

ORDINANCE 2017-21

AN ORDINANCE OF THE CITY OF LAKE WALES, POLK COUNTY, FLORIDA, AMENDING ORDINANCE 2016-17 AS AMENDED ORDINANCE 2017-04 TO MODIFY THE ESTIMATES OF EXPENDITURES FOR THE OPERATION OF THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE 2016-2017 FISCAL YEAR AND TO MODIFY THE APPROPRIATION OF FUNDS RAISED AND COLLECTED FROM ALL SOURCES SET FORTH IN THE ESTIMATE OF REVENUES FOR SAID FISCAL YEAR; REPEALING ALL ORDINANCES IN CONFLICT WITH THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 1. Ordinance 2016-17 as amended by Ordinance 2017-04 is hereby amended to modify the estimates of anticipated revenues for the Fiscal Year 2016-2017 which are hereunto attached as Exhibit "A" and made a part of this ordinance. Such anticipated revenue of said City is hereby appropriated for the several items set forth in the budget and is hereby appropriated proportionately in the amounts as shown in the schedule hereto attached, which said amounts are to be appropriated and allocated to the different funds as collected.

SECTION 2. Ordinance 2016-17 as amended by Ordinance 2017-04 is hereby amended to modify the estimates of expenditures contemplated for the operation of the several departments of the City of Lake Wales, Polk County, Florida, for the Fiscal Year 2016-2017 which are hereunto attached as Exhibit "B" and made a part of this ordinance. Such amended expenditures shall be and the same are hereby ratified, approved, confirmed, accepted and adopted as the Budget for said Fiscal Year.

SECTION 3. All other parts of Ordinance 2016-17 as amended by Ordinance 2017-04 remain unchanged and in full force and effect.

SECTION 4. This ordinance shall take effect immediately upon its passage and approval.

CERTIFIED AS TO PASSAGE this 21st day of November, 2017.



Mayor/Commissioner

ATTEST:


City Clerk

EXHIBIT "A"
ORDINANCE 2017 - 21
SCHEDULE OF ESTIMATED REVENUES & BALANCES

	Adopted Budget	Changes	Amended Budget	Explanation of Change
GENERAL FUND				
Balance Forward	1,325,000	1,760,511	3,085,511	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	3,574,578	-	3,574,578	
Sales & Use Taxes	1,589,400	-	1,589,400	
Licenses & Permits	1,268,500	-	1,268,500	
Special Assessments	1,118,361	-	1,118,361	
Intergovernmental Revenue	1,859,924	-	1,859,924	
Charges for Services	1,776,823	-	1,776,823	
Fines & Forfeitures	43,750	-	43,750	
Miscellaneous Revenues	36,088	-	36,088	
Other Financing Sources	478,267	-	478,267	
Transfer from Other Funds	1,168,500	15,000	1,183,500	Impact Fees to Reimburse Police Dept. IT Servers
Total	14,239,191	1,775,511	16,014,702	
TRANSPORTATION FUND				
Balance Forward	5,000	327,984	332,984	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	778,599	-	778,599	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	139,225	-	139,225	
Charges for Services	132,672	-	132,672	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	800	-	800	
Other Financing Sources	193,000	-	193,000	
Transfer from Other Funds	-	-	-	
Total	1,249,296	327,984	1,577,280	
STREET LIGHTING FUNDS				
Balance Forward	10,000	7,154	17,154	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	14,500	-	14,500	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	24,500	7,154	31,654	

CRA FUND

Balance Forward	220,000	110,460	330,460	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	640,199	-	640,199	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	619,772	-	619,772	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	1,000	-	1,000	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>1,480,971</u>	<u>110,460</u>	<u>1,591,431</u>	

POLICE FOREFEITURE FUND

Balance Forward	30,000	37,473	67,473	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	20,000	-	20,000	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>50,000</u>	<u>37,473</u>	<u>87,473</u>	

LIBRARY FUND

Balance Forward	99,500	15,474	114,974	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	368,184	-	368,184	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	588,575	-	588,575	
Charges for Services	8,000	-	8,000	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	41,350	-	41,350	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>1,105,609</u>	<u>15,474</u>	<u>1,121,083</u>	

LAW ENFORCEMENT FUND

Balance Forward	-	-	-	
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	14,000	-	14,000	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>14,000</u>	<u>-</u>	<u>14,000</u>	

DEBT SERVICE FUND

Balance Forward	1,079,824	242,292	1,322,116	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	922,217	-	922,217	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	10,000	-	10,000	
Other Financing Sources	-	-	-	
Transfer from Other Funds	670,806	-	670,806	
Total	<u>2,682,847</u>	<u>242,292</u>	<u>2,925,139</u>	

CAPITAL PROJECTS FUND

Balance Forward	440,000	23,731	463,731	GASB Statement No. 34 compliance requirement
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	105,000	-	105,000	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>545,000</u>	<u>23,731</u>	<u>568,731</u>	

CEMETERY (LWMG) FUND

Balance Forward	83,000	-	83,000	
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	50,950	-	50,950	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	75,628	12,642	88,270	Transfer required from General Fund
Total	<u>209,578</u>	<u>12,642</u>	<u>222,220</u>	

UTILITY SYSTEM FUND

Balance Forward	1,753,000	-	1,753,000
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	650,000	-	650,000
Charges for Services	7,923,000	-	7,923,000
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	369,800	-	369,800
Other Financing Sources	14,333,636	-	14,333,636
Transfer from Other Funds	-	-	-
Total	<u>25,029,436</u>	<u>-</u>	<u>25,029,436</u>

AIRPORT FUND

Balance Forward	-	-	-
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	3,402,304	-	3,402,304
Charges for Services	207,801	130,000	337,801
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	-	-	-
Other Financing Sources	1,498,135	-	1,498,135
Transfer from Other Funds	34,531	-	34,531
Total	<u>5,142,771</u>	<u>130,000</u>	<u>5,272,771</u>

Increase in Revenue Relating to Airport Fuel Sales

TOTAL ESTIMATED			
REVENUES & BALANCES	51,773,199	2,682,721	54,455,920

EXHIBIT "B"
ORDINANCE 2017 - 21
SCHEDULE OF ESTIMATED APPROPRIATED EXPENDITURES & RESERVES

	Adopted Budget	Changes	Amended Budget	Explanation of Change
GENERAL FUND				
City Commission	104,926	3,000	107,926	Health Insurance
City Manager	247,652	20,800	268,452	Personnel costs mainly due to Hurricane
City Clerk	99,986	-	99,986	
Finance	318,875	2,950	321,825	Personnel costs mainly due to Hurricane
Human Resources	150,095	6,000	156,095	Mainly due to personnel costs
City Attorney	65,125	-	65,125	
Planning	221,402	-	221,402	
Fleet Maintenance	53,176	-	53,176	
Facilities Maintenance	173,942	-	173,942	
Information Technology	274,547	-	274,547	
Insurance/Risk Mgmt.	-	-	-	
Support Services	94,448	6,300	100,748	Personnel costs mainly due to Hurricane
Municipal Admin Bldg.	61,705	13,000	74,705	Mainly due to operating costs
Non-Departmental	233,200	-	233,200	
Police	5,056,850	-	5,056,850	
Fire	2,908,488	-	2,908,488	
Building Permits & Inspections	301,768	2,500	304,268	Mainly due to operating costs
Code Enforcement	114,366	-	114,366	
Waste Disposal	954,921	-	954,921	
Lake Conservation	8,000	-	8,000	
Field Operations	-	-	-	
Cemetery	157,569	-	157,569	
Public Service Admin	-	-	-	
Other Transportation	5,433	-	5,433	
Economic Environment	133,300	-	133,300	
Other Human Services	1,000	-	1,000	
Library	-	-	-	
Parks Division	708,468	44,000	752,468	Mainly due to personnel costs
Recreation Facilities	607,977	(75,000)	532,977	\$75k Soccer complex project moved to Fund 330
Special Events	59,599	-	59,599	
Depot Complex	154,579	12,000	166,579	12k capital outlay projects
Interfund Transfers	110,159	12,642	122,801	Transfer required to LWMG Cemetery
Summary - General Fund Expenditures	13,381,556	48,192	13,429,748	
Reserve & Contingencies	857,635	1,727,319	2,584,954	
Total General Fund	14,239,191	1,775,511	16,014,702	
TRANSPORTATION FUND				
Street Operations	901,668	-	901,668	
Stormwater Division	39,600	-	39,600	
Transportation - Capital Outlay	308,000	-	308,000	
Interfund Transfer	-	-	-	
Summary - Transportation Fund Expenditures	1,249,268	-	1,249,268	
Reserve & Contingencies	28	327,984	328,012	
Total	1,249,296	327,984	1,577,280	
STREET LIGHTING FUNDS				

Expenditures	14,602	-	14,602	
Reserve & Contingencies	9,898	7,154	17,052	
Total	<u>24,500</u>	<u>7,154</u>	<u>31,654</u>	
CRA FUND				
CRA - Industry Development	80,312	-	80,312	
CRA - Community Redevelopment	294,508	-	294,508	
CRA - Capital Outlay	297,960	-	297,960	
Interfund Transfers	670,806	-	670,806	
Summary - CRA Fund Expenditures	1,343,586	-	1,343,586	
Reserve & Contingencies	137,385	110,460	247,845	
Total	<u>1,480,971</u>	<u>110,460</u>	<u>1,591,431</u>	
POLICE FOREFEITURE FUND				
Expenditures	28,081	21,000	49,081	Police equipment
Reserve & Contingencies	21,919	16,473	38,392	
Total	<u>50,000</u>	<u>37,473</u>	<u>87,473</u>	
LIBRARY FUND				
Books by Mail	254,905	-	254,905	
Library	739,561	-	739,561	
Bookmobile	87,068	-	87,068	
Summary - Library Fund Expenditures	1,081,534	-	1,081,534	
Reserve & Contingencies	24,075	15,474	39,549	
Total	<u>1,105,609</u>	<u>15,474</u>	<u>1,121,083</u>	
LAW ENFORCEMENT FUND				
Expenditures	14,000	211	14,211	Police equipment covered by grant funding
Reserve & Contingencies	-	(211)	(211)	
Total	<u>14,000</u>	<u>-</u>	<u>14,000</u>	
Summary Total - Special Revenue	<u>3,924,376</u>	<u>498,545</u>	<u>4,422,921</u>	
DEBT SERVICE FUND				
Expenditures	1,885,716	-	1,885,716	
Reserve & Contingencies	797,131	242,292	1,039,423	
Total	<u>2,682,847</u>	<u>242,292</u>	<u>2,925,139</u>	
CAPITAL PROJECTS FUND				
Capital Outlay	132,963	119,500	252,463	Moved soccer project from General Fund
Transfers To Other Funds	-	15,000	15,000	Transferred impact fees for police IT servers
Reserve & Contingencies	412,037	(110,769)	301,268	
Total	<u>545,000</u>	<u>23,731</u>	<u>568,731</u>	

CEMETERY (LWMG) FUND

Expenditures	45,328	-	45,328
Transfers	-	-	-
Debt Service	30,300	-	30,300
Summary - Utility Fund Expenditures	75,628	-	75,628
Reserve & Contingencies	133,950	12,642	146,592
Total	209,578	12,642	222,220

UTILITY SYSTEM FUND

Expenditures	20,291,585	72,000	20,363,585	Personnel costs mainly due to Hurricane
Transfers	1,168,500	-	1,168,500	
Debt Service	2,565,033	-	2,565,033	
Summary - Utility Fund Expenditures	24,025,118	72,000	24,097,118	
Reserve & Contingencies	1,004,318	(72,000)	932,318	
Total	25,029,436	-	25,029,436	

AIRPORT FUND

Expenditures	4,993,771	71,700	5,065,471	Increase in Expense Related to Airport Fuel Purchases
Debt Service	149,000	-	149,000	
Summary - Airport Fund Expenditures	5,142,771	71,700	5,214,471	
Reserve & Contingencies	-	58,300	58,300	
Total	5,142,771	71,700	5,272,771	

TOTAL ESTIMATED

REVENUES & BALANCES	51,773,199	2,611,779	54,455,920
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