City of

Lake Alfred

Where people matter

Annual Budget for FY 2010-2011

The Government Finance Officers Association of the United States of America and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lake Alfred for its annual budget for the fiscal year beginning October 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as policy document, operations guide, financial plan, and as a communications device. This award is valid for only one year. We believe our current budget continues to conform to program requirements. We will be submitting for this fiscal year beginning October 1, 2010.

City of Lake Alfred Commission

Jack Dearmin
Mayor

Albertus Maultsby
Vice - Mayor

Lowell Schmidt
Commissioner

Nancy Daley
Commissioner

Tracy Garcia
Commissioner

Mission Statement

"To provide, in a professional manner, the citizens of the City of Lake Alfred with quality services that are both reasonable and efficient in cost, while promoting managed affordable growth."

FACT SHEET

Polk County Population and Millage Rate by City

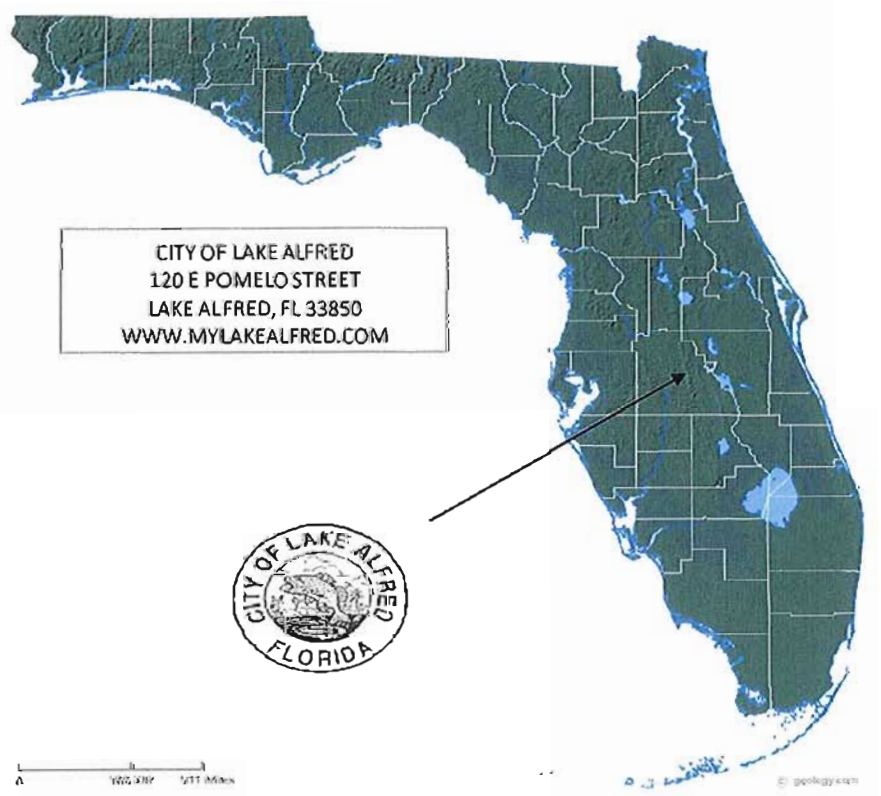
Auburndale	14,033	3.8393
Bartow	17,007	3.9962
Davenport	2,758	5.9792
Dundee	3,299	7.0000
Eagle Lake	2,825	7.6516
Fort Meade	5,766	3.3509
Frostproof	2,839	7.8209
Haines City	18,753	6.9900
Highland Park	250	8.3161
Hillcrest Park	252	0.3125
Lake Alfred	4,627	6.5800
Lake Hamilton	1,389	7.0000
Lakeland	94,163	3.6538
Lake Wales	13,067	7.3277
Mulberry	3,359	8.0500
Polk City	1,685	7.8000
Winter Haven	34,464	5.7900
Unincorported County	363,807	6.8065

CITY STATS

Date of Incorporation: 1915
Form of Government: Council / Manager
Size : 10 square miles
Current population : 4,627
Number of Lakes : 11
Number of Schools : 7
Number of Parks : 10

TOP TEN TAX PAYERS

Water Ridge
Todhunter International
Meritage Homes
Imperial Brands, Inc
Cypress Greens
Lexington Preserve
Verizon
Central Suburban
Bowen Family Homes
L A Mobile Home Park



MAJOR EMPLOYERS

Polk County School
University of Florida (IFAS)
Florida Distillers
Growers Fertilizer
City of Lake Alfred

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Budget Message

BUDGET MESSAGE FROM THE CITY MANAGER

LARRY HARBUCK

September 1, 2010

Honorable Mayor, City Commissioners and Citizens
City of Lake Alfred
Lake Alfred, FL 33850

I am pleased to present the City of Lake Alfred's Annual budget for fiscal year October 1, 2010 through September 30, 2011. The City strives to develop a budget document that is informational and increases citizen awareness of the City's financial operations.

The goals of the City of Lake Alfred and subsequently each of its operating department are articulated within their respective sections of the budget. Their actions are designed to meet federal and state mandates and to identify projects for improving the quality of life for the citizens. The City has undergone a visioning process in the first quarter of 2010, where an overall review of the City's future goals were gathered from residents, advisory board members, City staff and City Commissioners. With the 2009 Evaluation and Appraisal Report (EAR) of the City's Comprehensive Plan, key issues have been identified that include:

- Residential Growth
- Transportation and Infrastructure
- Parks and Recreation
- Downtown and economic development and sustainability

The budget document contains four sections which include an Introduction, Budget Summary, Departments details, and Appendices. Within the introductory section, you will find a narration of the budget process, fund types, revenue sources and trends. The summaries section provides information on budgeted revenues, expenditure summary by fund and department, City's organizational chart and positions budgeted. Each Departments expenditures section will show each of the City's departments

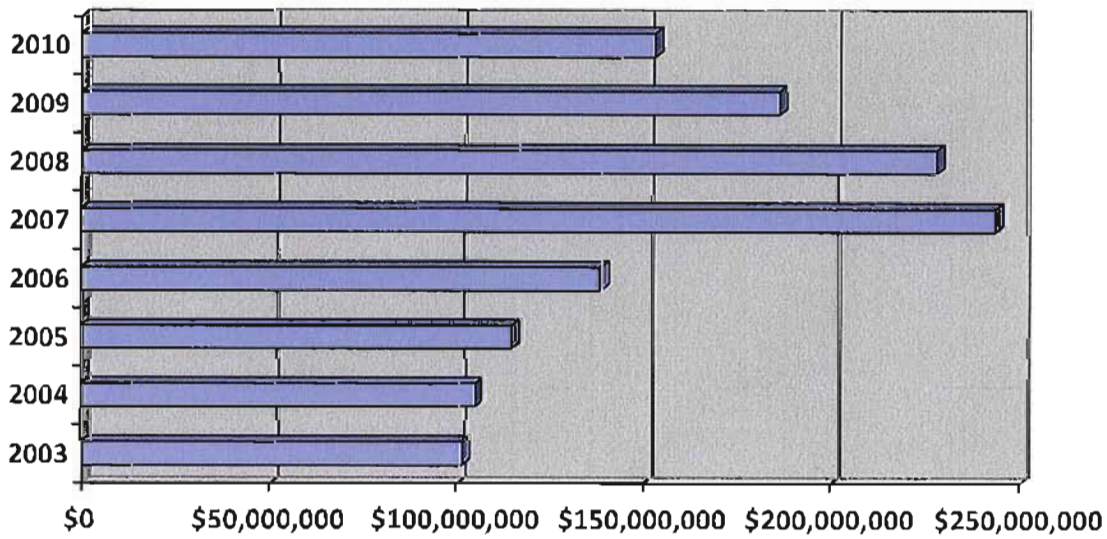
in more detail, including goals for the upcoming year and itemized expenditure categories. Appendices provide supplemental data to the budget, most of which is derived from current data that supports the overall Budget document. These include: Payroll Information, Five –Year capital outlay, Fund Balance and Restricted Revenues, Fees and Charges, and Glossary.

This budget is being presented with no ad valorem tax increase. There is an automatic rate increase for building and zoning all fees go up 5% semiannually, and fuel adjustment fee increases by 3% annually. No other fees or charges will be increased to fund this budget. The overall budget is reduced by 1.3%.

Ad Valorem

The assessed taxable value for the City of Lake Alfred has reduced by approximately 16% this year from 2009. Continual decreasing property values and steady foreclosures are the main reason for decrease in taxable values. New legislation allowing homeowners to carry a portion of their "Save Our Homes" deduction to a new home purchase, known as Homestead Portability, resulted in an additional loss of $206,930 in taxable value.

Taxable Values in Lake Alfred



At this time, the Commission has approved a tentative millage rate of 6.580. This budget has been based on a millage rate 6.580 mills and prepared at the 95% allowed, pursuant to State guidelines. This budget will allow the administration to reduce taxes on the citizens.

With the City's current fee structure, Ad – Valorem taxes make up 25% of the General Fund revenues. The general fund supports administration, police, fire, library services, parks and recreation. Other ways to generate revenue to support the general fund are being reviewed. The goal is to find ways to create new revenue streams without reducing our current level of service.

Reorganization

The reduction of revenue is being addressed through reorganization and attrition. Planning and Economic Development for the City has been taken over by the City manager's office. The City Clerk, Building and Zoning, Library and Parks and Recreation will report to the City Manager's office. Public Works and Utilities have been combined into one department with one director. Parks and Recreation have been combined into one department. Three individuals will be retiring this year. One of those positions will not be replaced, but duties split between two existing positions. The other two positions will be replaced at lower rates in the pay classifications. One additional police officer position has been added to the staff for the Police Department, and one additional firefighter has been added to the staff for the Fire Department.

During the annual budget workshop held in July 2010, reorganization of City offices was discussed to address possible growth within city offices. A long term plan to expand City Hall is underway, with two options being considered to house all administrative offices, or Police Department in the future. The first phase is a new roof and relocation of HVAC units for the building. Engineering will be done for all phases and as funds become available construction will begin. Grant funding will be aggressively sought.

Sanitation

In an effort to maintain current service rates and still provide a quality level of service, there has also been some examination given to the way services are provided to citizens, more specifically sanitation service. After careful consideration, this operation is being moved into the general fund to help offset the losses in ad valorem, and to help reduce the general fund's dependence on Ad Valorem taxes. The commercial dumpster route will be outsourced and create an additional $10,000 in sanitation franchise fees.

Residential and Commercial customers will go to once a week pick up with a 95- gallon trash receptacle and a 65-gallon recycling bin. The previous sanitation operation included two pickups a week with two 32 gallon cans plus two bins for recycling. The proposal will increase capacity of current service by 20%, and it promotes recycling rather than increasing tonnage going to the County landfill facility.

There are several advantages for the City to make this change. This will allow for a safer working environment for employees and a possible fewer injuries reducing Workers Compensation modification. Future growth can be added to route with a huge cost in equipment. Fuel and emissions will be reduced which is essential to meeting long term goals established in the Vision and EAR documents. There will be a reduction of staff as currently unfilled position will be eliminated from the overall budget. The City's current sanitation equipment will be retrofitted with automatic mechanical arms that will pick-up the new receptacles. There will still be one driver and one service worker on each truck. Implementation is scheduled for full operation to begin January 2011 by City staff.

Technology

Advances in technology result in improvements for the City's efficiency and effectiveness. Travel and training is a key way of discovering technological advances and bringing the knowledge to our community. Last year the Utilities department was able to perform their own hydrant testing instead of hiring an outside company. Public Works and Utilities cancelled separate contracts for internet service due to wireless connections made this year, resulting in annual savings of $2,400. This year computer training is underway allow for a reduced dependence on an outside company and reduce future costs. Through an upgrade in the Utility Billing system, utility bills will be emailed out to customers who request it, ultimately reducing communication costs.

The document imaging system is a major component in trying to become more efficient. New ways to utilize will be explored in the upcoming year. The police department will be connecting with sheriff's department in a county wide communication system known as TIBURON. Document retrieval will be a part of their upgrade.

Last year a priority was made on getting all official City documents into Laserfische digital imaging system. The Clerk's office has implemented procedures for data integration, by scanning all new records and utilizing summer volunteers to back-log older documents. The clerk's office has also implemented new Business Tax and Cemetery Software, making the process of issuing Business Tax Receipts and sales of cemetery plots much more efficient.

Florida Department of Transportation Improvements to US Highway 17/92

The core downtown of Lake Alfred has undergone a transformation with the one-way pair improvements to US Highway 17/92. The construction portion of the project began in August 2009, and is expected to be complete ahead of schedule in fall 2010. The City and Polk County have entered into an agreement for a Core Improvement Area to be established along the Highway corridor, waiving some City and County impact fees to promote investment and redevelopment. The City along with the Chamber of Commerce will be assisting the current business community to adjust to the changes in the traffic pattern. The commission has already granted a moratorium on time restraints and permit fees for special event signs, allowing business to advertise themselves more aggressively to commuters.

The Vision and Goals document, adopted August 2010, provides a guideline for the redevelopment and sustainability for the Lake Alfred downtown. In combination with the adopted EAR updates at the end of calendar year 2010, the City will review and amend policies within the Unified Land Development Code that will promote this revitalization.

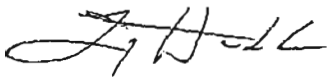
Conclusion

In closing, the City is in sound financial condition, however will need to remain conservative with challenges in the current economic conditions. We continue to maintain a responsible level of fund balance for emergencies.

September 1, 2010

This budget serves the citizens providing the funds necessary to maintain our current level of service to the community. I wish to thank the Mayor and Commissioners for their understanding and sharing priorities for the City in the past year. I also extend my appreciation to the Department Directors and staff for their dedication, and especially Finance Director Amber Deaton for her hard work and commitment in the preparation of the 2010-2011 Annual Budget.

Respectfully submitted,



Larry Harbuck
City Manager

Introduction

INTRODUCTION

Appropriated Fund Types and Basis of Budgeting

Definition of "Fund": - A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The city has two funds; general and enterprise.

Governmental Type Fund:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Resources include taxes, franchise fees, state and local shared revenues, grants, licenses and permit fees, fines and forfeitures, charges for services, and miscellaneous revenues such as interest. Services provided by the General Fund are general government, public safety, physical environment and transportation, culture and recreation, and human services.

Budgets for the governmental type fund are prepared on the modified accrual basis. Generally, revenues are recognized as soon as they are both measurable and available and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the City's audited financial statements.

Revenues which are considered to be susceptible to accrual include taxes, franchise fees, major state shared revenues, business tax receipts, and interest earnings. Grants are accrued if they are both measurable and available. Permits, charges for services, fines and forfeitures, miscellaneous state shared revenues, and most other miscellaneous revenues are recorded when the cash is received because they are generally not measurable until the cash is received.

Exceptions to recognizing expenditures when the related liability is incurred are expenditures related to compensated absences (accumulated vacation and sick pay), debt service expenditures, and any expenditure related to claims and judgments. These expenditures are recorded when the expenditures are due.

Sanitation - User fees, extra trash and a fuel adjustment fee pay for the operation. There are two reserve funds collected with the collection fee. The equipment reserve is to pay for dumpsters, replace lighting loader and additional equipment needed in this department. The vehicle replacement fee pays for new garbage trucks.

Enterprise Type Fund:

Water and Sewer Utility - User fees and other revenues related to the operation of the City's utility system are accounted for in this fund for the provision of water, and sewer service to the system's customers.

Stormwater- User fees are collected on the utility bill, and pay for 20% of an employee, annual lease payment for street sweeper and any other expenses related to stormwater.

Budgets for the enterprise funds are prepared on the modified accrual basis. However, the budgets are prepared as close as practical to the reporting for the enterprise funds in the City's audited financial statements which is the accrual basis. Under the accrual basis revenues are recognized when they are earned and expenses are recognized when they are incurred. The major differences between the budgeting and reporting for the enterprise funds are that fixed asset capital outlays and debt service principal payments are included in the budget but depreciation and amortization are not.

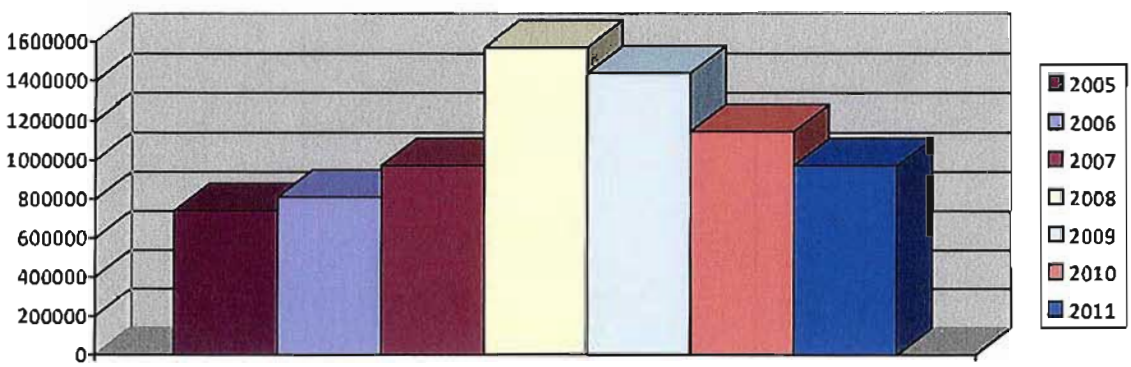
Revenue Sources and Trends

This section describes the sources, methods of budgeting, and trends for the City's revenues.

Ad Valorem Taxes: General Fund

Ad valorem taxes are budgeted at $971,520 this is an 18% decrease from last year. The tax is collected by the County based on the application of the City's adopted millage rate to assessed property values. The City's millage rate is adopted each budget year based on knowledge of the gross taxable value as certified by the County Property Appraiser. This makes budgeting for ad valorem tax revenue very precise. This first draft of the budget is calculated using 6.580 mills and only budgeting 95%. The bulk of the tax collections occur from November through March as tax bills go out in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Ad valorem taxes are of the highest degree of stability as a revenue source for governmental funds. The following table illustrates that growth.

AD VALOREM TAX TREND



Other Taxes: General Fund

These taxes are budgeted at $960,383 and are collected from customers by providers and remitted to the City on a monthly basis. The telecommunications service tax, half-cent sales tax, and local option gas taxes are remitted by providers to the State which in turns distributes collections to local governments with a one month lag. Local Option Gas Tax is budgeted at $190,010 and is remitted to the City by the State based on a formula of severable variables. The tax is first collected at the pump on a cents per gallon basis which varies from county to county. This revenue is budgeted based on estimated provided by the State. Utility service taxes are calculated as a percent of service cost. Budgeting for these revenues is mainly done by historical trend along with any information on rate or customer base changes. This revenue source is highly reliable and tends to be stable or slightly growing. Electricity is by far the biggest generator of this revenue with water coming in next.

Intergovernmental Units: General Fund

The city receives revenue from the State of Florida and other government agencies. Revenue sharing is a source created by the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. Budgeted this year is $129,016. Fire Mutual Aid is received from the county so that the city's fire department covers their area, $127,859. The amount of $89,300 is a reimbursement from the schools to pay for the school resource officers.

Included in intergovernmental revenue are grants. A summary of grant revenues budgeted in the General Fund is as follows:

	Grant Title	Funding 2011
JAG	Tag Reader	$ 14,350
Visit Florida Grant	Directional Signage for Parks	$ 1,000
CDBG	ADA Bathrooms – Chamber	$ 56,650
Polk County MSTU	Little League Fields	$ 9,600
SWFWMD Grant	Storm Water Master Plan	$75,000
	Total Grant Funding	$156,600

A brief description of each of the grants is as follows:

JAG – Justice Assistance Grant – applied for annually.

Visit Florida Grant is a 50/50 match to purchase directional signs for parks.

CDBG – Community Development Block Grant – this project will provide the Chamber building with an ADA compliant bathroom.

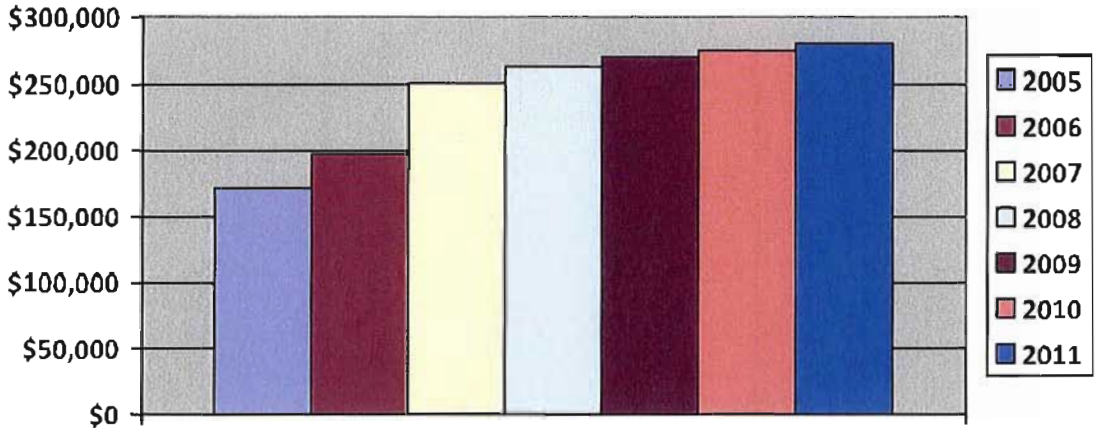
Polk County MSTU is a tax collected by the county to for improvements in Parks and Recreation county- wide. This money will provide funding for additional walk ways in Lions Park.

SWFWMD – Southwest Florida Water Management District has funded a 50/50 match grant to perform phase one of the city's storm water master plan.

Franchise Fees: General Fund

The city receives franchise fees from an electric company and also sanitation companies that are contracted with some our businesses. In 2007, the agreement with Tampa Electric was renewed, and revised to include industrial customers. The amount budgeted for this revenue is $280,000. The revenue line has not grown due to the increase in tax Tampa Electric has to pay reducing the City's income by $1,801 monthly from $875.

ELECTRIC FRANCHISE FEE TREND



Licenses and Permits: General Fund

Business Tax revenue is budgeted at $10,000 based on recent trend since annual renewals account for the bulk of this revenue. This year the fees will go up by 5%. Building permits are budgeted at $30,000. The building department is being very conservative with revenue predictions. There are reserves to cover the operation for another year. The building reserve fund will be exhausted this year, and if construction does not pick up this department will have to be paid for entirely out of general fund revenues.

Fines and Forfeitures: General Fund

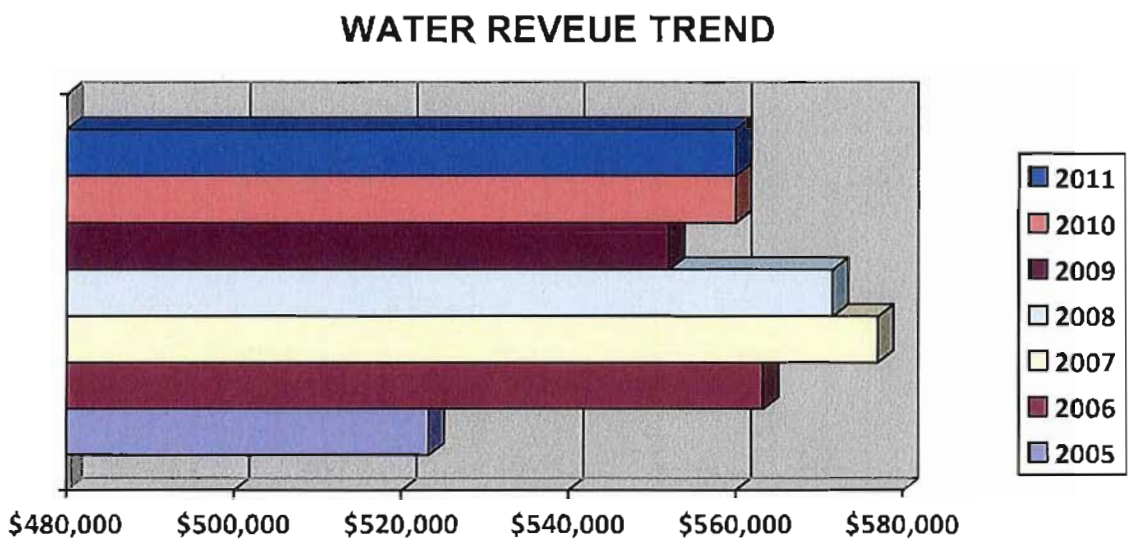
Various fines and forfeitures are conservatively budgeted at $68,304 based on historical trend. Court fines, traffic fines, and fines make up most of the fines levied. This revenue source does fluctuate year to year making conservative estimates the best method for budgeting. There should be an increase in fines due the new state statue making it mandatory to wear your seatbelts. The patrol officers have been actively advising drivers of this change. The penalty is $100.

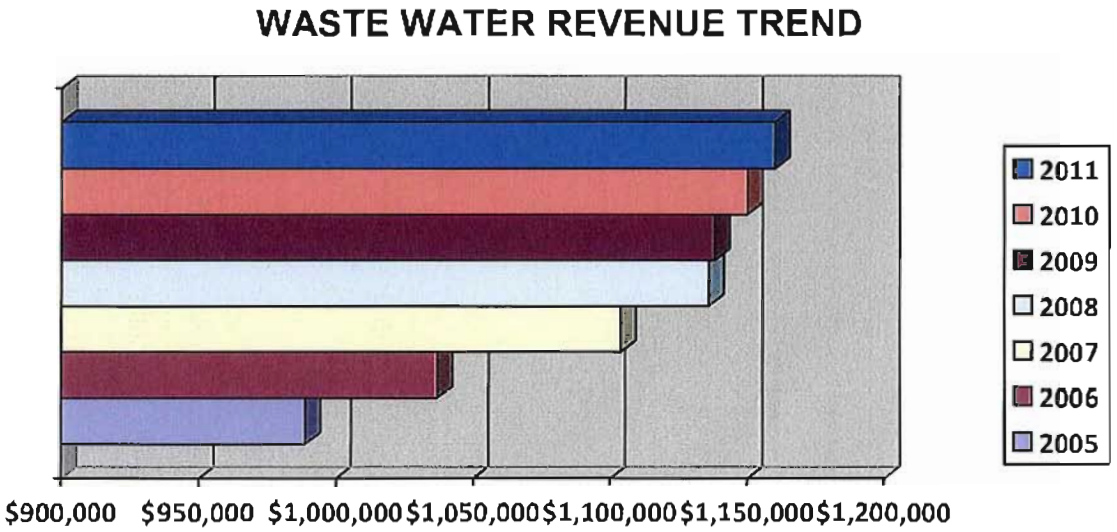
Utility Billing Charges for Services: Enterprise Fund

These revenues are from charges generated from monthly billings from the utility billing system. Budgeted storm water charges of $56,000 are based on trend analysis to budget this highly stable revenue.

Charges for water, sewer, and irrigation water services are based on minimum charges each month plus any consumption above that. Together with reconnect fees, late, and turn on fees these charges are budgeted at $2,043,950. These

revenues are budgeted by trend analysis, and readjusted at midyear if necessary. The city has a large amount of seasonal customers and during the summer months revenues drop in all areas. The unusual spike in July and August in water revenue is due to the watering of lawns. The majority of our older customer base has only one meter for water and irrigation. The water management district is encouraging cities to address their current rate structures to ensure the rates promote water conservation. Not this year, but possibly next the current minimum charges will need to be evaluated.





Rentals: General Fund

The management of the city is very aggressive in securing reoccurring revenue. Tower rentals have become a very good source of revenue for the city. This year it is budgeted at $129,718. All of the revenue is secured through contracts with the telecommunication companies for several years. The rental of city facilities is on the rise with the addition of the Mackay Estates. This current budget year the fees were increased by the Parks and Recreation Board.

Miscellaneous Revenues: General and Enterprise Funds

Interest revenue is conservatively budgeted among the appropriate funds at $135,000. All miscellaneous revenues are conservatively budgeted at $6,100. As miscellaneous revenues also contain non-recurring or unusual items, the overall total will generally fluctuate year to year.

Non-Revenues: General Fund

The inter-fund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at $70,000. Last year (2009) there was not a transfer from the enterprise fund into the general fund. The FY 2007 budget uses $33,280 of local option gas tax fund balance generated from prior year revenues to pay for paving projects, and $59,196 will be allocated from the Building department reserve to support the department. The use of fund balance fluctuates year to year based on circumstances and availability.

General Fund

REVENUES (001)	2009 Actual	2010 Adopted	2011 Budget
TAXES			
Ad Valorem	$1,462,058	$1,145,524	$971,520
9th Cent Gas Tax	20,791	25,000	20,000
Utility Tax -Propane	4,067	4,000	5,000
Utility Tax - Water	48,598	50,000	50,000
Utility Tax- Electric	279,075	265,000	300,000
Local Option Gas tax- loc6	114,313	112,755	116,824
Local Option Gas tax- loc5	72,409	69,720	73,186
Local Gov't Half-Cent Sales Tax	216,569	213,336	225,373
Telecommunications Svc Tax	170,303	171,591	170,000
TOTAL TAXES	$2,388,182	$2,056,926	$1,931,903
LICENSES AND PERMITS			
Business Tax	$8,731	$9,000	$10,000
Admin Fee County Impact Fees	706	1,000	1,000
Alarm Permit	1,200	500	500
Building Inspections	498	500	1,000
Liens - Violation of Ordinance	3,718	7,000	10,000
Building Permits	31,098	38,000	30,000
TOTAL LICENSES AND PERMITS	$45,951	$56,000	$52,500
INTERGOVERNMENTAL			
State Revenue Sharing	$121,278	$122,410	$129,016
Mobile Home Licenses	12,395	15,000	13,000
Alcoholic Beverage Licenses	3,109	5,000	3,200
Comm Development Block Grant	149,477	75,870	56,650
Police Dept - Grants	6,109	88,000	14,350
FDOT - Right of Way Maint	19,091	20,110	20,110
FDOT - Signaling Maint	1,236	1,236	1,331

INTERGOVERNMENTAL CONT'D	2009 Actual	2010 Adopted	2011 Budget
FDOT - Street Lights Maint	15,047	14,899	14,899
Polk Co Sch Resource Officer	93,866	89,300	89,300
Polk Co Fire Mutual Aid	127,939	128,081	127,859
Polk Co Library Service	26,934	25,511	25,000
TOTAL INTERGOVERNMENTAL	$576,480	$585,417	$494,715
FRANCHISE FEES			
Electric	$287,299	$275,000	$280,000
Gas	15,557	17,636	18,000
Sanitation/Solid Waste	4,865	6,000	15,000
TOTAL FRANCHISE FEES	$307,722	$298,636	$313,000
CHARGES FOR SERVICES			
Variance	$0	$500	$500
Sale of Maps & Publications	0	100	100
Copying and Research	315	500	500
Sale of Cemetery Lots	5,710	6,000	10,000
Recreation - Program Fees	10,453	11,250	11,250
Parade Fees	0	200	200
Filing Fee - City Election	120	300	300
Witness Fee	18	20	20
Fire Suppression Fee	100	200	200
Library Printing	389	1,000	1,000
Police Reports and Services	936	1,500	1,500
TOTAL CHARGES FOR SERVICES	$18,041	$21,570	$25,570
SANITATION			
Garbage Pick Up	$386,703	$385,000	$335,000
Extra Trash Pick Up	1,229	1,500	3,000
Fuel Adjustment Fee	85,091	88,000	90,640
Sanitation Reserves	121,160	11,500	98,000
TOTAL SANITATION REVENUES	$ 540,749	$ 486,000	$ 526,640

	2009 Actual	2010 Adopted	2011 Budget
FINES AND FORFEITURES			
Police Fines	$ 35,945	$ 35,000	$ 30,000
Police Retirement	29,685	29,685	30,804
Library Fines	1,231	1,500	1,000
Confiscated Funds	657	1,000	1,000
Police Education	3,425	3,000	3,000
Restitution	2,186	3,000	1,500
TOTAL FINES AND FORFEITURES	$73,647	$74,185	$67,304
RENTALS			
Rentals - Highland Comm Ctr	$4,709	$5,000	$5,000
Rentals - Mackay House	5,039	10,000	10,000
Rentals - City Park	1,616	2,000	1,500
Rentals - Towers	125,314	129,945	129,945
Rentals - Ball Fields	20	300	100
TOTAL RENTALS	$136,698	$147,245	$146,545
INTEREST EARNED			
Interest on Investments	$30,175	$35,000	$20,000
TOTAL INTEREST EARNED	$30,175	$35,000	$20,000
MISCELLANEOUS			
Sale of Scrap	$11,088	$1,000	$1,000
Private Donations	4,501	2,850	0
Mackay Park Donations	0	100	0
Motor Tax Refunds	4,360	4,200	4,200
Storage	5,075	1,000	1,000
Insurance Proceeds	12,443	1,000	0
TOTAL MISCELLANEOUS	$37,590	$10,050	$6,200

	2009 Actual	2010 Adopted	2011 Budget
TRANSFERS			
Local Option Gas Tax	$87,816	$33,280	-
Reserve – General Fund	-	-	225,000
Reserve – Public Safety Impacts	-	-	30,000
Reserve – Building Department	35,200	51,906	50,000
Leet Fund	2,000	2,000	2,000
Water & Sewer Collection	-	35,000	-
TOTAL TRANSFERS	$176,116	$122,186	$307,000

Enterprise Funds

UTILITIES (WATER & WASTE WATER)			
Water	$ 552,595	$ 560,000	$ 560,000
Irrigation	129,703	130,000	128,000
Waste Water	1,142,377	1,150,000	1,160,000
TAP FEE			
Sewer	1,350	2,000	2,000
FEES - OTHER			
Turn-On	22,800	30,000	31,500
Reconnect	27,077	30,000	37,000
Temp Water Service	1,950	2,000	2,000
Water Meter Install	10,075	10,000	10,000
NSF Check	2,550	2,450	2,450
Late Fees	36,190	45,000	70,000
Turn- Off	-	20,000	35,000
Service Work Orders	53,150	1,000	1,000
OTHER INCOME			
Write off Accounts Collected	1,468	1,500	2,000
Scrap Metal	-	3,000	3,000
Interest	69,892	37,000	35,000
Loan Proceeds	-	54,000	-
Reserves	-	279,477	150,000
Impact Fees	5,163	10,326	-
TOTAL UTILITIES REVENUE	$2,107,201	$2,444,623	$2,228,950

	2009 Actual	2010 Adopted	2011 Budget
STORMWATER			
Revenue	$55,797	$56,000	$56,000
Prior Year Carry forward	-	30,000	75,000
SWIFTMUD Grant	-	-	75,000
TOTAL STORMWATER REVENUE	$55,797	$86,000	$206,000
TOTAL REVENUE	$6,322,532	$6,432,838	$6,339,927

Financial Policies

This section describes the major financial policies that affect the City's long term financial planning and budgeting processes. The processes are affected by these policies in varying ways. As the annual budget is prepared as a balanced budget, total revenues and other financing sources equal total expenditures and other financing uses for each fund, these policies serve to match fluctuating spending needs with available resources. Some years the use of fund balance is needed to balance a fund's budget, thereby making a fund balance reserve policy an important planning and budget tool. Large scale capital project spending needs and fluctuating interest rates make debt management an important financial policy issue. Investing the City's funds so that the fund's values keep pace with rising costs is constantly important.

Purchase Policy

I. The following procedures will be complied with for purchasing as determined by dollar amount of purchase:

$100 -$499.99

A. Authorized personnel shall attempt to purchase products and services from vendors which have been determined by City Administration to be reasonable in cost in providing such products and services. Authorized personnel when purchasing a single item in this cost category should attempt to compare costs of products and services from approved vendors.

B. The City Manager or the Department director may authorize purchase under State contracts or other government contracts which would permit the City to purchase products or services at guaranteed costs. This would include "piggy back" purchasing on county or municipal contracts, if such contracts permit such purchases.

$500-$4,999.99

A. The Department Director, authorized supervisor or the City Manager shall compare costs of products and services from three separate vendors either in person, catalogs, or through obtaining telephone quotations.

B. The City Manager may authorize purchase under State contracts or other government contracts which would permit the City to purchase

products or services at guaranteed costs. This would include "piggy back" purchasing on county or municipal contracts, if such contracts permit such purchases.

$5,000 to $9,999.99

A. The Department Director and/or the City Manager shall solicit written quotations for the purchase of products or services. Three written quotations shall be obtained when possible. If less than three vendors provide a written quotation, it must be documented which firm was contacted and their response or that the vendor is a single source of the product or service within the service area.

B. The City Manager may authorize purchase under State contracts or other government contracts which would permit the City to purchase products or services at guaranteed costs. This would include "piggy back" purchasing on county or municipal contracts, if such contracts permit such purchases.

$10,000 or higher:

A. The Department Director and City Manager will prepare written specifications for a formal bid procedure. An appropriate amount of time will be given for qualified vendors to submit sealed written bids. Upon opening of bids on a predestinated date and time, bids will be evaluated to determine whether they are complete and as such eligible for consideration by the City Commission. The City Commission will award the bid to the successful vendor. The City Commission will evaluate bids by cost and quality of the products and services offered. The City Commission may waive all formalities and/or reject all bids.

B. The City Manager may authorize purchase under State contracts or other government contracts which would permit the City to purchase products or services at guaranteed costs. This would include "piggy back" purchasing on county or municipal contracts, if such contracts permit such purchases.

C. The City Commission may authorize the purchase of engineering, architectural, and other consulting services through guidelines as permitted by Florida State Statutes. Such services are usually guided by service agreements.

II. The above guidelines do not apply to conferences, education seminars, registrations, professional memberships and associated travel costs.

III. The above guidelines do not apply in the case of an emergency or natural disaster as determined by the City Manager or declared by the Mayor as allowed by law.

New Vendor Policy

Staring June 2008, all new vendors must approved by the City Manager before they can be used.

Fund Balance Reserve Policy

The City will be looking into adopting a Fund Balance Reserve policy which sets aside percentages of fund balance of the General Fund to cover three and two months, respectively, of budgeted operating expenditures. There currently is an informal policy that requires $54,000 be designated a reserve fund balance until we reach three months of operating monies.

Debt Management Policy

There is currently no debt management policy in place. There is no state statue or ordinance placing limitations on municipal debt. The city only issues debt in cases where it is a practical method for financing large capital projects. The policy of pay as you go is utilized in most cases. Debt will not be issued to cover operating expenditures. Each case for borrowing funds is evaluated separately and the services of an outside financial advisor are used. The guidance of the City's attorney and auditor are also engaged. The City Commission must approve all issuances of debt. Besides funding new projects, refunding of existing debt is also examined when warranted.

Investment Policy

In 2003, the City adopted an investment policy written internally using guidelines from the Government Finance Officers Association and has updated it accordingly. This policy applies to all of the City's funds except deferred compensation and other employee benefit plans where there are other existing policies or indentures in effect. The policy outlines the investment objectives as: Protection of the City's funds; liquidity to meet operating requirements; maximize investment return while minimizing investment risk; and setting procedures to control risks and diversify investments. The investment policy designates the Finance Director as the investment officer with oversight from the City Manager and states that the "prudent person" standard (as defined) is to be used by city staff in the management of the City's investment portfolio.

Authorized investment instruments are detailed in the policy and consist of an array of conservative instruments including government backed securities, certain bankers acceptances and commercial paper, and CD's and savings accounts in U.S. banks. The policy allows for the use of repurchase arrangements and mutual funds as long as they consist of the aforementioned investment instruments.

Currently the majority of our funds are invested with our local bank, in a certificate of deposit and a money market account. The city also uses the SBA for investment of pre-paid impact fees.

Schedule of Debt Service

Lender/ Purpose	Balance	Year Issued	Year of Maturity	Interest Rate	Due 2011
Bank Note – BB & T	**2,821,323**	**2008**	**2023**	**4.21**	**$264,286**
Pledged – Water & Sewer					
Quarterly Payment of $66,071	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Principal	36,377.20	36,760.07	37,146.96	37,537.94	
Interest	29,694.42	29,311.55	28,924.66	28,533.68	
DEP Loan – 719090	**4,347,806**	**2007**	**2027**	**2.200%**	**$315,646**
Pledged – Sewer					
Semi – Annual Payment $157,823	Jan 15th		July 15th		
Principal	107,617.21		108,801		
Interest	50,206.47		49,022.68		
Total Enterprise	**$7,491,952**				**$579,932**

Two notes were retired. The amount of debt paid off totaled $284,381.94. This reduced expenses in the enterprise fund annually by $36,196.

Budget Calendar

July 1st	Property Appraiser Certifies Taxable Value to the City
July 6th	Commission Meeting – No Budget Action
July 10th	Budget Workshop
July 19th	Commission Meeting – Set Proposed Millage Rate
Aug 2nd	Commission Meeting – No Budget Action
Aug 4th	Advise the Property Appraiser of the Proposed Millage Rate
Aug 16th	Commission Meeting – No Budget Action
Aug 19th	Property Appraiser Mails out Trim Notices
Sept 7th	School Board Public Hearing on Its Budget
Sept 8th	Lake Alfred's First Public Hearing on the Tentative Millage and the Tentative FY 2010/2011 Budget @ 7:30pm
Sept 9th	Board of County Commissioners Budget Hearing
Sept 15th	Lake Alfred's Mandated Advertisement in Local Paper
Sept 16th	Board of County Commissioners Budget Hearing
Sept 21st	Lake Alfred's Second Public Hearing on the Tentative Millage and the Tentative FY 2010/2011 Budget @ 7:30pm

Budget Process

The City of Lake Alfred budget is adopted by ordinance in accordance with the City's Charter. The ordinance requires two public hearings and very specific advertising criteria in accordance with a State of Florida Statute known as TRIM law. State Statute requires the City Commission to approve a balanced budget. The definition of a balanced budget is to make annual appropriations that shall not exceed the amount to be received from taxation or other revenue sources. The budget is developed on the modified basis of accounting for Governmental Fund and the accrual basis for the Enterprise Fund with the exception of depreciation expense is not budgeted. The City's fiscal year begins October 1 and ends September 30th.

The budget process is a continuing process that involves the City Commission, City Manager, and Directors. After the year begins, monthly reports of budget vs. actual revenues and expenditures are generated and reviewed. These reports are used by management to monitor spending and as a planning tool for the next year's budget.

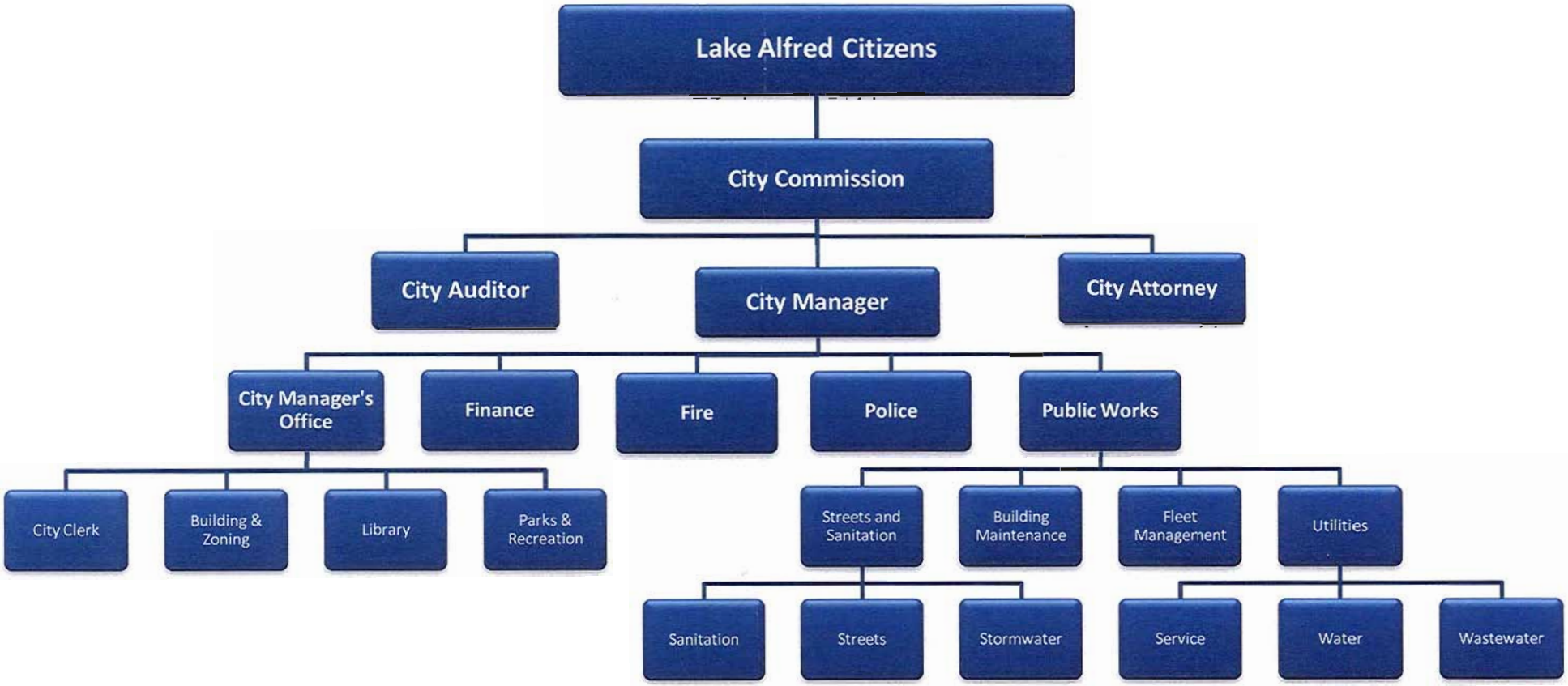
Budget adjustments can be initiated from directors with a budget adjustment form submitted to the finance department and approved by the city manager. The city manager is authorized by the City Charter to do transfers up to $5,000 through out the year. Any transfers above $5,000 require the permission of the City Commission.

Mid year the finance department prepares a budget adjustment that is approved by ordinance. There is also one done within 60 days after year end in accordance with State Statute (166.241). The budget is prepared on a line item basis, but budgetary compliance is maintained on the departmental level.

Capital Budget Process

Requests are submitted by department heads for necessary capital purchases and capital improvement projects to the City Manger when they submit their operating budgets. Items that are considered capital purchases must cost more that $1,000, and result in a fixed asset for the City. The requests include, cost, description, and justification for the need. The City Manager meets with each director and prioritizes.

Capital items are input into the budget only after the reoccurring expenses are covered by current revenue streams to ensure that a balance budget is presented to the City Commission. During the year when capital items are purchased costing more than $10,000 approval is sought from the City Commission before purchase can be made if not approved in the budget.


Lake Alfred Citizens
City Commission
City Auditor
City Manager
City Attorney
City Manager's Office
Finance
Fire
Police
Public Works
City Clerk
Building & Zoning
Library
Parks & Recreation
Streets and Sanitation
Building Maintenance
Fleet Management
Utilities
Sanitation
Streets
Stormwater
Service
Water
Wastewater

Summary

All Summary for 2011 Budget

	2009 Actual	2010 Adopted	2011 Budget
Revenues			
Taxes	2,388,182	2,056,926	1,931,903
Licenses & Permits	45,951	56,000	52,500
Intergovernmental	576,480	585,417	505,315
Franchise Fees	307,722	298,636	313,000
Charges For Services GF	18,041	21,570	552,210
Charges For Services EF	2,685,640	2,650,950	2,284,950
Other	72,073	45,050	28,200
Fines & Rentals	210,345	221,430	214,849
Reserves	-	401,663	427,000
Impact Fees	18,098	86,196	30,000
	$ 6,322,532	$ 6,423,838	$ 6,339,927
Expenditures			
Administration	701,148	795,642	577,001
Police	780,935	943,940	891,404
Fire	433,574	481,506	545,655
B& Z/ Planning	109,033	98,406	109,333
Public Works	670,463	678,985	869,072
Culture	262,925	278,218	340,069
Sanitation	452,071	486,000	439,013
Storm Water	15,766	85,300	206,000
Utilities	1,345,350	1,800,808	1,593,260
Reserve	1,303,428	158,191	189,188
Debt Service	247,839	616,842	579,932
	$ 6,322,532	$ 6,423,838	$ 6,339,927

Summary of All Revenues for All Funds

	2009 Actual	2010 Adopted	2011 Budget
Taxes	2,388,182	2,056,926	1,931,903
Licenses & Permits	45,951	56,000	52,500
Intergovernmental	576,480	585,417	505,315
Franchise Fees	307,722	298,636	313,000
Charges For Services GF	18,041	21,570	552,210
Charges For Services EF	2,685,640	2,650,950	2,284,950
Other	72,073	45,050	28,200
Fines & Rentals	210,345	221,430	214,849
Reserves	-	401,663	427,000
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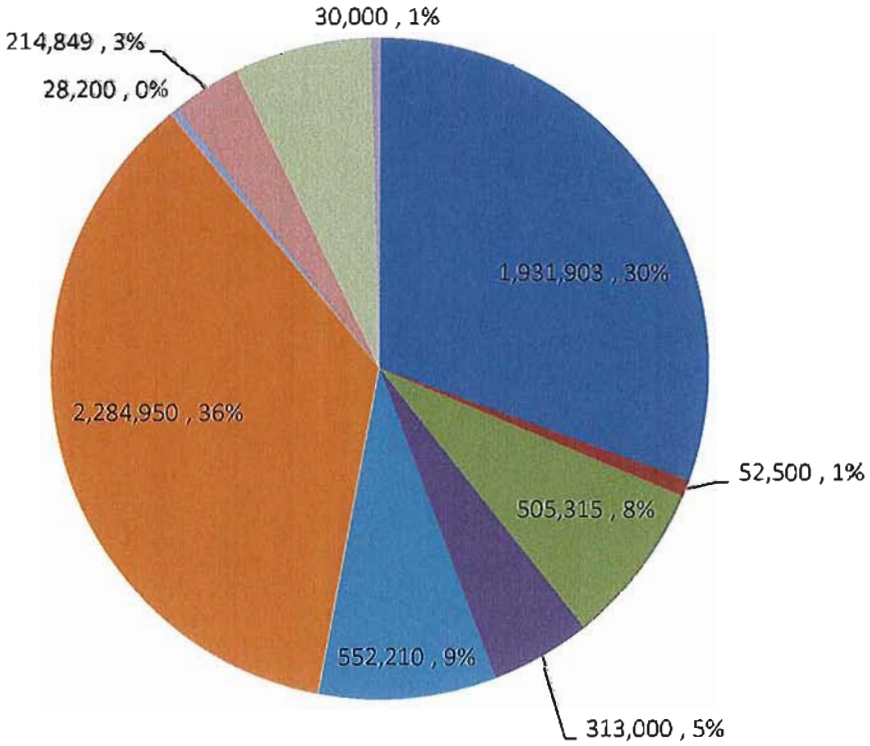
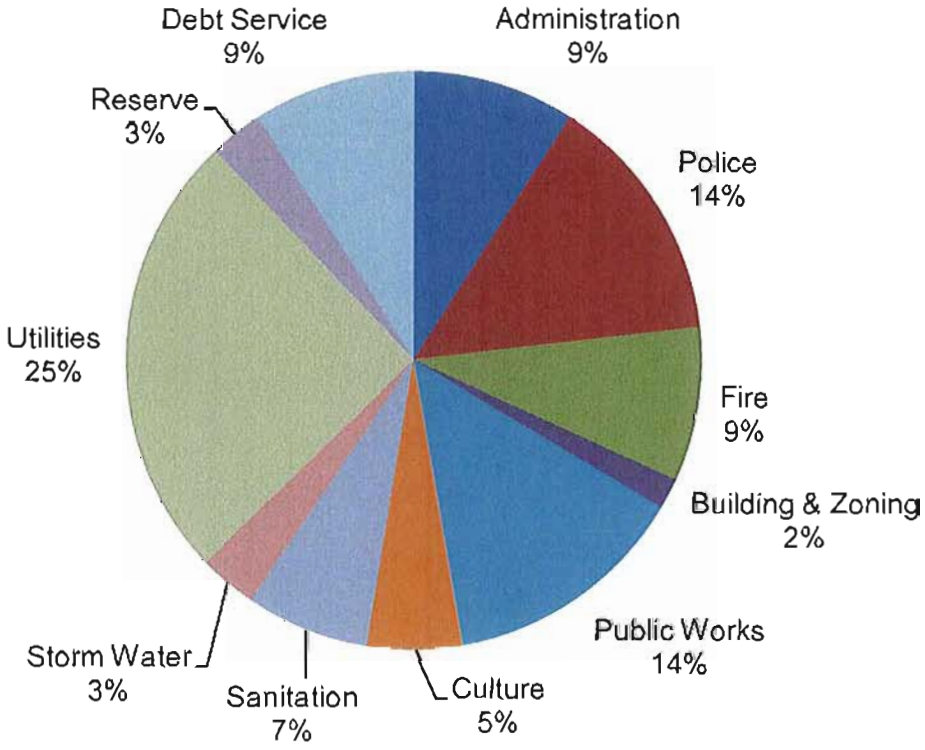


Summary of Expenditures for All Departments

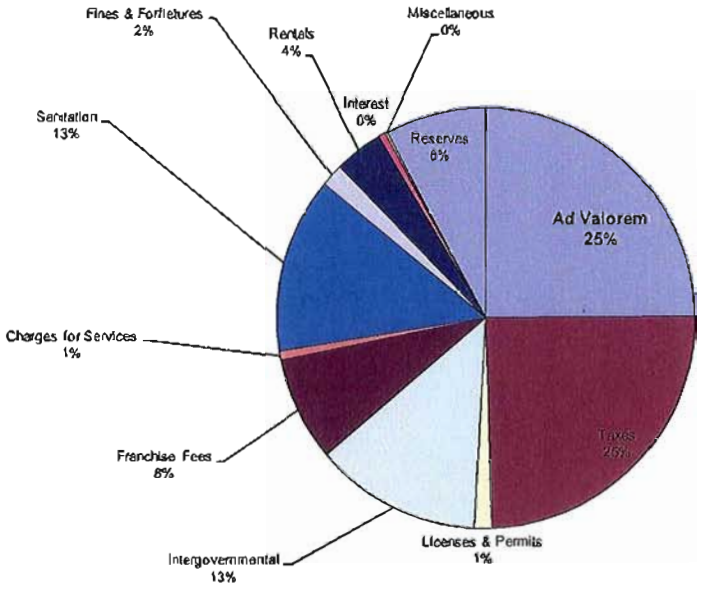
	2009 Actual	2010 Adopted	2011 Budget
Administration	701,148	795,642	577,001
Police	780,935	943,940	891,404
Fire	433,574	481,506	545,655
Building & Zoning	109,033	98,406	109,333
Public Works	670,463	678,985	869,072
Culture	262,925	278,218	340,069
Sanitation	452,071	486,000	439,013
Storm Water	15,766	85,300	206,000
Utilities	1,345,350	1,800,808	1,593,260
Reserve	1,303,428	158,191	189,188
Debt Service	247,839	616,842	579,932
	$ 6,322,532	$ 6,423,838	$ 6,339,927



GENERAL FUND SUMMARY

General Fund Revenues

	2011
Ad Valorem	971,520
Taxes	960,383
Licenses & Permits	52,500
Intergovernmental	505,315
Franchise Fees	313,000
Charges for Services	25,570
Sanitation	526,640
Fines & Forfietures	68,304
Rentals	146,545
Interest	20,000
Miscellaneous	8,200
Reserves	307,000
Total $	3,904,977



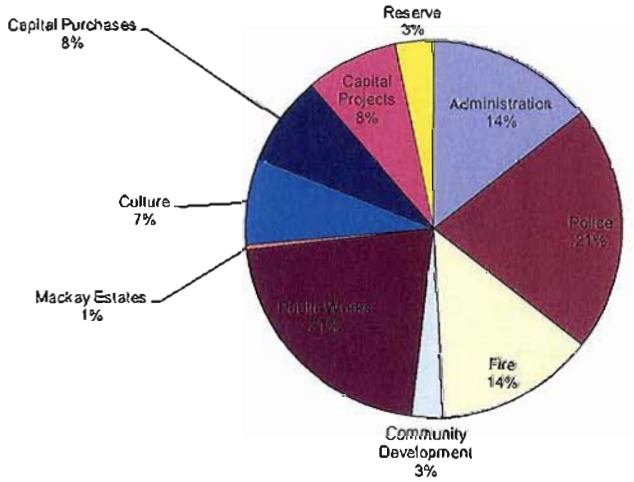
General Fund Appropriations

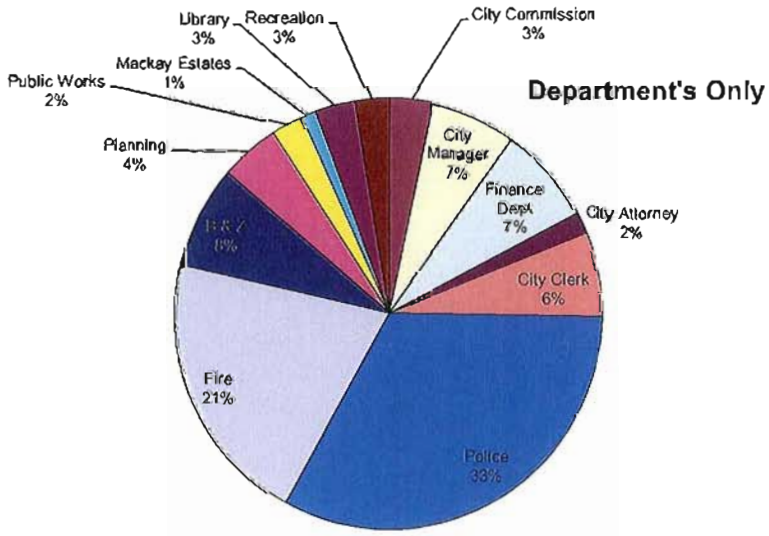
Administration	
General Government	36,139
City Commission	45,770
City Manager	172,773
Finance Dept	153,274
City Attorney	50,200
City Clerk	118,845
	577,001
Police	847,054
Fire	545,655

Community Development	
Building & Zoning	109,333
Planning	-
	109,333

Public Works	
Public Works Admin	130,253
Building Maint	56,753
CGMP	66,030
Roads & Streets	261,200
Sanitation	341,013
	855,249
Mackay Estates	17,842

Culture	
Library	70,342
Parks & Recreation	226,285
	296,627
Debt Service	-
Capital Purchases	56,350
Capital Projects	466,436
Reserves	133,430
Total $	3,904,977

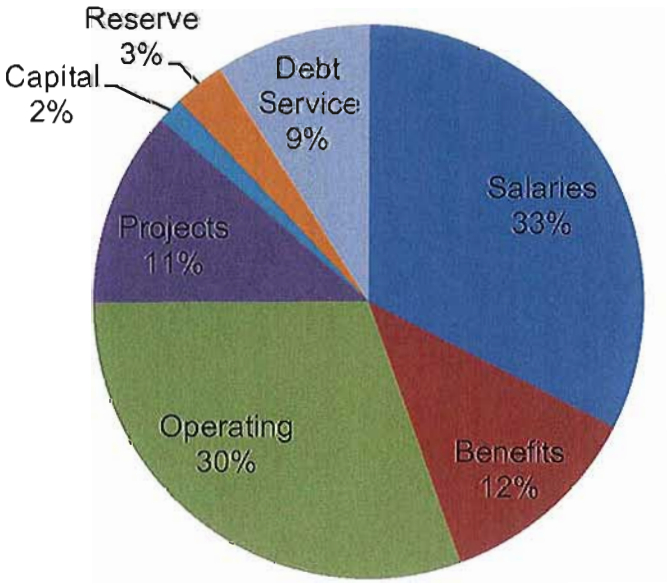




Summary of Costs by Type

2011 Proposed

Salaries		2,058,281	32%
Benefits		763,685	12%
Operating		1,929,055	30%
Projects		724,436	11%
Capital		95,350	2%
Reserve		189,188	3%
Debt Service		579,932	9%
	$	6,339,927	100%



Summary of Capital Projects for 2011

Building & Maint			
CDBG funding - Bathrooms	JOB #21	$	56,650
Chamber			
City Hall Renovation		$	225,000
Roof & Air Conditioning	JOB #20		
Roads & Streets			
Pave Roads		$	73,186
Local Option Gas Taxes			
Parks & Recreation			
Basketball Courts Resurface		$	4,000
Lions Park - Sidewalks		$	9,600
Water			
Water Tank Repairs		$	25,000
Service			
Water Meters		$	83,000
Sanitation			
95-gallon cans & Retrofit Truck	JOB #17	$	98,000
Waste Water			
In fill projects	JOB #19	$	150,000
Reserves			
Convert Grove to Hay Field multi-year			
Stormwater			
Master Plan		$	150,000
Phase One			
	Total Projects	**$**	**724,436**

Summary of Capital Purchases for 2011

Police		
Car	$	30,000
Grant Equip	$	14,350
Library		
Books	$	12,000
Water		
Flouride Scale	$	4,000
WasteWater		
Turbidity Surface Scatter	$	5,000
TSS Meter	$	5,000
Service		
Utility Truck	$	25,000
Total Costs	**$**	**95,350**

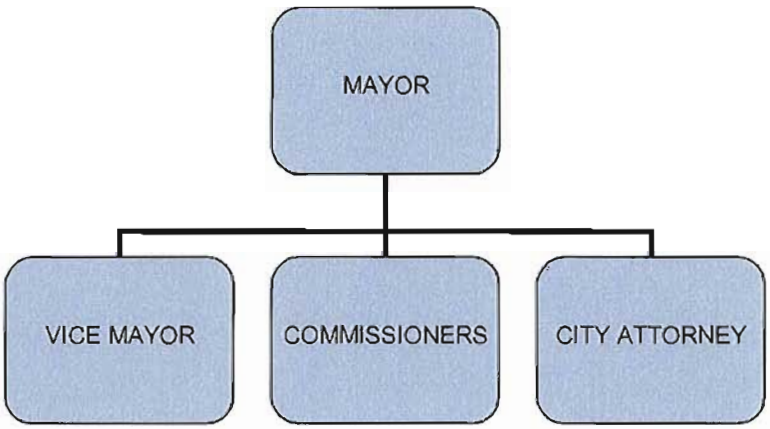
City of Lake Alfred Staffing Summary

	2006	2007	2008	2009	2010	2011	% OF TOTAL
GENERAL FUND							
City Commission	2.5	2.5	2.5	2.5	2.5	2.5	3.57%
City Manager	2.0	2.0	2.0	2.0	1.5	2.0	2.14%
City Clerk	2.0	2.0	2.0	2.5	2.5	2.0	3.57%
Finance	2.0	2.0	2.0	2.0	2.0	2.0	2.86%
Public Safety							
Police	15.5	16.0	15.0	15.0	16.0	16.0	22.86%
Fire	10.5	10.5	12.0	12.0	12.0	13.0	17.14%
Building & Zoning //Planner	4.0	5.9	4.5	3.0	2.0	2.0	2.86%
Library	1.5	1.5	1.5	1.5	1.5	2.0	2.14%
Parks & Recreation	4.0	2.5	4.5	3.0	3.0	4.5	4.29%
DPW Administration	2.0	2.0	2.0	2.0	2.7	2.5	3.86%
Building Maintenance	1.0	1.0	1.0	1.0	1.5	1.0	2.14%
CGMP	1.0	1.0	1.0	1.0	1.0	1.0	1.43%
Roads & Streets	4.5	3.0	4.0	3.0	3.0	3.7	4.29%
Total General Fund	**52.5**	**51.9**	**54.0**	**50.5**	**51.2**	**54.2**	**73.14%**
ENTERPRISE FUND							
Utilities (Water & Wastewater)	12.0	12.0	12.5	12.5	12.5	12.5	17.86%
Sanitation & Refuse	5.0	6.0	6.0	6.0	6.0	4.0	8.57%
Stormwater	0.5	0.6	1.0	0.0	0.3	0.3	0.43%
Total Enterprise Fund	**17.5**	**18.6**	**19.5**	**18.5**	**18.8**	**16.8**	**26.86%**
TOTAL STAFF	**70.0**	**70.5**	**73.5**	**69.0**	**70.0**	**71.0**	**100.0%**

Full Time Employee = 1
Part Time Employee = .5

Departments

CITY COMMISSION
GENERAL GOVERNMENT
CITY ATTORNEY



PRIMARY DUTIES

The city commission composed of 5 residents is the legislative and policy-making body of the City. Their responsibilities include: enact ordinances and resolutions necessary for governing the City's affairs, review and adopt annual budget, appoint City Attorney, City Manager and committee board members. The city attorney is hired by the City Commission to provide professional legal service and assistance to the City Commission, Mayor and City Manager.

2010 HIGHLIGHTS

- ✓ Completed Evaluation and Appraisal Report (EAR)
- ✓ Hired a New City Manager
- ✓ Purchased Historical Building
- ✓ Named South Bound 17-92 – Shinn Boulevard
- ✓ Established and Prioritized Goals and Visions for the City of Lake Alfred
- ✓ Established Rules of Order
    - o Meeting agenda composition and release
    - o Meeting Procedures
    - o Citizen Involvement

GOALS & OBJECTIVES

- To adopt a balanced budget for Fiscal Year 2011 and future years that provides quality services while maintaining the lowest millage rate and service fees possible.
- To establish cost effective service delivery systems and the organizational structure to provide for the health, safety, and welfare of the citizens of Lake Alfred.
- To monitor pending state and federal legislation to determine affects on local government revenues, programs, and benefits.
- To authorize all purchases in excess of $10,000 not approved by the budget.

PERFORMANCE MEASURES	2007	2008	2009	2010
Number of Commission Meetings	23	25	25	25
Passed Ordinances	34	30	21	20
Passed Resolutions	13	16	19	15
Proclamations	4	3	8	8
Passed a balanced budget	Yes	Yes	Yes	Yes

TOTAL COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 34,502	$ 52,100	$ 45,770	(-14%)

PERSONAL SERVICES No current change in payroll costs

OPERATING EXPENSES Reduction on insurance costs

CAPITAL PURCHASE None

CAPITAL PROJECTS None

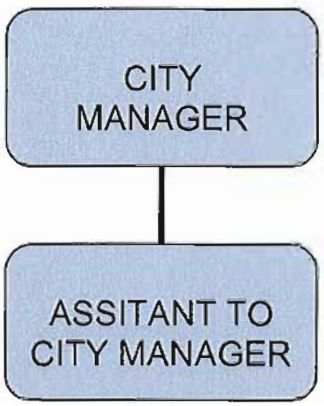
STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Mayor	0	1	1	1	1	1	0
Vice – Mayor	0	1	1	1	1	1	0
Commissioners	0	3	3	3	3	3	0
TOTAL	0	5	5	5	5	5	0

	GENERAL GOVERNMENT (510.0)	2009 Actual	2010 Adopted	2011 Budget
425.000	Unemployment Benefits	$ 8,585	$5,000	$0
Operating Expenses				
'440.200	Employee Christmas Benefit	2,184	3,400	3,500
510.122	Longevity Bonus	-	-	5,500
449.000	Insurance Claims	10,330	5,000	2,000
510.123	Vacation Pay - Out	-	15,000	10,000
445.000	Property & Liability	10,680	8,800	6,139
Capital Outlay				
510.979	Fund Balance - Fire Truck	-	50,000	50,000
510.989	Fund Balance – Replenish	-	54,000	54,000
531.000	Economic Development	34,136	9,000	9,000
510.999	Contingencies	-	127,505	29,430
	Total General Government	$ 65,915	$ 277,665	$ 169,569
	CITY COMMISSION (511.0)			
	Salaries/Wages & Benefits	$14,589	$14,294	$14,294
Operating Expenses				
440.300	Training & Travel	6,327	8,000	10,000
441.000	Communications	-	500	500
445.200	Insurance - Public Officials	8,327	25,006	17,466
451.000	Office Supplies	169	500	500
452.000	Operating Supplies	2,085	1,000	1,000
452.300	IT - Hardware and Software	750	800	100
452.940	Uniforms	257	500	800
454.000	Sub & Memberships	2,002	1,500	1,110
	Total City Commission	$ 34,502	$ 52,100	$ 45,770

	CITY ATTORNEY (514.0)	2009 Actual	2010 Adopted	2011 Budget
431.400	Legal Services	$ 62,766	$ 45,000	$ 50,000
423.000	Insurance	200	200	200
	Total City Atty	$ 62,959	$ 45,200	$ 50,200

CITY MANAGER



PRIMARY DUTIES

The city manager is the Chief Administrative Officer of the City. Position responsibilities include planning and organizing of all departments in accordance with the City Commission policies, charter, and ordinances. The city manager represents the city in relations with the public, press and other governmental units. Priority is to ensure direction and monitor performance of the various City departments and employees. Maintain a central location for citizens to acquire information and request assistance for issues. Promote economic development and continually ensure sustainability of new growth. Continue involvement with Florida League of Cities and legislative briefings during Legislative Sessions. Make sure departments are run efficiently and effectively. Update commission on all things concerning the City. Prepare and distribute the bi-weekly City Commission Meeting agenda packets.

2010 HIGHLIGHTS

- ✓ DOT project winding down
- ✓ Assisting the business community cope with change with Chamber of Commerce
- ✓ Economic development opportunities on Highway 17-92

GOALS & OBJECTIVES

- To enhance intergovernmental cooperation and interaction efforts with other state and county governmental agencies.
- Assist residents and businesses with Highway 17-92 project
- Continue efforts for an industrial park

TOTAL COSTS	Actual FY 09	Adopted Budget FY 10	Budget FY 11	% CHANGE
	$ 165,418	$ 57,551	$ 169,493	66%

PERSONAL SERVICES

Full Time Manager and Assistant City Manager – Salaries are accounted for 100% in this department

OPERATING EXPENSES

City Manager vehicle will be city owned – no allowance. Added Fuel and R & M - Auto

Planning & Engineering costs overseen by this department

CAPITAL PURCHASE

None

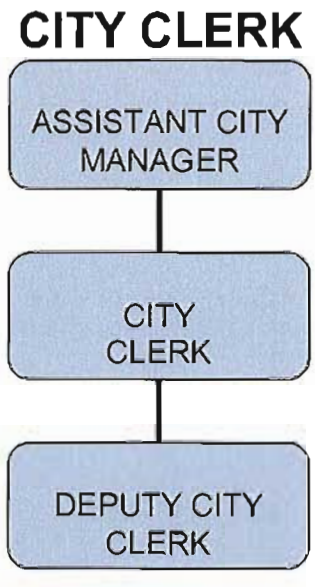
CAPITAL PROJECTS

None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
City Manager	1	0	1	1	1	1	0
Assistant to CM	1	0	1	1	1	1	.5+
Building Maint	0	0	0	1	1	1	0
TOTAL	1	1	3	3	3	3	-1

	CITY MANAGER (512.0)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$165,418	$57,551	$169,293
Operating Expenses				
431.000	Professional Service – Engineer	-	-	15,000
431.100	Reimbursable - Engineering	-	-	-
434.000	Contractual Services	630	500	500
434.600	Contractual Services – CRFPC	-	-	18,000
440.300	Training & Travel	1,234	2,000	1,500
441.000	Communications Service	2,098	2,500	2,000
441.100	Nextel	558	600	1,200
443.200	Electric	2,380	2,000	2,400
446.000	Repair & Maintenance	1,043	1,200	1,200
446.100	Repair & Maintenance – Auto	-	-	2,000
451.000	Office Supplies	262	500	600
452.000	Operating Supplies	1,413	1,000	500
452.300	IT - Software & Hardware	372	180	180
452.700	Fuel	-	-	500
454.000	Sub & Memberships	401	500	300
458.903	Cost Allocation to Utilities (25%)	-	-	(42,400)
	Total City Manager	$175,808	$68,531	$172,771



PRIMARY DUTIES

The City Clerk's Office is the official custodian of all records and is responsible for all current and archival public documents. The City Clerk prepares agendas, attends and records the proceedings of all City Commission and advisory board meetings, maintains records of all rules, ordinances and resolutions of the Commission, acts as custodian of the City Seal, conducts all municipal elections, performs all legal advertising for the City. Administers oaths, fulfills public records requests in compliance with Florida Public Records Law and records all annexations, vacations, easements, deeds, liens, ordinances and other documents as required. Other duties of the Clerk's office are collection and issuance of business tax receipts and sales and records of the City's two cemeteries, Oak Grove and Lake Lowery.

The City Clerk constantly strives to improve the administration of the City Clerk's Office consistent with applicable laws, and is dedicated to serving the community in a professional, ethical, impartial and equitable manner.

2010 HIGHLIGHTS

- ✓ Implemented business license software
- ✓ Cemetery software in the process of being in service
- ✓ Laserfische Upgrade
- ✓ Administration of Personnel records and policies
- ✓ Continue to annually update for distribution of Unified Land Development Code, Comprehensive Plan, and Personnel Handbook
- ✓ Continuing conversion of documents into Laserfische

GOALS & OBJECTIVES

- To create and maintain destruction schedule for City records with expired retention deadlines pursuant to State and City guidelines.
- Update City website to include new pages for each department with drop-menus and community calendar
- Continue grant applications with new programs

PERFORMANCE MEASURES	2006	2007	2008	2009	2010
Agendas and Minutes:					
City Commission	30	29	29	27	27
Planning Board	14	11	9	7	7
Other advisory boards	17	14	14	8	16
Business Tax Receipts Issued	246	254	257	240	185
Cemetery sales	14	24	13	20	18
Cash Receipts Processed	378	398	390	450	573
Grants (in progress & new)	0	0	8	5	30

TOTAL COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 167,030	$ 169,244	$ 118,845	(42%)

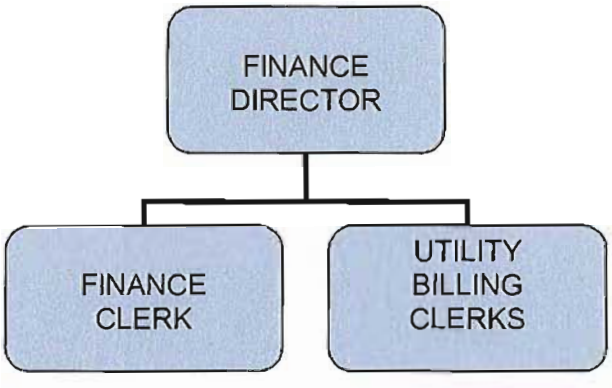
PERSONAL SERVICES	Assistant City Manager no longer allocated and a cost allocation of $13,500 to Utilities
OPERATING EXPENSES	None
CAPITAL PURCHASE	None
CAPITAL PROJECTS	None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
City Clerk	1	0	1	1	1	1	0
Deputy City Clerk	1	0	1	0	0	0	0
Admin Clerk	0	0	1	1	1	1	-1
TOTAL	2	0	3	2	2	2	-1

	CITY CLERK (512.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$99,607	$107,644	$89,645
414.000	Overtime	0	300	300
	Operating Expenses			
431.200	Deed Recording Escrow	(27)	500	500
434.600	Municipal Code Corp	4,942	2,500	2,500
440.300	Training & Travel	3,977	2,200	2,500
441.000	Communications Service	1,994	2,500	2,000
441.100	Nextel	615	600	600
443.200	Electric	10,854	11,000	12,100
446.000	Repair & Maintenance	1,241	1,000	1,500
446.120	Copier Maintenance	814	1,200	1,200
446.348	Annual Software Maintenance	2,255	4,000	4,000
449.000	Legal Advertisement	10,088	10,000	8,000
451.000	Office Supplies	762	1,000	1,000
452.000	Operating Supplies	3,566	1,800	2,800
452.300	IT- Software & Hardware	13,246	10,400	200
453.100	City Election Expense	1,642	1,500	1,800
454.000	Sub & Memberships	603	600	450
458.903	Cost Allocation to Utilities	-	-	(13,500)
	Total City Clerk	$167,030	$169,244	$118,845

FINANCE DEPARTMENT



PRIMARY DUTIES

The finance department main responsibilities include annual budget preparation, monthly financial reporting to management, fixed asset control, payroll processing and accounts payable. Prepare utility billing and provide customer service for the customer's of the utility system. Provide guidance and support for computerized data operations.

2010 HIGHLIGHTS

- ✓ Upgraded Utility Billing System to web version
- ✓ Receive GFOA budget award
- ✓ New Fixed Asset Program
- ✓ Financial Reporting Officer selected through RFP process

GOALS & OBJECTIVES

- Get CGFO Certification
- Update Finance Department Operating Manual
- Continued cross training of Finance Department staff.
- Reduce number of accounts payable checks
- Encourage customers to use on-line payment options
- Implement Fund Balance Policy
- Reduce Audit Comments and Fees
- Start sending utility bills by email

PERFORMANCE MEASURES	2007	2008	2009	2010
Award for Outstanding Budget. Received?	Yes	Yes	Yes	Applying
Number of Checks (A/P)	1,989	1,942	2,005	2,016
Number of Electronic Checks	0	125	131	184
Auto Draft – utility payments	2,106	2,535	2,894	2,993
On-line utility payments	462	788	780	901
Over the counter utility payments	27,940	27,596	27,100	26,730
Number of Audit Comments	5	3	3	unknown

TOTAL COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 194,934	$ 182,902	$ 153,274	(19%)

PERSONAL SERVICES None

OPERATING EXPENSES Accounting and Auditing fees increased
Cost allocation to Utilities

CAPITAL PURCHASE None

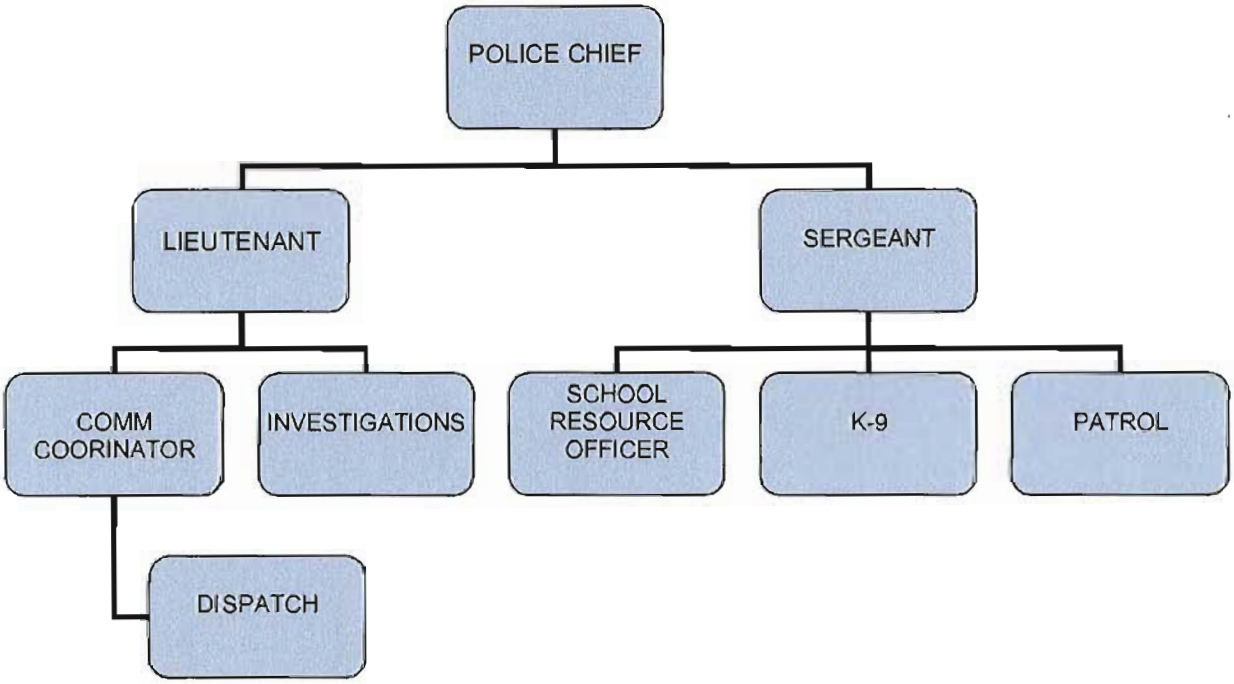
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Finance Director	1	0	1	1	1	1	0
Finance Clerk	1	0	1	1	1	2	0
TOTAL	2	0	2	2	2	3	0

	FINANCE DEPARTMENT (513.0)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$91,997	$112,382	$121,788
Operating Expenses				
432.000	Accounting & Auditing	25,900	27,000	32,665
433.000	Bank Charges	423	1,000	1,000
434.000	Contractual Services	36,181	13,500	15,000
440.300	Training & Travel	1,430	1,500	2,000
441.000	Communications Service	2,645	4,000	2,700
441.100	Nextel	511	600	600
443.200	Electric	2,782	2,500	2,500
446.000	Repair & Maintenance	3,907	1,200	1,200
446.348	Acct Software Annual Maint	7,969	8,670	8,000
451.000	Office Supplies	1,105	1,000	1,000
452.000	Operating Supplies	4,011	2,000	1,500
452.300	IT- Software & Hardware	647	800	120
452.940	Uniforms	459	800	800
454.000	Subscriptions & Memberships	25	250	100
Capital Outlay				
464.100	Office Equipment	-	5,700	5,000
458.903	Cost Allocation to Utilities	-	-	(42,700)
	Total Finance	$194,934	$182,902	$153,274

POLICE DEPARTMENT



PRIMARY DUTIES

The Lake Alfred police department provides the Citizens of Lake Alfred with a professional police department that is dedicated to ensuring the safety and well being of all the community by protecting the life and property of its citizens. They are responsible for crime prevention, identification and apprehension of offenders, participation in court proceedings to obtain convictions.

2010 HIGHLIGHTS

- ✓ Purchased two new patrol cars
- ✓ New firearms with tactical lights
- ✓ Equipped all cars with digital cameras
- ✓ Installed two pole cams
- ✓ Evidence labeling equipment
- ✓ Automated citation writers
- ✓ New radios purchased

GOALS & OBJECTIVES

- Connect with Tiburon System
- To keep response times below 5 minutes
- To continue work with community leaders and citizens in crime prevention and apprehension of offenders
- To find alternative funding and financial community partnerships to assist with department expenditures
- To reduce the crime rate in all areas of the community
- To improve quality of life through professional law enforcement support
- Actively seek grant opportunities

PERFORMANCE MEASURES	2004	2005	2006	2007	2008	2009
Calls for Service	6,360	6,008	5,562	5,570	5,695	4,770
Calls a Day	17.4	16.4	15.2	15.2	15.6	15.6
TICKETS						
Total Number of Tickets	n/a	2,291	1,201	1,676	1,733	1,961
Civil	n/a	508	136	277	159	51
Non-Moving	n/a	849	371	360	337	398
Criminal	n/a	380	230	335	118	274
Moving	n/a	554	464	836	1,119	1,238
Number of Forfeitures	n/a	n/a	6	6	7	3
Total Crashes	n/a	125	101	134	134	82
Public Safety Seminars	5	10	10	10	10	10
Grants Applied For	1	2	3	2	2	4

OPERATING COSTS	Actual FY 09	Adopted FY10	Budget FY 11	% CHANGE
	$ 774,111	$ 813,200	$ 847,054	4%

PERSONAL SERVICES Retirement multiplier increased from 2.5% to 2.75%

OPERATING EXPENSES None

CAPITAL PURCHASE 1 New patrol car
Grant Requests- Tag reader

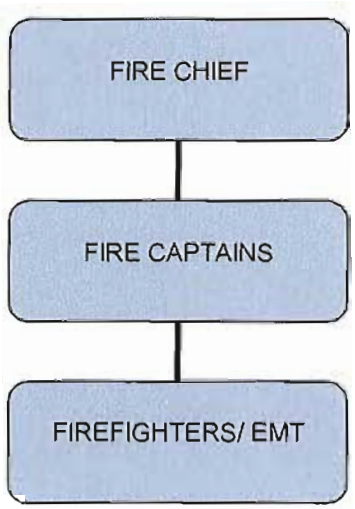
CAPITAL PROJECTS Tiburon Communication Project with Sheriff

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Police Chief	1	0	1	1	1	1	0
Lieutenant	1	0	1	0	0	0	0
Sergeant	1	0	1	2	2	2	0
Corporal	0	0	1	0	0	0	0
School Resource	2	0	1	2	2	2	0
K-9 Officer	1	0	1	1	1	1	0
Patrol Officers	5	0	5	4	4	3	0
Communications	5	0	5	5	5	5	0
TOTAL	16	0	16	15	15	14	0

	POLICE DEPARTMENT (521.1)	2009 Actual	2009 Adopted	2010 Budget
	Salaries/Wages & Benefits	$688,132	$698,740	$745,951
414.000	Overtime	1,937	10,000	6,000
	Operating Expenses			
431.500	Employee Exams	1,491	2,300	1,200
440.300	Training & Travel	2,235	5,000	5,000
441.000	Communications Service	4,718	6,000	5,000
441.100	Nextel	1,493	1,800	1,800
443.200	Electric	9,558	9,000	9,000
445.000	Property & Liability Insurance	8,039	6,700	4,903
445.500	Insurance - Special Risk	530	560	600
446.000	Repair & Maintenance	6,350	5,000	5,000
446.100	Repair & Maintenance - Auto	19,424	12,000	15,000
446.200	Radio Repairs	147	1,500	1,000
446.700	Maint Agreement - Computers	2,250	2,450	2,450
449.000	Contractual Services	4569	2,000	1,000
451.000	Office Supplies	461	1,000	1,000
452.000	Operating Supplies	5,784	6,500	6,500
452.012	K-9 Expenses	962	1,800	1,800
452.300	IT - Software & Hardware	729	900	900
452.700	Fuel	17,953	32,000	25,000
452.940	Uniforms & Shoes	2,984	7,650	7,650
454.000	Subscriptions & Memberships	300	300	300
	Capital Outlay			
464.200	Office Equipment - Radios	-	42,740	-
464.250	Vehicle	-	60,000	30,000
901.000	Grant Capital	6,824	28,000	14,350
	Total Police Department	$780,935	$943,940	$891,404

FIRE DEPARTMENT



PRIMARY DUTIES

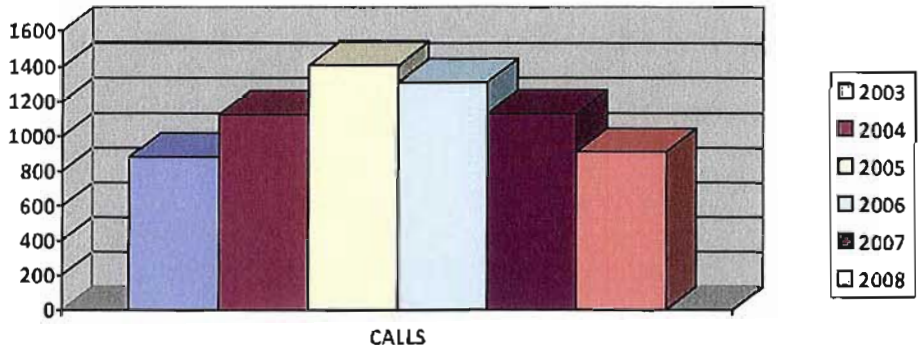
Protect the people and property within our community. Respond to the needs of the citizens by providing rapid, professional, humanitarian services essential to the health, safety, and well being on a 24- hour basis. Activities include prevention, fire suppression, emergency medical services, and other related emergency and non-emergency activities.

2010 HIGHTLIGHTS

- ✓ Fire Chief doing fire inspections

GOALS & OBJECTIVES

- Hire a new fire chief
- To reduce nighttime response time.
- To maintain staff at the highest level of proficiency.
- To conduct an aggressive fire inspection program.
- To continue education of fire personnel.
- To continue an aggressive community fire prevention/education program.
- To maintain vehicles and equipment at the highest level of readiness.
- Hire a full – time floater
- Actively seek grant opportunities



PERFORMANCE MEASURES	2004	2005	2006	2007	2008	2009
Fire & Rescue Calls						
Total Number of Calls	**1128**	**1410**	**1312**	**1130**	**912**	**796**
Fire	79	68	76	57	36	45
Explosion	2	0	0	1	0	2
Rescue & EMS	746	1029	1019	842	703	583
Hazardous conditions – no fire	141	138	65	72	38	45
Service Call	64	63	48	62	39	46
Good Intent Call	32	74	86	79	26	52
False Alarm	38	33	15	15	8	20
Severe Weather	16	1	0	0	1	0
Special Type	10	4	3	2	4	3
Public Safety Seminars	5	10	10	10	10	10
Grants Applied For	0	3	1	1	1	1

- Reduction in calls due to new county wide system aimed at reducing unnecessary responses by fire departments. Fire rescue is no longer needed for specific types of medical calls.

OPERATING COSTS	Actual FY 09	Adopted FY10	Budget FY 11	% CHANGE
	$ 433,574	$ 481,506	$ 545,655	12%

PERSONAL SERVICES

Hiring a new firefighter
Chief Retiring
All full time associates receiving health benefits

OPERATING EXPENSES

None

CAPITAL PURCHASE

Commission is reserving $50,000 annually in preparation of a new fire engine

CAPITAL PROJECTS

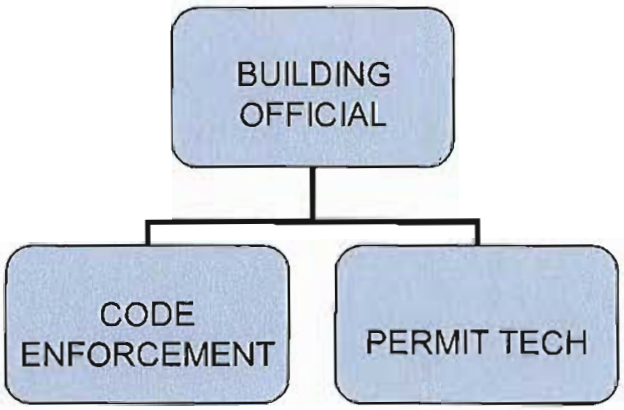
None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Fire Chief	1	0	1	1	1	1	0
Fire Captains	3	0	3	3	3	3	0
Firefighter/EMT	5	0	4	3	3	3	1
P/T Firefighters	0	5	9	8	7	7	-4
TOTAL	8	5	16	15	14	14	1

	FIRE DEPARTMENT (522.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$366,073	$413,426	$486,964
414.000	Overtime	309	3,000	3,000
	Operating Expenses			
431.500	Employee Exams	272	1,000	1,000
440.300	Training & Travel	1,529	3,000	4,000
441.000	Communications Service	1,198	1,500	1,000
441.100	Nextel	533	600	600
443.200	Electric	7,148	6,100	6,300
445.000	Property & Liability Insurance	9,067	7,700	5,372
445.500	Insurance - Special Risk	530	560	600
446.000	Repair & Maintenance	3,954	10,000	5,000
446.100	Repair & Maintenance - Auto	10,057	10,000	9,000
446.110	Test & Maintenance - SCBA	700	1,500	1,500
446.200	Radio Repair	147	1,000	1,000
451.000	Office Supplies	233	300	500
452.000	Operating Supplies	3,407	1,500	1,500
452.140	Fire Prevention Program	1,086	800	800
452.300	IT- Hardware & Software	3,061	620	620
452.650	Firefighting (Bunker) Gear	2,239	7,000	5,000
452.700	Fuel	2,533	4,500	4,000
452.800	Diesel	851	2,000	1,500
452.940	Uniforms/Shoes	4,258	5,000	6,000
454.000	Subscriptions & Memberships	410	400	400
	Total Fire Department	$433,574	$481,506	$545,655

BUILDING AND ZONING DEPARTMENT



PRIMARY DUTIES

This department reviews applications for building and construction permits, reviews construction plans for compliance with applicable building codes, issues permits and conducts inspections to ensure new construction is built according to the building code. The department also registers licensed contractors and has a Code Enforcement Officer who performs code enforcement action on commercial and residential property owners to insure the elements are kept in good repair, appearance and within the Land Development Code and City ordinances.

2010 HIGHLIGHTS

- ✓ Utilizing a magistrate versus a board
- ✓ Building Official put on contract
- ✓ Permit Technician retired
- ✓ Start scanning plans and permits
- ✓ New fees – archive and education fees on all permits
- ✓ Fire inspections done by Fire Chief

GOALS & OBJECTIVES

- All fees go up 5%
- To review plans, schematics and associated documents submitted with permit applications to ensure compliance with the Florida Building Code specifications.
- To issue permits, assign fees and conduct inspections to insure compliance with the City Land Development Code, Florida Building Codes and other agencies.
- Coordinate with other City Departments for review and recommendations from compliance of all development before permits are issued.
- Set up and perform all inspections as required by law for each permit and issue Certificate of Occupancy when required.
- Maintain files on all active contractors, verify insurance, workers compensation and license as required by law.
- Work with contractors, developers, and homeowners to ensure health, safety and welfare of the public and ensure all building codes are maintained.
- Start scanning all plans and permits into document imaging database
- Establish new fees and issue permits for driveways and irrigation systems. (backflow devices on irrigation systems are required by law)

PERFORMANCE MEASURES	2006	2007	2008	2009
Water Meters	90	26	68	8
Irrigation Meters	81	22	64	7
Sewer Tap Fees	86	23	66	9
Permits Total	388	279	296	136
Commercial	3	1	3	0
New Residential	65	12	63	3
Mobile Home	26	12	3	0
Inspections	n/a	208	825	254
Receipts Processed	394	407	335	184

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$109,033	$98,406	$109,333	10%

PERSONAL SERVICES Full time permit tech with benefits

OPERATING EXPENSES None

CAPITAL PURCHASE None

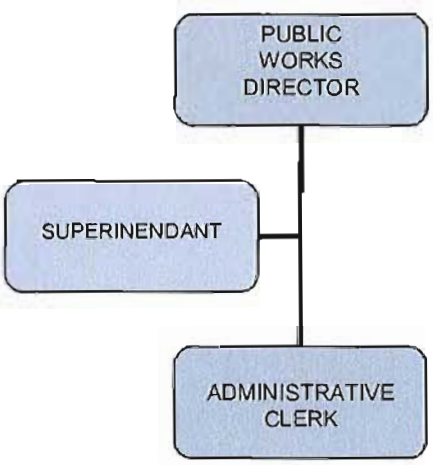
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Building Official	0	1	1	1	1	1	0
Inspector	0	0	0	1	1	1	0
Permit Tech	1	0	1	1	1	1	0
Code Enforcement	0	1	1	1	1	1	0
Fire Inspector	0	0	1	1	0	0	-1
TOTAL	1	2	4	5	4	4	-1

	BUILDING AND ZONING (524.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$81,262	$ 68,506	$77,762
414.000	Overtime	8	-	100
	Operating Expenses			
432.000	Accounting & Auditing	2,185	1,000	971
431.500	Employee Exams	-	-	100
434.600	Magistrate	2,680	1,800	2,000
440.300	Training & Travel	596	500	700
441.000	Communications Service	1,932	2,000	2,000
441.100	Nextel	843	1,200	1,200
443.200	Electric	11,005	11,000	12,100
445.000	Property & Liability	1,643	1,200	1,000
446.000	Repair & Maintenance	1,182	1,200	1,000
446.100	Repair & Maintenance - Auto	354	600	600
446.120	Copier Maintenance & Scanner	1,039	5,400	5,400
446.348	Annual Software Maint	900	900	900
451.000	Office Supplies	1,018	500	500
452.000	Operating Supplies	591	500	500
452.300	IT - Software & Hardware	162	300	900
452.700	Fuel	1,482	1,600	1,000
452.940	Uniforms	-	-	400
454.000	Subscriptions & Memberships	150	115	200
	Total Building & Zoning	$109,033	$98,406	$109,333

DEPARTMENT OF PUBLIC WORKS
ADMINISTRATION



PRIMARY DUTIES

Responsible for the daily planning, technical support, direction, and coordination of all Divisions activities. Supervise the following divisions:

- Building Maintenance
- Roads & Streets
- Parks & Cemeteries
- Central Garage and Motor Pool
- Sanitation
- Storm Water

2010 HIGHLIGHTS

- ✓ Upgraded Network connection
- ✓ New Fueling System

GOALS & OBJECTIVES

- To reach a higher degree of department efficiency.
- To aid each division to accomplish their goals and objectives.
- To upgrade office equipment

PERFORMANCE MEASURES	2006	2007	2008	2009
Garbage Tickets Posted	n/a	681	53	107
Purchase Orders Prepared	540	638	585	563

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 122,095	$ 139,823	$ 130,253	(7%)

PERSONAL SERVICES Public Works Director split 50/50 between General Fund and Enterprise Fund

OPERATING EXPENSES Cost allocation of $8,950 to Storm Water

CAPITAL PURCHASE None

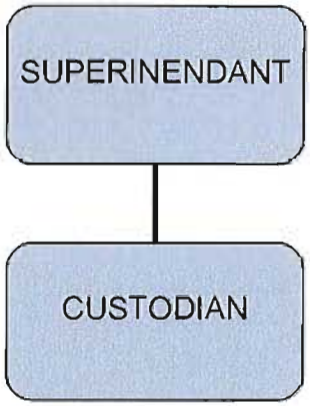
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Director	0	1	1	1	1	1	0
Superintendent	1	0	1	0	0	0	0
Admin Clerk	1	0	1	1	1	1	0
TOTAL	2	1	2	2	2	2	0

	DPW- ADMINISTRATION (540.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$ 110,708	$126,743	$126,985
	Operating Expenses			
431.500	Employee Exams	-	-	100
441.000	Communications Service	2,318	2,500	1,500
441.100	Nextel	600	1,200	600
443.200	Electric	4,660	4,300	4,730
445.000	Property & Liability Insurance	1,252	1,300	907
446.000	Repair & Maintenance	1,203	2,000	2,400
451.000	Office Supplies	377	300	600
452.000	Operating Supplies	814	1,000	1,000
452.300	IT - Hardware & Software	101	180	180
452.940	Uniforms/Shoes	153	250	200
458.903	Cost Allocation to Storm Water	-	-	(8,950)
	Total DPW - Administration	$122,095	$139,823	$130,253

PUBLIC WORKS
BUILDING MAINTENANCE



PRIMARY DUTIES

This division of public works is responsible for cleaning, repair, and maintenance of City's Buildings. They have made a concerted effort to be responsive to the needs of our employees as well as the public, while striving to keep costs down.

2010 HIGHLIGHTS

- ✓ New Building Added – 115 Pomelo
- ✓ ADA bathroom in Library
- ✓ ADA bathroom Fire Department
- ✓ Library remodel

GOALS & OBJECTIVES

- To continue to maintain City buildings at a high level of cleanliness and appearance.
- To inspect City buildings for condition and any necessary repairs; reporting repair needs to DPW Director.
- To order and maintain on hand the essential janitorial supplies for cleaning the City buildings.

PERFORMANCE MEASURES

1. Report on building conditions.	Monthly
2. Clean air condition filter	
3. Cleanliness and appearance of buildings.	
4. Ensure janitorial supplies on hand.	

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$56,682	$59,009	$56,753	(4%)

PERSONAL SERVICES None

OPERATING EXPENSES Property and Liability rates reduced

CAPITAL PURCHASE None

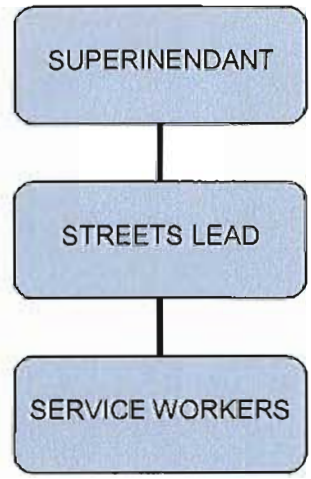
CAPITAL PROJECTS CDBG grant for ADA bathroom in Chamber Building. New roof and Air Handler for City Hall.

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Custodian	1	0	1	1	1	1	0
Maint Worker	0	0	0	1	1	1	0
TOTAL	1	0	1	2	2	2	0

	BUILDING MAINTENANCE (519.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$36,587	$40,659	$39,258
414.000	Overtime	35	50	50
	Operating Expenses			
443.200	Electric	1,230	1,100	1,485
445.000	Property & Liability Insurance	5,492	4,100	2,860
446.000	Repair & Maintenance	6,543	6,000	6,000
452.000	Operating Supplies	7,339	7,000	7,000
452.940	Uniforms/Shoes	-	100	100
	Capital Outlay			
446.620	CDBG - Project	46,000	78,690	56,650
464.100	Building Improvements	-	-	225,000
	Total DPW - Building Maintenance	$113,541	$137,699	$338,403

PUBLIC WORKS
ROADS AND STREETS



PRIMARY DUTIES

Repair and maintenance of city owned streets. Perform pothole repair, asphalt street overlays, striping, sidewalk repair, tree trimming maintenance.

2010 HIGHLIGHTS

- ✓ Resurfaced Ramona
- ✓ Widen and Paved Alfred
- ✓ Purchased a Dump Truck

GOALS & OBJECTIVES

- To develop and maintain a current streets and sidewalk inventory to include condition and status.
- To establish and implement a sidewalk repair, replacement, and extension program.
- To maintain the City's public, administrative, and other public gathering facilities in a highly safe and presentable condition.

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 249,339	$ 229,978	$ 261,200	12%

PERSONAL SERVICES Added an employee

OPERATING EXPENSES Electric costs up due to additional street lights in association with 17-92 project

CAPITAL PURCHASE None

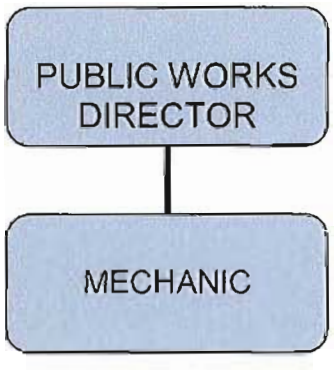
CAPITAL PROJECTS Waiting on direction from Commission

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Streets Lead	1	0	1	1	1	1	0
Service Wkr III	1	0	1	1	2	2	0
Service Wkr II	1	0	0	0	0	0	1
Service Wkr I	1	0	1	1	1	1	0
TOTAL	4	0	3	3	4	4	1

	ROADS & STREETS (541.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$113,437	$115,628	$143,800
414.000	Overtime	498	1,000	1,000
	Operating Expenses			
431.500	Employee Exams	42	400	400
441.100	Nextel	453	600	600
443.200	Electric	47,133	46,000	55,000
444.100	Rental Equipment	-	1,000	1,000
454.000	Property & Liability Insurance	2,301	2,100	1,700
446.000	Repair & Maintenance	3,548	3,000	3,000
446.100	Repair & Maintenance- Auto	7,713	7,500	8,000
446.020	Traffic Signs	1,902	2,000	1,500
446.080	Traffic Signals	5,477	6,000	5,000
446.280	Street Lights	(512)	7,000	4,000
446.290	Tree Maintenance	3,175	1,000	1,000
452.000	Operating Supplies	3,847	3,000	3,000
452.700	Fuel	8,955	7,000	7,500
452.800	Diesel	1,016	2,000	2,000
452.940	Uniforms/Shoes	413	550	500
453.000	Road & Sidewalk Repair	11,676	12,000	12,000
453.100	Street Paving Projects	129,345	103,000	73,186
	Capital Outlay			
464.000	Equipment – Sweeper	38,266	12,200	10,200
	Total Roads & Streets	$378,684	$332,978	$334,386

PUBLIC WORKS
CENTRAL GARAGE & MOTOR POOL



PRIMARY DUTIES

Central Garage and Motor Pool (CGMP) is responsible for the repair and maintenance of vehicles, tractors, gators, generators, and heavy equipment.

2010 HIGHLIGHTS

- ✓ Continued to use Amsoil Products
- ✓ Started using fuel treatment products
- ✓ New Escape Added to Fleet

GOALS & OBJECTIVES

- To complete the construction of the Central Garage parts room addition.
- To repaint the low-mileage, lesser used service trucks to prevent body damage and rust erosion.
- To install a vehicle tracking and preventive maintenance software program.

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 56,143	$ 68,485	$ 66,030	(4%)

PERSONAL SERVICES Mechanic Retiring

OPERATING EXPENSES Reduction in Property & Liability Insurance

CAPITAL PURCHASE None

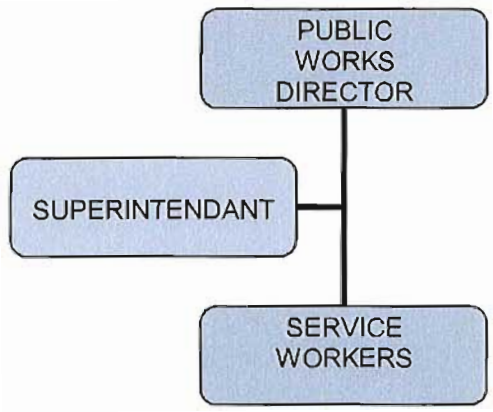
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Mechanic	1	0	1	1	1	1	0
TOTAL	1	0	1	1	1	1	0

	CENTRAL GARAGE (589.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$53,522	$54,171	$58,534
414.000	Overtime	249	300	300
	Operating Expenses			
431.000	Employee Exams	-	-	100
441.000	Communications Service	439	600	600
443.200	Electric	1,016	3,000	2,000
445.000	Property & Liability Insurance	17,537	14,500	10,116
446.000	Repair & Maintenance	6,910	1,000	1,000
446.100	Repair & Maintenance - Auto	1,050	1,500	1,000
452.000	Operating Supplies	3,239	4,000	3,000
452.020	Tires	1,379	3,000	2,500
452.300	IT- Hardware & Software	61	200	100
452.700	Fuel	-	1,000	1,000
452.800	Diesel	22,175	46,880	37,700
452.900	Gas & Oil	48,617	81,200	71,700
452.940	Uniforms/Shoes	103	52	280
454.000	Subscriptions & Memberships	2,400	2,500	2,500
	Transfers			
	To CGMP for Cost Recovery	(102,552)	(145,646)	(126,400)
	Total Central Garage & Motor Pool	$56,143	$68,485	$66,030

PUBLIC WORKS
SANITATION AND REFUSE



PRIMARY DUTIES

Responsible for collection and transportation of refuse generated by residential, commercial, public and municipal buildings. Pick up of debris and larger items are also handled by this department. A community clean up is held during the month of April to allow residents to dispose of items not usually picked up.

2010 HIGHLIGHTS

- ✓ Recycling program implemented
- ✓ Advanced Disposal started paying Franchise Fee

GOALS & OBJECTIVES

- Change service to once a week pick up with 95 gallon containers
- Upgrade current recycling service to 65 gallon containers
- Outsource commercial dumpster route
- To systematically circulate to all citizens and businesses, all adopted changes and updates to the City's sanitation ordinance.
- To continue allotting monies to the Equipment Reserve Fund for future new sanitation truck purchases
- Increase commercial customer base

PERFORMANCE MEASURES	2006	2007	2008	2009
Number of Customer				
Residential	1,645	1,727	1,733	1,737
Commercial	101	104	110	104
Residential	94%	94%	94%	94%
Commercial	6%	6%	6%	6%

- With the outsourcing of commercial dumpster service, there will be a decline for 2010 in commercial customers. The city will continue to provide service to commercial customers using cans.

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 452,071	$ 486,000	$ 341,013	(43%)

PERSONAL SERVICES Reduction of two positions

OPERATING EXPENSES Disposal fees down due to recycling

CAPITAL PURCHASE None

CAPITAL PROJECTS Convert to once a week pick up

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Service Wkr III	1	0	3	2	2	2	-2
Service Wkr II	2	0	0	4	3	3	+2
Service Wkr I	1	0	3	0	0	0	-2
TOTAL	4	0	6	6	5	5	-2

	SANITATION (534.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$228,469	$232,619	$140,132
414.000	Overtime	401	1,000	1,000
412.300	Vacation Payout	-	-	2,000
Operating Expenses				
431.500	Employee Exams	85	400	400
432.000	Accounting & Auditing	2,955	4,000	4,600
434.100	Contractual Services	-	-	3,000
445.000	Property & Liability Insurance	9,063	8,000	5,581
446.000	Repair & Maintenance	86	2,000	2,000
446.100	Repair & Maintenance – Auto	45,573	44,000	30,000
446.650	Repair & Maintenance - Dumpsters	14,767	11,500	-
449.110	Disposal Fees - Polk County	103,982	118,500	100,000
449.150	Disposal Fees – WREI	23,416	25,000	25,000
452.000	Operating Supplies	1,896	2,180	1,500
452.800	Diesel	19,375	34,900	25,000
452.940	Uniforms/Shoes	760	885	800
Capital Projects				
464.300		-	-	98,000
	Total Sanitation	$452,071	$486,000	$439,013

PUBLIC WORKS
STORM WATER

PRIMARY DUTIES

Responsible for development of the storm water management plan and improvement of storm water drainage quality. Protection and enhancement of valuable surface and groundwater supplies for the benefit of present and future generations. Provide educational materials to advance the understanding of stormwater management.

2010 HIGHLIGHTS

- ✓ Service Worker received certification

GOALS & OBJECTIVES

- Identify third-party funding opportunities to implement storm water projects
- Start master plan
- Reduce localized flooding through increased preventive maintenance

OPERATING COSTS	Actual FY 9	Adopted FY 10	Budget FY 11	% CHANGE
	$ 15,766	$ 55,300	$ 56,000	0

PERSONAL SERVICES 25% of service worker allocated

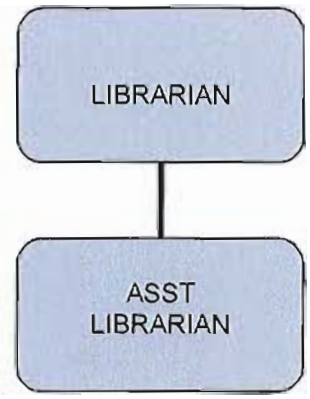
OPERATING EXPENSES Cost allocation for Public Works

CAPITAL PURCHASE None

CAPITAL PROJECTS Start master plan

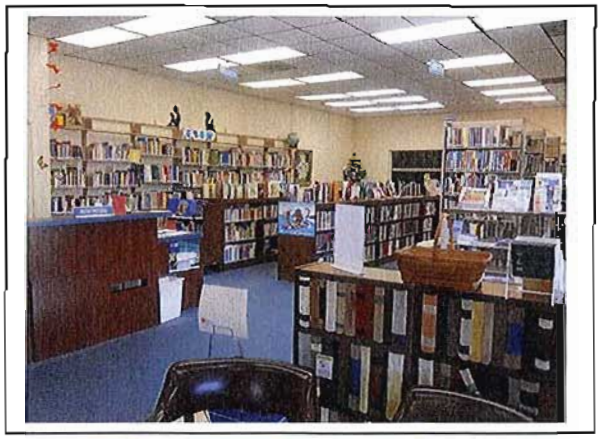
	STORMWATER (538.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$7,607	$17,240	$6,655
	Operating Expenses			
431.300	Engineering - Master Plan	-	30,000	150,000
432.000	Accounting & Auditing	0	700	1,184
434.000	Contractual Services (NPDES)	2,449	2,500	2,500
440.300	Training and Travel	1,131	700	700
443.200	Electric	148	160	160
446.000	Repair & Maintenance	2,627	3,500	3,000
446.100	Repair & Maintenance - Auto	56	500	1,000
451.000	Office Supplies	22	100	100
452.000	Operating Supplies	415	500	500
452.700	Fuel	938	1,400	1,400
458.903	Administrative Cost Allocation	-	-	8,950
	Capital Projects			
464.100	Sweeper Lease	-	28,000	28,000
990.000	Contingencies			1,851
	Total Storm Water	$15,766	$85,300	$206,000

LIBRARY



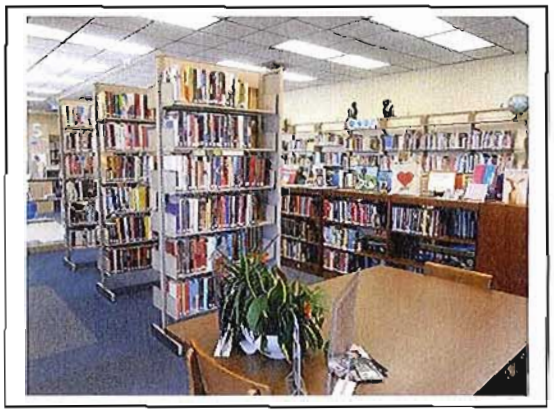
PRIMARY DUTIES:

To serve and promote the informational, cultural, educational and recreational needs of all residents.



2010 HIGHLIGHTS

- ✓ Library renovated
- ✓ New Air Handler
- ✓ Inventory of books
- ✓ Created a young adult section
- ✓ Increased selection of movies
- ✓ Publish a monthly calendar
- ✓ Outreach program to Assisted Living Facility
- ✓ Purged non circulating materials
- ✓ Received Libri Foundation book grant ($1,150)



GOALS & OBJECTIVES

- To continue to update reading inventory.
- Increase movie (DVD) inventory
- To maintain a current, up-to-date reading inventory.
- To continue the reading programs for all ages.
- To increase usage of Public Library facilities.
- Actively seeking grant opportunities.
- Start after school tutoring and homework program
- Set up a scrapbooking class

PERFORMANCE MEASURES	2007	2008	2009
Circulation	20,998	19,360	18,068
New Books	1,253	1,034	1,049
Programs Attendance	1,208	1,050	718
People Utilizing Library	18,855	20,629	22,772

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 75,207	$ 86,929	$ 82,342	(6%)

PERSONAL SERVICES Librarian to become full time with benefits

OPERATING EXPENSES Added Accounting and Auditing line to show total cost to use in county formula for county funding

CAPITAL PURCHASE Book budget reduced by $3,000

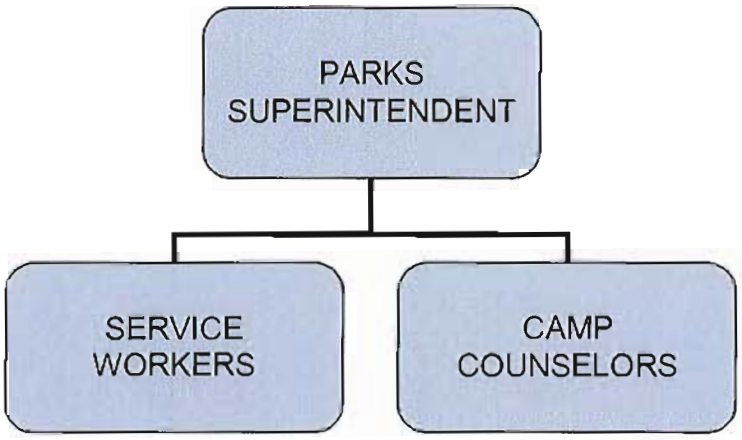
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Librarian	1	0	1	1	1	1	0
Asst Librarian	0	2	2	2	2	2	0
TOTAL	0	3	3	3	3	3	0

	LIBRARY (571.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$46,201	$48,289	$54,052
	Operating Expenses			
431.500	Employee Exams	-	-	100
432.000	Accounting & Auditing	-	-	740
440.300	Training & Travel	110	300	300
441.000	Communications Services	19	200	200
442.300	Electric	7,148	6,100	6,700
445.000	Property & Liability Insurance	1,972	1,700	1,185
446.000	Repair & Maintenance	721	9,000	1,200
446.120	Rental – Copier	1,274	1,240	1,240
451.000	Office Supplies	482	450	450
452.000	Operating Supplies	985	1,500	1,500
452.160	Youth Programs	218	1,600	1,600
452.600	IT - Software & Hardware	61	75	75
454.000	Subscriptions & Memberships	538	1,425	1,000
	Capital Outlay			
466.000	Books	15,393	15,000	12,000
	Total Library	$75,207	$86,929	$82,342

PARKS & RECREATION



PRIMARY DUTIES:

Maintain landscaping and irrigation for all ten parks, city building, cemeteries and city right of ways. Ensure parks are in good condition and safe for the public. Provide city-wide activities for recreation. Rental facilities rented on first come first serve basis. Create and manage a summer recreation program. Responsible for all employee luncheons. "Santa is Calling" info out to schools in December. Get area businesses involved in the Christmas parade. Have activities for Easter and Fourth of July. In October organizes Community health fair.

2010 HIGHLIGHTS

- ✓ Reestablished Parks and Recreation Board
- ✓ New Fence at Football Field
- ✓ New Dock at lion's park (FRDAP Grant)

GOALS & OBJECTIVES

- Keep parks mowed and maintained
- Preserve city's buildings landscape
- Keep up maintenance on tennis and basketball courts
- Maintain cemeteries
- To continue and expand the number of special events at the City's recreational facilities.
- To ensure that all City Recreational Facilities meet the level of service requirements, the Americans with Disabilities Act standard and community demands.
- Improve communications with Park and Recreation board

PERFORMANCE MEASURES	2006	2007	2008	2009	2010
Enrollment in Summer Camp	35	33	47	25	25
Number of Special Events	2	3	3	4	6
Employee Luncheons	2	4	5	5	4
Party Rentals					
Mackay Estates Rentals	0	0	0	12	17
Highland Center Rentals	33	31	39	18	19
Lions Park Pavilion Rentals (groups)	7	23	25	34	21

❖ Reduction in rentals due to lack of demand, and Highlands rented for the summer for a summer recreation program.

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 10	% CHANGE
	$ 245,965	$ 248,770	$ 244,127	(2%)

PERSONAL SERVICES Employees allocated to Department (572.1)

OPERATING EXPENSES None

CAPITAL PURCHASE None

CAPITAL PROJECTS Resurface Basketball courts
Sidewalks at Lions Park (MSTU Grant)

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Superintendent	1	0	1	1	1	1	0
Service Wkr II	1	0	1	1	1	1	0
Service Wkr I	1	0	1	1	1	1	0
Camp Leader	0	1	1	1	1	1	0
Counselors	0	2	2	1	2	2	0
TOTAL	3	3	6	5	6	6	0

	PARKS (572.1)	2009 Actual	2010 Adopted	2011 Proposed
	Salaries/Wages & Benefits	$50,889	$57,879	$116,532
414.000	Overtime	500	500	1,000
Operating Expenses				
431.500	Employee Exams	214	215	300
434.000	Inmate Contract	42,350	43,500	42,350
440.300	Training & Travel	14	300	300
441.000	Communications Service	463	500	1,000
441.100	Nextel	570	1,200	600
443.200	Electric	14,324	12,240	12,400
444.100	Rental Equipment	80	500	500
445.000	Property & Liability Insurance	3,839	3,500	2,442
446.000	Repair & Maintenance	6,861	10,000	9,000
446.100	Repair & Maintenance - Auto	3,669	3,000	3,000
452.200	Park Operating Supplies	10,103	7,000	9,000
452.700	Fuel	2,995	4,000	5,500
452.800	Diesel	-	200	400
452.940	Uniforms/Shoes	191	650	650
452.980	Prisoner Meals	6,649	2,495	-
Capital Outlay				
464.400	Park Improvements	1,786	-	13,600
	Total Parks & Cemeteries	$145,276	$147,679	$218,575

	RECREATION DEPARTMENT (572.3)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages	$58,247	$57,481	-
	Operating Expenses			
431.500	Employee Exams	300	300	-
440.200	Quarterly Meetings	532	1,000	2,500
441.000	Communications	490	500	500
446.000	Repair & Maintenance	805	3,000	3,000
448.000	Promotional Activities	-	5,000	5,000
451.000	Office Supplies	107	250	250
452.000	Operating Supplies	7,939	6,000	4,000
452.100	Field Trips	4,235	4,000	6,000
452.300	IT - Hardware & Software	61	60	60
	Total Recreation	$ 15,020	$ 19,810	$ 21,310

MACKAY ESTATES

2010 HIGHLIGHTS

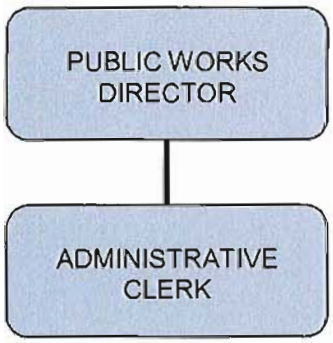
✓ Pool filled in

GOALS & OBJECTIVES

- Maintain house and grounds
- Prepare for rentals

	MACKAY ESTATES (572.2)	2009 Actual	2010 Adopted	2011 Budget
441.000	Communications	2,139	2,000	1,500
443.200	Electric	4,335	5,000	3,900
445.000	Property and Liability	9,457	7,800	5,442
446.000	Repair & Maintenance	6,900	5,000	4,000
452.000	Operating Expense	4,591	4,000	3,000
	Total Mackay Estates	$27,422	$23,800	$17,842

PUBLIC WORKS
UTILITIES ADMINISTRATION



PRIMARY DUTIES

Maintain all Utilities Department records, reports, purchase orders and communications with the public and all other government agencies. This division is responsible for assisting the other divisions in the day to day operations of the City utility function.

2010 HIGHLIGHTS

- ✓ Tiled administrative offices
- ✓ Upgraded copier and admin computer
- ✓ Two Loans paid off

GOALS & OBJECTIVES

- To gradually combine Public Works and Utilities
- Uniform all Public Work Employees
- Cross Train administrative staff
- To aid each division to accomplish their goals & objectives
- To reach a higher degree of department efficiency
- To be prepared to assist the City with new development
- Search for more grant funding
- Create more revenue through new customers

PERFORMANCE MEASURES	2006	2007	2008	2009	2010
Purchase Order Processed	489	502	439	477	533
Number of Grants Applied	0	0	1	2	2

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 124,575	$128,452	$ 107,541	(19%)

PERSONAL SERVICES Public Works Director split 50/50

OPERATING EXPENSES Added line for Utility Billing Software and Legal Advertisements

CAPITAL PURCHASE None

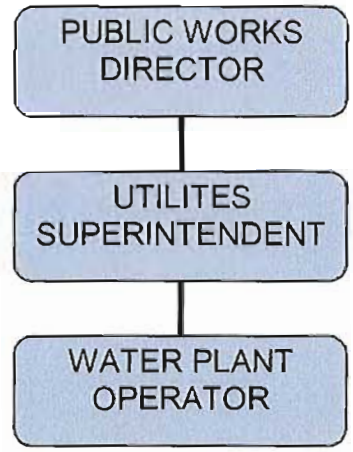
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Public Works Director	0	1	1	1	1	1	0
Admin Clerk	1	0	1	1	1	1	0
TOTAL	2	0	2	2	2	2	0

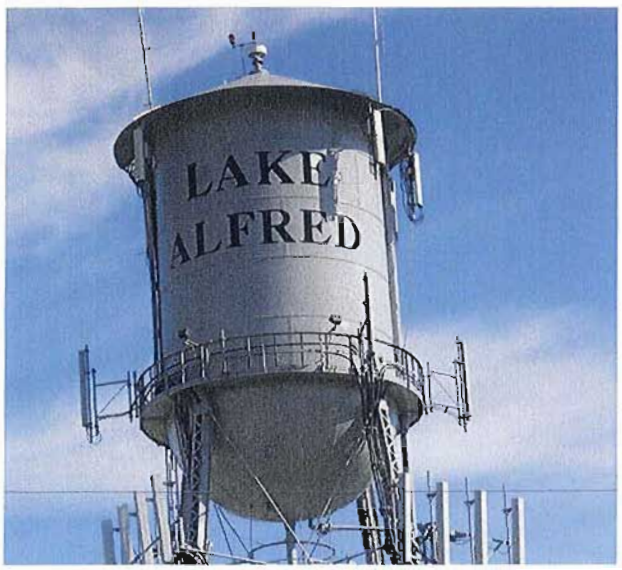
	UTILITIES - ADMINISTRATION (533.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$103,050	$105,572	$73,190
412.300	Vacation Payout	-	-	2,000
440.300	Training & Travel	855	500	1,000
441.000	Communication Services	15,833	19,000	19,000
446.000	Repair & Maintenance	1,264	1,000	2,000
446.348	Annual Software	-	-	6,100
449.000	Legal Advertisements	-	-	2,000
451.000	Office Supplies	865	1,000	1,000
452.000	Operating Supplies	2,589	1,000	1,000
452.300	IT - Hardware & Software	162	180	180
452.940	Uniforms/Shoes	138	200	200
Capital Outlay				
999.000	Contingency	-	30,823	69,258
	Total Administration	$124,757	$159,275	$176,799

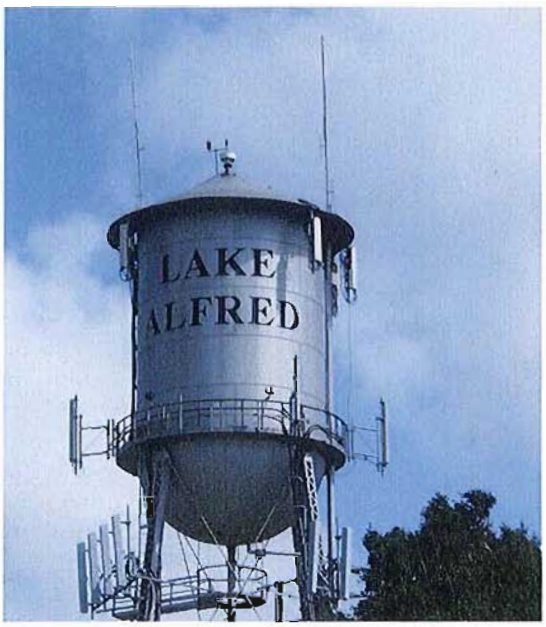
PUBLIC WORKS
WATER DIVISION



PRIMARY DUTIES

To provide the citizens with quality drinking water in quantities that is acceptable while being responsible to the environment. Monitor water plant and wells. Produce a high quality product with prompt, professional service at a low cost to the customer.





2010 HIGHLIGHTS

- ✓ Refurbished Water Tower
- ✓ CCR published on time

GOALS & OBJECTIVES

- Implement Backflow program
- To reduce water quality complaints
- Increase public awareness of conservation
- Improve water quality
- Continue to pursue fluoride grant

PERFORMANCE MEASURES	2005	2006	2007	2008	2009	2010
Number of Customers						
Water	2,386	2,506	2,654	2,621	2,638	2,631
Irrigation					574	607
Water Quality Report (annual)						
Violations				1	0	n/a
Water Quality Complaints	n/a	26	12	12	10	11

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 224,998	$ 268,920	$ 246,910	(9%)

PERSONAL SERVICES Lead Operator Retiring – Duties being split

OPERATING EXPENSES None

CAPITAL PURCHASE Fluoride Scale

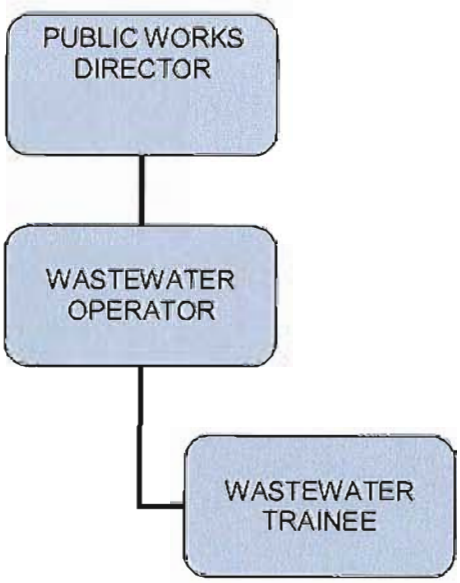
CAPITAL PROJECTS Continue Water Tower Refurbish

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Lead Operator	0	0	1	1	1	1	-1
Water Plant Operator	0	1	1	1	0	0	0
	0	1	2	2	2	2	-1

	WATER OPERATIONS (533.2)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$57,176	$54,220	$32,418
	Operating Expenses			
431.300	Engineering	6,011	15,000	20,000
432.000	Accounting & Auditing	6,555	9,000	8,245
434.000	Contractual Services	6,809	6,000	6,000
434.100	Water Monitoring Job#9	18,343	16,500	16,500
440.300	Training & Travel	225	400	400
440.100	Land Leases	-	-	4,000
441.100	Nextel	470	600	600
443.200	Electric	38,895	39,000	40,000
445.000	Property & Liability Insurance	9,239	10,000	8,427
446.000	Repair & Maintenance	28,202	25,000	30,000
446.100	Repair & Maintenance - Auto	1,824	2,000	1,500
446.200	R & M – Water Tower	-	35,000	25,000
452.000	Operating Supplies	776	1,000	1,000
452.600	Chemicals	45,063	48,000	45,000
452.700	Fuel	3,321	4,000	4,500
452.800	Diesel	2,063	2,600	2,600
452.940	Uniforms & Shoes	26	400	400
454.000	Subs & Memberships	-	200	200
464.200	Machinery	-	-	4,000
	Transfers			
533.910	Administration Allocation	-	17,500	49,300
	Total Water Operations	$224,998	$286,420	$296,210

PUBLIC WORKS
WASTE WATER



PRIMARY DUTIES

Produce a safe, clean effluent to provide to the citrus grove so as not to impact the environment. Meet all regulatory agency requirements and protecting the environment from all pathogenic bacteria infections. Responsible for providing the proper conveyance, treatment, and reclamation of waste water in the City's service area.

2010 HIGHLIGHTS

- ✓ Infill project started
- ✓ Hay Field conversion still on going

GOALS & OBJECTIVES

- To keep the irrigation system operational
- To install TSS meter

PERFORMANCE MEASURES	2005	2006	2007	2008	2009
Number of Customers	1,827	1,922	2,086	2,031	2,113
Number of Sewer Backups	n/a	1	2	2	1

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 10	% CHANGE
	$ 399,476	$ 403,329	$ 432,830	7%

PERSONAL SERVICES WW Trainee should receive license

OPERATING EXPENSES Electric and Chemical costs

CAPITAL PURCHASE Turbidity Surface Scatter & TSS meter

CAPITAL PROJECTS Infill project finalized addition of 20 customers

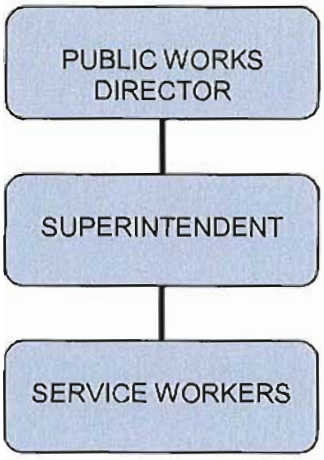
STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
WW Operator	2	0	1	1	1	1	+1
WW Trainee	1	0	2	2	2	1	-1
TOTAL	3	0	3	3	3	2	0

	WASTE WATER (535.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$ 95,700	$109,549	$121,026
414.000	Overtime	491	500	2,000
Operating Expenses				
431.300	Engineering	10,840	20,000	20,000
431.500	Employees Exams	153	200	200
432.000	Accounting & Auditing	6,555	9,000	11,836
434.000	Contractual Services	2,066	3,000	2,000
434.500	Sampling of Wells	19,980	19,000	19,000
434.510	Sludge Hauling	2,518	7,500	4,000
440.300	Training & Travel	388	500	500
441.000	Communications Service	10,276	11,000	10,000
441.100	Nextel	-	350	600
443.200	Electric	109,210	96,000	105,000
445.000	Property & Liability Insurance	32,409	35,200	29,662
446.000	Repair & Maintenance	31,066	21,000	25,000
446.100	Repair & Maintenance - Auto	3,589	4,000	3,000
452.000	Operating Supplies	2,554	4,000	3,500
452.300	IT - Hardware & Software	162	180	180
452.600	Chemicals	43,994	40,000	55,000
452.700	Fuel	2,332	5,000	4,000
452.800	Deisel	-	500	200
452.940	Uniforms/Shoes	478	750	750
Capital Outlay				
464.100	Mach & Equipment	-	39,000	10,000
465.000	Wastewater Improvements	-	279,477	150,000
Transfers				
535.910	Administrative Cost Allocation	-	17,500	49,300
	Total Waste Water Operations	$374,711	$723,206	$626,754

	SUMMIT GROVE (535.2)	2009 Actual	2010 Adopted	2011 Budget
Operating Expenses				
443.200	Electric	4,961	5,000	5,500
445.000	Property & Liability	4,200	4,600	3,876
446.000	Repair & Maintenance	6,293	5,000	5,000
452.000	Operating Supplies	9,311	1,500	1,000
	Total Summit Grove	$24,765	$16,100	$15,376

PUBLIC WORKS
SERVICE DIVISION



PRIMARY DUTIES

Perform monthly meter reading, preventive maintenance in water and wastewater. Maintain lift stations also repair system infrastructure. Provide timely connections and disconnections of water along with a well operating gravity sewer and force main collection system.

2010 HIGHLIGHTS

- ✓ All lines moved in conjunction with road project
- ✓ Purchased Light Tower and new generator

GOALS & OBJECTIVES

- To maintain a system of water and sewer lines that give customers the quality of water produced at the water plant.
- To insure that water meters are read timely and accurately.
- To continue to increase radio read meters throughout the city.

PERFORMANCE MEASURES	2006	2007	2008	2009	2010
Total Number of Work Orders	4,741	4,754	4,356	4,159	4,285
Number of Rereads	339	349	261	114	289
Number installed	86	48	62	12	22
Change Outs	108	312	125	155	267
Transfer Service	0	0	0	21	42
Turn on	1,092	983	975	919	815
Turn offs	1,044	1,073	1,003	861	711
Leaks	16	17	27	45	75
Number of Lift Stations	22	26	30	30	30
Lift Station Inspections	1,142	1,352	1,560	1,560	1,560

OPERATING COSTS	Actual FY 09	Adopted FY 10	Budget FY 11	% CHANGE
	$ 433,160	$ 471,630	$ 508,879	7%

PERSONAL SERVICES Superintendent position filled

OPERATING EXPENSES None

CAPITAL PURCHASE Utility Truck

CAPITAL PROJECTS Replace meters with radio meters

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 10	Total FY 09	Total FY 08	Total FY 07	Total Adopted Change
Superintendent	1	0	0	1	1	1	+1
Service Wkr III	1	0	1	1	0	0	0
Utility Billing Clerk	2	0	2	2	2	2	0
Service Wkr I	3	0	3	3	4	4	0
TOTAL	7	0	6	7	7	7	-1

	SERVICE OPERATIONS (536.1)	2009 Actual	2010 Adopted	2011 Budget
	Salaries/Wages & Benefits	$160, 956	$210,630	$252,259
414.000	Overtime	6,259	5,000	5,000
	Operating Expenses			
424.000	Unemployment Compensation	16,964	6,000	-
431.300	Engineering	20,274	5,000	15,000
431.500	Employee Exams	566	600	600
434.000	State Inmate Contract	14,117	13,000	14,120
440.300	Training & Travel	1,266	2,000	1,500
441.000	Communications Services	1,000	1,200	1,200
441.100	Nextel	1,200	1,200	1,200
443.200	Electric	4,036	4,000	4,000
444.100	Rental Equipment	128	1,000	1,000

Service Department Continued		2009 Actual	2010 Adopted	2011 Budget
446.000	Repair & Maintenance	1,972	2,000	2,000
446.100	Maintenance - Auto	7,687	7,000	7,000
446.350	Maintenance - Water Lines	9,872	25,000	20,000
446.360	Maintenance - Hydrants	4,000	4,000	4,000
446.370	Maintenance - Lift Stations	80,263	88,000	65,000
446.380	Maintenance - Sewer Lines	7,996	8,500	8,500
452.000	Operating Supplies	2,398	2,500	2,500
452.700	Fuel	11,586	16,800	16,800
452.800	Diesel	349	1,200	1,200
452.900	Meters (New)	20,874	20,000	18,000
452.901	Meters (Replace)	56,531	46,000	65,000
452.940	Uniforms/Shoes	838	1,000	3,000
452.980	Prisoner Meals	2,247	-	-
Capital Outlay				
464.200	Equipment	-	-	25,000
463.700	Wastewater Line Relocation	162,959	175,000	-
	Total Service Operations	$ 596,119	$ 646,630	$ 533,879

Appendix

1 Payroll Information

2 Five Year Captial

3 Fund Balances & Reserves

4 Fees & Charges

5 Glossary

Payroll Information

Employee Longevity — Year 2010

Employee#	Name	Hire Year	Number of Years	Amount
311	AKINS, SHANNON	2009	1	$ 50.00
1018	ALEXANDER, DIANE B	2009	1	$ 50.00
650	ALLEN, MICHAEL J	1997	13	$ 130.00
1340	ANDERSON, JOHN	2005	5	$ 50.00
918	ARTEAGA, JOSE	2009	1	$ 50.00
703	BEACH, RICHARD	2002	8	$ 80.00
655	BEASLEY, BRIAN E	1999	11	$ 110.00
668	BELL, CECIL W	2005	5	$ 50.00
656	BENNETT, BRIAN T	2002	8	$ 80.00
636	BILBREY, NICHOLAS W	2007	3	$ 50.00
947	BLEDSOE, TONY ROBERT	2007	3	$ 50.00
541	BLOSE, JEFFREY ALLAN	2006	4	$ 50.00
536	BODENHEIMER, WILLIAM A	1987	23	$ 230.00
318	BOURGEOIS, LINDA	2008	2	$ 50.00
1205	BRUNK, THAD E	2000	10	$ 100.00
543	CARDOSO, ILEANA	2009	1	$ 50.00
203	CLARK, DONNA J	2002	8	$ 80.00
934	CLARK, JAMES C	2001	9	$ 90.00
674	CONATSER, DARRELL ROGER	2009	1	$ 50.00
1336	COOLEY, JAMES C	1999	11	$ 110.00
670	COSTINE, CHRISTOPHER	2007	3	$ 50.00
671	CREECH, BOBBY RAY	2007	3	$ 50.00
573	DANIELS, CYNTHIA	2009	1	$ 50.00
939	DAVIS, MICHAEL	2009	1	$ 50.00
315	DEATON, AMBER L	2005	5	$ 50.00
1331	DEATON, JOHN A	2001	9	$ 90.00
537	DEMPSEY, GERALD E	1988	22	$ 220.00
672	FLETCHER, RONNIE KIRK	2007	3	$ 50.00
1362	FLUTY, JOSHUA	2009	1	$ 50.00
1351	GAUDLAP, SUSAN J	2006	4	$ 50.00
554	GETTLE, ANTHONY W	2004	6	$ 60.00
546	GILLETT, JENNIFER M	1995	15	$ 150.00
316	GRANT, STACEY I	2009	1	$ 50.00
1202	HARBUCK, LARRY W	1996	14	$ 140.00
631	HART, HUNTER D	2009	1	$ 50.00
935	HENSON, JOHNNY GERALD	2008	2	$ 50.00
1358	HILL JR, JAMES	2008	2	$ 50.00
1021	HITCHCOCK, LINDA	2007	3	$ 50.00
1020	HOOFNAGLE, HILDRED C	1998	12	$ 120.00
542	LEATHERBERRY, ADAM	2009	1	$ 50.00
405	LONG, MAE S	1985	25	$ 250.00
916	LOVELESS, DANNY C	2005	5	$ 50.00
	LOPEZ, IUAN	2010	1	$ 50.00
1349	MACOMBER, TERRENCE	2006	4	$ 50.00
585	MC DERMOTT, JENNIFER	2007	3	$ 50.00
583	NEVINS, JESSICA DANIELLE	2006	4	$ 50.00
665	NIX, WALLACE K	2004	6	$ 60.00
	OLSEN, DEBBIE	2010	1	$ 50.00
572	OWENS, BRIAN	2009	1	$ 50.00
653	PARR, CHARLES	2009	1	$ 50.00
1359	POINTER, MICHAEL K	2008	2	$ 50.00
630	PRIDGEN, ROGER D	1985	25	$ 250.00
1332	RIDGWAY JR, JOHN	2009	1	$ 50.00
560	ROBERTS, TANYA M	2000	10	$ 100.00
1341	ROBERTSON, CLAYTON B	1997	13	$ 130.00
1203	ROLAND, CAROL A	2000	10	$ 100.00
705	SHEPHERD, BRENDA	2005	5	$ 50.00
923	SIMS, MICHAEL	2005	5	$ 50.00
635	SMITH, ROGER W	2002	8	$ 80.00
1502	STAYNER, CHARLES M	1992	18	$ 180.00
927	TAYLOR, CHRISTOPHER	2002	8	$ 80.00
907	TILLMAN, JEFFREY E	2009	1	$ 50.00
555	TRIMBLE, BRENTON LEE	2007	3	$ 50.00
709	TRUE, DONALD R	2008	2	$ 50.00
667	TURNER, ROBERT E	2004	6	$ 60.00
213	WAY, VALERIE F	2001	9	$ 90.00
926	WILLIAMS, RAYMOND	2002	8	$ 80.00
909	WILSON, BOBBY	2003	7	$ 70.00
637	WITTER, WILLIAM K	2008	2	$ 50.00
1361	ZEALLEY, LANCE R	2009	1	$ 50.00
				$ 5,420.00

FULL TIME JOB CLASSIFICATIONS
EFFECTIVE OCTOBER 2010 - SEPTEMBER 2011
Approved by City Commission as part of 2010-2011 Annual Budget

STEP	START	POSITION	HOW MANY
5	$ 9.00	SANITATION SERVICE WORKER 1	1
		CUSTODIAN	1
		UTILITY BILLING CLERK	2
		PERMIT TECHNICIAN	1
		PW ADMIN CLERK	1
		UTILTIES ADMIN CLERK	1
		WATER SERVICE WORKER 1	3
		PW SERVICE WORKER 1	3
		SUMMER RECREATION COUNSELOR (P/T)	1
6	$ 9.65	SANITATION SERVICE WORKER 2	2
		WATER SERVICE WORKER 2	1
		FIREFIGHTER 1 (2756 HOURS)	5
		PW SERVICE WORKER 2	2
		WW TRAINEE	1
		ASST LIBRARIANS	2
7	$ 10.10	SANITATION SERVICE WORKER 3	1
		PW SERVICE WORKER 3	2
		WATER SERVICE WORKER 3	1
		LEAD SUMMER RECREATION COUNSELOR (P/T)	2
9	$ 11.15	COMMUNICATION OPERATORS	4
		LIBRARIAN	1
		CODE ENFORCEMENT (P/T)	1
10	$ 11.70	FIRE CAPTAIN (2756 HOURS)	3
		FINANCE CLERK	1
		DEPUTY CITY CLERK	1
12	$ 12.90	POLICE OFFICER I	5
		WATER PLANT OPERATOR	1
		WASTE WATER PLANT OPERATOR	2
		COMM. COORDINATOR	1
13	$ 13.50	POLICE OFFICER II	1

FULL TIME JOB CLASSIFICATIONS

		SCHOOL RESOURCE OFFICER	2
14	$ 14.20	PARKS & RECREATION SUPERINTEDANT	1
			1
15	$ 14.90	LEAD OPERATOR	1
		POLICE SERGEANT	1
		MECHANIC	1
16	$ 15.65	CITY CLERK	1
		PUBLIC WORKS SUPERINTENDANT	2
22	$ 20.95	ASST TO CITY MANAGER	1
		POLICE LIEUTENANT	1
25	$ 24.25	FINANCE DIRECTOR	1
26	$ 25.50	FIRE CHIEF	1
		POLICE CHIEF	1
		PW DIRECTOR	1
30	$ 32.50	CITY MANAGER	1

SALARY RANGES
EFFECTIVE OCTOBER 2010 - SEPTEMBER 2011
Approved by City Commission as part of 2009-2010 Annual Budget

RANGE	MINIMUM	MIDPOINT	MAXIMUM
1	7.43 15,454.40	8.95 18,616.00	10.74 22,339.20
2	7.52 15,641.60	9.41 19,572.80	11.29 23,483.20
3	7.89 16,411.20	9.87 20,529.60	11.84 24,627.20
4	8.28 17,222.40	10.36 21,548.80	12.43 25,854.40
5	9.00 18,720.00	10.88 22,630.40	13.05 27,144.00
6	9.65 20,072.00	12.01 24,980.80	14.41 29,972.80
7	10.10 21,008.00	12.61 26,228.80	15.12 31,449.60
8	10.60 22,048.00	13.24 27,539.20	15.88 33,030.40
9	11.15 23,192.00	13.90 28,912.00	16.68 34,694.40
10	11.70 24,336.00	14.59 30,347.20	17.51 36,420.80
11	12.25 25,480.00	15.32 31,865.60	18.39 38,251.20
12	12.90 26,832.00	16.09 33,467.20	19.31 40,164.80
13	13.50 28,080.00	16.89 35,131.20	20.26 42,140.80
14	14.20 29,536.00	17.74 36,899.20	21.28 44,262.40
15	14.90 30,992.00	18.61 38,708.80	22.35 46,488.00
16	15.65 32,552.00	19.56 40,684.80	23.45 48,776.00
17	16.45 34,216.00	20.53 42,702.40	24.63 51,230.40
18	17.25 35,880.00	21.56 44,844.80	25.86 53,788.80
19	18.10 37,648.00	22.63 47,070.40	27.15 56,472.00
20	19.00 39,520.00	23.75 49,400.00	28.51 59,300.80
21	19.95 41,496.00	24.95 51,896.00	29.94 62,275.20

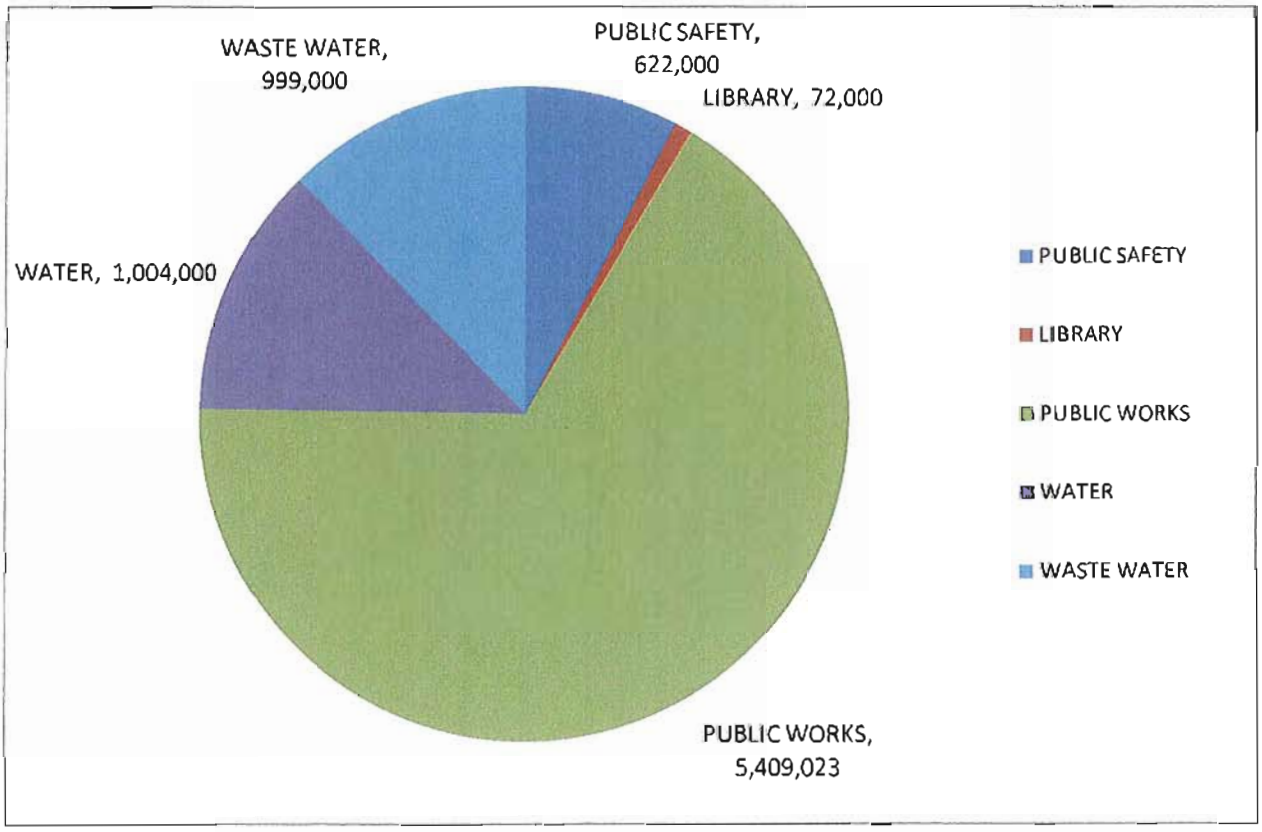
RANGE	MINIMUM	MIDPOINT	MAXIMUM
22	20.95 43,576.00	26.19 54,475.20	31.44 65,395.20
23	22.00 45,760.00	27.50 57,200.00	32.99 68,619.20
24	23.1 48,048.00	28.87 60,049.60	34.65 72,072.00
25	24.25 50,440.00	30.32 63,065.60	36.38 75,670.40
26	25.50 53,040.00	31.83 66,206.40	38.19 79,435.20
27	26.75 55,640.00	33.42 69,513.60	40.10 83,408.00
28	28.10 58,448.00	35.1 73,008.00	42.11 87,588.80
29	29.5 61,360.00	36.85 76,648.00	44.21 91,956.80
30	30.95 64,376.00	38.69 80,475.20	46.42 96,553.60
31	32.50 67,600.00	40.62 84,489.60	48.74 101,379.20

Five Year Capital

Five Year Capital Improvements Program

Beginning with the adoption of the City of Lake Alfred Comprehensive Plan, the City shall annually prepare a Five-Year Schedule of Capital Improvements. A "capital improvement" is defined as a physical asset constructed or purchased to provide, improve or replace a public facility and which is large scale and high in cost. The cost of a capital improvement is generally nonrecurring and may require multiyear financing. An additional guideline suggests that a construction or purchase of cost greater than $25,000 indicates an asset should be considered for inclusion in the Five Year Schedule. To meet the requirements of 9J-5, FAC, physical assets, which have been identified as existing or projected needs in the individual comprehensive plan elements, shall be considered capital improvements. Specifically, a capital improvement necessary to maintain or improve a level of service for designated public facilities must be included in the Five Year Schedule. Designated public facilities include transportation, potable water, waste water, sanitation, storm water, and recreation.

Captial Improvements by Department



CIP Category		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		Total	Funding Source
Public Safety									
Purchases									
Replacement Vehicles	Police	30,000	30,000	30,000	30,000	30,000	$	150,000	Impact Fees & General Fund Revenues
Scuba Safety Equip	Fire	-	-	72,000	-	-	$	72,000	General Fund Revenues
New Engine	Fire	-	-	-	400,000	-	$	400,000	General Fund Revenues
				Public Safety Capital Improvements			$	**622,000**	
Library									
Books		12,000	15,000	15,000	15,000	15,000	$	72,000	General Fund Revenues
				Library Captial Improvements			$	**72,000**	
Public Works									
Purchases									
Dump Truck	Streets	-	-	180,000	-	-	$	180,000	General Fund Revenues
Backhoe	Streets	-	-	-	90,000	-	$	90,000	General Fund Revenues
Mower	Streets	-	-	6,400	-	-	$	6,400	General Fund Revenues
Garbage Truck	Sanitation	-	160,000	-	-	-	$	160,000	Vehicle Replacement Funds
Sanitation Conversion	Sanitation	98,000	-	-	-	-	$	98,000	Equipment Replacement Funds
Lightning Loader	Sanitation	-	-	90,000	-	-	$	90,000	Equipment Replacement Funds
						Sub Total	$	**624,400**	
Projects									
Resurfacing	Streets	73,186	-	160,000	-	160,000	$	393,186	Local Option Gas Tax
ADA Bathrooms	Bldg Maint	56,650	-	-	-	-	$	56,650	CDBG
Pave White Road	Streets	-	-	-	-	225,000	$	225,000	Developer
Pave North Expert. Station	Streets	-	-	-	-	1,524,787	$	1,524,787	Developer
Sidewalks	Streets	-	30,000	-	30,000	-	$	60,000	Local Option Gas Tax
SW Master Plan	Storm Water	150,000	-	150,000	-	-	$	300,000	Grant & Storm Water Fees
City Hall Renovations	Bldg Maint	225,000	-	-	-	-	$	225,000	Impact Fees & User Fees
Civic Center	Recreation	-	-	-	500,000	500,000	$	1,000,000	Impact Fees & User Fees
Multi-Sports Complex	Recreation	-	-	-	-	1,000,000	$	1,000,000	FRDAP Grant
Total for the Year		602,836	190,000	586,400	620,000	3,409,787			
						Sub Total	$	**4,784,623**	
				Public Works Capital Improvements			$	**5,409,023**	

CIP Category	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		Total	Funding Source
Water Utility Improvements								
Purchases								
Fire Hydrants	-	10,000	10,000	10,000	10,000	$	40,000	User Fees
Radio Meters	83,000	108,000	108,000	108,000	108,000	$	515,000	User Fees
Service Truck	25,000	-	25,000	-	25,000	$	75,000	User Fees
High Service Pumps	-	15,000	15,000	-	-	$	30,000	User Fees
Flouride Scale	4,000	-	-	-	-	$	4,000	User Fees
					Sub Total	$	664,000	
Projects								
Rehabilitation of Well	-	15,000	15,000	15,000	15,000	$	60,000	User Fees
Replace Fire Hydrants	-	10,000	10,000	10,000	10,000	$	40,000	User Fees
Replace 2 Inch Water Mains	20,000	20,000	20,000	-	-	$	60,000	User Fees
Rehabilitation of Water Tank	25,000	-	-	-	-	$	25,000	User Fees
Refurbish High Service Pumps	-	-	30,000	30,000	-	$	60,000	User Fees
Hydraulic Modeling For Water Permit	-	-	25,000	-	-	$	25,000	User Fees
Newmatic Tank Repair & Maint	-	-	-	-	20,000	$	20,000	User Fees
New Water Plant - Phase 1	-	-	-	-	50,000	$	50,000	User Fees
Total Per Year	**157,000**	**178,000**	**258,000**	**173,000**	**238,000**			
					Sub Total	$	340,000	
				Water Capital Improvements		$	1,004,000	
Waste Water Improvements								
Purchases								
Vehicle	25,000	-	-	24,000	-	$	49,000	User Fees
Turbidity Surface Scatter	5,000	-	-	-	-	$	5,000	User Fees
TSS Meter	5,000	-	-	-	-	$	5,000	User Fees
					Sub Total	$	59,000	
Projects								
Lift Station Rehab	50,000	50,000	50,000	50,000	-	$	200,000	User Fees
Gravity Sewer Rehab	10,000	10,000	50,000	-	-	$	70,000	User Fees
Infill Projects	150,000	-	250,000	-	250,000	$	650,000	Reserves
Irrigation Pumps(Spray Field)	-	20,000	-	-	-	$	20,000	User Fees
Total Per Year	**245,000**	**80,000**	**350,000**	**74,000**	**250,000**			
						$	999,000	
				Waste Water Improvements				

Fund Balances & Reserves

City of Lake Alfred
Five Year Forecast
General Fund

	2011	2012	2013	2014	2015
REVENUES (001)					
Ad Valorem Taxes	$1,931,903	$1,907,241	$1,942,514	$1,978,845	$2,016,266
Licenses and Permits	52,500	48,500	50,000	50,000	51,575
Intergovernmental	494,625	417,424	420,183	418,026	415,953
Franchise Fees	313,000	297,000	297,000	297,000	297,000
Charges for Services	25,570	24,220	24,220	24,220	24,220
Fines and Forfeitures	67,304	65,085	65,085	65,085	65,085
Rentals	146,545	143,318	143,318	143,318	143,318
Sanitation	526,640	589,859	522,660	435,545	438,516
Interest	20,000	20,000	20,000	20,000	20,000
Miscellanous	6,200	6,200	6,200	6,200	6,200
Transfers	307,000	2,000	2,000	2,000	2,000
Total	$ 3,891,287	$ 3,520,847	$ 3,493,180	$ 3,440,238	$ 3,480,133
EXPENDITURES (001)					
General Government	$ 36,139	$ 37,300	$ 39,800	$ 42,300	$ 44,800
City Commission	45,770	51,043	51,393	51,393	51,393
City Manager	172,273	182,993	192,490	201,651	210,994
Finance	153,274	161,223	163,753	166,315	168,907
City Attorney	50,200	50,200	50,200	50,200	50,200
City Clerk	118,845	128,066	132,534	137,659	143,111
Police	835,120	873,788	898,629	924,582	951,755
Fire Department	545,655	568,302	584,861	602,174	620,315
Building and Zoning	109,333	119,049	124,351	130,305	137,030
Public Works Administration	130,253	134,923	139,706	144,825	150,329
Building Maintenance	56,753	58,526	59,739	60,988	62,275
Central Garage and Motor Pool	66,030	84,505	86,314	88,177	90,096
Sanitation	341,013	345,217	349,547	354,007	358,601
Roads and Streets	232,129	244,298	252,931	251,977	261,890
Library	70,342	73,554	76,832	80,482	84,569
Parks and Cemetaries	204,975	209,539	216,116	223,396	231,502
Mackay Estates	17,842	21,180	22,116	23,239	24,587
Recreation	21,310	18,345	18,345	18,345	18,345
Total	$3,207,256	$3,362,050	$3,459,656	$3,552,015	$3,660,698
Net Income	684,031	158,797	33,524	(111,777)	(180,565)
Capital Expenditures	592,836	235,000	703,400	1,065,000	3,454,787
Beginning Fund Balance	1,872,632	1,909,827	1,779,624	1,055,748	(175,028)
Informal Policy	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
Ending Fund Balance	$1,909,827	$1,779,624	$1,055,748	($175,028)	($3,864,380)
Percentage of Change	44%	-7%	-69%	703%	95%

General Fund starts drawing heavly on reserves in 2013 due to capital projects. Management will need to determine if alternative funding is available or move project.

City of Lake Alfred
Five Year Forecast
Enterprise Fund

Utilities Revenue	2011	2012	2013	2014	2015
Water	$ 560,000	$ 560,000	$ 560,000	$ 560,000	$ 560,000
Irrigation	128,000	110,000	110,000	110,000	110,000
Waste Water	1,160,000	1,171,600	1,183,316	1,195,149	1,207,101
Other Fees	195,950	188,950	188,950	188,950	188,950
Other Income	185,000	35,000	35,000	35,000	35,000
Total	$ 2,228,950	$ 2,065,550	$2,077,266	$2,089,099	$ 2,101,051
Utilities Expenditures					
Administration	$ 107,541	$ 108,233	$ 112,090	$ 114,416	$ 116,811
Water	267,210	268,678	277,428	287,018	297,073
Service	425,879	366,896	339,775	349,030	358,988
Wastewater	466,754	484,196	492,237	510,411	529,546
Grove	15,376	16,875	16,764	17,067	17,385
Debt Service	579,932	579,932	579,932	579,932	579,932
	$ 1,862,692	$ 1,862,692	$1,824,810	$1,818,226	$ 1,857,873
Net Income	366,258	202,858	252,456	270,873	243,177
Beginning Fund Balance	2,644,754	2,614,012	2,558,870	2,253,326	2,277,200
Capital Purchases/Projects	397,000	258,000	558,000	247,000	488,000
Ending Fund Balance	$2,614,012	$2,558,870	$2,253,326	$2,277,200	$2,032,377
Percentage of Change	6%	2%	14%	-1%	12%

FUND BALANCE ANALYSIS

General Fund	Beginning Balance 10/1/2009	Net Change Additions	Net Change Subtractions	Ending Balance 9/30/2010
Building and Permitting	131,562	38,000	(85,000)	84,562
General Government	129,445	1,400		130,845
Parks	10,200			10,200
Law Enforcement Training	31,061	3,000	(3,005)	31,056
Law Enforcement Forfeitures	24,773	1,580		26,353
Public Safety Improvements	267,250	2,500		269,750
Recreation Improvements	86,224	950		87,174
Transportation Infrastructure	43,639	69,720	(126,705)	(13,346)
Informal Fund Balance Reserve	432,000	54,000		486,000
Reserve for Fire Truck	-	50,000		50,000
Unreserved	1,333,632			1,333,632
Total General Fund	$ 2,489,786	$ 221,150	$ (214,710)	$ 2,496,226

Definition of Fund Balance: Fund balance is the accumulation over the years of actual revenues over actual expenditures.

Building and Permitting
Building and Zoning restricted funds designated for their department. There will be $50,000 brought into 2011 budget to fund department.

General Government
Impact fees

Law Enforcement Training
Money designated to pay for police training.

Law Enforcement Forfeitures
Confiscated funds.

Public Safety Improvements
Impact Fees

Recreation Improvements
Impact Fees

Rochelle Park
Money received from the county to help refurbish park.

Transportation Infrastructure
Local Option Gas Tax

Enterprise Fund	Beginning Balance 10/1/2009	Net Change Additions	Net Change Subtractions	Ending Balance 9/30/2010
Sanitation Vehicle Reserve	137,582	51,527	-	189,109
Sanitation Equipment Reserve	175,293	20,052	(4,166)	191,179
Waste Water Improvements	442,351	47,179	(8,605)	480,925
Stormwater Improvements	158,201	56,000	(54,000)	160,201
Water Improvements	372,946	30,837	(25,950)	377,833
Unrestricted	2,644,754		-	2,644,754
Total Enterprise Fund	$ 3,931,127	$ 205,594	$ (92,721)	$ 4,044,000

Sanitation Vehicle Reserve

This fee of $2.16 is collected on the monthly utility bills for replacement of garbage trucks.

Sanitation Equipment Reserve

The charge is $.84 collected on the monthly utility bills for the purchase of dumpsters, and other equipment.

Wastewater Improvements

These are impact fees that are currently being used to pay debt service.

Stormwater Fees

Monthly fee on the utility bill, varies accordingly. This reserve will be used in the 2011 budget to pay for a master plan.

Water Improvements

Impact fees that are currently paying debt service.

Prepaid Impact Fees

Development	Units	Water	Sewer	Total
Berry	350	420,000	665,000	1,085,000
LA Creek	48	57,600	91,200	148,800
			Total	$ 1,233,800

Building and Permitting

	2011	2012	2013	2014	2015
Revenue	42,000	42,000	44,100	44,100	46,305
Expenses	109,333	119,049	124,351	130,305	137,030
Net Income	(67,333)	(77,049)	(80,251)	(86,205)	(90,725)
Beg. Balance	50,000	(17,333)	(94,382)	(174,633)	(260,838)
Ending Balance	(17,333)	(94,382)	(174,633)	(260,838)	(351,563)

The city is actively trying to increase the industrial base. The impact of new industry is unknown due the base of the fees charged. Every two years the permit fees will increase by 5%. The ability to forecast is very difficult due to the fact that the economy is an indicator of what can be expected. This year the general fund will have to subsidize this fund.

Law Enforcement Training

	2011	2012	2013	2014	2015
Revenue	3,000	2,800	2,600	2,500	2,400
Expenses	5,000	2,500	2,500	2,500	2,500
Net Income	(2,000)	300	100	-	(100)
Beg. Balance	31,170	29,170	29,470	29,570	29,570
Ending Balance	29,170	29,470	29,570	29,570	29,470

The revenue is generated through the number of tickets issued. The county continues to reduce the percentage of each ticket written by the issuing law enforcement agency.

The historical data shows a decline in this revenue.

Local Option Gas Tax

	2011	2012	2013	2014	2015
Revenue	73,186	73,000	72,000	72,000	72,000
Expenses	73,186	30,000	160,000	-	-
Net Income	0	43,000	(88,000)	72,000	72,000
Beg. Balance	0	0	43,000	(45,000)	27,000
Ending Balance	0	43,000	(45,000)	27,000	99,000

Local Option Gas Tax 5th Cent is a restricted revenue that is used for sidewalk and street projects.

This revenue stream is allocated annually by the state. With the additional road surface project in 2011, the city may have pull from another source or cost estimate reduced.

Sanitation Vehicle Replacement

	2011	2012	2013	2014	2015
Revenue	50,000	50,000	50,000	50,000	50,000
Expenses	-	160,000	-	-	-
Net Income	50,000	(110,000)	50,000	50,000	50,000
Beg. Balance	165,541	215,541	105,541	155,541	205,541
Ending Balance	215,541	105,541	155,541	205,541	255,541

Sanitation Equipment Replacement

	2011	2012	2013	2014	2015
Revenue	19,800	19,800	19,800	19,800	19,800
Expenses	98,000	-	90,000	-	-
Net Income	(78,200)	19,800	(70,200)	19,800	19,800
Beg. Balance	188,048	109,848	129,648	59,448	79,248
Ending Balance	109,848	129,648	59,448	79,248	99,048

Stormwater Fees

	2011	2012	2013	2014	2015
Revenue	131,000	56,560	57,126	57,697	58,274
Expenses	206,000	56,247	178,502	28,765	29,036
Net Income	(75,000)	313	(121,376)	28,932	29,238
Beg. Balance	159,077	84,077	84,390	(36,986)	(8,055)
Ending Balance	84,077	84,390	(36,986)	(8,055)	21,183

The master plan for stormwater is $150,000 is budgeted for 2011. The street sweeper is allocated $29,000 for 2009-2012. The second phase of master plan of $150,000 is allocated to year 2013. Other costs for stormwater are increased annually at 3%.

Fees and Charges

CITY OF LAKE ALFRED

WATER & IRRIGATION RATES

INSIDE CITY

0-6,000 GAL	$ 12.95 per month
6,001-15000 GAL	.00100 PER HUNDRED GALLON
15,001-30,000GAL	.00120 PER HUNDRED GALLON
30,001-60,000 GAL	.00140 PER HUNDRED GALLON
60,001-99,999 GAL	.00160 PER HUNDRED GALLON

OUTSIDE CITY

0-6,000 GAL	$ 17.50 per month
6,001-15,000 GAL	.00150 PER HUNDRED GALLON
15,001-30,000 GAL	.00170 PER HUNDRED GALLON
30,001-60,000 GAL	.00190 PER HUNDRED GALLON
60,001-99,999 GAL	.00210 PER HUNDRED GALLON

SEWER RATES

INSIDE CITY - RESIDENTIAL - FLAT RATE	$ 40.54 per month
OUTSIDE CITY - RESIDENTIAL - FLAT RATE	$ 50.68
COMMERCIAL - FLAT RATE- PLUS 100% OF WATER	$ 53.49

METER FEES

3/4 INCH METER	$ 500.00
1INCH METER	$ 575.00
1 1/2 INCH METER	$ 820.00
2 INCH METER	$ 875.00
3 INCH METER	TO BE DETERMINED BY DIR
4 INCH METER	TO BE DETERMINED BY DIR
6 INCH METER	TO BE DETERMINED BY DIR

** ALLOW 5 BUSINESS DAYS FOR METER INSTALLATION.

OTHER FEES

RETURN CHECK FEE	$ 25.00
LATE FEE AFTER THE 30TH	$ 10.00
NONPAYMENT FEE	
DURING BUSINESS HOURS	$ 35.00
AFTER BUSINESS HOURS	$ 60.00
TRANSFER FEE	$ 10.00
TURN OFF FEE	$ 35.00
TURN ON FEE	$ 35.00
WATER DEPOSIT	2X MINIMUM MONTHLY BILL

STORM WATER FEES

RESIDENTIAL	$ 2.00	per month
BUSINESS	$ 5.00	
COMMERCIAL	$ 8.00	

SANITATION FEES

RESIDENTIAL (SINGLE FAMILY)	$ 17.00	per month
COMMERICAL		
2 PICK UPS	$ 20.75	per month
3 PICK UPS	$ 31.25	
5 PICK UPS	$ 52.00	
FUEL ADJUSTMENT FEE	$ 3.94	per month
(3% increase annually Oct 1st)		

AGENDA
LAKE ALFRED PLANNING BOARD
MARCH 31, 2010

New Business No. 1 — **REVIEW OF RENTAL FEES FOR CITY BALL FIELDS AND RENTAL FACILITIES.**

ISSUE: The board will review the rental fees for the City's ball fields and rental facilities.

ATTACHMENTS:

- List of damages to the Highlands Community Center
- Pictures of damages to the Highlands Community Center
- Current Rental rates and newly proposed rates for the Highlands Community Center and Mackay Gardens and Lakeside Preserve

ANALYSIS:

The Parks and Recreation Board at a previous board meeting reviewed and recommended approval to process a grant application for the Polk County Leisure Services Municipal Service Taxing Unit (MSTU) Grant. With the City partnering with the Lake Alfred Little League to apply for the MSTU grant the City must have a flat fee for the rental of the baseball fields. The City would like to set these fees to be $20 security deposit, which would cover for the replacement of any keys that the renters may lose, and the flat fee for the fields to be $15 a night. All renters must be off the fields by no later than 10:00 pm.

The board will also review the rental fees for the Highlands Community Center and the Mackay Gardens and Lakeside Preserve. For the Highlands Community Center there is a $100 security deposit required from everyone. The rental fee for inside city residents is $150 plus tax; outside city residents is $200 plus tax. The City staff would like to recommend raising the security deposit from $100 to $300; increase the rental rate from $150 to $200 for city residents; increase the rental rate from $200 to $300 for non city residents. The reasoning for the sufficient increase of the security deposit for Highlands Community Center is because in the last year the building has sustained significant damage and the $100 security deposit does not cover the materials and man hours that it takes to bring the building back to its original state. Along with the increase of the security deposit and rental rates the City would like to recommend that any rentals at the Highlands Community Center will be required to have an off duty police officer on the premises with the exception of non-profit organizations such as church functions, non-profit, and civic organizations.

For the Mackay Gardens and Lakeside Preserve the City would like to propose the modification of the rental rates. The security deposit will still remain the same at $300 for the rental of the house. Below is a chart of the proposed rental rates for the Mackay Gardens and Lakeside Preserve:

		Rental Rate	Proposed Rental Rate
Home Only	Weekday	$300.00 plus tax	*Same*
	Weekend	$400.00 plus tax	*$500.00 plus tax*
Lawn Only	Weekday	$150.00 plus tax	*$200.00 plus tax*
	Weekend	$200.00 plus tax	*$250.00 plus tax*
	***This includes the gazebo or the garden usage, but not both*		
Home and Lawn	Weekday	$350.00 plus tax	*$400.00 plus tax*
	Weekend	$450.00 plus tax	*$650.00 plus tax*

STAFF RECOMMENDATION: Staff recommends approving the flat fee for the City's ball fields and increasing the fees for the Highlands Community Center and Mackay Gardens and Lakeside Preserve.

Glossary

City of Lake Alfred

Glossary of Terms and Acronyms

This glossary provides definitions of various specialized terms used in this budget document that may not be already familiar to all readers. Also provided are meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Basis: The basis of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax: Tax based on the value of property.

Adopted Budget, Approved Budget: The revenue and expenditure plan for the fiscal year approved by the City Commission. See **Proposed Budget.**

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Lake Alfred.

Basis of Accounting: Timing of recognition for financial reporting purposes in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budget: A formal estimate of revenues and expenditures for a defined period (one fiscal year for Lake Alfred).

Capital Improvement: An expenditure that adds to the useful life of the City's fixed assets.

Capital Outlay: Expenditures for land, buildings, equipment, and improvements other than buildings of $1,000 or more (capitalization threshold) and a useful life of at least one year. These items are also referred to as fixed assets.

CDBG: Community Development Block Grant. This is a source of funding for neighborhood improvements and is administered by the U.S. Department of Housing and Urban Development **(HUD)**

City Commission: The elected policy setting body for the city.

Debt Services: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Department: A major service-providing entity of city government.

Division: A budgeted sub-unit of a department.

Enterprises Funds: A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Expenditure: An actual payment for goods or services received.

Fiscal Year: The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

FY: Fiscal Year (October 1-September 30).

Fund: An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source.

General Fund: The fund into which the genera (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Intergovernmental Revenue: funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See **Object Code.**

Inter-fund Transfers: Budgeted allocations of resources from one fund to another.

LOGT: Local Option Gas Tax

Mill: Ad valorem (property) tax valuation unit equal to $1 of tax obligation for every $1,000 of taxable valuation.

Millage: The total tax obligation per $1,000 of taxable valuation property.

Modified Accrual Basis: The accrual basis of accounting modified to recognize revenues that are measurable and available to finance expenditures (measured when the liability is incurred) of the current period.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the City Manager. See **Adopted, Approved Budget.**

Revenue: Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rollback Amount: This is the tax rate computed in accordance with the "Trim Bill" regulations for an upcoming fiscal year that will yield a dollar amount equal to the amount of property tax levied in the prior year.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Water and Sewer Enterprise Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

WHAT – Winter Haven Area Transit