

ORDINANCE 2022-50

AN ORDINANCE OF THE CITY OF LAKE WALES, POLK COUNTY, FLORIDA, AMENDING ORDINANCE 2021-16 TO MODIFY THE ESTIMATES OF EXPENDITURES FOR THE OPERATION OF THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE 2021-2022 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 2021-16 is hereby amended to modify the estimates of anticipated revenues for the Fiscal Year 2021-2022 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 2021-16 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 2021-2022 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 2021-16 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 _____^{16th} day of _____^{November}, 2022.

ATTEST:



Digitally signed by Jennifer Nanek
DN: cn=Jennifer Nanek, o=City of
Lake Wales, ou=City Clerk,
email=jnanek@lakewalesfl.gov,
c=US
Date: 2022.11.18 12:20:55 -05'00'



Mayor/Commissioner

City Clerk

EXHIBIT "A"
ORDINANCE 2022-50
SCHEDULE OF ESTIMATED REVENUES & BALANCES

	Adopted Budget	Changes	Amended Budget	Explanation of Change
GENERAL FUND				
Balance Forward	3,844,000	1,596,908	5,440,908	Per the completed audit FY 20'21
Ad Valorem Taxes	4,235,017	-	4,235,017	
Sales & Use Taxes	1,729,000	-	1,729,000	
Licenses & Permits	1,785,000	420,000	2,205,000	\$240k Blding Permit, \$180k Electric Franchise
Special Assessments	1,119,000		1,119,000	
Intergovernmental Revenue	2,118,100	390,000	2,508,100	\$140k State Rev Sharing, \$250k Sales Tax
Charges for Services	2,483,892	560,000	3,043,892	Planning & Zoning Fees
Fines & Forfeitures	95,000	170,000	265,000	Code Enforcement
Miscellaneous Revenues	72,615	-	72,615	
Other Financing Sources	334,000	201,000	535,000	\$144K Contribution Water/Sewer, \$57k Lease Proceeds
Transfer from Other Funds	1,534,000	-	1,534,000	
Total	19,349,624	3,337,908	22,687,532	
TRANSPORTATION FUND				
Balance Forward	130,000	395,572	525,572	Per the completed audit FY 20'21
Ad Valorem Taxes	-		-	
Sales & Use Taxes	855,000	20,000	875,000	Gas Tax Rev.
Licenses & Permits	-		-	
Special Assessments	-	-	-	
Intergovernmental Revenue	143,600	60,000	203,600	\$55K State Rev Sharing, \$5k Motor Fuel Rebate
Charges for Services	162,476	5,800	168,276	FDOT Maintenance Contract Rev.
Fines & Forfeitures	-		-	
Miscellaneous Revenues	200	-	200	
Other Financing Sources	-		-	
Transfer from Other Funds	-		-	
Total	1,291,276	481,372	1,772,648	
STREET LIGHTING FUNDS				
Balance Forward	4,500	(939)	3,561	Per the completed audit FY 20'21
Ad Valorem Taxes	-		-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	13,485	-	13,485	
Intergovernmental Revenue	-		-	
Charges for Services	-		-	
Fines & Forfeitures	-		-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-		-	
Transfer from Other Funds	-		-	
Total	17,985	(939)	17,046	

CRA FUND

Balance Forward	2,869,971	(150,100)	2,719,871	Per the completed audit FY 20'21
Ad Valorem Taxes	1,191,365	-	1,191,365	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	2,191,300	-	2,191,300	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	35,750	-	35,750	
Other Financing Sources	8,100,000	(8,100,000)	-	CRA bond proceeds expected in 22'23
Transfer from Other Funds	-	-	-	
Total	14,388,386	(8,250,100)	6,138,286	

POLICE FOREFEITURE FUND

Balance Forward	30,000	9,328	39,328	Per the completed audit FY 20'21
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	23,500	-	23,500	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	53,500	9,328	62,828	

LIBRARY FUND

Balance Forward	290,000	229,524	519,524	Per the completed audit FY 20'21
Ad Valorem Taxes	422,383	-	422,383	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	680,000	75,000	755,000	Polk County Books by Mail
Charges for Services	500	-	500	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	77,450	(50,000)	27,450	Impact Fee
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	1,470,333	254,524	1,724,857	

LAW ENFORCEMENT FUND

Balance Forward	-	-	-	
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	12,800	-	12,800	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	12,800	-	12,800	

DEBT SERVICE FUND

Balance Forward	472,000	48,967	520,967	Per the completed audit FY 20'21
Ad Valorem Taxes	-		-	
Sales & Use Taxes	1,012,000	-	1,012,000	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	-		-	
Charges for Services	-		-	
Fines & Forfeitures	-		-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	782,231	21,200	803,431	Transfer from CRA for actual debt service Series 2007
Total	<u>2,266,231</u>	<u>70,167</u>	<u>2,336,398</u>	

CAPITAL PROJECTS FUND

Balance Forward	986,000	(72,775)	913,225	Per the completed audit FY 20'21
Ad Valorem Taxes	-		-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	-		-	
Charges for Services	-		-	
Fines & Forfeitures	-		-	
Miscellaneous Revenues	500,000	(324,000)	176,000	Impact Fees
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>1,486,000</u>	<u>(396,775)</u>	<u>1,089,225</u>	

AMERICAN RESCUE FUND

Balance Forward	-	4,201,933	4,201,933	Per the completed audit FY 20'21
Ad Valorem Taxes	-		-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	7,000,000	(4,200,000)	2,800,000	American Rescue funds received
Charges for Services	-		-	
Fines & Forfeitures	-		-	
Miscellaneous Revenues	-		-	
Other Financing Sources	-		-	
Transfer from Other Funds	-		-	
Total	<u>7,000,000</u>	<u>1,933</u>	<u>7,001,933</u>	

CEMETERY (LWMG) FUND

Balance Forward	425,000		425,000	
Ad Valorem Taxes	-		-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	-		-	
Charges for Services	53,950	115,000	168,950	Burial Lot
Fines & Forfeitures	-		-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	164,000	-	164,000	
Total	<u>642,950</u>	<u>115,000</u>	<u>757,950</u>	

UTILITY SYSTEM FUND

Balance Forward	7,600,000		7,600,000	
Ad Valorem Taxes	-		-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	-	-	-	
Charges for Services	9,440,500	1,203,000	10,643,500	Water/Sewer Revenue
Fines & Forfeitures	-		-	
Miscellaneous Revenues	788,550	-	788,550	
Other Financing Sources	13,218,000	-	13,218,000	
Transfer from Other Funds	-	-	-	
Total	<u>31,047,050</u>	<u>1,203,000</u>	<u>32,250,050</u>	

AIRPORT FUND

Balance Forward	-	150,000	150,000	Per the completed audit FY 20'21
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	1,229,809	-	1,229,809	
Charges for Services	275,300	-	275,300	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	800,000	-	800,000	
Transfer from Other Funds	299,009	-	299,009	
Total	<u>2,604,118</u>	<u>150,000</u>	<u>2,754,118</u>	

STORMWATER FUND

Balance Forward	15,200		15,200	
Ad Valorem Taxes	-		-	
Sales & Use Taxes	-		-	
Licenses & Permits	-		-	
Special Assessments	-		-	
Intergovernmental Revenue	-	-	-	
Charges for Services	500,000	-	500,000	
Fines & Forfeitures	-		-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	365,200	-	365,200	
Transfer from Other Funds	-	-	-	
Total	<u>880,400</u>	<u>-</u>	<u>880,400</u>	

TOTAL ESTIMATED

REVENUES & BALANCES	82,510,653	(3,024,582)	79,486,071
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EXHIBIT "B"
ORDINANCE 2022-50
SCHEDULE OF ESTIMATED APPROPRIATED EXPENDITURES & RESERVES

	Adopted Budget	Changes	Amended Budget	Explanation of Change
GENERAL FUND				
City Commission	183,248	-	183,248	
City Manager	545,655	39,000	584,655	25k health ins, 14k news letter/video production
City Clerk	96,731	1,400	98,131	Operating costs mainly due to IT equipment
Finance	415,142	68,000	483,142	50k contract srv, 18k IT equipment/labor
Human Resources	224,802	-	224,802	
City Attorney	65,117	10,000	75,117	Legal services
Planning	586,466	154,500	740,966	31k personnel, 120k operating costs
Fleet Maintenance	24,837	50,000	74,837	Operating costs
Facilities Maintenance	251,542	-	251,542	
Information Technology	280,109	-	280,109	
Insurance/Risk Mgmt.	-	-	-	
Support Services	50,018	4,000	54,018	Personnel
Municipal Admin Bldg.	86,267	-	86,267	
Non-Departmental	45,600	129,000	174,600	60k settlement, 25k prof. fee fixed assets, 10k disaster, 16k bank fees, 18k contract srv
Public Service Admin.	(17,335)	17,335	-	Personnel
Total - General Government Services	<u>2,838,199</u>		<u>3,311,434</u>	
Police	5,523,678	438,000	5,961,678	168k personnel, 25k prof svc, 65k operating costs, 40k Vehicle maintenance, \$140k vehicle capital
Fire	3,606,050	190,000	3,796,050	150k personnel, 40k operating
Building Permits & Inspections	378,673	-	378,673	
Code Enforcement	153,776	35,000	188,776	Legal fees
Total - Public Safety	<u>9,662,177</u>		<u>10,325,177</u>	
Waste Disposal	1,200,336	25,000	1,225,336	Contract srv
Lake Conservation	-	-	-	
Cemetery	219,562	-	219,562	
Field Operations	-	-	-	
Total - Physical Environment	<u>1,419,898</u>		<u>1,444,898</u>	
Other Transportation	132,276	-	132,276	
Total - Transportation	<u>132,276</u>		<u>132,276</u>	
Economic Development	130,000	-	130,000	
Total - Economic Environment	<u>130,000</u>		<u>130,000</u>	
Other Human Services	91,000	-	91,000	
Total - Human Services	<u>91,000</u>		<u>91,000</u>	
Parks Division	854,151	65,000	919,151	Operating costs
Recreation Facilities	824,896	155,000	979,896	103k contract srv, 25k YMCA rehab, 27k operating costs
Special Events	63,115	-	63,115	
Depot Complex	150,000	29,000	179,000	14.9k State of Florida pass thru grant, 3k pioneer days 11k operating costs
Total - Culture & Recreation	<u>1,892,162</u>		<u>2,141,162</u>	
Interfund Transfers	463,009	-	463,009	

Summary - General Fund Expenditures	16,628,721	1,410,235	18,038,956	
Reserve & Contingencies	2,720,903	1,927,673	4,648,576	
Total General Fund	19,349,624	3,337,908	22,687,532	
 TRANSPORTATION FUND				
Street Operations	840,843	-	840,843	
Stormwater Division	-	-	-	
Transportation - Capital Outlay	404,000	20,000	424,000	Road resurfacing
Interfund Transfer	-	-	-	
Summary - Transportation Fund Expenditures	1,244,843	20,000	1,264,843	
Reserve & Contingencies	46,433	461,372	507,805	
Total	1,291,276	481,372	1,772,648	
 STREET LIGHTING FUNDS				
Expenditures	-	2,000	2,000	Electric cost
Reserve & Contingencies	17,985	(2,939)	15,046	
Total	17,985	(939)	17,046	
 CRA FUND				
CRA - Industry Development	623,567	-	623,567	
CRA - Community Redevelopment	1,990,229	(700,000)	1,290,229	Housing incentives
CRA - Capital Outlay	9,115,000	(7,720,000)	1,395,000	Capital projects not completed
Interfund Transfers	671,490	21,200	692,690	Transfer from CRA for actual debt service Series 2007
Summary - CRA Fund Expenditures	12,400,286	(8,398,800)	4,001,486	
Reserve & Contingencies	1,988,100	148,700	2,136,800	
Total	14,388,386	(8,250,100)	6,138,286	
 POLICE FOREFEITURE FUND				
Expenditures	23,500	-	23,500	
Transfers	-	-	-	
Summary - Police Forfeiture Fund Expenditures	23,500	-	23,500	
Reserve & Contingencies	30,000	9,328	39,328	
Total	53,500	9,328	62,828	
 LIBRARY FUND				
Books by Mail	308,021	53,000	361,021	Personnel costs
Library	735,063	84,000	819,063	Personnel costs
Bookmobile	118,553	27,000	145,553	Personnel costs
Summary - Library Fund Expenditures	1,161,637	164,000	1,325,637	
Reserve & Contingencies	308,696	90,524	399,220	
Total	1,470,333	254,524	1,724,857	
 LAW ENFORCEMENT FUND				
Expenditures	-	3,000	3,000	Training
Reserve & Contingencies	12,800	(3,000)	9,800	
Total	12,800	-	12,800	
 Summary Total - Special Revenue				
	17,234,280	(7,505,815)	9,728,465	
 DEBT SERVICE FUND				
Expenditures	1,643,797	85,000	1,728,797	85k lease vehicles
Reserve & Contingencies	622,434	(14,833)	607,601	
Total	2,266,231	70,167	2,336,398	

CAPITAL PROJECTS FUND

Capital Outlay	150,000	130,000	280,000	Soccer Complex - field lighting
Transfers To Other Funds	-	-	-	
Reserve & Contingencies	1,336,000	(526,775)	809,225	
Total	1,486,000	(396,775)	1,089,225	

AMERICAN RESCUE FUND

Expenditures	7,000,000	(4,200,000)	2,800,000	
Reserve & Contingencies	-	4,201,933	4,201,933	Federal funds for economic recovery programs
Total	7,000,000	1,933	7,001,933	

CEMETERY (LWMG) FUND

Expenditures	64,700	-	64,700
Transfers	-	-	-
Debt Service	55,034	-	55,034
Summary - Utility Fund Expenditures	119,734	-	119,734
Reserve & Contingencies	523,216	115,000	638,216
Total	642,950	115,000	757,950

UTILITY SYSTEM FUND

Expenditures	21,230,845	175,000	21,405,845	100k personnel costs, 75k professional fees
Transfers	1,534,000	144,000	1,678,000	Contribution to General Fund
Debt Service	1,776,385	-	1,776,385	
Summary - Utility Fund Expenditures	24,541,230	319,000	24,860,230	
Reserve & Contingencies	6,505,820	884,000	7,389,820	
Total	31,047,050	1,203,000	32,250,050	

AIRPORT FUND

Expenditures	2,402,071	143,000	2,545,071	80k fuel costs, 63k operating costs
Debt Service	154,703	-	154,703	
Summary - Airport Fund Expenditures	2,556,774	143,000	2,699,774	
Reserve & Contingencies	47,344	7,000	54,344	
Total	2,604,118	150,000	2,754,118	

STORMWATER

Expenditures	880,400	-	880,400
Debt Service	-	-	-
Summary - Stormwater Fund Expenditures	880,400	-	880,400
Reserve & Contingencies	-	-	-
Total	880,400	-	880,400

TOTAL ESTIMATED

EXPENDITURES & BALANCES	82,510,653	(3,024,582)	79,486,071
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