

CITY OF LAKE WALES CITY COMMISSION BUDGET WORKSHOP MEETING

Official Agenda
May 8, 2018
6:00 p.m.

City Administration Building
Commission Chambers
201 W. Central Avenue
Lake Wales, FL 33853

1. ROLL CALL

2. DISCUSSION ITEMS

- 2.I. Budgetary Fiscal Year 2018'19 Priority Setting Workshop
Budgetary Fiscal Year 2018'19 Priority Setting Workshop

Documents:

[001 - MEMO - COMMISSION PRIORITY SETTING WORKSHOPS.PDF](#)
[002 - BUDGET SUMMARY 2017-18.PDF](#)
[003 - BUDGET - SOURCE OF FUNDS AND APPROPRIATIONS 17-18.PDF](#)

3. COMMUNICATIONS AND PETITIONS

Public participation is encouraged. If you are addressing the Commission, step to the podium, state your name, and address for the record. Please limit your discussions to five (5) minutes.

(The full staff memo will be incorporated into the official record)

Minutes of the City Commissioner Workshop meetings can be obtained from the office of the City Clerk. The minutes are recorded, but are not transcribed verbatim. Persons requiring a verbatim transcript may make arrangements with the City Clerk to duplicate the recordings, or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be at the expense of the requesting party.

Persons who wish to appeal any decision made by the City Commission with respect to any matter considered during this meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this meeting should contact the office of the City Clerk no later than 5:00 p.m. on the day prior to the meeting.

MEMORANDUM

May 8, 2017

TO: Honorable Mayor & City Commissioners

VIA: Kenneth Fields, City Manager

FROM: Vanessa Revelo, Accountant III
Dorothy Ecklund, Finance Director

SUBJECT: City Commission Budgetary Process – Fiscal Year 2018’19

SYNOPSIS: The City of Lake Wales budgetary calendar for Fiscal Year 2018’19.

BACKGROUND

In accordance with Florida State Statute 166.241, each municipality shall make provision for establishing a fiscal year budget for the period beginning October 1st of each year and ending September 30th of the following year.

As the City Commission begins this annual process, it is customary for the City Commission to first hold “priority setting workshops” so that the Commissioners may discuss, as a governing board, their priorities relating to community level of service, special projects, and future capital outlay.

- **05/08/2018 - City Commission Meeting - Budgetary Fiscal Year 2018’19 priority setting workshop.**
- **06/12/2018 - City Commission Meeting - 5-Year Capital Improvement Plan priority setting workshop.**

Other Important Budgetary Dates Include:

- 06/01/2018 – Property Appraiser – June 1st Estimate of Taxable Value
- 07/01/2018 – Property Appraiser – July 1st Certification Date for Preliminary Tax Roll (TRIM Day 1)
- **07/10/2018 – City Commission Meeting
Budget Workshop #1**
- **07/17/2018 – City Commission Meeting
Interim Millage Rate – Approved by City Commission (TRIM)**
- 08/03/2018 – Must notify Property Appraiser Office (2pm) of:
 1. Interim Millage Rate
 2. Current year rolled-back rate
 3. Date, time & place of 1st budget hearings
- **08/14/2018 – City Commission Meeting
Budget Workshop #2**
- **08/23/2018 – City Commission Meeting
Budget Workshop #3 (tentative)**
- **09/05/2018 – City Commission Meeting**

1. **1st Reading of ordinance adopting millage rate**
 2. **1st Public Hearing, Millage Rate**
 3. **1st Reading of ordinance adopting FY 18'19 budget**
 4. **1st Public Hearing, FY 17'18 Budget**
- **09/15/2018 - Advertisement of FY 18'19 Budget Summary (TRIM Ad)**
Advertisement of 2nd Public Hearing
(State Statutes require the 2nd Public Hearing must be held
between 2 and 5 days after advertisement)

 - **09/19/2018 – City Commission Meeting**
 1. **2nd Reading of ordinance adopting millage rate**
 2. **2nd Public Hearing, Millage Rate**
 3. **2nd Reading of ordinance adopting FY 18'19 budget**
 4. **2nd Public Hearing, FY 18'19 Budget**

 - 09/21/2018 - Deadline to forward ordinance adopting millage rate to Property Appraiser and Tax Collector

 - 10/11/2018 - Within 3 days of receiving notice of final adjusted tax roll,
Deadline to certify form DR-422 to Property Appraiser

 - 10/15/2018 - Deadline to forward Certificate of Compliance (DR-487) to Department of Revenue.
Within 30 days after final hearing

BUDGET SUMMARY

CITY OF LAKE WALES - FISCAL YEAR 2017-2018

General Fund	7.0438	GENERAL FUND	GRA FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	CEMETERY (LWMG) FUND	UTILITIES FUND	AIRPORT FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES										
Taxes	Millage per \$1000									
Ad Valorem Taxes	7.0438	3,593,446	770,433	357,682						4,721,561
Sales & Use Taxes		1,886,221		811,726	346,700					3,044,647
Licenses & Permits		1,490,500								1,490,500
Special Assessment		975,000		13,050						988,050
Intergovernmental Revenue		1,924,601	769,530	721,703		50,000		650,000	3,799,864	7,915,698
Charges for Services		1,885,162		140,066				8,099,000	364,727	10,539,905
Fines & Forfeitures		43,750		20,000						63,750
Miscellaneous Revenues		46,288	2,000	39,825	10,000	105,000		443,800		646,913
Other Financing Sources		810,308		175,000				13,494,948	1,965,221	16,445,477
TOTAL SOURCES		\$12,655,276	\$1,541,963	\$2,279,052	\$356,700	\$155,000	\$50,950	\$22,687,748	\$6,129,812	\$45,856,501
Transfers In		1,195,000	-	37,292	670,485		108,350		179,821	2,190,948
Fund Balances/Reserves/Net Assets		2,160,000	1,317,738	359,000	720,708	617,000	90,000	1,610,000		6,874,446
TOTAL REVENUES, TRANSFERS & BALANCES		\$16,010,276	\$2,859,701	\$2,675,344	\$1,747,893	\$772,000	\$249,300	\$24,297,748	\$6,309,633	\$54,921,895
EXPENDITURES										
General Governmental Services		2,039,573								2,039,573
Public Safety		8,602,828		49,140						8,651,968
Physical Environment		1,159,053		13,555			64,700	14,645,244		15,882,552
Transportation		35,000		1,479,795					5,704,853	7,219,648
Economic Environment		135,537	1,221,129							1,356,666
Human Services		31,000								31,000
Culture & Recreation		2,078,339		1,040,282		260,963				3,379,584
Debt Services					1,049,979			854,318		1,947,897
Other Nonoperating Uses										0
TOTAL EXPENDITURES		\$14,081,330	\$1,221,129	\$2,582,772	\$1,049,979	\$260,963	\$108,300	\$15,499,562	\$5,704,853	\$40,508,888
Transfers Out		325,463	670,485	0				1,195,000		2,190,948
Fund Balances/Reserves/Net Assets		1,603,483	968,087	92,572	697,914	511,037	141,000	7,603,186	604,780	12,222,059
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		\$16,010,276	\$2,859,701	\$2,675,344	\$1,747,893	\$772,000	\$249,300	\$24,297,748	\$6,309,633	\$54,921,895

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



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CITY OF LAKE WALES
 SCHEDULE A - ESTIMATED
 REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET

	GENERAL FUND	
	BALANCE FORWARD	2,160,000
	AD VALOREM TAXES	3,593,446
	SALES & USE TAXES	1,886,221
	LICENSES & PERMITS	1,490,500
	SPECIAL ASSESSMENT	975,000
	INTERGOVERNMENTAL REVENUE	1,924,601
	CHARGES FOR SERVICES	1,885,162
	FINES & FORFEITURES	43,750
	MISCELLANEOUS REVENUES	46,288
	OTHER FINANCING SOURCES	810,308
	TRANSFERS FROM OTHER FUNDS	1,195,000

	GENERAL FUND	16,010,276
		=====
	TRANSPORTATION FUND	
	BALANCE FORWARD	250,000
	AD VALOREM TAXES	0
	SALES & USE TAXES	811,726
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	142,703
	CHARGES FOR SERVICES	133,066
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	1,500
	OTHER FINANCING SOURCES	175,000
	TRANSFERS FROM OTHER FUNDS	0

	TRANSPORTATION	1,513,995
		=====
	STREET LIGHTING FUND	
	BALANCE FORWARD	14,000
	AD VALOREM TAXES	0
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	13,050
	INTERGOVERNMENTAL REVENUE	0
	CHARGES FOR SERVICES	0
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	0
	OTHER FINANCING SOURCES	0
	TRANSFERS FROM OTHER FUNDS	0

	STREET LIGHTING	27,050
		=====
	CRA FUND	

CITY OF LAKE WALES
SCHEDULE A - ESTIMATED
REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	BALANCE FORWARD	1,317,738
	AD VALOREM TAXES	770,433
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	769,530
	CHARGES FOR SERVICES	0
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	2,000
	OTHER FINANCING SOURCES	0
	TRANSFERS FROM OTHER FUNDS	0
	CRA FUND	2,859,701
		=====
	POLICE FORFEITURES FUND	
	BALANCE FORWARD	50,000
	AD VALOREM TAXES	0
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	0
	CHARGES FOR SERVICES	0
	FINES & FORFEITURES	20,000
	MISCELLANEOUS REVENUES	0
	OTHER FINANCING SOURCES	0
	TRANSFERS FROM OTHER FUNDS	0
	POLICE FORFEITURE FUND	70,000
		=====
	LIBRARY FUND	
	BALANCE FORWARD	45,000
	AD VALOREM TAXES	357,682
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	565,000
	CHARGES FOR SERVICES	7,000
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	38,325
	OTHER FINANCING SOURCES	0
	TRANSFERS FROM OTHER FUNDS	37,292
	LIBRARY FUND	1,050,299
		=====
	LAW ENFORCEMENT FUND	
	BALANCE FORWARD	0
	AD VALOREM TAXES	0

CITY OF LAKE WALES
 SCHEDULE A - ESTIMATED
 REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	14,000
	CHARGES FOR SERVICES	0
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	0
	FINANCING SOURCES	0
	TRANSFERS	0
	LAW ENFORCEMENT FUND	14,000
		=====
	DEBT SERVICE FUND	
	BALANCE FORWARD	720,708
	AD VALOREM TAXES	0
	SALES & USE TAXES	346,700
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	0
	CHARGES FOR SERVICES	0
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	10,000
	OTHER FINANCING SOURCES	0
	TRANSFERS FROM OTHER FUNDS	670,485
	DEBT SERVICE FUND	1,747,893
		=====
	CAPITAL PROJECT FUND	
	BALANCE FORWARD	617,000
	AD VALOREM TAXES	0
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	50,000
	CHARGES FOR SERVICES	0
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	105,000
	OTHER FINANCING SOURCES	0
	TRANSFERS FROM OTHER FUNDS	0
	CAPITAL PROJECTS FUND	772,000
		=====
	LWMG CEMETERY FUND	
	BALANCE FORWARD	90,000
	AD VALOREM TAXES	0
	SALES & USE TAXES	0
	LICENSES & PERMITS	0

CITY OF LAKE WALES
 SCHEDULE A - ESTIMATED
 REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	SPEICAL ASSESSMENT	0
	INTERGOVERNMENTAL REVENUE	0
	CHARGES FOR SERVICES	50,950
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	0
	OTHER FINANCING SOURCES	0
	TRANSFERS FRO OTHER FUNDS	108,350

	LWMG CEMETERY FUND	249,300
		=====
	UTILITY SYSTEM FUND	
	BALANCE FORWARD	1,610,000
	AD VALOREM TAXES	0
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESMENT	0
	INTERGOVERNMENTAL REVENUE	650,000
	CHARGES FOR SERVICES	8,099,000
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	443,800
	OTHER FINANCING SOURCES	13,494,948
	TRANSFERS FROM OTHER FUNDS	0

	UTILITY SYSTEM	24,297,748
		=====
	AIRPORT FUND	
	BALANCE FORWARD	0
	AD VALOREM TAXES	0
	SALES & USE TAXES	0
	LICENSES & PERMITS	0
	SPECIAL ASSESMENT	0
	INTERGOVERNMENTAL REVENUE	3,799,864
	CHARGES FOR SERVICES	364,727
	FINES & FORFEITURES	0
	MISCELLANEOUS REVENUES	0
	OTHER FINANCING SOURCES	1,965,221
	TRANSFERS FROM OTHER FUNDS	179,821

	AIRPORT FUND	6,309,633
		=====
	TOTAL EST. BALANCES & REVENUES	54,921,895
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CITY OF LAKE WALES
 SCHEDULE B - APPROPRIATED
 EXPNEDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET

	GENERAL FUND	
	CITY COMMISSION - GG	123,520
	CITY MANAGER - GG	263,872
	CITY CLERK - GG	96,413
	FINANCE - GG	346,898
	PERSONNEL - GG	160,421
	CITY ATTORNEY - GG	65,125
	PLANNING & ZONING - GG	272,356
	FLEET MAINTENANCE - GG	31,674
	FACILITIES MAINTENANCE - GG	206,295
	INFORMATION SERVICES - GG	217,625
	INSURANCE/RISK MANAGEMENT - GG	0
	SUPPORT SERVICES - GG	101,072
	MUNICIPAL ADM BLDG - GG	64,202
	NON-DEPARTMENTAL - GG	90,100
	PUBLIC SVC ADMIN - GG	0
	TOTAL - GENERAL GOV SVC	2,039,573

	POLICE DEPARTMENT - PS	4,966,820
	FIRE CONTROL - PS	3,225,484
	BUILDING PERMITS & INSPEC - PS	276,144
	CODE ENFORCEMENT - PS	134,380
	TOTAL - PUBLIC SAFETY	8,602,828

	WASTE DISPOSAL - PE	997,725
	LAKES CONSERVATION - PE	8,000
	CEMETERY OP - PE	153,328
	FIELD OPERATIONS - PE	0
	TOTAL PHYSICAL ENVIRONMENT	1,159,053

	OTHER TRANSPORTATION - T	35,000
	TOTAL - TRANSPORTATION	35,000

	ECONOMIC DEVELOPEMENT - EE	135,537
	TOTAL - ECONOMIC ENVIRONMENT	135,537

CITY OF LAKE WALES
 SCHEDULE B - APPROPRIATED
 EXPNEDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	OTHER HUMAN SERVICES - HS	31,000
	TOTAL - HUMAN SERVICES	31,000
	PARKS DIVISION - CR	1,169,783
	RECREATION FACILITIES - CR	640,839
	SPECIAL EVENTS - CR	56,716
	DEPOT - CR	211,001
	TOTAL - CULTURE & RECREATION	2,078,339
	INTERFUND TRANSFERS	325,463
	GENERAL FUND - EXPENDITURES	14,406,793
001-242-000-000-000	FUND BAL - UNRESTRICTED - BUDGET	143,483
001-242-200-000-000	FUND BAL - EMERG. SINKING BUDGET	1,300,000
001-242-300-000-000	FUND BAL - INV. & PREPAID BUDGET	160,000
	RESERVES & CONTINGENCY - GF	1,603,483
	TOTAL GENERAL FUND	16,010,276
	TRANSPORTATION FUND	
	STREETS OPERATION	918,195
	STORMWATER DIVISION	119,600
	TRANSPORTATION PROJECTS	442,000
	INTERFUND TRANSFER	0
	TRANSPORTATION EXPENDITURE	1,479,795
	RESERVE & CONTINGENCY - TF	34,200
	TRANSPORTATION FUND	1,513,995
	STREET LIGHTING FUND	
	STREET LIGHTING - EXPENDITURES	13,555
	RESERVES & CONTINGENCIES - SL	13,495
	TOTAL STREET LIGHTING	27,050

CITY OF LAKE WALES
 SCHEDULE B - APPROPRIATED
 EXPNEDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET

CRA FUND		
	CRA - INDUSTRY DEVELOPEMENT	83,375
	CRA-COMMUNITY REDEVELOPEMENT	257,400
	CAPITAL OUTLAY	880,354
	TRANSFERS	670,485

	CRA EXPENDITURES	1,891,614
105-242-000-000-000	FUND BAL - UNRESTRICTED - BUDGET	349
105-242-200-000-000	FUND BAL - CRV DEV - LAND PURCH	967,738

	RESERVES & CONTINGENCIES - CRA	968,087

	TOTAL CRA FUND	2,859,701
		=====
POLICE FORFEITURE FUND		
	POL FORFEITUREE - EXPENDITURES	35,140
	RESERVES & CONTINGENCIES - PF	34,860

	TOTAL POLICE FORFEITURE FUND	70,000
		=====
LIBRARY FUND		
	BOOKS BY MAIL	266,513
	LIBRARY	686,309
	BOOKMOBILE	87,460

	LIBRARY - EXPENDITURES	1,040,282
110-242-000-000-000	FUND BAL - UNRESTRICTED - BUDGET	17
110-242-100-000-000	FUND BAL - IMPACT FEES - LIBRARY	10,000

	RESERVES & CONTINGENCIES - LF	10,017

	TOTAL LIBRARY FUND	1,050,299
		=====

CITY OF LAKE WALES
 SCHEDULE B - APPROPRIATED
 EXPNEDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET

LAW ENFORCEMENT FUND		
	LAW ENFORCEMENT BLK GRT EXPEND	14,000
	RESERVES & CONTINGENCIES - LE	0
	TOTAL LAW ENFORCEMENT FUND	14,000
=====		
DEBT SERVICE FUND		
	DEBT SERVICE EXPENDITURES	1,049,979
201-242-000-000-000	FUND BAL - UNRESTRICTED - BUDGET	32,411
201-242-300-000-000	FUND BAL - SERIES 2007	574,192
201-242-400-000-000	FUND BAL - FIRE SERIES 2013	91,311
	RESERVES & CONTINGENCIES - DS	697,914
	TOTAL DEBT SERVICE FUND	1,747,893
=====		
CAPITAL PROJECT FUND		
	CAPITAL PROJECT EXPENDITURES	260,963
	TRANSFERS	0
	CAPITAL PROJECT EXPENDITURES	260,963
330-242-100-000-000	FUND BAL - IMPACT FEES - PARKS/REC	163,037
330-242-200-000-000	FUND BAL - IMPACT FEES - POLICE	313,000
330-242-300-000-000	FUND BAL - FIRE NORTH IMPACT FEES	35,000
	RESERVES & CONTINGENCIES - CP	511,037
	TOTAL CAPIAL PROJECT FUND	772,000
=====		
LWMG CEMETERY FUND		
	LWMG CEMETERY EXPENDITURES	64,700
	TRANSFERS	0
	DEBT SERVICES	43,600
	LWMG CEMETERY EXPENDITURES	108,300
402-242-200-000-000	FUND BAL - RESTRICTED RESERVE	141,000

CITY OF LAKE WALES
 SCHEDULE B - APPROPRIATED
 EXPNEDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	RESERVES & CONTINGENCIES	141,000
	TOTAL LWMG CEMETERY FUND	249,300
		=====
	UTILITY SYSTEM FUND	
	UTILITY EXPENDITURES	14,645,244
	TRANSFERS	1,195,000
	DEBT SERVICES	854,318

	UTILITY SYSTEM EXPENDITURES	16,694,562
403-242-000-000-000	FUND BAL - UNRESTRICTED - BUDGET	803,186
403-242-100-000-000	FUND BAL - IMPACT FEES BUDGET	1,850,000
403-242-300-000-000	FUND BAL - LOAN PROCEEDS	4,950,000

	RESERVES & CONTINGENCIES - US	7,603,186
	TOTAL UTILITY SYSTEM FUND	24,297,748
		=====
	AIRPORT FUND	
	AIRPORT EXPENDITURES	5,704,853
404-242-300-000-000	FUND BAL - LOAN PROCEEDS	604,780

	RESERVES & CONTINGENCIES - AF	604,780

	TOTAL AIRPORT FUND	6,309,633
		=====

	TOTAL EXPENDITURES & RESERVES	54,921,895
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CITY OF LAKE WALES
 SCHEDULE C
 CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET

	GENERAL FUND	
	CITY COMMISSION - GG	0
	CITY MANAGER - GG	0
	CITY CLERK - GG	0
	FINANCE - GG	0
	PERSONNEL - GG	0
	CITY ATTORNEY - GG	0
	PLANNING & ZONING - GG	0
	FLEET MAINTENANCE - GG	0
001-519-200-664-920	C/O - Mun. Complex Bldgs-A/C Units	20,000
001-519-200-664-935	C/O - Ford Escape	21,000
001-519-200-664-940	C/O - Ford F-150 x2	50,000
	FACILITIES MAINTENANCE - GG	91,000
001-519-300-664-220	C/O - Barracuda Backup Drive	33,000
	INFORMATION SERVICES - GG	33,000
	INSURANCE/RISK MANAGEMENT - GG	0
	SUPPORT SERVICES - GG	0
	MUNICIPAL ADM BLDG - GG	0
	NON-DEPARTMENTAL - GG	0
	PUBLIC SVC ADMIN - GG	0
001-521-250-664-100	C/O - Autos & Trucks	221,458
	POLICE DEPARTMENT - PS	221,458

CITY OF LAKE WALES
 SCHEDULE C
 CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
001-522-000-664-600	C/O - Telephones and Radios	23,800
001-522-000-664-855	C/O - Airpacks & Cylinders	120,000
	FIRE CONTROL - PS	143,800
	BUILDING PERMITS & INSPEC - PS	0
	CODE ENFORCEMENT - PS	0
	WASTE DISPOSAL - PE	0
	LAKES CONSERVATION - PE	0
001-539-100-664-925	C/O - Mowers	12,500
001-539-100-664-990	C/O - Vehicles	25,000
	CEMETERY OP - PE	37,500
	FIELD OPERATIONS - PE	0
	OTHER TRANSPORTATION - T	0
	ECONOMIC DEVELOPEMENT - EE	0
	OTHER HUMAN SERVICES - HS	0
001-572-100-664-100	C/O Autos & Trucks	90,000
001-572-100-664-220	C/O - NW Complex Improvements	40,000
001-572-100-664-230	C/O - Fencing - Lincoln Ave	20,000
001-572-100-664-250	C/O - Play Equip - Mobley	25,000
001-572-100-664-290	C/O - Spook Hill/Parks Signage	3,000
001-572-100-664-320	C/O - Drinking Fountains	13,000
001-572-100-664-360	C/O - Kiwanis Park Improvements	16,000
001-572-100-664-380	C/O - Boat Ramp rehab and Parking	30,000
001-572-100-664-420	C/O - Asbestos removal/demo bldg	15,000
001-572-100-664-425	C/O - Sign upgrade-JPA center	15,000
001-572-100-664-440	C/O - Utility Vehicle	18,000
001-572-100-664-445	C/O - Front end loader w/attachment	178,000
001-572-100-664-465	C/O - Equipment-tractor w/attahment	104,850
	PARKS DIVISION - CR	567,850
001-572-200-664-715	C/O - Dumpster Enclosures	25,000
	RECREATION FACILITIES - CR	25,000

CITY OF LAKE WALES
 SCHEDULE C
 CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	SPECIAL EVENTS - CR	0
001-573-100-662-215	C/O - Renoations	28,000
	DEPOT - CR	28,000
	INTERFUND TRANSFERS	0
	TOTAL GENERAL FUND	1,147,608
	TRANSPORTATION FUND	
	STREETS OPERATION	0
	STORMWATER DIVISION	0
	INTERFUND TRANSFERS	0
102-541-600-663-013	C/O Road Resurfacing	200,000
102-541-600-663-020	C/O - Safety Lighing School Zones	16,000
102-541-600-663-750	C/O - Mower	20,000
102-541-600-663-755	C/O - Grapple Truck	150,000
102-541-600-663-775	C/O - Overhead Lighted St. Signs	16,000
102-541-600-664-011	C/O Sidewalks	15,000
102-541-600-664-100	C/O Autos/Trucks	25,000
	TRANSPORTATION PROJECTS	442,000
	TRANSPORTATION FUND	442,000
	CRA FUND	
	CRA - INDUSTRY DEVELOPEMENT	0
	CRA-COMMUNITY REDEVELOPEMENT	0
105-559-600-663-925	C/O - Demolition of Condemned Struc	75,000
105-559-600-663-945	C/O- Street Banners	26,574
105-559-600-663-955	C/O Downtown Trash Cans	12,000
105-559-600-663-980	C/O - Alley Restoration	175,000
105-559-600-663-985	C/O - Walking Trail I (Carryover)	91,280
105-559-600-663-986	C/O - Walking Trail Phase II	454,000
105-559-600-663-995	C/O Downtown LED Lighting	46,500
	CAPITAL OUTLAY	880,354

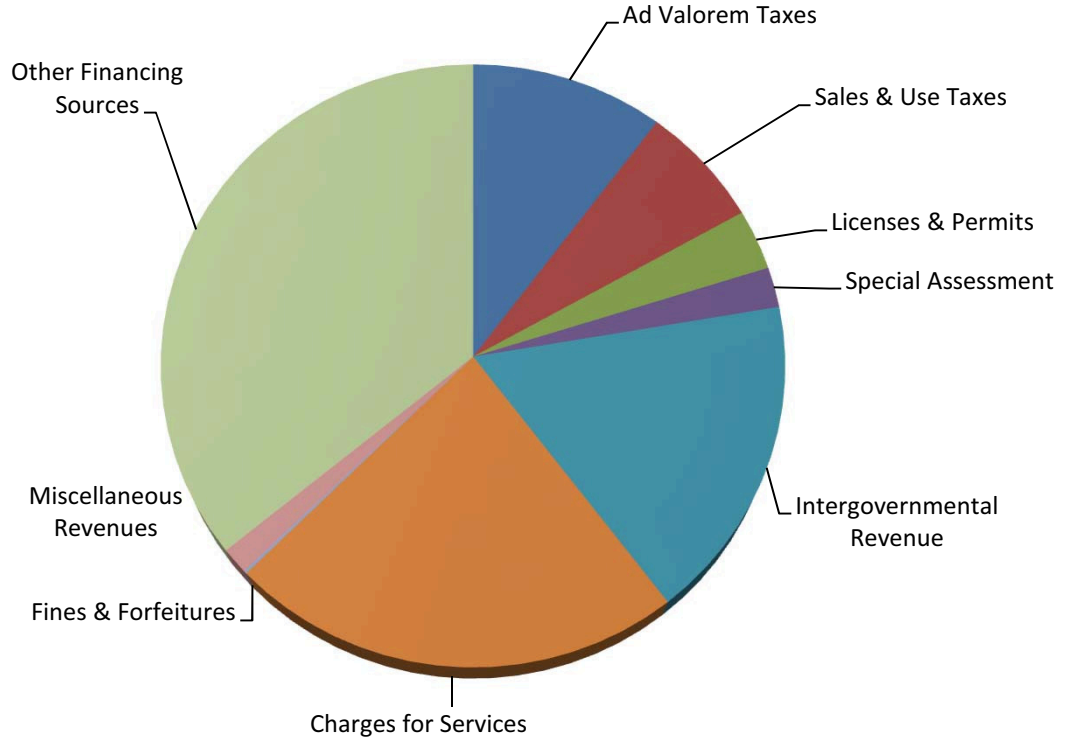
CITY OF LAKE WALES
 SCHEDULE C
 CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
	TRANSFERS	0
	TOTAL CRA FUND	880,354
	POLICE FORFEITURE FUND	
	POL FORFEITUREE - EXPENDITURES	0
	TOTAL POLICE FORFEITURE FUND	0
	LIBRARY FUND	
	BOOKS BY MAIL	0
	NON-BOOKS BY MAIL	0
110-571-600-666-000	C/O - Library Books & Subscriptions	60,000
	CAPITAL OUTLAY	60,000
	TOTAL LIBRARY FUND	60,000
	LAW ENFORCEMENT FUND	
116-521-000-664-990	Other Equipment	14,000
	LAW ENFORCEMENT BLK GRT EXPEND	14,000
	TOTAL LAW ENFORCEMENT FUND	14,000
	CAPITAL PROJECT FUND	
330-572-663-025-000	C/O - Walking Trail Phase I	132,963
330-572-663-026-000	Soccer Complex - Field Lighting	78,000
330-572-663-027-000	Recreation Master Plan	50,000
	CAPITAL PROJECT FUND	260,963
	TOTAL CAPITAL PROJECT FUND	260,963
	UTILITY SYSTEM FUND	
403-536-900-661-200	Land - Burns Avenue Plant	30,000
403-536-900-663-012	Storage Tank/Ground - Water	900,000
403-536-900-663-050	Asbestos/Cement Pipe Removal	900,000
403-536-900-663-070	Northwest Watermain Extension	850,000
403-536-900-663-080	Flexnet System Upgrade	170,000
403-536-900-663-090	Vehicles	50,000
403-536-900-663-105	Central FL Water Initiative	90,000
403-536-900-663-120	C/O New Services	40,000

CITY OF LAKE WALES
 SCHEDULE C
 CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	PROPOSED BUDGET
403-536-900-663-200	Galvanized Line Replacement	660,000
403-536-900-664-209	C/O SCADA	100,000
	WATER CAPITAL	3,790,000
403-536-950-663-003	Lift Station Rehab	250,000
403-536-950-663-004	Lift Station Pump Replacement	100,000
403-536-950-663-032	Unsewered Area Improvements	900,000
403-536-950-663-040	C Street - Phase II	1,424,948
403-536-950-663-131	State Road 60 West Expansion	1,000,000
403-536-950-663-151	Sliplining	300,000
403-536-950-663-210	Master Plan - Sewer Collection Sys	75,000
403-536-950-664-209	C/O SCADA	150,000
403-536-950-664-300	C/O Heavy Equip	60,000
403-536-950-664-920	Infiltration & Instrusion Study	223,000
	SEWER CAPITAL	4,482,948
403-536-930-663-008	Reuse Upgrades	850,000
403-536-930-663-010	New Services - Reuse	10,000
	REUSE CAPITAL	860,000
403-536-970-663-610	Admin - C Street Project	30,000
403-536-970-663-615	Engineering - C Street Project	25,000
403-536-970-663-620	Sewer Line Replacement-C Street Prj	595,000
	CDBG CAPITAL	650,000
	OPERATING CAPITAL	0
	TOTAL UTILITY SYSTEM FUND	9,782,948
	AIRPORT FUND	
404-542-600-663-017	Extend, Mark & Light - 6-24	2,994,776
404-542-600-663-018	Rehabilitation Runway 6-24	1,278,853
404-542-600-663-019	Lighted Runway Closure Markers	50,000
404-542-600-663-023	Taxiway Bravo #1 & #2	246,666
404-542-600-663-032	C/O - Vehicle	25,000
404-542-600-663-050	C/O - Corporate Hangers	500,000
404-542-600-663-055	C/O - Av has fuel system upgrade	65,000
404-542-600-663-065	C/O - Restrrom Access-FBO Bldg	12,500
404-542-600-663-090	C/O - Campground Fencing	8,200
	AIRPORT EXPENDITURES	5,180,995
	TOTAL AIRPORT FUND	5,180,995
	TOTAL CAPITAL OUTLAY	17,768,868

Sources of Revenue FY 17'18



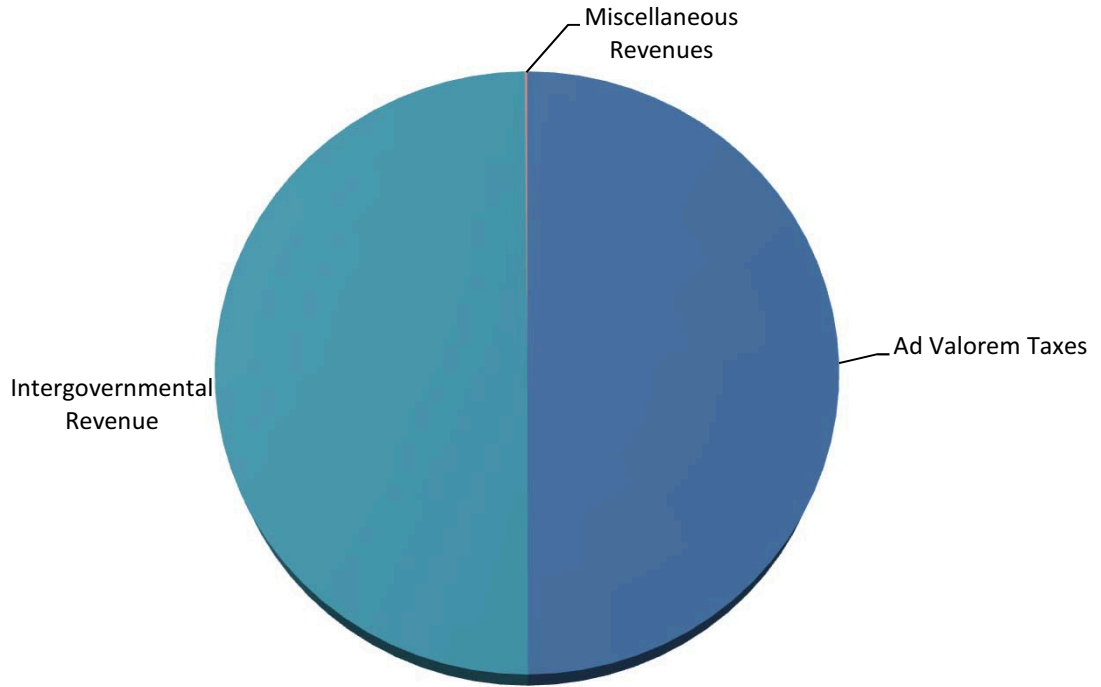
SOURCES OF REVENUE all Funds Combined

Ad Valorem Taxes	\$ 4,721,561	10.30%
¹ Sales & Use Taxes	3,044,647	6.64%
² Licenses & Permits	1,490,500	3.25%
Special Assessment	988,050	2.15%
Intergovernmental Revenue	7,915,698	17.26%
Charges for Services	10,539,905	22.98%
Fines & Forfeitures	63,750	0.14%
Miscellaneous Revenues	646,913	1.41%
Other Financing Sources	16,445,477	35.86%
Total Revenues & Sources Before Transfers	\$45,856,501	100.00%
Transfers In	2,190,948	
Total Revenues, Sources & Transfers	\$48,047,449	

¹ Includes Gas Tax, Utility Tax, Business Tax & Communications Service Tax

² Includes Franchise Fees, Permit & Development Fees

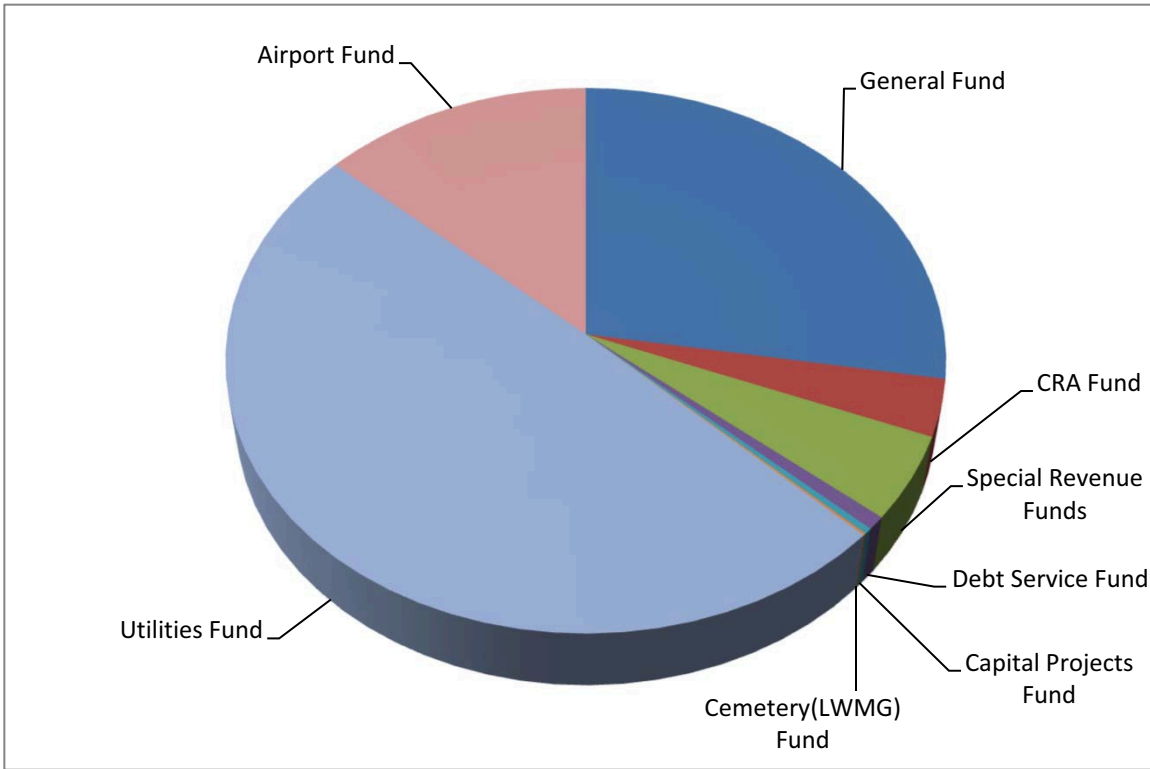
CRA - Sources of Revenue FY 17'18



CRA - SOURCES OF REVENUE

Ad Valorem Taxes	\$ 770,433	49.96%
Sales & Use Taxes	-	0.00%
Licenses & Permits	-	0.00%
Special Assessment	-	0.00%
Intergovernmental Revenue	769,530	49.91%
Charges for Services	-	0.00%
Fines & Forfeitures	-	0.00%
Miscellaneous Revenues	2,000	0.13%
Other Financing Sources	-	0.00%
Total Revenues & Sources Before Transfers	\$1,541,963	100.00%
Transfers In	-	
Total Revenues, Sources & Transfers	\$1,541,963	

Analysis of Revenues Sources By Fund FY 17'18



**FUND REVENUES & OTHER FINANCING SOURCES
(Before Interfund Transfers)**

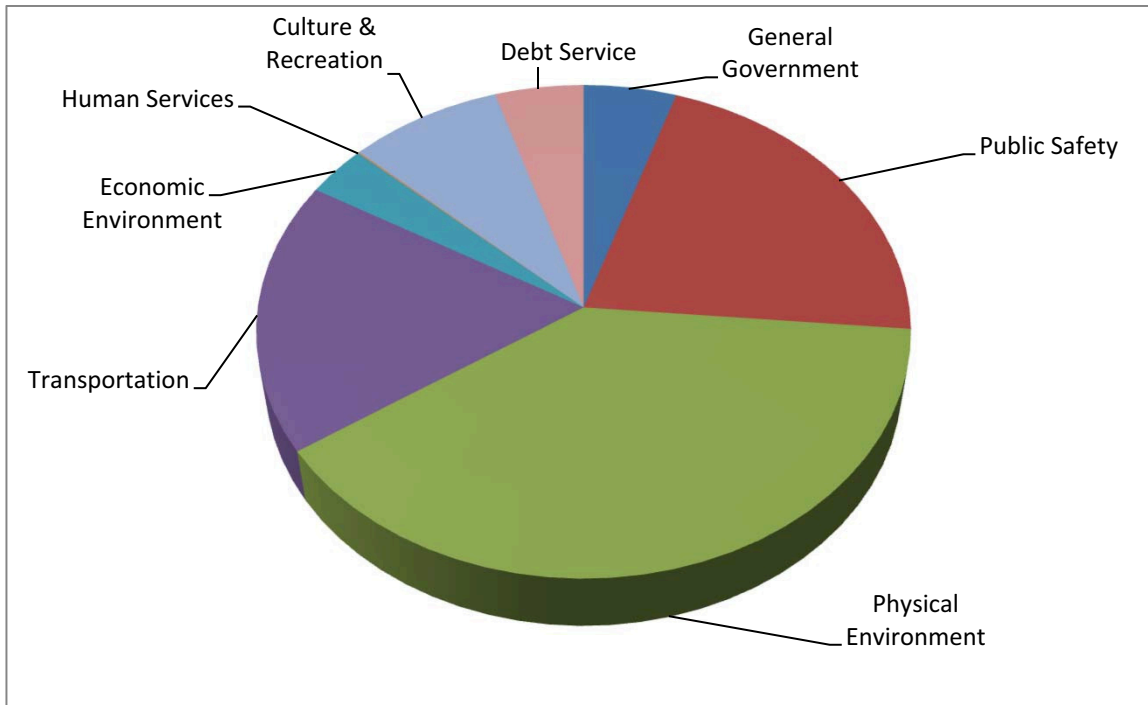
General Fund	\$ 12,655,276	27.60%
CRA Fund	1,541,963	3.36%
Special Revenue Funds	2,279,052	4.97%
Debt Service Fund	356,700	0.78%
Capital Projects Fund	155,000	0.34%
Cemetery(LWVG) Fund	50,950	0.11%
Utilities Fund	22,687,748	49.48%
Airport Fund	6,129,812	13.37%

Total Revenues & Sources Before Transfers	45,856,501	100.00%
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General Fund	1,195,000	} Transfers from Other Funds
Special Revenue Funds	37,292	
Debt Service Fund	670,485	
Capital Projects Fund	-	
Cemetery(LWVG) Fund	108,350	
Utilities Fund	-	
Airport Fund	179,821	
	2,190,948	

Total Revenues, Sources & Transfers	48,047,449
Fun Balances/Reserves/Net Assets	6,874,446
Total Revenues, Transfers & Balances	\$ 54,921,895

Analysis of Expenditures/Expenses By Functional Activity FY 17'18



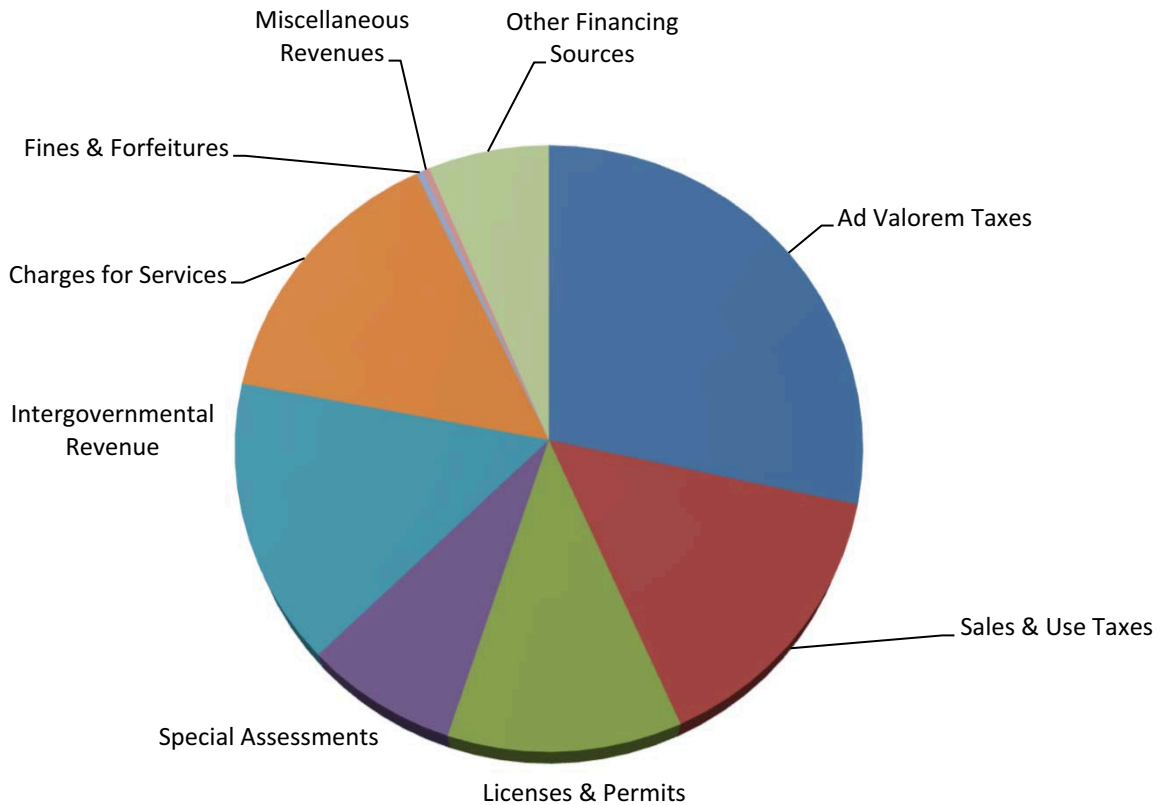
FUND REVENUES & OTHER FINANCING SOURCES (Before Interfund Transfers)

General Government	\$ 2,039,573	5.03%
Public Safety	8,651,968	21.36%
Physical Environment	15,882,552	39.21%
Transportation	7,219,648	17.82%
Economic Environment	1,356,666	3.35%
Human Services	31,000	0.08%
Culture & Recreation	3,379,584	8.34%
Debt Service	1,947,897	4.81%
Other Uses	-	0.00%
	<hr/>	
Total Revenues & Sources Before Transfers	40,508,888	100.00%

General Government	325,463	} Transfers to Other Funds
CRA Fund	670,485	
Public Safety	-	
Physical Environment	-	
Transportation	-	
Debt Service	1,195,000	
Other Uses	-	
	<hr/>	
	2,190,948	

Total Revenues, Sources & Transfers	42,699,836
Fun Balances/Reserves/Net Assets	<hr/>
	12,237,059
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Total Revenues, Transfers & Balances	<u>\$ 54,936,895</u>

General Fund Sources FY 17'18



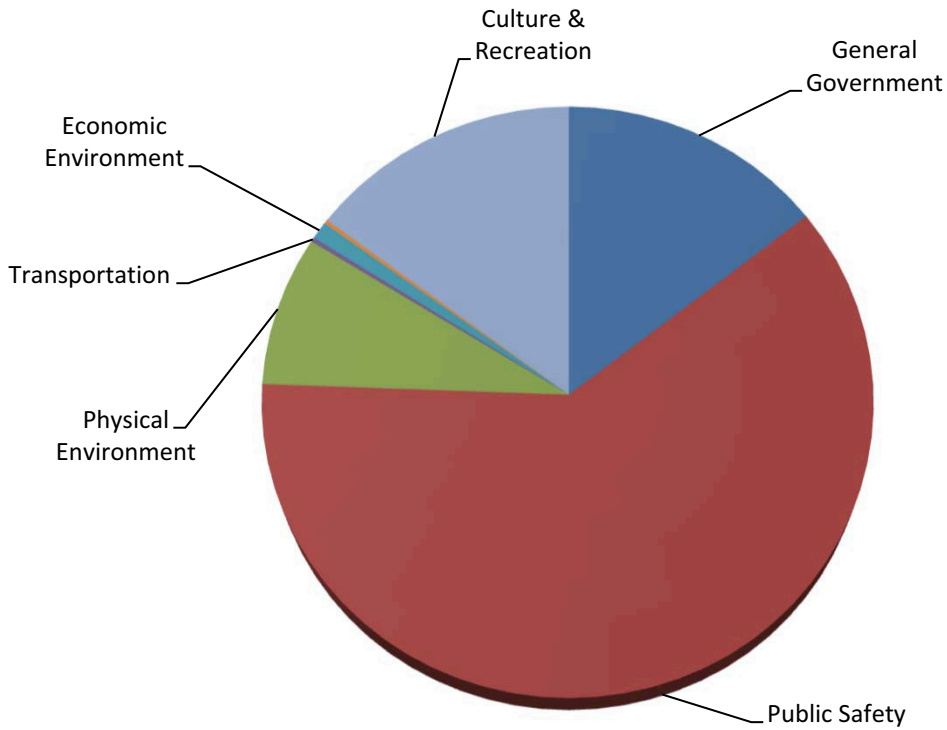
GENERAL FUND SOURCES by Type

Ad Valorem Taxes	3,593,446	28.39%
¹ Sales & Use Taxes	1,886,221	14.90%
² Licenses & Permits	1,490,500	11.78%
Special Assessments	975,000	7.70%
Intergovernmental Revenue	1,924,601	15.21%
Charges for Services	1,885,162	14.90%
Fines & Forfeitures	43,750	0.35%
Miscellaneous Revenues	46,288	0.37%
Other Financing Sources	810,308	6.40%
Total Revenues & Sources Before Transfers	12,655,276	100.00%
Transfers In	1,195,000	
Total Revenues, Sources & Transfers	13,850,276	

¹ Includes Utility Tax, Business Tax & Communications Service Tax

² Includes Franchise Fees, Permit & Development Fees

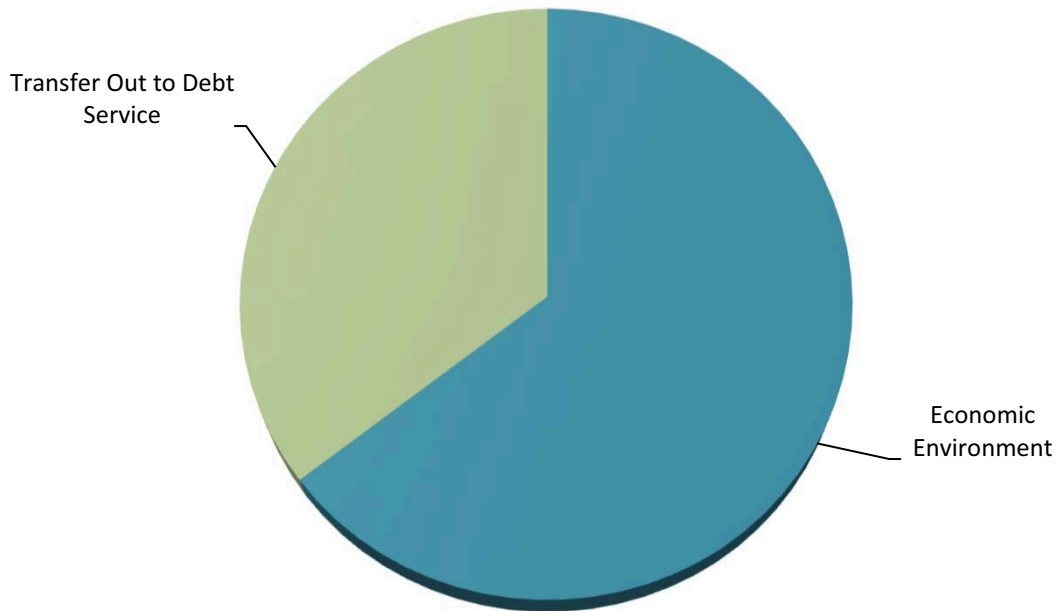
General Fund Expenditures FY 17'18



GENERAL FUND EXPENDITURES by Functional Activity

General Government	2,039,573	14.48%
Public Safety	8,602,828	61.09%
Physical Environment	1,159,053	8.23%
Transportation	35,000	0.25%
Economic Environment	135,537	0.96%
Human Services	31,000	0.22%
Culture & Recreation	2,078,339	14.76%
Other Uses	-	0.00%
Total Expense (excluding transfers out)	\$14,081,330	100.00%
Transfers Out*	\$325,463	
Total Expenditures & Transfers	\$14,406,793	

CRA Fund Expenditures FY 17'18



CRA FUND EXPENDITURES by Functional Activity

General Government	-	0.00%
Public Safety	-	0.00%
Physical Environment	-	0.00%
Transportation	-	0.00%
Economic Environment	1,221,129	64.55%
Human Services	-	0.00%
Culture & Recreation	-	0.00%
Other Uses	-	0.00%
Transfers Out (To Debt Service Fund)	<u>670,485</u>	35.45%
Total Expenditures & Transfers	<u>1,891,614</u>	100.00%