



Annual Budget

Fiscal Year

2011/2012

Adopted:

9/19/2011



City of Lake Alfred Commission



Nancy Z. Daley
Mayor



Tracy Garcia
Vice - Mayor



John Duncan
Commissioner



Jack Dearmin
Commissioner



Albertus Maulsby
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.”



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Alfred
Florida**

For the Fiscal Year Beginning

October 1, 2010

Two handwritten signatures in black ink. The signature on the left is stylized and appears to be 'J. J.', while the signature on the right is more legible and reads 'Jeffrey R. Egan'.

President

Executive Director

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, 2010. 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, 2011.

FACT SHEET

Polk County Population and Millage Rate by City

Auburndale	13,507	3.8393
Bartow	17,098	3.9962
Davenport	2,900	5.9792
Dundee	3,717	7.0000
Eagle Lake	2,255	7.6516
Fort Meade	5,626	3.3509
Frost proof	2,992	7.8209
Haines City	20,539	6.9900
Highland Park	230	8.3161
Hillcrest Park	254	0.3125
Lake Alfred	5,015	6.9990
Lake Hamilton	1,231	7.0000
Lakeland	97,422	3.6538
Lake Wales	14,225	7.3277
Mulberry	3,817	8.0500
Polk City	1,562	7.8000
Winter Haven	33,874	5.7900
Unincorporated County	372,357	

CITY STATS

Date of Incorporation: 1915
 Form of Government: Council /
 Manager
 Size : 10 square miles
 Current population : 5,015
 Number of Lakes : 11
 Number of Schools : 7
 Number of Parks : 10

TOP TEN TAX PAYERS

Mizkan Americas Inc
 Cypress Greens
 Caribbean Distillers Inc
 Tampa Electric
 MLA Income Properties
 Verizon
 Perm 4 LLC
 1792BT LLC
 Lake Alfred Mobile Home Park
 Growers Fertilizer

MAJOR EMPLOYERS

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

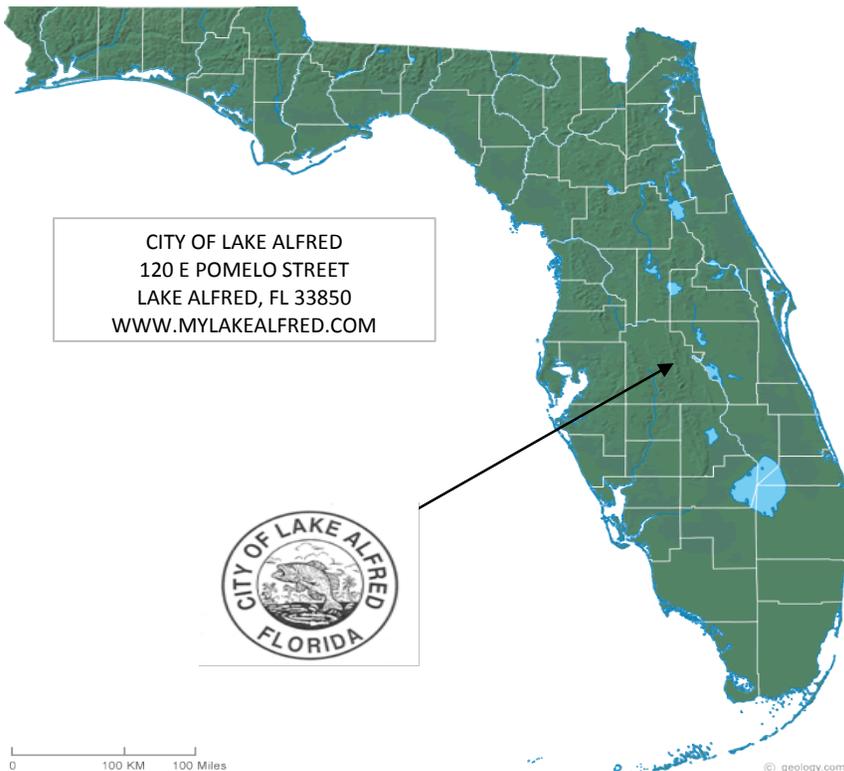


TABLE OF CONTENTS

BUDGET MESSAGE

INTRODUCTION

Fund Types	1
Revenue Sources and Trends	2
Financial Policies	13
Debt Schedule	16
Budget Process	17
Organizational Chart	20

SUMMARY

City Wide	21
Revenues	22
Expenditures	23
Costs	24
Capital Projects	25
Capital Purchases	26
Staff	27

DEPARTMENTS

City Commission	(Includes General Government & Attorney)	28
City Administration		32
Finance		36
Police		39
Fire		43
Community Development		47
Public Works		
Administration		51
Building and Maintenance		54
Roads and Streets		57
Central Garage and Motor Pool (CGMP)		60
Sanitation		63
Storm water		66
Library		68
Parks & Recreation		71
Public Works - Utilities		
Water		77
Waste Water		80
Service		84

APPENDIX

Payroll Information	1
Five Year Capital	2
Fund Balances and Reserves	3
Glossary	4

BUDGET MESSAGE FROM THE CITY MANAGER

LARRY HARBUCK



September 26, 2011

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

With pleasure, I am honored to present the City of Lake Alfred's Annual budget for fiscal year October 1, 2011 through September 30, 2012. The past year has been extremely interesting for the City of Lake Alfred. With the economic downturn continuing, the budget presented reflects the limited resources that we have at our disposal. This budget will continue the City's conservative approach to spending with a critical eye on how we can be more effective and efficient to accomplish our goals in this challenging environment.

The City has developed this document to be informational in scope and formatted to afford ease to the citizens' in order to promote awareness of the City's financial operations. The goals of each department are articulated within their respective sections of the budget. Their actions are designed to meet Federal and State mandates, to identify projects, and improve services to enhance the quality of life for the community.

The budget document is separated into four sections: An Introduction, Summary, Departments, and Appendices. The introductory section narrates the budget process, fund types, revenue sources, and historical trends. The summary section provides information on budgeted revenues, expenditures breakdown by funds and departments, the City's organizational chart, and the personnel positions budgeted. The detail of each City Department will be presented in the Department segment with the Appendices including information such as payroll information, five-year capital outlay, and the glossary.

2011/2012 Financial Impacts and Changes

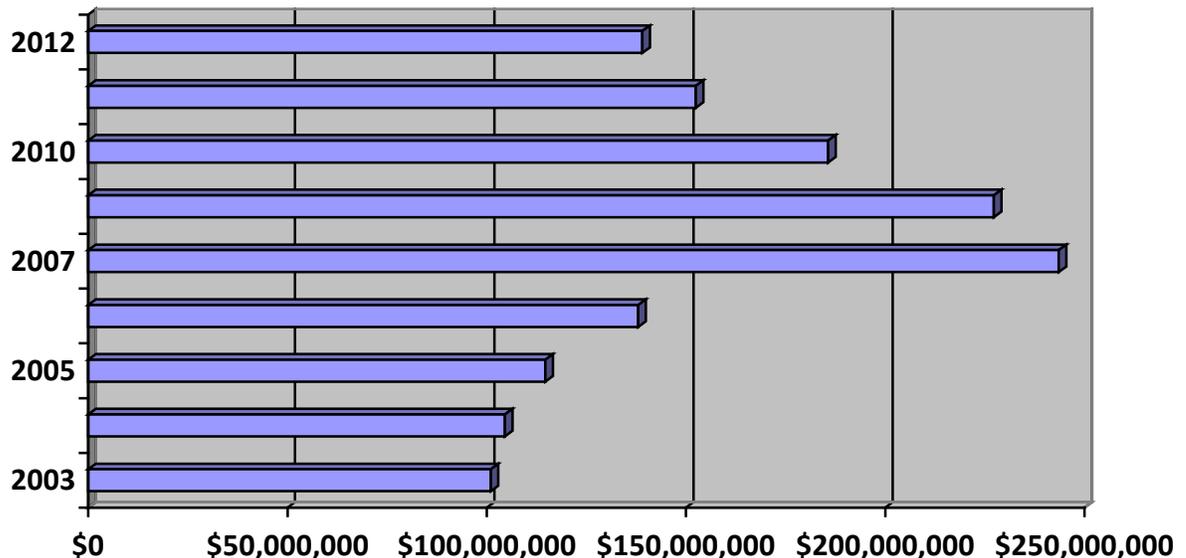
- Millage rate of 6.9990 per \$1,000.00 of taxable value
- Fuel adjustment fee moratorium of 3%
- 5% Business Tax Receipt Increase
- All capital projects will require funding from reserves
- 2011 allocated reserves were included within the 2012 budget
- GASB 54 was implemented
- Current reserve level will be maintained

There were no other fees or charges increased to fund this budget.

Ad Valorem

The overall assessed taxable value for the City of Lake Alfred has been reduced by approximately 10.53 % this year. The reduction in property values and foreclosures were the main reasons for the decline. New legislation allowing homeowners to carry some of their save our homes deduction to a new home purchase called Homestead Portability resulted in an additional loss of \$102,301 in taxable value.

Taxable Values in Lake Alfred



With the City's current fee structure, Ad Valorem taxes make up 25% of the General Fund revenues. The general fund supports administration, streets,

central garage, police, fire, library services, and 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

Change is—and always has been—an inevitable part of life. In today's business climate, the pace of change has dramatically increased. Since the City of Lake Alfred has experienced a reduction in revenue; reorganization and internal restructuring has been the choice to most effectively utilize the existing personnel and their skills. The City Clerk and City manager, while remaining as separate departments, have been combined under one designation within the budget as City Administration. Additionally, a Community Development Department has been created to incorporate the Building and Zoning and the Library division under the supervision of one Director. Finally, the budgets for Parks and Recreation, once separate designations, have been merged into one category and with supervision falling under the City Manager on the City's organizational chart.

The City of Lake Alfred is very fortunate to be acquiring a new library this year. The addition of the new Library will open needed space for the Police and Fire department in the future. The Engineering will be completed for all phases and as funds become available, the construction will begin. Grant funding will also be aggressively sought.

Other changes within this budget include the elimination of the inmate contract and the hiring of two new full-time associates to absorb their workload. For the past two years the city has hired new firefighters and one new firefighter will be added this budget year. This personnel addition will now constitute a full staff and complete a service level of three men per shift in the fire department.

The reorganizations of all departments have allowed the city to adjust the allocation of funds from the Enterprise to the General fund, thus helping with the loss of revenues. In 2011, the allocation from the Enterprise fund to the General fund was \$70,000; in 2012 the City will be allowed to allocate \$181,245 from the Enterprise fund to the General fund.

Utilities

The meter change out program has been a success and will continue into this fiscal year. The new meters allow for the water usage readings to be more accurate resulting in more revenue, fewer problems, and reduction of staff time.

The hay field conversion is 40% completed. This year the City anticipates the conversion to be completed. The completion will help generate a revenue stream to offset the prior losses.

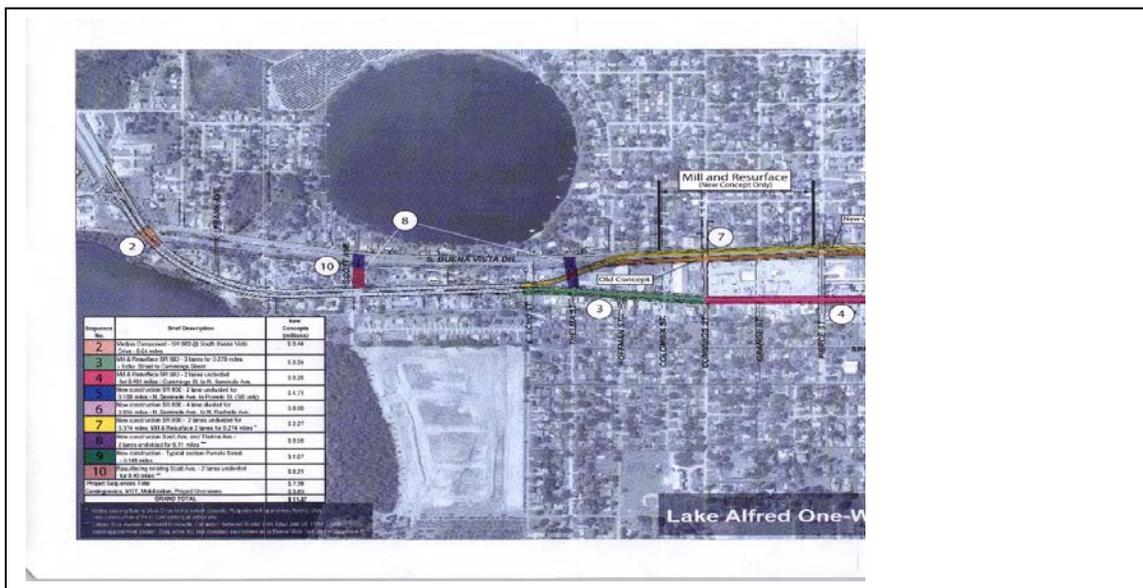
New and innovative ways of performance and efficiency are always a top-priority. Last year the Utilities department was qualified to perform hydrant testing instead of hiring an outside company. This year, the city's utilities will be able to inspect backflow devices. This will help hold down some cost to the city and its end users.

Technology

Several departments have grown tremendously within the area of technological advancements. Through an inter-local agreement with a neighboring city, the City has been able to reduce the cost for Internet Technology Services. Additionally, the Finance department has implemented a program for customers to receive their Utility bills by electronic mail. Furthermore, the City Clerk's department has started delivering the City agendas by e-mail, thus reducing the need for paper.

Department of Transportation Road Project

The Department of Transportation road project is now complete. Core areas of the City are being reviewed for potential business growth and development. With the new changes in traffic pattern, the City and the Chamber of Commerce will be assisting the current business and the community to adjust. The city's new Community Development department will be opening communications with local businesses and citizens about the new changes brought on from the new zoning around the core development area.



City Boards

Beginning October 1st of this year, the removal of the Firefighters from the Employees General Retirement Fund and the addition of their department to the Police Retirement Plan will occur. This change will allow for the City of Lake Alfred to receive State Premium Insurance Tax revenue that will have a long term effect on our bottom line by reducing the City's portion of the contributions payable to the retirement plans.

With all of the positive upcoming changes, the City of Lake Alfred will continue to be successful. Our financial outlook is stable, as we remain conservative. With the new Fund Balance policy in place, the City continues to maintain a responsible level of funding for emergencies. This budget serves the citizens and provides the funds necessary to maintain our current level of service and genuine commitment to the community.

Respectfully submitted,

Larry Harbuck,
City Manager

Short Terms Goals

Get New Library ready for public

Continue with Hayfield Conversion

Reduce Chemical Use

Reduce Staff Time on Plant

Finish Meter Changeouts

Increase Revenues

Reduce Staff Time with reading meters and bill preparation

Downtown Study completed

Plan for Public Safety completed

Storm Water Master Plan initiated

Seek Grant Funding for future projects

Work with Non-For-Profits Organizations to improve community relations

Long Term Goals

Market Downtown Area

Establish Industrial Park

Construction of Public Safety Facility

Look at Possible Annexations

Expand Utility Service

BB & T loan - Pay off in 2018 with no prepayment penalty

Seek alternative sources of revenue

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 trash receptacles, 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.

Storm water- User fees are collected on the utility bill, and pay for 9% of Public Works administration, 50% of annual street sweeping contract of \$20,000 and any other expenses related to storm water.

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.

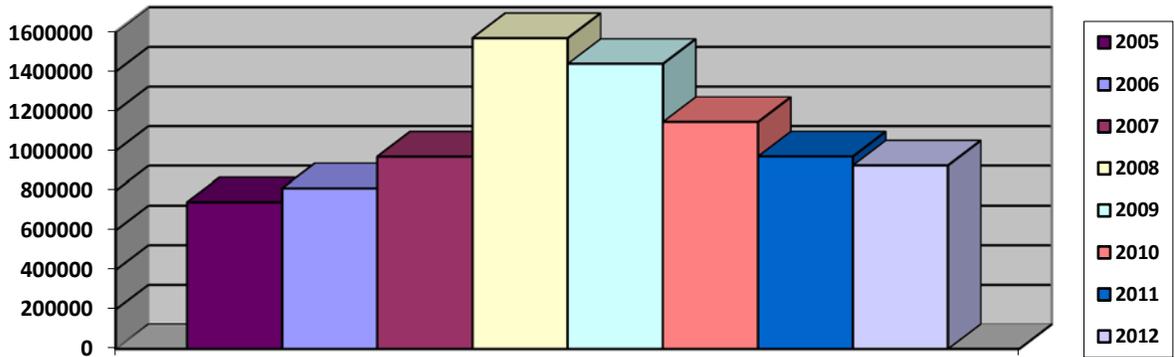
Revenue Sources and Trends

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 \$926,268 this is a 5% 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 6.9990 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 \$971,277 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 \$187,650 and is remitted to the City by the State based on a formula of several 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 an estimate 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 \$141,490. Fire Mutual Aid is received from the county so that the city's fire department covers their area, \$171,205. There was an increase of \$43,346 this year due to a recalculation by the county. The amount of \$94,393 is a reimbursement from the schools to pay for two school resource officers.

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

Organization	Grant Title	Funding 2012
JAG	License Plate Tag Reader	\$11,410
CDBG	ADA Bathrooms – 210 N Seminole	\$21,149
SWFWMD Grant	Toilet Rebate Program	\$8,000
	Total Grant Funding	\$40,559

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

JAG – Justice Assistance Grant – applied for annually.

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

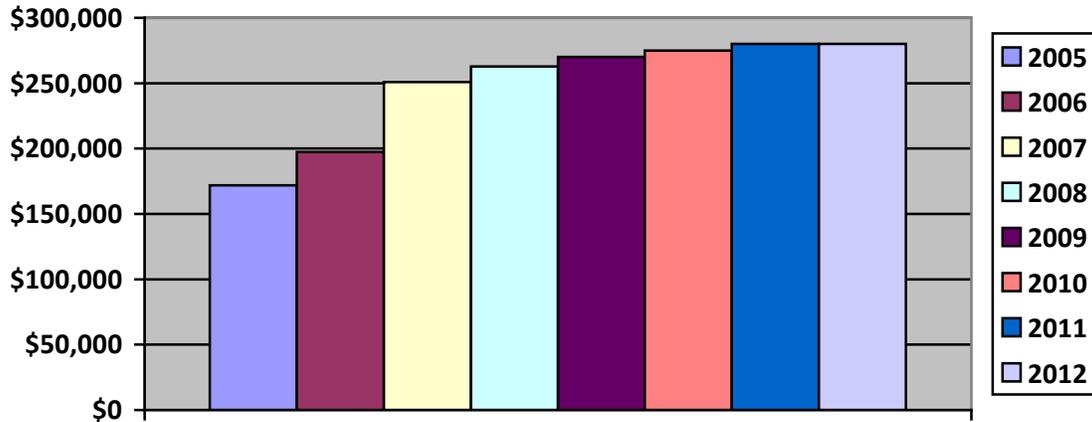
SWFWMD – Southwest Florida Water Management District has funded a 50/50 match grant to replace high flow toilets with low flow.

A Safe Routes to school grant was also awarded to the City of Lake Alfred. Construction will begin in this fiscal year on Thelma, West Haines and South Nekoma. This project is 100% funded. The construction of a Multi-Use Trail from US Highway 17/92 near Frank Avenue will begin the design phase. The City will be responsible for engineering costs. Both projects are funded by the Florida Department of Transportation.

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 \$1,792 monthly from \$1,801.

ELECTRIC FRANCHISE FEE TREND



Licenses and Permits: General Fund

Business Tax revenue is budgeted at \$15,000 based on recent trend since annual renewals account for the bulk of this revenue. Development fees are annually adjusted by 3%. Building permits are budgeted at \$35,000. 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 \$69,632 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.

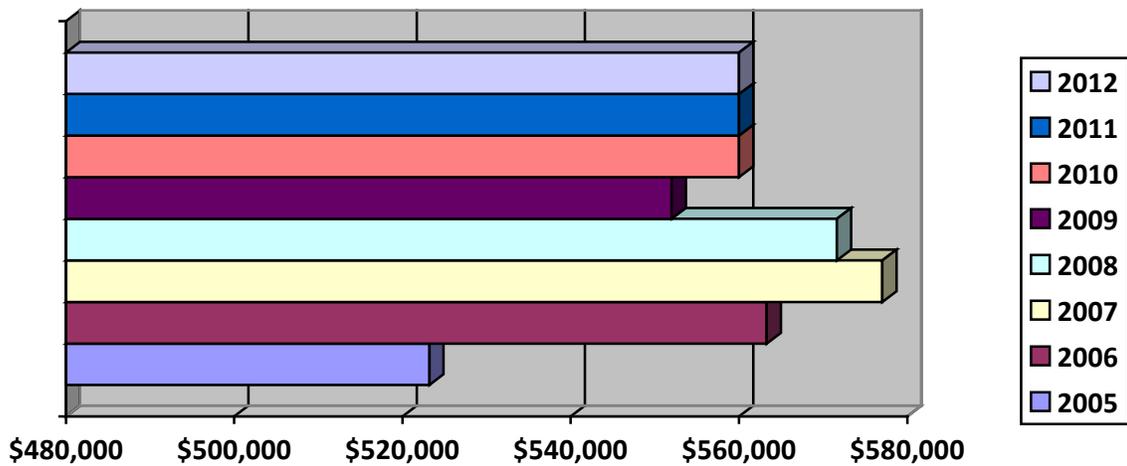
Utility Billing Charges for Services: Enterprise Fund

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 \$2,045,950. 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

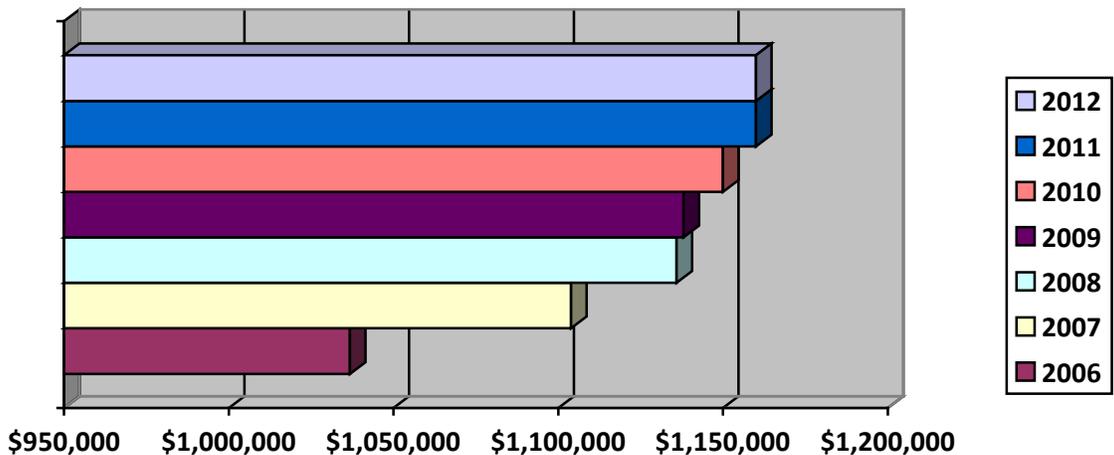
summer months revenues drop in all areas. Last year seasonal customers were required to pay the minimum water bill. The water management district is encouraging cities to address their current rate structures to ensure the rates promote water conservation. Not this year, but possibly next the current minimum charges will need to be evaluated.

This year one of five infill project was completed in wastewater. A funding proposal was prepare this year with a grant from the DEP. The City is currently exploring its options to try and find the right project to pursue either with grant funding, reserve funding or a combination of both. These projects will increase revenue for future years.

WATER REVEUE TREND



WASTE WATER REVENUE TREND



Sanitation: General Fund

This budget year, Sanitation was moved into the general fund. The operation was changed from twice a week to once a week, and commercial dumpster service was outsourced. Recycling service is outsourced as well. There was an increase of .03 per household which the City is paying. The trending of this revenue stream will improve with a full year at the current service level. A total of \$413,040 is anticipated to be received.

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 \$129,885. 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 increased popularity of Mackay Estates.

Miscellaneous Revenues: General and Enterprise Funds

Interest revenue is conservatively budgeted among the appropriate funds at \$30,000. All miscellaneous revenues are conservatively budgeted at \$21,335. As miscellaneous revenues also contain non-recurring or unusual items, the overall total will generally fluctuate year to year.

Non-Revenues: General Fund

There is no inter-fund transfer from the Water & Sewer Utility Fund to the General Fund. Instead there is an administration cost allocation from the general fund to the Enterprise Fund. There will be \$104,000 carry forward from 2010/2011 budget to assist with capital purchases. \$25,000 will be allocated from the Building department reserve to support the department, and \$30,000 in public safety impact fees will be used to pay for the engineering to upgrade the public safety building. The use of fund balance fluctuates year to year based on circumstances and availability.

General Fund

REVENUES (001)	2010 Actual	2011 Adopted	2012 Budget
<u>TAXES</u>			
Ad Valorem	1,196,681	971,520	926,268
9th Cent Gas Tax	20,614	20,000	20,000
Utility Tax -Propane	4,363	5,000	5,000
Utility Tax - Water	46,673	50,000	48,000
Utility Tax- Electric	324,124	310,000	300,000
Local Option Gas tax- loc6	113,872	116,824	116,375
Local Option Gas tax- loc5	70,984	73,186	71,275
Local Gov't Half-Cent Sales Tax	209,204	225,373	236,700
Communications Service Tax	153,249	170,000	173,927
TOTAL TAXES	2,139,763	1,941,903	1,897,545
<u>LICENSES AND PERMITS</u>			
Business Tax	15,375	10,000	15,000
Admin Fee County Impact Fees	(44)	1,000	1,000
Education Fee	-	1,000	1,000
Alarm Permit	175	500	200
Building Inspections	350	1,000	1,000
Archive Fee	-	1,000	1,000
Liens - Violation of Ordinance	10,666	10,000	10,000
Lien Searches	110	3,000	2,000
Building Permits	28,652	30,000	35,000
TOTAL LICENSES AND PERMITS	55,894	57,500	66,200

<u>INTERGOVERNMENTAL</u>	2010 Actual	2011 Adopted	2012 Budget
State Revenue Sharing	89,307	129,016	141,490
Mobile Home Licenses	12,903	13,000	13,000
Alcoholic Beverage Licenses	3,253	3,200	3,200
Development Block Grant	70,473	49,044	21,149
Police - Grants	93,180	14,350	11,410
FDOT - Right of Way	20,110	20,110	30,315
FDOT – Signaling	1,273	1,331	2,700
FDOT - Street Lights	14,899	14,899	16,558
School Resource Officers	94,393	94,393	94,393
Fire Mutual Aid	128,081	127,859	171,205
Polk Co Library Service	25,511	25,000	25,000
TOTAL INTERGOVERNMENTAL	615,511	502,802	531,520
<u>FRANCHISE FEES</u>			
Electric	287,578	280,000	280,000
Gas	17,636	20,125	21,000
Sanitation/Solid Waste	4,763	15,000	24,000
TOTAL FRANCHISE FEES	309,977	315,125	325,000
<u>CHARGES FOR SERVICES</u>			
Variance	419	500	500
Library Printing	831	1,000	1,000
Notary Services	2	200	100
Sale of Maps & Publications	8	100	100
Copying and Research	23	500	500
Sale of Cemetery Lots	9,100	5,000	1,000
Recreation - Program Fees	11,763	11,250	13,500
Filing Fee - City Election	48	300	300
Witness Fee	-	20	20
Fire Suppression Fee	150	200	200
Police Reports and Services	891	1,500	1,000
TOTAL CHARGES FOR SERVICES	23,235	20,570	18,220

<u>SANITATION</u>	2010 Actual	2011 Adopted	2012 Budget
Garbage Pick Up	381,441	381,441	335,000
Extra Trash Pick Up	3,232	3,000	3,000
Fuel Adjustment Fee	90,491	90,640	90,640
Late Fees	-	7,000	13,200
Garbage Cans	-	500	200
Sanitation Reserves	-	113,000	-
TOTAL SANITATION REVENUES	475,164	549,140	413,040

FINES AND FORFEITURES

Police Fines	22,131	20,000	30,000
Police Education	2,729	3,000	3,000
Police Retirement	30,804	30,804	31,532
Confiscated Funds	800	3,700	-
Police Detail	910	2,600	2,600
Library Fines	675	1,000	1,500
Restitution	1,581	1,500	1,000
TOTAL FINES AND FORFEITURES	59,629	62,604	69,632

RENTALS

Rentals - Highland Center	4,575	5,000	4,500
Rentals - Mackay House	9,912	10,000	12,000
Rentals – Lions Park	1,030	1,500	1,500
Rentals – Towers	133,650	129,945	129,885
Rentals - Ball Fields	184	100	200
TOTAL RENTALS	149,351	146,545	148,085

INTEREST EARNED

Interest on Investments	15,769	10,000	10,000
-------------------------	--------	--------	--------

<u>MISCELLANEOUS</u>	2010 Actual	2011 Adopted	2012 Budget
Sale of Scrap	718	6,000	1,000
Grillin & Chillin	5,300	2,700	4,000
Motor Fuel Refunds	4,257	4,200	4,200
Donations	1,250	400	-
Mackay Park Donations	-	25	-
Bluegrass Bash	500	3,500	1,000
Recreation Donations	2,000	1,000	1,000
Storage	650	500	600
Insurance Proceeds	1,000	-	9,535
TOTAL MISCELLANEOUS	15,699	18,325	21,335
<u>NON-OPERATING REVENUE</u>			
Reserve – General Fund	-	388,814	200,000
Reserve – Public Safety Impacts	-	30,000	30,000
Reserve – Building Department	-	50,000	25,000
Leet Fund	-	2,000	2,000
Budget Carry Forward	-	-	104,000
Water & Sewer Collection	35,000	-	-
TOTAL NON-OPERATING REVENUE	35,000	470,814	361,000
TOTAL GENERAL FUND REVENUES	\$3,423,371	\$4,103,610	\$3,861,577

Enterprise Funds

	2010 Actual	2011 Adopted	2012 Budget
Water	551,895	560,000	560,000
Temporary Water Service	1,400	2,000	2,000
Irrigation	122,487	128,000	128,000
Waste Water	1,159,350	1,160,000	1,160,000
Sewer – Tap Fees	900	2,000	2,000
Turn-On	24,750	31,500	31,500
Scrap Metal	2,417	5,000	20,000
Non Payment Fee	38,146	37,000	37,000
Water Meter Install	9,950	10,000	10,000
NSF Check	2,800	2,450	2,450
Late Fees	53,575	50,000	50,000
Turn- Off	15,680	15,930	20,000
Service Work Orders	597	1,000	1,000
Write off Accounts Collected	2,831	2,000	2,000
Grants	-	32,552	-
Interest	35,332	20,000	20,000
Reserves	-	158,000	350,000
Cash Over/Short	(2)	150	-
TOTAL UTILITIES REVENUE	2,039,977	2,231,652	2,395,950
STORMWATER			
Revenue	55,492	56,000	56,000
Prior Year Carry forward	-	75,000	50,000
TOTAL STORMWATER REVENUE	55,492	131,000	106,000
TOTAL ENTERPRISE FUND REVENUE	\$2,095,469	\$2,437,652	\$2,501,950
TOTAL REVENUE	\$5,518,840	\$6,541,262	\$6,363,527

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

All new vendors must approved by the City Manager, before departments can utilize their services.

Fund Balance Reserve Policy

A Fund Balance Policy was adopted in order to secure and maintain investment grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures and /or revenue shortfalls. Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones, or enhance the financial position of the City, in accordance with policies established by the City Commission.

If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 25% of the general fund operating expenditure, the City Manager will so advise the City Commission in order for the necessary action to be taken to restore the unassigned balance of 25% of General Fund operating expenditures. The City Manager will prepare and submit a plan for committed and /or assigned fund balance reduction, expenditure reductions and /or revenue increases to City Commission. The City shall take action necessary to restore the unassigned fund balance to acceptable levels within two years.

Debt Management Policy

There is currently no debt management policy in place. There is no state statute 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.

A monthly report is prepared by the Finance Department for the City Manager and Commission. It shows all investments, rate of returns, maturity dates of certificates of deposits and if we are in compliance with the investment policy.

Schedule of Debt Service

Lender/ Purpose	Balance	Year Issued	Year of Maturity	Interest Rate	Due 2012
Bank Note – BB & T	\$2,673,501	2008	2023	4.21	\$264,286
Pledged – Water & Sewer					
Quarterly Payment of \$66,071	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	
Principal	41,247.15	41,681.28	42,119.97	42,563.29	
Interest	24,824.47	24,390.34	23,951.65	23,508.33	
DEP Loan – 719090	\$4,563,709	2007	2027	2.200%	\$315,646
Pledged – Sewer					
Semi – Annual Payment \$157,823	Jan 15th		July 15th		
Principal	66,839.04		67,554.22		
Interest	13,063.08		12,705.50		
Total Enterprise	\$7,237,210				\$579,932

Budget Calendar

July 1 st	Property Appraiser Certifies Taxable Value to the City
July 5 th	Commission Meeting – No Budget Action
July 9 th	Budget Workshop
July 18 th	Commission Meeting – Set Proposed Millage Rate
Aug 1 st	Commission Meeting – No Budget Action
Aug 4 th	Advise the Property Appraiser of the Proposed Millage Rate
Aug 15 th	Commission Meeting – No Budget Action
Aug 19 th	Property Appraiser Mails out Trim Notices
Sept 6 th	School Board Public Hearing on Its Budget
Sept 7 th	Lake Alfred's First Public Hearing on the Tentative Millage and the Tentative FY 2011/2012 Budget @ 7:30pm
Sept 8 th	Board of County Commissioners Budget Hearing
Sept 15 th	Lake Alfred's Mandated Advertisement in Local Paper
Sept 16 th	Board of County Commissioners Budget Hearing
Sept 19 st	Lake Alfred's Second Public Hearing on the Tentative Millage and the Tentative FY 2011/2012 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 throughout the year. Any transfers above \$5,000 require the permission of the City Commission.

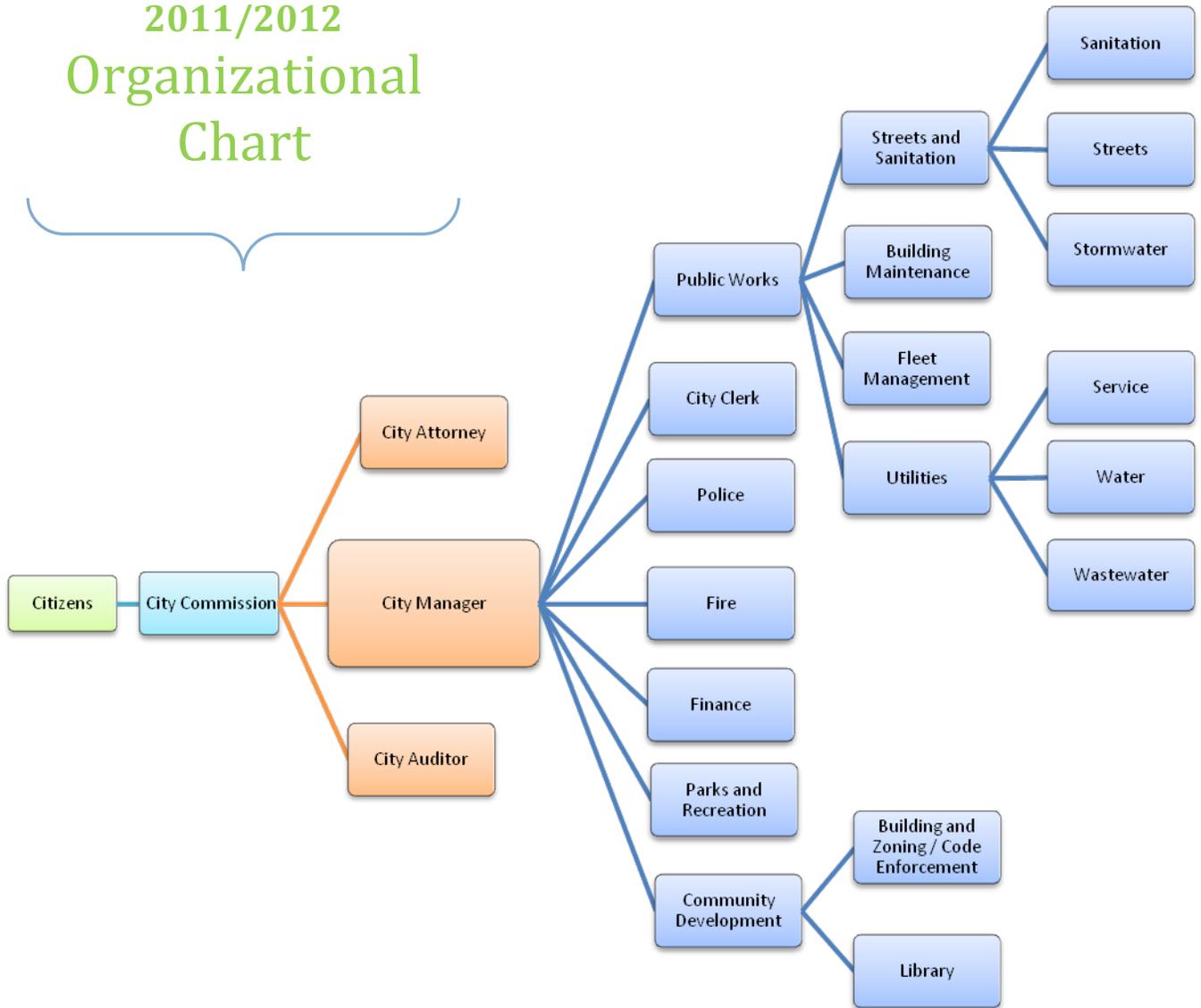
Midyear the finance department prepares a budget adjustment that is approved by ordinance. There is also one done within 60 days after year end in accordance with State Statute (166.241). The budget is prepared on a line item basis, but budgetary compliance is maintained on the departmental level.

Capital Budget Process

Requests are submitted by department heads for necessary capital purchases and capital improvement projects to the City Manager when they submit their operating budgets. Items that are considered capital purchases must cost more than \$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.

The City of Lake Alfred 2011/2012 Organizational Chart



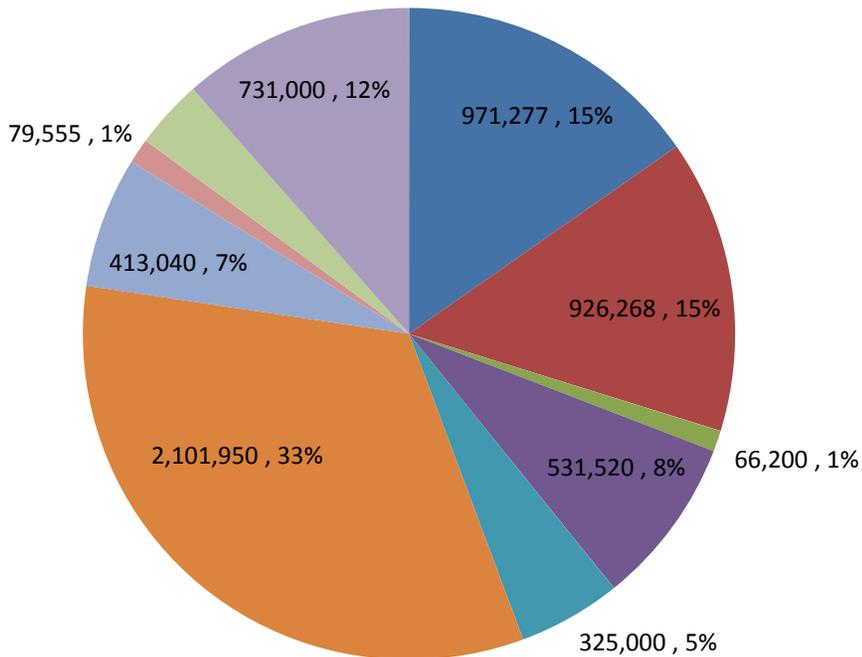


All Summary for 2011 Budget

	2010 Actual	2011 Adopted	2012 Approved
Revenues			
Taxes	2,139,763	1,941,903	1,897,545
Licenses & Permits	55,894	57,500	66,200
Intergovernmental	615,511	502,802	531,520
Franchise Fees	309,977	315,125	325,000
Charges For Services GF	23,235	20,570	18,220
Charges For Services EF	2,095,469	2,204,652	2,101,950
Sanitation	475,164	549,140	413,040
Other	35,012	36,607	31,335
Fines & Rentals	208,980	209,149	217,717
Impact Fees	-	30,000	30,000
Reserves	35,000	545,814	731,000
	<hr/>	<hr/>	<hr/>
	\$ 5,994,005	\$ 6,413,262	\$ 6,363,527
Expenditures			
Administration	647,069	577,001	507,566
Police	861,536	891,404	909,256
Fire	458,458	545,655	542,649
Community Development	95,795	109,333	352,293
Public Works	752,929	942,407	913,548
Parks & Recreation	218,888	257,927	211,688
Library	84,914	82,142	88,971
Sanitation	486,000	439,013	334,712
Storm Water	11,603	206,000	105,651
Utilities	1,800,808	1,593,260	1,805,233
Reserve	468,352	189,188	12,028
Debt Service	107,653	579,932	579,932
	<hr/>	<hr/>	<hr/>
	\$ 5,994,005	\$ 6,413,262	\$ 6,363,527

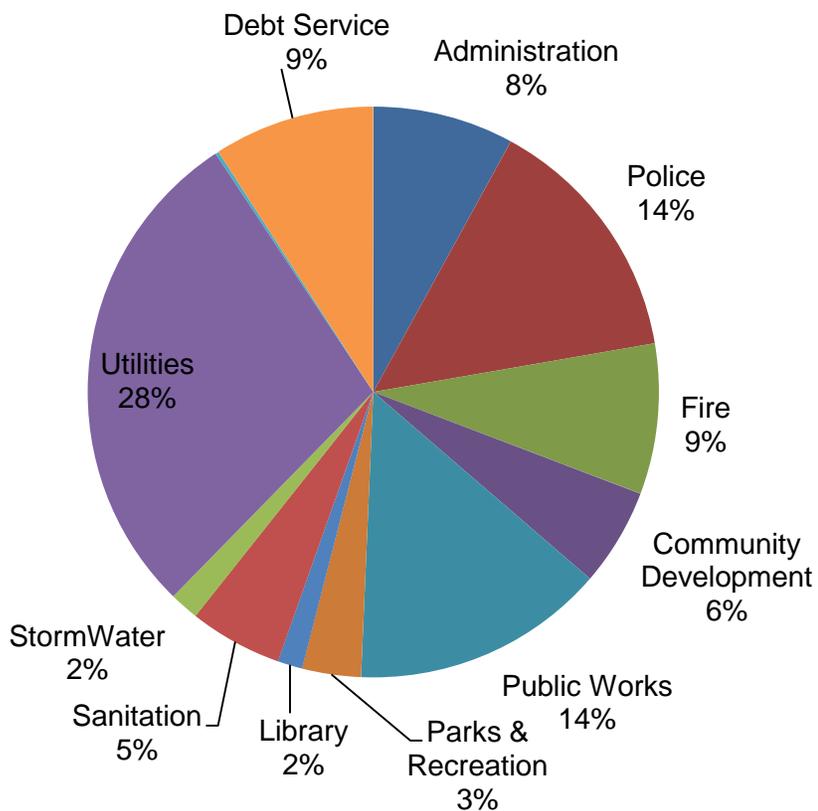
Summary of All Revenues for All Funds

	2010 Actual	2011 Adopted	2012 Approved
Taxes	943,082	970,383	971,277
Ad Valorem	1,196,681	971,520	926,268
Licenses & Permits	55,894	57,500	66,200
Intergovernmental	615,511	502,802	531,520
Franchise Fees	309,977	315,125	325,000
Charges For Services EF	2,095,469	2,204,652	2,101,950
Sanitation	475,164	549,140	413,040
Other	58,247	87,177	79,555
Fines & Rentals	208,980	209,149	217,717
Reserves	35,000	545,814	731,000
	\$ 5,994,005	\$ 6,413,262	\$ 6,363,527



Summary of Expenditures for All Departments

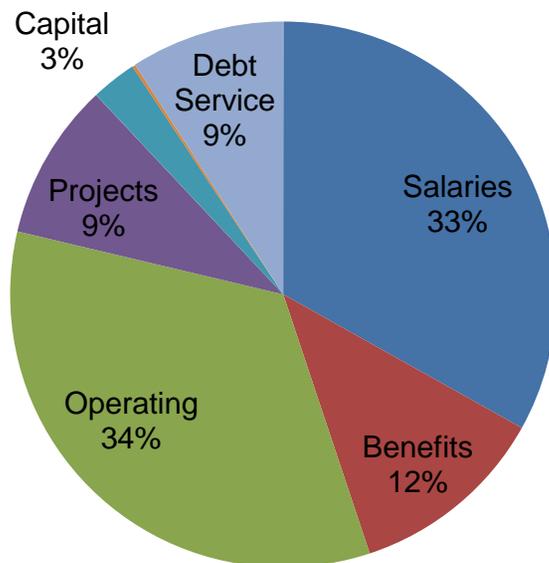
	2010 Actual	2011 Adopted	2012 Approved
Administration	647,069	577,001	507,566
Police	861,536	891,404	909,256
Fire	458,458	545,655	542,649
Community Development	95,795	109,333	352,293
Public Works	752,929	869,072	913,548
Parks & Recreation	218,888	257,927	211,688
Library	84,914	82,142	88,971
Sanitation	486,000	439,013	334,712
StormWater	11,603	206,000	105,651
Utilities	1,800,808	1,593,260	1,805,233
Reserve	54,000	189,188	12,028
Debt Service	107,653	579,932	579,932
	\$ 5,579,653	\$ 6,339,927	\$ 6,363,527



Summary of Costs by Type

2012 Approved

Salaries	2,108,329	33%
Benefits	747,829	12%
Operating	2,152,050	34%
Projects	593,149	9%
Capital	170,210	3%
Reserve	12,028	0%
Debt Service	579,932	9%
	<hr/>	
	\$ 6,363,527	100%



Summary of Capital Projects for 2012

Community Development

Downtown Study	\$	60,000
----------------	----	--------

Building & Maint

CDBG funding - Bathrooms Chamber	\$	21,149
-------------------------------------	----	--------

Roads & Streets

Parking Lot	\$	20,000
-------------	----	--------

Parks & Recreation

Softball Field Renovations	\$	2,000
----------------------------	----	-------

Library

Interior Furnishings & On Site Parking	\$	200,000
--	----	---------

Water

Radio Meter Change out Program	\$	350,000
--------------------------------	----	---------

Wastewater

Convert Grove to Hay Field
multi-year

Stormwater

Master Plan	\$	50,000
-------------	----	--------

Total Projects	\$	593,149
-----------------------	-----------	----------------

Summary of Capital Purchases for 2012

Police

Car	\$	28,000
Grant Equip	\$	12,510

Community Development

Ford Escape	\$	18,000
-------------	----	--------

Public Works

New A/C Admin Bldg	\$	8,500
Stop Bar Replacement	\$	5,000
Wheel Balancer	\$	4,000

Parks

Sign for Central Park of Lake Alfred	\$	1,200
--------------------------------------	----	-------

Library

Books	\$	10,000
-------	----	--------

Water

High Service Pump	\$	12,000
Ford Escape	\$	18,000

WasteWater

Effluent Pump	\$	32,000
Mixer	\$	6,000
Ras Pump	\$	10,000

Storm Water

Storm Drain Marker	\$	5,000
--------------------	----	-------

Total Costs	\$	170,210
--------------------	-----------	----------------

City of Lake Alfred Staffing Summary

	2006	2007	2008	2009	2010	2011	2012	% OF TOTAL
GENERAL FUND								
City Commission	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3.36%
City Administration	4.0	4.0	4.0	4.5	4.0	4.0	3.0	4.03%
Finance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.68%
Public Safety								
Police	15.5	16.0	15.0	15.0	16.0	16.0	16.0	21.48%
Fire	10.5	10.5	12.0	12.0	12.0	13.0	14.0	18.79%
Community Development	4.0	5.9	4.5	3.0	2.0	2.0	3.0	4.03%
Library	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.68%
Parks & Recreation	4.0	2.5	4.5	3.0	3.0	4.5	4.5	6.04%
DPW Administration	2.0	2.0	2.0	2.0	2.7	2.5	4.0	5.37%
Building Maintenance	1.0	1.0	1.0	1.0	1.5	1.0	1.0	1.34%
CGMP	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.34%
Sanitation & Refuse	5.0	6.0	6.0	6.0	6.0	4.0	4.0	5.37%
Roads & Streets	4.5	3.0	4.0	3.0	3.0	3.7	6.0	8.05%
Total General Fund	57.5	57.9	60.0	56.5	57.2	58.2	63.0	84.56%
ENTERPRISE FUND								
Utilities (Water & Wastewater)	12.0	12.0	12.5	12.5	12.5	12.5	11.5	15.44%
Stormwater	0.5	0.6	1.0	0.0	0.3	0.3	0.0	0.00%
Total Enterprise Fund	12.5	12.6	13.5	12.5	12.8	12.8	11.5	15.44%
TOTAL STAFF	70.0	70.5	73.5	69.0	70.0	71.0	74.5	100.0%

Full Time Employee = 1

Part Time Employee = .5

Changes as of 10/1/2011

Utilities Administration combined with Public Works Administration

Added one more full time firefighter to ensure three to a shift

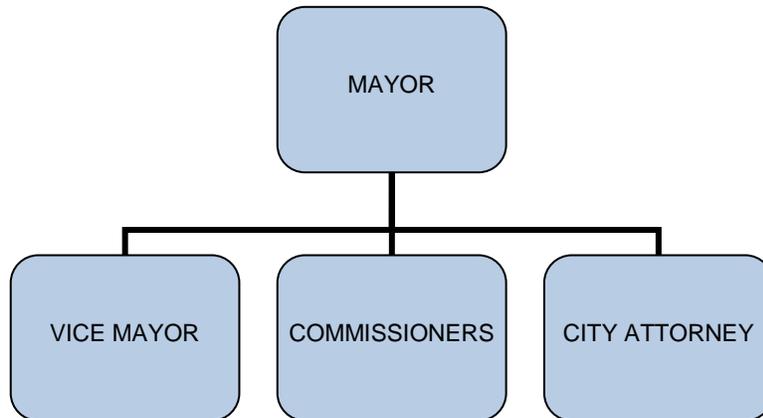
Added two full time employees to replace inmate crew

Added a temporary full time person to do meter change out program

Moved Assistant to City Manger into Community Development to over see all Building & Zoning, Planning & Library

City Clerk combined with City Manager to form City Administration

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.

2011 HIGHLIGHTS

- ✓ Completed Evaluation and Appraisal Report (EAR)
- ✓ 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
 - Meeting agenda composition and release
 - Meeting Procedures
 - 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	2008	2009	2010	2011
Number of Commission Mtgs	25	25	25	28
Passed Ordinances	30	21	20	19
Passed Resolutions	16	19	15	23
Proclamations	3	8	8	7
Passed a balanced budget	Yes	Yes	Yes	Yes

TOTAL COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 238,185	\$ 268,639	\$ 168,055	(-14%)

PERSONAL SERVICES None

OPERATING EXPENSES 10% of Commission allocated and 10% of City Attorney allocated to Enterprise Fund

CAPITAL PURCHASE None

CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	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

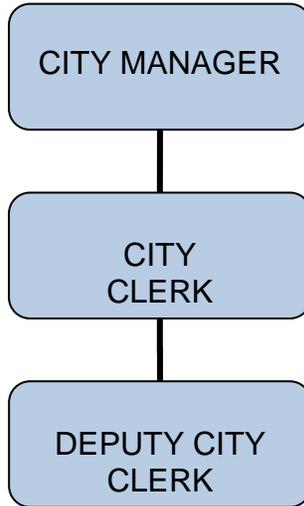
	2010 Actual	2011 Adopted	2012 Budget
GENERAL GOVERNMENT (510.0)			
423.000 HRA Deductible Reimbursement	-	-	\$20,000
425.000 Unemployment Benefits	174	-	5,000
<i>Operating Expenses</i>			
440.200 Employee Christmas Benefit	3,353	2,100	3,000
510.122 Longevity Bonus	-	-	5,600
449.000 Insurance Claims	-	2,000	2,000
510.123 Vacation Pay - Out	-	10,000	10,000
445.000 Property & Liability	7,857	6,139	6,139
<i>Capital Outlay</i>			
510.979 Fund Balance - Fire Truck	-	50,000	-
510.989 Fund Balance – Replenish	-	54,000	-
531.000 Economic Development	116,373	9,000	9,000
510.999 Contingencies	-	29,430	894
Total General Government	\$ 127,756	\$ 162,669	\$ 61,633

CITY COMMISSION (511.0)

	Salaries/Wages & Benefits	\$14,290	\$14,294	\$14,310
Operating Expenses				
440.200	Ridge League Dinner	-	-	1,000
440.300	Training & Travel	8,790	10,000	10,000
441.000	Communications	-	500	500
443.200	Electric	-	-	5,000
445.200	Insurance - Public Officials	22,325	17,466	19,000
451.000	Office Supplies	66	500	500
452.000	Operating Supplies	1,072	1,000	1,000
452.300	IT - Hardware and Software	53	100	100
452.940	Uniforms	387	800	800
454.000	Sub & Memberships	360	1,110	815
458.903	Admin Cost Allocation	-	-	(5,303)
	Total City Commission	\$ 47,373	\$ 45,770	\$ 47,722

		2010 Actual	2011 Adopted	2012 Budget
	CITY ATTORNEY (514.0)			
431.400	Legal Services	\$ 62,942	\$ 60,000	\$ 65,000
423.000	Insurance	144	200	200
458.903	Admin Cost Allocation	-	-	(6,500)
	Total City Atty	\$ 63,086	\$ 60,200	\$ 58,700

CITY ADMINISTRATION



PRIMARY DUTIES

As the Chief Administrative Office of the City, the City Manager's 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-monthly City Commission Meeting agenda packets.

As the hub of public information, the City Clerk 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. With the merge of the two offices, the City Clerk's office will now incorporate the City Manager's administrative duties. These tasks include all coordination of meetings, preparing correspondences, newsletters, press releases, and daily office responsibilities.

2011 HIGHLIGHTS

- ✓ Implementation of the new sanitation schedule and recycling program.
- ✓ Provides governmental meeting transparency through audio web access.
- ✓ Charter Review completion with successful changes.
- ✓ Two safe routes to School Grant Application submitted for consideration.
- ✓ City Hall roof project
- ✓ Continuing education for City Clerk and Deputy City Clerk.
- ✓ Preparation of Resolutions, Ordinances and Agreements.

GOALS & OBJECTIVES

- Work in partnership with elected officials to develop sound approaches to community challenges.
- Focus on sound financial management, efficient and effective service delivery, policy implementation, and stellar ethics.
- Take a comprehensive perspective guided by the goals and visions set by the citizens and leaders of our community.
- To enhance intergovernmental cooperation and interaction efforts with other state and county governmental agencies.
- Continue efforts for an industrial park.
- Search avenues of available grant funding for City projects.

PERFORMANCE MEASURES	2006	2007	2008	2009	2010	2011
Agendas and Minutes:						
City Commission	30	29	29	27	27	28
Planning Board	14	11	9	7	7	8
Other advisory boards	17	14	14	8	16	26
Business Tax Receipts Issued	246	254	257	240	185	218
Cemetery sales	14	24	13	20	18	23
Cash Receipts Processed	378	398	390	450	573	498
Grants (in progress & new)	0	0	8	5	3	3

TOTAL COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 166,180	\$ 118,845	\$ 196,167	(42%)

PERSONAL SERVICES

City manager department and City Clerk department combined to operate under the designation of City Administration.

OPERATING EXPENSES

None

CAPITAL PURCHASE

None

CAPITAL PROJECTS

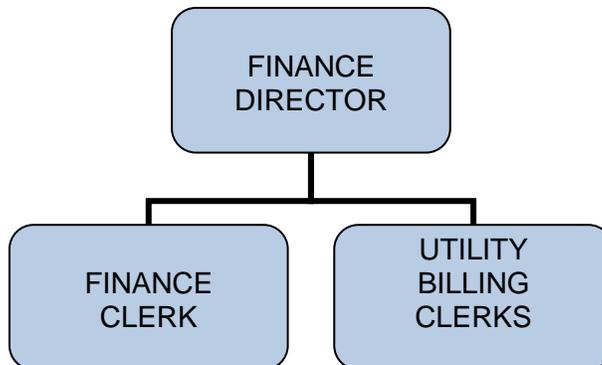
None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 12	Total FY 11	Total FY 10	Total FY 09	Total Adopted Change
City Manager	1	0	1	1	1	1	0
City Clerk	1	0	1	1	1	0	0
Deputy City Clerk	1	0	1	0	1	1	+1
TOTAL	3	0	3	2	3	2	+1

		2010 Actual	2011 Adopted	2012 Budget
CITY ADMINISTRATION (512.1)				
	Salaries/Wages & Benefits	\$117,484	\$89,645	\$198,411
414.000	Overtime	373	300	200
Operating Expenses				
431.200	Deed Recording Escrow	427	500	300
434.600	Municipal Code Corp	489	2,500	3,000
440.300	Training & Travel	2,517	2,500	4,300
441.000	Communications Service	1,467	2,000	4,000
441.100	Nextel	554	600	1,200
443.200	Electric	11,177	12,100	3,000
445.000	Property & Liability	292	250	250
446.000	Repair & Maintenance	1,501	1,500	2,700
446.100	Repair & Maintenance Auto	423	500	1,500
446.120	Copier Maintenance	959	1,200	4,000
446.348	Annual Software Maintenance	4,187	4,000	4,600
449.000	Legal Advertisement	6,868	8,000	8,000
451.000	Office Supplies	518	1,000	1,300
452.000	Operating Supplies	2,235	2,800	3,500
452.300	IT- Software & Hardware	12,033	200	300
452.700	Fuel	435	500	2,400
453.100	City Election Expense	1,527	1,800	1,800
454.000	Sub & Memberships	905	450	530
458.903	Cost Allocation to Utilities	-	(13,500)	(49,124)
Total City Clerk		\$166,371	\$118,845	\$196,167

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.

2011 HIGHLIGHTS

- ✓ No Audit Comments
- ✓ Upgraded Utility Billing System to web version
- ✓ Receive GFOA budget award
- ✓ New Fixed Asset Program
- ✓ Compiled First CAFR, submitted for GFOA award Program
- ✓ Adopted Fundbalance Policy
- ✓ Sending bills by email

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
- Reduce Audit Fees

PERFORMANCE MEASURES	2007	2008	2009	2010	2011
Award for Outstanding Budget. Received?	Yes	Yes	Yes	Yes	Applying
Number of Checks (A/P)	1,989	1,942	2,005	2,016	1,771
Number of Electronic Checks	0	125	131	184	143
Auto Draft – utility payments	2,106	2,535	2,894	2,993	3,243
On-line utility payments	462	788	780	901	1,497
Over the counter utility payments	27,940	27,596	27,100	26,730	26,000est
Number of Audit Comments	5	3	3	0	N/A

TOTAL COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 179,966	\$ 148,284	\$ 144,238	(19%)

PERSONAL SERVICES Reduction due to staff turn over

OPERATING EXPENSES None

CAPITAL PURCHASE None

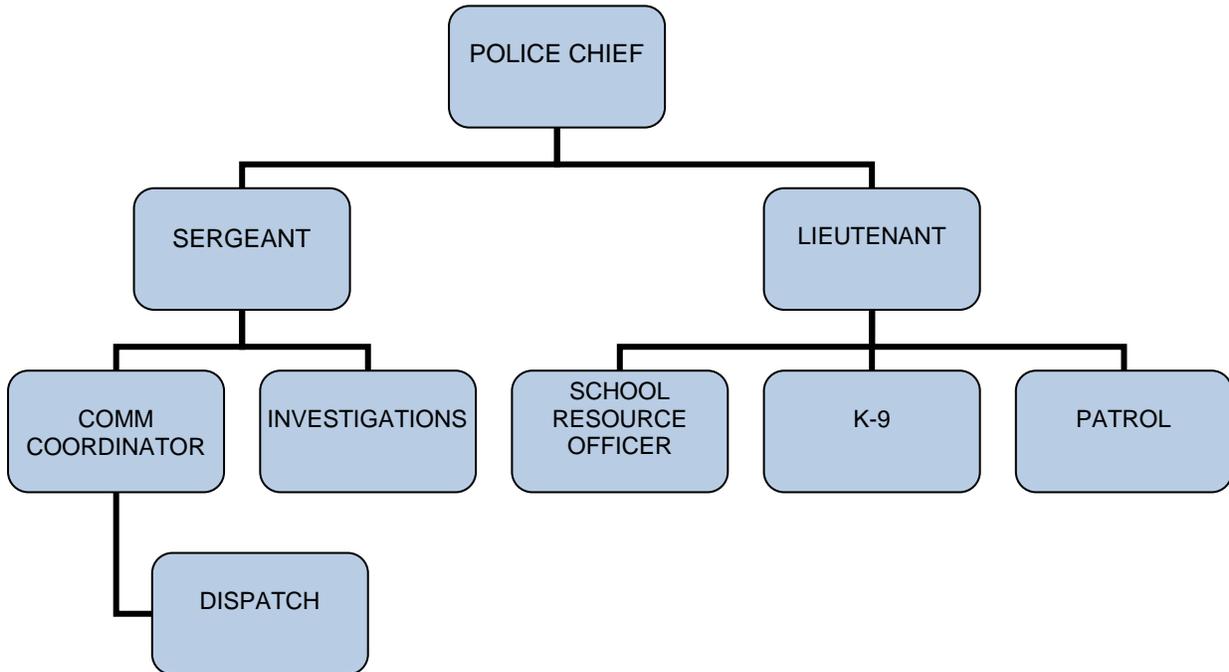
CAPITAL PROJECTS None

STAFFING & PERSONNEL

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

		2010 Actual	2011 Adopted	2012 Budget
FINANCE DEPARTMENT (513.0)				
	Salaries/Wages & Benefits	\$110,899	\$121,789	\$115,636
	Overtime	-	10	-
<i>Operating Expenses</i>				
432.000	Accounting & Auditing	21,820	32,665	29,000
433.000	Bank Charges	436	1,000	500
434.000	Contractual Services	17,838	15,000	15,000
440.300	Training & Travel	2,516	2,000	2,640
441.000	Communications Service	2,612	2,700	2,300
441.100	Nextel	554	600	600
443.200	Electric	2,607	2,500	2,500
446.000	Repair & Maintenance	2,139	1,200	2,000
446.348	Acct Software Annual Maint	8,124	8,000	6,700
451.000	Office Supplies	868	1,000	1,000
452.000	Operating Supplies	1,965	1,500	1,500
452.300	IT- Software & Hardware	6,573	120	120
452.940	Uniforms	830	800	800
454.000	Subscriptions & Memberships	185	100	100
<i>Capital Outlay</i>				
464.100	Office Equipment	-	-	-
458.903	Cost Allocation to Utilities	-	(42,700)	(36,158)
Total Finance		\$179,966	\$148,284	\$144,238

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.

2011 HIGHLIGHTS

- ✓ One new patrol car
- ✓ Implementation of ticket writers in patrol units
- ✓ All vehicles equipped with laptops and wireless systems.
- ✓ Purchase of evidence labeling equipment



GOALS & OBJECTIVES

- To complete connection on the county wide computer system
- To educate citizens on crime free communities
- To reduce major crimes by 5%
- Continue to seek grant funding

PERFORMANCE MEASURES	2006	2007	2008	2009	2010
Calls for Service	5,562	5,570	5,695	4,770	5,446
Calls a Day	15.2	15.2	15.6	13.06	14.9
TICKETS					
Total Number of Tickets	1,201	1,676	1,733	1,961	1,201
Civil	136	277	159	51	107
Non-Moving	371	360	337	398	3
Criminal	230	335	118	274	61
Moving	554	836	1,119	1,238	1,030
Number of Forfeitures	6	6	7	3	4
Total Crashes	125	101	134	82	129
Public Safety Seminars	10	10	10	10	10
Grants Applied For	2	3	2	4	2

OPERATING COSTS	Actual FY 10	Adopted FY11	Budget FY 12	% CHANGE
	\$ 861,536	\$ 891,404	\$ 909,256	4%

PERSONAL SERVICES Fire Department combining with police making the city contribution 9.8%

OPERATING EXPENSES None

CAPITAL PURCHASE 1 New patrol car
Grant Requests- Tag reader

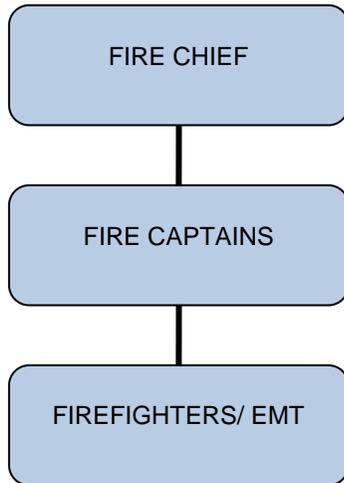
CAPITAL PROJECTS Tiburon Communication Project with Sheriff

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
Police Chief	1	0	1	1	1	1	0
Lieutenant	1	0	1	1	0	0	0
Sergeant	1	0	1	1	2	2	0
Corporal	0	0	1	1	0	0	0
School Resource	2	0	1	1	2	2	0
K-9 Officer	0	0	0	0	1	1	0
Patrol Officers	5	0	5	5	5	3	0
Communications	5	0	5	5	5	5	0
TOTAL	15	0	15	15	16	14	0

		2010	2011	2012
		Actual	Adopted	Budget
POLICE DEPARTMENT (521.1)				
	Salaries/Wages & Benefits	\$645,219	\$745,951	\$748,456
414.000	Overtime	5,809	6,000	4,000
Operating Expenses				
431.500	Employee Exams	2,026	1,200	2,000
440.300	Training & Travel	4,087	5,000	5,000
441.000	Communications Service	2,608	5,000	7,120
441.100	Nextel	1,531	1,800	1,800
443.200	Electric	8,578	9,000	9,000
445.000	Property & Liability Insurance	6,274	4,903	5,300
445.500	Insurance - Special Risk	513	600	400
446.000	Repair & Maintenance	8,284	5,000	5,000
446.100	Repair & Maintenance - Auto	21,209	15,000	20,000
446.120	Repair & Maintenance- Copier	-	-	3,000
446.200	Radio Repairs	44	1,000	1,000
446.700	Maint Agreement - Computers	480	2,450	2,550
449.000	Contractual Services	616	1,000	4,000
451.000	Office Supplies	596	1,000	1,000
452.000	Operating Supplies	6,959	6,500	6,500
452.012	K-9 Expenses	470	1,800	1,800
452.300	IT - Software & Hardware	1,635	900	900
452.700	Fuel	17,901	25,000	36,000
452.940	Uniforms & Shoes	8,633	7,650	3,620
454.000	Subscriptions & Memberships	185	300	300
Capital Outlay				
464.200	Office Equipment - Radios	94,326	14,350	12,510
464.250	Vehicle	23,553	30,000	28,000
Total Police Department		\$861,536	\$891,404	\$909,256

FIRE DEPARTMENT



PRIMARY DUTIES

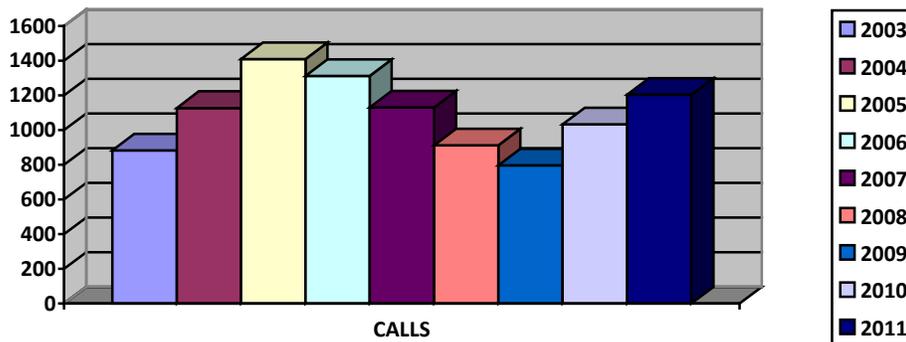
Protect the people and property within our community. Respond to the needs of the citizens by providing rapid, professional, humanitarian services essential to the health, safety, and well being on a 24- hour basis. Activities include prevention, fire suppression, emergency medical services, and other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

2011 HIGHLIGHTS

- ✓ Fire Chief doing fire inspections
- ✓ Promoted a new fire chief
- ✓ Promoted part time firefighter to full time
- ✓ Launched a new training program on April 1, using Target Safety for online training /certification renewal
- ✓ Submitted a Severe Weather Awareness program for the city
- ✓ Submitted an Emergency operations plan for the city
- ✓ Organized a Sky Warn training session for all city employees
- ✓ Submitted an application to the National Weather Service for Storm Ready Community designation
- ✓ Purchased and installed a side scan/down scan sonar on the rescue boat
- ✓ Currently seeking grant funding for new air packs and other equipment

GOALS & OBJECTIVES

- Actively seek more grants funding for equipment.
- Maintain or improve level of training/education of personnel
- Maintain or improve response to emergencies.
- Hire one fulltime firefighter to bring manning up to one captain and 2 firefighters on all three shifts.
- Purchase a four gas meter.
- Purchase a lock out/tag out kit
- Purchase a light bar for the rescue boat.



PERFORMANCE MEASURES	2006	2007	2008	2009	2010	2011
Fire & Rescue Calls						
Total Number of Calls	1312	1130	912	796	1033	1204
Fire	76	57	36	45	44	53
Explosion	0	1	0	2	1	0
Rescue & EMS	1019	842	703	583	771	879
Hazardous conditions – no fire	65	72	38	45	55	25
Service Call	48	62	39	46	57	109
Good Intent Call	86	79	26	52	78	105
False Alarm	15	15	8	20	24	27
Severe Weather	0	0	1	0	0	2
Special Type	3	2	4	3	3	4
Public Safety Seminars	10	10	10	10	10	10
Grants Applied For	1	1	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 10	Adopted FY11	Budget FY 12	% CHANGE
	\$ 458,458	\$ 545,655	\$ 542,649	12%

PERSONAL SERVICES Hiring a new firefighter
 Kelly Day Policy implemented
 On October 1st, Firefighters will combine
 with Police into one Defined Benefit Plan

OPERATING EXPENSES None

CAPITAL PURCHASE None

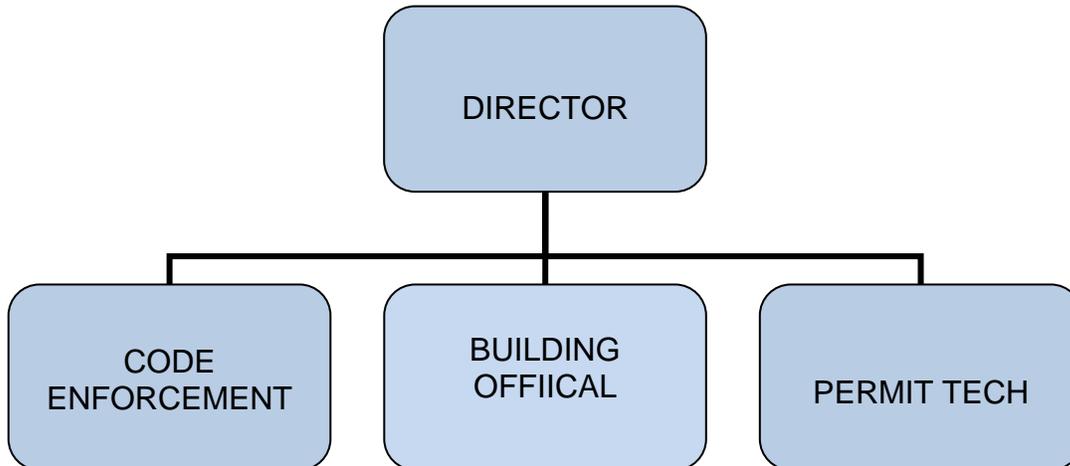
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	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	4	3	3	1
P/T Firefighters	0	5	9	9	8	7	-4
TOTAL	8	5	17	17	15	14	1

		2010 Actual	2011 Adopted	2012 Budget
FIRE DEPARTMENT (522.1)				
	Salaries/Wages & Benefits	\$412,684	\$486,963	\$474,929
414.000	Overtime	44	2,000	3,000
<i>Operating Expenses</i>				
431.500	Employee Exams	744	1,000	1,000
440.300	Training & Travel	2,386	4,000	4,000
441.000	Communications Service	793	1,000	1,000
441.100	Nextel	554	600	600
443.200	Electric	6,351	6,300	6,300
445.000	Property & Liability Insurance	6,875	5,372	5,800
445.500	Insurance - Special Risk	513	600	400
446.000	Repair & Maintenance	2,402	5,000	5,000
446.100	Repair & Maintenance - Auto	7,316	9,000	9,000
446.110	Test & Maintenance - SCBA	700	1,500	1,500
446.200	Radio Repair	0	1,000	1,000
451.000	Office Supplies	78	500	500
452.000	Operating Supplies	2,876	2,500	4,000
452.140	Fire Prevention Program	671	800	800
452.300	IT- Hardware & Software	881	620	620
452.650	Firefighting (Bunker) Gear	3,386	5,000	6,000
452.700	Fuel	3,559	4,000	7,200
452.800	Diesel	1,199	1,500	3,600
452.940	Uniforms/Shoes	4,090	6,000	6,000
454.000	Subscriptions & Memberships	359	400	400
Total Fire Department		\$458,458	\$545,655	\$542,649

COMMUNITY DEVELOPMENT DEPARTMENT



PRIMARY DUTIES

Community Development is responsible for guiding growth and development within the City, and includes the long-range planning, building and permitting, land use and zoning, economic development and code enforcement. 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.

2011 HIGHLIGHTS

- ✓ Start scanning plans and permits
- ✓ New fees – archive and education fees on all permits
- ✓ Fire inspections done by Fire Chief

GOALS & OBJECTIVES

- 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.
- 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)

Downtown Study Goals & Objectives

- Conduct visioning process and develop Downtown Master Plan to guide new development and redevelopment in the downtown core area.
- Conduct market and demographic analysis for housing, employment, retail and entertainment conditions
- Identify opportunities and constraints
- Deliver downtown alternatives analysis based on public comments and results of findings

PERFORMANCE MEASURES	2008	2009	2010	2011
Water Meters	68	9	12	7
Irrigation Meters	64	7	3	7
Sewer Tap Fees	66	9	6	6
Permits Total	296	136	217	160
Commercial	3	0	0	0
New Residential	63	3	2	2
Mobile Home	3	0	0	0
Inspections	825	254	194	191
Receipts Processed ***	335	184	n/a	n/a

** Utility billing started processing payments.

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$95,795	\$128,862	\$352,293	10%

PERSONAL SERVICES Community Development Director

OPERATING EXPENSES None

CAPITAL PURCHASE Ford Escape

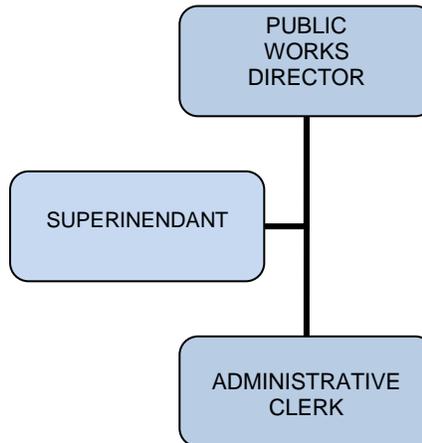
CAPITAL PROJECTS Downtown Study

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
Director	1	0	1	0	0	0	1
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	0	1	0	0	0
TOTAL	2	2	4	5	4	4	1

		2010	2011	2012
		Actual	Adopted	Budget
COMMUNITY DEVELOPMENT (524.1)				
	Salaries/Wages & Benefits	\$66,237	\$ 77,582	\$143,963
414.000	Overtime	6	100	100
<i>Operating Expenses</i>				
431.000	Professional Services	-	-	67,000
431.100	CFRPC Contract	-	18,000	18,000
431.300	Engineering Services-Grant	-	-	65,000
431.500	Employee Exams	42	100	100
432.000	Accounting & Auditing	1,087	2,000	650
434.660	Contractual Services-Magistrate	4,321	2,000	2,000
440.300	Training & Travel	695	700	2,500
441.000	Communications Service	2,151	2,000	2,000
441.100	Nextel	1,108	1,200	1,800
443.200	Electric	11,177	12,100	15,000
445.000	Property & Liability	1,250	1,180	1,180
446.000	Repair & Maintenance	440	1,000	1,000
446.100	Repair & Maintenance - Auto	48	600	600
446.120	Copier Maintenance & Scanner	4,741	5,400	7,100
446.348	Annual Software Maint	900	900	1,400
451.000	Office Supplies	152	500	1,000
452.000	Operating Supplies	465	1,000	1,000
452.300	IT - Software & Hardware	358	900	300
452.700	Fuel	504	1,000	2,000
452.940	Uniforms	-	400	400
454.000	Subscriptions & Memberships	115	200	200
464.100	Equipment & Machinery	-	-	18,000
Total Community Development		\$95,795	\$128,862	\$352,293

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
- Cemeteries
- Central Garage and Motor Pool
- Sanitation
- Storm Water
- Water and Wastewater Operations

2011 HIGHLIGHTS

- ✓ Combined Public Works & Utilities
- ✓ Cross trained administrative staff
- ✓ Started using a uniform service

GOALS & OBJECTIVES

- To aid each division to accomplish their goals and objectives.
- To reach a higher degree of department efficiency.
- Search for more grant funding.
- Create more revenue through new customers.



PERFORMANCE MEASURES	2006	2007	2008	2009	2010	2011
Garbage Tickets Posted	n/a	681	53	107	107	68
Purchase Orders Prepared	540	638	585	563	1,163	1,108

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 142,686	\$ 130,253	\$ 107,879	(7%)

PERSONAL SERVICES

Administration for Public Works and Utilities have been combined into one

OPERATING EXPENSES

Cost allocation of \$84,160 to Enterprise Fund, and \$18,641 to storm water

CAPITAL PURCHASE

None

CAPITAL PROJECTS

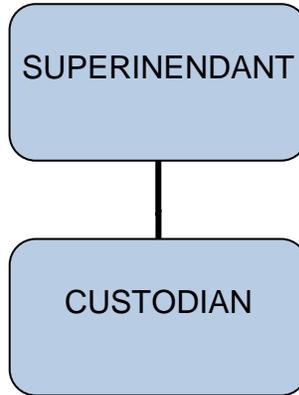
None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 09	Total Adopted Change
Director	1	0	1	1	1	1	0
Superintendent	1	0	1	0	0	0	0
Admin Clerk	2	0	1	1	1	1	0
TOTAL	4	0	3	2	2	2	0

		2010 Actual	2011 Adopted	2012 Budget
DPW- ADMINISTRATION (540.1)				
Salaries/Wages & Benefits		\$ 129,670	\$126,986	\$192,435
Operating Expenses				
431.500	Employee Exams	45	100	300
441.000	Communications Service	544	1,500	1,500
441.100	Nextel	712	600	1,200
443.200	Electric	3,146	4,730	3,000
445.000	Property & Liability Insurance	1,161	907	965
446.000	Repair & Maintenance	5,011	2,400	2,000
446.120	Repair & Maintenance-Copier	-	-	1,200
451.000	Office Supplies	105	600	1,500
452.000	Operating Supplies	1,779	1,000	3,000
452.300	IT - Hardware & Software	283	180	180
452.940	Uniforms/Shoes	232	200	3,400
458.902	Admin Cost Allocation	-	-	(84,160)
458.903	Cost Allocation to Storm Water	-	(8,950)	(18,641)
Total DPW - Administration		\$142,686	\$130,253	\$107,879

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.

2011 HIGHLIGHTS

- ✓ ADA upgrade at 115 Pomelo St
- ✓ City Hall roof and HVAC replacement



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

- | | |
|---|---------|
| <ol style="list-style-type: none"> 1. Report on building conditions. 2. Clean air condition filter 3. Cleanliness and appearance of buildings. 4. Ensure janitorial supplies on hand. | Monthly |
|---|---------|

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$155,729	\$338,403	\$320,404	(4%)

PERSONAL SERVICES None

OPERATING EXPENSES Property and Liability rates reduced

CAPITAL PURCHASE None

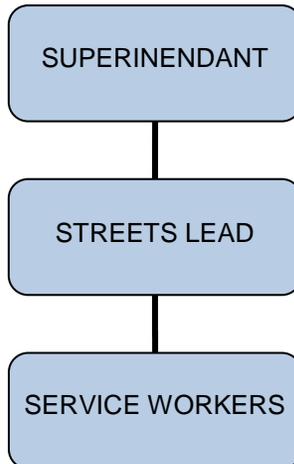
CAPITAL PROJECTS CDBG grant for ADA bathroom in Chamber Building. New roof and Air Handler for City Hall.

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
Custodian	1	0	1	1	1	1	0
Maint Worker	0	0	0	0	1	1	0
TOTAL	1	0	1	1	2	2	0

	2010 Actual	2011 Adopted	2012 Budget
BUILDING MAINTENANCE (519.1)			
Salaries/Wages & Benefits	\$38,591	\$39,258	\$38,920
414.000 Overtime	2	50	50
<i>Operating Expenses</i>			
431.300 Public Safety Bldg Engineering	-	-	30,000
443.200 Electric	1,553	1,485	1,485
445.000 Property & Liability Insurance	3,660	2,860	3,200
446.000 Repair & Maintenance	24,670	6,000	18,500
446.620 CDBG-Chamber of Commerce	78,690	56,650	21,149
452.000 Operating Supplies	8,462	7,000	7,000
452.940 Uniforms/Shoes	100	100	100
<i>Capital Outlay</i>			
446.620 CDBG - Project	-	-	-
464.100 Building Improvements	-	225,000	200,000
Total DPW - Building Maintenance	\$155,729	\$338,403	\$320,404

PUBLIC WORKS ROADS AND STREETS



PRIMARY DUTIES

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

2011 HIGHLIGHTS

- ✓ Resurfaced 10 streets on west side of town
- ✓ Monthly street sweeping

GOALS & OBJECTIVES

- Work with CSX to railroad crossing fix
- Work on repair and replacement of sidewalks.
- To maintain the City's public, administrative, and other public gathering facilities in a highly safe and presentable condition.
- Move forward on Safe Routes To Schools sidewalks

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 364,467	\$ 498,100	\$ 432,947	12%

PERSONAL SERVICES Added two new employees in replacement of inmate crew

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

CAPITAL PURCHASE None

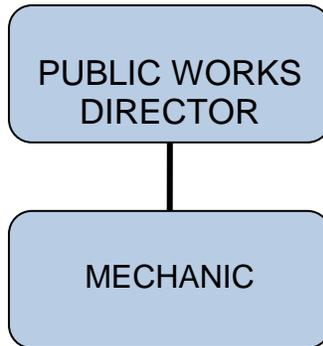
CAPITAL PROJECTS Street resurfacing will be done every other year

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	0
Service Wkr I	3	0	1	1	1	1	2
TOTAL	6	0	3	3	4	4	2

ROADS & STREETS (541.1)		2010 Actual	2011 Adopted	2012 Budget
	Salaries/Wages & Benefits	\$117,643	\$143,800	\$203,282
414.000	Overtime	154	1,000	1,000
Operating Expenses				
431.500	Employee Exams	413	400	400
441.100	Nextel	-	-	-
443.200	Electric	52,779	55,000	57,000
444.100	Rental Equipment	888	1,000	1,000
445.000	Property & Liability Insurance	2,122	1,700	1,800
446.000	Repair & Maintenance	4,020	6,000	8,000
446.100	Repair & Maintenance- Auto	12,181	8,000	12,000
446.020	Traffic Signs	1,266	2,000	1,500
446.080	Traffic Signals	3,040	5,000	7,000
446.200	Street Sweeper Contract	-	-	10,000
446.280	Street Lights	4,241	3,000	3,000
446.290	Tree Maintenance	1,400	1,000	1,000
452.000	Operating Supplies	2,474	2,000	3,000
452.700	Fuel	7,948	7,500	12,800
452.800	Diesel	1,010	1,500	1,890
452.940	Uniforms/Shoes	-	-	-
453.000	Road & Sidewalk Repair	15,508	12,000	12,000
453.100	Street Paving Projects	126,705	237,000	71,275
463.000	Parking Lot	-	-	20,000
Capital Outlay				
464.000	Equipment	10,676	10,200	5,000
	Total Roads & Streets	\$364,467	\$498,100	\$432,947

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.

2011 HIGHLIGHTS

- ✓ Continued to use Amsoil Products
- ✓ Master fuel program implemented
- ✓ Preventative maintenance program started

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 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 90,047	\$ 66,555	\$ 52,318	(4%)

PERSONAL SERVICES New Mechanic

OPERATING EXPENSES None

CAPITAL PURCHASE Wheel Balancer

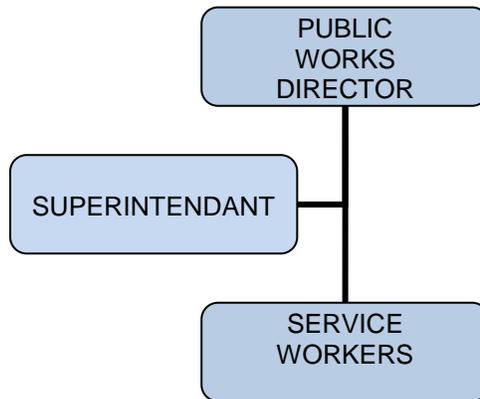
CAPITAL PROJECTS None

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
Mechanic	1	0	1	1	1	1	0
TOTAL	1	0	1	1	1	1	0

		2010	2011	2012
CENTRAL GARAGE (589.1)		Actual	Adopted	Budget
	Salaries/Wages & Benefits	\$56,637	\$58,534	\$46,918
414.000	Overtime	119	300	300
<i>Operating Expenses</i>				
431.000	Employee Exams	88	125	200
441.000	Communications Service	455	600	600
443.200	Electric	2,302	3,000	3,000
445.000	Property & Liability Insurance	12,946	10,116	11,500
446.000	Repair & Maintenance	1,075	1,000	1,000
446.100	Repair & Maintenance - Auto	445	1,000	1,000
452.000	Operating Supplies	1,509	2,000	2,000
452.020	Tires	1,612	3,000	3,000
452.300	IT- Hardware & Software	16,217	100	100
452.700	Fuel	-	1,000	200
452.800	Diesel	34,159	37,700	41,850
452.900	Gas & Oil	69,232	71,700	103,000
452.940	Uniforms/Shoes	52	280	-
454.000	Subscriptions & Memberships	2,035	2,500	2,500
464.200	Machinery & Equipment	-	-	5,000
<i>Transfers</i>				
	To CGMP for Cost Recovery	(108,835)	(126,400)	(169,850)
	Total Central Garage & Motor Pool	\$90,047	\$66,555	\$52,318

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.

2011 HIGHLIGHTS

- ✓ Once a week trash pick up implemented.
- ✓ Outsourced commercial dumpster route.
- ✓ Upgraded recycling bins to 65 gallon containers

GOALS & OBJECTIVES

- To encourage customers to recycle.
- To give City customers on-time service.
- To continue allotting monies to the Equipment Reserve Fund for future new sanitation truck purchases



PERFORMANCE MEASURES	2006	2007	2008	2009	2010	2011
Number of Customer						
Residential	1,645	1,727	1,733	1,737	1,767	1,786
Commercial	101	104	110	104	103	63
Residential	94%	94%	94%	94%	94%	96%
Commercial	6%	6%	6%	6%	6%	4%
Service Work Orders	n/a	n/a	4	17	62	13

- 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 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 0	\$ 340,113	\$ 334,712	(43%)

PERSONAL SERVICES

Reduction in staffing

OPERATING EXPENSES

Disposal fees down due to recycling &
Outsourcing commercial dumpster service

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
Service Wkr III	1	0	3	2	2	2	-2
Service Wkr II	1	0	0	4	3	3	+1
Service Wkr I	2	0	3	0	0	0	-1
TOTAL	4	0	6	6	5	5	0

SANITATION (534.1)		2010 Actual	2011 Adopted	2012 Budget
	Salaries/Wages & Benefits	\$216,161	\$140,132	\$137,312
414.000	Overtime	327	1,000	1,000
Operating Expenses				
431.500	Employee Exams	397	400	750
432.000	Accounting & Auditing	2,636	4,600	2,600
434.100	Contractual Services	3,871	3,000	3,000
434.200	Recycling- City Portion	-	1,400	1,200
445.000	Property & Liability Insurance	7,142	5,581	6,000
446.000	Repair & Maintenance	932	2,000	2,000
446.100	Repair & Maintenance – Auto	22,658	30,000	30,000
446.650	Repair & Maintenance - Dumpsters	7,238	-	-
449.110	Disposal Fees - Polk County	91,664	100,000	90,000
449.150	Disposal Fees – WREI	25,230	25,000	25,000
452.000	Operating Supplies	1,517	2,000	3,000
452.800	Diesel	22,301	25,000	32,850
452.940	Uniforms/Shoes	885	-	-
	Total Sanitation	\$439,756	\$340,113	\$334,712

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.

2011 HIGHLIGHTS

- ✓ Cancelled Lease of Street Sweeper
- ✓ Pulled out of multi-year Southwest Water Management District agreement for master plan due to lack of funding

GOALS & OBJECTIVES

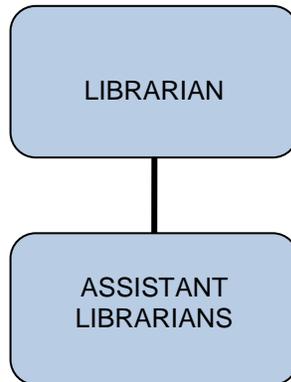
- Identify third-party funding opportunities to implement storm water projects
- Start master plan
- Reduce localized flooding through increased preventive maintenance

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 11,603	\$ 199,245	\$ 105,651	0

PERSONAL SERVICES	None
OPERATING EXPENSES	10% of Public Works Administration Contracting with outside company for street sweeping services
CAPITAL PURCHASE	Drain Markers
CAPITAL PROJECTS	Start master plan

		2010 Actual	2011 Adopted	2012 Budget
STORMWATER (538.1)				
<i>Operating Expenses</i>				
431.300	Engineering - Master Plan	-	150,000	60,000
432.000	Accounting & Auditing	395	1,184	350
434.000	Contractual Services (NPDES)	2,845	2,700	4,000
440.300	Training and Travel	543	700	700
443.200	Electric	75	160	160
446.000	Repair & Maintenance	1,849	3,000	3,000
446.100	Repair & Maintenance - Auto	1,004	1,000	1,000
446.200	Street Sweeping Main Contract	-	-	10,000
451.000	Office Supplies	-	-	-
452.000	Operating Supplies	288	800	1,000
452.700	Fuel	1,175	1,400	1,800
458.903	Administrative Cost Allocation	-	8,950	18,641
<i>Capital Projects</i>				
464.100	Sweeper Lease	3,428	28,000	-
464.200	Capital-Equipment	-	-	5,000
990.000	Contingencies	-	1,351	-
Total Storm Water		\$11,603	\$199,245	\$105,651

LIBRARY



PRIMARY DUTIES:

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



2011 HIGHLIGHTS

- ✓ Won Squeaky Clean Book Contest
- ✓ Increased adult and young adult circulations.
- ✓ Increased Children's circulations
- ✓ Added a public access computer
- ✓ Hired a new children's librarian

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.
- Start teen programs and increase teen use of library.
- Continue outreach programs.
- Continue to work with schools to promote library programs and use of facilities.
- Continue to increase circulation.

PERFORMANCE MEASURES	2007	2008	2009	2010	2011
Circulation	20,998	19,360	18,068	11683	18,820
New Books	1,253	1,034	1,049	1,380	1,832
Programs Attendance	1,208	1,050	718	879	1,260
People Utilizing Library	18,855	20,629	22,772	17,499	27,399

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 84,914	\$ 82,142	\$ 88,971	(6%)

PERSONAL SERVICES

Part Timers hours increased from 20 per-week to 25 per week

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

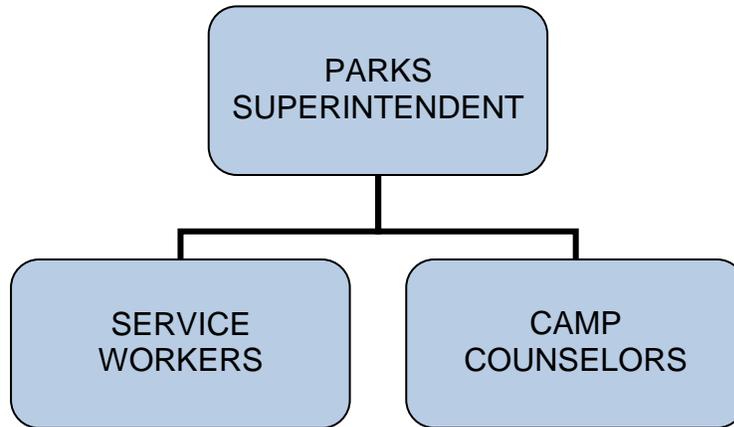
Will assist with new library opening

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	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

		2010 Actual	2011 Adopted	2012 Budget
LIBRARY (571.1)				
Salaries/Wages & Benefits		\$50,190	\$53,852	\$61,180
<i>Operating Expenses</i>				
431.500	Employee Exams	84	100	100
432.000	Accounting & Auditing	126	740	500
440.300	Training & Travel	204	300	500
441.000	Communications Services	56	200	200
442.300	Electric	6,351	6,700	6,700
445.000	Property & Liability Insurance	1,518	1,185	1,280
446.000	Repair & Maintenance	8,350	1,200	1,200
446.120	Rental – Copier	866	1,240	2,636
451.000	Office Supplies	129	450	500
452.000	Operating Supplies	2,045	1,500	1,500
452.160	Youth Programs	1,425	1,600	1,600
452.600	IT - Software & Hardware	75	75	75
454.000	Subscriptions & Memberships	829	1,000	1,000
<i>Capital Outlay</i>				
466.000	Books	12,665	12,000	10,000
Total Library		\$84,914	\$82,142	\$88,971

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.

2011 HIGHLIGHTS

- ✓ 1st Bluegrass Bash
- ✓ Bathroom remodel at Central Park of Lake Alfred
- ✓ Resurface Basketball courts
- ✓ Sidewalks at Lions Park
- ✓ 2nd Annual Grillin & Chillin (BBQ Competition)
- ✓ Moved office to public works



1st Annual Bluegrass Bash

GOALS & OBJECTIVES

- Take over all aspects of rentals
- Keep parks mowed and maintained
- Preserve city's buildings landscape
- Keep up maintenance on tennis and basketball courts
- 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	2011
Enrollment in Summer Camp	35	33	47	25	25	32
Number of Special Events	2	3	3	4	6	6
Employee Luncheons	2	4	5	5	4	4
Party Rentals						
Mackay Estates Rentals	0	0	0	12	17	21
Highland Center Rentals	33	31	39	18	19	13
Lions Park Pavilion Rentals (groups)	7	23	25	34	21	28

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

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 218,888	\$265,882	\$ 211,688	(2%)

PERSONAL SERVICES Employees allocated to Department (572.1)

OPERATING EXPENSES None

CAPITAL PURCHASE None

CAPITAL PROJECTS New sign for Central Park of Lake Alfred

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	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	2	2	2	0
TOTAL	3	3	6	6	6	6	0

PARKS (572.1)		2010 Actual	2011 Adopted	2012 Proposed
	Salaries/Wages & Benefits	\$52,162	\$116,933	\$114,996
414.000	Overtime	180	1,000	1,000
Operating Expenses				
431.500	Employee Exams	150	300	300
434.000	Inmate Contract	42,350	42,350	-
440.300	Training & Travel	44	300	300
441.000	Communications Service	657	1,000	1,000
441.100	Nextel	470	605	600
443.200	Electric	10,558	12,400	12,400
444.100	Rental Equipment	52	500	500
445.000	Property & Liability Insurance	3,125	2,442	2,600
446.000	Repair & Maintenance	9,055	9,000	9,000
446.100	Repair & Maintenance - Auto	2,829	3,000	4,000
452.200	Park Operating Supplies	7,565	9,000	11,000
452.700	Fuel	4,781	5,500	8,000
452.800	Diesel	307	400	990
452.940	Uniforms/Shoes	613	650	650
452.980	Prisoner Meals	2,666	350	-
Capital Outlay				
464.210	Lion's Park FRDAP Grant	32,806	-	-
464.400	Park Improvements	9,155	13,600	1,200
Total Parks & Cemeteries		\$178,804	\$219,330	\$168,536

		2010 Actual	2011 Adopted	2012 Budget
RECREATION DEPARTMENT (572.3)				
<i>Operating Expenses</i>				
431.500	Employee Exams	-	-	-
440.200	Quarterly Meetings	1,297	2,500	2,500
441.000	Communications	345	500	500
446.000	Repair & Maintenance	3,816	3,000	3,000
448.000	Promotional Activities	4,801	5,000	9,000
451.000	Office Supplies	18	250	250
452.000	Operating Supplies	5,256	4,000	4,000
452.100	Field Trips	3,787	6,000	6,000
452.102	Christmas Banners	-	7,000	-
452.300	IT - Hardware & Software	128	60	60
Total Recreation		\$ 19,612	\$ 28,310	\$ 25,310



Community Day 2011

MACKAY ESTATES



2011 HIGHLIGHTS

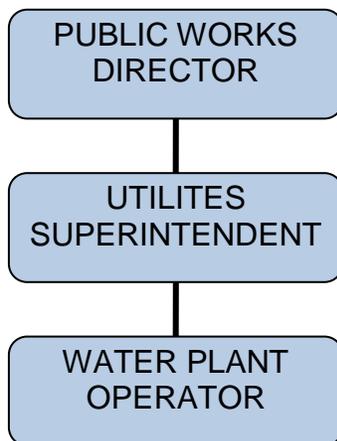
- ✓ Increased Rentals

GOALS & OBJECTIVES

- Maintain house and grounds
- Continue to promote

MACKAY ESTATES (572.2)		2010 Actual	2011 Adopted	2012 Budget
441.000	Communications	1,277	1,500	1,500
443.200	Electric	4,587	5,300	3,900
445.000	Property and Liability	6,964	5,442	5,442
446.000	Repair & Maintenance	4,911	3,000	4,000
452.000	Operating Expense	2,733	3,000	3,000
Total Mackay Estates		\$20,472	\$18,242	\$17,842

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 and professional service at a low cost to the customer.

2011 HIGHLIGHTS

- ✓ Received Fluoride grant
- ✓ Replaced water plant operator
- ✓ Implemented Backflow program
- ✓ Implemented toilet rebate program

GOALS & OBJECTIVES

- To reduce water quality complaints.
- Increase public awareness of conservation.
- Improve water quality.
- Continue to pursue all water grants available.



New Fluoride Equipment

PERFORMANCE MEASURES	2005	2006	2007	2008	2009	2010	2011
Number of Customers							
Water	2,386	2,506	2,654	2,621	2,638	2,704	2,803
Irrigation	n/a	n/a	n/a	n/a	574	607	629
Water Quality Report (annual)							
Violations				1	0	0	n/a
Water Quality Complaints	n/a	26	12	12	7	15	10

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 281,295	\$ 329,804	\$ 650,527	(9%)

PERSONAL SERVICES

Superintendent responsible for water plants
Part time associate covers days off

OPERATING EXPENSES

None

CAPITAL PURCHASE

High Service Pump, Ford Escape

CAPITAL PROJECTS

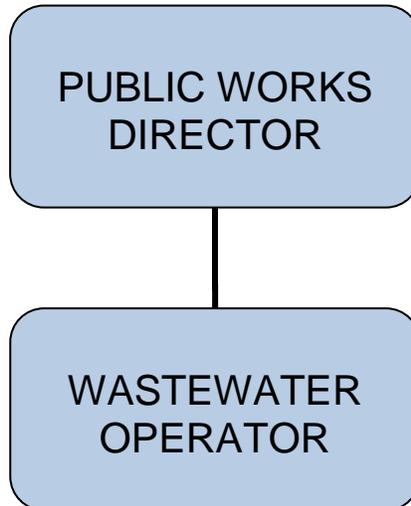
Meter Change our Program

STAFFING & PERSONNEL

	Part Time	Total FY11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
Lead Operator	0	0	1	1	1	0
Water Plant Operator	1	1	1	0	0	0
	1	2	2	2	2	0

WATER OPERATIONS (533.2)		2010 Actual	2011 Adopted	2012 Budget
Salaries/Wages & Benefits		\$54,469	\$28,116	\$13,378
Operating Expenses				
431.300	Engineering	15,396	20,000	20,000
432.000	Accounting & Auditing	5,930	8,245	5,300
434.000	Contractual Services	6,457	6,000	6,000
434.100	Water Monitoring Job#9	16,400	16,500	24,000
440.100	Land Leases	-	4,000	4,000
440.300	Training & Travel	-	400	400
441.100	Nextel	554	600	600
443.200	Electric	37,089	40,000	40,000
445.000	Property & Liability Insurance	8,928	8,427	8,427
446.000	Repair & Maintenance	29,515	30,000	30,000
446.100	Repair & Maintenance - Auto	1,782	1,500	1,000
446.200	R & M – Water Tower	36,506	25,000	-
449.100	Toilet Rebates	-	-	8,000
452.000	Operating Supplies	1,073	1,000	1,200
452.600	Chemicals	42,524	45,000	49,000
452.700	Fuel	3,763	4,500	4,000
452.800	Diesel	2,696	1,616	2,600
452.940	Uniforms & Shoes	214	400	400
454.000	Subs & Memberships	500	200	600
464.200	Machinery	-	4,000	12,000
464.300	Fluoride Grant Program	-	35,000	-
464.400	Meter Change Out Program	-	-	329,000
Transfers				
533.910	Administration Allocation	17,500	49,300	90,622
Total Water Operations		\$281,295	\$329,804	\$650,527

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.

2011 HIGHLIGHTS

- ✓ Received Energy Star rating
- ✓ Hay Field conversion 40% complete
- ✓ Funding Plan prepare for future projects

GOALS & OBJECTIVES

- Replace effluent pumps.
- Reduce permit restrictions.



PERFORMANCE MEASURES	2005	2006	2007	2008	2009	2010	2011
Number of Customers	1,827	1,922	2,086	2,031	2,113	2,156	2,208
Number of Sewer Backups	n/a	1	2	2	1	1	0

OPERATING COSTS	Actual FY 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 439,263	\$ 638,114	\$ 592,820	7%

PERSONAL SERVICES Only Operators

OPERATING EXPENSES None

CAPITAL PURCHASE Effluent Pump, Mixer, and Ras Pump

CAPITAL PROJECTS None

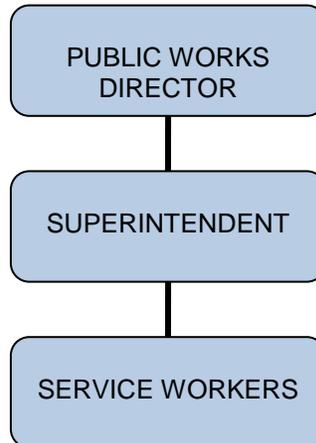
STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
WW Operator	3	0	1	1	1	1	+1
WW Trainee	0	0	2	2	2	1	-1
TOTAL	3	0	3	3	3	2	0

		2010 Actual	2011 Adopted	2012 Budget
WASTE WATER (535.1)				
	Salaries/Wages & Benefits	\$ 110,311	\$121,026	\$122,280
414.000	Overtime	1,207	2,000	4,000
Operating Expenses				
431.300	Engineering	20,183	20,000	20,000
431.500	Employees Exams	84	200	300
432.000	Accounting & Auditing	7,469	11,836	7,000
434.100	Contractual Services	-	1,500	2,000
434.200	Wastewater Grant SG530500	0	28,984	-
434.500	Sampling of Wells	21,639	19,000	19,000
434.510	Sludge Hauling	5,072	4,000	4,000
440.300	Training & Travel	612	500	750
441.000	Communications Service	7,309	10,000	10,000
441.100	Nextel	329	600	600
443.200	Electric	95,805	105,000	105,000
445.000	Property & Liability Insurance	31,427	29,662	29,662
446.000	Repair & Maintenance	32,446	25,000	35,000
446.100	Repair & Maintenance - Auto	2,522	3,000	3,000
452.000	Operating Supplies	3,343	3,000	3,500
452.300	IT - Hardware & Software	200	180	180
452.600	Chemicals	58,349	55,000	60,000
452.700	Fuel	2,742	4,000	600
452.800	Diesel	60	200	200
452.940	Uniforms/Shoes	684	750	750
Capital Outlay				
464.100	Mach & Equipment	6,303	10,000	48,000
465.000	Wastewater Improvements	-	108,000	-
Transfers				
535.910	Administrative Cost Allocation	17,500	49,300	90,622
Total Waste Water Operations		\$425,597	\$612,738	\$566,444

SUMMIT GROVE (535.2)		2010 Actual	2011 Adopted	2012 Budget
<i>Operating Expenses</i>				
443.200	Electric	4,074	5,500	5,500
445.000	Property & Liability	4,107	3,876	3,876
446.000	Repair & Maintenance	4,824	5,000	16,000
452.000	Operating Supplies	660	11,000	1,000
Total Summit Grove		\$13,666	\$25,376	\$26,376

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.

2011 HIGHLIGHTS

- ✓ Completed road project
- ✓ Installed 2 new generators at lift stations

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.
- Replace all meters to radio meters.
- Recycle meters for revenue

PERFORMANCE MEASURES	2006	2007	2008	2009	2010
Total Number of Work Orders	4,741	4,754	4,356	4,159	4,547
Number of Rereads	339	349	261	114	320
Number installed	86	48	62	12	24
Change Outs	108	312	125	155	277
Transfer Service	0	0	0	21	44
Turn on	1,092	983	975	919	863
Turn offs	1,044	1,073	1,003	861	735
Leaks	16	17	27	45	79
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 10	Adopted FY 11	Budget FY 12	% CHANGE
	\$ 451,295	\$ 626,125	\$ 561,886	7%

PERSONAL SERVICES Added Temporary worker for Meter Change out Program

OPERATING EXPENSES None

CAPITAL PURCHASE Ford Escape

CAPITAL PROJECTS Replace meters with radio meters

Meter Change out Schedule

Route	Total	Blank (Pulled)		Radio	% Done	Year
		Manual	Radio			
7	612	6	0	608	99%	2011
4	241	1	0	240	100%	2011
8	103	1	29	74	72%	2011
6	89	0	73	16	18%	2011
11	250	2	174	74	30%	2011
9	279	5	191	83	30%	2011
13	336	1	249	86	26%	2012
10	233	2	172	59	25%	2012
12	361	1	278	82	23%	2012
14	310	0	244	66	21%	2012
3	214	0	187	27	13%	2012
1	328	2	286	40	12%	2012
2	324	0	294	30	9%	2012

STAFFING & PERSONNEL

	Full Time	Part Time	Total FY 11	Total FY 10	Total FY 09	Total FY 08	Total Adopted Change
Superintendent	1	0	0	1	1	1	0
Service Wkr III	1	0	1	1	0	0	0
Utility Billing Clerk	2	0	2	2	2	2	0
Service Wkr I	4	0	3	3	4	4	+1
TOTAL	8	0	6	7	7	7	+1

SERVICE OPERATIONS (536.1)

	Salaries/Wages & Benefits	\$201,617	\$262,259	\$266,736
414.000	Overtime	4,252	5,000	6,000
Operating Expenses				
431.300	Engineering	2,260	15,000	10,000
431.500	Employee Exams	287	600	700
440.300	Training & Travel	468	1,500	3,000
441.000	Communications Services	1,964	1,200	23,000
441.100	Nextel	834	1,200	1,200
443.200	Electric	3,952	4,000	4,000
444.100	Rental Equipment	-	1,000	800
446.000	Repair & Maintenance	2,639	2,000	5,500
446.100	Maintenance - Auto	11,651	7,000	10,000
446.120	Copier	-	-	1,500
446.348	Annual Software Maintenance	-	-	3,500
446.350	Maintenance - Water Lines	19,053	20,000	20,000
446.360	Maintenance - Hydrants	944	4,000	2,000
446.370	Maintenance - Lift Stations	78,317	65,000	70,000
446.380	Maintenance - Sewer Lines	12,506	8,500	10,000
449.000	Legal Advertisements	-	-	1,500
452.000	Operating Supplies	15,135	2,000	2,500
452.300	IT-Software & Hardware	2,736	-	180
452.700	Fuel	15,382	16,800	28,000
452.800	Diesel	0	1,200	2,520
452.900	Meters (New)	13,823	17,866	18,000
452.901	Meters (Replace)	61,931	165,000	50,000
452.940	Uniforms/Shoes	1,027	3,000	3,250
Capital Outlay				
464.200	Equipment	519	22,000	18,000
Total Service Operations		\$ 451,295	\$626,125	\$561,886

PAYROLL APPENDIX - 1



SALARY RANGES
EFFECTIVE OCTOBER 2011 - SEPTEMBER 2012
 Approved by City Commission as part of 2011-2012 Annual Budget

RANGE	MINIMUM	MIDPOINT	MAXIMUM
1	7.25 15,080.00	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

2011/2012 Salary Ranges

Page 2 of 2

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

FULL TIME JOB CLASSIFICATIONS
EFFECTIVE OCTOBER 2011 - SEPTEMBER 2012
 Approved by City Commission as part of 2011-2012 Annual Budget

STEP	START	POSITION	HOW MANY
5	\$ 9.00	CUSTODIAN	1
		UTILITY BILLING CLERK	2
		PERMIT TECHNICIAN	1
		ADMIN CLERK	2
		SERVICE WORKER 1	8
		SUMMER RECREATION COUNSELOR (P/T)	1
6	\$ 9.65	FIREFIGHTER (2756 HOURS)	6
		SERVICE WORKER 2	5
		ASST LIBRARIANS (P/T)	2
7	\$ 10.10	SERVICE WORKER 3	4
		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	3
		COMM. COORDINATOR	1
13	\$ 13.50	POLICE OFFICER II	1
		SCHOOL RESOURCE OFFICER	2
14	\$ 14.20	PARKS & RECREATION SUPERINTEDANT	1

FULL TIME JOB CLASSIFICATIONS

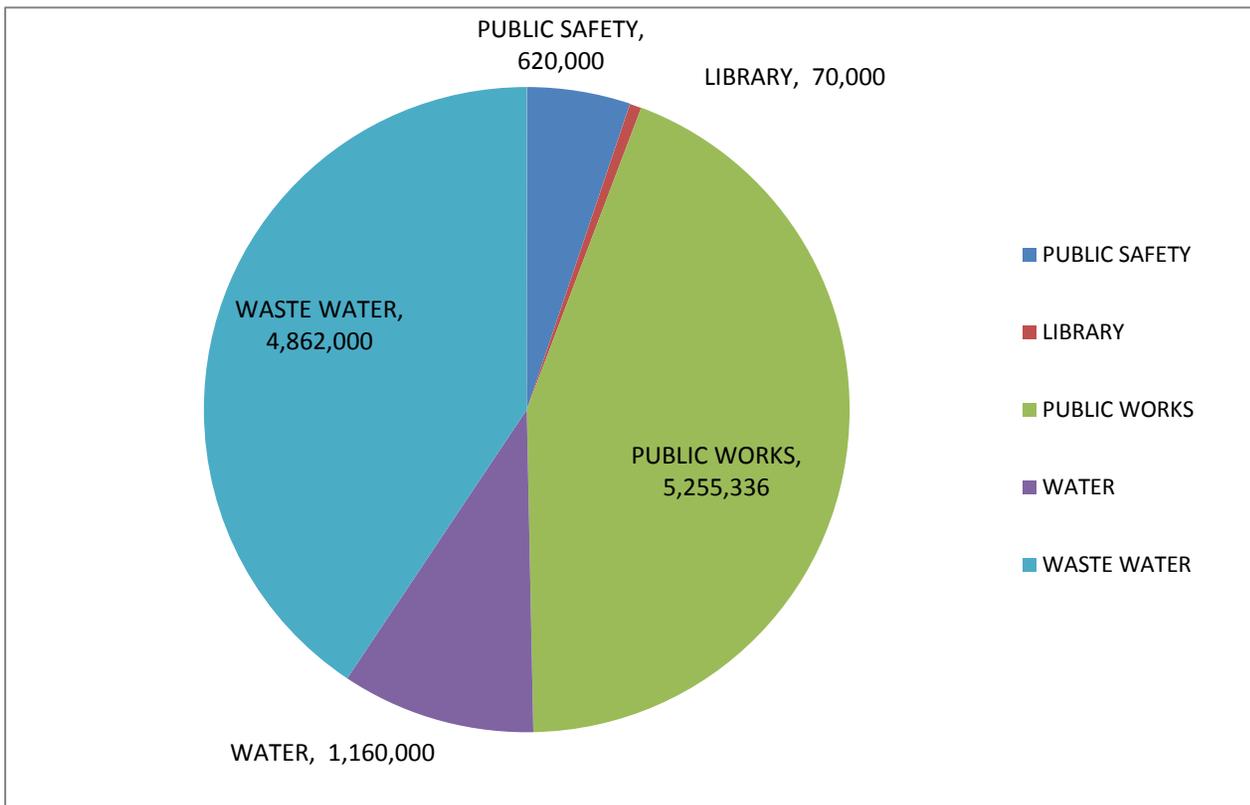
STEP	START	POSITION	HOW MANY
15	\$ 14.90	LEAD OPERATOR POLICE SERGEANT MECHANIC	1 1 1
16	\$ 15.65	PUBLIC WORKS SUPERINTENDANT	2
21	\$ 19.95	CITY CLERK	1
22	\$ 20.95	COMMUNITY DEVELOPMENT DIRECTOR POLICE LIEUTENANT	1 1
25	\$ 24.25	FINANCE DIRECTOR	1
26	\$ 25.50	FIRE CHIEF POLICE CHIEF PW DIRECTOR	1 1 1
30	\$ 32.50	CITY MANAGER	1

FIVE YEAR CAPITAL APPENDIX - 2

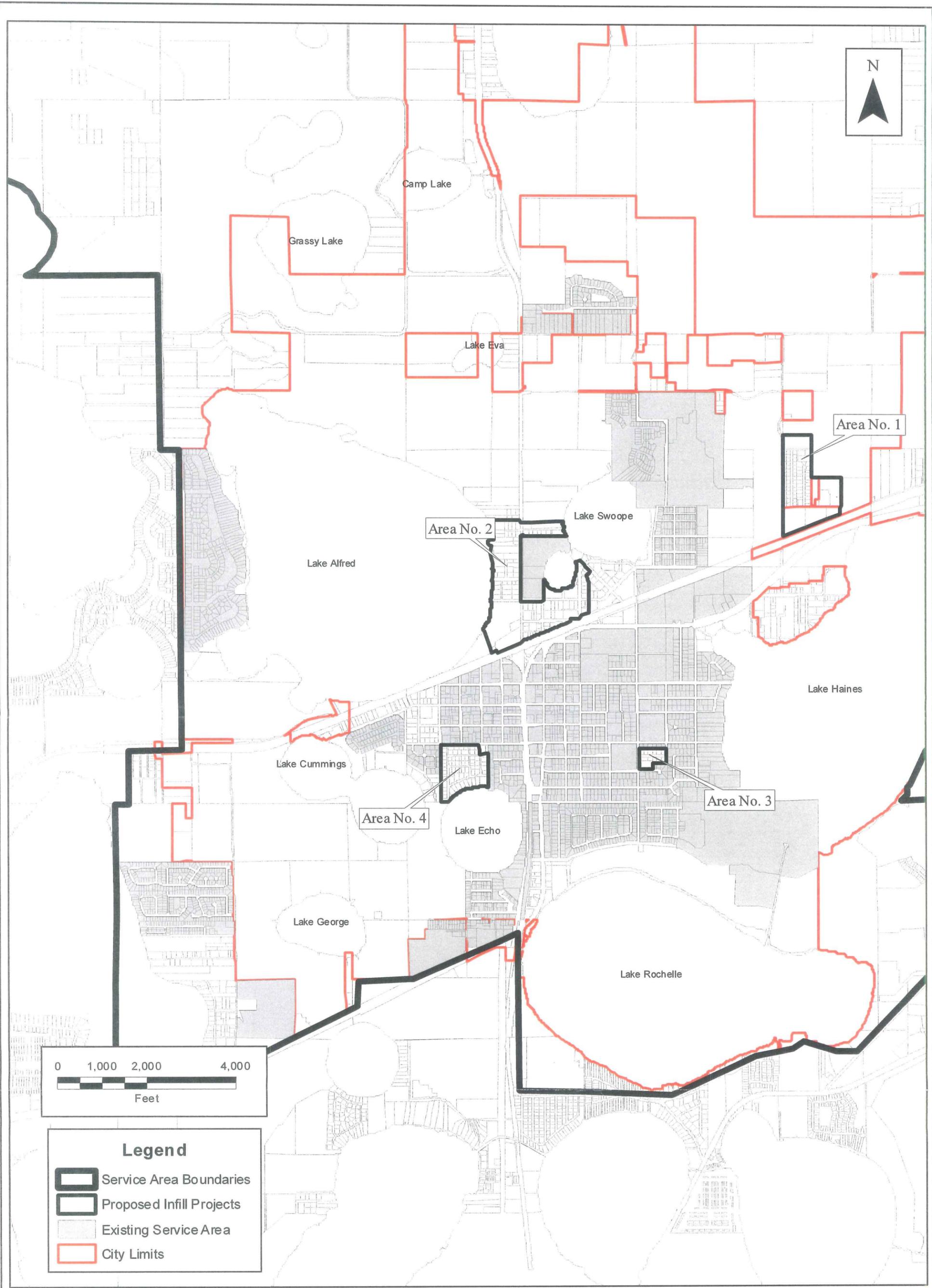


Beginning with the adoption of the City of Lake Alfred Comprehensive Plan, the City shall annually prepare a Five-Year Schedule of Capital Improvements. A "capital improvement" is defined as a physical asset constructed or purchased to provide, improve or replace a public facility and which is large 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.

Capital Improvements by Department



CIP Category		FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total	Funding Source	
Public Safety									
Purchases									
Replacement Vehicles	Police	28,000	30,000	30,000	30,000	30,000	\$ 148,000	Impact Fees & General Fund Revenues	
Scuba Safety Equip	Fire	-	-	72,000	-	-	\$ 72,000	Grant	
New Engine	Fire	-	-	-	400,000	-	\$ 400,000	General Fund Revenues	
							Public Safety Capital Improvements	\$ 620,000	
Library									
Books		10,000	15,000	15,000	15,000	15,000	\$ 70,000	General Fund Revenues	
							Library Capital Improvements	\$ 70,000	
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	-	160,000	-	160,000	-	\$ 320,000	Local Option Gas Tax	
ADA Bathrooms	Bldg Maint	21,149	-	-	-	-	\$ 21,149	CDBG	
Public Safety Bldg	Public Safety	30,000	200,000	-	-	-	\$ 230,000	Impact Fees & User Fees	
Pave White Road	Streets	-	-	-	-	225,000	\$ 225,000	Developer	
Pave North Expert. Statio	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	50,000	-	-	-	-	\$ 50,000	Grant & Storm Water Fees	
Library	Bldg Maint	200,000	-	-	-	-	\$ 200,000	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		301,149	648,000	276,400	780,000	3,249,787			
							Sub Total	\$ 4,630,936	
							Public Works Capital Improvements	\$ 5,255,336	



**CITY OF LAKE ALFRED
PROPOSED INFILL PROJECTS**

**EXISTING & PROPOSED
SERVICE AREAS**

CHASTAIN-SKILLMAN, INC.

DRAWN BY: ADW (February 24, 2010)
REVIEWED/APPROVED BY: TRF

C.S.I. PROJ. NO. 9324.07

EXHIBIT 2

CITY OF LAKE ALFRED STREET RESURFACING PLAN

Rev: Budget Year 2010/2011

Paved lane miles inside City limits - 38.6917061
 Unpaved lane miles inside City limits - 2.1071877
 Total Road Miles inside City limits - 20.3994469

RATING	
0 - 50	1 = Unpaved \ Severely Damaged
51 - 60	2 = Poor Condition
61 - 70	3 = Fair Condition
71 - 80	4 = Good Condition
81 - 100	5 = Excellent Condition

STREET NAME	# LANES	LANE MILES		WIDTH	LANE FEET		LANE FEET								
		PAVED LENGTH	UNPAV LENGTH		PAVED LENGTH	UNPAV LENGTH	1	2	3	4	5				
Alfred St.	2	0.2720644		18	1,436.50					x				s	
Brogden	2	0.1253630		24	620.40					x				s	
Carolina	2	0.9842330		22	5,196.75						x			s	
Char-mil	2	0.5174558		24	2,732.17						x			s	
Columbia E.	2	0.5788037		22	3,056.08						x			m	
Columbia W.	2	0.2934028		22	1,549.17						x			s	
Cross Ave.	2	0.2533933		20	1,337.92						x			s	
E. Cummings	2	1.2474621		24	6,586.60								x	m	
W. Cummings	2	0.8924470		24	4,712.12						x			m	\$ 46,531
Dakota Ave.	2	0.4924242		22	2,600.00						x			m	\$ 25,675
Davis E. of RR	2	0.1526478		20	805.98								x	s	
Davis W. of RR	2	0.1780304	0.1174244	22	940.00	620.00	x					x		s	
Echo Dr. S.	2	0.1742424		20	920.00								x	s	
Echo St	2	0.9655619		22	5,098.17								x		
Fisher Ln.	2	0.3141084		20	1,658.49						x			s	
Glencruifen	2	1.4323390		22/24	7,562.75						x		north of Cummings	m	\$ 37,341
Glenn Ave.	2	0.2613952		22	1,380.17						x			s	
Goodman	2	0.5147885		20	2,718.08							x			
Grapefruit Ave.	2	0.3440814		20	1,816.75						x		x	m	\$ 18,928
E. Haines Blvd.	2	1.6040076		38	8,469.16								x	m	
W. Haines Blvd.	2	0.6983333		24	3,687.20							x	x	s	
Harbord St.	2	0.2560606		20	1,352.00								x	s	
Hillside Circle	2	0.1920455		22	1,014.00							x		s	
Hoffman E.	2	1.0242420		22	5,408.00							x		m	
Hoffman W.	2	0.2107165		22	556.29							x			
Illakee N. Cummings	2	0.4534407		22	2,394.17							x		m	\$ 23,640

STREET NAME	# LANES	LANE MILES		WIDTH	LANE FEET		LANE FEET							
		PAVED LENGTH	UNPAV LENGTH		PAVED LENGTH	UNPAVED LENGTH	1	2	3	4	5			
Illakee S. of Cummings	2	0.449341		22	2,372.52				x	x			s	
Interlachen St.	2	0.1707071		22	901.33						x		s	
Itasca N. of Cummings	2	0.4801136		22	2,535.00			x					m	\$ 25,033
Itasca S. of Cummings	2	0.2533933		22	1,337.92				x				m	
Lake George Rd.	2	0.3874482		24	2,045.73				x				s	
Lake Shore Way	2	0.3192045		24	1,685.40					x			s	
Lake Swoope Drive	2	0.5247727		20	2,770.80			x					m	\$ 27,362
Lake Swoope Drive Exten.	2	1.2375000		24	4,266.67						x		s	
X Lake View Blvd.	1		0.3832235			2023.42	x							
Lake View Rd.	2	0.1537121		24	811.60				x				s	
Lemon Ave.	2	0.3680871		20	1,943.50			x					m	\$ 19,222
Lock St.	2	0.2462121		20	1,300.00				x				s	
Lynndale	2	0.1386995		22	732.33					x	x		s	
Main St.	2	0.1098485		38	800.00						x		s	
Messer Lane	2	0.159091		15	840.00					x			s	
Midway Ave.	2	0.3707544		20	1,957.58			x					m	\$ 19,331
Necho Ave.	2	0.1628788		20	860.00				x				s	
Nekoma N. of N. Echo Dr.	2	0.1733744		24	915.42			x					s	
Nekoma N. of Cummings	2	0.7548453		24	3,985.58			x					m	\$ 39,358
Nekoma S. of Lake Echo	2	0.3280777		22	1,732.25				x				s	
North Echo Dr.	2	0.3467487		24	1,830.83						x		s	
Orange Ave.	2	0.3280777		20	1,732.25		x		x				m	\$ 17,106
E. Orange Street	2	0.5047727		22	2,665.20					x			s	
W. Orange Street	2	0.7956931		22	4,201.26				x				m	
Park Ave./N. Penn	2	0.3712121		24	980.00						x	x		
Pennsylvania N. of RR	2	0.4387468		22	2,316.58							x	s	
Pennsylvania S. of RR	2	0.4827809		22	2,549.10			x					m	\$ 25,172
Pershing	2	0.2267203		22	1,197.10						x		s	
Pierce E. of Glencruiten	2	0.2272727	0.1549242	22	(640) 1200.00		818.00	x			x		m	
Pierce E. of Buena Vista	2	0.3147412		38	1,661.83				x				m	
Pinner Ct.	2	0.1200421		22	633.82					x			s	
Pomelo St.	2	0.1931818		38	1,020.00						x		m	
East Pomelo	2	0.2735606	0.0392992	22	1,444.40		207.05	x		x			s	
Rainero	2	0.2613952		24	1,380.17				x			x	s	
Ramona	2	1.4856850		20	7,844.42								s	
Ricklynnne	2	0.4881155		24	2,577.25					x			s	
Ridge Ave.	2	0.1685606	0.1043560	15	890.00							x	s	
Rochelle S. of Alfred	2	1.3443180		22	7,045.20							x	s	

STREET NAME	# LANES	LANE MILES		WIDTH	LANE FEET										
		PAVED LENGTH	UNPAV LENGTH		PAVED LENGTH	UNPAVED LENGTH	1	2	3	4	5				
North Rochelle	2	0.3008333	0.1253409	24	1,588.40	661.8	x			x				s	
W. Sanford	2	0.1470076		24	776.20					x				s	
E. Sanford	2	0.4679091	0.1458333	24	(1188) 2470.56	770.00	x		x		x			s	
W. Scott St.	2	0.0659167	0.1761704	24	348.04	930.18	x					x		s	
Second St.	2	0.5014520		20	2,647.67					x				m	\$ 26,146
Sellars	2	0.2213857		20	1,168.92							x	x	s	
Seminole	2	1.3256470		22	6,999.42							x		s	
Swoop & Oak	2	1.2616320		22	6,661.42						x	x		s	
Tangerine Ave.	2	0.5307923		22	2,802.58							x		s	
Terrace	2	0.4107632		24	2,168.83							x		s	
Thelma	2	0.9655619	0.3814231	24	5,098.17	2013.91	x			x				m	
Third St.	2	0.4961174		20	2,619.50					x				m	\$ 25,868
Todhunter Way N.	2	0.4027620		24	2,126.58					x				s	
Todhunter Way S.	2	0.1280303		24	676.00						x			s	
Towner Ave.	2	0.5014520		22	2,647.67						x			s	
X Twin Lakes Blvd.	2		0.3819696			2,016.80	x								
Winona N. of Cummings	2	0.4501515		24	2,376.80					x				s	\$ 23,471
Winona S. of Cummings	2	0.4825758		24	2,548.00						x			s	
TOTAL LANE MILES		38.2527666	2.0099646		194,626.16	10061.16									\$ 400,184

RATING

1 = Unpaved \ Severely Damaged	0 - 50
2 = Poor Condition	51 - 60
3 = Fair Condition	61 - 70
4 = Good Condition	71 - 80
5 = Excellent Condition	80 - 100

S- Resurfacing Cost
M- Milling & Surfaceing Cost
C- New Construction Cost

YEAR 10/11
YEAR 11/12
YEAR 12/13
YEAR 13/14
YEAR 14/15
YEAR 15/16
YEAR 16/17

PREVIOUSLY RESURFACED

**2010/2011 THRU 2016/2017
STREET RESURFACING PROJECTS**

RATING		Between Pairs 17/92		L/F		Mill & Resurface			
2010/2011	2	Cummings		22	626.03	\$	12,364.00		
	3	Haines		38	542.06	\$	16,043.00		
	3	Pierce St		38	586.06	\$	17,346.00		
					1754.15		\$	45,753.00	
2010/2011	2	Dakota Ave.	2	24	1300.00	\$	25,675	\$	16,575
	3	Glencruiten	2	24	1890.69	\$	37,341	\$	24,106
	2	Grapefruit Ave.	2	20	958.38	\$	18,928	\$	12,219
	2	Illakee N. of Cummings	2	22	1197.00	\$	23,640	\$	15,262
	2	Itasca N. of Cummings	2	22	1267.50	\$	25,033	\$	16,161
	2	Lake Swoope Dr.	2	20	1385.40	\$	27,362	\$	17,664
	2	Lemon Ave.	2	20	973.25	\$	19,222	\$	12,409
	2	Midway Ave.	2	20	978.79	\$	19,331	\$	12,480
	2	Nekoma N. of Cummings	2	24	1992.79	\$	39,358	\$	25,408
	2	Orange Ave.	2	20	866.13	\$	17,106	\$	11,043
	2	Secound St.	2	20	1323.84	\$	26,146	\$	16,879
	2	Winona N. of Cummings	2	24	1188.40	\$	23,471	\$	15,152
	2	W. Cummings	2	24/22	2356.06	\$	46,531	\$	30,040
	2	Pennsylvania S. of RR	2	22	1,274.55	\$	25,172	\$	16,251
	2	Third St.	2	20	1,309.75	\$	25,868	\$	16,699
							\$	400,184.00	\$
2011/2012									
					0.00			\$	-

L/F

2012/2013	3	W. Orange St.	2	0.7956931		22	2,100.63			
	4	Goodman Ave.	2	0.5147885		20	1,359.04			
	3	Glencruiten	2	1.4323390		22/24	3,781.38			
	3	W. Sanford	2	0.1470076		24	388.10			
	3	E. Sanford	2	0.4679091	0.1458333	24	1,235.28	385.00		
							8,864.43		\$ -	\$ -

2013/2014	3	Columbia W.	2	0.2934028		22	774.59			
	3	Hoffman W.	2	0.2107165		22	556.29			
	4	Illakee S. of Cummings	2	0.449341		22	1,186.26			
	3	Itasca S. of Cummings	2	0.2533933		22	668.96			
	4	North Echo Dr.	2	0.3467487		24	915.42			
	4	Pershing	2	0.2267203		22	598.55			
	3	Pinner Ct.	2	0.1200421		22	1109.00			
	4	Sellers	2	0.2213857		20	584.46			
	3	Winona S. of Cummings	2	0.4825758		24	1,274.00			
	3	Fisher Lane	2	0.3141084		20	1,658.49			
							9,326.02		\$ -	\$ -

2014/2015	3	Columbia E.	2	0.5788037		22	1,528.04			
	3	Hoffman E.	2	1.0242420		22	2,704.00			
	3	Rainero	2	0.2613952		24	690.08			
	3	Thelma	2	0.9655619	0.3814231	24	2,549.08	1006.96		
							7471.20		\$ -	\$ -

2015/2016	3	Glenn Ave.	2	0.2613952		22	690.09			
	3	Hillside Circle	2	0.1920455		22	507.00			
	3	Lake View Rd.	2	0.1537121		24	405.80			
	4	Lynndale	2	0.1386995		22	366.17			
	4	Pierce E. of Glencruiten	2	0.2272727	0.1549242	22	600.00	409.00		
	3	East Pomelo	2	0.2735606	0.0392992	22	722.20			
	3	Ricklyne	2	0.4881155		24	1,288.63			
	3	Todhunter Way N.	2	0.4027620		24	1,062.79			
	3	Todhunter Way S.	2	0.1280303		24	338.00			
							5,980.68		\$ -	\$ -

2016/2017

L/F

3	Char-mil	2	0.5174558		24	1,366.09			
3	Cross Ave.	2	0.2533933		20	668.96			
4	W. Davis	2	0.1780304	0.1174244	22	470.00	310.00		
3	Necho Ave.	2	0.1628788		20	430.00			
5	Echo Dr. S.	2	0.1742424		20	460.00			
3	Lake George Rd.	2	0.3874482		24	1,022.87			
3	Lock St.	2	0.2462121		20	650.00			
3	Nekoma S. of Lake Echo	2	0.3280777		22	866.13			
						5,934.05		\$ -	\$ -

4	Itasca S. of Cummings	2	0.2533933		22	668.96			
3	Nekoma N. of N. Echo Dr.	2	0.1733744		24	457.71			
4	Illakee S. of Cummings	2	0.449341		22	1,186.26			
3	Winona S. of Cummings	2	0.4825758		24	1,274.00			
								\$ -	

FUND BALANCES & RESERVES APPENDIX - 3



**City of Lake Alfred
Five Year Forecast
General Fund**

	2012	2013	2014	2015	2016
REVENUES (001)					
Ad Valorem Taxes	\$1,897,545	\$1,897,545	\$1,902,763	\$1,908,137	\$1,913,673
Licenses and Permits	62,500	62,500	56,250	51,000	52,575
Intergovernmental	497,909	497,909	497,909	502,909	502,909
Franchise Fees	325,000	325,000	325,000	325,000	325,000
Charges for Services	18,820	18,820	18,820	18,820	18,820
Fines and Forfeitures	92,632	92,632	115,632	115,632	115,632
Rentals	148,085	148,085	148,085	148,085	148,085
Sanitation	428,640	428,640	429,859	432,660	435,545
Interest	20,000	20,000	20,000	20,000	20,000
Miscellaneous	6,200	6,200	6,200	6,200	6,200
Transfers	2,000	2,000	2,000	2,000	2,000
Total	\$ 3,499,331	\$ 3,499,331	\$ 3,522,518	\$ 3,530,443	\$ 3,540,439
EXPENDITURES (001)					
General Government	\$ 60,739	\$ 52,000	\$ 53,000	\$ 54,000	\$ 55,000
City Commission	48,017	50,925	51,641	52,512	53,567
City Attorney	58,700	58,375	58,034	57,675	57,299
City Administration	196,167	197,443	201,592	206,097	210,574
Finance	144,238	156,044	159,112	162,304	165,634
Police	868,746	892,660	917,947	944,360	972,006
Fire Department	542,649	555,907	572,094	589,024	606,770
Community Development	202,293	208,902	216,950	225,852	235,756
Public Works Administration	107,879	104,793	108,283	111,999	115,975
Building Maintenance	99,593	68,526	69,739	70,988	72,275
Central Garage and Motor Pool	47,318	47,366	48,815	50,309	51,847
Sanitation	334,712	337,916	343,110	348,446	353,930
Roads and Streets	407,947	418,055	430,916	444,601	459,179
Library	78,971	117,568	125,574	140,151	143,391
Parks	166,686	172,616	179,145	186,376	194,432
Mackay Estates	17,842	21,180	22,116	23,239	24,587
Recreation	25,310	25,310	25,310	25,310	25,310
Total	\$3,407,807	\$3,485,585	\$3,583,378	\$3,693,245	\$3,797,532
Net Income	91,524	13,746	(60,860)	(162,802)	(257,094)
Capital Expenditures	301,149	648,000	276,400	78,000	3,249,787
Beginning Fund Balance	354,876	145,251	(489,003)	(826,263)	(1,067,065)
Ending Fund Balance	145,251	(489,003)	(826,263)	(1,067,065)	(4,573,946)
Percentage of Change	-631%	130%	41%	23%	77%

The funds allocated as Fund Balance are undesignated.

The shortfall starting in 2014 will be addressed through attrition, benefits analysis, and revenue review. This forecast is based on receiving the same amount of ad valorem requiring adoption of the roll back rate.

Capital projects will be under review to determine priority. New management will be in place with the 2013 budget and all things will be under review.

**City of Lake Alfred
Five Year Forecast
Enterprise Fund**

	2012	2013	2014	2015	2016
Utilities Revenue					
Water	\$ 560,000	\$ 616,000	\$ 646,800	\$ 679,140	\$ 713,097
Irrigation	128,000	140,800	147,840	155,232	162,994
Waste Water	1,160,000	1,171,600	1,183,316	1,195,149	1,207,101
Stormwater	56,000	56,560	57,126	57,697	58,274
Other Fees	177,450	168,950	178,950	188,950	193,950
Other Income	20,000	20,000	20,000	25,000	25,000
Total	\$ 2,101,450	\$ 2,173,910	\$ 2,234,032	\$ 2,301,168	\$ 2,360,415
Utilities Expenditures					
Water	301,527	301,527	307,582	318,146	329,216
Service	473,706	473,706	451,918	465,357	479,875
Wastewater	518,244	518,244	516,020	535,777	556,489
Stormwater	40,651	30,424	31,015	31,623	32,250
Grove	26,376	26,376	16,475	16,764	17,067
Debt Service	579,932	579,932	579,932	579,932	579,932
	\$ 1,940,436	\$ 1,940,436	\$ 1,930,209	\$ 1,902,942	\$ 1,947,599
Net Income	161,014	233,474	303,822	398,226	412,817
Beginning Fund Balance	2,575,939	2,161,953	2,084,427	1,087,249	1,160,475
Capital Purchases/Projects	575,000	311,000	1,301,000	325,000	3,780,000
Ending Fund Balance	\$2,161,953	\$2,084,427	\$1,087,249	\$1,160,475	(\$2,206,708)
Percentage of Change	28%	4%	92%	-6%	-153%

FUND BALANCE ANALYSIS

General Fund	Beginning	Net Change		Ending
	Balance 10/1/2010	Additions	Subtractions	Balance 9/30/2011
Building and Permitting	85,767	40,134	(84,108)	41,793
General Government	130,681	1,149		131,830
Parks	920	-	-	920
Law Enforcement Training	29,703	3,118	(1,354)	31,467
Law Enforcement Forfeitures	25,573	1,100		26,673
Public Safety Improvements	269,833	6,274	(30,316)	245,791
Recreation Improvements	87,068	2,086	(12,321)	76,833
Sanitation Vehicle Reserve	167,292	47,848	(112,556)	102,584
Sanitation Equipment Reserve	145,584	18,859	-	164,443
Transportation Infrastructure Unreserved	- 1,993,690	69,347	(69,347)	- 1,993,690
Total General Fund	\$ 2,936,111	\$ 189,915	\$ (310,002)	\$ 2,816,023

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

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.

Enterprise Fund	Beginning Balance	Net Change		Ending Balance
	10/1/2010	Additions	Subtractions	9/30/2011
Waste Water Improvements	348,107	27,118	(16,885)	358,340
Stormwater Improvements	192,570	55,225	(63,678)	184,117
Water Improvements	203,931	14,642	(7,200)	211,373
Unrestricted	2,625,939		(150,000)	2,475,939
Total Enterprise Fund	\$ 3,370,547	\$ 96,984	\$ (237,763)	\$ 3,229,768

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

City of Lake Alfred
Fund Balance Policy
Exhibit A

Definitions

Fund Balance – As defined by the Governmental Accounting, Auditing and Financial Reporting of the GFOA (Government Finance Officers Association), fund balance is “The difference between assets and liabilities reported in a governmental fund.”

Non-Spendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivables, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance - Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance- Amounts that can be used only for the specific purposes determined by a formal action (ordinance) of the City Commission, the City’s highest level of decision making authority. Commitments may be changed or lifted only by the City Commission taking the same formal action (ordinance) that imposed the constraint originally. Resources accumulated pursuant to the stabilization arrangements sometimes are reported in this category.

Assigned Fund Balance – Includes spendable fund balance amounts established by management of the City that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned Fund Balance – is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposed within the general fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

Unrestricted Fund Balance – the total amount of committed, assigned, and unassigned fund balance.

Reservation of Fund Balance – Reserves established by City Commission (committed fund balance) or City management (assigned fund balance).

Purpose

The city hereby established and will maintain Fund Balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No .54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund Balance shall be composed of non-spendable, restricted, committed, assigned and unassigned amounts.

A Fund Balance Policy is adopted in order to secure and maintain investment grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures and /or revenue shortfalls. Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones, or enhance the financial position of the City, in accordance with policies established by the City Commission.

This Fund Balance Policy established:

- a) Fund Balance policy for the general fund;
- b) Reservations of fund balance for the general fund;
- c) The method of budgeting the amount of estimated unrestricted fund balance available for appropriated during the annual budget adoption process and what actions may need to be taken if the actual fund balance is significantly different than the budgeted fund balance; and
- d) Establish the spending order of fund balances.

Fund Balance Policy (General Fund)

1. Restricted Fund Balance

There is no restricted fund balance in the General Fund.

2. Committed Fund Balance

Commitment of fund balance may be made for such purposes including, but not limited to, a) major repair and maintenance projects; b) meeting future obligations resulting from a natural disaster; c) accumulating resources pursuant to stabilization arrangements; d) establishing reserves for disasters; and/or e) for setting aside amounts for specific projects.

Commitment of fund balance may be made from time-to-time by resolution of the City Commission. Commitments may be changed or lifted only by the City Commission taking the same formal action that imposed the constraint originally (ordinance). The use

(appropriation) of committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by ordinance of City Commission during the fiscal year.

3. Assigned Fund Balance

Assignment of fund balance may be a) made for specific purpose that is narrower than the general purpose of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a project deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

4. Non-Spendable Fund Balance

Non-spendable fund balance is established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as long-term amount of loans and notes receivable as well as property acquired to be maintained intact such as the corpus (or principal) of a permanent fund.

5. Minimum Level of Unassigned Fund Balance

Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 25% of the general fund operating expenditure, the City Manager will so advise the City Commission in order for the necessary action to be taken to restore the unassigned balance of 25% of General Fund operating expenditures.

The City Manager will prepare and submit a plan for committed and /or assigned fund balance reduction, expenditure reductions and /or revenue increases to City Commission. The City shall take action necessary to restore the unassigned fund balance to acceptable levels within two years.

D. Reservations of Fund Balance (General Fund)

1. Committed Fund Balance

The City Commission hereby establishes the following committed fund balance reserves in the General Fund:

- a) Emergency Operating Reserve – to ensure the maintenance of services to the public during emergency situations.
- b) Pension Plans and Benefits Reserve – to stabilize the fiscal impact of the City's required annual contribution to the pension plans as determined actuarially, to fund future pension deficits, if any and to fund future liabilities, if any for supplemental retirement benefits.
- c) Insurance Deductible Reserve – is committed by the City Commission as set forth in the annual budget to ensure coverage of the City's insurance deductible on its insured properties and equipment.

2. Assigned Fund Balance

The City hereby establishes the following assigned fund balance reserves in the General Fund:

- a) Assignment to Subsequent Year's Budget – The subsequent year's budget fund balance reserve is assigned by City management as set forth in the annual budget to appropriate a portion to eliminate a projected deficit in an amount no greater than the projected excess of expected expenditures over expected revenues.

E. Budgeting

1. Appropriation of Unrestricted Fund Balance

The actual amount of unrestricted fund balance is not known until the completion of the annual audit which takes place between three to six months after the end of the fiscal year being audited. However, an estimate of unrestricted fund balance must be made during the annual budget adoption process which is prior to the end of the fiscal year, September 30th.

2. Estimated Beginning Fund Balance

In order to achieve the most accurate estimate possible, the City Manager or designee shall project both Revenues and Expenditures, including accruals for each department in the general fund through September 30th of the then current fiscal year. These projections will be shown in a separate column entitled "estimated actual" with proposed, tentative, and final budget documents. The difference between estimated actual revenues and estimated actual expenditures is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

3. Estimated Ending Fund Balance

For the year being budgeted, a calculation of estimated ending fund balance shall also be made. This calculation shall be the difference between the budgeted revenues and expenditures.

Since the uses of funds are restricted, committed or assigned in the general fund there is no policy to the amount of ending fund balance. If, after the audit, the actual general fund unassigned fund balance is greater than the 25 percent of the operating expenditures in the general fund, the excess may be used in on or a combination of the following ways;

- a) Left in the general fund to earn interest and roll forward into the subsequent year's beginning fund balance;
- b) Appropriated by the City Commission for a one-time expenditure or opportunity that does not increase recurring operating costs;
- c) Committed to establish or increase a formal stabilization arrangement or reserve.

F. Spending Order of Fund Balances

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Annual Review and Determination of Fund Balance Policy

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process, and the amounts of restricted, committed, assigned, non-spendable and the minimum level of unassigned fund balance shall be determined during this process.

H. Additional Information, Requirements and Responsibilities

It will be the responsibility of the Finance Director to keep this policy current.

Effective Date: This policy shall take effect immediately upon adoption and will be applied beginning the preparation of the City's September 30, 2011 Comprehensive Annual Financial Report and adoption of the City's Fiscal Year 2011-12 Budget.

Approved:

Larry Harbuck, City Manager

Date

GLOSSARY

APPENDIX - 4



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 general (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