

General Fund & CIP Changes

General Fund			
	Original	Update	Change
Salaries & Related	\$ 1,415,492	\$ 1,479,064	\$ 63,572
Salaries & Related - Insurance	148,236	150,432	2,196
Salaries & Related - Retirement	205,226	217,829	12,603
Total Salaries & Related	<u>1,768,954</u>	<u>1,847,325</u>	<u>78,371</u>
Professional Services - Legal	400,000	50,000	(350,000)
Professional Services - Acct, Audit, Compl	160,500	160,500	-
Professional Services - Other	77,250	77,250	-
Total Professional Services	<u>637,750</u>	<u>287,750</u>	<u>(350,000)</u>
Operating - Oper & Admin	329,085	329,085	-
Operating - Special Projects, Programs & Misc	185,990	185,990	-
Operating - Tech & Comm	194,475	194,475	-
Operating - Training, Travel & Memberships	44,450	54,450	10,000
Operating - Rental & Leases	13,910	13,910	-
Operating - Facilities, Equip & Maint	11,025	11,025	-
Total Operating	<u>\$ 778,935</u>	<u>\$ 788,935</u>	<u>\$ 10,000</u>
Cost Recovery	207,000	207,000	-
Capital Outlay	-	-	-
Law Enforcement	675,000	675,000	-
Debt Service	-	-	-
Total Capital & Debt Service	<u>\$ 882,000</u>	<u>\$ 882,000</u>	<u>\$ -</u>
Total Expenditures before Transfers Out	<u>\$ 4,067,639</u>	<u>\$ 3,806,010</u>	<u>\$ (261,629)</u>
Transfers Out	\$ 457,805	\$ 719,433	261,628
Total Uses	<u>\$ 4,525,444</u>	<u>\$ 4,525,444</u>	<u>\$ (0)</u>
Capital Improvement Fund			
	Original	Update	Change
[a] Increase Transfer Out to CIP	<u>\$ 555,437</u>	<u>817,066</u>	261,629

Road & Drainage Changes

Road & Drainage			
	Original	Update	Change
Salaries & Related	\$ 836,400	\$ 836,400	\$ 0
Salaries & Related - Insurance	208,570	184,089	(24,481)
Salaries & Related - Retirement	110,743	110,743	(0)
Total Salaries & Related	<u>1,155,713</u>	<u>1,131,232</u>	<u>(24,481)</u>
Professional Services - Legal	-	-	-
Professional Services - Acct, Audit, Compl	26,750	26,750	-
Professional Services - Other	82,620	82,620	-
Total Professional Services	<u>109,370</u>	<u>109,370</u>	<u>-</u>
Operating - Oper & Admin	344,950	344,950	-
Operating - Special Projects, Programs & Misc	10,500	10,500	-
Operating - Tech & Comm	57,750	57,750	-
Operating - Training, Travel & Memberships	23,100	23,100	-
Operating - Rental & Leases	246,750	110,250	(136,500)
Operating - Facilities, Equip & Maint	429,700	429,700	-
Operating - Engineering	200,000	200,000	-
Total Operating	<u>\$ 1,312,750</u>	<u>\$ 1,176,250</u>	<u>\$ (136,500)</u>
Capital Outlay	-	-	-
Debt Service	130,000	130,000	-
Total Capital & Debt Service	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ -</u>
Total Expenditures before Transfers Out	<u>\$ 2,707,833</u>	<u>\$ 2,546,852</u>	<u>\$ (160,981)</u>
Transfers Out	\$ -	\$ -	-
Total Uses	<u>\$ 2,707,833</u>	<u>\$ 2,546,852</u>	<u>\$ (160,981)</u>

Road & Drainage			
	Original	Update	Change
[b] Reduced Transfers from GF	\$ 431,661	\$ 270,680	\$ (160,981)

Updated CIP Fund

Category	FY2023	FY2024	TTM	2025 Budget	FY2025 E	FY2026 PB	FY2026 vs FY2025 Budget	
							\$ Change	% Change
Miscellaneous	126,459	63,600	63,600	-	-	-	-	
Grant Income	-	-	-	750,000	-	-	(750,000)	-100%
	126,459	63,600	63,600	750,000	-	-		
Transfers In	1,885,741	2,140,990	163,600	1,059,300	934,428	817,066	(242,234)	-23%
Approp from Reserves	-	-	1,357,120	420,000	1,294,872	-	(420,000)	-100%
Total Other Sources	1,885,741	2,140,990	1,520,720	1,479,300	2,229,300	817,066	(662,234)	-45%
Total Sources	\$ 2,012,200	\$ 2,204,590	\$ 1,584,320	\$ 2,229,300	\$ 2,229,300	\$ 817,066	(1,412,234)	-63%

Category	FY2023	FY2024	TTM	2025 Budget	FY2025 E	FY2026 PB	FY2026 vs FY2025 Budget	
							\$ Change	% Change
Capital Outlay	2,012,200	2,204,590	1,584,320	2,229,300	2,229,300	817,066	(1,412,234)	
Total Capital	2,012,200	2,204,590	1,584,320	2,229,300	2,229,300	817,066	(1,412,234)	
Total Uses	2,012,200	2,204,590	1,584,320	2,229,300	2,229,300	817,066	(1,412,234)	-63%

Transfers between Funds

Transfers between the Funds to Balance - Transfers In/(Out)

General Fund	Road & Drainage	Transportation	Local Opt Sales Tax	Capital Improvements	Total General Fund	Solid Waste Fund	Net
\$ (612,786)				\$ 612,786			\$ -
	\$ 270,680	\$ (270,680)					\$ -
		\$ (129,280)		\$ 129,280			\$ -
			\$ (75,000)	\$ 75,000			\$ -
\$ (106,648)						\$ 106,648	\$ -
<u>\$ (719,433)</u>	<u>\$ 270,680</u>	<u>\$ (399,960)</u>	<u>\$ (75,000)</u>	<u>\$ 817,066</u>		<u>\$ 106,648</u>	<u>\$ -</u>
719,433	(270,680)	399,960	75,000	(817,066)		(106,648)	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	

FUND BALANCE / RESERVES

	General Fund	Road & Drainage	Transportation	Local Opt Sales Tax	Capital Improvements	Total General Fund	Solid Waste Fund
FY2024 Audit - Unrestricted	\$ 1,104,652	\$ 856,281	\$ -	\$ 52,243	\$ 1,294,872	\$ 3,308,048	\$ 244,147
Estimated FY2025							
Approp To Reserves							
Approp From Reserves	-	(179,323)		(52,243)	(1,294,872)	(1,526,438)	\$ -
FY2025 Estimated Reserves	\$ 1,104,652	\$ 676,958	\$ -	\$ -	\$ -	\$ 1,781,610	\$ 244,147
Approp To Reserves							
Approp From Reserves	-			-	-	-	
FY2026 Estimated Reserves	\$ 1,104,652	\$ 676,958	\$ -	\$ -	\$ -	\$ 1,781,610	\$ 244,147
Goal 25%	\$ 951,503	\$ 636,713				\$ 1,588,216	\$ 188,650
(Under Funded)/Over Funded	\$ 153,149	\$ 40,245			\$ -	\$ 193,394	\$ 55,497

Update Sources of Funds

TOWN OF LOXAHATCHEE GROVES FLORIDA ALL FUNDS SUMMARY REPORT FOR PROPOSED BUDGET								
	General	Road & Drainage Fund	Capital Impr Proj Fund	Solid Waste Fund	Transporation Fund	Local Option Sales Tax Fund	Total	
Taxes:								
Property Taxes	\$ 1,899,820						\$ 1,899,820	21%
Franchise Fees	627,270						627,270	7%
Taxes	557,230						557,230	6%
Intergovernmental	438,059				399,960	75,000	913,019	10%
Miscellaneous Revenues								
Assessments		2,256,424		645,953			2,902,376	
Miscellaneous	1,030	16,748					17,778	0%
Charges for Services	293,620						293,620	3%
Investment Income	60,770	3,000		2,000			65,770	1%
Fines & Forfeitures	16,480						16,480	0%
Licenses & Permits	439,740						439,740	5%
Other	191,425	-					191,425	2%
Total Revenues	\$ 4,525,444	\$ 2,276,172	\$ -	\$ 647,953	\$ 399,960	\$ 75,000	\$ 7,924,529	
Other Sources:								
Transfers IN		270,680	817,066	106,648			1,194,393	13%
Total Revenues & Other Sources	\$ 4,525,444	\$ 2,546,852	\$ 817,066	\$ 754,600	\$ 399,960	\$ 75,000	\$ 9,118,922	100%

Updated Uses of Funds

TOWN OF LOXAHATCHEE GROVES FLORIDA ALL FUNDS SUMMARY REPORT FOR PROPOSED BUDGET								
	General	Road & Drainage Fund	Capital Impr Proj Fund	Solid Waste Fund	Transporation Fund	Local Option Sales Tax Fund	Total	
Expenditures, Uses								
Operating	788,935	1,176,250		754,600			2,719,785	30%
Law Enforcement	675,000						675,000	7%
Salaries & Related	1,847,325	1,131,232					2,978,558	33%
Capital Outlay		-	817,066				817,066	9%
Cost Recovery	207,000						207,000	2%
Professional Services	287,750	109,370					397,120	4%
Debt Service		130,000					130,000	1%
Total Expenditures	\$ 3,806,010	\$ 2,546,852	\$ 817,066	\$ 754,600	\$ -	\$ -	\$ 7,924,529	
Other								
Transfers OUT	719,433				399,960	75,000	1,194,393	13%
Other Total	719,433	-	-	-	399,960	75,000	1,194,393	
Total Expenditures & Other Uses	\$ 4,525,444	\$ 2,546,852	\$ 817,066	\$ 754,600	\$ 399,960	\$ 75,000	\$ 9,118,922	100%

POSITIONS FUNDED IN PROPOSED FY2026 BUDGET

GENERAL FUND

Full time

1. Town Manager – Contracted Position
2. Town Attorney – Contracted Position
3. Executive Assistant/Legal Assistant – Part of FY2025 Budget but unfilled in 2025
4. Financial Analyst
5. Town Clerk
6. Deputy Town Clerk
7. Records Research Coordinator
8. Receptionist/backup permit tech – New position
9. Community Services Director – Part of 2025 Budget Amendment
10. Lead Code Officer – Part of 2025 Budget Amendment
11. Permit Tech II
12. Permit Tech I/backup receptionist
13. Permit Tech I

Part Time

1. Chief Building Official
2. Part time Code Officer
3. Part time Code Officer

Total of 13 Full Time and 3 Part Time Employees

Project Coordinator Position is eliminated and former HR/Risk Management/ Grants Coordinator position's responsibilities are reallocated to Town Clerk and Financial Analyst.

Receptionist Position is new position

Will look to supplement functions with contracted work for grants administration

ROAD AND DRAINAGE FUND

Full time

1. Public Works Director
2. Public Works Superintendent
3. Public Works Coordinator
4. Public Services Worker III
5. Public Services Worker III /Lead

6. Public Services Worker III /Lead
7. Public Services Worker II
8. Public Services Worker I
9. General Services Worker
10. Public Services Worker III/Lead
11. Public Services Worker II
12. Public Services Worker II

Part time

1. Public Services Worker II
2. Public Services Worker II

Total of 12 Full Time and 2 Part Time Employees

The proposed budget includes one additional part time position