TOWN OF LOXAHATCHEE GROVES

TOWN HALL COUNCIL CHAMBERS

TOWN COUNCIL FIRST BUDGET HEARING AND REGULAR MEETING

Community Open Discussion Meeting 6:00-6:55 PM (Non-Agenda Items Workshop)

AGENDA

SEPTEMBER 8, 2021 - 7:00 - 10:30 P.M.

Robert Shorr, Mayor (Seat 4)

Phillis Maniglia, Councilmember (Seat 1) **Laura Danowski, Vice Mayor (Seat 2)**

Marianne Miles, Councilmember (Seat 3) **Marge Herzog, Councilmember (Seat 4)**

Administration

Town Manager, James S. Titcomb
Assistant Town Manager, Francine L. Ramaglia
Town Attorney, Elizabeth Lenihan, Esq.
Town Clerk, Lakisha Q. Burch
Public Works Director, Larry A. Peters, P.E.

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

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

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

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

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

TOWN COUNCIL AGENDA ITEMS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

MOMENT OF SILENCE

ROLL CALL

ADDITIONS, DELETIONS AND MODIFICATIONS

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

Public Comments for all meetings may be received by email, or in writing to the Town Clerk's Office until 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.

CONSENT AGENDA

1. Approval of Meeting Minutes.
    a. May 18, 2021, Town Council Workshop/Special Meeting
    b. June 1, 2021, Community Resident's Workshop Meeting
    c. June 1, 2021, Town Council Regular Meeting
2. Approval of Resolution No. 2021-41 Triple A Sod – Roadside sodding from ITID contract.
3. Approval of Resolution No. 2021-45 3-yr financing agreement of Kubota tractor, council approved purchase 4.20.21.

PRESENTATION

4. Kim Delaney, Director of Strategic Development and Policy, Treasure Coast Regional Planning Council /TCRPC.

FIRST BUDGET AND PUBLIC HEARING

5. Discussion of proposed tentative millage rate and proposed FY 2021/2022 Budget.
    a. Summary presentation of the FY22 proposed tentative millage rate and budget overview. Town Manager announcement of the percentage by which the adopted tentative millage rate exceeds the roll back rate.
    b. Approval of Resolution No. 2021-42 adopting the tentative millage rate for FY 2021-2022.
    c. Approval of Resolution No. 2021-43 adopting the tentative budget for FY 2021-2022.
    d. (d. & e.) Budget and policy exhibits attached.
6. Approval of Resolution No. 2021-44 adopting the Solid Waste Assessment.

Town Council Recesses to convene as the Dependent District Board of Supervisors.

7. Approval of Resolution No. 2021-DD05 adopting the Road & Drainage Acreage Assessment.

Dependent District Board of Supervisors recesses to reconvene as Town Council.

PUBLIC HEARING AND REGULAR AGENDA

8. Approval of Ordinance No. 2021-07 on second reading amending Section 100-005 "Local and Collector Roadways, generally" Of Part IV "Parking and Loading, Access and Subdivision, Sight Distance" Of Its Unified Land Development Code to provide for a maximum speed limit of 25 Miles per hour on roadways within the Town boundaries other than Okeechobee Boulevard and Southern Boulevard.

TOWN COUNCILMEMBER COMMENTS

Phillis Maniglia (Seat 1)

Laura Danowski (Seat 2)

Marianne Miles (Seat 3)

Marge Herzog (Seat 5)

Mayor Robert Shorr (Seat 4)

TOWN STAFF COMMENTS

Town Manager

Assistant Town Manager

Town Attorney

Public Works Director

Town Clerk

ADJOURNMENT

Comment Cards:

Note public comment rules may be modified during the COVID-19 pandemic, see above.

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

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Agenda # 1

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **Lakisha Burch, Town Clerk**

DATE: **August 23, 2021**

VIA: **James Titcomb, Town Manager**

SUBJECT: **Meeting Minutes**

Staff recommends approval of the attached meeting minutes.

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TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF REGULAR MEETING
May 18, 2021

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor Shorr called meeting to order at 6:10 p.m.

PLEDGE OF ALLEGIANCE
Mayor Shorr led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor Shorr led a prayer.

ROLL CALL
Mayor Robert Shorr, Vice Mayor Laura Danowski, Councilmembers Phillis Maniglia, Marianne Miles and Margaret Herzog, Town Manager James Titcomb, Town Attorney Elizabeth Lenihan, Esq., Public Works Director Larry Peters, and Town Clerk Lakisha Burch.

ADDITIONS, DELETIONS & MODIFICATIONS TO THE AGENDA

Town Manager Titcomb stated that item A had been added to the agenda and the original agenda had been amended. Vice Mayor Danowski asked if item 8 could be pulled from the agenda.

Motion was made by Councilmember Herzog seconded by Vice Mayor Danowski to approve the agenda as amended with item A added and item # 8 removed; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There was public comment made by Anita Kane, Chair of the Finance Audit and Advisory Committee (FAAC) giving an update from the committee.

PROCLAMATIONS & PRESENTATIONS

A. American Legion National Poppy Day Proclamation – Sponsor Councilmember Herzog

Councilmember Herzog read the proclamation into the record observing May 28, 2021, as American Legion National Poppy Day.

CONSENT AGENDA

1. C-Road Culvert Repair/Replacement Project (3 Bids).

Councilmember Maniglia asked if this item could be pulled from the Consent Agenda for discussion.

Councilmember Maniglia asked for clarification regarding this item.

Larry Peters, Director of Public Works presented the following to Town Council for discussion. Mr. Peters stated that the At the April 20, 2021, Town Council meeting, staff presented three quotes, from contractors, for replacing the existing, and/or installing a new, culvert at C Road and Collecting Canal. Council directed staff to obtain three quotes for replacing the existing, and quotes for "Slip-lining" the existing culvert, in lieu of replacement. After meeting with a "Slip-lining" Contractor, it was determined that the existing 60" culvert was in such failing condition, slip lining was not an option.

Councilmember Miles commented a bridge joining Collecting Canal to the plaza.

There was discussion among Town Council and Mr. Peters.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Danowski to pull item #1 C-Road Culvert Repair/Replacement Project; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

There were public comments by Todd McLendon and Paul Coleman.

Motion was made by Councilmember Miles seconded by Vice Mayor Danowski to approve a purchase order to D. S. Eakins, Construction Corporation, to provide all labor and materials for replacing the existing 60" CAP with 80 LF of 60" CAP at C Canal and Collecting Canal, to include Rip Rap Rubble Canal lining on North end around mitered pipe end, FDOT Sand Cement End wall on South end, Fine grade, install sod and restore roadway; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

REGULAR AGENDA

2. Building Official & Related Services "Turnkey" Contract Proposal Presentations:
    a. Safe-Built Services
    b. CAP Government Services

Town Manager Titcomb presented the item to the Town Council stating that we have been successfully implementing a series of locally pre-vetted and bid government ("piggy-back") contracts to provide convenience and pre-valued pricing for the Town's ongoing needs for critical services, improvements, maintenance, and operations throughout the town.

All town selected contracts for services, pre-vetted and publicly awarded by other qualifying governmental agencies, are thoroughly reviewed for standard terms and language by the Town Attorney for legal sufficiency. Final contract documents, inclusive of all terms, pricing and scope of services are brought back to council in final form for legislative action to adopt.

Two qualified "Certified Building Official (CBO) & Related Services" companies, along with their pre-awarded compatible service contracts are attached for review, consideration, and discussion. Upon final selection of a service provider, a Town Resolution will be generated to authorize the selected contract for adopting, form and format compatible with purchasing code.

Robin Verse, Account Manager and John Stone, Building Official for Calvin, Giordano & Associates, Inc., a SAFEbuilt Company presented to the Town Council.

Councilmember Herzog asked what services will be provided and what is the speed of turnaround. Ms. Verse responded Code Enforcement 3 days for 8 hours, Building Official 3 days and Permit Tech. 5 days for 8 hours.

Councilmember Miles asked if this is not about the money but asked why they should be chosen.

Vice Mayor Danowski asked what a permit tech does for 8 hours five hours a day. Ms. Verse responded to Vice Mayor Danowski.

Councilmember Maniglia made the comment that there are a lot of building permitting going on at this moment.

Mayor Shorr asked about the staffing-replacing of staff and what financial impact will this have. Ms. Verse responded.

Motion was made by Councilmember Maniglia seconded by Councilmember Herzog to move forward with Safe-Built Services brining back and executed agreement with an implementation process of the transition; it was voted as follows: Ayes: Mayor Shorr, Councilmembers Herzog, Maniglia and Miles. Nye: Vice Mayor Danowski. Motion passed 4-1.

3. Cross Jurisdictional Access Ordinance – First Reading ORDINANCE NO. 2021-04.

There were public comments by Paul Coleman and Cassie Suchy.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Danowski to approve on first reading of Ordinance No. 2021-04 amending section 100-400 "private ingress/egress, arrangements" of Article 100 "Access standards and subdivision" of part IV "Parking and loading, access and subdivision, sight distance" of its Unified Land Development Code to provide for a prohibition on private ingress/egress arrangements providing access to and from areas outside the Town with Town Attorney changes which include adding changes to 100-040 by adding a sentence in number (2) and deleting number (10); it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

4. Updates on Acquisition of Easements (multi-use, utility, and construction) – Attorney.

Town Attorney Lenihan stated that Council had requested the Town Attorney prepare several multi-use easement document(s) that would include a variety of uses. The Town also has other easements such as utility easements and single purpose easements such as the drainage easements prepared for the catch basing project (which include necessary as-builts and surveys to be accepted by council and recorded).

There were public comments by John Ryan and Cassie Suchy.

Motion was Councilmember Maniglia seconded by Councilmember Herzog to approve the Multi-Use Trail with corrections made by Town Attorney and Roadway/Drainage/Utility Easement Agreements; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

5. Discussion on identification of Rights-Of-Way (ROW), existing easements, and other dedications (public footprint) within the Town.

There was public comment by John Ryan.

Motion was made by Vice Mayor Danowski seconded by Councilmember Maniglia to extend the meeting to 10:00 p.m.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

Staff stated that more information would be bought back to Town Council for further discussion regarding roadway easements.

6. Discussion on Town Roadways Master Plan including Classifications, Town Roadway Section Standards; Prioritization and Cost Sharing, including neighborhood/area specific assessments and Bond Financing Options.

Motion was made by Vice Mayor Danowski seconded by Councilmember Maniglia to extend the meeting to 10:30 p.m.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

There were public comments made by the following John Ryan and Cassie Suchy.

Motion was made by Vice Mayor Danowski seconded by Councilmember Maniglia to extend the meeting to 11:00 p.m.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

There was a consensus made by Town Council to bring back the following: amend Cost Sharing Resolution, assessment options, road way standard look @ each road and prioritization list starting with Phase 1 of maintenance road maps.

7. Road Paving Estimates offered for other Road Segments.

Town Manager Titcomb presented the item to the Town Council stating that Council had previously directed staff to seek contractors to perform road repairs for the 12 miles of OGEM roadways in need of repair, reconstruction, and/or sealing. At its April 20th meeting, Council approved a demonstration project for North A Road with Harddrives. While reviewing proposals for A Road, staff was told that several of the contractors' pricing was also generally applicable to C & D Roads, the goal was to develop a program for OGEM repair using A Road North from Okeechobee to North Road as a demonstration project including replacement of speed humps with speed tables; thermal striping; and perhaps a sloped 2-foot 6-inch shoulder to protect the edge. Harddrives is currently scheduled to begin its work on Monday, May 24th.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Danowski to extend the meeting to 11:30 p.m.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

There was public comment by Cassie Suchy.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Danowski to approve the C Road project proposal for 378,198.00 provided funds are available the next project to be done after A Road is completed using the Hardrives, Inc.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski and Councilmember Maniglia. Nyes: Councilmembers Herzog and Miles. Motion passed 3-2.

There was consensus by Town Council to come back with quotes for B Road.

8. Road Rock Replenishment and Drainage projects proposed on South E Road. - **Pulled from Agenda.**

TOWN COUNCILMEMBER COMMENTS

Phillis Maniglia (Seat 1)

- July 4th event

Motion was made by Councilmember Maniglia seconded by Mayor Shorr to have a Town wide clean-up and bar-b-que on July 3rd, no cost to the Town all items received will be donations; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

- Stated a lot was done tonight regarding Code Enforcement.
- Tonight's meeting was good.

Laura Danowski (Seat 2)

- Asked for the status of Heavy Traffic Report (Simmons & White)
- Asked about PUSH notification to residents.
- Spoke about bringing back Community Workshop before regular Town Council Meeting (Town Council came to a consensus to implement this at the June 1st Town Council Meeting)

Marianne Miles (Seat 3)

- Stated she is glad we are moving forward with paving.

Marge Herzog (Seat 5)

- Eagle Scout will be presenting at the Landowners Meeting on May 27th.
- Asked about message be placed on A Road regarding upcoming road work.
- Feels Town is spending money to fast.

Mayor Robert Shorr (Seat 4)

- Spoke about how Proclamations are handled.
- Asked Town Clerk to forward Town Council Rules.

TOWN STAFF COMMENTS

Town Manager

- Council discussion for “pre-planning” Agenda meetings, format & schedule.
- Vacation Notice: The Town Manager will be Out of Area, June 25th – July 5th.
  - (the ATM will be assigned Acting Manager in my absence.)
- Gave KUDOS to Town Council regarding the cooperation during the meeting.

Assistant Town Manager

Town Attorney

- Update regarding posting of Building Permits

Public Works Director

No comment

Town Clerk

- Gave update on Town of Loxahatchee Groves Scholarship
- Update on Dress for Success

ADJOURNMENT
There being no further business meeting was adjourned at 11:35 p.m.

TOWN OF LOXAHATCHEE GROVES

ATTEST:

____
Mayor Robert Shorr

____
Lakisha Burch, Town Clerk

____
Vice Mayor Laura Danowski

____
Councilmember Margaret Herzog

APPROVED AS TO LEGAL FORM:

____
Councilmember Phillis Maniglia

____
Elizabeth Lenihan, Town Attorney

____
Councilmember Marianne Miles

TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF COMMUNITY RESIDENT WORKSHOP
JUNE 1, 2021

Meeting audio available in Town Clerk's Office

CALL TO ORDER
Mayor Shorr called meeting to order at 6:00 p.m.

COMMENTS FROM THE PUBLIC

Virginia Standish
- Confused about the different types of meetings.

Todd McLendon
- Take roads of gas tax roll.

There was a consensus from the Town Council in support of removing private roads off gas tax roll.

Town Attorney Lenihan stated she will come back with more information regarding changing public-maintained roads to private.
- Is commercial supported by Town Council.

Katie Lakeman
- North C Road- no berm.

John Ryan
- A Road, berm needs to be reinstalled.

Jai Subammya
- Taking of land, illegally.
- C Road is dangerous.

Ken Johnson
- Canals
- Blocking on Collecting Road
- Culvert at B & Collecting Canal Road

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Lakisha Q. Burch, Town Clerk

APPROVED AS TO LEGAL FORM:

____
Office of the Town Attorney

____
Mayor Robert Shorr

____
Vice Mayor Laura Danowski

____
Council Member Marge Herzog

____
Council Member Maryann Miles

____
Council Member Phillis Maniglia

TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF COUNCIL MEETING
JUNE 1, 2021

Meeting audio available in Town Clerk's Office

TOWN COUNCIL AGENDA ITEMS

CALL TO ORDER
Mayor Shorr called meeting to order at 7:11 p.m.

PLEDGE OF ALLEGIANCE
Mayor Shorr led the Pledge of Allegiance.

MOMENT OF SILENCE
Mayor Shorr led a prayer.

ROLL CALL
Mayor Robert Shorr, Vice Mayor Laura Danowski, Councilmembers Phillis Maniglia, Marianne Miles and Margaret Herzog, Town Manager James Titcomb, Asst. Town Manager Francine Ramaglia, Town Attorney Elizabeth Lenihan, Esq., Public Works Director Larry Peters, and Town Clerk Lakisha Burch.

ADDITIONS, DELETIONS & MODIFICATIONS TO THE AGENDA
Town Manager Titcomb stated that the representative from Dress for Success would be presenting via Zoom.

Vice Mayor Danowski stated that Mr. Raflowitz first name should be changed to Brett instead of Bill in Ordinance No. 2021-04 heading.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS
There was public comment made by Frank Schiola.

PRESENTATION AND PROCLAMATION

1. Assistant Executive Director Pat Stidham of Dress for Success Palm Beaches. (15 minutes)

At the May 4th Town Council Regular Meeting, Vice Mayor Danowski asked Town Clerk Burch to assist with her Dress for Success initiative. Vice Mayor Danowski and Town Clerk Burch met and decide to have a clothing drive. The date for the collection of the clothes will be from June 1st through the 14th at Town Hall from the hours of 9:00 a.m. to 4:00 p.m. We will be accepting new and/or slightly used business attire, shoes, and handbags. The clothes collected will be delivered to the Dress for Success boutique in Belle Glade on June 16th at noon.

Dress for Success Palm Beaches is a part of a global organization with nearly 150 affiliates in 25 countries. Since opening our doors in 2010, they have grown exponentially and have served over 5000 women in the Palm Beaches. With a poverty rate for women in our area that hovers near 20 percent, our services are requested regularly from over 100 partner referral agencies.

Dress for Success Palm Beaches believes every woman has the right to realize her full potential and achieve financial independence in a more egalitarian world. We believe that with the proper education, tools, and action this world is possible. Their purpose is to offer long-lasting solutions that enable women to break the cycle of poverty. Their vision is a world where women do not live-in poverty. We strive for a world where all women are financially independent, are treated with dignity and respect and are directly impacting their lives and those of their families. We aspire to a world that fully harnesses the power of women and recognizes their role in economic sustainability. By supporting each other, we can reach a greater number of women and make our vision a reality.

Dress for Success Palm Beaches is an ever-expanding network of affiliates who work together with referral agencies, volunteers, and companies across the world to make a real impact in women's lives. By supporting each other, we can reach a greater number of women and make our vision a reality.

Bianca Montalvo, Office Administrator from Dress for Success Palm Beaches presented a PowerPoint presentation informing Town Council about the Dress for Success program. This is an initiative of Vice Mayor Danowski to help collect business attire for the new Dress for Success Palm Beaches location in Belle Glade, Florida.

PUBLIC HEARING

2. Approval of Ordinance No. 2021- 03 on second reading authorizing the following to be regular members of the Planning Zoning Board and two (2) alternate members.

Town Clerk Burch presented the item to Town Council seeking approval on second reading of Ordinance No. 2021-03 authorizing the following: William Bell, William Ford, Neil O'Neil III, Matthew Otero and Brett Raflowitz as regular members of the Planning and Zoning Board and two (2) alternate members. Town Clerk Burch recommended that Town Council approve on second reading Ordinance No. 2021-03 the Planning and Zoning Slate and LPA appointments and appoint two alternate members.

Motion was made by Councilmember Maniglia seconded by Vice Mayor Danowski to approve Ordinance No. 2021-03 on second reading authorizing the following: William Bell, William Ford, Neil O'Neil III, Matthew Otero and Brett Raflowitz as regular members of the Planning and Zoning Board and two (2) alternate members; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

REGULAR AGENDA

3. Discussion and Approval of Resolution No.2021-26 Town of Loxahatchee Groves' Scholarship.

Town Attorney Lenihan presented the item stating that in 2018, by Resolution No. 2018-12, the Town established the Loxahatchee Groves Scholarship Fund Committee to provide scholarships to Loxahatchee Groves students from surplus funds remaining from the Palm Beach League of Cities luncheon, which had been hosted by the Town. The Committee was tasked with developing a scholarship program, including application and eligibility criteria, promoting the program, and appointing a Subcommittee to review the applications and recommend award thereof to the Town Council. The Committee was automatically sunset after the award of scholarships, unless extended by adoption of a Resolution by the Town Council. Town Attorney Lenihan recommends that Town Council seeking approval of Resolution No. 2021-26, approval to revised Scholarship application and flyer to extend deadline date to June 4th and draft a policy for accepting donations for the Scholarship Fund.

Motion was made by Councilmember Maniglia seconded by Councilmember Herzog to approve Resolution No. 2021-26 providing for the re-creation of the "Loxahatchee Groves Scholarship Fund Committee" to develop the program for awarding the scholarships and to appoint a subcommittee of qualified individuals to recommend awards of scholarships to the town council; providing for duties of the committee; providing for the appointment of an award selection subcommittee; providing for compliance with Florida's Sunshine Law and Public Records Law; providing for procedural matters of the committee; appointing the members of the committee; providing for sunsetting of the committee; providing for severability, conflict, and an effective date; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

4. Discussion of Easement (Multi-Use Trail/Roadway Drainage & Utility) Protocol.

Town Attorney Lenihan presented to Town Council that at stating seeking at its May 4 and 18, 2021 meetings, the Town Council approved, respectively, final drafts of the Roadway/Drainage/Utility Easement and the Multi-Use Trail Easement forms. At its May 18, 2021, meeting, the Town Council also discussed the Town's roadway "footprint", the effects of

Section 95.361, Florida Statutes, on the roadway "footprint", the use of Easements, and continuation of the Town's priority roadway maintenance and improvement projects. Town Council has directed to continue maintenance of roadways within the Town using the currently maintained boundaries. When it was expressed to the Town Council that additional right-of-way may be useful for a particular project, the Town Council directed staff to seek easements from the property owners for the additional property needed for this purpose. Town Attorney Lenihan seeks for Town Council to approve the following protocol regarding requests for Easements for Town purposes:

1. The Town is seeking, and may request from property owners within the Town, the following:
    - Easements for additional right-of-way outside the currently maintained roadway "footprint" to be used for roadway, drainage, and/or utility purposes. Such Easements will be addressed on a case-by-case basis in relation to a proposed project.
    - Easements for multi-use trails.
2. The Town's Public Works Director is responsible for obtaining, perfecting, requesting approval, and recording Easements to the Town.
3. The Town's Public Works Director may procure the services of a surveyor for preparation of sketches and legal descriptions in accordance with the Town's purchasing code and manual.
4. The Town's Public Works Director will work with the Town Attorney to revise any Easement documents as necessary.
5. In addition to the Town's Public Works Director, Town Administration and Town Lobbyist may request Easements for Town purposes as described in this protocol.
6. The Town's Public Works Director, Town Administration, Town Engineer and/or Town Attorney will prepare for consideration by the Town Council any variance to the terms of an Easement.
7. All Easements must be approved by the Town Council prior to recording.
8. Easements must be collected prior to the Town beginning any work within the Easement, unless directed by the Town Manager.

Councilmember Maniglia stated at the last meeting it was discussed using the Town's Lobbyist.

Councilmember Miles stated to have all the paper fitting all the footprint.

There were public comments made by the following: Paul Coleman, Nina Corning, Cassie Suchy and Virginia Standish.

There was consensus by Town Council on line 2 remove Larry Peters, who is a licensed engineer and line 5 to remove Town Council to Town Lobbyist.

Motion was made by Councilmember Herzog seconded by Councilmember Maniglia to approve protocol regarding the requests for easements for Town's purposes; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

5. Discussion of the Transportation Planning Agency (TPA).

Town Attorney Lenihan presented to Town Council that in Resolutions 2019-21 and 2019-22 (each passed 5/0 on April 2, 2019), the Town Council approved two roadway projects on Okeechobee Boulevard and directed staff to apply for cost-reimbursement funding from the Palm Beach County Transportation Planning Authority (TPA). The projects include a multi-use trail with pedestrian/equestrian warning signals and crossings along Okeechobee Boulevard between "A" Road and Folsom Road and a roundabout at the intersection of Okeechobee Boulevard and Folsom Road. The TPA has approved these projects for cost reimbursement funding. When the Town originally applied for the funding for these projects, the multi-use trail project was anticipated to begin in fiscal year 2021 and the roundabout project in fiscal year 2022. The TPA has agreed that the projects may be combined and begin in fiscal year 2022.

Town Attorney Lenihan has recommended to the Council approve the following: Move that the Interlocal Agreement with Palm Beach County for the multi-use trail and roundabout projects on Okeechobee Boulevard, with any final revisions deemed necessary and appropriate by the Town Manager and Town Attorney. Move that the Council direct staff to pursue financing for the projects in compliance with the conditions in the Town's Charter and other applicable laws. Move that the Council direct staff to bring an item back to move forward with a Charter amendment for consideration by the voters at referendum related to financing of capital improvement projects.

Councilmember Herzog stated that the following are win/wins in direction, finances and in design and having input on the round-about. Need everyone to work on this.

Mayor Shorr asked to see an outline-can projects be together.

There were public comments made by the following: Paul Coleman, Nina Corning, Todd McLendon, Mary McNicholas, Cassie Suchy and Virginia Standish.

<u>Motion was made by Councilmember Maniglia seconded by Vice Mayor Danowski to write letter to Transportation Planning Authority (TPA) stating we need more time and do a financial study; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.</u>

6. Discussion of Road Maintenance
    a. E Road (Reconstruction of south E (rock and drainage)

Larry Peters, Director of Public Works presented the item to Town Council stating South E Road is in very poor condition and needs reconstruction. This section of the Town's roadways improvement was a high priority one year ago. During heavy rain events, stormwater is pooling in the roadway and will soon wash out the berm along E Canal.

At the Tuesday May 18, 2021, Town Council Workshop and Special Meeting, staff listed this item for discussion, however, the item was removed from the agenda, due to not having back-up.

Motion was made by Councilmember Maniglia seconded by Councilmember Herzog to execute a purchase order to Palm Beach Aggregates, LLC, in the amount of $ 108,700.00 for providing and delivering base rock to South E Road from Okeechobee Blvd. to Collecting Canal (1.5 miles); it was voted as follows: Ayes: Mayor Shorr, Councilmembers Herzog, Maniglia and Miles. Nay: Vice Mayor Danowski. Motion passed 4-1.

b. D Road
   i. Big Dog
   ii. Paving

Larry Peters, Director of Public Works presented the item to Town Council stating that at the Tuesday May 18, 2021, Council Workshop and Special Meeting, staff presented a quote from Hardrives, Inc. for paving South D Road from Okeechobee Blvd to Southern Blvd, with 2 inches of Type S-1 or 12.5C Asphalt. 8600 feet long by 20 feet in width. This Item was not selected for approval.

South D Road can be divided into two segments:

The first segment is 1,100 feet long starting at Okeechobee Blvd. and running South along the West boundary of "Big Dog". As a part of the Development Agreement with the town, "Big Dog" provided $100,000.00 for paving this segment. The Town has since re-constructed the roadway and installed drainage.

The second segment is to finish South D to Valencia Dr.

FDOT is in the process of installing Traffic Signals at the intersection of Southern Blvd. and D Road, and the plans are for FDOT to pave D Road from Southern Blvd. to the Northern Boundary of the State Right of Way, which aligns with the North boundary of Valencia Dr.

Mr. Peters also stated Hardrives has been competitively vetted by "Piggyback", and the other vetted contractors that have provided quotes will not warrant the work for three years.

The South D Road improvement will require four drainage structures at an estimated cost of $15,000 to $20,000 each.

Mr. Peters recommended that Town Council approve to execute a purchase order to Hardrives, Inc., for paving of South D Road in accordance with the attached quote.

Motion was made by Mayor Shorr seconded by Councilmember Maniglia to bring back South D Road; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

c. B Road

Larry Peters, Director of Public Works presented the item to Town Council stating that at the Tuesday May 18, 2021, Council Workshop and Special Meeting, staff presented a quote from Hardrives, Inc. for paving North B Road from Okeechobee Blvd to North Road with 2 inches of Type S-1 or 12.5C Asphalt. Two miles long by 20 feet in width.

Staff was directed to request a re-quote for the Southern one- and one-half mile section to be 20 feet in width and the Northern one-half mile section to be 18 feet in width.

The Sod Farm is mandated, by a Development Order with the Town, to only use B Road for trucking, and the Town receives $20,000.00 each year, from the Sod Farm, for maintenance of B Road.

Mr. Peters recommended that Town Council approve to execute a purchase order to Hardrives, Inc., in the amount of $ 423, 936.40 for paving of North B Road in accordance with the attached quote.

There were public comments made by the following: Robert Austin, Nina Corning, Todd McLendon, and Cassie Suchy.

Motion was made by Vice Mayor Danowski seconded by Councilmember Maniglia to extend meeting to 11:00 p.m.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

Motion was made by Vice Mayor Danowski seconded by Councilmember Maniglia for B Road topping to be reevaluated before approval of quote; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.

TOWN COUNCILMEMBER COMMENTS

Phillis Maniglia (Seat 1)

- TPA- try to work with everyone and not to squash the TPA

Laura Danowski (Seat 2)

- Lease on grader (renew)
- Town Hall new hours (8:30 a.m. to 4:30 p.m. Monday thru Friday)
- Dust

Marianne Miles (Seat 3)

- Apologize for stating Horse Trail instead of Multi-use Trail

Marge Herzog (Seat 5)

- Update on Little Turtle Creek Road
- Gate at Westlake

Mayor Robert Shorr (Seat 4)

- Thing-A-Digger

<u>Motion was made by Mayor Shorr seconded by Councilmember Herzog to extend the meeting to 12:00 a.m.; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor Danowski, Councilmembers Herzog, Maniglia and Miles. Motion passed unanimously.</u>

TOWN STAFF COMMENTS

Town Manager

- June 1st (Start of Hurricane Season)
- Out of Town on Thursday and Friday
- Received the Home Rule Award

Assistant Town Manager

Town Attorney

Public Works Director

Town Clerk

ADJOURNMENT

There being no further business the meeting was adjourned at 11:37 p.m.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Mayor Robert Shorr

____
Lakisha Q. Burch, Town Clerk

____
Vice Mayor Laura Danowski

APPROVED AS TO LEGAL FORM:

____
Council Member Marge Herzog

____
Elizabeth Lenihan, Town Attorney

____
Council Member Maryann Miles

____
Council Member Phillis Maniglia

Agenda Item # 2

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **Larry A. Peters, P.E., Director of Public Works**

VIA: **James Titcomb, Town Manager**

SUBJECT: **Approval of Resolution No. 2021-41 for Agreement to Purchase & Install Sod with AAA Garden Center**

Background:

The Town is in need of a contractor for roadside sodding to prevent erosion adjacent to the 9 miles of roadway that have been recently overlaid. AAA Garden Center currently provides and installs sod for ITID. The Town's Public Works Department has also used AAA (low bidder) for the recently completed roadway connection from 145 Avenue to 43rd Road North. The Town has previously used "on the shelf" cooperative purchasing agreements based on competitive solicitations completed by the Village of Wellington (awarded to Odums & Agricultural Land Services). As such, Public Works compared the Wellington solicitation to its recent quotes from AAA as well as to the ITID pricing and found that AAA current pricing is consistent with, and for what we are seeking, lower than the contract prices awarded to Odums and Agricultural Land Services by the Village of Wellington.

Attached are:

- AAA Garden Center's price quote provided to ITID Tuesday, December 8, 2020, and the quote for the above-mentioned roadway project, to The Town of Loxahatchee Groves, dated July 27, 2021.
- Wellington bid tabulation

Accordingly, staff recommends using AAA Garden Center as it provides for the best pricing for purchase and installation of sod based on neighboring contracts and because time is of the essence to complete this work. This agreement is pursuant to "Best Interest" as provided by Section 2-133(b)(12) of the Town's Code of Ordinances.

Recommendations:

Move to approve Resolution No. 2021-41 for Agreement with AAA Garden Center to provide and install sod throughout the Town pursuant to "Best Interest" provisions of the Code of Ordinances.

Michael Nicholson

From: Donald Staires <donaldstaires@aaagardencenter.com>
Sent: Tuesday, December 8, 2020 9:47 AM
To: Michael Nicholson
Subject: AAA Garden Center - 2021 Pricing

2021 Indian Trails Pricing

We will hold our pricing for 2021.

6- Pallets or 2,700 sq ft will be @ $0.30 per sq ft
Plus a $75.00 delivery fee

Straight Lay Bahia (2,701 sq ft and above) = $0.25 per sq ft

Pinned Bahia = $0.29 sq ft

Floritam = $0.50 sq ft

Please note that we are now using 10" pins for all pinning of banks and double pinning when necessary. (at no extra cost)

Thanks Again.

July 27, 2021

2021 – 2022 / Loxahatchee Groves Sod Installation Prices,

6- Pallets or 2,700 sq ft of Bahia - will be @ $0.30 per sq ft - Plus a $75.00 delivery fee

Straight Lay Bahia (2,701 sq ft and above) = $0.25 per sq ft

Pinned Bahia = $0.29 sq ft

Floritam = $0.50 sq ft

Please note that we are using 10" pins for all pinning of the banks and double pinning when necessary. (at no extra cost)

Thanks Again,
Donald S. Staires
561-203-0735
DonaldStaires@AAAGardenCenter.com

Annual Sod Contract
Bid Tabulation: ITB #202111
Date: March 8, 2021

Exhibit A

Key	
Primary	Secondary

Item #	Item Description	UOM	Picked-Up Price: Odums Sod	Picked-Up Price: Agricultural Land	Delivered Price: Odums Sod	Delivered Price: Agricultural Land	Delivered & Installed: Odums Sod	Delivered & Installed: Agricultural Land
SOD: Various Types - ALL CERTIFIED								
1	Floratam – St. Augustine (See Specs)	Per Sq. Ft.	$ 0.36	$ 0.45	$ 0.38	$ 0.65	$ 0.41	$ 0.44
2	Palmetto - St. Augustine (See Specs)	Per Sq. Ft.	$ 0.37	$ 0.48	$ 0.39	$ 0.68	$ 0.42	$ 0.47
3	Citra Blue - St. Augustine (See Specs)	Per Sq. Ft.	$ 0.42	$ 0.75	$ 0.44	$ 0.85	$ 0.47	$ 0.74
4	Bitter Blue - St. Augustine (See Specs)	Per Sq. Ft.	No Bid	$ 0.75	No Bid	$ 0.85	No Bid	$ 0.74
5	Bahia (See Specs)	Per Sq. Ft.	$ 0.24	$ 0.25	$ 0.26	$ 0.35	$ 0.30	$ 0.26
6	UltimateFlora - Zoysia	Per Sq. Ft.	No Bid	$ 1.25	No Bid	$ 1.75	No Bid	$ 1.25
7	SeaDwarf - Seashore Paspalum	Per Sq. Ft.	No Bid	$ 2.75	No Bid	$ 3.75	No Bid	$ 2.75
8	Bermuda	Per Sq. Ft.	$ 0.40	$ 0.48	$ 0.42	$ 0.58	$ 0.46	$ 0.48
9	Celebration	Per Sq. Ft.	$ 0.40	$ 0.50	$ 0.42	$ 0.60	$ 0.46	$ 0.55
10	Tiftway 419 Bermuda (See Specs)	Per Sq. Ft.	No Bid	$ 0.55	No Bid	$ 0.75	No Bid	$ 0.65
11	Vendor preparation of surface prior to sod install of any listed sod (cut/remove vegetation & loosen soil) for the following types: Floratam, Bahia and Bermuda	Per Sq. Ft.	N/A	N/A	N/A	N/A	$ 0.20	$ 0.35
12	Bahia Sod (Pegged/Staked) Price includes staking or pegging sod on various slopes – e.g. canal and lake banks. Slope exceeds 3:1	Per Sq. Ft.	N/A	N/A	N/A	N/A	$ 0.07	$ 0.30
Pine Straw & Ground Preparation								
13	Pine Straw Mulch (See Specs)	Per Bale	N/A	N/A	N/A	N/A	No Bid	No Bid
14	Pine Straw Mulch (See Specs)	Per Truckload	N/A	N/A	N/A	N/A	No Bid	No Bid
MISC ITEMS								
15	Seed and Mulch (See Specs)	Per Sq. Yd.	N/A	N/A	N/A	N/A	No Bid	$ 0.49
16	Hydro Seed (See Specs)	Per Sq. Yd.	N/A	N/A	N/A	N/A	No Bid	$ 0.90

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2021-41

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA AUTHORIZING AN AGREEMENT WITH FIFTY ONE FIFTY THREE GARDEN CENTER, INC. D/B/A AAA GARDEN CENTER FOR THE PURCHASE AND INSTALLATION OF SOD AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Loxahatchee Groves ("Town") is in need of a contractor to provide and install sod throughout the Town; and

WHEREAS, the Village of Wellington recently awarded a competitive solicitation for sod purchase and installation; and

WHEREAS, the Town has received a quote that is lower than the prices awarded in the Village of Wellington, and is consistent with pricing used in the Indian Trails Improvement District; and

WHEREAS, the Town has recently performed roadway improvements and it is necessary to complete the sod installation to prevent erosion of and adjacent to the improvements; and

WHEREAS, pursuant to Section 2-133(b)(12) of the Town of Loxahatchee Groves Code of Ordinances, the Town Council has determined that this Agreement is in the best interests of the Town as it provides for the best pricing for purchase and installation of sod based on neighboring contracts and time is of the essence to complete this work; and

WHEREAS, the Town has determined it to be in the best interests of the residents of the Town to execute the attached Agreement for purchase and installation of sod.

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

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

Section 2. The Town Council of the Town of Loxahatchee Groves, Florida hereby approves the Agreement with Fifty One Fifty Three Garden Center, Inc., d/b/a AAA Garden Center.

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

Council Member __________________ offered the foregoing resolution. Council Member

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

	Aye	Nay	Absent
Robert Shorr, MAYOR	□	□	□
Laura Danowski, VICE MAYOR	□	□	□
Marge Herzog, COUNCIL MEMBER	□	□	□
Marianne Miles, COUNCIL MEMBER	□	□	□
Phillis Maniglia, COUNCIL MEMBER	□	□	□

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS-___ DAY OF __________, 2021.

TOWN OF LOXAHATCHEE GROVES FLORIDA

ATTEST:

____
Mayor

____
Town Clerk

____
Vice Mayor

____
Council Member

APPROVED AS TO LEGAL FORM:

____
Council Member

____
Office of the Town Attorney

____
Council Member

AGREEMENT

THIS AGREEMENT is made this ________day of _________, 2021 between the **Town of Loxahatchee Groves**, Florida, a municipal corporation, hereinafter the "TOWN", with its office located at 155 F Road, Loxahatchee Groves, Florida 33470, and **Fifty One Fifty Three Garden Center, Inc. d/b/a AAA Garden Center,** a corporation authorized to do business in the State of Florida, hereinafter the "CONTRACTOR", with a mailing address of 5253 S. Military Trail, Lake Worth, Florida 33463.

RECITALS

WHEREAS, the TOWN is a municipal corporation organized and existing pursuant to the Charter and the Constitution of the State of Florida;

WHEREAS, the TOWN is in need of a contractor to provide and install sod throughout the Town;

WHEREAS, CONTRACTOR submitted a quote that is lower than neighboring contracts;

WHEREAS, the CONTRACTOR further warrants that it is experienced and capable of providing the material hereunder in a professional and competent manner; and

WHEREAS, the TOWN finds awarding the contract to the CONTRACTOR as described herein serves a valid public purpose.

NOW THEREFORE, the TOWN hereby engages the services of the CONTRACTOR, and in consideration of the mutual promises herein contained, the sufficiency of which is hereby acknowledged by both parties, the parties agree as follows:

1. SCOPE OF WORK

1.1 The scope of work is to provide and install sod throughout the TOWN, as described in Exhibit "A", Scope of Work, attached hereto and incorporated herein.

1.2 The CONTRACTOR represents to the TOWN that the services and materials provided under this Agreement shall be in accordance with accepted and established trade practices and procedures recognized in the CONTRACTOR's trade in general and that the materials shall conform to the highest standards and in accordance with this Agreement.

1.3 The CONTRACTOR represents that it is licensed to do business in the State of Florida and holds and will maintain all applicable licenses required for the work to be completed under this Agreement. The CONTRACTOR further warrants its capability and experience to perform the work provided for herein in a professional and competent manner.

2. USE OF AGENTS OR ASSISTANTS

2.1 To the extent reasonably necessary to enable the CONTRACTOR to perform its work hereunder, the CONTRACTOR shall be authorized to engage the services of any agents or assistants which it may deem proper, and may further employ, engage, or retain the services of such other persons or corporations to aid or assist in the proper performance of its duties. All costs of the services of, or expenses incurred by, such agents or assistants shall be paid by the CONTRACTOR.

3. FEE AND TERM

3.1 For the goods/services to be provided under this Agreement, the CONTRACTOR shall be entitled to payment as set forth in CONTRACTOR's quote, as set forth in Exhibit "B".

3.2 Should the TOWN require additional services or materials, not included in this Agreement, fees and payment for such work will be set forth in a separate Addendum, as authorized in accordance with the TOWN's procurement code prior to any such additional goods being provided by the CONTRACTOR.

3.3 The initial term of the Agreement shall become effective upon approval by both parties and shall extend until September 30, 2022, unless terminated earlier, as provided below.

4. MAXIMUM COSTS

4.1 The CONTRACTOR expressly acknowledges and agrees that the total cost to provide the goods and services shall be specified in the CONTRACTOR's quote, and no additional costs shall be authorized without prior written approval from the appropriate authority.

5. INVOICE

5.1 The CONTRACTOR shall submit an itemized invoice to the TOWN for approval prior to receiving compensation. The CONTRACTOR shall be paid within thirty (30) days of receipt of an invoice for the goods. All invoices will be paid in accordance with the Local Government Prompt Payment Act.

6. COPIES OF DATA/DOCUMENTS

6.1 Copies or original documents prepared by the CONTRACTOR in relation to work associated with this Agreement shall be provided to the TOWN. Data collected, stored, and/or provided shall be in a form acceptable to the TOWN and agreed upon by the TOWN.

7. OWNERSHIP

7.1 Each and every report, draft, work product, map, record, and other document reproduced, prepared, or caused to be prepared by the CONTRACTOR pursuant to or in connection with this Agreement shall be the exclusive property of the TOWN.

8. DEFAULTS, TERMINATION OF AGREEMENT

8.1 If the CONTRACTOR fails to satisfactorily perform the work specified in this Agreement; or, is in material breach of a term or condition of this Agreement, the Town Manager may give written notice to the CONTRACTOR specifying defaults to be remedied. Such notice shall set forth the basis for any dissatisfaction and suggest corrective measures. If the CONTRACTOR does not remedy defaults within the allotted time or commence good faith steps to remedy the default to the reasonable satisfaction of the Town Manager, the TOWN may take such action to remedy the default and all expenses related thereto shall be borne by the CONTRACTOR including, without limitation, utilization of another CONTRACTOR to provide for such work; and/or, the TOWN may withhold any money due or which may become due to the CONTRACTOR for such expense and/or work related to the claimed default. Alternatively, or in addition to the foregoing, if after three (3) days the CONTRACTOR has not remedied defaults or commenced good faith steps to remedy defaults to the satisfaction of the Town Manager, the TOWN may elect to terminate this Agreement. No compensation shall be paid for de-mobilization, take-down, disengagement wind-down, lost profits or other costs incurred due to termination of this Agreement under this paragraph 8.1.

8.2 Notwithstanding paragraph 8.1, the TOWN reserves the right and may elect to terminate this Agreement at any time, with or without cause, upon notice from the TOWN Manager. At such time, the CONTRACTOR would be compensated only for the goods and services provided to the date of termination. In the event material has been ordered or is in the process of being manufactured, the TOWN must pay for all material ordered or manufactured. No compensation shall be paid for de-mobilization, take-down, disengagement wind-down, lost profits or other costs incurred due to termination of this Agreement under this paragraph 8.2.

9. INSURANCE

9.1 The CONTRACTOR, shall, at its own expense, procure and maintain throughout the term of this Agreement, with insurers acceptable to the TOWN, the types and amounts of insurance conforming to the minimum requirements set forth below. The CONTRACTOR shall not commence services until the required insurance is in force and evidence of insurance acceptable to the TOWN has been provided to, and approved by, the TOWN. An appropriate Certification of Insurance shall be satisfactory evidence of insurance. Until such insurance is no longer required by this Contract, the CONTRACTOR shall provide the TOWN with renewal or replacement evidence of insurance at least thirty (30) days prior to the expiration or termination of such insurance.

A. The CONTRACTOR shall maintain, during the life of this Agreement, commercial general liability, including contractual liability insurance in the amount of $1,000,000 per occurrence and $2,000,000 aggregate, to protect the CONTRACTOR from claims for damages for bodily and personal injury, including wrongful death, as well as from claims of property damages which may arise from any operations under this Agreement, whether such operations be by the CONTRACTOR or by anyone directly employed by or contracting with the CONTRACTOR.

B. The CONTRACTOR shall maintain, during the life of this Agreement, comprehensive automobile liability insurance in the minimum amount of $1,000,000 combined single limit for bodily injury and property damages liability to protect the CONTRACTOR from claims for damages for bodily and personal injury, including death, as well as from claims for property damage, which may arise from the ownership, use, or maintenance of owned and non-owned automobiles, including rented automobiles whether such operations be by the CONTRACTOR or by anyone directly or indirectly employed by the CONTRACTOR.

C. The CONTRACTOR shall maintain, during the life of this Agreement, Workers' Compensation Insurance and Employer's Liability Insurance for all employees as required by Florida Statutes.

All insurance, other than Worker's Compensation, to be maintained by the CONTRACTOR shall specifically include the TOWN as an "Additional Insured".

9.2 The insurance provided by the CONTRACTOR shall apply on a primary basis and include a waiver of subrogation. Any insurance, or self-insurance, maintained by the TOWN Council shall be excess of, and shall not contribute with, the insurance provided by the CONTRACTOR. Except as otherwise specified, no deductible or self-insured retention is permitted.

9.3 Compliance with these insurance requirements shall not limit the liability of the CONTRACTOR. Any remedy provided to the TOWN by the insurance provided by the TOWN shall be in addition to and not in lieu of any other remedy (including, but not limited to, as an indemnitee of the CONTRACTOR) available to the TOWN under this Agreement or otherwise.

9.4 Neither approval nor failure to disapprove insurance furnished by the CONTRACTOR shall relieve the CONTRACTOR from responsibility to provide insurance as required by this Agreement.

9.5 The CONTRACTOR's failure to obtain, pay for, or maintain any required insurance shall constitute a material breach upon which the TOWN may immediately terminate or suspend this Agreement. In the event of any termination or suspension, the TOWN may use the services of another contractor without the TOWN incurring any liability to the CONTRACTOR.

9.6 At its sole discretion, the TOWN may obtain or renew the CONTRACTOR's insurance, and the TOWN may pay all or part of the premiums. Upon demand, the CONTRACTOR shall repay the TOWN all monies paid to obtain or renew the insurance. The TOWN may offset the cost of the premium against any monies due the CONTRACTOR from the TOWN.

10. WAIVER OF BREACH

10.1 The waiver by either party of any breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach of that same or any other provision.

11. INDEMNITY

11.1 The parties recognize that the CONTRACTOR is an independent contractor. The CONTRACTOR agrees to assume liability for and indemnify, hold harmless, and defend the TOWN, its elected officials, employees, agents, and attorneys of, from, and against all liability and expense, including reasonable attorney's fees, in connection with any and all claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims for personal injury, property damage, equitable relief, or loss of use, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the CONTRACTOR, its agents, officers, contractors, subcontractors, employees, or anyone else utilized by the CONTRACTOR in the performance of this Agreement. The CONTRACTOR's liability hereunder shall include all attorney's fees and costs incurred by the TOWN in the enforcement of this indemnification provision. This includes claims made by the employees of the CONTRACTOR against the TOWN and the CONTRACTOR hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. The obligations contained in this provision shall survive termination of this Agreement and shall not be limited by the amount of any insurance required to be obtained or maintained under this Agreement.

11.2 Subject to the limitations set forth in this Section, CONTRACTOR shall assume control of the defense of any claim asserted by a third party against the TOWN and, in connection with such defense, shall appoint lead counsel, in each case at the CONTRACTOR's expense. The TOWN shall have the right, at its option, to participate in the defense of any third party claim, without relieving CONTRACTOR of any of its obligations hereunder. If the CONTRACTOR assumes control of the defense of any third party claim in accordance with this paragraph, the CONTRACTOR shall obtain the prior written consent of the TOWN before entering into any settlement of such claim. Notwithstanding anything to the contrary in this Section, the CONTRACTOR shall not assume or maintain control of the defense of any third party claim, but shall pay the fees of counsel retained by the TOWN and all expenses, including experts' fees, if (i) an adverse determination with respect to the third party claim would, in the good faith judgment of the TOWN, be detrimental in any material respect to the TOWN's reputation; (ii) the third party claim seeks an injunction or equitable relief against the TOWN; or (iii) the CONTRACTOR has failed or is failing to prosecute or defend vigorously the third party claim. Each party shall cooperate, and cause its agents to cooperate, in the defense or prosecution of any third party claim and shall furnish or cause to be furnished such records and information, and attend such conferences, discovery proceedings, hearings, trials, or appeals, as may be reasonably requested in connection therewith.

11.3 It is the specific intent of the parties hereto that the foregoing indemnification complies with Section 725.06, Florida Statutes, as amended. CONTRACTOR expressly agrees that it will not claim, and waives any claim, that this indemnification violates Section 725.06, Florida Statues. Nothing contained in the foregoing indemnification shall be construed as a waiver of any immunity or limitation of liability the TOWN may have under the doctrine of sovereign immunity or Section 768.28, Florida Statutes.

12. ENTIRE AGREEMENT AND ORDER OF PRECEDENCE

12.1 This Agreement consists of the terms and conditions provided herein and, the CONTRACTOR's quote. To the extent that there exists a conflict between this Agreement and the remaining documents, the terms, conditions, covenants, and/or provisions of this Agreement shall prevail and then the quote. Wherever possible, the provisions of such documents shall be construed in such a manner as to avoid conflicts between provisions of the various documents.

12.2 This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

13. ASSIGNMENT

13.1 Nothing under this Agreement shall be construed to give any rights or benefits to any party other than the TOWN and the CONTRACTOR. All duties and responsibilities under this Agreement shall be for the sole and exclusive benefit of the TOWN and the CONTRACTOR and not for the benefit of any other party. The CONTRACTOR shall not assign any right or interest in this Agreement, and shall not delegate any duty owned, without the TOWN's prior written consent. Any attempted assignment or delegation shall be void and totally ineffective for all purposes, and shall constitute a material breach upon which the TOWN may immediately terminate or suspend this Agreement.

13.2 In the event the TOWN consents to an assignment or delegation, the assignee, delegate, or its legal representative shall agree in writing to personally assume, perform, and be bound by this Agreement's covenants, conditions, obligations and provisions.

14. SUCCESSORS AND ASSIGNS

14.1 Subject to the provision regarding assignment, this Agreement shall be binding on the heirs, executors, administrators, successors, and assigns of the respective parties.

15. WAIVER OF TRIAL BY JURY

15.1 TO ENCOURAGE PROMPT AND EQUITABLE RESOLUTION OF ANY LITIGATION, EACH PARTY HEREBY WAIVES ITS RIGHTS TO A TRIAL BY JURY IN ANY LITIGATION RELATED TO THIS AGREEMENT.

16. GOVERNING LAW AND REMEDIES

16.1 The validity of this Agreement and of any of its terms or provisions, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State of Florida and venue shall be in Palm Beach County, Florida.

16.2 No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

17. TIME IS OF THE ESSENCE

17.1 Time is of the essence in the delivery of the goods as specified herein.

18. NOTICES

18.1 All notices hereunder must be in writing and, unless otherwise provided herein, shall be deemed validly given on the date when personally delivered to the address indicated below; or on the third (3rd) business day following deposit, postage prepaid, using certified mail, return receipt requested, in any U.S. postal mailbox or at any U.S. Post Office; or when sent via nationally recognized overnight courier to the address indicated below. Should the TOWN or the CONTRACTOR have a change of address, the other party shall immediately be notified in writing of such change, provided, however, that each address for notice must include a street address and not merely a post office box. All notices, demands or requests from the CONTRACTOR to the TOWN shall be given to the TOWN address as follows:

Town Manager
TOWN of Loxahatchee Groves
155 F road
Loxahatchee Groves, Florida 33470

All notices, demands or requests from the TOWN to the CONTRACTOR shall be given to the CONTRACTOR address as follows:

Fifty One Fifty Three Garden Center, Inc.
d/b/a AAA Garden Center
5253 S. Military Trail
Lake Worth, FL 33463

19. SEVERABILITY

19.1 Should any part, term or provision of this Agreement or any document required herein to be executed be declared invalid, void or unenforceable, all remaining parts, terms and provisions hereof shall remain in full force and effect and shall in no way be invalidated, impaired or affected thereby.

20. DELAYS AND FORCES OF NATURE

20.1 The CONTRACTOR shall not be considered in default by reason of a delay in timely performance if such delay and failure arises out of causes reasonably beyond the control of the CONTRACTOR or its subcontractors and without their fault or negligence. Upon the CONTRACTOR's request, the TOWN shall consider the facts and extent of any such delay and failure to timely perform the work for reason beyond the control of the CONTRACTOR and, if the CONTRACTOR's delay and failure to timely perform was without it or its subcontractors' fault or negligence, as determined by the TOWN in its sole discretion, the time of completion shall be extended for any reasonable time that the TOWN, in its sole discretion, may decide; subject to the TOWN'S rights to change, terminate, or stop any or all of the work at any time. If the CONTRACTOR is delayed at any time in the progress of the work by any act or neglect of the TOWN or its employees, or by any other CONTRACTOR employed by the TOWN, or by changes ordered by the TOWN, unavoidable casualties, or any causes beyond the CONTRACTOR's control, or by delay authorized by the TOWN pending negotiation or by any cause which the TOWN, in its sole discretion, shall decide justifies the delay, then the time of completion shall be extended for any reasonable time the TOWN, in its sole discretion, may decide. No extension of time shall be made for any delay occurring more than five (5) days before a claim therefore is made in writing to the TOWN. In the case of continuing cause of delay, only one (1) claim is necessary. The CONTRACTOR's sole remedy for a delay in completion of the work for any reason will be an extension of time to complete the work and CONTRACTOR specifically waives any right to seek any monetary damages or losses for a delay in completion of the work, including, but not limited to, waiving any right to seek monetary amounts for lost profits, additional overhead, salaries, lost productivity, efficiency losses, or any other alleged monetary losses which may be allegedly suffered by CONTRACTOR due to a delay in completion of the work.

20.2 Neither party shall be considered in default in the performance of its obligations hereunder or any of them, if such obligations were prevented or delayed by any cause, existing or future beyond the reasonable control of such party which include but are not limited to acts of God, labor disputes or civil unrest.

21. COUNTERPARTS

21.1 This Agreement may be executed in counterparts, each of which shall be an original, but all of which shall constitute one and the same document. Each of the parties shall sign a sufficient number of counterparts, so that each party will receive a fully executed original of this Agreement.

22. LIMITATIONS OF LIABILITY

22.1 Under no circumstances shall either party be liable to the other for any consequential, incidental, special, punitive, or any other form of indirect or non-compensatory damages.

23. PUBLIC ENTITY CRIMES

23.1 CONTRACTOR acknowledges and agrees that a person or affiliate who has been placed on the convicted CONTRACTOR list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a CONTRACTOR, supplier or sub-CONTRACTOR under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statues, for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted CONTRACTOR list. CONTRACTOR will advise the TOWN immediately if it becomes aware of any violation of this statute.

24. PREPARATION

24.1 This Agreement shall not be construed more strongly against either party regardless of who was more responsible for its preparation.

25. PALM BEACH COUNTY INSPECTOR GENERAL

25.1 In accordance with Palm Beach County ordinance number 2011-009, the CONTRACTOR acknowledges that this Agreement may be subject to investigation and/or audit by the Palm Beach County Inspector General. The CONTRACTOR has reviewed Palm Beach County ordinance number 2011-009 and is aware of its rights and/or obligations under such ordinance.

26. ENFORCEMENT COSTS

26.1 All parties shall be responsible for their own attorneys' fees, court costs and expenses if any legal action or other proceeding is brought for any dispute, disagreement, or issue of construction or interpretation arising hereunder whether relating to the Agreement's execution, validity, the obligations provided therein, or performance of this Agreement, or because of an alleged breach, default or misrepresentation in connection with any provisions of this Agreement.

27. PUBLIC RECORDS

CONTRACTOR shall comply with Florida's Public Records Act, Chapter 119, Florida Statutes, and, if determined to be acting on behalf of the TOWN as provided under section 119.011(2), Florida Statutes, specifically agrees to:

(a) Keep and maintain public records required by the TOWN to perform the service.

(b) Upon request from the TOWN's custodian of public records or designee, provide the TOWN with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Contract and following completion of this Contract if the CONTRACTOR does not transfer the records to the TOWN.

(d) Upon completion of this Contract, transfer, at no cost, to the TOWN all public records in possession of the CONTRACTOR or keep and maintain public records required by the TOWN to perform the service. If the CONTRACTOR transfers all public records to the TOWN upon completion of the Contract, the CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONTRACTOR keeps and maintains public records upon completion of the Contract, the CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the TOWN, upon request from the TOWN's custodian of public records or designee, in a format that is compatible with the information technology systems of the TOWN.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS OR DESIGNEE AT 561-793-2418, lburch@loxahatcheegrovesfl.gov, OR BY MAIL AT TOWN OF LOXAHATCHEE GROVES, 155 F ROAD, LOXAHATCHEE GROVES, FL 33470.

28. COPYRIGHTS AND/OR PATENT RIGHTS

28.1 CONTRACTOR warrants that there has been no violation of copyrights and/or patent rights in the manufacturing, producing of selling the goods, shipped or ordered, as a result of this proposal and the CONTRACTOR agrees to hold the TOWN harmless from any and all liability, loss, or expense occasioned by any such violation.

29. COMPLIANCE WITH OCCUPATIONAL SAFETY AND HEALTH

29.1 CONTRACTOR certifies that all services, material, equipment, etc., provided in this Agreement meet all OSHA requirements. CONTRACTOR further certifies that, if the services, material, equipment, etc., provided, is subsequently found to be deficient in any OSHA requirements in effect on date of delivery or performance, all costs necessary to bring the services, material, equipment, etc. into compliance with the aforementioned requirements shall be borne by the CONTRACTOR.

30. FEDERAL AND STATE TAX

30.1 The TOWN is exempt from Federal Tax and State Tax for Tangible Personal Property. The Procurement Official will sign an exemption if requested by the CONTRACTOR. CONTRACTOR shall not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the TOWN, nor shall CONTRACTOR be authorized to use the TOWN's Tax Exemption Number in securing such materials.

31. PROTECTION OF PROPERTY

31.1 The CONTRACTOR shall at all times guard against damage or loss to the property of the TOWN or of other contractors and shall be held responsible for replacing or repairing any such loss or damage. The TOWN may withhold payment or make such deductions as deemed necessary to insure reimbursement or replacement for loss or damage to property through negligence of the CONTRACTOR or its agents. The CONTRACTOR shall be responsible to safeguard all of their property such as tools and equipment while on site. The TOWN will not be held responsible for any loss of CONTRACTOR property due to theft or vandalism.

32. DAMAGE TO PERSONS OR PROPERTY

32.1 The responsibility for all damage to person or property arising out of or on account of work done under this Agreement shall rest upon the CONTRACTOR, and he/she shall save the TOWN, its employees, officials and agents thereof harmless from all claims made on account of such damages.

33. FISCAL NON-FUNDING

In the event sufficient budgeted funds are not available for a new fiscal period, the TOWN shall notify the CONTRACTOR of such occurrence and this Agreement shall terminate on the last day of the current fiscal period without penalty or expense to the TOWN. The CONTRACTOR will be paid for all services rendered through the date of termination.

35. SCRUTINIZED COMPANIES

35.1 As provided in F.S. 287.135, by entering into any agreement with the TOWN, or performing any work in furtherance hereof, the CONTRACTOR certifies that CONTRACTOR and CONTRACTOR's affiliates, suppliers, subcontractors and consultants that will perform hereunder that at the time the CONTRACTOR submits a bid or proposal for a contract or before the CONTRACTOR enters into or renews a contract with an agency or local governmental entity for goods or services of $1 million or more, the company must certify that the CONTRACTOR is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List and that it does not have business operations in Cuba or Syria. Also, at the time a CONTRACTOR submits a bid or proposal for a contract or before the CONTRACTOR enters into or renews a contract with an agency or local governmental entity for goods or services of any amount, the CONTRACTOR must certify that it is not participating in a boycott of Israel. If the Town determines, using credible information available to the public, that a false certification has been submitted by the CONTRACTOR, the TOWN's Agreement may be terminated and a civil penalty equal to the greater of $2 million or twice the amount of the Agreement shall be imposed, pursuant to Section 287.135, Florida Statutes.

36. E-VERIFY

36.1 Pursuant to Section 448.095(2), Florida Statutes, beginning on January 1, 2021, CONTRACTOR shall:

a. Register with and use the E-Verify system to verify the work authorization status of all newly hired employees and require all subcontractors (providing services or receiving funding under this Agreement) to register with and use the E-Verify system to verify the work authorization status of all the subcontractors' newly hired employees;

b. Secure an affidavit from all subcontractors (providing services or receiving funding under this Agreement) stating that the subcontractor does not employ, contract with, or subcontract with an "unauthorized alien" as defined in Section 448.095(1)(k), Florida Statutes;

c. Maintain copies of all subcontractor affidavits for the duration of the Contract Documents and provide the same to Subscriber upon Request;

d. Comply fully, and ensure all of its subcontractors comply fully, with Section 448.095, Florida Statutes;

e. Be aware that a violation of Section 448.09, Florida Statutes (Unauthorized aliens; employment prohibited) shall be grounds for termination of this Agreement; and

f. Be aware that if TOWN terminates this Agreement under Section 448.095(2)(e), Florida Statutes, CONTRACTOR may not be awarded a contract for at least one (1) year after the date on which this Agreement is terminated and will be liable for any additional costs incurred by TOWN as a result of termination of this Agreement.

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement on the day and year first above written.

ATTEST:	**TOWN OF LOXAHATCHEE GROVES, FLORIDA**
________________________	By: ___________________________________
Lakisha Burch, Town Clerk	Robert Shorr, Mayor

Approved as to form and legal sufficiency:

____
Town Attorney

CONTRACTOR:

FIFTY ONE FIFTY THREE GARDEN CENTER, INC., d/b/a AAA Garden Center, a corporation authorized to do business in the State of Florida

By: __________________________________

[Corporate Seal]

Print Name: Eric Gordon
Title: President

STATE OF _______________________)
COUNTY OF _____________________)

The foregoing instrument was acknowledged before me by means of __ physical presence or __ online notiarization this ________ day of ________, 20___ by Eric Gordon, as President, of Fifty One Fifty Three Garden Center, Inc., d/b/a AAA Garden Center, a company authorized to do business in the State of Florida, and __ who is personally known to me or __ who has produced ______________________________ as identification.

Notary Public

____
Print Name: ___________________________
My commission expires:__________________

Town of Loxahatchee Groves
Public Works Department

Scope of Work

Provide and Install Bahia Sod

The current project is to provide and install Bahia Sod along the berm and shoulder of the newly installed asphalt overlay of approximately nine (9) miles of OGEM roadway, as needed.

The intent is to have this vendor approved to provide and install Bahia Sod throughout the Town, as needed, for future projects, as defined by the Public Works Department, as they occur.

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Agenda Item # 3

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **Elizabeth V. Lenihan, Town Attorney**

VIA: **James Titcomb, Town Manager**

DATE: **September 8, 2021**

SUBJECT: **Resolution No. 2021-45 Approving Lease-Purchase Financing of Equipment**

Background:

On April 20, 2021, Town Council approved the purchase of a Kubota M6S with a 69" Buzzbar Head ("Equipment') for canal bank and berm maintenance through piggyback of a government contract between the Florida Sheriff's Association and Alamo Group (TX), Inc., with payments to be made over a three-year period. Alamo Group (TX), Inc. works directly with Leasing 2, Inc., which is a third-party financing entity, to provide financing to its customers who wish to utilize a lease-purchase option. The Resolution is to approve the financing documents. Exhibit B, Opinion of Counsel, will be provided as part of the final financing packet when received.

Pursuant to council direction noted above, a purchase order was issued and anticipated delivery is imminent.

Recommendations:

Move that the Town Council adopt Resolution No. 2021-45 approving the lease-purchase of the Equipment through Leasing 2, Inc.

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RESOLUTION NO. 2021-45

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, AUTHORIZING THE ENTRY BY THE TOWN INTO AN AGREEMENT WITH LEASING 2, INC. FOR LEASE-PURCHASE OF HEAVY EQUIPMENT; AUTHORIZING THE MAYOR TO EXECUTE NECESSARY DOCUMENTS IN FORMS ACCEPTABLE TO THE TOWN MANAGER AND TOWN ATTORNEY TO IMPLEMENT THE INTENT OF THIS RESOLUTION; AUTHORIZING THE TOWN MANAGER AND THE TOWN ATTORNEY TO TAKE SUCH ACTIONS AS ARE NECESSARY TO IMPLEMENT THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 2-133 of the Town's Purchasing Code permits the Town to enter into agreements for goods and services using other government agency contracts, so long as they were competitively bid, and the price offered to the Town is the same or less than the price of the contracting government agency; and

WHEREAS, the Town is in need of reliable sources for goods and services relating to the purchase of a Kubota M6S with a 69" Buzzbar Head ("Equipment') for canal bank and berm maintenance and the Equipment will be used solely for essential governmental functions and not for private business use; and

WHEREAS, on April 20, 2021, upon recommendation from Town Administration and in compliance with the Town's purchasing code, the Town Council approved the purchase of the Equipment by piggybacking a government contract between the Florida Sheriff's Association and Alamo Group (TX), Inc., with payments to be made over three (3) years; and

WHEREAS, Alamo Group (TX), Inc. works directly with a third-party to provide financing to its customers to utilize a lease-purchase option; and

WHEREAS, Section 2-133 of the Town's Purchasing Code also permits the Town to enter into agreements for goods and services without utilizing a sealed competitive method or obtaining written quotes where Town Council declares by at least a four-fifths affirmative vote that the sealed competitive method or obtaining written quotes is not in the best interest of the Town; and

WHEREAS, the Town Manager does not believe the Town could get better prices for the financing if the Town procured them itself; and

WHEREAS, the Town Manager recommends that the Town Council authorize financing purchase of the Equipment through Leasing 2, Inc. in the amount of $157,812.00 for a term of three (3) years at an interest rate of 3.54%, and associated Escrow Agreement, and authorize the Town Manager to execute any and all documents to implement the use of the contracts, including letter agreements and addenda, in forms acceptable to the Town Manager and Town Attorney; and

WHEREAS, the Town Council finds it is in the best interest of the Town of Loxahatchee Groves to act in accordance with the recommendation of the Town Manager.

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

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

Section 2. The Town Council of the Town of Loxahatchee Groves hereby authorizes the Town to finance the purchase of the Equipment, through contract with Leasing 2, Inc. The Town Manager is authorized to execute any and all documents to implement the use of the identified contracts by the Town, including letter agreements and addenda, in forms acceptable to the Town Manager and Town Attorney. The Town Manager and Town Attorney are authorized to take such actions as are necessary to implement this Resolution.

Section 3. This Resolution shall become effective immediately upon its passage and adoption.

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

	Aye	Nay	Absent
ROBERT SHORR, MAYOR	□	□	□
LAURA DANOWSKI, VICE MAYOR	□	□	□
MARGARET HERZOG, COUNCIL MEMBER	□	□	□
MARIANNE MILES, COUNCIL MEMBER	□	□	□
PHILLIS MANIGLIA, COUNCIL MEMBER	□	□	□

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS ___ DAY OF ___________ 2021.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Mayor Robert Shorr

____
Lakisha Burch, Town Clerk

____
Vice Mayor Laura Danowski

APPROVED AS TO LEGAL FORM:

____
Council Member Margaret Herzog

____
Town Attorney

____
Council Member Lisa El-Ramey

____
Council Member Phillis Maniglia

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Agenda Item # 4

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **James Titcomb, Town Manager**

SUBJECT: **Presentation**

Kim Delaney, Director of Strategic Development and Policy, Treasure Coast Regional Planning Council (TCRPC).

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Agenda Item # 5

TO: **Town Council of Town of Loxahatchee Groves**

FROM: **Francine Ramaglia, Assistant Town Manager**

VIA: **James Titcomb, Town Manager**

DATE: **September 8, 2021**

SUBJECT: **First Public Hearing for Proposed Fiscal Year 2021/2022 Millage Rate and Adoption of the Fiscal Year 2021/2022 Budget including related Fiscal Policies**

Background:

Florida Statutes Chapter 200.065 sets forth the procedures to follow for each local government in adoption of the annual property tax millage, levy, and budget. In accordance with these regulations, the millage rate is applied to the June 24, 2021 certified total taxable value of $388,826,388 to calculate the ad valorem revenue for the Fiscal Year 2021/2022 budget. The proposed millage rate of **3.0** mills is the same as it was in Fiscal Year 2020/2021 as well as the same as the preliminary TRIM rate adopted on July 6, 2021. Although the same rate as in the prior year, this same proposed millage rate is 6.45 % above the rollback rate of 2.8181 mills. The proposed millage rate generates property tax revenues of $1,166,479 which is an increase of $90,110 from Fiscal Year 2021/2022 property tax revenues (these amounts are at 100% without consideration to discounts and collection fees. As budgeted by law at 95%, revenues are $1,108,154 representing an increase of $76,356).

The proposed budget for all funds totaling $5.2 million (excluding transfers between funds) maintains funding for existing levels of service. Council held budget workshops jointly with the Finance Audit and Advisory Committee (FAAC) on August 9th, 16th and 23rd to discuss the proposed operating and capital budgets.

This is the first public hearing on the proposed budget and the corresponding ad valorem millage rate in accordance with Florida Statutes Chapter 200.065. The second public hearing and adoption is to be held on September 21, 2021.

Manager's Announcement as required by statute: The FY 2021/2022 operating millage rate of 3.0000 mills is greater than the rolled-back rate of 2.8181 mills by 6.45 %.

Public comment is invited on the proposed tentative millage rate and budget.

Recommendations:

- Move to approve Resolution No. 2021-42 adopting the tentative millage rate for Fiscal Year 2021/2022, directing the advertisement for the second Public Hearing on September 21, 2021.

- Move to approve Resolution No. 2021-43 adopting the proposed Fiscal Year 2021/2022 budget, including balances brought forward and related fiscal policies.

Agenda Item #5
Town Budget & Funds
Detail Exhibits

The Town of Loxahatchee Groves
First Public Budget Hearing (FY22) & Town Council Meeting
Wednesday, September 8th, 2021

Agenda Backup Package for Town Budget, Funds, Details & Balances

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2021 - 2022 - Legal Notice Summary All Funds

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ARE 6.45% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: at 3.0 MILLS

ESTIMATED REVENUES		GENERAL	TRANSPORTATION	SURTAX	ROADS & DRAINAGE	CAPITAL PROJECTS	SOLID WASTE	TOTAL ALL FUNDS
Taxes: Millage Per $1,000								
Ad Valorem Taxes:	3.0 MILLS	$1,108,155						$1,108,155
Assessments per Unit								$0
Roads & Drainage:	$200 per unit				$1,481,620			$1,481,620
Solid Waste:	$450 per unit						$610,750	$610,750
Licenses & Permits		$100,000						$100,000
Utility Taxes		$416,000						$416,000
Franchise Fees		$384,000						$384,000
Charges For Services		$135,000						$135,000
Intergovernmental Rev		$353,000	$383,000	$251,000			$2,500	$989,500
Fines & Forfeitures		$22,000						$22,000
Investment Income		$1,000			$0		$500	$1,500
Miscellaneous Revenues		$10,000			$0			$10,000
TOTAL SOURCES		**$2,529,155**	**$383,000**	**$251,000**	**$1,481,620**	**$0**	**$613,750**	**$5,258,525**
								$0
Transfers In		$172,500			$231,164	$398,901	$111,690	$914,255
Fund Balances/Reserves/Net Assets				$0	**$104,897**	$0		$104,897
TOTAL REVENUE, TRANSFERS & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**
ESTIMATED EXPENDITURES								
General Government		$1,228,291						$1,228,291
Public Safety								
Law Enforcement		$624,000						$624,000
PZB & Code		$325,000						$325,000
Physical Environment								$0
Public Works			$0		$1,385,931			$1,385,931
Solid Waste Services							$715,440	$715,440
Other Physical Environment								$0
Non-departmental		$146,000			$252,500		$10,000	$408,500
Capital Outlay						$398,901		$398,901
Debt Service					$6,750			$6,750
Contingency							$0	$0
TOTAL EXPENDITURES		**$2,323,291**	**$0**	**$0**	**$1,645,181**	**$398,901**	**$725,440**	**$5,092,813**
Non-Expenditures/Other Uses								$0
Transfers Out		$358,755	$383,000		$172,500			$914,255
Fund Balances/Reserves/Net Assets		$19,609		**$251,000**				$270,609
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**

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

STATEMENT OF REVENUES & EXPENDITURES - Summary All Funds

GENERAL FUND 001 — Proposed 2021-2022 Fiscal Year Budget (FY22)

Department Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 22 v FY 21 $	Change FY 22 v FY 21 %
FY Millage Rate Applied	*3 mills*		*3 mills*	*3 mills*	*various*	*3 Mills*		
Revenue								
Taxes & Assessments	$ 1,337,142.41	$ 1,407,674.95	$ 1,418,798.20	$ 1,480,288.08	$ 1,104,877.14	$ 1,524,155.21	$ 105,357.01	7.43%
Licenses & Permits	$ 89,558.42	$ 96,332.31	$ 85,000.00	$ 159,572.87	$ 71,772.24	$ 100,000.00	$ 15,000.00	17.65%
Franchise Fees	$ 321,215.05	$ 337,558.18	$ 282,000.00	$ 335,309.43	$ 301,113.83	$ 384,000.00	$ 102,000.00	36.17%
Charges For Services	$ 85,008.21	$ 55,180.66	$ 86,500.00	$ 184,073.85	$ 98,628.07	$ 135,000.00	$ 48,500.00	56.07%
Intergovernmental	$ 348,761.87	$ 333,847.09	$ 284,500.00	$ 360,092.24	$ 342,866.88	$ 353,000.00	$ 68,500.00	24.08%
Fines & Forfeitures	$ 36,910.50	$ 4,500.00	$ 17,000.00	$ -	$ 14,095.27	$ 22,000.00	$ 5,000.00	
Investment Income	$ 56,366.37	$ 6,710.04	$ 5,000.00	$ 301.77	$ 10,889.09	$ 1,000.00	$ (4,000.00)	-80.00%
Miscellaneous Revenues	$ 95,087.76	$ 44,324.01	$ 10,000.00	$ 23,933.91	$ 33,473.64	$ 10,000.00	$ -	0.00%
(Outside) Revenues Sub-Totals	$ 2,370,050.59	$ 2,286,127.24	$ 2,188,798.20	$ 2,543,572.15	$ 1,977,716.15	$ 2,529,155.21	$ 340,357.01	15.55%
Non-Revenues/Other Sources	$ 156,000.00	$ 170,000.00	$ -	$ 170,000.00	$ 106,880.16	$ 172,500.00	$ 172,500.00	
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Contribution from Fund Balance				$ -				
Total Revenue	**$ 2,526,050.59**	**$ 2,456,127.24**	**$ 2,188,798.20**	**$ 2,713,572.15**	**$ 2,084,596.31**	**$ 2,701,655.21**	**$ 512,857.01**	**23.43%**
Expenditures								
General Government								
Council	$ 96,255.89	$ 95,166.58	$ 129,950.00	$ 146,441.66	$ 96,255.89	$ 126,000.00	$ (3,950.00)	-3.04%
Town Manager	$ 723,464.18	$ 746,200.07	$ 637,500.00	$ 747,289.94	$ 538,014.58	$ 770,790.99	$ 133,290.99	20.91%
Financial Services	$ 72,626.59	$ 63,316.79	$ 83,100.00	$ 95,075.97	$ 54,974.45	$ 107,000.00	$ 23,900.00	28.76%
Legal Services	$ 167,597.08	$ 165,560.75	$ 125,000.00	$ 153,131.94	$ 131,405.35	$ 160,000.00	$ 35,000.00	28.00%
Communications & Technology	$ 98,088.16	$ 77,496.83	$ 80,000.00	$ 47,232.77	$ 52,203.23	$ 60,000.00	$ (20,000.00)	-25.00%
Boards & Committees	$ 4,207.94	$ (1,000.00)	$ 4,500.00	$ -	$ 1,321.10	$ 4,500.00	$ -	0.00%
Public Safety							$ -	
PZB	$ 208,773.31	$ 319,645.32	$ 155,000.00	$ 486,178.86	$ 281,102.34	$ 185,000.00	$ 30,000.00	19.35%
Code Enforcement	$ 87,828.04	$ 43,618.89	$ 78,000.00	$ 76,229.55	$ 82,805.92	$ 140,000.00	$ 62,000.00	79.49%
Law Enforcement	$ 622,412.00	$ 622,200.00	$ 624,000.00	$ 624,000.00	$ 510,329.84	$ 624,000.00	$ -	0.00%
Physical Environment							$ -	
Non-departmental	$ 104,732.96	$ 111,913.31	$ 122,000.00	$ 31,917.83	$ 78,800.92	$ 146,000.00	$ 24,000.00	19.67%
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ 1,690.75	$ -	$ -	
Non-Expenditures/Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Fund Balance	$ 340,064.44	$ 212,008.70	$ 71,798.20	$ -	$ 169,914.47	$ 19,609.01	$ (52,189.19)	-72.69%
Transportation	$ -	$ -	$ -	$ -	$ 9,516.50	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ -	$ -	$ 51,944.00	$ 247,065.21	$ 247,065.21	
Solid Waste	$ -	$ -	$ -	$ -	$ 31,174.00	$ 111,690.00	$ 111,690.00	
Total Expenses	**$ 2,526,050.59**	**$ 2,456,127.24**	**$ 2,110,848.20**	**$ 2,407,498.51**	**$ 2,091,453.33**	**$ 2,701,655.21**	**$ 590,807.01**	**27.99%**
Revenue Over Expenditure	**$0.00**	**$ -**	**$ 77,950.00**	**$ 306,073.65**	**$ (6,857.02)**	**$ (0.00)**	**$ (77,950.00)**	**-100.00%**
Audited Change in Net Reserves/Assets Position								
	$ -	$ -	$ -	$ (347,215.77)	$ -	0		

STATEMENT OF REVENUES & EXPENDITURES - Summary All Funds

TRANSPORTATION FUND 101

Department Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 22 v FY 21 $	Change FY 22 v FY 21 %
Revenue								
Intergovernmental	$ 441,393.08	$ 363,841.25	$ 307,500.00	$ 483,607.30	$ 414,432.78	$ 383,000.00	$ 75,500.00	24.55%
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
(Outside) Revenues Sub-Totals	$ 441,393.08	$ 363,841.25	$ 307,500.00	$ 483,607.30	$ 414,432.78	$ 383,000.00	$ 75,500.00	
Non-Revenues/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
General	$ -	$ -	$ -	$ -	$ 9,516.50	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Revenue	**$ 441,393.08**	**$ 363,841.25**	**$ 307,500.00**	**$ 483,607.30**	**$ 423,949.28**	**$ 383,000.00**	**$ 75,500.00**	**24.55%**
Expenditures								
Physical Environment								
Public Works	$ 56,926.75	$ -	$ -	$ -	$ 289,262.46	$ -	$ -	
Capital Outlay	$ -	$ -	$ -		$ 1,870.83	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ 406.33	$ -	$ -	
Contingency	$ -	$ -	$ -	$ -		$ -	$ -	
Non-Expenditures/Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Roads & Drainage	$ -	$ 200,000.00	$ 210,000.00	$ -	$ -	$ 231,164.00	$ 21,164.00	10.08%
Capital	$ -	$ -	$ 97,500.00	$ -	$ 166,241.31	$ 151,836.00	$ 54,336.00	55.73%
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Expenses	**$ 56,926.75**	**$ 200,000.00**	**$ 307,500.00**	**$ -**	**$ 457,780.93**	**$ 383,000.00**	**$ 75,500.00**	**24.55%**
Revenue Over Expenditure	**$ 384,466.33**	**$ 163,841.25**	**$ -**	**$ 483,607.30**	**$ (33,831.66)**	**$ -**	**$ -**	
Audited Change in Net Reserves/Assets Position								
	$ -	$ -	$ -	$ (483,607.30)	$ (97,684.55)	$ -	$ 21,164.00	

SURTAX FUND 103

Department Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 22 v FY 21 $	Change FY 22 v FY 21 %
Revenue								
Intergovernmental	$ 244,141.68	$ 233,775.12	$ 195,000.00	$ 261,273.78	$ 186,592.78	$ 251,000.00	$ 56,000.00	28.72%
Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
(Outside) Revenues Sub-Totals	$ 244,141.68	$ 233,775.12	$ 195,000.00	$ 261,273.78	$ 186,592.78	$ 251,000.00	$ 56,000.00	

STATEMENT OF REVENUES & EXPENDITURES - Summary All Funds

Non-Revenues/Other Sources	$ -		$ -	$ -	$ -	$ -	$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ 298,000.00	$ -	$ -	$ -	$ (298,000.00)	-100.00%
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Solid Waste							$ -	
Total Revenue	**$ 244,141.68**	**$ 233,775.12**	**$ 493,000.00**	**$ 261,273.78**	**$ 186,592.78**	**$ 251,000.00**	**$ (242,000.00)**	**-49.09%**
Expenditures								
Physical Environment								
Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -		$ -	$ -	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Non-Expenditures/Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ 493,000.00	$ -	$ -	$ -	$ (493,000.00)	-100.00%
Solid Waste							$ -	
Total Expenses	**$ -**	**$ -**	**$ 493,000.00**	**$ -**	**$ -**	**$ -**	**$ (493,000.00)**	**-100.00%**
Revenue Over Expenditure	**$ 244,141.68**	**$ 233,775.12**	**$ -**	**$ 261,273.78**	**$ 186,592.78**	**$ 251,000.00**	**$ 251,000.00**	
Audited Change in Net Reserves/Assets Position								

ROADS & DRAINAGE FUND 105

Department Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 22 v FY 21 $	%
Assessment Rates Applied								
Revenue								
Taxes & Assessments	$ 1,814,093.20	$ 1,830,929.83	$ 1,793,165.00	$ 1,653,015.41	$ 1,117,659.66	$ 1,481,620.00	$ (311,545.00)	-17.37%
Investment Income	$ 13,972.95	$ 12,782.48	$ 5,700.00	$ 821.42	$ 5,025.27	$ -	$ (5,700.00)	-100.00%
Miscellaneous Revenues	$ 22,261.52	$ 20,000.00	$ 2,000.00	$ -	$ 7,470.40	$ -	$ (2,000.00)	-100.00%
(Outside) Revenues Sub-Totals	**$ 1,850,327.67**	**$ 1,863,712.31**	**$ 1,800,865.00**	**$ 1,653,836.83**	**$ 1,130,155.33**	**$ 1,481,620.00**	**$ (319,245.00)**	**-17.73%**
Non-Revenues/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 104,897.05	$ 104,897.05	
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -		$ 200,000.00	$ -	$ -	$ 231,164.00	$ 31,164.00	15.58%
Surtax	$ -		$ -	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

STATEMENT OF REVENUES & EXPENDITURES - Summary All Funds

Total Revenue	**$ 1,850,327.67**	**$ 1,863,712.31**	**$ 2,000,865.00**	**$ 1,653,836.83**	**$ 1,130,155.33**	**$ 1,817,681.05**	**$ (183,183.95)**	**-9.16%**
	$ -		$ -	$ -	$ (39,441.65)	$ -	$ 31,164.00	$ 0.91
Expenditures								
Physical Environment								
Public Works	$ 1,193,135.18	$ 1,141,144.16	$ 1,607,365.00	$ 689,771.54	$ 691,903.12	$ 1,540,431.05	$ (66,933.95)	-4.16%
Communications & Technology	$ 9,993.29	$ 10,875.59	$ 13,500.00	$ 12,941.76	$ 7,555.26	$ 18,000.00	$ 4,500.00	33.33%
Non-departmental	$ 214,333.15	$ 231,440.49	$ 74,000.00	$ 184,411.48	$ 122,459.23	$ 252,500.00	$ 178,500.00	241.22%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 317,030.88	$ 642,889.47	$ 306,000.00	$ 312,750.00	$ 327,190.40	$ 6,750.00	$ (299,250.00)	-97.79%
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
General							$ -	
Transportation							$ -	
Surtax							$ -	
Capital							$ -	
Solid Waste							$ -	
Total Expenses	**$ 1,734,492.50**	**$ 2,026,349.71**	**$ 2,000,865.00**	**$ 1,199,874.77**	**$ 1,149,108.01**	**$ 1,817,681.05**	**$ (183,183.95)**	**-9.16%**
Revenue Over Expenditure	**$ 115,835.17**	**$ (162,637.40)**	**$ -**	**$ 453,962.06**	**$ 28,958.79**	**$ 0.00**	**$ 0.00**	
Audited Change in Net Reserves/Assets Position								
	$ (115,835.17)	$ 162,637.40	$ -	$ (453,962.06)	$ (20,488.97)	$ (0.00)	$ 31,164.00	

CAPITAL PROJECTS FUND 305

Department Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 22 v FY 21 $	%
Assessment Rates Applied								
Revenue								
Contributions	$ -	$ -	$ -	$ -	$ 196,399.31	$ -	$ -	
Miscellaneous Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
(Outside) Revenues Sub-Totals	$ -	$ -	$ -	$ -	$ 196,399.31	$ -	$ -	
Non-Revenues/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ (350,000.00)	-100.00%
General	$ -	$ -	$ -	$ -	$ 51,944.00	$ 247,065.21	$ 247,065.21	
Transportation	$ -	$ -	$ 493,000.00	$ -	$ -	$ 151,836.00	$ (341,164.00)	-69.20%
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Revenue	**$ -**	**$ -**	**$ 843,000.00**	**$ -**	**$ 248,343.31**	**$ 398,901.21**	**$ (444,098.79)**	**-52.68%**
Expenditures								
Capital Outlay	$ 263,175.30	$ 166,278.66	$ 950,500.00	$ 40,421.10	$ 413,662.79	$ -	$ (950,500.00)	-100.00%
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers	$ -	$ -	$ -	$ -	$ 32,804.17	$ -	$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ 68,333.33	$ -	$ -	
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

STATEMENT OF REVENUES & EXPENDITURES - Summary All Funds

Roads & Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -		$ -		
Total Expenses	**$ 263,175.30**	**$ 166,278.66**	**$ 950,500.00**	**$ 40,421.10**	**$ 514,800.29**	**$ -**	**$ 514,800.29**	**54.16%**
Revenue Over Expenditure	**$ (263,175.30)**	**$ (166,278.66)**	**$ -**	**$ (40,421.10)**	**$ (113,125.10)**	**$ 398,901.21**	**$ 398,901.21**	
Audited Change in Net Reserves/Assets Position								

SOLID WASTE FUND 405

Department Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 22 v FY 21 $	%
Assessment Rates Applied								
Revenue								
Taxes & Assessments	$ 641,270.30	$ 629,656.39	$ 610,750.00	$ 625,597.85	$ 491,538.99	$ 610,750.00	$ -	0.00%
Intergovernmental	$ 220.40	$ 88,903.76	$ 2,500.00	$ 165.04	$ 33,917.02	$ 2,500.00	$ -	0.00%
Investment Income	$ 824.68	$ 1,775.41	$ 500.00	$ 1,053.06	$ 831.38	$ 500.00	$ -	0.00%
Miscellaneous Revenues							$ -	
(Outside) Revenues Sub-Totals	$ 642,315.38	$ 720,335.56	$ 613,750.00	$ 626,815.94	$ 526,287.39	$ 613,750.00	$ -	
Non-Revenues/Other Sources							$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
General	$ -	$ -	$ 77,950.00	$ -	$ 17,892.83	$ 111,690.00	$ 33,740.00	43.28%
Transportation							$ -	
Surtax							$ -	
Roads & Drainage							$ -	
Capital	$ -	$ -	$ -	$ -	$ 68,333.33	$ -	$ -	
Total Revenue	**$ 642,315.38**	**$ 720,335.56**	**$ 691,700.00**	**$ 626,815.94**	**$ 612,513.56**	**$ 725,440.00**	**$ 33,740.00**	**4.88%**
Expenditures								
Physical Environment								
Solid Waste Collection	$ 543,868.32	$ 697,552.69	$ 682,200.00	$ 692,665.88	$ 620,159.42	$ 715,440.00	$ 33,240.00	4.87%
Non-departmental	$ 6,419.50	$ 5,887.04	$ 9,500.00	$ 9,658.30	$ 6,441.03	$ 10,000.00	$ 500.00	5.26%
Capital Outlay							$ -	
Debt Service							$ -	
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Transfers							$ -	
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Surtax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Roads & Drainage							$ -	
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Expenses	**$ 550,287.82**	**$ 703,439.73**	**$ 691,700.00**	**$ 702,324.18**	**$ 626,600.45**	**$ 725,440.00**	**$ 33,740.00**	**4.88%**
Revenue Over Expenditure	**$ 92,027.56**	**$ 16,895.83**	**$ -**	**$ (75,508.24)**	**$ (14,086.89)**	**$ (0.00)**	**$ (0.00)**	
Audited Change in Net Reserves/Assets Position								

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Account	Departments, Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
GENERAL FUND	**Proposed 2021-2022 Fiscal Year Budget (FY22)**								
		3 mills	*3 mills*	*3 mills*	*3 mills*	*various*	*3 mils*		
REVENUES									
Modeling 3 mils at 95% collection on FY21 PBC Property Appraiser Valuation certified at $ 388,000,000 for operational budgeting; increase of approximately 8% from FY20 final VAB Adjusted Valuation of $358,000,000.									
Taxes									
001-01-31-311-31000	Ad Valorem Taxes	$ 913,925.31	$ 964,991.29	$ 1,031,798.20	$ 1,031,798.20	$ 700,138.12	$ 1,108,155.21	$ 76,357.01	7.40%
001-01-31-314-31410	Electric Utility Tax	$ 313,020.41	$ 327,362.62	$ 280,000.00	$ 314,607.82	$ 298,018.44	$ 310,000.00	$ 30,000.00	10.71%
001-01-31-314-31440	Gas Utility Tax Metered	$ 1,993.06	$ -	$ 3,000.00	$ -	$ 644.96	$ -	$ (3,000.00)	-100.00%
001-01-31-314-31480	Utility Service Tax- Propane	$ 4,770.82	$ 5,254.91	$ 4,000.00	$ 5,127.62	$ 3,614.96	$ 5,000.00	$ 1,000.00	25.00%
001-01-31-315-31500	Communication Services	$ 103,432.81	$ 110,066.13	$ 100,000.00	$ 128,754.44	$ 102,460.67	$ 101,000.00	$ 1,000.00	1.00%
	Sub Totals	**$ 1,337,142.41**	**$ 1,407,674.95**	**$ 1,418,798.20**	**$ 1,480,288.08**	**$ 1,104,877.14**	**$ 1,524,155.21**	**$ 105,357.01**	**7.43%**
Licenses & Permits									
001-01-31-316-31600	Local Business Tax	$ 50,350.17	$ 67,736.31	$ 40,000.00	$ 59,572.87	$ 36,564.14	$ 55,000.00	$ 15,000.00	37.50%
001-01-32-329-32900	Building Permits	$ 39,208.25	$ 28,596.00	$ 45,000.00	$ 100,000.00	$ 35,208.10	$ 45,000.00	$ -	0.00%
	Sub Totals	**$ 89,558.42**	**$ 96,332.31**	**$ 85,000.00**	**$ 159,572.87**	**$ 71,772.24**	**$ 100,000.00**	**$ 15,000.00**	**17.65%**
Franchise Fees									
001-01-32-323-32310	FPL Franchise Fee	$ 252,409.54	$ 264,790.59	$ 240,000.00	$ 274,404.90	$ 245,372.83	$ 270,000.00	$ 30,000.00	12.50%
001-01-32-323-30430	Electric Utility Franchise	$ 481.00	$ -	$ -	$ -	$ 80.17	$ 1,500.00		
001-01-32-323-32330	PBC Water Utility Franchise	$ 19,141.95	$ 23,196.38	$ 11,000.00	$ 29,712.12	$ 32,403.20	$ 19,000.00	$ 8,000.00	72.73%
001-01-32-323-32360	PBC Sewer Utility Franchise	$ 6,377.10	$ 7,798.54	$ 7,000.00	$ 8,796.24	$ 5,015.82	$ 8,000.00	$ 1,000.00	14.29%
001-01-32-323-32370	Solid Waste Franchise	$ 38,443.76	$ 37,166.67	$ 20,000.00	$ 20,887.17	$ 16,082.93	$ 80,000.00	$ 60,000.00	300.00%
001-01-32-323-32390	Hauler's Franchise Fee	$ 4,361.70	$ 4,606.00	$ 4,000.00	$ 1,509.00	$ 2,158.89	$ 5,500.00	$ 1,500.00	37.50%
	Sub Totals	**$ 321,215.05**	**$ 337,558.18**	**$ 282,000.00**	**$ 335,309.43**	**$ 301,113.83**	**$ 384,000.00**	**$ 100,500.00**	**35.64%**
Charges for Services									
001-01-34-341-34190	Cost Recovery Fees	$ 73,801.80	$ 46,736.57	$ 80,000.00	$ 178,893.65	$ 90,370.95	$ 130,000.00	$ 50,000.00	62.50%
001-01-32-323-31900	Other Gen Govt Charges and Fees	$ 468.75	$ 61.00	$ 1,500.00	$ -	$ 861.56	$ -	$ (1,500.00)	-100.00%
001-01-34-341-34000	General Government Charges	$ 10,737.66	$ 8,383.09	$ 5,000.00	$ 5,180.20	$ 7,395.56	$ 5,000.00	$ -	0.00%
	Sub Totals	**$ 85,008.21**	**$ 55,180.66**	**$ 86,500.00**	**$ 184,073.85**	**$ 98,628.07**	**$ 135,000.00**	**$ 172,500.00**	**199.42%**
Intergovernmental									
001-01-33-335-35120	Municipal Revenue Sharing	$ 80,536.06	$ 78,189.55	$ 64,000.00	$ 77,990.60	$ 79,406.30	$ 75,000.00	$ 11,000.00	17.19%
001-01-33-335-35140	Mobile Home License Tax	$ -	$ -	$ -	$ 608.30	$ 101.38	$ -	$ -	
001-01-33-335-35150	Alcoholic Beverage License Tax	$ 770.87	$ 1,574.95	$ 4,500.00	$ 209.76	$ 1,150.19	$ 1,000.00	$ (3,500.00)	-77.78%
001-01-33-335-35180	Half Cent Sales Tax	$ 267,454.94	$ 254,082.59	$ 216,000.00	$ 281,283.59	$ 262,209.01	$ 277,000.00	$ 61,000.00	28.24%
	Sub Totals	**$ 348,761.87**	**$ 333,847.09**	**$ 284,500.00**	**$ 360,092.24**	**$ 342,866.88**	**$ 353,000.00**	**$ 68,500.00**	**24.08%**
Fines & Forfeitures									
001-01-35-351-35150	Court Fines	$ 3,660.50	$ -	$ 2,000.00	$ -	$ 1,264.74	$ 2,000.00	$ -	0.00%
001-01-35-354-35400	Code Enforcement Fines	$ 33,250.00	$ 4,500.00	$ 15,000.00	$ -	$ 12,830.53	$ 20,000.00	$ 5,000.00	33.33%
	Sub Totals	**$ 36,910.50**	**$ 4,500.00**	**$ 17,000.00**	**$ -**	**$ 14,095.27**	**$ 22,000.00**	**$ 5,000.00**	**29.41%**
Investment Income									
001-01-36-361-36110	Interest	$ 16,508.39	$ 6,158.80	$ 5,000.00	$ 301.77	$ 4,154.22	$ 1,000.00	$ (4,000.00)	-80.00%
001-14-36-361-36110	Interest for FMIVT	$ 39,857.98	$ 551.24	$ -	$ -	$ 6,734.87	$ -	$ -	100.00%
	Sub Totals	**$ 56,366.37**	**$ 6,710.04**	**$ 5,000.00**	**$ 301.77**	**$ 10,889.09**	**$ 1,000.00**	**$ (4,000.00)**	**-80.00%**
Miscellaneous									
001-01-36-366-36991	Contributions & Donations - Private Sources	$ -	$ 875.00	$ 5,000.00	$ (3,121.44)	$ 2,250.77	$ 5,000.00	$ -	100.00%
001-01-36-369-36991	Contributions & Donations - Private Sources	$ 4,564.89	$ -	$ -	$ 3,250.00	$ 2,843.93	$ -	$ -	#DIV/0!
001-01-36-369-36990	Other Miscellaneous Revenue	$ 90,522.87	$ 43,449.01	$ 5,000.00	$ 23,805.35	$ 28,378.94	$ 5,000.00	$ -	0.00%
	Sub Totals	**$ 95,087.76**	**$ 44,324.01**	**$ 10,000.00**	**$ 23,933.91**	**$ 33,473.64**	**$ 10,000.00**	**$ -**	**0.00%**
Transfers									

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
001-01-32-341-34135	Administrative Charge Dependent District	156,000.00	170,000.00	-	170,000.00	82,666.67	172,500.00	172,500.00	#DIV/0!
001-01-38-381-38100	Transfer from Fund Balance	-	-	-	-	24,213.50	-	-	#DIV/0!
001-01-38-381-38135	Transfer from CIP Fund	-	-	-	-	-	-	-	#DIV/0!
001-01-38-381-38145	Transfer from Solid Waste Fund	-	-	-	-	-	-	-	#DIV/0!
	Sub Totals	156,000.00	170,000.00	-	170,000.00	106,880.16	172,500.00	172,500.00	#DIV/0!
	Total Revenues	2,526,050.59	2,456,127.24	2,188,798.20	2,713,572.15	2,084,596.31	2,701,655.21	635,357.01	29.03%
EXPENSES									
Town Council									
001-10-51-511-53100	Professional Service	58,223.50	70,731.75	60,000.00	60,000.00	32,014.21	30,000.00	(30,000.00)	-50.00%
001-10-51-511-54000	Travel	2,919.52	5,048.71	1,000.00	2,797.64	6,294.44	6,000.00	5,000.00	500.00%
001-10-51-511-54100	Communication Services	1,891.30	8,432.69	3,000.00	30,125.04	8,165.43	25,000.00	22,000.00	733.33%
001-10-51-511-54900	Other Operating Expenses	4,611.75	143.40	6,000.00	223.47	3,713.69	-	(6,000.00)	-100.00%
001-10-51-511-54990	Other Current Charges - Council Reimbursement	44,250.00	(750.00)	-	-	28,500.00	-	-	
001-10-51-511-55100	Office Supplies	-	126.87	350.00	-	197.62	-	(350.00)	-100.00%
001-10-51-511-55200	Operating Supplies	-	-	100.00	-	25.75	-	(100.00)	-100.00%
001-10-51-511-55400	Books, Publications, Subscriptions	3,574.00	6,119.13	5,000.00	3,139.77	3,970.25	5,000.00	-	0.00%
001-10-51-511-55500	Education & Training	738.88	900.00	3,000.00	-	485.65	-	(3,000.00)	-100.00%
001-10-51-511-58200	Special Events/ Contributions	9,202.10	4,414.03	6,500.00	155.75	4,555.52	10,000.00	3,500.00	53.85%
001-10-51-512-51200	Regular Salaries			45,000.00	45,000.00	7,500.00	45,000.00		
001-10-51-512-52100	FICA & Medicare Taxes			-	5,000.00	833.33	5,000.00		
	Sub Totals	96,255.89	95,166.58	129,950.00	146,441.66	96,255.89	126,000.00	(8,950.00)	-6.89%
Town Manager									
001-12-51-512-51200	Regular Salaries	279,621.20	483,672.13	460,000.00	500,444.96	210,623.05	504,411.81	44,411.81	9.65%
001-12-51-512-51400	Overtime	-	11,338.48	-	32,704.34	7,340.47	20,000.00		
001-12-51-512-52100	FICA & Medicare Taxes	12,778.74	35,723.16	35,000.00	38,079.39	14,430.22	39,350.89	4,350.89	12.43%
001-12-51-512-52200	Retirement FRS	52,420.70	53,771.99	50,000.00	35,895.66	23,681.39	74,233.45	24,233.45	48.47%
001-12-51-512-52300	Health and Life Insurance	35,516.32	17,970.12	40,000.00	82,560.39	22,882.81	60,294.84	20,294.84	50.74%
001-12-51-512-52400	Worker's Compensation	(3,884.65)	-	1,500.00	-	(647.44)	5,000.00	3,500.00	233.33%
001-12-51-512-53400	Other Services	295,621.92	97,200.00	-	133.32	210,015.98	-	-	
001-12-51-512-54000	Travel	7,035.38	8,851.48	2,000.00	2,467.50	4,075.18	9,000.00	7,000.00	350.00%
001-12-51-512-54100	Communication Services	1,176.62	1,363.22	2,000.00	7,577.97	2,653.68	8,000.00	6,000.00	300.00%
001-12-51-512-54200	Postage and Freight	1,378.06	1,477.31	2,500.00	3,169.50	2,157.59	3,000.00	500.00	20.00%
001-12-51-512-54900	Other Operating Expenses (Misc.-Recording Fees)	1,625.93	7,012.98	5,000.00	5,528.82	3,718.36	5,500.00	500.00	10.00%
001-12-51-512-54930	Election Expense	9,092.95	1,211.36	12,000.00	17,094.45	10,956.88	20,000.00	8,000.00	66.67%
001-12-51-512-54960	Legal Advertising	11,863.65	7,272.73	12,000.00	726.66	8,577.82	4,000.00	(8,000.00)	-66.67%
001-12-51-512-55100	Office Supplies	14,677.03	13,031.55	8,000.00	14,916.08	14,175.33	8,000.00	-	0.00%
001-12-51-512-55400	Books, Publications, Subscriptions	3,006.33	3,223.16	3,500.00	5,990.91	2,334.21	6,000.00	2,500.00	71.43%
001-12-51-512-55500	Education & Training	1,534.00	3,080.40	4,000.00	-	1,039.07	4,000.00	-	0.00%
	Sub Totals	723,464.18	746,200.07	637,500.00	747,289.94	538,014.58	770,790.99	113,290.99	17.77%
Financial Services									
001-14-51-513-53200	Accounting and Auditing	46,800.91	41,337.31	50,000.00	52,395.75	32,466.00	60,000.00	10,000.00	20.00%
001-32-51-519-54940	Inspector General Office	-	-	-	-	-	-	-	
001-14-51-513-54000	Travel	2,779.96	1,255.35	3,000.00	-	672.55	3,000.00	-	0.00%
001-14-51-513-54700	Printing & Binding	-	-	-	-	110.06	-	-	
001-14-51-513-54920	Computer Services	12,259.86	16,561.46	25,000.00	34,615.02	16,681.35	35,000.00	10,000.00	40.00%
001-14-51-513-54960	Legal Advertising	-	-	500.00	-	474.06	-	(500.00)	-100.00%
001-14-51-513-55400	Books, Publications, Subscriptions	440.00	1,317.55	600.00	2,426.33	773.98	2,500.00	1,900.00	316.67%

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
001-14-51-513-55500	Education & Training	$ 4,564.60	$ 2,099.13	$ 2,000.00	$ 2,076.00	$ 2,114.78	$ 2,500.00	$ 500.00	25.00%
001-14-51-514-53110	Professional Service- Paychex	$ 5,781.26	$ 745.99	$ 2,000.00	$ 3,562.88	$ 1,681.69	$ 4,000.00	$ 2,000.00	100.00%
	Sub Totals	**$ 72,626.59**	**$ 63,316.79**	**$ 83,100.00**	**$ 95,075.97**	**$ 54,974.45**	**$ 107,000.00**	**$ 23,900.00**	**28.76%**
Legal Services									
001-16-51-514-53100	Professional Services	$ 167,597.08	$ 162,139.77	$ 125,000.00	$ 143,117.84	$ 129,166.17	$ 150,000.00	$ 25,000.00	20.00%
001-16-51-514-53101	Litigation		$ 3,420.98	$ -	$ 10,014.11	$ 2,239.18	$ 10,000.00		
	Sub Totals	**$ 167,597.08**	**$ 165,560.75**	**$ 125,000.00**	**$ 153,131.94**	**$ 131,405.35**	**$ 160,000.00**	**$ 25,000.00**	**20.00%**
Planning & Building									
001-20-51-515-53100	Professional Service	$ 56,580.54	$ 97,501.01	$ 25,000.00	$ (1,393.13)	$ 34,738.02	$ 25,000.00	$ -	0.00%
001-20-51-515-53451	Planner On Call		$ 4,012.50	$ -	$ 165,539.03	$ 28,258.59	$ 5,000.00		
001-20-51-515-53400	Other Services	$ 59,282.72	$ 1,119.75	$ -	$ (1,484.63)	$ 52,999.76	$ -	$ -	
001-26-52-521-53420	Other Services - Plan Process Comp Plan	$ -	$ -	$ -	$ -	$ 217.00	$ -	$ -	
001-20-51-515-53420	Comprehensive Plan	$ -	$ -	$ -	$ -	$ -	$ 25,000.00	$ 25,000.00	
001-20-51-515-53450	Planning & Zoning Contract	$ 42,280.00	$ 84,976.14	$ 45,000.00	$ 67,631.46	$ 48,324.63	$ 45,000.00	$ -	0.00%
001-20-51-515-53490	Cost Recovery Expenditure	$ 50,630.05	$ 132,035.92	$ 80,000.00	$ 255,886.13	$ 114,760.56	$ 80,000.00	$ -	0.00%
001-20-51-515-54960	Legal Advertising	$ -	$ -	$ 5,000.00	$ -	$ 1,803.79	$ 5,000.00	$ -	0.00%
	Sub Totals	**$ 208,773.31**	**$ 319,645.32**	**$ 155,000.00**	**$ 486,178.86**	**$ 281,102.34**	**$ 185,000.00**	**$ 25,000.00**	**16.13%**
Code Enforcement									
001-22-51-519-53150	Special Magistrate	$ 13,525.25	$ -	$ 18,000.00	$ 5,446.88	$ 6,837.94	$ 20,000.00	$ 2,000.00	11.11%
001-22-51-519-53400	Other Services - Code	$ 72,786.64	$ 43,387.50	$ 60,000.00	$ 57,791.55	$ 65,675.55	$ 110,000.00	$ 50,000.00	83.33%
001-22-51-519-53430	Code Compliance	$ -	$ -	$ -	$ 12,991.13	$ 8,080.74	$ 10,000.00	$ 10,000.00	
001-22-51-519-54000	Travel	$ 679.40	$ -	$ -	$ -	$ 494.90	$ -	$ -	
001-22-51-519-54100	Communication Services	$ 386.75	$ 231.39	$ -	$ -	$ 1,530.61	$ -	$ -	
001-22-51-519-55500	Education & Training	$ 450.00	$ -	$ -	$ -	$ 186.17	$ -	$ -	
	Sub Totals	**$ 87,828.04**	**$ 43,618.89**	**$ 78,000.00**	**$ 76,229.55**	**$ 82,805.92**	**$ 140,000.00**	**$ 62,000.00**	**79.49%**
Public Safety									
001-26-52-521-53410	Law Enforcement (PBSO)	$ 622,412.00	$ 622,200.00	$ 624,000.00	$ 624,000.00	$ 510,329.84	$ 624,000.00	$ -	0.00%
	Sub Totals	**$ 622,412.00**	**$ 622,200.00**	**$ 624,000.00**	**$ 624,000.00**	**$ 510,329.84**	**$ 624,000.00**	**$ -**	**0.00%**
Communications & Technology									
001-30-53-539-53400	Other Services	$ -	$ -	$ 10,000.00	$ -	$ 4,252.63	$ -	$ (10,000.00)	-100.00%
001-32-51-513-54920	Other Current Charges -Computer Services (Hosting)	$ -	$ -	$ -	$ -	$ 1,040.83	$ -	$ -	
001-32-51-519-54910	Computer Hardware and Software	$ 27,628.79	$ 20,354.00	$ 20,000.00	$ 18,804.38	$ 12,791.30	$ 25,000.00	$ 5,000.00	25.00%
001-32-51-519-54920	Computer Services	$ 60,865.79	$ 44,953.42	$ 35,000.00	$ 19,142.66	$ 25,630.32	$ 25,000.00	$ (10,000.00)	-28.57%
001-32-51-519-54100	Communication Services	$ 9,593.58	$ 12,189.41	$ 15,000.00	$ 9,285.74	$ 8,488.14	$ 10,000.00	$ (5,000.00)	-33.33%
	Sub Totals	**$ 98,088.16**	**$ 77,496.83**	**$ 80,000.00**	**$ 47,232.77**	**$ 52,203.23**	**$ 60,000.00**	**$ (20,000.00)**	**-25.00%**
Non-departmental									
001-32-51-519-53400	Other Services	$ 6,856.50	$ 9,841.55	$ 10,000.00	$ 5,668.11	$ 7,059.02	$ 6,000.00	$ (4,000.00)	-40.00%
001-32-51-519-54300	Utilities	$ 7,366.85	$ 5,516.97	$ 5,000.00	$ 4,188.75	$ 5,959.74	$ 6,000.00	$ 1,000.00	20.00%
001-32-51-519-54440	Rental and Leases - Equip, Storage, etc.	$ 6,247.61	$ 8,510.79	$ 7,000.00	$ 9,274.97	$ 7,306.81	$ 10,000.00	$ 3,000.00	42.86%
001-32-51-519-54500	Insurance	$ 69,907.00	$ 81,314.00	$ 90,000.00	$ 4,273.50	$ 51,513.08	$ 114,000.00	$ 24,000.00	26.67%
001-32-51-519-54600	Repair and Maintenance - Building	$ 14,355.00	$ 6,730.00	$ 10,000.00	$ 8,512.50	$ 6,951.94	$ 10,000.00	$ -	0.00%
001-32-51-539-53400	Other Services	$ -	$ -	$ -	$ -	$ 10.33	$ -	$ -	
	Sub Totals	**$ 104,732.96**	**$ 111,913.31**	**$ 122,000.00**	**$ 31,917.83**	**$ 78,800.92**	**$ 146,000.00**	**$ 24,000.00**	**19.67%**
Boards & Committees									
001-90-51-519-58220	Loxahatchee Groves - CERT	$ 4,207.94	$ (1,000.00)	$ 4,500.00	$ -	$ 1,321.10	$ 4,500.00	$ -	0.00%
	Sub Totals	**$ 4,207.94**	**$ (1,000.00)**	**$ 4,500.00**	**$ -**	**$ 1,321.10**	**$ 4,500.00**	**$ -**	**0.00%**
Capital Outlay									
001-90-51-519-56140	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
001-90-51-519-56200	Capital Outlay - Buildings	$ -	$ -	$ -	$ -	$ 1,690.75	$ -	$ -	

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
	Sub Totals	$ -	$ -	$ -	$ -	$ 1,690.75	$ -	$ -	
Contingency									
001-90-51-519-59990	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers									
001-90-51-519-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ 9,516.50	$ -	$ -	
001-90-51-519-59305	Transfer to C.I.P Fund	$ -	$ -	$ -	$ -	$ 51,944.00	$ 247,065.21	$ 247,065.21	
001-90-58-581-59405	Transfer to Solid Waste Fund	$ -	$ -	$ -	$ -	$ 31,174.00	$ 111,690.00	$ 111,690.00	
001-90-58-581-59000	Transfer to Fund Balance	$ 340,064.44	$ 212,008.70	$ 71,798.20	$ 347,215.77	$ 169,914.47	$ 19,609.01	$ (52,189.19)	-72.69%
001-90-58-581-59101	Transfer to Transportation Fund		$ -	$ -	$ -	$ -	$ -	$ -	
001-90-58-581-59103	Transfer to L.O.S.T Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
001-90-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	$ 340,064.44	$ 212,008.70	$ 71,798.20	$ 347,215.77	$ 262,548.97	$ 378,364.22	$ 306,566.02	426.98%
	Total Expenses	$ 2,526,050.59	$ 2,456,127.24	$ 2,110,848.20	$ 2,754,714.28	$ 2,091,453.33	$ 2,701,655.21	$ 550,807.01	26.09%
	NET SURPLUS/(DEFICIT)	$ 0.00	$ -	$ 77,950.00	$ (41,142.12)	$ (6,857.02)	$ (0.00)	$ 84,550.00	108.47%

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Account	Departments, Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
101 - Transportation Fund									
REVENUES									
Intergovernmental									
101-01-31-312-34100	1st Local option Fuel Tax (6c)	$ 277,899.23	$ 249,237.37	$ 210,000.00	$ 331,525.74	$ 279,373.52	$ 262,000.00	$ 52,000.00	24.76%
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	$ 128,921.09	$ 114,603.88	$ 97,500.00	$ 152,081.56	$ 129,297.13	$ 121,000.00	$ 23,500.00	24.10%
101-01-33-335-33500	FEMA	$ 34,572.76	$ -	$ -	$ -	$ 5,762.13	$ -		
	Sub Totals	**$ 441,393.08**	**$ 363,841.25**	**$ 307,500.00**	**$ 483,607.30**	**$ 414,432.78**	**$ 383,000.00**	**$ 75,500.00**	**24.55%**
Miscellaneous									
101-01-36-366-36991	Contributions & Donations - Private Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Transfers									
101-01-38-381-38100	Transfer from Fund Balance	$ -	$ 200,000.00	$ -	$ -	$ 223,429.97	$ -	$ -	
101-01-38-381-38110	Contribution from General Fund	$ -	$ -	$ -	$ -	$ 9,516.50	$ -	$ -	
101-01-38-381-38135	Transfer from CIP Fund	$ -	$ -	$ -	$ -	$ 32,804.17	$ -	$ -	
	Sub Totals	**$ -**	**$ 200,000.00**	**$ -**	**$ -**	**$ 265,750.64**	**$ -**	**$ -**	
Non-Revenues/Other Sources									
101-01-38-384-38410	Debt Proceeds	$ -		$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Total Revenues	**$ 441,393.08**	**$ 563,841.25**	**$ 307,500.00**	**$ 483,607.30**	**$ 680,183.41**	**$ 383,000.00**	**$ 151,000.00**	**49.11%**
EXPENSES									
Transportation									
101-40-54-541-54670	Traffic Control Signs 6c	$ -	$ -	$ -	$ -	$ 6,709.06	$ -	$ -	
101-40-54-541-54680	Town Roads Maintence 6c	$ 56,926.75	$ -	$ -	$ -	$ 243,084.80	$ -	$ -	
101-40-54-541-54690	District Road Maintence	$ -	$ -	$ -	$ -	$ 39,468.60	$ -	$ -	
	Sub Totals	**$ 56,926.75**	**$ -**	**$ -**	**$ -**	**$ 289,262.46**	**$ -**	**$ -**	
Capital Outlay									
101-40-54-541-56310	Roads & Streets - New Construction - 5c					$ -	$ -	$ -	
101-40-54-541-56312	Special Projects	$ -	$ -	$ -	$ -	$ 379.17	$ -	$ -	
101-40-54-541-56320	Roads & Streets - New Construction - 5c	$ -	$ -	$ -	$ -	$ 1,491.67	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,870.83**	**$ -**	**$ -**	
Debt Service									
101-40-54-541-57101	Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
101-40-54-541-57201	Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
101-40-54-541-57301	Other Debt Service Costs	$ -	$ -	$ -	$ -	$ 406.33	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ 406.33**	**$ -**	**$ -**	
Transfers									
101-40-58-581-59000	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
101-40-58-581-59103	Transfer to L.O.S.T fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
101-40-58-581-59105	Transfer to Roads & Drainage Fund	$ -	$ 200,000.00	$ 210,000.00	$ 210,000.00	$ 68,333.33	$ 231,164.00		
101-40-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ 97,500.00	$ 97,500.00	$ 166,241.31	$ 151,836.00	$ 54,336.00	55.73%
101-40-58-581-59405	Transfer to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
101-40-58-581-59935	Transfer to Fund Balance 5c	$ -	$ -	$ -	$ 54,581.56	$ 9,096.93	$ -	$ -	
101-40-58-581-59936	Transfer to Fund Balance 6c	$ -	$ -	$ -	$ 121,525.74	$ 20,254.29	$ -	$ -	
	Sub Totals	**$ -**	**$ 200,000.00**	**$ 307,500.00**	**$ 483,607.30**	**$ 263,925.86**	**$ 383,000.00**	**$ 54,336.00**	**17.67%**
	Total Expenses	**$ 56,926.75**	**$ 200,000.00**	**$ 307,500.00**	**$ 483,607.30**	**$ 555,465.48**	**$ 383,000.00**	**$ 54,336.00**	**17.67%**
	NET SURPLUS/(DEFICIT)	**$ 384,466.33**	**$ 363,841.25**	**$ -**	**$ -**	**$ 124,717.93**	**$ -**	**$ -**	

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
103 - Local Option Sales Tax (L.O.S.T) Fund									
REVENUES									
Intergovernmental									
103-01-31-312-31260	Sales Tax Infrastructure	$ 244,141.68	$ 233,775.12	$ 195,000.00	$ 261,273.78	$ 186,592.78	$ 251,000.00	$ 56,000.00	28.72%
	Sub Totals	$ 244,141.68	$ 233,775.12	$ 195,000.00	$ 261,273.78	$ 186,592.78	$ 251,000.00	$ 56,000.00	28.72%
Transfers									
103-01-31-381-38100	Transfer from Fund Balance	$ -	$ -	$ 298,000.00	$ -	$ -	$ -	$ (298,000.00)	-100.00%
	Sub Totals	$ -	$ -	$ 298,000.00	$ -	$ -	$ -	$ (298,000.00)	-100.00%
	Total Revenues	$ 244,141.68	$ 233,775.12	$ 493,000.00	$ 261,273.78	$ 186,592.78	$ 251,000.00	$ (242,000.00)	-49.09%
EXPENSES									
Debt Service									
103-42-54-541-56130	Roads, Streets & Drainage - New Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers									
103-40-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ 493,000.00	$ -	$ -	$ -		
103-01-31-381-59000	Transfer to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	$ -	$ -	$ 493,000.00	$ -	$ -	$ -	$ -	0.00%
	Total Expenses	$ -	$ -	$ 493,000.00	$ -	$ -	$ -	$ -	
	NET SURPLUS/(DEFICIT)	$ 244,141.68	$ 233,775.12	$ -	$ 261,273.78	$ 186,592.78	$ 251,000.00	$ (242,000.00)	

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
105 - Roads & Drainage Fund									
REVENUES									
Assessments									
105-01-32-325-32510	Other Assessments	$ -	$ 10,885.45	$ -	$ -	$ 1,814.24	$ -	$ -	
105-01-32-325-32515	Road Debt Assessment	$ 310,976.32	$ 21,396.15	$ 310,000.00	$ 237,835.49	$ 146,178.88	$ -	$ (310,000.00)	-100.00%
105-01-32-325-32520	Road and Canal Maintenance Assessment	$ 1,500,117.55	$ 1,857,736.32	$ 1,545,865.00	$ 1,416,068.53	$ 966,932.23	$ 1,559,600.00	$ 13,735.00	0.89%
105-01-32-325-32522	Discount Fees	$ -	$ (59,088.09)	$ (65,700.00)	$ (888.61)	$ (9,996.12)	$ (77,980.00)	$ (12,280.00)	18.69%
105-01-32-325-32530	Excess Fees - Maintence	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
105-01-32-325-36990	Other Assessments - PBCSB	$ 2,999.33	$ -	$ 3,000.00	$ -	$ 12,730.43	$ -	$ (3,000.00)	-100.00%
	Sub Totals	**$ 1,814,093.20**	**$ 1,830,929.83**	**$ 1,793,165.00**	**$ 1,653,015.41**	**$ 1,117,659.66**	**$ 1,481,620.00**	**$ (311,545.00)**	**-17.37%**
Investment Income									
105-01-32-325-34600	Investment Earnings Floridian	$ 3,649.39	$ 50.84	$ 3,000.00	$ -	$ 616.71	$ -	$ (3,000.00)	-100.00%
105-01-33-330-33000	Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
105-01-36-361-36110	Interest-Assessments	$ 1,231.44	$ 142.65	$ 1,200.00	$ 821.42	$ 366.51	$ -	$ (1,200.00)	-100.00%
105-01-36-361-36111	Interest (SBA)	$ 4.93	$ 4.53	$ -	$ -	$ 9.65	$ -	$ -	
105-01-36-361-36112	Interest (PBC)	$ -	$ -	$ -	$ -	$ 4.83	$ -	$ -	
105-01-36-361-36113	Interest (SunTrust)	$ -	$ -	$ -	$ -	$ 19.76	$ -	$ -	
105-01-36-361-36114	Interest (SunTrust MM)	$ -	$ -	$ -	$ -	$ 140.27	$ -	$ -	
105-01-36-361-36115	Interest (Bank United P)	$ 331.62	$ -	$ -	$ -	$ 261.47	$ -	$ -	
105-01-36-361-36116	Interest (Bank United NPF)	$ 5,069.88	$ 7,993.56	$ -	$ -	$ 2,226.66	$ -	$ -	
105-01-36-361-36117	Interest (Floridian)	$ 1,194.53	$ -	$ -	$ -	$ 199.09	$ -	$ -	
105-01-36-361-36118	Interest (FCB MM)	$ 2,491.16	$ 4,590.90	$ 1,500.00	$ -	$ 1,180.34	$ -	$ (1,500.00)	-100.00%
	Sub Totals	**$ 13,972.95**	**$ 12,782.48**	**$ 5,700.00**	**$ 821.42**	**$ 5,025.27**	**$ -**	**$ (5,700.00)**	**-100.00%**
Miscellaneous									
105-01-36-364-36400	Sales - Equipment/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
105-01-36-369-36990	Miscellaneous Revenue	$ 22,261.52	$ 20,000.00	$ 2,000.00	$ -	$ 7,470.40	$ -	$ (2,000.00)	-100.00%
	Sub Totals	**$ 22,261.52**	**$ 20,000.00**	**$ 2,000.00**	**$ -**	**$ 7,470.40**	**$ -**	**$ (2,000.00)**	**-100.00%**
Transfers									
105-01-38-381-38111	Transfer from Transportation Fund	$ -	$ -	$ 200,000.00	$ -	$ -	$ 231,164.00	$ 31,164.00	15.58%
105-01-38-381-38100	Transfer from fund Balance	$ -	$ -	$ -	$ -	$ 39,441.65	$ 104,897.05	$ 104,897.05	
	Sub Totals	**$ -**	**$ -**	**$ 200,000.00**	**$ -**	**$ 39,441.65**	**$ 336,061.05**	**$ 104,897.05**	**52.45%**
	Total Revenues	**$ 1,850,327.67**	**$ 1,863,712.31**	**$ 2,000,865.00**	**$ 1,653,836.83**	**$ 1,169,596.98**	**$ 1,817,681.05**	**$ (214,347.95)**	**-10.71%**
EXPENSES									
Physical Environment-Staffing									
105-50-53-538-51200	Regular Salaries	$ 265,841.77	$ 312,955.73	$ 350,000.00	$ 318,470.57	$ 237,000.92	$ 571,800.60	$ 221,800.60	63.37%
105-50-53-538-51400	Overtime	$ 31.50	$ 14,039.07	$ 2,500.00	$ 7,168.71	$ 5,249.18	$ 20,000.00	$ 17,500.00	700.00%
105-50-53-538-51500	Special Pay	$ -	$ 4,299.44	$ -	$ 6,582.12	$ 2,950.66	$ 10,000.00	$ 10,000.00	
105-50-53-538-51520	Fringe Benefits	$ -	$ -	$ -	$ -	$ 1,062.50	$ -	$ -	
105-50-53-538-52100	FICA Taxes & Medicare	$ 1,264.22	$ 24,334.38	$ 25,000.00	$ 24,234.86	$ 15,191.31	$ 42,885.05	$ 17,885.05	71.54%
105-50-53-538-52200	Retirement FRS	$ 47,041.85	$ 50,566.42	$ 45,000.00	$ 30,500.18	$ 30,298.56	$ 82,744.27	$ 37,744.27	83.88%
105-50-53-538-52300	Health and Life Insurance	$ 42,309.49	$ 9,406.22	$ 50,000.00	$ 42,053.51	$ 27,056.87	$ 56,501.13	$ 6,501.13	13.00%
105-50-53-538-52400	Worker's Compensation	$ (7,567.36)	$ -	$ 10,000.00	$ -	$ 1,467.27	$ 10,000.00	$ -	0.00%
	Sub Totals	**$ 348,921.47**	**$ 415,601.26**	**$ 482,500.00**	**$ 429,009.93**	**$ 320,277.26**	**$ 793,931.05**	**$ 311,431.05**	**64.55%**
Physical Environment-Professional Services									
105-50-53-538-53100	Professional Service - Engineering & Legal	$ 1,816.25	$ 7,310.45	$ 150,000.00	$ 19,389.38	$ 8,161.31	$ -	$ (150,000.00)	-100.00%
105-50-53-538-53102	Professional Service - Drug Test	$ -	$ 65.00	$ 500.00	$ 475.95	$ 111.83	$ 500.00	$ -	0.00%
105-50-53-538-53105	Professional Service- Land Surveying	$ -	$ 38,240.00	$ 4,000.00	$ -	$ 6,456.67	$ 20,000.00	$ 16,000.00	400.00%

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
105-50-53-538-53110	Professional Service-Paychex	$ 4,912.64	$ (56.01)	$ 6,865.00	$ -	$ 809.44	$ -	$ (6,865.00)	-100.00%
105-50-53-538-53160	Professional Service - Legal	$ -	$ -	$ -	$ -	$ 22,259.34	$ -	$ -	
105-50-53-538-53200	Accounting and Auditing	$ 15,935.00	$ 5,220.00	$ 22,000.00	$ 27,594.75	$ 11,349.96	$ 25,000.00	$ 3,000.00	13.64%
105-50-53-538-53400	Other Services -	$ 28,604.40	$ 21,802.11	$ 32,000.00	$ 58,856.97	$ 19,903.85	$ 50,000.00	$ 18,000.00	56.25%
105-50-53-538-53480	Other Services - PBC Admin Fee	$ 5,221.45	$ 16,768.82	$ 24,000.00	$ 3,476.06	$ 4,781.05	$ 11,000.00	$ (13,000.00)	-54.17%
	Sub Totals	**$ 56,489.74**	**$ 89,350.37**	**$ 239,365.00**	**$ 109,793.10**	**$ 73,833.44**	**$ 106,500.00**	**$ (132,865.00)**	**-55.51%**
Physical Environment-O&M Canals									
105-50-53-538-53834	Canal Maintence Service					$ -	$ -	$ -	
105-50-53-538-54440	Rental and Leases - Equip, Storage, etc.	$ 52,579.41	$ 114,238.67	$ 160,000.00	$ 10,962.83	$ 30,229.69	$ 150,000.00	$ (10,000.00)	-6.25%
105-50-53-538-54600	Repair and Maintenance Service- Canal	$ -	$ -	$ -	$ -	$ 5,300.35	$ -	$ -	
105-50-53-538-54680	Repair and Maintenance Svc -	$ 105,543.03	$ 106,217.32	$ 200,000.00	$ 37,810.88	$ 56,614.10	$ 150,000.00	$ (50,000.00)	-25.00%
105-50-53-538-54970	Other Current Charges - Permits	$ -	$ -	$ 2,500.00	$ -	$ 422.93	$ -	$ (2,500.00)	-100.00%
105-50-53-538-54980	Other Current Charges - Miscellaneous	$ 141.44	$ 7,953.15	$ 9,000.00	$ 1,815.26	$ 2,550.72	$ 2,000.00	$ (7,000.00)	-77.78%
105-50-53-538-55210	Fuel	$ 20,621.73	$ 17,993.33	$ 25,000.00	$ 23,397.74	$ 14,418.93	$ 25,000.00	$ -	0.00%
105-50-53-538-55220	Lubricants	$ 3,772.21	$ 2,538.00	$ 3,000.00	$ 411.24	$ 1,304.19	$ 3,000.00	$ -	0.00%
105-50-53-538-56400	Machinery and Equipment	$ 50,349.70	$ 69,199.98	$ 155,000.00	$ 15,517.50	$ 23,209.11	$ 125,000.00	$ (30,000.00)	-19.35%
	Sub Totals	**$ 233,007.52**	**$ 318,140.45**	**$ 554,500.00**	**$ 89,915.43**	**$ 134,050.02**	**$ 455,000.00**	**$ (99,500.00)**	**-17.94%**
Physical Environment-O&M Roads									
105-50-54-541-54440	Rental and Leases - Equip, Storage, etc.	$ 3,056.41	$ -	$ -	$ -	$ 513.07	$ -	$ -	
105-50-54-541-54670	Traffic Control Signs	$ -	$ -	$ 20,000.00	$ 1,256.25	$ 209.38	$ 25,000.00	$ 5,000.00	25.00%
105-50-54-541-54680	Repair and Maintenance - Machinery	$ -	$ 2,252.47	$ 45,000.00	$ 15,554.28	$ 3,374.95	$ 20,000.00	$ (25,000.00)	-55.56%
105-50-54-541-55200	Operating Supplies	$ 30,823.04	$ 41,161.75	$ 50,000.00	$ 13,140.56	$ 15,258.55	$ 40,000.00	$ (10,000.00)	-20.00%
105-50-54-541-55300	Road Materials & Supplies	$ -	$ 452.60	$ 216,000.00	$ 4,498.11	$ 6,898.77	$ -	$ (216,000.00)	-100.00%
105-50-54-541-55310	Road Maintence and Service	$ 520,837.00	$ 274,185.26	$ -	$ 26,603.88	$ 137,487.69	$ 100,000.00	$ 100,000.00	
	Sub Totals	**$ 554,716.45**	**$ 318,052.08**	**$ 331,000.00**	**$ 61,053.08**	**$ 163,742.40**	**$ 185,000.00**	**$ (146,000.00)**	**-44.11%**
Communications & Technology									
105-50-53-538-54910	Computer hardware & Software	$ 2,869.91	$ 1,499.00	$ 5,000.00	$ 150.00	$ 1,325.24	$ 5,000.00	$ -	0.00%
105-50-53-538-54100	Communication Services	$ 7,123.38	$ 9,376.59	$ 8,500.00	$ 12,791.76	$ 6,230.02	$ 13,000.00	$ 4,500.00	52.94%
	Sub Totals	**$ 9,993.29**	**$ 10,875.59**	**$ 13,500.00**	**$ 12,941.76**	**$ 7,555.26**	**$ 18,000.00**	**$ 4,500.00**	**33.33%**
Non-departmental									
105-50-53-538-54700	Printing & Binding	$ -	$ -	$ -	$ -	$ 50.00	$ -	$ -	
105-50-53-538-54900	Other Current Charges	$ 37.81	$ -	$ -	$ 134.99	$ 28.80	$ -	$ -	
105-50-53-538-54901	Indirect Cost Allocations	$ 156,000.00	$ 170,000.00	$ -	$ 170,000.00	$ 82,666.67	$ 172,500.00	$ 172,500.00	
105-50-53-538-54930	Election Expense	$ -	$ -	$ -	$ -	$ 953.58	$ -	$ -	
105-50-53-538-54960	Legal Advertising	$ -	$ 420.00	$ 1,000.00	$ -	$ 711.67	$ -	$ (1,000.00)	-100.00%
105-50-53-538-54500	Insurance	$ 46,000.00	$ 50,000.00	$ 50,000.00	$ -	$ 25,679.25	$ 60,000.00	$ 10,000.00	20.00%
105-50-53-538-54000	Travel	$ 1,039.00	$ -	$ 1,000.00	$ -	$ 533.80	$ -	$ (1,000.00)	-100.00%
105-50-53-538-54200	Postage and Freight	$ -	$ -	$ 500.00	$ 165.00	$ 320.40	$ -	$ (500.00)	-100.00%
105-50-53-538-54300	Utilities Services	$ 10,528.57	$ 9,812.34	$ 16,000.00	$ 12,800.10	$ 7,851.01	$ 15,000.00	$ (1,000.00)	-6.25%
105-50-53-538-54990	Bank Charges	$ 45.00	$ -	$ 1,000.00	$ -	$ 1,145.42	$ -	$ (1,000.00)	
105-50-53-538-54999	Closing Bank Accounts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
105-50-53-538-55100	Office Supplies	$ 299.69	$ 928.43	$ 500.00	$ 871.05	$ 1,620.90	$ 1,000.00	$ 500.00	100.00%
105-50-53-538-55400	Books, Publications, Subscriptions	$ -	$ 91.63	$ 2,000.00	$ -	$ 729.16	$ 2,000.00	$ -	0.00%
105-50-53-538-55500	Training	$ 58.08	$ -	$ 2,000.00	$ -	$ 9.68	$ 2,000.00	$ -	0.00%
105-50-54-541-55400	Books, Publications, Subscriptions	$ 325.00	$ 188.09	$ -	$ 440.34	$ 158.91	$ -	$ -	
	Sub Totals	**$ 214,333.15**	**$ 231,440.49**	**$ 74,000.00**	**$ 184,411.48**	**$ 122,459.23**	**$ 252,500.00**	**$ 178,500.00**	**241.22%**
Capital Outlay									
105-50-53-538-56100	Right of Way Deed	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	%
Debt Service									
105-50-53-538-57101	Principal	$ 271,000.00	$ 611,000.00	$ 271,000.00	$ 271,000.00	$ 192,166.67	$ -	$ (271,000.00)	-100.00%
105-50-53-538-57200	Loan Payment	$ -	$ -	$ -	$ -	$ 86,333.33	$ -	$ -	
105-50-53-538-57201	Interest Expense	$ 34,405.88	$ 30,089.47	$ 35,000.00	$ 35,000.00	$ 28,496.34	$ -	$ (35,000.00)	-100.00%
105-50-53-538-57210	Loan Interest Expense	$ -	$ -	$ -	$ -	$ 1,163.08	$ -	$ -	
105-50-54-541-57301	Other debt service costs	$ 11,625.00	$ 1,800.00	$ -	$ 6,750.00	$ 3,362.50	$ 6,750.00		
105-50-53-538-57220	Capital Leases Principal	$ -	$ -	$ -	$ -	$ 15,668.48	$ -	$ -	
	Sub Totals	**$ 317,030.88**	**$ 642,889.47**	**$ 306,000.00**	**$ 312,750.00**	**$ 327,190.40**	**$ 6,750.00**	**$ (306,000.00)**	**-100.00%**
Transfers									
105-50-53-538-53891	Transfer from Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Total Expenses	**$ 1,734,492.50**	**$ 2,026,349.71**	**$ 2,000,865.00**	**$ 1,199,874.77**	**$ 1,149,108.01**	**$ 1,817,681.05**	**$ (189,933.95)**	**-9.49%**
	NET SURPLUS/(DEFICIT)	**$ 115,835.17**	**$ (162,637.40)**	**$ -**	**$ 453,962.06**	**$ 20,488.97**	**$ 0.00**	**$ (24,414.00)**	**-1%**
305 - Capital Improvement Project (C.I.P) Fund									
REVENUES									
Intergovernmental									
305-01-33-337-33700	Local Gov't Unit Grant - Physical Environment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Miscellaneous									
305-01-36-366-36991	Contributions & Donations - Private Sources	$ -	$ -	$ -	$ -	$ 196,399.31	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ 196,399.31**	**$ -**	**$ -**	
Transfers									
305-01-38-381-38100	Transfer from Fund Balance	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ (350,000.00)	-100.00%
305-01-38-381-38110	Contribution from General Fund	$ -	$ -	$ -	$ -	$ 51,944.00	$ 247,065.21	$ 247,065.21	
305-01-38-381-38111	Contributions from Transportation Fund	$ -	$ -	$ 107,500.00	$ -	$ 149,991.31	$ 151,836.00	$ 44,336.00	41.24%
305-01-38-381-38112	Contributions from Surtax Fund	$ -	$ -	$ 493,000.00	$ -	$ -	$ -	$ (493,000.00)	-100.00%
	Sub Totals	**$ -**	**$ -**	**$ 950,500.00**	**$ -**	**$ 201,935.31**	**$ 398,901.21**	**$ (551,598.79)**	**-58.03%**
	Total Revenues	**$ -**	**$ -**	**$ 950,500.00**	**$ -**	**$ 398,334.62**	**$ 398,901.21**	**$ (551,598.79)**	**-58.03%**
EXPENSES									
Capital Outlay									
305-60-54-541-56120	Surveying Town Roads	$ -	$ 38,898.46	$ -	$ -	$ 54,285.58	$ -	$ -	
305-60-54-541-56130	Road & Streets - New Construction	$ 5,070.50	$ -	$ 493,000.00	$ -	$ 5,090.63	$ -	$ (493,000.00)	-100.00%
305-60-54-541-56140	Construction- Town Roads- Band D Rd.	$ -	$ -	$ -	$ -	$ 205,759.48	$ -	$ -	
305-60-54-541-56300	Okeechobee and Drd Traffic Light(Only used FY 14)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
305-60-54-541-56400	Drainage	$ 258,104.80	$ 127,380.20	$ 457,500.00	$ 40,421.10	$ 124,935.10	$ -	$ (457,500.00)	-100.00%
305-60-54-541-56500	Trails	$ -	$ -	$ -	$ -	$ 8,427.83	$ -	$ -	
305-60-54-541-56510	Trails - Town	$ -	$ -	$ -	$ -	$ 5,533.18	$ -	$ -	
305-60-54-541-56540	Land Acquisition	$ -	$ -	$ -	$ -	$ 9,631.00	$ -	$ -	
	Sub Totals	**$ 263,175.30**	**$ 166,278.66**	**$ 950,500.00**	**$ 40,421.10**	**$ 413,662.79**	**$ -**	**$ (950,500.00)**	**-100.00%**
Transfers									
305-60-54-541-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ 32,804.17	$ -	$ -	
305-60-54-541-59405	Transfer to Sanitation Fund	$ -	$ -	$ -	$ -	$ 68,333.33	$ -	$ -	
305-60-58-581-59000	Transfer to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
305-60-58-581-59001	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Departments, Funds & Descriptions		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	Change FY 21 v FY 20 %
305-60-58-581-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
305-60-58-581-59103	Transfer to L.O.S.T Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
305-60-58-581-59405	Transfer to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	$ -	$ -	$ -	$ -	$ 101,137.50	$ -	$ -	
	Total Expenses	$ 263,175.30	$ 166,278.66	$ 950,500.00	$ 40,421.10	$ 514,800.29	$ -	$ (950,500.00)	-100.00%
	NET SURPLUS/(DEFICIT)	$ (263,175.30)	$ (166,278.66)	$ -	$ (40,421.10)	$ (116,465.67)	$ 398,901.21	$ 398,901.21	

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STATEMENT OF REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

Account	Departments, Funds & Descriptions	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 16-21 Average	FY 2022 Proposed	Change FY 21 v FY 20 $	%
405 - Solid Waste									
REVENUES									
Assessments									
405-01-32-325-32520	Solid Waste Assessments	$ 661,394.31	$ 650,039.04	$ 641,250.00	$ 628,592.67	$ 504,429.12	$ 641,250.00	$ -	0.00%
405-01-32-325-32522	Discount Fees	$ (20,124.01)	$ (20,382.65)	$ (30,500.00)	$ (2,994.82)	$ (12,890.14)	$ (30,500.00)	$ -	0.00%
	Sub Totals	**$ 641,270.30**	**$ 629,656.39**	**$ 610,750.00**	**$ 625,597.85**	**$ 491,538.99**	**$ 610,750.00**	**$ -**	**0.00%**
Intergovernmental									
405-01-33-331-33134	FEMA	$ -	$ 30,000.00	$ -	$ -	$ 22,655.34	$ -	$ -	
405-01-34-331-33134	FEMA	$ -	$ 58,573.69	$ -	$ -	$ 9,762.28	$ -		
405-01-34-343-34300	SWA Recycling Income	$ 220.40	$ 330.07	$ 2,500.00	$ 165.04	$ 1,499.41	$ 2,500.00	$ -	0.00%
	Sub Totals	**$ 220.40**	**$ 88,903.76**	**$ 2,500.00**	**$ 165.04**	**$ 33,917.02**	**$ 2,500.00**	**$ -**	**0.00%**
Investment Income									
405-01-36-361-36110	Interest	$ 824.68	$ 1,775.41	$ 500.00	$ 1,053.06	$ 831.38	$ 500.00	$ -	0.00%
	Sub Totals	**$ 824.68**	**$ 1,775.41**	**$ 500.00**	**$ 1,053.06**	**$ 831.38**	**$ 500.00**	**$ -**	**0.00%**
Transfers									
405-01-38-381-38100	Transfer from Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
405-01-38-381-38110	Contribution from General Fund	$ -	$ -	$ 77,950.00	$ -	$ 17,892.83	$ 111,690.00	$ 33,740.00	43.28%
405-01-38-381-38135	Transfer from CIP Fund	$ -	$ -	$ -	$ -	$ 68,333.33	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ 77,950.00**	**$ -**	**$ 86,226.17**	**$ 111,690.00**	**$ 33,740.00**	**43.28%**
	Total Revenues	**$ 642,315.38**	**$ 720,335.56**	**$ 691,700.00**	**$ 626,815.94**	**$ 612,513.56**	**$ 725,440.00**	**$ 33,740.00**	**4.88%**
EXPENSES									
Solid Waste Collection									
405-70-53-534-53401	Contractual Waste Oversight	$ -	$ -	$ -	$ -	$ 71,440.00	$ -	$ -	
405-70-53-534-53409	Other Sanitation Service	$ 5,773.28	$ 2,956.51	$ -	$ 705.56	$ 73,847.36	$ 1,000.00	$ 1,000.00	
405-70-53-534-53440	Other Services - Solid Waste Contractor	$ 538,095.04	$ 694,596.18	$ 682,200.00	$ 691,960.32	$ 474,872.06	$ 714,440.00	$ 32,240.00	4.73%
	Sub Totals	**$ 543,868.32**	**$ 697,552.69**	**$ 682,200.00**	**$ 692,665.88**	**$ 620,159.42**	**$ 715,440.00**	**$ 33,240.00**	**4.87%**
Non-departmental									
405-70-53-534-53480	PBC Admin Fee 1%	$ 6,419.50	$ 5,887.04	$ 8,000.00	$ 8,117.30	$ 5,778.61	$ 8,500.00	$ 500.00	6.25%
405-70-53-534-54200	Postage and Freight	$ -	$ -	$ 1,000.00	$ 1,041.00	$ 345.75	$ 1,000.00	$ -	0.00%
405-70-53-534-54960	Other Services - Legal Advertising	$ -	$ -	$ 500.00	$ 500.00	$ 316.67	$ 500.00	$ -	0.00%
405-70-53-538-55200	Operating Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ 6,419.50**	**$ 5,887.04**	**$ 9,500.00**	**$ 9,658.30**	**$ 6,441.03**	**$ 10,000.00**	**$ 500.00**	**5.26%**
Contingency									
405-70-53-534-59990	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Transfers									
405-70-58-581-59000	Transfer to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
405-70-58-581-59001	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
405-70-58-581-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
405-70-58-581-59103	Transfer to L.O.S.T Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
405-70-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Total Expenses	**$ 550,287.82**	**$ 703,439.73**	**$ 691,700.00**	**$ 702,324.18**	**$ 626,600.45**	**$ 725,440.00**	**$ 33,740.00**	**4.88%**
	NET SURPLUS/(DEFICIT)	**$ 92,027.56**	**$ 16,895.83**	**$ -**	**$ (75,508.24)**	**$ (14,086.89)**	**$ (0.00)**	**$ (0.00)**	

REVENUES & EXPENDITURES BY FUND - Detail by Departments & Funds

001 - General Fund

REVENUES Budget Worksheet FY 2022

Account	Description	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
001-01-31-311-31000	Ad Valorem Taxes	$ 913,925.31	$ 964,991.29	$ 1,031,798.20	$ 974,628.09	$ 1,031,798.20	$ 700,138.12	$ 1,108,155.21
001-01-31-314-31410	Electric Utility Tax	$ 313,020.41	$ 327,362.62	$ 280,000.00	$ 157,303.91	$ 314,607.82	$ 298,018.44	$ 310,000.00
001-01-31-314-31440	Gas Utility Tax Metered	$ 1,993.06	$ -	$ 3,000.00	$ -	$ -	$ 644.96	$ -
001-01-31-314-31480	Utility Service Tax- Propane	$ 4,770.82	$ 5,254.91	$ 4,000.00	$ 5,127.62	$ 5,127.62	$ 3,614.96	$ 5,000.00
001-01-31-315-31500	Communication Services	$ 103,432.81	$ 110,066.13	$ 100,000.00	$ 64,377.22	$ 128,754.44	$ 102,460.67	$ 101,000.00
001-01-31-316-31600	Local Business Tax	$ 50,350.17	$ 67,736.31	$ 40,000.00	$ 20,070.42	$ 59,572.87	$ 36,564.14	$ 55,000.00
001-01-32-323-30430	Electric Utility Franchise	$ 481.00	$ -	$ -	$ -	$ -	$ 80.17	$ 1,500.00
001-01-32-323-31900	Other Gen Govt Charges and Fees	$ 468.75	$ 61.00	$ 1,500.00	$ -	$ -	$ 861.56	$ -
001-01-32-323-32310	FPL Franchise Fee	$ 252,409.54	$ 264,790.59	$ 240,000.00	$ 137,202.45	$ 274,404.90	$ 245,372.83	$ 270,000.00
001-00-32-323-30430	Electric Utility Franchise	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-01-32-323-32330	PBC Water Utility Franchise	$ 19,141.95	$ 23,196.38	$ 11,000.00	$ 19,808.08	$ 29,712.12	$ 32,403.20	$ 19,000.00
001-01-32-323-32360	PBC Sewer Utility Franchise	$ 6,377.10	$ 7,798.54	$ 7,000.00	$ 5,864.16	$ 8,796.24	$ 5,015.82	$ 8,000.00
001-01-32-323-32370	Solid Waste Franchise	$ 38,443.76	$ 37,166.67	$ 20,000.00	$ 13,924.78	$ 20,887.17	$ 16,082.93	$ 80,000.00
001-01-32-323-32390	Hauler's Franchise Fee	$ 4,361.70	$ 4,606.00	$ 4,000.00	$ 1,509.00	$ 1,509.00	$ 2,158.89	$ 5,500.00
001-01-32-329-32900	Building Permits	$ 39,208.25	$ 28,596.00	$ 45,000.00	$ 84,094.75	$ 100,000.00	$ 35,208.10	$ 45,000.00
001-01-32-341-34135	Administrative Charge Dependent District	$ 156,000.00	$ 170,000.00	$ -	$ -	$ 170,000.00	$ 82,666.67	$ 172,500.00
001-01-33-335-35120	Municipal Revenue Sharing	$ 80,536.06	$ 78,189.55	$ 64,000.00	$ 51,993.73	$ 77,990.60	$ 79,406.30	$ 75,000.00
001-01-33-335-35140	Mobile Home License Tax	$ -	$ -	$ -	$ 608.30	$ 608.30	$ 101.38	$ -
001-01-33-335-35150	Alcoholic Beverage License Tax	$ 770.87	$ 1,574.95	$ 4,500.00	$ 139.84	$ 209.76	$ 1,150.19	$ 1,000.00
001-01-33-335-35180	Half Cent Sales Tax	$ 267,454.94	$ 254,082.59	$ 216,000.00	$ 187,522.39	$ 281,283.59	$ 262,209.01	$ 277,000.00
001-01-34-341-34000	General Government Charges	$ 10,737.66	$ 8,383.09	$ 5,000.00	$ 5,180.20	$ 5,180.20	$ 7,395.56	$ 5,000.00
001-01-34-341-34190	Cost Recovery Fees	$ 73,801.80	$ 46,736.57	$ 80,000.00	$ 178,893.65	$ 178,893.65	$ 90,370.95	$ 130,000.00
001-01-35-351-35150	Court Fines	$ 3,660.50	$ -	$ 2,000.00	$ -	$ -	$ 1,264.74	$ 2,000.00
001-01-35-354-35400	Code Enforcement Fines	$ 33,250.00	$ 4,500.00	$ 15,000.00	$ -	$ -	$ 12,830.53	$ 20,000.00
001-01-36-361-36110	Interest	$ 16,508.39	$ 6,158.80	$ 5,000.00	$ 201.18	$ 301.77	$ 4,154.22	$ 1,000.00
001-14-36-361-36110	Interest for FMIVT	$ 39,857.98	$ 551.24	$ -	$ -	$ -	$ 6,734.87	$ -
001-01-36-366-36991	Contributions & Donations - Private Sources	$ -	$ 875.00	$ 5,000.00	$ (3,121.44)	$ (3,121.44)	$ 2,250.77	$ 5,000.00
001-01-36-369-36991	Contributions & Donations - Private Sources	$ 4,564.89	$ -	$ -	$ 3,250.00	$ 3,250.00	$ 2,843.93	$ -
001-01-36-369-36990	Other Miscellaneous Revenue	$ 90,522.87	$ 43,449.01	$ 5,000.00	$ 23,805.35	$ 23,805.35	$ 28,378.94	$ 5,000.00
001-01-38-381-38100	Transfer from Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 24,213.50	
001-01-38-381-38135	Transfer from CIP Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-01-38-381-38145	Transfer from Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenues	**$ 2,526,050.59**	**$ 2,456,127.24**	**$ 2,188,798.20**	**$ 1,932,383.68**	**$ 2,713,572.15**	**$ 2,084,596.31**	**$ 2,701,655.21**

EXPENSES

Budget Worksheet FY 2022

Account	Description	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
001-10-51-511-53100	Professional Service	$ 58,223.50	$ 70,731.75	$ 60,000.00	$ 40,000.00	$ 60,000.00	$ 32,014.21	$ 30,000.00
001-10-51-511-54000	Travel	$ 2,919.52	$ 5,048.71	$ 1,000.00	$ 1,865.09	$ 2,797.64	$ 6,294.44	$ 6,000.00
001-10-51-511-54100	Communication Services	$ 1,891.30	$ 8,432.69	$ 3,000.00	$ 20,083.36	$ 30,125.04	$ 8,165.43	$ 25,000.00
001-10-51-511-54900	Other Operating Expenses	$ 4,611.75	$ 143.40	$ 6,000.00	$ 148.98	$ 223.47	$ 3,713.69	$ -
001-10-51-511-54990	Other Current Charges - Council Reimbursement	$ 44,250.00	$ (750.00)	$ -	$ -	$ -	$ 28,500.00	$ -
001-10-51-511-55100	Office Supplies	$ -	$ 126.87	$ 350.00	$ -	$ -	$ 197.62	$ -
001-10-51-511-55200	Operating Supplies	$ -	$ -	$ 100.00	$ -	$ -	$ 25.75	$ -
001-10-51-511-55400	Books, Publications, Subscriptions	$ 3,574.00	$ 6,119.13	$ 5,000.00	$ 2,093.18	$ 3,139.77	$ 3,970.25	$ 5,000.00
001-10-51-511-55500	Education & Training	$ 738.88	$ 900.00	$ 3,000.00	$ -	$ -	$ 485.65	$ -
001-10-51-511-58200	Special Events/ Contributions	$ 9,202.10	$ 4,414.03	$ 6,500.00	$ 103.83	$ 155.75	$ 4,555.52	$ 10,000.00
001-10-51-512-51200	Regular Salaries			$ 45,000.00	$ 34,500.00	$ 45,000.00	$ 7,500.00	$ 45,000.00
001-10-51-512-52100	FICA & Medicare Taxes			$ -	$ 3,414.30	$ 5,000.00	$ 833.33	$ 5,000.00
001-12-51-512-51200	Regular Salaries	$ 279,621.20	$ 483,672.13	$ 460,000.00	$ 333,629.97	$ 500,444.96	$ 210,623.05	$ 504,411.81
001-12-51-512-51400	Overtime	$ -	$ 11,338.48	$ -	$ 21,802.89	$ 32,704.34	$ 7,340.47	$ 20,000.00
001-12-51-512-51500	Special Pay						$ -	
001-12-51-512-52100	FICA & Medicare Taxes	$ 12,778.74	$ 35,723.16	$ 35,000.00	$ 25,386.26	$ 38,079.39	$ 14,430.22	$ 39,350.89
001-12-51-512-52200	Retirement FRS	$ 52,420.70	$ 53,771.99	$ 50,000.00	$ 23,930.44	$ 35,895.66	$ 23,681.39	$ 74,233.45
001-12-51-512-52300	Health and Life Insurance	$ 35,516.32	$ 17,970.12	$ 40,000.00	$ 55,040.26	$ 82,560.39	$ 22,882.81	$ 60,294.84
001-12-51-512-52400	Worker's Compensation	$ (3,884.65)	$ -	$ 1,500.00	$ -	$ -	$ (647.44)	$ 5,000.00
001-12-51-512-53400	Other Services	$ 295,621.92	$ 97,200.00	$ -	$ 88.88	$ 133.32	$ 210,015.98	$ -
001-12-51-512-54000	Travel	$ 7,035.38	$ 8,851.48	$ 2,000.00	$ 1,645.00	$ 2,467.50	$ 4,075.18	$ 9,000.00
001-12-51-512-54100	Communication Services	$ 1,176.62	$ 1,363.22	$ 2,000.00	$ 5,051.98	$ 7,577.97	$ 2,653.68	$ 8,000.00
001-12-51-512-54200	Postage and Freight	$ 1,378.06	$ 1,477.31	$ 2,500.00	$ 2,113.00	$ 3,169.50	$ 2,157.59	$ 3,000.00
001-12-51-512-54900	Other Operating Expenses (Misc.-Recording Fees)	$ 1,625.93	$ 7,012.98	$ 5,000.00	$ 3,685.88	$ 5,528.82	$ 3,718.36	$ 5,500.00
001-12-51-512-54930	Election Expense	$ 9,092.95	$ 1,211.36	$ 12,000.00	$ 11,396.30	$ 17,094.45	$ 10,956.88	$ 20,000.00
001-12-51-512-54960	Legal Advertising	$ 11,863.65	$ 7,272.73	$ 12,000.00	$ 484.44	$ 726.66	$ 8,577.82	$ 4,000.00
001-12-51-512-55100	Office Supplies	$ 14,677.03	$ 13,031.55	$ 8,000.00	$ 9,944.05	$ 14,916.08	$ 14,175.33	$ 8,000.00
001-12-51-512-55400	Books, Publications, Subscriptions	$ 3,006.33	$ 3,223.16	$ 3,500.00	$ 3,993.94	$ 5,990.91	$ 2,334.21	$ 6,000.00
001-12-51-512-55500	Education & Training	$ 1,534.00	$ 3,080.40	$ 4,000.00	$ -	$ -	$ 1,039.07	$ 4,000.00
001-14-51-513-53200	Accounting and Auditing	$ 46,800.91	$ 41,337.31	$ 50,000.00	$ 24,930.50	$ 52,395.75	$ 32,466.00	$ 60,000.00
001-14-51-513-54000	Travel	$ 2,779.96	$ 1,255.35	$ 3,000.00	$ -	$ -	$ 672.55	$ 3,000.00
001-14-51-513-54700	Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ 110.06	$ -
001-14-51-513-54920	Computer Services	$ 12,259.86	$ 16,561.46	$ 25,000.00	$ 23,076.68	$ 34,615.02	$ 16,681.35	$ 35,000.00
001-14-51-513-54960	Legal Advertising	$ -	$ -	$ 500.00	$ -	$ -	$ 474.06	$ -
001-14-51-513-55400	Books, Publications, Subscriptions	$ 440.00	$ 1,317.55	$ 600.00	$ 1,617.55	$ 2,426.33	$ 773.98	$ 2,500.00
001-14-51-513-55500	Education & Training	$ 4,564.60	$ 2,099.13	$ 2,000.00	$ 1,384.00	$ 2,076.00	$ 2,114.78	$ 2,500.00
001-14-51-514-53110	Professional Service- Paychex	$ 5,781.26	$ 745.99	$ 2,000.00	$ 2,375.25	$ 3,562.88	$ 1,681.69	$ 4,000.00
001-16-51-514-53100	Professional Services	$ 167,597.08	$ 162,139.77	$ 125,000.00	$ 95,411.89	$ 143,117.84	$ 129,166.17	$ 150,000.00
001-16-51-514-53101	Litigation		$ 3,420.98	$ -	$ 6,676.07	$ 10,014.11	$ 2,239.18	$ 10,000.00
001-20-51-515-53100	Professional Service	$ 56,580.54	$ 97,501.01	$ 25,000.00	$ (928.75)	$ (1,393.13)	$ 34,738.02	$ 25,000.00
001-20-51-515-53400	Other Services	$ 59,282.72	$ 1,119.75	$ -	$ (989.75)	$ (1,484.63)	$ 52,999.76	$ -
001-20-51-515-53420	Comprehensive Plan	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000.00
001-20-51-515-53450	Planning & Zoning Contract	$ 42,280.00	$ 84,976.14	$ 45,000.00	$ 45,087.64	$ 67,631.46	$ 48,324.63	$ 45,000.00
001-20-51-515-53451	Planner On Call		$ 4,012.50	$ -	$ 110,359.35	$ 165,539.03	$ 28,258.59	$ 5,000.00
001-20-51-515-53490	Cost Recovery Expenditure	$ 50,630.05	$ 132,035.92	$ 80,000.00	$ 170,590.75	$ 255,886.13	$ 114,760.56	$ 80,000.00
001-20-51-515-54960	Legal Advertising	$ -	$ -	$ 5,000.00	$ -	$ -	$ 1,803.79	$ 5,000.00
001-22-51-519-53150	Special Magistrate	$ 13,525.25	$ -	$ 18,000.00	$ 3,631.25	$ 5,446.88	$ 6,837.94	$ 20,000.00
001-22-51-519-53400	Other Services - Code	$ 72,786.64	$ 43,387.50	$ 60,000.00	$ 38,527.70	$ 57,791.55	$ 65,675.55	$ 110,000.00
001-22-51-519-53430	Code Compliance	$ -	$ -	$ -	$ 8,660.75	$ 12,991.13	$ 8,080.74	$ 10,000.00

		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
001-22-51-519-54000	Travel	$ 679.40	$ -	$ -	$ -	$ -	$ 494.90	$ -
001-22-51-519-54100	Communication Services	$ 386.75	$ 231.39	$ -	$ -	$ -	$ 1,530.61	$ -
001-22-51-519-55500	Education & Training	$ 450.00	$ -	$ -	$ -	$ -	$ 186.17	$ -
001-26-52-521-53410	Law Enforcement (PBSO)	$ 622,412.00	$ 622,200.00	$ 624,000.00	$ 518,500.00	$ 624,000.00	$ 510,329.84	$ 624,000.00
001-26-52-521-53420	Other Services - Plan Process Comp Plan	$ -	$ -	$ -	$ -	$ -	$ 217.00	$ -
001-30-53-539-53400	Other Services	$ -	$ -	$ 10,000.00	$ -	$ -	$ 4,252.63	$ -
001-32-51-513-54920	Other Current Charges -Computer Services (Hosting)	$ -	$ -	$ -	$ -	$ -	$ 1,040.83	$ -
001-32-51-519-53400	Other Services	$ 6,856.50	$ 9,841.55	$ 10,000.00	$ 3,778.74	$ 5,668.11	$ 7,059.02	$ 6,000.00
001-32-51-519-54100	Communication Services	$ 9,593.58	$ 12,189.41	$ 15,000.00	$ 6,190.49	$ 9,285.74	$ 8,488.14	$ 10,000.00
001-32-51-519-54300	Utilities	$ 7,366.85	$ 5,516.97	$ 5,000.00	$ 2,792.50	$ 4,188.75	$ 5,959.74	$ 6,000.00
001-32-51-519-54440	Rental and Leases - Equip, Storage, etc.	$ 6,247.61	$ 8,510.79	$ 7,000.00	$ 6,183.31	$ 9,274.97	$ 7,306.81	$ 10,000.00
001-32-51-519-54500	Insurance	$ 69,907.00	$ 81,314.00	$ 90,000.00	$ 2,849.00	$ 4,273.50	$ 51,513.08	$ 114,000.00
001-32-51-519-54600	Repair and Maintenance - Building	$ 14,355.00	$ 6,730.00	$ 10,000.00	$ 5,675.00	$ 8,512.50	$ 6,951.94	$ 10,000.00
001-32-51-519-54910	Computer Hardware and Software	$ 27,628.79	$ 20,354.00	$ 20,000.00	$ 12,536.25	$ 18,804.38	$ 12,791.30	$ 25,000.00
001-32-51-519-54920	Computer Services	$ 60,865.79	$ 44,953.42	$ 35,000.00	$ 12,761.77	$ 19,142.66	$ 25,630.32	$ 25,000.00
001-32-51-519-54940	Inspector General Office	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-32-51-519-58220	Loxahatchee Groves - CERT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-32-51-539-53400	Other Services	$ -	$ -	$ -	$ -	$ -	$ 10.33	$ -
001-90-51-519-56140	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-90-51-519-56200	Capital Outlay - Buildings	$ -	$ -	$ -	$ -	$ -	$ 1,690.75	$ -
001-90-51-519-58220	Loxahatchee Groves - CERT	$ 4,207.94	$ (1,000.00)	$ 4,500.00	$ -	$ -	$ 1,321.10	$ 4,500.00
001-90-51-519-59990	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-90-51-519-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ -	$ 9,516.50	$ -
001-90-51-519-59305	Transfer to C.I.P Fund	$ -	$ -	$ -	$ -	$ -	$ 51,944.00	$ 247,065.21
001-90-58-581-59405	Transfer to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ 31,174.00	$ 111,690.00
001-90-58-581-59000	Transfer to Fund Balance	$ 310,909.28	$ 212,008.70	$ 71,798.20	$ 230,303.71	$ 347,215.77	$ 169,914.47	$ 19,609.01
001-90-58-581-59101	Transfer to Transportation Fund	$ -	$ -	$ -				$ -
001-90-58-581-59103	Transfer to L.O.S.T Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001-90-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenses	**$ 2,526,050.59**	**$ 2,456,127.24**	**$ 2,110,848.20**	**$ 1,932,383.68**	**$ 2,754,714.28**	**$ 2,091,453.33**	**$ 2,701,655.21**
	NET SURPLUS/(DEFICIT)	**$ -**	**$ -**	**$ 77,950.00**	**$ -**	**$ (41,142.12)**	**$ (6,857.02)**	**$ (0.00)**

101 - Transportation Fund

		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
REVENUES								
101-01-31-312-34100	1st Local option Fuel Tax (6c)	$ 277,899.23	$ 249,237.37	$ 210,000.00	$ 165,762.87	$ 331,525.74	$ 279,373.52	$ 262,000.00
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	$ 128,921.09	$ 114,603.88	$ 97,500.00	$ 76,040.78	$ 152,081.56	$ 129,297.13	$ 121,000.00
101-01-33-335-33500	FEMA	$ 34,572.76					$ 5,762.13	
101-01-36-366-36991	Contributions & Donations - Private Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-01-38-381-38100	Transfer from Fund Balance	$ -	$ 200,000.00	$ -	$ -	$ -	$ 223,429.97	$ -
101-01-38-381-38110	Contribution from General Fund	$ -	$ -	$ -	$ -	$ -	$ 9,516.50	$ -
101-01-38-381-38135	Transfer from CIP Fund	$ -	$ -	$ -	$ -	$ -	$ 32,804.17	$ -
101-01-38-384-38410	Debt Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenues	**$ 441,393.08**	**$ 563,841.25**	**$ 307,500.00**	**$ 241,803.65**	**$ 483,607.30**	**$ 680,183.41**	**$ 383,000.00**
EXPENSES								
101-40-54-541-54670	Traffic Control Signs 6c	$ -	$ -	$ -	$ -	$ -	$ 6,709.06	$ -
101-40-54-541-54680	Town Roads Maintence 6c	$ 56,926.75	$ -	$ -	$ -	$ -	$ 243,084.80	$ -
101-40-54-541-54690	District Road Maintence	$ -	$ -	$ -	$ -	$ -	$ 39,468.60	$ -
101-40-54-541-56310	Roads & Streets - New Construction - 5c	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-40-54-541-56312	Special Projects	$ -	$ -	$ -	$ -	$ -	$ 379.17	$ -
101-40-54-541-56320	Roads & Streets - New Construction - 5c	$ -	$ -	$ -	$ -	$ -	$ 1,491.67	$ -
101-40-54-541-57101	Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-40-54-541-57201	Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-40-54-541-57301	Other Debt Service Costs	$ -	$ -	$ -	$ -	$ -	$ 406.33	$ -
101-40-58-581-59000	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-40-58-581-59103	Transfer to L.O.S.T fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-40-58-581-59105	Transfer to Roads & Drainage Fund	$ -	$ 200,000.00	$ 210,000.00	$ -	$ 210,000.00	$ 68,333.33	$ 231,164.00
101-40-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ 97,500.00	$ -	$ 97,500.00	$ 166,241.31	$ 151,836.00
101-40-58-581-59405	Transfer to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	
101-40-58-581-59935	Transfer to Fund Balance 5c	$ -	$ -	$ -	$ -	$ 54,581.56	$ 9,096.93	$ -
101-40-58-581-59936	Transfer to Fund Balance 6c	$ -	$ -	$ -	$ -	$ 121,525.74	$ 20,254.29	$ -
	Total Expenses	**$ 56,926.75**	**$ 200,000.00**	**$ 307,500.00**	**$ -**	**$ 483,607.30**	**$ 555,465.48**	**$ 383,000.00**
	NET SURPLUS/(DEFICIT)	**$ 384,466.33**	**$ 363,841.25**	**$ -**	**$ 241,803.65**	**$ -**	**$ 124,717.93**	**$ -**

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

		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
REVENUES								
103-01-31-312-31260	Sales Tax Infrastructure	$ 244,141.68	$ 233,775.12	$ 195,000.00	$ 174,182.52	$ 261,273.78	$ 186,592.78	$ 251,000.00
103-01-31-381-38100	Transfer from Fund Balance	$ -	$ -	$ 298,000.00	$ -	$ -	$ -	$ -
	Total Revenues	**$ 244,141.68**	**$ 233,775.12**	**$ 493,000.00**	**$ 174,182.52**	**$ 261,273.78**	**$ 186,592.78**	**$ 251,000.00**
EXPENSES								
103-42-54-541-56130	Roads, Streets & Drainage - New Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
103-40-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ 493,000.00	$ -		$ -	
103-01-31-381-59000	Transfer to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenses	**$ -**	**$ -**	**$ 493,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
	NET SURPLUS/(DEFICIT)	**$ 244,141.68**	**$ 233,775.12**	**$ -**	**$ 174,182.52**	**$ 261,273.78**	**$ 186,592.78**	**$ 251,000.00**

105 - Water Control District

REVENUES

Account	Description	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
105-01-32-325-32510	Other Assessments	$ -	$ 10,885.45	$ -	$ -	$ -	$ 1,814.24	$ -
105-01-32-325-32515	Road Debt Assessment	$ 310,976.32	$ 21,396.15	$ 310,000.00	$ 237,835.49	$ 237,835.49	$ 146,178.88	$ -
105-01-32-325-32520	Road and Canal Maintenance Assessment	$ 1,500,117.55	$ 1,857,736.32	$ 1,545,865.00	$ 1,416,068.53	$ 1,416,068.53	$ 966,932.23	$ 1,559,600.00
105-01-32-325-32522	Discount Fees	$ -	$ (59,088.09)	$ (65,700.00)	$ (888.61)	$ (888.61)	$ (9,996.12)	$ (77,980.00)
105-01-32-325-32530	Excess Fees - Maintence	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-01-32-325-34600	Investment Earnings Floridian	$ 3,649.39	$ 50.84	$ 3,000.00	$ -	$ -	$ 616.71	$ -
105-01-32-325-36990	Other Assessments - PBCSB	$ 2,999.33	$ -	$ 3,000.00	$ -	$ -	$ 12,730.43	$ -
105-01-33-330-33000	Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-01-36-361-36110	Interest-Assessments	$ 1,231.44	$ 142.65	$ 1,200.00	$ 821.42	$ 821.42	$ 366.51	$ -
105-01-36-361-36111	Interest (SBA)	$ 4.93	$ 4.53	$ -	$ -	$ -	$ 9.65	$ -
105-01-36-361-36112	Interest (PBC)	$ -	$ -	$ -	$ -	$ -	$ 4.83	$ -
105-01-36-361-36113	Interest (SunTrust)	$ -	$ -	$ -	$ -	$ -	$ 19.76	$ -
105-01-36-361-36114	Interest (SunTrust MM)	$ -	$ -	$ -	$ -	$ -	$ 140.27	$ -
105-01-36-361-36115	Interest (Bank United P)	$ 331.62	$ -	$ -	$ -	$ -	$ 261.47	$ -
105-01-36-361-36116	Interest (Bank United NPF)	$ 5,069.88	$ 7,993.56	$ -	$ -	$ -	$ 2,226.66	$ -
105-01-36-361-36117	Interest (Floridian)	$ 1,194.53	$ -	$ -	$ -	$ -	$ 199.09	$ -
105-01-36-361-36118	Interest (FCB MM)	$ 2,491.16	$ 4,590.90	$ 1,500.00	$ -	$ -	$ 1,180.34	$ -
105-01-36-364-36400	Sales - Equipment/Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-01-36-369-36990	Miscellaneous Revenue	$ 22,261.52	$ 20,000.00	$ 2,000.00	$ -	$ -	$ 7,470.40	$ -
105-01-38-381-38111	Transfer from Transportation Fund	$ -		$ 200,000.00	$ -	$ -	$ -	$ 231,164.00
105-01-38-381-38100	Transfer from fund Balance						$ 39,441.65	$ 104,897.05
	Total Revenues	**$ 1,850,327.67**	**$ 1,863,712.31**	**$ 2,000,865.00**	**$ 1,653,836.83**	**$ 1,653,836.83**	**$ 1,169,596.98**	**$ 1,817,681.05**

EXPENSES

Account	Description	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
105-50-53-538-51200	Regular Salaries	$ 265,841.77	$ 312,955.73	$ 350,000.00	$ 212,313.71	$ 318,470.57	$ 237,000.92	$ 571,800.60
105-50-53-538-51400	Overtime	$ 31.50	$ 14,039.07	$ 2,500.00	$ 4,779.14	$ 7,168.71	$ 5,249.18	$ 20,000.00
105-50-53-538-51500	Special Pay	$ -	$ 4,299.44	$ -	$ 4,388.08	$ 6,582.12	$ 2,950.66	$ 10,000.00
105-50-53-538-51520	Fringe Benefits	$ -	$ -	$ -	$ -	$ -	$ 1,062.50	$ -
105-50-53-538-52100	FICA Taxes & Medicare	$ 1,264.22	$ 24,334.38	$ 25,000.00	$ 16,156.57	$ 24,234.86	$ 15,191.31	$ 42,885.05
105-50-53-538-52200	Retirement FRS	$ 47,041.85	$ 50,566.42	$ 45,000.00	$ 20,333.45	$ 30,500.18	$ 30,298.56	$ 82,744.27
105-50-53-538-52300	Health and Life Insurance	$ 42,309.49	$ 9,406.22	$ 50,000.00	$ 28,035.67	$ 42,053.51	$ 27,056.87	$ 56,501.13
105-50-53-538-52400	Worker's Compensation	$ (7,567.36)	$ -	$ 10,000.00	$ -	$ -	$ 1,467.27	$ 10,000.00
105-50-53-538-53100	Professional Service - Engineering & Legal	$ 1,816.25	$ 7,310.45	$ 150,000.00	$ 12,926.25	$ 19,389.38	$ 8,161.31	$ -
105-50-53-538-53102	Professional Service - Drug Test	$ -	$ 65.00	$ 500.00	$ 317.30	$ 475.95	$ 111.83	$ 500.00
105-50-53-538-53105	Professional Service- Land Surveying	$ -	$ 38,240.00	$ 4,000.00	$ -	$ -	$ 6,456.67	$ 20,000.00
105-50-53-538-53110	Professional Service-Paychex	$ 4,912.64	$ (56.01)	$ 6,865.00	$ -	$ -	$ 809.44	$ -
105-50-53-538-53160	Professional Service - Legal	$ -	$ -	$ -	$ -	$ -	$ 22,259.34	$ -
105-50-53-538-53200	Accounting and Auditing	$ 15,935.00	$ 5,220.00	$ 22,000.00	$ 18,396.50	$ 27,594.75	$ 11,349.96	$ 25,000.00
105-50-53-538-53400	Other Services -	$ 28,604.40	$ 21,802.11	$ 32,000.00	$ 39,237.98	$ 58,856.97	$ 19,903.85	$ 50,000.00
105-50-53-538-53480	Other Services - PBC Admin Fee	$ 5,221.45	$ 16,768.82	$ 24,000.00	$ 2,317.37	$ 3,476.06	$ 4,781.05	$ 11,000.00
105-50-53-538-53834	Canal Maintence Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-50-53-538-53891	Transfer from Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-50-53-538-54000	Travel	$ 1,039.00	$ -	$ 1,000.00	$ -	$ -	$ 533.80	$ -
105-50-53-538-54100	Communication Services	$ 7,123.38	$ 9,376.59	$ 8,500.00	$ 8,527.84	$ 12,791.76	$ 6,230.02	$ 13,000.00
105-50-53-538-54200	Postage and Freight	$ -	$ -	$ 500.00	$ 110.00	$ 165.00	$ 320.40	$ -
105-50-53-538-54300	Utilities Services	$ 10,528.57	$ 9,812.34	$ 16,000.00	$ 8,533.40	$ 12,800.10	$ 7,851.01	$ 15,000.00
105-50-53-538-54440	Rental and Leases - Equip, Storage, etc.	$ 52,579.41	$ 114,238.67	$ 160,000.00	$ 7,308.55	$ 10,962.83	$ 30,229.69	$ 150,000.00
105-50-53-538-54500	Insurance	$ 46,000.00	$ 50,000.00	$ 50,000.00	$ -	$ -	$ 25,679.25	$ 60,000.00
105-50-53-538-54600	Repair and Maintenance Service- Canal	$ -	$ -	$ -	$ -	$ -	$ 5,300.35	$ -
105-50-53-538-54680	Repair and Maintenance Svc -	$ 105,543.03	$ 106,217.32	$ 200,000.00	$ 25,207.25	$ 37,810.88	$ 56,614.10	$ 150,000.00
105-50-53-538-54700	Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ 50.00	$ -
105-50-53-538-54900	Other Current Charges	$ 37.81	$ -	$ -	$ 89.99	$ 134.99	$ 28.80	$ -
105-50-53-538-54901	Indirect Cost Allocations	$ 156,000.00	$ 170,000.00	$ -	$ -	$ 170,000.00	$ 82,666.67	$ 172,500.00
105-50-53-538-54910	Computer hardware & Software	$ 2,869.91	$ 1,499.00	$ 5,000.00	$ 100.00	$ 150.00	$ 1,325.24	$ 5,000.00
105-50-53-538-54930	Election Expense	$ -	$ -	$ -	$ -	$ -	$ 953.58	$ -
105-50-53-538-54960	Legal Advertising	$ -	$ 420.00	$ 1,000.00	$ -	$ -	$ 711.67	$ -
105-50-53-538-54970	Other Current Charges - Permits	$ -	$ -	$ 2,500.00	$ -	$ -	$ 422.93	$ -
105-50-53-538-54980	Other Current Charges - Miscellaneous	$ 141.44	$ 7,953.15	$ 9,000.00	$ 1,210.17	$ 1,815.26	$ 2,550.72	$ 2,000.00
105-50-53-538-54990	Bank Charges	$ 45.00	$ -	$ 1,000.00	$ -	$ -	$ 1,145.42	$ -
105-50-53-538-54999	Closing Bank Accounts	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-50-53-538-55100	Office Supplies	$ 299.69	$ 928.43	$ 500.00	$ 580.70	$ 871.05	$ 1,620.90	$ 1,000.00
105-50-53-538-55210	Fuel	$ 20,621.73	$ 17,993.33	$ 25,000.00	$ 15,598.49	$ 23,397.74	$ 14,418.93	$ 25,000.00
105-50-53-538-55220	Lubricants	$ 3,772.21	$ 2,538.00	$ 3,000.00	$ 274.16	$ 411.24	$ 1,304.19	$ 3,000.00
105-50-53-538-55400	Books, Publications, Subscriptions	$ -	$ 91.63	$ 2,000.00	$ -	$ -	$ 729.16	$ 2,000.00
105-50-53-538-55500	Training	$ 58.08	$ -	$ 2,000.00	$ -	$ -	$ 9.68	$ 2,000.00
105-50-53-538-56100	Right of Way Deed	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105-50-53-538-56400	Machinery and Equipment	$ 50,349.70	$ 69,199.98	$ 155,000.00	$ 10,345.00	$ 15,517.50	$ 23,209.11	$ 125,000.00
105-50-53-538-57101	Principal	$ 271,000.00	$ 611,000.00	$ 271,000.00	$ -	$ 271,000.00	$ 192,166.67	$ -
105-50-53-538-57200	Loan Payment	$ -	$ -	$ -	$ -	$ -	$ 86,333.33	$ -
105-50-53-538-57201	Interest Expense	$ 34,405.88	$ 30,089.47	$ 35,000.00	$ -	$ 35,000.00	$ 28,496.34	$ -
105-50-53-538-57210	Loan Interest Expense	$ -	$ -	$ -	$ -	$ -	$ 1,163.08	$ -
105-50-54-541-57301	Other debt service costs	$ 11,625.00	$ 1,800.00	$ -	$ 4,500.00	$ 6,750.00	$ 3,362.50	$ 6,750.00
105-50-53-538-57220	Capital Leases Principal	$ -	$ -	$ -	$ -	$ -	$ 15,668.48	$ -

		FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
105-50-54-541-54440	Rental and Leases - Equip, Storage, etc.	$ 3,056.41	$ -	$ -	$ -	$ -	$ 513.07	$ -
105-50-54-541-54670	Traffic Control Signs	$ -	$ -	$ 20,000.00	$ 837.50	$ 1,256.25	$ 209.38	$ 25,000.00
105-50-54-541-54680	Repair and Maintenance - Machinery	$ -	$ 2,252.47	$ 45,000.00	$ 10,369.52	$ 15,554.28	$ 3,374.95	$ 20,000.00
105-50-54-541-55200	Operating Supplies	$ 30,823.04	$ 41,161.75	$ 50,000.00	$ 8,760.37	$ 13,140.56	$ 15,258.55	$ 40,000.00
105-50-54-541-55300	Road Materials & Supplies	$ -	$ 452.60	$ 216,000.00	$ 2,998.74	$ 4,498.11	$ 6,898.77	$ -
105-50-54-541-55310	Road Maintence and Service	$ 520,837.00	$ 274,185.26	$ -	$ 17,735.92	$ 26,603.88	$ 137,487.69	$ 100,000.00
105-50-54-541-55400	Books, Publications, Subscriptions	$ 325.00	$ 188.09	$ -	$ 293.56	$ 440.34	$ 158.91	$ -
105-50-54-541-55500	Education & Training	$ 243.00	$ -	$ -	$ -	$ -	$ 40.50	$ -
105-50-54-541-57101	Principal		$ -	$ -	$ -		$ -	
105-50-54-541-57201	Interest		$ -	$ -	$ -		$ -	
	Total Expenses	**$ 1,734,735.50**	**$ 2,026,349.71**	**$ 2,000,865.00**	**$ 482,583.18**	**$ 1,199,874.77**	**$ 1,149,148.51**	**$ 1,817,681.05**
	NET SURPLUS/(DEFICIT)	**$ 115,592.17**	**$ (162,637.40)**	**$ -**	**$ 1,171,253.65**	**$ 453,962.06**	**$ 20,448.47**	**$ 0.00**

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

Account	Description	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
REVENUES								
305-01-33-337-33700	Local Gov't Unit Grant - Physical Environment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-01-36-366-36991	Contributions & Donations - Private Sources	$ -	$ -	$ -	$ -	$ -	$ 196,399.31	$ -
305-01-38-381-38100	Transfer from Fund Balance	$ -	$ -	$ 350,000.00	$ -	$ -	$ -	$ -
305-01-38-381-38110	Contribution from General Fund	$ -	$ -	$ -	$ -	$ -	$ 51,944.00	$ 247,065.21
305-01-38-381-38111	Contributions from Transportation Fund	$ -	$ -	$ 107,500.00	$ -	$ -	$ 149,991.31	$ 151,836.00
305-01-38-381-38112	Contributions from Surtax Fund	$ -	$ -	$ 493,000.00	$ -		$ -	
	Total Revenues	**$ -**	**$ -**	**$ 950,500.00**	**$ -**	**$ -**	**$ 398,334.62**	**$ 398,901.21**
EXPENSES								
305-60-54-541-56120	Surveying Town Roads	$ -	$ 38,898.46	$ -	$ (5,065.93)	$ -	$ 54,285.58	$ -
305-60-54-541-56130	Road & Streets - New Construction	$ 5,070.50	$ -	$ 493,000.00	$ -	$ -	$ 5,090.63	$ -
305-60-54-541-56131	A Road Paving Project	$ -	$ -	$ -	$ 318,402.00	$ -	$ -	$ -
305-60-54-541-56132	C Road Paving Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-54-541-56133	D Road Paving Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-54-541-56140	Construction- Town Roads- Band D Rd.	$ -	$ -	$ -	$ -	$ -	$ 205,759.48	$ -
305-60-54-541-56300	Okeechobee and Drd Traffic Light(Only used in Fy 14)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-54-541-56400	Drainage	$ 258,104.80	$ 127,380.20	$ 457,500.00	$ 40,421.10	$ 40,421.10	$ 124,935.10	$ -
305-60-54-541-56500	Trails	$ -	$ -	$ -	$ -	$ -	$ 8,427.83	$ -
305-60-54-541-56510	Trails - Town	$ -	$ -	$ -	$ -	$ -	$ 5,533.18	$ -
305-60-54-541-56540	Land Acquisition	$ -	$ -	$ -	$ -	$ -	$ 9,631.00	$ -
305-60-54-541-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ -	$ 32,804.17	$ -
305-60-54-541-59405	Transfer to Sanitation Fund	$ -	$ -	$ -	$ -	$ -	$ 68,333.33	$ -
305-60-58-581-59000	Transfer to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-58-581-59001	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-58-581-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-58-581-59103	Transfer to L.O.S.T Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305-60-58-581-59405	Transfer to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenses	**$ 263,175.30**	**$ 166,278.66**	**$ 950,500.00**	**$ 353,757.17**	**$ 40,421.10**	**$ 514,800.29**	**$ -**
	NET SURPLUS/(DEFICIT)	**$ (263,175.30)**	**$ (166,278.66)**	**$ -**	**$ (353,757.17)**	**$ (40,421.10)**	**$ (116,465.67)**	**$ 398,901.21**

405 - Solid Waste

Account	Description	FY 2019 Audited	FY 2020 Actual	FY 2021 Adopted	FY 2021 YTD	FY 2021 Projected	FY 16-21 Average	FY 2022 Budget Forecast
REVENUES								
405-01-32-325-32520	Solid Waste Assessments	$ 661,394.31	$ 650,039.04	$ 641,250.00	$ 628,592.67	$ 628,592.67	$ 504,429.12	$ 641,250.00
405-01-32-325-32522	Discount Fees	$ (20,124.01)	$ (20,382.65)	$ (30,500.00)	$ (2,994.82)	$ (2,994.82)	$ (12,890.14)	$ (30,500.00)
405-01-33-331-33134	FEMA	$ -	$ 30,000.00	$ -	$ -	$ -	$ 22,655.34	$ -
405-01-34-331-33134	FEMA	$ -	$ 58,573.69	$ -	$ -	$ -	$ 9,762.28	$ -
405-01-34-343-34300	SWA Recycling Income	$ 220.40	$ 330.07	$ 2,500.00	$ -	$ 165.04	$ 1,499.41	$ 2,500.00
405-01-36-361-36110	Interest	$ 824.68	$ 1,775.41	$ 500.00	$ 165.35	$ 1,053.06	$ 831.38	$ 500.00
405-01-38-381-38100	Transfer from Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-01-38-381-38110	Contribution from General Fund	$ -	$ -	$ 77,950.00	$ -	$ -	$ 17,892.83	$ 111,690.00
405-01-38-381-38135	Transfer from CIP Fund	$ -	$ -	$ -	$ -	$ -	$ 68,333.33	$ -
	Total Revenues	**$ 642,315.38**	**$ 720,335.56**	**$ 691,700.00**	**$ 625,763.20**	**$ 626,815.94**	**$ 612,513.56**	**$ 725,440.00**
		$ -	$ -	$ -	$ -	$ -		$ -
EXPENSES								
405-70-53-534-53401	Contractual Waste Oversight	$ -		$ -	$ -	$ -	$ 71,440.00	$ -
405-70-53-534-53409	Other Sanitation Service	$ 5,773.28	$ 2,956.51	$ -	$ 705.56	$ 705.56	$ 73,847.36	$ 1,000.00
405-70-53-534-53440	Other Services - Solid Waste Contractor	$ 538,095.04	$ 694,596.18	$ 682,200.00	$ 517,706.88	$ 691,960.32	$ 474,872.06	$ 714,440.00
405-70-53-534-53480	PBC Admin Fee 1%	$ 6,419.50	$ 5,887.04	$ 8,000.00	$ 3,242.58	$ 8,117.30	$ 5,778.61	$ 8,500.00
405-70-53-534-54200	Postage and Freight	$ -	$ -	$ 1,000.00	$ 41.00	$ 1,041.00	$ 345.75	$ 1,000.00
405-70-53-534-54960	Other Services - Legal Advertising	$ -	$ -	$ 500.00	$ -	$ 500.00	$ 316.67	$ 500.00
405-70-53-534-59990	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-70-53-538-55200	Operating Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-70-58-581-59000	Transfer to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-70-58-581-59001	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-70-58-581-59101	Transfer to Transportation Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-70-58-581-59103	Transfer to L.O.S.T Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405-70-58-581-59305	Transfer to C.I.P Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenses	**$ 550,287.82**	**$ 703,439.73**	**$ 691,700.00**	**$ 521,696.02**	**$ 702,324.18**	**$ 626,600.45**	**$ 725,440.00**
		$ -	$ -	$ -	$ -	$ -		$ -
	NET SURPLUS/(DEFICIT)	**$ 92,027.56**	**$ 16,895.83**	**$ -**	**$ 104,067.18**	**$ (75,508.24)**	**$ (14,086.89)**	**$ (0.00)**

Loxahatchee Groves Fund Balances with % Reserves by Fiscal Year(s)

	FY 2016 AUDITED		FY 2017 AUDITED		FY 2018 AUDITED		FY 2019 AUDITED		FY 2020 UNAUDITED		FY 2021 PROJECTED		FY 2022 TARGETED	
General	$335,706	24%	$428,975	24%	$485,224	19%	$638,242	29%	$600,000	27%	$625,000	29%	$645,000	25%
Transportation (Gas Taxes)	$935,067	-	$902,564	-	$126,093	-	$510,559	-	$450,000	-	-	-		-
Local Option Surtax (Lost)	-	-	$160,446	-	$380,356	-	$624,508	-	$861,528	-	-	-		-
Roads & Drainage (District)	$186,356	13%	$138,703	9%	$241,257	12%	$302,029	14%	$280,000	14%	$300,000	15%	$425,000	25%
Solid Waste	$28,097	6%	($20,435)	-7%	($8,655)	-2%	$83,372	14%	$62,000	10%	$25,000	4%	$180,000	25%
Total All Funds	**$1,485,226**		**$1,610,253**		**$1,224,275**		**$2,158,710**		**$2,253,528**		**$950,000**		**$1,250,000**	

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RESOLUTION NO. 2021-42

A RESOLUTION OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE FOR THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PURSUANT TO THE BUDGET SUMMARY FOR THE FISCAL YEAR 2021-2022, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES, AS AMENDED; SETTING FORTH THE DATE, TIME AND PLACE FOR THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE TOWN'S MILLAGE RATE FOR THE FISCAL YEAR 2021-2022 AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the Town, pursuant to Florida law, desires to set its tentative millage rate for the Fiscal Year 2021-2022 General Fund Budget at 3.00 **mills**, a decrease/increase of 6.45% from the 2020-2021 rolled-back millage rate of 2.8181 **mills**, and to set the second public hearing for adoption of the Town's millage rate for the Fiscal Year 2021-2022 for September 21, 2021.

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

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

Section 2. The Town Council, pursuant to Florida law, conducted its first duly noticed public hearing to establish its proposed annual millage for the Fiscal Year 2021/2022 on July 6, 2021, at 7:00 p.m. at the Town Hall, in the Town of Loxahatchee Groves, Florida.

Section 3. The Town Council hereby sets its tentative millage rate for the Fiscal Year 2021/2022 at 3.00 **mills**, a decrease/increase of 6.45% from the 2020/2021 rolled-back millage rate of 2.8181 mills.

Section 4. Pursuant to the Statute, the Town Council shall conduct its second and final public hearing to adopt its annual millage rate for the Fiscal Year 2021/2022 on

September 21, 2021, at 7:00 p.m., at the Town Hall, 155 "F" Road, and Town of Loxahatchee Groves, Florida.

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

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

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

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

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

	Aye	Nay	Absent
Robert Shorr, Mayor	□	□	□
Laura Danowski, Vice Mayor	□	□	□
Marge Herzog, Councilmember	□	□	□
Phillis Maniglia, Councilmember	□	□	□
Marianne Miles, Councilmember	□	□	□

PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS__ DAY OF *September* 2021.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Mayor Robert Shorr

____
Lakisha Burch, Town Clerk

____
Vice Mayor Laura Danowski

APPROVED AS TO LEGAL FORM:

____
Council Member Margaret Herzog

____
Elizabeth Lenihan, Town Attorney

____
Council Member Phillis Maniglia

____
Council Member Marianne Miles

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2021-43

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; SETTING FORTH THE DATE, TIME, AND PLACE FOR THE SECOND PUBLIC HEARING FOR THE ADOPTION OF THE TOWN'S BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, ADOPTING THE FISCAL POLICIES; AND DIRECTING PUBLICATION OF NOTICE THEREOF; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

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

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

WHEREAS, a duly noticed public hearing for the approval of a tentative budget for the Fiscal Year beginning October 1, 2021, will be held on September 8, 2021, and the Town Council desires to set the date, time, and place for the second public hearing for adoption of the Town's final budget for the Fiscal Year beginning October 1, 2021.

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

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

Section 2. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A", are hereby adopted as the Town's tentative Budget for the Fiscal Year beginning October 1, 2021.

Section 3. The second public hearing for the adoption of the Town's budget for the Fiscal Year beginning October 1, 2021, shall be conducted on September 21, 2021, at 7:00 p.m., at the Town of Loxahatchee Groves Town Hall, 155 F Road, Loxahatchee Groves, Florida.

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

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

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

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

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

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

	Aye	Nay	Absent
Robert Shorr, Mayor	☐	☐	☐
Laura Danowski, Vice Mayor	☐	☐	☐
Margaret Herzog, Councilmember	☐	☐	☐
Phillis Maniglia, Councilmember	☐	☐	☐
Marianne Miles, Councilmember	☐	☐	☐

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, UPON FIRST PUBLIC HEARING THIS ___DAY OF *September* 2021.

ATTEST:

____
Lakisha Burch, Town Clerk

APPROVED AS TO LEGAL FORM:

____
Elizabeth Lenihan, Town Attorney

TOWN OF LOXAHATCHEE GROVES, FLORIDA

____
Mayor Robert Shorr

____
Vice-Mayor Laura Danowski

____
Council Member Margaret Herzog

____
Council Member Phillis Maniglia

____
Council Member Marianne Miles

Exhibit A

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2021 - 2022

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ARE 6.45% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: at 3.0 MILLS

ESTIMATED REVENUES		**GENERAL**	**TRANSPORTATION**	**SURTAX**	**ROADS & DRAINAGE**	**CAPITAL PROJECTS**	**SOLID WASTE**	**TOTAL ALL FUNDS**
Taxes: Millage Per $1,000								
Ad Valorem Taxes:	3.0 MILLS	$1,108,155						$1,108,155
Assessments per Unit								$0
Roads & Drainage:	$200 per unit				$1,481,620			$1,481,620
Solid Waste:	$450 per unit						$610,750	$610,750
Licenses & Permits		$100,000						$100,000
Utility Taxes		$416,000						$416,000
Franchise Fees		$384,000						$384,000
Charges For Services		$135,000						$135,000
Intergovernmental Rev		$353,000	$383,000	$251,000			$2,500	$989,500
Fines & Forfeitures		$22,000						$22,000
Investment Income		$1,000			$0		$500	$1,500
Miscellaneous Revenues		$10,000			$0			$10,000
TOTAL SOURCES		**$2,529,155**	**$383,000**	**$251,000**	**$1,481,620**	**$0**	**$613,750**	**$5,258,525**
								$0
Transfers In		$172,500			$231,164	$398,901	$111,690	$914,255
Fund Balances/Reserves/Net Assets				$0	**$104,897**	$0		$104,897
TOTAL REVENUE, TRANSFERS & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**
ESTIMATED EXPENDITURES								
General Government		$1,228,291						$1,228,291
Public Safety								
Law Enforcement		$624,000						$624,000
PZB & Code		$325,000						$325,000
Physical Environment								$0
Public Works			$0		$1,385,931			$1,385,931
Solid Waste Services							$715,440	$715,440
Other Pysical Environment								$0
Non-departmental		$146,000			$252,500		$10,000	$408,500
Capital Outlay						$398,901		$398,901
Debt Service					$6,750			$6,750
Contingency							$0	$0
TOTAL EXPENDITURES		**$2,323,291**	**$0**	**$0**	**$1,645,181**	**$398,901**	**$725,440**	**$5,092,813**
Non-Expenditures/Other Uses								$0
Transfers Out		$358,755	$383,000		$172,500			$914,255
Fund Balances/Reserves/Net Assets		$19,609		**$251,000**				$270,609
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**

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

Fiscal Policies

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

The fiscal policies are organized under four subject headings:

- General Fiscal Policy presents the overall guidelines for financial and accounting practices, including the basic framework for preparing the Town's operating and capital budgets, maintaining accounting records, and funding services on a non-discriminatory basis.

- Fiscal Policy for Operating Revenue, Expenditures, and Fund Balance/Net Assets outlines the policies for budgeting and accounting for revenue and expenditure requirements and providing adequate fund balance and net assets in the Town's various operating funds. This section includes several references to capital project funding in relation to the amount and type of support to be provided by the operating funds.

- Fiscal Policy for Investments provides guidelines for investing operating and capital balances.

- Fiscal Policy for Capital Revenue and Expenditures, and Debt Financing directly relates to the resources and requirements of the Capital Improvement Program. Included are overall policies on issuance of debt, as well as specific guidelines applicable to specific fund types.

The Town will normally adhere to these fiscal policies in the conduct of its operations. However, it must be noted that these policies are guidelines and not statutory limitations. Some of the policies, particularly with regard to unassigned fund balance or unrestricted net assets, are designed as goals to be pursued, not necessarily achieved on an annual or ongoing basis. The Town reserves the right to deviate from any or all of the fiscal policies if such action is determined by Town Council to be in the best interest of the Town.

I. GENERAL FISCAL POLICY

A. GENERAL GUIDELINES

1. The Annual Operating Budget of the Town of Loxahatchee Groves, Florida, shall balance the public service needs of the community with the fiscal capabilities of the Town. It is intended to achieve those goals and objectives established by the Council for the next fiscal year. Service programs will represent a balance of services, but with special emphasis on the Town's public safety, environmental health, and economic development. Services shall be provided on a most cost-effective basis.
2. New programs, services, or facilities shall be based on general citizen demand, need, or legislative mandate, and ability of funding.

3. The Town shall provide funding for public services on a fair and equitable basis and shall not discriminate in providing such services on the basis of race, color, national origin, religion, sex, sexual preference, marital status, age, or disability.

B. SPECIFIC GUIDELINES

1. The Town recognizes that its citizens deserve a commitment from the Town for fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Operating expenditures will be fiscally balanced with revenues that can be expected to be received during the fiscal year. New programs or changes in policies that would require the expenditure of additional operating funds will be funded either through a reduction in programs of lower priority or through adjustments to rates, service charges or taxes. Requests for new or changes to programs or policy will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such change or new program or policy.

2. The Town will maintain adequate minimum fund balance/net assets in the Town's various operating funds to provide the capacity to: a) provide sufficient cash flow for daily financial needs, b) secure and maintain investment grade bond ratings, c) provide funds for unforeseen expenditures related to emergencies. General fund will maintain fund balance categories in accordance with GASB Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. Within the governmental funds of the Town, fund balance shall be composed of Non-spendable, Restricted, Committed, Assigned, and Unassigned amounts.

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

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

3. The Town shall prepare and implement a Capital Improvement Program (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year period, including a one-year CIP Budget. The Capital Improvement Program shall balance the needs for improved public facilities and infrastructure, consistent with the Town's Comprehensive Plan, within the fiscal capabilities of the Town.

4. The Town shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

5. The Town shall maintain its capital and non-capital asset records in accordance with the policy and procedures set forth by the Town Manager. Individual asset costing $5,000 or more shall be capitalized. However, non-capital mobile assets costing $1,000 or more and electronic equipment shall be tracked for inventory purposes. Asset inventory shall be performed annually to ensure the accountability of Town assets. Missing assets shall be reported to appropriate law enforcement and Town Council.

6. Budgets and expenditures for the Town shall be under Council appropriation control at the departmental level.

7. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.

8. Preparation of the Town's Budget shall be in such format as to allow correlation with the costs reported in the Town's Comprehensive Annual Financial Report, with content of said Budget to include that required by Town Charter, Florida Statute, or as later revised by Resolution of the Town Council. Detailed estimates shall be by account at the division or program level and summarized and adopted at departmental level.

9. An analysis shall be made to determine the project life cycle cost of ownership where it is proposed that facilities be leased or rented, and if such cost will commit the Town to $50,000 or more in any one year.

II. FISCAL POLICY FOR OPERATING REVENUE, EXPENDITURES AND FUND BALANCE/NET ASSETS

A. GENERAL GUIDELINES

1. Revenue
    a. Revenue projections will be based on an analysis of historical trends and reasonable assumptions made on a conservative basis of future conditions to ensure that estimates are realized.

    b. The Town will not use long-term debt to finance expenditures required for current operations.

    c. As a general rule, operating budgets will be balanced using current year revenues to finance current year expenditures. Unassigned fund balance shall not normally be budgeted as a resource to support routine annual operating expenses. However, balances exceeding the policy targets may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or for specific purposes, as designated.

2. Expenditures

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

    b. Funding will be provided for major improvements and automation of services based on multiple-year planning, appropriate cost-benefit analysis, and life cycle costing.

    c. Future capital improvement requirements and equipment replacement will be included in operating budget plans or in the CIP. The annual amount set aside to provide reserves for future capital requirements, will be tailored to the needs of the specific operation, if not established by bond resolution, and will be above the specified fund balance or net assets.

3. Unassigned Fund Balance/ Unrestricted Net Assets

    a. Maintaining an adequate fund balance or net assets is essential to the Town's financial health. The unassigned fund balance for fiscal reserve and unrestricted net assets will be considered adequate between a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the General Fund; a minimum of 25% and a maximum of 30% of the current year's operating appropriations, including transfers, for the Roads & Drainage Fund; a minimum of 25% and a maximum of 35% of the current year's operating appropriations, including transfers, will be considered adequate unrestricted net assets for the Enterprise Operating Funds.

    b. Amounts above those indicated in paragraph 3.a. may be assigned or committed within unassigned fund balance or unrestricted net assets for non-recurring purposes.

c. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring expenditures do not exceed appropriations.

d. Any anticipated deficit of operating expenditures over revenues at year-end will be provided for in the current year's budget amendment process through fund balance/net asset appropriations.

e. In the event that sufficient unassigned fund balance/unrestricted net asset targets are not met, a proposed revenue enhancement and/or service level reduction plan to achieve the target shall be submitted to the Council for the subsequent year budget consideration. The replenishment to the expected minimum level shall be completed within five years.

B. SPECIFIC GUIDELINES

1. General Fund

a. The General Fund is the principal operating fund of the Town and will account for activities not reported in another type of fund for legal or managerial reasons.

b. The operating budget of the General Fund will be prepared based on 95% of the certified taxable value of the property tax roll and conservative estimates of other sources of General Fund revenue.

c. Service charges and user fees for all General Fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead.

2. Special Revenue Funds

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

3. Proprietary or enterprise Funds

a. Proprietary funds will be used to account for those activities where the costs are expected to be funded by user fees and charges.

b. Proprietary Funds will pay the General Fund their proportionate share of the cost of general administrative departments. Solid Waste is able to produce sufficient revenue from service charges to fully recover all direct operating costs and overhead. Initial startup of operations or specific circumstances may require an individual enterprise to be subsidized for a limited period of time; however, it is fully expected that these operations will be totally self-supporting over time and will repay any subsidy to the General Fund as revenues permit.

c. Service charges rent and fee structures will be established to ensure recovery of all costs.

d. The expenditure requirements of the Proprietary Funds will include all expenses of the operations, as well as any transfers to capital project funds and debt service funds.

e. A review of service cost and rate structures for Solid Waste charges will be performed on an annual basis. The adopted budget will set forth the cost requirements to be recovered by the service charges, which will be based on the cost of services provided.

III. FISCAL POLICY FOR INVESTMENTS

A. GENERAL GUIDELINES

1. The investment of Town funds shall be controlled by the Town's "Investment Policy" and shall conform to Florida Statutes Chapters 166.261 and 218.415.

2. Sufficient operating funds are to be deposited with a Qualified Florida Public Depository. The balance of investible cash may be deposited with the investment pools of the State or the Florida League of Cities, or be invested in authorized money market funds and other investment vehicles held at other asset management firms as defined in the Town investment policy, if applicable.

3. Bond or loan proceeds for construction and reserve funds are to be held in a qualified financial institution or LGIP type of pool, separate from the Town's operating accounts, if applicable. The proceeds temporarily invested are excluded from the investment portfolio for the purpose of calculating maximum exposure per investment service provider.

IV. FISCAL POLICY FOR CAPITAL REVENUE AND EXPENDITURES AND DEBT FINANCING

A. GENERAL GUIDELINES

1. Revenue

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

2. Expenditures

   a. Capital projects shall be justified in relation to the Town's Comprehensive Plan.

   b. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project.
   c. The impact of each project on the operating revenues and expenditures of the Town shall be analyzed as required by the General Fiscal Policy stated above.

   d. Consistent with IRS regulations, debt repayment will not exceed the average life of improvements.

3. Debt Financing

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

   a. Long Term Debt: Annual debt service payments may be structured to provide level cost over the life of a bond issue, unless fiscal or other constraints dictate an alternative approach. A policy of full disclosure will be followed in all financial reports and official statements for debt.

   b. Medium Term Debt: Lease-purchase agreements, bonds, loans, or other debt instruments may be used as a medium-term (3 to 10 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life of more than three years. The Town will determine and utilize the least costly financing methods available. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.

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

B. SPECIFIC GUIDELINES

1. General Capital Improvements: General capital improvements, or those improvements not related to Town-owned enterprises, may be funded from General Fund revenues or fund balances, the sale of revenue bonds or general obligation bonds/loans, and from special revenues, special assessments and grants.
   a. Pay-As-You-Go Capital Improvements*:* Pay-as-you-go capital improvements may be funded from General Fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the Town. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues. It is recognized that the allocation of funds in any given year of the program may vary significantly from these parameters due to prioritization and scheduling of projects.

   b. Special Assessments: When special assessments are used, the interest rate charged will be established by Town Council consistent with State law.

   c. Revenue Bond Debt Limit: Sale of revenue bonds for capital improvements will be limited to that amount which can be supported from the pledge of the specific revenue.

2. Enterprise Capital Improvements: Enterprise funds improvements may be funded from operating revenue or unrestricted net assets, the sale of revenue bonds, loans, special assessments and grants.

   a. Pay-As-You-Go Capital Improvements: Enterprise funds may support needed capital improvements on a pay-as-you-go basis from operating revenues or from unrestricted net assets, assessments, and grants. Major capital projects related to the delivery of Town owned enterprises will be paid from the revenue of that enterprise fund.

   b. Special Assessments: When special assessments are used for enterprise-related improvements, the interest rate charged will be established by Town Council consistent with State law.

   c. Revenue bond Debt Limit*:* Sale of revenue bonds will be limited to that amount which can be supported from user fees generated, or combination of other revenues.

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Agenda Item # 6

TO: Town Council of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Assistant Town

VIA: James Titcomb, Town Manager

DATE: September 8, 2021

SUBJECT: Resolutions Adopting the Fiscal Year 2021/2022 Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls for Solid Waste Collection

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Background:

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

The Town funds its Solid Waste Collections through Non-Ad Valorem assessments. The Council held budget workshops jointly with the Finance Audit and Advisory Committee (FAAC) on August 9th, 16th and 23rd to discuss the proposed operating and capital budgets.

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

	Proposed FY 2021	Adopted FY 2020	Change
Solid Waste Collection	$ 450.00	$ 450.00	-

Recommendation:

Move to approve Resolution No. 2021-44 adopting the final FY 2021/2022 non-ad valorem assessment rates, budgets, and assessment rolls for Residential Solid Waste Collection Services

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TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2021-44

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE TOWN OF LOXAHATCHEE GROVES, FLORIDA; APPROVING THE ASSESSMENT RATE FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR FISCAL YEAR 2021-2022; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF LOXAHATCHEE GROVES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Loxahatchee Groves, Florida, enacted Ordinance No. 2008-05, on July 1, 2008, which authorized the imposition of a Residential Solid Waste Collection Assessment, pursuant to the procedures contained within the Town's Code of Ordinances (collectively, "the Ordinance") for the provision of Solid Waste Collection Services for single-family residential properties that receive residential solid waste collection services within the Town, and provided for findings of special benefit and the method of apportionment of the Residential Solid Waste Collection Assessment; and

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

WHEREAS, the Town Council desires to impose a Residential Solid Waste Collection Assessment within the Town for the Fiscal Year beginning on October 1, 2021, using the tax bill collection method; and

WHEREAS, the Town Council, on July 6, 2021, adopted Resolution No. 2021-32 (the "2021 Preliminary Assessment Resolution"), referencing the Residential Solid Waste Collection Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Collection Assessed Cost to compute the Residential Solid Waste Collection Assessment for Solid Waste Collection Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners; and

WHEREAS, in order to impose the Residential Solid Waste Collection Special Assessment for the Fiscal Year beginning October 1, 2021, the Ordinance requires the Town Council to adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Town Council deems appropriate, after hearing comments and objections of all interested parties; and

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

WHEREAS, notice of public hearing has been provided by Palm Beach County on July 1, 2021, pursuant to Florida Statues 197.3635; and

WHEREAS, the Fiscal Year 2021/2022 budget estimates for the expenditures of the Solid Waste Fund have been prepared and submitted; and

WHEREAS, a public hearing will be held on September 8, 2021, and comments and objections of all interested parties have been heard and considered.

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

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

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the 2021 Preliminary Assessment Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the 2021 Preliminary Assessment Resolution.

SECTION 4. IMPOSITION OF RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated and which is hereby approved, are hereby found to be specially benefitted by the provision of the Solid Waste Collection Services described in the 2021 Preliminary Assessment Resolution, in the amount of the Residential Solid Waste Collection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above-referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Town will be specifically benefitted by the Town's provision of Residential Solid Waste Collection, facilities, and programs in an amount not less than the Residential Solid Waste Collection Assessment of such parcel, computed in the manner set forth in the 2021 Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all assessed parcels derive a special benefit, as set forth in the Ordinance and the 2021 Preliminary Assessment Resolution, from the Residential Solid Waste Collection Services to be provided, and a legislative determination that the Residential Solid Waste Collection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the 2021 Preliminary Assessment Resolution.

(B) The method of computing the Residential Solid Waste Collection Assessment described in the 2021 Preliminary Assessment Resolution, as modified, amended, and supplemented herein, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2021, the estimated Residential Solid Waste Collection Assessed Cost to be assessed is $450 which amount may be corrected. The Residential Solid Waste Collection Assessment to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Residential Solid Waste Collection Assessed Costs for the Fiscal Year 2021/2022, commencing October 1, 2021, is hereby established at $450.00 annually, per Dwelling Unit/Billing Unit. This assessment rate is hereby approved. It is hereby determined that the assessed properties will receive a benefit from solid waste collection services in an amount not less than the amount they are assessed. Except as otherwise provided herein, the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

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

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

SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution adopted July 6, 2021, except where in conflict herein, is confirmed.

SECTION 6. EFFECT ON ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Residential Solid Waste Collection Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 calendar days from the date of this Annual Assessment Resolution.

SECTION 7. APPROVAL OF SOLID WASTE BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit “A,” are hereby approved as the Fiscal Year 2021/2022 Budget and shall adopted as part of the Town’s budget by the Town Council which time it will be in full force and effect for the fiscal year commencing on October 1, 2021 and terminating on September 30, 2022. From time-to-time, the Town may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the Town by applicable law and which relate to the fiscal management of the Town’s funds.

SECTION 8. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 9. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 10. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

Councilmember ______________________________ offered the foregoing Resolution. Council Member ________________________ the motion, and upon being put to a vote, the vote was as follows:

	Aye	Nay	Absent
Robert Shorr, Mayor	□	□	□
Laura Danowski, Vice Mayor	□	□	□
Margaret Herzog, Councilmember	□	□	□
Phillis Maniglia, Councilmember	□	□	□
Marianne Miles, Councilmember	□	□	□

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS __ DAY OF *September* 2021.

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Mayor Robert Shorr

____
Lakisha Burch, Town Clerk

____
Vice Mayor Laura Danowski

____
Councilmember Margaret Herzog

APPROVED AS TO LEGAL FORM:

____
Councilmember Phillis Maniglia

____
Elizabeth Lenihan, Town Attorney

____
Councilmember Marianne Miles

Exhibit A

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2021 - 2022

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ARE 6.45% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: at 3.0 MILLS

ESTIMATED REVENUES		GENERAL	TRANSPORTATION	SURTAX	ROADS & DRAINAGE	CAPITAL PROJECTS	SOLID WASTE	TOTAL ALL FUNDS
Taxes: Millage Per $1,000								
Ad Valorem Taxes:	3.0 MILLS	$1,108,155						$1,108,155
Assessments per Unit								$0
Roads & Drainage:	$200 per unit				$1,481,620			$1,481,620
Solid Waste:	$450 per unit						$610,750	$610,750
Licenses & Permits		$100,000						$100,000
Utility Taxes		$416,000						$416,000
Franchise Fees		$384,000						$384,000
Charges For Services		$135,000						$135,000
Intergovernmental Rev		$353,000	$383,000	$251,000			$2,500	$989,500
Fines & Forfeitures		$22,000						$22,000
Investment Income		$1,000			$0		$500	$1,500
Miscellaneous Revenues		$10,000			$0			$10,000
TOTAL SOURCES		**$2,529,155**	**$383,000**	**$251,000**	**$1,481,620**	**$0**	**$613,750**	**$5,258,525**
								$0
Transfers In		$172,500			$231,164	$398,901	$111,690	$914,255
Fund Balances/Reserves/Net Assets				$0	**$104,897**	$0		$104,897
TOTAL REVENUE, TRANSFERS & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**
ESTIMATED EXPENDITURES								
General Government		$1,228,291						$1,228,291
Public Safety								
Law Enforcement		$624,000						$624,000
PZB & Code		$325,000						$325,000
Physical Environment								$0
Public Works			$0		$1,385,931			$1,385,931
Solid Waste Services							$715,440	$715,440
Other Pysical Environment								$0
Non-departmental		$146,000			$252,500		$10,000	$408,500
Capital Outlay						$398,901		$398,901
Debt Service					$6,750			$6,750
Contingency							$0	$0
TOTAL EXPENDITURES		**$2,323,291**	**$0**	**$0**	**$1,645,181**	**$398,901**	**$725,440**	**$5,092,813**
Non-Expenditures/Other Uses								$0
Transfers Out		$358,755	$383,000		$172,500			$914,255
Fund Balances/Reserves/Net Assets		$19,609		**$251,000**				$270,609
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**

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

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Agenda Item # 7

TO: **Board of Supervisors of Loxahatchee Groves Water Control District**

FROM: **Francine Ramaglia, Assistant Town Manager**

VIA: **James Titcomb, Town Manager**

DATE: **September 8, 2021**

SUBJECT: **Resolutions Adopting the Fiscal Year 2021/2022 Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls for Roads & Drainage**

Background:

Florida Statutes Chapters 2018-175 (the "Special Act"), Chapters 99-425 and 2004-410--which by virtue of the approval of the dependency referendum on June 25, 2018, became ordinances of the Town--and Florida Statutes Chapters 166, 189, 197 and 298 set forth the procedures to follow for local governments in adoption of the annual Non-Ad Valorem Assessment Rates, Budgets and Assessment Rolls.

The Town funds its Roads & Drainage functions through Non-Ad Valorem assessments. The Council held budget workshops jointly with the Finance Audit and Advisory Committee (FAAC) on August 9th, 16th and 23rd to discuss the proposed operating and capital budgets.

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

	Proposed FY 2021	Adopted FY 2020	Change
Roads & Drainage	$ 200.00	$ 200.00	-

Recommendations:

Move to approve Resolution No. 2021-DD05 adopting the final FY 2021/2022 non-ad valorem assessment rates, budgets and assessment rolls for Roads and Drainage.

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LOXAHATCHEE GROVES WATER CONTROL DISTRICT
RESOLUTION NO. 2021-DD05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF DISTRICT SERVICES, INCLUDING WATER CONTROL MAINTENANCE AND REPAIR OF DRAINAGE AND ROADWAYS; APPROVING THE ASSESSMENT RATE FOR DISTRICT SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021; IMPOSING A DISTRICT SPECIAL ASSESSMENT FOR THE PROVISION OF DISTRICT SERVICES; APPROVING THE ASSESSMENT ROLL; APPROVING THE DISTRICT BUDGET FOR FISCAL YEAR 2021/2022 TO BE ADOPTED AS PART OF THE TOWN'S BUDGET BY THE TOWN COUNCIL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 6, 2021, the Board of Supervisors of the Loxahatchee Groves Water Control District, a Dependent District of the Town of Loxahatchee Groves (the "Board") approved Resolution **2021-DD03** (the Preliminary Resolution"), which adopted the Preliminary Assessment Roll, provided for or referenced the findings of special benefit and fair apportionment, and set forth or referenced the methodology used to apportion the District Services Assessed Costs; and

WHEREAS, the Loxahatchee Groves Water Control District, a Dependent District of the Town of Loxahatchee Groves (the "District") will hold a public hearing on September 8, 2021, to adopt the non-ad valorem special assessment roll for funding all or a portion of the District Services; and

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

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

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

WHEREAS, the Fiscal Year 2021/2022 budget estimates for the expenditures of the District including all of its departments, divisions, funds, and offices, have been prepared and submitted to the District Board of Supervisors.

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

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

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 2018-175, Laws of Florida, (the "Special Act"), Chapters 99-425 and 2004-410, Laws of Florida, which by virtue of the approval of the dependency referendum on June 25, 2018, became ordinances of the Town, Chapters 189 and 298, Florida Statutes, and other applicable provisions of law.

SECTION 3. PURPOSE AND DEFINITIONS. This Resolution constitutes the Assessment Resolution which imposes the annual special assessments, as authorized in the Special Act and Chapters 189 and 298, Florida Statutes; adopts and approves the Assessment Roll; directs the imposition of District Special Assessment for the Fiscal Year beginning October 1, 2021, and approves the District's budget for Fiscal Year 2021/2022. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Preliminary Assessment Resolution, Special Acts, and Chapters 189 and 197, Florida Statutes. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

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

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

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

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

SECTION 8. ASSESSMENT AMOUNT. The District Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the cost apportionment shall be $ <u>1,545,865</u>. The Assessable Unit Apportionment for the Fiscal Year commencing October 1, 2021, is $200 per Unit. The approval of the rate schedule by the adoption of this Final Assessment Resolution determines the amount of the District Services Assessed Costs. The remainder of the Fiscal Year budget for District Services shall be funded from available District revenue other than District Special Assessment proceeds.

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

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

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

SECTION 12. FINAL ADJUDICATION OF ISSUES. The adoption of this Resolution shall be the final adjudication of any and all issues relating to the District Special Assessment (including, but not limited to, the determinations of special benefit, the methods of apportionment and the assessment rates) unless proper steps are initiated in a court of competent jurisdiction within twenty (20) days of the adoption of this Assessment Resolution.

SECTION 13. APPROVAL OF DISTRICT BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A," are hereby approved as the Fiscal Year 2021/2022 Budget and shall adopted as part of the Town's budget by the Town Council which time it will be in full force and effect for the fiscal year of the District, commencing on October 1, 2021, and terminating on September 30, 2022. From time-to-time, the District may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the District by applicable law and which relate to the fiscal management of the District's funds.

SECTION 14. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 16. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

Supervisor ____________________ offered the foregoing resolution. Supervisor ____________

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

	Aye	Nay	Absent
Laura Danowski, Chair	□	□	□
Marge Herzog, Supervisor	□	□	□
Phillis Maniglia, Supervisor	□	□	□
Marianne Miles, Supervisor	□	□	□
Robert Shorr, Supervisor	□	□	□

ADOPTED BY THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS *8th* DAY OF *September* 2021.

LOXAHATCHEE GROVES WATER CONTROL DISTRICT

ATTEST:

____
Chairperson/President

____
Clerk for the Loxahatchee Groves Water Control District

____
Supervisor

____
Supervisor

APPROVED AS TO LEGAL FORM:

____
Supervisor

____
Attorney for the Loxahatchee Groves Water Control District

____
Supervisor

Exhibit A

BUDGET SUMMARY

TOWN OF LOXAHATCHEE GROVES - Fiscal Year 2021 - 2022

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA ARE 6.45% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: at 3.0 MILLS

ESTIMATED REVENUES		GENERAL	TRANSPORTATION	SURTAX	ROADS & DRAINAGE	CAPITAL PROJECTS	SOLID WASTE	TOTAL ALL FUNDS
Taxes: Millage Per $1,000								
Ad Valorem Taxes:	3.0 MILLS	$1,108,155						$1,108,155
Assessments per Unit								$0
Roads & Drainage:	$200 per unit				$1,481,620			$1,481,620
Solid Waste:	$450 per unit						$610,750	$610,750
Licenses & Permits		$100,000						$100,000
Utility Taxes		$416,000						$416,000
Franchise Fees		$384,000						$384,000
Charges For Services		$135,000						$135,000
Intergovernmental Rev		$353,000	$383,000	$251,000			$2,500	$989,500
Fines & Forfeitures		$22,000						$22,000
Investment Income		$1,000			$0		$500	$1,500
Miscellaneous Revenues		$10,000			$0			$10,000
TOTAL SOURCES		**$2,529,155**	**$383,000**	**$251,000**	**$1,481,620**	**$0**	**$613,750**	**$5,258,525**
								$0
Transfers In		$172,500			$231,164	$398,901	$111,690	$914,255
Fund Balances/Reserves/Net Assets				$0	**$104,897**	$0		$104,897
TOTAL REVENUE, TRANSFERS & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**
ESTIMATED EXPENDITURES								
General Government		$1,228,291						$1,228,291
Public Safety								
Law Enforcement		$624,000						$624,000
PZB & Code		$325,000						$325,000
Physical Environment								$0
Public Works			$0		$1,385,931			$1,385,931
Solid Waste Services							$715,440	$715,440
Other Pysical Environment								$0
Non-departmental		$146,000			$252,500		$10,000	$408,500
Capital Outlay						$398,901		$398,901
Debt Service					$6,750			$6,750
Contingency							$0	$0
TOTAL EXPENDITURES		**$2,323,291**	**$0**	**$0**	**$1,645,181**	**$398,901**	**$725,440**	**$5,092,813**
Non-Expenditures/Other Uses								$0
Transfers Out		$358,755	$383,000		$172,500			$914,255
Fund Balances/Reserves/Net Assets		$19,609		**$251,000**				$270,609
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$2,701,655**	**$383,000**	**$251,000**	**$1,817,681**	**$398,901**	**$725,440**	**$6,277,677**

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

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Agenda Item # 8

TO: **Town Council of the Town of Loxahatchee Groves**

FROM: **Elizabeth V. Lenihan, Town Attorney**

VIA: **James Titcomb, Town Manager**

DATE: **September 8, 2021**

SUBJECT: **Consideration of Ordinance 2021-07 Regarding Maximum Speed Limit on Second Reading**

Background

On July 20, 2021, the Town Council considered Ordinance 2021-07 on first reading to establish a maximum speed limit of 25 miles per hour within the Town boundaries. The proposed Ordinance has been revised to specifically except Southern Boulevard, Okeechobee Boulevard, and Folsom Road.

Legal Sufficiency Review

This is a legislative matter. Legislative decisions are those in which the local government formulates policy rather than applying specific rules to a particular situation. A local government's approval or denial of an issue in its legislative capacity is typically subject to a fairly debatable standard of review. Fairly debatable means that the government's action must be upheld if reasonable minds could differ as to the propriety of the decision reached. Decisions subject to the fairly debatable standard of review need only be rationally related to a legitimate public purpose, such as the health, safety, and welfare of the public, to be valid. Given this broad discretion, only decisions that arbitrary and capricious or illegal are subject to serious legal challenge.

Recommendation

Move to approve Ordinance 2021-07 on first reading to establish a maximum speed limit of 25 miles per hour within the Town boundaries.

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ORDINANCE NO. 2021-07

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, AMENDING SECTION 100-005 "LOCAL AND COLLECTOR ROADWAYS, GENERALLY" OF PART IV "PARKING AND LOADING, ACCESS AND SUBDIVISION, SIGHT DISTANCE" OF ITS UNIFIED LAND DEVELOPMENT CODE TO PROVIDE FOR A MAXIMUM SPEED LIMIT OF 25 MILES PER HOUR ON ROADWAYS WITHIN THE TOWN BOUNDARIES OTHER THAN OKEECHOBEE BOULEVARD AND SOUTHERN BOULEVARD; PROVIDING FOR CONFLICT, SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.

WHEREAS, the Town Council, as the governing body of the Town of Loxahatchee Groves, Florida ("Town"), pursuant to the authority vested in Chapter 166, Florida Statutes is authorized and empowered to adopt land development regulations within the Town; and

WHEREAS, Section 316.008(j), Florida Statutes, authorizes the Town Council to regulate the streets, highways, and bridges within its jurisdiction, including altering or establishing speed limits; and

WHEREAS, Section 316.189, Florida Statutes, provides that a municipality may establish a maximum speed limit of 25 miles per hour (mph) on local streets and highways in residence districts after an investigation determines that such limit is reasonable; and

WHEREAS, the roadways through the Town, other than Okeechobee Boulevard and Southern Boulevard, are within residence districts and are considered local streets and collectors; and

WHEREAS, the Town Council has received and accepted a traffic study from Simmons & White dated May 5, 2021, (Traffic Study); and

WHEREAS, the Town Council has reviewed the Traffic Study and has determined that establishing a maximum speed limit of 25 mph on all local streets and collectors within the Town boundaries is appropriate and is in the best interest of the citizens of the Town of Loxahatchee Groves, Florida.

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

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

Section 2. The Town of Loxahatchee Groves hereby amends Section 100-005 "Local and Collector Roadways, Generally" of Article 100 "Access Standards and Subdivision" of Part IV

"Parking and Loading, Access and Subdivision, Sight Distance" of the Unified Land Development Code to read as follows:

Sec. 100-005. – Local and collector roadways, generally.

A. The design of all local streets and collectors shall preserve the unique, rural character of the Town and discourage non-resident traffic in residential areas. In part this shall be achieved by ensuring that all local roadways and collectors be constructed of a width, design, and materials deemed acceptable by the Town of Loxahatchee Groves Town Council.

B. The maximum speed limit on all local streets and collectors within the Town boundaries; except Southern Boulevard, Okeechobee Boulevard, and Folsom Road; is 25 miles per hour.

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

Section 4. Severability. If any clause, section, or other part or application of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force and effect.

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

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

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

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ON FIRST READING, THIS __ DAY OF ______, 2021.

	Aye	Nay	Absent
ROBERT SHORR, MAYOR	□	□	□
LAURA DANOWSKI, VICE MAYOR	□	□	□

MARGE HERZOG, COUNCIL MEMBER	□	□	□
PHILLIS MANIGLIA, COUNCIL MEMBER	□	□	□
MARIANNE MILES, COUNCILMEMBER	□	□	□

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

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN LOXAHATCHEE GROVES, ON SECOND READING AND PUBLIC HEARING, THIS _____ DAY OF ____________________, 2021.

	Aye	Nay	Absent
ROBERT SHORR, MAYOR	□	□	□
LAURA DANOWSKI, VICE MAYOR	□	□	□
MARGE HERZOG, COUNCIL MEMBER	□	□	□
PHILLIS MANIGLIA, COUNCIL MEMBER	□	□	□
MARIANNE MILES, COUNCILMEMBER	□	□	□

TOWN OF LOXAHATCHEE GROVES, FLORIDA

ATTEST:

____
Lakisha Q. Burch, Town Clerk

APPROVED AS TO LEGAL FORM:

____
Office of the Town Attorney

____
Mayor Robert Shorr

____
Vice Mayor Laura Danowski

____
Council Member Marge Herzog

____
Council Member Phillis Maniglia

____
Council Member Marianne Miles