

# BIENNIAL BUDGET



## FY 15/16 & FY 16/17

# City of Lake Alfred Commission



Charles Lake  
Mayor



Nancy Z. Daley  
Vice - Mayor



John Duncan  
Commissioner



Jack Dearmin  
Commissioner



Albertus Maultsby  
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 Biennium Beginning

**September 22, 2014**

Executive Director

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September 9, 2015

Honorable Mayor & City Commissioners,

I am pleased to present the City of Lake Alfred's biennial budget for fiscal year (FY) 15/16 & FY 16/17 for your consideration. The proposed budget includes the General Fund, Utility Fund, Stormwater Fund, the City's five-year Capital Improvements Program (CIP), and the newly formed Community Redevelopment Agency.

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

This is the second budget process that has included the five-year CIP within the budget. This allows city management and department heads to include necessary capital expenses within the budget process and for the City Commission to give clear direction to staff on the capital priorities they would like to see the City pursue.

### Capital

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

- (2) Replacement Police Vehicle (\$30,000 each)
- Street Resurfacing (\$150,000)
- Backhoe Replacement (\$90,000)
- Lion's Park Deck Replacement (\$30,000)
- Dock Repair and Replacement (\$20,000 each year in the CIP)
- (3) Replacement Mowers (\$8,000 each)
- Fire Engine Equipment Reserve (\$50,000 each year in the CIP)
- (3) Replacement Service Vehicles (\$20 - 25k each)
- Mackay Preserve Capital (\$20k - \$30k each year in CIP)

We have also continued the trend of “offsetting” expenses by putting aside funding in the years leading up to making larger capital expenses in order to smooth out the impact of the expense on the budget (e.g. The \$90,000 Backhoe purchase only has a \$45k impact on the operating budget because we set aside \$45,000 the previous year).

In order to consolidate the capital presentation and focus on signature projects we will begin phasing smaller expenditures in future years (under \$20,000) to equipment or project line items (e.g. mowers). The \$20,000 capital threshold will also be set within purchasing policies as capital level expenditures that will require City Commission approval.

## Revenue

The City’s proposed two-year budget is balanced utilizing a property millage rate of 7.489 with a one-tenth of a mil reduction from the current rate of 7.589. The majority of our state distributed revenues (gas tax, half-cent sales tax, state revenue sharing, etc.) are projected to increase with the exception of the Local Communication Tax which has continued to decline each year (\$20,000 reduction since FY 12/13). The \$80,000 increase in revenue from the renegotiation of the electric franchise fee to apply the existing rate to all customers equally has been a significant boon to the general fund.

The City has lost an additional \$10,000 in annual revenue from the consolidation of cellular providers on our water tower; a total of \$40,000 drop since FY 12/13. The City has retained a consultant to represent our interests in these negotiations but we will likely only see results when our current agreements come up for renewals which are many years away (5+ years). Additionally, changes in technology or further consolidation of providers may further erode this revenue source in the years to come.

As of July’s experience in FY 14/15 (83% of the fiscal year) our building permits are at 376% of projected revenue (\$169,379 experience with \$45,000 budgeted). This is a strong and positive indicator of growth for the City. Houses and businesses are being built which shall only serve to build our tax base and to achieve greater economies of scale in our service delivery.

The loss of \$190,000 from the County’s Outside Protection Agreement (OPA) for fire services has been offset by entering into an Automatic Aid Agreement with Polk County for fire services. The agreement allows for the City to reduce staffing (\$140,000 in savings) by receiving credit for the County 2-firefighter crew that will be placed at their EMS station in Lake Alfred. The remaining \$60,000 deficit from this agreement has been offset by the County providing us \$60,000 in FY 15/16, \$40,000 in FY 16/17, and \$20,000 in FY 17/18. The two year budget cycle and the addition of offset line items for operational expense has effectively allowed for us to seamlessly account for this revenue reduction over the three year period. Additionally, the Automatic Aid Agreement allows us to meet the 4-firefighter Insurance Service Organization (ISO) requirement to maintain our fire protection rating which provides cost savings to residents on their homeowner’s insurance. The 4-firefighter requirement was currently being met by 1

volunteer or reserve firefighter per shift. This program would not have been sustainable due to the economic recovery and agencies hiring for multiple positions directly out of fire school. In order to keep the ISO rating the City would have needed to commit to the fulltime 4<sup>th</sup> shift member at an approximate annual cost of \$140,000. The total annual cost savings of this arrangement is \$280,000 plus an additional \$60k phase out beginning in FY 15/16 (FY 15/16 value = \$340,000). Staff is optimistic about making this arrangement work; the inclusion of the deduction in City response to less serious medical calls in the former OPA area should significantly reduce our total call volume to offset the effect of the reduction in staffing. Management staff along with the Fire Chief and Fire Captains shall monitor our collective service response to calls inside and outside of City to ensure that we are providing an effective level of service to the City.

Utility revenue has shown a small increase over the previous year due to new construction and accounts. The utility fund provides a \$214,449 interfund transfer to subsidize the costs of services provided by the general fund which is a reduction of nearly \$30,000 than the previous year due to a more accurate cost allocation to the Enterprise Fund. \$30,000 has been included in the FY 15/16 Budget for a rate study that should allow us to go to a “user based” fee structure designed to lower our base service rates and to more equitably distribute the cost of utilities to those that are using the service while also promoting conservation.

### Expenditures

The budget mostly maintains expenditure and current service levels with experience based adjustments. Favorable market returns and the dropping off of previously amortized poor performance years have decreased the City’s pension contribution this year by approximately \$62,000. In anticipation of the eventual increase to this expense and similar to what we have done in other areas of the budget I have included a “pension offset” line item funded at \$40,925 in FY 15/16 & \$30,925 in FY 16/17 to absorb and minimize the eventual future increases of these expenditures while passing on approximately half of the savings onto the General Fund.

The budget also includes fully funded repair and maintenance line items to ensure that we are keeping up with our public facility and right of way maintenance. Funding has been included for a 1-day a week inmate squad that can assist us with maintenance projects in Parks & Recreation and Public Works.

The City has decided to provide for curbside recycling service in-house. By utilizing the economies of scale within our existing operations and by leveraging the unique “reserve” restrictions we place on our sanitation revenue to fund replacement of capital equipment, we are able to provide the service at the existing rate of \$2.38 and pass those cost savings on to the customer base. Similar to the utility rate study, staff will be researching more equitable options on sanitation billing; including an option to place sanitation expenses on the tax rolls as a non advalorem assessment (Polk County already uses this method for their sanitation services). Through this option, we may

actually be able to reduce the sanitation rate by more evenly collecting the cost of providing the service from the customer base.

Management staff is continuing to monitor insurance costs. Early in the budget preparation process we were anticipating significant increases to property and liability; worker's comp; and employer provided health insurance. Health insurance alone was proposed at a 20% increase (\$60,000 increase) over the previous year. However, we were able to shop the market and switch providers to a similar insurance benefit at only a 3% increase (the City budgets for a 5% increase annually). If health care insurance costs continue to rise well in excess of the budgeted amount (15-20% increases) we will likely transition to lower benefit, lower cost plans and/or pass on some of the costs of the increases to the employees to pay for their fair share of the increases.

### Payroll

The salary plan is fully funded for both years and includes step increases, longevity increases, incentive pay, and holiday pay for all City Employees. The proposed FY 15/16 budget includes funding for a 2% Cost of Living Adjustment (COLA) to all city employees. The funding for the City's tuition assistance plan has also been increased to \$1,000 per employee (up from \$500) for those that are seeking a college degree.

Per our personnel policies, the City updated the salary survey conducted by an outside consultant to determine the comparative level of compensation for city employees within the labor market. Through further analysis and refinement of the data I have compared the starting base salaries of our employees to the local labor market, cities of similar population size in the state of Florida, and the overall average. From this analysis I have identified several goals that should assist the City in recruiting and retaining effective employees. Following the presentation of payroll in August, the proposed budget includes the payroll objective of establishing a minimum base starting salary of 80% of the overall market average for each city position. The step, longevity, and education system is designed to move the employee through the remaining 20% of the market average over a 15 year period. The proposed system (Market Gap Option #4) has been included in the proposed budget with a phased in approach to implement this system over time and as the budget allows. The proposed budget funds several of the phased in tiers of the market gap system as well as targeted adjustments to employee positions consistent with the 80% Average Market Goal. The most notable of these increases is a 2% increase in FY 15/16 & FY16/17 (Total of 6% in three years) to police officers and a 6% increase in FY 15/16 & FY 16/17 (12% in two years) to firefighters.

The proposed payroll goals and objectives also includes other organizational goals including the addition of a service worker position to public utilities and the addition of a detective position in the police department. Similar to other areas of the budget, a "payroll offset" line item has been established that includes \$50,000 in FY 16/17 to offset future COLAs, additional positions, targeted increases, or phase in of the market gap system.

## Summary

The proposed FY 15/16 & FY 16/17 Budgets maintain service levels and provide for a healthy investment in city operations by fully funding capital projects included in the CIP. Revenue projections and increased permit activity look favorable for the future. The budget continues to set aside reserves and offsets to fund future expenses and to mitigate future operational increases. The general fund is free of debt service and we have ample reserves in both the General Fund and Enterprise Fund. The newly established Community Redevelopment Agency is online and beginning to build its budget (currently \$20,000) that we can eventually use to pursue major projects in the CRA area.

The recent property acquisition of the Buchanan Building also represents an exciting opportunity to market and control the destiny of a key property within our downtown core. The project has the potential to be a catalyst project for future economic development activity both from the private sector and by the City through surplus revenues generated by the project and increased funding to the CRA.

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

Respectfully submitted,

Ryan Leavengood  
City Manager

## Long term Challenges:

Downtown Master Plan approved 2012. <http://mylakealfred.com/departments/community-development/downtown-master-plan/>

- A directional signage project is being implemented. This plan will help visitors locate key areas in the City. This project should be completed this year.
- CRA was approved. This is a funding mechanism to help with improvements in core area.
  - 2016 will be the first year receiving revenue. Estimated around 20k.
- Long term projects per Downtown Master Plan
  - Redevelopment of Grays's Trucking Site
  - Completion of a connected pedestrian system
  - Completed pedestrian corridor
  - Increase commercial opportunities in CRA District
- IFAS land swap – Completed 6/30/2015
  - The University of Florida has agreed to exchange two key pieces of property for 84 acres of grove property owned by the City.
  - The old Buchanan building is a large parcel located in the Core area. The Hughes building is next to the water plant, library and tennis courts. It will provide a storage area for Parks and Recreation.

## County and State government issues

- Currently Polk County pays the City \$190,000 to provide fire protection for county residents in our area. As of October 1<sup>st</sup>, the fire department staff has been reduced to by one full time associate per shift. The agreement allows for a small stipend to be paid of 60k this year, 40k next year, and the final year 20k.
- Local Communication Tax and Business Tax Receipts are on the agenda this year for the State Legislature. There is a push to change or eliminate them both. The Local Communications Tax has been declining each year as more people move to prepaid cell phones and satellite television.

## Cell Tower Rental

- With cell companies merging and technology changing this once stable revenue has begun to change with the industry.
- T- Mobile was the first to renegotiate, and Nextel terminated their contract in 2014 causing a reduction of \$30,000.
- This past year the city retained a professional consultant to help with future negotiations.

## New home construction

- At the end of the year, 92 new single family homes were permitted compared to 48 in 2014
- This effects several revenues long term:
  - Ad Valorem
  - Electric Franchise and Tax
  - Sanitation
  - Water and Wastewater
- Will need to review service level break even points to ensure levels of service are maintained.
  - Example: Sanitation currently runs three days a week. There is ample room within routes to add new customers. This happened by changing to once a week pick up, and a one man operational truck.

## A Charter High School – (Has been approved)

- Currently the City of Lake Alfred does not have a high school. Auburndale high school is where Lake Alfred children go. It would be an asset to the community to have a high school.
- Staffing issues will have to be addressed. Currently there are two School Resource officers (SRO) in the Lake Alfred Police Department. They provided service to two middle schools, and one elementary school. The high school would require another SRO for just their facility.
- Classes will be phased in over time. There are several state and local agencies involved in the process.

## Rate evaluations

- With completion of Stormwater Master Plan the rates are under review. Management is looking to change fee the utility bill to an assessment on the property tax bill.
- Along with the Stormwater evaluation management will also have a professional company review the utility rates. There have been not increases to water and sewer rates for over 10 years. In the budget this year there is 30k allocated for a utility rate study.

## Personnel & Payroll

### Proposed Goals & Objectives:

- ❖ 2% COLA for FY 15/16 & FY 16/17 (There was no COLA given in 10/11, 11/12, 12/13, or 13/14\*; and a 1% COLA given in 14/15; only a 1% COLA given in 5 years)(\* Salary plan implemented; paid for mid-year through cost savings, elimination of positions, and restructuring).
- ❖ Increase base starting salaries of employees to *at least* 80% of the overall market average as determined by the Lake Alfred Pay Study.
  - Grade adjustments (6% increases) phased in for positions as the budget allows.
  - Subset of this standard: Increase base starting salaries of employees to *at least 70%* of the local labor market average as determined by the Lake Alfred Pay Study.
- ❖ Convert non-base salary components (education incentive, longevity, holiday pay) from a flat fringe benefit to a scaled percentage designed to move employees through the market range from the 80% base rate to the market average over a 15 year period (90.09% after step increases) (See Employee Market Gap Option Charts).
  - Market Gap Option #4: 12% step increases over 10 years, 5% longevity from 5-15 years, 2% AA degree, 4% bachelor degree, 6% master degree. Flat Holiday Bonus from \$200-\$500.
- ❖ Establish “Service Worker II” as the baseline service worker position for the City. Promote the remaining Service Worker Is.
- ❖ Explore/implement programs to reduce the cost of City provided health insurance including: self-insured options, health clinics, high deductible plans, employee incentives, health care savings/reimbursement accounts, etc.
- ❖ Increase tuition assistance benefit to Employees (currently \$500 per year) and expand program to include student loans for eligible degrees.
- ❖ Take home vehicle policy for Police Department (a few years out with regular vehicle replacement).
- ❖ Limited leave time buyback program designed to incentivize building up sick leave balances (Previously had a buyback program that was too broad and too expensive).
- ❖ Add a Detective position in the Police Department
- ❖ Add a Service Worker II position in Public Utilities.

## History of Lake Alfred

The community known today as Lake Alfred was first settled as a Military outpost, Fort Cummings, in the United States Territory of Florida in 1839. The Fort was established as one of many through Florida to allow for protection from Indian attacks. Fort Cummings, in 1840, was the site where the Seminole Indian Chief "Wild Cat" at the end of the Second Seminole Indian War, agreed that the tribe would peaceably surrender and relocate to the Indian Territory in the West. Captain Braxton Bragg, who later reached fame as a victorious General in the service of the Confederacy was stationed there as the post adjutant. The Fort closed down in the mid 1840's and the area once again became a remote region of Florida.



In 1887 the Railroad came through connecting Sanford and Tampa, as part of the rail system constructed by William Van Fleet. A lumber mill and turpentine still was constructed and named the Lake Alfred Lumber Company. Armenian workers logged the area, but moved on to log unforested areas around 1907 when the J.C. Cox family came to Lake Alfred and acquired two 40 acre citrus groves. This was the beginning of the Citrus age and the beginning of the growth of the city.

In 1910, Frank C. Gardner of Fargo North Dakota and his partners, Edward Pierce, James Banks, and W.F. Froemke formed the Florida Fruitland's Company and purchased considerable acreage, cleared the pine stumps and planted citrus. The Community underwent an identity crisis through the years having been known as New Armenia, Wahnetta, Bartow Junction, and Chubb. The City was incorporated in 1913 as Fargo, but was changed to Lake Alfred after the lake, in 1915.



In 1917, the MacKay Family of Scotland came to Lake Alfred and built a great estate on the north shore of Lake Rochelle. The home and gardens were designed by Robert Morely, a botanist from England. The MacKay Family hosted many events and cultural activities at the estate, often bringing in harpists, concert pianists and other well-known musicians.

In the early 1920's, the Fruitland's Company built a hotel under the direction of Frank P. Goodman, Secretary/Treasurer, and investors came to Lake Alfred by train or car and bought land and the boom began to sprout up. Lake Alfred grew rapidly as stores were built and citrus processing and packing plants began to sprout up. Citrus was the main industry and remained so for many decades afterwards. The University of Florida located the Citrus Experiment Station in Lake Alfred in the 1920's which grew to become respected worldwide for its accomplishments on Citrus Research.



In 1946 the Lake Alfred Lions Club was founded and began a long history of service to the community. The City built a New City Hall in 1956 in art Deco architecture which housed all the City's departments except the volunteer Fire Department which was housed in an old wooden building across the street. During the 1950's, 60's and 70's, Lake Alfred experienced prosperous years and many homes were built.

On America's Bicentennial, Lake Alfred celebrated in style at Lions Park and fireworks filled the sky. As the city entered the 1990's, Lake Alfred once again experienced periodic growth in our community. Lake Alfred began to see the effects of Orlando's development in our city. Commuter residents became more prevalent and Lake Alfred developed as a popular antique shopping area within Central Florida.



Lake Alfred is located in Polk county Florida between Auburndale, Haines City and Winter Haven. There are eleven lakes and ten parks. The city is ten square miles. The current population is 5,127. The government is council/manager. Lake Alfred is a full service city. The services provided are water, sewer, sanitation, police, fire, recreation and a public library.

**Polk County Population and Millage Rate by City**

Auburndale	14,262	4.2657
Bartow	17,637	3.8387
Davenport	3,248	7.5000
Dundee	3,876	7.9000
Eagle Lake	2,335	7.6516
Fort Meade	5,955	5.6484
Frost proof	2,961	8.0587
Haines City	21,956	7.7900
Highland Park	237	9.9759
Hillcrest Park	252	1.3788
<b>Lake Alfred</b>	<b>5,127</b>	<b>7.4890</b>
Lake Hamilton	1,275	8.4276
Lakeland	100,728	5.5644
Lake Wales	14,830	7.3638
Mulberry	3,750	7.2900
Polk City	1,630	8.2500
Winter Haven	37,016	5.7900
Unincorporated County	382,785	

**CITY STATS**

Date of Incorporation: 1915  
 Form of Government: Council / Manager  
 Size : 10 square miles  
 Current population : 5,127  
 Number of Lakes : 11  
 Number of Schools: 7  
 Number of Parks : 10

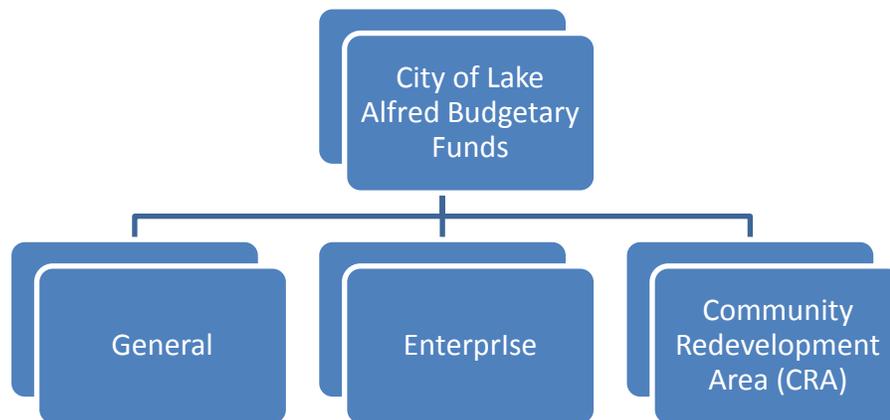
**TOP TEN TAX PAYERS**

Mizkan Americas Inc  
 Cypress Greens  
 Tampa Electric  
 Caribbean Distillers Inc  
 Ash Street Group LLC  
 1792BT LLC  
 Growers Fertilizer Group  
 MLA Income Properties, LLC  
 Verizon  
 THR Florida LLP



## 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 three funds; general, enterprise, and community redevelopment area.



### **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 sanitation.

Budgets for the governmental type fund are prepared on the cash 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.

### **Enterprise 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.

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.

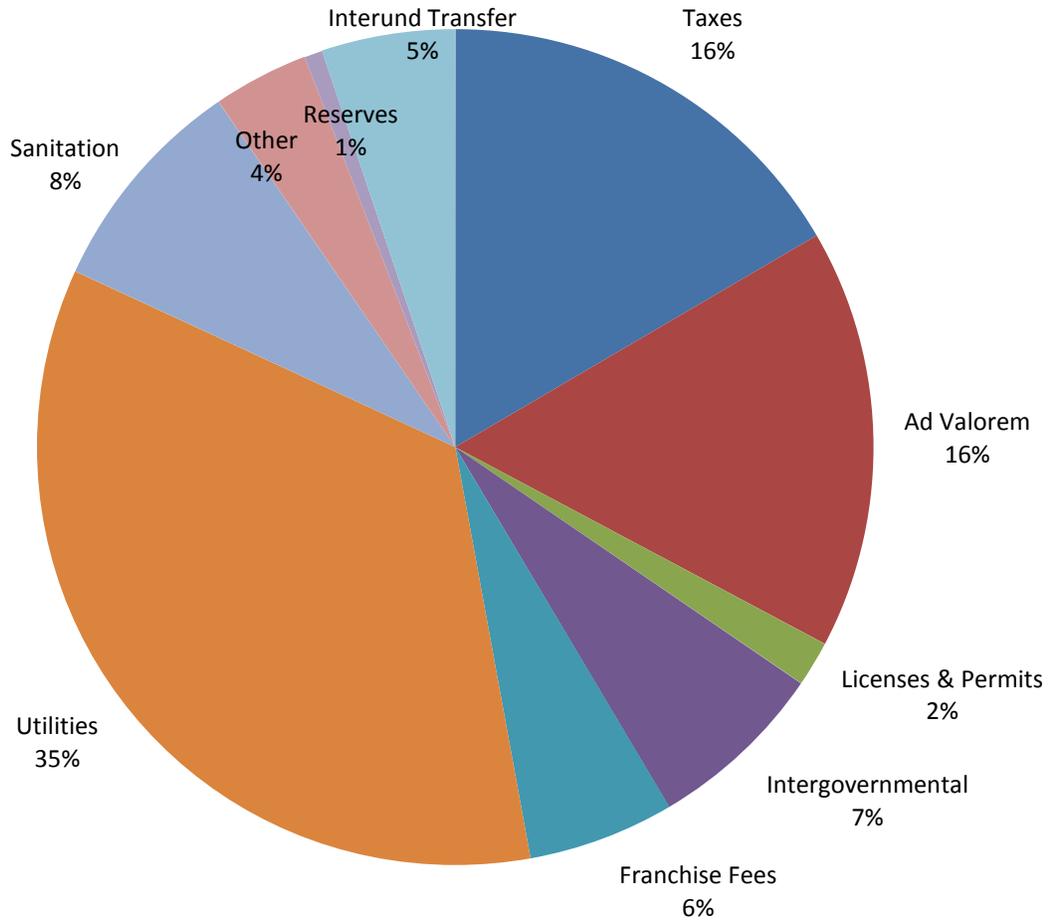
### **Community Redevelopment Area**

Established in this budget year, the new fund will generate around \$20,000 in revenue. The tax increment financing (TIF) allows local governments to generate growth within blighted areas by financing public improvements needed to support and encourage new development. The CRA will capture the increase in ad valorem tax revenues resulting from the redevelopment. The base value year was 2014.

### **Revenue Sources and Trends**

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

## Where the Money Comes From FY 15/16



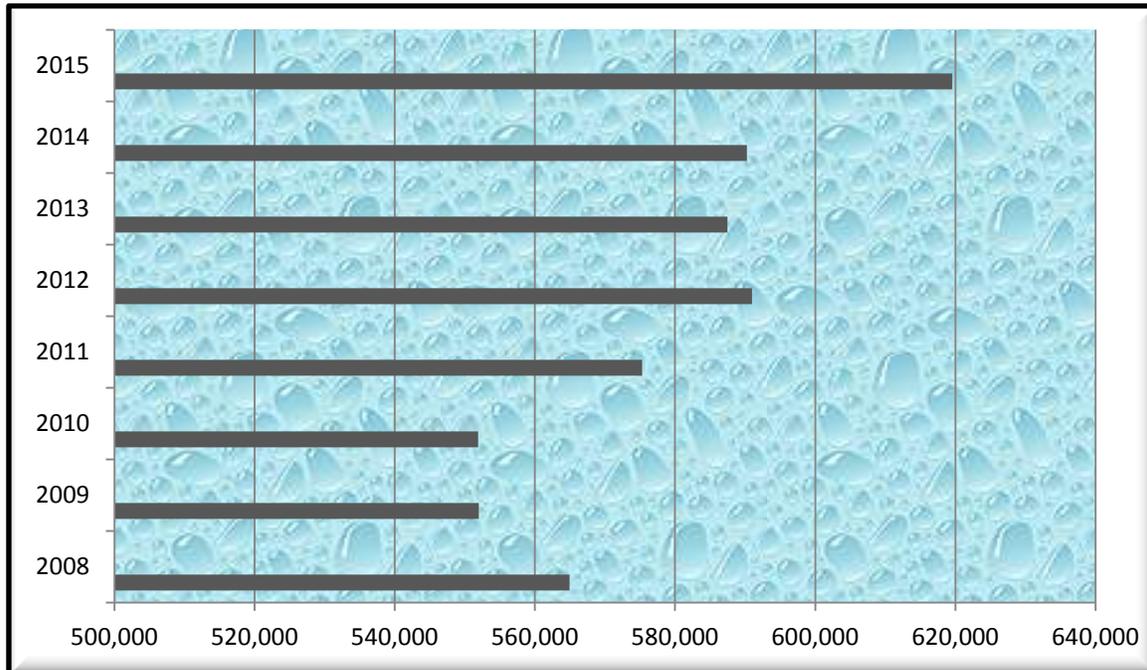
### Utilities: Enterprise Fund

Utilities are the number one revenue source totaling \$2,186,000 representing 35% of the 2014/2015 budget. The revenues are charges generated from monthly billings. There are approximately 3,100 customers. The average monthly bill for inside the city limits is \$71.04 for all services. All services are water, sewer, irrigation, and storm water.

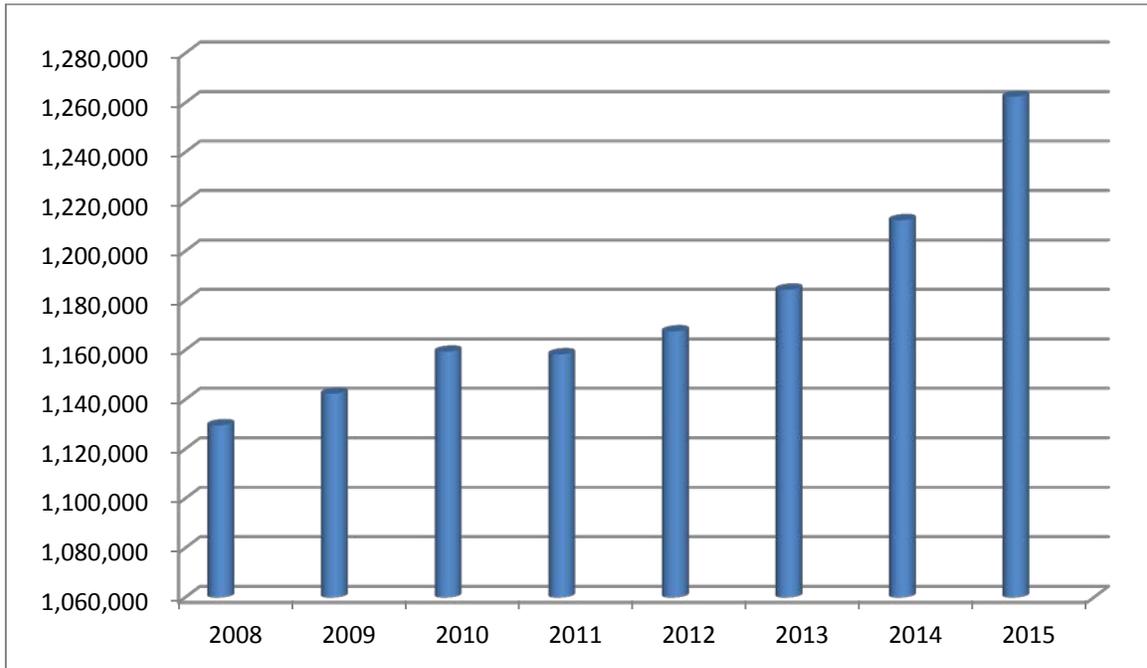
Charges for water, sewer, and irrigation water services are based on minimum of 6,000 gallons. The sewer fee is flat for residential service and metered according to water usage for commercial customers. These revenues are budgeted by trend analysis, and readjusted at midyear if necessary. The city has a large amount of seasonal customers and during the summer months revenues drop in all areas. The majority of the older customer base has only one meter for water and irrigation. The water management district is encouraging cities to address current rate structures to ensure rates promote water conservation. Rates are evaluated on an annual basis. This budget year a professional rate study will be done.

The city is experiencing an increase in home construction. This is having a positive effect on the enterprise fund. Each new home adds approximately \$850 annually in reoccurring revenue. Increase in revenue due to 92 new homes coming online in 2015.

### Water Revenue



### Waste Water Revenue



### Other Taxes: General Fund

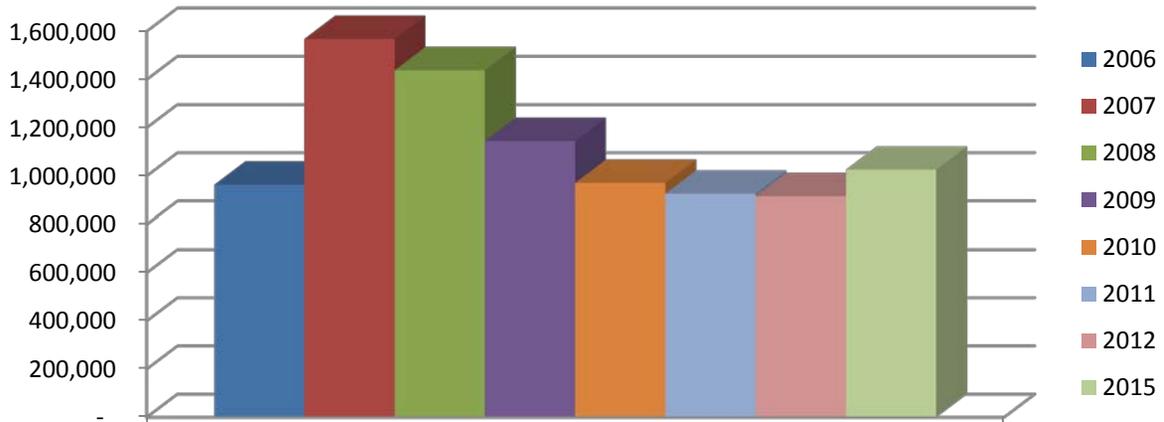
Other taxes are budgeted at \$1,066,482 making it the second major revenue source. The telecommunications service tax, half-cent sales tax, and local option gas taxes are remitted by providers to the State which in turn distributes collections to local governments with a one month lag. The state provides annual estimated on local option gas taxes, half cent sales tax, and local communications service tax for budgeting purposes. Utility service taxes are calculated as a percent of service cost. Budgeting for these revenues is 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. The tax is 10% on water, and 10% on electric.

### Ad Valorem Taxes: General Fund

Ad valorem tax is budgeted at \$1,026,238 making it the third major revenue source. This is a 2% increase from previous 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. The budget was approved using the millage rate of 7.45890 mills and budgeting only 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 used to be the highest degree of stability as a revenue source for governmental funds. The annual decline in property values presents a challenge each year on balancing the budget. The maximum millage allowed by State Law is 10 mills.

Property values are starting to increase. New home construction has started. Staff anticipates this upward trend to continue.



**Historical Tax Base**

Year	Millage Rate (Tax Rate)	Taxable Value
2006	.007058	143,722,086
2007	.006580	245,600,044
2008	.006580	227,246,243
2009	.006580	180,145,512
2010	.006580	156,389,500
2011	.006999	138,535,895
2012	.007589	126,860,260
2013	.007589	129,426,348
2014	.007589	133,375,380
2015	.007489	144,244,884

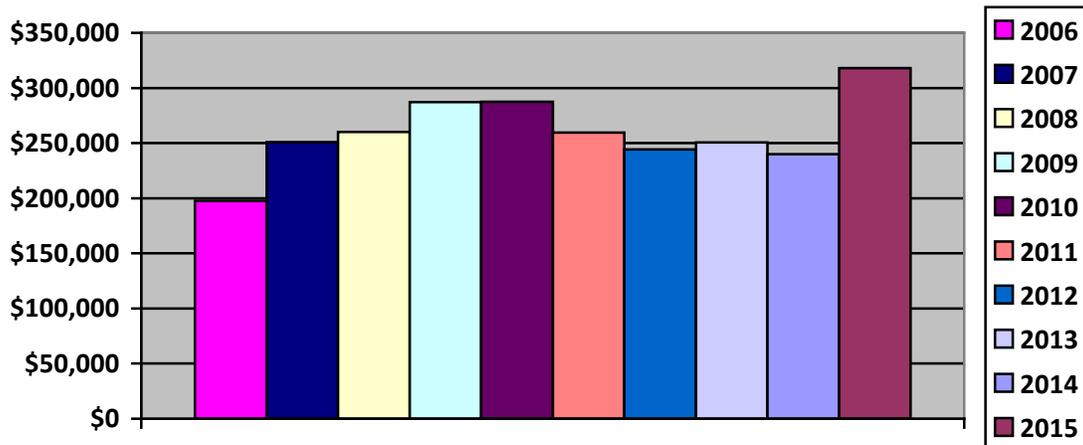
### Intergovernmental Units: General Fund

The city receives revenue from the State of Florida and other government agencies. Budgeted this year is \$445,274. 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. Fire Mutual Aid is received from the county so that the city's fire department covers is being phased out. Last year the city received \$190,805. This year the agreement is for \$60,000 and in 2017 it goes down to \$40,000. The reduction in fire department staff has helped offset some of this loss, but not all. The amount of \$102,000 is a reimbursement from the schools to pay for two school resource officers.

### Franchise Fees: General Fund

The city receives a franchise fees from an electric company and also sanitation companies that are provide dumpster service to businesses. In 2015, the agreement with Tampa Electric was amended to provide for collection of the full 6% of the franchise fee. The amount budgeted for this revenue is \$320,000.

Electric Franchise Fee

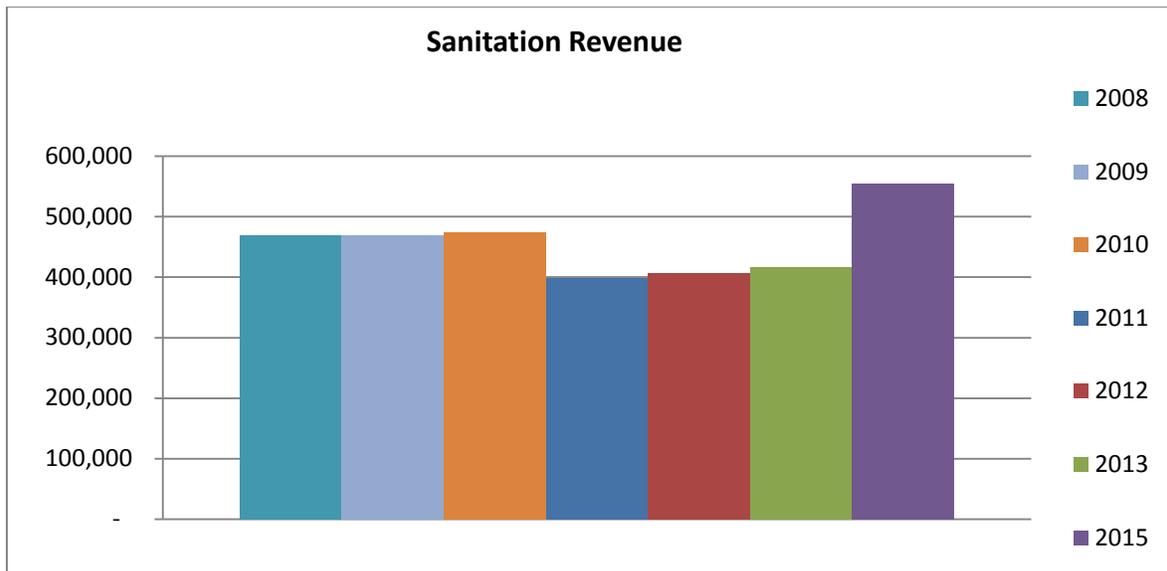


**Sanitation: General Fund**

In 2012, the sanitation department was moved into the general fund. The total operation generates \$550,500 in revenue. The reduction from 2010 to 2011 is due the city no longer providing dumpster service. Dumpster service is franchised to outside vendors. The process was streamlined and changed to one pick up a week with the addition of recycling once a week and will be provided by the City as of this year. There are approximately 1,800 customers.

Ordinance 1356-15, rebalanced the fees to the following:

	<b>Current 10/1/15</b>	<b>Proposed 10/1/15</b>
<b>Residential Collection Rate:</b>	Per Month	Per Month
One standard 95-gallon sanitation receptacle:	\$17.00	\$18.91
One standard 65-gallon recycling receptacle:	\$2.38	\$2.38
Fuel Adjustment Fee:	\$4.43	\$2.52
<b>Total:</b>	<b>\$23.81</b>	<b>\$23.81</b>



## **Non-Revenues: General Fund**

The inter-fund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$214,449. A cost allocation for administrative costs in the amount of \$117,921 is being allocated to the Enterprise fund. Equipment Reserve of \$45,000 will be used to fund part of the purchase of a new backhoe budgeted at \$90,000. The use of fund balance fluctuates year to year based on circumstances and availability.

## **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.

### **Purchasing Policy – Updated at of 10/1/15**

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

***I. \$100 - \$999.99 ( increased from 499.99 to 999.99)***

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.

***II. \$1,000-\$4,999.99***

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.

**III. \$5,000 to \$9,999.99**

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.

**IV. \$10,000 to \$20,000 ( City Manager's threshold increased from 10k to 20k)**

Under the direction of the City Manager the Department Head shall solicit written quotations for the purchase of products or services. Three written quotations shall be obtained. If less than three vendors provide a written quotation, it must be documented which firm(s) were contacted and their response, if any, or that the vendor is a single source of the product of or service within the service area. Authorization is required by the City Manager prior to making the purchase or giving a commitment to make the purchase.

**V. \$20,000 or higher (City Commission)**

- Under the direction of the City Manager the Department Head shall solicit written quotations for the purchase of products or services. Three written quotations shall be obtained. If less than three vendors provide a written quotation, it must be documented which firm(s) were contacted and their response, if any, or that the vendor is a single source of the product or service within the service area.
- The above guidelines do not apply to conferences, education seminars, registrations, professional memberships and associated travel costs.
- Purchases in categories II, III, and IV are subject to budget constraints and thresholds. Purchases or an expense in any of these categories that have not been budgeted for or that will exceed budgeted amounts for the respective purchase shall require authorization from the City Manager.
- The City Manager may authorize an unbudgeted purchase or expense that represents a cost to the City of up to \$20,000. A purchase or expense in category V that represents a cost to the City of greater than \$20,000 shall require authorization from the City Commission. Notwithstanding the previous, emergency or time-sensitive purchases, as determined by the City Manager,

above the \$20,000 threshold may be authorized by the City Manager following notification to the City Commission.

- Written specifications for purchases in category V shall be prepared 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 predetermined date and time, bids will be evaluated to determine whether they are complete and eligible for consideration. City Staff will evaluate bids by cost and quality of the products and services offered and submit it to the City Commission for approval. The City Manager or the City Commission may waive all formalities and/or reject any and all bids
- 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.
- Sole source (one) or limited source (two) purchases may be utilized if the purchase is of a time sensitive nature, delayed or lack of response from solicited vendors, obscure or specialized purchases, or for consistency with previous purchases as determined by the judgment of the authorized purchaser. Additionally, and if purchasing similar items, a vendor may be selected on the basis of being a previous low bid or selected vendor if the previous purchase/bid/selection occurred within the previous year from the date of previous purchase.
- Notwithstanding the authorization level required for each purchase threshold, invoices that are in excess of \$500 shall be submitted to the City Manager for review and approval before payment is issued. Invoices below this amount shall be approved by the respective Department Head before payment is issued.
- The City Manager retains the right to interpret and to amend these purchasing policies.
- 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.

### **Fund Balance Reserve Policy**

In 2011, a Fundbalance policy was adopted 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, or enhance the financial position of the City in accordance with policies established by the City Commission.

The policy established the following:

- ❖ Fund balance policy for the general fund.
- ❖ Reservations of fund balance for the general fund.
- ❖ Establish the spending order of fund balances.

### **Investment Policy**

With Ordinance 1351-15, the City repealed current investment policy allowing for deferment to the State of Florida Statutes (F.S 218.415).

Authorized Investments:

- Any intergovernmental investment pool authorized by the Florida Interlocal Cooperation Act of 1969.
- Securities and Exchange Commission registered money market funds
- Interest-bearing time deposits or savings accounts in qualified public depositories
- Direct Obligations of the US Treasury

**Debt Management Policy**

There is currently no debt management policy in place. The State of Florida does not mandate 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 maybe 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. There is currently no debt in the General Fund.

**Schedule of Debt Service**

	Balance	Year Issued	Year of Maturity	Interest Rate	Due 2016
<b>Bank Note – BB &amp; T</b>	<b>1,782,013</b>	<b>2012</b>	<b>9/30/2023</b>	<b>2.37%</b>	<b>\$ 238,443</b>
Debt Consolidation Note					
Pledged – Water & Sewer					
Quarterly Payment of \$ 59,611	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	
Principal	49,053	49,343	49,635	49,929	
Interest	10,558	10,268	9,976	9,682	
<b>DEP Loan – 719090</b>	<b>3,191,478</b>	<b>2007</b>	<b>1/15/2027</b>	<b>2.200%</b>	<b>\$ 315,646</b>
Waste Water Plant					
Pledged – Sewer					
Semi – Annual Payment					
\$157,823	Jan 15 <sup>th</sup>		July 15 <sup>th</sup>		
Principal	121,359		122,695		
Interest	18,232		17,564		
Grant Allocation	18,232		17,564		
<b>Total Enterprise</b>	<b>\$4,973,491</b>				<b>\$554,089</b>

## Budget Calendar

April 20 <sup>th</sup>	Submitted Capital Improvement Program to City Commission
June 1 <sup>st</sup>	Property Appraiser provides estimate of Taxable Value
July 1 <sup>st</sup>	Property Appraiser Certifies Taxable Value to the City
July 6 <sup>th</sup>	Presented Expenditures Budget to City Commission
July 20 <sup>th</sup>	Commission Meeting – Set Proposed Millage Rate Resolution 05-15
Aug 3 <sup>rd</sup>	Presented Revenue and Payroll to City Commission
Aug 17 <sup>th</sup>	Commission Meeting – No Budget Action
Aug 17 <sup>th</sup>	Property Appraiser Mails out Trim Notices
Sept 8 <sup>th</sup>	Board of County Commissioners Budget Hearing
Sept 9 <sup>th</sup>	School Board Final Public Hearing on Budget
Sept 10 <sup>th</sup>	Lake Alfred’s First Public Hearing on the Tentative Millage and the Tentative FY 15/16 Budget and Planned Budget for FY 16/17 Ordinance 1335-15
Sept 15 <sup>th</sup>	Board of County Commissioners Final Budget Hearing
Sept 18 <sup>th</sup>	Lake Alfred’s Mandated Advertisements in Local Paper
Sept 22 <sup>nd</sup>	Lake Alfred’s Final Public Hearing on the Millage and Budget for FY 15/16 and Planned Budget for 16/17 – Ordinance 1335-15

Unable to use the same dates as the Polk County School Board and Board of County Commissioners per  
F.S. 200.065

## **Budget Process**

The budget is presented in three sections: Capital Improvements, Expenditures, and Revenue. Once all are conceptually approved the final draft is presented to the Commission to be approved for the first meeting in September. The capital portion is approved in April. The expenditure budget is presented in June, and included the capital expenditures approved in April. Revenue estimates are in by July and are presented to the Commission for approval. This process allows for staff to have August to finalize the budget.

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 30<sup>th</sup>.

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.

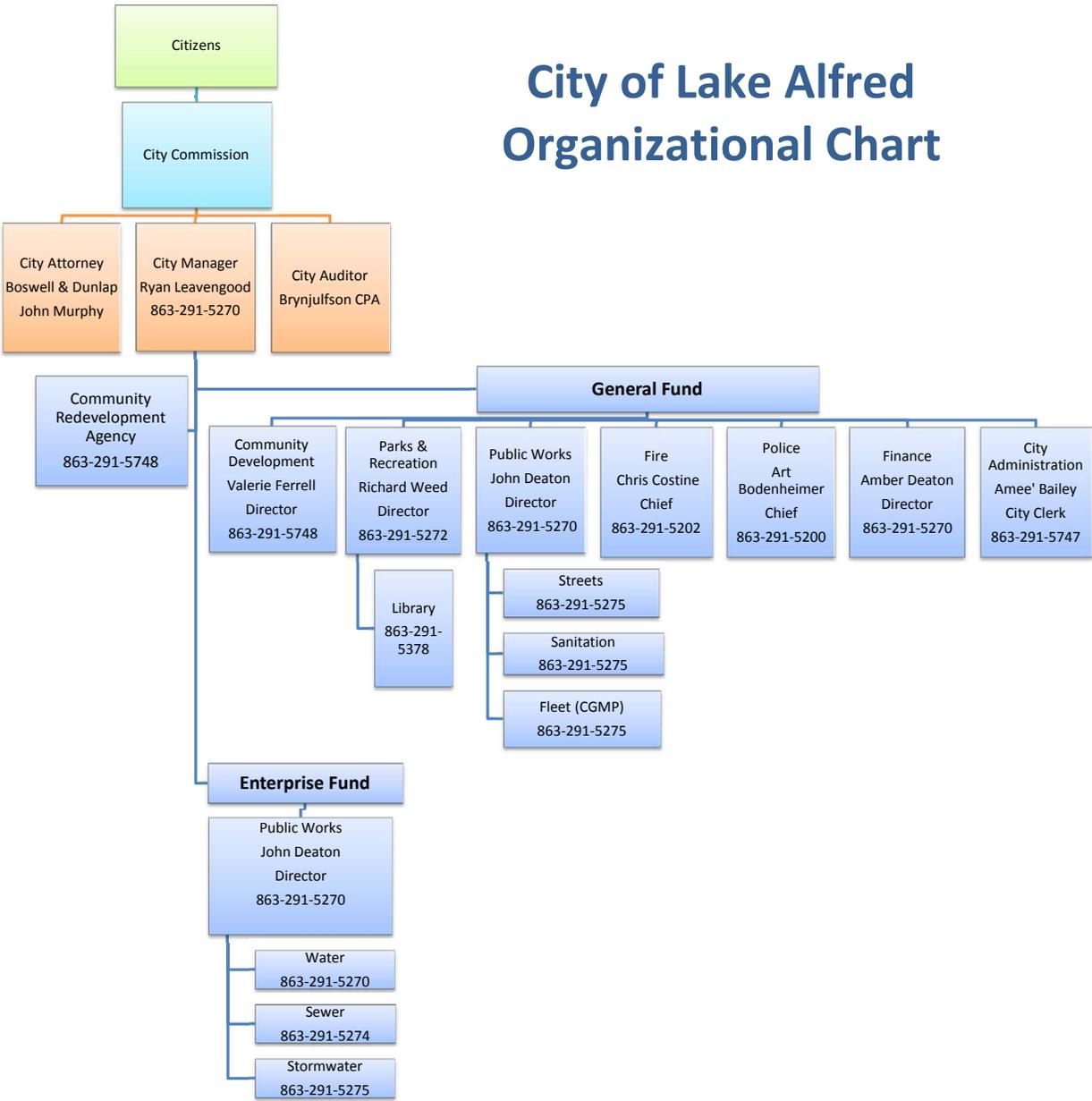
If expenditures are more than the original budget the State of Florida requires within 60 days after year end in accordance with State Statute (166.241) an end of year budget be approved. The budget is prepared on a line item basis, but budgetary compliance is maintained on the fund level.

## **Capital Budget Process**

Requests are submitted by department heads for necessary capital purchases and capital improvement projects to the City Manager. 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.

During the year when capital items are purchased costing more than \$20,000 approval is sought from the City Commission before purchase can be made if not approved in the budget.

# City of Lake Alfred Organizational Chart





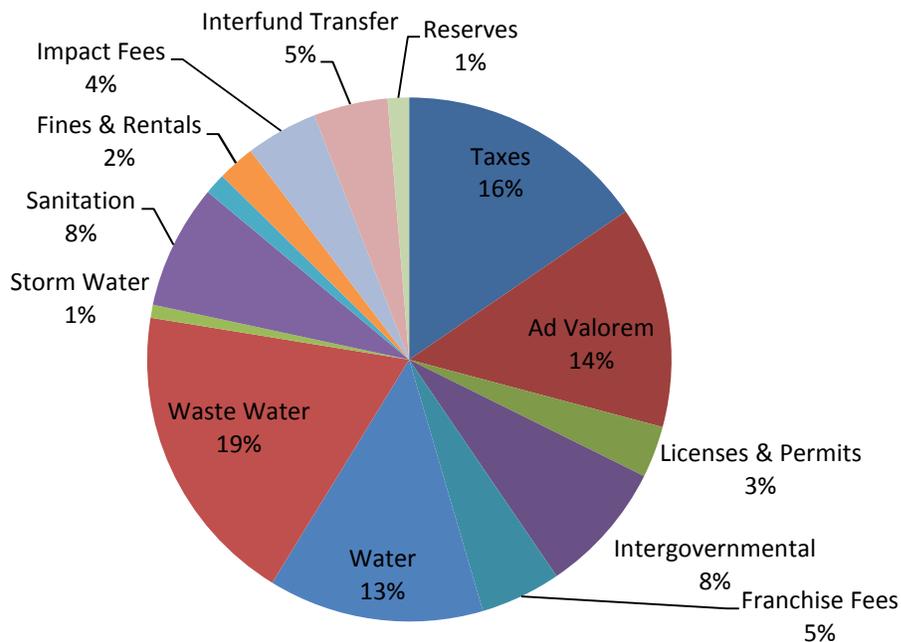
## Summary for All Funds

	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Adopted	FY 16/17 Planned
<b>Revenues</b>				
Taxes	1,997,939	2,097,432	2,112,885	2,147,975
Licenses & Permits	121,848	228,254	112,725	112,725
Intergovernmental	609,282	587,171	445,274	429,059
Franchise Fees	306,954	357,432	365,000	365,000
Charges For Services GF	43,770	37,486	36,950	36,950
Charges For Services EF	2,111,140	2,308,782	2,186,000	2,186,000
Sanitation	462,940	553,879	550,500	550,500
Stormwater	54,960	56,910	55,000	55,000
Other	60,922	55,691	49,700	49,700
Fines & Rentals	189,778	165,535	151,300	151,300
Impact Fees	233,720	319,096	-	-
Interfund Transfer	329,205	330,515	332,370	347,118
Reserves	268,885	94,803	45,000	112,622
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 6,791,343	\$ 7,192,986	\$ 6,442,704	\$ 6,543,949
<b>Expenditures</b>				
Administration	536,801	731,716	890,874	865,873
Police	834,398	904,448	914,581	930,264
Fire	648,918	636,655	544,364	554,212
Community Development	259,383	292,447	208,999	209,460
CRA	-	-	20,165	20,165
Public Works	622,686	588,397	553,663	537,986
Parks & Recreation	342,555	299,268	345,640	348,649
Library	127,177	129,245	131,655	131,655
Sanitation	341,320	321,196	320,754	322,550
Storm Water	60,922	77,263	55,000	55,000
Capital Projects/Purchases	602,332	860,717	361,000	460,000
Utilities	1,557,053	1,593,589	1,541,919	1,554,045
Debt Service	554,090	554,090	554,090	554,090
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 6,487,635	\$ 6,989,031	\$ 6,442,704	\$ 6,543,949

## Summary of All Revenues for All Funds

	FY 14/15 Actual	FY 15/16 Adopted	%
Taxes	1,111,062	1,066,482	(0.04) 2015 Revenues 5% over Budget
Ad Valorem	986,370	1,046,403	0.06 New CRA Funding
Licenses & Permits	228,254	112,725	(1.02) New Construction in 2015
Intergovernmental	587,171	445,274	(0.32) Loss of Outside Protection Area funding
Franchise Fees	357,432	365,000	0.02
Utilities - Enterprise Fund			
Water	956,853	855,000	(0.12) Water Meter Fees - New Construction
Waste Water	1,351,928	1,331,000	(0.02)
Storm Water	56,910	55,000	(0.03) Engineering Expense
Sanitation	553,880	550,500	(0.01)
Other	93,177	86,650	(0.08) Centennial Merchandise Sales
Fines & Rentals	165,535	151,300	(0.09) Rental Revenue Increased
Impact Fees	319,096	-	
Interfund Transfer	330,515	332,370	0.01
Reserves	94,803	45,000	(1.11) Less Capital Projects

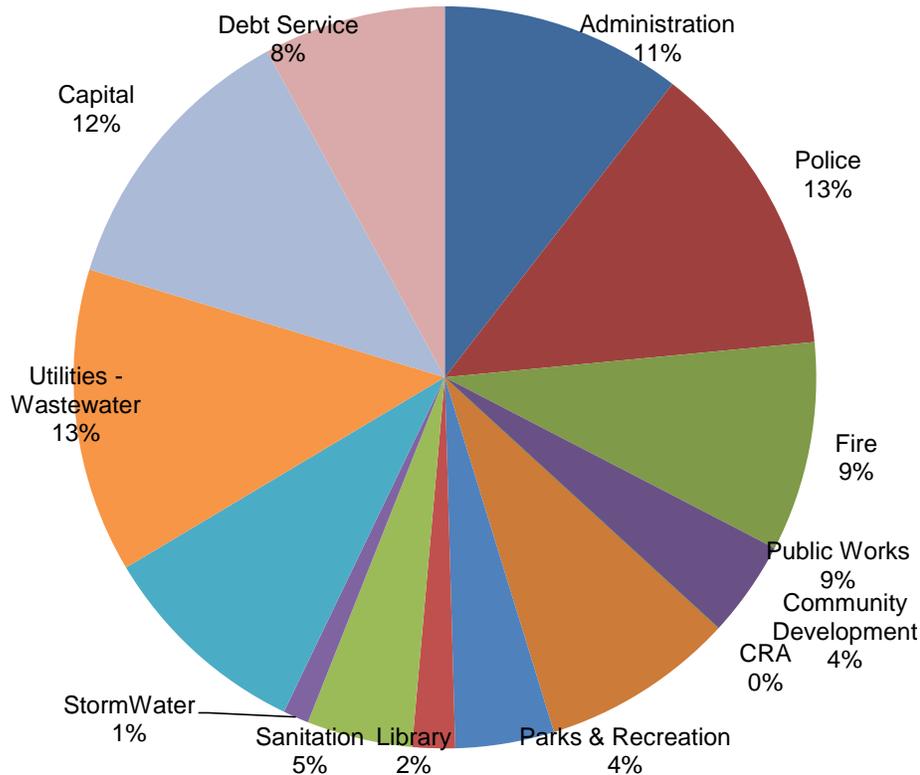
\$ 7,192,986    \$ 6,442,704



Management's philosophy is to be conservative when estimating revenues, hence the negative percentage changes from FY 14/15 to FY 15/16.

## Summary of Expenditures for All Departments

	FY 14/15 Actual	FY 15/16 Adopted	%	Explanation
Administration	731,716	890,874	0.18	** Note
Police	904,448	914,581	0.01	
Fire	636,655	544,364	(0.17)	Reduction in Staff
Community Development	292,447	208,999	(0.40)	Way Finding Project
CRA	-	20,165	1.00	New Fund
Public Works	588,397	553,663	(0.06)	Reduction in Staff
Parks & Recreation	299,268	345,640	0.13	R & M costs
Library	129,245	131,655	0.02	
Sanitation	321,196	320,754	(0.00)	
StormWater	77,263	55,000	(0.40)	Engineering
Utilities - Water	647,321	639,264	(0.01)	
Utilities - Wastewater	924,712	902,655	(0.02)	
Capital	860,717	361,000	(1.38)	** Note
Debt Service	554,090	554,090	-	
	\$ 6,967,475	\$ 6,442,704		



\* General Government contains placeholders for restricted assets, budgeted but not being in the spent.

\*\* Capital Projects several projects were completed:

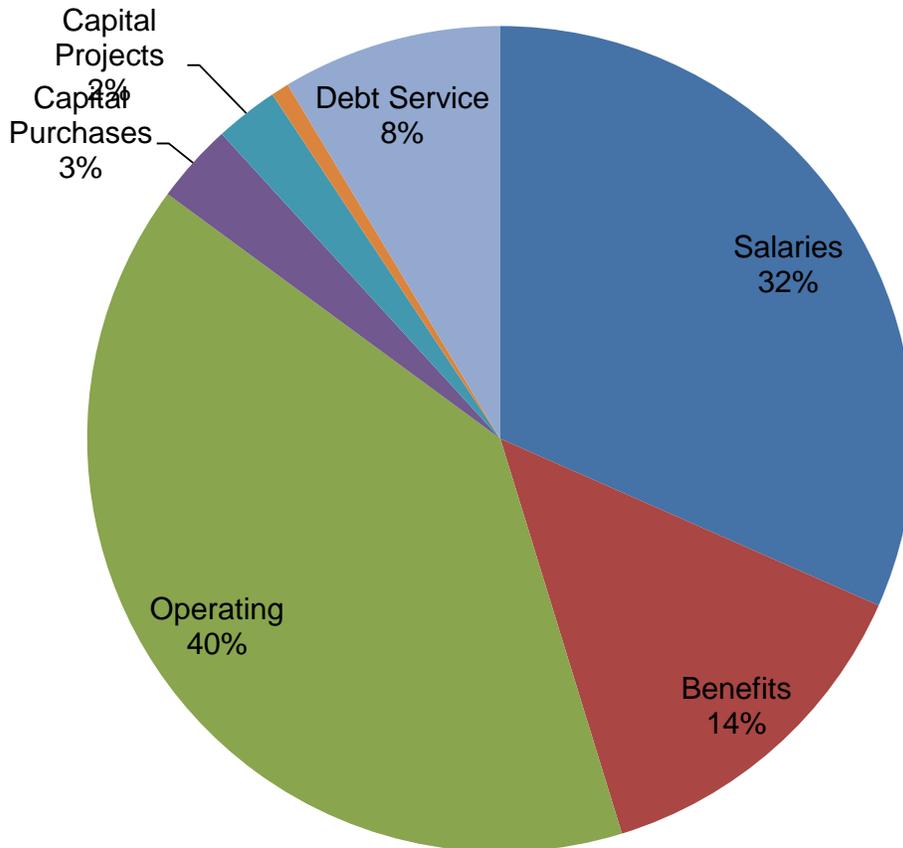
IFAS Land Swap 133k, New Christmas Lights 60K, Outpost Project 183K, Street Paving 151k

Police & Fire Bldg Improvements 40K

## Summary of Costs by Type

FY 14/15

Salaries	2,036,141	32%
Benefits	879,318	14%
Operating	2,567,153	40%
Capital Purchases	201,000	3%
Capital Projects	160,000	2%
Reserve	45,000	1%
Debt Service	554,090	9%
	<hr/>	
	\$ 6,442,702	100%



## Summary of Capital Projects

	FY 15/16	FY 16/17
<b>General Government</b>		
Electronic Message Board		\$ 20,000
<b>Roads &amp; Streets</b>		
Street Resurfacing Funded by Local Option Gas Taxes		\$ 150,000
Holiday Decoration Repayment	\$ 20,000	\$ 20,000
<b>Parks &amp; Recreation</b>		
Lions Park Deck	\$ 30,000	
Parks & Recreation Master Plan		\$ 30,000
Improvements at Mackay Estates	\$ 30,000	\$ 20,000
Baseball Scoreboard		\$ 15,000
Dock Repair & Replacement	\$ 20,000	\$ 20,000
Unless otherwise noted - Funded with General Fund Revenues		
<b>Public Utilities</b>		
Refurbish High Service Pumps	\$ 30,000	
Paint Water Tower		\$ 60,000
Utility Rate Study	\$ 30,000	
Funded with Enterprise Operating Funds		
<b>Total Projects</b>	<b>\$ 160,000</b>	<b>\$ 335,000</b>

## Summary of Capital Purchases

	FY 15/16	FY 16/17
<b>Police</b>		
Patrol Vehicle Replacement	\$ 30,000	\$ 30,000
<b>Fire</b>		
Fire Engine ( Saving for Future Purchase)	\$ 50,000	\$ 50,000
<b>Public Works</b>		
Backhoe	\$ 90,000	
Air Compressor ( 45k brought in from 14/15 Budget to pay for Backhoe)	\$ 6,000	
<b>Parks</b>		
Vehicle Replacement		\$ 20,000
All Projects will be funded with General Fund revenues.		
<b>Public Utilities</b>		
Service Vehicle Replacement	\$ 25,000	\$ 25,000
All Funded with Enterprise Revenues		
<b>Total Costs</b>	<b>\$ 201,000</b>	<b>\$ 125,000</b>

## City of Lake Alfred Staffing Summary

	2010	2011	2012	2013	2014	2015	2016	% OF TOTAL
<b>General Fund</b>								
City Commission	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3.45%
City Administration	4.0	4.0	3.0	3.0	2.0	2.0	2.0	2.76%
Finance	4.0	4.0	4.0	3.5	4.0	4.0	4.0	5.52%
Public Safety								
Police	16.0	16.0	16.0	16.0	16.0	16.0	16.0	22.07%
Fire	12.0	13.0	14.0	14.0	14.0	15.0	12.0	16.55%
Community Development	2.0	2.0	3.0	3.0	3.0	3.0	3.0	4.14%
Library	1.5	2.0	2.0	2.5	2.5	2.5	2.5	3.45%
Parks & Recreation	3.0	4.5	4.5	5.5	5.5	6.5	6.5	8.97%
DPW Administration	2.7	2.5	4.0	3.0	1.0	1.0	1.0	1.38%
Building Maintenance	1.5	1.0	1.0	1.0	1.0	1.0	0.0	0.00%
CGMP	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.38%
Sanitation & Refuse	6.0	4.0	4.0	4.0	4.0	3.0	3.0	4.14%
Roads & Streets	3.0	3.7	6.0	6.0	5.0	5.0	5.0	6.90%
<b>Total General Fund</b>	<b>59.2</b>	<b>60.2</b>	<b>65.0</b>	<b>65.0</b>	<b>61.5</b>	<b>62.5</b>	<b>58.5</b>	<b>80.69%</b>
<b>Enterprise Fund</b>								
Utilities (Water & Wastewater)	10.5	10.5	9.5	9.5	9.5	10.0	10.0	13.79%
Stormwater	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.00%
<b>Total Enterprise Fund</b>	<b>10.8</b>	<b>10.8</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>10.0</b>	<b>10.0</b>	<b>13.79%</b>
<b>Total Staff</b>	<b>70.0</b>	<b>71.0</b>	<b>74.5</b>	<b>74.5</b>	<b>71.0</b>	<b>72.5</b>	<b>68.5</b>	<b>94.5%</b>

Full Time Employee = 1

Part Time Employee = .5

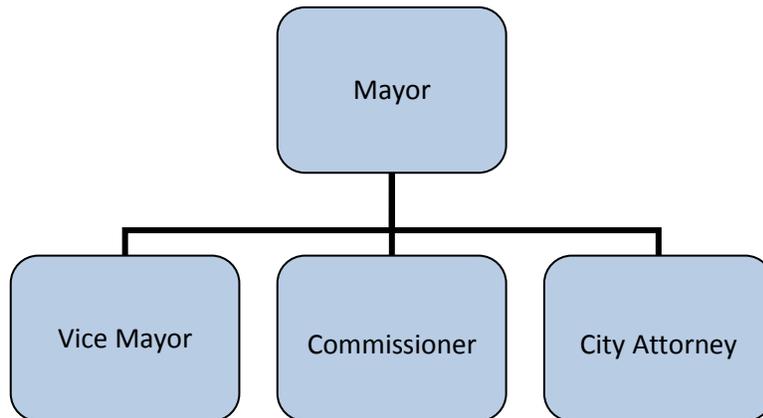
### Staffing Changes for FY 15/16

The fire department decreased staffing by three full timers. Each shift has only two full time employees.

This move was necessary due to the reduction in the OPA ( Outside Protection Area) funding.

The building maintenance position was outsourced to a private company.

**CITY COMMISSION  
GENERAL GOVERNMENT  
CITY ATTORNEY**



**Primary Duties**

Five residents, elected at large, create the legislative and policy-making body of the City. It is the responsibility of the City Commission to ensure the city fulfills its duties under the law, and lawfully exercises its powers. This is accomplished by enacting ordinances and resolutions necessary for governing the City's affairs which include adopting and appropriating city funds through its budgetary responsibilities, transacting City business, and proposing recommendations for the betterment of the community.

**2015 Highlights**

- ✓ Established a Community Redevelopment Agency (CRA)
- ✓ Adopted a Community approved Redevelopment plan
- ✓ Adopted a Balanced Biennial Budget
- ✓ Promoted City through centennial celebrations
- ✓ Approve Land Swap with the University of Florida



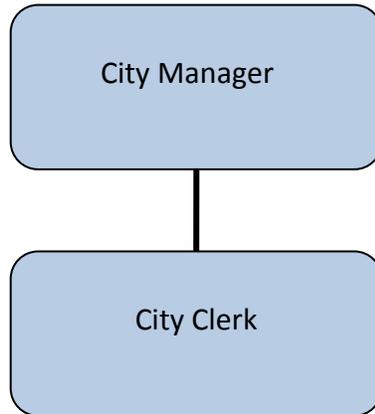


Mayor Lake, Commissioner Duncan, Commissioner Maultsby, Commissioner Dearmin, Vice-Mayor Daley, and City Manager Ryan Leavengood at the Time Capsule Ceremony.

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.511.0 CITY COMMISSION</b>				
411.000 Salaries & Wages	13,200	13,200	13,200	27,000
421.000 FICA Expense	1,010	1,010	1,010	2,066
424.000 Workers Comp Insurance	376	125	226	226
440.300 Training & Travel	8,670	8,000	13,000	13,000
443.200 Electric	5,604	5,500	5,500	5,500
445.000 Property & Liability	14,144	19,860	21,060	21,060
451.000 Office Supplies	490	500	500	500
452.000 Operating Supplies	1,110	1,000	1,000	1,000
452.940 Uniforms & Shoes	707	800	800	800
454.000 Subscriptions & Memberships	1,238	1,250	1,500	1,500
<b>CITY COMMISSION TOTAL</b>	<b>\$ 46,549</b>	<b>\$ 51,245</b>	<b>\$ 57,796</b>	<b>\$ 72,652</b>
<b>001.514.1 CITY ATTORNEY</b>				
431.400 Legal	\$ 68,572	\$ 63,000	\$ 64,000	\$ 64,000

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.510.0 GENERAL GOVERNMENT</b>				
422.000 General Employees Retirement	198,995	180,750	170,500	170,500
422.100 Public Safety Retirement	90,954	107,250	55,650	57,783
422.200 Pension Offset	-	-	40,925	30,925
423.000 Group Health Insurance	290,478	329,625	318,108	334,013
423.100 HRA Deductible Reimbursement	1,000	2,000	30,000	30,000
424.000 Workers Comp Insurance	60,791	65,000	63,485	63,485
425.000 Unemployment Compensation	-	1,000	1,000	1,000
432.000 Accounting & Auditing	43,403	46,300	46,300	46,300
433.000 CRA Expenses	-	-	-	-
434.100 Cell Tower Consultant	-	5,000	5,000	5,000
434.200 Salary Survey	-	2,500	2,500	2,500
440.200 Employee Holiday Dinner	3,592	3,500	4,000	4,000
440.201 Ridge League Dinner	5,538	1,000	1,000	-
440.400 Tuition/CDL Assistance	-	3,000	6,000	6,000
445.000 Property & Liability	105,780	113,100	120,000	120,000
440.200 Employee Quarterly Meetings	1,872	1,500	1,500	1,500
449.000 Insurance Claims	3,450	2,000	2,000	2,000
452.300 IT - Software & Hardware	23,332	21,000	21,000	21,000
531.000 W.H.A.T/Ridge Art	2,000	5,000	9,000	9,000
480.100 Leave Buyback	-	-	15,000	15,000
480.102 Payroll Offset	-	-	5,000	50,000
510.999 Contingency	-	7,265	4,915	3,625
510.979 Fire Engine Reserve	-	50,000	50,000	50,000
510.978 General Fund Reserve (Holiday)	-	-	20,000	20,000
510.996 Sanitation Vehicle Reserve	-	49,000	50,000	50,000
510.997 Sanitation Equip. Reserve	-	19,000	20,000	20,000
510.995 General Fund Retirement Cost Out	(198,995)	(180,750)	(170,500)	(170,500)
510.994 Police & Fire Retirement Cost Out	(90,954)	(107,250)	(55,650)	(57,783)
510.993 Health Insurance Cost Out	(286,683)	(329,625)	(318,108)	(334,013)
510.992 Workers Comp Insurance Cost Out	(60,791)	(65,000)	(63,485)	(63,485)
510.991 Property & Liability Cost Out	(99,799)	(106,110)	(112,572)	(112,572)
510.998 Local Option Gas Tax Reserve	-	-	82,622	-
464.200 Centennial	-	15,000	-	-
464.100 Capital	21,401	-	-	20,000
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$ 115,364</b>	<b>\$ 241,055</b>	<b>\$ 425,190</b>	<b>\$ 395,278</b>

## CITY ADMINISTRATION



### Primary Duties

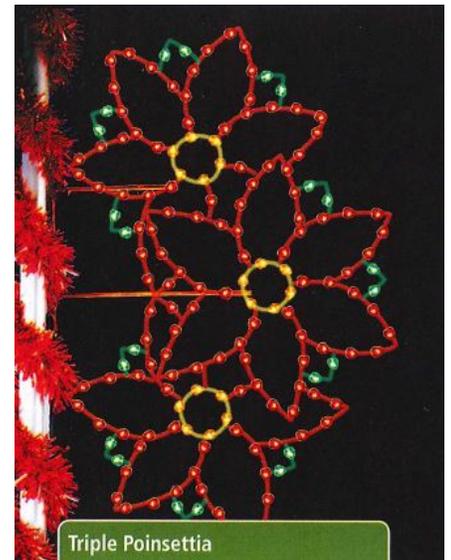
The City Administration office is responsible for the implementation of decisions established by the City of Lake Alfred City Commission and the coordination of those efforts through various City departments. The City Manager, as Chief Administrative officer, oversees the performance of the various responsibilities throughout the City: personnel, legislative support, policy implementation, budget development, strategic planning, and economic development. In addition, the City Manager provides leadership and governance for the operational departments, assists the City Commission in the development and formulation of policies, goals, and objectives, informs the public of important community issues, and monitors the activities and daily operations of the City.

The City Clerk works closely with the City Manager in the coordination and implementation of operational goals. Constantly striving to improve community relations on a professional, ethical, and impartial manner; the position of City Clerk is apolitical and ensures the adherence to established policy and public law. The City Clerk is understood to be an appointed individual that serves to safeguard open and honest election procedures, provided stewardship of city historical documents and materials, prepares efficient minute transcriptions, files and maintains the official records, manages all human resource responsibilities, and provides continuous support and assistance to the City Manager.

The cohesiveness within this department helps ensure the delivery of quality, effective, and efficient services to the citizens of Lake Alfred.

## **2015 Highlights**

- ✓ Developed Budget for Community Redevelopment Agency (CRA) process
- ✓ New handbook training for all departments
- ✓ New Christmas Lights
- ✓ Increased presence and activity on the website
- ✓ New Lake Alfred app for citizens to communicate maintenance issues
- ✓ Increased intergovernmental coordination with interlocal agreements
- ✓ Improved Employee Health Plan Benefits and facilitated and Employee Health Fair
- ✓ Developed and implemented employee salary adjustments and incentive programs



## **Goals & Objectives**

- Enhance public safety to ensure people feel safe and secure where they live, work and play.
- Promote fiscal responsibility to maintain an effective level of service of a full-service city.
- Maintain competent staff to ensure the delivery of quality service to the community.
- 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
- Seek grant funding for City projects



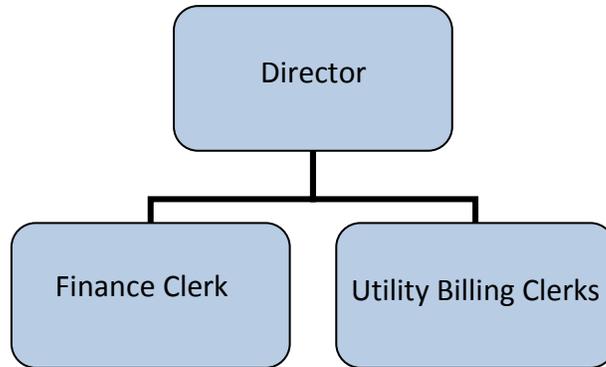
**Staffing & Personnel**

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
City Manager	1	0	1	1	1	1	0
City Clerk	1	0	1	1	1	1	0
	2	0	3	2	3	2	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.512.1 CITY ADMINISTRATION</b>				
412.000 Salaries & Wages	135,976	141,910	159,067	161,333
414.000 Overtime Pay	-	-	-	-
421.000 FICA Expense	13,983	14,200	18,394	19,824
422.000 Retirement	18,749	21,240	35,251	35,803
423.000 Life & Health Insurance	9,556	10,985	20,158	23,329
424.000 Workers Comp Insurance	3,789	1,440	399	399
431.200 Deed Recording Escrow	500	500	500	500
431.500 Employee Exams	-	-	-	-
434.600 Municipal Code Corp	2,207	3,000	3,000	3,000
440.300 Training & Travel	4,832	4,000	4,000	4,000
441.000 Communications	2,111	2,000	2,000	2,000
441.100 Cell Phone	516	-	600	600
443.200 Electric	1,727	2,000	2,000	2,000
445.000 Property & Liability	243	-	-	-
446.000 Contractual Services	29,986	24,500	5,000	5,000
446.100 R & M - Auto	-	500	500	500
446.120 R & M - Copier	2,843	3,500	3,500	3,500
446.200 R & M - Records	-	-	-	-
446.348 R & M - Software	2,191	2,500	2,000	2,000
449.000 Legal Advertisement	8,467	6,000	7,000	7,000
451.000 Office Supplies	527	500	1,000	1,000
452.000 Operating Supplies	2,321	3,000	3,000	3,000
440.500 Expense Allowance	-	5,000	5,000	5,000
452.700 Fuel	318	500	500	500
453.100 City Election	24	1,800	-	1,800
454.000 Subscriptions & Memberships	1,547	1,900	1,900	1,900
<b>CITY ADMINISTRATION TOTAL</b>	<b>\$ 242,413</b>	<b>\$ 250,975</b>	<b>\$ 274,769</b>	<b>\$ 283,988</b>

R & M = Repair and Maintenance

# FINANCE DEPARTMENT



## Primary Duties

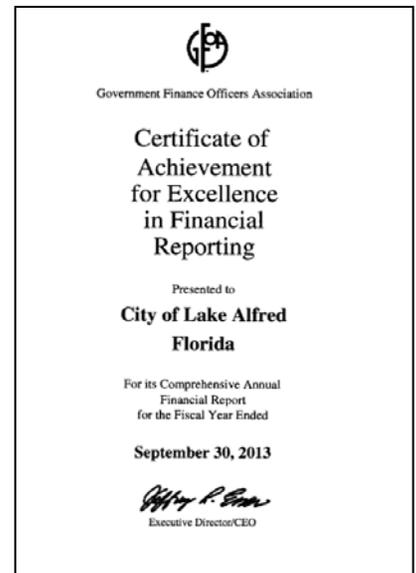
The finance department main responsibilities include annual budget preparation, monthly financial reporting to management, fixed asset control, payroll processing and accounts payable. Prepare monthly utility billing and assist customers with requests. Provide guidance and support for computerized data operations.

## 2015 Highlights

- ✓ No Audit Comments
- ✓ Received GFOA Budget Award
- ✓ Received GFOA CAFR Award
- ✓ Staff cross-trained on Cemetery software
- ✓ All the ADG Modules are updated to Web Versions
- ✓ Investment Policy updated
- ✓ Purchasing Policy update

## Goals & Objectives

- Complete Water Rate Study
- Update Finance Department Operating Manual
- Update Fixed Assets Policy
- Cross train Finance Department staff
- Encourage customers to use on-line payment options
- Finish handheld upgrade for meter reading
- Reduce Audit Fees





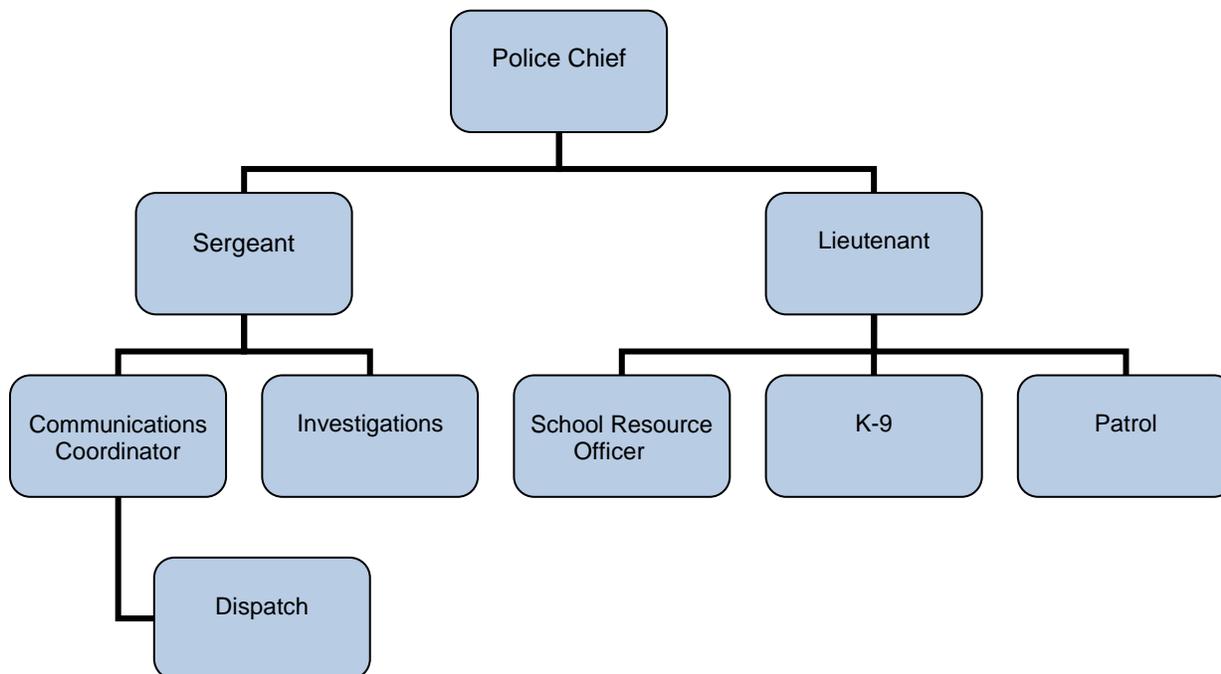
**Staffing & Personnel**

	<b>Full Time</b>	<b>FY 15</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>Total Change</b>
Finance Director	1	1	1	1	1	0
Finance Clerk	1	1	1	1	1	0
Utility Billing	2	2	2	2	2	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4	4	4	4	4	0

	<b>FY 13/14 Actual</b>	<b>FY 14/15 Budget</b>	<b>FY 15/16 Approved</b>	<b>FY 16/17 Planned</b>
<b>001.513.0 FINANCE</b>				
412.000 Salaries & Wages	84,753	87,215	92,097	92,250
414.000 Overtime Pay	51	100	100	100
421.000 FICA Expense	6,345	6,610	7,053	7,065
422.000 Retirement	14,828	13,890	8,975	8,975
423.000 Life & Health Insurance	9,556	10,985	11,258	11,929
424.000 Workers Comp Insurance	2,459	620	91	91
431.500 Employee Exams	42	50	50	50
433.000 Bank Service Charges	228	500	500	500
440.300 Training & Travel	979	1,500	2,000	2,000
441.000 Communications	2,189	2,000	2,000	2,000
443.200 Electric	1,727	2,000	2,000	2,000
446.000 R & M Services	1,109	1,000	500	500
446.348 R & M - Software	6,700	7,600	8,500	8,500
451.000 Office Supplies	944	1,000	1,000	1,000
452.000 Operating Supplies	1,586	2,000	2,000	2,000
452.940 Uniforms & Shoes	621	800	800	800
454.000 Subscriptions & Memberships	230	195	195	195
<b>FINANCE TOTAL</b>	<b>\$ 134,347</b>	<b>\$ 138,065</b>	<b>\$ 139,119</b>	<b>\$ 139,955</b>

R & M = Repair and Maintenance

# 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.

## 2015 Highlights

- ✓ One new patrol car
- ✓ Grant for keyless entry into station implemented
- ✓ Grant for vehicle printers implemented
- ✓ Electronic crash reporting program in full operation



## Goals & Objectives

- To complete total connection on county wide computer system
- Continue vehicle replacement program
- Reduce crashes by 5%

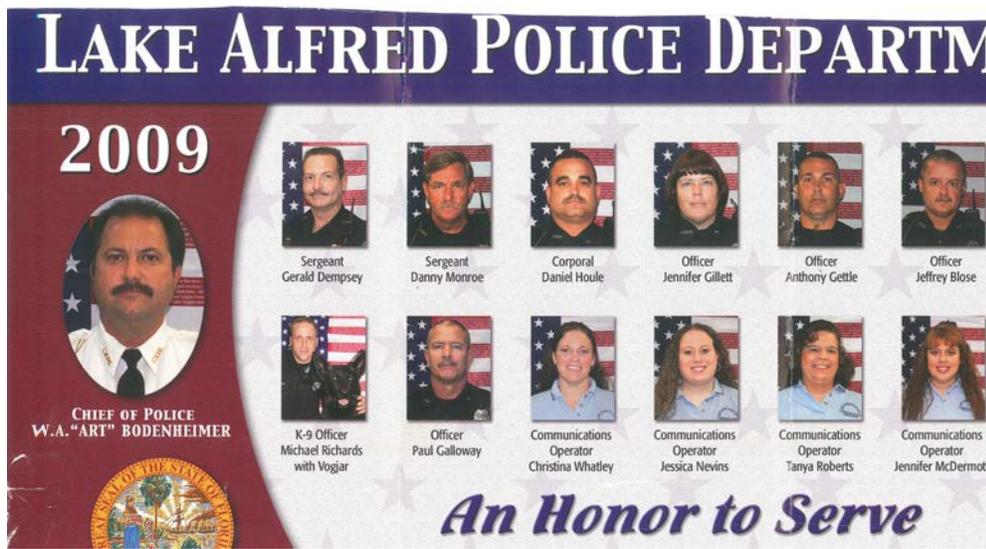
<b>Performance Measures</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Calls for Service	5,770	5,446	6,026	5,458	5,712	4,437
Calls a Day	13.6	14.9	16.6	14.9	15.6	12.1
<b>TICKETS</b>						
Total Number of Tickets	1,961	1,201	1,630	1,109	700	411
Civil	51	107	263	217	119	62
Non-Moving	398	3	203	170	163	69
Criminal	274	61	53	50	29	16
Moving	1,238	1,030	1,111	672	389	264
Number of Forfeitures	3	4	5	4	3	0
Total Crashes	82	129	114	126	111	125
Public Safety Seminars	10	10	10	10	10	10
Grants Applied For	2	4	2	2	2	2

**Major Changes**

<b>Personnel Costs</b>	Cost of living increase of 2%.
<b>Operating Expenses</b>	None
<b>Capital Purchases</b>	New patrol car
<b>Capital Projects</b>	None

**Staffing & Personnel**

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
Police Chief	1	0	1	1	1	1	0
Lieutenant	1	0	1	1	1	0	0
Sergeant	1	0	1	1	1	2	0
Corporal	0	0	0	1	1	0	0
School Resource	2	0	1	1	1	2	0
K-9 Officer	1	0	1	0	0	1	0
Patrol Officer	6	0	6	6	6	5	0
Communications	5	0	5	5	5	5	0
	16	0	16	16	16	16	0

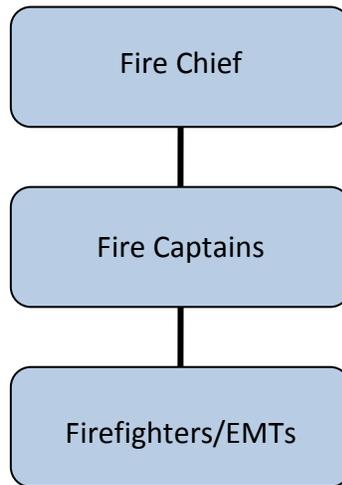


Centennial Badge & the above photo put into time capsule

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.521.1 POLICE DEPT</b>				
412.000 Salaries & Wages	503,154	574,540	581,210	589,746
412.221 Retirement - Police	32,629	31,535	31,535	31,535
414.000 Overtime Pay	9,053	4,000	5,000	5,000
421.000 FICA Expense	38,843	44,260	44,845	45,498
422.000 Retirement	67,008	79,385	51,585	52,708
423.000 Life & Health Insurance	76,449	87,900	90,061	95,432
424.000 Workers Comp Insurance	15,792	14,155	14,355	14,355
431.500 Employee Exams	1,459	1,000	1,000	1,000
441.300 Training & Travel	2,880	4,000	4,000	4,000
441.000 Communications	7,525	7,500	7,500	7,500
441.100 Cell Phone	1,592	1,800	1,800	1,800
443.200 Electric	10,819	8,000	10,000	10,000
445.000 Property & Liability	5,166	5,320	5,640	5,640
445.500 Special Risk Ins.	538	550	550	550
446.000 R & M Services	1,454	1,000	6,000	6,000
446.100 R & M - Auto	11,245	10,000	11,000	11,000
446.120 R & M - Copier	2,436	2,700	2,700	2,700
446.200 R & M - Radios	3,670	3,500	3,500	3,500
446.700 R & M - IT Contract	2,550	3,000	3,000	3,000
449.000 Contractual Services	5,157	4,500	2,500	2,500
451.000 Office Supplies	1,144	1,000	1,000	1,000
452.000 Operating Supplies	2,213	3,000	3,000	3,000
452.012 K-9 Expenses	722	1,000	1,000	1,000
452.100 Computer Replacement	3,389	2,500	2,500	2,500
452.700 Fuel	25,570	27,000	25,000	25,000
452.940 Uniforms & Shoes	1,571	4,000	4,000	4,000
454.000 Subscriptions & Memberships	370	300	300	300
464.100 Capital - Vehicle	29,617	30,000	30,000	30,000
464.200 Capital - Grant Equipment	18,372	10,190	-	-
<b>POLICE TOTAL</b>	<b>\$ 882,387</b>	<b>\$ 967,635</b>	<b>\$ 944,581</b>	<b>\$ 960,264</b>

R & M = Repair and Maintenance

# 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.

## 2015 Highlights

- ✓ Continued fire prevention program
- ✓ Quarterly Training at Ridge Career Center
- ✓ Purchased New Hydraulic Cutters



**Goals & Objectives**

- Work with Polk County Fire regarding new Agreement
- Actively seek more grants funding for equipment
- Maintain or improve level of training/education of personnel
- Maintain or improve response to emergencies
- Update Emergency Response Plans for City

Performance Measures	2009	2010	2011	2012	2013	2014
<b>Fire &amp; Rescue Calls</b>						
Total Number of Calls	<b>796</b>	<b>1033</b>	<b>1204</b>	<b>1301</b>	<b>1402</b>	<b>1115</b>
Fire	45	44	53	46	52	34
Explosion	2	1	0	1	0	2
Rescue & EMS	583	771	879	960	1092	868
Hazardous conditions – no fire	45	55	25	13	19	20
Service Call	46	57	109	101	89	65
Good Intent Call	52	78	105	144	128	88
False Alarm	20	24	27	32	20	30
Severe Weather	0	0	2	1	0	1
Special Type	3	3	4	3	2	7
Public Safety Seminars	10	10	10	10	10	10
Grants Applied For	1	1	1	1	2	1



New Hydraulic Cutters purchased this year.

**Major Changes**

**Personnel Costs**

Cost of living increase of 2%. Firefighters received 6% Grade increase. Staff reduced to 2 full time from 3.

**Operating Expenses**

None

**Capital Purchases**

Continue to put \$50,000 back annually for new engine.

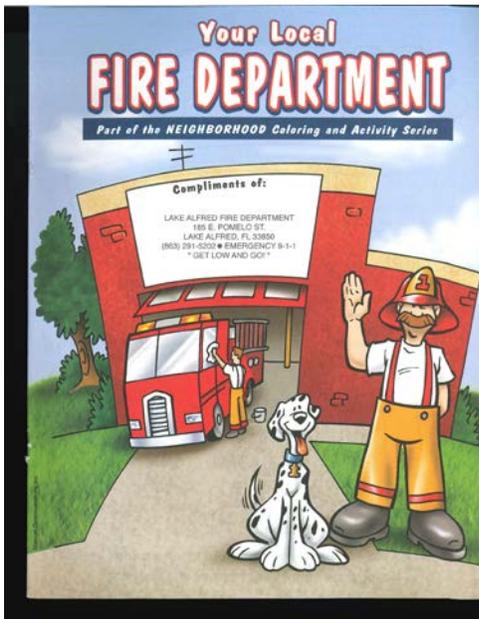
**Capital Projects**

None

**Staffing & Personnel**

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
Fire Chief	1	0	1	1	1	1	0
Fire Captains	3	0	3	3	3	3	0
Firefighter/EMT	3	0	6	4	3	3	-3
P/T Firefighters	0	10	8	9	8	7	0
	6	10	17	17	15	14	-3

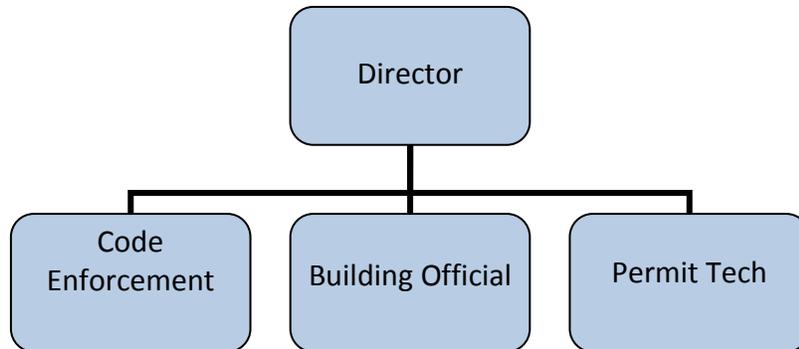
Items placed in Time Capsule by the Fire Department



	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.522.1- FIRE DEPT</b>				
412.000 Salaries & Wages	347,558	396,850	316,520	322,547
413.000 Part Time Wages	61,751	40,400	30,000	30,000
414.000 Overtime Pay	5,396	2,000	2,000	2,000
421.000 FICA Expense	31,540	33,605	26,662	27,123
422.000 Retirement	44,608	49,936	26,500	27,510
422.100 State Contribution	26,887	20,579	21,000	21,000
423.000 Life & Health Insurance	47,781	54,940	39,402	41,752
424.000 Workers Comp Insurance	11,029	12,745	16,150	16,150
431.500 Employee Exams	5,519	3,000	3,000	3,000
440.300 Training & Travel	2,477	3,000	3,000	3,000
441.000 Communications	1,403	1,500	1,500	1,500
441.100 Cell Phone	1,114	1,200	1,200	1,200
443.200 Electric	8,553	6,000	8,000	8,000
445.000 Property & Liability	5,651	6,115	6,480	6,480
445.500 Special Risk Ins.	538	550	550	550
446.000 R & M Services	2,607	3,000	3,000	3,000
446.100 R & M - Auto	17,051	13,000	15,000	15,000
446.110 R & M - SCBA	831	1,500	1,500	1,500
446.200 R & M - Radio	3,000	3,000	3,000	3,000
446.348 R & M - Software	720	2,000	1,500	1,500
451.000 Office Supplies	426	500	500	500
452.000 Operating Supplies	1,814	2,500	2,500	2,500
452.140 Fire Prevention Program	982	1,000	1,000	1,000
452.700 Fuel	6,707	6,000	6,000	6,000
452.800 Diesel	4,557	3,500	4,000	4,000
452.940 Uniforms & Shoes	4,258	4,000	4,000	4,000
454.000 Subscriptions & Memberships	389	400	400	400
452.941 Bunker Gear Replacements	3,488	3,000		
464.100 Capital - Equipment	39,791	6,500	-	-
464.200 Capital - Bunker Gear	293	-	-	-
<b>FIRE TOTAL</b>	<b>\$ 688,719</b>	<b>\$ 682,320</b>	<b>\$ 544,364</b>	<b>\$ 554,212</b>

R & M = Repair and Maintenance

# 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.

## 2015 Highlights

- ✓ Centennial Time Capsule Celebration
- ✓ Wayfinding signs project
- ✓ Adopted Non-Ad Valorem Special Assessment for Code Enforcement
- ✓ Digital conversion of permits and plans
- ✓ CRA Approved



**Goals & Objectives**

- Market Buchanan site
- Administration of New CRA district
- Implement Code Enforcement Case management system
- Update Building Permit Fee Schedule
- Work with GIS to create updated City street map
- Continue conversion of all plans and permits into digital files for storage in Laserfiche

<b>Performance Measures</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Number of Permits Issued	207	200	212	188	238	292	313
New Residential Homes				3	9	48	92
Total Building Inspections	302	182	258	179	274	936	1936
Code Enforcement Cases	200	157	110	209	247	220	240
Lien Searches	N/A	3	44	40	78	80	93
Liens Satisfied	2	12	8	6	3	3	7
Magistrate Meetings	-	-	-	-	1	10	10
Planning Board Meetings	-	-	-	-	5	12	6

City Clerk’s office was doing magistrate and planning board meeting until this year.

**Major Changes**

**Personnel Services**                      Cost of living increase of 2%.

**Operating Expenses**                      None

**Capital Purchases**                        None

**Capital Projects**                            None

**Staffing & Personnel**

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
Director	1	0	1	0	0	0	0
Building Official	0	1	1	1	1	1	0
Permit Tech	1	0	1	1	1	1	0
Code Enforcement	0	1	1	1	1	1	0
	2	2	4	3	3	3	0

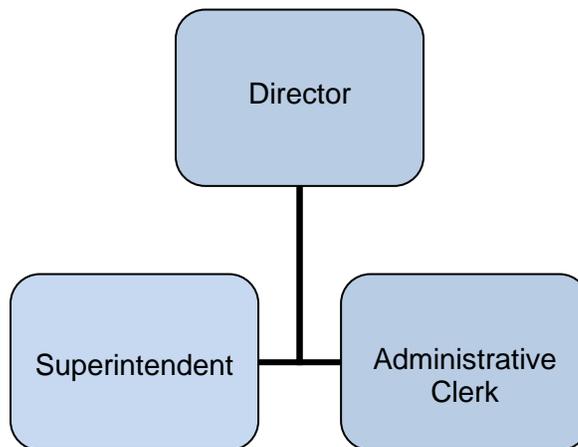


Way finding signs renderings

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.524.1 COMMUNITY DEVELOPMENT</b>				
412.000 Salaries & Wages	115,503	117,865	124,076	123,881
414.000 Overtime Pay	259	200	200	200
421.000 FICA Expense	8,856	8,995	9,507	9,492
422.000 Retirement	13,388	12,730	8,975	8,975
423.000 Life & Health Insurance	9,556	10,985	11,258	11,929
424.000 Workers Comp Insurance	4,166	2,765	607	607
431.000 Professional Services	6,338	5,000	5,000	5,000
431.100 CFRPC Contract	20,750	18,000	15,000	15,000
431.500 Employee Exams	-	100	100	100
434.600 Special Magistrate	3,278	4,000	4,000	4,000
440.300 Training & Travel	1,578	2,000	2,000	2,000
441.000 Communications	2,311	2,400	2,400	2,400
441.100 Cell Phone	809	1,000	600	600
443.200 Electric	11,209	12,000	12,000	12,000
445.000 Property & Liability	1,146	1,110	1,176	1,176
446.000 R & M Services	603	500	500	500
446.100 R & M - Auto	448	500	500	500
446.120 R & M - Copier	7,080	6,500	6,500	6,500
446.348 R & M - Software	900	1,400	1,400	1,400
451.000 Office Supplies	478	500	500	500
452.000 Operating Supplies	1,448	1,500	1,500	1,500
452.700 Fuel	802	1,000	1,000	1,000
454.000 Subscriptions & Memberships	265	200	200	200
431.200 Wayfinding Signs	5,930	-	-	-
431.250 CRA Plan	30,000	-	-	-
464.100 Capital - Machinery & Equip.	12,283	-	-	-
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>\$ 259,384</b>	<b>\$ 211,250</b>	<b>\$ 208,999</b>	<b>\$ 209,460</b>
<b>001.550.1 COMMUNITY REDEVELOPMENT AGENCY (CRA)</b>				
432.000 Audit	-	-	600	600
440.300 Training & Travel	-	-	565	565
446.000 R & M Services/Projects	-	-	19,000	19,000
446.100 Capital Projects	-	-	-	-
<b>CRA TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,165</b>	<b>\$ 20,165</b>

R & M = Repair and Maintenance

## DEPARTMENT OF PUBLIC WORKS ADMINISTRATION



### Primary Duties

Responsibilities include 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

### 2015 Highlights

- ✓ Bid out Recycling Services
- ✓ New Parking Lot on Haines
- ✓ Assisting City Clerk with Cemetery administration

### Goals & Objectives

- Utility Rate Study
- Apply for Wastewater Renewal
- To aid each division to accomplish their goals and objectives
- To reach a higher degree of department efficiency
- Search for grant funding
- Update cost recovery ordinance



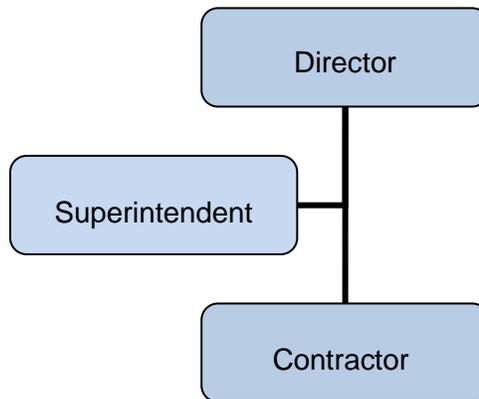
**Staffing & Personnel**

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
Director	1	0	1	1	1	1	0
Superintendent	1	0	1	1	0	0	0
Admin Clerk	1	0	1	2	1	1	0
	3	0	3	4	2	2	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.540.1 PUBLIC WORKS ADMIN</b>				
412.000 Salaries & Wages	47,730	35,465	37,178	38,011
421.000 FICA Expense	3,369	2,715	2,844	2,908
422.000 Retirement	8,386	5,780	8,970	8,970
423.000 Life & Health Insurance	4,778	5,495	5,629	5,965
424.000 Workers Comp Insurance	-	4,565	2,024	2,024
431.500 Employee Exams	42	300	300	300
440.300 Training & Travel	450	1,000	1,000	1,000
441.000 Communications	2,644	1,500	3,000	3,000
441.100 Cell Phone	1,050	1,000	1,000	1,000
443.200 Electric	1,335	1,500	1,500	1,500
445.000 Property & Liability	938	1,030	1,092	1,092
446.000 R & M Services	889	500	500	500
446.120 R & M - Copier	697	1,000	1,000	1,000
451.000 Office Supplies	284	500	500	500
452.000 Operating Supplies	517	500	500	500
452.940 Uniforms & Shoes	5,562	4,000	5,000	5,000
454.000 Subscriptions & Memberships	125	200	200	200
458.902 Cost Allocation - Enterprise			-	-
458.903 Cost Allocation - Stormwater	(11,130)	(11,130)	(11,130)	(11,130)
464.200 Office Equipment	-	-	-	-
<b>PW ADMIN TOTAL</b>	<b>\$ 67,666</b>	<b>\$ 55,920</b>	<b>\$ 61,107</b>	<b>\$ 62,340</b>

R & M = Repair and Maintenance

## 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.

### **2015 Highlights**

- Foam installation installed in Public Safety Building
- New Room for Fire Department Added for Storage
- Custodian retired after 30 years of service
- Exterior of Administration Building painted and sealed

**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 Superintendent.
- To order and maintain on hand the essential janitorial supplies for cleaning the City buildings
- Renovate City Administration Offices

**Performance Measures**

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

**Major Changes**

<b>Personnel Costs</b>	Started using an outside company for custodial services.
<b>Operating Expenses</b>	None
<b>Capital Purchases</b>	None
<b>Capital Projects</b>	None

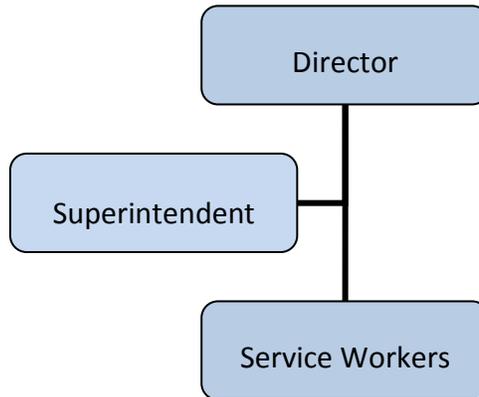
**Staffing & Personnel**

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
Custodian	0	0	1	1	1	1	-1
Maint Worker	0	0	0	0	0	1	0
	0	0	1	1	1	2	-1

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.519.1 BUILDING MAINT</b>				
412.000 Salaries & Wages	28,522	28,680		
414.000 Overtime Pay	-	50		
421.000 FICA Expense	2,182	2,195	-	-
422.000 Retirement	4,995	4,615		
423.000 Life & Health Insurance	4,778	5,495		
424.000 Workers Comp Insurance	-	2,120		
431.300 Engineering	8,771	5,000	5,000	5,000
441.000 Communications	1,632	1,400	1,400	1,400
443.200 Electric	620	500	500	500
445.000 Property & Liability	3,117	3,260	3,456	3,456
446.000 R & M Services	36,112	10,000	15,000	15,000
446.100 R & M Projects	-	30,000	30,000	10,000
452.000 Operating Supplies	17,738	11,000	15,000	15,000
464.100 Capital - Bldg. Improvements	264,563	-	-	-
446.300 Land Swap with IFAS	-	-	-	-
<b>BLDG MAINT TOTAL</b>	<b>\$ 373,030</b>	<b>\$ 104,315</b>	<b>\$ 70,356</b>	<b>\$ 50,356</b>

R & M = Repair and Maintenance

## **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.

### **2015 Highlights**

- ✓ Paved four city streets and three public parking lots
- ✓ Replaced sidewalks on the east side of town
- ✓ Installed new plants on Mackay Boulevard
- ✓ New Bus shelter at Gardner Park

### **Goals & Objectives**

- Install more bus shelters
- 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.
- Maintain all city right-of- ways
- To replace and repair all potholes
- Start tracking repairs through work order system
- Replace street signs in core area of City
- Replace sidewalks in north area
- DOT training for street employees

<b>Performance Measures</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Street Resurfacing Miles	4	10	-	7	-	.001
Street Light Repairs	-	-	5	1	2	n/a
Pot Holes Repaired	-	-	17	12	14	n/a
Street Signs Down	-	-	9	23	5	n/a
<b>Capital Assets</b>						
Street Miles	39	39	48	48	48	48
Traffic Signals	3	3	3	3	4	4

- Late 2012 started using work order system to track repairs – New 311 App is also being used. Working on getting data to combine with work order system.

### Major Changes

**Personnel Costs** Cost of Living increase of 2%.

**Operating Expenses** None

**Capital Purchases** \$90,000 for Backhoe

**Capital Projects** None

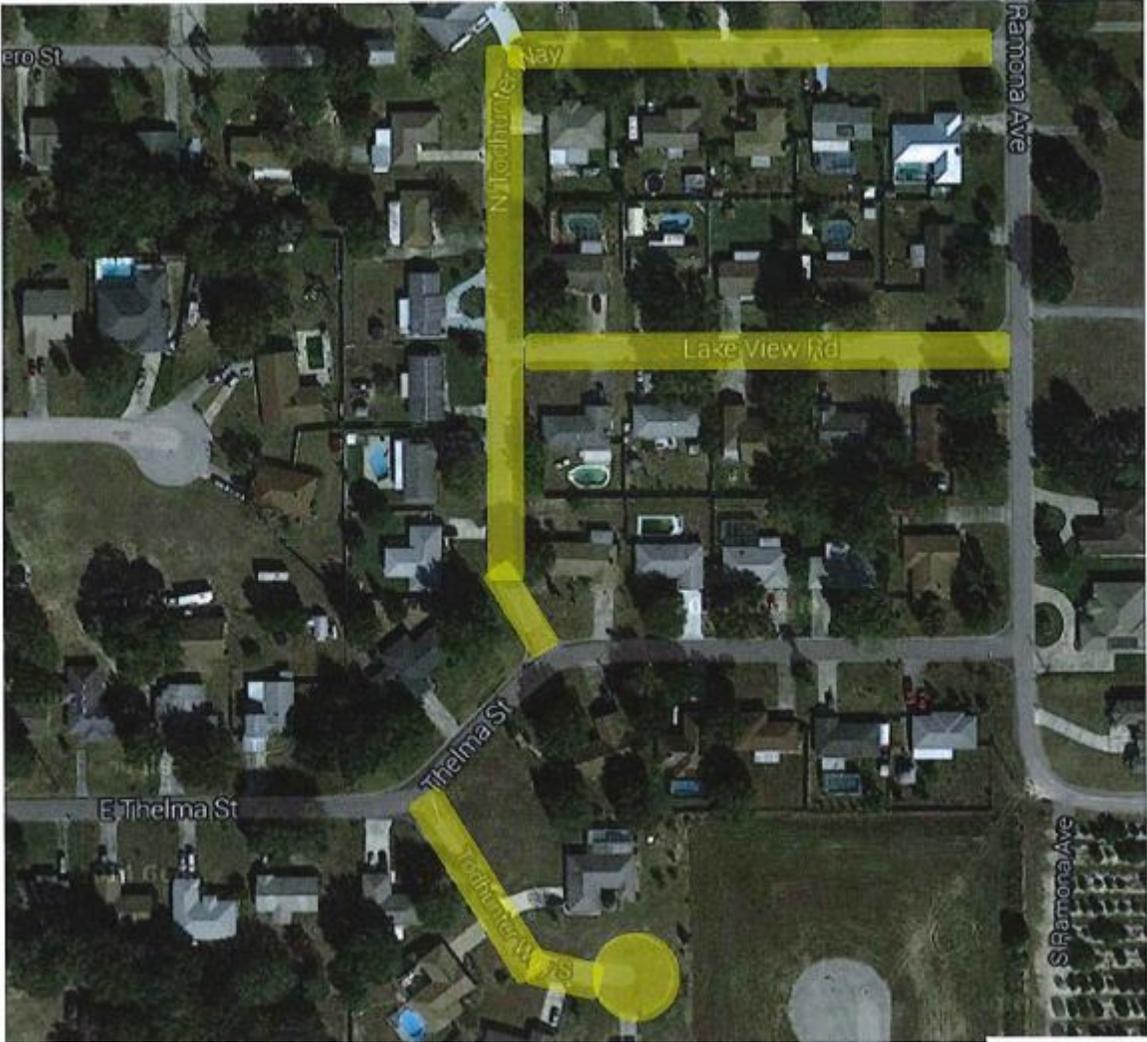
### Staffing & Personnel

	<b>Full Time</b>	<b>Part Time</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>FY 11</b>	<b>Total Change</b>
Streets Lead	0	0	0	1	1	1	0
Service Wkr III	1	0	1	1	2	2	0
Service Wkr II	1	0	1	0	0	0	0
Service Wkr I	3	0	3	1	1	1	0
	5	0	5	3	4	4	0

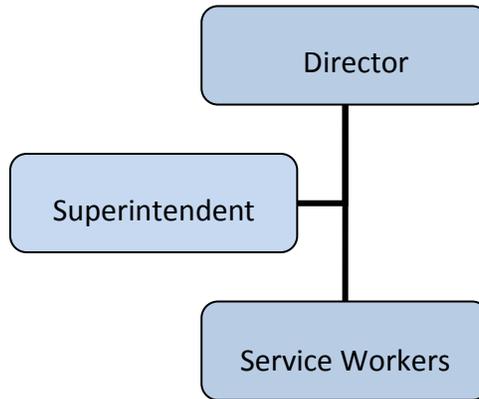
	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.541.1 ROADS AND STREETS</b>				
412.000 Salaries & Wages	116,151	119,335	120,658	121,657
414.000 Overtime Pay	4,267	5,000	5,000	5,000
421.000 FICA Expense	9,100	9,420	9,613	9,689
422.000 Retirement	21,138	18,880	22,435	22,435
423.000 Life & Health Insurance	23,890	27,470	28,144	29,823
424.000 Workers Comp Insurance	4,410	7,940	10,120	10,120
431.300 Engineering	-	1,000	1,000	1,000
431.500 Employee Exams	639	400	400	400
443.200 Electric	56,220	56,000	56,000	56,000
434.000 Contractual Services	-	-	-	-
434.100 Inmate Squad : 1 Day Reimb	-	-	12,000	12,000
444.100 Rental Equipment	-	1,000	1,000	1,000
445.000 Property & Liability	1,752	1,670	1,776	1,776
446.000 R & M Services	14,126	10,000	10,000	10,000
446.020 R & M - Traffic Signs	2,767	3,000	4,000	4,000
446.080 R & M - Traffic Signals	7,344	7,000	-	-
446.100 R & M - Auto	12,943	11,000	12,000	12,000
446.200 R & M - Street Sweeper	6,920	10,000	8,000	8,000
446.280 R & M - Street Lights	2,132	3,000	3,000	3,000
446.290 R & M - Tree Maint	2,274	1,000	3,000	3,000
446.500 R & M - Cemeteries	3,393	4,000	4,000	4,000
446.600 R & M - Right of Way	-	40,000	10,000	10,000
446.700 Equipment	-	-	5,000	5,000
452.000 Operating Supplies	7,820	5,000	7,000	7,000
452.700 Fuel	19,526	17,000	18,000	18,000
452.800 Diesel Charges	3,646	3,000	3,000	3,000
452.940 Uniforms & Shoes	-	-	-	-
453.000 Road & Sidewalk Repair	15,521	12,000	12,000	12,000
453.100 Road & Street Paving	-	150,000	-	165,244
463.000 Capital - Bldg. Improvement	-	-	-	-
464.000 Capital - Machinery & Equipment	-	53,000	90,000	8,000
<b>STREETS TOTAL</b>	<b>\$ 335,979</b>	<b>\$ 577,115</b>	<b>\$ 457,146</b>	<b>\$ 543,144</b>

R & M = Repair and Maintenance

Resurfacing Locations:



## PUBLIC WORKS SANITATION AND REFUSE



### Primary Duties

Responsibilities are the 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.

### 2015 Highlights

- ✓ Reduction in operating costs
- ✓ Took over recycling service as of 10/1/15

### Goals & Objectives

- To encourage customers to recycle
- To give City customers on-time service
- Update routes as new customers move into City to accommodate new recycling service.
- Buy recycling cans from Current provider



Performance Measures	2009	2010	2011	2012	2013	2014	2015
Number of Customer							
Residential	1,737	1,767	1,786	1,781	1,752	1,797	1,894
Commercial	104	103	63	70	66	68	61
Residential	94%	94%	96%	96%	96%	96%	96%
Commercial	6%	6%	4%	4%	4%	4%	4%
Service Work Orders	17	67	15	11	66	64	127
Annual Tons for Waste	3,014	2,778	2,018	1,937	1,827	1,920	2,159
Annual Tons for Debris	1,217	1,299	1,217	1,193	1,164	1,102	1,195
Tons for Recycling	-	-	-	-	271	241	243

- 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.
- Republic Services provides annual information for recycling.

### Major Changes

<b>Personnel Services</b>	Cost of Living increase of 2%. Service worker II promoted to Service Worker III, overtime increased for recycling service.
<b>Operating Expense</b>	Diesel line increased for recycling service.
<b>Capital Purchases</b>	None
<b>Capital Projects</b>	None

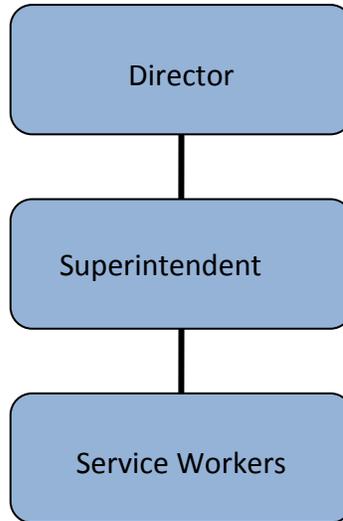
### Staffing & Personnel

	Full Time	Part Time	FY 15	FY 14	FY 13	FY 12	Total Change
Service Wkr III	2	0	1	2	2	2	+1
Service Wkr II	0	0	1	4	3	3	-1
Service Wkr I	1	0	2	0	0	0	0
	3	0	4	6	5	5	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.534.1 SANITATION</b>				
412.000 Salaries & Wages	82,304	73,790	79,149	79,882
414.000 Overtime Pay	2,124	1,000	7,000	7,000
421.000 FICA Expense	6,440	5,645	6,590	6,646
422.000 Retirement	14,824	11,825	13,460	13,460
423.000 Life & Health Insurance	14,334	16,480	16,887	17,894
424.000 Workers Comp Insurance	2,102	7,180	5,400	5,400
431.500 Employee Exams	378	750	500	500
434.100 Contractual Services	5,393	-	-	-
434.200 Recycling - City Portion	47,406	49,000		
445.000 Property & Liability	5,849	6,355	6,768	6,768
446.000 R & M Services	777	1,000	1,000	1,000
446.100 R & M - Auto	23,161	25,000	35,000	35,000
449.110 Disposal Fees - Land Fill	69,060	60,000	70,000	70,000
449.150 Disposal Fees - Brush	24,731	23,000	23,000	23,000
452.000 Operating Supplies	834	500	1,000	1,000
452.800 Diesel	34,416	25,000	55,000	55,000
464.100 Capital - Equipment	7,186	-	-	-
464.200 Capital- Garbage Truck	249,989			
<b>SANITATION TOTAL</b>	<b>\$ 591,308</b>	<b>\$ 306,525</b>	<b>\$ 320,754</b>	<b>\$ 322,550</b>

R & M = Repair and Maintenance

# PUBLIC WORKS STORM WATER



## Primary Duties

Department is responsible for development of the storm water management plan and improvement of storm water drainage quality. The main objective is the protection and enhancement of valuable surface and groundwater supplies for the benefit of present and future generations. Annually provide educational materials to advance the understanding of stormwater management.

## 2015 Highlights

- ✓ New Software implemented.
- ✓ All storm boxes on west side cleaned out

## Goals & Objectives

- Reduce localized flooding through increased preventive maintenance
- To repair and replace damaged existing storm structures
- Purchase new software for reports
- Research placing Stormwater as an assessment on tax bill versus utility bill.



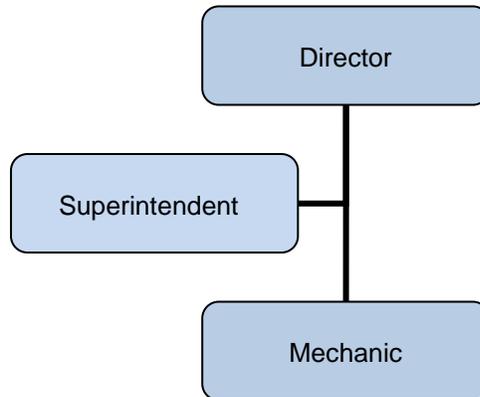
**Major Changes**

<b>Personnel Changes</b>	None
<b>Operating Expenses</b>	None
<b>Capital Purchases</b>	None
<b>Capital Projects</b>	None

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>401.538.1- STORMWATER</b>				
431.300 Engineering - Master Plan	10,458	10,000	10,000	10,000
432.000 Accounting & Auditing	-	700	700	700
434.000 Contractual Services (NPD)	1,917	1,000	1,000	1,000
440.300 Training & Travel	452	500	500	500
443.200 Electric	-	160	160	160
446.000 R & M Services	4,040	4,000	4,000	4,000
446.100 R & M - Auto	-	1,000	1,000	1,000
446.200 Street Sweeping Contract	9,737	10,000	10,000	10,000
452.000 Operating Supplies	237	500	500	500
452.700 Fuel	1,125	1,200	1,200	1,200
452.940 Subscriptions & Members	400	700	700	700
458.903 Cost Allocation	11,130	11,130	11,130	11,130
999.000 Contingency		14,110	14,110	14,110
464.200 Capital - Machinery & Equip	21,426	-	-	-
<b>STORMWATER TOTAL</b>	<b>\$ 60,922</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

R & M = Repair and Maintenance

# PUBLIC WORKS CENTRAL GARAGE & MOTOR POOL



## Primary Duties

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

## 2015 Highlights

- ✓ Fuel Tanks painted
- ✓ Updated parts inventory & tracking
- ✓ Improved Gas and Diesel Allocations

<b>Fleet</b>	
Heavy Equipment	2
Fire Engines	2
Brush Truck	1
Sanitation Trucks	2
Lighting Loader	2
Bucket Truck	1
Dump Truck	1
Police Patrol Cars	9
Trucks	20
Passenger Vehicles	5
Lawn Mowers	5
<b>Total</b>	<b>51</b>

## Goals & Objectives

- Improve repair time on equipment
- 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.

## Performance Measures

	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Total Work Orders	<b>346</b>	<b>348</b>	<b>505</b>
Total Number of Hours Charged	<b>617</b>	<b>504</b>	<b>423</b>
Gallons of Diesel Used	<b>26,777</b>	<b>25,480</b>	<b>28,797</b>
Gallons of Gas Used	<b>8,696</b>	<b>11,768</b>	<b>12,976</b>

## Major Changes

**Personnel Costs** Cost of Living increase of 2%

**Operating Expenses** None

**Capital Purchases** New Air Compressor

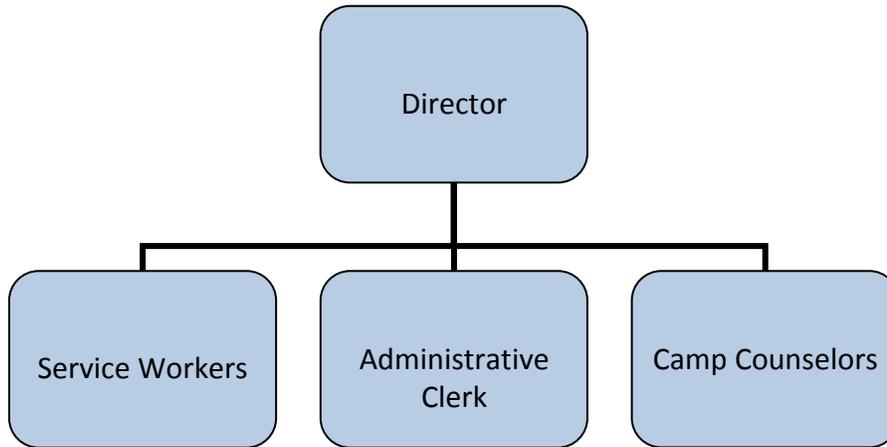
**Capital Projects** None

## Staffing & Personnel

	<b>Full Time</b>	<b>Part Time</b>	<b>FY 15</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>FY 11</b>	<b>Total Change</b>
Mechanic	1	0	1	1	1	1	1	0
	1	0	1	1	1	1	1	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.589.1 CENTRAL GARAGE &amp; MOTOR POOL</b>				
412.000 Salaries & Wages	36,321	34,045	31,710	31,710
414.000 Overtime Pay	190	300	300	300
421.000 FICA Expense	2,793	2,595	2,449	2,449
422.000 Retirement	6,442	5,475	4,485	4,485
423.000 Life & Health Insurance	4,778	5,495	5,629	5,965
424.000 Workers Comp Insurance	970	775	965	965
431.000 Employee Exams	225	100	100	100
441.000 Communications	258	500	500	500
443.200 Electric	2,994	3,000	3,000	3,000
445.000 Property & Liability	11,816	11,515	12,216	12,216
446.000 R & M Services	3,371	500	500	500
446.100 R & M - Auto	58	500	500	500
452.000 Operating Supplies	12,102	2,000	6,000	6,000
452.300 IT - Software & Hardware	-	100	100	100
452.700 Fuel	133	100	100	100
452.800 Supplies - Diesel	56,110	31,200	64,200	64,200
452.900 Supplies - Gas & Oil	102,372	79,800	85,300	85,300
452.940 Uniforms & Shoes			-	-
454.000 Subscriptions & Memberships	1,500	1,500	1,500	1,500
458.900 Reimbursement - Labor	(12,589)	(15,000)	(15,000)	(15,000)
458.901 Reimbursement - Fuel	(83,958)	(79,700)	(85,300)	(85,300)
458.902 Reimbursement - Diesel	(44,711)	(31,200)	(64,200)	(64,200)
464.200 Capital - Project & Equipment	9,399		6,000	-
<b>CGMP TOTAL</b>	<b>\$ 110,574</b>	<b>\$ 53,600</b>	<b>\$ 61,054</b>	<b>\$ 55,390</b>

# PARKS & RECREATION



## Primary Duties

Maintain landscaping and irrigation for all ten parks and city buildings. Ensure parks are in good condition and safe for the public. Provide city-wide activities for recreation. Create and manage a summer recreation program. Plan all employee luncheons. Support two sport leagues – baseball and football.

<b>Parks</b>	10
<b>Parks Acreage</b>	166
<b>Rental Facilities</b>	3
<b>Playgrounds</b>	4
<b>Boat Ramps</b>	6
<b>Library</b>	1
<b>Tennis Courts</b>	2
<b>Baseball Fields</b>	3
<b>Basketball Courts</b>	2
<b>Football Fields</b>	1

## 2015 Highlights

- ✓ New landscaping at City Hall
- ✓ Successful Centennial yearlong celebration
- ✓ Resurfaced Basketball Courts at Highlands
- ✓ Completed Purple Heart Memorial
- ✓ Upgraded Garner Park
- ✓ New building for Parks & Recreation
- ✓ New Christmas Parade Route

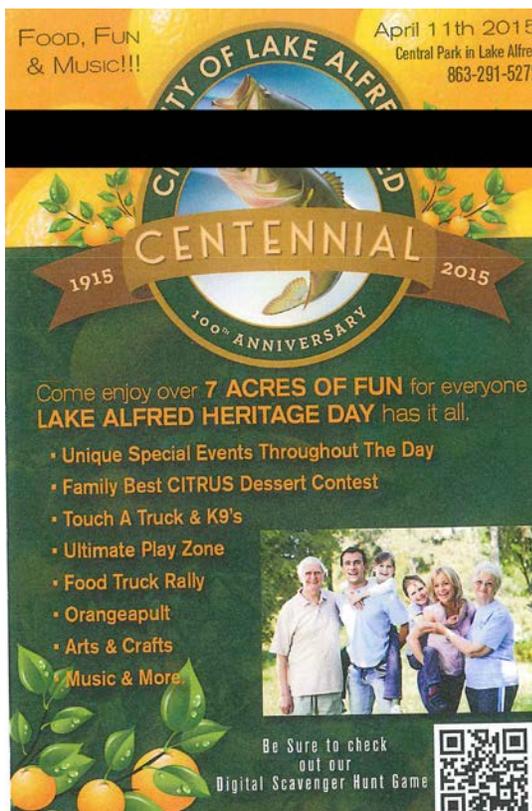
## Goals & Objectives

- Move into new facility at 260 N. Seminole
- Seek grant funding
- Keep parks mowed and maintained
- 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.



<b>Performance Measures</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Enrollment in Summer Camp	25	25	32	50	64	40	53
Number of Special Events	4	6	6	12	13	10	12
Employee Luncheons	5	4	4	4	4	3	2
<b>Party Rentals</b>							
Mackay Estates Rentals	12	17	21	20	36	32	51
Highland Center Rentals	18	19	13	16	22	23	30
Lions Park Pavilion Rentals	34	21	28	24	27	22	36
Cancellations	-	-	-	8	8	12	18
Number of Purchase Orders	-	-	-	-	133	134	104
Board Meetings	1	6	4	3	5	4	6

**Centennial events:** Link to all the photos with a detail listing of events.  
<http://mylakealfred.com/lake-alfred-profile/centennial/>



Food, FUN & Music!!!

April 11th 2015  
 Central Park in Lake Alfred  
 863-291-5277

**CENTENNIAL**  
 1915 2015  
 100<sup>th</sup> ANNIVERSARY

Come enjoy over **7 ACRES OF FUN** for everyone  
**LAKE ALFRED HERITAGE DAY** has it all.

- Unique Special Events Throughout The Day
- Family Best CITRUS Dessert Contest
- Touch A Truck & K9's
- Ultimate Play Zone
- Food Truck Rally
- Orangeapult
- Arts & Crafts
- Music & More.



Be Sure to check out our  
 Digital Scavenger Hunt Game




The City has partnered with the Lake Alfred Historical Society, Lake Alfred Chamber of Commerce, Lake Alfred Lions Club, and Lake Alfred businesses to accomplish this FINAL Centennial celebration. For additional information, contact Richard Weed at (863) 557-2314 or email [rweed@mylakealfred.com](mailto:rweed@mylakealfred.com)

**LIONS PARK**  
**SATURDAY, NOVEMBER 7<sup>TH</sup>**  
**3:00 - 7:00 PM**  
*Join us as we . . . Flash Back to*  
**"THE GOOD OLE' DAYS"**



One of the main features will be a magnificent **CAR SHOW** full of Antique ~ Classic ~ Vintage Vehicles . . . INTERESTING! This SHOW will offer (4) winning categories including "Peoples Choice". The (4) winners will each receive a trophy and a **\$100 VISA Gift Card** . . . WOW! For more information . . . Call Judy (863) 956-5789

The "**Little Miss & Mister**" Contest sponsored by the Lake Alfred Chamber will get things started from 3:00 - 4:00 PM. Contact the Chamber office at (863) 875-7800 for registration forms and information. Come out and show your support for our budding entertainers!



Multi-talented local entertainer . . . **Buddy Canova** will be setting the atmosphere throughout the evening performing many of those great Rock 'N Roll & Golden Oldie favorites we remember and love.

The Lake Alfred Historical Society, Lake Alfred Chamber and others will be displaying photos and various memorabilia regarding Lake Alfred's history and past events.

A **BEST VINTAGE COSTUME CONTEST** is being sponsored by Center State Bank - come dressed in period costume spanning the past 100 years. Register to win at the Center State sponsor table. One contestant will be chosen to receive a **\$100 VISA Gift Card** compliments of Center State Bank.

This family-oriented event will have old-fashioned sack races, horseshoe courts, and apple bobbing. There will be a dunk tank where some "Very Special Victims" will be making a **SPLASH** . . . FUN!

**You can even treat a family of (4) to Hotdogs, Cokes & Chips for less than \$2.00 just like "The Good Ole' Days" . . . UNBELIEVABLE but TRUE!!**



The **Grand Finale** will be a fantastic **FIRE WORKS** display over Lake Alfred sponsored by the City of Lake Alfred. **YOU WON'T WANT TO MISS IT!!**

**Major Changes**

<b>Personnel Services</b>	Cost of living increase of 2%. Parks and Recreation manager promoted to Director. Service Worker II promoted to Service Worker III.
<b>Operating Expenses</b>	Recreation Department consolidating into Parks.
<b>Capital Purchase</b>	None
<b>Capital Projects</b>	New Deck at Lions Park

**Staffing & Personnel**

	<b>Full Time</b>	<b>Part Time</b>	<b>FY 15</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>Total Change</b>
Director	1	0	1	1	1	1	0
Admin Clerk	1	0	1	0	0	0	0
Service Wkr III	1	0	0	0	0	0	+1
Service Wkr II	0	0	1	1	1	1	-1
Service Wkr I	2	0	1	1	1	1	0
Camp Leader	0	1	1	1	1	1	0
Counselors	0	2	2	2	2	2	0
	5	3	7	6	6	6	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.572.1 PARKS &amp; RECREATION</b>				
412.000 Salaries & Wages	118,152	134,400	149,518	150,755
414.000 Overtime Pay	1,049	1,000	1,000	1,000
421.000 FICA Expense	9,106	10,280	11,515	11,609
422.000 Retirement	19,554	20,630	22,435	22,435
423.000 Life & Health Insurance	23,933	27,470	28,144	29,822
424.000 Workers Comp Insurance	3,829	3,235	4,000	4,000
425.000 Unemployment Compensation	-	-		
431.500 Employee Exams	1,122	300	300	300
440.300 Training & Travel	429	300	1,000	1,000
441.000 Communications	2,721	1,500	3,000	3,000
441.100 Cell Phone	517	600	600	600
443.200 Electric	7,275	7,000	7,000	7,000
444.100 Rental Equipment	60	500	500	500
445.000 Property & Liability	2,534	2,780	2,952	2,952
446.000 R & M Services	15,953	8,500	12,000	12,000
446.100 R & M - Auto	3,398	2,500	3,000	3,000
446.120 R & M - Copier	2,203	2,000	3,000	3,000
446.130 R& M - Dock			20,000	20,000
448.000 Promotional Activities	16,125	15,000	15,000	15,000
451.000 Office Supplies	223	500	500	500
452.100 Summer Recreation Expense	8,013	7,000	7,000	7,000
452.200 Operating Supplies	17,809	13,500	15,000	15,000
452.700 Fuel	8,851	7,500	9,000	9,000
452.800 Diesel	432	500	500	500
452.940 Uniforms & Shoes	1,822	1,000	1,000	1,000
454.000 Subscriptions & Memberships	-	-	-	-
464.100 Capital - Equipment	25,074	-	8,000	20,000
464.200 Capital - Improvements	20,448	-	30,000	30,000
464.300 Veteran's Memorial	6,059	-	-	-
464.620 Capital - Park Improvements	-	-	-	15,000
<b>PARKS TOTAL</b>	<b>\$ 316,691</b>	<b>\$ 267,995</b>	<b>\$ 355,964</b>	<b>\$ 385,973</b>

# Mackay Gardens & Lakeside Preserve

## 2015 Highlights

- ✓ Uplands Grant utilized for invasive plant management
- ✓ Awarded matching grant to remodel upstairs of house
- ✓ Volunteer days increased and Eucalyptus Cross cleaned out.
- ✓ Increased communication and support for Mackay Master Gardeners
- ✓ Increased number of educational opportunities

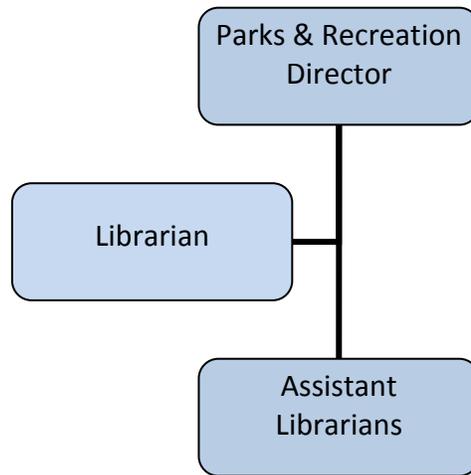
## Goals & Objectives

- Display historical and nature educational exhibits
- Maintain house and grounds
- Continue to promote
- Increase historical preservation of the Preserve



	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.572.3 MACKAY PRESERVE</b>				
441.000 Communications	600	600	600	600
443.200 Electric	6,503	6,000	6,000	6,000
445.000 Property & Liability	5,300	6,195	6,576	6,576
446.000 R & M Services	6,107	4,000	6,000	6,000
449.000 Contractual Maint Services	1,800	1,500	4,500	4,500
452.000 Operating Supplies	3,683	3,500	4,000	4,000
464.100 Capital - Improvements/Offset	-	-	30,000	20,000
<b>MACKAY PRESERVE TOTAL</b>	<b>\$ 23,993</b>	<b>\$ 21,795</b>	<b>\$ 57,676</b>	<b>\$ 47,676</b>

# LIBRARY



## Primary Duties

The Library strives to serve and promote the informational, cultural, educational and recreational needs of all residents.

## 2015 Highlights

- ✓ Increased circulation
- ✓ Increased programs and classes for residents



## **Goals & Objectives**

- 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
- 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
- Increase number of volunteers from area high schools

<b>Performance Measures</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Circulation	18,068	11683	18,820	19,753	26,400	30,860	29,304
New Items	1,049	1,380	1,832	1,800	2,157	966	800
Programs Attendance	718	879	1,260	1,210	2,207	2,489	2,426
People Utilizing Library	22,772	17,499	27,399	24,647	36,818	34,816	36,649

**Major Changes**

<b>Personnel Services</b>	Cost of living increase of 2%.
<b>Operating Expenses</b>	None
<b>Capital Projects</b>	None
<b>Capital Purchases</b>	None

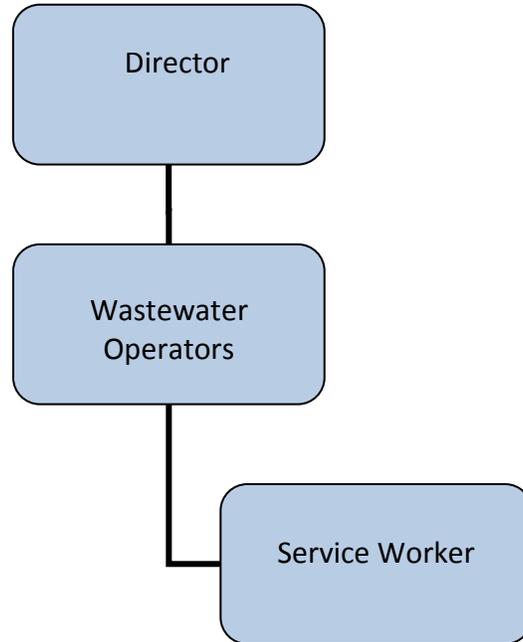
**Staffing & Personnel**

	<b>Full Time</b>	<b>Part Time</b>	<b>FY 15</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>Total Change</b>
Librarian	1	0	1	1	1	1	0
Asst Librarian	0	3	3	2	2	2	0
	1	3	4	3	3	3	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>001.571.1 LIBRARY</b>				
413.000 Salaries & Wages	70,637	76,500	80,597	82,032
421.000 FICA Expense	5,404	5,835	6,166	6,275
422.000 Retirement	5,426	5,100	4,485	4,485
423.000 Life & Health Insurance	4,778	5,495	5,629	5,965
424.000 Workers Comp Insurance	2,145	450	180	180
431.500 Employee Exams	126	100	200	200
440.300 Training & Travel	-	500	500	500
441.000 Communications	2,073	5,480	5,480	5,480
443.200 Electric	6,782	6,000	7,000	7,000
445.000 Property & Liability	1,851	1,350	1,428	1,428
446.000 R & M Services	2,055	500	500	500
446.120 R & M - Copier	3,042	3,000	3,000	3,000
446.438 R & M - Software	944	1,500	1,500	1,500
446.660 R & M - Books	15,726	12,000	15,000	10,000
451.000 Office Supplies	503	1,000	1,000	1,000
452.000 Operating Supplies	2,314	3,000	3,000	3,000
452.160 Youth Programs	2,069	2,000	2,000	2,000
454.000 Subscriptions & Memberships	1,304	1,000	1,000	1,000
464.100 Capital - Computers	-	5,000	-	-
<b>LIBRARY TOTAL</b>	<b>\$ 127,179</b>	<b>\$ 135,810</b>	<b>\$ 138,665</b>	<b>\$ 135,545</b>

R & M = Repair and Maintenance

# 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.

## 2015 Highlights

- ✓ Installed new pump master station
- ✓ Updated alarm system at plant
- ✓ Grove reduced by 84 acres in land swap with University of Florida



**Goals & Objectives**

- Finish relocation of lines for spray field due to land swap
- Install wench system at plant
- Increase effluent quality at waste water plant

<b>Performance Measures</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Number of Customers	2,113	2,156	2,208	2,247	2,166	2,264	2,354
Number of Sewer Backups	1	1	0	1	0	1	8

\*Increase from 2013 to 2014 is mainly due to review of accounts with multiple units.

**Major Changes**

**Personnel Costs**

Cost of Living increase of 2%.

**Operating Expenses**

Wastewater and Grove operation combined into one department.

**Capital Purchases**

None

**Capital Projects**

Spray field Relocation – carryover from last year

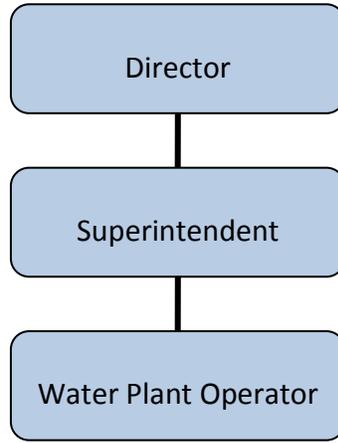
**Staffing & Personnel**

	<b>Full Time</b>	<b>Part Time</b>	<b>FY 15</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>Total Change</b>
WW Operator	2	0	2	3	1	1	0
Service Worker	1	0	1	0	2	2	0
	3	0	3	3	3	3	0

	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>401.535.1- WASTE WATER OPERATIONS</b>				
412.000 Salaries & Wages	86,972	88,735	90,548	91,159
414.000 Overtime Pay	1,711	4,000	4,000	4,000
421.000 FICA Expense	6,655	7,095	7,233	7,280
422.000 Retirement	15,515	14,220	13,460	13,460
423.000 Life & Health Insurance	14,467	16,480	16,887	17,894
424.000 Workers Comp Insurance	2,528	1,860	2,379	2,379
431.300 Engineering	14,758	15,000	15,000	15,000
431.500 Employee Exams	56	300	300	300
432.000 Accounting & Auditing	-	-	-	-
434.100 Contractual Services	-	500	500	500
434.500 Sampling of Wells	10,983	12,000	12,000	12,000
434.510 Sludge Hauling	5,480	3,000	8,000	8,000
440.300 Training & Travel	110	500	1,000	1,000
441.000 Communications	7,447	8,000	8,000	8,000
441.100 Cell Phone	269	600	600	600
443.200 Electric	92,148	87,000	87,000	87,000
445.000 Property & Liability	32,698	31,615	33,528	33,528
446.000 R & M Services	66,177	40,000	40,000	40,000
446.100 R & M - Auto	335	2,000	1,000	1,000
452.000 Operating Supplies	1,983	2,500	2,500	2,500
452.600 Chemicals	90,563	90,000	90,000	90,000
452.700 Fuel	108	500	500	500
452.800 Diesel Fuel	-	200	200	200
452.940 Uniforms & Shoes	385	750	750	750
464.100 Capital - Equip	21,620	-	-	-
<b>WASTEWATER TOTAL</b>	<b>\$ 472,968</b>	<b>\$ 426,855</b>	<b>\$ 435,385</b>	<b>\$ 437,050</b>

R & M = Repair and Maintenance

# PUBLIC WORKS WATER DIVISION



## Primary Duties

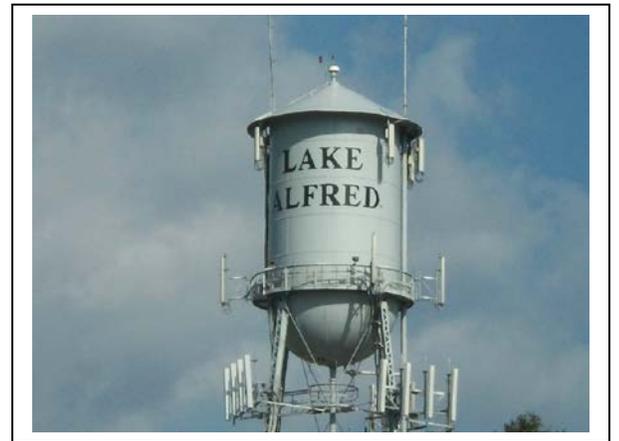
To provide the citizens with quality drinking water in quantities that is acceptable while being responsible to the environment. Monitor water plant and wells. Produce a high quality product with prompt and professional service at a low cost to the customer.

## 2015 Highlights

- ✓ Water Quality report completed on time
- ✓ New fence around Marianna Acres Water Plant
- ✓ Painted ground storage tank
- ✓ Cleaned both elevated and ground storage tanks.

## Goals & Objectives

- Installed three high service pumps
- To reduce water quality complaints
- Increase public awareness of conservation
- Improve water quality
- Continue to pursue all water grants available
- Complete refurbish of high service pumps
- Two employees seeking certification - Once received will eliminate part time jobs.

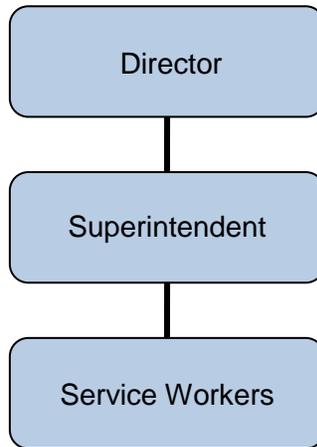




	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>401.533.2 WATER OPERATIONS</b>				
412.000 Salaries & Wages	11,051	10,225	10,377	10,377
421.000 FICA Expense	765	775	794	794
424.000 Workers Comp Insurance	-	1,455	1,290	1,290
431.300 Engineering	5,922	10,000	10,000	10,000
432.000 Accounting & Auditing	-	-	-	-
434.000 Contractual Services	9,439	5,000	5,000	5,000
434.100 Engineering- Water Monitor	15,500	14,000	14,000	14,000
440.100 Land Leases	1,701	1,500	2,000	2,000
440.300 Training & Travel	420	500	1,000	1,000
443.200 Electric	40,074	38,000	40,000	40,000
445.000 Property & Liability	8,207	7,940	8,424	8,424
446.000 R & M Services	20,579	30,000	25,000	25,000
446.100 R & M - Auto	165	500	500	500
446.200 R & M - Water Tower	-	500	500	500
452.000 Operating Supplies	355	1,500	1,500	1,500
452.600 Chemicals	45,585	42,000	45,000	45,000
452.700 Fuel	586	3,000	3,000	3,000
454.000 Subscriptions & Membership	560	600	600	600
463.800 Water Improvements - Impa	6,402	-	-	-
464.200 Capital - Machinery & Equip			68,000	60,000
<b>WATER TOTAL</b>	<b>\$ 167,311</b>	<b>\$ 167,495</b>	<b>\$ 236,985</b>	<b>\$ 228,985</b>

R & M = Repair and Maintenance

# 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.

## 2015 Highlights

- ✓ Repaired non-working meters
- ✓ Purchased new mini- excavator

## Goals & Objectives

- Timely install of new water meters for new construction
- Reduce lift station emergency repairs
- To insure that water meters are read timely and accurately
- To replace deteriorated two inch water mains
- Provide excellent customer service
- To maintain a system of water and sewer lines

<b>Performance Measures</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Total Number of Work Orders		4,159	4,547	4,632	4,032	3,466	3,740	3,850
Number of Rereads		114	320	385	149	58	37	6
Number installed		12	24	10	7	26	45	115
Change Outs		155	277	988	1,311	204	107	166
Transfer Service		21	44	36	45	44	22	27
Turn on		919	863	664	550	512	572	655
Turn offs		861	735	502	416	422	417	548
Leaks		45	79	30	11	8	11	17
Data Loggers		-	-	-	45	74	92	164
Number of Lift Stations		30	30	30	30	30	30	30
Lift Station Inspections		1,560	1,560	1,560	1,560	1,560	1,560	1560

Reduction in rereads is due to the Datalog function on the handhelds being utilized more.

### Major Changes

**Personnel Costs**

Cost of living increase of 2%.

**Operating Expenses**

None

**Capital Purchase**

Replacement Vehicle

**Capital Projects**

None

### Staffing & Personnel

	<b>Full Time</b>	<b>Part Time</b>	<b>FY 15</b>	<b>FY 14</b>	<b>FY 13</b>	<b>FY 12</b>	<b>Total Change</b>
Superintendent	1	0	1	1	1	1	0
Service Wkr III	1	0	1	1	0	0	0
Service Wkr I	2	0	2	3	4	4	0
	<b>4</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>

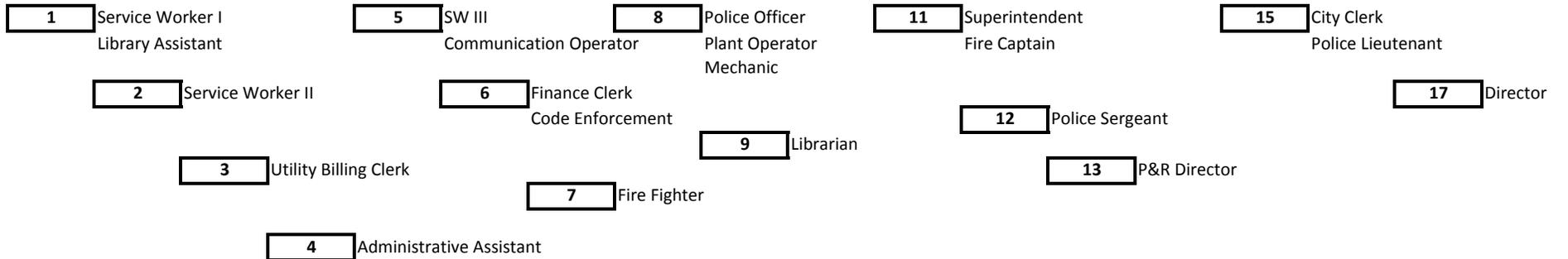
	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Approved	FY 16/17 Planned
<b>401.536.1 SERVICE</b>				
412.000 Salaries & Wages	238,428	245,695	253,572	255,147
414.000 Overtime Pay	1,258	6,000	6,000	6,000
421.000 FICA Expense	18,295	19,000	19,857	19,978
422.000 Retirement	41,873	38,615	35,900	35,900
423.000 Life & Health Insurance	38,254	43,950	45,031	47,716
424.000 Workers Comp Insurance	7,195	3,585	5,295	5,295
425.000 Unemployment Comp	-	-	-	-
431.300 Engineering	2,494	5,000	5,000	5,000
431.500 Employee Exams	416	500	500	500
440.300 Training & Travel	719	1,000	1,000	1,000
441.000 Communications	22,057	21,000	22,000	22,000
441.100 Cell Phone	1,902	1,800	1,800	1,800
443.200 Electric	2,302	2,500	2,500	2,500
441.100 Rental Equipment	-	500	500	500
446.100 R & M - Auto	5,299	10,000	10,000	10,000
446.120 R & M - Copier	1,352	1,400	1,400	1,400
446.348 Annual Software Maint.	3,450	3,500	3,500	3,500
446.350 R & M - Water Lines	28,187	20,000	22,000	22,000
446.360 R & M - Fire Hydrants	-	1,000	1,000	1,000
446.370 R & M - Lift Stations	50,122	70,000	70,000	70,000
446.380 R & M - Sewer Lines	5,190	10,000	10,000	10,000
446.390 Equipment	-	-	5,000	5,000
452.000 Operating Supplies	7,405	5,000	5,000	5,000
452.700 Fuel	20,362	20,000	20,000	20,000
452.800 Diesel	1,304	1,500	1,500	1,500
452.900 Meter & Fittings - New	39,598	18,000	30,000	30,000
452.940 Uniforms & Shoes	4,026	3,000	3,000	3,000
536.910 Interfund Transfer - General		239,515	214,449	222,969
533.910 Cost Allocation - General		91,000	117,921	124,149
536.999 Contingency			20,815	8,022
464-100 Outpost Project	-	-	-	-
464.200 Capital - Machinery & Equip	4,999	85,000	25,000	25,000
<b>SERVICE TOTAL</b>	<b>\$ 546,487</b>	<b>\$ 968,060</b>	<b>\$ 959,540</b>	<b>\$ 965,876</b>

R & M = Repair and Maintenance

City of Lake Alfred - Salary Schedule  
FY 2015 / 2016

COLA: 2.00%

Step (2%)	Grade (6%)																	
	9.68	10.26	10.88	11.53	12.23	12.96	13.74	14.56	15.43	16.36	17.34	18.38	19.49	20.66	21.89	23.21	24.60	26.08
Base	20,142	21,351	22,632	23,990	25,429	26,955	28,572	30,287	32,104	34,030	36,072	38,236	40,531	42,962	45,540	48,273	51,169	54,239
(1y)1	20,545	21,778	23,085	24,470	25,938	27,494	29,144	30,893	32,746	34,711	36,794	39,001	41,341	43,822	46,451	49,238	52,192	55,324
(2y)2	20,956	22,214	23,546	24,959	26,457	28,044	29,727	31,510	33,401	35,405	37,529	39,781	42,168	44,698	47,380	50,223	53,236	56,430
(4y)3	21,375	22,658	24,017	25,458	26,986	28,605	30,321	32,141	34,069	36,113	38,280	40,577	43,011	45,592	48,328	51,227	54,301	57,559
(6y)4	21,803	23,111	24,498	25,968	27,526	29,177	30,928	32,783	34,750	36,835	39,046	41,388	43,872	46,504	49,294	52,252	55,387	58,710
(10y)5	22,239	23,573	24,988	26,487	28,076	29,761	31,546	33,439	35,445	37,572	39,827	42,216	44,749	47,434	50,280	53,297	56,495	59,884
6	22,684	24,045	25,487	27,017	28,638	30,356	32,177	34,108	36,154	38,324	40,623	43,060	45,644	48,383	51,286	54,363	57,625	61,082
7	23,137	24,526	25,997	27,557	29,210	30,963	32,821	34,790	36,877	39,090	41,436	43,922	46,557	49,350	52,311	55,450	58,777	62,304



**City of Lake Alfred Payroll  
Fiscal Year 2015/2016**

Position	DOH(long.)	Yrs	DOH	Yrs.	Gr.	St.	OUTLIER	FY 15/16 BASE	2% COLA for FY 15/16	% Adj	Holiday	Ed.	Incentive	Longevity	FY 15/16 Salary
<b>City Commission</b>															
Mayor								3,600	3,600						3,600
Vice Mayor								2,400	2,400						2,400
Commissioner								2,400	2,400						2,400
Commissioner								2,400	2,400						2,400
Commissioner								2,400	2,400						2,400
Totals:								\$ 13,200	\$ 13,200						\$ 13,200
<b>City Administration</b>															
City Manager	3/5/2012	9	3/5/2012	4	-	3		91,105	92,927	Contr. Adj. / St.	100	M	900	375	94,302
City Clerk	2/9/2015	1	2/9/2015	1	15	^1	1	50,223	51,227	1 Yr Step	100	M	2,400	-	53,727
Totals:								\$ 141,328	\$ 144,154		\$ 200		\$ 3,300	-	\$ 148,029
<b>Finance Department</b>															
Finance Director	1/11/2005	11	1/11/2005	11	17	^1	5	59,884	61,082		100	B	600	525	62,307
Finance Clerk	10/22/2012	3	10/1/2013	2	6	2		27,494	28,044	2 Yr Step	100	A	300	-	28,444
Totals:								\$ 87,379	\$ 89,126		\$ 200		\$ 900	\$ 525	\$ 90,751
<b>Police Department</b>															
Police Chief	10/12/1987	28	10/12/1987	28	17	^1	5	59,884	61,082		100		1,440	1,800	64,422
Police Lieutenant	3/9/1988	28	3/9/1988	28	15	5		49,294	50,280		100		1,440	1,800	53,620
Police Sergeant	7/24/1995	21	7/24/1995	21	12	5		41,388	42,216		100		1,560	1,275	45,151
Police Officer	9/1/2004	12	9/1/2004	12	8	5	>2	34,108	34,790		100		1,320	600	36,810
Police Officer	4/3/2006	10	4/3/2006	10	8	5	>2	34,108	34,790	10 Yr Step	100		840	450	36,180
Police Officer	4/2/2007	9	4/2/2007	9	8	4	>2	33,439	34,108		100		480	375	35,063
Police Officer	8/30/2010	6	8/30/2010	6	8	4	>2	33,439	34,108	6 Yr Step	100		720	150	35,078
Police Officer (SRO)	12/12/2011	4	12/12/2011	4	8	3	>2	32,783	33,439	4 Yr Step	100		480	-	34,019
Police Officer	8/27/2014	2	8/27/2014	2	8	2	>2	32,141	32,783	2 Yr Step	100		-	-	32,883
Police Officer	1/5/2015	1	1/5/2015	1	8	1	>2	31,510	32,141	1 Yr Step	100		-	-	32,241
Police Officer	10/1/2015	0	10/1/2015	0	8	B	>2	30,893	31,510		100		-	-	31,610
Comm. Coord.	5/30/2007	9	5/30/2007	9	5	4	^1	27,526	28,076		100		-	375	28,551
Comm. Operator	8/9/2006	10	8/9/2006	10	5	5		27,526	28,076	10 Yr Step	100		-	450	28,626
Comm. Operator	8/31/2009	7	8/31/2009	7	5	4		26,986	27,526		100		-	225	27,851
Comm. Operator	8/16/2010	6	8/16/2010	6	5	4		26,986	27,526	6 Yr Step	100		-	150	27,776
Comm. Operator	10/17/2011	4	10/17/2011	4	5	3		26,457	26,986	4 Yr Step	100		-	-	27,086
Totals:								\$ 548,468	\$ 559,437		\$ 1,600		\$ 8,280	\$ 7,650	\$ 576,967
<b>Fire Department</b>															
Fire Chief	5/14/2004	12	1/2/2007	9	17	4	>1	55,387	56,495		100		-	600	57,195
Fire Capt/EMT*	11/12/1997	18	11/12/1997	18	11	5		39,046	42,045		100		-	1,050	43,585
Fire Capt/EMT	5/14/2004	12	9/4/2004	12	11	5		39,046	39,827		100		-	600	40,527
Fire Capt/EMT	10/4/1999	16	4/18/2005	11	11	5		39,046	39,827		100		-	900	40,827
FF/EMT	12/24/2009	6	1/24/2010	6	7	4		30,321	30,928	6 Yr Step	100		-	150	31,178
FF/EMT	4/28/2012	4	4/28/2012	4	7	3		29,727	30,321	4 Yr Step	100		-	-	30,421
FF/EMT	10/1/2012	3	1/6/2014	2	7	2		29,144	29,727	2 Yr Step	100		-	-	29,827
FF/EMT (P/T)					-			40,000	40,800				-	-	40,800
Totals:								\$ 304,715	\$ 310,359		\$ 700		\$ -	\$ 3,300	\$ 314,359
<b>Community Development</b>															
Director	10/22/2001	14	10/1/2007	8	17	4	>1	55,387	56,495		100	A	300	750	57,645
Building Official	2/18/2008	8	2/18/2008	8	-	4		24,600	25,092				-	-	25,092
Code Enforcement	2/13/2012	4	2/13/2012	4	6	3		14,022	14,303	4 Yr Step	50		-	-	14,353
Admin Assistant	6/7/2012	4	10/14/2013	2	4	2		24,470	24,959	2 Yr Step	100		-	-	25,059
Totals:								\$ 118,479	\$ 120,848		\$ 250		\$ 300	\$ 750	\$ 122,148
<b>Library</b>															
Librarian	2/3/2007	9	10/1/2010	5	9	3		33,401	34,069		100	M	900	375	35,444
Asst Librarian (P/T)	9/18/2009	7	11/12/2010	5	1	3	^1	14,963	15,262		50	A	300	113	15,725
Asst Librarian (P/T)	7/13/2015	1	7/13/2015	1	1	1		14,100	14,382	1 Yr Step	50		-	-	14,432
Asst Librarian (P/T)	1/6/2014	2	1/6/2014	2	1	2		14,382	14,669	2 Yr Step	50		-	-	14,719
Totals:								\$ 76,845	\$ 78,382		\$ 250		\$ 1,200	\$ 488	\$ 80,320

**City of Lake Alfred Payroll  
Fiscal Year 2015/2016**

Position	DOH(long.)	Yrs	DOH	Yrs.	Gr.	St.	OUTLIER	FY 15/16 BASE	2% COLA for FY 15/16	% Adj	Holiday	Ed.	Incentive	Longevity	FY 15/16 Salary
<b>Parks &amp; Recreation</b>															
Director	9/16/2014	2	9/16/2014	2	13	2		41,341	42,168	2 Yr Step	100	B	600	-	42,868
Svc Wkr III	5/13/2013	3	5/13/2013	3	5	2		25,938	26,457		100		-	-	26,557
Svc Wkr II	7/21/2014	2	7/21/2014	2	2	2		21,778	22,214	2 Yr Step	100		-	-	22,314
Svc Wkr I	4/20/2015	1	6/15/2015	1	1	1		20,142	20,545	1 Yr Step	100		-	-	20,645
Admin. Assistant	10/22/2012	3	10/22/2012	3	4	2		24,470	24,959		100		-	-	25,059
Counselor/Driver					n/a			3,960	4,039				-	-	4,039
Lead Counselor					n/a			3,600	3,672				-	-	3,672
Counselor					n/a			3,060	3,121				-	-	3,121
Totals:								\$ 102,948	\$ 105,007		\$ 500		\$ -	\$ -	\$ 148,275
<b>Public Works</b>															
<b>PW Administration</b>															
Superintendent	11/4/2009	6	10/1/2014	1	11	1		36,072	36,794	1 Yr Step	100		-	150	37,044
<b>Building Maintenance</b>															
Custodian (P/T)	10/1/2015	0	10/1/2015	0	1	B		13,823	14,100		100		-	-	14,200
<b>Roads &amp; Streets Maintenance</b>															
Svc Wkr III	9/2/2014	2	9/2/2014	2	5	2		25,938	26,457	2 Yr Step	100		-	-	26,557
Svc Wkr III	11/6/2012	3	11/6/2012	3	5	2		25,938	26,457		100		-	-	26,557
Svc Wkr II	4/6/2005	11	4/6/2005	11	2	5		23,111	23,573		100		-	525	24,198
Svc Wkr II	9/2/2014	2	9/2/2014	2	2	2		21,778	22,214	2 Yr Step	100		-	-	22,314
Svc Wkr I	2/9/2015	1	2/9/2015	1	1	1		20,142	20,545	1 Yr Step	100		-	-	20,645
Totals:								\$ 116,908	\$ 119,246		\$ 500		\$ -	\$ 525	\$ 120,271
<b>Central Garage &amp; Motor Pool</b>															
Mechanic	9/24/2014	2	9/24/2014	2	8	2		30,893	31,510	2 Yr Step	100		-	-	31,610
<b>Water &amp; Sewer Operations</b>															
<b>Service Operations</b>															
Director	5/7/2001	15	5/7/2001	15	17	^1	5 >1	59,884	61,082		100		-	825	62,007
Admin Assistant*	10/30/2006	9	10/30/2006	9	4	^1	4	26,986	27,694		100		-	375	28,439
Superintendent	9/22/2006	10	4/5/2010	6	11	4		38,280	39,046	6 Yr Step	100		-	450	39,596
UB Clerk	5/3/2010	6	5/3/2010	6	3	4		24,017	24,498	6 Yr Step	100		-	150	24,748
UB Clerk	7/20/2011	5	7/20/2011	5	3	3		23,546	24,017		100		-	75	24,192
Svc Wkr III	11/15/2010	5	11/15/2010	5	5	3		26,457	26,986		100		-	75	27,161
Svc Wkr II	2/17/2014	2	2/17/2014	2	2	2		21,778	22,214	2 Yr Step	100		-	-	22,314
Svc Wkr II	9/30/2013	3	9/30/2013	3	2	2		21,778	22,214		100		-	-	22,314
Totals:								\$ 243,435	\$ 248,020		\$ 800		\$ -	\$ 1,950	\$ 250,770
<b>Wastewater Operations</b>															
WW Plant Operator	5/31/2005	11	5/31/2005	11	8	5	^1	33,439	34,108		100		-	525	34,733
WW Plant Operator	8/3/2009	7	8/3/2009	7	8	4		32,141	32,783		100		-	225	33,108
Svc Wkr II	6/3/2013	3	6/3/2013	3	2	2		21,778	22,214		100		-	-	22,314
Totals:								\$ 87,358	\$ 89,105		\$ 300		\$ -	\$ 750	\$ 90,155
<b>Water Operations</b>															
Plant Oper. (P/T)	1/21/2011	5	1/21/2011	5	n/a	3		10,075	10,277		50		-		10,327
<b>Sanitation &amp; Refuse</b>															
Svc Wkr III*	7/8/2000	16	7/8/2000	16	5	5		27,526	30,353		100		-	900	31,628
Svc Wkr II	3/11/2013	3	3/11/2013	3	2	2		21,778	22,214		100		-	-	22,314
Svc Wkr I	11/12/2014	1	11/12/2014	1	1	1		20,142	20,545	1 Yr Step	100		-	-	20,645
Totals:								72,274	73,387		300		-	900	74,587

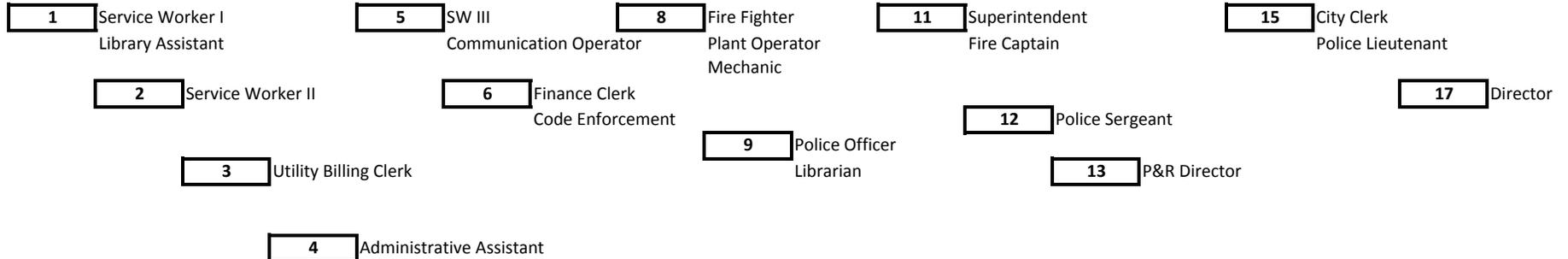
Median Average Tenure: 5.00 years  
Average Tenure: 6.38 years



**City of Lake Alfred - Salary Schedule**  
FY 2016 / 2017

COLA: 0.00%

	Grade (6%)																	
	9.68	10.26	10.88	11.53	12.23	12.96	13.74	14.56	15.43	16.36	17.34	18.38	19.49	20.66	21.89	23.21	24.60	26.08
Step (2%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Base	20,142	21,351	22,632	23,990	25,429	26,955	28,572	30,287	32,104	34,030	36,072	38,236	40,531	42,962	45,540	48,273	51,169	54,239
(1y)1	20,545	21,778	23,085	24,470	25,938	27,494	29,144	30,893	32,746	34,711	36,794	39,001	41,341	43,822	46,451	49,238	52,192	55,324
(2y)2	20,956	22,214	23,546	24,959	26,457	28,044	29,727	31,510	33,401	35,405	37,529	39,781	42,168	44,698	47,380	50,223	53,236	56,430
(4y)3	21,375	22,658	24,017	25,458	26,986	28,605	30,321	32,141	34,069	36,113	38,280	40,577	43,011	45,592	48,328	51,227	54,301	57,559
(6y)4	21,803	23,111	24,498	25,968	27,526	29,177	30,928	32,783	34,750	36,835	39,046	41,388	43,872	46,504	49,294	52,252	55,387	58,710
(10y)5	22,239	23,573	24,988	26,487	28,076	29,761	31,546	33,439	35,445	37,572	39,827	42,216	44,749	47,434	50,280	53,297	56,495	59,884
6	22,684	24,045	25,487	27,017	28,638	30,356	32,177	34,108	36,154	38,324	40,623	43,060	45,644	48,383	51,286	54,363	57,625	61,082
7	23,137	24,526	25,997	27,557	29,210	30,963	32,821	34,790	36,877	39,090	41,436	43,922	46,557	49,350	52,311	55,450	58,777	62,304



**City of Lake Alfred Payroll  
Fiscal Year 2016/2017**

Position	DOH	Yrs.	Gr.	St.	FY 16/17 BASE	0% COLA for FY 16/17	% Adj	Holiday	Incentive	Longevity	FY 16/17 Salary
<b>City Commission**</b>											
Mayor					5,400	6,000		100			6,100
Vice Mayor					3,600	5,000		100			5,100
Commissioner					3,600	5,000		100			5,100
Commissioner					3,600	5,000		100			5,100
Commissioner					3,600	5,000		100			5,100
Totals:					\$ 19,800	\$ 26,000		\$ 500			\$ 26,500

<b>City Administration</b>											
City Manager	3/5/2012	5	-	3	92,927	92,927		100	900	450	94,377
City Clerk	2/9/2015	2	15 ^1	2 *2	52,252	52,252	2 Yr Step	100	2,400	-	54,752
Totals:					\$ 145,179	\$ 145,179		\$ 200	\$ 3,300	-	\$ 149,129

<b>Finance Department</b>											
Finance Director	1/11/2005	12	17 ^1	5 >1	61,082	61,082		100	600	600	62,382
Finance Clerk	10/1/2013	3	6	2	28,044	28,044		100	300	-	28,444
Totals:					\$ 89,126	\$ 89,126		\$ 200	\$ 900	\$ 600	\$ 90,826

<b>Police Department</b>											
Police Chief	10/12/1987	29	17 ^1	5 >1	61,082	61,082		100	1,440	1,875	64,497
Police Lieutenant	3/9/1988	29	15	5	50,280	50,280		100	1,440	1,875	53,695
Police Sergeant	7/24/1995	22	12	5	42,216	42,216		100	1,560	1,350	45,226
Police Officer	9/1/2004	13	9	5	35,445	35,445		100	1,320	675	37,540
Police Officer	4/3/2006	11	9	5	35,445	35,445		100	840	525	36,910
Police Officer	4/2/2007	10	9	5	35,445	35,445	10 Yr Step	100	480	450	36,475
Police Officer	8/30/2010	7	9	4	34,750	34,750		100	720	225	35,795
Police Officer (SRO)	12/12/2011	5	9	3	34,069	34,069		100	480	75	34,724
Police Officer	8/27/2014	3	9	2	33,401	33,401		100		-	33,501
Police Officer	1/5/2015	2	9	2	33,401	33,401	2 Yr Step	100		-	33,501
Police Officer	10/1/2015	1	9	1	32,746	32,746	1 Yr Step	100		-	32,846
Comm. Coord.	5/30/2007	10	5	5 ^1	28,638	28,638	10 Yr Step	100		450	29,188
Comm. Operator	8/9/2006	11	5	5	28,076	28,076		100		525	28,701
Comm. Operator	8/31/2009	8	5	4	27,526	27,526		100		300	27,926
Comm. Operator	8/16/2010	7	5	4	27,526	27,526		100		225	27,851
Comm. Operator	10/17/2011	5	5	3	26,986	26,986		100		75	27,161
Totals:					\$ 567,033	\$ 567,033		\$ 1,600	\$ 8,280	\$ 8,625	\$ 585,538

<b>Fire Department</b>											
Fire Chief	1/2/2007	10	17	5 >1	57,625	57,625	10 Yr Step	100	-	675	58,400
Fire Capt/EMT*	11/12/1997	19	11	5	42,045	42,045		100	-	1,125	43,270
Fire Capt/EMT	9/4/2004	13	11	5	39,827	39,827		100	-	675	40,602
Fire Capt/EMT	4/18/2005	12	11	5	39,827	39,827		100	-	975	40,902
FF/EMT	1/24/2010	7	8	4	32,783	32,783		100	-	225	33,108
FF/EMT	4/28/2012	5	8	3	32,141	32,141		100	-	75	32,316
FF/EMT	1/6/2014	3	8	2	31,510	31,510		100	-	-	31,610
FF/EMT (P/T)			-		40,000	40,000			-	-	40,000
Totals:					\$ 315,757	\$ 315,757		\$ 700	\$ -	\$ 3,750	\$ 320,207

**Community Development**

**City of Lake Alfred Payroll  
Fiscal Year 2016/2017**

Position	DOH	Yrs.	Gr.	St.	FY 16/17 BASE	0% COLA for FY 16/17	% Adj	Holiday	Incentive	Longevity	FY 16/17 Salary
Director	10/1/2007	9	17	4 >1	56,495	56,495		100	300	825	57,720
Building Official (P/T)	2/18/2008	9	-	4	24,600	24,600			-		24,600
Code Enforcement (I)	2/13/2012	5	6	3	14,303	14,303		50	-	75	14,428
Admin Assistant	10/14/2013	3	4	2	24,959	24,959		100	-	75	25,134
<b>Totals:</b>					<b>\$ 120,356</b>	<b>\$ 120,356</b>		<b>\$ 250</b>	<b>\$ 300</b>	<b>\$ 975</b>	<b>\$ 121,881</b>

**Library**

Librarian	10/1/2010	6	9	4	34,750	34,750	6 Yr Step	100	900	450	36,200
Asst Librarian (P/T)	11/12/2010	6	1	4 ^1	15,567	15,567	6 Yr Step	50	300	150	16,067
Asst Librarian (P/T)	7/13/2015	2	1	2	14,669	14,669	2 Yr Step	50	-	-	14,719
Asst Librarian (P/T)	1/6/2014	3	1	2	14,669	14,669		50	-	-	14,719
<b>Totals:</b>					<b>\$ 79,656</b>	<b>\$ 79,656</b>		<b>\$ 250</b>	<b>\$ 1,200</b>	<b>\$ 600</b>	<b>\$ 81,706</b>

**Parks & Recreation**

Director	9/16/2014	3	13	2	42,168	42,168		100	600	-	42,868
Svc Wkr III	5/13/2013	4	5	3	26,986	26,986	4 Yr Step	100	-	-	27,086
Svc Wkr II	7/21/2014	3	2	2	22,214	22,214		100	-	-	22,314
Svc Wkr I	6/15/2015	2	1	2	20,956	20,956	2 Yr Step	100	-	-	21,056
Admin. Assistant	10/22/2012	4	4	3	25,458	25,458	4 Yr Step	100	-	-	25,558
Counselor/Driver			n/a		3,960	3,960			-	-	3,960
Lead Counselor			n/a		3,600	3,600			-	-	3,600
Counselor			n/a		3,060	3,060			-	-	3,060
<b>Totals:</b>					<b>\$ 106,234</b>	<b>\$ 106,234</b>		<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,502</b>

**Public Works**

**PW Administration**

Superintendent	10/1/2014	2	11	2	37,529	37,529	2 Yr Step	100	-	225	37,854
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**Building Maintenance**

Custodian (P/T)	10/1/2015	1	1	1	14,382	14,382	1 Yr Step	50	-	-	14,432
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**Roads & Streets Maintenance**

Svc Wkr III	9/2/2014	3	5	2	26,457	26,457		100	-	-	26,557
Svc Wkr III	11/6/2012	4	5	3	26,986	26,986	4 Yr Step	100	-	-	27,086
Svc Wkr II	4/6/2005	12	2	5	23,573	23,573		100	-	600	24,273
Svc Wkr II	9/2/2014	3	2	2	22,214	22,214		100	-	-	22,314
Svc Wkr I	2/9/2015	2	1	2	20,956	20,956	2 Yr Step	100	-	-	21,056
<b>Totals:</b>					<b>\$ 120,186</b>	<b>\$ 120,186</b>		<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 121,286</b>

**Central Garage & Motor Pool**

Mechanic	9/24/2014	3	8	2	31,510	31,510		100	-	-	31,610
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**Water & Sewer Operations**

**Service Operations**

**City of Lake Alfred Payroll  
Fiscal Year 2016/2017**

Position	DOH	Yrs.	Gr.	St.	FY 16/17 BASE	0% COLA for FY 16/17	% Adj	Holiday	Incentive	Longevity	FY 16/17 Salary	
Director	5/7/2001	16	17	^1	5 >1	61,082	61,082		100	-	900	62,082
Admin Assistant*	10/30/2006	10	4	^1	5	28,076	28,076	10 Yr Step	100	-	450	28,626
Superintendent	4/5/2010	7	11	4		39,046	39,046		100	-	525	39,671
UB Clerk	5/3/2010	7	3	4		24,498	24,498		100	-	225	24,823
UB Clerk	7/20/2011	6	3	4		24,498	24,498	6 Yr Step	100	-	150	24,748
Svc Wkr III	11/15/2010	6	5	4		27,526	27,526	6 Yr Step	100	-	150	27,776
Svc Wkr II	9/30/2013	4	2	3		22,658	22,658	4 Yr Step	100	-	-	22,758
Svc Wkr II	2/17/2014	3	2	2		22,214	22,214		100	-	-	22,314
<b>Totals:</b>						\$ 249,596	\$ 249,596		\$ 800	\$ -	\$ 2,400	\$ 252,796

**Wastewater Operations**

WW Plant Operator	5/31/2005	12	8	5	^1	34,108	34,108		100	-	600	34,808
WW Plant Operator	8/3/2009	8	8	4		32,783	32,783		100	-	300	33,183
Svc Wkr II	6/3/2013	4	2	3		22,658	22,658	4 Yr Step	100	-	-	22,758
<b>Totals:</b>						\$ 89,549	\$ 89,549		\$ 300	\$ -	\$ 900	\$ 90,749

**Water Operations**

Plant Oper. (P/T)	1/21/2011	6	n/a	4		10,277	10,277	6 Yr Step	50	-		10,327
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**Sanitation & Refuse**

Svc Wkr III*	7/8/2000	17	5	5		30,353	30,353		100	-	975	31,428
Svc Wkr II	3/11/2013	4	2	3		22,658	22,658	4 Yr Step	100	-	-	22,758
Svc Wkr I	11/12/2014	2	1	2		20,956	20,956	2 Yr Step	100	-	-	21,056
<b>Totals:</b>						73,967	73,967		300	-	975	75,242

Payroll	Total	FY 16/17	FY 16/17	FICA Exp.	Holiday	Incentive	Longevity	FY 16/17
Misc Pays		\$ 2,070,139	\$ 2,076,339	\$ 165,208	\$ 6,400	\$ 13,980	\$ 19,650	\$ 2,159,587
Overtime								

\* Outside of Payscale

2,159,587

\*\* Changes will not take effect until new terms begin in 2017

165,208

^ Assignment Pay

\$ 2,324,795

> Phase in Grade Increase

**CITY OF LAKE ALFRED**

CAPITAL IMPROVEMENTS PROGRAM (CIP)  
FY 2015/2016 - FY 2019/2020

New 5th Year



	2015/2016 1st Year Budget	2016/2017 2nd Year Budget	2017/2018	2018/2019	2019/2020	Funding
<b>General Government</b>						
Electronic Message Board		\$20,000				
<b>Total:</b>	\$0	\$20,000	\$0	\$0		
<b>Police Department</b>						
Replacement Patrol Vehicle	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Police K-9				\$10,000		
<b>Total:</b>	\$30,000	\$30,000	\$30,000	\$40,000	\$30,000	
<b>Fire Department</b>						
Replacement Fire Engine	\$50,000	\$50,000	\$50,000	\$450,000	\$50,000	250k GF R.
Staff Vehicle Replacement			\$35,000			
<b>Total:</b>	\$50,000	\$50,000	\$85,000	\$450,000	\$50,000	
<b>Community Dev.</b>						
City Limit Legal Description			\$15,000			
<b>Total:</b>	\$0	\$0	\$15,000	\$0	\$0	
<b>Parks and Recreation</b>						
Lion's Park Deck	\$30,000					
Mower	\$8,000		\$8,000			
P&R Master Plan		\$30,000				P&R Impact
Vehicle Replacement		\$20,000				
Tennis Court Relocation			\$100,000			FRDAP Grant
Mackay Upstairs Balcony			\$30,000			Grant/GF R. Match
Fencing at Mackay			\$20,000			
Baseball Scoreboard		\$15,000				
Dock Repair & Replacement		\$15,000	\$15,000	\$15,000	\$15,000	
Football Lighting				\$150,000		County MSTU
<b>Total:</b>	\$38,000	\$80,000	\$173,000	\$165,000	\$15,000	
<b>Library</b>						
<b>Total:</b>	\$0	\$0	\$0	\$0	\$0	

**CITY OF LAKE ALFRED**

CAPITAL IMPROVEMENTS PROGRAM (CIP)  
FY 2015/2016 - FY 2019/2020

New 5th Year



	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	Funding
	1st Year	2nd Year				

**Public Works**

Replacement Service Vehicles			\$25,000			Local Gas Tax 45k GF R.
Street Resurfacing		\$150,000		\$150,000		
Backhoe	\$90,000					
Holiday Decorations/Electric		\$25,000	\$25,000	\$25,000		
Mower		\$8,000				
Replacement Air Compressor	\$6,000					
<b>Total:</b>	\$96,000	\$183,000	\$25,000	\$175,000	\$0	

**Public Utilities**

Replacement Service Vehicles	\$25,000	\$25,000			\$25,000	Reserves Reserves
Paint Water Tower		\$60,000				
Refurbish High Service Pumps	\$30,000		\$30,000			
Utility Rate Study	\$30,000					
Tri-City Cooperative - Well			\$350,000			
Drying Bed			\$50,000			
Ramona L/S Improvements			\$30,000			Stormwater R.
Echo Terrace Lift Station				\$80,000		
Mower	\$8,000			\$8,000		
<b>Total:</b>	\$93,000	\$85,000	\$460,000	\$88,000	\$25,000	



Funding Reserves



Grant Funding



Restricted Funding

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Total General Fund Capital	\$214,000	\$363,000	\$328,000	\$830,000	\$95,000
Total Enterprise Fund Capital	\$93,000	\$85,000	\$460,000	\$88,000	\$25,000
<b>Total Capital</b>	\$307,000	\$448,000	\$788,000	\$918,000	\$120,000
Total Operating GF Capital	\$169,000	\$183,000	\$198,000	\$280,000	\$95,000
Total Operating EF Capital	\$55,000	\$85,000	\$110,000	\$88,000	\$25,000
<b>Total Oper/Unres Capital</b>	\$224,000	\$268,000	\$308,000	\$368,000	\$120,000



## Fund Balance Summary

### General Fund

		<b>FY 15/16</b>
Revenues & Other Sources	\$	4,181,539
Expenditures & Other Uses	\$	4,176,624
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$	4,915
Beginning Fund Balance - October 1,2015	\$	1,590,253
Ending Fund Balance - September 30,2016	\$	1,595,168

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

<b>REVENUES (001)</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>
Taxes	\$2,112,885	\$2,147,975	\$2,113,229	\$2,144,905	\$2,234,349
Licenses and Permits	112,725	112,725	116,975	116,975	116,975
Intergovernmental	445,274	429,060	390,631	392,581	394,910
Franchise Fees	365,000	365,000	365,000	365,000	365,000
Charges for Services	36,950	36,950	36,950	36,950	36,950
Fines and Forfeitures	19,000	19,000	19,000	19,000	19,000
Rentals	132,300	132,300	132,300	132,300	132,300
Sanitation	550,500	550,500	553,410	556,407	559,495
Interest	9,000	9,000	9,000	9,000	9,000
Miscellaneous	40,700	40,700	40,700	40,700	40,700
Transfers/Reserves	377,370	459,740	354,060	444,142	368,364
<b>Total</b>	<b>\$ 4,201,704</b>	<b>\$ 4,302,950</b>	<b>\$ 4,131,255</b>	<b>\$ 4,257,959</b>	<b>\$ 4,277,042</b>

<b>EXPENDITURES (001)</b>					
General Government	\$ 425,190	\$ 395,278	\$ 400,000	\$ 405,000	\$ 410,000
City Commission	57,796	72,652	74,105	75,587	77,099
City Attorney	64,000	64,000	64,000	64,000	64,000
City Administration	274,769	283,988	289,668	295,461	301,370
Finance	139,119	139,955	141,355	142,768	144,196
Police	914,581	930,264	949,469	969,059	989,040
Fire Department	544,364	554,212	559,754	565,352	571,005
Community Development	208,999	209,460	211,555	213,670	215,807
Public Works Administration	61,107	62,340	62,963	63,593	64,229
Building Maintenance	70,356	50,356	50,608	50,861	51,115
Central Garage and Motor Pool	55,054	55,390	55,667	55,945	55,945
Sanitation	320,754	322,550	325,776	329,033	329,033
Roads and Streets	367,146	369,900	373,599	373,599	373,599
Library	138,665	135,545	138,256	141,021	141,021
Parks	317,964	320,973	327,392	333,940	333,940
Mackay Estates	27,676	27,676	27,953	28,232	28,232
<b>Total</b>	<b>\$3,987,540</b>	<b>\$3,994,539</b>	<b>\$4,052,119</b>	<b>\$4,107,122</b>	<b>\$4,149,632</b>

**Net Income** 214,164 308,411 79,136 150,837 127,410

**Capital Expenditures** 276,000 375,000 270,000 830,000 120,000

**Beginning Fund Balance 10/1/2015** 1,590,253 1,528,417 1,461,828 1,270,964 591,801

**Ending Fund Balance** 1,528,417 1,461,828 1,270,964 591,801 599,211

**Change in Fundbalance** -4.05% -4.56% -15.02% -114.76% 1.24%

positive = increase (negative) = decrease

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

<b>Utilities Revenue</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>
Water	\$ 610,000	\$ 610,000	\$ 616,100	\$ 622,261	\$ 628,484
Irrigation	130,000	130,000	131,300	132,613	133,939
Waste Water	1,250,000	1,250,000	1,262,500	1,275,125	1,287,876
Stormwater	55,000	56,890	57,459	58,033	58,614
Other Fees	181,000	181,000	181,000	181,000	181,000
Other Income	15,000	15,000	15,000	15,000	15,000
<b>Total</b>	<b>\$ 2,241,000</b>	<b>\$ 2,242,890</b>	<b>\$ 2,263,359</b>	<b>\$ 2,284,032</b>	<b>\$ 2,304,913</b>
<b>Utilities Expenditures</b>					
Water	168,985	168,985	168,985	168,985	168,985
Service	934,540	940,876	959,694	978,887	998,465
Wastewater	435,385	437,050	445,791	454,707	463,801
Stormwater	55,000	55,000	55,000	55,000	55,000
Debt Service	554,090	554,090	554,090	554,090	554,090
	<b>\$ 2,148,000</b>	<b>\$ 2,156,001</b>	<b>\$ 2,183,560</b>	<b>\$ 2,211,669</b>	<b>\$ 2,240,341</b>
<b>Net Income</b>	93,000	86,889	79,799	72,363	64,572
<b>Beginning Fund Balance 10/1/15</b>	2,637,302	2,645,302	2,647,191	2,616,990	2,609,354
<b>Capital Purchases/Projects</b>	85,000	85,000	110,000	80,000	25,000
<b>Ending Fund Balance</b>	\$2,645,302	\$2,647,191	\$2,616,990	\$2,609,354	\$2,648,925
<b>Percentage Change in FB</b>	0%	0%	-1%	0%	1%

# 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.

**CRA:** Community Redevelopment Agency. A dependent special district in which any future increases in property values are set aside to support economic development projects within that district

**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