City of Lake Alfred
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AGENDA

CITY COMMISSION MEETING
MONDAY SEPTEMBER 26, 2016
7:30 P.M.
CITY HALL

CALL TO ORDER: MAYOR CHARLES LAKE

INVOCATION AND PLEDGE OF ALLEGIANCE: PASTOR BLOCKER

ROLL CALL: CITY CLERK AMEÉ BAILEY

CITY MANAGER & CITY ATTORNEY ANNOUNCEMENTS

RECOGNITION OF CITIZENS: ITEMS NOT ON AGENDA

CONSENT AGENDA

1.) **CITY COMMISSION MEETING MINUTES FOR SEPTEMBER 13, 2016**
2.) **CITY COMMISSION ANNOUNCEMENTS**
3.) **RESOLUTION 09-15: BAD DEBT WRITE OFF**

AGENDA

1.) **PUBLIC HEARING: RESOLUTION 10-16: FINAL MILLAGE RATE**
2.) **PUBLIC HEARING: ORDINANCE 1368-16: UTILITY RATE CHANGES**
3.) **PUBLIC HEARING: ORDINANCE 1369-16: CITY COMMISSION COMPENSATION**
4.) **PUBLIC HEARING: ORDINANCE 1370-16: POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM**
5.) **PUBLIC HEARING: ORDINANCE 1371-16: FY 2016/2017 ANNUAL BUDGET**

RECOGNITION OF CITIZENS (PLEASE LIMIT YOUR COMMENTS TO 5 MINUTES.)

COMMISSIONER QUESTIONS AND COMMENTS:

COMMISSIONER DEARMIN
COMMISSIONER MAULTSBY
MAYOR LAKE
VICE MAYOR DALEY
COMMISSIONER DUNCAN

ADJOURN

LAKE ALFRED CITY COMMISSION MEETING
SEPTEMBER 26, 2016

CONSENT AGENDA

1.) SEPTEMBER 13, 2016 CITY COMMISSION MEETING MINUTES

ATTACHMENTS:

- Draft Minutes

ANALYSIS: Please review the minutes at your earliest convenience and if there are any questions, comments or concerns please contact the City Clerk, Ameé Bailey at (863) 291-5747.

2.) CITY COMMISSION ANNOUNCEMENTS

ANALYSIS: Each of the meetings/ events scheduled below may be constitute a public meeting at which two or more City Commissioners or Planning Board Members may attend and discuss issues that may come before the City Commissioners.

- Ridge League of Cities: October 13, 2016, Lake Eva Banquet Hall, Haines City

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3.) RESOLUTION 09-15: BAD DEBT WRITE OFF

ANALYSIS: As a part of the closeout process for the end of the current fiscal year city staff is requesting authorization to expense any outstanding utility billing accounts as bad debt. Overall the percentage of the accounts to be expensed as bad debt is less than 1% of budgeted utility billing revenue. The total amount for the current fiscal year is $12,627.02 from 117 accounts. While the debt is written off for accounting purposes collection efforts will still continue after the debt is written off the ledger.

Historical Trend

2012	$ 14,434
2013	$ 15,134
2014	$ 15,079
2015	$ 10,877

- Resolution No. 09-16, with Exhibit A – list of accounts to be written off

DRAFT MINUTES
CITY OF LAKE ALFRED
CITY COMMISSION MEETING
TUESDAY SEPTEMBER 13, 2016
7:30 P.M.
CITY HALL

Call to Order: Mayor Charles Lake

Invocation and Pledge of Allegiance: Pastor Strawn

Roll Call: Those in attendance were Mayor Charles Lake, Vice Mayor Nancy Daley, Commissioner John Duncan, Commissioner Jack Dearmin, and Commissioner Albertus Maultsby.

Staff attendance: City Manager Ryan Leavengood, Assistant City Attorney Drew Crawford, City Clerk Ameé Bailey-Speck, Finance Director Amber Deaton, Parks and Recreation Director Richard Weed, Fire Chief Chris Costine, and Police Chief Art Bodenheimer.

CITY MANAGER ANNOUNCEMENTS

City Manager Leavengood stated the Lake Alfred Public Library will also be hosting the Blood mobile next Monday and the Friends of the Library book sales on Saturdays. Contact the Library for more information on these and other weekly events.

Mackay Gardens and Lakeside Preserve will host a volunteer work day on September 24, 8 am - 12 noon in observance of National Public Lands day. This day is set aside annually in our nation to recognize and participate in events that protect and preserve America's natural heritage. This Saturday work day will focus on removal of invasive plants within the preserve. Lunch will be provided. Please register for this event by contacting the Parks and Recreation Department.

The City Commission dates in September have been changed to the 2nd and 4th week in September (today and Monday September 26th) to meet the Florida Statue requirement for the annual budget hearings. The final millage rate and 2016/2017 budget adoption is scheduled for the City Commission Meeting on Monday, September 26th at 7:30 pm

The pedestrian bridge construction is scheduled to begin on Monday, September 19, utility work has already begun. The road should not be completely shut –down for any long periods. The information signs will show a completion date of Spring 2017, and will have the FDOT phone number for construction questions. The contractor is Leware Construction.

City Manager Leavengood provided an update on the Fire Department bay door closure. The bay was converted into additional storage, allowing for equipment to be stored out of site from the street.

CITY ATTORNEY ANNOUNCEMENTS

No Announcements.

RECOGNITION OF CITIZENS

No citizen comments.

PROCLAMATION – CANCER AWARENESS AND PREVENTION MONTH

Mayor Lake read the proclamation and encouraged all citizens to rededicate themselves to the urgent work of increasing awareness, prevention and care for those with cancer. Citizens can also wear the color teal to show their commitment to fight ovarian cancer by encouraging research.

The proclamation was accepted by **Margaret Wheaton** and **Karla Voorhees** from Wings of Teal, the Ovarian Cancer Support Group for Polk County. **Margaret Wheaton** stated she is a 12 year cancer survivor and thanked the City and the Library for their support and display. **Karla Voorhees** is a co-founder of the Polk County Support Group and is also an ovarian cancer survivor. The mission of the support group is to spread awareness to ovarian cancer. More women die from ovarian cancer than breast cancer.

CONSENT AGENDA

Commissioner Dearmin moved to approve the consent agenda, seconded by **Commissioner Maultsby**. The motion was approved by unanimous voice call vote.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

AGENDA

City Manager Leavengood requested that the agenda be re-arranged and that Resolution 08-16 be moved to the beginning of the agenda due to the attendance of speakers and citizens in the audience for that item.

Vice Mayor moved to item #7 up to #1 for this evening, seconded by **Commissioner Dearmin**. The motion was approved by unanimous voice call vote.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

7.) RESOLUTION 08-16: SUPPORT OF LAKE ALFRED ADDAIR

Assistant City Attorney Drew Crawford read the Resolution title.

Mayor Lake read the entire Resolution 08-16.

City Manager Leavengood introduced Julie Grice, Principal of Lake Alfred-Addair Middle School and Tony Bellamy from the Polk County School Board. They have a presentation outlining what is going on, their challenges, and ways the city can help with their endeavors.

Tony Bellamy, Regional Assistant Superintendent for the Turnaround/School Improvement Region for the Polk County School Board discussed role of the district. He reviewed the turnaround option plans and time frames. Last year the school was district ran and this year it will be district managed turn around with Academic Management Organization (AMO) hybrid option. The AMO will provide support for the academics and evaluate the students and teachers. The school moved from a low "F" to a "D" within one year. Changes take time to make and maintain. Low performance teachers were moved to other school where they can receive support. The next meeting with the State regarding the plan is October 24th. A grant was submitted that would bring 5th graders to the school, however that program has been delayed until the school is ready. An 8th period was added to extend the day to allow for additional teaching time.

Julie Grice, Principal of Lake Alfred-Addair Middle School thanked the Commission for the opportunity to speak. She outlined her career as a principal and Regional Superintendent. She reviewed state assessment data and the gains made by the students last year. They need an additional 45 point to reach a grade of "C". Each category (math, english, science, social studies, and industry certifications) is a test given on a separate day to certain grades. The scores are combined to get the overall school grade and how teachers are graded. There is a shortage of teachers nationally and this method of teacher evaluation may make it more difficult to recruit teachers. Turnaround schools get first priority when hiring new teachers in the district. The school has a Community Assessment Team and School Advisory Committee which need members. The school need volunteer to tutor, mentor, coach, and funding for staff and student incentives. Ms. Grice can be reached at 863-295-5988. Students attend from several communities and then disburse to several different high schools.

Vice Mayor Daley moved to approve Resolution 08-16 in support of Lake Alfred-Addair Middle School, seconded by **Commissioner Maultsby**. The motion was approved by unanimous voice call vote. There were no citizen comments.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

1.) PUBLIC HEARING: ORDINANCE 1366-16: PARKS AND RECREATION BOARD

Assistant City Attorney Drew Crawford read the Ordinance title.

City Manager Leavengood stated in April of this year the City Commission adjusted the membership requirements for the Planning Board and Board of Adjustments. The proposed

amendment makes similar changes to the Parks and Recreation Board adjusting the number of members from seven to five with up to two alternates. The current board has five members with two vacant seats.

Staff recommended approval of Ordinance 1366-16 on second and final reading.

Commissioner Maultsby moved to approve Ordinance 1366-16 on second and final reading, seconded by **Commissioner Dearmin**. The motion was approved by unanimous voice call vote. There were no citizen comments.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

ORDINANCE 1368-16: UTILITY RATE STRUCTURE

City Manager Leavengood stated the City's staff is requesting that the item be tabled. Utility billing went out this week and in order to provide the appropriate notice the hearing date was listed as September 26th.

Staff recommended tabling of Ordinance 1368-16 until September 26, 2016.

Vice Mayor Daley moved to table Ordinance 1368-16 until September 26, 2016, seconded by **Commissioner Duncan**. The motion was approved by unanimous voice call vote.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

3.) PUBLIC HEARING: ORDINANCE 1367-16: CITY COMMISSION COMPENSATION (PHASE IN)

City Manager Leavengood stated during last year's budget preparations staff proposed increasing the City Commission's compensation for the Mayor and Commission based upon a salary survey from similarly sized cities within the state of Florida. The survey showed that the current annual stipend given to the City Commission was less than half of the average from the surveyed cities.

The City Commission's compensation was last adjusted in 2005 to its current levels; $3,600 for the Mayor & $2,400 for Commissioners annually. The proposed increase to $6,000 for the Mayor and $5,000 for the City Commissioners would bring the stipend amount to approximately 80% of the surveyed average. As approved on first reading, any increases would not take effect until after each Commissioner's current term has expired.

Following the approval on first reading the City Attorney has further reviewed the question regarding the "phase in" option and determined that there is no conflict within state law regarding commissioners voting on their compensation. Additionally, the City Attorney has

determined that the City of Lake Alfred Charter provision regarding commission compensation can be interpreted to allow for increases to be effective for all Commissioners following the election in 2017.

In order to convey both options to the City Commission, staff has prepared two ordinances with different options.

- The first option is the second reading of Ordinance 1367-16 with the "Phase In" option that was approved on first reading at the August 8th meeting where the proposed increases will go into effect over a three year period with the commencement of new terms for each seat.
- The second option is the first reading of Ordinance 1369-16 with the "May 2017" option where the proposed increases will go into effect for all Commissioners following the election in 2017.

The **City Commission and staff** discussed procedural options regarding the process to move on one and not on another. The public hearing does not need to begin until the City Commission has determined which Ordinance they wish to proceed with at this time.

Mayor Lake asked if the Commission desired to take any action on Ordinance 1367-16. There was no response, therefore no additional action was taken regarding the Ordinance.

4.) ORDINANCE 1369-16: CITY COMMISSION COMPENSATION (MAY 2017)

Assistant City Attorney Drew Crawford read the Ordinance title.

City Manager Leavengood stated that the budget was updated to reflect the May 2017 options, which would fund either option provided.

Commissioner Maultsby moved to approve Ordinance 1369-16 City Commission Compensation on first reading, seconded by **Commissioner Duncan**. The motion was approved by unanimous voice call vote. There were no citizen comments.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**NAY**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

5.) ORDINANCE 1370-16: POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM

Assistant City Attorney Drew Crawford read the Ordinance title.

City Manager Leavengood stated the City maintains a defined benefit retirement system for its public safety employees. Out of a survey of 159 plans the system ranked:

- 13th for Funding Ratio at 104% (meaning that the plan is 4% overfunded to meet its projected liabilities; 80% is considered a good funding level).

- 7th for required City Contributions at 7.3% of payroll (meaning that the plan is of lower cost to the City (e.g. Winter Haven Fire has a city contribution of 39.4%)
- Tied at 144th for benefit multiplier at 2.75%.
    - (3.00 multiplier would be tied for 66th place)

The proposed ordinance increases the multiplier for active participants in the Lake Alfred Police Officers' and Firefighters' Retirement System to 3.00%. This multiplier is consistent with the high risk category within the Florida Retirement System (FRS) and is the most common benefit level within the surveyed cities (77 out of 159; 48.4%). Haines City, Winter Haven, and Auburndale public safety systems all maintain benefit levels in excess of 3% ranging from 3.1% – 3.8%.

The benefit increase will result in an increase in the City's contribution from 7.9% to 11.1% of participating payroll or $20,000 additional per year. The percentage amount is still well below other surveyed cities (13th at 11.1%). The increased contribution has been included in the preparation of the FY 16/17 budget.

Staff recommended approval of Ordinance 1370-16 on first reading.

Commissioner Maultsby asked about the funding for the multiplier increase and who would be affected by the change. **Vice Mayor Daley** asked where the survey came from. Commissioner Duncan asked about the COLA.

City Manager Leavengood commented that the plan will remain over-funded even with the increased multiplier. The changes would affect all active and future employees would receive the benefit. The change is not affecting the retirement date or age. The pension years of service times the multiplier gives you their percentage of compensation. The pension system is modest with a fixed pension amount. It does not allow for excessive overtime, pension spikes with payout of sick or vacation. There is no cost of living adjustment (COLA) modifier. The survey was supplied by the actuary, Foster and Foster based on their Florida clients.

Art Bodenheimer, Chair of the Police Officers' and Firefighters' Retirement Fund, stated the multiplier is applied to the best 5 of 10 years of service to get an average and then multiply towards the income. Once a retirement date is set, there are no changes to the pension. The proposed changes was approved by the pension board and they asked their attorney to draft the request. The board has been very frugal in asking for increases.

Commissioner Dearmin moved to approve Ordinance 1370-16 on first reading, seconded by **Commissioner Maultsby**. The motion was approved by unanimous voice call vote. There were no citizen comments.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

6.) PUBLIC HEARING: ORDINANCE 1371-16: FY 2016/2017 ANNUAL BUDGET

Assistant City Attorney Drew Crawford made an announcement regarding the millage and then read the Ordinance title.

City Manager Leavengood stated over the past several months the City Commission has been presented with and has given approval to the different draft sections of the FY 2016/2017 annual operating budget including: Capital, Expenditures, Revenue, and Payroll.

The proposed FY 2016/2017 budget assembles the previously approved sections into the final budget with updates from July's experience and obtaining final revenue and expenditure information. The proposed budgets are consistent with the previous presentations, established goals, and are currently balanced with the proposed millage rate of 7.239 which is a quarter of a mil reduction from our current rate of 7.489.

CITY OF LAKE ALFRED
FY 2016/2017 BUDGET
SUMMARY

	2016/2017	2017/2018		2016/2017	2017/2018
General Fund			**Community Redevelopment Agency**		
Revenues	4,931,491	4,576,048	Revenues	57,207	57,207
Expenditures	4,931,491	4,576,049	Expenditures	57,207	57,207
Contingency	8,073	5,185	Contingency	-	-
Enterprise Fund			**Stormwater**		
Revenues	2,446,500	2,480,250	Revenues	58,000	58,000
Expenditures	2,446,500	2,480,250	Expenditures	58,000	58,000
Contingency	7,763	38,716	Contingency	-	-

	FY 2016/2017	FY 2017/2018
TOTAL BUDGET:	**$7,377,991**	**$7,056,298**

Some fluctuation in the budget is due to capital projects such as road resurfacing. The budget includes the general fund, enterprise fund and new CRA fund, and stormwater fund. There are a few items that need to be adjusted, so the contingency line item may change for second read. However there are no sustentative changes expected.

Staff recommended approval of Ordinance 1371-16 on first reading.

Several Commissioners applauded the City Manager and staff for lowering taxes while still work hard at making improvements around the City and increasing the staff salaries. Staff is responsive and gets work done quickly.

Vice Mayor Daley moved to approve the tentative millage rate of 7.239, seconded by **Commissioner Dearmin**. The motion was approved by unanimous voice call vote. There were no citizen comments.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

Commissioner Dearmin moved to approve Ordinance 1371-16 on first reading, seconded by **Commissioner Maultsby**. The motion was approved by unanimous voice call vote. There were no citizen comments.

MAYOR LAKE	**AYE**
VICE MAYOR DALEY	**AYE**
COMMISSIONER DEARMIN	**AYE**
COMMISSIONER DUNCAN	**AYE**
COMMISSIONER MAULTSBY	**AYE**

RECOGNITION OF CITIZENS

Richard Scott Craven, 202 East Bay St. Davenport, stated he is a property investor and buys property. He was happy to hear the millage was going down, since he buys homes in Lake Alfred. He has seen property in the City that is not being maintained. He is interested in the process to take distress property that are not being addressed due to the City's inability to deal with homes.

City Manager Leavengood stated the City has developed the Code Enforcement process to allow for abatement or demolition and for the City to recoup the cost incurred through the non-ad valorem assessment. The City is not being too aggressive, but will be enforcing compliance with the City codes. The City updated the code and has agreements with the Property Appraiser and Tax Collector to place those cost on the tax rolls.

COMMISSIONER QUESTIONS AND COMMENTS

Commissioner Maultsby stated that Code Enforcement is doing a good job in bringing properties into compliance. Properties in his neighborhood are looking better or changing ownership. City is doing great and thanked staff. Things are always improving.

Mayor Lake stated he has attended several meetings. He also commented on the automatic door that was installed at the library. He will also be meeting with Marissa Green to see if they can bring more publicity to the issues at Lake Alfred- Addair.

Vice Mayor Daley commented on grass clippings being put in storm drains and going into the Lakes. She stated that there needs to be more education or enforcement. She asked about the Mackay wayfinding sign. She is proud of the City for not having a fire assessment, lower water bills, and lower millage rates.

Commissioner Duncan stated the tennis courts look great. He appreciated staff in getting Lake Alfred –Addair to come and speak. He commented on implementing a volunteer plan at the City.

Leavengood stated he is on the committee and would see how the City can help.

Commissioner Dearmin thanked the Chamber of Commerce on the golf tournament.

With there being no further business to discuss, Mayor Lake adjourned the meeting at 9:11 pm.

Respectfully Submitted,

Ameé Bailey
City Clerk

RESOLUTION NO. 09-16

A RESOLUTION OF THE CITY OF LAKE ALFRED, FLORIDA; GRANTING AUTHORITY TO THE FINANCE DEPARTMENT TO WRITE OFF BAD UTILITY DEBTS FOR FISCAL YEAR 2015/2016 FOR AUDITING PURPOSES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lake Alfred is required, by financial procedures, to write off all bad utility debts for auditing purposes; and

WHEREAS, debt in the amount of $12,627.02 is to be written off for the fiscal year of 2015/2016; and

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Lake Alfred, Florida, as follows:

SECTION 1. AUTHORIZATION.

That the City Commission authorizes the Finance Department to write off all bad utility debts for the fiscal year 2015/2016 as more specifically identified herein, for audit purposes.

SECTION 2. ACCOUNT INFORMATION.

The Utility Debt Write-Off Accounts of the City of Lake Alfred for the fiscal year 2015/2016 is represented in Exhibit "A" and is attached hereto and incorporated and made a part of this Resolution.

SECTION 3. EFFECTIVE DATE.

This Resolution shall take effect immediately upon passage and adoption by the City Commission.

INTRODUCED AND PASSED by the City Commission of the City of Lake Alfred, Florida, in Regular Session this 26th day of September, 2016.

CITY OF LAKE ALFRED, FLORIDA
CITY COMMISSION

_____
Charles O. Lake, Mayor

ATTEST:

_____
Ameé Bailey-Speck, City Clerk

Approved as to form:

_____
Frederick J. Murphy, Jr., City Attorney

Exhibit "A"
Resolution 09-16

Acct	Customer Name	Location	Amount
13	BOLIN, KEN SR	43 CREEK CIR	56.25
212	DAVIS, JUDY	813 ADAMSON CT	13.59
865	ZAMPINO, VINCE	665 E CUMMINGS ST	149.52
1210	FELTER, LEROY S JR	305 S GOODMAN AVE	189.8
2742	COGSWELL, JAMES	2219 SPRUCE LN	197.46
3715	ROBERTSON, GARY	236 TRADEWIND CT	138.19
4013	MCQUEEN, SAMMIE L.	909 EVERETT ST	21.2
4219	FUHRMAN, JANET	2146 LOIS BLVD	110.21
4317	PORTER, LORRAINE	2037 THELMA DR	75.37
5792	OUTLER, TAMMIE	2026 THELMA DR	77.78
7429	TIPPET, CHRISTINE	181 JAMES CIR	100.96
8122	ADAM CARL WYLER	390 W HAINES BLVD APT 9	37.7
8158	WRIGHT, LATISA	130 W DAVIS AVE	38.93
8191	REECE, MICHAEL	475 E HOFFMAN ST	78.9
8249	WILKES, JAMES	335 W CUMMINGS ST	114.23
8264	PARKER, MARLENE	902 S CHAR MIL AVE	107.26
8366	RIOS DE BENDICION	365 W TERRACE AVE	253.03
8812	CATE, HEATHER	160 SUNSET DR	93.75
8817	FEARS, JOHN	2210 LOIS BLVD	117.65
8900	RICHARDSON, RHONDA	170 W DAVIS AVE	30.72
8968	PICHE, LINDA	15 SUNSET CIR	129.9
9168	WILSON, JEREMY	575 E LEMON AVE	152.9
9174	MERRITT, SHAWNTA	1063 S LAKE SHORE WAY	20.02
9291	BROOKS, DENISE	660 W CUMMINGS ST	90.46
9388	SHELTON, PATRICIA	560 W HOFFMAN ST	283.67
9391	ALLEN, SHIWANA	790 MARTIN LUTHER KING ST	126.74
9493	WILLIAMS, SHERRY	355 E ECHO ST	38.45
9528	MOFFITT, ERIC	293 JAMES CIR	167.78
9583	MOONEY, PATRICIA	295 E PARK LN	14.02
9626	HAGAN, JUSTIN	1115 S CROSS AVE	23.51
9644	JOHNSON, MILENA	501 OAKHURST WAY	58.3
9663	WHITE, JUDY	1155 S LAKE SHORE WAY	81.1
9689	SMITH , RONALD H	685 LAKE SWOOPE DR	230.07
9702	CERVANTES, SARA	17 TWIN OAKS DR	101.12
9706	RUTHRUFF, KATHLEEN	1040 S BUENA VISTA DR	170.2
9741	MINER, TERESA	2201 HEMLOCK LN	131.96
9754	BROKENBURR, MELISA	930 E ALFRED DR	128.49
9759	JOHNSON, RACHEL	675 LAKE SWOOPE DR	98.36
9806	GARNER, WADE	495 E HOFFMAN ST	487.64
9807	JOHNSON, TEKEILA	295 W PARK LN	102.54
9851	ELDER, ETHEL	2215 SPRUCE LN	12.29
9863	WALKER, ANGELIA	725 S BUENA VISTA DR	8.41
9893	SMITH , BRENTON F	52 SUNSET CIR	69.97
9894	ORTIZ, CARMEN	784 LAKE CUMMINGS BLVD	148.18
9920	WISE, DERIK	1215 W PIERCE ST	99.01

Exhibit "A"
Resolution 09-16

9961	HERNANDEZ, MELVA	370 N RICKLYNN AVE	14.55
9980	WALDEN, MILDRED	185 W DAVIS AVE	79.62
9982	MEEKS, JESSICA	460 TWIN LAKES BLVD	31.82
10002	ADAMSON, DALE	570 E TANGERINE AVE	187.69
10010	ROMAN, VANESSA	625 N 3RD ST	76.93
10052	COX, RONDA L	2211 HEMLOCK LN	197.84
10054	CALLAHAN, JA'REL	150 W DAVIS AVE	73.45
10091	WILLIAMS , RHONDA	1061 S LAKE SHORE WAY	36.55
10118	DREW, EDDIE	2204 HEMLOCK LN	137.26
10136	FOGLE, CAROLYN	814 EVERETT ST	104.31
10195	SUMMERALL, LLOYD	560 E GRAPEFRUIT AVE	2.79
10237	FISCHER, AMANDA	945 S LAKE SHORE WAY APT 12	137.38
10268	PEREZ, ANDRES OLASCOAGA	945 S LAKE SHORE WAY APT 9	41.53
10278	BAEZ, RANDALL	285 W TERRACE AVE	127.82
10279	CLARK, QUANDEANTON	831 ADAMSON CT	152.27
10286	MCBRYAN, KANDIS	260 E HAINES BLVD	170.94
10288	BOYD- SIMMER , CRYSTAL	160 N NEKOMA AVE # 1	29.17
10292	TAYLOR, JASON	812 EVERETT ST	30.51
10322	SCHMOKE, JOHN	303 WINTER GARDEN CT	148.49
10323	SORRENTINO, KATHLEEN	395 N RICKLYNN AVE	61.26
10329	DANIELS, YOLONDA	700 LAKE CUMMINGS BLVD	13.83
10365	URIBE, MARISELA	301 JAMES CIR	133.15
10367	BENSON, IVIN	875 S CHAR MIL AVE	58.63
10370	2Q GLAMOUR	130 E HAINES BLVD	130.83
10371	ALEXANDER, APRIL	420 CHAMBERLAIN DR	90.43
10374	DASH SERVICES, LLC	920 S LAKE SHORE WAY	164.99
10383	WILBURN , TABITHA	49 PALM CIRCLE DR	74.37
10389	SALCE, GUILLERMO	300 S LAKE SHORE WAY	299.41
10390	HENRY, CONSTANCE	572 E GRAPEFRUIT AVE # 2	53.16
10392	CONCUPCION, EMILIO	32 PALM CIRCLE DR	121.25
10409	PARSONS, DONALD	160 N NEKOMA AVE # 2	21.06
10412	ANGIES ROADSIDE CAFE	5570 W US HWY 17/92	51.96
10438	JONES, ARTHUR	360 N LAKE SHORE WAY	51.5
10443	JIMENEZ, COREY	154 W ALFRED ST	137.25
10468	EMMITT, PAUL J	605 E HOFFMAN ST	109.6
10470	CARRESO, DAVID	21 PALM CIRCLE DR	111.24
10524	REDNER, CHRISTOPHER	60 SUNSET CIR	112.03
10539	CARTER, JOHN	2209 HEMLOCK LN	117.29
10550	ADCOCK, GLENNON JR	1050 S BUENA VISTA DR	109.34
10552	LUCAS , MARY	20 SUNSET CIR	89.32
10562	STRICKLAND, TAMMY	1145 S NEKOMA AVE	104.77
10602	BARBOSA, STEFANE JACKLYNN	2000 KAY ST	176.67
10609	SANTIAGO, ILIANA	365 JAMES CIR	73.55
10612	DUDLEY, TAMMI	196 SUNSET DR	71.99
10624	MORALES, CHRISTIAN	24 PALM CIRCLE DR	54.1
10636	MORIVAL, ARCHANGELO	455 E HOFFMAN ST	46.55
10673	CONCEPCION, EMILIO	8 PINE DR	113.01

Exhibit "A"
Resolution 09-16

10683	MCQUARRIE, STEPHANIE	49 PALM CIRCLE DR	126.19
10696	BARRIOS, RAUL	325 W PIERCE ST # 1	125.94
10708	TORRES JR., JESUS	80 CYPRESS DR	190.95
10731	SPENCE , WANDA L	595 S BUENA VISTA DR	126.27
10740	BUELL, LORETTA	295 W PARK LN	65.85
10773	HAZELTON , STEPHANIE	36 SUNSET CIR	61.43
10776	THOMAS , PAUL	160 N NEKOMA AVE # 1	107.73
10777	GS LIMITED LLC	1870 US HWY 17/92 UNITS 27 & 37	353.86
10777	GS LIMITED LLC	1870 US HIGHWAY 17/92 UNIT 28 & 3	303.24
10786	ALLUMS, CHASITY	1061 S LAKE SHORE WAY	90.98
10789	DANGERFIELD, BREANNA	120 N NEKOMA AVE # 2	50.06
10805	ALEXIS, SCHANADER	335 W PIERCE ST # 2	67.51
10816	WILLIAMS, DERRICKO	160 N NEKOMA AVE # 2	51.22
10840	MERONI, MEGAN	290 S NEKOMA AVE	70.15
10869	GRAY, GLEN	2196 HEMLOCK LN	162.26
10923	STEWART, DONNA MAY	440 W ORANGE ST	130.33
10929	BRADY , CORA	595 E GRAPEFRUIT AVE APT 1	93.05
10946	FRANCOUS, ROSEANNE	152 W ALFRED ST	28.6
10961	WHITE, KYLE	1155 S LAKE SHORE WAY	50.06
10963	SMITH , CHARLES	210 W PERSHING DR	26.48
10968	WALKER , JOANN	1978 THELMA DR	138.13
10974	HASLOP, JOLENE	330 MOSLEY RD	109.25
11061	ROSE, KALIE LARAE	630 E THELMA ST	384.3
11098	NARVARRO, TATIANA	15 TWIN OAKS DR	159.44
11153	AUER, JOYCE	57 SUNSET CIR	42.69
			$ 12,627.02

LAKE ALFRED CITY COMMISSION MEETING
SEPTEMBER 26, 2016

AGENDA

1.) PUBLIC HEARING - RESOLUTION 10-16: FINAL MILLAGE RATE

ISSUE: The City Commission will consider Resolution 10-16 adopting the final millage rate for fiscal year 2016-2017.

ATTACHMENTS:

- Resolution 10-16

ANALYSIS: The City is required to advise the Property Appraiser's Office of its final millage rate and roll-back rate. The final millage rate is proposed to be set at 7.2390 per $1,000 of taxable value for the upcoming 2016-2017 fiscal year.

STAFF RECOMMENDATION: Approval of Resolution 10-16

RESOLUTION NO. 10-16

A RESOLUTION OF THE CITY OF LAKE ALFRED, FLORIDA, DETERMINING THE ADOPTED AMOUNT OF AND FIXING THE RATE OF AD VALOREM TAXATION AND MAKING THE ANNUAL TAX LEVY FOR FISCAL YEAR 2016/2017; PROVIDING FOR CONFLICTS, SEVERABILITY AND EFFECTIVE DATE.

BE IT RESOLVED by the City Commission of the City of Lake Alfred, Florida as follows:

SECTION 1. OPERATION AND EXPENSES.

That the amount determined by the budget as necessary to be raised by Ad Valorem taxation in the City of Lake Alfred, Florida, for the operation and expenses for the administration of the affairs of the City is the sum of **$1,092,539.**

SECTION 2. MILLAGE.

That the final millage for Fiscal Year 2016/2017 is fixed at **7.2390 mills** which is a 0.11% reduction over the current roll back rate of 7.2472 mils.

SECTION 3. TAX LEVIED.

That there shall be levied and collected by the City of Lake Alfred, Florida, for the Fiscal Year 2016/2017 upon all NON-EXEMPT TAXABLE PROPERTY within the corporate limits of said City, a tax of 7.239 mills on each dollar of non-exempt appraised value for the purpose of realizing a sum sufficient to fund the budget and meet and defray the necessary operating expenses of said City for the ensuing Fiscal Year.

SECTION 4. CONFLICTS.

All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 5. SEVERABILITY.

If any section or portion of a section of this resolution proves not to be valid, unlawful or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or part of this Resolution.

SECTION 6. EFFECTIVE DATE.

This resolution shall become effective immediately upon passage and adoption.

INTRODUCED AND PASSED at the regular meeting of the Lake Alfred City Commission held on this 26th day of September, 2016.

CITY OF LAKE ALFRED, FLORIDA
CITY COMMISSION

_____
Charles O. Lake, Mayor

ATTEST:

_____
Ameé Bailey-Speck, City Clerk

Approved as to form:

_____
Frederick J. Murphy, Jr., City Attorney

LAKE ALFRED CITY COMMISSION MEETING
SEPTEMBER 26, 2016

2.) PUBLIC HEARING: ORDINANCE 1368-16: UTILITY RATE STRUCTURE

ISSUE: The City Commission will consider an ordinance updating the City's water and sewer rate structure on second and final reading.

ATTACHMENTS:

- Ordinance 1368-16: Utility Rate Structure
- Schedule of Rate Changes
- 2016 Water and Sewer Rate Study (Raftelis)

ANALYSIS: The City's existing rate structure for water and sewer service provides a stable revenue source for the utility with very little variation in the amount billed per customer based on usage. The City's sewer rates and structure has not been changed since 1990; the water rates and structure has not been changed since 1999. The current system does not encourage conservation and the customers that use the least amount of water are essentially subsidizing the utility bill for higher water users by paying a flat rate.

In January of 2016 the City entered into a continuing service agreement with Raftelis Financial Consultants for the performance of a utility rate study. The goal was to restructure the system to be more equitable by lowering the base rate and charging based upon usage while still providing a stable revenue source for the City.

In June of 2016 the City Commission was presented with the results of the utility rate study that provided for a reduction in the base sewer charge from $40.54 to $29.50 and a reduction in the base water charge from $12.95 to $8.95. The proposed ordinance adopts the rate structure as well as cleans up other language within the code pertaining to utilities. The proposed rate structure will not result in an increase in revenue to the City (revenue neutral). Under the proposed rate structure just over half of the residences are expected to see a decrease in their utility bill with a breakeven point between 4,000-5,000 gallons of usage per month.

Usage	Existing Rates	Proposed Rates	Difference	Cumulative % Single Family Bills
0	$53.49	$38.45	($15.04)	11.1%
1,000	$53.49	$41.82	($11.67)	17.1%
2,000	$53.49	$45.19	($8.30)	25.8%
3,000	$53.49	$48.56	($4.93)	37.3%
4,000	$53.49	$51.93	($1.56)	48.4%
5,000	$53.49	$55.30	$1.81	58.0%
6,000	$53.49	$58.88	$5.39	65.4%
10,000	$57.49	$73.20	$15.71	82.7%
15,000	$62.49	$80.50	$18.01	90.1%

STAFF RECOMMENDATION: Approve Ordinance 1368-16 on second and final reading.

ORDINANCE 1368-16

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LAKE ALFRED, FLORIDA AMENDING SECTION 58 OF CHAPTER 2, ARTICLE II WATER SERVICES AND ARTICLE III SEWER SERVICES, OF THE CODE OF ORDINANCES OF THE CITY OF LAKE ALFRED, FLORIDA BY PROVIDING REVISED RATES, FEES AND CHARGES AND USAGE BLOCKS FOR WATER AND SEWER UTILITY SERVICES FOR WATER AND SEWER CUSTOMERS; PROVIDING FOR CODIFICATION, CONFLICTS, SEVERABILITY, THE ADMINSTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lake Alfred City Commission has determined it is in the best interest of the citizens to review and amend the water and sewer utility rates, fees, charges and related usage blocks; and

WHEREAS, the City of Lake Alfred last changed the sewer rates via the passage of Ordinance 714-90 on December 10, 1990; and

WHEREAS, the City of Lake Alfred last changed the water rates for customers within the city-limits of the City via the passage of Ordinance 856-98 on January 5, 1998 and outside the city-limits via the passage of Ordinance 861-99 on March 15, 1999; and

WHEREAS, on January 4, 2016 the City Commission approved entering into a Continuing Service Agreement and Task Order #1 with Raftelis Financial Consultants, Inc. to perform a water and sewer utility rate study, and

WHEREAS, on June 20, 2016 Raftelis Financial Consultants, Inc. presented the results of the water and sewer utility rate study to the City Commission, and

WHEREAS, upon review of the study and existing Code of Ordinances, the City Commission desires to amend Section 58 of Chapter 2, Articles II and III of the Code of Ordinances of the City of Lake Alfred to establish new water and sewer utility rates, and designate the City Manager as the administrator of the City's water and sewer utility system, and to revise classifications and definitions, and the connection schedule for the City's water and sewer system; and

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Lake Alfred, Florida that this Ordinance is hereby passed for the protection and welfare of the citizens of Lake Alfred, and that:

SECTION 1. <u>CODE OF ORDINANCES.</u> Section 58 of Chapter 2, Article II and Article III of the Code of Ordinances for the City of Lake Alfred is hereby amended as identified in Exhibit "A" attached hereto and made a part hereof (deletions are shown in ~~strikethrough~~ and additions are shown in <u>underline</u> format).

SECTION 2. <u>CONFLICTS</u>. All ordinances in conflict herewith are hereby repealed to the extent necessary to give this Ordinance full force and effect, provided however, that nothing

herein shall be interpreted so as to repeal any existing ordinance or resolution relating to means of securing compliance with the City's Code of Ordinances, unless such repeal is explicitly set forth herein.

SECTION 3. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The City of Lake Alfred, Florida, hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

SECTION 4. CODIFICATION. It is the intention of the City Commission that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Lake Alfred; and that sections of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to, "section", or such other appropriate word or phrase in order to accomplish such intentions; and regardless of whether such inclusion in the Code of Ordinances of the City of Lake Alfred is accomplished, sections of this Ordinance may be renumbered or re- lettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the City Manager or his or her designee, without need of public hearing, by filing a corrected or re-codified copy of same with the City Clerk.

SECTION 5. EFFECTIVE DATE. This ordinance shall take effect immediately upon adoption after a second and final reading provided however that the rates, fees, and charges established herein shall not take effect until October 1, 2016 and apply to bills in the first full billing cycle after October 1, 2016 it being the intent not to impose pro-rated rates, fees, and charges established herein and effective on October 1, 2016.

INTRODUCED AND PASSED on first reading at a regular meeting of the Lake Alfred City Commission held this 22nd day of August, 2016.

PASSED AND FINALLY ADOPTED on second reading at the meeting of the Lake Alfred City Commission duly assembled on the 26th day September, 2016.

CITY OF LAKE ALFRED
CITY COMMISSION

By:_____
Charles O. Lake, Mayor

ATTEST:

By:_____
Ameé Bailey-Speck, City Clerk

APPROVED AS TO FORM:

By:_____
Frederick J. Murphy Jr., City Attorney

Ordinance 1368-16
Exhibit "A"

Language stricken is shown in ~~strikethrough~~ format; language added is shown in underlined format.

PART II - CODE OF ORDINANCES
ARTICLE II. – WATER SERVICE
DIVISION 1. - GENERALLY

Sec. 58-31. - Water used for irrigation.

(a) From and after September 20, 1991, it shall be unlawful to use city water for irrigation purposes in distribution lines installed after September 20, 1991, unless such water has been first separately metered and measured through a water meter approved by the city, and a backflow preventer valve approved by the city.

(b) Irrigation is defined as an underground watering system used exclusively to irrigate lawns, flora and fauna.

Sec. 58-32. - Production of sale of water limited; analysis.

(a) No person shall produce for sale or sell or distribute water for domestic purposes for any of the inhabitants of the city where city water for such purposes is available. It is not intended by this section to prohibit the production and sale of water within the city for irrigation purposes.

(b) In cases within the city where persons may already be engaged in the business of producing and selling or distributing water to the inhabitants of the city for domestic purposes, such distributor shall cause such water to be analyzed by the state department of health at least once every month; and the results of such analyses shall be filed with the city clerk. If any analysis shall show water to be unfit for human consumption, or to be below the requirements of the state department of health, the producer of such water shall, upon notification of such unfitness, immediately cease the distribution to inhabitants of the city.

Sec. 58-33. - Commission's power to regulate; city manager as administrator of utility.

Every consumer of water of the city shall be governed by and subject to the rules and regulations with reference to the use and consumption of water supplied by the city. The city commission reserves the right to require all water used to be metered and to make such rules and regulations relative to the installation of meters and charges as it may deem necessary and proper.

The city manager shall be the administrator of the city's water utility system and has the authority to make any adjustments pertaining to water and sewer bills deemed to be in the best interest of the city.

Secs. 58-34—58-55. - Reserved.

DIVISION 2. - RATES AND CHARGES

Sec. 58-56. - Classification and definitions of water users.

The users of water of the city shall be divided into the following~~five classes~~: Residential; Non-Residential; and Multi-Family

"Residential" means premises with a primary potential for use as living quarters by an individual or single family. Each residential unit constitutes a single unit of living quarters within the lot or other identifiable unit of space.

"Non-Residential" means premises with a primary potential for use as a commercial, industrial, governmental, or any other non-residential activity or use. The premises may contain multiple units of non-residential use or activity so long as the meter size is ready to serve the potential needs of said units as determined by the city manager or his designee.

"Multi-Family" means two or more residential units situated on one or more lots or other identifiable units of space that are connected to a single master meter which is responsible for the base charge and usage for each residential unit connected to the meter. This shall include but not be limited to duplexes, triplexes, apartments, etc. All parameters within a rate block shall be multiplied by the number of units connected to the master meter (e.g. 5 residential units connected to a master meter would have a Block 1 range of up to 25,000 gallons (5 x 5,000 gallons).

~~commercial; domestic; multiple-unit user; users of spray water; and users of water for irrigation:~~

~~Commercial users shall include packinghouses, canning plants and other manufacturing establishments or other similar businesses.~~

~~Domestic users shall include all household, mercantile and proprietors of small businesses. Each occupant occupying a separate apartment, business or dwelling unit shall be deemed a separate domestic water user and subject to the rates established for domestic users. Each user of water, regardless whether if such users' water is metered on a separate meter or not, shall be subject to a minimum charge.~~

~~Multiple-unit user is a user occupying a building consisting of two or more apartments, businesses or dwellings, or a combination, which portion is served by a single meter.~~

~~Users of spray water are those who use water exclusively in mixing sprays for citrus groves.~~

~~Users of water for irrigation are those who use water in large quantities for the irrigation of groves or farms or for any other agricultural purposes.~~

Sec. 58-57. - Rates~~,~~ inside and outside city; automatic escalator.

(1) The following rates are established for water supplied and metered by the city to the users designated in section 58-56 (block rates are charged per thousand gallons):

	Water Rates	
Description	**Gallons Included**	**Monthly Rate**
Base Service Charge		
Residential (per unit)	0	$8.95
Non-Residential		
5/8-inch	0	$8.95
1-inch	0	$22.38
1.5-inch	0	$44.75
2-inch & Above	0	$71.60
Usage Charges*		
Residential		
Block 1	0 - 5,000	$1.04
Block 2	5,001 - 10,000	$1.25
Block 3	Above 10,000	$1.46
Non-Residential	All Usage	$1.30

*usage rates charged per thousand gallons

(2) Water users with separately metered irrigation systems shall pay a separate base service and usage charges for irrigation.

(3) Water users outside the city limits shall be charged an additional twenty-five percent (25%) surcharge for all rate components in subsection (1) above.

(4) All rate components set forth within subsection (1) above shall automatically increase on October 1st of every odd calendar year by three percent (3%) from each preceding biennial cycle's rates (e.g. 2017, 2019, etc.) A schedule of all rates effective October 1, 2016 and each October 1, 2017, 2018, 2019, and 2020 is attached hereto as Schedule 1-R and is incorporated in this Ordinance by reference. A current Schedule of all rates, fees and charges shall be on file in the City Clerk's office.

~~(1) Water users inside the city limits.~~

~~a. For one through 6,000 gallons of water metered to each user (whether domestic, commercial, multiple-unit, spray water or water for irrigation), the user shall pay $12.95 per month, per connected unit.~~

~~b. For each additional 100 gallons of water used by each user over and above the first 6,000 gallons, each of such users shall pay $0.10 per 100 gallons per connected unit up to 15,000 additional gallons; $0.12 per 100 gallons per connected unit up to 30,000 additional gallons; $0.14 per 100 gallons up to 60,000 gallons per connected unit; $0.16 per 100 gallons above 100,000 gallons.~~

~~(2) Water users outside the city limits:~~

~~a. For one through 6,000 gallons of water metered to each user (whether domestic, commercial, multiple-unit, spray water or water for irrigation), said user shall pay $17.50 per month, per connected unit.~~

~~b. For each additional 100 gallons of water used by each of said users over and above the first 6,000 gallons, each of such users shall pay $0.15 per hundred gallons, per connected unit up to 15,000 additional gallons; $0.17 per hundred gallons, per connected unit up to 30,000 additional gallons; $0.19 per hundred gallons up to 60,000 gallons per connected unit; $0.21 per hundred gallons above 100,000 gallons.~~

Sec. 58-58-58-59. – Reserved.

~~**Sec. 58-59. - Fire suppression system; payment.**~~

~~(a) The city shall make a separate charge of $25.00 per year for each building using a fire suppression system which is attached to the city water system. This fee shall be charged in addition to any water used for domestic, commercial or industrial purposes. These yearly charges shall be payable in advance on or before October 1 each year.~~

~~(b) The city fire inspector shall make an annual inspection of the fire suppression systems prior to October 1 of each year and shall submit a list of connected fire suppression systems to the office of the city clerk.~~

Sec. 58-60. - Meter installation; deposits, service charges; contractors, builders, renters; reactivation.

(a) Meters shall be installed at each unit for the use of contractors and builders when the building operation is begun, and the base service and usage charges shall be paid monthly for each unit. ~~all water used shall be charged at the applicable rate at the end of a 90-day~~

~~period. If water service remains after the 90-day period, the building shall be transferred to regular monthly billing periods.~~

(b) ~~Where meters are installed for residential purposes within the city~~A unit connected to the city's water system shall ~~,~~deposit a~~ the~~ sum equal to ~~two~~three times the ~~anticipated~~base monthly fees for each unit ~~shall be deposited~~ with the city as a guarantee that water bills incurred by~~for~~ ~~such use~~said unit will be paid~~;~~. Contractors or builders engaged in a building operation pursuant to subsection (a) above shall deposit $150 for each unit with the city as a guarantee that water bills incurred for such use will be paid. Any remaining surplus of funds after all utility bills are paid by the respective unit shall be returned to the person making the deposit when such person deactivates their account. ~~but if there be a surplus remaining in the deposit after all bills are paid by such users, such surplus shall be returned to the person making the deposit at such time as such person gives up possession and/or ownership of the residential property.~~

(c) A service charge of $35.00 shall be collected for each ~~customer~~water user to activate or deactivate services from the city's water system. A transfer of service within the city's water system shall incur a single service charge. ~~A service charge of $10.00 shall be collected for each transfer within the city's water system.~~

(d) A unit that activates services with the city's water system that was previously deactivated within the twelve (12) month period immediately preceding the activation shall constitute a "reactivation" of service and shall pay an amount equal to the cumulative monthly water Base Service Charges for the period of time the service was deactivated as provided for within Section 58-57(1). Notwithstanding the foregoing, units that have changed ownership or executed a lease or rental agreement within the preceding twelve (12) month period and have provided the City with proof satisfactory to the City Manager or his designee of such change of ownership and/or lease or rental agreement shall be exempt from this provision.

Sec. 58-61. ~~-~~ ~~Tapping~~Meter installation fees.

The following charges shall be made for all water meter installation connections, which meters shall be furnished by the city; and such meters shall remain the property of the city:

Size of Meter (in inches)	~~Tapping~~Meter Installation Fee
¾	$ 500.00
1	575.00
1½	820.00
2	875.00
3	*
4	*
6	*

* To be determined by the ~~utilities director~~city manager or his designee.

Sec. 58-62. - Temporary water connection charge.

Temporary service fee: The city shall allow temporary water/wastewater service connections for the purpose of cleaning and maintenance.

Residential Service:	15 days	$50.00
~~Commercial~~Non-Residential Service:	30 days	$100.00

Secs. 58-63 - 58-85. - Reserved.

ARTICLE III. - SEWER SERVICE

Sec. 58-121. - Commission's power to regulate; city manager as administrator of utility.

Every consumer or user of sanitary sewer services of the city shall be governed by and subject to the following rules and regulations with reference to the use of sanitary sewer services supplied by the city, and the city commission reserves the right to require all properties for which there is sanitary sewer service available to be connected to the sanitary sewers immediately upon such service's becoming available to such property and to make such rules and regulations relative to use of such sanitary sewer service in connection with and charges for such service as it may deem necessary and proper.

The city manager shall be the administrator of the city's sewer utility system and has the authority to make any adjustments pertaining to water and sewer bills deemed to be in the best interest of the city.

Sec. 58-122. - Classification and definitions of sanitary sewer users.

The users of the sanitary sewer system of the city shall be divided into the following ~~classes~~: Residential, Multi-Family, and Non-Residential

"Residential" means premises with a primary potential for use as living quarters by an individual or single family. Each residential unit constitutes a single unit of living quarters within the lot or other identifiable unit of space.

"Non-Residential" means premises with a primary potential for use as a commercial, industrial, governmental, or any other non-residential activity or use. The premises may contain multiple units of non-residential use or activity so long as the meter size is ready to serve the potential needs of said units as determined by the city manager or his designee.

"Multi-Family" means two or more residential units situated on one or more lots or other identifiable units of space that are connected to a single master meter which is responsible for the base charge and usage for each residential unit connected to the meter. This shall include but not be limited to duplexes, triplexes, apartments, etc. All parameters within a rate block shall be multiplied by the number of units connected to the master meter (e.g. 5 residential units connected to a master meter would have a sewer charge cap of 50,000 gallons (5 x 10k gallons).

~~Single-family residential, multifamily residential, commercial-residential, laundry user, public institutional user, and commercial-industrial user:~~

~~(1) Single-family residential user means premises used and occupied as living quarters by a single family where such premises are situated on one lot and has a separate connection to the city sanitary sewer system. The premises must constitute the only living quarters on the lot.~~

~~(2) Multifamily residential user means two or more single-family residential units situated on one or more lots, and shall include all duplexes, triplexes, apartments and apartment houses.~~

~~(3) Commercial-residential user means all motels, hotels, boardinghouses, tourist courts and mobile home and travel trailer parks.~~

~~(4) Public institutional user means all governmental buildings, such as schools, publicly owned hospitals and post offices, and shall also include rest homes and railroad, truck and bus terminals.~~

~~(5) Laundry user means any commercial laundromat or other location having one or more coin-operated laundry machine.~~

~~(6) Commercial-industrial user means all types of manufacturing, processing and packing plants, and all other business and commercial users other than those described in subsections (3), (4) and (5) of this section.~~

Sec. 58-123. ~~--~~ Rates inside and outside city limits; automatic escalator.

(1) The following rates are established for sewer service furnished by the city to all of the users of such service as defined in section 58-122:

	Sewer Rates	
Description	**Gallons Included**	**Monthly Rate**
Base Service Charge		
Residential (per unit)	0	$29.50
Non-Residential		
5/8-inch	0	$38.35
1-inch	0	$73.75
1.5-inch	0	$147.50
2-inch & Above	0	$236.00
Usage Charges*		
Residential	Up to 10,000	$2.33
Non-Residential	All Usage	$2.33

*usage rates charged per thousand gallons

~~(1) A single-family residential user connected to the city sanitary sewer system shall pay the sum of $40.54 per month for such service.~~

~~(2) A multifamily residential user connected to its own individual water meter shall pay the sum of $40.54 per month for such service. Each multifamily residential user which is connected to a master water meter with one or more multifamily residential users of the city sanitary sewer service shall pay the sum of $40.54 per month for such service, per unit; in addition to such charge, the multifamily residential user connected to such master water meter shall each month pay a sum equal to 100 percent of the water bill for such meter.~~

~~(3) Each commercial-residential user, public institutional user, laundry user and commercial-industrial user shall pay the sum of $40.54 per month per connected sewer unit, plus 100 percent of the water bill for the connected unit, per month.~~

(2) Sewer usage charges are calculated by using the metered water use for each user. Separately metered irrigation systems shall not incur sewer base service or usage charges.

~~-~~(3) Sewer users outside the city limits shall be charged an additional twenty-five percent (25%) surcharge for all rate components within subsection (1) above.

(4) All rate components set forth within subsection (1) above shall automatically increase on October 1st of every odd calendar year by three percent (3%) from each preceding biennial cycle's rates (e.g. 2017, 2019, etc.) A Schedule of all rates effective October 1, 2016, and each October 1, 2017, 2018, 2019, and 2020 is attached hereto as

Schedule 1-R and is incorporated in this Ordinance by reference. A current Schedule of all rates, fees and charges shall be on file in the City Clerk's office.

Sec. 58-124. Reserved. ~~- Rates outside city limits.~~

~~There shall be added to the base rates in section 58-123 for users of the sanitary sewer system outside the city limits a surcharge of ten percent in all cases after the adoption of this section to be in effect until April 30, 2004. Starting May 1, 2004, there shall be added to the rates in section 58-123 for users of the sanitary sewer system outside the city limits an additional surcharge of 15 percent in all cases thus making the surcharge a total of 25 percent to be in effect thereafter until otherwise changed and/or amended by the city commission.~~

~~(Code 1959, § 18-23; Ord. No. 374, § 6, 6-20-1966; Ord. No. 434, §§ 1, 2, 1-11-1971; Ord. No. 1036-03, § 1, 4-21-2003)~~

Sec. 58-125. - Connection, payment; definition of availability of service.

(a) It is declared to be necessary for the benefit of the general health and welfare of the city that all property shall be connected to the municipal sanitary sewer system as soon as such service is available to property. Where there is a sanitary sewer service available to real property that falls within any of the classifications in sections 58-122 and 58-123, the owner of any such real property on which is located a building occupied full- or part-time by human beings shall, within ~~30 days~~six (6) months after being notified by the ~~city clerk~~city that sewer service is available, connect such building to the sewer in a manner approved by the building inspector.~~; and~~ In the event that such owner or occupants of the property have not connected to the City's sewer system within six (6) months following notification, said owner or occupants shall thereafter pay to the city the applicable monthly sewer base service charge as a service availability fee for ~~the particular classification of~~ the property in question if they are water users of the City or otherwise currently receive a utility bill for city services. By Resolution of the City Commission a program may be established to finance and/or subsidize the cost of units connecting to available sewer service up to the full amount so long as such program is in compliance with any applicable law and City bond covenants.

(b) Sanitary sewer service is defined as being available when a sewer collector main is placed in any public right-of-way abutting the front, rear or side property line of any property within the city. Any real property located within the city which is subdivided after August 24, 1989, must be connected to either the city's sanitary sewer system or to another sanitary sewer system constructed to the city's specifications.

Sec. 58-126. - Lien for sewer accounts; cutoff for delinquency; late fee; reconnecting charge; reactivation.

(a) All bills for sanitary sewer services shall be due and payable on or before the 30th of the month, or the last day of the month, whichever is earlier, following the month in which the service is used and shall not be subject to discount.

(b) Sanitary sewer service provided any ~~premises~~unit, whether used by the owner of the ~~premises~~unit or by a tenant of the ~~premises~~unit, shall be charged against the ~~premises~~ unit and the owner and shall constitute a lien against such ~~premises~~unit until paid.

(c) All water/sewer bills not paid by the 30th of the month or the last day of the month, whichever is earlier, following the month in which the water was used, shall be declared past due and shall render the user liable to have his supply of water cut off without notice. In addition, a $10.00 per month late fee will be added to all bills not paid by the 30th of each month or the last day of the month, whichever is earlier. In all cases where the account has been placed on the disconnection list or disconnected for failure to pay, a nonpayment fee

of $35.00 shall be made for reconnection of the service to the unit~~premises~~ of such user during the hours of 8:00 a.m. to 4:30 p.m., Monday through Friday. A $60.00 nonpayment fee will be charged if the turn on or reconnection is done at any other time.

(d) A unit that activates services with the city's sewer system that was previously deactivated within the twelve (12) month period immediately preceding the activation shall constitute a "reactivation" of service and shall pay an amount equal to the cumulative monthly sewer Base Service Charges for the period of time the service was deactivated as provided for within Section 58-123(1). Notwithstanding the foregoing, units that have changed ownership or executed a lease or rental agreement within the preceding twelve (12) month period and have provided the City with proof satisfactory to the City Manager or his designee of such change of ownership and/or lease or rental agreement shall be exempt from this provision.

Sec. 58-127. - Deposits, contractors and builders.

(a) A unit connected to the city's sewer system shall deposit a sum equal to three times the base monthly sewer fees for each unit as a guarantee that sewer bills incurred by said unit will be paid. Any remaining surplus of funds after all utility bills are paid by the respective unit shall be returned to the person making the deposit when such person deactivates their account.

~~Where a user of the sewer is also a user of the city's water system, the deposit required for water use shall be applicable to the use of the sewerage system.~~

(b) Where city water service is not used by the user of the sanitary sewer system, a deposit equal to ~~two~~three months~~'~~ of base service charges shall be made with the city prior to connection to the sewer system; except, ~~there~~ where new structures are undertaken, if city water service is available to the property where sewer service is available, both the water and sewerage system shall be connected and the deposit for water service shall ~~apply ratably to both water and sewer service.~~be required as provided for in Section 58-60(b) in addition to the sewer deposit in subsection (a) above.

Sec. 58-128. - Charges for sewer service connections.

(a) Commencement of monthly service charge. The monthly service charge for sewage disposal shall begin within 30 days after formal dedication of the sewage plant, or within 30 days after formal acceptance of any expansion of the original phase of the sewer program.

(b) Tap-in fees. The tap-in fee for a new connection shall be set at $150.00.

Sec. 58-129. - Combined billing.

(a) Bills for sanitary sewer service shall be rendered the same time and together with bills for water service as provided in this chapter.

(b) Where users of the city's sanitary sewer service are not users of the city's water service or other service, bills for sanitary sewer service shall be rendered separately but at the same time and in the same manner as the bill for the city's water services.

Sec. 58-130. - Reserved.~~Assessment of costs of installation of water and sanitary sewer mains.~~

~~(a) The owners of real property along or abutting where a water main or sanitary sewer system is installed shall be assessed for the total cost of either or both of such installations on the following basis: The total assessable front footage of the installation project will be measured and divided into the total cost of the project to determine a cost per front foot figure. This cost per front foot figure will be multiplied by the property front footage (according to the public records evidencing the subject property owner's title), and the result shall be the amount which shall be assessed against such~~

~~property. A corner lot shall be assessed a total sum equal to 100 percent of the assessment for the shorter of the sides of the corner lot, plus 20 percent of the assessment for the longer of such sides.~~

~~(b) All assessments as provided in subsection (a) of this section for such improvements that may be made shall constitute a lien prior to all other liens, except taxes, upon the real estate assessed. The amount of such assessment shall bear interest at the rate of ten percent per annum from the date of the assessment of the cost of such improvement. Liens for such improvements, work done and materials furnished, or any of these, may be acquired and enforced in the manner provided for the acquisition and enforcement of liens upon real property as provided by F.S. ch. 85.~~

Sec. 58-131. - Maintenance of building sewer lines.

Each property owner shall maintain and be responsible for his building sewer line to its junction with the public sewer line. ~~The city shall maintain that portion of the building sewer line lying in any public right-of-way or utility easement.~~ The city reserves to itself the right to inspect the sewer line with the property owner and together determine if a clog, damage or obstruction was caused by the city or by the property owner. After determining the cause, the responsible party shall bear the expense for repairs. All new building sewer lines shall be constructed with a four-inch or six-inch cleanout at the property line, consisting of a "Y" in the sewer line, one branch terminating with a standard ferrule at finished grade. At such time as it may be necessary to open an existing sewer lateral, a cleanout shall be installed at the property line by the city, consisting of a "Y" in the sewer line, one branch terminating with a standard ferrule at finished grade. All sewer laterals shall be constructed of either extra-strength cast iron or type PSM PVC sewer pipe and fittings as described in the latest edition of the Standard Plumbing Code. All replacements of sewer laterals shall be with extra-strength cast iron or type PSM PVC sewer pipe and fittings as described in the Standard Plumbing Code, except where the old type of pipe will not be compatible with such cast iron or PSM PVC pipe, or unless otherwise determined by the city manager or his appointed representative.

Secs. 58-132—58-165. - Reserved.

Schedule 1-R to Ordinance 1368-16
Inside City Water and Sewer Rates

	Effective Date:				
	October 1, 2016	**October 1, 2017**	**October 1, 2018**	**October 1, 2019**	**October 1, 2020**
Residential Water Rates					
Water Base Charge per Unit	$8.95	$9.21	$9.21	$9.48	$9.48
Water Usage Charge/1,000 Gallons					
Block 1 (0 - 5,000 gallons)	$1.04	$1.07	$1.07	$1.10	$1.10
Block 2 (5,001 - 10,000 gallons)	$1.25	$1.28	$1.28	$1.32	$1.32
Block 3 (Above 10,000 gallons)	$1.46	$1.50	$1.50	$1.54	$1.54
Residential Sewer Rates					
Sewer Base Charge per Unit	$29.50	$30.38	$30.38	$31.29	$31.29
Sewer Usage Charge/1,000 Gallons					
Up to 10,000 gallons	$2.33	$2.39	$2.39	$2.46	$2.46
Non-Residential Water Rates					
Water Base Charge					
5/8-inch Meter	$8.95	$9.21	$9.21	$9.48	$9.48
1-inch Meter	$22.38	$23.04	$23.04	$23.73	$23.73
1.5-inch Meter	$44.75	$46.09	$46.09	$47.47	$47.47
2-inch Meter and Larger	$71.60	$73.74	$73.74	$75.95	$75.95
Water Usage Charge/1,000 Gallons					
All Use	$1.30	$1.33	$1.33	$1.36	$1.36
Non-Residential Sewer Rates					
Sewer Base Charge					
5/8-inch Meter	$38.35	$39.50	$39.50	$40.68	$40.68
1-inch Meter	$73.75	$75.96	$75.96	$78.23	$78.23
1.5-inch Meter	$147.50	$151.92	$151.92	$156.47	$156.47
2-inch Meter and Larger	$236.00	$243.08	$243.08	$250.37	$250.37
Sewer Usage Charge/1,000 Gallons					
All Use	$2.33	$2.39	$2.39	$2.46	$2.46

Schedule 1-R to Ordinance 1368-16
Outside City Water and Sewer Rates

	Effective Date:				
	October 1, 2016	**October 1, 2017**	**October 1, 2018**	**October 1, 2019**	**October 1, 2020**
Residential Water Rates					
Water Base Charge per Unit	$11.18	$11.51	$11.51	$11.85	$11.85
Water Usage Charge/1,000 Gallons					
Block 1 (0 - 5,000 gallons)	$1.30	$1.33	$1.33	$1.37	$1.37
Block 2 (5,001 - 10,000 gallons)	$1.56	$1.60	$1.60	$1.65	$1.65
Block 3 (Above 10,000 gallons)	$1.82	$1.87	$1.87	$1.92	$1.92
Residential Sewer Rates					
Sewer Base Charge per Unit	$36.87	$37.97	$37.97	$39.11	$39.11
Sewer Usage Charge/1,000 Gallons					
Up to 10,000 gallons	$2.91	$2.98	$2.98	$3.07	$3.07
Non-Residential Water Rates					
Water Base Charge					
5/8-inch Meter	$11.18	$11.51	$11.51	$11.85	$11.85
1-inch Meter	$27.96	$28.80	$28.80	$29.66	$29.66
1.5-inch Meter	$55.93	$57.61	$57.61	$59.33	$59.33
2-inch Meter and Larger	$89.50	$92.17	$92.17	$94.93	$94.93
Water Usage Charge/1,000 Gallons					
All Use	$1.62	$1.66	$1.66	$1.70	$1.70
Non-Residential Sewer Rates					
Sewer Base Charge					
5/8-inch Meter	$47.93	$49.37	$49.37	$50.85	$50.85
1-inch Meter	$92.18	$94.95	$94.95	$97.78	$97.78
1.5-inch Meter	$184.37	$189.90	$189.90	$195.58	$195.58
2-inch Meter and Larger	$295.00	$303.85	$303.85	$312.96	$312.96
Sewer Usage Charge/1,000 Gallons					
All Use	$2.91	$2.98	$2.98	$3.07	$3.07

CITY OF
LAKE ALFRED

2016 Water, Sewer and Stormwater Rate Study

July 11, 2016

RAFTELIS
FINANCIAL CONSULTANTS, INC.

CITY OF LAKE ALFRED
FLORIDA

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July 11, 2016

Ryan Leavengood
City Manager
City of Lake Alfred
120 E. Pomelo Street
Lake Alfred, FL 33850

Subject: 2016 Water, Sewer and Stormwater Rate Study

Dear Mr. Leavengood,

Raftelis Financial Consultants, Inc. (RFC) is pleased to provide this 2016 Water, Sewer and Stormwater Rate study for the City of Lake Alfred (City). This report reviews the City's recent financial trends, establishes appropriate financial targets and provides recommendations to restructure the existing water and sewer user rate structure.

The major objectives of the study include the following:

1. Develop financial forecast for the water and sewer enterprise fund to ensure financial sufficiency, meet operation and maintenance (O&M) costs, and maintain adequate debt service coverage;
2. Target sound and sufficient reserve fund levels; and
3. Document proposed water and sewer rate structure, which focuses on equitable cost recovery between customer classes and provides bill impacts for typical customers.

This report summarizes the key findings and recommendations related to the development of the financial forecast and new rate structure for the water and sewer utilities.

It has been a pleasure working with you, and we thank you and the City staff and consultants for the support provided during the course of this study.

Sincerely,

RAFTELIS FINANCIAL CONSULTANTS, INC.

Tony Hairston
Senior Manager

Joe Williams
Consultant

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EXECUTIVE SUMMARY

BACKGROUND OF THE STUDY

The City of Lake Alfred (City) provides water and sewer service to properties located within and outside of the City limits. The City accounts for the water and sewer funds and financial reporting as a combined enterprise fund (System). As an enterprise fund the costs of providing service are recovered primarily through user fees. Specifically, the City recovers its water and sewer utility costs through user rates and ancillary charges.

The City has engaged Raftelis Financial Consultants, Inc. (RFC) to conduct a rate study, including provisions for a revenue sufficiency projection and alternative rate design options. RFC has prepared this report to document our findings and conclusions. RFC created an Excel-based financial model with the primary purpose to provide the City with a management tool to anticipate future needs, enhance operation and capital planning, and diminish the probability of sudden rate adjustments or other adverse financial conditions. This model can be updated periodically to estimate impacts of certain events such as new customer growth, large capital projects, etc. and overall revenue sufficiency over a multi-year period.

This executive summary provides an overview of the study and includes findings and recommendations for water and sewer rate design options and financial policies.

UTILITY RATE DESIGN

The water and sewer rate design is based on the cost of providing water and sewer service along with taking into consideration the pricing objectives identified by staff during the project kick-off meeting. The primary pricing objectives were identified as "Affordability", "Simple to Understand and Update", and "Revenue Stability." More specifics relating to the pricing objectives identified are discussed in Section 4, but the overall approach used in this analysis provides lower bills at lower consumption levels to achieve affordability.

In addition to the pricing objectives, certain policy and other considerations were reviewed while developing the proposed rate structure. The following provides a summary of each of these issues and considerations.

Revenue Neutral

The rates designed for implementation on October 1, 2016 have been calculated to provide the same amount of revenue as existing rates (i.e. "revenue neutral"). For example, the existing water rates are anticipated to produce approximately $780,000 in revenue in FY 2017. The rate design rates will also produce approximately $780,000 in rate revenue.

Minimum Gallons

One of the most important equity considerations is the amount of usage included in the minimum bill. The existing rates allow for a uniform level of gallons included in the minimum water bill regardless of meter size and customer consumption characteristics. The residential sewer rates include a flat monthly fee regardless of water usage and non-residential sewer rates include a minimum charge higher than the residential charge and also a usage charge for all consumption compared to the residential rate with no consumption charge. To promote equitable cost recovery from rates, the minimum gallons have been removed from the proposed base charges and all water consumption will be billed usage rates for water and sewer, with the exception of residential customers who will be capped at 10,000 gallons per month on the sewer usage rates. A more detailed discussion of the proposed rate design is included in Section 4.

Meter Size Base Charges

The existing rate ordinance establishes that a monthly water and sewer base charge is applied per "connected unit" for all customers (residential and non-residential). The City reports that identifying the number of connected units for certain customers is administratively challenging. Since there are only a relatively small amount of non-residential customers with multiple connected units to a single meter (i.e. "master metered" customers), the proposed rates rely on the water meter size instead of connected units. Under the proposed meter size approach, the base charges will increase with larger meter sizes in accordance with American Water Works Association (AWWA) meter equivalency ratios.

Provided on the following two tables are the existing and proposed rates. The proposed rates are designed to be implemented on the first billing cycle in October 2016:

Table ES- 1: Proposed Water Rates October 2016

	Existing Rates		Proposed Rates	
Description	Gallons Included	Rate	Gallons Included	Rate
Base Charge				
Residential (per unit)	0 - 6,000	$12.95	0	$8.95
Commercial				
5/8-inch	0 - 6,000	$12.95	0	$8.95
1-inch	0 - 6,000	$12.95	0	$22.38
1.5-inch	0 - 6,000	$12.95	0	$44.75
2-inch & Above	0 - 6,000	$12.95	0	$71.60
Usage Charges				
Residential				
Block 1	6,001-15,000	$1.00	0 - 5,000	$1.04
Block 2	15,001-30,000	$1.20	5,001 - 10,000	$1.25
Block 3	30,001-60,000	$1.40	Above 10,000	$1.46
Block 4	60,001-99,999	$1.60	N/A	N/A
Commercial				
Block 1	6,001-15,000	$1.00	All Usage	$1.30
Block 2	15,001-30,000	$1.20	N/A	N/A
Block 3	30,001-60,000	$1.40	N/A	N/A
Block 4	60,001-99,999	$1.60	N/A	N/A

Note: Outside City surcharge is 25% for all rate components under Proposed Rates.

Table ES- 2: Proposed Sewer Rates October 2016

	Existing Rates		Proposed Rates	
Description	Gallons Included	Rate	Gallons Included	Rate
Base Charge				
Residential (per unit)	All Usage	$40.54	0	$29.50
Commercial				
5/8-inch	0 - 6,000	$53.49	0	$38.35
1-inch	0 - 6,000	$53.49	0	$73.75
1.5-inch	0 - 6,000	$53.49	0	$147.50
2-inch & Above	0 - 6,000	$53.49	0	$236.00
Usage Charges				
Residential	N/A	N/A	Up to 10,000	$2.33
Commercial				
Block 1	6,001-15,000	$1.00	All Usage	$2.33
Block 2	15,001-30,000	$1.20	N/A	N/A
Block 3	30,001-60,000	$1.40	N/A	N/A
Block 4	60,001-99,999	$1.60	N/A	N/A

Note: Outside City surcharge is 25% for all rate components under Proposed Rates.

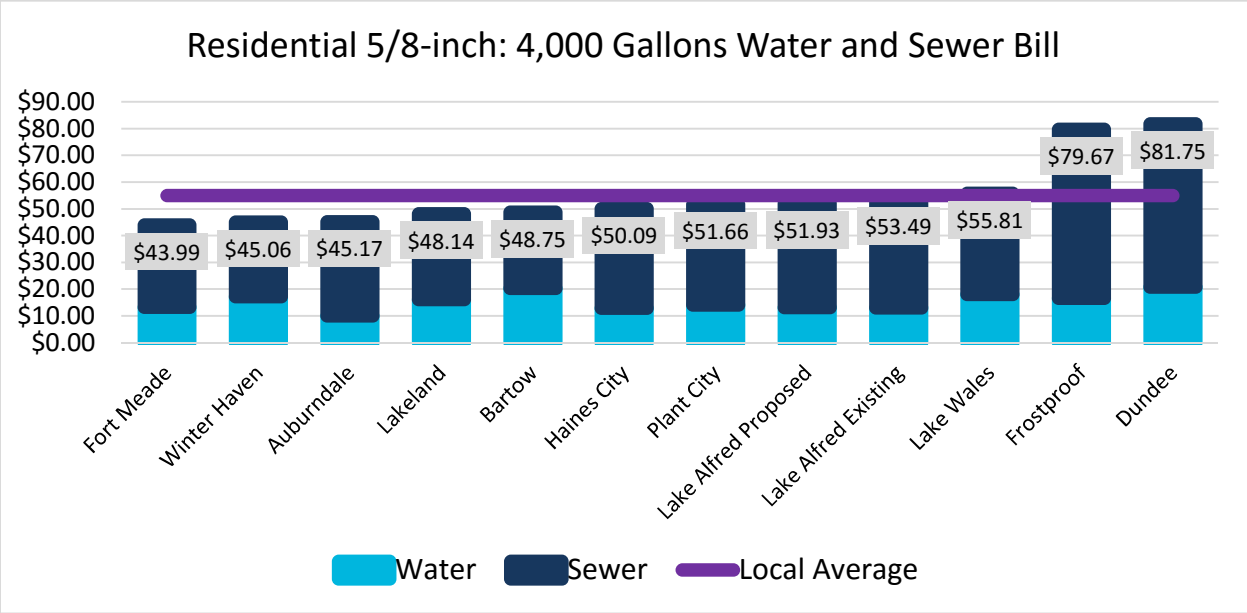
The following table illustrates residential water and sewer bill impacts at various usage levels:

Table ES- 3: Single Family Sample Bill Impacts (Water and Sewer)

Usage	Existing Rates	Proposed Rates	Difference	Cumulative % Single Family Bills
0	$53.49	$38.45	($15.04)	11.1%
1,000	$53.49	$41.82	($11.67)	17.1%
2,000	$53.49	$45.19	($8.30)	25.8%
3,000	$53.49	$48.56	($4.93)	37.3%
4,000	$53.49	$51.93	($1.56)	48.4%
5,000	$53.49	$55.30	$1.81	58.0%
6,000	$53.49	$58.88	$5.39	65.4%
10,000	$57.49	$73.20	$15.71	82.7%
15,000	$62.49	$80.50	$18.01	90.1%

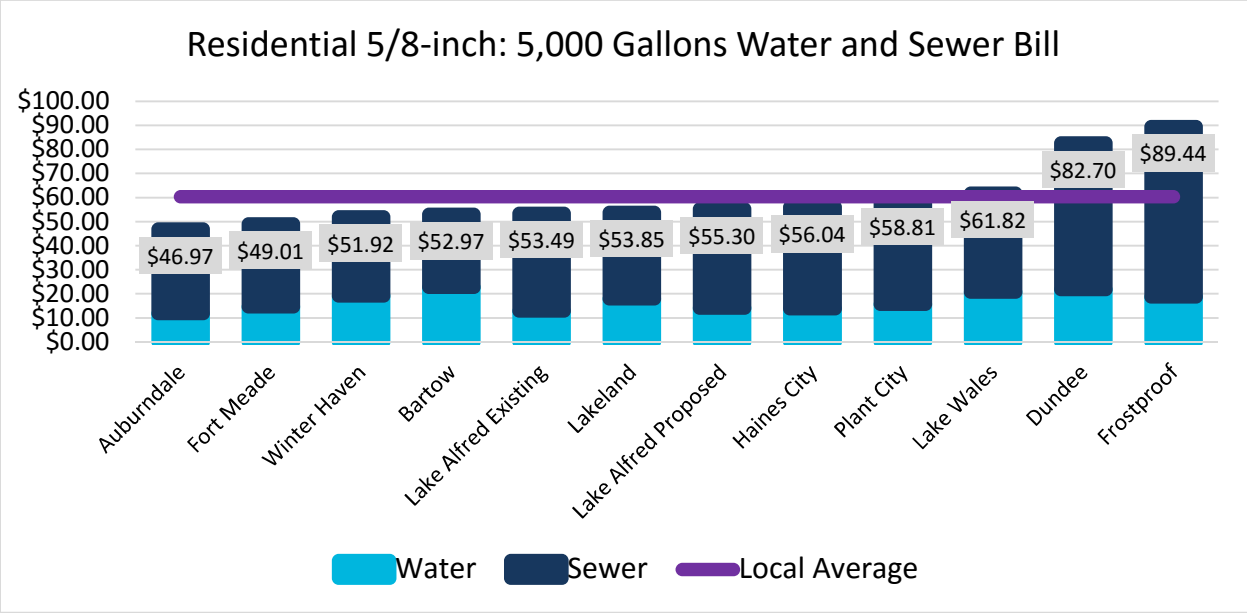
As shown below, the proposed residential bills at 4,000 gallons will be lower than existing bills and become more comparable to other nearby municipal water systems under the proposed rate structure:

Figure ES- 1: Local Comparison - Single Family 4,000 Gallons



At 5,000 gallons the proposed residential bills will be slightly higher than existing bills but remain below the average of other nearby communities:

Figure ES- 2: Local Comparison - Single Family 5,000 Gallons



Other residential and non-residential comparisons are included in Section 4 and Exhibit 8.

FINANCIAL INDICATORS

Financial indicators are useful tools and metrics used to evaluate operational performance, financial health, and trends. Several cash flow and liquidity ratios are used by bond rating agencies when evaluating a utility for a bond rating. It should be stressed that financial indicators do not tell the whole story when it comes to utility operations and performance but provide specific data points to be used in conjunction with many other factors to assess the overall financial health of the utility. When reviewing utility statistics, it is prudent to also consider the age of a utility's assets, the major capital needs of the system, the stability of rate revenues, and other factors.

DEBT SERVICE COVERAGE

Debt service coverage is a key financial indicator and a minimum ratio is typically required as a covenant established with the issuance of utility debt. Most utilities have some form of borrowed money they are required to repay at an agreed upon interest rate. To ensure that a system can handle the repayment amount with interest and continue to operate normally, a loan issuer will establish a coverage ratio whereby net revenue divided by annual debt service requirements will yield a number higher than 1.00 (usually ranging from 1.15 to 1.25).

$$\frac{\textit{Net Revenue}}{\textit{Debt Service}} = \textit{Coverage Ratio}$$

The utility has historically reported very strong "all-in" debt service coverage ratios for the utility system. The minimum annual debt service coverage requirement pursuant to the City's Loan Agreement authorizing the Series 2012 Note is 1.20, while the minimum debt service coverage requirement set forth in the loan agreement for the outstanding SRF loan is 1.15. The forecast developed for this study anticipates that the City will exceed these minimum coverage ratios through the Forecast Period ending Fiscal Year 2021. During the course of the study a minimum target coverage was established which exceed the requirement minimum in order for the water and sewer system to maintain a strong operating position. The following summarizes the projected debt service coverage ratio throughout the Forecast Period:

Table ES- 4: Projected Debt Service Coverage

Fiscal Year:	2016	2017	2018	2019	2020	2021
Net Revenue [1]	$973,000	$1,030,500	$1,066,600	$1,038,600	$1,074,600	$1,043,200
Debt Service Requirements	$554,089	$554,089	$554,089	$554,089	$554,089	$554,089
Coverage Ratio Achieved	1.76	1.86	1.92	1.87	1.94	1.88
Coverage Ratio (Target Minimum) [2]	1.75	1.75	1.75	1.75	1.75	1.75

[1] Net Revenue obtained from Exhibit 6. Amounts reflect 3.0% water and sewer rate adjustments in FY 2018 and FY 2020.
[2] All-in coverage target set at 1.75 to maintain a strong financial position. Actual required coverage ranges between 1.20x for the senior debt service and 1.15x for the outstanding SRF loan.

A more detailed illustration of the projected debt service coverage can be found on Exhibit 6 at the end of this report and is also discussed in further detail in Section 5.

UTILITY CASH RESERVES

Establishing a reserve policy provides a basis for the City to manage variances in revenue and expenses, and cope with potential fiscal emergencies such as revenue shortfalls, asset failure, natural disaster etc. While the utility does not anticipate any large capital projects during the Forecast Period, it is always prudent to establish strong unrestricted cash reserves and capital project reserves in order to avoid or mitigate future debt issuances.

RFC recommends that the City maintain two primary reserves: 1) Operating Fund - to provide working capital to support the operation, maintenance, and administration of the System; and 2) Renewal and Replacement/Capital reserve - used to fund future obligations that are necessary for maintaining reliable infrastructure.

Below on Table ES-5 are recommended reserve policies for the City's utility enterprise fund:

Table ES- 5: Recommended Reserve Policy

Reserve	Recommended Policy	2021 Minimum Target Level
Operating Funds	1-year O&M Expenses	$1.4M
Renewal and Replacement	1-year typical R&R program	$160K

As can be seen on the table below, the target minimum reserve balances are met throughout the Forecast Period and reflect an adequate level of utility reserves. Amounts above the minimum reserve balances are available to fund future capital improvements or mitigate the timing of any future needed rate adjustments.

Table ES- 6: Projected Reserve Balances

Fiscal Year:	2016	2017	2018	2019	2020	2021
Unrestricted Reserves [1]	$2,576,411	$2,659,621	$2,777,232	$2,861,343	$2,979,753	$3,060,964
Minimum Target	$1,267,000	$1,239,500	$1,283,900	$1,330,200	$1,378,500	$1,428,900
R&R Fund Balance [1]	$0	$13,700	$33,400	$57,900	$138,400	$164,000
Minimum Target	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000

[1] Obtained from Exhibit 7.

RECOMMENDATIONS

As set forth herein, we recommend the following:

1. Implement proposed rates effective on October 1, 2016 which will provide rate equity among the various water and sewer customers, more affordable bills for lower use customers, and will promote water conservation. The proposed rates are designed on a revenue neutral basis.
2. Implement a provision for the automatic adjustment of water and sewer rates by 3.0% beginning October 1, 2017 (beginning of Fiscal Year 2018) and every other year in order to maintain adequate financial margins in anticipation of continued inflationary pressures. This averages to less than a 1.5% annual change in utility rates. The City currently adjusts its solid waste collection rates by 3.0% every even year (e.g. October 1, 2016), therefore the water and sewer rate adjustments would not occur on the same years as the solid waste rate adjustments.
3. Monitor the utility financial indicators annually to ensure that the utility system remains in a strong financial position and perform a review of the existing rate structure and forecast of revenue sufficiency every three to five years.

SECTION 1. INTRODUCTION

BACKGROUND

The City of Lake Alfred (the "City") operates a combined water and sewer utility Enterprise Fund ("System") to serve customers with quality utility services within the City limits and extending to certain contiguous areas outside the City limits. Included in the Enterprise Fund is the stormwater utility, providing services primarily within City limits. The purpose of establishing the utility as an Enterprise Fund is to ensure that it generates the necessary revenues to cover all costs related to providing service. To generate the appropriate revenues, it is prudent to review the fixed and consumption based user rates of the water and sewer utility and also the fixed monthly fee for the stormwater utility.

Since the water, sewer and stormwater utility is a proprietary or enterprise fund, the cost of providing service is primarily funded with user fees. The goal of this study is to assist the City in identifying future rate adjustments, if any, to recover the projected cost of operating, maintaining, repairing and financing the utility assets.

SCOPE OF SERVICES

In an effort to ensure adequate funding for utility operations, regulatory requirements, and equitable revenue recovery among all users of the System, the City has engaged Raftelis Financial Consultants, Inc. (RFC) to perform a rate study. This report includes a five-year financial forecast of the System along with specific recommendations of rate structure adjustments to achieve the City's rate objectives through FY 2021.

SUMMARY OF REPORT

Section 2. Revenue Requirements – This section summarizes the City's financial forecast which serves as the basis for the revenue sufficiency analysis. Also included is a discussion of the assumptions utilized in forecasting the adopted operating budget, debt service, and capital needs into the future.

Section 3. Customer Statistics – This section summarizes historical and projected customers and sales. Projections are primarily based off of recent historical trends and expected future sales with a conservative outlook.

Section 4. Rate Design and Bill Comparisons – This section provides the analysis and results for the proposed rate structure adjustments. As discussed further in this section, the rate design provides for more equitable cost recovery between customer classes and keeps the City's rates competitive with other surrounding utilities.

Section 5. Revenue Sufficiency Analysis – This section summarizes projected future utility rates along with provisions for indexing rates every other year in the future to keep pace with constantly increasing operating costs. This section also includes a detailed discussion relating to various financial indicators that credit rating agencies have focused on when evaluating the utility industry. The primary financial indicators analyzed include debt service coverage and minimum utility reserve fund balances.

Section 6. Stormwater Review and Discussion – This section will provide a discussion on the current rate structure for the stormwater system as well as a review of the pros and cons of changing billing methods and the level of cost recovery being achieved by existing rates. Also included is a discussion on potential adjustments in billing methodology to follow certain industry standards that allow for more equitable cost recovery.

SECTION 2. REVENUE REQUIREMENTS

GENERAL

Utility cash revenue requirements is the term that generally defines the various components of cost associated with operating and maintaining a municipally-owned utility system, as well as the cost of financing the renewal and replacement of facilities and capital improvements for upgrades and expansion. The sum of these cost components, less any miscellaneous utility revenues, represents the net revenue requirements that must be funded from the utility rates. The revenue requirements for this study are predicated on analysis of projected water and sewer costs for the five-year period ending FY 2021. The projected revenue requirements include the various generalized cost components below:

- Operating Expenses: These expenses include the cost of labor, insurance, electricity, chemicals, materials, supplies, administration and other items necessary for the operation and maintenance of the System.
- Debt Service: Debt service includes the principal and interest on the System's current outstanding debt obligations payable from the net operating revenues of the System. The System currently has the Series 2012 Notes outstanding with payments due through FY 2024 and an SRF Loan with payments due through FY 2027.
- Other Revenue Requirements: This component of cost includes, in general, any ongoing capital improvements (capital outlay) to be financed from revenues, transfers to System reserves for future rehabilitation, and funding of certain capital projects on a pay-as-you-go basis.

PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS

The projected revenue requirements are summarized in this section and are provided in more detail in Exhibits 4 and 5 at the end of this report. The major assumptions, considerations and analyses that are included in the development of the projected revenue requirements are as follows:

1. The City's adopted budget for water and sewer services for FY 2016 (the "Budget") served as the basis for expenditure projections. Unless otherwise noted, the underlying assumptions and expenditure amounts included therein are assumed to be reasonable and reflect anticipated operations. Such budgetary amounts are incorporated into the revenue requirement component of the study, except for adjustments and assumptions as noted below.
2. The operating and maintenance expenditures of the System budgeted for FY 2016 are projected for the remaining five years of the Forecast Period (i.e., through FY 2021). Schedules providing budget line item detail of projected operating expenses are shown on Exhibit 3 at the end of this report. The primary assumptions associated with the projected operating expenses as developed for the Forecast Period are as follows:

a. System salaries and wages were increased above FY 2016 budgeted amounts by 3.0% annually to reflect wage adjustments resulting from promotions and merit increases as well as cost of living adjustments due to inflationary pressures. Health care expenditures are projected to increase by 10.0% annually, much faster than salaries and taxes due to the recent trend in the industry.

b. Operating expenditures such as sludge hauling, utilities and chemicals have been increased at a slightly higher rate of 5.0% annually to account for the potentially rising costs of these external items.

c. The System currently makes two transfers to the City, the cost allocation transfer and the interfund transfer. The cost allocation transfer is based on a direct allocation of salaries from specific administrative staff including the City Manager, Finance Director, Attorney and PW Superintendent. The allocation reflects that these employees spend a portion of their time managing the System and ensuring the high quality of services are maintained. Since this cost allocation is tied to salaries and managing the System, it has been treated as an operating expense for the purposes of debt service coverage calculations. The other transfer the System makes is the interfund transfer, which is based on a small return on investment for the City. The City is not able to collect property taxes from facilities and land owned by the System, so instead this transfer is made annually. There is no formal policy for this transfer so it is therefore placed "below-the-line" for debt service coverage calculations.

d. Other operating costs such as operating supplies, travel and uniforms have been increased above the FY 2016 Budget by 2.3% annually to account for general inflation. General inflation is usually measured by the CPI-U, which is the Consumer Price Index – All Urban Consumers Report. The CPI-U has increased the past two years at the rate of 0.76% and 0.73% for 2014 and 2015, respectively. Balancing recent historical performance, a conservative approach and projected future performance from the Congressional Budget Office (CBO) Economic Projections report ranging from 2.3% up to 2.4% from 2017 through 2025, it is appropriate to use 2.3% throughout the Forecast Period.

e. Each year the budget also specifies amounts related to minor operating capital expenditures. Much of this amount has been included in the operating costs above but it should be mentioned that there is constant maintenance being performed on the System, which provides the ability to postpone and/or avoid major repairs and replacements.

3. The capital expenditures planned over the next five years for the System are based on the City's capital improvement plan (CIP) provided by City staff. The CIP does not reflect any major capital projects that would require the use of additional revenue bonds or SRF loans, which indicates that the City's continued maintenance is preventing any major replacements. As mentioned on Table 1 below, the CIP is fully funded from Renewal and Replacement (R&R) funds, which will be discussed further in Section 5:

Table 1: Five-Year Capital Improvement Expenditures

	2016	2017	2018	2019	2020	2021
Capital Project Costs						
Replace Service Vehicles	$25,000	$25,000	$0	$0	$25,000	$0
Paint Water Tower	0	60,000	0	0	0	0
High Service Pumps	40,000	0	0	0	0	0
Drying Bed	0	0	50,000	0	0	0
Ramona L/S Improvements	0	0	30,000	0	0	0
Echo Terrace Lift Station	0	0	0	80,000	0	0
Sewer Line Replacements	0	25,000	25,000	25,000	25,000	25,000
Other Future Projects	0	0	0	0	0	85,000
Total Projects	**$65,000**	**$110,000**	**$105,000**	**$105,000**	**$50,000**	**$110,000**

Note: Projects are fully funded by the R&R account

4. As of September 30, 2015, there are two outstanding debt obligations with pledges on the revenues generated by the System. The Series 2012 Note was issued in the amount of approximately $2.36 million to refund the prior debt issue titled the 2008a Note. This bank note has a senior lien on the net revenues of the System and a required debt service coverage ratio of 120%. The Series 2012 Note was structured to provide for equal quarterly payments over the term of the note, resulting in total annual payments of $238,443.41. The City also entered into an agreement with the Florida Department of Environmental Protection (FDEP) State Revolving Loan Fund (SRF) in 2005 to obtain funding for the wastewater treatment plant. The SRF loan, titled WW719090, was for just over $5 million and has a repayment term of 20 years (equal semi-annual payments) for a total annual debt service requirement of $315,645.90. The debt service of the SRF loan is a subordinated lien on net revenues and has a coverage requirement of 115%.

5. The System should strive to maintain adequate cash reserves in order to meet day-to-day funding needs as well as to be able to provide funds to meet any unexpected emergencies requiring immediate financial resources. Based on prudent utility business principles, which are discussed further in Section 5, the equivalent of one full year of operation and maintenance expenses is targeted as the minimum unrestricted operating reserves to be maintained during the Forecast Period. Other factors such as the actual amount of cash should also be taken into consideration for smaller systems since a measurement based on operating costs may not yield significant cash levels.

6. Interest income has been recognized as an available revenue source to fund utility expenditures. For the financial forecast, interest income is based on estimated annual balances projected to be available each Fiscal Year. Projected interest income on the operating fund is based upon an interest rate of 1.0% per annum, a reasonably low projection that provides income within range of recent historic levels. It should also be noted that the System is not reliant on interest income as a revenue source, which is an important attribute

considering events in the U.S. economy of less than 10 years ago that caused interest rates to plummet.

7. The System also collects other operating revenues from miscellaneous charges for specific customer services such as turn-on fees, tap fees, non-payment fees, late fees and meter fees. These miscellaneous revenues are available to reduce the amount of revenue requirements needed to be collected from monthly user rates.

REVENUE REQUIREMENTS SUMMARY

The projected net revenue requirements for the water department, less miscellaneous income, are summarized below:

Table 2: Projected Water Net Revenue Requirements

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Operating Expenses	$435,500	$406,400	$420,700	$435,700	$451,200	$467,300
Debt Service	119,222	119,222	119,222	119,222	119,222	119,222
Capital from Rates	20,300	12,300	12,600	12,800	13,100	13,400
Other Transfers [1]	239,500	286,300	286,600	288,300	288,600	290,400
Gross Revenue Requirements	**$814,522**	**$824,222**	**$839,122**	**$856,022**	**$872,122**	**$890,322**
Less Miscellaneous Revenues	109,500	122,300	122,800	123,500	124,000	125,000
Net Revenue Requirements	**$705,022**	**$701,922**	**$716,322**	**$732,522**	**$748,122**	**$765,322**

[1] Other Transfers includes: transfer to R&R fund and the transfer to the General Fund.

As can be seen on the table above, Net Rate Requirements are increasing each year primarily due to estimated budget escalation from inflationary pressures. The Series 2012 Note has been allocated 50% to water and 50% to sewer revenue requirements. The SRF loan has been allocated 100% to the sewer system due to the funding of the wastewater treatment plan, as illustrated on the table below.

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Table 3: Projected Sewer Net Revenue Requirements

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Operating Expenses	$831,500	$833,100	$863,200	$894,500	$927,300	$961,600
Debt Service	434,868	434,868	434,868	434,868	434,868	434,868
Capital from Rates	17,700	17,700	18,100	18,600	19,000	19,400
Other Transfers [1]	0	76,900	77,600	80,700	81,400	84,700
Gross Revenue Requirements	**$1,284,068**	**$1,362,568**	**$1,393,768**	**$1,428,668**	**$1,462,568**	**$1,500,568**
Less Miscellaneous Revenues	69,500	69,500	69,500	69,500	69,500	69,500
Net Revenue Requirements	**$1,214,568**	**$1,293,068**	**$1,324,268**	**$1,359,168**	**$1,393,068**	**$1,431,068**

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[1] Other Transfers includes: transfer to R&R fund and the transfer to the General Fund.

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SECTION 3. CUSTOMER STATISTICS

GENERAL

A major component in the determination of sustained revenue sufficiency for water and sewer service is the development of a forecast of customers and sales, to which existing rates are applied to calculate revenues. The City provided two years of historical billing statistics including the number of customers, by class and meter size, and metered monthly usage, which provides the basis for the recent historical trends and the forecast of customers through FY 2021. In addition to accumulating the number of customers and sales, additional analysis was performed in order to modify the rate structure, which is discussed at length below.

The historical water and sewer customer statistics are provided on Tables 4 and 5, respectively.

Table 4: Historical Water Customer Statistics

Description	FY 2013	FY 2014	FY 2015
Accounts	3,266	3,301	3,422
Units	3,492	3,537	3,641
Consumption (1,000s)	257,123	259,484	278,056
Avg. Monthly Consumption per Unit	6.14	6.11	6.36
Annual Growth in Units (%)		1.3%	2.9%

Table 5: Historical Sewer Customer Statistics

Description	FY 2013	FY 2014	FY 2015
Accounts	2,186	2,202	2,200
Units	2,345	2,369	2,344
Consumption (1,000s)	162,013	160,725	168,303
Avg. Monthly Consumption per Unit	5.76	5.65	5.98
Annual Growth in Units (%)		1.0%	-1.1%

As exemplified on the tables above, the water system customer base has grown by over 150 accounts while the sewer system customer base has remained relatively constant. For the purposes of this study, the City provided monthly bills for every customer and included the customer classification, the number of units served for each account, and the amount of water used and total revenue billed for each month from October 2014 to September 2015 (i.e., FY 2015). The next couple sections provide summarized and detailed information aimed toward providing an in depth understanding of the customer base.

WATER CUSTOMER STATISTICS

The City currently categorizes each customer into one of five primary classes for billing purposes consisting of Single Family, Mobile Home, Multi-family, Non-Residential and Industrial. These customers are then split between inside city or outside city service. The table below provides the number of customers, units, metered consumption and average monthly consumption per unit by customer classification for the FY 2015 billing data provided:

Table 6: FY 2015 Water Customer Summary

Classification	Accounts	Units	Consumption (1,000s)	Avg. Monthly Consumption per Unit
Single Family – Inside	1,908	1,913	163,259	7.11
Single Family – Outside	125	125	7,942	5.29
Mobile Home – Inside	476	476	21,738	3.81
Mobile Home – Outside	743	743	38,625	4.33
Multi-family – Inside	9	67	3,302	4.11
Multi-family – Outside	6	93	6,756	6.05
Non-Residential – Inside	141	210	30,870	12.25
Non-Residential – Outside	13	13	2,659	17.04
Industrial – Inside	1	1	2,906	242.16
Total	**3,422**	**3,641**	**278,056**	**6.36**

As shown above over 3,400 accounts and 3,600 units are served water by the City each month. Average monthly consumption for all units connected to the System is approximately 6,360 gallons, while the largest customer class, inside city single family accounts use approximately 7,110 gallons per month. Also, the single family inside city class consumes 59% of the water each year, while only accounting for 52.5% of the connected units. By comparison, the mobile home and multi-family customer classes combined consume 25% of the total water each year and account for almost 38% of the connected units. These differences in consumption habits by customer class will be discussed further below along with commentary on the existing rate structure and a more equitable proposed rate structure.

Of the combined 155 Non-Residential and Industrial accounts, only 39 have utilized a meter size greater than 5/8-inch. Larger meters connected to the water system place a potential for additional strain on the System due to the increased flow capabilities. Currently, these larger meters are treated the same as smaller meters in a billing sense, which may not be recovering the appropriate level of service availability costs. The distribution of the Non-Residential and Industrial accounts by meter size is provided on Table 7 below:

Table 7: FY 2015 Non-Residential Water Customers by Meter Size

Meter Size	Non-Residential (Inside)	Non-Residential (Outside)	Industrial
5/8-inch	108	8	0
1-inch	9	1	0
1.5-inch	4	0	0
2-inch	15	4	0
3-inch	1	0	0
4-inch	1	0	0
6-inch	3	0	1
Total	**141**	**13**	**1**

In addition to analyzing each customer class based on the average monthly accounts, units and consumption per unit it is necessary to accumulate the revenue gallons into the appropriate usage blocks. The usage blocks are utilized in the billing process and have been designed to promote conservation, as the rate applied to each block is inclining. The inclining usage block rates are extremely common in Florida and are viewed favorably by the water management districts. The rates applied to each block will be introduced later in this report, but the table below illustrates the gallons that will be billed for in each block. It should be noted that the City has a unique rate structure that currently includes a large number of gallons in the minimum charge, meaning the first 6,000 gallons for all customers are not billed.

Table 8: Usage Block Allowances

Description	Gallons Included
Minimum*	0 – 6,000
Block 1	6,001 – 15,000
Block 2	15,001 – 30,000
Block 3	30,001 – 60,000
Block 4	Above 60,000

*The minimum charge for all customer classes in the water system currently includes the first 6,000 gallons of consumption.

The following table demonstrates, for each customer class, the amount of consumption billed in each usage block for FY 2015:

Table 9: Water Usage by Rate Block

Classification	Minimum	Block 1	Block 2	Block 3	Block 4	Total
Single Fam. In	87,542	38,344	19,963	10,823	6,588	163,259
Single Fam. Out	5,598	1,692	525	122	5	7,942
Mobile H. In	16,838	4,073	708	112	7	21,738
Mobile H. Out	27,895	7,598	1,788	854	490	38,625
Multi-Fam. In	2,754	543	4	0	0	3,302
Multi-Fam. Out	5,319	1,279	157	0	0	6,756
Non-Res In	7,818	4,694	4,888	6,148	7,322	30,870
Non-Res Out	797	690	484	349	339	2,659
Industrial - Inside	72	108	180	360	2,186	2,906
Total	**154,633**	**59,023**	**28,696**	**18,767**	**16,937**	**278,056**
% Usage in Block	**55.6%**	**21.2%**	**10.3%**	**6.8%**	**6.1%**	**100.0%**

The customer billing data described above provides the basis for a customer forecast. The forecast is used to estimate revenues from existing rates and to design alternative rate structures. The forecast includes the period from FY 2016 through FY 2021 and assumes growth of 25 single family accounts per year. This level of growth is considered conservative and any future growth above this level would increase the projected operating margins. Water sales have been projected based on the usage trends identified for each customer class during the past few years, as identified on the tables above. A summary of the customer forecast is provided below, with the full detail appearing on Exhibit 1.

Table 10: Water Customer Forecast

Fiscal Year	Customers	Units	Consumption (Th. Gallons)
FY 2016	3,447	3,666	280,200
FY 2017	3,472	3,691	282,300
FY 2018	3,497	3,716	284,500
FY 2019	3,522	3,741	286,600
FY 2020	3,547	3,766	288,700
FY 2021	3,572	3,791	290,900

SEWER CUSTOMER STATISTICS

The table below provides the number of customers, units, metered consumption and average monthly consumption per unit by customer classification for the FY 2015 billing data provided:

Table 11: FY 2015 Sewer Customer Summary

Classification	Accounts	Units	Consumption (1,000s)	Avg. Monthly Consumption per Unit
Single Family – Inside	1,209	1,210	93,881	6.47
Single Family – Outside	9	9	473	4.38
Mobile Home – Inside	278	278	12,339	3.70
Mobile Home – Outside	594	594	31,429	4.41
Multi-family – Inside	2	33	2,354	5.95
Multi-family – Outside	1	56	3,978	5.92
Non-Residential – Inside	101	158	22,472	11.85
Non-Residential – Outside	6	6	1,376	19.11
Total	**2,200**	**2,344**	**168,303**	**5.98**

As shown above 2,200 accounts and over 2,300 units are served sewer by the City each month. Even though all residential sewer customers (single family, mobile home, and multi-family) are not currently billed for sewer consumption it is important to understand the usage characteristics. Sewer usage is always billed based on water meter readings, except in special situations. Average monthly sewer consumption for all units connected to the system is approximately 5,980 gallons, while the largest customer class, inside city single family accounts use approximately 6,470 gallons per month.

Of the combined 107 Non-Residential accounts, only 21 have a meter size greater than 5/8-inch. Larger meters connected to the sewer system place a potential for additional strain on the System due to the increased flow capabilities. Currently, these larger meters are treated the same as smaller meters in a billing sense, which may not be recovering the appropriate level of service availability costs. The distribution of the Non-Residential accounts by meter size is provided on Table 12 below:

Table 12: FY 2015 Non-Residential Sewer Customers by Meter Size

Meter Size	Non-Residential (Inside)	Non-Residential (Outside)
5/8-inch	82	4
1-inch	3	1
1.5-inch	2	0
2-inch	9	1
3-inch	1	0
4-inch	1	0
6-inch	3	0
Total	**101**	**6**

The sewer customers have also been forecast in the future in order to determine future revenue recovery and also to be utilized in designing alternative rate structures. A summary of the customer forecast is provided below, with additional detail on Exhibit 2.

Table 13: Sewer Customer Forecast

Fiscal Year	Customers	Units	Consumption (Th. Gallons)
FY 2016	2,225	2,369	170,300
FY 2017	2,250	2,394	172,300
FY 2018	2,275	2,419	174,200
FY 2019	2,300	2,444	176,100
FY 2020	2,325	2,469	178,100
FY 2021	2,350	2,494	180,000

SECTION 4. RATE DESIGN AND BILL COMPARISONS

GENERAL

This section provides the proposed water and sewer rate design. Also included are various customer bill impacts and comparisons with other local utilities.

The previous sections outlined the net revenue requirements and the forecasted customer statistics for the water and sewer systems. These forecasts provide the basis for a rate design analysis based on cost of service principles with the intention of equitably recovering costs between various customer classes and users. The existing water rates do not currently treat customer classes differently and do not provide for certain provisions to recover additional costs from users with higher levels of service characteristics (i.e., larger meter size). As illustrated in Section 3, over 55% of annual water consumption is not billed usage rates as it is included in the base charge. Also, only 6.5% of single family inside customer's consumption reached into usage blocks 3 and 4 during FY 2015 due to the high usage allowances. The rate design analysis focused on reducing the existing base charges, while removing the minimum gallons included, and on establishing a more equitable pay-by-use rate structure for both water and sewer systems.

The existing rates for water and sewer service are provided on the tables below and will be used throughout the comparisons with other local utilities:

Table 14: Existing Monthly Water Rates

Description	Gallons Included	Rate
Monthly Base Charge	(All Classes and Meter Sizes)	
Per Unit	0-6,000	$12.95
Usage Rates		
Block 1	6,001-15,000	$1.00
Block 2	15,001-30,000	$1.20
Block 3	30,001-60,000	$1.40
Block 4	60,001-99,999	$1.60

Note: Outside City surcharge ranges from 31% to 50%

Table 15: Existing Monthly Sewer Rates

Description	Gallons Included	Rate
Monthly Base Charge		
Residential Per Unit	All	$40.54
Commercial	0-6,000	$53.49
Usage Rates	(Non-Residential Only)	
Block 1	6,001-15,000	$1.00
Block 2	15,001-30,000	$1.20
Block 3	30,001-60,000	$1.40
Block 4	60,001-99,999	$1.60

Note: Outside City surcharge ranges from 25% to 50%.

PRICING OBJECTIVES AND RATE DESIGN PARAMETERS

The water and sewer rate design, as mentioned previously, is based on the cost of service of providing water and sewer service along with taking into consideration the pricing objectives identified by staff during the project kick-off meeting. At the kick-off meeting, the existing rates were discussed and the primary pricing objectives were identified and included Affordability, should be Simple to Understand and Update, and should provide Revenue Stability. It should be noted that even though certain pricing objectives are not identified as being the "most important" or the focus items, they are still considered in the overall rate design scheme. The existing rate structures for water and sewer provide for two of the three pricing objectives identified, Simple to Understand and Update and provide Revenue Stability. Revenue Stability reflected through a rate structure in general indicates that fixed or base charges are recovering a high percentage of the monthly revenues and therefore do not fluctuate with water consumption. On the opposite end of the spectrum is affordability, which generally provides either special programs for lower income users or generally lower bills at lower consumption levels. The approach used in this analysis was to provide for lower bills at lower consumption levels to achieve affordability.

In addition to the pricing objectives, certain policy and other considerations were reviewed while developing the proposed rate structure. The following provides a summary of each of these issues and considerations.

Revenue Neutral

The rates designed for implementation on October 1, 2016 have been calculated to provide the same amount of revenue as existing rates. For example, the existing water rates are anticipated to produce slightly greater than $780,000 in revenue in FY 2017. The rate design rates will also produce approximately $780,000 in rate revenue.

Minimum Gallons

One of the most important equity considerations is the amount of usage included in the minimum bill. As shown above, the gallons included in the minimum water bill is uniform regardless of meter size and customer consumption characteristics. For the sewer system, the residential customers pay a flat monthly fee regardless of water usage and the non-residential customers pay a higher minimum charge and also pay for consumption. To promote equitable cost recovery from rates, the minimum gallons have been removed from the proposed base charges and all water consumption will be billed usage rates for water and sewer, with the exception of residential customers who will be capped at 10,000 gallons per month on the sewer usage rates.

Meter Size Base Charges

The existing rate ordinance defines the term "connected units", which is how the base charges are applied for residential and non-residential customers. The rate design for water and sewer adjusts the basis for which non-residential customer monthly base charges are applied, from connected units to meter size. Meter size ratios generally follow the flow capabilities of the larger meters as published by the American Water Works Association (AWWA). The following meter size ratios have been used for water and sewer base charges:

Table 16: Rate Design Base Charge Meter Ratios

Meter Size	Water Ratio	Sewer Ratio [1]
5/8-inch	1.00	1.30
1-inch	2.50	2.50
1.5-inch	5.00	5.00
2-inch & Above	8.00	8.00

[1] The sewer ratio for a 5/8-inch meter has been adjusted to account for the higher average monthly consumption for non-residential meters and the lack of tiered sewer rates.

In establishing non-residential versus residential base charges it is important to provide clarification on certain types of establishments being served by the System. The residential category includes single family homes, master-metered and individually metered condominiums, apartment complexes, mobile home communities, etc. Certain properties that are treated as non-residential and may not be discernable from the residential category include assisted living facilities, etc.

WATER AND SEWER RATE DESIGN

Relying on the costs identified in Section 2, the customer projections from Section 3 and the parameters and considerations discussed above, the following tables present the proposed water and sewer rates for implementation October 1, 2016.

Table 17: Proposed Water Rates Oct. 1, 2016

Description	Gallons Included	Rate
Base Charge		
Residential (per unit)	0	$8.95
Commercial		
5/8-inch	0	$8.95
1-inch	0	$22.38
1.5-inch	0	$44.75
2-inch & Above	0	$71.60
Usage Charges		
Residential		
Block 1	0 - 5,000	$1.04
Block 2	5,001 - 10,000	$1.25
Block 3	Above 10,000	$1.46
Commercial		
All Consumption		$1.30

Note: Outside City surcharge is 25% for all rate components.

As shown on the table above, the base charge is per unit for all residential customers and by meter size for non-residential customers. The tiered block allowances have also been adjusted and reduced to three blocks, which will send pricing conservation signals to higher use customers.

The proposed sewer base charges utilize the same structure as the water rates, with the exception of the adjustment to the small commercial 5/8-inch meter. Also, the tiered rate blocks have been removed from the sewer rate structure. The reduced base charge for residential customers from $40.54 to $29.50 will provide some rate relief to lower users of the system, but will be earned back from the usage rate of $2.33.

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Table 18: Proposed Sewer Rates Oct. 1, 2016

Description	Gallons Included	Rate
Base Charge		
Residential (per unit)	0	$29.50
Commercial		
5/8-inch	0	$38.35
1-inch	0	$73.75
1.5-inch	0	$147.50
2-inch & Above	0	$236.00
Usage Charges		
Residential	Up to 10,000	$2.33
Commercial	All Usage	$2.33

Note: Outside City surcharge is 25% for all rate components.

BILL IMPACTS AND COMPARISON WITH LOCAL UTILITIES

The tables and discussion below have been included for information purposes. Any change of rate structure has the potential for larger impacts to certain customers or customer classes.

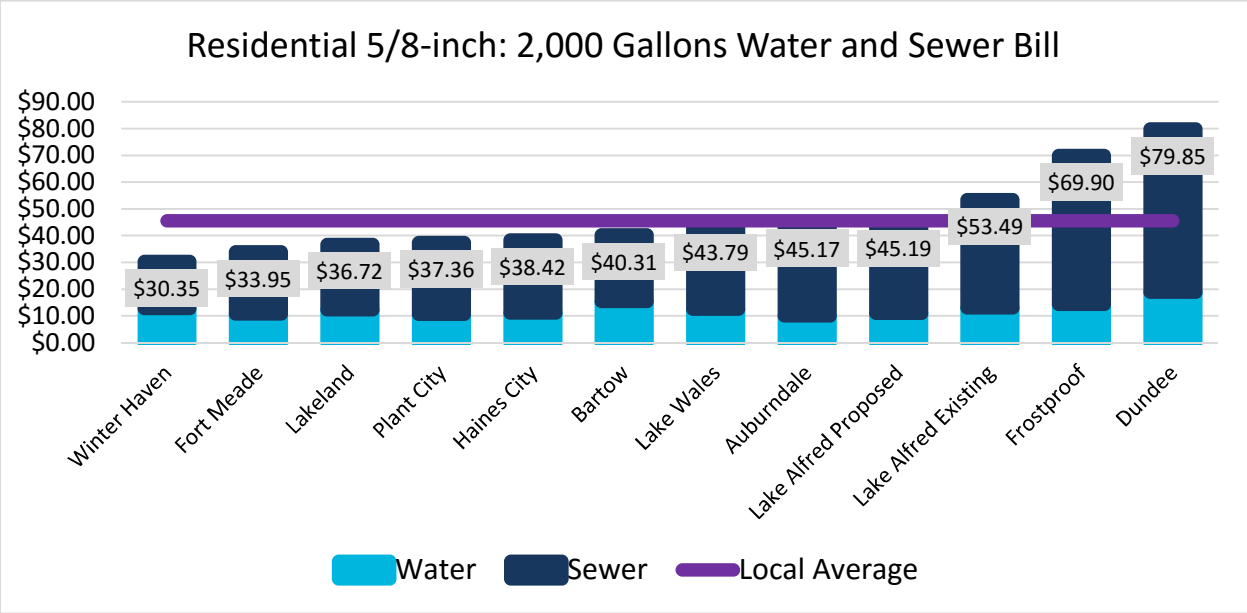
Below is a table illustrating impacts at various usage levels for a majority of the System's customers, single family inside city using less than 15,000 gallons per month of combined water and sewer services. The cumulative percentage of single family water bills has been included to provide context for how these proposed rates will impact the customer base. For example, at the 4,000-gallon level 48.4% of the single family customers have been billed. Also, approximately 9.6% of annual bills are billed for 5,000 gallons of consumption.

Table 19: Single Family Sample Bill Impacts (Water and Sewer)

Usage	Existing Rates	Proposed Rates	Difference	Cumulative % Single Family Bills
0	$53.49	$38.45	($15.04)	11.1%
1,000	$53.49	$41.82	($11.67)	17.1%
2,000	$53.49	$45.19	($8.30)	25.8%
3,000	$53.49	$48.56	($4.93)	37.3%
4,000	$53.49	$51.93	($1.56)	48.4%
5,000	$53.49	$55.30	$1.81	58.0%
6,000	$53.49	$58.88	$5.39	65.4%
10,000	$57.49	$73.20	$15.71	82.7%
15,000	$62.49	$80.50	$18.01	90.1%

The figure below provides a comparison for a lower consumption single family user of 2,000 gallons with other local utilities:

Figure 1: Local Comparison: Single Family 2,000 Gallons



In addition to the 2,000 gallons comparison, where the proposed bill is being reduced by greater than $8, the figure below provides a comparison at 5,000 gallons of consumption. At 5,000 gallons of consumption a single family customer would see an increased bill of $2 per month. It is important when reviewing bill comparisons and impacts to point out that not all customers use the same amount of water each month.

Figure 2: Local Comparison: Single Family 5,000 Gallons

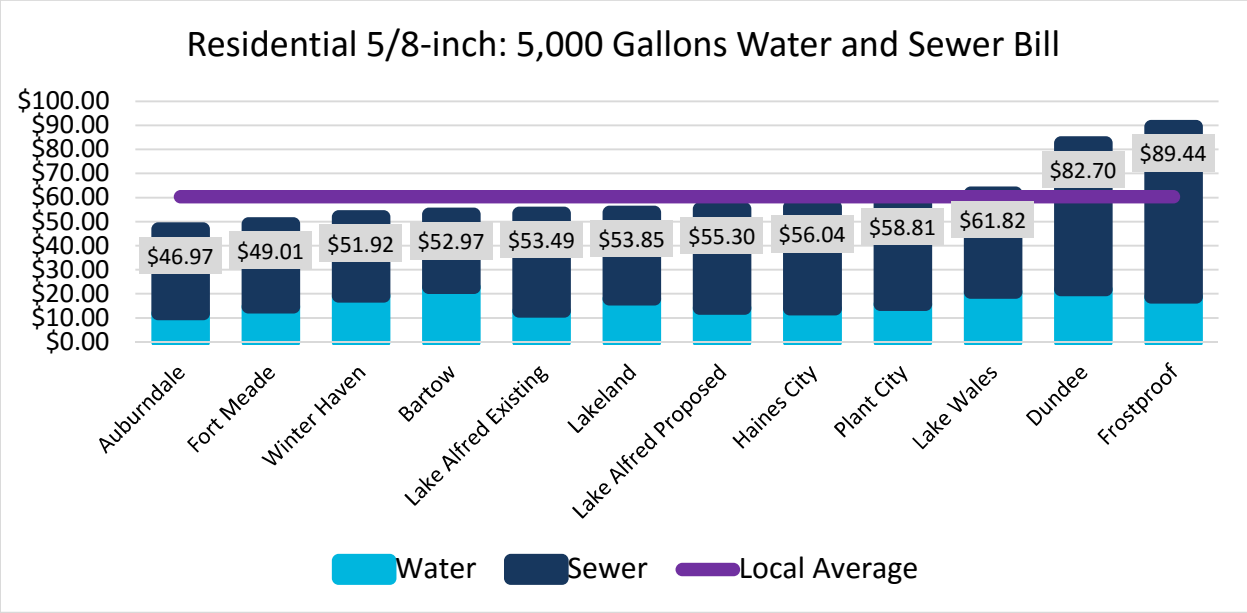


Figure 3: Local Comparison: Non-Residential 4,000 Gallons

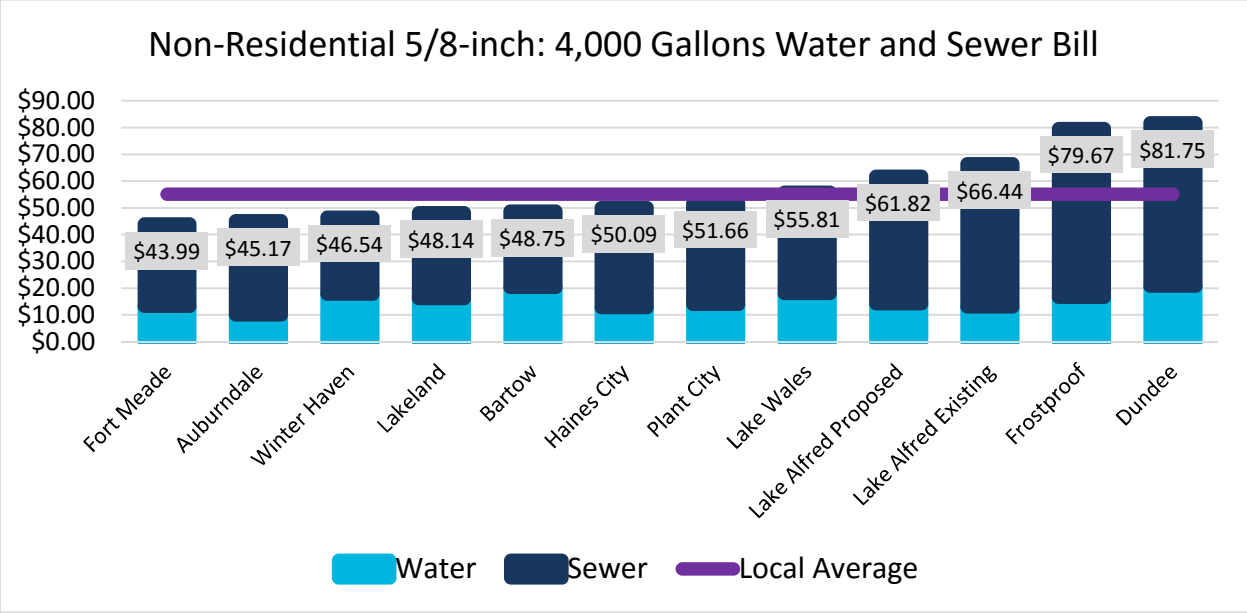


Figure 4: Local Comparison: Non-Residential 10,000 Gallons

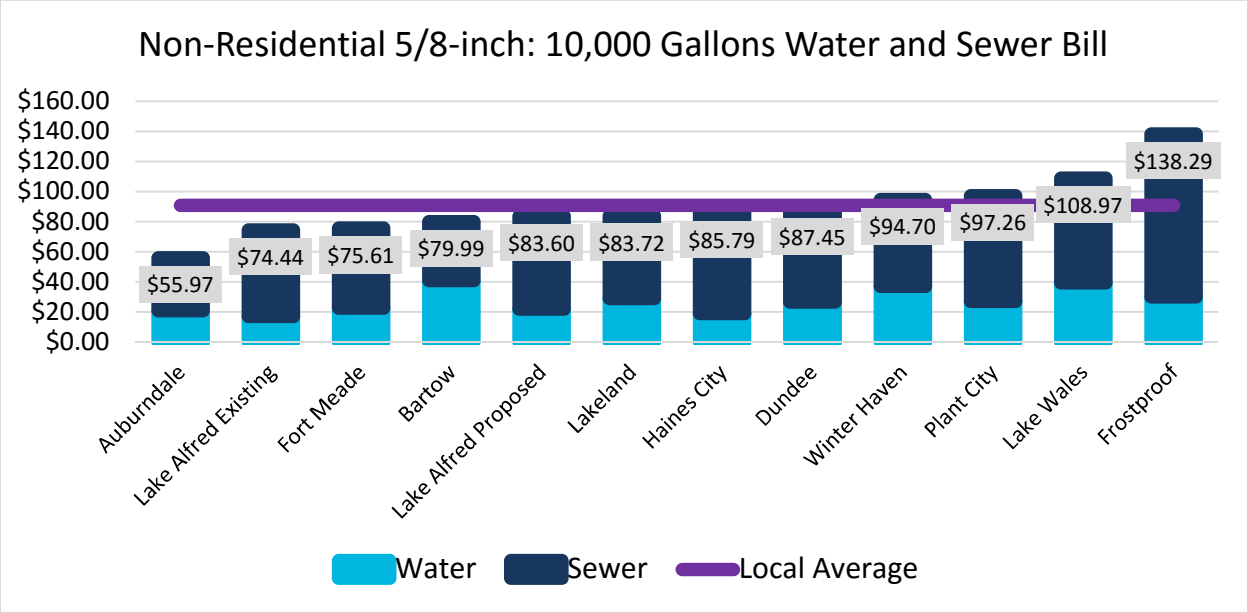
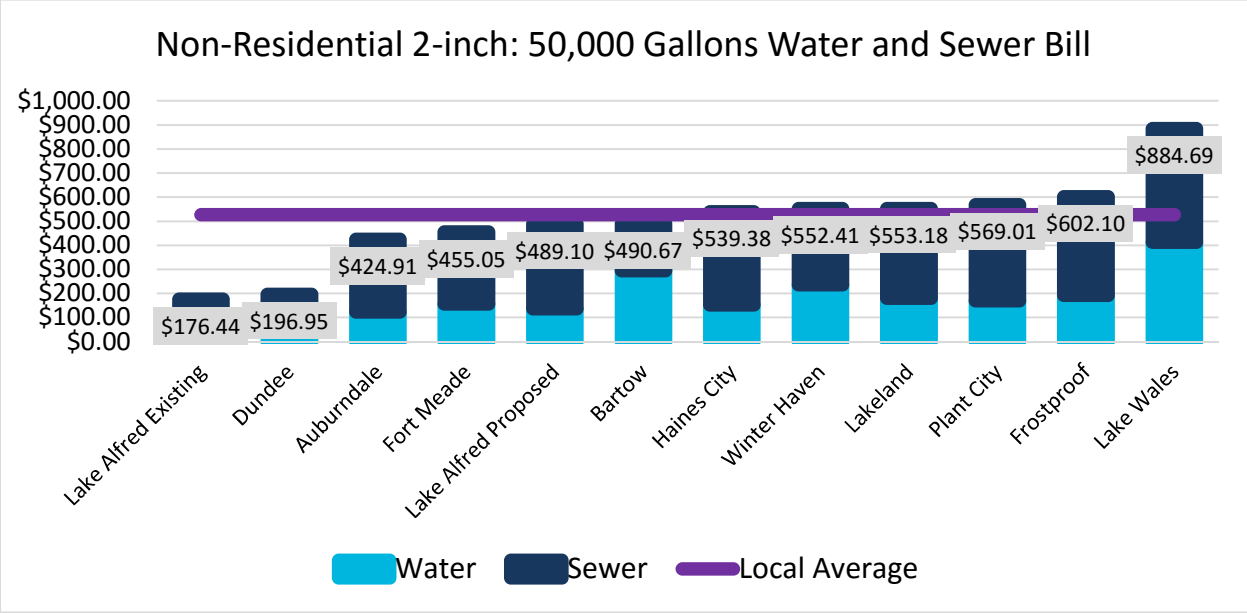


Figure 5: Local Comparison: Non-Residential 50,000 Gallons



SECTION 5. REVENUE SUFFICIENCY ANALYSIS

GENERAL

The primary mechanism for generating revenues in order to recover the costs of providing quality water and sewer services are the adopted user rates. As discussed in previous sections, the user rate structure has been re-designed and anticipated to be implemented in FY 2017. The revenues projected in this section are shown based on the existing rate structure and are anticipated to materially reflect future operating conditions since the updated rate design was computed on a revenue neutral basis. In addition to the user rates the System also collects miscellaneous or ancillary charges for specifically requested services.

REVENUE SUFFICIENCY

The projection of customers, units and consumption discussed in Section 3 serves as the basis for the water and sewer revenue calculations. In discussions with City staff it has been determined that in order to maintain the high quality of services and sufficient operating margins it would be prudent to implement a policy allowing for three percent indexing every other year to utility rates beginning in October 2017. The forecast schedule of operating revenue from water and sewer rates below reflect this bi-annual indexing policy:

Table 20: Revenue Forecast

Fiscal Year:	2016	2017	2018	2019	2020	2021
Water Revenue	$779,600	$784,600	$813,300	$818,400	$848,500	$853,700
Sewer Revenue	1,281,400	1,293,600	1,344,900	1,357,400	1,411,100	1,423,900
Total Rate Revenue	**$2,061,000**	**$2,078,200**	**$2,158,200**	**$2,175,800**	**$2,259,600**	**$2,277,600**

The first revenue test performed and shown on the table below is the projected revenue sufficiency from the revenues at forecasted rate levels.

Table 21: Sufficiency Forecast

Fiscal Year:	2016	2017	2018	2019	2020	2021
Net Revenue Requirements [1]	$1,919,589	$1,994,989	$2,040,589	$2,091,689	$2,141,189	$2,196,389
Rate Revenue	2,061,000	2,078,200	2,158,200	2,175,800	2,259,600	2,277,600
Surplus/(Deficiency)	**$141,411**	**$83,211**	**$117,611**	**$84,111**	**$118,411**	**$81,211**

[1] Obtained from Table 2.

As shown above, revenues generated by user rates are expected to meet the projected Net Revenue Requirements throughout the forecast. Derived from the table above, it can be seen that in the even years (i.e., FY 2018 and 2020) the revenue surplus is slightly increased over the previous years, reflecting the three percent index rate adjustment. In the odd years when there are no anticipated rate adjustments, the surplus is reduced from the prior year due to the inflationary impacts on the Net Revenue Requirements. Through prudent management, planning and budgeting the City has been able to operate the System with no rate increases since water rates were updated in 2003. The bi-annual rate indexing policy will provide many benefits to a utility system such as: a) smaller and less controversial rate adjustments that prevent rate shock to customers; b) the ability to keep pace with inflationary cost pressures on an annual basis instead of one-time large "catch-up" rate increases; and c) improved ability to predict and budget revenues from year to year due to smaller annual rate adjustments.

FINANCIAL INDICATORS

Financial indicators are useful tools and metrics used to evaluate operational performance, financial health, and trends. Several cash flow and liquidity ratios are used by bond rating agencies when evaluating a utility for a bond rating. It should be stressed that financial indicators do not tell the whole story when it comes to utility operations and performance but provide specific data points to be used in conjunction with many other factors to assess the overall financial health of the utility. When reviewing utility statistics, it is prudent to also consider the age of a utility's assets, the major capital needs, the stability of rate revenues, and other factors.

DEBT SERVICE COVERAGE

Debt service coverage is a key financial indicator and a minimum ratio that is typically required as a covenant established with the issuance of utility debt. Most utilities have some form of borrowed money they are required to repay at an agreed upon interest rate. To ensure that a system can handle the repayment amount with interest and continue to operate normally, a loan issuer will establish a coverage ratio whereby net revenue divided by annual debt service requirements will yield a number higher than 1.00 (usually ranging from 1.15 to 1.25).

$$\frac{\textit{Net Revenue}}{\textit{Debt Service}} = \textit{Coverage Ratio}$$

The utility has historically reported very strong "all-in" debt service coverage ratios for the utility System. The minimum annual debt service coverage requirement pursuant to the City's Loan Agreement authorizing the Series 2012 Notes is 1.20, while the minimum debt service coverage requirement set forth in the loan agreement for the outstanding SRF loan is 1.15. The forecast developed for this study anticipates that the City will exceed these minimum coverage ratios through the Forecast Period ending Fiscal Year 2021. During the course of the study a minimum target coverage was established which exceed the requirement minimum in order for the System to

maintain a strong operating position. The following summarizes the projected debt service coverage ratio throughout the Forecast Period:

Table 22: Projected Debt Service Coverage

Fiscal Year:	2016	2017	2018	2019	2020	2021
Net Revenue [1]	$973,000	$1,030,500	$1,066,600	$1,038,600	$1,074,600	$1,043,200
Debt Service Requirements	$554,089	$554,089	$554,089	$554,089	$554,089	$554,089
Coverage Ratio Achieved	1.76	1.86	1.92	1.87	1.94	1.88
Coverage Ratio (Target Minimum) [2]	1.75	1.75	1.75	1.75	1.75	1.75

[1] Net Revenue obtained from Exhibit 6. Amounts reflect 3.0% water and sewer rate adjustments in FY 2018 and FY 2020.
[2] All-in coverage target set at 1.75 to maintain a strong financial position. Actual required coverage ranges between 1.20x for the senior debt service and 1.15x for the outstanding SRF loan.

A more detailed illustration of the projected debt service coverage can be found on Exhibit 6 at the end of this report.

UTILITY CASH RESERVES

Days cash on hand or unrestricted reserves as a percentage of operating expenses is another widely used metric in the utility industry, especially by bond rating agencies. For example, Moody's published a document titled "Rating Methodology: US Municipal Utility Revenue Debt" on December 15, 2014 that explains the methodology used while evaluating the credit quality of municipal debt. Out of 100% weighting between ten different factors, days cash on hand accounts for 15% and is tied as the most heavily weighted factor. As mentioned in the coverage discussion, Standard & Poor's also published a document, in January 2016, that speaks to the current rating methodology used when evaluating municipal debt. Standard and Poor's utilizes a slightly different methodology and applies a 40% weighting factor (of the Financial Risk Profile) on Liquidity and reserves of a system.

Establishing a reserve policy provides a basis for the City to manage variances in revenue and expenses, and cope with potential fiscal emergencies such as revenue shortfalls, asset failure, natural disaster etc. It also provides guidelines for sound financial management with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, volatile capital costs and emergencies. While the utility does not anticipate any large capital projects during the Forecast Period, it is always prudent to establish strong unrestricted cash reserves and capital project reserves in order to avoid or mitigate future debt issuances.

RFC recommends that the City maintain two primary reserves: 1) Operating Fund - to provide working capital to support the operation, maintenance, and administration of the System; and 2) Renewal and Replacement/Capital reserve - used to fund future obligations that are necessary for maintaining reliable infrastructure. The recommended reserve policies are presented below on Table 23.

Table 23: Recommended Reserve Policy

Reserve	Recommended Policy	2021 Minimum Target Level
Operating Funds	1-year O&M Expenses	$1.4M
Renewal and Replacement	1-year typical R&R program	$160K

As shown on the table below, the target minimum reserve balances are met and reflect an adequate level of reserves for the utility. There will come a point in the future when these reserve balances can be leveraged to either completely fund certain large capital improvements or be used in conjunction with debt funding to manage the annual utility cash flows. This will be an important initiative for the utility in the future with over $10.9 million of net depreciable utility assets underground and water and wastewater treatment plants.

Table 24: Projected Reserve Balances

Fiscal Year:	2016	2017	2018	2019	2020	2021
Unrestricted Reserves [1]	$2,576,411	$2,659,621	$2,777,232	$2,861,343	$2,979,753	$3,060,964
Minimum Target	$1,267,000	$1,239,500	$1,283,900	$1,330,200	$1,378,500	$1,428,900
R&R Fund Balance [1]	$0	$13,700	$33,400	$57,900	$138,400	$164,000
Minimum Target	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000

[1] Obtained from Exhibit 7.

SECTION 6. STORMWATER REVIEW AND DISCUSSION

This section provides a discussion on the current stormwater rate structure and billing procedures along with potential alternatives. The existing budgeted activities will also be reviewed in terms of general cost recovery activities.

Stormwater fees are currently billed on a monthly basis on the utility bill along with water and sewer services. Stormwater is based on a simple and uniform billing structure dependent on customer classification. All residential customers pay $2.00 per month, business customers pay $5.00 per month and commercial customers pay $8.00 per month. These rates generate approximately $55,000 in revenue annually, adequately covering the current budget. As the City may need to generate higher revenues to meet its future stormwater expenditure levels, alternative rate structures should be considered. One alternative rate structure would be to establish an equivalent residential unit (ERU) amount and level of service for all non-residential customers based on the amount of impervious area associated with each account. Under this type of structure, the customers with larger amounts of impervious area would contribute more towards the system cost recovery. An additional alternative includes establishing multiple tier for residential customers based on the amount of impervious area. This structure also provides for the ability to collect greater amounts of revenue from customers with larger impervious area since this is a generally accepted measurement of how much demand each account is placing on the System.

As for billing procedures, placing the stormwater charges on the monthly bill is a simple process that utilizes the existing billing system and can be tracked based on customers having water and/or sewer services available. The potential risk or downside with this approach is having high monthly bills going out to owners and renters of properties that include a majority of the City's services. There also remains the difficulty in matching water meters to certain parcels. An alternative would be to establish the stormwater fees as an annual non-ad valorem assessment on the property tax bills. The advantage to this billing procedure is the ability to create a database containing all parcels in the City (to possibly include vacant) and assigning the appropriate stormwater qualities. The non-ad valorem method also provides the ability to generate revenue from vacant parcels that do not have utility services, but that are benefitting from the availability of the stormwater collection system. The downside of this method is developing a policy for certain tax-exempt parcels that have metered water service but generally do not pay property taxes.

The existing stormwater budget closely matches the anticipated level of annual revenue of $55,000. Included in the budget is a street sweeping contract, small amount of repair and maintenance services, and provisions for a cost allocation. There are no direct salaries and benefits for employees in the budget. Instead, stormwater is being supported by other departments and in turn is providing a small reimbursement for employees' time. The City should review the current stormwater operations in the future and determine if the existing level of cost recovery and services provided are

adequate or need to be expanded in order to provide full service stormwater collection and maintenance activities. The funding of capital improvements should also be reviewed in the future.

The table below provides a comparison of the existing stormwater rates for residential and commercial customers to other local communities. In addition to the rate comparison, an example commercial account assuming 10,000 square feet of impervious area has been included.

Table 25: Local Stormwater Rate Comparison

Utility	Residential	Commercial 1 ERU/ESU	Example: Commercial Account [6]	
			10,000 ft²	25,000 ft²
Lake Alfred	$2.00	$5.00	$5.00	$5.00
Other Local Communities:				
Bartow [1]	$3.75	$3.75	$11.25	$33.75
Fort Meade [2]	$6.19	$6.19	$18.57	$55.71
Haines City [3]	$4.52	$4.52	$4.52	$4.52
Lakeland [4]	$6.00	$6.00	$12.00	$30.00
Plant City [5]	$6.98	$6.98	$27.92	$69.80
Local Average	**$5.49**	**$5.49**	**$14.85**	**$38.76**

[1] Per ERU (2,520 ft² impervious area basis).
[2] Per ESU (2,750 ft² impervious area basis).
[3] Values reflect parcels of 0.0-9.9 acres. Escalated fees in place for larger parcels.
[4] Per ERU (5,000 ft² impervious area basis).
[5] Per ERU (2,280 ft² impervious area basis).
[6] All ERU/ESU calculations rounded down to the nearest ERU/ESU.

As can been seen on the table above, the established rate for commercial customers is on par with other surrounding communities. The primary difference is the application of the fee where other communities are assessing the fee based on the impervious area, generally related to the amount of stormwater runoff generated, while the City is applying the fee uniformly across the board for customers of all different sizes.

LIST OF EXHIBITS

Exhibit 1: Historical and Projected Water Customer Statistics
Exhibit 2: Historical and Projected Sewer Customer Statistics
Exhibit 3: Utility Operating Expense Projections
Exhibit 4: Projected Water Revenue Requirements
Exhibit 5: Projected Sewer Revenue Requirements
Exhibit 6: Combined System Projected Debt Service Coverage
Exhibit 7: Combined System Projected Fund Balances
Exhibit 8: Additional Bill Impacts and Comparisons

Schedule 1-R: Inside City Water and Sewer Rates

City of Lake Alfred
2016 Water and Sewer Rate Design
Historical and Projected Water Customer Statistics

	Historical FY		From BF	Projected FY Ending September 30,					
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021
Single Family - Inside City	1,762	1,790	1,908	1,933	1,958	1,983	2,008	2,033	2,058
Average Monthly Units	1,766	1,794	1,913	1,938	1,963	1,988	2,013	2,038	2,063
Annual Consumption (Th. gallons)	144,010	142,364	163,259	165,400	167,500	169,700	171,800	173,900	176,100
Average Monthly kGal/Unit	6.80	6.61	7.11	7.11	7.11	7.11	7.11	7.11	7.11
Single Family - Outside City	118	121	125	125	125	125	125	125	125
Average Monthly Units	118	121	125	125	125	125	125	125	125
Annual Consumption (Th. gallons)	7,555	7,931	7,942	7,900	7,900	7,900	7,900	7,900	7,900
Average Monthly kGal/Unit	5.34	5.46	5.29	5.29	5.29	5.29	5.29	5.29	5.29
Mobile Home - Inside City	481	480	476	476	476	476	476	476	476
Average Monthly Units	481	480	476	476	476	476	476	476	476
Annual Consumption (Th. gallons)	24,596	22,720	21,738	21,700	21,700	21,700	21,700	21,700	21,700
Average Monthly kGal/Unit	4.26	3.94	3.81	3.81	3.81	3.81	3.81	3.81	3.81
Mobile Home - Outside City	753	749	743	743	743	743	743	743	743
Average Monthly Units	753	749	743	743	743	743	743	743	743
Annual Consumption (Th. gallons)	38,170	37,840	38,625	38,600	38,600	38,600	38,600	38,600	38,600
Average Monthly kGal/Unit	4.22	4.21	4.33	4.33	4.33	4.33	4.33	4.33	4.33
Multi-Family - Inside City	13	13	9	9	9	9	9	9	9
Average Monthly Units	97	97	67	67	67	67	67	67	67
Annual Consumption (Th. gallons)	4,393	4,414	3,302	3,300	3,300	3,300	3,300	3,300	3,300
Average Monthly kGal/Unit	3.77	3.79	4.11	4.11	4.11	4.11	4.11	4.11	4.11
Multi-Family - Outside City	1	2	6	6	6	6	6	6	6
Average Monthly Units	56	60	93	93	93	93	93	93	93
Annual Consumption (Th. gallons)	4,254	4,782	6,756	6,800	6,800	6,800	6,800	6,800	6,800
Average Monthly kGal/Unit	6.33	6.64	6.05	6.05	6.05	6.05	6.05	6.05	6.05
Non-Residential - Inside City	126	134	141	141	141	141	141	141	141
Average Monthly Units	209	224	210	210	210	210	210	210	210
Annual Consumption (Th. gallons)	28,808	33,858	30,870	30,900	30,900	30,900	30,900	30,900	30,900
Average Monthly kGal/Unit	11.49	12.60	12.25	12.25	12.25	12.25	12.25	12.25	12.25
Non-Residential - Outside City	11	11	13	13	13	13	13	13	13
Average Monthly Units	11	11	13	13	13	13	13	13	13
Annual Consumption (Th. gallons)	2,120	1,837	2,659	2,700	2,700	2,700	2,700	2,700	2,700
Average Monthly kGal/Unit	16.06	13.92	17.04	17.04	17.04	17.04	17.04	17.04	17.04
Industrial	1	1	1	1	1	1	1	1	1
Average Monthly Units	1	1	1	1	1	1	1	1	1
Annual Consumption (Th. gallons)	3,217	3,738	2,906	2,900	2,900	2,900	2,900	2,900	2,900
Average Monthly kGal/Unit	268.08	311.50	242.16	242.16	242.16	242.16	242.16	242.16	242.16
Total Monthly Accounts	3,266	3,301	3,422	3,447	3,472	3,497	3,522	3,547	3,572
Average Monthly Units	3,492	3,537	3,641	3,666	3,691	3,716	3,741	3,766	3,791
Annual Consumption (Th. gallons)	257,123	259,484	278,056	280,200	282,300	284,500	286,600	288,700	290,900
Average Monthly kGal/Unit	6.14	6.11	6.36	6.37	6.37	6.38	6.38	6.39	6.39
Average Monthly kGal/Account	6.56	6.55	6.77	6.77	6.78	6.78	6.78	6.78	6.79
Unbilled Water Percentage	25.1%	24.9%	25.2%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Unbilled Water Amount	86,300	86,076	93,571	93,400	94,100	94,833	95,533	96,233	96,967
Total Water Produced	343,423	345,560	371,627	373,600	376,400	379,333	382,133	384,933	387,867
Avg MGD (Permit 1.3MGD)	0.941	0.947	1.018	1.024	1.031	1.039	1.047	1.055	1.063

City of Lake Alfred
2016 Water and Sewer Rate Design
Historical and Projected Water Customer Statistics

	Historical FY		From BF	Projected FY Ending September 30,					
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021
Annual Consumption by Usage Block									
Consumption in Minimum									
Single Family - Inside City			87,542	88,700	89,800	91,000	92,100	93,200	94,400
Single Family - Outside City			5,598	5,600	5,600	5,600	5,600	5,600	5,600
Mobile Home - Inside City			16,838	16,800	16,800	16,800	16,800	16,800	16,800
Mobile Home - Outside City			27,895	27,900	27,800	27,800	27,800	27,800	27,800
Multi-Family - Inside City			2,754	2,800	2,800	2,800	2,800	2,800	2,800
Multi-Family - Outside City			5,319	5,400	5,300	5,300	5,300	5,300	5,300
Non-Residential - Inside City			7,818	7,800	7,800	7,800	7,800	7,800	7,800
Non-Residential - Outside City			797	800	800	800	800	800	800
Industrial			72	100	100	100	100	100	100
Total Consumption in Minimum			154,633	155,900	156,800	158,000	159,100	160,200	161,400
Block 1									
Single Family - Inside City			38,344	38,800	39,300	39,800	40,300	40,800	41,300
Single Family - Outside City			1,692	1,700	1,700	1,700	1,700	1,700	1,700
Mobile Home - Inside City			4,073	4,100	4,100	4,100	4,100	4,100	4,100
Mobile Home - Outside City			7,598	7,600	7,600	7,600	7,600	7,600	7,600
Multi-Family - Inside City			543	500	500	500	500	500	500
Multi-Family - Outside City			1,279	1,300	1,300	1,300	1,300	1,300	1,300
Non-Residential - Inside City			4,694	4,700	4,700	4,700	4,700	4,700	4,700
Non-Residential - Outside City			690	700	700	700	700	700	700
Industrial			108	100	100	100	100	100	100
Total Block 1			59,023	59,500	60,000	60,500	61,000	61,500	62,000
Block 2									
Single Family - Inside City			19,963	20,200	20,500	20,800	21,100	21,400	21,700
Single Family - Outside City			525	500	500	500	500	500	500
Mobile Home - Inside City			708	700	700	700	700	700	700
Mobile Home - Outside City			1,788	1,800	1,800	1,800	1,800	1,800	1,800
Multi-Family - Inside City			4	0	0	0	0	0	0
Multi-Family - Outside City			157	200	200	200	200	200	200
Non-Residential - Inside City			4,888	4,900	4,900	4,900	4,900	4,900	4,900
Non-Residential - Outside City			484	500	500	500	500	500	500
Industrial			180	200	200	200	200	200	200
Total Block 2			28,696	29,000	29,300	29,600	29,900	30,200	30,500
Block 3									
Single Family - Inside City			10,823	11,000	11,100	11,200	11,300	11,400	11,500
Single Family - Outside City			122	100	100	100	100	100	100
Mobile Home - Inside City			112	100	100	100	100	100	100
Mobile Home - Outside City			854	900	900	900	900	900	900
Multi-Family - Inside City			0	0	0	0	0	0	0
Multi-Family - Outside City			0	0	0	0	0	0	0
Non-Residential - Inside City			6,148	6,200	6,200	6,200	6,200	6,200	6,200
Non-Residential - Outside City			349	400	400	400	400	400	400
Industrial			360	400	400	400	400	400	400
Total Block 3			18,767	19,100	19,200	19,300	19,400	19,500	19,600

City of Lake Alfred
2016 Water and Sewer Rate Design
Historical and Projected Water Customer Statistics

	Historical FY		From BF	Projected FY Ending September 30,					
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021
Block 4									
Single Family - Inside City			6,588	6,700	6,800	6,900	7,000	7,100	7,200
Single Family - Outside City			5	0	0	0	0	0	0
Mobile Home - Inside City			7	0	0	0	0	0	0
Mobile Home - Outside City			490	500	500	500	500	500	500
Multi-Family - Inside City			0	0	0	0	0	0	0
Multi-Family - Outside City			0	0	0	0	0	0	0
Non-Residential - Inside City			7,322	7,300	7,300	7,300	7,300	7,300	7,300
Non-Residential - Outside City			339	300	300	300	300	300	300
Industrial			2,186	2,200	2,100	2,100	2,100	2,100	2,100
Total Block 4			16,937	17,000	17,000	17,100	17,200	17,300	17,400
Total Consumption by Class									
Single Family - Inside City			163,259	165,400	167,500	169,700	171,800	173,900	176,100
Single Family - Outside City			7,942	7,900	7,900	7,900	7,900	7,900	7,900
Mobile Home - Inside City			21,738	21,700	21,700	21,700	21,700	21,700	21,700
Mobile Home - Outside City			38,625	38,700	38,600	38,600	38,600	38,600	38,600
Multi-Family - Inside City			3,302	3,300	3,300	3,300	3,300	3,300	3,300
Multi-Family - Outside City			6,756	6,900	6,800	6,800	6,800	6,800	6,800
Non-Residential - Inside City			30,870	30,900	30,900	30,900	30,900	30,900	30,900
Non-Residential - Outside City			2,659	2,700	2,700	2,700	2,700	2,700	2,700
Industrial			2,906	3,000	2,900	2,900	2,900	2,900	2,900
Total Consumption			278,056	280,500	282,300	284,500	286,600	288,700	290,900
Customer Growth Assumptions									
Single Family - Inside City				25	25	25	25	25	25
Single Family - Outside City				0	0	0	0	0	0
Mobile Home - Inside City				0	0	0	0	0	0
Mobile Home - Outside City				0	0	0	0	0	0
Multi-Family - Inside City				0	0	0	0	0	0
Multi-Family - Outside City				0	0	0	0	0	0
Non-Residential - Inside City				0	0	0	0	0	0
Non-Residential - Outside City				0	0	0	0	0	0
Industrial				0	0	0	0	0	0
				0.7%	0.7%	0.7%	0.7%	1.4%	1.4%
Change in Monthly use per Unit									
Single Family - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Single Family - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mobile Home - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mobile Home - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Multi-Family - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Multi-Family - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Residential - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Residential - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Industrial				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total annual consumption % change				0.8%	0.7%	0.8%	0.7%	0.7%	0.8%

City of Lake Alfred
2016 Water and Sewer Rate Design
Historical and Projected Sewer Customer Statistics

	Historical FY		From BF	Projected FY Ending September 30,					
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021
Single Family - Inside City	1,144	1,158	1,209	1,234	1,259	1,284	1,309	1,334	1,359
Average Monthly Units	1,145	1,160	1,210	1,235	1,260	1,285	1,310	1,335	1,360
Annual Consumption (Th. gallons)	89,441	87,282	93,881	95,800	97,800	99,700	101,600	103,600	105,500
Average Monthly kGal/Unit	6.51	6.27	6.47	6.47	6.47	6.47	6.47	6.47	6.47
Single Family - Outside City	7	8	9	9	9	9	9	9	9
Average Monthly Units	7	8	9	9	9	9	9	9	9
Annual Consumption (Th. gallons)	478	482	473	500	500	500	500	500	500
Average Monthly kGal/Unit	5.69	5.02	4.38	4.38	4.38	4.38	4.38	4.38	4.38
Mobile Home - Inside City	279	278	278	278	278	278	278	278	278
Average Monthly Units	279	278	278	278	278	278	278	278	278
Annual Consumption (Th. gallons)	12,663	12,449	12,339	12,300	12,300	12,300	12,300	12,300	12,300
Average Monthly kGal/Unit	3.78	3.73	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Mobile Home - Outside City	651	648	594	594	594	594	594	594	594
Average Monthly Units	651	648	594	594	594	594	594	594	594
Annual Consumption (Th. gallons)	31,370	30,730	31,429	31,400	31,400	31,400	31,400	31,400	31,400
Average Monthly kGal/Unit	4.02	3.95	4.41	4.41	4.41	4.41	4.41	4.41	4.41
Multi-Family - Inside City	2	2	2	2	2	2	2	2	2
Average Monthly Units	33	33	33	33	33	33	33	33	33
Annual Consumption (Th. gallons)	1,100	1,339	2,354	2,400	2,400	2,400	2,400	2,400	2,400
Average Monthly kGal/Unit	2.78	3.38	5.95	5.95	5.95	5.95	5.95	5.95	5.95
Multi-Family - Outside City	1	1	1	1	1	1	1	1	1
Average Monthly Units	56	56	56	56	56	56	56	56	56
Annual Consumption (Th. gallons)	4,254	4,449	3,978	4,000	4,000	4,000	4,000	4,000	4,000
Average Monthly kGal/Unit	6.33	6.62	5.92	5.92	5.92	5.92	5.92	5.92	5.92
Non-Residential - Inside City	95	100	101	101	101	101	101	101	101
Average Monthly Units	167	179	158	158	158	158	158	158	158
Annual Consumption (Th. gallons)	21,737	22,797	22,472	22,500	22,500	22,500	22,500	22,500	22,500
Average Monthly kGal/Unit	10.85	10.61	11.85	11.85	11.85	11.85	11.85	11.85	11.85
Non-Residential - Outside City	7	7	6	6	6	6	6	6	6
Average Monthly Units	7	7	6	6	6	6	6	6	6
Annual Consumption (Th. gallons)	970	1,197	1,376	1,400	1,400	1,400	1,400	1,400	1,400
Average Monthly kGal/Unit	11.55	14.25	19.11	19.11	19.11	19.11	19.11	19.11	19.11
Total Monthly Accounts	2,186	2,202	2,200	2,225	2,250	2,275	2,300	2,325	2,350
Average Monthly Units	2,345	2,369	2,344	2,369	2,394	2,419	2,444	2,469	2,494
Annual Consumption (Th. gallons)	162,013	160,725	168,303	170,300	172,300	174,200	176,100	178,100	180,000
Average Monthly kGal/Unit	5.76	5.65	5.98	5.99	6.00	6.00	6.00	6.01	6.01
Average Monthly kGal/Account	6.18	6.08	6.38	6.38	6.38	6.38	6.38	6.38	6.38

City of Lake Alfred
2016 Water and Sewer Rate Design
Historical and Projected Sewer Customer Statistics

	Historical FY		From BF	Projected FY Ending September 30,					
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021
Annual Consumption by Usage Block									
Consumption in Minimum									
Single Family - Inside City			58,328	59,500	60,700	61,900	63,100	64,400	65,600
Single Family - Outside City			344	400	400	400	400	400	400
Mobile Home - Inside City			9,914	9,900	9,900	9,900	9,900	9,900	9,900
Mobile Home - Outside City			22,991	23,000	23,100	23,100	23,100	23,100	23,100
Multi-Family - Inside City			1,829	1,900	1,900	1,900	1,900	1,900	1,900
Multi-Family - Outside City			3,320	3,300	3,300	3,300	3,300	3,300	3,300
Non-Residential - Inside City			6,242	6,200	6,200	6,200	6,200	6,200	6,200
Non-Residential - Outside City			370	400	400	400	400	400	400
Total Consumption in Minimum			103,338	104,600	105,900	107,100	108,300	109,600	110,800
Block 1									
Single Family - Inside City			20,732	21,200	21,600	22,000	22,400	22,900	23,300
Single Family - Outside City			128	100	100	100	100	100	100
Mobile Home - Inside City			1,901	1,900	1,900	1,900	1,900	1,900	1,900
Mobile Home - Outside City			5,734	5,700	5,700	5,700	5,700	5,700	5,700
Multi-Family - Inside City			525	500	500	500	500	500	500
Multi-Family - Outside City			658	700	700	700	700	700	700
Non-Residential - Inside City			3,666	3,700	3,700	3,700	3,700	3,700	3,700
Non-Residential - Outside City			370	400	400	400	400	400	400
Total Block 1			33,714	34,200	34,600	35,000	35,400	35,900	36,300
Block 2									
Single Family - Inside City			8,697	8,900	9,100	9,300	9,500	9,700	9,900
Single Family - Outside City			1	0	0	0	0	0	0
Mobile Home - Inside City			417	400	400	400	400	400	400
Mobile Home - Outside City			1,403	1,400	1,400	1,400	1,400	1,400	1,400
Multi-Family - Inside City			0	0	0	0	0	0	0
Multi-Family - Outside City			0	0	0	0	0	0	0
Non-Residential - Inside City			3,758	3,800	3,800	3,800	3,800	3,800	3,800
Non-Residential - Outside City			219	200	200	200	200	200	200
Total Block 2			14,497	14,700	14,900	15,100	15,300	15,500	15,700
Block 3									
Single Family - Inside City			3,960	4,000	4,100	4,200	4,300	4,400	4,500
Single Family - Outside City			0	0	0	0	0	0	0
Mobile Home - Inside City			100	100	100	100	100	100	100
Mobile Home - Outside City			751	700	700	700	700	700	700
Multi-Family - Inside City			0	0	0	0	0	0	0
Multi-Family - Outside City			0	0	0	0	0	0	0
Non-Residential - Inside City			4,441	4,400	4,400	4,400	4,400	4,400	4,400
Non-Residential - Outside City			238	200	200	200	200	200	200
Total Block 3			9,491	9,400	9,500	9,600	9,700	9,800	9,900
Block 4									
Single Family - Inside City			2,163	2,200	2,200	2,200	2,200	2,200	2,200
Single Family - Outside City			0	0	0	0	0	0	0
Mobile Home - Inside City			7	0	0	0	0	0	0
Mobile Home - Outside City			550	500	500	500	500	500	500
Multi-Family - Inside City			0	0	0	0	0	0	0
Multi-Family - Outside City			0	0	0	0	0	0	0
Non-Residential - Inside City			4,365	4,400	4,400	4,400	4,400	4,400	4,400
Non-Residential - Outside City			179	200	200	200	200	200	200
Total Block 4			7,263	7,300	7,300	7,300	7,300	7,300	7,300

City of Lake Alfred
2016 Water and Sewer Rate Design
Historical and Projected Sewer Customer Statistics

	Historical FY		From BF	Projected FY Ending September 30,					
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Consumption by Class									
Single Family - Inside City			93,881	95,800	97,700	99,600	101,500	103,600	105,500
Single Family - Outside City			473	500	500	500	500	500	500
Mobile Home - Inside City			12,339	12,300	12,300	12,300	12,300	12,300	12,300
Mobile Home - Outside City			31,429	31,300	31,400	31,400	31,400	31,400	31,400
Multi-Family - Inside City			2,354	2,400	2,400	2,400	2,400	2,400	2,400
Multi-Family - Outside City			3,978	4,000	4,000	4,000	4,000	4,000	4,000
Non-Residential - Inside City			22,472	22,500	22,500	22,500	22,500	22,500	22,500
Non-Residential - Outside City			1,376	1,400	1,400	1,400	1,400	1,400	1,400
Total Consumption			168,303	170,200	172,200	174,100	176,000	178,100	180,000
			0	100	100	100	100	0	0
Customer Growth Assumptions									
Single Family - Inside City				25	25	25	25	25	25
Single Family - Outside City				0	0	0	0	0	0
Mobile Home - Inside City				0	0	0	0	0	0
Mobile Home - Outside City				0	0	0	0	0	0
Multi-Family - Inside City				0	0	0	0	0	0
Multi-Family - Outside City				0	0	0	0	0	0
Non-Residential - Inside City				0	0	0	0	0	0
Non-Residential - Outside City				0	0	0	0	0	0
Total Percentage				1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Change in Monthly use per Unit									
Single Family - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Single Family - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mobile Home - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mobile Home - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Multi-Family - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Multi-Family - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Residential - Inside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Residential - Outside City				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total annual consumption % change				0.1%	0.1%	0.1%	0.1%	0.1%	0.1%

City of Lake Alfred
ENTERPRISE FUND
Utility Operating Expense Projection

ACCT. #	ACCOUNT DESCRIPTION	FY 2016 APPROVED	ADJUSTMENTS	FY 2016 ADJUSTED	FY 2017 PLANNED	ADJUSTMENTS	FY 2017 ADJUSTED	% ALLOCATED TO WATER	ESCALATION FACTOR	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
401.533-	**WATER OPERATIONS**												
412.000	Salaries & Wages	$10,225	$0	$10,200	$10,225	$0	$10,200	100%	Labor	$10,500	$10,800	$11,100	$11,400
421.000	FICA Expense	775	0	800	775	0	800	100%	Labor	800	800	800	800
424.000	Workers Comp Insurance	2,360	0	2,400	2,360	0	2,400	100%	Ins-Health	2,600	2,900	3,200	3,500
431.300	Engineering	10,000	30,000	40,000	10,000	0	10,000	100%	Inflation	10,200	10,400	10,600	10,800
432.000	Accounting & Auditing	0	0	0	0	0	0	100%	Inflation	0	0	0	0
434.000	Contractual Services	5,000	0	5,000	5,000	0	5,000	100%	Inflation	5,100	5,200	5,300	5,400
434.100	Engineering- Water Monitor	14,000	0	14,000	14,000	0	14,000	100%	Inflation	14,300	14,600	14,900	15,200
440.100	Land Leases	1,500	0	1,500	1,500	0	1,500	100%	Inflation	1,500	1,500	1,500	1,500
440.300	Training & Travel	500	0	500	500	0	500	100%	Inflation	500	500	500	500
443.200	Electric	40,000	0	40,000	40,000	0	40,000	100%	Utilities	42,000	44,100	46,300	48,600
445.000	Property & Liability	10,100	0	10,100	10,100	0	10,100	100%	Inflation	10,300	10,500	10,700	10,900
446.000	R & M Services	25,000	0	25,000	25,000	0	25,000	100%	Inflation	25,600	26,200	26,800	27,400
446.100	R & M - Auto	500	0	500	500	0	500	100%	Inflation	500	500	500	500
446.200	R & M - Water Tower	500	0	500	500	0	500	100%	Inflation	500	500	500	500
452.000	Operating Supplies	1,500	0	1,500	1,500	0	1,500	100%	Inflation	1,500	1,500	1,500	1,500
452.600	Chemicals	42,000	0	42,000	42,000	0	42,000	100%	Utilities	44,100	46,300	48,600	51,000
452.700	Fuel	3,000	0	3,000	3,000	0	3,000	100%	Inflation	3,100	3,200	3,300	3,400
454.000	Subscriptions & Membership	600	0	600	600	0	600	100%	Inflation	600	600	600	600
463.800	Water Improvements - Impa	0	0	0	0	0	0	100%	Inflation	0	0	0	0
464.200	Capital - Machinery & Equip	68,000	(60,000)	8,000	60,000	(60,000)	0	100%	Input	0	0	0	0
	TOTAL WATER OPS	$235,560	($30,000)	$205,600	$227,560	($60,000)	$167,600			$173,700	$180,100	$186,700	$193,500
401.535-	**WASTE WATER OPERATIONS**												
412.000	Salaries & Wages	$88,735	$0	$88,700	$88,960	$0	$89,000	0%	Labor	$91,700	$94,500	$97,300	$100,200
414.000	Overtime Pay	4,000	0	4,000	4,000	0	4,000	0%	Labor	4,100	4,200	4,300	4,400
421.000	FICA Expense	7,095	0	7,100	7,115	0	7,100	0%	Labor	7,300	7,500	7,700	7,900
422.000	Retirement	13,460	0	13,500	13,460	0	13,500	0%	Labor	13,900	14,300	14,700	15,100
423.000	Life & Health Insurance	16,480	0	16,500	16,480	0	16,500	0%	Ins-Health	18,200	20,000	22,000	24,200
424.000	Workers Comp Insurance	3,050	0	3,100	3,050	0	3,100	0%	Ins-Health	3,400	3,700	4,100	4,500
431.300	Engineering	15,000	0	15,000	15,000	0	15,000	0%	Inflation	15,300	15,700	16,100	16,500
431.500	Employee Exams	300	0	300	300	0	300	0%	Inflation	300	300	300	300
432.000	Accounting & Auditing	0	0	0	0	0	0	0%	Inflation	0	0	0	0
434.100	Contractual Services	500	0	500	500	0	500	0%	Inflation	500	500	500	500
434.500	Sampling of Wells	12,000	0	12,000	12,000	0	12,000	0%	Inflation	12,300	12,600	12,900	13,200
434.510	Sludge Hauling	5,000	0	5,000	5,000	0	5,000	0%	Utilities	5,300	5,600	5,900	6,200
440.300	Training & Travel	500	0	500	500	0	500	0%	Inflation	500	500	500	500
441.000	Communications	8,000	0	8,000	8,000	0	8,000	0%	Inflation	8,200	8,400	8,600	8,800
441.100	Cell Phone	600	0	600	600	0	600	0%	Inflation	600	600	600	600
443.200	Electric	80,000	0	80,000	80,000	0	80,000	0%	Utilities	84,000	88,200	92,600	97,200
445.000	Property & Liability	35,585	0	35,600	35,585	0	35,600	0%	Inflation	36,400	37,200	38,100	39,000
446.000	R & M Services	35,000	0	35,000	35,000	0	35,000	0%	Inflation	35,800	36,600	37,400	38,300
446.100	R & M - Auto	2,000	0	2,000	2,000	0	2,000	0%	Inflation	2,000	2,000	2,000	2,000

City of Lake Alfred
ENTERPRISE FUND
Utility Operating Expense Projection

ACCT. #	ACCOUNT DESCRIPTION	FY 2016 APPROVED	ADJUSTMENTS	FY 2016 ADJUSTED	FY 2017 PLANNED	ADJUSTMENTS	FY 2017 ADJUSTED	% ALLOCATED TO WATER	ESCALATION FACTOR	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
452.000	Operating Supplies	2,000	0	2,000	2,000	0	2,000	0%	Inflation	2,000	2,000	2,000	2,000
452.600	Chemicals	90,000	0	90,000	90,000	0	90,000	0%	Utilities	94,500	99,200	104,200	109,400
452.700	Fuel	500	0	500	500	0	500	0%	Utilities	500	500	500	500
452.800	Diesel Fuel	200	0	200	200	0	200	0%	Utilities	200	200	200	200
452.940	Uniforms & Shoes	750	0	800	750	0	800	0%	Inflation	800	800	800	800
464.100	Capital - Equip	0	0	0	0	0	0	0%	Input	0	0	0	0
	TOTAL WASTEWATER	$420,755	$0	$420,900	$421,000	$0	$421,200			$437,800	$455,100	$473,300	$492,300
401.535-	**SUMMIT GROVE**												
443.200	Electric	$7,000	$0	$7,000	$7,000	$0	$7,000	0%	Utilities	$7,400	$7,800	$8,200	$8,600
445.000	Property & Liability	4,650	0	4,700	4,650	0	4,700	0%	Inflation	4,800	4,900	5,000	5,100
446.000	R & M - Services	5,000	0	5,000	5,000	0	5,000	0%	Inflation	5,100	5,200	5,300	5,400
452.000	Operating Supplies	500	0	500	500	0	500	0%	Inflation	500	500	500	500
464.100	Capital - Improvements	0	0	0	0	0	0	0%	Input	0	0	0	0
	TOTAL SUMMIT GROVE	$17,150	$0	$17,200	$17,150	$0	$17,200			$17,800	$18,400	$19,000	$19,600
401.000-	**DEBT SERVICE**												
518	Loan F-EF Refinanced Bridge	$238,445	($238,445)	$0	$238,445	($238,445)	$0	50%	Input	$0	$0	$0	$0
518	Wastewater Loan 719090	315,645	(315,645)	0	315,645	(315,645)	0	0%	Input	0	0	0	0
	TOTAL DEBT SERVICE	$554,090	($554,090)	$0	$554,090	($554,090)	$0			$0	$0	$0	$0
401.536-	**SERVICE**												
412.000	Salaries & Wages	$245,695	$0	$245,700	$247,868	$0	$247,900	41%	Labor	$255,300	$263,000	$270,900	$279,000
414.000	Overtime Pay	6,000	0	6,000	6,000	0	6,000	41%	Labor	6,200	6,400	6,600	6,800
421.000	FICA Expense	19,000	0	19,000	19,030	0	19,000	41%	Labor	19,600	20,200	20,800	21,400
422.000	Retirement	35,900	0	35,900	35,900	0	35,900	41%	Labor	37,000	38,100	39,200	40,400
423.000	Life & Health Insurance	43,950	0	44,000	43,950	0	44,000	41%	Ins-Health	48,400	53,200	58,500	64,400
424.000	Workers Comp Insurance	5,975	0	6,000	5,975	0	6,000	41%	Ins-Health	6,600	7,300	8,000	8,800
425.000	Unemployment Comp	0	0	0	0	0	0	41%	Labor	0	0	0	0
431.300	Engineering	5,000	0	5,000	5,000	0	5,000	41%	Inflation	5,100	5,200	5,300	5,400
431.500	Employee Exams	500	0	500	500	0	500	41%	Inflation	500	500	500	500
440.300	Training & Travel	1,000	0	1,000	1,000	0	1,000	41%	Inflation	1,000	1,000	1,000	1,000
441.000	Communications	22,000	0	22,000	22,000	0	22,000	41%	Inflation	22,500	23,000	23,500	24,000
441.100	Cell Phone	1,800	0	1,800	1,800	0	1,800	41%	Inflation	1,800	1,800	1,800	1,800
443.200	Electric	2,500	0	2,500	2,500	0	2,500	41%	Utilities	2,600	2,700	2,800	2,900
441.100	Rental Equipment	500	0	500	500	0	500	41%	Inflation	500	500	500	500
446.100	R & M - Auto	10,000	0	10,000	10,000	0	10,000	41%	Inflation	10,200	10,400	10,600	10,800
446.120	R & M - Copier	1,400	0	1,400	1,400	0	1,400	41%	Inflation	1,400	1,400	1,400	1,400
446.348	Annual Software Maint.	3,500	0	3,500	3,500	0	3,500	41%	Inflation	3,600	3,700	3,800	3,900
446.350	R & M - Water Lines	20,000	0	20,000	20,000	0	20,000	100%	Inflation	20,500	21,000	21,500	22,000
446.360	R & M - Fire Hydrants	1,000	0	1,000	1,000	0	1,000	100%	Inflation	1,000	1,000	1,000	1,000
446.370	R & M - Lift Stations	70,000	0	70,000	70,000	0	70,000	0%	Inflation	71,600	73,200	74,900	76,600

City of Lake Alfred
ENTERPRISE FUND
Utility Operating Expense Projection

ACCT. #	ACCOUNT DESCRIPTION	FY 2016 APPROVED	ADJUSTMENTS	FY 2016 ADJUSTED	FY 2017 PLANNED	ADJUSTMENTS	FY 2017 ADJUSTED	% ALLOCATED TO WATER	ESCALATION FACTOR	FY 2018 PROJECTED	FY 2019 PROJECTED	FY 2020 PROJECTED	FY 2021 PROJECTED
446.380	R & M - Sewer Lines	10,000	0	10,000	10,000	0	10,000	0%	Inflation	10,200	10,400	10,600	10,800
	Equipment	5,000	0	5,000	5,000	0	5,000	41%	Inflation	5,100	5,200	5,300	5,400
452.000	Operating Supplies	5,000	0	5,000	5,000	0	5,000	41%	Inflation	5,100	5,200	5,300	5,400
452.700	Fuel	20,000	0	20,000	20,000	0	20,000	41%	Inflation	20,500	21,000	21,500	22,000
452.800	Diesel	1,500	0	1,500	1,500	0	1,500	41%	Inflation	1,500	1,500	1,500	1,500
452.900	Meter & Fittings - New	30,000	0	30,000	30,000	0	30,000	41%	Inflation	30,700	31,400	32,100	32,800
452.940	Uniforms & Shoes	3,000	0	3,000	3,000	0	3,000	41%	Inflation	3,100	3,200	3,300	3,400
536.910	Interfund Transfer - General	239,515	0	239,500	239,515	0	239,500	100%	Input	239,500	239,500	239,500	239,500
533.910	Cost Allocation - General	91,000	0	91,000	91,000	0	91,000	41%	Labor	93,700	96,500	99,400	102,400
536.999	Contingency	0	0	0	0	0	0	41%	Input	0	0	0	0
464.200	Capital - Machinery & Equip	25,000	(25,000)	0	25,000	(25,000)	0	41%	Input	0	0	0	0
	TOTAL SERVICE	$925,735	($25,000)	$900,800	$927,938	($25,000)	$903,000			$924,800	$947,500	$971,100	$995,800
	TOTAL EXPENDITURES	$2,208,290	($623,200)	$1,585,400	$2,202,738	($653,200)	$1,549,900			$1,595,800	$1,643,600	$1,693,400	$1,745,300

Exhibit 4
City of Lake Alfred
Projected Water Revenue Requirements

	Budgeted	Projected Fiscal Year Ending September 30,				
Description	2016	2017	2018	2019	2020	2021
Operating Expenses	$237,900	$238,800	$247,000	$255,600	$264,500	$273,800
Debt Service						
Series 2012 Note	$119,222	$119,222	$119,222	$119,222	$119,222	$119,222
SRF Loan WW719090	0	0	0	0	0	0
New Loans	0	0	0	0	0	0
Total Debt Service	$119,222	$119,222	$119,222	$119,222	$119,222	$119,222
Other Operating Expenses						
Minor Operating Capital	$12,300	$12,300	$12,600	$12,800	$13,100	$13,400
CIP Funding	0	0	0	0	0	0
Transfers to General Fund	239,500	239,500	239,500	239,500	239,500	239,500
Renewal and Replacement Transfer (5%)	0	46,800	47,100	48,800	49,100	50,900
Total Other Revenue Requirements	$251,800	$298,600	$299,200	$301,100	$301,700	$303,800
Total Gross Revenue Requirements	$608,922	$656,622	$665,422	$675,922	$685,422	$696,822
Less Revenues from Other Sources						
Miscellaneous Revenues (Initiation of Service)	$109,500	$109,500	$109,500	$109,500	$109,500	$109,500
Interest Income	0	16,100	19,600	23,400	27,300	31,800
Infrastructure Funds Transfer	0	0	0	0	0	0
Transfers From Operating Account	0	0	0	0	0	0
Net Revenue Requirements	$499,422	$531,022	$536,322	$543,022	$548,622	$555,522
Sales Revenues from Rates						
Projected Revenue from Existing Rates	$779,600	$784,600	$789,600	$794,600	$799,800	$804,700
Total Revenue from Prior Increase	0	0	0	23,800	24,000	49,000
Total Revenue Before Current Year Adjustment	$779,600	$784,600	$789,600	$818,400	$823,800	$853,700
Current Year Rate Adjustments						
Current Year Rate Adjustment		0.00%	3.00%	0.00%	3.00%	0.00%
Effective Month		Oct.	Oct.	Oct.	Oct.	Oct.
% of Current Year Effective		100%	100%	100%	100%	100%
Total Revenue from Current Year Adjustments		$0	$23,700	$0	$24,700	$0
Annual Water Rate Revenue	$779,600	$784,600	$813,300	$818,400	$848,500	$853,700
Net Revenue Surplus/Deficiency	$280,178	$253,578	$276,978	$275,378	$299,878	$298,178

Exhibit 5
City of Lake Alfred
Projected Sewer Revenue Requirements

	Budgeted	Projected Fiscal Year Ending September 30,				
Description	2016	2017	2018	2019	2020	2021
Operating Expenses	$393,400	$394,700	$407,600	$421,000	$435,000	$449,700
Debt Service						
Series 2012 Note	$119,222	$119,222	$119,222	$119,222	$119,222	$119,222
SRF Loan WW719090	315,646	315,646	315,646	315,646	315,646	315,646
New Loans	0	0	0	0	0	0
Total Debt Service	$434,868	$434,868	$434,868	$434,868	$434,868	$434,868
Other Operating Expenses						
Minor Operating Capital	$17,700	$17,700	$18,100	$18,600	$19,000	$19,400
CIP Funding	0	0	0	0	0	0
Transfers to General Fund	0	0	0	0	0	0
Renewal and Replacement Transfer	0	76,900	77,600	80,700	81,400	84,700
Total Other Revenue Requirements	$17,700	$94,600	$95,700	$99,300	$100,400	$104,100
Total Gross Revenue Requirements	$845,968	$924,168	$938,168	$955,168	$970,268	$988,668
Less Revenues from Other Sources						
Miscellaneous Revenues (Initiation of Service)	$69,500	$69,500	$69,500	$69,500	$69,500	$69,500
Interest Income	0	0	0	0	0	0
Infrastructure Funds Transfer	0	0	0	0	0	0
Transfers From Operating Account	0	0	0	0	0	0
Net Revenue Requirements	$776,468	$854,668	$868,668	$885,668	$900,768	$919,168
Sales Revenues from Rates						
Projected Revenue from Existing Rates	$1,281,400	$1,293,600	$1,305,700	$1,317,900	$1,330,100	$1,342,200
Total Revenue from Prior Increase	0	0	0	39,500	39,900	81,700
Total Revenue Before Current Year Adjustment	$1,281,400	$1,293,600	$1,305,700	$1,357,400	$1,370,000	$1,423,900
Current Year Rate Adjustments						
Current Year Rate Adjustment		0.00%	3.00%	0.00%	3.00%	0.00%
Effective Month		Oct.	Oct.	Oct.	Oct.	Oct.
% of Current Year Effective		100%	100%	100%	100%	100%
Total Revenue from Current Year Adjustments		$0	$39,200	$0	$41,100	$0
Annual Sewer Rate Revenue	$1,281,400	$1,293,600	$1,344,900	$1,357,400	$1,411,100	$1,423,900
Net Revenue Surplus/Deficiency	$504,932	$438,932	$476,232	$471,732	$510,332	$504,732

Exhibit 6
City of Lake Alfred
Combined System Projected Debt Service Coverage

Description	Estimated FY 2016	Projected Fiscal Year Ending September 30, 2017	2018	2019	2020	2021
System Revenues						
Total Water Revenue [1]	$779,600	$784,600	$813,300	$818,400	$848,500	$853,700
Total Sewer Revenue [1]	1,281,400	1,293,600	1,344,900	1,357,400	1,411,100	1,423,900
Total Rate Revenues	$2,061,000	$2,078,200	$2,158,200	$2,175,800	$2,259,600	$2,277,600
Other Operating Revenues	179,000	179,000	179,000	179,000	179,000	179,000
Interest Income	0	16,100	19,600	23,400	27,300	31,800
Total System Revenues	$2,240,000	$2,273,300	$2,356,800	$2,378,200	$2,465,900	$2,488,400
Operating Expenses						
Water Opearting Expenses	$237,900	$238,800	$247,000	$255,600	$264,500	$273,800
Sewer Operating Expenses	393,400	394,700	407,600	421,000	435,000	449,700
Total Operating Expenses	$631,300	$633,500	$654,600	$676,600	$699,500	$723,500
Net Revenues	$1,608,700	$1,639,800	$1,702,200	$1,701,600	$1,766,400	$1,764,900
Debt Service						
Series 2012 Note	$238,443	$238,443	$238,443	$238,443	$238,443	$238,443
SRF Loan WW719090	315,646	315,646	315,646	315,646	315,646	315,646
New Loan	0	0	0	0	0	0
Total Debt Service	$554,089	$554,089	$554,089	$554,089	$554,089	$554,089
Debt Service Coverage						
Senior Debt Coverage						
Coverage Ratio Calculated	6.75	6.88	7.14	7.14	7.41	7.40
Coverage Ratio Required	1.20	1.20	1.20	1.20	1.20	1.20
Subordinate Debt Coverage						
Coverage Ratio Calculated	4.19	4.29	4.49	4.48	4.69	4.68
Coverage Ratio Required	1.15	1.15	1.15	1.15	1.15	1.15
Net Revenues Less Debt Service	$1,054,611	$1,085,711	$1,148,111	$1,147,511	$1,212,311	$1,210,811
Other Transfers:						
Minor Operating Capital	$30,000	$30,000	$30,700	$31,400	$32,100	$32,800
CIP Funding	0	0	0	0	0	0
Transfers to General Fund	239,500	239,500	239,500	239,500	239,500	239,500
Renewal and Replacement Transfer	0	123,700	124,700	129,500	130,500	135,600
Total Other Transfers	$269,500	$393,200	$394,900	$400,400	$402,100	$407,900
Net Operating Surplus/(Deficit)	**$785,111**	**$692,511**	**$753,211**	**$747,111**	**$810,211**	**$802,911**

Exhibit 6
City of Lake Alfred
Combined System Projected Debt Service Coverage

Footnotes:

[1] System Revenues are based on the following future water and sewer rate adjustments:

Annual Rate Index Assumed	2017	2018	2019	2020	2021
Water	0.00%	3.00%	0.00%	3.00%	0.00%
Sewer	0.00%	3.00%	0.00%	3.00%	0.00%
Residential 5,000 Gallons (Rate Design)					
Water	$14.15	$14.58	$14.58	$15.02	$15.02
Sewer	$41.15	$42.39	$42.39	$43.67	$43.67
Total	$55.30	$56.97	$56.97	$58.69	$58.69
Increase		*$1.67*	*$0.00*	*$1.72*	*$0.00*

Exhibit 7
City of Lake Alfred
Combined Water and Sewer Fund Balance Projections

	Estimated FY	Projected Fiscal Year Ending September 30,				
Description	2016	2017	2018	2019	2020	2021
Unrestricted Operating Fund (Water and Sewer)						
Beginning Balance	$2,500,000	$3,220,111	$3,912,621	$4,665,832	$5,412,943	$6,223,153
Operating Surplus/(Deficit)	785,111	692,511	753,211	747,111	810,211	802,911
CIP Expenditures	0	0	0	0	0	0
Transfer to R&R Fund	(65,000)	0	0	0	0	0
Ending Balance	**$3,220,111**	**$3,912,621**	**$4,665,832**	**$5,412,943**	**$6,223,153**	**$7,026,064**
Min Target Balance (365 days)	$631,300	$633,500	$654,600	$676,600	$699,500	$723,500
Renewal and Replacement (R&R) Fund						
Beginning Balance	$0	$0	$13,700	$33,400	$57,900	$138,400
Operating Transfer	0	123,700	124,700	129,500	130,500	135,600
CIP Expenditures	(65,000)	(110,000)	(105,000)	(105,000)	(50,000)	(110,000)
Transfer in from Operations	65,000	0	0	0	0	0
Ending Balance	**$0**	**$13,700**	**$33,400**	**$57,900**	**$138,400**	**$164,000**
Capital Recovery Charges						
Beginning Balance	$0	$107,000	$214,000	$321,000	$428,000	$535,000
New Water Customers	32,100	32,100	32,100	32,100	32,100	32,100
New Sewer Customers	74,900	74,900	74,900	74,900	74,900	74,900
CIP Expenditures	0	0	0	0	0	0
Ending Balance	**$107,000**	**$214,000**	**$321,000**	**$428,000**	**$535,000**	**$642,000**
Unrestricted Operating Fund (Stormwater)						
Beginning Balance	$0	$18,900	$37,800	$55,900	$73,200	$89,700
Operating Surplus/(Deficit)	18,900	18,900	18,100	17,300	16,500	15,700
CIP Expenditures	0	0	0	0	0	0
Transfer to R&R Fund	0	0	0	0	0	0
Ending Balance	**$18,900**	**$37,800**	**$55,900**	**$73,200**	**$89,700**	**$105,400**
Min Target Balance (365 days)	$40,900	$40,900	$41,700	$42,500	$43,300	$44,100

Exhibit 8
City of Lake Alfred
2016 Water and Sewer Rate Design
Water Bill Impacts by Class and Meter Size

5/8" Meter - Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$12.95	$8.95	($4.00)	-30.9%		
1	$12.95	$9.99	($2.96)	-22.9%	$12.95	$9.99
2	$12.95	$11.03	($1.92)	-14.8%	$6.48	$5.52
3	$12.95	$12.07	($0.88)	-6.8%	$4.32	$4.02
4	$12.95	$13.11	$0.16	1.2%	$3.24	$3.28
5	$12.95	$14.15	$1.20	9.3%	$2.59	$2.83
6	$12.95	$15.40	$2.45	18.9%	$2.16	$2.57
10	$16.95	$20.40	$3.45	20.4%	$1.70	$2.04
15	$21.95	$27.70	$5.75	26.2%	$1.46	$1.85
35	$46.95	$56.90	$9.95	21.2%	$1.34	$1.63

5/8" Meter - Residential (Outside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$17.50	$11.18	($6.32)	-36.1%		
4	$17.50	$16.38	($1.12)	-6.4%	$4.38	$4.10
5	$17.50	$17.68	$0.18	1.0%	$3.50	$3.54
6	$17.50	$19.24	$1.74	9.9%	$2.92	$3.21
10	$23.50	$25.48	$1.98	8.4%	$2.35	$2.55
15	$31.00	$34.58	$3.58	11.5%	$2.07	$2.31
20	$39.50	$43.68	$4.18	10.6%	$1.98	$2.18
25	$48.00	$52.78	$4.78	10.0%	$1.92	$2.11
30	$56.50	$61.88	$5.38	9.5%	$1.88	$2.06
35	$66.00	$70.98	$4.98	7.5%	$1.89	$2.03

5/8" Meter - Non-Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$12.95	$8.95	($4.00)	-30.9%		
4	$12.95	$14.15	$1.20	9.3%	$3.24	$3.54
5	$12.95	$15.45	$2.50	19.3%	$2.59	$3.09
6	$12.95	$16.75	$3.80	29.3%	$2.16	$2.79
10	$16.95	$21.95	$5.00	29.5%	$1.70	$2.20
15	$21.95	$28.45	$6.50	29.6%	$1.46	$1.90
20	$27.95	$34.95	$7.00	25.0%	$1.40	$1.75
25	$33.95	$41.45	$7.50	22.1%	$1.36	$1.66
30	$39.95	$47.95	$8.00	20.0%	$1.33	$1.60
35	$46.95	$54.45	$7.50	16.0%	$1.34	$1.56

Sewer Bill Impacts by Class and Meter Size

5/8" Meter - Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$40.54	$29.50	($11.04)	-27.2%		
1	$40.54	$31.83	($8.71)	-21.5%	$40.54	$31.83
2	$40.54	$34.16	($6.38)	-15.7%	$20.27	$17.08
3	$40.54	$36.49	($4.05)	-10.0%	$13.51	$12.16
4	$40.54	$38.82	($1.72)	-4.2%	$10.14	$9.71
5	$40.54	$41.15	$0.61	1.5%	$8.11	$8.23
6	$40.54	$43.48	$2.94	7.3%	$6.76	$7.25
10	$40.54	$52.80	$12.26	30.2%	$4.05	$5.28
15	$40.54	$52.80	$12.26	30.2%	$2.70	$3.52
35	$40.54	$52.80	$12.26	30.2%	$1.16	$1.51

5/8" Meter - Residential (Outside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$50.68	$36.87	($13.81)	-27.2%		
4	$50.68	$48.51	($2.17)	-4.3%	$12.67	$12.13
5	$50.68	$51.42	$0.74	1.5%	$10.14	$10.28
6	$50.68	$54.33	$3.65	7.2%	$8.45	$9.06
10	$50.68	$65.97	$15.29	30.2%	$5.07	$6.60
15	$50.68	$65.97	$15.29	30.2%	$3.38	$4.40
20	$50.68	$65.97	$15.29	30.2%	$2.53	$3.30
25	$50.68	$65.97	$15.29	30.2%	$2.03	$2.64
30	$50.68	$65.97	$15.29	30.2%	$1.69	$2.20
35	$50.68	$65.97	$15.29	30.2%	$1.45	$1.88

5/8" Meter - Non-Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$53.49	$38.35	($15.14)	-28.3%		
4	$53.49	$47.67	($5.82)	-10.9%	$13.37	$11.92
5	$53.49	$50.00	($3.49)	-6.5%	$10.70	$10.00
6	$53.49	$52.33	($1.16)	-2.2%	$8.92	$8.72
10	$57.49	$61.65	$4.16	7.2%	$5.75	$6.17
15	$62.49	$73.30	$10.81	17.3%	$4.17	$4.89
20	$68.49	$84.95	$16.46	24.0%	$3.42	$4.25
25	$74.49	$96.60	$22.11	29.7%	$2.98	$3.86
30	$80.49	$108.25	$27.76	34.5%	$2.68	$3.61
35	$87.49	$119.90	$32.41	37.0%	$2.50	$3.43

Combined Bill Impacts by Class and Meter Size

5/8" Meter - Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$53.49	$38.45	($15.04)	-28.1%		
1	$53.49	$41.82	($11.67)	-21.8%	$53.49	$41.82
2	$53.49	$45.19	($8.30)	-15.5%	$26.75	$22.60
3	$53.49	$48.56	($4.93)	-9.2%	$17.83	$16.19
4	$53.49	$51.93	($1.56)	-2.9%	$13.37	$12.98
5	$53.49	$55.30	$1.81	3.4%	$10.70	$11.06
6	$53.49	$58.88	$5.39	10.1%	$8.92	$9.81
10	$57.49	$73.20	$15.71	27.3%	$5.75	$7.32
15	$62.49	$80.50	$18.01	28.8%	$4.17	$5.37
35	$87.49	$109.70	$22.21	25.4%	$2.50	$3.13

5/8" Meter - Residential (Outside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$68.18	$48.05	($20.13)	-29.5%		
4	$68.18	$64.89	($3.29)	-4.8%	$17.05	$16.22
5	$68.18	$69.10	$0.92	1.3%	$13.64	$13.82
6	$68.18	$73.57	$5.39	7.9%	$11.36	$12.26
10	$74.18	$91.45	$17.27	23.3%	$7.42	$9.15
15	$81.68	$100.55	$18.87	23.1%	$5.45	$6.70
20	$90.18	$109.65	$19.47	21.6%	$4.51	$5.48
25	$98.68	$118.75	$20.07	20.3%	$3.95	$4.75
30	$107.18	$127.85	$20.67	19.3%	$3.57	$4.26
35	$116.68	$136.95	$20.27	17.4%	$3.33	$3.91

5/8" Meter - Non-Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$66.44	$47.30	($19.14)	-28.8%		
4	$66.44	$61.82	($4.62)	-7.0%	$16.61	$15.46
5	$66.44	$65.45	($0.99)	-1.5%	$13.29	$13.09
6	$66.44	$69.08	$2.64	4.0%	$11.07	$11.51
10	$74.44	$83.60	$9.16	12.3%	$7.44	$8.36
15	$84.44	$101.75	$17.31	20.5%	$5.63	$6.78
20	$96.44	$119.90	$23.46	24.3%	$4.82	$6.00
25	$108.44	$138.05	$29.61	27.3%	$4.34	$5.52
30	$120.44	$156.20	$35.76	29.7%	$4.01	$5.21
35	$134.44	$174.35	$39.91	29.7%	$3.84	$4.98

Exhibit 8
City of Lake Alfred
2016 Water and Sewer Rate Design
Water Bill Impacts by Class and Meter Size

5/8" Meter - Non-Residential (Outside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$17.50	$11.18	($6.32)	-36.1%		
4	$17.50	$17.66	$0.16	0.9%	$4.38	$4.42
5	$17.50	$19.28	$1.78	10.2%	$3.50	$3.86
6	$17.50	$20.90	$3.40	19.4%	$2.92	$3.48
10	$23.50	$27.38	$3.88	16.5%	$2.35	$2.74
15	$31.00	$35.48	$4.48	14.5%	$2.07	$2.37
20	$39.50	$43.58	$4.08	10.3%	$1.98	$2.18
25	$48.00	$51.68	$3.68	7.7%	$1.92	$2.07
30	$56.50	$59.78	$3.28	5.8%	$1.88	$1.99
35	$66.00	$67.88	$1.88	2.8%	$1.89	$1.94

2" Meter - Non-Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$12.95	$71.60	$58.65	452.9%		
10	$16.95	$84.60	$67.65	399.1%	$1.70	$8.46
15	$21.95	$91.10	$69.15	315.0%	$1.46	$6.07
20	$27.95	$97.60	$69.65	249.2%	$1.40	$4.88
25	$33.95	$104.10	$70.15	206.6%	$1.36	$4.16
30	$39.95	$110.60	$70.65	176.8%	$1.33	$3.69
40	$53.95	$123.60	$69.65	129.1%	$1.35	$3.09
50	$67.95	$136.60	$68.65	101.0%	$1.36	$2.73
60	$81.95	$149.60	$67.65	82.6%	$1.37	$2.49
80	$113.95	$175.60	$61.65	54.1%	$1.42	$2.20

Sewer Bill Impacts by Class and Meter Size

5/8" Meter - Non-Residential (Outside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$53.49	$47.93	($5.56)	-10.4%		
4	$53.49	$59.57	$6.08	11.4%	$13.37	$14.89
5	$53.49	$62.48	$8.99	16.8%	$10.70	$12.50
6	$53.49	$65.39	$11.90	22.2%	$8.92	$10.90
10	$59.49	$77.03	$17.54	29.5%	$5.95	$7.70
15	$66.99	$91.58	$24.59	36.7%	$4.47	$6.11
20	$75.49	$106.13	$30.64	40.6%	$3.77	$5.31
25	$83.99	$120.68	$36.69	43.7%	$3.36	$4.83
30	$92.49	$135.23	$42.74	46.2%	$3.08	$4.51
35	$101.99	$149.78	$47.79	46.9%	$2.91	$4.28

2" Meter - Non-Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$53.49	$236.00	$182.51	341.2%		
10	$57.49	$259.30	$201.81	351.0%	$5.75	$25.93
15	$62.49	$270.95	$208.46	333.6%	$4.17	$18.06
20	$68.49	$282.60	$214.11	312.6%	$3.42	$14.13
25	$74.49	$294.25	$219.76	295.0%	$2.98	$11.77
30	$80.49	$305.90	$225.41	280.0%	$2.68	$10.20
40	$94.49	$329.20	$234.71	248.4%	$2.36	$8.23
50	$108.49	$352.50	$244.01	224.9%	$2.17	$7.05
60	$122.49	$375.80	$253.31	206.8%	$2.04	$6.26
80	$154.49	$422.40	$267.91	173.4%	$1.93	$5.28

Combined Bill Impacts by Class and Meter Size

5/8" Meter - Non-Residential (Outside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$70.99	$59.11	($11.88)	-16.7%		
4	$70.99	$77.23	$6.24	8.8%	$17.75	$19.31
5	$70.99	$81.76	$10.77	15.2%	$14.20	$16.35
6	$70.99	$86.29	$15.30	21.6%	$11.83	$14.38
10	$82.99	$104.41	$21.42	25.8%	$8.30	$10.44
15	$97.99	$127.06	$29.07	29.7%	$6.53	$8.47
20	$114.99	$149.71	$34.72	30.2%	$5.75	$7.49
25	$131.99	$172.36	$40.37	30.6%	$5.28	$6.89
30	$148.99	$195.01	$46.02	30.9%	$4.97	$6.50
35	$167.99	$217.66	$49.67	29.6%	$4.80	$6.22

2" Meter - Non-Residential (Inside City)

		Rate Design			Avg Cost/1,000 gal	
Usage (1,000s)	Existing Rates	Bill	$ Change	% Change	Existing	Rate Design
0	$66.44	$307.60	$241.16	363.0%		
10	$74.44	$343.90	$269.46	362.0%	$7.44	$34.39
15	$84.44	$362.05	$277.61	328.8%	$5.63	$24.14
20	$96.44	$380.20	$283.76	294.2%	$4.82	$19.01
25	$108.44	$398.35	$289.91	267.3%	$4.34	$15.93
30	$120.44	$416.50	$296.06	245.8%	$4.01	$13.88
40	$148.44	$452.80	$304.36	205.0%	$3.71	$11.32
50	$176.44	$489.10	$312.66	177.2%	$3.53	$9.78
60	$204.44	$525.40	$320.96	157.0%	$3.41	$8.76
80	$268.44	$598.00	$329.56	122.8%	$3.36	$7.48

Schedule 1-R
Inside City Water and Sewer Rates

	Effective Date:				
	October 1, 2016	**October 1, 2017**	**October 1, 2018**	**October 1, 2019**	**October 1, 2020**
Residential Water Rates					
Water Base Charge per Unit	$8.95	$9.21	$9.21	$9.48	$9.48
Water Usage Charge/1,000 Gallons					
Block 1 (0 - 5,000 gallons)	$1.04	$1.07	$1.07	$1.10	$1.10
Block 2 (5,001 - 10,000 gallons)	$1.25	$1.28	$1.28	$1.32	$1.32
Block 3 (Above 10,000 gallons)	$1.46	$1.50	$1.50	$1.54	$1.54
Residential Sewer Rates					
Sewer Base Charge per Unit	$29.50	$30.38	$30.38	$31.29	$31.29
Sewer Usage Charge/1,000 Gallons					
Up to 10,000 gallons	$2.33	$2.39	$2.39	$2.46	$2.46
Commercial Water Rates					
Water Base Charge					
5/8-inch Meter	$8.95	$9.21	$9.21	$9.48	$9.48
1-inch Meter	$22.38	$23.04	$23.04	$23.73	$23.73
1.5-inch Meter	$44.75	$46.09	$46.09	$47.47	$47.47
2-inch Meter and Larger	$71.60	$73.74	$73.74	$75.95	$75.95
Water Usage Charge/1,000 Gallons					
All Use	$1.30	$1.33	$1.33	$1.36	$1.36
Commercial Sewer Rates					
Sewer Base Charge					
5/8-inch Meter	$38.35	$39.50	$39.50	$40.68	$40.68
1-inch Meter	$73.75	$75.96	$75.96	$78.23	$78.23
1.5-inch Meter	$147.50	$151.92	$151.92	$156.47	$156.47
2-inch Meter and Larger	$236.00	$243.08	$243.08	$250.37	$250.37
Sewer Usage Charge/1,000 Gallons					
All Use	$2.33	$2.39	$2.39	$2.46	$2.46

Schedule 1-R
Outside City Water and Sewer Rates

	Effective Date:				
	October 1, 2016	**October 1, 2017**	**October 1, 2018**	**October 1, 2019**	**October 1, 2020**
Residential Water Rates					
Water Base Charge per Unit	$11.18	$11.51	$11.51	$11.85	$11.85
Water Usage Charge/1,000 Gallons					
Block 1 (0 - 5,000 gallons)	$1.30	$1.33	$1.33	$1.37	$1.37
Block 2 (5,001 - 10,000 gallons)	$1.56	$1.60	$1.60	$1.65	$1.65
Block 3 (Above 10,000 gallons)	$1.82	$1.87	$1.87	$1.92	$1.92
Residential Sewer Rates					
Sewer Base Charge per Unit	$36.87	$37.97	$37.97	$39.11	$39.11
Sewer Usage Charge/1,000 Gallons					
Up to 10,000 gallons	$2.91	$2.98	$2.98	$3.07	$3.07
Commercial Water Rates					
Water Base Charge					
5/8-inch Meter	$11.18	$11.51	$11.51	$11.85	$11.85
1-inch Meter	$27.96	$28.80	$28.80	$29.66	$29.66
1.5-inch Meter	$55.93	$57.61	$57.61	$59.33	$59.33
2-inch Meter and Larger	$89.50	$92.17	$92.17	$94.93	$94.93
Water Usage Charge/1,000 Gallons					
All Use	$1.62	$1.66	$1.66	$1.70	$1.70
Commercial Sewer Rates					
Sewer Base Charge					
5/8-inch Meter	$47.93	$49.37	$49.37	$50.85	$50.85
1-inch Meter	$92.18	$94.95	$94.95	$97.78	$97.78
1.5-inch Meter	$184.37	$189.90	$189.90	$195.58	$195.58
2-inch Meter and Larger	$295.00	$303.85	$303.85	$312.96	$312.96
Sewer Usage Charge/1,000 Gallons					
All Use	$2.91	$2.98	$2.98	$3.07	$3.07

LAKE ALFRED CITY COMMISSION MEETING
SEPTEMBER 26, 2016

3.) PUBLIC HEARING: ORDINANCE 1369-16: CITY COMMISSION COMPENSATION

ISSUE: The City Commission will consider an ordinance amending the Commissioners' compensation on second and final reading.

ATTACHMENTS:

- Ordinance 1369-16
- City Attorney Memorandum Opinion
- Commission Compensation: Survey & Summary

ANALYSIS: During last year's budget preparations staff proposed increasing the City Commission's compensation for the Mayor and Commission based upon a salary survey from similarly sized cities within the state of Florida. The survey showed that the current annual stipend given to the City Commission was less than half of the average from the surveyed cities.

The City Commission's compensation was last adjusted in 2005 to its current levels; $3,600 for the Mayor & $2,400 for Commissioners annually. The proposed ordinance increases the annual salary of the Mayor to $6,000 and the annual salary of the Commissioners to $5,000 which brings the salaries to approximately 80% of the surveyed average. The proposed increases would take effect at the beginning of May following the commencement of terms in the 2017 election consistent with the City's Charter provision regarding changes in Commission compensation.

STAFF RECOMMENDATION: Pleasure of the City Commission (on second and final reading).

ORDINANCE NO. 1369-16

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LAKE ALFRED, FLORIDA, REGARDING CHAPTER 2, ARTICLE II, SECTION 2-31 OF THE CODE OF ORDINANCES OF THE CITY OF LAKE ALFRED, FLORIDA, WHICH AMENDS THE COMPENSATION SCHEDULE FOR THE CITY COMMISSIONERS AND THE MAYOR; PROVIDING FOR SEVERABILITY, CODIFICATION, AND THE ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 2.04 of the City of Lake Alfred Charter provides that the City Commission may determine the annual salary of all commissioners and the mayor by ordinance but no ordinances increasing such salary shall become effective until the date of the commencement of the terms of commissioners elected at the next regular election provided that such election follows the adoption of such ordinances by at least six (6) months; and

WHEREAS, the annual salary of commissioners and mayor is $2,400.00 and $3,600.00, respectively; and

WHEREAS, the present salary of the commissioners and mayor has not been adjusted since May 1, 2006 as set by Ordinance 1114-05; and

WHEREAS, the present salary is inadequate to partially compensate members of the commission and the mayor for the time required to fulfill the duties of those offices;

NOW, THEREFORE BE IT ENACTED by the City Commission of the City of Lake Alfred, Florida, as follows:

SECTION 1. **CODE OF ORDINANCES.** Chapter 2, Article II, Section 2-31 of the Code of Ordinances is hereby amended to read as follows (deletions are shown in ~~strikethrough~~ and additions are shown in underline format):

Section 2.31. Compensation of City Commission.

Each member of the city commission shall receive an annual salary of ~~$2,400.00 payable at the rate of $200.00 per month.~~ $5,000.00, except for the mayor, who ~~The mayor-commissioner~~ shall receive an annual salary of ~~$3,600.00, payable at the rate of $300.00 per month~~ $6,000. Each member of the city commission shall also receive holiday pay in the same amount and manner as other city employees. Annual salary shall be paid monthly in equal installments and tendered by the city during the first pay period of each month.

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The City of Lake Alfred, Florida hereby declares that it would have passed this Ordinance, and each section, subsection, clause or

phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

SECTION 3. CONFLICTS. All ordinances or parts of ordinances and resolutions in conflict or inconsistent with the provisions of this ordinance are hereby repealed to the extent necessary to give this ordinance full force and effect.

SECTION 4. CODIFICATION. It is the intention of the city commission that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the City of Lake Alfred; and that sections of this ordinance may be renumbered or relettered and the word "ordinance" may be changed to, "section", or such other appropriate word or phrase in order to accomplish such intentions; and regardless of whether such inclusion in the Code of Ordinances of the City of Lake Alfred is accomplished, sections of this ordinance may be renumbered or relettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the City Manager or his or her designee, without need of public hearing, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 5. EFFECTIVE DATE. Pursuant to the requirements of § 2.04 of the *Charter of the City of Lake Alfred*, this ordinance shall be effective May 1, 2017, which is the date of commencement of the terms of commissioners to be elected at the next regular election.

INTRODUCED AND PASSED on first reading at the regular meeting of the City of Lake Alfred City Commission held this 13th day of September, 2016.

PASSED AND ADOPTED on second reading at the Regular meeting of the City of Lake Alfred City Commission held this 26th day of September, 2016.

CITY OF LAKE ALFRED, FLORIDA

By:_____
Charles O. Lake, Mayor

ATTEST:

_____
Ameé Bailey-Speck, City Clerk

Approved as to form:

_____
Frederick J. Murphy, Jr., City Attorney

CITY ATTORNEY'S OFFICE
MEMORANDUM OPINION

To: **Honorable Mayor and Commissioners**
City Commission, City of Lake Alfred, Florida

Ryan Leavengood
City Manager, City of Lake Alfred, Florida

From: **W.A. "Drew" Crawford**
Assistant City Attorney, City of Lake Alfred, Florida

Subject: **City Commission Compensation**

Date: September 8, 2016

Honorable Mayor and Commissioners and Manager Leavengood:

At its August 8, 2016 regular meeting, the City Commission asked for a formal legal opinion on the following question:

> May the City Commission of the City of Lake Alfred adopt an ordinance to simultaneously increase the public compensation provided to the Mayor and each City Commissioner, effective May 1, 2017?

After review of the relevant provisions of the *Charter of the City of Lake Alfred, Fla.* ("*City Charter*"), the Florida Statutes, the relevant reported decisions of the Florida Courts and the administrative advisory opinions issued by the Florida Attorney General and the administrative advisory opinions issued by the staff of the Florida Commission on Ethics, the City Attorney's Office answers the question presented as follows:

In sum**,** pursuant to § 2.04 of the *City Charter*, and subject to the timing requirements therein, the City Commission of the City of Lake Alfred may, in its discretion, adopt an ordinance that simultaneously increases the compensation paid to all City Commissioners, including the selected Mayor, on the effective date of May 1, 2017. While an elected official is normally prohibited from voting on a measure that inures to the official's special private gain or

loss – *See* Art. II, § 8(c), Fla. Const.; § 112.3143(3)(a), Fla. Stat. (2016) – Florida law specifically authorizes an elected official to vote on matters affecting his or her "salary, expenses, [and] other compensation as a public officer, as provided by law." § 112.313(5), Fla. Stat. (2016); *Accord* § 286.012, Fla. Stat. (2016).

In order to provide a thorough answer to the City Commission's question[1], the history, language and interpretation of the provisions of the *Charter of the City of Lake Alfred, Fla.* ("*City Charter*") relating to city commissioner compensation must be examined, in addition to the various Florida acts governing the ethical conduct of elected officials.

The *City Charter* was adopted in its current general form by Ordinance 516 and approved by voter referendum on October 10, 1975. The 1975 Charter, as amended, is the "paramount law" of the City of Lake Alfred. *See City of Miami Beach v. Fleetwood Hotel, Inc.*, 261 So. 2d 801 (Fla. 1972). Combined with Article VIII, § 2 of the Florida Constitution and Chapter 166 of the Florida Statutes (the "Municipal Home Rule Powers Act" or "MHRPA"), the *Charter* generally acts as a restriction on the broad municipal powers inherently possessed by the City of Lake Alfred. *See, e.g.*, § 166.021(4), Fla. Stat. (1973)(repealing all provisions in pre-MHRPA special law charters that operate as restrictions on the exercise of municipal power). *See also* § 166.021(5), Fla. Stat. (2016); Fla. AGO 75-223; Fla. AGO 79-80; Fla. AGO 2001-43.

From 1975 to 2011, the relevant part of § 2.04 of the *City Charter*, relating to commission compensation, stated:

> The commission may determine the annual salary of commissioners or the mayor by ordinance, but no ordinance increasing such salary shall become effective until the date of commencement of the terms of commissioners elected at the next regular election, provided that such election follows the adoption of such ordinance by at least six (6) months.

Between 1975 and 2011, § 2-31 of the *Code of Ordinances of the City of Lake Alfred* ("*City Code*"), articulating the actual compensation paid to City Commissioners and the Mayor, was amended five (5) times. *See* § 1, Ord. No. 738-93 (Mar. 8, 1993); § 1, Ord. No. 838-98 (Aug. 17, 1998); § 1, Ord. No. 980-00 (Jan. 8, 2001); §1, Ord. No. 1006-01 (Nov. 5, 2001); § 1, Ord. No. 1114-05 (Aug. 15, 2005). The most recent amendment, effective May 1, 2005, doubled the salary of sitting and newly elected City Commissioners from the 2004 rate of $1,200.00 annually to $2,400.00 annually. § 1, Ord. No. 1114-05 (Aug. 15, 2005). The amendment also doubled the salary for the Mayor position from the 2004 rate of $1,800.00 annually to $3,600.00 annually.

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[1] On August 8, 2016, the City Commission asked the City Attorney's Office to obtain an interpretation of *City Charter*'s commissioner compensation provisions from the Florida Attorney General's office. *See Minutes, City of Lake Alfred City Comm'n Meeting, Monday Aug. 8, 2016* at 5. Unfortunately, by law, the Florida Attorney General may only issue opinions and interpretations to local government officials about the meanings of state laws, not local laws or charters. *See* § 16.01(3), Fla. Stat. (2016); *Informal Op. to* (2016). Because the Florida Attorney General is unable to issue the requested opinion, the City Attorney's office has interpreted the City Commission's instruction as a request for a formal opinion memorandum.

Id. Notably, the amendment adjusted the salary for all five commission positions simultaneously.

In 2010, the City Commission appointed and empaneled a citizen Charter Review Committee to study the *City Charter* and make a report of its findings along with any suggested amendments, additions, deletions or changes. *See* Res. No. 01-10. During discussions, § 2.04 of the *City Charter* was singled out for debate by the Committee and ultimately slated for amendment. Per the committee's report, "Some committee members felt the wording" of 2.04 "was unclear whether the raise would apply to ***all*** commissioners, or only those who were elected or reelected between the date the ordinance was passed and the effective date of the raise." *City of Lake Alfred Charter Review Committee Report* at 7 (Oct. 21, 2010) (emphasis added). The committee concluded that "The basic provisions" of 2.04 "should remain as they are, but the word 'all' should be inserted to clarify that raises apply to all commissioners, not just those who have undergone an election between the passage of the ordinance and the effective date of the raise." *Id.*

Consistent with the Charter Review Committee's report, the City Commission adopted an ordinance to amend the *City Charter* that, in part, placed suggested modifications to § 2.04 before the Lake Alfred electorate. *See* § 14, Ord. No. 1284-10 (Jan. 3, 2011). After its referendum approval in April 2011, the newly modified § 2.04 of the *City Charter* now states, in relevant part:

> The commission may determine the annual salary of all commissioners and the mayor by ordinance, but no ordinance increasing such salary shall become effective until the date of commencement of the terms of commissioners elected at the next regular election, provided that such election follows the adoption of such ordinance by at least six (6) months.

Id.

Currently, the City Commission is considering a measure to raise the salaries for the offices of City Commissioner and Mayor. In similar fashion to the 2005 salary increase, staff studies of pay rates in similarly-sized and -situated municipalities show that the average salary for municipal elected officials is about twice the amount that Lake Alfred's elected officials currently pay themselves.

While the proposed measure was in development, City staff consulted with the City Attorney's Office to determine the most appropriate "mechanism" for accomplishing a Commission pay raise. In an effort to avoid bias, and given the relatively recent amendment to § 2.04 of the *City Charter*, the City Attorney's Office recommended that any proposed pay raise ordinance *phase in* or *stagger* the raise applicable to each individual City Commission seat, so as not to raise even the slightest doubt as to bias or the appearance of any impropriety during adoption. Under the plan, the proposed pay raise, which must be done by ordinance – *See* § 2-31, *City Code* – would take effect after the next election is convened for each individual seat. **This is sound legal advice.** *See, e.g.*, CEO 14-17 (Fla. Comm'n on Ethics Jun. 11, 2014); § 112.3143(3)(a), Fla. Stat. (2016). According to Florida law, absent any kind of exception or

exemption, "No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss." § 112.3143(3)(a), Fla. Stat. (2016). Pursuant to a 2013 act of the Florida Legislature, the term "special private gain or loss" is defined to mean, and designed to specifically encompass, both economic *benefits* and harms. Ch. 2013-36, Laws of Fla., *codified at* § 112.3143(1)(d), Fla. Stat. (2016). Because a salary increase is unquestionably an economic benefit, the advised phase in plan removes any question of a "special gain or loss" from the analysis, since elected officials have no expectation of continuing to hold elected office beyond the current term.

As expressed in the question presented however, the City Commission appears desirous of a raise for ***all*** of its members' salaries, given at the same time and enacted in the same official act. This was done in the past – *See* § 1, Ord. No. 1114-05 (Aug. 15, 2005) – and appears to be, at least as expressed publicly during the August 8, 2016 City Commission meeting, politically feasible. Would such a raise be possible under the current state of the law?

The answer lies in a statutory exemption found in the general ethics statute that applies to all public officers. According to the statute:

> SALARY AND EXPENSES.—No public officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a public officer, as provided by law.

§ 112.313(5), Fla. Stat. (2016). The key phrase in this statute is "*as provided by law*." *Id*. Florida's various administrative bodies have interpreted this law as offering an ethics exemption to the standard prohibition for elected officials, who, whether by the organic law of the government agency or under a prior official act, are required to determine their own salaries. *See* CEO 14-17 (Fla. Comm'n on Ethics Jun. 11, 2014).

According to its *Charter*, Lake Alfred's government is organized into the "Commission-Manager" form with all legislative powers of the city vested in an elected five-member commission. § 2.01, *City Charter*. As earlier recited, "The commission **may** determine the annual salary of all commissioners and the mayor by ordinance" – *See* § 2.04, *City Charter* – and the current compensation for City Commissioners is set by the *City Code*. § 2-31, *City Code*. Even though the *Charter* phrases the Commission's power to set its own salaries as *permissive* (using the term "may"), the *Charter* makes it unquestionably mandatory that salaries may only be set by ordinance. Because under Florida law, a local ordinance is considered to be a legislative action – *See* § 166.041(1)(a), Fla. Stat. (2016) – it is the opinion of the City Attorney's Office that the law of the City of Lake Alfred requires a formal act of the City Commission to set the compensation of its members. *Ergo*, Lake Alfred's City Commissioners are likely eligible to claim the statutory exemption from "special gain or loss" voting conflicts granted by the general ethics code.

The City Commission's question is therefore answered in the positive. Based on the cumulative research performed by the City Attorney's Office, it appears that the City Commission may, in an exercise of its political discretion, choose to adopt an ordinance affecting a change in current member compensation, pursuant to the ethics code exception to the voting

conflicts rule. The City Commission could also choose, in its political discretion, to proceed with the phase in plan as originally advised, which would not implicate the voting conflicts rule in any way.

Please advise if the City Attorney's Office can be of any further assistance on this, or any other matter.

Sincerely,

Frederick J. Murphy, Jr.
City Attorney
City of Lake Alfred, Florida

By:

W.A. "Drew" Crawford
Assistant City Attorney

Commission Salary and Benefit Survey

Municipality	2013 Population	Salary			Benefits				Notes
		Mayor	Commission	COLA	Health	Dental	Vision	Retirement	
City of Lake Alfred	**5,183**	**$3,600**	**$2,400**	**No**	**No**	**No**	**No**	**No**	Last increase in 2005
DeFuniak Springs	5,584	$10,470	$7,380	No	Available for purchase			Yes	FRS
Fellsmere	5,338	$6,000	$4,800	No	Yes	Yes	Yes	457	includes HRA and Life
Flagler Beach	4,655	$7,540	$7,540	No	No	No	No	No	
Kenneth City	5,017	$6,000	$3,600	No	No	No	No	?	
Mascotte	5,251	$6,331	$4,437	No	No	No	No	No	
Newberry	5,263	$11,861	$8,922	No	No	No	No	Yes	FRS
Okeechobee	5,600	$8,900	$6,800						
South Pasadena	5,018	$8,074	$6,136	No	No	No	No	No	
Starke	5,397	$12,547	$12,547	Yes	Yes	Available for purchase		Yes	COLA - FRS Retirement 3% multiplier
Valparaiso	5,224	$1	$1	No	No	No	No	No	Life only
Wauchula	4,949	$2,400	$2,400	No	Yes	Available for purchase		No	1 receives $100 mo since 25 years served (FS?)
Auburndale	14,261	$6,164	$5,281	No	Yes	Yes	Yes	No	
Bartow	17,996	$6,365	$6,365	No	Available for purchase			No	
Haines City	21,490	$7,200	$6,000	No	No	No	No	No	
Winter Haven	35,531	$14,561	$11,706	Yes	Yes	Yes	Yes	No	

Local Market	$8,573	$7,338
State Comparators	$7,284	$5,869
Overall	$7,284	$5,869

Position	DOH	Salary	LLM Sample	LLM-C	+/- 10% Sample	+/- 10% C	Overall	Overall C
Mayor		$ 3,600	$ 8,573	42%	$ 7,284	50%	$ 7,628	48%
Commissioner		$ 2,400	$ 7,338	33%	$ 5,869	41%	$ 6,261	39%
Staff Proposed FY 16/17								
Mayor		$ 6,000	$ 8,573	70%	$ 7,284	83%	$ 7,628	79%
Commissioner		$ 5,000	$ 7,338	69%	$ 5,869	86%	$ 6,261	80%
Secondary Option								
Mayor		$ 5,400	$ 8,573	63%	$ 7,284	75%	$ 7,628	71%
Commissioner		$ 3,600	$ 7,338	50%	$ 5,869	62%	$ 6,261	58%

4.) ORDINANCE 1370-16: POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM

ISSUE: The City Commission will consider an ordinance amending the Police Officers' and Firefighters' Retirement System on second and final reading.

ATTACHMENTS:

- Ordinance 1370-16: Police Officers' And Firefighters' Retirement System
- Actuarial Impact Statement (Foster & Foster)
- Survey: Benefit Multiplier, Funded Ratio, Sponsor Contribution

ANALYSIS: The City maintains a defined benefit retirement system for its public safety employees. Out of a survey of 159 plans the system ranked:

- 13th for Funding Ratio at 104% (meaning that the plan is 4% overfunded to meet its projected liabilities; 80% is considered a good funding level).
- 7th for required City Contributions at 7.3% of payroll (meaning that the plan is of lower cost to the City (e.g. Winter Haven Fire has a city contribution of 39.4%)
- Tied at 144th for benefit multiplier at 2.75%.
    - (3.00 multiplier would be tied for 66th place)

The proposed ordinance increases the multiplier for active participants in the Lake Alfred Police Officers' and Firefighters' Retirement System to 3.00%. This multiplier is consistent with the high risk category within the Florida Retirement System (FRS) and is the most common benefit level within the surveyed cities (77 out of 159; 48.4%). Haines City, Winter Haven, and Auburndale public safety systems all maintain benefit levels in excess of 3% ranging from 3.1% – 3.8%.

The benefit increase will result in an increase in the City's contribution from 7.9% to 11.1% of participating payroll or $20,000 additional per year. The percentage amount is still well below other surveyed cities (13th at 11.1%). The increased contribution has been included in the preparation of the FY 16/17 budget.

STAFF RECOMMENDATION: Approve ordinance 1370-16 on second and final reading.

ORDINANCE 1370-16

AN ORDINANCE OF THE CITY OF LAKE ALFRED, FLORIDA AMENDING APPENDIX B, POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM, OF THE CODE OF ORDINANCES OF THE CITY OF LAKE ALFRED; AMENDING SECTION 6, BENEFIT AMOUNTS AND ELIGIBILITY; AMENDING SECTION 8, DISABILITY, PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Lake Alfred, Florida that this Ordinance is hereby passed for the protection and welfare of the citizens of Lake Alfred, and that:

SECTION 1. CODE OF ORDINANCES: SECTION 6. That Appendix B, Police Officers' and Firefighters' Retirement System, of the Code of Ordinances of the City of Lake Alfred, is hereby amended by amending Section 6, Benefit Amounts and Eligibility, subsection 2., Normal Retirement Benefit, to read as follows:

> 2. Normal retirement benefit. A member retiring hereunder on or after his normal retirement date shall receive a monthly benefit which shall commence on the first day of the month next following his retirement and be continued thereafter during member's lifetime, ceasing upon death, but with 120 monthly payments guaranteed in any event. The monthly retirement benefit shall equal ~~2.75~~ 3.0 percent of average final compensation, for each year of credited service.

SECTION 2. CODE OF ORDINANCES: SECTION 6. That Appendix B, Police Officers' and Firefighters' Retirement System, of the Code of Ordinances of the City of Lake Alfred, is hereby amended by amending Section 8, Disability, subsection 1., Disability Benefits In-Line of Duty, and subsection 3., Disability Benefits Not-in-Line of Duty, to read as follows:

> 1. Disability benefits in line of duty. Any member who shall become totally and permanently disabled to the extent that he is unable, by reason of a. medically determinable physical or mental impairment, to render useful and efficient service as a police officer or firefighter which disability was directly caused by the performance of his duty as a police officer or firefighter, shall, upon establishing the same to the satisfaction of the board, be entitled to a monthly pension equal to ~~2.75~~ 3.0 percent of his average final compensation multiplied by the total years of credited service, but in any event the minimum amount paid to the member shall be 42 percent of the average final compensation of the member. Terminated persons, either vested or non-vested, are not eligible for disability benefits. Notwithstanding the previous sentence, if a member is terminated by the city for medical reasons, the terminated person may apply for a disability benefit if the application is filed with the board within thirty (30) days from the date of termination. If a timely application is received, it shall be processed and the terminated person shall be eligible to receive a disability

benefit if the board otherwise determines that he is totally and permanently disabled as provided for above.

3. Disability benefits not-in line-[of] duty. Any member with ten years or more credited service who shall become totally and permanently disabled to the extent that he is unable, by reason of a medically determinable physical or mental impairment, to render useful and efficient service as a police officer or firefighter, which disability is not directly caused by the performance of his duties as a police officer or firefighter shall, upon establishing the same to the satisfaction of the board, be entitled to a monthly pension equal to ~~2.75~~ 3.0 percent of his average final compensation multiplied by the total years of credited service. Terminated persons, either vested or nonvested, are not eligible for disability benefits. Notwithstanding the previous sentence, if a member is terminated by the city for medical reasons, the terminated person may apply for a disability benefit if the application is filed with the board within thirty (30) days from the date of termination. If a timely application is received, it shall be processed and the terminated person shall be eligible to receive a disability benefit if the board otherwise determines that he is totally and permanently disabled as provided for above.

SECTION 3. CONFLICTS. All ordinances in conflict herewith are hereby repealed to the extent necessary to give this Ordinance full force and effect, provided however, that nothing herein shall be interpreted so as to repeal any existing ordinance or resolution relating to means of securing compliance with the City's Code of Ordinances, unless such repeal is explicitly set forth herein.

SECTION 4. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The City of Lake Alfred, Florida, hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

SECTION 5. CODIFICATION. Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Lake Alfred. It is the intention of the City Commission that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Lake Alfred; and that sections of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to, "section", or such other appropriate word or phrase in order to accomplish such intentions; and regardless of whether such inclusion in the Code of Ordinances of the City of Lake Alfred is accomplished, sections of this Ordinance may be renumbered or re- lettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the City Manager or his or her designee, without need of public hearing, by filing corrected or re-codified copy of same with the City Clerk.

SECTION 6. EFFECTIVE DATE. This ordinance shall become effective October 1, 2016.

INTRODUCED AND PASSED on first reading at a regular meeting of the Lake Alfred City Commission held on the 13th day of September, 2016.

PASSED AND FINALLY ADOPTED on second reading at the meeting of the Lake Alfred City Commission duly assembled on the 26th day September, 2016.

CITY OF LAKE ALFRED
CITY COMMISSION

By:_____
Charles O. Lake, Mayor

ATTEST:

By:_____
Ameé Bailey-Speck, City Clerk

APPROVED AS TO FORM:

By:_____
Frederick J. Murphy Jr., City Attorney

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

August 22, 2016

Via Mail & Email

Mr. Art Bodenheimer
City of Lake Alfred
Police Officers' and Firefighters' Pension Board
190 North Seminole Street
Lake Alfred, FL 33850

Re: City of Lake Alfred Police Officers' and Firefighters' Retirement System

Dear Chief:

Enclosed is the following material, which has been prepared in support of the proposed benefit changes to the Fund:

1. Three (3) copies of the required Actuarial Impact Statement, which outlines the costs associated with implementing the change.

2. Draft of transmittal letters to the Bureau of Local Retirement Systems and the Bureau of Police Officers and Firefighters Retirement Trust Funds.

It will be necessary for the Chairman to sign each copy of the Actuarial Impact Statement as the Plan Administrator and forward the Impact Statement to the two Bureaus prior to adoption. Once the ordinance is adopted, please send us a signed copy.

If you have any questions concerning the enclosed material, please let us know.

Sincerely,

Patrick T. Donlan, EA, MAAA, ASA

PTD/lke

Enclosures

cc via email: Scott Christiansen, Board Attorney
Ryan Leavengood, City Manager

13420 Parker Commons Blvd., Suite 104 Fort Myers, FL 33912 · (239) 433-5500 · Fax (239) 481-0634 · www.foster-foster.com

Ms. Sarah Carr
Police Officers' and Firefighters' Retirement Trust Funds
Department of Management Services, Division of Retirement
Post Office Box 3010
Tallahassee, FL 32315-3010

Re: Actuarial Impact Statement

Dear Ms. Carr:

The City of Lake Alfred is considering amended retirement benefits for its Police Officers and Firefighters. The amendment is described in the enclosed material.

Pursuant to the provisions of Chapters 175 and 185, we are enclosing the required Actuarial Impact Statement, and a copy of the proposed ordinance, for your review.

If you have any questions or if additional information is needed, please contact us.

Sincerely,

Mr. Keith Brinkman
Bureau of Local Retirement Systems
Division of Retirement
P. O. Box 9000
Tallahassee, FL 32315-9000

Re: Actuarial Impact Statement

Dear Mr. Brinkman:

The City of Lake Alfred is considering amended retirement benefits for its Police Officers and Firefighters. The amendment is described in the enclosed material.

Pursuant to Section 22d-1.04 of the Agency Rules, we are enclosing the required Actuarial Impact Statement (AIS) and proposed ordinance for your review.

If you have any questions or if additional information is needed, please contact us.

Sincerely,

CITY OF LAKE ALFRED
POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM

ACTUARIAL IMPACT STATEMENT

August 22, 2016
(Page 1)

Attached hereto is a comparison of the impact on the Total Required Contribution (per Chapter 112, Florida Statutes), and the Required City Contributions, resulting from the implementation of the following change:

1.) Increase the benefit accrual rate for all years of service from 2.75% to 3.00% of Average Final Compensation.

The cost impact, determined as of October 1, 2015, as applicable to the plan/fiscal year ending September 30, 2017, is as follows:

	Current	Proposed
Total Required Contribution	$144,732	$164,652
Less Member Contributions	33,771	33,771
Equals Required City and State	**110,961**	**130,881**
Estimated State Contribution [1]	62,347	62,347
Balance From City	48,614	68,534
% of Total Annual Payroll [2]	*7.9%* [2]	*11.1%* [2]

[1] Represents the amount received in fiscal 2016.

[2] The required City and State Contributions are the bolded amounts shown as a dollar amount. The percentage of payroll shown is only disclosed to give the City an idea of what the required dollar amounts reflect as a percentage of payroll and is not to be used to determine exact City requirement.

Please note that the Excess State Monies Reserve of $5,581.53 was fully utilized to help fund the cost of this benefit improvement.

CITY OF LAKE ALFRED
POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM

ACTUARIAL IMPACT STATEMENT

August 22, 2016
(Page 2)

The changes presented herein are in compliance with Part VII, Chapter 112, Florida Statutes and Section 14, Article X of the State Constitution. The liabilities were computed based on the data used for the October 1, 2015 actuarial valuation utilizing the assumptions and methods stated in the October 1, 2015 actuarial valuation report. This impact statement and the October 1, 2015 valuation report are considered an integral part of the actuarial opinions. The undersigned is familiar with the immediate and long-term aspects of pension valuations, and meets the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein.

Patrick T. Donlan, EA, ASA, MAAA
Enrolled Actuary #14-6595

STATEMENT OF PLAN ADMINISTRATOR

The prepared information presented herein reflects the estimated cost of the proposed improvement.

Chairman, Board of Trustees

COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS

	New Benefits 10/1/2015	Old Benefits 10/1/2015
A. Participant Data		
Number Included		
Actives	15	15
Service Retirees	2	2
DROP Retirees	1	1
Beneficiaries	1	1
Disability Retirees	0	0
Terminated Vested	8	8
Total	27	27
Total Annual Payroll	$617,658	$617,658
Payroll Under Assumed Ret. Age	617,658	617,658
Annual Rate of Payments to:		
Service Retirees	28,917	28,917
DROP Retirees	41,972	41,972
Beneficiaries	14,183	14,183
Disability Retirees	0	0
Terminated Vested	24,359	24,359
B. Assets		
Actuarial Value [1]	3,271,397	3,271,397
Market Value [1]	3,188,051	3,188,051
C. Liabilities		
Present Value of Benefits		
Actives		
Retirement Benefits	2,420,799	2,219,066
Disability Benefits	24,040	22,690
Death Benefits	18,361	16,870
Vested Benefits	134,806	123,572
Refund of Contributions	19,739	19,739
Service Retirees	339,638	339,638
DROP Retirees[1]	502,700	502,700
Beneficiaries	128,346	128,346
Disability Retirees	0	0
Terminated Vested	188,268	188,268
Excess State Monies Reserve	0	5,582
Total	3,776,697	3,566,471

C. Liabilities - (Continued)	New Benefits 10/1/2015	Old Benefits 10/1/2015
Present Value of Future Salaries	3,541,518	3,541,518
Present Value of Future Member Contributions	177,076	177,076
Normal Cost (Retirement)	94,253	86,399
Normal Cost (Disability)	2,409	2,346
Normal Cost (Death)	936	865
Normal Cost (Vesting)	10,305	9,446
Normal Cost (Refunds)	3,265	3,265
Total Normal Cost	111,168	102,321
Present Value of Future Normal Costs	605,231	556,788
Accrued Liability (Retirement)	1,912,793	1,753,394
Accrued Liability (Disability)	11,171	10,237
Accrued Liability (Death)	12,843	11,789
Accrued Liability (Vesting)	71,737	65,759
Accrued Liability (Refunds)	3,970	3,970
Accrued Liability (Inactives) [1]	1,158,952	1,158,952
Excess State Monies Reserve	0	5,582
Total Actuarial Accrued Liability	3,171,466	3,009,683
Unfunded Actuarial Accrued Liability (UAAL)	(99,931)	(261,714)
Funded Ratio (AVA / AL)	103.2%	108.7%

D. Actuarial Present Value of Accrued Benefits

Vested Accrued Benefits		
Inactives [1]	1,158,952	1,158,952
Actives	1,076,008	971,064
Member Contributions	236,809	236,809
Total	2,471,769	2,366,825
Non-vested Accrued Benefits	245,243	221,816
Total Present Value Accrued Benefits	2,717,012	2,588,641
Funded Ratio (MVA / PVAB)	117.3%	123.2%
Increase (Decrease) in Present Value of Accrued Benefits Attributable to:		
Plan Amendments	128,371	
Assumption Changes	0	
New Accrued Benefits	0	
Benefits Paid	0	
Interest	0	
Other	0	
Total	128,371	

	New Benefits	Old Benefits
Valuation Date	10/1/2015	10/1/2015
Applicable to Fiscal Year Ending	9/30/2017	9/30/2017
E. Pension Cost		
Normal Cost [2]	$121,565	$111,891
Administrative Expenses [2]	31,449	31,449
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 25 years (as of 10/1/2015) [2]	11,638	1,392
Total Required Contribution	164,652	144,732
Expected Member Contributions [2]	33,771	33,771
Expected City & State Contribution	130,881	110,961

[1] The asset values and liabilities for DROP Members include accumulated DROP Balances as of 9/30/2015.

[2] Contributions developed as of 10/1/2015 displayed above have been adjusted to account for assumed salary increase and interest components. Should the City elect to deposit the entire required contribution for Fiscal 2017 at the beginning of the fiscal year, they will be able to reduce the interest requirement utilized to determine the costs shown above.

ACTUARIAL ASSUMPTIONS AND METHODS

Mortality Rate	RP-2000 Table with no projection – Disabled lives are set forward 5 years. We feel this assumption sufficiently accommodates expected mortality improvements.
Interest Rate	7.50% per year compounded annually, net of investment related expenses. This is supported by the target asset allocation of the trust and the expected long-term return by asset class.
Retirement Age	Earlier of Age 55 and 10 years of service or Age 52 and 25 years of service. Also, any member who has reached Normal Retirement is assumed to continue employment for one additional year. We feel this assumption is appropriate based upon plan provisions.
Early Retirement	Commencing with the earliest Early Age (50), members are assumed to retire with an immediate subsidized benefit at the rate of 5% per year. We feel this assumption is appropriate based upon plan provisions.
Disability Rate	See table below (1201). It is assumed that 75% of disablements and active Member deaths are service related. This assumption was developed from those used by other plans containing Florida municipal safety employees.
Termination Rate	See table below. This assumption was adopted as a result of our September 16, 2013 actuarial experience study.
Salary Increases	6.0% per year until Age 30 and 5.25% per year on and after Age 30. Projected salary at retirement is increased individually to account for non-regular compensation. The assumed rates of salary increased were adopted as a result of our September 16, 2013 actuarial experience study.
Administrative Expenses	$28,759 annually, based on prior year's actual expenses.
Payroll Increase	3.00% per year. This is in compliance with Part VII of Chapter 112, Florida Statutes.
Funding Method	Entry Age Normal Actuarial Cost Method
Actuarial Asset Method	Each year, the prior Actuarial Value of Assets is brought forward utilizing the historical geometric 4-year average Market Value returns, net of fees. It is possible that over time this technique will produce an insignificant bias above or below Market Value.

Age	% Becoming Disabled During the Year	% Terminating During the Year
20	0.03%	13.8%
30	0.04%	11.5%
40	0.07%	6.0%
50	0.18%	1.8%

POLICE OFFICERS' AND FIREFIGHTERS'
RETIREMENT SYSTEM
(Through Ordinance 1324-13)

Eligibility	Full-time employees who are classified as full-time sworn police officers or firefighters shall participate in the System as a condition of employment.
Credited Service	Total years and fractional parts of years of employment with the City as a Police Officer or Firefighter.
Salary	Total W-2 compensation plus tax exempt, tax sheltered, and tax deferred items of income.
Average Final Compensation	Average Salary for the best 5 years during the 10 years immediately preceding retirement or termination.
Member Contributions	5.0% of Salary.
City and State Contributions	Remaining amount required in order to pay current costs and amortize any unfunded past service cost over 30 years.
Normal Retirement	
Date	Earlier of: 1) age 55 and 10 years of Credited Service, or 2) age 52 and 25 years of Credited Service.
Benefit	2.75% of Average Final Compensation times Credited Service.
Form of Benefit	Ten Year Certain and Life Annuity (options available).
Early Retirement	
Eligibility	Age 50 and 10 Years of Credited Service.
Benefit	Accrued benefit, reduced 3% for each year prior to Normal Retirement.

<u>Vesting</u>	
Schedule	100% after 10 years of Credited Service.
Benefit Amount	Member will receive the vested portion of his (her) accrued benefit payable at the otherwise Normal Retirement Date.
<u>Disability</u>	
Eligibility	
Service Incurred	Covered from Date of Employment.
Non-Service Incurred	10 years of Credited Service.
Exclusions	Disability resulting from use of drugs, illegal participation in riots, service in military, etc.
Benefit	Benefit accrued to date of disability but not less than 42% of Average Final Compensation (if Service Incurred) or 25% of Average Final Compensation (if not in-line-of-duty).
Duration	Payable for life and ten years certain or until recovery (as determined by the Board). Options available.
<u>Death Benefits</u>	
Pre-Retirement	
Vested	Monthly accrued benefit payable to designated beneficiary for 10 years.
Non-Vested	Refund of accumulated contributions without interest.
Post-Retirement	Benefits payable to beneficiary in accordance with option selected at retirement.

Deferred Retirement Option Plan

Eligibility	Satisfaction of Normal Retirement requirements (earlier of 1) Age 55 and 10 years of Credited Service, or 2) Age 52 and 25 years of Credited Service.)
Participation	Not to exceed 60 months
Rate of Return	Choice of: 1) 6.5% per year, or 2) actual net rate of investment return (total return net of brokerage commissions, management fees and transaction costs) credited each fiscal quarter. Member may change once during DROP period.
Form of Distribution	Cash lump sum (options available) at termination of employment.

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

2014 BENEFIT MULTIPLIER*

(Police and Fire Plans)

RANK	CLIENT NAME	MULTIPLIER
1	BROOKSVILLE POLICE	4.00%
2	EUSTIS FIRE	4.00%
3	MILTON FIRE	3.85%
4	WINTER HAVEN FIRE	3.80%
5	PLANT CITY SAFETY (P&F)	3.75%
6	ST CLOUD POLICE & FIRE	3.75%
7	ARCADIA POLICE & FIRE	3.65%
8	FROSTPROOF POLICE	3.55%
9	AUBURNDALE FIRE	3.50%
10	AUBURNDALE POLICE	3.50%
11	BAL HARBOUR POLICE	3.50%
12	BELLEAIR POLICE	3.50%
13	BOCA RATON POLICE & FIRE (POLICE)	3.50%
14	DADE CITY POLICE	3.50%
15	ENGLEWOOD FIRE	3.50%
16	LONGBOAT KEY FIRE	3.50%
17	LONGBOAT KEY POLICE	3.50%
18	LYNN HAVEN FIRE	3.50%
19	LYNN HAVEN POLICE	3.50%
20	NORTH BAY FIRE	3.50%
21	NORTH PORT FIRE	3.50%
22	NORTH PORT POLICE	3.50%
23	OCOEE POLICE & FIRE	3.50%
24	OKALOOSA ISLAND FIRE	3.50%
25	SANFORD POLICE	3.50%
26	TEMPLE TERRACE FIRE	3.50%
27	VENICE FIRE	3.50%
28	VENICE POLICE	3.50%
29	WEST MANATEE FIRE & RESCUE	3.50%
30	WINTER HAVEN POLICE	3.50%
31	BOCA RATON POLICE & FIRE (FIRE)	3.40%
32	ORMOND BEACH FIRE	3.40%
33	ST PETE BEACH FIRE	3.40%
34	FORT LAUDERDALE POLICE & FIRE	3.38%
35	OCALA POLICE	3.33%
36	HAINES CITY POLICE	3.30%
37	LADY LAKE POLICE	3.30%
38	PALATKA FIRE	3.29%
39	CAPE CORAL FIRE	3.25%
40	CAPE CORAL POLICE	3.25%
41	DADE CITY FIRE	3.25%
42	DEERFIELD BEACH POLICE	3.25%
43	FERNANDINA BEACH POLICE & FIRE	3.25%
44	HOLMES BEACH POLICE	3.25%
45	PERRY POLICE	3.25%
46	TARPON SPRINGS FIRE	3.25%
47	TEMPLE TERRACE POLICE	3.25%
48	FORT MYERS POLICE	3.24%
49	CRESTVIEW POLICE & FIRE	3.20%
50	LAKE MARY POLICE	3.20%
51	ORANGE PARK POLICE	3.20%
52	PALM BAY POLICE	3.20%
53	PALM BAY FIRE	3.20%
54	FLAGLER BEACH POLICE	3.19%
55	AVON PARK FIRE	3.16%
56	GULFPORT FIRE	3.16%
57	BARTOW FIRE	3.15%
58	BARTOW POLICE	3.15%
59	FORT MYERS FIRE	3.11%
60	HAINES CITY FIRE	3.11%
61	PALATKA POLICE	3.11%
62	BROOKSVILLE FIRE	3.10%
63	MILTON POLICE	3.10%
64	PORT ST. LUCIE POLICE	3.09%
65	SANFORD FIRE	3.08%
66	ATLANTIS POLICE	3.00%
67	AVON PARK POLICE	3.00%
68	BELLEVIEW POLICE	3.00%
69	BOCA GRANDE FIRE	3.00%
70	BONITA SPRINGS FIRE	3.00%
71	BRADENTON FIRE	3.00%
72	BUNNELL FIRE	3.00%
73	CASSELBERRY POLICE & FIRE	3.00%
74	COCOA BEACH FIRE	3.00%
75	COCOA BEACH POLICE	3.00%
76	COCOA FIRE	3.00%
77	COCOA POLICE	3.00%
78	DELAND FIRE	3.00%
79	DELRAY BEACH POLICE & FIRE	3.00%
80	DELTONA FIRE	3.00%
81	DUNEDIN FIRE	3.00%
82	EAST LAKE TARPON FIRE	3.00%
83	EDGEWATER FIRE	3.00%
84	EDGEWATER POLICE	3.00%
85	FLAGLER BEACH FIRE	3.00%
86	GREATER NAPLES FIRE RESCUE	3.00%
87	HALLANDALE BEACH POLICE & FIRE	3.00%
88	HIALEAH ERS	3.00%
89	HOLLY HILL FIRE	3.00%
90	HOLLY HILL POLICE	3.00%
91	HOLLYWOOD FIRE	3.00%
92	INDIALANTIC POLICE & FIRE	3.00%
93	INDIAN HARBOUR BEACH POLICE	3.00%
94	KISSIMMEE FIRE	3.00%
95	KISSIMMEE POLICE	3.00%
96	LAKE CITY POLICE	3.00%
97	LAKE WALES FIRE	3.00%
98	LAKE WALES POLICE	3.00%
99	LAKELAND FIRE	3.00%
100	LAKELAND POLICE	3.00%
101	LEESBURG FIRE	3.00%
102	LIVE OAK FIRE	3.00%
103	MADISON FIRE	3.00%
104	MADISON POLICE	3.00%
105	MAITLAND POLICE & FIRE	3.00%
106	MARCO ISLAND POLICE	3.00%
107	MEDLEY POLICE	3.00%
108	MELBOURNE BEACH POLICE	3.00%
109	MELBOURNE POLICE	3.00%
110	NAPLES FIRE	3.00%
111	NAPLES POLICE	3.00%
112	NEW PORT RICHEY FIRE	3.00%
113	NEW SMYRNA BEACH POLICE	3.00%
114	NORTH COLLIER FIRE	3.00%
115	NORTH RIVER FIRE DISTRICT	3.00%
116	OCEAN CITY-WRIGHT FIRE	3.00%
117	ORANGE PARK FIRE	3.00%
118	OVIEDO FIRE	3.00%
119	OVIEDO POLICE	3.00%
120	PALM BEACH GARDENS FIRE	3.00%
121	PALM HARBOR FIRE	3.00%
122	PALMETTO POLICE	3.00%
123	PENSACOLA FIRE	3.00%
124	PERRY FIRE	3.00%
125	PINELLAS PARK FIRE	3.00%
126	PUNTA GORDA FIRE	3.00%
127	PUNTA GORDA POLICE	3.00%
128	SANIBEL POLICE	3.00%
129	SEBRING FIRE	3.00%
130	SEMINOLE FIRE	3.00%
131	SOUTH PASADENA FIRE	3.00%
132	SOUTH WALTON FIRE	3.00%
133	ST AUGUSTINE FIRE	3.00%
134	ST LUCIE COUNTY FIRE	3.00%
135	TARPON SPRINGS POLICE	3.00%
136	TAVARES FIRE	3.00%
137	TAVARES POLICE	3.00%
138	TITUSVILLE POLICE & FIRE	3.00%
139	WEST MELBOURNE POLICE	3.00%
140	WINTER GARDEN POLICE AND FIRE	3.00%
141	PANAMA CITY POLICE	2.92%
142	PANAMA CITY FIRE	2.90%
143	GULFPORT POLICE	2.87%
144	FORT WALTON BEACH FIRE	2.75%
145	FORT WALTON BEACH POLICE	2.75%
146	INDIAN RIVER SHORES SAFETY	2.75%
147	LAKE ALFRED POLICE & FIRE	2.75%
148	NEPTUNE BEACH POLICE	2.75%
149	ORMOND BEACH POLICE	2.75%
150	BELLE GLADE PUBLIC SAFETY	2.50%
151	DESTIN FIRE	2.50%
152	LEESBURG POLICE	2.50%
153	PORT ORANGE FIRE & RESCUE	2.50%
154	NORTH PALM BEACH POLICE & FIRE	2.40%
155	NEW SMYRNA BEACH FIRE	2.00%
156	PALM COAST FIRE	2.00%
157	QUINCY POLICE & FIRE	2.00%
158	SEBASTIAN POLICE	2.00%
159	ST PETE BEACH POLICE	1.25%
	AVERAGE	**3.09%**

* Information shows Foster & Foster clients only
Multiplier based on 25 year average if hired 10/1/2014

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

2014 FUNDED RATIO*

(Police and Fire Plans)

RANK	CLIENT NAME	RATIO
1	BELLE GLADE PUBLIC SAFETY	184.4%
2	PALM COAST FIRE	126.1%
3	GREATER NAPLES FIRE RESCUE	120.5%
4	BROOKSVILLE POLICE	119.4%
5	CRESTVIEW POLICE & FIRE	113.9%
6	LYNN HAVEN FIRE	107.9%
7	LYNN HAVEN POLICE	107.9%
8	MADISON POLICE	106.7%
9	MILTON POLICE	105.2%
10	LADY LAKE POLICE	104.7%
11	NORTH COLLIER FIRE	104.4%
12	AVON PARK POLICE	104.1%
13	LAKE ALFRED POLICE & FIRE	104.0%
14	LAKE MARY POLICE	101.3%
15	DADE CITY POLICE	100.0%
16	FLAGLER BEACH FIRE	100.0%
17	DUNEDIN FIRE	99.8%
18	FLAGLER BEACH POLICE	99.6%
19	LEESBURG POLICE	99.5%
20	LAKE CITY POLICE	99.0%
21	SOUTH WALTON FIRE	98.8%
22	LIVE OAK FIRE	98.3%
23	ST AUGUSTINE FIRE	98.1%
24	EDGEWATER FIRE	97.8%
25	HOLMES BEACH POLICE	97.8%
26	FORT LAUDERDALE POLICE & FIRE	96.8%
27	BUNNELL FIRE	95.7%
28	TARPON SPRINGS POLICE	95.7%
29	LAKELAND FIRE	95.2%
30	BOCA GRANDE FIRE	95.0%
31	CASSELBERRY POLICE & FIRE	94.7%
32	WEST MANATEE FIRE & RESCUE	94.6%
33	OVIEDO POLICE	94.2%
34	PALATKA POLICE	94.0%
35	NORTH PORT FIRE	93.9%
36	WINTER GARDEN POLICE AND FIRE	93.8%
37	COCOA POLICE	92.9%
38	PERRY POLICE	92.6%
39	SEMINOLE FIRE	92.2%
40	NEW PORT RICHEY FIRE	92.1%
41	SEBRING FIRE	91.5%
42	PUNTA GORDA POLICE	91.4%
43	ORANGE PARK FIRE	91.2%
44	INDIALANTIC POLICE & FIRE	90.7%
45	SEBASTIAN POLICE	90.7%
46	GULFPORT POLICE	90.5%
47	PALM BAY POLICE	89.4%
48	LAKE WALES POLICE	88.8%
49	NORTH BAY FIRE	88.8%
50	LAKE PARK POLICE	88.6%
51	PALM HARBOR FIRE	88.5%
52	PENSACOLA FIRE	87.9%
53	ARCADIA POLICE & FIRE	87.0%
54	FROSTPROOF POLICE	87.0%
55	WEST MELBOURNE POLICE	86.6%
56	WINTER HAVEN POLICE	86.5%
57	KISSIMMEE POLICE	85.8%
58	TAVARES FIRE	85.7%
59	SANFORD POLICE	85.6%
60	ATLANTIS POLICE	85.5%
61	DADE CITY FIRE	85.3%
62	PALMETTO POLICE	85.1%
63	BELLEAIR POLICE	84.9%
64	ORANGE PARK POLICE	84.6%
65	INDIAN RIVER SHORES SAFETY	84.4%
66	INDIAN HARBOUR BEACH POLICE	84.3%
67	AUBURNDALE POLICE	84.2%
68	PUNTA GORDA FIRE	84.0%
69	NORTH PORT POLICE	83.4%
70	VENICE POLICE	83.4%
71	BELLEVIEW POLICE	83.3%
72	NEW SMYRNA BEACH POLICE	83.2%
73	TAVARES POLICE	83.2%
74	BROOKSVILLE FIRE	82.7%
75	DELAND FIRE	82.5%
76	PALM BAY FIRE	82.2%
77	TARPON SPRINGS FIRE	81.9%
78	LEESBURG FIRE	81.8%
79	SANFORD FIRE	81.7%
80	NEPTUNE BEACH POLICE	81.6%
81	BARTOW FIRE	81.5%
82	BARTOW POLICE	81.4%
83	FORT WALTON BEACH POLICE	81.4%
84	PANAMA CITY POLICE	80.9%
85	PALM BEACH GARDENS FIRE	80.5%
86	TITUSVILLE POLICE & FIRE	80.1%
87	BRADENTON FIRE	79.9%
88	CAPE CORAL POLICE	79.8%
89	MAITLAND POLICE & FIRE	79.8%
90	NORTH PALM BEACH POLICE & FIRE	79.8%
91	BOCA RATON POLICE & FIRE	78.8%
92	KISSIMMEE FIRE	78.5%
93	OCOEE POLICE & FIRE	78.5%
94	ST CLOUD POLICE & FIRE	78.5%
95	PALATKA FIRE	78.1%
96	MEDLEY POLICE	77.5%
97	PERRY FIRE	77.3%
98	LAKELAND POLICE	77.0%
99	GULFPORT FIRE	76.7%
100	PORT ST. LUCIE POLICE	76.3%
101	HAINES CITY POLICE	76.0%
102	HOLLY HILL POLICE	76.0%
103	AUBURNDALE FIRE	74.7%
104	NAPLES FIRE	74.7%
105	MELBOURNE BEACH POLICE	74.3%
106	AVON PARK FIRE	74.2%
107	EAST LAKE TARPON FIRE	73.8%
108	EUSTIS FIRE	73.7%
109	PINELLAS PARK FIRE	73.4%
110	DELTONA FIRE	73.3%
111	WINTER HAVEN FIRE	73.0%
112	SOUTH PASADENA FIRE	72.8%
113	SANIBEL POLICE	72.4%
114	HOLLY HILL FIRE	72.2%
115	NORTH RIVER FIRE DISTRICT	71.9%
116	DEERFIELD BEACH POLICE	71.5%
117	ST LUCIE COUNTY FIRE	71.5%
118	NEW SMYRNA BEACH FIRE	71.4%
119	QUINCY POLICE & FIRE	71.4%
120	COCOA BEACH FIRE	71.2%
121	MELBOURNE POLICE	71.1%
122	ORMOND BEACH POLICE	71.0%
123	CAPE CORAL FIRE	70.9%
124	OCALA POLICE	70.8%
125	HIALEAH ERS	70.7%
126	PANAMA CITY FIRE	70.5%
127	OVIEDO FIRE	69.5%
128	MARCO ISLAND POLICE	68.6%
129	FORT WALTON BEACH FIRE	68.5%
130	ST PETE BEACH POLICE	68.4%
131	BAL HARBOUR POLICE	68.0%
132	LAKE WALES FIRE	67.6%
133	ENGLEWOOD FIRE	66.9%
134	ORMOND BEACH FIRE	66.8%
135	TEMPLE TERRACE FIRE	65.9%
136	HAINES CITY FIRE	65.8%
137	FERNANDINA BEACH POLICE & FIRE	65.2%
138	NAPLES POLICE	64.7%
139	COCOA BEACH POLICE	64.5%
140	HALLANDALE BEACH POLICE & FIRE	64.2%
141	BONITA SPRINGS FIRE	63.8%
142	ST PETE BEACH FIRE	63.6%
143	COCOA FIRE	63.4%
144	PLANT CITY SAFETY (P&F)	63.3%
145	DELRAY BEACH POLICE & FIRE	62.9%
146	EDGEWATER POLICE	62.7%
147	MADISON FIRE	61.8%
148	DESTIN FIRE	61.3%
149	FORT MYERS FIRE	60.4%
150	FORT MYERS POLICE	58.7%
151	LONGBOAT KEY POLICE	57.6%
152	HOLLYWOOD FIRE	56.8%
153	PORT ORANGE FIRE & RESCUE	56.1%
154	LONGBOAT KEY FIRE	52.3%
155	MILTON FIRE	50.9%
156	VENICE FIRE	50.2%
157	TEMPLE TERRACE POLICE	49.9%
158	OCEAN CITY-WRIGHT FIRE	45.7%
159	OKALOOSA ISLAND FIRE	42.9%
	AVERAGE	**82.0%**

* Information shows Foster & Foster clients only
Ratio shown determined with 10/1/2014 Actuarial Valuation

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

2016 SPONSOR CONTRIBUTIONS*

(Police and Fire Plans)

RANK	CLIENT NAME	CONTRIBUTION
1	BUNNELL FIRE	0.0%
2	FLAGLER BEACH FIRE	0.0%
3	PALM COAST FIRE	0.0%
4	CRESTVIEW POLICE & FIRE	2.8%
5	LEESBURG POLICE	4.9%
6	MADISON POLICE	6.2%
7	LAKE ALFRED POLICE & FIRE	7.3%
8	OVIEDO FIRE	8.4%
9	FLAGLER BEACH POLICE	8.5%
10	MILTON POLICE	10.3%
11	SEMINOLE FIRE	10.3%
12	GULFPORT POLICE	10.7%
13	SEBASTIAN POLICE	11.6%
14	ST AUGUSTINE FIRE	11.9%
15	LYNN HAVEN POLICE	12.2%
16	NORTH BAY FIRE	12.2%
17	PALATKA POLICE	12.3%
18	INDIALANTIC POLICE & FIRE	12.4%
19	TARPON SPRINGS POLICE	12.4%
20	LADY LAKE POLICE	12.7%
21	DUNEDIN FIRE	12.8%
22	GREATER NAPLES FIRE RESCUE	12.9%
23	LAKELAND FIRE	12.9%
24	WEST MANATEE FIRE & RESCUE	13.1%
25	WINTER GARDEN POLICE AND FIRE	13.8%
26	PUNTA GORDA FIRE	15.3%
27	WINTER HAVEN POLICE	15.5%
28	AVON PARK POLICE	15.8%
29	GULFPORT FIRE	15.8%
30	OVIEDO POLICE	16.2%
31	MAITLAND POLICE & FIRE	16.4%
32	HAINES CITY POLICE	17.1%
33	LYNN HAVEN FIRE	17.1%
34	SOUTH WALTON FIRE	17.1%
35	DADE CITY POLICE	17.9%
36	LAKELAND POLICE	17.9%
37	TAVARES POLICE	18.1%
38	EAST LAKE TARPON FIRE	18.5%
39	ORANGE PARK FIRE	18.7%
40	LAKE WALES POLICE	19.0%
41	PALM HARBOR FIRE	19.5%
42	WEST MELBOURNE POLICE	19.6%
43	EDGEWATER FIRE	19.7%
44	TAVARES FIRE	19.9%
45	BOCA GRANDE FIRE	20.0%
46	NORTH PORT FIRE	20.0%
47	PUNTA GORDA POLICE	20.2%
48	FORT LAUDERDALE POLICE & FIRE	20.3%
49	BELLEAIR POLICE	21.1%
50	DELTONA FIRE	21.3%
51	NORTH PALM BEACH POLICE & FIRE	21.6%
52	LAKE CITY POLICE	21.7%
53	LAKE MARY POLICE	21.9%
54	LEESBURG FIRE	22.0%
55	PORT ST. LUCIE POLICE	22.1%
56	CASSELBERRY POLICE & FIRE	22.2%
57	PALM BAY POLICE	22.2%
58	BROOKSVILLE POLICE	23.0%
59	OCOEE POLICE & FIRE	23.8%
60	BELLEVIEW POLICE	24.5%
61	NORTH COLLIER FIRE	24.9%
62	HOLMES BEACH POLICE	25.1%
63	LAKE WALES FIRE	25.3%
64	HOLLY HILL FIRE	25.6%
65	FORT WALTON BEACH POLICE	25.9%
66	NEW SMYRNA BEACH POLICE	26.2%
67	NEW PORT RICHEY FIRE	26.4%
68	KISSIMMEE POLICE	26.6%
69	PALMETTO POLICE	27.0%
70	AUBURNDALE POLICE	27.7%
71	ST CLOUD POLICE & FIRE	28.2%
72	HAINES CITY FIRE	28.5%
73	DELAND FIRE	28.8%
74	TITUSVILLE POLICE & FIRE	28.9%
75	FORT WALTON BEACH FIRE	29.4%
76	NORTH PORT POLICE	29.8%
77	AUBURNDALE FIRE	30.0%
78	QUINCY POLICE & FIRE	30.2%
79	COCOA POLICE	30.4%
80	SANFORD FIRE	31.1%
81	PERRY POLICE	31.2%
82	KISSIMMEE FIRE	31.6%
83	PALATKA FIRE	31.6%
84	SANFORD POLICE	31.8%
85	PANAMA CITY POLICE	31.9%
86	OCEAN CITY-WRIGHT FIRE	32.0%
87	PLANT CITY SAFETY (P&F)	32.1%
88	MARCO ISLAND POLICE	32.6%
89	NEPTUNE BEACH POLICE	33.0%
90	FERNANDINA BEACH POLICE & FIRE	33.2%
91	NORTH RIVER FIRE DISTRICT	33.2%
92	BOCA RATON POLICE & FIRE	34.2%
93	MEDLEY POLICE	34.3%
94	ST PETE BEACH FIRE	34.7%
95	ST LUCIE COUNTY FIRE	35.0%
96	PALM BAY FIRE	36.6%
97	MELBOURNE POLICE	36.7%
98	PALM BEACH GARDENS FIRE	37.2%
99	BROOKSVILLE FIRE	38.3%
100	TARPON SPRINGS FIRE	38.3%
101	ORMOND BEACH POLICE	38.5%
102	BARTOW FIRE	39.2%
103	WINTER HAVEN FIRE	39.4%
104	COCOA BEACH FIRE	39.6%
105	MELBOURNE BEACH POLICE	39.8%
106	INDIAN HARBOUR BEACH POLICE	39.9%
107	ORANGE PARK POLICE	39.9%
108	MILTON FIRE	40.2%
109	TEMPLE TERRACE FIRE	40.2%
110	NAPLES FIRE	40.5%
111	HOLLY HILL POLICE	40.6%
112	EUSTIS FIRE	41.0%
113	SOUTH PASADENA FIRE	41.1%
114	OCALA POLICE	41.3%
115	DADE CITY FIRE	41.4%
116	BARTOW POLICE	41.8%
117	ENGLEWOOD FIRE	41.8%
118	HIALEAH ERS	42.1%
119	COCOA BEACH POLICE	42.2%
120	INDIAN RIVER SHORES SAFETY	42.2%
121	PERRY FIRE	42.4%
122	BRADENTON FIRE	43.4%
123	EDGEWATER POLICE	43.5%
124	MADISON FIRE	43.7%
125	CAPE CORAL POLICE	45.0%
126	NAPLES POLICE	46.5%
127	ORMOND BEACH FIRE	47.0%
128	AVON PARK FIRE	47.8%
129	ARCADIA POLICE & FIRE	49.5%
130	DESTIN FIRE	49.5%
131	PANAMA CITY FIRE	50.8%
132	BONITA SPRINGS FIRE	52.8%
133	PINELLAS PARK FIRE	53.6%
134	CAPE CORAL FIRE	57.1%
135	VENICE POLICE	57.3%
136	COCOA FIRE	58.4%
137	VENICE FIRE	59.1%
138	DELRAY BEACH POLICE & FIRE	60.6%
139	HALLANDALE BEACH POLICE & FIRE	61.1%
140	NEW SMYRNA BEACH FIRE	64.8%
141	TEMPLE TERRACE POLICE	66.1%
142	OKALOOSA ISLAND FIRE	66.4%
143	FORT MYERS FIRE	68.5%
144	SANIBEL POLICE	74.1%
145	BAL HARBOUR POLICE	79.8%
146	PENSACOLA FIRE	84.3%
147	FORT MYERS POLICE	84.4%
148	HOLLYWOOD FIRE	86.2%
149	PORT ORANGE FIRE & RESCUE	86.9%
150	FROSTPROOF POLICE	105.7%
151	SEBRING FIRE	135.6%
152	ST PETE BEACH POLICE	750.5%
	AVERAGE	**37.4%**

* Information shows Foster & Foster clients only
Contribution Rate determined with 10/1/2014 Actuarial Valuation

5.) PUBLIC HEARING: ORDINANCE 1371-16: FY 2016/2017 ANNUAL BUDGET

ISSUE: The City Commission will consider an ordinance for the adoption of the 2016/2017 Annual Operating Budget on second and final reading.

ATTACHMENTS:

- Ordinance No. 1371-16 with 2016/2017 Budget attached as Exhibit A.

ANALYSIS: Over the past several months the City Commission has been presented with and has given approval to the different draft sections of the FY 2016/2017 annual operating budget including: Capital, Expenditures, Revenue, and Payroll.

The proposed FY 2016/2017 budget assembles the previously approved sections into the final budget with updates from July's experience and obtaining final revenue and expenditure information. The proposed budgets are consistent with the previous presentations, established goals, and are currently balanced with the proposed millage rate of 7.239 which is a quarter of a mil reduction from our current rate of 7.489.

CITY OF LAKE ALFRED
FY 2016/2017 BUDGET
SUMMARY

	2016/2017	2017/2018		2016/2017	2017/2018
General Fund			**Community Redevelopment Agency**		
Revenues	4,931,491	4,576,048	Revenues	57,207	57,207
Expenditures	4,931,491	4,576,048	Expenditures	57,207	57,207
Contingency	5,301	4,134	Contingency	-	-
Enterprise Fund			**Stormwater**		
Revenues	2,446,500	2,480,250	Revenues	58,000	58,000
Expenditures	2,446,500	2,480,250	Expenditures	58,000	58,000
Contingency	7,763	38,716	Contingency	-	-

	FY 2016/2017	FY 2017/2018
TOTAL BUDGET:	**$7,377,991**	**$7,056,298**

STAFF RECOMMENDATION: Approval of Ordinance 1371-16 on second and final reading.

ORDINANCE NO. 1371-16

AN ORDINANCE OF THE CITY OF LAKE ALFRED, FLORIDA, ADOPTING A BUDGET FOR THE CITY OF LAKE ALFRED, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017 AND APPROPRIATIONS AND ALLOCATIONS OF REVENUE FOR FISCAL YEAR 2016/2017; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 2.11 of the City Charter of the City of Lake Alfred, Florida and laws of the State of Florida, a proposed budget of estimated revenues and expenditures and complete financial plan of all City funds and activities for Fiscal Year 2016/2017 has been prepared and reviewed; and

WHEREAS, the City Commission is of the opinion that all of the items of anticipated revenues and expenditures for the said fiscal year are reasonable and proper for the administration of the affairs of the proper conduct of the business of the City of Lake Alfred; and

WHEREAS, after further review, the City Commission desires to adopt said budget attached hereto as Exhibit "A".

NOW THEREFORE BE IT ORDAINED by the City Commission of the City of Lake Alfred, Florida, as follows:

SECTION 1. BUDGET YEAR. That there is hereby adopted a budget for Fiscal Year 2016/2017 for the City of Lake Alfred, Florida, for the period beginning October 1, 2016 and ending September 30, 2017.

SECTION 2: **REVENUES AND EXPENDITURES.** That the expenditures of more than $20,000 must be approved by the City Commission and that a complete copy of the entire budget for Fiscal Year 2016/2017 consisting of estimated revenues and expenditures is attached as Exhibit "A" to this ordinance and specifically incorporated herein along with all amendments thereto made by this Commission on the date of adoption.

SECTION 3: **CONFLICTS**. All Ordinances or parts of Ordinances in conflict with any provisions of this Ordinance are hereby repealed.

SECTION 4: **SEVERABILITY**. If any section or portion of a section of this Ordinance proves not valid, unlawful or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or part of this Ordinance.

SECTION 5: **EFFECTIVE DATE**. This Ordinance shall become effective on October 1, 2016.

INTRODUCED AND PASSED on first reading at a Regular Meeting of the City Commission of Lake Alfred, Florida held this 13th day of September, 2016.

PASSED AND ENACTED ON SECOND READING, with a quorum present and voting, the City Commission of Lake Alfred, Florida, this 26th day of September, 2016.

CITY OF LAKE ALFRED, FLORIDA
CITY COMMISSION

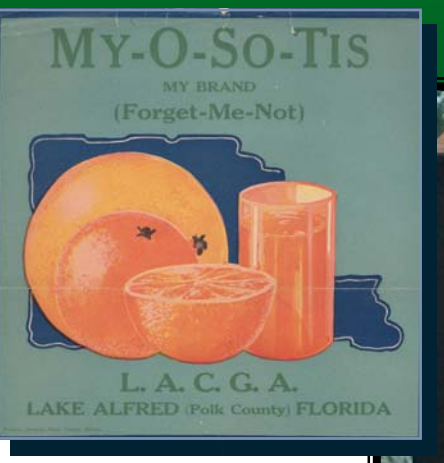
_____
Charles O. Lake, Mayor

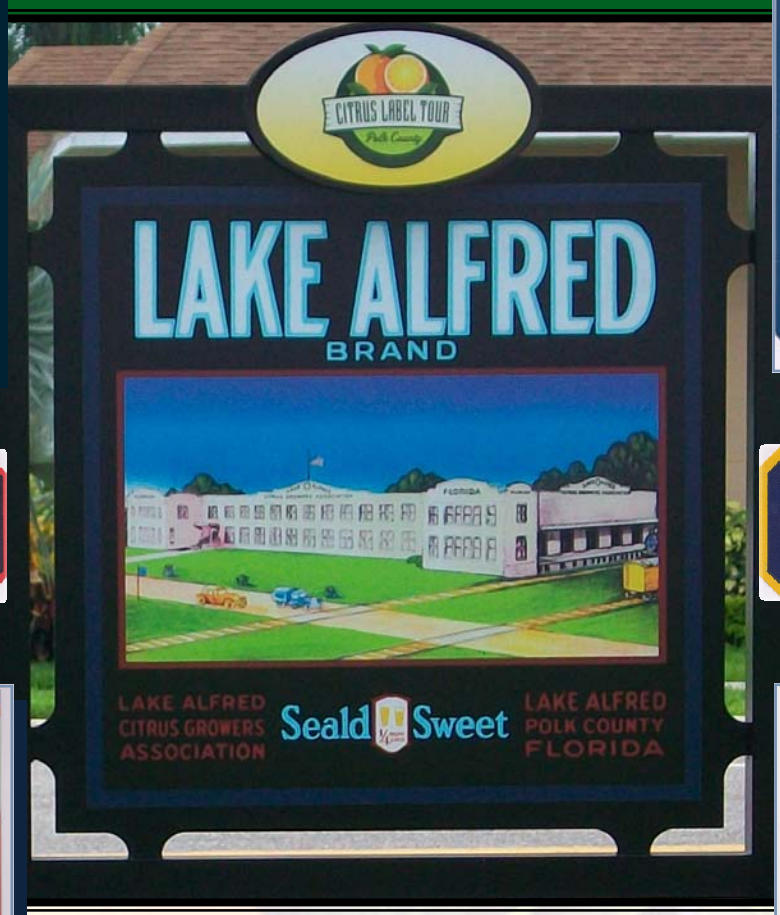
ATTEST:

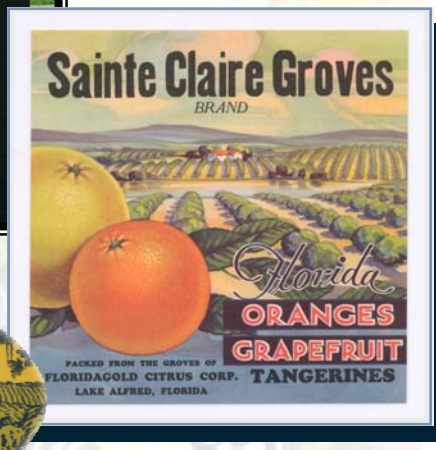
_____
Ameé Bailey-Speck, City Clerk

APPROVED AS TO FORM:

_____
Frederick J. Murphy, Jr., City Attorney







CITY OF LAKE ALFRED FLORIDA

ANNUAL BUDGET

FY 2016/2017

City of Lake Alfred
120 E. Pomelo Street
Lake Alfred, FL 33850

Phone: (863) 291-5270
Fax: (863) 291-5317
www.mylakealfred.com

City Manager's Office

September 8, 2016

Honorable Mayor & City Commissioners,

I am pleased to present the City of Lake Alfred's biennial budget for fiscal year (FY) 16/17 & FY 17/18 for your consideration. The proposed budget includes the General Fund, Utility Fund, Stormwater Fund, the City's five-year Capital Improvements Program (CIP), and the City's Community Redevelopment Agency (CRA) Fund.

Within the budget process for each fiscal year I also generate a balanced second year budget for your review and consideration. The inclusion of a second year budget gives financial insight for both staff and the City Commission into the impact of changes to revenue and expenditures on operations. It also gauges the ability for the City to pursue capital goals in the CIP and allows for staff and the Commission to plan accordingly in order to meet those goals.

Capital

The two year budget includes a continued strong investment in capital projects in both budget years for City operations including:

- (2) Replacement Police Vehicle ($30,000 each)
- Street Resurfacing ($230,000)
- Dock Repair and Replacement ($30,000 each year)
- Fire Engine Equipment Reserve ($50,000 each year)
- (2) Replacement Service Vehicles ($20 - 25k each)
- Mackay Preserve Capital ($25k - $30k each year)
- Bucket Truck Reserve for purchase in FY 18/19 ($30,000)

Additionally we have funding set aside for the completion of a Parks & Recreation Master Plan which will guide the Commission and the community in outlining what we want our public spaces and recreation facilities to look like in the future. Funding in the amount of $50,000 is being set aside each year beginning in FY 17/18 on a continuing basis for use in implementing the projects detailed master plan in addition to any funding allocated in the CRA CIP next year for capital projects..

Revenue

The City's proposed two-year budget is balanced utilizing a property millage rate of 7.239 which is one-quarter (.25) of a mil reduction from the current rate of 7.489. This is the second year in a row that we lowered the millage rate. The majority of our state distributed revenues (gas tax, half-cent sales tax, state revenue sharing, etc.) are projected to increase this year. Franchise fee revenue has also increased due to new customers from the new construction we have experienced over the past few years.

As of July's experience in FY 15/16 (83% of the fiscal year) our building permits are at 252% of projected revenue ($214,186 experience with $85,000 budgeted). This is a strong and positive indicator of growth for the City. Houses and businesses are being built which shall only serve to build our tax base and to achieve greater economies of scale in our service delivery.

Utility revenue has increased five percent (5%) over the previous year due to new construction and accounts. The implantation of a new "usage based" utility fee structure should also be implemented by the start of the fiscal year. The new fee structure is revenue neutral and significantly lowers the base service charge of water and sewer service (Sewer $40.54 to $29.50; Water $12.95 to $8.95). The new rates charge for each 1,000 gallons used by each customer in order to equitably distribute the cost of utilities to those that are using the service while also promoting conservation.

Expenditures

The budget mostly maintains expenditure and current service levels with experience based adjustments. A notable addition includes $65,000 annually for an inmate squad that will assist the City with long term maintenance of our right of way and facilities. This will allow current service staff to focus on more tailored projects and to increase the overall standard of facility maintenance which will be needed as we begin implementing the projects identified in the upcoming Parks & Recreation Master Plan.

A strong emphasis has been made in the budget process over the past several years in building up our operations and facility maintenance line items which altogether exceed $100,000 annually. This has allowed us to aggressively pursue facility updates and renovations (roof/AC repairs, tennis court resurfacing, building renovations, etc.) on an as needed basis rather than deferring repairs or projects to wait for appropriation of funding in future budget cycles. This has allowed the City, from an operational standpoint, to be more agile and responsive to facility and operational needs as they arise.

Use of offset line items within the budget to act as placeholders and to buffer against future costs continues to be a successful practice from an operational and budgeting perspective. Payroll, pension, healthcare reimbursement accounts, and capital offsets

(or build ups) have been funded for the past few years and will allow for smoother budget processes as these costs continue to fluctuate.

Payroll

The salary plan is fully funded for both years and includes step increases, longevity increases, incentive pay, and holiday pay for all city employees. The proposed FY 16/17 budget includes funding for a 2% Cost of Living Adjustment (COLA) to all city employees. The funding for the City's tuition assistance plan has also been increased to $2,000 per employee (up from $1,000 the year before) for those that are seeking a college degree.

In accordance with City Personnel Policies city staff has performed a market analysis of employee compensation based upon a local labor market of larger nearby cities and comparator cities around the state of Florida that share one or more similar characteristics (i.e. population, number of employees, general fund budget). Following the establishment of a base starting salary goal of 80% of the market average, this budget includes targeted adjustments to positions whose base starting salary is below that standard.

The FY 16/17 budget also includes the remaining non-base salary component identified in previous budget's payroll objectives (e.g. step system, longevity, education, etc.) to fully implement the compensation system. The system is designed to move employees beyond the base starting salary (that is generally 20% below the market average) as they gain experience and add value to the organization (e.g. step system, education incentive pay, and holiday pay). The increases to these components are equivalent to a 1.5% increase in payroll.

Summary

The proposed FY 16/17 budget maintains service levels and provides for a healthy investment in City operations by fully funding capital projects included in the CIP. Revenue projections and increased permit activity look favorable for the future. The budget continues to set aside reserves and offsets to fund future expenses and to mitigate future operational increases. The general fund is free of debt service and we have ample reserves in both the General Fund and Enterprise Fund. The Community Redevelopment Agency is starting to gain momentum with a budget of over $57,000 after only its second year which will allow us to start pursuing projects and programs in the CRA area.

The marketing of the downtown City owned parcel (formerly the Buchanan Building) continues to represent an excellent opportunity to control the outcome of a key property

within our downtown core. City staff has received several serious inquiries on the property and is in the process of vetting offers and site development plans for the parcel. The project has the potential to be a catalyst project for future economic development activity both from the private sector and by the City through surplus revenues generated by the project and increased funding to the CRA.

Overall, the City is in sound financial condition with stable operations, strong investments in capital, and positive indicators going forward.

Respectfully submitted,

Ryan Leavengood
City Manager

CITY OF LAKE ALFRED
FY 2016/2017 BUDGET
SUMMARY

	2016/2017	2017/2018
General Fund		
Revenues	4,931,491	4,576,048
Expenditures	4,931,491	4,576,048
Contingency	5,301	4,134
Enterprise Fund		
Revenues	2,446,500	2,480,250
Expenditures	2,446,500	2,480,250
Contingency	7,763	38,716

	2016/2017	2017/2018
Community Redevelopment Agency		
Revenues	57,207	57,207
Expenditures	57,207	57,207
Contingency	-	-
Stormwater		
Revenues	58,000	58,000
Expenditures	58,000	58,000
Contingency	-	-

	FY 2016/2017	**FY 2017/2018**
TOTAL BUDGET:	**$7,377,991**	**$7,056,298**

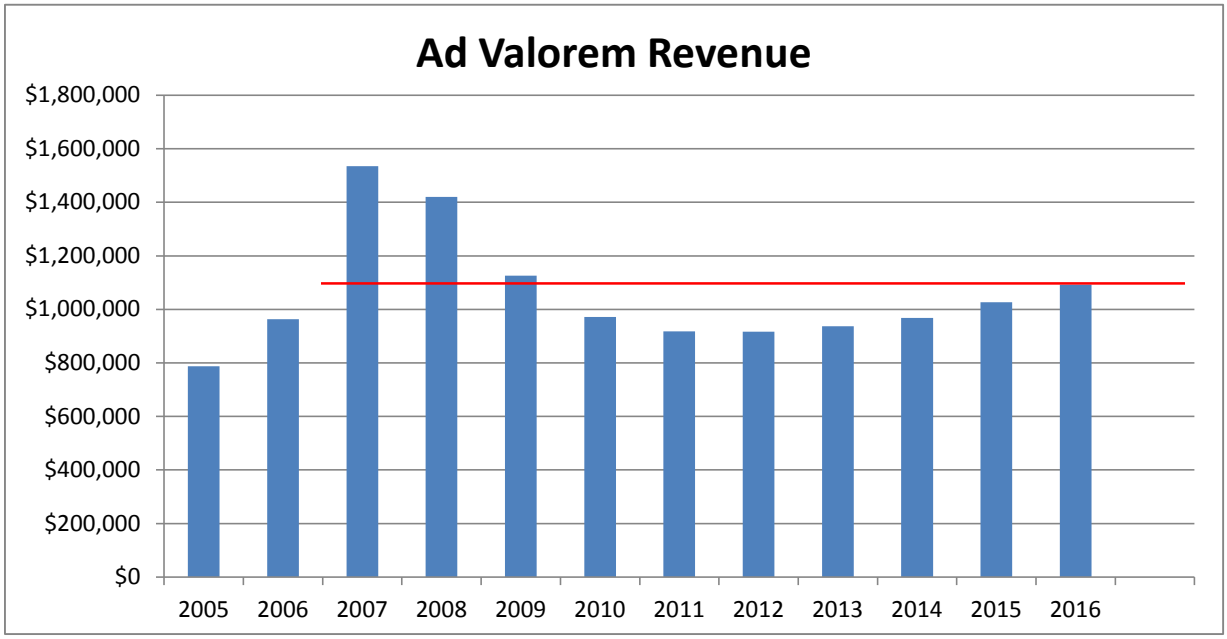
CITY OF LAKE ALFRED - MILLAGE RATE ILLUSTRATION

Year	Millage Rate	Taxable Value	Ad Valorem	95%
2004	0.007058	108,625,887	766,682	728,347
2005	0.007058	117,475,684	829,143	787,686
2006	0.007058	143,722,086	1,014,390	963,671
2007	0.00658	245,600,044	1,616,048	1,535,246
2008	0.00658	227,246,243	1,495,280	1,420,516
2009	0.00658	180,145,512	1,185,357	1,126,090
2010	0.00658	155,418,258	1,022,652	971,520
2011	0.006999	138,114,958	966,667	918,333
2012	0.007589	127,186,643	965,219	916,958
2013	0.007589	129,946,439	986,164	936,855
2014	0.007589	134,275,162	1,019,014	968,063
2015	0.007489	144,244,884	1,080,250	1,026,237
2016	0.007239	158,867,445	1,150,041	1,092,539

FY 2016/2017		
	PROPOSED RATE	7.239
	MILLAGE RATE * CUR YR GROSS	$1,150,041
	BUDGET AT 95% OF REVENUE	$1,092,539

FY 2016/2017		
	ROLL BACK RATE	7.2472
	ROLL BACK RATE * CUR YR GROSS	$1,151,344
	BUDGET AT 95% OF REVENUE	$1,093,777

BUDGET DIFFERENCE: CURRENT VS ROLLBACK	1,238



FY 2016/2017 Monthly Utility Rates

Water Rates

Base Charge:

Residential (per unit)	$8.95
Nonresidential	
5/8-inch	$8.95
1-inch	$22.38
1.5-inch	$44.75
2-inch & above	$71.60

Usage Charges:

Residential		
Block 1	$1.04	0 - 5,000
Block 2	$1.25	5,001 - 10,000
Block 3	$1.46	10,001 +
Nonresidential		
Block 1	$1.30	All Usage

Sewer Rates

Base Charge:

Residential (per unit)	$29.50
Nonresidential	
5/8-inch	$38.35
1-inch	$73.75
1.5-inch	$147.50
2-inch & above	$236.00

Usage Charges:

Residential	$2.33	Up to 10,000
Nonresidential	$2.33	All Usage

Sanitation

Sanitation	$19.48
Recycling	$2.45
Fuel Service Charge	$1.98

Fuel Service Charge Calculation:

Est. # of Customers	2,084
Sanitation Fuel (+10%):	$49,500
Monthly per Customer:	$1.98

(Sanitation Fuel + 10% / # of Customers / 12)

Stormwater

Residential	$2.00
Commercial	$5.00
Industrial	$8.00

Fund Balance

General Fund

Restricted:		Balance*
001.000.0.101.003	Building Reserve	123,734.00
001.000.0.101.004	Historical Gardens	920.00
001.000.0.101.005	Police Forfeitures	33,831.00
001.000.0.101.006	Local Option Gas Tax	155,948.00
001.000.0.101.008	Police Education	18,205.00
001.000.0.101.009	Sanitation Vehicle Reserve	133,094.00
001.000.0.101.112	General Government	194,824.00
001.000.0.101.113	Public Safety	99,443.00
001.000.0.101.114	Recreation Impacts	57,684.00
001.000.0.101.010	Sanitation Equipment Reserve	27,327.00
	Community Redevelopment Agency	25,350.00
	Total:	870,360.00

Unrestricted:		
	Unassigned General Fund Reserve**	1,668,143.00
	Assigned Fire Engine Reserve	100,000.00
	Assigned Capital Project Reserve	-
	Assigned Mackay Capital Reserve	-
	Assigned Payroll Offset	5,000.00
	Assigned Pension Offset	41,900.00
	Assigned HRA	28,500.00
	Total:	1,843,543.00
	% of FY 16/17 General Fund Budget:	37.38%

Enterprise Fund

Restricted:		
401.000.0.101.303	Water Impacts	325,044.00
401.000.0.101.304	Sewer Impacts	729,008.00
401.000.0.101.538	Storm Water	141,130.00
	Total:	1,195,182.00

Unrestricted:		
	Unassigned Enterprise Fund Reserve**	2,418,730.91
	Total:	2,418,730.91
	% of FY 16/17 Enterprise Fund Budget:	98.86%

Total FY 16/17 Budget:	7,377,991.09
Unrestricted Fund Balance:	4,262,273.91
% of Total FY 16/17 Budget:	57.77%

* YTD as of July 31, 2016

** YTD as of September 30, 2015

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2016/2017 - FY 2020/2021

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	Funding
	1st Year Budget	2nd Year Budget				
General Government						
Electronic Message Board	$20,000					
Total:	$20,000	$0	$0	$0	$0	
Police Department						
Replacement Patrol Vehicle	$30,000	$30,000	$30,000	$60,000	$30,000	
Police K-9			$10,000			
Total:	$30,000	$30,000	$40,000	$60,000	$30,000	
Fire Department						
Replacement Fire Engine	*$50,000*	*$50,000*	$450,000	*$50,000*	*$50,000*	250k GF R.
Staff Vehicle Replacement		$35,000				
Replace Extrication Equip.	$45,000					GF R.
Total:	$95,000	$85,000	$450,000	$50,000	$50,000	
Community Dev.						
City Limit Legal Description		$15,000				
Total:	$0	$15,000	$0	$0	$0	
Parks and Recreation						
P&R Master Plan	$30,000	*$50,000*	*$50,000*	*$50,000*	*$50,000*	P&R Impact
Vehicle Replacement	$25,000			$25,000		
Tennis Court Relocation			$100,000			FRDAP Grant
Capital at Mackay	$25,000	$30,000	$30,000	$30,000	$30,000	
Baseball Scoreboard			$20,000			
Dock Repair & Replacement	$30,000	$30,000	$30,000	$30,000	$30,000	
Football Lighting				$150,000		County MSTU
Total:	$110,000	$110,000	$230,000	$285,000	$110,000	
Public Works						
Replacement Service Vehicles	$25,000			$25,000		
Bucket Truck Replacement		*$30,000*	$60,000			30k GF R.
Lightning Loader Replacement				$160,000		Sanitation R.
Street Resurfacing	$230,000		$170,000		$170,000	Local Gas Tax
Total:	$230,000	$0	$170,000	$0	$170,000	

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2016/2017 - FY 2020/2021

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	Funding
	1st Year	2nd Year				
Public Utilities						
Replacement Service Vehicles	$25,000			$25,000		
Paint Water Tower	$60,000					
Ramona Lift Station	$30,000					EF R.
Line Replacement - Mariana		$50,000		$50,000		
Echo Terrace Lift Station		$80,000				
Total:	$115,000	$130,000	$0	$75,000	$0	

Funding Reserves External Funding Restricted Funding

Total General Fund Capital	$485,000	$240,000	$890,000	$395,000	$360,000
Total Enterprise Fund Capital	$115,000	$130,000	$0	$75,000	$0
Total Capital	$600,000	$370,000	$890,000	$470,000	$360,000
Total Operating GF Capital	$225,000	$240,000	$370,000	$85,000	$360,000
Total Operating EF Capital	$115,000	$130,000	$0	$75,000	$0
Total Oper/Unres Capital	$340,000	$370,000	$370,000	$160,000	$360,000

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
	REVENUES							
				Increase Revenue			Decrease Revenue	
001.000-	TAXES							
311.110	Ad Valorem Taxes - (M)	956,105	986,370	1,026,238	1,037,317	101%	1,092,539	1,114,390
311.120	CRA - Tax Increment County	-	-	9,580	12,438	130%	27,595	27,595
311.121	CRA - Tax Increment City	-	-	10,585	13,670	129%	29,612	29,612
312.300	9th Cent Gas Tax - (M)	20,584	25,785	20,000	18,699	93%	22,000	22,000
312.410	Local Option Gas Tax - (M/S)	124,688	131,528	132,149	114,163	86%	142,041	144,882
312.420	5th Cent Gas Tax - (M/S)	79,406	82,534	82,622	72,821	88%	86,495	86,495
312.520	Casualty Insurance Tax -(A)	32,629	32,132	31,535	32,132	102%	31,535	31,535
314.100	Electric Service Tax - (M)	296,385	335,426	295,000	283,965	96%	335,000	335,000
314.300	Water Service Tax - (M)	47,253	52,764	48,000	47,210	98%	52,000	52,000
312.510	Insurance Premium Tax - (A)	26,877	26,391	21,000	26,391	126%	28,000	28,000
314.800	Propane Service Tax - (M)	12,148	12,128	13,000	8,439	65%	12,000	12,000
315.000	Local Comm Tax - (M/S)	126,061	122,343	122,075	104,759	86%	122,355	122,355
335.180	Half-Cent Sales Tax - (M/S)	275,804	290,031	301,101	256,245	85%	329,539	336,130
	TOTAL TAXES	1,997,940	2,097,432	2,112,885	2,028,249	96%	2,310,711	2,341,994
001.000-	LICENSES AND PERMITS							
321.110	Business Tax	9,471	11,316	12,000	4,796	40%	12,000	12,000
321.100	Code Enforcement Assessments	-	-	-	2,698	0%	2,000	2,000
322.025	Remittance Fee	5,148	12,530	1,000	9,323	932%	10,000	10,000
322.200	Education Fee	1,383	1,798	1,000	1,378	138%	1,500	1,000
322.100	Alarm Permit	75	200	125	350	280%	125	125
349.322	Building Inspections	525	768	600	245	41%	600	600
322.300	Archive Fee	1,383	1,798	1,000	1,378	138%	1,500	1,500
354.000	Liens - Violation of Ordinance	13,990	14,702	10,000	2,714	27%	5,000	5,000
354.100	Lien Searches	2,135	3,154	2,000	4,215	211%	3,000	3,000
322.000	Building Permits	87,738	181,988	85,000	214,186	252%	85,000	85,000
	TOTAL LICENSES AND PERMITS	121,848	228,254	112,725	241,283	214%	120,725	120,225
001.000-	FRANCHISE FEES							
323.100	Electric FF - (M)	250,720	318,130	320,000	293,039	92%	345,000	345,000
323.400	Gas FF - (M)	35,915	19,097	25,000	29,083	116%	30,000	30,000
323.700	Solid Waste FF - (M)	20,322	20,205	20,000	18,407	92%	21,000	21,000
	TOTAL FRANCHISE FEES	306,957	357,432	365,000	340,529	93%	396,000	396,000

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.000-	INTERGOVERNMENTAL							
335.120	State Revenue Sharing -(M/S)	119,826	132,004	130,347	108,275	83%	148,104	151,066
335.122	8th Cent Motor Fuel Tax - (M/S)	48,990	53,969	58,927	44,268	75%	60,550	61,761
335.140	Mobile Home Licenses - (M)	14,733	16,026	15,000	16,826	112%	20,000	20,000
335.150	Alcohol Beverage Lic - (Q)	1,736	1,907	3,000	1,883	63%	3,000	3,000
331.100	Grant - Florida Grants	36,584	-	-	-	0%	-	-
334.220	Grant - Police Dept.	7,200	1,215	-	-	0%	11,410	-
331.200	Grant - Police	10,819	10,193	-	-	0%	-	-
334.260	Right of Way Maint - (Q)	30,315	27,263	30,000	18,158	61%	30,000	30,000
334.710	Signal Maint -(A)	2,865	3,541	-	-	0%	-	-
334.952	Street Lights Maint -(A)	20,642	21,262	21,000	-	0%	22,000	22,000
331.540	Grant	1,961	-	-	-	0%	-	-
337.210	SRO Supplement -(Q)	97,103	101,275	102,000	104,259	102%	102,000	105,000
338.350	Library Cooperative -(B/A)	25,702	29,173	25,000	28,317	113%	29,000	29,000
342.340	Fire Automatic Aid - (Q)	190,806	189,343	60,000	107,336	179%	40,000	20,000
	TOTAL INTERGOVERNMENTAL	609,282	587,171	445,274	429,322	96%	466,064	441,827
001.000-	CHARGES FOR SERVICES							
341.200	Zoning Fees	2,023	2,023	2,500	658	26%	2,000	2,000
341.041	Library Printing	2,811	3,938	3,000	5,622	187%	4,000	4,000
341.050	Misc Services	942	1,098	1,450	1,015	70%	1,450	1,450
343.800	Cemetery Sales	17,085	10,200	10,000	10,450	105%	10,000	10,000
347.208	Summer Rec Program	20,910	20,226	20,000	16,753	84%	20,000	20,000
	TOTAL CHARGES FOR SERVICES	43,771	37,485	36,950	34,498	93%	37,450	37,450
001.000-	SANITATION							
343.300	Sanitation	305,754	318,476	320,000	324,661	101%	400,000	400,000
343.400	Recycling	47,107	48,515	48,000	44,074	92%	53,000	53,000
343.301	Extra Trash Pickup	1,997	321	1,500	1,373	92%	1,500	1,500
343.307	Fuel Adjustment Fee	94,069	101,257	97,000	52,193	54%	49,500	49,500
343.306	Garbage Late Fees	14,014	14,810	14,000	12,063	86%	14,000	14,000
343.901	Sanitation Reserve Fund	48,597	50,769	50,000	42,017	84%	55,989	55,989
343.902	Equipment Reserve Fund	18,893	19,732	20,000	15,280	76%	18,875	18,875
	TOTAL SANITATION	530,431	553,880	550,500	491,661	89%	592,864	592,864

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.000-	FINES AND FORFEITURES							
351.000	Police Fines - (M)	11,903	8,566	12,000	5,420	45%	9,000	9,000
351.100	Police Education	759	816	1,000	694	69%	1,000	1,000
351.200	Forfeiture (Confiscated)	-		-	400	0%	-	-
351.300	Police Detail	2,863	3,685	3,000	3,701	123%	3,000	3,000
352.000	Library Fines	1,641	1,559	1,500	1,272	85%	1,500	1,500
349.400	Restitution	1,630	1,822	1,500	651	43%	1,500	1,500
	TOTAL FINES AND FORFEITURES	18,796	16,448	19,000	12,138	64%	16,000	16,000
001.000-	RENTALS							
362.030	Rental - Highlands	3,075	3,575	3,000	3,623	121%	3,500	3,500
362.032	Rental - Mackay Preserve	26,747	27,626	25,000	30,503	122%	30,000	30,000
362.033	Rental - Cancellation Fee	1,950	4,100	3,000	1,350	45%	3,000	3,000
362.034	Rental - Lions Park	1,100	1,300	1,000	1,050	105%	1,000	1,000
362.038	Rental - Tower	138,111	112,486	100,000	60,114	60%	100,000	100,000
	TOTAL RENTAL	170,983	149,087	132,000	96,640	73%	137,500	137,500
001.000-	INTEREST EARNED							
361.000	Interest Income	8,774	11,333	9,000	11,451	127%	11,000	11,000
361.100	Interest - Investments	446	92	-	-	0%	-	-
	TOTAL INTEREST EARNED	9,220	11,425	9,000	11,451	127%	11,000	11,000
001.000-	MISCELLANEOUS							
365.000	Sale of Surplus Property	1,234	568	2,000	282	14%	1,000	1,000
319.100	Motor Fuel Tax Refund - (M)	5,527	5,046	5,000	3,768	75%	5,000	5,000
366.400	Recreation Donations	43	471	1,000	407	41%	1,000	1,000
369.000	Miscellaneous Income	1,673	15,800	7,000	3,448	49%	5,000	5,000
369.100	Storage	150	500	1,000	1,200	120%	1,000	1,000
369.200	Bluegrass Barbecue Bash	14,819	5,006	10,000	8,959	90%	10,000	10,000
369.300	Insurance Proceeds	20,828	12,057	12,000	45,879	382%	15,000	15,000
369.400	Event Reimbursement	-	1,475	1,200	-	0%	1,200	1,200
369.500	Ridge League Receipts	4,574	80	1,500	5,730	382%	5,000	5,000
369.600	Veteran's Memorial	2,200	600	-	409	0%	-	-
369.700	Centennial Merchandise	-	2,663	-	500	0%	-	-
	TOTAL MISCELLANEOUS	51,048	44,266	40,700	70,582	173%	44,200	44,200

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.000-	TRANSFERS							
381.224	Reserve - Rec. Impact Fee	-		-	-	0%	30,000	-
381.233	Public Safety Impact Fees	264,563	30,200	-	-	0%	-	-
381.314	Local Option Gas Tax	-	73,600	-	-	0%	82,622	-
381.315	General Government Impact Fee	-	-	-	-	0%	100,000	-
381.320	Assigned Pension Offset	-	-	-	-	0%	41,900	-
381.375	Equipment Reserve	-	98,513	45,000	-	0%	-	-
381.401	General Fund Reserve		-	-	-	0%	105,000	-
381.402	EF Interfund Transfer	152,605	239,515	214,449	178,708	83%	250,000	250,000
381.403	EF Cost Allocation	176,660	91,000	117,921	98,268	83%	151,455	148,989
381.524	SW Cost Allocation	11,130	11,130	11,130	9,275	83%	25,000	25,000
381.850	CRA Cost Allocation	-	-	-	-	0%	13,000	13,000
381.473	Transfer from Sanitation	249,989	850	-	-	0%	-	-
	TOTAL TRANSFERS	854,947	544,808	388,500	286,251	74%	798,977	436,989
	TOTAL ALL REVENUES	4,715,223	4,627,688	4,212,534	4,042,604	96%	4,931,491	4,576,048

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
	EXPENDITURES							
				Decrease Expenditure			Increase Expenditure	
001.510-	GENERAL GOVERNMENT							
422.000	General Employees Retirement	198,995	177,969	170,500	173,325	102%	173,850	173,850
422.100	Public Safety Retirement	90,954	108,161	55,650	61,125	110%	68,534	68,534
422.200	Pension Offset (ASGD)	-	-	41,900	-	0%	71,900	40,000
423.000	Group Health Insurance	290,478	305,000	318,108	297	0%	302,212	317,323
423.100	HRA Deductible (ASGD)	1,000	2,000	30,000	1,500	5%	15,000	15,000
424.000	Workers Comp Insurance	60,791	65,000	63,485	-	0%	81,185	81,185
425.000	Unemployment Compensation	-	938	1,000	2,965	297%	1,000	1,000
432.000	Accounting & Auditing	43,403	55,440	46,300	33,769	73%	41,300	41,300
433.000	CRA Expenses	-	640	-	-	0%	-	-
434.100	Cell Tower Consultant	-	8,400	5,000	-	0%	1,000	1,000
440.200	Employee Holiday Dinner	3,592	3,599	4,000	5,789	145%	5,000	5,000
440.201	Ridge League Dinner	5,538	-	1,000	3,987	399%	5,000	5,000
440.400	Tuition/CDL Assistance	-	1,989	6,000	4,214	70%	10,000	10,000
445.000	Property & Liability	105,780	105,000	120,000	10,318	9%	118,000	118,000
440.200	Employee Meetings/Awards	1,872	2,631	1,500	1,791	119%	5,000	5,000
449.000	Insurance Claims	3,450	5,000	2,000	-	0%	2,000	2,000
452.300	IT - Software & Hardware	23,332	26,065	21,000	28,292	135%	25,000	25,000
531.000	W.H.A.T/Ridge Art	2,000	7,000	9,000	7,000	78%	7,000	7,000
480.100	Leave Buyback	-	-	15,000	20,139	134%	30,000	30,000
480.102	Payroll Offset (ASGD)	-	-	5,000	-	0%	5,000	25,000
510.999	Contingency	-	-	4,915	-	0%	5,301	4,134
510.979	Fire Engine Reserve (ASGD)	-	50,000	50,000	-	0%	50,000	50,000
510.978	General Fund Reserve	-	45,000	20,000	-	0%	-	-
510.996	Sanitation Vehicle Reserve	-	50,769	50,000	-	0%	55,989	55,989
510.997	Sanitation Equip. Reserve	-	14,903	20,000	-	0%	18,875	18,875
510.995	GF Retirement Cost Out	(198,995)	(177,969)	(170,500)	(173,325)	102%	(173,850)	(173,850)
510.994	Public Safety Retire Cost Out	(90,954)	(108,161)	(55,650)	(61,125)	110%	(68,534)	(68,534)
510.993	Health Insurance Cost Out	(286,683)	(305,000)	(318,108)	(297)	0%	(318,118)	(334,024)
510.992	Work Comp Insurance Cost Out	(60,791)	(65,000)	(63,485)	-	0%	(81,185)	(81,185)
510.991	Property & Liability Cost Out	(99,799)	(105,000)	(112,572)	-	0%	(109,970)	(109,970)
510.998	Local Option Gas Tax Reserve	-	4,322	82,622	-	0%	-	82,622
464.100	Capital - Project	-	31,867	-	8,729	0%	100,000	-
464.200	Capital - Purchase	21,401		-	21,750	0%	20,000	
	TOTAL GEN GOVERNMENT	115,364	310,563	423,664	150,243	35%	466,489	415,249

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.511-	CITY COMMISSION							
411.000	Salaries & Wages	13,200	13,200	13,200	11,000	83%	26,000	27,500
421.000	FICA Expense	1,010	1,010	1,010	842	83%	1,989	2,104
424.000	Workers Comp Insurance	376	125	226	93	41%	505	505
440.300	Training & Travel	8,670	7,850	13,000	1,969	15%	9,000	9,000
443.200	Electric	5,604	5,875	5,500	4,440	81%	5,500	5,500
445.000	Property & Liability	14,144	18,454	21,060	20,869	99%	21,000	21,000
451.000	Office Supplies	490	69	500	-	0%	500	500
452.000	Operating Supplies	1,110	915	1,000	957	96%	1,000	1,000
452.940	Uniforms	707	-	800	-	0%	800	800
454.000	Subscriptions & Memberships	1,238	1,368	1,500	1,425	95%	1,500	1,500
	TOTAL CITY COMM	46,549	48,866	57,796	41,595	72%	67,794	69,409
001.512-	CITY ADMINISTRATION							
412.000	Salaries & Wages	135,976	160,666	159,067	152,293	96%	184,004	187,205
421.000	FICA & Tax Expense	13,983	11,370	18,394	14,110	77%	35,610	32,938
422.000	Retirement	18,749	25,695	35,251	36,581	104%	66,565	51,500
423.000	Life & Health Insurance	9,556	9,426	20,158	14,629	73%	28,450	29,018
424.000	Workers Comp Insurance	3,789	1,438	399	1,376	345%	1,400	1,400
431.200	Deed Recording Escrow	500	-	500	-	0%	500	500
431.500	Employee Exams	-	60	-	-	0%	-	-
434.000	Contractual Services	29,986	19,500	5,000	9,727	195%	12,000	12,000
434.600	Municipal Code Corp	2,207	3,316	3,000	2,857	95%	3,500	15,500
440.300	Training & Travel	4,832	1,893	4,000	2,994	75%	5,000	5,000
440.500	Expense Allowance	-	5,563	5,000	3,105	62%	6,000	6,000
441.000	Communications	2,111	2,625	2,000	1,351	68%	2,000	2,000
441.100	Cell Phone	516	150	600	450	75%	600	600
443.200	Electric	1,727	1,373	2,000	902	45%	1,500	1,500
445.000	Property & Liability	243	336	-	-	0%	-	-
446.100	R & M - Auto	-	138	500	521	104%	500	500
446.120	R & M - Copier	2,843	2,608	3,500	1,446	41%	3,500	3,500
446.200	R & M - Records	-	-	-	-	0%	-	-
446.348	R & M - Software	2,191	1,500	2,000	600	30%	2,000	2,000
449.000	Legal Advertisement	8,467	9,947	7,000	6,520	93%	8,000	8,000
451.000	Office Supplies	527	1,185	1,000	1,246	125%	2,000	2,000
452.000	Operating Supplies	2,321	1,412	3,000	455	15%	2,000	2,000
452.700	Fuel	318	230	500	169	34%	500	500
453.100	City Election	24	1,877	-	-	0%	2,000	2,000
454.000	Subscriptions & Memberships	1,547	1,674	1,900	1,512	80%	1,900	1,900
	CITY ADMIN. TOTAL	242,413	263,982	274,769	252,844	92%	369,529	367,562

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.514-	CITY ATTORNEY							
431.400	Legal	68,572	68,378	64,000	29,498	46%	64,000	64,000
	TOTAL CITY ATTORNEY	68,572	68,378	64,000	29,498	46%	64,000	64,000
001.513-	FINANCE							
412.000	Salaries & Wages	84,753	87,462	92,097	60,933	66%	106,064	106,918
414.000	Overtime Pay	51	237	100	142	142%	100	100
421.000	FICA Expense	6,345	6,133	7,053	4,683	66%	8,122	8,187
422.000	Retirement	14,828	13,676	8,975	9,124	102%	9,150	9,150
423.000	Life & Health Insurance	9,556	10,971	11,258	5,640	50%	11,361	11,929
424.000	Workers Comp Insurance	2,459	619	91	580	637%	600	600
431.500	Employee Exams	42	-	50	-	0%	50	50
433.000	Bank Service Charges	228	25	500	232	46%	500	500
433.000	Bank Recon Adjustments	-	-	-	3,682	0%	-	-
440.300	Training & Travel	979	2,069	2,000	1,993	100%	2,000	2,000
441.000	Communications	2,189	2,753	2,000	2,406	120%	3,000	3,000
443.200	Electric	1,727	1,373	2,000	963	48%	1,500	1,500
446.000	R & M Services	1,109	600	500	-	0%	500	500
446.348	Software - ADG	6,700	8,500	8,500	7,980	94%	21,000	10,000
451.000	Office Supplies	944	1,349	1,000	999	100%	1,500	1,500
452.000	Operating Supplies	1,586	1,981	2,000	621	31%	2,000	2,000
452.940	Uniforms & Shoes	621	518	800	298	37%	800	800
454.000	Subscriptions & Memberships	230	230	195	-	0%	250	250
	TOTAL FINANCE	134,347	138,496	139,119	100,276	72%	168,497	158,984

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.521-	POLICE DEPT							
412.000	Salaries & Wages	503,154	553,286	581,210	414,275	71%	622,330	629,645
412.221	Retirement - Police	32,629	32,132	31,535	-	0%	31,535	31,535
414.000	Overtime Pay	9,053	9,209	5,000	13,739	275%	5,000	5,000
421.000	FICA Expense	38,843	42,758	44,845	33,058	74%	47,991	48,550
422.000	Retirement	67,008	79,542	51,585	54,825	106%	64,757	64,757
423.000	Life & Health Insurance	76,449	81,280	90,061	54,428	60%	90,891	95,435
424.000	Workers Comp Insurance	15,792	14,139	14,355	16,010	112%	17,570	17,570
431.500	Employee Exams	1,459	1,700	1,000	2,736	274%	2,000	2,000
441.300	Training & Travel	2,880	5,752	4,000	3,571	89%	4,000	4,000
441.000	Communications	7,525	6,946	7,500	5,097	68%	7,500	7,500
441.100	Cell Phone	1,592	1,718	1,800	1,158	64%	1,800	1,800
443.200	Electric	10,819	11,618	10,000	7,367	74%	10,000	10,000
445.000	Property & Liability	5,166	4,940	5,640	5,515	98%	5,550	5,550
445.500	Special Risk Ins.	538	458	550	521	95%	550	550
446.000	R & M Services	1,454	8,690	6,000	3,807	63%	7,000	7,000
446.100	R & M - Auto	11,245	9,220	11,000	20,720	188%	12,000	12,000
446.120	R & M - Copier	2,436	2,164	2,700	1,819	67%	2,700	2,700
446.200	R & M - Radios	3,670	3,417	3,500	4,734	135%	3,500	3,500
446.700	R & M - IT Contract	2,550	2,550	3,000	2,550	85%	3,000	3,000
449.000	Contractual Services	5,157	1,684	2,500	5,977	239%	2,500	2,500
451.000	Office Supplies	1,144	1,449	1,000	554	55%	1,000	1,000
452.000	Operating Supplies	2,213	1,577	3,000	2,147	72%	3,000	3,000
452.012	K-9 Expenses	722	782	1,000	603	60%	1,000	1,000
452.100	Patrol Laptop Replacement	3,389	1,880	2,500	4,000	160%	5,000	5,000
452.700	Fuel	25,570	20,749	25,000	12,118	48%	25,000	25,000
452.940	Uniforms & Shoes	1,571	4,458	4,000	2,094	52%	4,000	4,000
454.000	Subscriptions & Memberships	370	350	300	260	87%	300	300
464.200	Capital - Purchase	29,617	30,927	30,000	30,796	103%	30,000	30,000
464.300	Capital - Grant Equipment	18,372	12,159	-	12,411	0%	11,410	-
	TOTAL POLICE DEPT	882,387	947,534	944,581	716,890		1,022,884	1,023,893

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.522-	FIRE DEPT							
412.000	Salaries & Wages	347,558	340,611	316,520	240,655	76%	305,514	309,258
413.000	Part Time Wages	61,751	61,183	30,000	36,856	123%	30,000	30,000
414.000	Overtime Pay	5,396	6,409	2,000	3,158	158%	2,000	2,000
421.000	FICA Expense	31,540	31,056	26,662	21,300	80%	25,820	26,106
422.000	Retirement	44,608	76,326	26,500	29,107	110%	26,652	26,652
422.100	State Contribution	26,887		21,000	-	0%	21,000	21,000
423.000	Life & Health Insurance	47,781	48,552	39,402	33,787	86%	39,765	41,753
424.000	Workers Comp Insurance	11,029	12,731	16,150	15,297	95%	19,770	19,770
431.500	Employee Exams	5,519	980	3,000	2,070	69%	3,000	3,000
440.300	Training & Travel	2,477	2,973	3,000	1,916	64%	3,000	3,000
441.000	Communications	1,403	1,640	1,500	1,994	133%	2,500	2,500
441.100	Cell Phone	1,114	1,092	1,200	558	47%	1,200	1,200
443.200	Electric	8,553	9,121	8,000	5,962	75%	9,000	9,000
445.000	Property & Liability	5,651	5,685	6,480	6,412	99%	6,450	6,450
445.500	Special Risk Ins.	538	458	550	521	95%	550	550
446.000	R & M Services	2,607	2,929	3,000	3,330	111%	3,000	3,000
446.100	R & M - Auto	17,051	15,338	15,000	9,215	61%	15,000	15,000
446.110	R & M - SCBA	831	-	1,500	1,157	77%	1,500	1,500
446.200	R & M - Radio	3,000	3,000	3,000	3,000	100%	3,000	3,000
446.348	R & M - Software	720	765	1,500	765	51%	1,000	1,000
451.000	Office Supplies	426	601	500	458	92%	500	500
452.000	Operating Supplies	1,814	2,380	2,500	2,078	83%	2,500	2,500
452.140	Fire Prevention Program	982	972	1,000	866	87%	1,000	1,000
452.700	Fuel	6,707	5,154	6,000	3,961	66%	5,000	5,000
452.800	Diesel	4,557	3,468	4,000	3,067	77%	4,000	4,000
452.940	Uniforms & Shoes	4,258	3,001	4,000	2,521	63%	4,000	4,000
454.000	Subscriptions & Memberships	389	230	400	195	49%	400	400
452.941	Bunker Gear Replacements	3,488	-	-	1,879	0%	5,000	5,000
464.200	Capital - Purchase	40,084	6,424	-	-	0%	45,000	-
	TOTAL FIRE DEPT	688,719	643,079	544,364	432,085	79%	587,121	548,139

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.524-	COMMUNITY DEVELOPMENT							
412.000	Salaries & Wages	115,503	120,668	124,076	105,261	85%	139,628	141,865
414.000	Overtime Pay	259	188	200	351	176%	200	200
421.000	FICA Expense	8,856	9,245	9,507	8,235	87%	10,697	10,868
422.000	Retirement	13,388	12,534	8,975	9,124	102%	9,150	9,150
423.000	Life & Health Insurance	9,556	10,972	11,258	9,367	83%	11,361	11,929
424.000	Workers Comp Insurance	4,166	2,762	607	2,637	434%	2,700	2,700
431.000	Professional Services	6,338	4,583	5,000	16,173	323%	5,000	5,000
431.100	CFRPC Contract	20,750	18,000	15,000	15,000	100%	15,000	15,000
431.500	Employee Exams	-	-	100	-	0%	100	100
434.600	Special Magistrate	3,278	3,035	4,000	1,127	28%	3,000	3,000
440.300	Training & Travel	1,578	2,458	2,000	1,014	51%	2,000	2,000
441.000	Communications	2,311	3,115	2,400	2,219	92%	2,400	2,400
441.100	Cell Phone	809	546	600	448	75%	600	600
443.200	Electric	11,209	11,750	12,000	8,966	75%	12,000	12,000
445.000	Property & Liability	1,146	1,030	1,176	1,243	106%	1,250	1,250
446.000	R & M Services	603	1,235	500	207	41%	500	500
446.100	R & M - Auto	448	215	500	130	26%	500	500
446.120	R & M - Copier	7,080	5,162	6,500	4,489	69%	6,500	6,500
446.220	Code Enforcement Abatement	-	455	-	4,620	0%	5,000	5,000
446.348	R & M - Software	900	900	1,400	945	68%	1,400	1,400
451.000	Office Supplies	478	292	500	348	70%	500	500
452.000	Operating Supplies	1,448	1,246	1,500	593	40%	1,500	1,500
452.700	Fuel	802	816	1,000	397	40%	1,000	1,000
454.000	Subscriptions & Memberships	265	322	200	199	100%	200	200
464.100	Capital - Project	35,930	80,918	-	9,359	0%	-	15,000
464.200	Capital - Purchase	12,283		-	-	0%	-	-
	TOTAL COMMUNITY DEVELOPMENT	259,384	292,447	208,999	202,452	97%	232,186	250,162

001.550-	COMMUNITY REDEVELOPMENT AGENCY							
432.000	Audit	-	-	600	-	0%	600	600
440.300	Training & Travel	-	-	565	761	135%	607	607
446.000	R & M Services	-	-	19,000	-	0%	6,000	6,000
458.903	Cost Allocation	-	-	-	-	0%	13,000	13,000
464.100	Capital - Project	-	-	-	-	0%	37,000	37,000
464.200	Capital - Purchase	-	-	-	-	0%	-	-
	TOTAL CRA	-	-	20,165	761	4%	57,207	57,207

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.540-	PUBLIC WORKS ADMIN							
412.000	Salaries & Wages	76,252	67,361	37,178	41,426	111%	43,588	44,568
421.000	FICA Expense	3,369	2,689	2,844	3,135	110%	3,334	3,409
422.000	Retirement	10,568	8,108	8,970	4,559	0%	4,575	4,575
423.000	Life & Health Insurance	9,556	10,947	5,629	4,726	84%	5,681	5,965
424.000	Workers Comp Insurance	-	6,678	2,024	4,616	228%	2,480	2,480
431.500	Employee Exams	42	42	300	-	0%	300	300
440.300	Training & Travel	450	170	1,000	388	39%	1,000	1,000
441.000	Communications	2,644	3,014	3,000	2,499	83%	3,000	3,000
441.100	Cell Phone	1,050	1,092	1,000	640	64%	1,000	1,000
443.200	Electric	1,335	1,442	1,500	1,097	73%	1,500	1,500
445.000	Property & Liability	938	956	1,092	1,057	97%	1,060	1,060
446.000	R & M Services	889	-	500	-	0%	500	500
446.120	R & M - Copier	697	786	1,000	901	90%	1,000	1,000
451.000	Office Supplies	284	487	500	522	104%	750	750
452.000	Operating Supplies	517	560	500	494	99%	500	500
452.940	Uniforms & Shoes	5,562	5,276	5,000	5,552	111%	6,000	6,000
454.000	Subscriptions & Memberships	125	110	200	63	32%	200	200
464.100	Capital - Project	-	-	-		0%	-	-
464.200	Capital - Purchase	-	-	-	-	0%	-	-
	TOTAL PW ADMIN	114,278	109,718	72,237	71,675	99%	76,468	77,807
001.519-	OPERATIONS & FACILITY MAINT							
431.300	Engineering	8,771	754	5,000	-	0%	5,000	5,000
441.000	Communications	1,632	1,680	1,400	1,270	91%	1,400	1,400
443.200	Electric	620	653	500	335	67%	500	500
445.000	Property & Liability	3,117	3,027	3,456	3,409	99%	3,500	3,500
446.000	R & M Services	36,112	19,451	15,000	26,848	179%	25,000	25,000
446.100	Projects	-	25,043	30,000	12,488	42%	50,000	50,000
452.000	Operating Supplies/Equipment	17,738	20,026	15,000	26,038	174%	35,000	20,000
464.100	Capital - Project	264,563	40,901	-	-	0%	-	-
446.300	Land Swap with IFAS	-	98,469	-	35,493	0%	-	-
	TOTAL BLDG & FACILITY MAINT	332,553	210,004	70,356	105,881	150%	120,400	105,400

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.534-	SANITATION							
412.000	Salaries & Wages	82,304	71,417	79,149	66,009	83%	87,346	88,032
414.000	Overtime Pay	2,124	1,717	7,000	1,985	28%	7,000	7,000
421.000	FICA Expense	6,440	5,570	6,590	5,230	79%	7,217	7,270
422.000	Retirement	14,824	11,643	13,460	13,683	102%	13,725	13,725
423.000	Life & Health Insurance	14,334	15,961	16,887	12,657	75%	17,042	17,894
424.000	Workers Comp Insurance	2,102	7,172	5,400	7,725	143%	7,015	7,015
431.500	Employee Exams	378	211	500	210	42%	500	500
434.100	Contractual Services	5,393	289	-	-	0%	-	-
434.200	Disposal Fees - Recycling	47,406	49,221	-	6,379	0%	8,000	8,000
445.000	Property & Liability	5,849	5,937	6,768	6,641	98%	6,650	6,650
446.000	R & M Services	777	101	1,000	1,217	122%	1,000	1,000
446.100	R & M - Auto	23,161	21,005	35,000	47,520	136%	35,000	35,000
449.110	Disposal Fees - Land Fill	69,060	76,188	70,000	61,008	87%	72,000	72,000
449.150	Disposal Fees - Brush	24,731	24,340	23,000	19,297	84%	23,000	23,000
452.000	Operating Supplies	834	665	1,000	414	41%	1,000	1,000
452.800	Diesel	34,416	29,759	55,000	20,735	38%	45,000	45,000
464.200	Capital - Purchase	7,186	20,566	-	36,806	0%	-	-
464.300	Capital- Garbage Truck	249,989	-	-	69,975	0%	-	-
	TOTAL SANITATION	591,308	341,762	320,754	377,491	118%	331,495	333,086

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.541-	ROADS AND STREETS							
412.000	Salaries & Wages	116,151	106,570	120,658	89,752	74%	97,629	99,572
414.000	Overtime Pay	4,267	4,694	5,000	3,489	70%	5,000	5,000
421.000	FICA Expense	9,100	8,391	9,613	7,085	74%	7,851	8,000
422.000	Retirement	21,138	18,590	22,435	22,806	102%	18,300	18,300
423.000	Life & Health Insurance	23,890	26,984	28,144	18,768	67%	22,723	23,859
424.000	Workers Comp Insurance	4,410	7,931	10,120	9,584	95%	12,385	12,385
431.300	Engineering	-	-	1,000	-	0%	1,000	1,000
431.500	Employee Exams	639	231	400	474	119%	400	400
434.000	Inmate Squad	-	-	12,000	13,834	115%	65,000	65,000
443.200	Electric	56,220	57,112	56,000	43,199	77%	57,000	57,000
445.000	Property & Liability	1,752	1,554	1,776	1,678	94%	1,680	1,680
446.000	R & M Services	14,126	16,641	10,000	1,775	18%	10,000	10,000
446.020	R & M - Traffic Signs	2,767	4,436	4,000	2,743	69%	4,000	4,000
446.080	R & M - Traffic Signals	7,344	5,203	-	3,837	0%	5,000	5,000
446.100	R & M - Auto	12,943	11,891	12,000	7,283	61%	12,000	12,000
446.200	R & M - Street Sweeper	6,920	3,715	8,000	2,307	29%	5,000	5,000
446.280	R & M - Street Lights	2,132	1,859	3,000	13,979	466%	3,000	3,000
446.290	R & M - Tree Maint	2,274	7,405	3,000	1,925	64%	3,000	3,000
446.500	R & M - Cemeteries	3,393	3,161	4,000	4,094	102%	4,000	4,000
446.600	R & M - Right of Way	-	34,812	10,000	5,902	59%	10,000	10,000
452.000	Operating Supplies	7,820	8,803	7,000	3,317	47%	7,000	7,000
452.700	Fuel	19,526	17,885	18,000	8,579	48%	15,000	15,000
452.800	Diesel	3,646	1,345	3,000	2,176	73%	3,000	3,000
452.940	Uniforms & Shoes	-	163	-	900	0%	-	-
453.000	Road & Sidewalk Repair	15,521	21,528	12,000	23,885	199%	20,000	20,000
464.100	Capital - Projects	-	59,862	5,000	3,317	66%	-	-
464.200	Capital - Purchases	-	13,343	90,000	75,501	84%	25,000	30,000
464.300	Road & Street Paving	-	151,812	-	-	0%	232,990	
	TOTAL STREETS	335,979	595,921	456,146	372,189	82%	647,958	423,196

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.589-	CENTRAL GARAGE & MOTOR POOL							
412.000	Salaries & Wages	36,321	32,296	31,710	26,624	84%	32,462	33,111
414.000	Overtime Pay	190	293	300	613	204%	500	500
421.000	FICA Expense	2,793	2,480	2,449	2,071	85%	2,522	2,571
422.000	Retirement	6,442	5,391	4,485	4,559	102%	4,575	4,575
423.000	Life & Health Insurance	4,778	5,040	5,629	4,692	83%	5,681	5,965
424.000	Workers Comp Insurance	970	774	965	960	99%	990	990
431.000	Employee Exams	225	127	100	42	42%	100	100
441.000	Communications	258	240	500	175	35%	500	500
443.200	Electric	2,994	3,535	3,000	2,507	84%	3,500	3,500
445.000	Property & Liability	11,816	10,699	12,216	11,966	98%	11,970	11,970
446.000	R & M Services	3,371	55	500	328	66%	500	500
446.100	R & M - Auto	58	294	500	112	22%	500	500
452.000	Operating Supplies	12,102	7,949	6,000	9,596	160%	10,000	10,000
452.700	Fuel	133	78	100	51	51%	100	100
452.800	Supplies - Diesel	56,110	31,050	64,200	27,236	42%	54,000	54,000
452.900	Supplies - Gas & Oil	102,372	62,580	85,300	47,772	56%	73,100	73,100
454.000	Subscriptions & Memberships	1,500	1,500	1,500	-	0%	1,500	1,500
458.900	Reimbursement - Labor	(12,589)	(10,762)	(15,000)	(6,852)	46%	(15,000)	(15,000)
458.901	Reimbursement - Fuel	(83,958)	(73,321)	(85,300)	(42,200)	49%	(73,100)	(73,100)
458.902	Reimbursement - Diesel	(44,711)	(36,571)	(64,200)	(26,969)	42%	(54,000)	(54,000)
464.200	Capital - Purchase	9,399	-	6,000	3,389	56%	-	-
	TOTAL CGMP	110,574	43,727	60,954	66,672	109%	60,399	61,382

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.572.-	PARKS & RECREATION							
412.000	Salaries & Wages	118,152	128,587	149,518	122,374	82%	162,350	171,006
414.000	Overtime Pay	1,049	1,693	1,000	1,808	181%	1,000	1,000
421.000	FICA Expense	9,106	9,932	11,515	9,442	82%	12,496	13,158
422.000	Retirement	19,554	20,313	22,435	22,807	0%	22,875	22,875
423.000	Life & Health Insurance	23,933	21,900	28,144	22,027	78%	28,403	29,824
424.000	Workers Comp Insurance	3,829	3,231	4,000	3,927	98%	4,895	4,895
431.500	Employee Exams	-	-	-	635	0%	300	300
434.000	Contractual Services	429	1,076	1,000	3,080	308%	7,000	7,000
440.300	Training & Travel	429	1,076	1,000	129	13%	1,000	1,000
441.000	Communications	2,721	3,800	3,000	1,517	51%	3,000	3,000
441.100	Cell Phone	517	590	600	297	50%	600	600
443.200	Electric	7,275	8,577	7,000	5,954	85%	8,000	8,000
444.100	Rental Equipment	60	132	500	289	58%	500	500
445.000	Property & Liability	2,534	2,585	2,952	2,906	98%	2,910	2,910
446.000	R & M Services	15,953	8,436	12,000	6,457	54%	10,000	10,000
446.100	R & M - Auto	3,398	3,581	3,000	2,373	79%	2,000	2,000
446.120	R & M - Copier	2,203	4,009	3,000	1,874	62%	3,000	3,000
446.130	R & M - Dock	-	-	20,000	-	0%	30,000	30,000
448.000	Promotional Activities	16,125	14,651	15,000	19,523	130%	18,000	18,000
451.000	Office Supplies	223	201	500	186	37%	500	500
452.100	Summer Recreation Expense	8,013	10,043	7,000	9,771	140%	9,000	9,000
452.200	Operating Supplies	17,809	11,645	15,000	2,535	17%	12,000	12,000
452.700	Fuel	8,851	9,064	9,000	3,817	42%	8,000	8,000
452.800	Diesel	432	456	500	230	46%	500	500
452.940	Uniforms & Shoes	1,822	1,672	1,000	1,702	170%	1,000	1,000
454.000	Subscriptions & Memberships	-	-	-	-	0%	-	-
464.100	Capital - Project	31,133	18,873	8,000	8,100	101%	30,000	-
464.200	Capital - Purchases	20,448	-	30,000	31,007	103%	25,000	-
464.300	Capital - Master Plan (ASGD)	-	-	-	-	0%	50,000	50,000
	TOTAL PARKS	315,998	286,123	356,664	284,767	80%	454,330	410,068
001.572-	MACKAY PRESERVE							
441.000	Communications	600	456	600	450	75%	600	600
443.200	Electric	6,503	6,745	6,000	4,781	80%	6,500	6,500
445.000	Property & Liability	5,300	5,758	6,576	6,552	100%	6,550	6,550
446.000	R & M Services	6,107	5,976	6,000	2,241	37%	6,000	6,000
449.000	Contractual Maint Services	1,800	3,700	4,500	4,000	89%	6,000	6,000
452.000	Operating Supplies	3,683	6,318	4,000	2,986	75%	4,000	4,000
464.100	Capital - Improvements (ASGD)	-	-	30,000	62,642	209%	25,000	30,000
	TOTAL MACKAY PRESERVE	23,993	28,953	57,676	83,652	145%	54,650	59,650

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.571-	LIBRARY							
413.000	Salaries & Wages	70,637	73,655	80,597	68,035	84%	90,723	91,176
421.000	FICA Expense	5,404	5,635	6,166	5,199	84%	6,940	6,975
422.000	Retirement	5,426	5,022	4,485	4,559	102%	4,575	4,575
423.000	Life & Health Insurance	4,778	5,492	5,629	4,692	83%	5,681	5,965
424.000	Workers Comp Insurance	2,145	449	180	414	230%	415	415
431.500	Employee Exams	126	204	200	-	0%	200	200
440.300	Training & Travel	-	10	500	99	20%	500	500
441.000	Communications	2,073	3,397	5,480	3,076	56%	3,500	3,500
443.200	Electric	6,782	7,500	7,000	7,234	103%	9,000	9,000
445.000	Property & Liability	1,851	1,253	1,428	1,531	107%	1,550	1,550
446.000	R & M Services	2,055	-	500	1,578	316%	2,000	2,000
446.120	R & M - Copier	3,042	2,039	3,000	2,064	69%	3,000	3,000
446.438	R & M - Software	944	917	1,500	788	53%	1,500	1,500
446.660	R & M - Books	15,726	12,063	15,000	12,372	82%	12,000	12,000
451.000	Office Supplies	503	1,067	1,000	1,485	149%	1,500	1,500
452.000	Operating Supplies	2,314	1,754	3,000	1,499	50%	2,000	2,000
452.160	Youth Programs	2,069	2,265	2,000	2,631	132%	3,000	3,000
454.000	Subscriptions & Memberships	1,304	1,883	1,000	1,411	141%	2,000	2,000
464.100	Capital - Projects	-	-	-	-	0%	-	-
464.200	Capital - Purchases	-	4,640	-	-	0%	-	-
	TOTAL LIBRARY	127,179	129,245	138,665	118,667	86%	150,084	150,856
	TOTAL GEN FUND EXP.	4,389,597	4,458,798	4,210,908	3,407,638	81%	4,931,491	4,576,048

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP. (83.33% Complete)	FY 17/18 PLANNED
	REVENUES							
401.000-	UTILITY BILLING RECEIPTS							
343.302	Water Revenue	592,180	622,068	610,000	537,453	88%	640,000	659,200
343.303	Water Billing Adj.	(1,932)	(2,530)	-	(5,299)	0%	-	-
343.308	Temp Water Service	1,950	3,100	2,000	1,950	98%	2,500	2,500
343.305	Irrigation	121,969	149,210	130,000	143,656	111%	160,000	164,800
343.500	Sewer Revenue	1,213,240	1,263,105	1,250,000	1,112,693	89%	1,325,000	1,364,750
343.503	Sewer Adjustment	(749)	(575)	-	(967)	0%	-	-
343.550	Tap Fees	5,700	13,950	8,000	9,900	124%	8,000	8,000
343.304	Turn On Fee	20,955	26,795	22,000	18,475	84%	24,000	24,000
365.000	Scrap Metal	423	725	2,000	421	21%	1,000	1,000
369.000	Non Payment Fees	34,209	37,560	35,000	23,665	68%	30,000	30,000
369.200	Miscellaneous	1,632	-	-	-	0%	-	-
343.314	Water Meter Fee	38,625	100,500	40,000	67,500	169%	70,000	70,000
343.310	NSF Check Fee	1,620	840	1,500	900	60%	1,500	1,500
343.306	Late Fees	50,387	51,240	51,000	39,793	78%	50,000	50,000
343.312	Turn Off Fee	15,730	18,610	16,000	15,785	99%	18,000	18,000
343.317	Service Work Orders	932	645	500	2,035	407%	1,000	1,000
343.311	Write Off Accounts Collect	2,773	2,625	2,000	2,645	132%	2,500	2,500
361.000	Interest - Bank	9,217	20,098	15,000	22,413	149%	25,000	25,000
361.100	Interest on Investments	1,198	610	-	-	0%	-	-
384.100	Wastewater Reserve	-	-	-	-	0%	30,000	-
384.200	Water Impact Fees	-	98,470	-	-	0%	-	-
384.300	Wastewater Fees	-	91,913	-	-	0%	-	-
349.110	Cash Over/Short		205	-	75	0%	-	-
	TOTAL UTILITY REVENUES	2,110,059	2,499,164	2,185,000	1,993,093	91%	2,388,500	2,422,250
401.000-	STORMWATER							
343.900	Stormwater	54,964	56,910	55,000	49,692	90%	58,000	58,000
381.538	Storm Water Reserve	-	20,353	-	-	0%	-	-
	TOTAL STORMWATER	54,964	77,263	55,000	49,692	90%	58,000	58,000
	TOTAL OPERATING RECEIPTS	2,165,023	2,576,427	2,240,000	2,042,785	91%	2,446,500	2,480,250

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP. (83.33% Complete)	FY 17/18 PLANNED
	EXPENDITURES							
401.538-	STORMWATER							
431.300	Engineering - Master Plan	10,458	51,748	10,000	2,375	24%	10,000	10,000
434.000	Contractual Services (NPD)	1,917	750	1,000	2,673	267%	1,500	1,500
440.300	Training & Travel	452	399	500	25	5%	500	500
443.200	Electric	-	-	160	-	0%	160	160
446.000	R & M Services	4,040	1,200	4,000	6,389	160%	4,000	4,000
446.200	Street Sweeping Contract	9,737	11,533	10,000	10,186	102%	10,000	10,000
452.000	Operating Supplies	237	503	500	372	74%	500	500
452.940	Subscriptions & Members	400	-	700	-	0%	700	700
458.903	Cost Allocation	11,130	11,130	11,130	9,275	83%	25,000	25,000
999.000	Contingency			14,110	-	0%	5,640	5,640
464.200	Capital - Vehicle & Equip	21,426		-	-	0%	-	-
	TOTAL STORMWATER	59,797	77,263	52,100	31,295	60%	58,000	58,000
401.000-	DEBT SERVICE							
517.716	Loan F-EF Refinanced Bridge	238,443	238,445	238,445	238,443	100%	238,445	238,445
517.719	Wastewater Loan 719090	315,646	315,645	315,645	315,646	100%	315,645	315,645
	TOTAL DEBT SERVICE	554,089	554,090	554,090	554,089	100%	554,090	554,090

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP. (83.33%)	FY 17/18 PLANNED (Complete)
401.536-	SERVICE							
412.000	Salaries & Wages	238,428	237,627	255,147	227,631	89%	274,525	307,424
414.000	Overtime Pay	1,258	4,238	6,000	4,232	71%	6,000	6,000
421.000	FICA Expense	18,295	18,414	19,978	17,483	88%	21,460	23,977
422.000	Retirement	41,873	38,021	35,900	36,495	102%	41,175	41,175
423.000	Life & Health Insurance	38,254	42,206	47,716	37,557	79%	51,126	53,682
424.000	Workers Comp Insurance	7,195	3,581	5,295	4,478	85%	6,480	6,480
425.000	Unemployment Comp	-	1,917	-	29	0%	-	-
431.300	Engineering	2,494	400	5,000	2,738	55%	5,000	5,000
431.500	Employee Exams	416	161	500	246	49%	500	500
440.300	Training & Travel	719	460	1,000	310	31%	1,000	1,000
441.000	Communications	22,057	23,320	22,000	19,865	90%	23,000	23,000
441.100	Cell Phone	1,902	1,683	1,800	838	47%	1,800	1,800
443.200	Electric	2,302	1,830	2,500	1,214	49%	2,000	2,000
446.100	R & M - Auto	5,299	11,428	10,000	8,788	88%	10,000	10,000
446.120	R & M - Copier	1,352	1,030	1,400	1,831	131%	2,500	2,500
446.348	Annual Software Maint.	3,450	2,550	3,500	3,622	103%	3,500	3,500
446.350	R & M - Water Lines	28,187	24,340	22,000	16,425	75%	23,000	23,000
446.360	R & M - Fire Hydrants	-	918	1,000	2,984	298%	5,000	5,000
446.370	R & M - Lift Stations	50,122	39,792	70,000	41,625	59%	70,000	70,000
446.380	R & M - Sewer Lines	5,190	15,181	10,000	6,046	60%	10,000	10,000
446.390	Subcapital - Equipment	-	-	5,000	-	0%	5,000	5,000
452.000	Operating Supplies	7,405	4,874	5,000	3,367	67%	5,000	5,000
452.700	Fuel	20,362	18,819	20,000	12,911	65%	18,000	18,000
452.800	Diesel	1,304	936	1,500	709	47%	1,500	1,500
452.900	Meter & Fittings - New	39,598	96,270	30,000	64,231	214%	50,000	50,000
452.940	Uniforms & Shoes	4,026	4,785	3,000	4,587	153%	4,000	4,000
536.910	Interfund Transfer - General	-	330,515	222,969	276,975	124%	250,000	250,000
533.910	Cost Allocation - General	-	-	124,149	-	0%	151,455	148,989
536.999	Contingency	-	-	8,022	-	0%	7,763	38,716
464.100	Capital - Project	-	183,826	-	-	0%		
464.200	Capital - Vehicle & Equip	4,999	86,118	25,000	33,510	134%	25,000	-
	TOTAL SERVICE	546,487	1,195,240	965,376	861,152	89%	1,075,784	1,117,243

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP. (83.33% Complete)	FY 17/18 PLANNED
401.533-	WATER OPERATIONS							
412.000	Salaries & Wages	11,051	13,101	10,377	8,710	84%	5,000	5,000
421.000	FICA Expense	765	922	794	626	79%	383	383
424.000	Workers Comp Insurance	-	1,453	1,290	1,561	121%	1,580	1,580
431.300	Engineering	5,922	5,753	10,000	2,400	24%	10,000	10,000
434.000	Contractual Services	9,439	9,911	5,000	2,202	44%	5,000	5,000
434.100	Engineering- Water Monitor	15,500	7,000	14,000	11,210	80%	15,000	15,000
440.100	Land Leases	1,701	3,178	2,000	2,341	117%	3,000	3,000
440.300	Training & Travel	420	1,115	1,000	526	53%	1,000	1,000
443.200	Electric	40,074	41,988	40,000	31,807	80%	42,000	42,000
445.000	Property & Liability	8,207	7,378	8,424	8,474	101%	8,480	8,480
446.000	R & M Services	20,579	36,411	25,000	15,505	62%	25,000	25,000
446.200	R & M - Water Tower	-	-	500	-	0%	500	500
452.000	Operating Supplies	355	384	1,500	1,578	105%	1,500	1,500
452.600	Chemicals	45,585	48,937	45,000	38,066	85%	46,000	46,000
454.000	Subscriptions & Membership	560	560	600	560	93%	2,000	2,000
463.800	Water Imp. - Impact	6,402	6,557	-	5,250	0%	-	-
464.100	Capital - Project	-	-	-	-	0%	60,000	-
464.200	Capital - Vehicle & Equip	-	-	60,000	60,404	101%	-	-
	TOTAL WATER OPS	166,560	184,648	225,485	191,220	85%	226,443	166,443

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP. (83.33% Complete)	FY 17/18 PLANNED
401.535-	WASTE WATER OPERATIONS							
412.000	Salaries & Wages	86,972	88,349	91,159	81,355	89%	122,797	96,265
414.000	Overtime Pay	1,711	2,503	4,000	1,322	33%	4,000	4,000
421.000	FICA Expense	6,655	6,851	7,280	6,332	87%	9,700	7,670
422.000	Retirement	15,515	14,001	13,460	13,683	102%	13,725	13,725
423.000	Life & Health Insurance	14,467	16,466	17,894	14,059	79%	17,042	17,894
424.000	Workers Comp Insurance	2,528	1,858	2,379	2,283	96%	2,400	2,400
431.300	Engineering	14,758	30,621	15,000	2,999	20%	10,000	15,000
431.500	Employee Exams	56	42	300	-	0%	300	300
434.100	Contractual Services	-	-	500	-	0%	500	500
434.500	Sampling of Wells	10,983	15,513	12,000	8,520	71%	12,000	12,000
434.510	Sludge Hauling	5,480	20,757	8,000	31,471	393%	30,000	20,000
440.300	Training & Travel	110	1,051	1,000	14	1%	1,000	1,000
441.000	Communications	7,447	6,540	8,000	4,968	62%	8,000	8,000
441.100	Cell Phone	269	457	600	581	97%	600	600
443.200	Electric	92,148	86,996	87,000	66,794	77%	87,000	87,000
445.000	Property & Liability	32,698	29,374	33,528	33,365	100%	33,370	33,370
446.000	R & M Services	66,177	60,095	40,000	58,965	147%	70,000	70,000
446.100	R & M - Auto	500	405	1,000	360	36%	1,000	1,000
452.000	Operating Supplies	1,983	2,212	2,500	1,749	70%	2,500	2,500
452.600	Chemicals	90,563	105,472	90,000	75,091	83%	60,000	60,000
452.700	Fuel	694	579	500	453	91%	500	500
452.940	Uniforms & Shoes	385	60	750	300	40%	750	750
464.100	Capital - Project	-	-	-	85,151	0%	30,000	130,000
464.200	Capital - Vehicle & Equip	21,620	35,880	-	-	0%	15,000	-
	TOTAL WASTE WATER	473,719	526,082	436,850	489,815	112%	532,184	584,474
	TOTAL EXPENDITURES	1,800,652	2,537,323	2,233,900	2,127,571	95%	2,446,500	2,480,250

City of Lake Alfred - Salary Schedule

FY 2016 / 2017

COLA: 2.00%

	Grade (6%)																			
	9.88	10.47	11.10	11.76	12.47	13.22	14.01	14.85	15.74	16.69	17.69	18.75	19.88	21.07	22.33	23.67	25.09	26.60	28.19	29.89
Step (2%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Base	20,545	21,778	23,085	24,470	25,938	27,494	29,144	30,893	32,746	34,711	36,794	39,001	41,341	43,822	46,451	49,238	52,192	55,324	58,643	62,162
(1y)1	20,956	22,214	23,546	24,959	26,457	28,044	29,727	31,510	33,401	35,405	37,529	39,781	42,168	44,698	47,380	50,223	53,236	56,430	59,816	63,405
(2y)2	21,375	22,658	24,017	25,458	26,986	28,605	30,321	32,141	34,069	36,113	38,280	40,577	43,011	45,592	48,328	51,227	54,301	57,559	61,013	64,673
(4y)3	21,803	23,111	24,498	25,968	27,526	29,177	30,928	32,783	34,750	36,835	39,046	41,388	43,872	46,504	49,294	52,252	55,387	58,710	62,233	65,967
(6y)4	22,239	23,573	24,988	26,487	28,076	29,761	31,546	33,439	35,445	37,572	39,827	42,216	44,749	47,434	50,280	53,297	56,495	59,884	63,477	67,286
(8y)5	22,684	24,045	25,487	27,017	28,638	30,356	32,177	34,108	36,154	38,324	40,623	43,060	45,644	48,383	51,286	54,363	57,625	61,082	64,747	68,632
(10y)6	23,137	24,526	25,997	27,557	29,210	30,963	32,821	34,790	36,877	39,090	41,436	43,922	46,557	49,350	52,311	55,450	58,777	62,304	66,042	70,004
Phase >1	23,600	25,016	26,517	28,108	29,795	31,582	33,477	35,486	37,615	39,872	42,264	44,800	47,488	50,337	53,358	56,559	59,953	63,550	67,363	71,404
Phase >2	24,072	25,516	27,047	28,670	30,390	32,214	34,147	36,196	38,367	40,669	43,109	45,696	48,438	51,344	54,425	57,690	61,152	64,821	68,710	72,833

1 Service Worker I

2 Service Worker II
Library Assistant

4 Utility Billing Clerk

5 SW III
Comm. Operator >1
Administrative Assistant
Operator Trainee

6 Comm. Coord. >1

7 Code Enf. Officer
Finance Clerk

8 Fire Fighter
Plant Operator
Mechanic

9 Police Officer

10 Police Officer II
Librarian

11 Fire Captain >1

12 Superintendent

13 Police Sergeant

15 Police Lieutenant
P&R Director

17 City Clerk

19 Com. Dev. Director
Fire Chief

20 Police Chief
Finance Director
Public Works/Utilities Director

City of Lake Alfred Payroll
Fiscal Year 2016/2017

COLA: 2.00%

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
City Commission**										
Mayor					6,000	6,000				
Vice Mayor					5,000	5,000				
Commissioner					5,000	5,000				
Commissioner					5,000	5,000				
Commissioner					5,000	5,000				
City Administration										
City Manager	3/5/2012	5	-	3 ^1	94,677	102,482		1%	M	2.75%
City Clerk	2/9/2015	2	17 ^1	2	52,192	57,559	2 Yr + CMC	1%	M	0.75%
Finance Department										
Finance Director	1/11/2005	12	20	6	62,162	70,004		1%	B	3.25%
Finance Clerk	5/3/2010	7	6	4	27,494	29,761		300		0.75%
					93,243					
Police Department										
Police Chief	10/12/1987	29	20	6	62,162	70,004		1%		7.50%
Police Lieutenant	3/9/1988	29	15	6	46,451	52,311		1%		6.25%
Police Sergeant	7/24/1995	22	13	6	41,341	46,557		1%		4.50%
Police Officer II	9/1/2004	13	10	6	34,711	39,090		1%		2.25%
Police Officer II	2/8/2016	4	10	3	34,711	36,835	4 Yr Step	1%		
Police Officer II	8/30/2010	7	10	4	34,711	37,572		1%		0.75%
Police Officer	12/14/2015	1	9	1	32,746	33,401	1 Yr Step	1%		
Police Officer	4/25/2016	1	9	1	32,746	33,401	1 Yr Step	1%		
Police Officer	10/1/2016		9	B	32,746	32,746		1%		
Police Officer	10/1/2016		9	B	32,746	32,746		1%		
Police Officer	10/1/2016		9	B	32,746	32,746		1%		
Comm. Coord.	5/30/2007	10	6	6 >1	28,044	31,582	10 Yr Step	1%		1.50%
Comm. Operator	8/9/2006	11	5	6 >1	26,457	29,795		300		1.75%
Comm. Operator	8/31/2009	8	5	5 >1	26,457	29,210	8 Year Step	300		1.00%
Comm. Operator	8/16/2010	7	5	4 >1	26,457	28,638		300		0.75%
Comm. Operator	10/17/2011	5	5	3 >1	26,457	28,076		300		0.25%
Fire Department										
Fire Chief	1/2/2007	10	19	6	58,643	66,042	10 Yr Step	1%		3.50%
Fire Capt/EMT*	11/12/1997	19	11	6 >1	37,529	43,050		1%		3.75%
Fire Capt/EMT	9/4/2004	13	11	6 >1	37,529	42,264		1%		2.25%
Fire Capt/EMT	4/18/2005	12	11	6 >1	37,529	42,264		1%		3.25%
FF/EMT	1/24/2010	7	8	4	30,893	33,439		1%		0.75%
FF/EMT	4/28/2012	5	8	3	30,893	32,783		1%	A	0.25%
FF/EMT	12/1/2006	10	8	6	30,893	34,790	10 Yr Step	1%		2.00%
FF/EMT (PTR)			-		30,000	-				

City of Lake Alfred Payroll
Fiscal Year 2016/2017

COLA: 2.00%

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Community Development										
Director	10/1/2007	9	19	5	58,643	64,747		1%	A	4.50%
Building Official (P/T)	2/18/2008	9	-	5	24,600	27,160		1%		1.25%
Code Officer (P/T)	10/1/2016		7	B	14,572	14,572		300		
Admin Assistant	10/14/2013	3	5	2	25,938	26,986		300		0.25%
PW Administration										
Superintendent	11/4/2009	7	12	4	39,001	42,216		1%		2.25%
Sanitation & Refuse										
Svc Wkr III*	7/8/2000	17	5	6	25,938	30,920		1%		3.25%
Svc Wkr III	3/11/2013	4	5	3	25,938	27,526	4 Yr Step	300		
Svc Wkr III	9/2/2014	3	5	2	25,938	26,986		300		
Roads & Streets Maintenance										
Svc Wkr III	9/2/2014	3	5	2	25,938	26,986		300		
Svc Wkr II	4/26/2005	12	2	6	21,778	24,526		300		2.00%
Svc Wkr II	4/18/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Svc Wkr II	1/11/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Central Garage & Motor Pool										
Mechanic	9/24/2014	3	8	2	30,893	32,141		1%		
Parks & Recreation										
Director	9/16/2014	3	15	2	46,451	48,328		1%	B	1.00%
Svc Wkr III	5/13/2013	4	5	3	25,938	27,526	4 Yr Step	300		
Svc Wkr II	7/21/2014	3	2	2	21,778	22,658		300		
Svc Wkr II	9/6/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Admin. Assistant	10/22/2012	4	5	3	25,938	27,526	4 Yr Step	300		
Extra Help (PTR)			n/a		10,000	10,000				
Library										
Librarian	10/1/2010	6	10	4	34,711	37,572	6 Yr Step	1%	M	1.50%
Asst Librarian (P/T)	10/28/2010	6	2	4 ^1	15,245	16,831	6 Yr Step	1%	A	1.00%
Asst Librarian (P/T)	7/13/2015	2	2	2	15,245	15,861	2 Yr Step	1%		
Asst Librarian (P/T)	1/6/2014	3	2	2	15,245	15,861		1%		

City of Lake Alfred Payroll
Fiscal Year 2016/2017

COLA: 2.00%

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Enterprise Operations										
Service Operations										
Director	5/7/2001	16	20	6	62,162	70,004		1%		4.25%
Admin Assistant	10/30/2006	10	5 ^1	6	25,938	30,963	10 Yr Step	1%		1.50%
Superintendent	4/5/2010	7	12	4	39,001	42,216		1%		1.75%
UB Clerk	7/20/2011	6	4	4	24,470	26,487	6 Yr Step	300		0.50%
UB Clerk	1/6/2016	1	4	1	24,470	24,959	1 Yr Step	300		
Svc Wkr III	11/15/2010	6	5	4	25,938	28,076	6 Yr Step	300		0.50%
Svc Wkr II	2/9/2015	2	2	2	21,778	22,658	2 Yr Step	300		
Svc Wkr II	10/1/2016		2	B	21,778	21,778		300		
Water Operations										
Plant Oper. (PTR)			n/a		5,000	5,000				
Wastewater Operations										
Plant Operator	8/3/2009	8	8	5 ^1	30,893	34,790	8 Year Step	1%		2.00%
Plant Operator	6/3/2013	4	8	3	30,893	32,783	4 Yr Step	1%		1.00%
Operator Trainee	2/17/2014	3	5	2	25,938	26,986		300		
Operator Trainee	10/1/2016		5	B	25,938	25,938		300		

P/T - Regular Part Time
PTR - Part Time, Temporary, Reserve
M - Master (6%
B - Bachelor (4%)
A - Associate (2%)
* Outside of Payscale
** Changes will not take effect until new terms begin in 2017
^ Assignment Pay
> Phase in Grade Increase

	2,290,449
	175,219
	$ 2,465,669

FY 16/17	FICA Exp.	Education	Holiday	Longevity
$ 2,153,030	$ 175,219	$ 18,222	23,104	$ 38,832

City of Lake Alfred - Salary Schedule

FY 2017 / 2018

COLA: 0.00%

	Grade (6%)																			
	9.88	10.47	11.10	11.76	12.47	13.22	14.01	14.85	15.74	16.69	17.69	18.75	19.88	21.07	22.33	23.67	25.09	26.60	28.19	29.89
Step (2%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Base	20,545	21,778	23,085	24,470	25,938	27,494	29,144	30,893	32,746	34,711	36,794	39,001	41,341	43,822	46,451	49,238	52,192	55,324	58,643	62,162
(1y)1	20,956	22,214	23,546	24,959	26,457	28,044	29,727	31,510	33,401	35,405	37,529	39,781	42,168	44,698	47,380	50,223	53,236	56,430	59,816	63,405
(2y)2	21,375	22,658	24,017	25,458	26,986	28,605	30,321	32,141	34,069	36,113	38,280	40,577	43,011	45,592	48,328	51,227	54,301	57,559	61,013	64,673
(4y)3	21,803	23,111	24,498	25,968	27,526	29,177	30,928	32,783	34,750	36,835	39,046	41,388	43,872	46,504	49,294	52,252	55,387	58,710	62,233	65,967
(6y)4	22,239	23,573	24,988	26,487	28,076	29,761	31,546	33,439	35,445	37,572	39,827	42,216	44,749	47,434	50,280	53,297	56,495	59,884	63,477	67,286
(8y)5	22,684	24,045	25,487	27,017	28,638	30,356	32,177	34,108	36,154	38,324	40,623	43,060	45,644	48,383	51,286	54,363	57,625	61,082	64,747	68,632
(10y)6	23,137	24,526	25,997	27,557	29,210	30,963	32,821	34,790	36,877	39,090	41,436	43,922	46,557	49,350	52,311	55,450	58,777	62,304	66,042	70,004
Phase >1	23,600	25,016	26,517	28,108	29,795	31,582	33,477	35,486	37,615	39,872	42,264	44,800	47,488	50,337	53,358	56,559	59,953	63,550	67,363	71,404
Phase >2	24,072	25,516	27,047	28,670	30,390	32,214	34,147	36,196	38,367	40,669	43,109	45,696	48,438	51,344	54,425	57,690	61,152	64,821	68,710	72,833

1 Service Worker I

2 Service Worker II
Library Assistant

4 Utility Billing Clerk

5 SW III
Comm. Operator >2
Administrative Assistant
Operator Trainee

6 Comm. Coord. >2

7 Code Enf. Officer
Finance Clerk

8 Fire Fighter
Plant Operator
Mechanic

9 Police Officer

10 Police Officer II
Librarian

11 Fire Captain >2

12 Superintendent

13 Police Sergeant

15 Police Lieutenant

17 City Clerk
P&R Director

19 Com. Dev. Director
Fire Chief

20 Police Chief
Finance Director
Public Works/Utilities Director

City of Lake Alfred Payroll
Fiscal Year 2017/2018

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	COLA: Education	Longevity
City Commission**										
Mayor					6,000	6,000		300		
Vice Mayor					5,000	5,000		300		
Commissioner					5,000	5,000		300		
Commissioner					2,400	5,000		300		
Commissioner					2,400	5,000		300		
City Administration										
City Manager	3/5/2012	6	-	4 ^1	94,677	104,532	6 Yr Step	1%	M	3.25%
City Clerk	2/9/2015	3	17 ^1	2	52,192	57,559	2 Yr + CMC	1%	M	1.00%
Finance Department										
Finance Director	1/11/2005	13	20	6	62,162	70,004		1%	B	3.50%
Finance Clerk	5/3/2010	8	6	5	27,494	30,356	8 Year Step	1%		1.00%
Police Department										
Police Chief	10/12/1987	30	20	6	62,162	70,004		1%		7.75%
Police Lieutenant	3/9/1988	30	15	6	46,451	52,311		1%		6.50%
Police Sergeant	7/24/1995	23	13	6	41,341	46,557		1%		4.75%
Police Officer II	9/1/2004	14	10	6	34,711	39,090		1%		2.50%
Police Officer II	2/8/2016	2	9	2	34,711	36,113	2 Yr Step	1%		
Police Officer II	8/30/2010	8	9	5	34,711	38,324	8 Year Step	1%		1.00%
Police Officer	12/14/2015	2	10	2	32,746	34,069	2 Yr Step	1%		
Police Officer	4/25/2016	2	9	2	32,746	34,069	2 Yr Step	1%		
Police Officer	4/25/2016	2	9	2	32,746	34,069	2 Yr Step	1%		
Police Officer	10/1/2016	1	9	1	32,746	33,401	1 Yr Step	1%		
Police Officer	10/1/2016	1	9	1	32,746	33,401	1 Yr Step	1%		
Comm. Coord.	5/30/2007	11	6	6 >2	26,986	30,390		1%		1.75%
Comm. Operator	8/9/2006	12	5	6 >2	26,986	30,390		1%		2.00%
Comm. Operator	8/31/2009	9	5	5 >2	26,986	29,795		300		1.25%
Comm. Operator	8/16/2010	8	5	5 >2	26,986	29,795	8 Year Step	300		1.00%
Comm. Operator	10/17/2011	6	5	4 >2	26,986	29,210	6 Yr Step	300		0.50%
Fire Department										
Fire Chief	1/2/2007	11	19	6	58,643	66,042		1%		3.75%
Fire Capt/EMT*	11/12/1997	20	11	6 >2	38,280	43,109		1%		4.00%
Fire Capt/EMT	9/4/2004	14	11	6 >2	38,280	43,109		1%		2.50%
Fire Capt/EMT	4/18/2005	13	11	6 >2	38,280	43,109		1%		3.50%
FF/EMT	1/24/2010	8	8	5	30,893	34,108	8 Year Step	1%		1.00%
FF/EMT	4/28/2012	6	8	4	30,893	33,439	6 Yr Step	1%	A	0.50%
FF/EMT	12/1/2006	11	8	6	30,893	34,790		1%		1.75%
FF/EMT (PTR)			-		30,000	-				

City of Lake Alfred Payroll
Fiscal Year 2017/2018

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	COLA: Education	Longevity
Community Development										
Director	10/1/2007	10	18	6	58,643	66,042	10 Yr Step	1%	A	4.75%
Building Official (P/T)	2/18/2008	10	-	6	24,600	27,704	10 Yr Step	1%		1.50%
Code Officer (P/T)	10/1/2016	1	6	1	13,747	14,022	1 Yr Step	300		
Admin Assistant	10/14/2013	4	5	3	25,938	27,526	4 Yr Step	300		0.50%
PW Administration										
Superintendent	11/4/2009	8	12	5	39,001	43,060	8 Year Step	1%		2.50%
Sanitation & Refuse										
Svc Wkr III*	7/8/2000	18	5	6	25,938	30,920		1%		3.50%
Svc Wkr III	3/11/2013	5	5	3	25,938	27,526		300		0.25%
Svc Wkr III	9/2/2014	5	2	3	25,938	27,526		300		
Roads & Streets Maintenance										
Svc Wkr III	9/2/2014	4	5	3	25,938	27,526	4 Yr Step	300		
Svc Wkr II	4/26/2005	13	2	6	21,778	24,526		300		2.25%
Svc Wkr II	9/2/2014	4	2	3	21,778	23,111	4 Yr Step	300		
Svc Wkr II	4/18/2016	2	2	2	21,778	22,658	2 Yr Step	300		
Central Garage & Motor Pool										
Mechanic	9/24/2014	4	8	3	30,893	32,783	4 Yr Step	1%		
Parks & Recreation										
Director	9/16/2014	4	17	3	52,192	55,387	4 Yr Step	1%	B	1.25%
Svc Wkr III	5/13/2013	5	5	3	25,938	27,526		300		0.25%
Svc Wkr II	7/21/2014	4	2	3	21,778	23,111	4 Yr Step	300		
Svc Wkr II	4/11/2016	2	2	2	21,778	22,658	2 Yr Step	300		
Admin. Assistant	10/22/2012	5	5	3	25,938	27,526		300		0.25%
Extra Help (PTR)			n/a		10,000	10,000				
Library										
Librarian	10/1/2010	7	10	4	34,711	37,572		1%	M	1.75%
Asst Librarian (P/T)	11/12/2010	7	2	4 ^1	15,245	16,831		1%	A	1.25%
Asst Librarian (P/T)	7/13/2015	3	2	2	15,245	15,861		1%		
Asst Librarian (P/T)	1/6/2014	4	2	3	15,245	16,178	4 Yr Step	1%		

City of Lake Alfred Payroll
Fiscal Year 2017/2018

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	COLA: Education	Longevity
Enterprise Operations										
Service Operations										
Director	5/7/2001	17	20	6	62,162	70,004		1%		4.50%
Admin Assistant	10/30/2006	11	5 ^1	6	25,938	30,963		1%		1.75%
Superintendent	4/5/2010	8	11	5	36,794	40,623	8 Year Step	1%		2.00%
UB Clerk	1/6/2016	2	4	2	24,470	25,458	2 Yr Step	300		
UB Clerk	7/20/2011	7	4	4	24,470	26,487		300		0.75%
Svc Wkr III	11/15/2010	7	5	4	25,938	28,076		300		0.75%
Svc Wkr II	2/9/2015	3	2	2	21,778	22,658		300		
Svc Wkr II	10/1/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Water Operations										
Plant Oper. (PTR)			n/a		5,000	5,000				
Wastewater Operations										
Plant Operator	8/3/2009	9	9	5 ^1	30,893	34,790		1%		2.25%
Plant Operator	6/3/2013	5	8	3	30,893	32,783		1%		1.25%
Operator Trainee	2/17/2014	4	5	3	25,938	32,783	4 Yr Step	1%		
Operator Trainee	10/1/2016	1	5	1	25,938	26,457	1 Yr Step	300		0.25%

P/T - Regular Part Time
PTR - Part Time, Temporary, Reserve
M - Master (6%
B - Bachelor (4%)
A - Associate (2%)
* Outside of Payscale
** Changes will not take effect until new terms begin in 2017
^ Assignment Pay
> Phase in Grade Increase

	FY 17/18	FICA Exp.	Education	Holiday	Longevity
	$ 2,177,635	$ 178,149	$ 19,990	24,801	$ 43,325

	2,328,749
	178,149
	$ 2,506,898

2016 Pay Study Position	STARTING SALARY 15/16	LLM Sample	LLM %	Comp. Sample	Comp %	Overall	Overall %
Librarian	$ 34,030	$53,418	64%	$40,655	84%	$49,163	74%
Com. Dev. Director	$ 57,493	$87,465	66%	$69,584	83%	$76,736	75%
Parks & Rec. Director	$ 45,540	$74,113	61%	$51,064	89%	$66,430	75%
Comm. Coord.	$ 27,494	$47,574	58%	$29,391	94%	$46,006	76%
Police Chief	$ 60,943	$94,833	64%	$74,298	82%	$79,774	76%
Plant Operator	$ 30,287	$37,952	80%	$41,236	73%	$40,141	77%
Police Sergeant	$ 38,236	$54,825	70%	$46,736	82%	$49,225	78%
Code Enforcement	$ 28,572	$35,347	81%	$37,945	75%	$37,000	78%
Fire Capt/EMT	$ 36,794	$51,302	72%	$44,071	83%	$46,700	79%
Fire Capt/EMT	$ 36,794	$51,302	72%	$44,071	83%	$46,700	79%
Fire Capt/EMT	$ 36,794	$51,302	72%	$44,071	83%	$46,700	79%
Fire Chief	$ 57,493	$90,549	63%	$65,378	88%	$72,570	79%
Finance Clerk	$ 26,955	$34,321	79%	$34,283	79%	$34,292	79%
Finance Director	$ 60,943	$97,069	63%	$71,387	85%	$76,523	80%
City Manager	$ 92,821	$138,923	67%	$106,898	87%	$116,048	80%
Svc Wkr III	$ 25,429	$32,112	79%	$30,943	82%	$31,303	81%
Comm. Operator	$ 25,938	$34,997	74%	$29,391	88%	$32,995	81%
Comm. Operator	$ 25,938	$34,997	74%	$29,391	88%	$32,995	81%
Comm. Operator	$ 25,938	$34,997	74%	$29,391	88%	$32,995	81%
Comm. Operator	$ 25,938	$34,997	74%	$29,391	88%	$32,995	81%
Svc Wkr III	$ 25,429	$32,112	79%	$30,943	82%	$31,303	81%
Svc Wkr III	$ 25,429	$32,112	79%	$30,943	82%	$31,303	81%
Svc Wkr III	$ 25,429	$32,112	79%	$30,943	82%	$31,303	81%
Svc Wkr III	$ 25,429	$32,112	79%	$30,943	82%	$31,303	81%
PW Superintendent	$ 38,236	$52,461	73%	$45,330	84%	$47,112	81%
Utility Superintendent	$ 38,236	$52,461	73%	$45,330	84%	$47,112	81%
Admin Assistant	$ 25,429	$31,023	82%	$31,531	81%	$31,418	82%
Admin Assistant	$ 25,429	$31,023	82%	$31,531	81%	$31,418	82%
Admin. Assistant	$ 25,429	$31,023	82%	$31,531	81%	$31,418	82%
Plant Operator	$ 32,104	$37,952	85%	$41,236	78%	$40,141	82%
Svc Wkr I	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr I	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr I	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%
Svc Wkr II	$ 21,351	$25,664	83%	$26,372	81%	$26,214	82%

2016 Pay Study Position	STARTING SALARY 15/16	LLM Sample	LLM %	Comp. Sample	Comp %	Overall	Overall %
Mechanic	$ 30,287	$36,791	82%	$36,705	83%	$36,725	83%
Public Works Director	$ 60,943	$86,679	70%	$68,389	89%	$72,692	84%
FF/EMT	$ 30,287	$38,569	79%	$34,329	88%	$35,541	85%
FF/EMT	$ 30,287	$38,569	79%	$34,329	88%	$35,541	85%
FF/EMT	$ 30,287	$38,569	79%	$34,329	88%	$35,541	85%
Asst Librarian (P/T)	$ 21,351	$31,185	68%	$20,800	103%	$29,108	86%
Asst Librarian (P/T)	$ 21,351	$31,185	68%	$20,800	103%	$29,108	86%
Asst Librarian (P/T)	$ 21,351	$31,185	68%	$20,800	103%	$29,108	86%
City Clerk	$ 51,169	$67,739	76%	$56,407	91%	$59,429	86%
Police Officer	$ 32,104	$40,613	79%	$36,119	89%	$37,243	86%
Police Officer	$ 32,104	$40,613	79%	$36,119	89%	$37,243	86%
Police Officer	$ 32,104	$40,613	79%	$36,119	89%	$37,243	86%
Police Officer	$ 32,104	$40,613	79%	$36,119	89%	$37,243	86%
Police Officer (SRO)	$ 32,104	$40,613	79%	$36,119	89%	$37,243	86%
UB Clerk	$ 23,990	$30,169	80%	$25,826	93%	$27,563	87%
UB Clerk	$ 23,990	$30,169	80%	$25,826	93%	$27,563	87%
Police Lieutenant	$ 45,540	$60,488	75%	$48,816	93%	$51,734	88%
Police Officer II	$ 34,030	$40,613	84%	$36,119	94%	$37,243	91%
Police Officer II	$ 34,030	$40,613	84%	$36,119	94%	$37,243	91%
Police Officer II	$ 34,030	$40,613	84%	$36,119	94%	$37,243	91%

Employee Market Gap Compensation Plan

80% Base Starting Salary Goal:

	Original	Cost	Proposed	Annual Cost	Phase Cost
Holiday	100	$6,400	$200	$12,800	$6,400
Phase 2			$300	$19,200	$6,400
Phase 3			$300 or 1%	$23,975	$4,775
Longevity (5y+)	$75/year		0.25%/year	$38,832	$38,832
Education	300/600/900	$5,700	1%/2%/3%	$9,111	$3,411
Phase 2			2%/4%/6%	$18,222	$9,111
Step			8y Step	$16,199	$16,199

Total Current Cost: $12,100

Total Remaining Cost: $36,484.94

COLA equivalent: 1.57%

Reference:	COLA	1%	$23,177

	Starting Pay	12% Step*	5% Longevity**	Education	Total
Employee:	80%	90.09%	4.50%	0.00%	94.60%
of market avg			Associate	1.80%	96.40%
			Bachelor	3.60%	98.20%
			Master	5.41%	100.00%

* After 10 years of service

** After 15 years of service

Implemented

Proposed