

EXHIBIT "A"
ORDINANCE 2019-16
SCHEDULE OF ESTIMATED REVENUES & BALANCES

	Adopted Budget	Changes	Amended Budget	Explanation of Change
GENERAL FUND				
Balance Forward	3,550,000	748,265	4,298,265	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	3,737,434	-	3,737,434	
Sales & Use Taxes	1,694,000	140,000	1,834,000	Utility Service Tax - Electric
Licenses & Permits	1,570,500	495,000	2,065,500	\$313K Building Permits, \$193 Franchise Fee Electric
Special Assessments	1,056,000	11,000	1,067,000	Fire Assessment
Intergovernmental Revenue	1,972,252	424,900	2,397,152	\$395 FEMA Aid - IRMA, \$44K 1/2 Cent Sales Tax
Charges for Services	1,948,692	105,000	2,053,692	\$88k Trash Service, \$13k Impact Fee Collection
Fines & Forfeitures	68,750	84,000	152,750	\$50k Code Enforcement Fines, \$34k Court Fines
Miscellaneous Revenues	49,628	68,000	117,628	\$24k Sale of Vehicles/Assets, \$54k Misc. Income
Other Financing Sources	1,746,152	(245,000)	1,501,152	Debt Financing Less Than Projected During the Year
Transfer from Other Funds	1,225,000	-	1,225,000	
Total	18,618,408	1,831,165	20,449,573	
TRANSPORTATION FUND				
Balance Forward	360,000	41,886	401,886	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	846,800	-	846,800	
Licenses & Permits	-	-	-	
Special Assessments	550,000	(550,000)	-	Stormwater Moved to Separate Fund
Intergovernmental Revenue	144,400	-	144,400	
Charges for Services	135,066	9,500	144,566	FDOT Signal/Light Maintenance Contracts More Than Projected.
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	1,500	(1,000)	500	No Interest Income During the Year Due to Reduced Cash Balance
Other Financing Sources	297,000	(48,000)	249,000	Debt Financing Less Than Projected During the Year
Transfer from Other Funds	-	-	-	
Total	2,334,766	(547,614)	1,787,152	
STREET LIGHTING FUNDS				
Balance Forward	5,760	32	5,792	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	13,485	(705)	12,780	Assessment Less Than Projected
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	19,245	(673)	18,572	

CRA FUND

Balance Forward	1,969,971	(465,219)	1,504,752	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	902,736	(44,742)	857,994	Ad Valorem Taxes Less Then Projected
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	1,098,250	(186,300)	911,950	-\$200k Walking Trail Grant,- \$12K County TIF, \$30k Donation
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	4,700	-	4,700	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>3,975,657</u>	<u>(696,261)</u>	<u>3,279,396</u>	

POLICE FOREFEITURE FUND

Balance Forward	45,000	(1,619)	43,381	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	20,000	(12,400)	7,600	
Miscellaneous Revenues	-	103	103	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>65,000</u>	<u>(13,916)</u>	<u>51,084</u>	

LIBRARY FUND

Balance Forward	100,000	55,194	155,194	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	372,315	(1,100)	371,215	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	600,000	42,650	642,650	\$43k Polk County Intergov. Rev
Charges for Services	6,500	(2,700)	3,800	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	37,675	54,675	92,350	\$57k Impact Fees
Other Financing Sources	-	-	-	
Transfer from Other Funds	53,522	-	53,522	
Total	<u>1,170,012</u>	<u>148,719</u>	<u>1,318,731</u>	

LAW ENFORCEMENT FUND

Balance Forward	-	-	-	
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	35,000	(18,000)	17,000	JAG Grants Less Then Projected
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>35,000</u>	<u>(18,000)</u>	<u>17,000</u>	

DEBT SERVICE FUND

Balance Forward	834,244	130,672	964,916	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	516,300	-	516,300	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	708,054	-	708,054	
Total	<u>2,058,598</u>	<u>130,672</u>	<u>2,189,270</u>	

CAPITAL PROJECTS FUND

Balance Forward	669,400	(69,266)	600,134	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	50,000	(50,000)	-	-\$50 Soccer Field Grant
Charges for Services	-	-	-	
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	125,000	256,100	381,100	Impact Fees More Then Projected
Other Financing Sources	-	-	-	
Transfer from Other Funds	-	-	-	
Total	<u>844,400</u>	<u>136,834</u>	<u>981,234</u>	

CEMETERY (LWMG) FUND

Balance Forward	187,400	12,681	200,081	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	50,950	18,100	69,050	Cemetery Revenue More Then Projected
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	109,700	41,000	150,700	Transfer from General Fund More Then Projected
Total	<u>348,050</u>	<u>71,781</u>	<u>419,831</u>	

UTILITY SYSTEM FUND

Balance Forward	4,350,000	141,773	4,491,773	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	650,000	(85,000)	565,000	-\$85 CDBG to be Carried Over into FY 19'20
Charges for Services	8,374,500	244,000	8,618,500	Water and Sewer Revenue More Then Projected
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	472,800	432,000	904,800	\$431K Impact Fees More Then Projected
Other Financing Sources	7,453,199	(7,453,199)	-	SRF Projects Carried Over into FY 19'20
Transfer from Other Funds	-	-	-	
Total	<u>21,300,499</u>	<u>(6,720,426)</u>	<u>14,580,073</u>	

AIRPORT FUND

Balance Forward	1,500,000	(150,296)	1,349,704	Per the Completed Audit FY 2017'18
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	2,183,180	1,466,365	3,649,545	FAA & FDOT Grant Reimbursement More Then Projected
Charges for Services	359,400	(32,200)	327,200	-\$25 Fuel Sales Less Then Projected
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	-	-	
Transfer from Other Funds	330,245	-	330,245	
Total	<u>4,372,825</u>	<u>1,283,869</u>	<u>5,656,694</u>	

STORMWATER FUND

Balance Forward	-	-	-	
Ad Valorem Taxes	-	-	-	
Sales & Use Taxes	-	-	-	
Licenses & Permits	-	-	-	
Special Assessments	-	-	-	
Intergovernmental Revenue	-	-	-	
Charges for Services	-	70,000	70,000	Stormwater Revenue Projection Based on August Billing
Fines & Forfeitures	-	-	-	
Miscellaneous Revenues	-	-	-	
Other Financing Sources	-	313,600	313,600	Internal Borrowing from Utility Fund 403
Transfer from Other Funds	-	-	-	
Total	<u>-</u>	<u>383,600</u>	<u>383,600</u>	

TOTAL ESTIMATED

REVENUES & BALANCES	55,142,460	(4,010,250)	51,132,210	
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EXHIBIT "B"
ORDINANCE 2019-16
SCHEDULE OF ESTIMATED APPROPRIATED EXPENDITURES & RESERVES

	Adopted Budget	Changes	Amended Budget	Explanation of Change
GENERAL FUND				
City Commission	139,656	44,000	183,656	Health Ins, Cell Phone, Training, & Travel
City Manager	255,799	25,000	280,799	Salary & Retirement
City Clerk	86,216	-	86,216	
Finance	374,621	5,000	379,621	Contract Services
Human Resources	172,681	-	172,681	
City Attorney	65,325	-	65,325	
Planning	336,145	-	336,145	
Fleet Maintenance	23,813	-	23,813	
Facilities Maintenance	309,031	-	309,031	
Information Technology	210,191	-	210,191	
Insurance/Risk Mgmt.	-	-	-	
Support Services	109,005	3,600	112,605	Salaries, Membership, Software, Telecommunication, Fleet
Municipal Admin Bldg.	79,166	39,000	118,166	A/C replacements
Non-Departmental	91,100	-	91,100	
Police	5,186,254	519,500	5,705,754	Salaries, Software, Weapons, Utilities, Vehicles & Radios
Fire	3,711,999	135,000	3,846,999	Professional Srv, Protective Gear, Facility Repair & Radios
Building Permits & Inspections	299,281	-	299,281	
Code Enforcement	165,689	-	165,689	
Waste Disposal	985,967	50,000	1,035,967	Contract Services
Lake Conservation	-	30,000	30,000	Operating Expense
Field Operations	-	-	-	
Cemetery	204,102	-	204,102	
Public Service Admin	-	-	-	
Other Transportation	63,820	1	63,821	
Economic Environment	138,037	-	138,037	
Other Human Services	31,000	-	31,000	
Library	-	-	-	
Parks Division	829,699	34,000	863,699	Fuel, M&R, Kiwanis improvements, Shuffleboard repair
Recreation Facilities	1,648,119	-	1,648,119	
Special Events	75,456	6,800	82,256	Contract Services, Advertising & Promotional
Depot Complex	278,843	-	278,843	
Interfund Transfers	493,467	41,000	534,467	Transferred to LWMG Cemetery
Summary - General Fund Expenditures	<u>16,364,482</u>	<u>932,901</u>	<u>17,297,383</u>	
Reserve & Contingencies	<u>2,253,926</u>	<u>898,264</u>	<u>3,152,190</u>	
Total General Fund	<u>18,618,408</u>	<u>1,831,165</u>	<u>20,449,573</u>	
TRANSPORTATION FUND				
Street Operations	828,505	57,000	885,505	Street Sweeping Services
Stormwater Division	387,667	(387,667)	-	Moved to a New Fund (405 - Stormwater Fund)
Transportation - Capital Outlay	598,000	300,000	898,000	Road Resurfacing
Interfund Transfer	-	-	-	
Summary - Transportation Fund Expenditures	<u>1,814,172</u>	<u>(30,667)</u>	<u>1,783,505</u>	
Reserve & Contingencies	<u>520,594</u>	<u>(516,947)</u>	<u>3,647</u>	
Total	<u>2,334,766</u>	<u>(547,614)</u>	<u>1,787,152</u>	

STREET LIGHTING FUNDS

Expenditures	13,555	2,000	15,555	Utilities
Reserve & Contingencies	5,690	(2,673)	3,017	
Total	<u>19,245</u>	<u>(673)</u>	<u>18,572</u>	
CRA FUND				
CRA - Industry Development	208,214	-	208,214	
CRA - Community Redevelopment	564,418	-	564,418	
CRA - Capital Outlay	687,500	-	687,500	
Interfund Transfers	708,054	-	708,054	
Summary - CRA Fund Expenditures	2,168,186	-	2,168,186	
Reserve & Contingencies	1,807,471	(696,261)	1,111,210	
Total	<u>3,975,657</u>	<u>(696,261)</u>	<u>3,279,396</u>	
POLICE FOREFEITURE FUND				
Expenditures	37,640	-	37,640	
Reserve & Contingencies	27,360	(13,916)	13,444	
Total	<u>65,000</u>	<u>(13,916)</u>	<u>51,084</u>	
LIBRARY FUND				
Books by Mail	271,267	-	271,267	
Library	756,714	-	756,714	
Bookmobile	104,789	7,000	111,789	\$5k Salaries/Benefits, \$3k IT Equipment
Summary - Library Fund Expenditures	1,132,770	7,000	1,139,770	
Reserve & Contingencies	37,242	141,719	178,961	
Total	<u>1,170,012</u>	<u>148,719</u>	<u>1,318,731</u>	
LAW ENFORCEMENT FUND				
Expenditures	35,000	(18,000)	17,000	JAG Grants Less Than Projected
Reserve & Contingencies	-	-	-	
Total	<u>35,000</u>	<u>(18,000)</u>	<u>17,000</u>	
Summary Total - Special Revenue	<u>7,599,680</u>	<u>(1,127,745)</u>	<u>6,471,935</u>	
DEBT SERVICE FUND				
Expenditures	1,342,014	164,003	1,506,017	Vehicles Leases
Reserve & Contingencies	716,584	(33,331)	683,253	
Total	<u>2,058,598</u>	<u>130,672</u>	<u>2,189,270</u>	
CAPITAL PROJECTS FUND				
Capital Outlay	50,000	242,000	292,000	\$216k Police Projects, \$24k Electrical Expansion
Transfers To Other Funds	-	-	-	
Reserve & Contingencies	794,400	(105,166)	689,234	
Total	<u>844,400</u>	<u>136,834</u>	<u>981,234</u>	

CEMETERY (LWMG) FUND

Expenditures	64,700	-	64,700
Transfers	-	-	-
Debt Service	45,000	-	45,000
Summary - Utility Fund Expenditures	109,700	-	109,700
Reserve & Contingencies	238,350	71,781	310,131
Total	348,050	71,781	419,831

UTILITY SYSTEM FUND

Expenditures	14,643,993	(5,050,000)	9,593,993	SRF Capital Projects Carried Over into FY 2019'20
Transfers	1,225,000	-	1,225,000	
Debt Service	1,448,513	-	1,448,513	
Summary - Utility Fund Expenditures	17,317,506	(5,050,000)	12,267,506	
Reserve & Contingencies	3,982,993	(1,670,426)	2,312,567	
Total	21,300,499	(6,720,426)	14,580,073	

AIRPORT FUND

Expenditures	3,773,092	1,756,000	5,529,092	Capital Projects, Legal, Contract Service, M&R
Debt Service	126,000	-	126,000	
Summary - Airport Fund Expenditures	3,899,092	1,756,000	5,655,092	
Reserve & Contingencies	473,733	(472,131)	1,602	
Total	4,372,825	1,756,000	5,656,694	

STORMWATER

Expenditures	-	330,000	330,000	\$76k capital outlay, \$223 Streets/Parks/Billing/Utilities
Debt Service	-	-	-	
Summary - Stormwater Fund Expenditures	-	330,000	330,000	
Reserve & Contingencies	-	53,600	53,600	
Total	-	330,000	383,600	

TOTAL ESTIMATED

REVENUES & BALANCES	55,142,460	(3,591,719)	51,132,210
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