

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2013-16

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A BUDGET AMENDMENT FOR THE TOWN'S BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 166.241(4), Florida Statutes, the Town may amend its adopted budget for the Fiscal Year beginning October 1, 2012 and ending September 30, 2013, at any time within a fiscal year, and

WHEREAS, the Town Management has concluded a review of the budget and expenditures during the Fiscal Year beginning October 1, 2012 and ending September 30, 2013, and is recommending amendments to the Town's budget as set forth in Exhibit A" hereto.

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 Town's adopted budget for the Fiscal Year beginning October 1, 2012, and ending September 30, 2013, is hereby amended as set forth in Exhibit "A", attached hereto and expressly made a part hereof.

Section 3. 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.

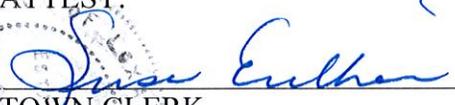
Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed

to the extent of such conflict.

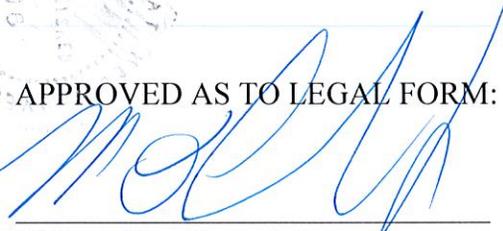
Section 5. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 19th DAY OF NOVEMBER, 2013.

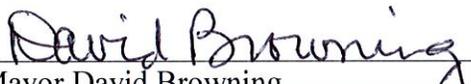
ATTEST:

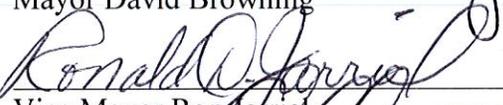

TOWN CLERK

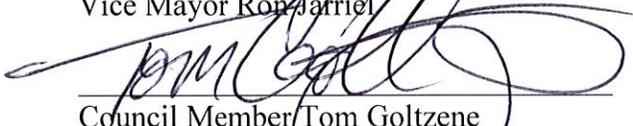
APPROVED AS TO LEGAL FORM:


Office of the Town Attorney

TOWN OF LOXAHATCHEE GROVES,
FLORIDA


Mayor David Browning


Vice Mayor Ron Garris


Council Member Tom Goltzene

not present
Council Member Ryan L'ang

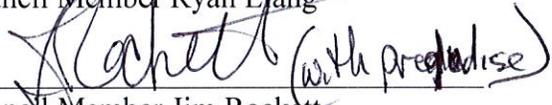
 (with procluse)
Council Member Jim Rockett

EXHIBIT "A"

**(BUDGET AMENDMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012
AND ENDING ON SEPTEMBER 30, 2013)**

**All Funds
Fiscal Year 2012-13**

Fund #		FY11-12 ADOPTED BUDGET	FY11-12 CHANGE	FY11-12 AMENDED BUDGET
--------	--	------------------------------	-------------------	------------------------------

ESTIMATED REVENUES

001	GENERAL FUND	1,615,280	117,954	1,733,234
101	TRANSPORTATION FUND	366,571	-	366,571
305	CAPITAL IMPROVEMENT FUND	1,312,466	(912,466)	400,000
405	SOLID WASTE FUND	484,969	-	484,969
Total Estimated Revenue		3,779,286	(794,512)	2,984,774

APPROPRIATIONS

001	GENERAL FUND	1,615,280	117,954	1,733,234
101	TRANSPORTATION FUND	366,571	-	366,571
305	CAPITAL IMPROVEMENT FUND	1,312,466	(912,466)	400,000
405	SOLID WASTE FUND	484,969	-	484,969
Total Appropriations		3,779,286	(794,512)	2,984,774

**GENERAL FUND:
Fiscal Year 2012-13**

Account Number		FY12-13 ADOPTED BUDGET	FY12-13 CHANGE	FY12-13 AMENDED BUDGET
ESTIMATED REVENUES				
TAXES				
001-311-100-000	AD VALOREM TAXES @ 1.2000	210,005		210,005
	TAXES SUBTOTAL	210,005	0	210,005
001-314-100-000	ELECTRIC UTILITY TAX	202,000		202,000
001-314-510-000	COMMUNICATION SERVICES TAX	116,726		116,726
001-316-200-000	COUNTY OCCUPATIONAL LICENSES	3,800	4,788	8,588
	TAXES SUBTOTAL	322,526	4,788	327,314
001-323-100-000	FPL FRANCHISE FEE	206,000		206,000
001-323-125-000	HAULER LICENSING FEE	2,000		2,000
001-323-300-000	PBC WATER UTILITY FRANCHISE FEE	6,500	(550)	5,950
001-329-100-000	PLANNING & ZONING PERMIT	500	476	976
	PERMITS, FRANCHISE FEES & SPECIAL SUBTOTAL	215,000	(74)	214,926
001-335-120-000	STATE REVENUE SHARING	77,873	7,060	84,933
001-335-180-000	HALF CENT SALES TAX	212,024	4,700	216,724
	INTERGOVERNMENTAL REVENUE SUBTOTAL	289,897	11,760	301,657
001-341-000-000	GENERAL GOVERNMENT CHARGES	7,500	3,500	11,000
001-343-349-000	COST RECOVERY FEES	35,000		35,000
	CHARGES FOR SERVICES	42,500	3,500	46,000
001-351-100-000	COURT FINES	2,500	(1,000)	1,500
001-354-100-000	CODE ENFORCEMENT FINES	5,000	(4,700)	300
	JUDGEMENTS, FINES & FORFEITS SUBTOTAL	7,500	(5,700)	1,800
MISCELLANEOUS				
001-361-100-000	INTEREST	3,600	(3,350)	250
001-369-000-000	OTHER MISC INCOME	500	1,704	2,204
	OTHER MISC. REVENUE SUBTOTAL	4,100	(1,646)	2,454
001-385-100-000	TRANSFER FROM SANITATION FUND	-		-
001-399-000-000	TRANSFER FROM FUND BALANCE	523,752	105,326	629,078
	OTHER NON-OPERATING SOURCES TOTAL	523,752	105,326	629,078
	GRAND TOTAL REVENUE	1,615,280	117,954	1,733,234

**GENERAL FUND:
Fiscal Year 2012-13**

Account Number		FY12-13 ADOPTED BUDGET	FY12-13 CHANGE	FY12-13 AMENDED BUDGET
APPROPRIATIONS				
LEGISLATIVE				
001-511-310-000	PROFESSIONAL SERVICES	15,000	(1,600)	13,400
001-511-400-000	TRAVEL	2,000	(1,500)	500
001-511-490-000	POSTAGE & FREIGHT - (Was legal advertising)	-		-
001-511-492-000	OTHER OPERATING EXPENSES	1,500		1,500
001-511-499-000	OTHER CURRENT CHARGES - New Town Counsel Compensaton	15,000	2,500	17,500
001-511-500-000	EDUCATION AND TRAINING	1,000	(1,000)	-
001-511-510-000	OFFICE SUPPLIES	300	0	300
001-511-520-000	OPERATING SUPPLIES	300	0	300
001-511-540-000	BOOKS, PUBLICATIONS AND DUES	4,785	1,600	6,385
001-511-820-000	SPECIAL EVENTS/CONTRIBUTIONS	3,350	0	3,350
	LEGISLATIVE TOTAL	43,235	0	43,235
EXECUTIVE				
001-512-340-000	OTHER SERVICES	256,414	0	256,414
001-512-400-000	TRAVEL	1,500	(150)	1,350
001-512-410-000	COMMUNICATION SERVICES - (Moved to Gen Govt)	-	130	130
001-512-420-000	POSTAGE & FREIGHT	1,500	600	2,100
001-512-490-000	LEGAL ADVERTISING - (New)	1,000	(100)	900
001-512-492-000	OTHER OPERATING EXPENSES	944	(700)	244
001-512-493-000	ELECTION EXPENSE	7,010	0	7,010
001-512-510-000	OFFICE SUPPLIES	8,600	3,000	11,600
001-512-521-000	LOXAHATCHEE GROVES C.E.R.T. - (Moved to Gen Govt)	-		-
001-512-540-000	BOOKS, PUBLICATIONS AND DUES	570	(570)	-
	EXECUTIVE TOTAL	277,538	2,210	279,748
FINANICAL AND ADMINSTRATIVE				
001-513-320-000	ACCOUNTING AND AUDITING	16,500	(400)	16,100
001-513-470-000	PRINTING AND BINDING	4,750	(1,800)	2,950
001-513-490-000	LEGAL ADVERTISING	1,000	1,000	2,000
001-513-493-000	ELECTION EXPENSE - (Moved to Executive)	-	0	-
	FINANICAL AND ADMINSTRATIVE TOTAL	22,250	(1,200)	21,050
LEGAL COUNSEL				
001-514-310-000	PROFESSIONAL SERVICES	120,000	(13,000)	107,000
001-514-312-000	LEGAL -COMP PLAN	-		-
	LEGAL SERVICES TOTAL	120,000	(13,000)	107,000
PLANNING & ZONING				
001-515-310-000	PROFESSIONAL SERVICES	59,493	1,000	60,493
001-515-340-000	OTHER SERVICES	76,740	0	76,740
001-515-343-000	PLANNING & ZONING CONTRACT	-	0	-
001-515-347-000	COMPREHENSIVE PLAN	-	0	-
001-515-349-000	COST RECOVERY EXPENDITURES	35,000	5,100	40,100
001-515-490-000	LEGAL ADVERTISING - (New)	6,000	(1,000)	5,000
	COMPREHENSIVE PLANNING AND ZONING TOTAL	177,233	5,100	182,333

**GENERAL FUND:
Fiscal Year 2012-13**

Account Number		FY12-13 ADOPTED BUDGET	FY12-13 CHANGE	FY12-13 AMENDED BUDGET
OTHER GENERAL GOVERNMENT				
001-519-315-000	SPECIAL MAGISTRATE	26,000	(2,000)	24,000
001-519-354-000	CODE COMPLIANCE	39,000	(10,000)	29,000
001-519-410-000	COMMUNICATION SERVICES	5,700	800	6,500
001-519-440-000	RENTALS AND LEASES	20,000	(900)	19,100
001-519-450-000	INSURANCE	17,500	0	17,500
001-519-460-000	R & M BUILDINGS	2,426	200	2,626
001-519-470-000	PRINTING AND BINDING	-	0	-
001-519-480-000	PROMOTIONAL ACTIVITIES	-	0	-
001-519-490-000	COMPUTER EQUIP SOFTWARE & HARDWARE REPAIR	3,000	0	3,000
001-519-491-000	COMPUTER SERVICES	5,631	(1,200)	4,431
001-519-494-000	INSPECTOR GENERAL OFFICE FEE	5,280	(1,600)	3,680
001-519-810-000	AIDS TO GOVERNMENT AGENCIES GRANT - LGWCD	28,893	0	28,893
001-519-820-000	LOXAHATCHEE GROVES CERT	3,000	200	3,200
001-519-900-000	TRANSFER TO TRANSPORTATION FUND	-	141,844	141,844
001-519-910-000	TRANSFER TO SANITATION FUND	137,309	0	137,309
001-519-920-000	TRANSFER TO CAPITAL PROJECTS FUND	400,000	0	400,000
001-519-990-000	CONTINGENCY	-	0	-
	OTHER GENERAL GOVERNMENT SERVICES TOTAL	693,739	127,344	821,083
LAW ENFORCEMENT				
001-521-341-000	PROFESSIONAL SERVICES-PBSO	274,785	500	275,285
001-521-342-000	CONTRACTUAL-ADDL PBSO	500	(500)	-
	LAW ENFORCEMENT TOTAL	275,285	0	275,285
PUBLIC WORKS				
001-539-340-000	OTHER SERVICES	6,000	(2,500)	3,500
001-539-310-000	PROFESSIONAL SERVICES	-	0	-
	PUBLIC WORKS TOTAL	6,000	(2,500)	3,500
	GRAND TOTAL EXPENDITURES	1,615,280	117,954	1,733,234

**Transportation Fund
Fiscal Year 2012-13**

Account Number		FY12-13 ADOPTED BUDGET	FY12-13 CHANGE	FY12-13 AMENDED BUDGET
----------------	--	------------------------------	-------------------	------------------------------

ESTIMATED REVENUES

101-312-410-000	FIRST LOCAL OPTION FUEL TAX (6 CENT)	249,245		249,245
101-312-420-000	SECOND LOCAL OPTION FUEL (5 CENT)	117,326	-	117,326
101-363-990-000	CONTRIBUTION FROM GENERAL FUND	-		-
001-399-000-000	TRANSFER FROM FUND BALANCE (6 CT)	-	-	-
Total Revenue		366,571	0	366,571

APPROPRIATIONS

101-541-467-000	TRAFFIC CONTROL SIGNS - 6 c	16,245	2,900	19,145
101-541-468-000	TOWN ROADS MAINT. - 6 c	80,000	(2,900)	77,100
101-541-469-000	ROAD MAINTENANCE DISTRICT - 6 c	150,000		150,000
101-541-631-000	ROAD AND STREETS - NEW CONSTRUCTION -	-		-
101-541-632-000	SPECIAL PROJECTS	-		-
101-541-633-000	22nd ROAD DITCH	-		-
101-541-634-000	148th TERR BRIDGE(5)/CULVERT	-		-
101-541-990-000	TRANSFER TO FUND BALANCE (5 CT)	117,326		117,326
101-541-996-000	TRANSFER TO FUND BALANCE (6 CT)	3,000		3,000
Total Expenditure		366,571	-	366,571

CAPITAL IMPROVEMENT FUND

Fiscal Year 2012-13

Account Number		FY11-12 ADOPTED BUDGET	FY11-12 CHANGE	FY11-12 AMENDED BUDGET
----------------	--	------------------------------	-------------------	------------------------------

ESTIMATED REVENUES				
--------------------	--	--	--	--

305-363-990-000	CONTRIBUTION FROM GENERAL FUND	400,000		400,000
305-399-000-000	TRANSFER FROM FUND BALANCE	912,466	(912,466)	-
Total Revenue		1,312,466	(912,466)	400,000

APPROPRIATIONS				
----------------	--	--	--	--

305-519-600-000	DEVELOP TOWN HALL ALTERNATIVES	500,000	(500,000)	-
305-541-341-000	TRAILS (Name change Linear Park/Grant Match)	200,000		200,000
305-541-346-000	OGEM PAVING/COST SHARING	-		-
305-541-434-000	ROAD & DRAINAGE IMPROVEMENT	362,466	(162,466)	200,000
305-541-436-000	TRAFFIC LIGHT OKEECHOBEE BLVD	250,000	(250,000)	-
Total Expenditure		1,312,466	(912,466)	400,000

**Solid Waste Fund
Fiscal Year 2012-13**

Account Number		FY12-13 ADOPTED BUDGET	FY12-13 CHANGE	FY12-13 AMENDED BUDGET
----------------	--	------------------------------	-------------------	------------------------------

ESTIMATED REVENUES

405-323-125-000	HAULERS LICENSING FEE - Moved to Gen F	-	-	-
405-325-205-000	SOLID WASTE ASSESSMENTS (1,260 units)	350,052		350,052
405-325-206-000	DISCOUNT FEES	(10,392)	-	(10,392)
405-343-120-000	SWA RECYCLING INCOME	8,000		8,000
405-363-990-000	CONTRIBUTION FROM GENERAL FUND	137,309	-	137,309
Total Revenue		484,969	-	484,969

APPROPRIATIONS

405-534-345-000	CONTRACTUAL-WASTE OVERSIGHT	12,000	(790)	11,210
405-534-346-000	PBC ADMINISTRATION FEE 1%	3,463	790	4,253
405-534-420-000	POSTAGE & FREIGHT	500	-	500
405-534-434-000	SOLID WASTE CONTRACTOR	451,634		451,634
405-534-436-000	OTHER SANITATION SERVICES	16,500	-	16,500
405-534-490-000	LEGAL ADVERTISING	872	-	872
405-534-595-000	TOLG MANAGEMENT FEES	-		-
Total Expenditure		484,969	-	484,969

Town of Loxahatchee Groves, Florida

Statement of Estimated Changes in Fund Balances

General Fund

CAFR UNASSIGNED FUND BALANCE

9/30/12 Fund Balance	\$1,311,888
FY2013 Fiscal Policy Reserve @ 25%	(\$398,270)
FY 2013 Transfer to CIP	(\$400,000)
Reimburse Transportation Fund for Capital Expenditure (North Road OGEM)	(\$141,844)
FY 2013 July Transfer to Solid Waste Fund	(\$137,309)
FY 2013 Est. Total Fund Balance	\$234,466
FY 2014 Est. Total Fund Balance	\$234,466

Transportation Fund

CAFR UNASSIGNED FUND BALANCE

<u>5 cent Fund Balance</u>		<u>6 cent Fund Balance</u>	
9/30/12 Fund Balance	\$320,012	9/30/12 Fund Balance	\$322,347
FY 2013 Estimated Change	\$117,326	FY 2013 Reimbursement North Road OGEM	\$141,844
FY 2013 Est. Total Fund Balance	\$437,338	FY 2013 Est. Total Fund Balance	\$464,191
FY 2014 Appropriated (Budgeted) Fund Balance	(\$437,000)	FY 2014 Appropriated (Budgeted) Fund Balance	(\$419,191)
FY 2014 Est. Total ASSIGNED Fund Balance	\$338	FY 2014 Est. Total ASSIGNED Fund Balance	\$45,000

Solid Waste Fund

CAFR UNASSIGNED FUND BALANCE

9/30/12 Fund Balance	\$31,689
Fiscal Policy Reserve @ 10%	(\$46,997)
FY 2013 Estimated Change	5,000
Est. Total Fund Balance 9/30/12	(\$10,308)
FY 2014 Est. Total Fund Balance	(\$10,308)

Actual results may require a contribution from the General Fund to meet the Fiscal Policy

Capital Improvement Program

CAFR ASSIGNED FUND BALANCE

9/30/12 ASSIGNED Fund Balance	\$1,000,000
FY 2013 Estimated Change	\$400,000
FY 2013 Est. Total ASSIGNED Fund Balance	\$1,400,000
FY 2014 Appropriated (Budgeted) Fund Balance	(\$973,517)
FY 2014 Est. Total ASSIGNED Fund Balance	\$426,483

Underwood Management Services Group, LLC

840 N.E. Stokes Terrace
Jensen Beach, Florida 34957
Telephone: 772.233.1511

William F. Underwood, II
Managing Partner
Email: umsg@att.net

Memorandum

To: Honorable Mayor and Council

From: William F. Underwood, II *WFM*

Date: November 9, 2013

Subject: End of Year Budget Amendment

As the Council is aware, staff typically submits several budget amendments through the year for consideration and adoption which modifies either or both the estimated revenues and appropriations. This is done in order to afford latitude and flexibility to provide for unanticipated expenditures that occur during the course of the fiscal year.

The budget amendment provided to the Council at its November 5, 2013, meeting was an attempt to bring into compliance budget appropriations that may have or will be exceeded in fiscal year 2013. Foremost, it is important to acknowledge that a budget is not an accounting document; however, they provide a framework for the allocation of resources to meet the policy directions established by the Council.

Pursuant to State Statute, the Town must provide that budgeted revenues and other sources must equal the total estimated expenditures or appropriations for that fiscal Year. Explicitly, FSS 166.241(2) in part states:

“The amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.”

This action was requested pursuant to FSS 166.241(5), which allows the Town to modify its budget within 60 days following the end of the fiscal year. The sole purpose of this requested action is to provide an appropriation such that accounts or account categories are not over expended. This action is not intended to fine-tune the estimated revenues, appropriations, and funds balances, but to assure the Council and citizens that sufficient revenues and other sources can be used to balance to appropriations or estimated expenditures. These will likely change as revenues and accounts payable invoices for September continue to be received through the end of November. All remaining monies in the various operating funds are left in those funds to meet unexpected future expenditures.

General Fund

Revenues in the proposed Budget Amendment increased the Town's adopted supplemental budget by approximately \$117,954.00.

- We estimate that General Fund actual revenue received would increase about \$12.6 thousand.

The original appropriation of \$523,752 (Transfer from Fund Balance) is specifically presented in a Budget format for purposes of informing that actual revenues are insufficient for the Budget, and it is necessary to use unassigned Fund Balance.

- Transfer from Fund Balance is never reflected as a revenue in Ledger transactions. While \$526,000 was transferred to the CIP and Solid Waste Funds as expenditures and is reflected in the Ledger Transaction Detail, other General Fund revenues were used.
- The end-of-year budget amendment also reflects an additional \$105,326 use of unassigned General Fund fund balance used along with other revenues to reimburse the Transportation Fund (North Road OGEM).

Appropriation or expenditure changes are recommended to assure that all accounts or account categories have enough budgeted to exceed anticipated invoices that will come in after September and before the external auditor completes their work.

- The most significant impact is the \$141,844 transfer to the Transportation Fund as a reimbursement for providing OGEM on a portion of North Road, which the LGWCD has yet provided title to the right-of-way. This action was a result of the fiscal year 2012 audit report.
- Various other changes are recommended through the operating budget that reflects a net estimated expenditure reduction of \$23,887.

Capital Improvement Fund

Revenues in this fund have been provided through transfers from other funds. During the 2013 fiscal year, the Town Council anticipated several projects that would consume in excess of \$1,312,466 appropriation.

- Assigned Capital Improvement Fund (CIP) fund balance was \$912,466.
- A General Fund Transfer of \$400,000 was completed for additional revenue.

Town Council did not undertake appropriation or expenditure changes for various projects during the fiscal year. Therefore, we modified the appropriation requests to equal the revenue that was accepted in the CIP fund from the General Fund.

Within the CIP fund, there exists a balance of \$1,400,000 at the end of fiscal year 2013 available for projects in fiscal year 2014. The Town Council approved \$1,802,564 in projects and it is anticipated the Town will transfer Transportation money preliminarily funding the CIP.

Transportation and Solid Waste Funds

No significant revenues and appropriations or expenditures changes.



TOWN OF LOXAHATCHEE GROVES
OFFICE OF THE TOWN MANAGER
AGENDA REPORT

TO: Mayor and Town Council

FROM: Mark A. Kutney, Town Manager, AICP, ICMA-CM

DATE: October 30, 2013

SUBJECT: Budget Amendment for The Town's Budget for the Fiscal Year beginning October 1, 2012 and ending September 30, 2013

I. BACKGROUND/HISTORY

Florida Statute 166.241 (4) permits each municipality to amend its adopted budget at any time within a fiscal year or within 60 days following the end of a fiscal year. Town Management has concluded a review of the budget and expenditures during the fiscal year beginning October 1, 2012 and ending September 30, 2013 and is recommending amendments to the Town's budget as set forth in the exhibit attached to Resolution 2013-16.

II. DISCUSSION

This amendment provides the necessary changes to the estimated revenues and appropriations during the Fiscal Year 2012-2013 for all funds. The amendment also includes the Statement of Estimated Changes in Fund Balances as requested by Councilman Rockett.

III. FISCAL IMPACT

This amendment will clean up the remaining changes necessary and related to estimated revenues and appropriations for the fiscal year 2012-2013 to end in balance.

IV. ATTACHMENTS

Resolution 2013-16 and Exhibit "A" Budget Amendments for the Fiscal Year Beginning October 1, 2012 and ending on September 30, 2013.

V. REQUESTED ACTION

Motion by Town Council to approve the Budget Amendments for Fiscal Year 2012-2013