

ORDINANCE 2014-01

AN ORDINANCE OF THE CITY OF LAKE WALES, POLK COUNTY, FLORIDA, AMENDING ORDINANCE 2013-12 TO MODIFY THE ESTIMATES OF EXPENDITURES FOR THE OPERATION OF THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE 2013-2014 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 2013-12 is hereby amended to modify the estimates of anticipated revenues for the Fiscal Year 2013-2014 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 2013-12 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 2013-2014 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 2013-12 as 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 4th day of March, 2014.


Mayor/Commissioner

ATTEST:



City Clerk

EXHIBIT "A"
ORDINANCE 2014 - 01
SCHEDULE OF ESTIMATED REVENUES & BALANCES

	Adopted Budget	Changes	Amended Budget
GENERAL FUND			
Balance Forward	2,088,426	108,599	2,197,025
Ad Valorem Taxes	3,764,352	-	3,764,352
Sales & Use Taxes	1,391,200	-	1,391,200
Licenses & Permits	968,500	-	968,500
Special Assessments	-	-	-
Intergovernmental Revenue	1,299,788	40,742	1,340,530
Charges for Services	1,769,557	-	1,769,557
Fines & Forfeitures	27,250	-	27,250
Miscellaneous Revenues	77,235	43,000	120,235
Other Financing Sources	237,600	-	237,600
Transfer from Other Funds	828,000	95,000	923,000
Total	12,451,908	287,341	12,739,249
TRANSPORTATION FUND			
Balance Forward	30,855	23,414	54,269
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	606,000	-	606,000
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	123,000	-	123,000
Charges for Services	109,168	-	109,168
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	500	-	500
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	869,523	23,414	892,937
STREET LIGHTING FUNDS			
Balance Forward	352	6,488	6,840
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	14,577	-	14,577
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	-	-	-
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	14,929	6,488	21,417

CRA FUND

Balance Forward	432,274	(105,289)	326,985
Ad Valorem Taxes	553,289	-	553,289
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	467,148	-	467,148
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	4,000	-	4,000
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	<u>1,456,711</u>	<u>(105,289)</u>	<u>1,351,422</u>

POLICE FOREFEITURE FUND

Balance Forward	39,000	10,258	49,258
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	10,000	-	10,000
Miscellaneous Revenues	10,050	-	10,050
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	<u>59,050</u>	<u>10,258</u>	<u>69,308</u>

LIBRARY FUND

Balance Forward	227,823	(15,060)	212,763
Ad Valorem Taxes	373,940	-	373,940
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	411,000	21,018	432,018
Charges for Services	8,000	-	8,000
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	15,525	7,500	23,025
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	<u>1,036,288</u>	<u>13,458</u>	<u>1,049,746</u>

LAW ENFORCEMENT FUND

Balance Forward	-	-	-
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-

Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	21,200	-	21,200
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	-	-	-
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	<u>21,200</u>	<u>-</u>	<u>21,200</u>

DEBT SERVICE FUND

Balance Forward	1,948,874	(16,317)	1,932,557
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	694,932	-	694,932
Licenses & Permits	382,938	-	382,938
Special Assessments	-	-	-
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	5,900	-	5,900
Other Financing Sources	-	-	-
Transfer from Other Funds	1,107,118	-	1,107,118
Total	<u>4,139,762</u>	<u>(16,317)</u>	<u>4,123,445</u>

CAPITAL PROJECTS FUND

Balance Forward	354,073	1,674,319	2,028,392
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	160,000	-	160,000
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	26,900	-	26,900
Other Financing Sources	1,700,000	-	1,700,000
Transfer from Other Funds	-	-	-
Total	<u>2,240,973</u>	<u>1,674,319</u>	<u>3,915,292</u>

UTILITY SYSTEM FUND

Balance Forward	7,269,448	(1,215,000)	6,054,448
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	715,000	-	715,000
Charges for Services	6,755,500	-	6,755,500
Fines & Forfeitures	-	-	-

Miscellaneous Revenues	334,500	-	334,500
Other Financing Sources	-	-	-
Transfer from Other Funds	-	-	-
Total	<u>15,074,448</u>	<u>(1,215,000)</u>	<u>13,859,448</u>

AIRPORT FUND

Balance Forward	-	-	-
Ad Valorem Taxes	-	-	-
Sales & Use Taxes	-	-	-
Licenses & Permits	-	-	-
Special Assessments	-	-	-
Intergovernmental Revenue	152,950	-	152,950
Charges for Services	59,608	-	59,608
Fines & Forfeitures	-	-	-
Miscellaneous Revenues	34,300	-	34,300
Other Financing Sources	-	-	-
Transfer from Other Funds	39,907	-	39,907
Total	<u>286,765</u>	<u>-</u>	<u>286,765</u>

TOTAL ESTIMATED			
REVENUES & BALANCES	<u>37,651,557</u>	<u>678,672</u>	<u>38,330,229</u>

EXHIBIT "B"
ORDINANCE 2014 - 01
SCHEDULE OF ESTIMATED APPROPRIATED EXPENDITURES & RESERVES

	Adopted Budget	Changes	Amended Budget
GENERAL FUND			
City Commission	70,632	2,059	72,691
City Manager	201,125	-	201,125
City Clerk	101,910	-	101,910
Finance	248,823	-	248,823
Human Resources	133,670	-	133,670
City Attorney	63,872	-	63,872
Planning	232,966	-	232,966
Fleet Maintenance	20,865	(2,059)	18,806
Facilities Maintenance	88,404	-	88,404
Information Technology	123,480	31,870	155,350
Insurance/Risk Mgt	-	-	-
Support Services	119,205	-	119,205
Municipal Admin Bldg	61,913	-	61,913
Non-Departmental	28,200	108,000	136,200
Police	4,411,334	850	4,412,184
Fire	2,522,954	-	2,522,954
Building Permits & Inspections	214,880	-	214,880
Code Enforcement	71,453	-	71,453
Waste Disposal	841,017	-	841,017
Lake Conservation	2,000	-	2,000
Field Operations	-	-	-
Cemetery	150,461	9,890	160,351
Public Service Admin	-	-	-
Other Transportation	5,433	-	5,433
Economic Environment	136,500	-	136,500
Other Human Services	-	1,000	1,000
Library	-	-	-
Parks Division	666,726	187,000	853,726
Recreation Facilities	478,728	-	478,728
Special Events	39,026	-	39,026
Depot Complex	27,051	-	27,051
Interfund Transfers	39,907	-	39,907
Summary - General Fund Expenditures	11,102,535	338,610	11,441,145
Reserve & Contingencies	1,349,373	(51,269)	1,298,104
Total General Fund	12,451,908	287,341	12,739,249

TRANSPORTATION FUND

Expenditures	858,014	-	858,014
Reserve & Contingencies	11,509	23,414	34,923
Total	<u>869,523</u>	<u>23,414</u>	<u>892,937</u>
STREET LIGHTING FUNDS			
Expenditures	14,585	-	14,585
Reserve & Contingencies	344	6,488	6,832
Total	<u>14,929</u>	<u>6,488</u>	<u>21,417</u>
CRA FUND			
Expenditures	1,356,711	-	1,356,711
Reserve & Contingencies	100,000	(105,289)	(5,289)
Total	<u>1,456,711</u>	<u>(105,289)</u>	<u>1,351,422</u>
POLICE FOREFEITURE FUND			
Expenditures	24,000	-	24,000
Reserve & Contingencies	35,050	10,258	45,308
Total	<u>59,050</u>	<u>10,258</u>	<u>69,308</u>
LIBRARY FUND			
Expenditures	939,767	24,019	963,786
Reserve & Contingencies	96,521	(10,561)	85,960
Total	<u>1,036,288</u>	<u>13,458</u>	<u>1,049,746</u>
LAW ENFORCEMENT FUND			
Expenditures	21,200	-	21,200
Reserve & Contingencies	-	-	-
Total	<u>21,200</u>	<u>-</u>	<u>21,200</u>
Summary Total - Special Revenue	<u>3,457,701</u>	<u>(51,671)</u>	<u>3,406,030</u>
DEBT SERVICE FUND			
Expenditures	2,110,041	-	2,110,041
Reserve & Contingencies	2,029,721	(16,317)	2,013,404
Total	<u>4,139,762</u>	<u>(16,317)</u>	<u>4,123,445</u>
CAPITAL PROJECTS FUND			
Expenditures	1,920,000	50,000	1,970,000
Transfers To Other Funds	-	95,000	95,000
Reserve & Contingencies	320,973	1,529,319	1,850,292
Total	<u>2,240,973</u>	<u>1,674,319</u>	<u>3,915,292</u>

UTILITY SYSTEM FUND

Expenditures	12,765,482	-	12,765,482
Reserve & Contingencies	2,308,966	(1,215,000)	1,093,966
Total	<u>15,074,448</u>	<u>(1,215,000)</u>	<u>13,859,448</u>

AIRPORT FUND

Expenditures	286,765	-	286,765
Reserve & Contingencies	-	-	-
Total	<u>286,765</u>	<u>-</u>	<u>286,765</u>

TOTAL ESTIMATED REVENUES & BALANCES	37,651,557	678,672	38,330,229
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City of Lake Wales
 Budget Amendment - Detail
 Ordinance 2014-01

Debit	Credit		Reason	
	23,414	102-271-001-000-000	Fund Balance	Transportation Fund Balance
	6,488	103-271-001-000-000	Fund Balance	Street lighting Fund Balance
105,289		105-271-001-000-000	Fund Balance	CRA Fund Balance (less restricted funds)
	10,258	106-271-001-000-000	Fund Balance	Police Forfeiture Fund Balance
16,317		201-271-001-000-000	Fund Balance	Debt Service Fund Balance
General Fund:				
	108,599	001-271-001-000-000	Fund Balance	General Fund Balance
	40,742	001-331-200-000-000	COPS Fast Grant	Posting of COPS Fast Grant revenue.
	1,000	001-366-522-000-000	Donation - Fire Department	Wal Mart donation for Christmas gifts for community families
	42,000	001-366-900-000-000	Misc. Donation	Donation for Lincoln Park Basketball Courts
	2,059	001-519-100-999-111	M&R Contract - Fleet	Allocation of fleet maintenance
	50	001-519-300-999-362	Allocate to Wastewater Div	Adjustment to allocation distribution
2,059		001-511-000-446-391	Allocation to Waste Disposal	Allocation of fleet maintenance
3,920		001-519-300-999-392	Allocate to Parks	Adjustment to allocation distribution
23,000		001-519-300-999-524	Alloc to Building Insp	Adjustment to allocation distribution
4,000		001-519-300-999-592	Allocation to CRA/Economic Dev	Adjustment to allocation distribution
1,000		001-519-300-999-710	Allocate to Library	Adjustment to allocation distribution
	142	001-519-500-999-441	Allocate to Streets Div	Adjustment to allocation distribution
142		001-519-500-999-529	Allocation to Econ Dev/Fund 001	Adjustment to allocation distribution
108,000		001-519-900-349-800	Settlement Costs - Lake Belle	Settlement Costs - Lake Belle
850		001-521-150-352-050	Operating Supplies - Equip	Vest carrier and bluetooth mobile phone recorder
9,890		001-539-100-331-900	Professional Services	Ground survey work at Willow Lawn Cemetery
1,000		001-569-000-882-850	Community Services	Wal Mart donation for Christmas gifts for community families
5,400		001-571-000-452-493	Operating Supplies - IT	(3) desk top PCs and additional bar scanners
7,500		001-571-000-112-100	Regular Salaries	Increase in part time labor
	12,900	001-571-000-999-110	Alloc. to Library Fund	Alloc to Library
3,000		001-572-100-664-200	C/O - Bleachers - NW Complex	New Bleachers at NW Complex (Impact Fees)
30,000		001-572-100-664-210	C/O - Play Equip - Crystal Lake	Second play station at Crystal Lake Park
20,000		001-572-100-664-215	C/O - Park Lot Expansion - Crystal Lake	Parking Lot Expansion at Crystal Lake Park (Impact Fees)
35,000		001-572-100-664-215	C/O - Fence - Crystal Lake	Fencing Addition at Crystal Lake Park (Impact Fees)
10,000		001-572-100-664-240	C/O - Play Equip - Stuart	Stuart Park Play System Shade Cover (Impact Fees)
62,000		001-572-100-664-260	C/O - Lincoln Park - (Basketball Courts)	Basketball Courts
7,000		001-572-100-664-270	C/O - Monument Sign - Lake Wales	Monument Sign to be located at Lake Wales (Impact Fees)
20,000		001-572-100-664-280	C/O - N. Park - Engineering	Basketball Courts (Impact Fees)
	95,000	001-381-330-000-000	Transfer from Capital Projects	Impact Fees - Bleachers - 3,000, Parking Lot Expansion - 20,000, Fencing - 35,000, Play Equip - 10,000, - Monument Sign - 7,000, N Park Engineering - 20,000 = 95,000
Capital Project Fund:				
	1,674,319	330-271-001-000-000	Fund Balance	Capital Project Fund Balance
	500,000	330-384-300-000-000	Loan Proceeds - Cemetery	Loan received in prior year - 09/18/2003
	1,200,000	330-384-400-000-000	Loan Proceeds - Fire Station	Loan received in prior year - 09/18/2003
25,000		330-572-663-012-000	Lake Wales Park-Parking Improve	Parking Improvements Lake Wales across from Legion Field
25,000		330-572-663-013-000	Master Plan LW Park-Horseshoe/Fishing Pier	Master Plan for Lake Wales Park
	95,000	330-581-000-991-001	Transfer to General Fund	Impact Fees - Bleachers - 3,000, Parking Lot Expansion - 20,000, Fencing - 35,000, Play Equip - 10,000, - Monument Sign - 7,000, N Park Engineering - 20,000 = 95,000

City of Lake Wales
 Budget Amendment - Detail
 Ordinance 2014-01

<u>Debit</u>	<u>Credit</u>		<u>Reason</u>
Library Fund:			
15,060		110-271-001-000-000 Fund Balance	Library Fund Balance
	21,018	110-338-001-000-000 Polk County Library Cooperative	Increase in expectation of library cooperative revenue.
	2,500	110-361-101-062-000 Library - Interest Income	Interest Income
	2,000	110-361-801-060-000 Library - Interest Income	Interest Income
	3,000	110-369-999-000-000 Other	Donation from Raymond James Foundation - library furniture
12,900		110-571-581-999-571 Alloc. from Library-001571000	Alloc from Library
4,000		110-571-600-666-000 Library Books & Subscriptions	
7,119		110-571-400-664-930 C/O - Library Furniture	Children furniture - Donation from RJF for \$3,000
Utility Fund:			
1,215,000		403-271-001-000-000 Fund Balance	Utility Fund Balance - Adjustment due to C street restricted funds and C Street project carry-over both included in original budget estimated balance. Notification provided to City Manager and Utility Director on 10/30/2013. Notification provided to the City Commission with financial statements on 11/19/2013.