

ORDINANCE 2015-13

AN ORDINANCE OF THE CITY OF LAKE WALES, POLK COUNTY, FLORIDA, AMENDING ORDINANCE 2014-15 TO MODIFY THE ESTIMATES OF EXPENDITURES FOR THE OPERATION OF THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE 2014-2015 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.

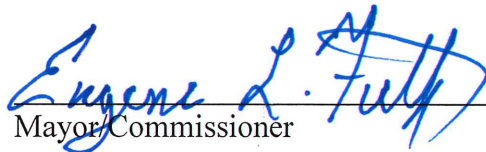
SECTION 1. Ordinance 2014-15 is hereby amended to modify the estimates of anticipated revenues for the Fiscal Year 2014-2015 which are hereunto attached as Exhibit "A" and made a part of this ordinance. Such anticipated revenue of said City is hereby appropriated for the several items set forth in the 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 2014-15 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 2014-2015 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 2014-15 shall 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 17th day of November, 2015.


Mayor/Commissioner

ATTEST:

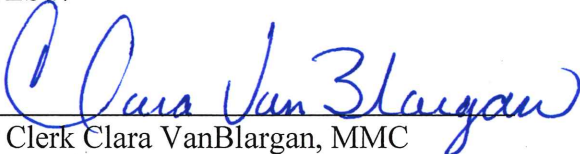

City Clerk Clara VanBlargan, MMC

EXHIBIT "A"
ORDINANCE 2015 -13
SCHEDULE OF ESTIMATED REVENUES & BALANCES

| | Adopted Budget | Changes | Amended Budget | Explanation of Change |
|------------------------------|-------------------|-----------|-------------------|--|
| GENERAL FUND | | | | |
| Balance Forward | 660,000 | 550,133 | 1,210,133 | Audit actual |
| Ad Valorem Taxes | 3,800,800 | - | 3,800,800 | |
| Sales & Use Taxes | 1,663,800 | 89,000 | 1,752,800 | Electric & Water Utility Srv Tax more than expected |
| Licenses & Permits | 1,413,500 | 233,000 | 1,646,500 | Building Permits & Electric Fran. Fee more than expected |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 1,379,588 | 74,500 | 1,454,088 | State Rev. Sharing more than expected (Sales Tax) |
| Charges for Services | 1,840,058 | 77,036 | 1,917,094 | Various Fees more than expected. |
| Fines & Forfeitures | 32,250 | 35,700 | 67,950 | Court Fines & Code Enforcement Fines more than expected |
| Miscellaneous Revenues | 114,433 | 37,313 | 151,746 | \$15k Ins. Claims, \$18k Donations |
| Other Financing Sources | 167,000 | 623,560 | 790,560 | \$500k Series 2015 loan & \$290k vehicle leases |
| Transfer from Other Funds | 1,020,000 | - | 1,020,000 | |
| Total | 12,091,429 | 1,720,242 | 13,811,671 | |
| TRANSPORTATION FUND | | | | |
| Balance Forward | 6,800 | 191,765 | 198,565 | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | 679,250 | 55,000 | 734,250 | 9th Cent & Local Option Fuel Taxes more than expected |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 135,800 | (10,000) | 125,800 | 8th Cent Motor Fuel Tax less then expected |
| Charges for Services | 114,342 | - | 114,342 | |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 800 | - | 800 | |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | - | 5,075 | 5,075 | |
| Total | 936,992 | 241,840 | 1,178,832 | |
| STREET LIGHTING FUNDS | | | | |
| Balance Forward | 6,800 | 7,780 | 14,580 | Audit actual |
| 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 | 21,300 | 7,780 | 29,080 | |

CRA FUND

| | | | | |
|---------------------------|------------------|---------------|------------------|---|
| Balance Forward | 100,000 | 69,341 | 169,341 | Audit actual |
| Ad Valorem Taxes | 549,546 | (15,000) | 534,546 | Less due to reconciliation with county final assessment |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 478,434 | - | 478,434 | |
| Charges for Services | - | - | - | |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 1,000 | 23,000 | 24,000 | Sale of land |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | - | - | - | |
| Total | <u>1,128,980</u> | <u>77,341</u> | <u>1,206,321</u> | |

POLICE FOREFEITURE FUND

| | | | | |
|---------------------------|---------------|--------------|---------------|---------------------------------|
| Balance Forward | 38,300 | (3,165) | 35,135 | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | - | - | - | |
| Charges for Services | - | - | - | |
| Fines & Forfeitures | 20,000 | 6,280 | 26,280 | Forfeitures more than expected. |
| Miscellaneous Revenues | - | 100 | 100 | Interest income |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | - | - | - | |
| Total | <u>58,300</u> | <u>3,215</u> | <u>61,515</u> | |

LIBRARY FUND

| | | | | |
|---------------------------|------------------|---------------|------------------|---|
| Balance Forward | 180,000 | (56,453) | 123,547 | Audit actual |
| Ad Valorem Taxes | 377,500 | - | 377,500 | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 430,000 | 95,000 | 525,000 | \$20k Polk County & \$75k Bookmobile |
| Charges for Services | 8,000 | - | 8,000 | |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 39,125 | 6,710 | 45,835 | \$4.5k Impact Fees & \$1.5k Donation LW Library Assn. |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | - | - | - | |
| Total | <u>1,034,625</u> | <u>45,257</u> | <u>1,079,882</u> | |

LAW ENFORCEMENT FUND

| | | | | |
|---------------------------|---------------|------------|---------------|------------------------------|
| Balance Forward | - | - | - | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 14,000 | 353 | 14,353 | Grant was more than expected |
| Charges for Services | - | - | - | |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | - | - | - | |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | - | - | - | |
| Total | <u>14,000</u> | <u>353</u> | <u>14,353</u> | |

DEBT SERVICE FUND

| | | | | |
|---------------------------|------------------|----------------|------------------|---|
| Balance Forward | 2,000,370 | (51,946) | 1,948,424 | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | 413,000 | - | 413,000 | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | - | - | - | |
| Charges for Services | - | - | - | |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 5,900 | 88,141 | 94,041 | Fire impact fees more than expected |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | 945,611 | 71,100 | 1,016,711 | Sinking fund required for Series 2015 loan. |
| Total | <u>3,364,881</u> | <u>107,295</u> | <u>3,472,176</u> | |

CAPITAL PROJECTS FUND

| | | | | |
|---------------------------|----------------|----------------|------------------|--|
| Balance Forward | 863,000 | (166,524) | 696,476 | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 50,000 | 104,375 | 154,375 | \$99k LW Trail Grant & \$5k Premier Street Grant |
| Charges for Services | - | - | - | |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 26,900 | 94,678 | 121,578 | Impact fees more than expected |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | - | 275,000 | 275,000 | |
| Total | <u>939,900</u> | <u>307,529</u> | <u>1,247,429</u> | |

CEMETERY (LWMG) FUND

| | | | | |
|---------------------------|----------|----------------|----------------|---|
| Balance Forward | - | - | - | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | - | - | - | |
| Charges for Services | - | 6,178 | 6,178 | Sale of cemetery lots & services |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | - | - | - | |
| Other Financing Sources | - | 721,872 | 721,872 | \$707k construction of cemetery, \$14k capitalized interest |
| Transfer from Other Funds | - | - | - | |
| Total | <u>-</u> | <u>728,050</u> | <u>728,050</u> | |

UTILITY SYSTEM FUND

| | | | | |
|---------------------------|-------------------|-------------------|-------------------|---|
| Balance Forward | 1,223,500 | 25,972,522 | 27,196,022 | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 750,000 | (750,000) | - | Remove of CDBG grant not received |
| Charges for Services | 6,790,000 | 206,000 | 6,996,000 | Services for water, sewer & reuse more than expected. |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 367,480 | 150,375 | 517,855 | \$132k impact fees, \$15k tower leases more than expected |
| Other Financing Sources | 2,184,443 | (684,443) | 1,500,000 | Series 2015 loan for capital projects |
| Transfer from Other Funds | - | - | - | |
| Total | <u>11,315,423</u> | <u>24,894,454</u> | <u>36,209,877</u> | |

AIRPORT FUND

| | | | | |
|---------------------------|------------------|------------------|-------------------|--|
| Balance Forward | - | 7,559,387 | 7,559,387 | Audit actual |
| Ad Valorem Taxes | - | - | - | |
| Sales & Use Taxes | - | - | - | |
| Licenses & Permits | - | - | - | |
| Special Assessments | - | - | - | |
| Intergovernmental Revenue | 2,776,122 | 102,500 | 2,878,622 | FDOT grant was more than originally budgeted |
| Charges for Services | 63,819 | (3,000) | 60,819 | T Hanger rents less than expected |
| Fines & Forfeitures | - | - | - | |
| Miscellaneous Revenues | 34,558 | (16,724) | 17,834 | FBO improv. Credit less than originally budgeted |
| Other Financing Sources | - | - | - | |
| Transfer from Other Funds | 172,788 | - | 172,788 | |
| Total | <u>3,047,287</u> | <u>7,642,163</u> | <u>10,689,450</u> | |

TOTAL ESTIMATED

| | | | |
|---------------------|------------|------------|------------|
| REVENUES & BALANCES | 33,953,117 | 35,775,519 | 69,728,636 |
|---------------------|------------|------------|------------|

EXHIBIT "B"
ORDINANCE 2015 -13
SCHEDULE OF ESTIMATED APPROPRIATED EXPENDITURES & RESERVES

| | Adopted Budget | Changes | Amended Budget | Explanation of Change |
|--|-------------------|------------------|-------------------|--|
| GENERAL FUND | | | | |
| City Commission | 83,590 | 12,600 | 96,190 | Operating |
| City Manager | 217,869 | (4,563) | 213,306 | Personnel less but operating higher |
| City Clerk | 103,555 | 4,300 | 107,855 | \$2.7k IT labor |
| Finance | 279,051 | 23,230 | 302,281 | \$10k payroll fees, \$6.5K IT equip |
| Human Resources | 138,468 | 8,550 | 147,018 | \$4k personnel, \$4 operating |
| City Attorney | 65,387 | 1,650 | 67,037 | Non-retainer services |
| Planning | 233,474 | (3,400) | 230,074 | Personnel |
| Fleet Maintenance | - | - | - | |
| Facilities Maintenance | 86,800 | (31,400) | 55,400 | Allocation to other dept. more than expected |
| Information Technology | 184,638 | (13,500) | 171,138 | Allocation to other dept. more than expected |
| Insurance/Risk Mgt | - | - | - | |
| Support Services | 80,050 | 5,600 | 85,650 | \$2.6k vehicle lease, \$3k labor IT |
| Municipal Admin Bldg | 64,872 | - | 64,872 | |
| Non-Departmental | 158,200 | - | 158,200 | |
| Police | 4,464,744 | 19,900 | 4,484,644 | \$16k labor facilities, \$4 labor IT |
| Fire | 2,443,806 | 36,000 | 2,479,806 | \$35k professional fee - fire assessment srv |
| Building Permits & Inspections | 215,151 | 9,755 | 224,906 | Personnel |
| Code Enforcement | 58,739 | (11,059) | 47,680 | Operating |
| Waste Disposal | 868,796 | 49,500 | 918,296 | Srv provided more than expected |
| Lake Conservation | 2,000 | - | 2,000 | |
| Field Operations | - | - | - | |
| Cemetery | 158,241 | 6,100 | 164,341 | IT software & IT security repair |
| Public Service Admin | - | - | - | |
| Other Transportation | 5,433 | - | 5,433 | |
| Economic Environment | 125,700 | - | 125,700 | |
| Other Human Services | 1,000 | - | 1,000 | |
| Library | - | - | - | |
| Parks Division | 528,961 | 25,200 | 554,161 | \$4k xmas décor., \$21k operating supplies |
| Recreation Facilities | 525,720 | 47,300 | 573,020 | Operating |
| Special Events | 41,103 | 2,000 | 43,103 | \$1.5k advertising & promotions |
| Depot Complex | 21,013 | 11,865 | 32,878 | Personnel |
| Interfund Transfers | 172,788 | 346,100 | 518,888 | \$71k Sinking fund, \$275k Capital Pro. Fund |
| Summary - General Fund Expenditures | <u>11,329,149</u> | <u>545,728</u> | <u>11,874,877</u> | |
| Reserve & Contingencies | 762,280 | 1,174,514 | 1,936,794 | |
| Total General Fund | <u>12,091,429</u> | <u>1,720,242</u> | <u>13,811,671</u> | |
| TRANSPORTATION FUND | | | | |
| Street Operations | 750,218 | 57,000 | 807,218 | \$30k Traffic controls, \$25k road repair |
| Stormwater Division | 24,600 | - | 24,600 | |
| Transportation - Capital Outlay | 75,000 | - | 75,000 | |
| Interfund Transfer | 85,673 | - | 85,673 | |
| Summary - Transportation Fund Expenditures | <u>935,491</u> | <u>57,000</u> | <u>992,491</u> | |
| Reserve & Contingencies | 1,501 | 184,840 | 186,341 | |
| Total | <u>936,992</u> | <u>241,840</u> | <u>1,178,832</u> | |
| STREET LIGHTING FUNDS | | | | |
| Expenditures | 14,602 | - | 14,602 | |
| Reserve & Contingencies | 6,698 | 7,780 | 14,478 | |
| Total | <u>21,300</u> | <u>7,780</u> | <u>29,080</u> | |

CRA FUND

| | | | | |
|---------------------------------|-----------|--------|-----------|---------------------------------------|
| CRA - Industry Development | 57,480 | 14,150 | 71,630 | \$8k engineering, \$6k legal services |
| CRA - Community Redevelopment | 111,562 | - | 111,562 | |
| CRA - Capital Outlay | - | - | - | |
| Interfund Transfers | 859,938 | - | 859,938 | |
| Summary - CRA Fund Expenditures | 1,028,980 | 14,150 | 1,043,130 | |
| Reserve & Contingencies | 100,000 | 63,191 | 163,191 | |
| Total | 1,128,980 | 77,341 | 1,206,321 | |

POLICE FOREFEITURE FUND

| | | | | |
|-------------------------|--------|----------|--------|-----------|
| Expenditures | 15,000 | 23,400 | 38,400 | Operating |
| Reserve & Contingencies | 43,300 | (20,185) | 23,115 | |
| Total | 58,300 | 3,215 | 61,515 | |

LIBRARY FUND

| | | | | |
|-------------------------------------|-----------|----------|-----------|---|
| Books by Mail | 206,348 | 7,000 | 213,348 | \$7k postage |
| Library | 637,348 | 21,400 | 658,748 | \$7k labor facilities, \$4k labor IT, \$4k electric |
| Bookmobile | - | 50,275 | 50,275 | Personnel & operating (New Srv) |
| Library - Capital Outlay | 66,535 | - | 66,535 | |
| Summary - Library Fund Expenditures | 910,231 | 78,675 | 988,906 | |
| Reserve & Contingencies | 124,394 | (33,418) | 90,976 | |
| Total | 1,034,625 | 123,932 | 1,079,882 | |

LAW ENFORCEMENT FUND

| | | | | |
|-------------------------|--------|-----|--------|----------------------------------|
| Expenditures | 14,000 | 353 | 14,353 | Grant was for more than expected |
| Reserve & Contingencies | - | - | - | |
| Total | 14,000 | 353 | 14,353 | |

| | | | | |
|---------------------------------|------------------|----------------|------------------|--|
| Summary Total - Special Revenue | <u>3,194,197</u> | <u>454,461</u> | <u>3,569,983</u> | |
|---------------------------------|------------------|----------------|------------------|--|

DEBT SERVICE FUND

| | | | | |
|-------------------------|-----------|----------|-----------|--|
| Expenditures | 2,288,281 | (37,103) | 2,251,178 | \$85k Series 2013 removed,\$44k leases added |
| Reserve & Contingencies | 1,076,600 | 144,398 | 1,220,998 | |
| Total | 3,364,881 | 107,295 | 3,472,176 | |

CAPITAL PROJECTS FUND

| | | | | |
|--------------------------|---------|---------|-----------|--------------------------------------|
| Capital Outlay | 670,000 | 195,075 | 865,075 | \$190k LW Trail, \$5k Premier Street |
| Transfers To Other Funds | - | - | - | |
| Reserve & Contingencies | 269,900 | 112,454 | 382,354 | |
| Total | 939,900 | 307,529 | 1,247,429 | |

CEMETERY (LWMG) FUND

| | | | | |
|-------------------------------------|---|---------|---------|---|
| Expenditures | - | 721,872 | 721,872 | Contributed Capital for New Cemetery Fund |
| Transfers | - | - | - | |
| Debt Service | - | - | - | |
| Summary - Utility Fund Expenditures | - | 721,872 | 721,872 | |
| Reserve & Contingencies | - | 6,178 | 6,178 | Revenue from services - new cemetery |
| Total | - | 728,050 | 728,050 | |

UTILITY SYSTEM FUND

| | | | | |
|-------------------------------------|------------|------------|------------|---------------------------------|
| Expenditures | 8,298,588 | 44,600 | 8,343,188 | \$38k personnel, \$7k operating |
| Transfers | - | - | - | |
| Debt Service | 1,669,544 | - | 1,669,544 | |
| Summary - Utility Fund Expenditures | 9,968,132 | 44,600 | 10,012,732 | |
| Reserve & Contingencies | 1,347,291 | 24,849,854 | 26,197,145 | |
| Total | 11,315,423 | 24,894,454 | 36,209,877 | |

AIRPORT FUND

| | | | | |
|-------------------------------------|-----------|-----------|------------|-------------------------------|
| Expenditures | 96,495 | - | 96,495 | |
| Debt Service | 28,558 | - | 28,558 | |
| Capital Outlay | 2,922,234 | 190,888 | 3,113,122 | Airport runway & airport road |
| Summary - Airport Fund Expenditures | 3,047,287 | 190,888 | 3,238,175 | |
| Reserve & Contingencies | - | 7,451,275 | 7,451,275 | |
| Total | 3,047,287 | 7,833,051 | 10,689,450 | |

TOTAL ESTIMATED

| | | | | |
|---------------------|------------|------------|------------|--|
| REVENUES & BALANCES | 33,953,117 | 27,483,981 | 69,728,636 | |
|---------------------|------------|------------|------------|--|

