TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2014-01

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, 2013 AND ENDING SEPTEMBER 30, 2014; 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, 2013 and ending September 30, 2014, 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, 2013 and ending September 30, 2014, 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, 2013, and ending September 30, 2014, 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 All resolutions or parts of resolutions in conflict herewith are hereby repealed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 14th DAY OF JANUARY, 2014.

ATTEST:

Janet L. Whipple

TOWN CLERK

APPROVED AS TO LEGAL FORM:

Office of the Town Attorney

TOWN OF LOXAHATCHEE GROVES, FLORIDA

David Browning

Mayor David Browning

Ronald Jarriel

Vice Mayor Ron Jarriel

Tom Goltzene

Council Member Tom Goltzene

Ryan Liang

Council Member Ryan Liang

Jim Rockett

Council Member Jim Rockett

EXHIBIT "A"

(BUDGET AMENDMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014)

GENERAL FUND:
Fiscal Year 2013-14

Account Number		FY13-14 ADOPTED BUDGET	FY13-14 CHANGE	FY13-14 AMENDED BUDGET
	ESTIMATED REVENUES			
	TAXES			
001-311-100-000	AD VALOREM TAXES @ 1.2000	197,297		197,297
	TAXES SUBTOTAL	**197,297**	**0**	**197,297**
001-314-100-000	ELECTRIC UTILITY TAX	203,000		203,000
001-314-510-000	COMMUNICATION SERVICES TAX	125,446		125,446
001-316-200-000	COUNTY OCCUPATIONAL LICENSES	5,000	0	5,000
	TAXES SUBTOTAL	**333,446**	**0**	**333,446**
001-323-100-000	FPL FRANCHISE FEE	200,000		200,000
001-323-125-000	HAULER LICENSING FEE	2,000		2,000
001-323-300-000	PBC WATER UTILITY FRANCHISE FEE	5,050	0	5,050
001-329-100-000	PLANNING & ZONING PERMIT	100	0	100
	PERMITS, FRANCHISE FEES & SPECIAL SUBTOTAL	**207,150**	**0**	**207,150**
001-335-120-000	STATE REVENUE SHARING	85,446	0	85,446
001-335-180-000	HALF CENT SALES TAX	224,014	0	224,014
	INTERGOVERNMENTAL REVENUE SUBTOTAL	**309,460**	**0**	**309,460**
001-341-000-000	GENERAL GOVERNMENT CHARGES	7,000	0	7,000
001-343-349-000	COST RECOVERY FEES	25,000		25,000
	CHARGES FOR SERVICES	**32,000**	**0**	**32,000**
001-351-100-000	COURT FINES	2,500	0	2,500
001-354-100-000	CODE ENFORCEMENT FINES	5,000	0	5,000
	JUDGEMENTS, FINES & FORFEITS SUBTOTAL	**7,500**	**0**	**7,500**
	MISCELLANEOUS			
001-361-100-000	INTEREST	5,000	0	5,000
001-369-000-000	OTHER MISC INCOME	5,000	0	5,000
	OTHER MISC. REVENUE SUBTOTAL	**10,000**	**0**	**10,000**
001-381-305-000	INTER-FUND TRANSFER IN CIP	-	400,000	400,000
001-385-100-000	TRANSFER FROM SANITATION FUND	-		
001-399-000-000	TRANSFER FROM FUND BALANCE		0	-
	OTHER NON-OPERATING SOURCES TOTAL	**-**	**400,000**	**400,000**
	GRAND TOTAL REVENUE	**1,096,853**	**400,000**	**1,496,853**

GENERAL FUND:
Fiscal Year 2013-14

Account Number		FY13-14 ADOPTED BUDGET	FY13-14 CHANGE	FY13-14 AMENDED BUDGET
	APPROPRIATIONS			
	LEGISLATIVE			
001-511-310-000	PROFESSIONAL SERVICES	60,000	-	60,000
001-511-400-000	TRAVEL	3,000	-	3,000
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	30,000	-	30,000
001-511-500-000	EDUCATION AND TRAINING	1,000	-	1,000
001-511-510-000	OFFICE SUPPLIES	300	-	300
001-511-520-000	OPERATING SUPPLIES	300	-	300
001-511-540-000	BOOKS, PUBLICATIONS AND DUES	2,435	-	2,435
001-511-820-000	SPECIAL EVENTS/CONTRIBUTIONS	5,350	-	5,350
	LEGISLATIVE TOTAL	**103,885**	**-**	**103,885**
	EXECUTIVE			
001-512-340-000	OTHER SERVICES	264,106	-	264,106
001-512-400-000	TRAVEL	1,000	-	1,000
001-512-410-000	COMMUNICATION SERVICES - (Moved to Gen Govt)	-	-	-
001-512-420-000	POSTAGE & FREIGHT	1,000	-	1,000
001-512-490-000	LEGAL ADVERTISING - (New)	1,000	-	1,000
001-512-492-000	OTHER OPERATING EXPENSES	944	-	944
001-512-493-000	ELECTION EXPENSE	8,010	-	8,010
001-512-510-000	OFFICE SUPPLIES	8,600	-	8,600
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	**285,230**	**-**	**285,230**
	FINANICAL AND ADMINSTRATIVE			
001-513-320-000	ACCOUNTING AND AUDITING	18,000	-	18,000
001-513-470-000	PRINTING AND BINDING	4,750	-	4,750
001-513-490-000	LEGAL ADVERTISING	1,500	-	1,500
001-513-493-000	ELECTION EXPENSE - (Moved to Executive)	-	-	-
	FINANICAL AND ADMINSTRATIVE TOTAL	**24,250**	**-**	**24,250**
	LEGAL COUNSEL			
001-514-310-000	PROFESSIONAL SERVICES	90,000	-	90,000
001-514-312-000	LEGAL -COMP PLAN	-		-
	LEGAL SERVICES TOTAL	**90,000**	**-**	**90,000**
	PLANNING & ZONING			
001-515-310-000	PROFESSIONAL SERVICES	40,000	-	40,000
001-515-340-000	OTHER SERVICES	79,042	-	79,042
001-515-343-000	PLANNING & ZONING CONTRACT	20,000	-	20,000
001-515-347-000	COMPREHENSIVE PLAN	-	-	-
001-515-349-000	COST RECOVERY EXPENDITURES	25,000	-	25,000
001-515-490-000	LEGAL ADVERTISING - (New)	6,000	-	6,000
	COMPREHENSIVE PLANNING AND ZONING TOTAL	**170,042**	**-**	**170,042**

GENERAL FUND:
Fiscal Year 2013-14

Account Number		FY13-14 ADOPTED BUDGET	FY13-14 CHANGE	FY13-14 AMENDED BUDGET
	OTHER GENERAL GOVERNMENT			
001-519-315-000	SPECIAL MAGISTRATE	16,000	-	16,000
001-519-354-000	CODE COMPLIANCE	41,000	-	41,000
001-519-410-000	COMMUNICATION SERVICES	5,700	-	5,700
001-519-440-000	RENTALS AND LEASES	20,000	-	20,000
001-519-450-000	INSURANCE	18,000	-	18,000
001-519-460-000	R & M BUILDINGS	2,450	-	2,450
001-519-470-000	PRINTING AND BINDING	-	-	-
001-519-480-000	PROMOTIONAL ACTIVITIES	-	-	-
001-519-490-000	COMPUTER EQUIP SOFTWARE & HARDWARE REPAIR	2,500	-	2,500
001-519-491-000	COMPUTER SERVICES	3,631	-	3,631
001-519-494-000	INSPECTOR GENERAL OFFICE FEE	5,280	-	5,280
001-519-820-000	LOXAHATCHEE GROVES CERT	2,000	-	2,000
001-519-900-000	TRANSFER TO TRANSPORTATION FUND	-	-	-
001-519-910-000	TRANSFER TO SANITATION FUND	-	-	-
001-519-920-000	TRANSFER TO CAPITAL PROJECTS FUND	-	-	-
001-519-990-000	CONTINGENCY	12,104	-	12,104
001-519-999-000	TRANSFER TO GENERAL FUND-FUND BALANCE	-	400,000	400,000
	OTHER GENERAL GOVERNMENT SERVICES TOTAL	**128,665**	**400,000**	**528,665**
	LAW ENFORCEMENT			
001-521-341-000	PROFESSIONAL SERVICES-PBSO	280,281		280,281
001-521-342-000	CONTRACTUAL-ADDL PBSO	500		500
	LAW ENFORCEMENT TOTAL	**280,781**	**-**	**280,781**
	PUBLIC WORKS			
001-539-340-000	OTHER SERVICES	14,000	-	14,000
001-539-310-000	PROFESSIONAL SERVICES	-	-	-
	PUBLIC WORKS TOTAL	**14,000**	**0**	**14,000**
	GRAND TOTAL EXPENDITURES	**1,096,853**	**400,000**	**1,496,853**

CAPITAL IMPROVEMENT FUND
Fiscal Year 2013-14

Account Number		FY13-14 ADOPTED BUDGET	FY13-14 CHANGE	FY13-14 AMENDED BUDGET
	ESTIMATED REVENUES			
305-363-990-000	CONTRIBUTION FROM GENERAL FUND	-	-	-
305-363-991-000	CONTRIBUTION FROM TRANSPORTATION FUND	973,517		973,517
305-399-000-000	TRANSFER FROM FUND BALANCE	829,047	400,000	1,229,047
	Total Revenue	**1,802,564**	**400,000**	**2,202,564**
	APPROPRIATIONS			
305-519-600-000	DEVELOP TOWN HALL ALTERNATIVES	-	-	-
305-541-610-000	SURVEYING TOWN ROADS	100,000		100,000
305-541-620-000	OGEM Collecting Canal Road	943,630	-	943,630
305-541-630-000	Okeechobee and D Road Traffic Light	250,000	-	250,000
305-541-640-000	Town Roads OGEM Projects	100,000	-	100,000
305-541-650-000	Trails	80,000		80,000
305-541-652-000	D Road to Southern Boulevard	300,000		300,000
305-541-654-000	Purchase Roads from LGWCD	28,934		28,934
305-581-001-000	Inter-fund Transfer Out Gen. Fund	-	400,000	400,000
	Total Expenditure	**1,802,564**	**400,000**	**2,202,564**

All Funds
Fiscal Year 2013-14

Fund #		FY13-14 ADOPTED BUDGET	FY13-14 CHANGE	FY13-14 AMENDED BUDGET
	ESTIMATED REVENUES			
001	GENERAL FUND	1,096,853	400,000	1,496,853
101	TRANSPORTATION FUND	1,222,762	-	1,222,762
305	CAPITAL IMPROVEMENT FUND	1,802,564	400,000	2,202,564
405	SOLID WASTE FUND	428,770	-	428,770
	Total Estimated Revnue	**4,550,949**	**800,000**	**5,350,949**
	APPROPRIATIONS			
001	GENERAL FUND	1,096,853	400,000	1,496,853
101	TRANSPORTATION FUND	1,222,762	-	1,222,762
305	CAPITAL IMPROVEMENT FUND	1,802,564	400,000	2,202,564
405	SOLID WASTE FUND	428,770	-	428,770
	Total Appropriations	**4,550,949**	**800,000**	**5,350,949**

Town of Loxahatchee Groves, Florida
Unaudited

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%	$0	
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	**$632,735**	
FY 2014 Transfer from CIP	$400,000	
FY 2014 Est. Prelim. Total Fund Balance	**$1,032,735**	
FY 2013-14 Appropriation		***$2,202,564***
FY2014 Fiscal Policy Reserve @ 25%	($550,641)	
FY 2014 Est. Total Fund Balance	**$482,094**	

Transportation Fund

CAFR UNASSIGNED FUND BALANCE

5 cent Fund Balance		**6 cent Fund Balance**	
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%	$0	
FY 2013 Estimated Change	5,000	
Est. Total Fund Balance 9/30/12	$36,689	
FY 2014 Est. Prelim. Total Fund Balance	$36,689	
FY 2013-14 Appropriation		***$428,770***
FY2014 Fiscal Policy Reserve @ 25%	($42,877)	
FY 2014 Est. Total Fund Balance	**($6,188)**	

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 Transfer to General Fund	($400,000)
FY 2014 Est. Total ASSIGNED Fund Balance	$26,483