

TOWN OF LOXAHATCHEE GROVES

155 F Road Loxahatchee Groves, FL 33470



AGENDA ITEM MEMORANDUM

TO: FINANCE ADVISORY AND AUDIT COMMITTEE

FROM: JEFF KURTZ, PROJECT COORDINATOR, COMMITTEE LIAISON

CC: DAVID DiLENA, PROJECTED POINT, INC, FINANCE CONSULTANT

DATE: WEDNESDAY, JUNE 11, 2025

SUBJECT: PRESENTATION AND REVIEW OF UPDATED YEAR-TO-DATE FINANCIALS

Background:

Attached are the financial reports Mr. David Dilena, Town Finance Consultant will present to the committee at the Wednesday, June 11, 2025 Finance Advisory and Audit Committee Meeting.

Recommendation:

Receive and Review.

GL Acct Number	Description	FY2025 Actuals		FUND	DEPT	CATEGORY	TYPE
		FY2025 Budget	Through April				
001-01-31-311-31000	Ad Valorem Taxes	\$ 1,727,000	\$ 1,645,740	General	NON-DEPT	Property Taxes	Revenue
001-01-31-314-31410	Electric Utility Tax	\$ 430,000	\$ 217,653	General	NON-DEPT	Taxes	Revenue
001-01-31-314-31480	Utility Service Tax- Propane	\$ 16,000	\$ 18,405	General	NON-DEPT	Taxes	Revenue
001-01-31-315-31500	Communication Services	\$ 95,000	\$ 51,667	General	NON-DEPT	Taxes	Revenue
001-01-31-316-31600	Local Business Tax	\$ 100,000	\$ 99,219	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-323-32310	FPL Franchise Fee	\$ 330,000	\$ 175,700	General	NON-DEPT	Franchise Fees	Revenue
001-01-32-323-32330	PBC Water Utility Franchise	\$ 31,000	\$ 26,928	General	NON-DEPT	Franchise Fees	Revenue
001-01-32-323-32360	PBC Sewer Utility Franchise	\$ 13,000	\$ 6,532	General	NON-DEPT	Franchise Fees	Revenue
001-01-32-323-32370	Solid Waste Franchise	\$ 225,000	\$ 109,423	General	NON-DEPT	Franchise Fees	Revenue
001-01-32-323-32390	Hauler's Franchise Fee	\$ 10,000	\$ 1,205	General	NON-DEPT	Franchise Fees	Revenue
001-01-32-323-32900	Other Permits Fees and Special Assessments	\$ -	\$ 643	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-329-32900	Building Permits	\$ 330,000	\$ 126,034	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-329-32902	RV Registrations	\$ 20,000	\$ 12,326	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-329-32903	Floodplain Development Application	\$ 12,000	\$ 12,621	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-329-32905	Alarm Registration	\$ 5,000	\$ 1,688	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-329-32906	Right of Way Permit	\$ 1,000	\$ 3,407	General	NON-DEPT	Licenses & Permits	Revenue
001-01-32-341-34135	Adiministrative Charge Dependent District	\$ 172,500	\$ -	General	NON-DEPT	Other	Revenue
001-01-33-335-35120	Municipal Revenue Sharing	\$ 84,700	\$ 40,131	General	NON-DEPT	Intergovernmental	Revenue
001-01-33-335-35150	Alcoholic Beverage License Tax	\$ 6,000	\$ -	General	NON-DEPT	Intergovernmental	Revenue
001-01-33-335-35180	Half Cent Sales Tax	\$ 334,600	\$ 167,159	General	NON-DEPT	Intergovernmental	Revenue
001-01-34-341-34000	General Government Charges	\$ 9,000	\$ 7,547	General	NON-DEPT	Charges for Services	Revenue
001-01-34-341-34100	Credit Card Surcharge	\$ 10,000	\$ 8	General	NON-DEPT	Other	Revenue
001-01-34-341-34180	Planning and Zoning Fees	\$ 55,000	\$ 19,150	General	NON-DEPT	Charges for Services	Revenue
001-01-34-341-34190	Cost Recovery Fees	\$ 223,000	\$ 150,632	General	Planning & Zoning	Charges for Services	Revenue
001-01-35-351-35150	Court Fines	\$ 5,000	\$ 4,429	General	NON-DEPT	Fines & Forefeitures	Revenue
001-01-35-354-35400	Code Enforcement Fines	\$ 11,000	\$ 2,415	General	NON-DEPT	Fines & Forefeitures	Revenue
001-01-36-361-36110	Interest	\$ 59,000	\$ 52,751	General	NON-DEPT	Investment Income	Revenue
001-01-36-369-36990	Other Miscellaneous Revenue	\$ 1,000	\$ 3,240	General	NON-DEPT	Miscellaneous	Revenue
001-10-51-511-51200	Regular Salaries	\$ 45,000	\$ 24,750	General	Town Council	Salaries & Related	Expenditures
001-10-51-511-52100	FICA Taxes	\$ 3,500	\$ 1,994	General	Town Council	Salaries & Related	Expenditures
001-10-51-511-53100	Professional Service	\$ 75,000	\$ 97,523	General	Town Council	Professional Services	Expenditures
001-10-51-511-54000	Travel	\$ 5,000	\$ 2,993	General	Town Council	Operating	Expenditures
001-10-51-511-55400	Books, Publications, Subscriptions	\$ 5,000	\$ 4,540	General	Town Council	Operating	Expenditures
001-10-51-511-55500	Education & Training	\$ 3,000	\$ 2,410	General	Town Council	Operating	Expenditures
001-10-51-511-58200	Special Events/ Contirbutions	\$ 10,000	\$ 7,811	General	Town Council	Operating	Expenditures
001-12-51-512-51200	Regular Salaries	\$ 634,360	\$ 344,935	General	Town Administration	Salaries & Related	Expenditures
001-12-51-512-51400	Overtime	\$ 5,000	\$ 4,998	General	Town Administration	Salaries & Related	Expenditures

001-12-51-512-52100	FICA & MedicareTaxes	\$	48,528	\$	26,288	General	Town Administration	Salaries & Related	Expenditures
001-12-51-512-52200	Retirement FRS	\$	115,680	\$	59,817	General	Town Administration	Salaries & Related	Expenditures
001-12-51-512-52300	Health and Life Insurance	\$	63,119	\$	26,152	General	Town Administration	Salaries & Related	Expenditures
001-12-51-512-52400	Worker's Compensation	\$	1,700	\$	1,219	General	Town Administration	Salaries & Related	Expenditures
001-12-51-512-53400	Other Services	\$	3,000	\$	3,008	General	Town Administration	Operating	Expenditures
001-12-51-512-54000	Travel	\$	5,000	\$	5,834	General	Town Administration	Operating	Expenditures
001-12-51-512-54200	Postage and Freight	\$	4,000	\$	6,286	General	Town Administration	Operating	Expenditures
001-12-51-512-54900	Other Operating Expenses (Misc.-Recording Fees)	\$	8,000	\$	753	General	Town Administration	Operating	Expenditures
001-12-51-512-54930	Election Expense	\$	20,000	\$	15,029	General	Town Administration	Operating	Expenditures
001-12-51-512-54960	Legal Advertising	\$	6,000	\$	4,325	General	Town Administration	Operating	Expenditures
001-12-51-512-54998	Undocumented P-Card	\$	-	\$	880	General	Town Administration	Operating	Expenditures
001-12-51-512-55100	Office Supplies	\$	10,000	\$	12,934	General	Town Administration	Operating	Expenditures
001-12-51-512-55400	Books, Publications, Subscriptions	\$	6,000	\$	20,518	General	Town Administration	Operating	Expenditures
001-12-51-512-55500	Education & Training	\$	5,000	\$	2,619	General	Town Administration	Operating	Expenditures
001-14-36-361-36110	Interest fpr FMIVT	\$	-	\$	2,491	General	NON-DEPT	Investment Income	Revenue
001-14-51-513-53110	Payroll Fees	\$	9,000	\$	5,486	General	Town Administration	Operating	Expenditures
001-14-51-513-53200	Accounting and Auditing	\$	125,000	\$	85,499	General	Financial Services	Professional Services	Expenditures
001-14-51-513-53300	Compliance Auditing	\$	25,000	\$	1,700	General	Financial Services	Professional Services	Expenditures
001-14-51-513-54910	Other Curr Charges - Bank Charges	\$	10,000	\$	10,380	General	Financial Services	Operating	Expenditures
001-16-51-514-53100	Professional Services	\$	193,000	\$	201,222	General	Legal Services	Professional Services	Expenditures
001-17-51-519-54100	Website Services	\$	-	\$	16	General	NON-DEPT	Overhead	Expenditures
001-18-51-515-51200	Regular Salaries	\$	171,000	\$	114,156	General	Building	Salaries & Related	Expenditures
001-18-51-515-51400	Overtime	\$	-	\$	10,501	General	Building	Salaries & Related	Expenditures
001-18-51-515-52100	FICA Taxes	\$	13,000	\$	9,648	General	Building	Salaries & Related	Expenditures
001-18-51-515-52200	Retirement FRS	\$	24,000	\$	12,216	General	Building	Salaries & Related	Expenditures
001-18-51-515-52300	Health and Life Insurance	\$	25,000	\$	9,979	General	Building	Salaries & Related	Expenditures
001-18-51-515-52400	Worker's Compensation	\$	4,000	\$	3,901	General	Building	Salaries & Related	Expenditures
001-18-51-515-53100	Building and Zoning Professional Service	\$	90,000	\$	12,600	General	Building	Operating	Expenditures
001-18-51-515-54000	Travel	\$	5,000	\$	603	General	Building	Operating	Expenditures
001-18-51-515-54181	Building Permit Zoning Review	\$	20,000	\$	327	General	Building	Operating	Expenditures
001-18-51-515-54920	Computer Services	\$	10,000	\$	1,400	General	Building	Operating	Expenditures
001-18-51-515-55100	Office Supplies	\$	-	\$	140	General	Building	Operating	Expenditures
001-18-51-515-55200	Building Office Supplies	\$	5,000	\$	14,929	General	Building	Operating	Expenditures
001-18-51-515-55400	Books, Publications, Subscriptions	\$	3,000	\$	125	General	Building	Operating	Expenditures
001-18-51-515-55500	Education and Training	\$	3,000	\$	-	General	Building	Operating	Expenditures
001-18-51-518-53100	Professional Service- Building Protective Services	\$	-	\$	2,911	General	Building	Professional Services	Expenditures
001-20-51-515-53400	Other Services	\$	-	\$	1,438	General	Planning & Zoning	Operating	Expenditures
001-20-51-515-53420	Comprehensive Plan	\$	30,000	\$	-	General	Planning & Zoning	Operating	Expenditures
001-20-51-515-53450	Planning & Zoning Contract	\$	60,000	\$	37,032	General	Planning & Zoning	Operating	Expenditures

001-20-51-515-53451	Planner On Call	\$ 25,000	\$ 6,000	General	Planning & Zoning	Salaries & Related	Expenditures
001-20-51-515-53490	Cost Recovery Expenditure	\$ 212,000	\$ 118,034	General	Planning & Zoning	Cost Recovery	Expenditures
001-20-51-515-53492	Pre Application Meeting Costs	\$ -	\$ 1,578	General	Planning & Zoning	Operating	Expenditures
001-20-51-515-54960	Legal Advertising	\$ 9,500	\$ -	General	Planning & Zoning	Operating	Expenditures
001-22-51-519-51200	Regular Salaries	\$ 112,000	\$ 44,339	General	Code Enforcement	Salaries & Related	Expenditures
001-22-51-519-51400	Overtime	\$ -	\$ 619	General	Code Enforcement	Salaries & Related	Expenditures
001-22-51-519-52100	FICA Taxes	\$ 9,000	\$ 3,714	General	Code Enforcement	Salaries & Related	Expenditures
001-22-51-519-52200	Retirement FRS	\$ 12,000	\$ 5,874	General	Code Enforcement	Salaries & Related	Expenditures
001-22-51-519-52300	Health and Life Insurance	\$ -	\$ 1,241	General	Code Enforcement	Salaries & Related	Expenditures
001-22-51-519-52400	Workers' Compensation	\$ 6,500	\$ 7,399	General	Code Enforcement	Salaries & Related	Expenditures
001-22-51-519-53100	Professional Services - Legal	\$ 33,120	\$ 32,072	General	Code Enforcement	Professional Services	Expenditures
001-22-51-519-53101	Expert Witnesses	\$ 7,300	\$ 1,014	General	Code Enforcement	Operating	Expenditures
001-22-51-519-53150	Special Magistrate	\$ 25,000	\$ 3,853	General	Code Enforcement	Operating	Expenditures
001-22-51-519-53400	Other Services - Code	\$ 3,000	\$ 1,575	General	Code Enforcement	Operating	Expenditures
001-22-51-519-53491	Code Compliance Costs	\$ -	\$ 900	General	Code Enforcement	Operating	Expenditures
001-22-51-519-54100	Communication Services	\$ 5,000	\$ -	General	Code Enforcement	Operating	Expenditures
001-22-51-519-54680	Vehicle Maintenance	\$ 500	\$ -	General	Code Enforcement	Operating	Expenditures
001-22-51-519-55210	Fuel	\$ 2,500	\$ -	General	Code Enforcement	Operating	Expenditures
001-22-51-519-55500	Education & Training	\$ 1,000	\$ -	General	Code Enforcement	Operating	Expenditures
001-24-51-524-55000	Education and Training	\$ -	\$ 360	General	NON-DEPT	Overhead	Expenditures
001-26-52-521-53410	Law Enforcement (PBSO)	\$ 668,000	\$ 444,462	General	Public Safety	Law Enforcement	Expenditures
001-31-51-519-54103	Cellular Services	\$ 7,500	\$ 495	General	Communication & Tech	Operating	Expenditures
001-31-51-519-54105	Website Costs	\$ 20,000	\$ 15,900	General	Communication & Tech	Operating	Expenditures
001-31-51-519-54107	Internet Service	\$ 12,000	\$ -	General	Communication & Tech	Operating	Expenditures
001-31-51-519-54109	Computer Services, Node (0), Office 365	\$ 30,000	\$ 15,335	General	NON-DEPT	Overhead	Expenditures
001-31-51-519-54922	Computer Subscription Services	\$ 45,000	\$ 27,847	General	Communication & Tech	Operating	Expenditures
001-32-51-519-53400	Other Services	\$ 20,000	\$ 16,825	General	NON-DEPT	Overhead	Expenditures
001-32-51-519-54300	Utilities	\$ 11,000	\$ 3,394	General	NON-DEPT	Overhead	Expenditures
001-32-51-519-54440	Rental and Leases - Equip, Storage, etc	\$ 13,000	\$ 7,737	General	NON-DEPT	Overhead	Expenditures
001-32-51-519-54500	Insurance	\$ 84,500	\$ 84,912	General	NON-DEPT	Overhead	Expenditures
001-32-51-519-54600	Repair and Maintenance - Building	\$ 10,000	\$ 6,328	General	NON-DEPT	Overhead	Expenditures
001-78-51-519-58220	Loxahatchee Groves CERT	\$ -	\$ 775	General	NON-DEPT	Overhead	Expenditures
001-90-58-581-59104	Transfer to Roads and Drainage	\$ 595,493	\$ -	General	NON-DEPT	Intra-Governmental	Expenditures
001-90-58-581-59305	Transfer to C.I.P Fund	\$ 429,000	\$ -	General	NON-DEPT	Intra-Governmental	Expenditures
101-01-31-312-34100	1st Local option Fuel Tax (6c)	\$ 268,000	\$ 130,514	Transporation Fund	Transporation	Intergovernmental	Revenue
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	\$ 128,000	\$ 59,228	Transporation Fund	Transporation	Intergovernmental	Revenue
101-01-36-361-36110	Interest	\$ 4,000	\$ -	Transporation Fund	Transporation	Investment Income	Revenue
101-40-54-541-54670	Traffic Control Signs 6c	\$ -	\$ 300	Transporation Fund	Transporation	Repairs and Maintenance	Expenditures
101-40-58-581-59105	Transfer to Roads & Drainage Fund	\$ 268,000	\$ -	Transporation Fund	Transporation	Intra-Governmental	Expenditures

101-40-58-581-59305	Transfer to C.I.P Fund	\$	132,000	\$	-	Transporation Fund	Transporation	Intra-Governmental	Expenditures
103-01-31-312-31260	Sales Tax Infrastructure	\$	329,800	\$	173,405	L.O.S.T Fund	NON-DEPT	Intergovernmental	Revenue
103-01-31-381-38100	Transfer from Fund Balance	\$	47,000	\$	-	L.O.S.T Fund	NON-DEPT	Approp from Reserves	Revenue
103-01-36-361-36110	Interest	\$	6,500	\$	-	L.O.S.T Fund	NON-DEPT	Investment Income	Revenue
103-14-36-361-36110	Interest for FMIVT	\$	-	\$	14,695	L.O.S.T Fund	NON-DEPT	Investment Income	Revenue
103-40-58-581-59305	Transfer to C.I.P Fund	\$	383,300	\$	-	L.O.S.T Fund	NON-DEPT	Intra-Governmental	Expenditures
105-01-32-325-32510	Other Assesments	\$	30,000	\$	-	Road & Drainage Fund	Road & Drainage	Assessments	Revenue
105-01-32-325-32520	Road and Canal Maintenance Assessment	\$	1,560,164	\$	1,436,872	Road & Drainage Fund	Road & Drainage	Assessments	Revenue
105-01-32-325-32522	Discount Fees	\$	(62,407)	\$	(48,241)	Road & Drainage Fund	Road & Drainage	Assessments	Revenue
105-01-32-325-36990	Other Assessments - PBCSB	\$	3,000	\$	2,558	Road & Drainage Fund	Road & Drainage	Assessments	Revenue
105-01-36-361-36110	Interest-Assessments	\$	2,000	\$	1,041	Road & Drainage Fund	Road & Drainage	Investment Income	Revenue
105-01-36-361-36111	Interest (SBA)	\$	16,250	\$	-	Road & Drainage Fund	Road & Drainage	Investment Income	Revenue
105-01-36-369-36990	Miscellaneous Revenue	\$	20,000	\$	2,014	Road & Drainage Fund	Road & Drainage	Miscellaneous	Revenue
105-01-38-381-38000	Transfer From General Fund	\$	595,493	\$	-	Road & Drainage Fund	Road & Drainage	Intra-Governmental	Revenue
105-01-38-381-38111	Transfer from Transportation Fund	\$	268,000	\$	-	Road & Drainage Fund	Road & Drainage	Intra-Governmental	Revenue
105-50-53-538-51200	Regular Salaries	\$	547,500	\$	347,450	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-51201	Salaries - Canal Bank Crew	\$	170,000	\$	64,087	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-51400	Overtime	\$	15,000	\$	5,759	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-51401	Overtime - Canal Bank Crew	\$	10,000	\$	511	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-51500	Special Pay	\$	4,000	\$	1,694	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-51501	Special Pay - Canal Restoration	\$	2,000	\$	-	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-52100	FICA Taxes & Medicare	\$	45,000	\$	25,688	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52101	FICA Taxes and Medicare Canal Bank Crew	\$	13,000	\$	5,271	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52200	Retirement FRS	\$	95,000	\$	63,178	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52201	Retirement FRS Canal Bank Crew	\$	23,000	\$	11,352	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52300	Health and Life Insurance	\$	93,000	\$	58,048	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52301	Health and Life Insurance Canal Bank Crew	\$	37,000	\$	15,606	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52400	Worker's Compensation	\$	31,000	\$	31,206	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-52401	Workers' Compensation Canal Bank Crew	\$	9,000	\$	9,264	Road & Drainage Fund	Road & Drainage	Salaries & Related	Expenditures
105-50-53-538-53102	Professional Service - Drug Test	\$	2,000	\$	132	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-53200	Accounting and Auditing	\$	25,000	\$	12,200	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-53400	Other Services -	\$	60,000	\$	23,874	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-53480	Other Services - PBC Admin Fee	\$	16,000	\$	14,174	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-54100	Communication Services	\$	25,000	\$	18,430	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-54300	Utilities Services	\$	21,000	\$	12,705	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-54440	Rental and Leases - Equip, Storage, etc	\$	235,000	\$	103,457	Road & Drainage Fund	Road & Drainage	Rents and Leases	Expenditures
105-50-53-538-54500	Insurance	\$	58,500	\$	60,842	Road & Drainage Fund	Road & Drainage	Operating	Expenditures
105-50-53-538-54680	Repair and Maintenance Svc -	\$	94,000	\$	62,197	Road & Drainage Fund	Road & Drainage	Repairs and Maintenance	Expenditures
105-50-53-538-54901	Indirect Cost Allocations	\$	172,500	\$	-	Road & Drainage Fund	Road & Drainage	Operating	Expenditures

105-50-53-538-54910	Computer hardware & Software	\$	30,000	\$	17,281	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-53-538-54980	Other Current Charges - Miscellaneous	\$	10,000	\$	4,229	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-53-538-55100	Office Supplies	\$	2,000	\$	2,788	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-53-538-55210	Fuel	\$	50,000	\$	22,508	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-53-538-55400	Books, Publications, Subscriptions	\$	6,000	\$	3,968	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-53-538-55500	Training	\$	16,000	\$	12,924	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-53-538-56400	Machinery and Equipment	\$	-	\$	159,896	Road & Drainage Fund Road & Drainage	Capital Outlay	Expenditures
105-50-53-538-57101	Principal	\$	-	\$	74,768	Road & Drainage Fund Road & Drainage	Debt Service	Expenditures
105-50-53-538-57201	Interest Expense	\$	-	\$	4,347	Road & Drainage Fund Road & Drainage	Debt Service	Expenditures
105-50-54-541-53400	Engineering	\$	50,000	\$	139,124	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-54-541-54670	Traffic Control Signs	\$	70,000	\$	17,935	Road & Drainage Fund Road & Drainage	Capital Outlay	Expenditures
105-50-54-541-54680	Repair and Maintenance - Machinery	\$	-	\$	39,978	Road & Drainage Fund Road & Drainage	Repairs and Maintenance	Expenditures
105-50-54-541-55200	Operating Supplies	\$	25,000	\$	9,551	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-54-541-55300	Road Materials & Supplies	\$	25,000	\$	40,368	Road & Drainage Fund Road & Drainage	Capital Outlay	Expenditures
105-50-54-541-55310	Road Maintence and Service	\$	225,000	\$	117,717	Road & Drainage Fund Road & Drainage	Repairs and Maintenance	Expenditures
105-50-54-541-55500	Education & Training	\$	-	\$	5,992	Road & Drainage Fund Road & Drainage	Operating	Expenditures
105-50-54-541-57301	Other debt service costs	\$	5,000	\$	-	Road & Drainage Fund Road & Drainage	Debt Service	Expenditures
105-50-54-541-59001	Transfer to General Fund	\$	115,000	\$	-	Road & Drainage Fund Road & Drainage	Intra-Governmental	Expenditures
305-01-33-337-33700	Local Gov't Unit Grant - Physical Environment	\$	750,000	\$	-	Capital Impr Proj Fund Capital Projects	Grant Income	Revenue
305-01-33-337-33701	State of Florida Resiliency Grant	\$	-	\$	(25,000)	Capital Impr Proj Fund Capital Projects	Investment Income	Revenue
305-01-38-381-38100	Transfer from Fund Balance	\$	420,000	\$	-	Capital Impr Proj Fund Capital Projects	Approp from Reserves	Revenue
305-01-38-381-38110	Contribution from General Fund	\$	429,000	\$	-	Capital Impr Proj Fund Capital Projects	Intra-Governmental	Revenue
305-01-38-381-38111	Contributions from Transportatioin Fund	\$	132,000	\$	-	Capital Impr Proj Fund Capital Projects	Intra-Governmental	Revenue
305-01-38-381-38112	Contributions from Surtax Fund	\$	383,300	\$	-	Capital Impr Proj Fund Capital Projects	Intra-Governmental	Revenue
305-01-38-381-38113	Contributions from Road and Drainage	\$	115,000	\$	-	Capital Impr Proj Fund NON-DEPT	Intra-Governmental	Revenue
305-60-53-538-56334	Swales, Catch Basin, and Other Control Structures	\$	350,000	\$	48,911	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-53-538-56337	Restoration of Canal Banks	\$	-	\$	(102,452)	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-53-538-56339	South E and Citrus Drainage w/o Tree Removal	\$	25,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-53-538-56340	Tangerine and Citrus Drainage w/o Tree Removal	\$	25,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-53-538-56350	12th Pl. N. and F Rd Culvert Replacement	\$	-	\$	17,500	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-53-538-56351	F Rd. & Collecting Canal	\$	-	\$	1,770	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-53-538-56353	12th Place North	\$	-	\$	225,260	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56105	24th Fourth (E & W of F Road)	\$	-	\$	159,126	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56106	161st Terrace North	\$	-	\$	451,152	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56107	Gruber	\$	-	\$	129,487	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56108	E Citrus	\$	-	\$	123,714	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56109	147th	\$	-	\$	24,818	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56111	Casey Road Paving	\$	-	\$	160,385	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56157	Misc. Culvert failures/emergency repairs	\$	240,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures

305-60-54-541-56159	Folsom & 25th St Culvert	\$	80,000	\$	6,713	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56160	Bunny Ln & D Road Culvert	\$	140,000	\$	4,750	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56161	Kerry Lane and F Road Culvert	\$	140,000	\$	6,719	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56162	Canal Bank Stabilization	\$	200,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56200	PW Building	\$	10,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56323	E Citrus	\$	-	\$	14,742	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56327	Gruber	\$	-	\$	2,331	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56330	Pump House	\$	10,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56331	Gate Repairs at A (Drainage)	\$	10,000	\$	-	Capital Impr Proj Fund Capital Projects	Repairs and Maintenance	Expenditures
305-60-54-541-56334	A South Repaving	\$	363,688	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56335	Collecting Canal (a to b) Repaving	\$	145,475	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56336	E North Gap Repaving	\$	72,738	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56337	Folsom Gap Repaving	\$	72,738	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56338	West 25 Street Gap Repaving	\$	43,643	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56339	G West Repaving	\$	29,020	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56341	Collecting Canal Repaving	\$	12,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56342	A South Repaving	\$	75,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56343	Gate Repair at Folsom	\$	15,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56345	Community Cost Sharing Program	\$	150,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56400	Drainage	\$	-	\$	23,695	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56501	North Road Trail	\$	20,000	\$	-	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
305-60-54-541-56541	Resiliency Grant Expenditures	\$	-	\$	72,855	Capital Impr Proj Fund Capital Projects	Capital Outlay	Expenditures
405-01-32-325-32520	Solid Waste Assessments	\$	676,800	\$	620,205	Solid Waste Fund	Solid Waste	Assessments
405-01-32-325-32522	Discount Fees	\$	(27,000)	\$	(20,214)	Solid Waste Fund	Solid Waste	Assessments
405-01-34-343-34300	SWA Recycling Income	\$	500	\$	-	Solid Waste Fund	Solid Waste	Intergovernmental
405-01-36-361-36110	Interest	\$	7,800	\$	448	Solid Waste Fund	Solid Waste	Investment Income
405-01-36-381-38100	Transfer from Fund Balance	\$	61,900	\$	-	Solid Waste Fund	Solid Waste	Approp from Reserves
405-70-53-534-53409	Other Sanitation Service	\$	20,000	\$	103,435	Solid Waste Fund	Solid Waste	Operating
405-70-53-534-53440	Other Services - Solid Waste Contractor	\$	692,000	\$	343,499	Solid Waste Fund	Solid Waste	Operating
405-70-53-534-53480	PBC Admin Fee 1%	\$	8,000	\$	7,224	Solid Waste Fund	Solid Waste	Operating

BUDGET TO ACTUALS

58%

TOWN OF LOXAHATCHEE GROVES FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No		Budget To		Actuals Up To	Budget vs Actuals		
	Fund/Dept	Budget	Apr-25	Apr-25	\$ Var	% Var	Notes
1	General						
2	Property Taxes	\$ 1,727,000	\$ 1,001,660	\$ 1,645,740	\$ 644,080	77%	Tax Funds rec in advance
3	Franchise Fees	609,000	353,220	319,788	(33,432)	-16%	Currently lower then anticipated
4	Sales & Use Tax	541,000	313,780	287,726	(26,054)	-12%	Currently lower then anticipated
5	Intergovernmental	425,300	246,674	207,290	(39,384)	-20%	Currently lower then anticipated
6	Total Tax Revenue	3,302,300	1,915,334	2,460,543	545,209	33%	
7	Miscellaneous	1,000	580	3,240	2,660	548%	
8	Charges for Services	287,000	166,460	177,329	10,869	10%	Exceeding budget
9	Investment Income	59,000	34,220	55,243	21,023	64%	Doing better than budgeted
10	Fines & Forefeitures	16,000	9,280	6,844	(2,436)	-28%	
11	Licenses & Permits	468,000	271,440	255,939	(15,501)	-3%	
12	Other	182,500	105,850	8	(105,842)	-100%	
13	Intra-Governmental	-	-	-	-	0%	No Transfers from other funds
14	Approp from Reserves	-	-	-	-	0%	No draws from reserves
15	Total Misc Revenue	1,013,500	587,830	498,602	(89,228)	5%	
16	General Fund-Total	\$ 4,315,800	\$ 2,503,164	\$ 2,959,145	\$ 455,981	26%	
17	Capital Impr Proj Fund	2,229,300	1,292,994	(25,000)	(1,317,994)	-100%	No Intra Funds Trans Yet
18	Local Option Sales Tax Fund	383,300	222,314	188,100	(34,214)	-15%	Currently lower then anticipated
19	Road & Drainage Fund	2,432,500	1,410,850	1,394,243	(16,607)	5%	On target
20	Solid Waste Fund	720,000	417,600	600,439	182,839	55%	Tax Funds rec in advance
21	Transporation Fund	400,000	232,000	189,742	(42,258)	-21%	Currently lower then anticipated
22	Other Funds-Total	6,165,100	3,575,758	2,347,525	(1,228,233)	-30%	
23	Total	\$ 10,480,900	\$ 6,078,922	\$ 5,306,670	\$ (772,252)	-7%	

Expenditures

Line No		Budget To		Actuals Up To		Budget vs Actuals		
	Fund/Dept	Budget	Apr-25	Apr-25	\$ Var	% Var		
24	General Fund	\$ 4,315,800	\$ 2,503,164	\$ 2,066,407	\$ (436,757)	-17%	Overall Under budget	
25	Town Council	146,500	84,970	142,021	57,051	32%	Over Budget	
26	Boards & Committees	-	-	-	-			
27	Town Administration	944,387	547,744	541,081	(6,663)	-2%		
28	Financial Services	160,000	92,800	97,579	4,779	-11%		
29	Legal Services	193,000	111,940	201,222	89,282	109%	Over Budget	
30	Planning & Zoning	336,500	195,170	164,082	(31,088)	-14%		
31	Public Safety	668,000	387,440	444,462	57,022	16%	Over Budget	
32	Code Enforcement	216,920	125,814	102,600	(23,213)	-16%		
33	Communication & Tech	84,500	49,010	44,243	(4,767)	5%		
34	Building	373,000	216,340	193,436	(22,904)	-16%		
35	Department Total	\$ 3,122,807	1,811,228	1,930,726	119,498	6%		
36	Other							
37	Overhead	168,500	97,730	135,681	37,951	51%		
38	Debt Service	-	-	-	-	0%		
39	Intra-Governmental	1,024,493	594,206	-	(594,206)	-100%	No Intra Funds Trans Yet	
40	Approp to Reserves	-	-	-	-	0%		
41	Other Total	\$ 1,192,993	\$ 691,936	\$ 135,681	\$ (556,255)	-79%		
42	General Fund-Total	\$4,315,800	\$2,503,164	\$2,066,407	(436,757)	-17%		
43	Capital Impr Proj Fund	2,229,300	1,292,994	1,371,475	78,481	-62%		
44	Road & Drainage Fund	2,432,500	1,410,850	1,620,501	209,651	11%	Slightly Over Budget	
45	Solid Waste Fund	720,000	417,600	454,157	36,557	26%	Slightly Over Budget	
46	Transporation Fund	400,000	232,000	300	(231,700)	-100%	No Intra Funds Trans Yet (\$300 is traffi	
47	Local Option Sales Tax Fund	383,300	222,314	-	(222,314)	-100%	No Intra Funds Trans Yet	
48	Other Funds-Total	\$ 6,165,100	\$ 3,575,758	\$ 3,446,432	\$ (129,326)	-22%		
49	Total	\$ 10,480,900	\$ 6,078,922	\$ 5,512,839	\$ (566,083)	-20%		
50		\$0	\$0	\$ (206,169)				

ACTUALS BY FUND

58%

TOWN OF LOXAHATCHEE GROVES FLORIDA ALL FUNDS SUMMARY REPORT FOR APRIL, 2025

Line No	Estimated Revenues	TOWN OF LOXAHATCHEE GROVES FLORIDA ALL FUNDS SUMMARY REPORT FOR APRIL, 2025						Local Option	
		General	Road & Drainage Fund	Capital Impr Proj Fund	Solid Waste Fund	Transporation Fund	Sales Tax Fund	Total	
1	Taxes:								
2	Property Taxes	\$ 1,645,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,740	31%
3	Franchise Fees	319,788	-	-	-	-	-	319,788	6%
4	Taxes	287,726	-	-	-	-	-	287,726	5%
5	Intergovernmental	207,290	-	-	-	189,742	173,405	570,437	11%
6	Miscellaneous Revenues								
7	Miscellaneous	3,240	2,014	-	-	-	-	5,254	0%
8	Charges for Services	177,329	-	-	-	-	-	177,329	3%
9	Investment Income	55,243	1,041	(25,000)	448	-	14,695	46,427	1%
10	Fines & Forefeitures	6,844	-	-	-	-	-	6,844	0%
	Licenses &								
11	Permits	255,939	-	-	-	-	-	255,939	5%
12	Other	8	-	-	-	-	-	8	0%
12	Total Revenues	\$ 2,959,145	\$ 3,055	\$ (25,000)	\$ 448	\$ 189,742	\$ 188,100	\$ 3,315,490	
13	Other Sources:								
14	Other Sources	-	-	-	-	-	-	-	0%
15	Assessments	-	-	-	599,991	-	-	599,991	11%
16	Grant Income	-	1,391,189	-	-	-	-	1,391,189	26%
17	Total Revenues & Other Sources	\$ 2,959,145	\$ 1,394,243	\$ (25,000)	\$ 600,439	\$ 189,742	\$ 188,100	\$ 5,306,670	100%
		-	-	-	-	-	-	-	
	Expenditures, Uses								
18	Operating	227,562	360,722	-	454,157	-	-	1,042,440	19%
19	Law Enforcement	444,462	-	-	-	-	-	444,462	8%
20	Salaries & Related	719,741	639,115	-	-	-	-	1,358,856	25%
21	Capital Outlay	-	218,200	1,371,475	-	-	-	1,589,675	29%
	Rents and								
22	Leases	-	103,457	-	-	-	-	103,457	2%
23	Repairs and Maintenance	-	219,892	-	-	300	-	220,192	4%
24	Cost Recovery	118,034	-	-	-	-	-	118,034	2%
25	Professional Services	420,927	-	-	-	-	-	420,927	8%
26	Transfers Out To General Fund	-	-	-	-	-	-	-	0%
27	Insurance	-	-	-	-	-	-	-	0%
28	Utilities	-	-	-	-	-	-	-	0%
29	Debt Service	-	79,114	-	-	-	-	79,114	1%
30	Total Expenditures	\$ 1,930,726	\$ 1,620,501	\$ 1,371,475	\$ 454,157	\$ 300	\$ -	\$ 5,377,158	
31									
32	Other								
33	Overhead	135,681	-	-	-	-	-	135,681	2%
34	Intra-Governmental	-	-	-	-	-	-	-	0%
35	Approp to Reserves	-	-	-	-	-	-	-	0%
36	Other Total	135,681	-	-	-	-	-	135,681	
37									
38	Total Expenditures & Other Uses	\$ 2,066,407	\$ 1,620,501	\$ 1,371,475	\$ 454,157	\$ 300	\$ -	\$ 5,512,839	100%
39									
40	Net	\$ 892,738	\$ (226,258)	\$ (1,396,475)	\$ 146,282	\$ 189,442	\$ 188,100	\$ (206,169)	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		