repair and Maintenance of Canals | | | | \$ 200,000 |
| Various | Trails System | | | | \$ 20,000 |
| Various | Traffic Calming | | | | \$ 100,000 |
| | PW Building | | | | \$ 10,000 |
| | Conversion of Town Hall to EOC | | | | \$ 75,000 |
| | Total Expenditures | \$ - | \$ - | \$ - | \$ 2,254,300 |

TOWN OF LOXAHATCHEE GROVES

Item 2.

Proposed 2024-2025 Fiscal Year Budget (FY25) FY25 Budget Workbook: Version 1 for Budget Workshop TBD

STATEMENT OF REVENUES & EXPENDITURES BY FUND

| | | FY 2022 Audited | FY 2023 Audited | FY 2024 Amended | FY 2025 Proposed |
|-------------------------------|--|--------------------|--------------------|--------------------|---------------------|
| 405 - Solid Waste | | | | | |
| REVENUES | | | | | |
| Assessments | | | | | |
| 405-01-32-325-32520 | <u>Solid Waste Assessments</u> | \$ 679,090 | \$ 603,886 | \$ 604,400 | \$ 676,800 |
| 405-01-32-325-32522 | <u>Discount Fees</u> | \$ (21,883) | \$ (19,233) | \$ (24,176) | \$ (27,000) |
| | Sub Totals | \$ 657,207 | \$ 584,653 | \$ 580,224 | \$ 649,800 |
| Intergovernmental | | | | | |
| 405-01-33-331-33134 | <u>FEMA</u> | \$ - | \$ - | \$ - | \$ - |
| 405-01-34-331-33134 | <u>FEMA</u> | \$ (675) | \$ - | \$ - | \$ - |
| 405-01-34-343-34300 | <u>SWA Recycling Income</u> | \$ 2,404 | \$ - | \$ 500 | \$ 500 |
| | Sub Totals | \$ 1,729 | \$ - | \$ 500 | \$ 500 |
| Investment Income | | | | | |
| 405-01-36-361-36110 | <u>Interest</u> | \$ 1,284 | \$ 1,040 | \$ 500 | \$ 7,800 |
| | Sub Totals | \$ 1,284 | \$ 1,040 | \$ 500 | \$ 7,800 |
| Transfers | | | | | |
| 405-01-38-381-38100 | <u>Transfer from Fund Balance</u> | \$ - | \$ - | \$ - | \$ 61,900 |
| 405-01-38-381-38110 | <u>Contribution from General Fund</u> | \$ 47,650 | \$ 135,365 | \$ 118,000 | \$ - |
| 405-01-38-381-38135 | <u>Transfer from CIP Fund</u> | \$ - | \$ - | \$ - | \$ - |
| | Sub Totals | \$ 47,650 | \$ 135,365 | \$ 118,000 | \$ 61,900 |
| | Total Revenues | \$ 707,870 | \$ 721,058 | \$ 699,224 | \$ 720,000 |
| 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 | \$ 20,000 |
| 405-70-53-534-53440 | <u>Other Services - Solid Waste Contractor</u> | \$ 648,904 | \$ 708,666 | \$ 682,804 | \$ 692,000 |
| | Sub Totals | \$ 666,507 | \$ 715,074 | \$ 692,804 | \$ 712,000 |
| Non-departmental | | | | | |
| 405-70-53-534-53480 | <u>PBC Admin Fee 1%</u> | \$ 6,696 | \$ (999) | \$ 6,044 | \$ 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 | \$ 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 | \$ 720,000 |
| | NET SURPLUS/(DEFICIT) | \$ 34,667 | \$ 6,947 | \$ - | \$ - |

\$ -

Fiscal Year 2025 Maintenance Plan Presentation



The Public Works Department has exciting plans to share regarding what is in store for FY25!

The plan we have put in place for FY25 is designed to enhance the towns infrastructure, ensure safety, and improve the overall quality of life for our residents.

Road Maintenance

The Public Works Department has exciting plans to share regarding what is in store for FY25!

- ❖ We plan to pave the remainder of South A Rd. and Collecting Canal Rd. along with the roads that were not completed in the FY23 paving plan.
- ❖ The objective is to improve the current conditions and the functionality of the towns roads.
- ❖ We urge residents to report any deficiencies found within the town via <https://loxahatcheegrovesfl.gov/RequestTracker.aspx>. Or by navigating to the "residents" tab and clicking on "submit a question or request" You can report things like; potholes, drainage/culvert issues, down/missing signage and road grading issues. The field staff will do their best to get all issues repaired in a timely manner and based on priority.
- ❖ Office staff has recently updated the grading schedule which will be presented to you on the following slides. The field staff intends to follow it as it is written to ensure the maintenance of the dirt roads remain well kept, however, the schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated workload are subject to change without notice.

Community



Submit a Question or Request



Sign Up For



Find



Calendar

Solid Waste Collection and
Recycling Services

[Home](#) > Residents

Residents

Community

Submit a Question or Request

Notify us about a general concern, comment, or compliment.

Sign Up For

Sign up for programs, services, and notifications.

Find

Find documents, reports, ordinances, and resolutions.

Calendar

Solid Waste Collection and Recycling Services

Click here!

Select Language

Google Translate



January 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------------------------------------|--|--------------------------------------|---------------------------------------|---|----------|
| 29 | 30 | 31 GRADING ZONE 1 ROADS BI-WEEKLY | 1 New Year's Day | 2 GRADING ZONE 3 ROADS MONTHLY | 3 GRADING ZONE 1 ROADS BI-WEEKLY | 4 |
| 5 | 6 | 7 GRADING ZONE 1 ROADS BI-WEEKLY | 8 GRADING ZONE 2 ROADS WEEKLY | 9 GRADING ZONE 4 ROADS MONTHLY | 10 GRADING ZONE 1 ROADS BI-WEEKLY | 11 |
| 12 | 13 | 14 GRADING ZONE 1 ROADS BI-WEEKLY | 15 GRADING ZONE 2 ROADS WEEKLY | 16 GRADING ZONE 5 ROADS MONTHLY | 17 GRADING ZONE 1 ROADS BI-WEEKLY | 18 |
| 19 | 20 Martin Luther King, Jr. Day | 21 GRADING ZONE 1 ROADS BI-WEEKLY | 22 GRADING ZONE 2 ROADS WEEKLY | 23 GRADING ZONE 6 ROADS MONTHLY | 24 GRADING ZONE 1 ROADS BI-WEEKLY | 25 |
| 26 | 27 | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 29 GRADING ZONE 2 ROADS WEEKLY | 30 MAKE UP DAY | 31 GRADING ZONE 1 ROADS BI-WEEKLY | 1 |
| 2 | 3 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

February 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|----------------------|--|--------------------------------------|---------------------------------------|---|----------|
| 26 | 27 | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 29 GRADING ZONE 2 ROADS WEEKLY | 30 MAKE UP DAY | 31 GRADING ZONE 1 ROADS BI-WEEKLY | 1 |
| 2 | 3 | 4 GRADING ZONE 1 ROADS BI-WEEKLY | 5 GRADING ZONE 2 ROADS WEEKLY | 6 GRADING ZONE 3 ROADS MONTHLY | 7 GRADING ZONE 1 ROADS BI-WEEKLY | 8 |
| 9 | 10 | 11 GRADING ZONE 1 ROADS BI-WEEKLY | 12 GRADING ZONE 2 ROADS WEEKLY | 13 GRADING ZONE 4 ROADS MONTHLY | 14 GRADING ZONE 1 ROADS BI-WEEKLY | 15 |
| 16 | 17 Presidents Day | 18 GRADING ZONE 1 ROADS BI-WEEKLY | 19 GRADING ZONE 2 ROADS WEEKLY | 20 GRADING ZONE 5 ROADS MONTHLY | 21 GRADING ZONE 1 ROADS BI-WEEKLY | 22 |
| 23 | 24 | 25 GRADING ZONE 1 ROADS BI-WEEKLY | 26 GRADING ZONE 2 ROADS WEEKLY | 27 GRADING ZONE 6 ROADS MONTHLY | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 1 |
| 2 | 3 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

March 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 23 | 24 | 25 GRADING ZONE 1 ROADS BI-WEEKLY | 26 GRADING ZONE 2 ROADS WEEKLY | 27 GRADING ZONE 6 ROADS MONTHLY | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 1 |
| 2 | 3 | 4 GRADING ZONE 1 ROADS BI-WEEKLY | 5 GRADING ZONE 2 ROADS WEEKLY | 6 GRADING ZONE 3 ROADS MONTHLY | 7 GRADING ZONE 1 ROADS BI-WEEKLY | 8 |
| 9 | 10 | 11 GRADING ZONE 1 ROADS BI-WEEKLY | 12 GRADING ZONE 2 ROADS WEEKLY | 13 GRADING ZONE 4 ROADS MONTHLY | 14 GRADING ZONE 1 ROADS BI-WEEKLY | 15 |
| 16 | 17 | 18 GRADING ZONE 1 ROADS BI-WEEKLY | 19 GRADING ZONE 2 ROADS WEEKLY | 20 GRADING ZONE 5 ROADS MONTHLY | 21 GRADING ZONE 1 ROADS BI-WEEKLY | 22 |
| 23 | 24 | 25 GRADING ZONE 1 ROADS BI-WEEKLY | 26 GRADING ZONE 2 ROADS WEEKLY | 27 GRADING ZONE 6 ROADS MONTHLY | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 29 |
| 30 | 31 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

April 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 30 | 31 | 1 GRADING ZONE 1 ROADS BI-WEEKLY | 2 GRADING ZONE 2 ROADS WEEKLY | 3 GRADING ZONE 3 ROADS MONTHLY | 4 GRADING ZONE 1 ROADS BI-WEEKLY | 5 |
| 6 | 7 | 8 GRADING ZONE 1 ROADS BI-WEEKLY | 9 GRADING ZONE 2 ROADS WEEKLY | 10 GRADING ZONE 4 ROADS MONTHLY | 11 GRADING ZONE 1 ROADS BI-WEEKLY | 12 |
| 13 | 14 | 15 GRADING ZONE 1 ROADS BI-WEEKLY | 16 GRADING ZONE 2 ROADS WEEKLY | 17 GRADING ZONE 5 ROADS MONTHLY | 18 GRADING ZONE 1 ROADS BI-WEEKLY | 19 |
| 20 | 21 | 22 GRADING ZONE 1 ROADS BI-WEEKLY | 23 GRADING ZONE 2 ROADS WEEKLY | 24 GRADING ZONE 6 ROADS MONTHLY | 25 GRADING ZONE 1 ROADS BI-WEEKLY | 26 |
| 27 | 28 | 29 GRADING ZONE 1 ROADS BI-WEEKLY | 30 GRADING ZONE 2 ROADS WEEKLY | 1 GRADING ZONE 3 ROADS MONTHLY | 2 GRADING ZONE 1 ROADS BI-WEEKLY | 3 |
| 4 | 5 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

May 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------------------|--|--------------------------------------|---------------------------------------|---|----------|
| 27 | 28 | 29 GRADING ZONE 1 ROADS BI-WEEKLY | 30 GRADING ZONE 2 ROADS WEEKLY | 1 GRADING ZONE 3 ROADS MONTHLY | 2 GRADING ZONE 1 ROADS BI-WEEKLY | 3 |
| 4 | 5 | 6 GRADING ZONE 1 ROADS BI-WEEKLY | 7 GRADING ZONE 2 ROADS WEEKLY | 8 GRADING ZONE 4 ROADS MONTHLY | 9 GRADING ZONE 1 ROADS BI-WEEKLY | 10 |
| 11 | 12 | 13 GRADING ZONE 1 ROADS BI-WEEKLY | 14 GRADING ZONE 2 ROADS WEEKLY | 15 GRADING ZONE 5 ROADS MONTHLY | 16 GRADING ZONE 1 ROADS BI-WEEKLY | 17 |
| 18 | 19 | 20 GRADING ZONE 1 ROADS BI-WEEKLY | 21 GRADING ZONE 2 ROADS WEEKLY | 22 GRADING ZONE 6 ROADS MONTHLY | 23 GRADING ZONE 1 ROADS BI-WEEKLY | 24 |
| 25 | 26 Memorial Day | 27 GRADING ZONE 1 ROADS BI-WEEKLY | 28 GRADING ZONE 2 ROADS WEEKLY | 29 MAKE UP DAY | 30 GRADING ZONE 1 ROADS BI-WEEKLY | 31 |
| 1 | 2 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

June 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 1 | 2 | 3 GRADING ZONE 1 ROADS BI-WEEKLY | 4 GRADING ZONE 2 ROADS WEEKLY | 5 GRADING ZONE 3 ROADS MONTHLY | 6 GRADING ZONE 1 ROADS BI-WEEKLY | 7 |
| 8 | 9 | 10 GRADING ZONE 1 ROADS BI-WEEKLY | 11 GRADING ZONE 2 ROADS WEEKLY | 12 GRADING ZONE 4 ROADS MONTHLY | 13 GRADING ZONE 1 ROADS BI-WEEKLY | 14 |
| 15 | 16 | 17 GRADING ZONE 1 ROADS BI-WEEKLY | 18 GRADING ZONE 2 ROADS WEEKLY | 19 GRADING ZONE 5 ROADS MONTHLY | 20 GRADING ZONE 1 ROADS BI-WEEKLY | 21 |
| 22 | 23 | 24 GRADING ZONE 1 ROADS BI-WEEKLY | 25 GRADING ZONE 2 ROADS WEEKLY | 26 GRADING ZONE 6 ROADS MONTHLY | 27 GRADING ZONE 1 ROADS BI-WEEKLY | 28 |
| 29 | 30 | 1 GRADING ZONE 1 ROADS BI-WEEKLY | 2 GRADING ZONE 2 ROADS WEEKLY | 3 GRADING ZONE 3 ROADS MONTHLY | 4 GRADING ZONE 1 ROADS BI-WEEKLY | 5 |
| 6 | 7 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

July 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 29 | 30 | 1 GRADING ZONE 1 ROADS BI-WEEKLY | 2 GRADING ZONE 2 ROADS WEEKLY | 3 GRADING ZONE 4 ROADS MONTHLY | 4 Independence Day | 5 |
| 6 | 7 | 8 GRADING ZONE 1 ROADS BI-WEEKLY | 9 GRADING ZONE 2 ROADS WEEKLY | 10 GRADING ZONE 5 ROADS MONTHLY | 11 GRADING ZONE 1 ROADS BI-WEEKLY | 12 |
| 13 | 14 | 15 GRADING ZONE 1 ROADS BI-WEEKLY | 16 GRADING ZONE 2 ROADS WEEKLY | 17 GRADING ZONE 6 ROADS MONTHLY | 18 GRADING ZONE 1 ROADS BI-WEEKLY | 19 |
| 20 | 21 | 22 GRADING ZONE 1 ROADS BI-WEEKLY | 23 GRADING ZONE 2 ROADS WEEKLY | 24 GRADING ZONE 3 ROADS MONTHLY | 25 GRADING ZONE 1 ROADS BI-WEEKLY | 26 |
| 27 | 28 | 29 GRADING ZONE 1 ROADS BI-WEEKLY | 30 GRADING ZONE 2 ROADS WEEKLY | 31 MAKE UP DAY | 1 GRADING ZONE 1 ROADS BI-WEEKLY | 2 |
| 3 | 4 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

August 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 27 | 28 | 29 GRADING ZONE 1 ROADS BI-WEEKLY | 30 GRADING ZONE 2 ROADS WEEKLY | 31 MAKE UP DAY | 1 GRADING ZONE 1 ROADS BI-WEEKLY | 2 |
| 3 | 4 | 5 GRADING ZONE 1 ROADS BI-WEEKLY | 6 GRADING ZONE 2 ROADS WEEKLY | 7 GRADING ZONE 3 ROADS MONTHLY | 8 GRADING ZONE 1 ROADS BI-WEEKLY | 9 |
| 10 | 11 | 12 GRADING ZONE 1 ROADS BI-WEEKLY | 13 GRADING ZONE 2 ROADS WEEKLY | 14 GRADING ZONE 4 ROADS MONTHLY | 15 GRADING ZONE 1 ROADS BI-WEEKLY | 16 |
| 17 | 18 | 19 GRADING ZONE 1 ROADS BI-WEEKLY | 20 GRADING ZONE 2 ROADS WEEKLY | 21 GRADING ZONE 5 ROADS MONTHLY | 22 GRADING ZONE 1 ROADS BI-WEEKLY | 23 |
| 24 | 25 | 26 GRADING ZONE 1 ROADS BI-WEEKLY | 27 GRADING ZONE 2 ROADS WEEKLY | 28 GRADING ZONE 6 ROADS MONTHLY | 29 GRADING ZONE 1 ROADS BI-WEEKLY | 30 |
| 31 | 1 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

September 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|----------------|--|--------------------------------------|---------------------------------------|---|----------|
| 31 | 1 Labor Day | 2 GRADING ZONE 1 ROADS BI-WEEKLY | 3 GRADING ZONE 2 ROADS WEEKLY | 4 GRADING ZONE 3 ROADS MONTHLY | 5 GRADING ZONE 1 ROADS BI-WEEKLY | 6 |
| 7 | 8 | 9 GRADING ZONE 1 ROADS BI-WEEKLY | 10 GRADING ZONE 2 ROADS WEEKLY | 11 GRADING ZONE 4 ROADS MONTHLY | 12 GRADING ZONE 1 ROADS BI-WEEKLY | 13 |
| 14 | 15 | 16 GRADING ZONE 1 ROADS BI-WEEKLY | 17 GRADING ZONE 2 ROADS WEEKLY | 18 GRADING ZONE 5 ROADS MONTHLY | 19 GRADING ZONE 1 ROADS BI-WEEKLY | 20 |
| 21 | 22 | 23 GRADING ZONE 1 ROADS BI-WEEKLY | 24 GRADING ZONE 2 ROADS WEEKLY | 25 GRADING ZONE 6 ROADS MONTHLY | 26 GRADING ZONE 1 ROADS BI-WEEKLY | 27 |
| 28 | 29 | 30 GRADING ZONE 1 ROADS BI-WEEKLY | 1 GRADING ZONE 2 ROADS WEEKLY | 2 GRADING ZONE 3 ROADS MONTHLY | 3 GRADING ZONE 1 ROADS BI-WEEKLY | 4 |
| 5 | 6 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsum TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

October 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 28 | 29 | 30 GRADING ZONE 1 ROADS BI-WEEKLY | 1 GRADING ZONE 2 ROADS WEEKLY | 2 GRADING ZONE 3 ROADS MONTHLY | 3 GRADING ZONE 1 ROADS BI-WEEKLY | 4 |
| 5 | 6 | 7 GRADING ZONE 1 ROADS BI-WEEKLY | 8 GRADING ZONE 2 ROADS WEEKLY | 9 GRADING ZONE 4 ROADS MONTHLY | 10 GRADING ZONE 1 ROADS BI-WEEKLY | 11 |
| 12 | 13 | 14 GRADING ZONE 1 ROADS BI-WEEKLY | 15 GRADING ZONE 2 ROADS WEEKLY | 16 GRADING ZONE 5 ROADS MONTHLY | 17 GRADING ZONE 1 ROADS BI-WEEKLY | 18 |
| 19 | 20 | 21 GRADING ZONE 1 ROADS BI-WEEKLY | 22 GRADING ZONE 2 ROADS WEEKLY | 23 GRADING ZONE 6 ROADS MONTHLY | 24 GRADING ZONE 1 ROADS BI-WEEKLY | 25 |
| 26 | 27 | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 29 GRADING ZONE 2 ROADS WEEKLY | 30 MAKE UP DAY | 31 GRADING ZONE 1 ROADS BI-WEEKLY | 1 |
| 2 | 3 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

November 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---------------------------------------|--|--------------------------------------|---------------------------------------|---|--|
| 26 | 27 | 28 GRADING ZONE 1 ROADS BI-WEEKLY | 29 GRADING ZONE 2 ROADS WEEKLY | 30 MAKE UP DAY | 31 GRADING ZONE 1 ROADS BI-WEEKLY | 1 |
| 2 | 3 | 4 GRADING ZONE 1 ROADS BI-WEEKLY | 5 GRADING ZONE 2 ROADS WEEKLY | 6 GRADING ZONE 3 ROADS MONTHLY | 7 GRADING ZONE 1 ROADS BI-WEEKLY | 8 |
| 9 | 10 | 11 Veteran's Day | 12 GRADING ZONE 2 ROADS WEEKLY | 13 GRADING ZONE 4 ROADS MONTHLY | 14 GRADING ZONE 1 ROADS BI-WEEKLY | 15 |
| 16 | 17 | 18 GRADING ZONE 1 ROADS BI-WEEKLY | 19 GRADING ZONE 2 ROADS WEEKLY | 20 GRADING ZONE 5 ROADS MONTHLY | 21 GRADING ZONE 1 ROADS BI-WEEKLY | 22 |
| 23 | 24 GRADING ZONE 6 ROADS MONTHLY | 25 GRADING ZONE 1 ROADS BI-WEEKLY | 26 GRADING ZONE 2 ROADS WEEKLY | 27 Thanksgiving Day | 28 Day After Thanksgiving Day | 29 GRADING ZONE 1 ROADS BI-WEEKLY IF REQUIRED |
| 30 | 1 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

December 2025

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--------|--|--------------------------------------|---------------------------------------|---|----------|
| 30 | 1 | 2 GRADING ZONE 1 ROADS BI-WEEKLY | 3 GRADING ZONE 2 ROADS WEEKLY | 4 GRADING ZONE 3 ROADS MONTHLY | 5 GRADING ZONE 1 ROADS BI-WEEKLY | 6 |
| 7 | 8 | 9 GRADING ZONE 1 ROADS BI-WEEKLY | 10 GRADING ZONE 2 ROADS WEEKLY | 11 GRADING ZONE 4 ROADS MONTHLY | 12 GRADING ZONE 1 ROADS BI-WEEKLY | 13 |
| 14 | 15 | 16 GRADING ZONE 1 ROADS BI-WEEKLY | 17 GRADING ZONE 2 ROADS WEEKLY | 18 GRADING ZONE 5 ROADS MONTHLY | 19 GRADING ZONE 1 ROADS BI-WEEKLY | 20 |
| 21 | 22 | 23 GRADING ZONE 1 ROADS BI-WEEKLY | 24 Christmas Eve | 25 Christmas Day | 26 GRADING ZONE 1 ROADS BI-WEEKLY | 27 |
| 28 | 29 | 30 GRADING ZONE 1 ROADS BI-WEEKLY | 31 GRADING ZONE 2 ROADS WEEKLY | 1 GRADING ZONE 3 ROADS MONTHLY | 2 GRADING ZONE 1 ROADS BI-WEEKLY | 3 |
| 4 | 5 | NOTICE: The above schedule is tentative in nature and due to weather or other unscheduled factors, the road sections and anticipated work load are subject to change without notice. | | | | |
| 1. Collecting Canal - A Rd - B Rd - E Rd - G West - G East - 25th - Lower North - Folsom TOTAL 5.16 Miles | | | | | | |
| 2. 161st Terr N - Lakeside Dr - 40th St N - 42nd St N - 44th St N - 40 St N - 147th Ave N - 40th St N - 41st Rd N - 42nd Rd N - 43rd Rd N - Global Tr TOTAL 6.51 | | | | | | |
| 3. Ferris Ln - Morrow Ct - W B Rd - 17th Rd N - 24th Cir N - 24th Ct N - April Dr - Forest Ln - Karen Ln - Roberts Way - Scotts Pl - Snail Tr - Timberlane W C Rd - Williams Dr - 25th Pl N - 131 Terr N - 8th Pl N - Hyde Park Rd - Rackley Rd TOTAL 4.45 Miles | | | | | | |
| 4. 11th Terr - 21st Rd N - 25th Pl N - 30th Ct N - 34th Pl N - Bunny Ln - Gruber Ln - W D Rd - 11th Ln N - 12th Pl N - 13th Pl N - 14th Pl N - 22nd Rd N - 24th Ct N Edith Rd - Farley Rd - Fox Tr - Kerry Ln TOTAL 4.754 Miles | | | | | | |
| 5. 22nd Rd N - 23rd Ct N - 24th Ct N (E) 35th Pl N - Biddix Rd - Casey Rd - Kazee Rd - March Cir - Ian Tr TOTAL 2.502 Miles | | | | | | |
| 6. C Rd - Orange Ave - Tangerine - Temple - Valencia - W D Rd - Citrus - E Citrus - Loxahatchee - 6th Ct N - Jewel Ln TOTAL 4.568 Miles | | | | | | |

Canal Maintenance

Public Works have heard your complaints and are taking the appropriate action! The staff is diligently working on enhancing the mowing schedule which will be posted to the towns website once completed. The staff intends to follow it as it is written to ensure the maintenance of our canals, its banks and ditches are well kept.

- ❖ Regular mowing of the canals, canal banks and drainage ditches will continue, but in a more orderly fashion to prevent the overgrowth and ensure proper water flow.
- ❖ The Canal Maintenance crew is managing the overgrowth along the roadways to maintain clear visibility in attempt to prevent any obstruction.
- ❖ The Canal Maintenance crew is continuing their efforts in clearing the invasive vegetation growing within our swales and canal banks throughout the town.



Canal Bank Restoration

The Canal Bank Restoration crew will continue to repair the failing canal banks throughout the town by reinforcing them as needed.

Canal bank restoration includes but is not limited to;

- ❖ The removal of trash and debris from within our canals
- ❖ Maintaining and enhancing our canal systems
- ❖ Utilizing fabric materials like mirafi paper to reinforce the soil and prevent erosion
- ❖ Repairing roads to their original state, or better
- ❖ Repairing the damage caused to the road edges and the removal of the excessive dirt building up.

The Public Works Department has contracted Odum's SOD to assist us in laying SOD on canal banks to expediate work progress.



Catch Basins

The Public Works Department is in the process of obtaining quotes to install catch basins throughout the town for drainage purposes.



Culvert Repairs and Replacements

The Road Maintenance and Canal Restoration crews have successfully assessed existing drainage culvert locations throughout the town and have prioritized the culverts that need immediate attention / remediation.

The field staff will continue to evaluate and identify additional culvert needs such as;

- ❖ Installing them at the correct elevations per the standards
- ❖ Extensions, repairs and replacements

The locations requiring immediate attention are as follows:

- Bunny Ln.
- Folsom Rd. & 25th St. N.
- Kerry Ln.
- F Rd. and Collecting Canal Rd.
- W. B Rd.



Street Signage and Roadway Markings

The field staff plans on continuing the efforts to replace road signs throughout our town. The main priority of the Public Works Department is the safety of our residents. Staff have recently completed a sign inventory and have ordered the required signage in preparation for FY25. The following is scheduled;

- ❖ Updating and replacing the speed limit signs and revamping the road striping along Okeechobee Blvd. between Folsom Rd. and A Rd. Doing so will enhance the visibility to drivers and ensure compliance.
- ❖ Field staff will remove and replace additional signage such as stop signs, speed limit signs, R/W signs and horse crossing signs, as the budget is permitted.

In good faith effort to keep up with the high demand, the Public Works Department is entertaining the idea of implementing a best interest contract to assist us in moving forward with the work described above.

Pump Station Site Improvements

The public Works Department is working on enhancing the canal pump stations.

The plans include repairing the floor, installing ventilation, updating the current telemetry systems, installing cameras and lighting as the budget allows.



Vehicle / Equipment Maintenance

The Public Works Department is proposing to implement a best interest contract with Al's Auto Repair of Loxahatchee. This contract is set to go before council on August 6, 2024.

Implementing this contract will ensure the department has the time and available funds to proceed with other scheduled projects that the budget permits.



Upcoming Special Projects

Staff has tentative plans to completely restore Hyde Park Rd. drainage swales.

The staff also plans to develop and implement conservation plans to maintain the road and its surrounding environment.

A well-implemented conservation plan supports environmental health, promotes sustainable development, and enhances quality of life for people and wildlife alike.

The Public Works Department is also working on replacing the PBCFR Emergency Vehicle Warning Signs. Doing so will ensure the safety of all parties involved.

Equestrian Trails

The Public Works Department is looking into improving the towns Equestrian Trails and expanding them per the residents' requests.

The office staff looks forward to hearing any additional requests you may have. If you should have any implementation, please submit your requests utilizing the link below.

<https://loxahatcheegrovesfl.gov/RequestTracker.asp>

x



Annual Work Plan

This presentation covers majority of the departments annual work plan. Additional tasks that are in the works are as follows:

- ❖ Livestock Waste Management
- ❖ Solid Waste Management
- ❖ Facilities Maintenance and Landscape
- ❖ Water control structure repairs
- ❖ Routine culvert inspections and cleanings
- ❖ Routine canal cleanings

Current Fiscal Year Work

Within FY24, the department has made great progress with the maintenance of the town! The staff has completed the following tasks:

- ❖ Tree removal in preparation of the FY24 road paving project
- ❖ Rebuilt and widen roads in preparation for the FY24 road paving project
- ❖ Cutbacks on exotic vegetation
- ❖ Hedging and mulching
- ❖ Reinforcement of canal banks
- ❖ Asphalt repairs
- ❖ Roadway and slope mowing on canal banks
- ❖ Canal gate maintenance

Office Staff

The office staff has worked diligently internally on the following:

- ❖ Ensuring the record keeping is up to date regarding the work that the field staff has completed such as vehicle maintenance, town maintenance, etc.
- ❖ Established strong relationships with the residents and contractors of the town to ensure effective communication
- ❖ Negotiated contracts with vendors
- ❖ Auctioning of surplus equipment through Royal Auction Group
- ❖ Future equipment purchases based off state and local government contracts
- ❖ Uncovering and organizing the records of the history of the Loxahatchee Groves Water Control District

Public Works Contact Information

If you would like to contact us with any questions or concerns, please do so!

Rgallant@loxahatcheegrovesfl.gov - Director

(561) - 277 -2151

Clower@loxahatcheegrovesfl.gov - Superintendent

(561) - 807 - 6673

Lcollegio@loxahatcheegrovesfl.gov - Coordinator

(561) 807 - 6671

Contract information can also be found on the town's website www.loxahatcheegrovesfl.gov. Navigate to Departments → Public Works → Staff Directory.

Town of Loxahatchee

Budget to Actual

July 31, 2024

Item 2.

001 - General Fund
REVENUES

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|---------------------|--|----------|------------------------|-------------|------------|-----------------------------------|--------------------------------|
| 001-01-31-311-31000 | Ad Valorem Taxes | \$75,453 | \$1,524,386 | \$1,502,208 | (\$22,178) | 101.48% | #REF! |
| 001-01-31-314-31410 | Electric Utility Tax | \$39,460 | \$328,024 | \$391,000 | \$62,976 | 83.89% | #REF! |
| 001-01-31-314-31440 | Gas Utility Tax Metered | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-01-31-314-31480 | Utility Service Tax- Propane | \$1,436 | \$17,497 | \$11,000 | (\$6,497) | 159.06% | #REF! |
| 001-01-31-315-31500 | Communication Services | \$7,875 | \$70,099 | \$94,000 | \$23,901 | 74.57% | #REF! |
| 001-01-31-316-31600 | Local Business Tax | \$14,267 | \$87,793 | \$100,000 | \$10,032 | 87.79% | #REF! |
| 001-01-32-323-32310 | FPL Franchise Fee | \$28,635 | \$221,159 | \$310,000 | \$88,841 | 71.34% | #REF! |
| 001-01-32-323-32330 | PBC Water Utility Franchise | \$2,092 | \$35,651 | \$30,000 | (\$7,482) | 118.84% | #REF! |
| 001-01-32-323-32360 | PBC Sewer Utility Franchise | \$1,236 | \$10,418 | \$0 | (\$11,620) | NA | #REF! |
| 001-01-32-323-32370 | Solid Waste Franchise | \$14,475 | \$157,680 | \$190,000 | \$145,120 | 82.99% | #REF! |
| 001-01-32-323-32390 | Hauler's Franchise Fee | \$0 | \$2,938 | \$6,800 | \$3,286 | 43.21% | #REF! |
| 001-01-32-329-32900 | Building Permits | \$200 | \$234,192 | \$200,000 | (\$34,442) | 117.10% | #REF! |
| 001-01-32-329-32901 | Other Permits | \$0 | \$50 | \$60,000 | \$59,950 | 0.08% | #REF! |
| 001-01-32-329-32902 | RV Registrations | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-01-32-329-32903 | Floodplain Development Application | \$600 | \$8,350 | \$0 | (\$8,350) | NA | #REF! |
| 001-01-32-329-32904 | Water Use Permits | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-01-32-329-32905 | Alarm Registration | \$0 | \$3,694 | \$0 | (\$3,975) | NA | #REF! |
| 001-01-32-329-32906 | Right of Way Permit | \$500 | \$1,100 | \$0 | (\$1,600) | NA | #REF! |
| 001-01-32-329-32940 | Watershed Permits | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-01-32-341-34000 | General Gov't Charges | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-01-32-341-34135 | Administrative Charge Dependent District | \$0 | \$172,500 | \$172,500 | \$0 | 100.00% | #REF! |
| 001-01-33-335-35120 | Municipal Revenue Sharing | \$6,909 | \$63,615 | \$86,000 | \$22,385 | 73.97% | #REF! |
| 001-01-33-335-35150 | Alcoholic Beverage License Tax | \$575 | \$1,596 | \$6,000 | \$4,404 | 26.60% | #REF! |
| 001-01-33-335-35180 | Half Cent Sales Tax | \$27,260 | \$263,107 | \$330,000 | \$66,893 | 79.73% | #REF! |
| 001-01-33-338-33800 | SHARED REVENUE FROM OTHER LOCAL | \$177 | \$4,989 | \$0 | (\$4,989) | NA | #REF! |
| 001-01-34-341-34000 | General Government Charges | \$338 | \$3,966 | \$9,000 | \$4,904 | 44.07% | #REF! |
| 001-01-34-341-34180 | Planning and Zoning Fees | \$0 | \$32,509 | \$0 | (\$32,759) | NA | #REF! |
| 001-01-34-341-34181 | Zoning Review of Building Permits | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-01-34-341-34190 | Cost Recovery Fees | \$27,937 | \$199,055 | \$210,000 | \$9,633 | 94.79% | #REF! |

001-01-35-351-35150 Court Fines
001-01-35-354-35400 Code Enforcement Fines
001-01-35-354-35401 Alarm Violation
001-01-35-354-35410 Tree Mitigation
001-01-35-354-35420 Tree Mitigation Fees
001-01-36-361-36110 Interest
001-01-36-369-36990 Other Miscellaneous Revenue
001-01-38-381-38100 Transfer from Fund Balance
001-14-36-361-36110 Interest for FMIVT
Total Revenues

| July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|-----------|------------------------|-------------|-------------|-----------------------------------|--------------------------------|
| \$705 | \$4,329 | \$0 | (\$4,329) | NA | #REF! |
| \$0 | \$19,080 | \$10,000 | (\$9,080) | 190.80% | #REF! |
| \$0 | \$244 | \$0 | (\$244) | NA | #REF! |
| \$0 | \$746,865 | \$0 | (\$746,865) | NA | #REF! |
| \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| \$0 | \$9,171 | \$5,000 | (\$4,171) | 183.42% | #REF! |
| \$111 | \$1,697 | \$1,000 | (\$697) | 169.70% | #REF! |
| \$0 | \$506,059 | \$506,059 | \$506,059 | 100.00% | #REF! |
| \$0 | \$5,680 | \$0 | (\$5,680) | NA | #REF! |
| \$250,241 | \$4,737,491 | \$4,230,567 | \$103,428 | 111.98% | #REF! |

EXPENSES

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|---------------------|---|--------------------|------------------------|---------------------|----------------------|-----------------------------------|--------------------------------|
| 001-10-51-511-51200 | Regular Salaries | \$3,750 | \$37,500 | \$45,000 | \$7,500 | 83.33% | #REF! |
| 001-10-51-511-52100 | FICA Taxes | \$309 | \$3,034 | \$3,443 | \$409 | 88.12% | #REF! |
| 001-10-51-511-53100 | Lobbying Services | \$0 | \$48,803 | \$70,000 | \$21,197 | 69.72% | #REF! |
| 001-10-51-511-53101 | Town Council Legal Expenses | \$1,575 | \$24,064 | \$0 | (\$24,064) | NA | #REF! |
| 001-10-51-511-54000 | Travel | \$0 | \$1,129 | \$5,000 | \$3,871 | 22.59% | #REF! |
| 001-10-51-511-55400 | Books, Publications, Subscriptions | \$16 | \$3,465 | \$5,000 | \$1,535 | 69.29% | #REF! |
| 001-10-51-511-55500 | Education & Training | \$0 | \$2,420 | \$3,000 | \$580 | 80.67% | #REF! |
| 001-10-51-511-58200 | Special Events/ Contributions | \$366 | \$11,518 | \$10,000 | (\$1,518) | 115.18% | #REF! |
| | Town Council | \$6,016.17 | \$131,933.26 | \$141,443.00 | \$9,509.74 | 93.28% | |
| 001-12-51-512-51200 | Regular Salaries | \$41,533 | \$373,275 | \$518,013 | \$144,739 | 72.06% | #REF! |
| 001-12-51-512-51400 | Overtime | \$1,677 | \$12,871 | \$17,500 | \$4,629 | 73.55% | #REF! |
| 001-12-51-512-51500 | Special Pay | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| 001-12-51-512-52100 | FICA Taxes | \$3,156 | \$28,206 | \$39,628 | \$11,422 | 71.18% | #REF! |
| 001-12-51-512-52200 | Retirement FRS | \$7,133 | \$78,467 | \$106,502 | \$28,035 | 73.68% | #REF! |
| 001-12-51-512-52300 | Health and Life Insurance | \$4,425 | \$43,848 | \$53,366 | \$9,252 | 82.16% | #REF! |
| 001-12-51-512-52400 | Worker's Compensation | \$0 | \$2,552 | \$1,805 | (\$747) | 141.40% | #REF! |
| 001-12-51-512-53400 | Other Services | \$0 | \$18,024 | \$3,000 | (\$15,024) | 600.81% | #REF! |
| 001-12-51-512-54000 | Travel | \$0 | \$2,546 | \$9,000 | \$6,454 | 28.29% | #REF! |
| 001-12-51-512-54200 | Postage and Freight | \$839 | \$1,306 | \$3,000 | \$1,694 | 43.53% | #REF! |
| 001-12-51-512-54900 | Other Operating Expenses (Misc.-Recording Fees) | \$1,526 | \$9,932 | \$8,000 | (\$1,958) | 124.15% | #REF! |
| 001-12-51-512-54930 | Election Expense | \$0 | \$2,866 | \$20,000 | \$17,134 | 14.33% | #REF! |
| 001-12-51-512-54960 | Legal Advertising | \$0 | \$4,762 | \$5,000 | \$238 | 95.23% | #REF! |
| 001-12-51-512-55100 | Office Supplies | \$750 | \$14,086 | \$10,000 | (\$4,086) | 140.86% | #REF! |
| 001-12-51-512-55400 | Books, Publications, Subscriptions | \$350 | \$10,079 | \$6,000 | (\$4,079) | 167.99% | #REF! |
| 001-12-51-512-55500 | Education & Training | (\$730) | \$1,547 | \$4,000 | \$2,453 | 38.68% | #REF! |
| | Town Administrator | \$60,659.18 | \$604,367.87 | \$804,814.51 | \$200,155.08 | 75.09% | |
| 001-14-51-513-53110 | Payroll Fees | \$377 | \$6,654 | \$8,000 | \$809 | 83.17% | #REF! |
| 001-14-51-513-53200 | Accounting and Auditing | \$16,809 | \$92,316 | \$100,000 | \$7,684 | 92.32% | #REF! |
| 001-14-51-513-53300 | Compliance Auditing | \$0 | \$23,750 | \$25,000 | \$1,250 | 95.00% | #REF! |
| 001-14-51-513-54910 | Bank and Merchant Account Charges | \$1,978 | \$14,578 | \$10,000 | (\$7,077) | 145.78% | #REF! |
| 001-14-51-513-54920 | Computer Services | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| | Finance | \$19,164.75 | \$137,297.35 | \$143,000.00 | \$2,666.41 | 96.01% | |
| 001-16-51-514-53100 | Legal Fees | \$22,092 | \$201,991 | \$175,000 | (\$26,991) | 115.42% | #REF! |
| | Town Attorney | \$22,091.86 | \$201,991.25 | \$175,000.00 | (\$26,991.25) | \$1.15 | |

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|---------------------|--|--------------------|------------------------|---------------------|---------------------|-----------------------------------|--------------------------------|
| 001-18-51-515-51200 | Regular Salaries | \$9,887 | \$78,450 | \$82,000 | \$3,550 | 95.67% | #REF! |
| 001-18-51-515-51400 | Overtime | \$989 | \$7,302 | \$1,500 | (\$5,802) | 486.83% | #REF! |
| 001-18-51-515-52100 | FICA Taxes | \$832 | \$6,695 | \$6,388 | (\$307) | 104.80% | #REF! |
| 001-18-51-515-52200 | Retirement FRS | \$1,482 | \$11,639 | \$11,331 | (\$308) | 102.72% | #REF! |
| 001-18-51-515-52300 | Health and Life Insurance | \$898 | \$7,136 | \$9,319 | \$2,183 | 76.57% | #REF! |
| 001-18-51-515-52400 | Worker's Compensation | \$0 | \$0 | \$134 | \$134 | 0.00% | NA |
| 001-18-51-518-53100 | Professional Service- Building Inspection Services | \$0 | \$30,720 | \$65,000 | \$34,280 | 47.26% | #REF! |
| | Building Department | \$14,088.92 | \$141,942.08 | \$175,672.00 | \$33,729.92 | 80.80% | |
| 001-20-51-515-53400 | Other Services- Planning Process | \$0 | \$919 | \$4,000 | \$3,081 | 22.97% | #REF! |
| 001-20-51-515-53420 | Comprehensive Plan | \$0 | \$23,412 | \$30,000 | \$6,588 | 78.04% | #REF! |
| 001-20-51-515-53450 | Planning & Zoning Contract | \$0 | \$56,595 | \$45,000 | (\$17,504) | 125.77% | #REF! |
| 001-20-51-515-53451 | Planner On Call | \$0 | \$7,560 | \$10,000 | \$2,440 | 75.60% | #REF! |
| 001-20-51-515-53490 | Cost Recovery Expenditures | \$4,941 | \$174,207 | \$160,000 | (\$9,707) | 108.88% | #REF! |
| 001-20-51-515-54960 | Legal Advertising | \$0 | \$1,355 | \$9,500 | \$8,145 | 14.26% | #REF! |
| 001-24-51-524-53100 | Building Permit Services | \$0 | \$644 | \$0 | (\$644) | NA | #REF! |
| | Planning | \$4,941.07 | \$264,691.65 | \$258,500.00 | (\$7,600.70) | 102.40% | |
| 001-22-51-519-51200 | Regular Salaries | \$7,042 | \$99,243 | \$91,780 | (\$7,463) | 108.13% | #REF! |
| 001-22-51-519-51400 | Overtime | \$103 | \$3,834 | \$0 | (\$3,834) | NA | #REF! |
| 001-22-51-519-52100 | FICA Taxes | \$534 | \$7,970 | \$7,021 | (\$949) | 113.51% | #REF! |
| 001-22-51-519-52200 | Retirement FRS | \$974 | \$11,855 | \$15,398 | \$3,543 | 76.99% | #REF! |
| 001-22-51-519-52300 | Health and Life Insurance | \$1,148 | \$12,487 | \$15,060 | \$2,572 | 82.92% | #REF! |
| 001-22-51-519-52400 | Workers' Compensation | \$0 | \$5,757 | \$4,071 | (\$1,686) | 141.42% | #REF! |
| 001-22-51-519-53100 | Professional Services - Legal | \$0 | \$49,931 | \$75,000 | \$25,069 | 66.58% | #REF! |
| 001-22-51-519-53150 | Special Magistrate | \$1,502 | \$9,771 | \$25,000 | \$15,229 | 39.09% | #REF! |
| 001-22-51-519-53400 | Other Services - Code | \$0 | \$11,647 | \$3,000 | (\$8,647) | 388.23% | #REF! |
| 001-22-51-519-53491 | Code Compliance Costs | \$0 | \$3,213 | \$0 | (\$3,213) | NA | #REF! |
| 001-22-51-519-54100 | Legal Advertising | \$0 | \$1,695 | \$5,000 | \$3,305 | 33.89% | #REF! |
| 001-22-51-519-55500 | Education & Training | \$0 | \$1,375 | \$1,000 | (\$375) | 137.50% | #REF! |
| 001-22-51-519-56400 | Machinery and Equipment | \$0 | \$10,125 | \$0 | (\$10,125) | NA | #REF! |
| | Code Enforcement | \$11,302.16 | \$228,901.95 | \$242,329.59 | \$13,427.64 | 94.46% | |
| 001-26-52-521-53410 | Law Enforcement (PBSO) | \$55,008 | \$605,084 | \$661,000 | \$55,916 | 91.54% | #REF! |
| | Law Enforcement | \$55,007.67 | \$605,084.37 | \$661,000.00 | \$55,915.63 | 91.54% | |

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|--|--|---------------------|------------------------|-----------------------|---------------------|-----------------------------------|--------------------------------|
| 001-31-51-519-54103 | Cellular Services, ADT, IP Phone, | \$273 | \$5,254 | \$7,500 | \$2,246 | 70.05% | #REF! |
| 001-31-51-519-54105 | Website Costs | \$0 | \$30,350 | \$20,000 | (\$10,350) | 151.75% | #REF! |
| 001-31-51-519-54107 | Internet Service | \$0 | \$3,041 | \$12,000 | \$8,959 | 25.34% | #REF! |
| 001-31-51-519-54109 | Computer Services, Node (0), Office 365 | \$2,300 | \$21,078 | \$30,000 | \$7,954 | 70.26% | #REF! |
| 001-31-51-519-54922 | Computer Subscription Services | \$2,136 | \$52,009 | \$30,000 | (\$12,419) | 173.36% | #REF! |
| 001-32-51-519-53400 | Other Service- Janitorial and Maintenance | \$3,815 | \$26,965 | \$20,000 | (\$7,215) | 134.83% | #REF! |
| 001-32-51-519-54300 | Utilities | \$641 | \$5,726 | \$10,000 | \$4,124 | 57.26% | #REF! |
| 001-32-51-519-54440 | Rental and Leases - Equip, Storage, etc | \$612 | \$14,401 | \$13,000 | (\$1,401) | 110.78% | #REF! |
| 001-32-51-519-54500 | Insurance other than Workers' Compensation | \$0 | \$71,865 | \$90,000 | \$18,136 | 79.85% | #REF! |
| 001-32-51-519-54600 | Repair and Maintenance - Building | \$1,145 | \$9,767 | \$10,000 | \$233 | 97.67% | #REF! |
| 001-32-51-519-54920 | Computer Services | \$0 | \$0 | \$0 | (\$0) | NA | #REF! |
| | Information Technology | \$10,921.23 | \$240,456.10 | \$242,500.00 | \$10,265.69 | 99.16% | |
| 001-78-51-519-58220 | Loxahatchee Groves CERT | \$289 | \$341 | \$4,127 | \$3,786 | 8.26% | #REF! |
| 001-90-58-581-59000 | Transfer to Fund Balance | \$0 | \$0 | \$61,328 | \$61,328 | 0.00% | #REF! |
| 001-90-58-581-59305 | Transfer to C.I.P Fund | \$0 | \$1,202,853 | \$1,202,853 | \$0 | 100.00% | #REF! |
| 001-90-58-581-59405 | Transfer to Solid Waste Fund | \$0 | \$118,000 | \$118,000 | \$0 | 100.00% | #REF! |
| | Transfers and Other | \$288.90 | \$1,321,194.00 | \$1,386,308.00 | \$65,114.00 | 95.30% | |
| Total Expenses | | \$204,481.91 | \$3,877,859.88 | \$4,230,567.10 | \$356,192.16 | 91.66% | #REF! |
| Revenues Less Expenditures | | | \$859,631 | | | | |
| Less Restricted Revenue (Tree Mitigation) | | | (\$746,865) | | | | |
| | | | <u>\$112,766</u> | | | | |

101 - Transportation Fund
REVENUES

| | | | | | | | |
|---------------------|--------------------------------|----------|-----------|-----------|-----------|--------|-------|
| 101-01-31-312-34100 | 1st Local option Fuel Tax (6c) | \$22,866 | \$198,806 | \$278,836 | \$80,030 | 71.30% | #REF! |
| 101-01-31-312-34200 | 2nd Local Option Fuel Tax(5c) | \$10,017 | \$89,994 | \$127,550 | \$37,556 | 70.56% | #REF! |
| Total Revenues | | \$32,883 | \$288,800 | \$406,386 | \$117,586 | 71.07% | #REF! |

EXPENSES

| | | | | | | | |
|---------------------|--------------------------------|-----|-----------|-----------|-----------|---------|-------|
| 101-40-58-581-59105 | Transfer to Roads and Drainage | \$0 | \$107,200 | \$278,836 | \$171,636 | 38.45% | #REF! |
| 101-40-58-581-59305 | Transfer to C.I.P Fund | \$0 | \$127,550 | \$127,550 | (\$0) | 100.00% | #REF! |
| Total Expenses | | \$0 | \$234,751 | \$406,386 | \$171,635 | 57.77% | #REF! |

Revenues Less Expenditures

\$54,049

103 - Local Option Sales Tax (L.O.S.T) Fund
REVENUES

103-01-31-312-31260 Sales Tax Infrastructure
103-14-36-361-36110 Interest for FMIVT
Total Revenues

| July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|----------|------------------------|-----------|------------|-----------------------------------|--------------------------------|
| \$24,098 | \$258,037 | \$334,000 | \$75,963 | 77.26% | #REF! |
| \$0 | \$33,504 | \$0 | (\$33,504) | NA | #REF! |
| \$24,098 | \$291,542 | \$334,000 | \$42,458 | 87.29% | #REF! |

EXPENSES

103-40-58-581-59305 Transfer to C.I.P Fund
Total Expenses

| | | | | | |
|-----|-----------|-----------|-----------|--------|---------|
| \$0 | \$162,296 | \$334,000 | \$171,704 | 48.59% | #REF! |
| \$0 | \$162,296 | \$334,000 | \$171,704 | 48.59% | 100.00% |

Revenues Less Expenditures

\$129,245

105 - Water Control District
REVENUES

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|---------------------|--|----------|------------------------|-------------|-------------|-----------------------------------|--------------------------------|
| 105-01-32-325-32510 | Other Assessments | \$0 | \$0 | \$30,000 | \$30,000 | 0.00% | #REF! |
| 105-01-32-325-32520 | Road and Canal Maintenance Assessment | \$86,747 | \$1,557,642 | \$1,560,164 | \$2,522 | 99.84% | #REF! |
| 105-01-32-325-32522 | Discount Fees | \$0 | (\$47,158) | (\$62,407) | (\$15,248) | 75.57% | #REF! |
| 105-01-32-325-36990 | Other Assessments - PBCSB | \$0 | \$2,558 | \$3,000 | \$442 | 85.25% | #REF! |
| 105-01-36-361-36110 | Interest-Assessments | \$2,596 | \$4,464 | \$0 | (\$4,464) | NA | #REF! |
| 105-01-36-364-36400 | Sales - Equipment/Materials | \$0 | \$61,500 | \$0 | (\$61,500) | NA | #REF! |
| 105-01-36-369-36990 | Miscellaneous Revenue | \$0 | \$1,231 | \$5,000 | \$3,726 | 24.61% | #REF! |
| 105-01-38-381-38100 | Transfer from Fund Balance | \$0 | \$945,041 | \$945,041 | \$945,041 | 100.00% | #REF! |
| 105-01-38-381-38111 | Contributions from Transportation Fund | \$0 | \$107,200 | \$278,836 | \$171,636 | 38.45% | #REF! |
| 105-01-38-384-38310 | Issuance of Debt-Capital outlay lease | \$0 | \$239,346 | \$0 | (\$239,346) | NA | #REF! |
| Total Revenues | | \$89,343 | \$2,871,824 | \$2,759,634 | \$832,808 | 104.07% | #REF! |

EXPENSES

| July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|----------|------------------------|-----------|------------|-----------------------------------|--------------------------------|
| \$34,465 | \$417,753 | \$575,068 | \$157,315 | 72.64% | #REF! |
| \$11,850 | \$110,423 | \$114,400 | \$3,977 | 96.52% | #REF! |
| \$2,057 | \$23,949 | \$18,500 | (\$5,449) | 129.45% | #REF! |
| \$35 | \$2,656 | \$0 | (\$2,656) | NA | #REF! |
| \$308 | \$2,233 | \$6,000 | \$3,767 | 37.22% | #REF! |
| \$0 | \$616 | \$0 | (\$616) | NA | #REF! |
| \$2,611 | \$32,752 | \$43,993 | \$11,241 | 74.45% | #REF! |
| \$881 | \$8,474 | \$8,751 | \$277 | 96.83% | #REF! |
| \$6,658 | \$93,847 | \$134,192 | \$40,345 | 69.93% | #REF! |
| \$1,627 | \$8,617 | \$19,193 | \$10,576 | 44.90% | #REF! |
| \$7,112 | \$80,464 | \$58,925 | (\$22,252) | 136.55% | #REF! |
| \$2,793 | \$25,621 | \$12,604 | (\$13,119) | 203.28% | #REF! |
| \$0 | \$26,894 | \$27,792 | \$899 | 96.77% | #REF! |
| \$0 | \$8,995 | \$8,995 | \$0 | 100.00% | #REF! |
| \$72 | \$1,132 | \$2,000 | \$868 | 56.60% | #REF! |
| \$0 | \$23,750 | \$25,000 | \$1,250 | 95.00% | #REF! |
| \$4,150 | \$59,093 | \$55,000 | (\$4,093) | 107.44% | #REF! |
| \$0 | \$13,871 | \$15,602 | \$1,731 | 88.90% | #REF! |
| \$2,995 | \$37,363 | \$24,000 | (\$13,363) | 155.68% | #REF! |
| \$615 | \$13,549 | \$14,000 | \$451 | 96.78% | #REF! |
| \$11,041 | \$218,884 | \$303,000 | \$84,116 | 72.24% | #REF! |
| \$0 | \$66,823 | \$60,000 | (\$6,823) | 111.37% | #REF! |
| \$26 | \$26 | \$0 | (\$26) | NA | #REF! |
| \$0 | \$2,472 | \$50,000 | \$47,528 | 4.94% | #REF! |
| \$83 | \$83 | \$0 | (\$83) | NA | #REF! |
| \$0 | \$172,500 | \$172,500 | \$0 | 100.00% | #REF! |
| \$580 | \$14,567 | \$20,000 | \$4,266 | 72.83% | #REF! |
| \$174 | \$11,327 | \$2,000 | (\$9,327) | 566.34% | #REF! |
| \$186 | \$10,616 | \$1,000 | (\$9,616) | 1,061.62% | #REF! |
| \$4,969 | \$36,775 | \$47,276 | \$8,420 | 77.79% | #REF! |
| \$0 | \$0 | \$4,000 | \$4,000 | 0.00% | #REF! |
| \$1,739 | \$3,969 | \$2,000 | (\$1,969) | 198.43% | #REF! |
| \$100 | \$4,133 | \$2,000 | (\$2,133) | 206.65% | #REF! |

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|----------------------------|---|------------|------------------------|-------------|-------------|-----------------------------------|--------------------------------|
| 105-50-53-538-56400 | Machinery and Equipment | (\$99,238) | (\$86,905) | \$12,333 | \$99,238 | (704.66%) | #REF! |
| 105-50-54-541-53400 | Engineering | \$20,343 | \$76,092 | \$40,000 | (\$36,092) | 190.23% | #REF! |
| 105-50-54-541-54670 | Traffic Control Signs | \$420 | \$16,582 | \$28,996 | \$12,414 | 57.19% | #REF! |
| 105-50-54-541-54680 | Repair and Maintenance - Machinery | \$7,364 | \$74,397 | \$40,000 | (\$34,397) | 185.99% | #REF! |
| 105-50-54-541-55200 | Operating Supplies | \$1,811 | \$20,097 | \$17,323 | (\$2,774) | 116.01% | #REF! |
| 105-50-54-541-55300 | Road Materials & Supplies | \$911 | \$14,274 | \$15,000 | \$726 | 95.16% | #REF! |
| 105-50-54-541-55310 | Road Maintenance and Service | \$14,526 | \$194,626 | \$287,500 | \$92,874 | 67.70% | #REF! |
| 105-50-54-541-55500 | Education & Training | \$479 | \$2,096 | \$1,000 | (\$1,096) | 209.59% | #REF! |
| 105-50-54-541-56400 | Capitalized Leases and Purchases of Equipment | \$0 | \$240,304 | \$0 | (\$240,304) | NA | #REF! |
| 105-50-54-541-57301 | Other Debt Service Costs | \$0 | \$0 | \$5,000 | \$5,000 | 0.00% | #REF! |
| 105-50-54-541-59305 | Transfer to C.I.P Fund | \$0 | \$484,691 | \$484,691 | \$0 | 100.00% | #REF! |
| Total Expenses | | \$43,742 | \$2,570,481 | \$2,759,634 | \$185,091 | 93.15% | #REF! |
| Revenues Less Expenditures | | | <u>\$301,343</u> | | | | |

Item 2.

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

REVENUES

| | | | | | | | |
|---------------------|---|-----|-------------|-------------|-------------|---------|-------|
| 305-01-32-334-33450 | FEMA Reimbursements | \$0 | \$0 | \$271,794 | \$271,794 | 0.00% | #REF! |
| 305-01-33-337-33700 | Local Gov't Unit Grant - Physical Environment | \$0 | \$0 | \$750,000 | \$750,000 | 0.00% | #REF! |
| 305-01-33-337-33701 | State of Florida Resiliency Grant | \$0 | \$0 | \$350,000 | \$350,000 | 0.00% | #REF! |
| 305-01-36-366-36991 | Contributions & Donations - Private Sources | \$0 | \$0 | \$250,000 | \$250,000 | 0.00% | #REF! |
| 305-01-38-381-38100 | Transfer from Fund Balance | \$0 | \$0 | \$664,549 | \$664,549 | 0.00% | #REF! |
| 305-01-38-381-38105 | Transfer From Road and Drainage Fund | \$0 | \$484,691 | \$484,691 | \$0 | 100.00% | #REF! |
| 305-01-38-381-38110 | Contribution from General Fund | \$0 | \$1,202,853 | \$1,202,853 | \$0 | 100.00% | #REF! |
| 305-01-38-381-38111 | Contributions from Transportation Fund | \$0 | \$127,550 | \$127,550 | \$0 | 100.00% | #REF! |
| 305-01-38-381-38112 | Contributions From Surtax Fund | \$0 | \$162,296 | \$334,000 | \$171,704 | 48.59% | #REF! |
| Total Revenues | | \$0 | \$1,977,391 | \$4,435,437 | \$2,458,047 | 44.58% | #REF! |

EXPENSES

| July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 | |
|------|------------------------|-----------|-----------|-----------------------------------|--------------------------------|-------|
| | \$0 | \$5,395 | \$0 | (\$5,395) | NA | #REF! |
| | \$0 | \$2,926 | \$126,000 | \$123,074 | 2.32% | #REF! |
| | \$5,716 | \$11,407 | \$205,794 | \$194,388 | 5.54% | #REF! |
| | \$0 | \$191,970 | \$198,000 | \$6,030 | 96.95% | #REF! |
| | \$0 | \$134,910 | \$125,700 | (\$9,210) | 107.33% | #REF! |
| | \$0 | \$110,830 | \$126,000 | \$15,170 | 87.96% | #REF! |
| | \$0 | \$2,899 | \$40,000 | \$37,101 | 7.25% | #REF! |
| | \$0 | \$320 | \$436,300 | \$435,980 | 0.07% | #REF! |
| | \$0 | \$2,461 | \$136,700 | \$134,239 | 1.80% | #REF! |
| | \$0 | \$1,126 | \$140,000 | \$138,874 | 0.80% | #REF! |
| | \$0 | \$0 | \$77,673 | \$77,673 | 0.00% | #REF! |
| | \$0 | \$0 | \$89,865 | \$89,865 | 0.00% | #REF! |
| | \$0 | \$0 | \$107,064 | \$107,064 | 0.00% | #REF! |
| | \$0 | \$0 | \$79,563 | \$79,563 | 0.00% | #REF! |
| | \$0 | \$0 | \$171,581 | \$171,581 | 0.00% | #REF! |
| | \$7,690 | \$7,690 | \$473,965 | \$466,275 | 1.62% | #REF! |
| | \$0 | \$0 | \$120,133 | \$120,133 | 0.00% | #REF! |
| | \$0 | \$0 | \$132,037 | \$132,037 | 0.00% | #REF! |
| | \$0 | \$0 | \$26,594 | \$26,594 | 0.00% | #REF! |
| | \$0 | \$0 | \$230,641 | \$230,641 | 0.00% | #REF! |
| | \$0 | \$0 | \$187,878 | \$187,878 | 0.00% | #REF! |
| | \$0 | \$0 | \$0 | \$0 | NA | #REF! |
| | \$0 | \$26,370 | \$0 | (\$26,370) | NA | #REF! |
| | \$0 | \$112,050 | \$108,000 | (\$4,050) | 103.75% | #REF! |
| | \$0 | \$2,250 | \$0 | (\$2,250) | NA | #REF! |
| | \$0 | \$171 | \$0 | (\$171) | NA | #REF! |
| | \$0 | \$158,502 | \$154,885 | (\$3,617) | 102.34% | #REF! |
| | \$0 | \$79,452 | \$97,500 | \$18,048 | 81.49% | #REF! |
| | \$0 | \$715 | \$0 | (\$715) | NA | #REF! |
| | \$0 | \$30,468 | \$40,014 | \$9,546 | 76.14% | #REF! |
| | \$0 | \$5,180 | \$0 | (\$5,180) | NA | #REF! |
| | \$0 | \$0 | \$35,000 | \$35,000 | 0.00% | #REF! |

| | |
|---------------------|---------------------------------------|
| 305-60-54-541-56316 | West C (Gruber to Forest Lane) |
| 305-60-54-541-56317 | West D (Southern to Collecting Canal) |
| 305-60-54-541-56318 | E S to Southern |
| 305-60-54-541-56319 | Kerry Lane |
| 305-60-54-541-56321 | 24th Fourth (E & W of F Road) |
| 305-60-54-541-56322 | Tangerine |
| 305-60-54-541-56323 | E Citrus |
| 305-60-54-541-56324 | 147th |
| 305-60-54-541-56325 | 161st Terrace North |
| 305-60-54-541-56326 | Casey Road |
| 305-60-54-541-56327 | Gruber |
| 305-60-54-541-56328 | B North |
| 305-60-54-541-56329 | West 25th |
| 305-60-54-541-56541 | Resiliency Grant Expenditures |
| Total Expenses | |

| July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|----------|------------------------|-------------|-------------|-----------------------------------|--------------------------------|
| \$0 | \$0 | \$21,000 | \$21,000 | 0.00% | #REF! |
| \$0 | \$0 | \$21,000 | \$21,000 | 0.00% | #REF! |
| \$0 | \$0 | \$28,000 | \$28,000 | 0.00% | #REF! |
| \$0 | \$0 | \$10,500 | \$10,500 | 0.00% | #REF! |
| \$0 | \$2,638 | \$21,000 | \$18,362 | 12.56% | #REF! |
| \$0 | \$0 | \$35,000 | \$35,000 | 0.00% | #REF! |
| \$20,568 | \$22,481 | \$35,000 | \$12,519 | 64.23% | #REF! |
| \$0 | \$852 | \$8,500 | \$7,648 | 10.02% | #REF! |
| \$15,947 | \$51,927 | \$105,000 | \$53,073 | 49.45% | #REF! |
| \$0 | \$29,796 | \$25,000 | (\$4,796) | 119.18% | #REF! |
| \$0 | \$16,340 | \$35,000 | \$18,660 | 46.69% | #REF! |
| \$0 | \$0 | \$23,550 | \$23,550 | 0.00% | #REF! |
| \$0 | \$25,844 | \$50,000 | \$24,156 | 51.69% | #REF! |
| \$0 | \$288,007 | \$350,000 | \$61,993 | 82.29% | #REF! |
| \$49,920 | \$1,324,974 | \$4,435,437 | \$3,110,463 | 29.87% | #REF! |

Revenues Less Expenditures

\$652,417

405 - Solid Waste
REVENUES

| | | July | YTD Through July 31 | Budgeted | Balance | FY24 % Used Thru 7/31/24 | FY23 % Used Thru 7/31/23 |
|---------------------|--------------------------------|----------|------------------------|------------|-----------|-----------------------------------|--------------------------------|
| 405-01-32-325-32520 | Solid Waste Assessments | \$31,612 | \$602,617 | \$604,400 | \$1,783 | 99.71% | #REF! |
| 405-01-32-325-32522 | Discount Fees | \$0 | (\$19,482) | (\$24,176) | (\$4,694) | 80.58% | #REF! |
| 405-01-34-343-34300 | SWA Recycling Income | \$0 | \$0 | \$500 | \$500 | 0.00% | #REF! |
| 405-01-36-361-36110 | Interest | \$936 | \$1,543 | \$500 | (\$1,043) | 308.65% | #REF! |
| 405-01-38-381-38110 | Contribution from General Fund | \$0 | \$118,000 | \$118,000 | \$0 | 100.00% | #REF! |
| Total Revenues | | \$32,549 | \$702,679 | \$699,224 | (\$3,455) | 100.49% | #REF! |

EXPENSES

| | | | | | | | |
|---------------------|--------------------------|-----|-----------|-----------|-----------|---------|-------|
| 405-70-53-534-53409 | Other Sanitation Service | \$0 | \$18,379 | \$10,000 | (\$8,379) | 183.79% | #REF! |
| 405-70-53-534-53440 | Solid Waste Contract | \$0 | \$510,986 | \$682,804 | \$284,618 | 74.84% | #REF! |
| 405-70-53-534-53480 | PBC Admin Fee 1% | \$0 | \$5,147 | \$6,044 | \$897 | 85.16% | #REF! |
| 405-70-58-581-59000 | Transfer to Fund Balance | \$0 | \$0 | \$376 | \$376 | 0.00% | #REF! |
| Total Expenses | | \$0 | \$534,512 | \$699,224 | \$277,512 | 76.44% | #REF! |

Revenues Less Expenditures

\$168,166

Loxahatchee Groves Ethics Training

Torcivia, Donlon, Goddeau & Rubin, P.A.
Office of the Town Attorney

Florida Statutes

Public Records

- Chapter 119 – all records made and received regarding Town business
- Includes texts and social media posts and messages related to Town business regardless of device or account
- Don't email, text, or post anything you wouldn't say in a public meeting or want printed in the newspaper
- Retention requirements

Sunshine

- Chapter 286 – prohibits discussion between Board Members regarding Town business outside a noticed public meeting
- Includes prohibition of discussion via phone, text, and social media

Ethics

- Chapter 112 – regulates voting conflicts, gifts, reporting, business relationships
- Supplemented by Palm Beach County Code of Ethics, Chapter 2, Article XIII of the Palm Beach County Code of Ordinances

Palm Beach County Code of Ethics Conflicts

- ▶ Public Officials shall NOT:
 - ▶ Use the public office or position to take or fail to take any action, or influence others to take or fail to take any action, or attempt to do these things in a manner which he or she knows or should know with the exercise of reasonable care will result in a special financial benefit, not shared with similarly situated members of the general public or the listed persons or entities
 - ▶ Use or attempt to use the public office or position, or any property or resource which may be within his or her trust, to corruptly secure or attempt to secure a special privilege, benefit, or exemption for the public official or others
 - ▶ Enter into any contract or other transaction for goods or services with the Town
 - ▶ Includes the public official's outside employer or business and any person, agency or entity acting for the Town
 - ▶ Accept, directly or indirectly, travel expenses from a contractor, vendor, service provider, bidder or proposer
 - ▶ Agree to pay or give a contingency fee to another person
- ▶ Public Officials shall declare voting conflicts of interest, abstain from voting or participating in discussion on such matters, and file Form 8B

Palm Beach County Code of Ethics

Conflicting Relationships

- Self
- Spouse, domestic partner, household member, dependents
- Sibling, step-sibling, child, step-child, parent, step-parent, niece or nephew, uncle or aunt, grandparent, or grandchild
 - of self, spouse or domestic partner
 - or the employer or business of any of these people
- Outside employer or business of self, spouse or domestic partner or someone known to public official to work for such employer or business
- Customer or client of the public official or outside employer or business (within the last 24 months)
- Substantial debtor or creditor of public official, spouse or domestic partner
- Civic group, union, social, charitable, or religious organization, or other organization of which the public official, spouse or domestic partner is an officer or director

Palm Beach County Code of Ethics

Gifts

- ▶ Public Officials shall NOT:
 - ▶ Knowingly solicit or accept, directly or indirectly, any gift of value greater than \$100 in the aggregate for the calendar year from any person or business entity that the public official knows or should know with the exercise of reasonable care, is a vendor, lobbyist or principal or employer of a lobbyist who lobbies, sells or leases to the Town
 - ▶ Knowingly solicit a gift of any value from any person or business entity that the public official knows, or should know with the exercise of reasonable care, is a vendor, lobbyist or principal or employer of a lobbyist who lobbies, sells, or leases to the Town where the gift is for the personal benefit of the public official or any relative or household member
 - ▶ Accept or agree to accept a gift from a person or entity, because of:
 - ▶ An official public action taken or to be taken or which could be taken
 - ▶ A legal duty performed or to be performed or which could be performed
 - ▶ A legal duty violated or to be violated or which could be violated
- ▶ Public Officials shall report gifts in excess of \$100

Training

State of Florida

- <http://www.ethics.state.fl.us/Training/Training.aspx>

Palm Beach County

- http://www.pbcgov.com/_code/videos/VideoPlayer.htm?id=COE/Training/2017-FINAL_COE-Training

Town Code of Ethics

- ▶ Public Officers pledge NOT to:
 - ▶ Misuse the office or position
 - ▶ Participate in debate on any matter which may come before Town Council for decision and which may benefit a family member, client, or business associate
 - ▶ Seek or accept any personal profit or gain or unwarranted favor or privilege for himself or any relative or other person
 - ▶ Improperly influence or attempt to influence other public officers
- ▶ Public Officers shall NOT:
 - ▶ Engage in, solicit, or negotiate for, or promise to accept private employment or render services for private interests or conduct a private business when such employment, service, or business creates a conflict with the proper discharge with official duties
 - ▶ Have any contact with, in any form, nor engage in communication or discussion with applicants, petitioners, or their agents or representatives seeking action or other relief from Town Council on matters relating to a pending application or other petition
 - ▶ Invest or hold any investment, directly or indirectly, in any financial business, commercial, or other private transaction that creates a conflict with official duties

Town Code of Ethics

- ▶ Public Officers shall NOT:
 - ▶ Directly or indirectly solicit, accept, or receive any gift, in any form, if:
 - ▶ It could be reasonably inferred or expected the gift was intended to influence the officer's performance of official duties
 - ▶ The gift was intended to serve as an inducement for an improper action or as a reward not otherwise permitted under state law
 - ▶ Use provisions of this Code of Ethics to further frivolous claims against one another
 - ▶ Knowingly violate any federal, state, or local law, rule or regulation
 - ▶ Disclose confidential information acquired in one's capacity as a public officer or use such confidential information to further one's personal interests
 - ▶ Undermine the duties, responsibilities, and role of the Town Manager
 - ▶ Use the official position to "influence peddle" or gain favors or benefits inconsistent with Town policy or applicable law on behalf of any citizen or other person

9

Questions?



155 F Road Loxahatchee Groves, FL 33470

TO: Finance Advisory and Audit Committee of the Town of Loxahatchee Groves

FROM: Jeffery Kurts, Esq, Project Manager

THROUGH: Francine Ramaglia, CPA, AICP, ICMA-CM

DATE: August 14, 2024

SUBJECT: Presentation of Florida Sunshine Law & Ethics

Background:

Town Attorney Glen Torcivia will appear via Zoom and give a presentation on the Florida Sunshine Law and Ethics.

Recommendation:

Receive and File.