

TOWN OF LOXAHATCHEE GROVES

RESOLUTION NO. 2013-04

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 All resolutions or parts of resolutions in conflict herewith are hereby repealed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

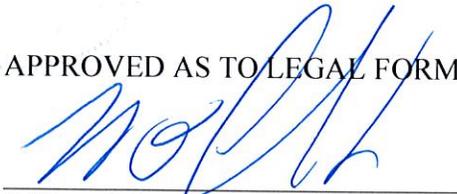
Section 5. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, THIS 4th DAY OF JUNE, 2013.

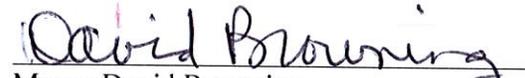
ATTEST:

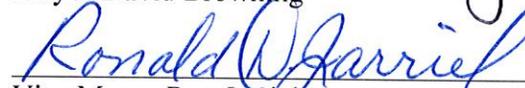

TOWN CLERK

APPROVED AS TO LEGAL FORM:


Office of the Town Attorney

TOWN OF LOXAHATCHEE GROVES,
FLORIDA


Mayor David Browning


Vice Mayor Ron Jarriel


Council Member Tom Goltz


Council Member Ryan Liang

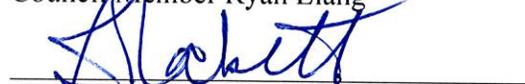

Council Member Jim Rockett

EXHIBIT "A"

**(BUDGET AMENDMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011
AND ENDING ON SEPTEMBER 30, 2012)**

**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	206,025		206,025
	TAXES SUBTOTAL	206,025	0.00	206,025
001-314-100-000	ELECTRIC UTILITY TAX	202,000		202,000
001-314-510-000	COMMUNICATION SERVICES TAX	136,726	(20,000.00)	116,726
001-316-200-000	COUNTY OCCUPATIONAL LICENSES	5,000	(1,200.00)	3,800
	TAXES SUBTOTAL	343,726	(21,200.00)	322,526
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	10,500	(4,000.00)	6,500
001-329-100-000	PLANNING & ZONING PERMIT	30,000	(29,500.00)	500
	PERMITS, FRANCHISE FEES & SPECIAL SUBTOTAL	248,500	(33,500.00)	215,000
001-335-120-000	STATE REVENUE SHARING	77,873	0.00	77,873
001-335-180-000	HALF CENT SALES TAX	212,024	0.00	212,024
	INTERGOVERNMENTAL REVENUE SUBTOTAL	289,897	0.00	289,897
001-341-000-000	GENERAL GOVERNMENT CHARGES	5,000	2,500.00	7,500
001-343-349-000	COST RECOVERY FEES	20,000	15,000.00	35,000
	CHARGES FOR SERVICES	25,000	17,500.00	42,500
001-351-100-000	COURT FINES	-	2,500.00	2,500
001-354-100-000	CODE ENFORCEMENT FINES	5,000	0.00	5,000
	JUDGEMENTS, FINES & FORFEITS SUBTOTAL	5,000	2,500.00	7,500
MISCELLANEOUS				
001-361-100-000	INTEREST	3,600	0.00	3,600
001-369-000-000	OTHER MISC INCOME	5,000	(4,500.00)	500
	OTHER MISC. REVENUE SUBTOTAL	8,600	(4,500.00)	4,100
001-385-100-000	TRANSFER FROM SANITATION FUND	-		-
001-399-000-000	TRANSFER FROM FUND BALANCE	400,000	97,330.00	497,330
	OTHER NON-OPERATING SOURCES TOTAL	400,000	97,330.00	497,330
	GRAND TOTAL REVENUE	1,526,748	66,330.00	1,593,078

**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	20,000	(5,000.00)	15,000
001-511-400-000	TRAVEL	3,000	(1,000.00)	2,000
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	-	15,000.00	15,000
001-511-500-000	EDUCATION AND TRAINING	1,000		1,000
001-511-510-000	OFFICE SUPPLIES	300	0.00	300
001-511-520-000	OPERATING SUPPLIES	300		300
001-511-540-000	BOOKS, PUBLICATIONS AND DUES	7,785	(3,000.00)	4,785
001-511-820-000	SPECIAL EVENTS/CONTRIBUTIONS	5,350	(2,000.00)	3,350
LEGISLATIVE TOTAL		39,235	4,000.00	43,235
EXECUTIVE				
001-512-340-000	OTHER SERVICES	254,635	1,779.00	256,414
001-512-400-000	TRAVEL	1,000	500.00	1,500
001-512-410-000	COMMUNICATION SERVICES - (Moved to Gen Govt)	-	0.00	-
001-512-420-000	POSTAGE & FREIGHT	1,000	500.00	1,500
001-512-490-000	LEGAL ADVERTISING - (New)	500	500.00	1,000
001-512-492-000	OTHER OPERATING EXPENSES	944	0.00	944
001-512-493-000	ELECTION EXPENSE	8,010	(1,000.00)	7,010
001-512-510-000	OFFICE SUPPLIES	8,600	0.00	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	0.00	570
EXECUTIVE TOTAL		275,259	2,279.00	277,538
FINANCIAL AND ADMINSTRATIVE				
001-513-320-000	ACCOUNTING AND AUDITING	18,000	(1,500.00)	16,500
001-513-470-000	PRINTING AND BINDING	4,750	0.00	4,750
001-513-490-000	LEGAL ADVERTISING	1,000	0.00	1,000
001-513-493-000	ELECTION EXPENSE - (Moved to Executive)	-	0.00	-
FINANCIAL AND ADMINSTRATIVE TOTAL		23,750	(1,500.00)	22,250
LEGAL COUNSEL				
001-514-310-000	PROFESSIONAL SERVICES	60,000	60,000.00	120,000
001-514-312-000	LEGAL -COMP PLAN	-		-
LEGAL SERVICES TOTAL		60,000	60,000.00	120,000
PLANNING & ZONING				
001-515-310-000	PROFESSIONAL SERVICES	40,000	19,493.00	59,493
001-515-340-000	OTHER SERVICES	76,200	540.00	76,740
001-515-343-000	PLANNING & ZONING CONTRACT	-	0.00	-
001-515-347-000	COMPREHENSIVE PLAN	5,000	(5,000.00)	-
001-515-349-000	COST RECOVERY EXPENDITURES	25,000	10,000.00	35,000
001-515-990-000	LEGAL ADVERTISING - (New)	2,500	3,500.00	6,000
COMPREHENSIVE PLANNING AND ZONING TOTAL		148,700	28,533.00	177,233

**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	16,000	10,000.00	26,000
001-519-354-000	CODE COMPLIANCE	41,000	(2,000.00)	39,000
001-519-410-000	COMMUNICATION SERVICES	5,100	600.00	5,700
001-519-440-000	RENTALS AND LEASES	16,305	3,695.00	20,000
001-519-450-000	INSURANCE	16,500	1,000.00	17,500
001-519-460-000	R & M BUILDINGS	2,126	300.00	2,426
001-519-470-000	PRINTING AND BINDING	-	0.00	-
001-519-480-000	PROMOTIONAL ACTIVITIES	-	0.00	-
001-519-490-000	COMPUTER EQUIP SOFTWARE & HARDWARE REPAIR	4,500	(1,500.00)	3,000
001-519-491-000	COMPUTER SERVICES	11,131	(5,500.00)	5,631
001-519-494-000	INSPECTOR GENERAL OFFICE FEE	5,280	0.00	5,280
001-519-810-000	AIDS TO GOVERNMENT AGENCIES GRANT - LGWCD	-	18,000.00	18,000
001-519-820-000	LOXAHATCHEE GROVES CERT	2,000	1,000.00	3,000
001-519-900-000	TRANSFER TO TRANSPORTATION FUND	-	0.00	-
001-519-910-000	TRANSFER TO SANITATION FUND	126,000	0.00	126,000
001-519-920-000	TRANSFER TO CAPITAL PROJECTS FUND	400,000	0.00	400,000
001-519-990-000	CONTINGENCY	49,577	(49,577.00)	-
	OTHER GENERAL GOVERNMENT SERVICES TOTAL	695,519	(23,982.00)	671,537
LAW ENFORCEMENT				
001-521-341-000	PROFESSIONAL SERVICES-PBSO	274,785		274,785
001-521-342-000	CONTRACTUAL-ADDL PBSO	500	0.00	500
	LAW ENFORCEMENT TOTAL	275,285	0.00	275,285
PUBLIC WORKS				
001-539-340-000	OTHER SERVICES	9,000	(3,000.00)	6,000
001-539-310-000	PROFESSIONAL SERVICES	-	0.00	-
	PUBLIC WORKS TOTAL	9,000	(3,000.00)	6,000
	GRAND TOTAL EXPENDITURES	1,526,748	66,330.00	1,593,078

**Transportation Fund
Fiscal Year 2012-13**

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

101-541-468-000	TOWN ROADS MAINT. - 6 c	40,000	40,000	80,000
101-541-468-100	TRAFFIC CONTROL SIGNS - 6 c	9,245	7,000	16,245
101-541-469-000	ROAD MAINTENANCE DISTRICT - 6 c	-	150,000	150,000
101-541-631-000	ROAD AND STREETS - NEW CONSTRUCTION -	150,000	(150,000)	-
101-541-632-000	SPECIAL PROJECTS	50,000	(50,000)	-
101-541-633-000	22nd ROAD DITCH	-	0	-
101-541-634-000	148th TERR BRIDGE(5)/CULVERT	-	0	-
101-541-990-000	TRANSFER TO FUND BALANCE (5 CT)	117,326	0	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 2011-12

Account Number		FY11-12 ADOPTED BUDGET	FY11-12 CHANGE	FY11-12 AMENDED BUDGET
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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	-	1,312,466

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		362,466
305-541-436-000	TRAFFIC LIGHT OKEECHOBEE BLVD	250,000		250,000
Total Expenditure		1,312,466	-	1,312,466

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

Account Number		FY12-13 ADOPTED BUDGET	FY12-13 CHANGE	FY12-13 AMENDED BUDGET
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ESTIMATED REVENUES				
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405-323-125-000	HAULERS LICENSING FEE - Moved to Gen l	-	-	-
405-325-205-000	SOLID WASTE ASSESSMENTS (1,260 units)	346,361	-	346,361
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	126,000	-	126,000
	Total Revenue	469,969	-	469,969

APPROPRIATIONS				
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405-534-345-000	CONTRACTUAL-WASTE OVERSIGHT	12,000	-	12,000
405-534-346-000	PBC ADMINISTRATION FEE 1%	3,463	-	3,463
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	1,500	-	1,500
405-534-490-000	LEGAL ADVERTISING	872	-	872
405-534-595-000	TOLG MANAGEMENT FEES	-	-	-
	Total Expenditure	469,969	-	469,969

**All Funds
Fiscal Year 2011-12**

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

001	GENERAL FUND	1,526,748	66,330	1,593,078
101	TRANSPORTATION FUND	366,571	-	366,571
305	CAPITAL IMPROVEMENT FUND	1,312,466	-	1,312,466
405	SOLID WASTE FUND	469,969	-	469,969
	Total Estimated Revenue	3,675,754	66,330	3,742,084

APPROPRIATIONS

001	GENERAL FUND	1,526,748	66,330	1,593,078
101	TRANSPORTATION FUND	366,571	-	366,571
305	CAPITAL IMPROVEMENT FUND	1,312,466	-	1,312,466
405	SOLID WASTE FUND	469,969	-	469,969
	Total Appropriations	3,675,754	66,330	3,742,084

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: Financial Advisory and Audit Committee

FROM: William F. Underwood II, Managing Partner, UMSG



DATE: May 13, 2013

SUBJECT: Fiscal Year 2012-13 Budget Amendment

As you may be aware, significant changes have occurred in the expenditure of Town funds within the first six (6) months of this fiscal year. The intent to this memorandum is to provide a very brief overview of the most significant changes in the adopted budget.

With that said this memorandum only identifies significant increases and decreases in both estimated revenues and appropriations for fiscal year 2013.

The attached Budget Amendment document, however, reflects all changes not otherwise discussed in this memorandum

With respect to the General Fund Revenues, we anticipate several reductions amounting to approximately \$49,000.00 as follows:

- Planning & Zoning Permits – (\$29,000)
- Communication Services Tax (CST) - (\$20,000)

Planning & Zoning Permits have not increased as anticipated based on last year's historical information. The CST is being reduced based on current and historical trend that indicates the eventual demise of this revenue stream due to federal legislation interpretation that communication companies are using to avoid this tax.

With respect to revenue and other source increases, the significant items account for approximately \$84,000 as follows:

- Fund Balance – \$97,330
- Cost Recovery Fees - \$15,000

The increase in fund balance and proposed deduction are needed due predominately to the following appropriations increases:

- Legal Counsel – Professional Services - \$60,000
- Planning & Zoning - Professional Services - \$19,000

- Other General Government – Aids To Government Agencies Grant - LGWCD - \$18,000¹
- Legislative - Other Current Charges – Town Council Compensation - \$15,000
- Planning & Zoning - Cost Recovery Expenditures - \$10,000
- Other General Government - Special Magistrate - \$10,000

In addition to the increases, we are proposing the following decreases in appropriations to accommodate the balance of this fiscal year.

- Eliminated Other General Government - Contingency – (\$49,577)
- Other General Government – Computer Services – (\$5,500)
- Planning & Zoning – Comp Plan – (\$5,000)
- Legislative – Professional Services – (\$5,000)

With respect to the balance of the funds within the Town’s Budget, only the Transportation Fund required changes to the following appropriations:

- Reclassified from Road and Streets (5c) to Road Maintenance District (6c) - \$150,000
- Reduced Special Projects – (\$50,000)
- Increased Town Road Maintenance (6c) - \$40,000
- Increased Traffic Control Signs - \$7,000
- Increased Fund Balance (6 c) - \$3,000

At this time, we anticipate these budget amendments should provide the changes necessary to complete the balance of the fiscal year. If you have any questions, please let us know.

¹ Pursuant and subject to confirmation from LGWCD Administrator