Biennial Budget

Adopted FY 2013/14

Planned Budget

FY 2014/2015

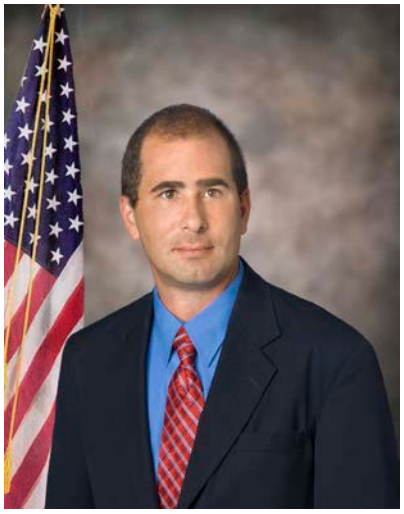
Adopted: 9/23/2013

Page intentionally left blank.

City of Lake Alfred Commission

Nancy Z. Daley
Mayor

Charles Lake
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."

Page intentionally left blank.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lake Alfred

Florida

For the Fiscal Year Beginning

October 1, 2012

President

Executive Director

TABLE OF CONTENTS

Budget Message 1

INTRODUCTION
History of Lake Alfred 8
Fund Types 10
Revenue Sources and Trends 11
Financial Policies 24
Debt Schedule 27
Budget Process 29
Organizational Chart 30

SUMMARY
City Wide 32
Revenues 33
Expenditures 34
Costs 35
Capital Projects 36
Capital Purchases 37
Fund Balance Summary 38
Staff 39

DEPARTMENTS
City Commission (Includes General Government & Attorney) 42
City Administration 46
Finance 50
Police 53
Fire 57
Community Development 61
Public Works
- Administration 64
- Building and Maintenance 67
- Roads and Streets 70
- Sanitation 73
- Storm water 76
- Central Garage and Motor Pool (CGMP) 78

Parks & Recreation 81
Library 87
Public Works - Utilities
- Water 91
- Waste Water 94
- Service 98

APPENDIX
Pay Plan 103
Five Year Capital 108
Five Year Forecast 109
Glossary 111

120 E. Pomelo Street
Lake Alfred, FL 33850-2135

CITY OF LAKE ALFRED

Office of the City Manager

Ph.: (863) 291-5270
Fax: (863) 291-5317

December 11, 2013

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

I am honored to present the City of Lake Alfred's Biennial budget for fiscal years 13/14 and 14/15. Recent studies indicate that a recovery of both national and local economies has begun. For the first time since 2007, the taxable value for the City has increased by 2%. Building permits have increased and new homes are being built. This budget will continue to be conservative regarding spending with a critical eye on how to be more effective and efficient in delivering services and achieving the goals of the City.

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

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

2013/2014 Financial Impacts and Changes

- Downtown Master Plan
- Budget Format
- New Pay Plan
- Health Care Reform
- Reserve Fire Firefighter Program
- Public Safety Building Upgrade
- New Sanitation Vehicle
- Water supply
- Stormwater Master Plan
- Legislation

Downtown Master Plan

The Downtown Master Plan was adopted January 2013. This plan was developed through a series of community workshops with input from residents and businesses. It has become a vision for the future of Downtown Lake Alfred. There were six priorities identified.

1. Develop more retail shops, major grocery store and pharmacy.
2. Improve landscaping, streetscaping, crosswalks, and street improvements.
3. Develop wayfinding signage and enhance gateways.
4. Promote business beautification.
5. Increase walkability of Downtown core with a new internal pedestrian boulevard.
6. Promote more festivals and events.

There is $40,000 in this year's budget to fund design for wayfinding signage. A CRA (Community Redevelopment Agency) necessity study is also funded in the amount of $30,000. A CRA, if approved, can be a dedicated revenue source for downtown core area. The document is located on the city's website under Community Development.

New Budget Process and Format

This year management has moved from an annual budget to a biennial budget. The process has been streamlined and will be conducted in stages. In February, information will be sent to department heads for capital purchases and projects requests. A five year capital budget will be presented to the City Commission in

April for approval. In July, expenditures will be budgeted based on experience and will be adjusted if needed.

Several line items have been consolidated into General Government. This will allow management to see the experience on all pension costs, insurance, internet technology and auditing in one place. The allocation of the above costs to the enterprise fund is included in the interfund transfer of $230,210. The cost allocation for administration costs was eliminated; it has been replaced with a cost allocation interfund transfer totaling $176,660. These two items together total $406,870. The amount planned for 2014/2015 is $400,645.

New Salary Plan

In partnership with the cities of Dundee and Davenport, a salary survey and analysis was conducted through a private firm; Creative Insights, Inc. With the information derived from the study a long term pay plan for associates was approved in April. The salary plan creates a uniform system which ensures consistency and impartiality between individual employees and positions within the organization. It assigns each position within the organization a grade that is reflective of both the compensation received in other comparator cities within the study, comparative equity within the organization, and the ability for the City to fund the position. Staff will continue to review and refine the data and will have future studies conducted to update the information. This will ensure that recommendations and actions are reflective of current market conditions and that the City is competitive in recruiting and retaining effective employees. The cost of implementing the program was approximately $90,000, the rough equivalent cost of a 3.5% COLA. Staff sought approval of the plan in the midyear budget, outside of budget preparation or discussions on taxation or revenue. The plan was paid for with approximately $150,000 in cost reductions including the attrition of several positions, a refinancing of an enterprise fund loan to a lower rate, the elimination of the annual vacation payout, and several other cost saving measures.

Healthcare Reform

The healthcare reform act has caused management to reduce hours of part timers. Department heads are actively reviewing on a monthly basis hours worked to ensure individuals remains under the 130 hours a month requirement. The city contributes 100% of premium for employee regarding health, dental, vision and life insurance. Annual costs are $5,200 per employee. The impact of having to offer insurance to part time associates would be $62,400.

Reserve Firefighter Program

In response to an ISO audit in 2012, the City was required to maintain a 4-man minimum staffing level in order to receive an ISO classification for fire protection and insurance purposes. Previous staffing levels in the department were a 3-man shift with a 2-man minimum. The projected cost increase of moving to a 4-man shift with a 4-man minimum was in excess of $130,000. In working with the Fire Chief and reaching out to other agencies for advice and support, staff proposed the formation of a volunteer program to add the additional 1-man to the shift. Each volunteer is scheduled to work 3 shifts a month and requires 10-15 volunteers in order to cover the additional 1-man shift. The program is working but requires active recruitment and management by the Chief and other officers. While the volunteers are unpaid, there are equipment and training costs. Additionally, we lost the flexibility of having the minimum staffing level 1-man below our scheduled staffing level. As a result, payroll expenses have increased in excess of $30,000 in order to cover "vacant" shifts (sick, vacation, Kelly-day, volunteer call in/no show). Now that we are outside of the audit, staff is researching other ways which may reduce our personnel costs or to regain that flexibility (automatic aid, Firefighter 1 training for other employees, volunteers, etc.).

Public Safety Building

Construction on upgraded facility should be completed in 2013/2014. The police and fire department's facilities are being updated and enlarged to encompass the space left by the library. New computers, new office space, and new furniture are funded by public safety impact fees. A new air conditioning system will also need to be constructed, but as a separate project.

New Sanitation Vehicle

A new garbage truck is being purchased this year with restricted Sanitation vehicle replacement funds. The estimated amount is $250,000. A fully automated side loader is the kind being purchased. This will allow for one employee to operate the route. Currently, there are two men on the garbage truck with a tipper. The tipper truck will be used as a backup.

Alternative Water Supply

Future water supply is an ongoing issue for water utilities in Florida. There is currently an interconnection with the City of Auburndale and this year an interconnection with the City of Winter Haven was successfully completed. In 2015, a Tri- City Cooperative well is being funded by Auburndale, Lake Alfred,

and Winter Haven to assist with future water needs. There is currently $350,000 allocated for this project.

Stormwater Master Plan

The master plan will be finalized in 2013/2014. This will provide a blueprint for projects needing to be added to capital plan. A review of fee structure and how the fee is collected will be part of the overall process.

Legislation

The State of Florida is reviewing several issues which affect Lake Alfred. Each year business tax receipts and local communication tax revenues are being reviewed. Both revenues average $160,000 a year. Both have been declining and are affected by the economy. Pension reform continues to be a hot topic. The Florida League of Cities keeps management well informed about efforts being made during session in areas affecting us.

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

Respectfully submitted,

Ryan Leavengood
City Manager

Page intentionally left blank.

Introductory

-

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.

Other early pioneers soon followed such as C.F. Chester, J.M. Critchlow, Dr. C.W. Adams, W.H. Shinn, Charles Shinn, Ed McCall and Frank P. Goodman. In 1906 there was a Methodist church which turned into a school during the week. A number of other locations were used until the large two story red brick School was built in 1925. In 1912 Fruitland's President Frank Gardner built the first Presbyterian Church. The Lake Alfred Women's Club was formerly created in 1917. In that same year, 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.

During the Great Depression, Lake Alfred suffered as did the rest of the nation. Building stopped and our city shut off the street lights as tax funds were not available. During the Second World War, Lake Alfred residents answered the call to service. Those at home rationed supplies and fuel was often not available. A local bus system was put in place carrying people back and forth from Winter Haven.

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. Once the home of Florida Gold, the processing plant was reverted to an Alcohol Distillery which still operates today.

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.

Lions Park

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 5,015. The government is council/manager. The services provided are water, sewer, sanitation, police, fire, recreation and a public library.

Appropriated Fund Types and Basis of Budgeting

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

Governmental Type Fund:

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

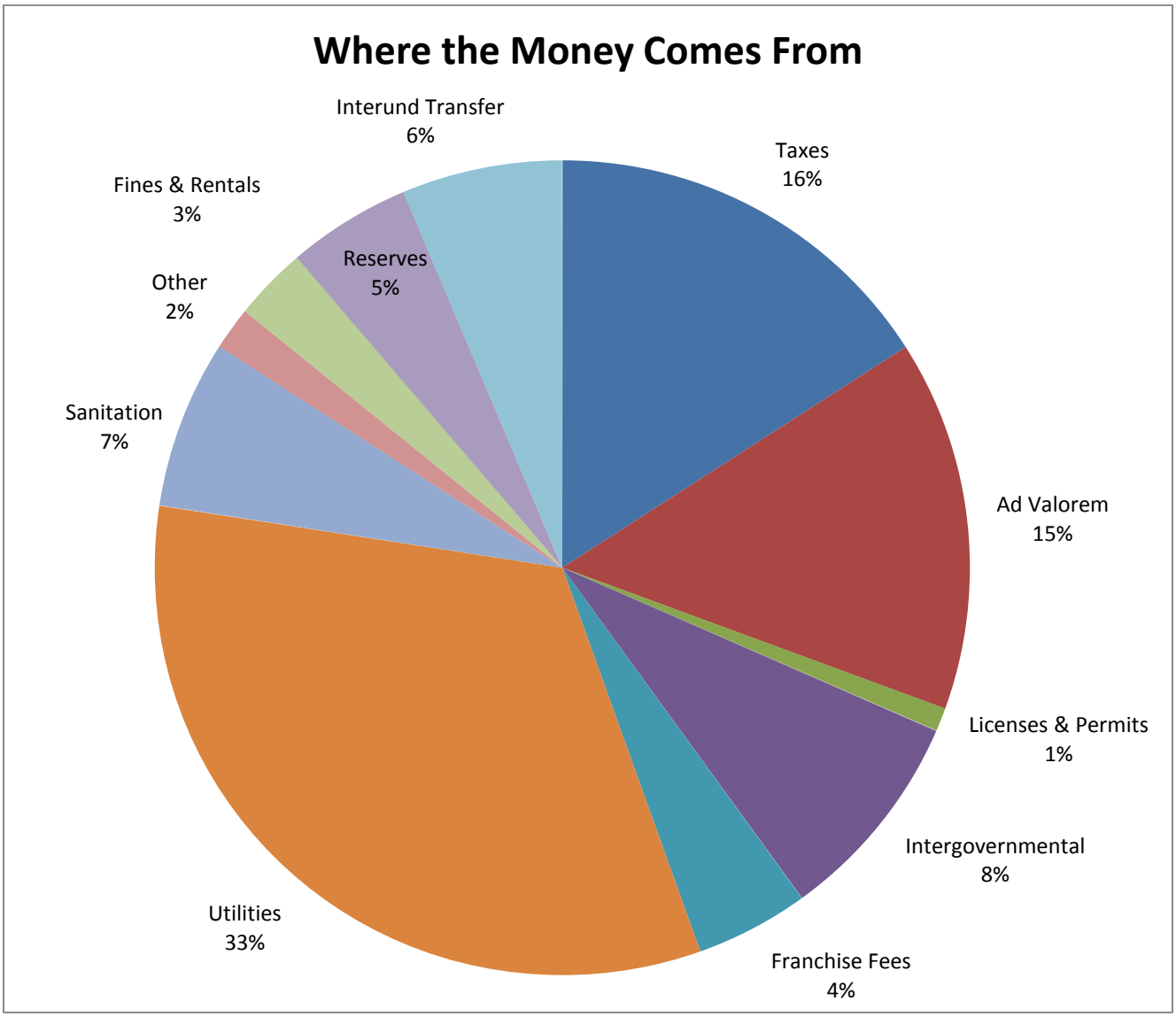
Enterprise Type Fund:

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

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

Revenue Sources and Trends

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

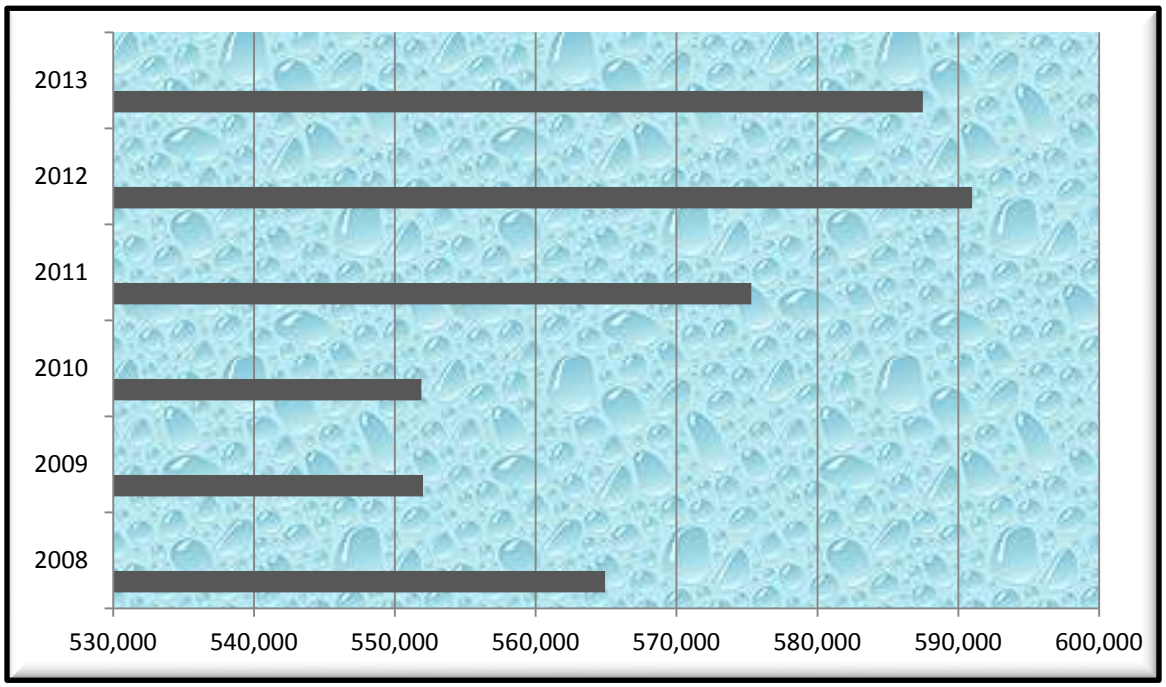


Utilities: Enterprise Fund

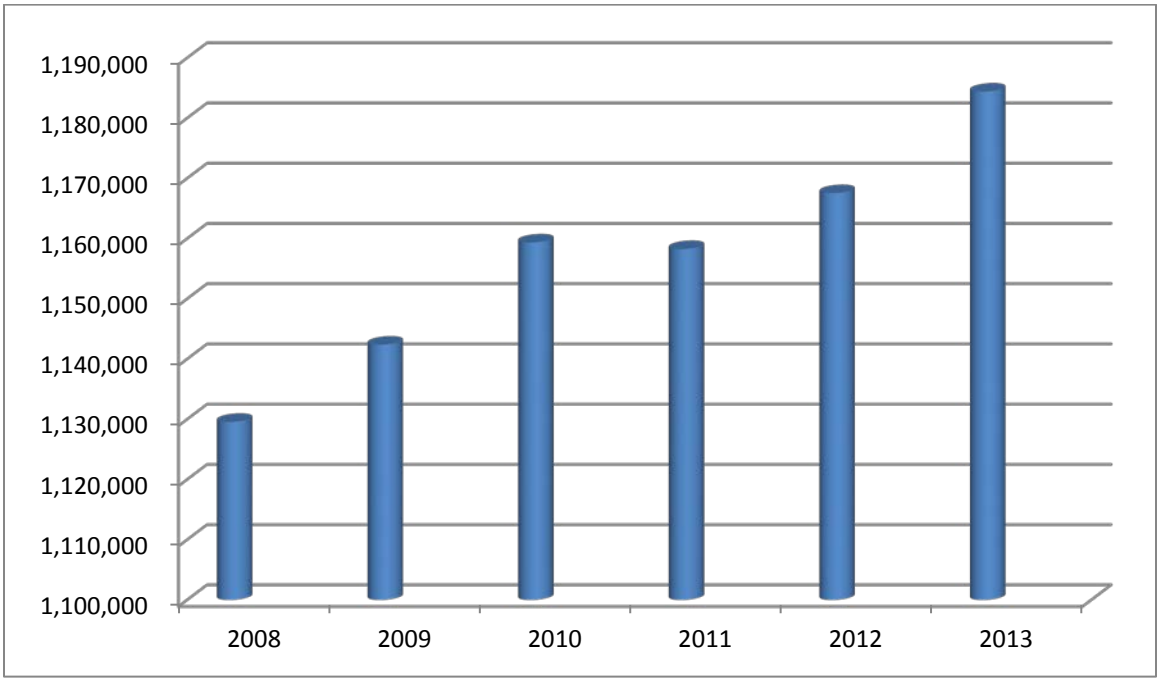
Utilities are the number one revenue source totaling $2,074,500 representing 35% of the 2013/2014 budget. The revenues are charges generated from monthly billings. There are approximately 3,100 customers. The average monthly bill for inside the city limits is $71.04 for all services. All services are 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 unusual spike in July and August in water revenue is due to the watering of lawns. 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.

Water Revenue



Waste Water Revenue

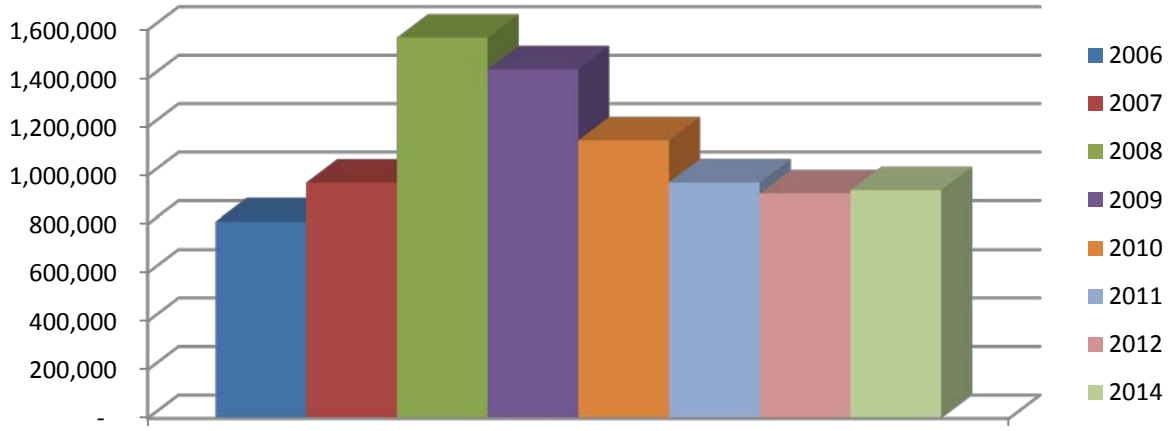


Other Taxes: General Fund

Other taxes are budgeted at $1,016,610 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 6% on electric.

Ad Valorem Taxes: General Fund

Ad valorem tax is budgeted at $939,640 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 7.5890 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.



Historical Tax Base

Year	Millage 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

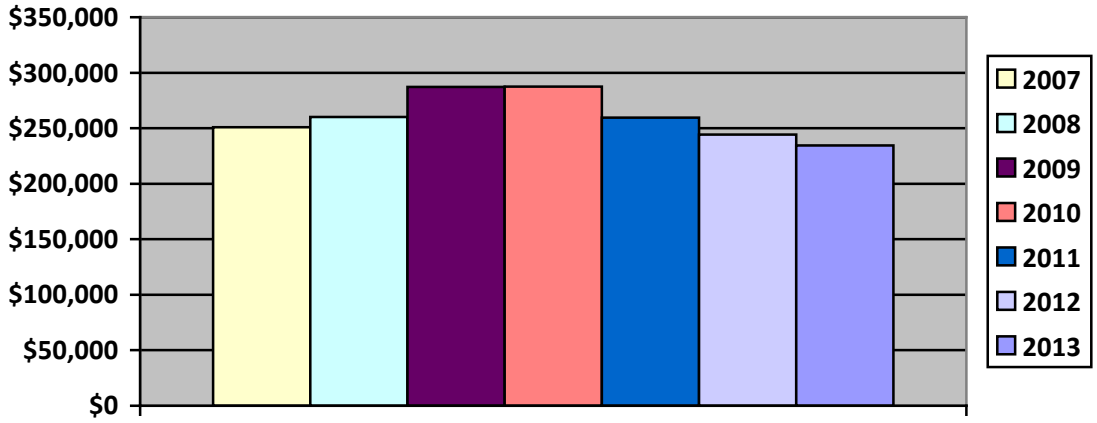
Intergovernmental Units: General Fund

The city receives revenue from the State of Florida and other government agencies. Revenue sharing is a source created by the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. Budgeted this year is $541,030. Fire Mutual Aid is received from the county so that the city's fire department covers their area, $184,920. The amount of $91,000 is a reimbursement from the schools to pay for two school resource officers.

Franchise Fees: General Fund

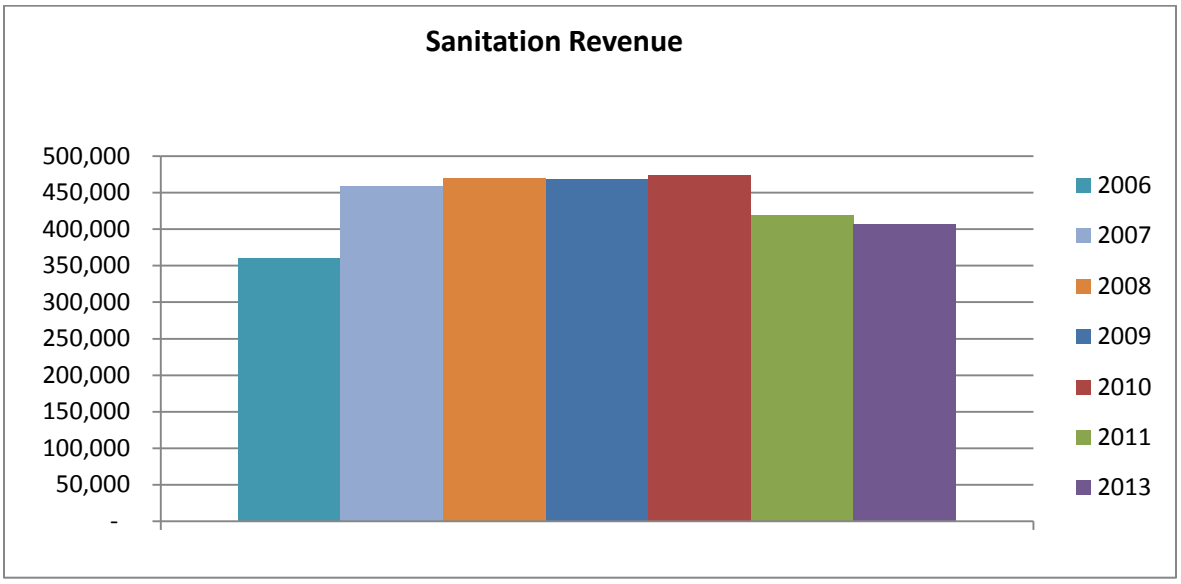
The city receives franchise fees from an electric company and also sanitation companies that are contracted with businesses. In 2007, the agreement with Tampa Electric was renewed, and revised to include industrial customers. The amount budgeted for this revenue is $240,000. The revenue line has declined for the past two years. Tampa Electric reduces the amount paid to the city by their total tax bill over twelve months. In 2011, the payment reduced the City's income by $1,801 monthly from $875.

Electric Franchise Fee



Sanitation: General Fund

In 2012, the sanitation department was moved into the general fund. The total operation generates $408,200 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 provided by a private company. There are approximately 1,800 customers. The base fee is $14.00 for residential service.



* 2007, fuel adjustment fee of 3.50 with a 3% increase annually

Non-Revenues: General Fund

The inter-fund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at $230,210. A cost allocation for administrative costs in the amount of $176,660 is being allocated as well. $25,000 will be allocated from General Fund reserves to fund capital needs and Recreation Impact fees are funding a new football scoreboard.. The use of fund balance fluctuates year to year based on circumstances and availability.

The next five pages provide a detail listing of revenues.

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Taxes				
Ad Valorem Taxes	920,201	926,120	939,640	939,640
9th Cent Gas Tax	18,090	23,115	20,000	20,000
Local Option Gas Tax	109,006	119,670	119,750	119,750
5th Cent Gas Tax	68,424	73,000	73,600	73,600
Casualty Insurance Tax	30,876	32,270	31,535	31,535
Electric Service Tax	290,107	295,925	280,000	280,000
Water Service Tax	48,125	45,740	48,000	48,000
Insurance Premium Tax	7,706	23,715	21,000	21,000
Propane Service Tax	14,360	11,120	12,000	12,000
Local Comm Tax	158,722	142,490	145,300	145,300
Half-Cent Sales Tax	247,945	262,035	265,425	265,425
Total Taxes	1,913,561	1,955,200	1,956,250	1,956,250
Licenses and Permits				
Business Tax	9,990	10,553	12,000	12,000
Remittance Fee	184	1,020	500	500
Education Fee	861	1,235	1,000	1,000
Alarm Permit	150	150	125	125
Building Inspections	385	630	500	500
Archive Fee	861	1,235	1,000	1,000
Liens - Violation of Ordinance	12,488	1,690	8,000	8,000
Lien Searches	1,350	2,415	2,000	2,000
Building Permits	24,900	39,510	35,000	35,000
Total Licenses & Permits	51,168	58,438	60,125	60,125

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Intergovernmental				
State Revenue Sharing	103,437	108,675	112,860	112,860
8th Cent Motor Fuel Tax	37,582	44,430	46,140	46,140
Mobile Home Licenses	13,546	14,820	15,000	15,000
Alcohol Beverage License	1,722	1,785	3,000	3,000
Grant - State of Florida	2,667	59,850	-	-
Grant - Police Dept	12,792	9,490	-	-
Grant - Police	1,000	1,000	9,770	-
Right of Way Maint	30,315	30,315	30,000	30,000
Signal Maint	2,701	2,780	2,700	2,700
Street Lights Maint	24,136	17,054	20,640	20,640
Grant - CDBG	46,498	-	-	30,000
SRO Supplement	93,448	92,265	91,000	91,000
Library Cooperative	45,000	33,730	25,000	25,000
Mutual Fire	184,919	184,810	184,920	184,920
Total Intergovernmental	599,764	601,004	541,030	561,260
Franchise Fees				
Electric	244,282	234,530	240,000	240,000
Gas	20,729	23,370	26,000	26,000
Solid Waste	21,604	18,895	22,000	22,000
Total Franchise Fees	286,614	276,795	288,000	288,000

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Charges for Services				
Zoning Fees	348	360	-	-
Variance	232	-	500	500
Library Printing	1,312	2,305	2,000	2,000
Notary Services	164	130	200	200
Copies & Research	731	40	500	500
Cemetery Sales	12,815	5,075	5,000	5,000
Summer Rec Program	19,004	26,250	24,000	24,000
Filing Fee-City Election	-	50	150	150
Police Reports & Services	741	885	1,000	1,000
Total Charges for Services	35,347	35,095	33,350	33,350
Sanitation				
Sanitation Revenue	295,048	301,400	305,000	305,000
Extra Trash Pickup	393	1,125	1,000	1,000
Fuel Adjustment Fee	86,834	90,740	90,000	90,000
Garbage Late Fees	12,739	13,175	12,000	12,000
Garbage Cans	100	45	200	200
Sanitation Reserve Fund	47,550	-	250,000	47,500
Equipment Reserve Fund	18,502	114,735	19,000	19,000
Total Sanitation	461,166	521,220	677,200	474,700

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Fines and Forfeitures				
Police Fines	29,385	14,985	30,000	30,000
Police Education	2,442	2,050	2,500	2,500
Forfeiture (Confiscated)	1,549	-	-	-
Police Detail	2,220	2,295	2,000	2,000
Library Fines	1,261	1,640	1,500	1,500
Restitution	6,012	1,455	3,000	3,000
Total Fines and Forfeitures	42,869	22,425	39,000	39,000
Rentals				
Rental - Highlands	2,450	2,675	3,000	3,000
Rental - Mackay Estates	16,048	14,960	12,000	12,000
Rental - Cancellation Fee	996	1,175	1,000	1,000
Rental - Lions Park	1,201	1,500	1,000	1,000
Rental - Tower	132,869	143,010	130,000	130,000
Rental - Ball Field	240	90	300	300
Total Rentals	153,804	163,410	147,300	147,300
Interest Earned				
Interest Income	9,525	8,895	8,000	8,000

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Miscellaneous Income				
Sale of Surplus Property	6,167	14,460	10,000	10,000
Motor Fuel Tax Refund	5,163	4,530	4,500	4,500
Christmas Party Donations	1,225	150	-	-
Mackay Park Donations	1,000	25	-	-
Bluegrass Bash	4,672	7,850	8,000	8,000
Recreation Donations	1,000	1,000	1,000	1,000
Miscellaneous Income	13,093	13,785	12,000	12,000
Storage	1,900	2,200	1,200	1,200
Grillin & Chillin	9,915	8,305	3,000	3,000
Insurance Proceeds	14,209	12,395	9,670	9,670
Event Reimbursement	1,000	625	1,200	1,200
Ridge League Receipts	1,024	3,695	1,500	1,500
Veteran's Memorial	100	31,260	-	-
Vending Machine Sales	1,265	-	-	-
Total Miscellaneous	61,734	100,280	52,070	52,070
Subtotal before Transfers	3,618,058	3,742,762	3,802,325	3,620,055

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Transfers				
Recreation Impact Fees	-	-	15,000	-
Local Option Gas Tax	-	-	-	73,600
Public Safety Impact Fees	-	25,475	-	-
General Fund Reserve	-	101,912	25,000	-
Interfund Transfer	-	118,235	230,210	223,930
Cost Allocation	-	-	176,660	176,715
Reserve - Leet Fund	-	-	2,000	2,000
Total Transfers	-	245,622	448,870	476,245
Total General Fund Revenues	3,618,058	3,988,384	4,251,195	4,096,300
Stormwater				
Stormwater Revenue	55,279	55,808	55,000	55,000
Reserve	-	-	10,990	-
Total Stormwater	55,279	55,808	65,990	55,000

Enterprise Revenue

Account Description	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Proposed	FY 14/15 Planned
Water Revenue	589,708	587,496	600,000	600,000
Temp Water Service	950	2,550	2,000	2,000
Irrigation	124,766	122,054	125,000	125,000
Sewer Revenue	1,167,246	1,184,400	1,165,000	1,165,000
Tap Fees	600	1,950	1,500	1,500
Turn On Fee	20,590	21,015	22,000	22,000
Scrap Metal	14,394	6,849	10,000	10,000
Hay Proceeds	252	-	500	500
Non Payment Fees	48,340	33,352	35,000	35,000
Water Meter Fee	3,500	12,500	8,000	8,000
NSF Check Fee	1,725	1,150	2,000	2,000
Late Fees	49,953	50,180	50,000	50,000
Turn Off Fee	13,865	16,870	16,000	16,000
Service Work Orders	163	295	500	500
Bad Debt Collections	1,941	2,069	2,000	2,000
Interest - Bank	16,636	5,529	10,000	10,000
Waste Water Reserve	-	69,000	25,000	-
Miscellaneous	3,239	53	-	-
Total Enterprise Revenue	2,057,868	2,117,312	2,074,500	2,049,500
Total Revenues – All Funds	**$5,733,257**	**$6,153,925**	**$6,391,685**	**$6,200,800**

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

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

$100 -$499.99

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

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

$500-$4,999.99

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

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

$5,000 to $9,999.99

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

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

$10,000 or higher:

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

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

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

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

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

Fund Balance Reserve Policy

In 2011, a Fundbalance policy was adopted to secure an 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

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

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

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

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 2013
Bank Note – BB & T	**2,358,619**	**2012**	**9/30/2023**	**2.37%**	**$ 238,443**
Debt Consolidation Note					
Pledged – Water & Sewer					
Quarterly Payment of $ 59,611	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Principal	55,729	45,966	46,239	46,513	
Interest	3,882	13,645	13,372	13,098	
DEP Loan – 719090	**3,900,127**	**2007**	**2027**	**2.200%**	**$ 315,646**
Waste Water Plant					
Pledged – Sewer					
Semi – Annual Payment $157,823	Jan 15th		July 15th		
Principal	116,162		114,897		
Interest	41,661		42,926		
Total Enterprise	**$6,484,800**				**$554,089**

Budget Calendar

July 1st	Property Appraiser Certifies Taxable Value to the City
July 7th	Budget Workshop
July 22nd	Commission Meeting – Set Proposed Millage Rate
Aug 3rd	Advise the Property Appraiser of the Proposed Millage Rate
Aug 5th	Commission Meeting – No Budget Action
Aug 19th	Commission Meeting – No Budget Action
Aug 19th	Property Appraiser Mails out Trim Notices
Sept 5th	Board of County Commissioners Budget Hearing
Sept 9th	Lake Alfred's First Public Hearing on the Tentative Millage and the Tentative FY 13/14 Budget and Planned Budget for FY 14/15
Sept 10th	School Board Final Public Hearing on Budget
Sept 12th	Board of County Commissioners Final Budget Hearing
Sept 18th	Lake Alfred's Mandated Advertisement in Local Paper
Sept 23rd	Lake Alfred's Final Public Hearing on the Millage and Budget for FY 13/14 and Planned Budget for 14/15

- CIP is currently approved with Budget.

Budget Process

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

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

Midyear the finance department prepares a budget adjustment that is approved by ordinance. If expenditures are more than budgeted 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.

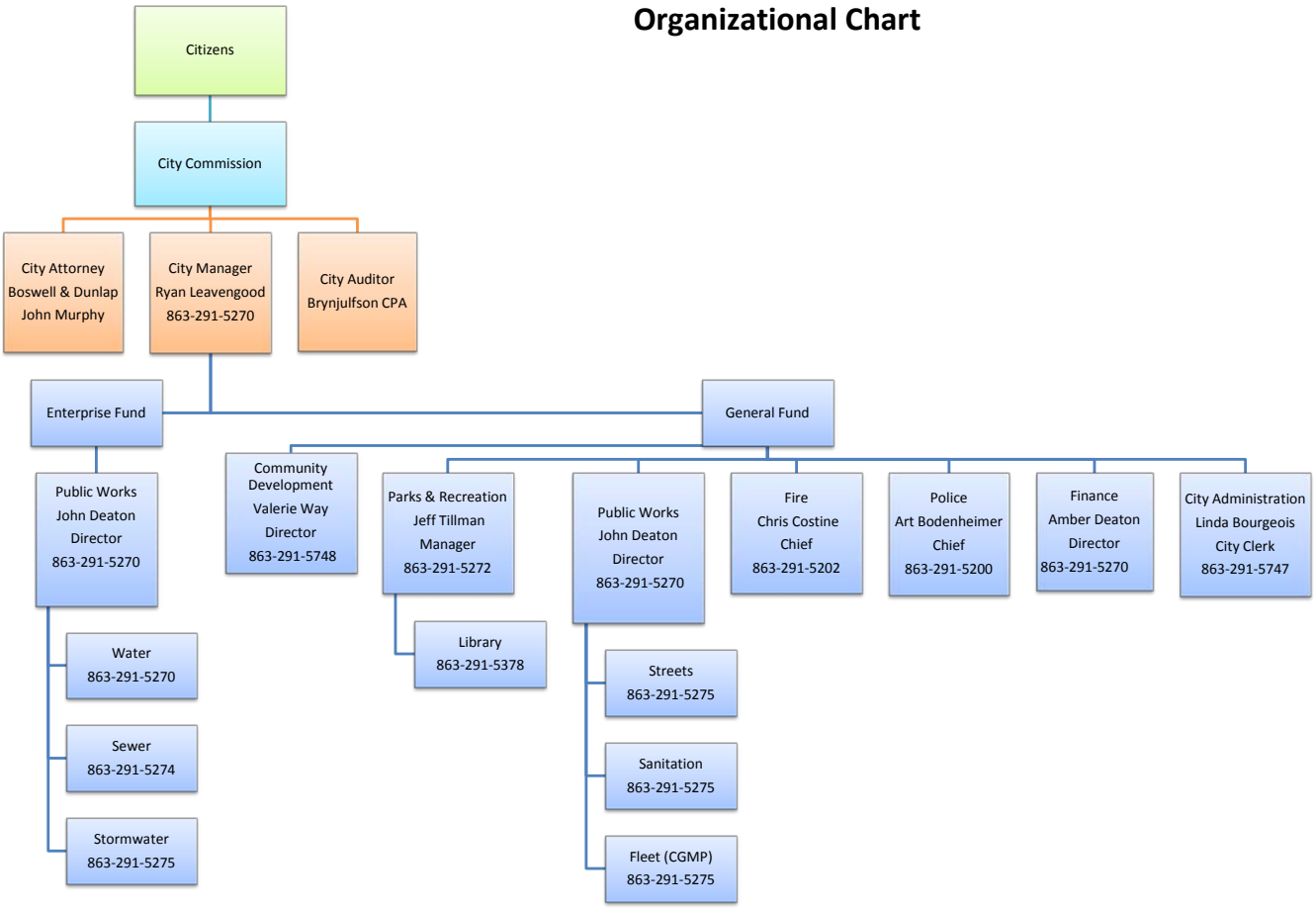
Capital Budget Process

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

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

Both budgets are undergoing changes in the coming budget year. It is unclear at this time how many changes there will be.

City of Lake Alfred
Organizational Chart



Summary

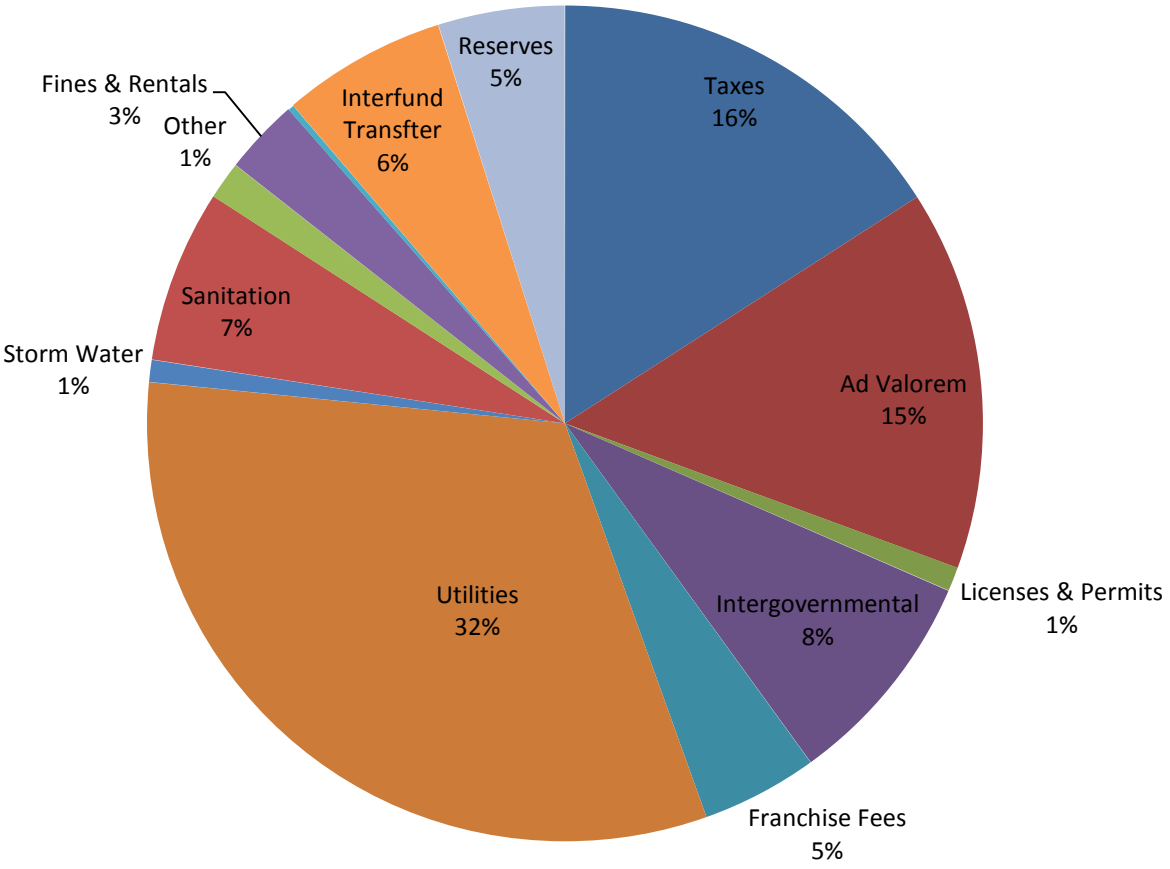
-

Summary for All Funds

	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Revenues				
Taxes	1,913,562	1,955,200	1,956,250	1,956,250
Licenses & Permits	51,169	58,438	60,125	60,125
Intergovernmental	599,763	593,425	541,030	561,260
Franchise Fees	286,615	276,795	288,000	288,000
Charges For Services GF	35,347	35,095	33,350	33,350
Charges For Services EF	2,059,864	2,117,312	2,049,500	2,049,500
Sanitation	465,227	406,485	427,200	474,700
Stormwater	55,279	55,808	55,000	55,000
Other	69,758	109,175	60,070	60,070
Fines & Rentals	196,673	185,835	186,300	186,300
Impact Fees	-	25,475	15,000	-
Interfund Transfer	-	118,235	406,870	400,645
Reserves	-	216,647	312,990	75,600
	$ 5,733,257	$ 6,153,925	$ 6,391,685	$ 6,200,800
Expenditures				
Administration	1,209,702	900,320	1,469,395	1,438,750
Police	879,595	777,125	775,890	768,185
Fire	498,748	666,130	508,745	507,465
Community Development	249,253	204,055	251,600	181,765
Public Works	816,395	648,320	400,005	594,155
Parks & Recreation	188,503	306,800	231,680	243,700
Library	92,373	125,935	118,955	124,550
Sanitation	269,769	352,120	494,925	237,730
Storm Water	107,806	55,808	65,990	55,000
Utilities	1,671,878	1,537,380	1,520,410	1,495,410
Debt Service	611,488	579,932	554,090	554,090
	$ 6,595,510	$ 6,153,925	$ 6,391,685	$ 6,200,800

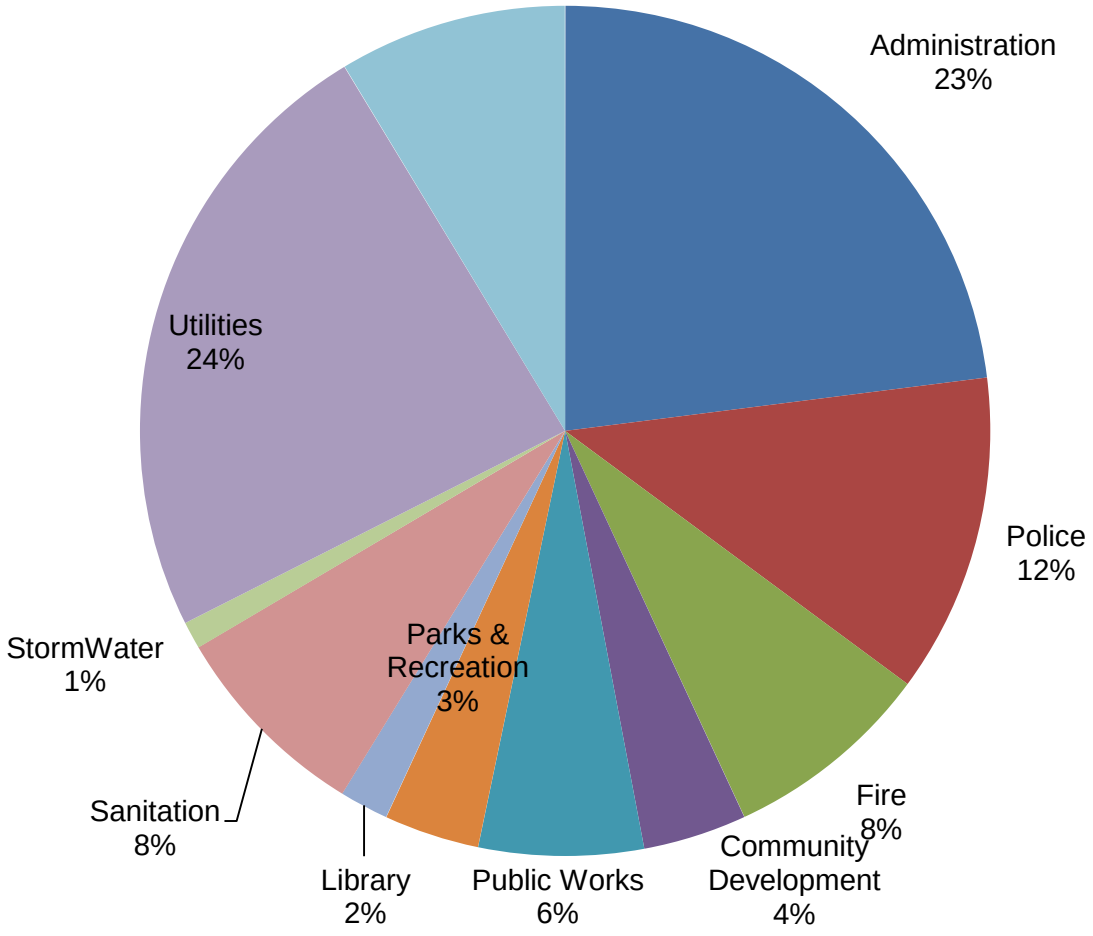
Summary of All Revenues for All Funds

	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Taxes	993,361	1,029,080	1,016,610	1,016,610
Ad Valorem	920,201	926,120	939,640	939,640
Licenses & Permits	51,169	58,438	60,125	60,125
Intergovernmental	599,763	593,425	541,030	561,260
Franchise Fees	286,615	276,795	288,000	288,000
Utilities	2,059,864	2,117,312	2,049,500	2,049,500
Storm Water	55,279	55,808	55,000	55,000
Sanitation	465,227	406,485	427,200	474,700
Other	105,105	144,270	93,420	93,420
Fines & Rentals	196,673	185,835	186,300	186,300
Impact Fees	-	25,475	15,000	-
Interfund Transfter	-	118,235	406,870	400,645
Reserves	-	216,647	312,990	75,600
	$ 5,733,257	$ 6,153,925	$ 6,391,685	$ 6,200,800



Summary of Expenditures for All Departments

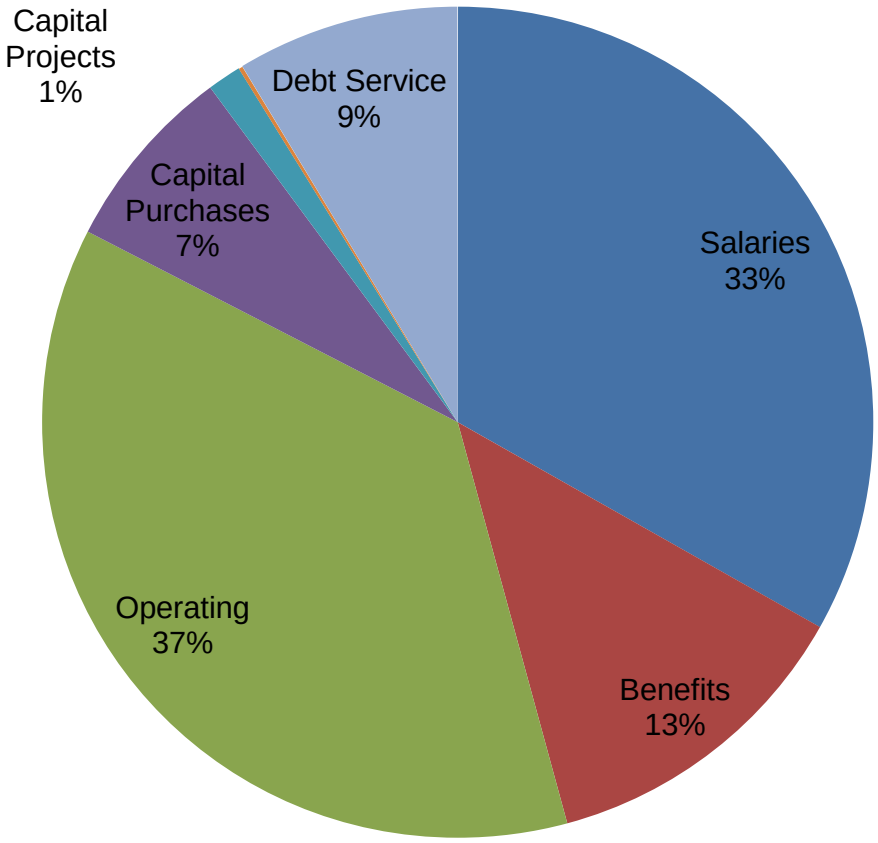
	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Administration	1,209,702	900,320	1,469,395	1,438,750
Police	879,595	777,125	775,890	768,185
Fire	498,748	666,130	508,745	507,465
Community Development	249,253	204,055	251,600	181,765
Public Works	816,395	648,320	400,005	594,155
Parks & Recreation	188,503	306,800	231,680	243,700
Library	92,373	125,935	118,955	124,550
Sanitation	269,769	352,120	494,925	237,730
StormWater	107,806	55,808	65,990	55,000
Utilities	1,671,878	1,537,380	1,520,410	1,495,410
Debt Service	611,488	579,932	554,090	554,090
	$ 6,595,510	$ 6,153,925	$ 6,391,685	$ 6,200,800



Summary of Costs by Type

FY 13/14

Salaries		2,121,815	33%
Benefits		802,325	13%
Operating		2,353,955	37%
Capital Purchases		465,500	7%
Capital Projects		84,000	1%
Reserve		10,000	0%
Debt Service		554,090	9%
	$	6,391,685	100%



Summary of Capital Projects

	FY 13/14	FY 14/15
General Government		
Phone system upgrade Phase 3	$ 10,000	$ 5,000
Estimate for Project $45,066 - 7 phases		
Funded by General Fund revenues		
Community Development		
CRA Plan	$ 30,000	
Funded by General Fund revenues		
Wayfinding Signage	$ 40,000	
Funded by General Fund revenues		
Roads & Streets		
Street Resurfacing		$ 150,000
Funded by Local Option Gas Taxes		
Parks & Recreation		
Mackay Upstairs Balcony Repairs		$ 30,000
Funded by General Fund revenues		
Resurface Basketball Courts		
Funded by General Fund revenues	$ 4,000	
Total Projects	**$ 84,000**	**$ 185,000**

Summary of Capital Purchases

	FY 13/14	FY 14/15
Police		
Car	$ 30,000	$ 30,000
Funded with General Fund revenues		
Fire		
Hose Tester	$ 3,000	
Funded with General Fund Revenues		
Fire Engine	$ 50,000	$ 50,000
Funded with General Fund Revenues		
Public Works		
95 Gallon Containers	$ 8,000	
Funded with Sanitation Equipment Reserves		
Mower	$ 8,500	
Funded with General Fund Reserves		
Garbage Truck	$ 250,000	
Funded with Sanitation Vehicle Reserves		
Parks		
Football Scoreboard	$ 15,000	
Funded with Recreation Impact Fees		
Library		
Computers		$ 5,000
Funded with General Fund revenues		
Storm Water		
Sampler	$ 16,000	
Funded with Stormwater reserves and revenues		
Public Utilities		
Refurbish High Service Pumps	$ 30,000	
Mobile Utility Data Collectors	$ 15,000	
Concrete Drying Bed	$ 14,000	
VFD Controller	$ 9,000	
Mower	$ 8,500	
Portable Light Towers	$ 8,500	
Service Vehicle		$ 25,000
Mini Excavator		$ 60,000
All Funded with Enterprise Revenues		
Total Costs	**$ 465,500**	**$ 170,000**

Fund Balance Summary

General Fund

		FY 13/14
Revenues & Other Sources	$	4,226,195
Expenditures & Other Uses	$	4,251,195
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	$	(25,000)
Beginning Fund Balance - October 1,2013	$	1,487,891
Ending Fund Balance - September 30,2014	$	1,462,891

City of Lake Alfred Staffing Summary

	2008	2009	2010	2011	2012	2013	2014	% OF TOTAL
General Fund								
City Commission	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3.52%
City Administration	4.0	4.5	4.0	4.0	3.0	3.0	2.0	2.82%
Finance	4.0	4.0	4.0	4.0	4.0	3.5	4.0	5.63%
Public Safety								
Police	15.0	15.0	16.0	16.0	16.0	16.0	16.0	22.54%
Fire	12.0	12.0	12.0	13.0	14.0	14.0	14.0	19.72%
Community Development	4.5	3.0	2.0	2.0	3.0	3.0	3.0	4.23%
Library	1.5	1.5	1.5	2.0	2.0	2.5	2.5	3.52%
Parks & Recreation	4.5	3.0	3.0	4.5	4.5	5.5	5.5	7.75%
DPW Administration	2.0	2.0	2.7	2.5	4.0	3.0	1.0	1.41%
Building Maintenance	1.0	1.0	1.5	1.0	1.0	1.0	1.0	1.41%
CGMP	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.41%
Sanitation & Refuse	6.0	6.0	6.0	4.0	4.0	4.0	4.0	5.63%
Roads & Streets	4.0	3.0	3.0	3.7	6.0	6.0	5.0	7.04%
Total General Fund	**62.0**	**58.5**	**59.2**	**60.2**	**65.0**	**65.0**	**61.5**	**86.62%**
Enterprise Fund								
Utilities (Water & Wastewater)	10.5	10.5	10.5	10.5	9.5	9.5	9.5	13.38%
Stormwater	1.0	0.0	0.3	0.3	0.0	0.0	0.0	0.00%
Total Enterprise Fund	**11.5**	**10.5**	**10.8**	**10.8**	**9.5**	**9.5**	**9.5**	**13.38%**
Total Staff	**73.5**	**69.0**	**70.0**	**71.0**	**74.5**	**74.5**	**71.0**	**100.0%**

Full Time Employee = 1
Part Time Employee = .5

Changes for this Budget Year

Public Works Director and Administrative Assistant moved to Utilities 100%

Finance Clerk position made full-time

Streets Lead position eliminated (retired)

Service Worker 1 position eliminated in Utilities (attrition)

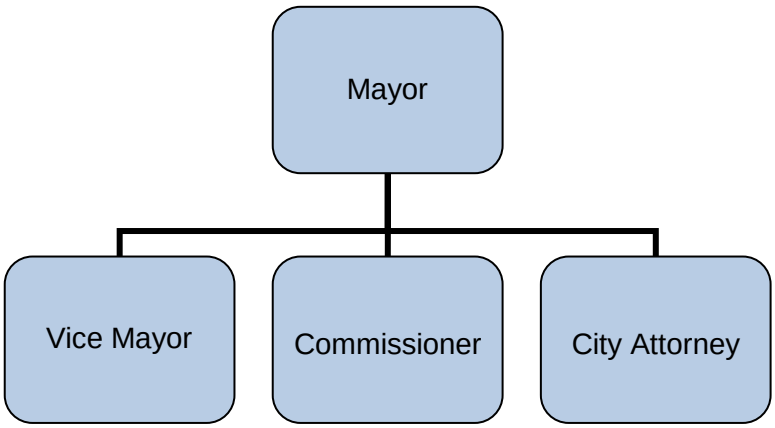
Deputy City Clerk position eliminated (attrition)

Page intentionally left blank.

Departments

-

CITY COMMISSION
GENERAL GOVERNMENT
CITY ATTORNEY



Primary Duties

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

2013 Highlights

- ✓ Adopted Downtown Visioning Plan
- ✓ Approved New Pay Plan
- ✓ Adopted Balanced Budget
- ✓ Approved New Personnel Manual
- ✓ Incorporated Senate Bill 50 – Public Participation

Goals & Objectives

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

Performance Measure	2009	2010	2011	2012	2013
Number of Meetings	25	25	28	26	29
Passed Ordinances	21	20	19	14	16
Passed Resolutions	19	15	23	15	22
Proclamations	8	8	7	8	6
Passed a balanced budget	Yes	Yes	Yes	Yes	Yes

Major Changes

Personnel Services — All health insurance, retirement contributions and workers compensation have been combined into General Government.

Operating Expenses — Property and Liability premiums, accounting and auditing, and IT costs have been combined into General Government.

Capital Purchase — None

Capital Project — VOIP phone implementation

Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Mayor	0	1	1	1	1	1	0
Vice – Mayor	0	1	1	1	1	1	0
Commissioners	0	3	3	3	3	3	0
	0	5	5	5	5	5	0

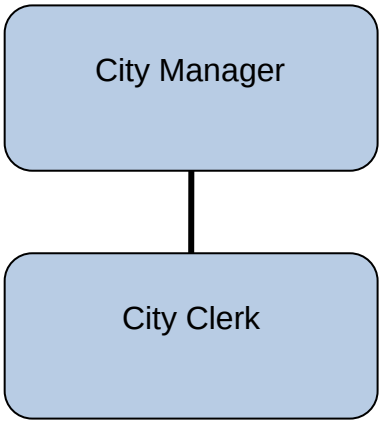
General Government (510.0)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
422.000	General Retirement	$ 99,432	$105,903	$ 205,340	$ 205,340
422.100	Public Safety Retirement	37,346	104,841	115,130	115,130
423.000	Group Health Insurance	6,245	129,355	318,500	318,500
423.000	HRA Reimbursement	13,330	2,000	5,000	5,000
424.000	Workers Comp Insurance	-	-	65,000	65,000
425.000	Unemployment Benefits	793	200	1,000	1,000
432.000	Accounting and Auditing	31,271	33,010	46,300	46,300
434.000	Contractual Services	21,175	23,195	24,000	24,000
440.200	Employee Party	4,088	3,420	3,500	3,500
440.201	Ridge League Dinner	1,611	4,440	1,000	1,000
445.000	Property & Liability	5,567	5,450	113,100	113,100
449.000	Insurance Claims	-	1,000	2,000	2,000
452.300	IT– Software & Hardware	1,274	8,955	8,000	8,000
510.979	Reserve – Fire Engine	-	-	50,000	50,000
510.996	Reserve – Sanitation	-	-	-	47,500
510.997	Reserve – Equipment	-	-	11,000	19,000
510.998	Reserve – Local Gas Tax	-	-	73,600	-
464.100	Capital- Equipment	-	12,005	5,000	5,000
531.000	Donations	9,000	4,635	5,000	5,000
510.999	Contingencies	-	-	19,895	-
	Total	**$ 232,132**	**$ 436,285**	**$ 1,077,365**	**$ 1,045,450**

R & M = Repair and Maintenance

*Highlighted all changes.

City Commission (511.0)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 14,148	$ 14,067	$ 14,310	$ 14,310
440.200	Ridge League Dinner	-	-	1,000	1,000
440.300	Training & Travel	7,555	5,505	8,000	8,000
443.200	Electric	5,854	5,830	5,500	5,500
445.000	Property & Liability	18,315	16,865	-	-
451.000	Office Supplies	-	50	500	500
452.000	Operating Supplies	3,319	805	500	500
452.940	Uniforms & Shoes	274	50	800	800
454.000	Subscriptions	1,241	1,240	1,250	1,250
458.902	Cost Allocation - Admin	(5,303)	-	-	-
	Total	**$ 82,387**	**$ 48,780**	**$ 30,760**	**$ 30,760**
City Attorney (514.0)					
431.400	Legal Services	$ 63,216	$ 68,437	$ 65,000	$ 65,000

CITY ADMINISTRATION

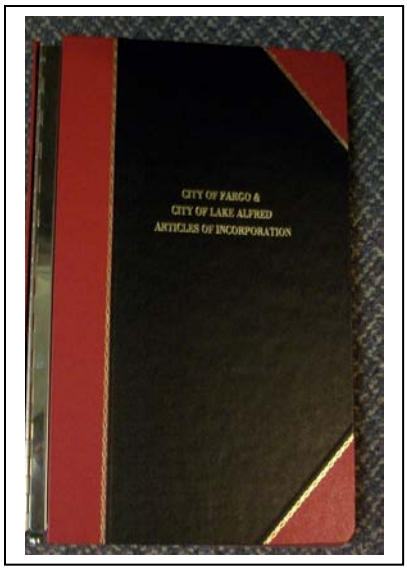


Primary Duties

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 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 one of apolitical and ensures the adherence to established policy and public law. The City Clerk is understood as 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.



2013 Highlights

- ✓ Implementation and adoption of the citywide pay plan
- ✓ No election held in 2013
- ✓ Launched new website
- ✓ Established four Economic Enhancement Districts
- ✓ Completed Veterans Memorial Project
- ✓ 1st set of historical records professionally preserved

Goals & Objectives

- Consideration of establishing a Community Redevelopment Agency (CRA)
- 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
- Search avenues of available grant funding for City projects
- Continue efforts for an industrial park
- Plan for 2015 Centennial

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Agendas and Minutes:							
City Commission	29	29	27	27	28	31	29
Planning Board	11	9	7	7	8	14	+
Other advisory boards	14	14	8	16	26	22	+
Business Tax Receipts Issued	254	257	240	185	218	261	224
Cemetery sales	24	13	20	18	23	14	13
Cash Receipts Processed	398	390	450	573	498	*	*
Grants (in progress & new)	0	8	5	3	3	1	0

+With elimination of the Deputy City Clerk position, the City Clerk is responsible for City Commission meetings only. All other meetings are organized and prepared by their respective departments.

*All cash receipting has been centralized with Utility Billing staff.

Major Changes

Personnel Changes Eliminated Deputy City Clerk Position. The City Manager is not a part of the Pension plan therefore city contributions remain in this department.

Operating Expenses Travel and Training reduced. New records maintenance line to maintain historical records.

Capital Purchases None

Capital Projects None

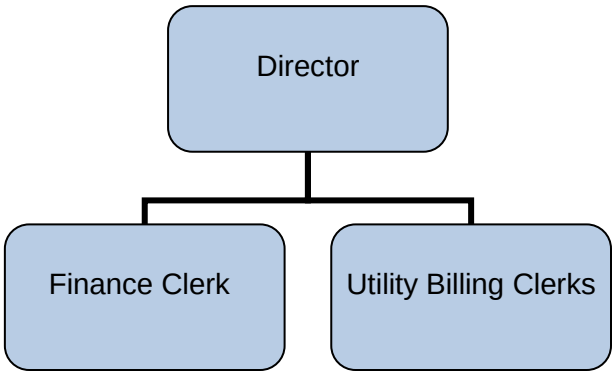
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
City Manager	1	0	1	1	1	1	0
City Clerk	1	0	1	1	1	0	0
Deputy City Clerk	0	0	1	0	1	1	-1
	2	0	3	2	3	2	-1

City Administration (512.1)		**FY 11/12 Actual**	**FY 12/13 Actual**	**FY 13/14 Adopted**	**FY 14/15 Planned**
Salaries & Benefits		$ 216,031	$ 209,545	$ 156,035	$ 156,120
431.200	Deed Recording Escrow	300	50	300	300
431.500	Employee Exams	42	-	50	50
434.600	Municipal Code Corp	2,733	1,035	3,000	3,000
440.300	Training & Travel	4,638	7,040	5,000	5,000
441.000	Communications	1,949	1,785	2,000	2,000
441.100	Nextel	857	740	600	600
443.200	Electric	1,901	2,325	2,000	2,000
445.000	Property & Liability	238	225	-	-
446.000	R & M Services	495	-	500	500
446.100	R & M Auto	174	125	500	500
446.120	R & M Copier	3,719	3,370	4,000	4,000
446.200	R & M Records	-	4,920	-	-
446.348	R & M Software	4,850	4,375	2,200	2,200
449.000	Legal Advertisement	7,519	5,600	7,500	7,500
451.000	Office Supplies	504	485	500	500
452.000	Operating Supplies	3,625	3,160	3,500	3,500
452.700	Fuel	537	365	500	500
453.100	City Election Expense	-	50	1,800	1,800
454.000	Subscriptions	891	1,420	1,900	1,900
458.902	Cost Allocation - Admin	(49,124)	-	-	-
	Total	**$ 201,879**	**$ 246,615**	**$ 191,885**	**$ 191,970**

R & M = Repair and Maintenance

FINANCE DEPARTMENT

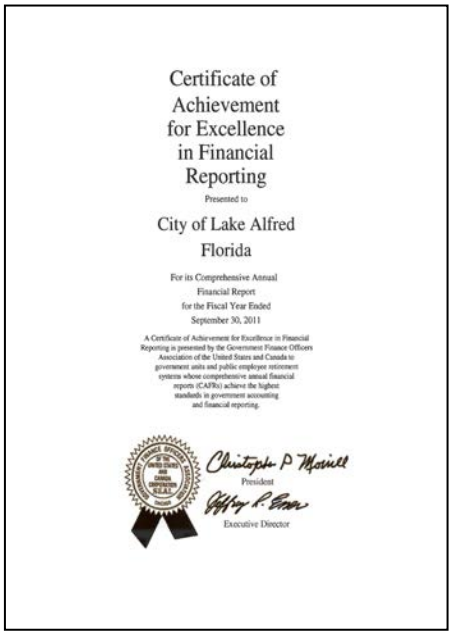


Primary Duties

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.

2013 Highlights

- ✓ No Audit Comments
- ✓ Received GFOA Budget Award
- ✓ Received GFOA CAFR Award – 1st Time
- ✓ Business Tax Receipts moved to Finance
- ✓ Began providing notary services



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Lake Alfred
Florida

For its Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

Goals & Objectives

- Obtain CGFO Certification
- Update Finance Department Operating Manual
- Update Fund Management System
- Update Investment, Fixed Assets and Purchasing Policies
- Cross train Finance Department staff
- Encourage customers to use on-line payment options
- Reduce Audit Fees
- Update Finance website page
- Implement a computer replacement program

Performance Measures	2008	2009	2010	2011	2012	2013
Award for Outstanding Budget. Received?	Yes	Yes	Yes	Yes	Yes	Appling
Award for CAFR	N/A	N/A	N/A	No	Yes	Applying
Number of Checks (A/P)	1,942	2,005	2,016	1,771	1,727	2,096
Number of Electronic Checks	125	131	184	143	142	160
Invoices Processed	3,450	3,286	3,576	3,840	3,651	4,358
ACH – utility payments	2,535	2,894	2,993	3,243	3,546	3,622
On-line utility payments	788	780	901	1,497	1,684	1,856
Over the counter payments	27,596	27,100	26,730	26,264	26,225	28,507
Average Daily Payments	-	-	-	-	-	114
Audit Comments	3	3	0	0	0	N/A

Major Changes

Personnel Costs Finance Clerk full time for 13/14 and 14/15 budgets

Operating Expenses Accounting and Auditing moved to General Government

Capital Purchases None

Capital Projects None

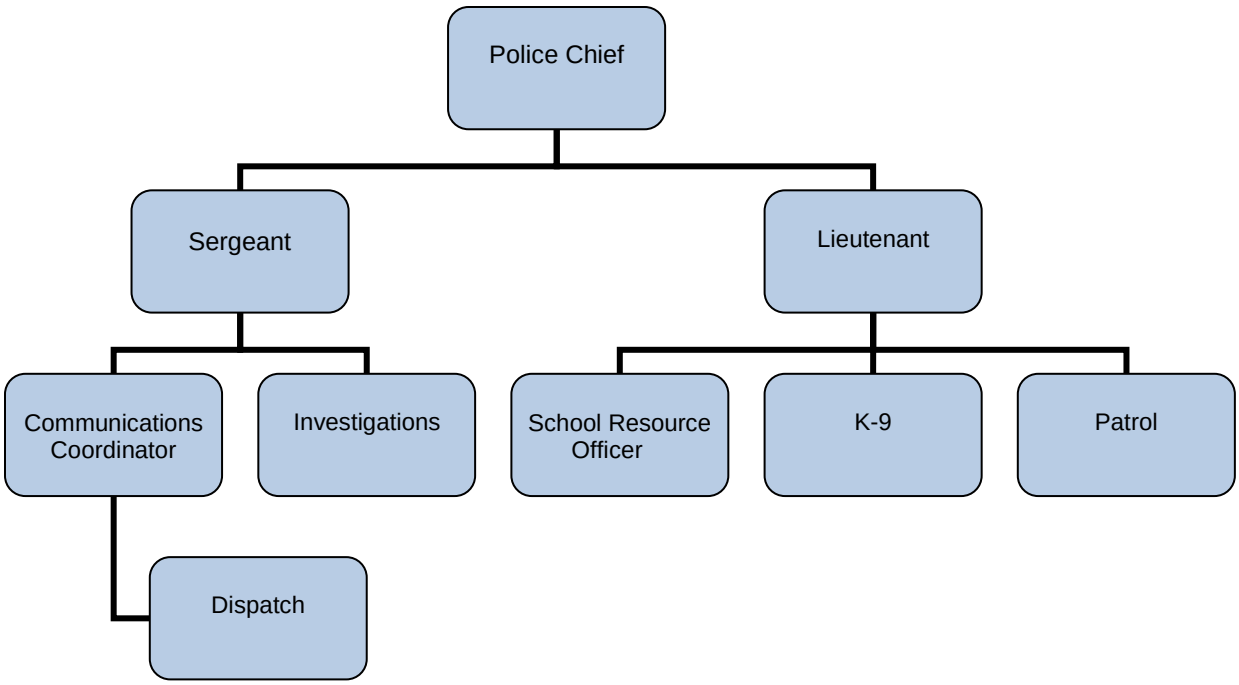
Staffing & Personnel

	Full Time	FY 13	FY 12	FY 11	FY 10	Total Change
Finance Director	1	1	1	1	1	0
Finance Clerk	1	1	1	1	1	0
Utility Billing	2	2	2	2	2	0
	4	4	4	4	4	0

Finance (513.0)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 88,410	$ 92,490	$ 91,340	$ 92,525
431.300	Employee Exams	-	45	50	50
433.000	Bank Charges	528	110	500	500
440.300	Training & Travel	2,051	830	500	500
441.000	Communications	2,842	2,545	2,800	2,800
441.100	Nextel	541	230	-	-
443.200	Electric	1,901	2,325	2,000	2,000
446.000	R & M Services	2,350	870	1,500	1,500
44.348	R & M Software	6,700	6,700	6,700	6,700
451.000	Office Supplies	571	860	1,000	1,000
452.000	Operating Supplies	1,719	2,245	2,000	2,000
452.940	Uniforms	719	480	800	800
454.000	Memberships	195	160	195	195
458.903	Cost Allocation – Admin	(36,158)	-	-	-
464.100	Capital- Equipment	13,354	-	-	-
	Total	**$ 113,317**	**$ 109,850**	**$ 109,385**	**$ 110,570**

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.

2013 Highlights

- ✓ One new patrol car
- ✓ Completion of CAD Implementation
- ✓ K-9 Unit completed full certification
- ✓ License plate readers fully functional
- ✓ AED training and implementation

Goals & Objectives

- To complete 2nd phase of county wide computer system implementation
- Continue vehicle replacement program
- Seek grant funding for equipment needs
- Increase personnel by one officer
- Complete Public Safety building renovation

Performance Measures	2006	2007	2008	2009	2010	2011	2012
Calls for Service	5,562	5,570	5,695	4,770	5,446	6,026	5,712
Calls a Day	15.2	15.2	15.6	13.06	14.9	16.5	15.6
TICKETS							
Total Number of Tickets	1,201	1,676	1,733	1,961	1,201	1,630	1,109
Civil	136	277	159	51	107	263	217
Non-Moving	371	360	337	398	3	203	170
Criminal	230	335	118	274	61	53	50
Moving	554	836	1,119	1,238	1,030	1,111	671
Number of Forfeitures	6	6	7	3	4	5	3
Total Crashes	125	101	134	82	129	114	126
Public Safety Seminars	10	10	10	10	10	10	10
Grants Applied For	2	3	2	4	2	2	2

Major Changes

Personnel Costs	State contributions for retirement contributions remain in departments.
Operating Expenses	Radio line increased due to required contribution to county for radio system. New Computer replacement line item added.
Capital Purchases	New patrol car
Capital Projects	Tiburon Communication Project (county wide communication system), Renovation of Public Safety Building

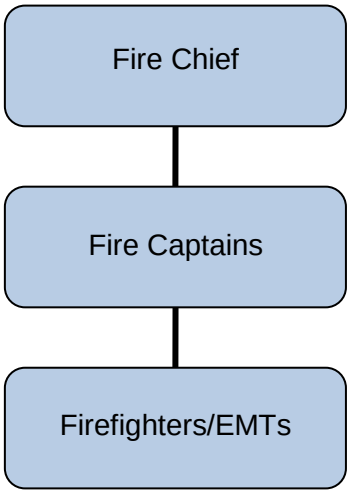
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Police Chief	1	0	1	1	1	1	0
Lieutenant	1	0	1	1	0	0	0
Sergeant	1	0	1	1	2	2	0
Corporal	0	0	1	1	0	0	0
School Resource	2	0	1	1	2	2	0
K-9 Officer	1	0	0	0	1	1	0
Patrol Officers	4	0	5	5	5	3	0
Communications	5	0	5	5	5	5	0
	15	0	15	15	16	14	0

Police (521.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 734,434	$ 636,322	$ 642,270	$ 644,335
414.000	Overtime	2,671	4,479	4,000	4,000
431.500	Employee Exams	1,353	594	1,000	1,000
440.300	Training & Travel	4,296	2,795	4,500	4,500
441.000	Communication	7,370	8,024	8,000	8,000
441.100	Nextel	2,074	1,529	1,800	1,800
443.200	Electric	8,774	10,245	8,500	8,500
445.000	Property & Liability	5,104	4,705	-	-
445.500	Special Risk Insurance	406	538	550	550
446.000	R & M Services	816	2,449	1,500	1,500
446.100	R & M Auto	12,127	15,108	12,000	12,000
446.120	R & M Copier	2,641	2,518	2,700	2,700
446.200	R & M Radios	703	-	3,500	3,500
446.700	R & M Computers	-	2,550	3,000	3,000
449.000	Contractual Services	1,982	3,762	2,500	2,500
451.000	Office Supplies	766	951	1,000	1,000
452.000	Operating Supplies	5,643	4,050	3,000	3,000
452.012	K-9 Expenses	9,545	882	1,500	1,500
452.700	Fuel	26,875	29,857	28,000	28,000
452.100	Computer Replacement	-	-	2,500	2,500
452.940	Uniforms & Shoes	4,263	3,860	4,000	4,000
454.000	Subscriptions	155	320	300	300
464.100	Capital – Vehicle	27,972	30,274	30,000	30,000
464.200	Capital – Grant	19,625	11,248	9,770	-
	Total	**$ 879,595**	**$ 777,061**	**$ 775,890**	**$ 768,185**

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.

2013 Highlights

- ✓ Purchased New Self Contained Breathing Apparatuses (SBCAs) with Grant from FEMA totaling $59,850
- ✓ Reserve Firefighter program implemented
- ✓ Continued fire prevention program
- ✓ Quarterly Training at Ridge Career Center
- ✓ Engine 3 retired
- ✓ Updated Fire Department Seal

Goals & Objectives

- Actively seek more grants funding for equipment
- Maintain or improve level of training/education of personnel
- Maintain or improve response to emergencies
- Complete the Public Safety expansion
- Purchase hose tester
- Update Emergency Response Plans for City
- Renew Storm Ready Community designation

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Fire & Rescue Calls							
Total Number of Calls	**1130**	**912**	**796**	**1033**	**1204**	**1301**	**1402**
Fire	57	36	45	44	53	46	52
Explosion	1	0	2	1	0	1	0
Rescue & EMS	842	703	583	771	879	960	1092
Hazardous conditions – no fire	72	38	45	55	25	13	19
Service Call	62	39	46	57	109	101	89
Good Intent Call	79	26	52	78	105	144	128
False Alarm	15	8	20	24	27	32	20
Severe Weather	0	1	0	0	2	1	0
Special Type	2	4	3	3	4	3	2
Public Safety Seminars	10	10	10	10	10	10	10
Grants Applied For	1	1	1	1	1	1	2

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

Major Changes

Personnel Costs	Replacement time between hires has been reduced with reserve firefighter program. Retirement costs regarding state contributions remain in department.
Operating Expenses	Reserve Firefighter program has increased travel & training, bunker gear, and employee exams.
Capital Purchases	Hose Tester
Capital Projects	None

Staffing & Personnel

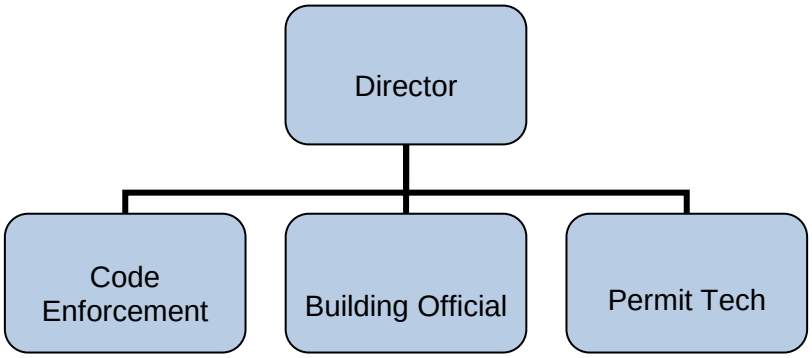
	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Fire Chief	1	0	1	1	1	1	0
Fire Captains	3	0	3	3	3	3	0
Firefighter/EMT	6	0	6	4	3	3	0
P/T Firefighters	0	8	8	9	8	7	0
	9	8	17	17	15	14	0

Fire (522.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 448,056	$ 526,665	$ 444,595	$ 446,315
414.000	Overtime	347	2,435	2,000	2,000
431.500	Employee Exams	1,212	6,915	3,000	3,000
440.300	Training & Travel	2,672	3,990	3,000	3,000
441.000	Communication	1,565	1,225	1,500	1,500
441.100	Nextel	621	715	1,200	1,200
443.200	Electric	6,714	8,310	8,000	8,000
445.000	Property & Liability	5,592	5,150	-	-
445.500	Special Risk Insurance	406	538	550	550
446.000	R & M Services	2,815	2,760	3,000	3,000
446.100	R & M Auto	9,551	14,290	12,000	12,000
446.110	R & M SCBA	984	1,465	1,500	1,500
446.200	R & M Radios	420	-	3,000	3,000
446.348	R & M Software	704	1,500	2,000	2,000
451.000	Office Supplies	462	390	500	500
452.000	Operating Supplies	2,758	2,600	3,000	3,000
452.140	Fire Prevention Program	793	800	1,000	1,000
452.700	Fuel	5,285	6,295	6,000	6,000
452.800	Diesel	1,981	2,800	2,500	2,500
452.940	Uniforms & Shoes	2,951	2,820	4,000	4,000
452.941	Bunker Gear	-	-	5,000	5,000
454.000	Subscriptions	375	270	400	400
464.100	Capital – Equipment	-	62,995	3,000	-
464.200	Capital – Bunker Gear	2,831	13,675	-	-
	Total	**$ 498,748**	**$ 666,130**	**$ 508,745**	**$ 507,465**

R & M = Repair and Maintenance

New Self Contained Breathing Apparatuses purchased with FEMA Grant

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.

2013 Highlights

- ✓ Downtown Master Plan Completion
- ✓ Updated sign ordinance
- ✓ New code enforcement officer
- ✓ Upgraded Building Permits module software
- ✓ Responsible for Planning Board and Magistrate Meetings
- ✓ Received the Heart of Florida 2012 Award of Merit for Downtown Master Plan
- ✓ Open for Business initiative implemented

Goals & Objectives

- Continue conversion of all plans and permits into digital files for storage in Laserfiche
- Conduct Building Permit Fee Schedule Survey
- Implement economic development strategy
- Complete Wayfinding Study
- Complete Community Redevelopment Area Necessity Study

Performance Measures	2008	2009	2010	2011	2012	2013
Number of Permits Issued	302	207	200	212	188	235
New Residential Homes					3	9
Total Building Inspections	827	302	182	258	179	274
Code Enforcement Cases	176	200	157	110	209	247
Lien Searches	N/A	N/A	3	44	40	78
Liens Satisfied	N/A	2	12	8	6	3
Magistrate Meetings	-	-	-	-	-	1
Planning Board Meetings	-	-	-	-	-	5

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

Major Changes

Personnel Services Renewed Building Official's contract

Operating Expenses None

Capital Purchases None

Capital Projects Wayfinding Study, CRA Necessity Study

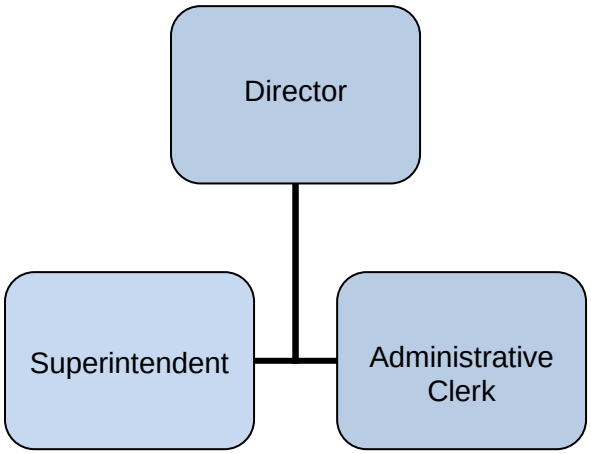
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	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

Community Development (524.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$125,534	$126,000	$125,800	$125,965
431.000	Professional Services	45,000	26,875	5,000	5,000
431.100	CFRPC Contract	18,000	18,000	18,000	18,000
431.200	Engineering Services	-	-	70,000	-
431.500	Employee Exams	42	-	100	100
434.600	Magistrate	4,126	3,755	4,000	4,000
440.300	Training & Travel	2,279	1,920	2,000	2,000
441.100	Nextel	1,084	1,020	1,200	1,200
443.200	Electric	11,709	11,660	12,000	12,000
445.000	Property & Liability	1,138	1,045	-	-
446.000	R & M Services	900	105	500	500
446.100	R & M Auto	660	895	500	500
446.120	R & M Copier	5,568	6,505	6,000	6,000
44.348	R & M Software	1,028	900	1,400	1,400
451.000	Office Supplies	377	515	500	500
452.000	Operating Supplies	1,447	1,310	1,000	1,000
452.700	Fuel	783	975	1,000	1,000
454.000	Subscriptions	60	200	200	200
464.100	Capital- Equipment	16,551	-	-	-
	Total	**$ 238,570**	**$ 204,055**	**$ 251,600**	**$ 181,765**

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

2013 Highlights

- ✓ Completed transition to new offices
- ✓ Assisted with Veteran's Memorial
- ✓ Implemented a new on call procedure

Goals & Objectives

- 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
- Create more revenue through new customers

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Garbage Tickets Posted	681	53	107	107	68	88	74
Purchase Orders Prepared	638	585	563	1,163	1,108	988	752
Work Orders	-	-	-	-	-	31	36

Major Changes

Personnel Services Director and Administrative Clerk are 100% allocated to Enterprise Fund.

Operating Expenses Property and Liability moved to General Government

Capital Purchases None

Capital Projects None

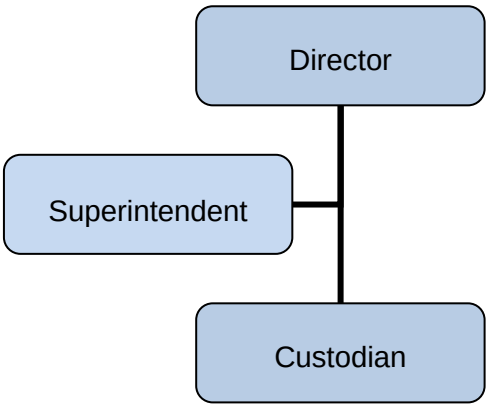
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	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

Public Works Administration (540.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		173,585	46,405	42,460	42,615
431.500	Employee Exams	-	175	300	300
440.300	Training & Travel	147	850	1,000	1,000
441.000	Communications	1,624	1,585	1,500	1,500
441.100	Nextel	1,037	680	1,200	1,200
443.200	Electric	1,693	1,685	1,600	1,600
445.000	Property & Liability	932	855	-	-
446.000	R & M Services	-	120	500	500
446.120	R & M Copier	840	2,040	1,000	1,000
451.000	Office Supplies	928	375	500	500
452.000	Operating Supplies	1,085	475	1,000	1,000
452.940	Uniforms & Shoes	3,225	3,745	3,400	3,400
454.000	Subscriptions	92	115	200	200
458.902	Cost Allocation - Admin	(84,160)	-	-	-
458.903	Cost Allocation – Stormwater	(18,641)	(10,325)	(11,130)	(11,130)
	Total	**$ 82,387**	**$ 48,780**	**$ 43,530**	**$ 43,685**

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.

2013 Highlights

- ✓ Audio Mixer in Chambers upgraded
- ✓ New speakers installed in Chambers
- ✓ Installed Patio covers on several entrances

Goals & Objectives

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

.

Performance Measures

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

Major Changes

Personnel Costs	None
Operating Expenses	Repair and Maintenance increased for painting interior offices, and carpet removal
Capital Purchases	None
Capital Projects	Public Safety building upgrade still in process.

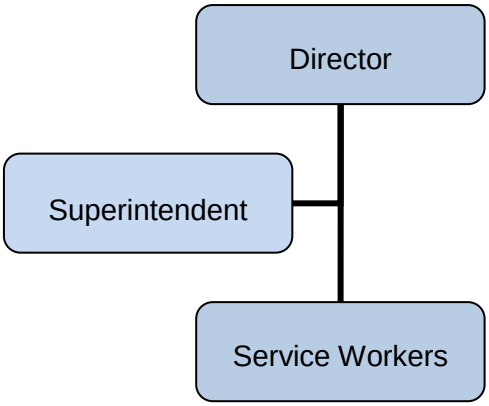
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Custodian	1	0	1	1	1	1	0
Maint Worker	0	0	0	0	0	1	0
	1	0	1	1	1	2	0

Building Maintenance (519.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 35,432	$ 36,125	$ 30,725	$ 30,810
431.3.00	Engineering	12,416	28,660	5,000	5,000
441.000	Communication	1,331	1,310	1,400	1,400
443.200	Electric	465	545	500	500
445.000	Property & Liability	3,089	2,840	-	-
446.000	R & M Services	18,426	16,135	20,000	20,000
446.620	CDBG – Projects	48,120	-	-	-
452.000	Operating Supplies	2,268	7,120	3,500	3,500
452.940	Uniforms & Shoes	90	-	100	100
464.100	Capital – Improvements	190,895	-	-	-
	Total	**$ 312,532**	**$ 92,735**	**$ 61,225**	**$ 61,310**

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.

2013 Highlights

- ✓ Completed Safe Routes to School sidewalks project
- ✓ Updated and replaced street signs
- ✓ Repaved four City streets
- ✓ Replaced sidewalks on west side of town

Goals & Objectives

- 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

Performance Measures	2009	2010	2011	2012	2013
Street Resurfacing Miles	-	4	10	-	7
Street Light Repairs	-	-	-	5	1
Pot Holes Repaired	-	-	-	17	12
Street Signs Down	-	-	-	9	23
Capital Assets					
Street Miles	39	39	39	48	48
Traffic Signals	1	3	3	3	3

- Late 2012 started using work order system to track repairs

Major Changes

Personnel Costs Streets Lead Position eliminated

Operating Expenses Added a line item for Cemetery maintenance

Capital Purchases None

Capital Projects None

Staffing & Personnel

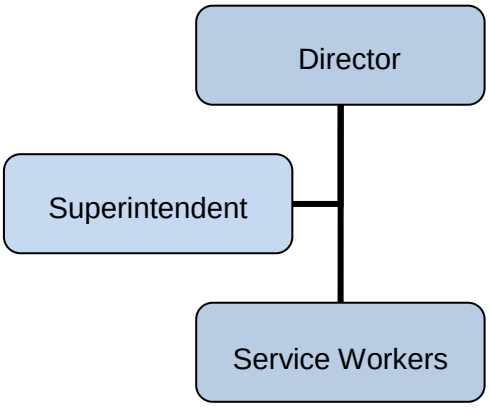
	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Streets Lead	0	0	1	1	1	1	-1
Service Wkr III	2	0	1	1	2	2	0
Service Wkr II	1	0	1	0	0	0	0
Service Wkr I	3	0	3	1	1	1	0
	5	0	6	3	4	4	-1

Roads & Streets (541.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 155,817	$ 139,050	$ 126,755	$ 128,465
431.300	Engineering	-	-	1,000	1,000
431.500	Employee Exams	275	310	400	400
443.200	Electric	56,114	60,840	56,000	56,000
444.100	Rental Equipment	-	1,000	1,000	1,000
445.000	Property & Liability	1,734	1,600	-	-
446.000	R & M Services	8,887	12,100	10,000	10,000
446.020	R & M Traffic Signs	3,485	2,160	3,000	3,000
446.080	R & M Traffic Signals	28,560	6,225	10,000	10,000
446.100	R & M Autos	9,377	16,115	10,000	10,000
446.200	R & M Street Sweeping	5,572	6,920	10,000	10,000
446.280	R & M Street Lights	1,766	7,780	3,000	3,000
446.290	R & M Tree Maintenance	496	1,150	1,000	1,000
446.500	R & M Cemeteries	-	585	4,000	4,000
452.000	Operating Supplies	3,091	3,940	3,000	3,000
452.100	Operating – Other	5,630	-	-	-
452.700	Fuel	12,572	16,570	13,000	13,000
452.800	Diesel	2,004	2,885	2,000	2,000
452.940	Uniforms & Shoes	-	250	-	-
453.000	Road & Sidewalk Repair	8,040	12,630	12,000	12,000
453.100	Road & Street Paving	-	123,750	-	147,200
463.000	Capital – Building	17,366	-	-	-
464.000	Capital – Equipment	5,688	-	-	45,000
	Total	**$ 326,474**	**$ 415,860**	**$ 266,155**	**$ 460,065**

R & M = Repair and Maintenance

Resurfacing done this year on 3rd Street

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.

2013 Highlights

- ✓ Once a week trash pick-up implemented a full year.
- ✓ Reduction in operating costs.
- ✓ Purchased a Lighting Loader

Goals & Objectives

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

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Number of Customer							
Residential	1,727	1,733	1,737	1,767	1,786	1,781	1,752
Commercial	104	110	104	103	63	70	66
Residential	94%	94%	94%	94%	96%	96%	96%
Commercial	6%	6%	6%	6%	4%	4%	4%
Service Work Orders	n/a	4	17	67	15	11	66
Annual Tons for Waste	-	3,220	3,014	2,778	2,018	1,937	1,827
Annual Tons for Debris	-	1,090	1,217	1,299	1,217	1,193	1,164
Annual Tons for Recycling	-	-	-	-	-	-	232

- 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 has begun to provide annual information for recycling.

Major Changes

Personnel Services None

Operating Expenses Reduction in disposal fees, repair & maintenance auto, and diesel due to recycling and outsourcing commercial dumpster service (10% reduction)

Capital Purchases Garbage Truck

Capital Projects None

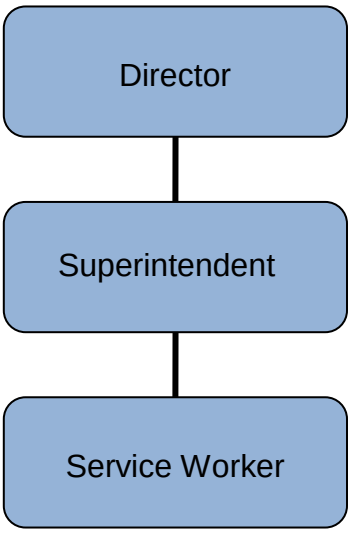
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Service Wkr III	1	0	1	2	2	2	0
Service Wkr II	1	0	1	4	3	3	0
Service Wkr I	2	0	2	0	0	0	0
	4	0	4	6	5	5	0

Sanitation (534.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$102,330	$92,685	$ 100,175	$ 100,980
431.500	Employee Exams	107	1,390	750	750
434.200	Recycling	824	585	1,000	1,000
445.000	Property & Liability	5,787	5,330	-	-
446.000	R & M Services	209	1,035	1,000	1,000
446.100	R & M Auto	29,238	23,910	25,000	25,000
449.110	Disposal Fees	66,132	67,615	60,000	60,000
449.150	Disposal Fees – Brush	23,764	23,650	24,000	24,000
452.000	Operating Supplies	1,906	1,700	2,000	2,000
452.800	Diesel	19,454	19,485	23,000	23,000
464.100	Capital – Equipment	-	-	8,000	-
464.200	Capital – Vehicles	-	114,735	250,000	-
	Total	**$ 249,751**	**$ 352,120**	**$ 494,925**	**$ 237,730**

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.

2013 Highlights

- ✓ Master plan 90% complete
- ✓ New Stormwater monitor installed
- ✓ Installed drain markers

Goals & Objectives

- Finish master plan
- Reduce localized flooding through increased preventive maintenance
- To repair and replace damaged existing storm structures
- Purchase new software for reports

Major Changes

Personnel Changes None

Operating Expenses 10% of Public Works Administration

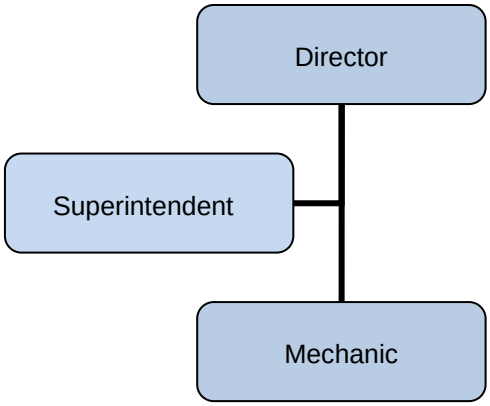
Capital Purchases New Mower & Stormwater Sampler

Capital Projects Finish master plan

Stormwater (538.1)		**FY 11/12 Actual**	**FY 12/13 Actual**	**FY 13/14 Adopted**	**FY 14/15 Planned**
431.300	Engineering	60,917	12,005	10,000	10,000
432.000	Accounting & Auditing	707	662	-	-
434.000	Contractual Services	2,647	552	3,000	3,000
440.300	Travel & Training	205	322	500	500
443.200	Electric	67	101	160	160
446.000	R & M Services	67	101	160	160
446.100	R & M Auto	396	-	1,000	1,000
446.200	R & M Street Contract	9,737	9,737	10,000	10,000
452.000	Operating Supplies	505	805	500	500
452.700	Fuel	1,136	741	1,200	1,200
458.903	Cost Allocation	18,641	10,326	11,130	11,130
464.200	Capital – Equipment	3,076	7,332	24,500	-
999.000	Contingency	-	-	-	13,510
	Total	**$ 122,427**	**$ 46,119**	**$ 65,990**	**$ 55,000**

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, gators, generators, heavy equipment, and small engines.

2013 Highlights

- ✓ Training continued on Fire Engine maintenance
- ✓ Mow crew's van and trailer updated
- ✓ New Crane added to Service Truck

Fleet	
Heavy Equipment	2
Fire Engines	2
Brush Truck	1
Police Patrol Cars	9
Trucks	20
Passenger Vehicles	5
Lawn Mowers	5
Total	**44**

Goals & Objectives

- Improve allocation of Fuel and Diesel costs
- 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

	FY 12/13
Total Work Orders	**346**
Total Number of Hours Charged	**617**
Gallons of Diesel Used	**26,777**
Gallons of Gas Used	**8,696**

Major Changes

Personnel Costs None

Operating Expenses None

Capital Purchases None

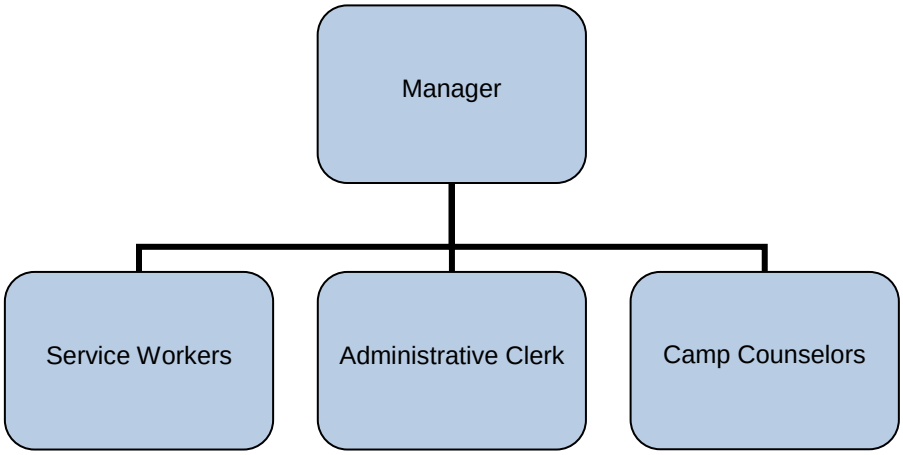
Capital Projects None

Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	FY 09	Total Change
Mechanic	1	0	1	1	1	1	1	0
	1	0	1	1	1	1	1	0

Central Garage & Motor Pool (534.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$42,463	$ 42,280	$ 36,795	$ 36,795
431.500	Employee Exams	42	55	100	100
441.000	Communications	260	235	100	100
445.000	Property & Liability	11,700	10,205	-	-
446.000	R & M Services	128	250	500	500
446.100	R & M Auto	508	310	500	500
452.000	Operating Supplies	1,120	1,570	1,000	1,000
452.300	Operating – IT	32	-	100	100
452.700	Fuel	20	60	100	100
452.800	Supplies - Diesel	31,994	40,065	29,600	29,600
452.900	Supplies –Gas & Oil	86,759	111,920	79,700	79,700
454.000	Subscriptions	1,500	1,500	1,500	1,500
458.900	Reimbursement – Labor	(14,236)	(15,430)	(15,000)	(15,000)
458.901	Reimbursement – Fuel	(77,003)	(80,230)	(79,700)	(79,700)
458.902	Reimbursement - Diesel	(25,003)	(24,940)	(29,600)	(29,600)
464.200	Capital – Equipment	-	4,531	-	-
	Total	**$ 68,126**	**$ 90,945**	**$ 29,095**	**$ 29,095**

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.

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

2013 Highlights

- ✓ Responsible for Library operations
- ✓ Veteran's Memorial added to Gardner Park
- ✓ Relocated office to Mackay Gardens & Lakeside Preserve
- ✓ Summer Recreation enrollment increased
- ✓ Purchased a new mower
- ✓ Received bleachers for Lions Park from Auburndale
- ✓ Painted Lions Park pavilion and restrooms with 1st Baptist Church
- ✓ Responsible for agenda and meetings for the Parks & Recreation Board

Goals & Objectives

- Resurface Highlands Center Basketball courts
- Install scoreboard at Central Park Football field
- 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.

Performance Measures	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Enrollment in Summer Camp	33	47	25	25	32	50	64
Number of Special Events	3	3	4	6	6	12	13
Employee Luncheons	4	5	5	4	4	4	4
Party Rentals							
Mackay Estates Rentals	0	0	12	17	21	20	36
Highland Center Rentals	31	39	18	19	13	16	22
Lions Park Pavilion Rentals	23	25	34	21	28	24	27
Cancellations	-	-	-	-	-	8	8
Number of Purchase Orders	-	-	-	-	-	-	133
Board Meetings	1	2	1	6	4	3	5

First year Parks had an administrative clerk. Purchase orders were previously done by Public Works.

Major Changes

Personnel Services	None
Operating Expenses	None
Capital Purchase	Scoreboard for Football Field
Capital Projects	Resurfacing Basketball courts

Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Manager	1	0	1	1	1	1	0
Admin Clerk	1	0	1	0	0	0	0
Service Wkr II	1	0	1	1	1	1	0
Service Wkr I	1	0	1	1	1	1	0
Camp Leader	0	1	1	1	1	1	0
Counselors	0	2	2	2	2	2	0
	4	3	7	6	6	6	0

Parks (572.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 100,951	$ 133,240	$ 126,430	$ 127,450
431.500	Employee Exams	300	380	300	300
440.300	Training & Travel	45	225	300	300
441.000	Communications	889	1,605	1,500	1,500
441.100	Nextel	541	510	600	600
443.200	Electric	7,341	6,220	8,000	8,000
444.100	Rental Equipment	-	-	500	500
445.000	Property & Liability	2,500	2,310	-	-
446.000	R & M Services	6,437	5,380	7,000	7,000
446.100	R & M Auto	2,386	1,495	2,500	2,500
446.120	R & M Copier	-	650	1,200	1,200
452.000	Operating Supplies	11,348	9,690	11,000	11,000
452.700	Fuel	6,113	7,305	6,000	6,000
452.800	Diesel	737	510	800	800
452.940	Uniforms & Shoes	783	1,135	750	750
454.000	Subscriptions	38	-	-	-
464.100	Capital- Equipment	-	7,850	-	-
464.200	Capital – Improvements	-	-	19,000	-
464.300	Veteran's Memorial	-	51,250	-	-
	Total	**$ 140,412**	**$ 229,755**	**$166 880**	**$ 167,900**

R & M = Repair and Maintenance

Recreation (572.3)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
440.200	Employee Meetings	1,100	850	1,500	1,500
441.000	Communications	-	50	-	-
446.000	R & M Services	1,900	2,480	2,500	2,500
448.000	Promotional Activities	15,200	19,660	15,000	15,000
451.000	Office Supplies	416	235	500	500
452.000	Operating Supplies	3,401	2,030	3,500	3,500
452.100	Summer Recreation	7,021	8,575	7,000	7,000
	Total	**$ 29,039**	**$ 33,880**	**$ 30,000**	**$ 30,000**

MACKAY GARDENS & LAKESIDE PRESERVE

2013 Highlights

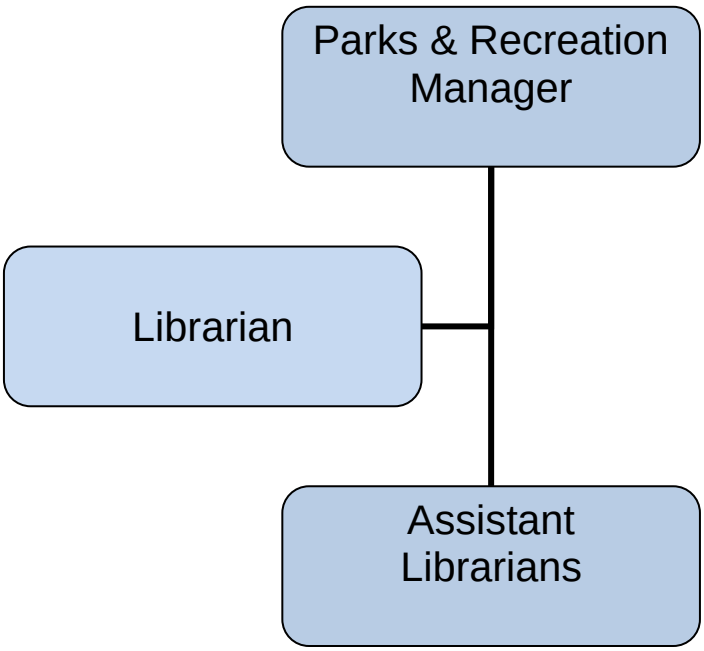
- ✓ Increased programs
- ✓ Increased communication and support for Mackay Master Gardeners
- ✓ Increased number of educational opportunities

Goals & Objectives

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

Mackay Preserve (572.2)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
441.000	Communications	583	600	600	600
443.200	Electric	5,663	6,550	6,000	6,000
445.000	Property & Liability	5,245	4,830	-	-
446.000	R & M Services	4,603	3,890	4,000	4,000
449.000	Contractual Services	-	-	1,200	1,200
452.000	Operating Supplies	2,959	3,410	4,000	4,000
464.100	Capital – Building	-	23,885	-	30,000
	Total	**$ 19,053**	**$ 43,165**	**$ 15,800**	**$ 45,800**

LIBRARY



Primary Duties

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

2013 Highlights

- ✓ Received additional funding from Polk County Cooperative
- ✓ New Secret Garden in behind Library
- ✓ Increased DVD collection
- ✓ Began a partnership with Polk Works One Stop to provide additional services to citizen once a month (job searches, resume and interview prep)
- ✓ 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
- Set up a scrapbooking class
- Start teen programs and increase teen use of library
- Continue outreach programs
- Continue to work with schools to promote library programs and use of facilities
- Continue to increase circulation
- Increase number of volunteers from area high schools

Performance Measures	2008	2009	2010	2011	2012	2013
Circulation	19,360	18,068	11683	18,820	19,753	26,400
New Items	1,034	1,049	1,380	1,832	1,800	2,157
Programs Attendance	1,050	718	879	1,260	1,210	2,207
People Utilizing Library	20,629	22,772	17,499	27,399	24,647	36,818

Major Changes

Personnel Services	Position added, part timers hours decreased from 30 to 28 per week due to Healthcare Reform
Operating Expenses	Software increased due to Cooperative pushing more costs to libraries.
Capital Projects	None
Capital Purchases	None

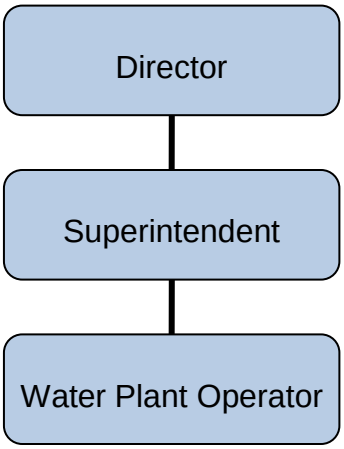
Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Librarian	1	0	1	1	1	1	0
Asst Librarian	0	3	3	2	2	2	0
	1	3	4	3	3	3	0

Library (571.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 62,170	$ 83,425	$ 79,875	$ 80,470
431.500	Employee Exams	332	45	100	100
440.300	Training & Travel	195	30	500	500
441.000	Communications	1,985	5,520	5,480	5,480
443.200	Electric	6,401	6,485	6,000	6,000
445.000	Property & Liability	1,235	1,690	-	-
446.000	R & M Services	502	490	500	500
446.120	R & M Copier	2,314	3,695	3,000	3,000
44.348	R & M Software	-	770	1,500	1,500
451.000	Office Supplies	404	360	1,000	1,000
452.000	Operating Supplies	2,157	4,930	3,000	3,000
452.160	Youth Programs	1,250	1,950	2,000	2,000
454.000	Subscriptions	1,303	925	1,000	1,000
464.100	Capital- Equipment	-	-	-	5,000
466.000	Books	10,701	15,620	15,000	15,000
	Total	**$ 91,949**	**$ 125,935**	**$ 118,955**	**$ 124,550**

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.

2013 Highlights

- ✓ Replaced Generator at Water Plant
- ✓ Painted Well house
- ✓ Water Quality report completed on time
- ✓ Interconnect with Winter Haven

Goals & Objectives

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

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Number of Customers							
Water	2,654	2,621	2,638	2,704	2,803	2,883	2,754
Irrigation	n/a	n/a	574	607	629	632	587
Water Quality Report (annual)							
Violations	n/a	1	0	0	0	0	n/a
Water Quality Complaints	12	12	7	15	10	11	7

Major Changes

Personnel Costs None

Operating Expenses Repair and Maintenance increased to pay for a water plant aerator, chlorine pump and a new fence at Marianna Acres.

Capital Purchases *(2)* Mobile Data Collectors, Refurbish high service pump, and VFD controller

Capital Projects None

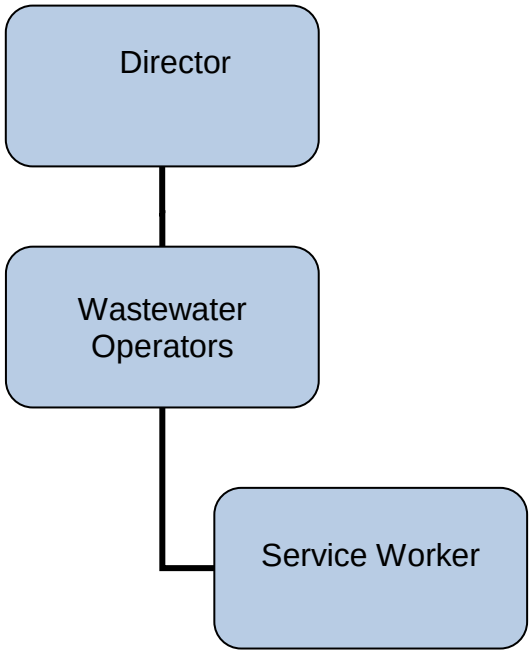
Staffing & Personnel

	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Lead Plant Operator	0	0	0	0	1	0
Water Plant Operator	1	1	1	1	1	0
	1	1	1	1	2	0

Water Operations (533.2)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$12,264	$ 13,301	$ 10,850	$ 10,850
431.300	Engineering	32,165	14.842	20,000	20,000
432.000	Accounting & Auditing	4,843	5,428	-	-
434.000	Contractual Services	5,538	3,540	5,000	5,000
434.100	Water Monitoring	18,760	22,263	14,000	14,000
440.100	Land Leases	-	640	1,500	1,500
440.300	Training & Travel	481	530	500	500
441.100	Nextel	46	-	-	-
443.200	Electric	41,665	41,419	38,000	38,000
445.000	Property & Liability	8,128	7,475	-	-
446.000	R & M Services	27,936	61,988	30,000	30,000
446.100	R & M Auto	457	329	1,000	1,000
446.200	R & M Water Tower	-	-	500	500
449.100	Toilet Rebates	3,864	-	-	-
452.000	Operating Supplies	1,432	822	1,500	1,500
452.600	Chemicals	50,560	41,307	43,000	43,000
452.700	Fuel	2,784	1,536	3,000	3,000
454.000	Subscriptions	545	545	600	600
464.800	Improvements – Impact	-	135,850	-	-
464.200	Capital – Equipment	-	7,063	59,000	-
533.910	Cost Allocation	90,622	59,118	203,435	200,322
	Total	**$199,536**	**$417,996**	**$ 431,885**	**$ 369,772**

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.

2013 Highlights

- ✓ New Bio Fermentation Program
- ✓ Repainted Wastewater Plant

Goals & Objectives

- Install wench system at plant
- Increase effluent quality at waste water plant

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Number of Customers	2,086	2,031	2,113	2,156	2,208	2,247	1,966
Number of Sewer Backups	2	2	1	1	0	1	0

Major Changes

Personnel Costs Reduced operators to two and added a service worker

Operating Expenses Chemicals increased due to an insertion of bio fermentation

Capital Purchases Concrete drying bed & Mower

Capital Projects None

Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
WW Operator	2	0	3	1	1	1	-1
Service Worker	1	0	0	2	2	1	+1
	3	0	3	3	3	2	0

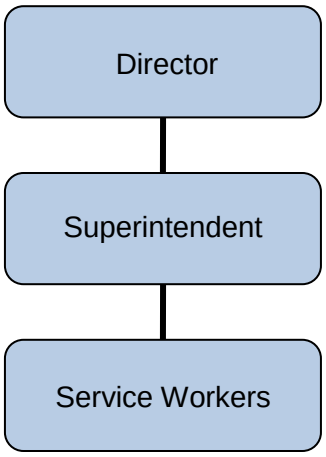
Waste Water (535.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 124,142	$ 122,446	$ 95,795	$ 96,040
431.300	Engineering	10,687	-	15,000	15,000
431.500	Employee Exams	42	177	300	300
432.000	Accounting & Auditing	6,964	7,326	-	-
434.000	Contractual Services	-	-	500	500
434.100	Grant	425	-	-	-
434.500	Sampling of Wells	15,896	11,256	16,000	16,000
434.510	Sludge Hauling	1,268	2,536	3,000	3,000
440.300	Training & Travel	225	757	500	500
441.000	Communications	7,711	7,856	8,000	8,000
441.100	Nextel	1,081	532	-	-
443.200	Electric	84,146	93,082	80,000	80,000
445.000	Property & Liability	28,859	26,326	-	-
446.000	R & M Services	18,680	31,691	35,000	35,000
446.100	R & M Auto	842	1,510	2,000	2,000
452.000	Operating Supplies	3,173	1,335	2,500	2,500
452.600	Chemicals	56,598	43,641	90,000	90,000
452.700	Fuel	178	-	500	500
452.800	Diesel	-	-	200	200
452.940	Uniforms & Shoes	104	90	750	750
464.100	Capital – Equipment	34,254	58,209	39,500	-
535.910	Cost Allocation	90,622	59,118	203,435	200,323
	Total	**$ 485,627**	**$ 467,888**	**$ 592,980**	**$ 550,613**

R & M = Repair and Maintenance

Grove Operation (535.2)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
443.200	Electric	5,019	6,893	5,000	5,000
445.000	Property & Liability	3,739	3,456	-	-
446.000	R & M Services	17,322	3,234	16,000	16,000
452.000	Operating Supplies	143	-	500	500
	Total	**$ 26,224**	**$ 13,584**	**$ 21,500**	**$ 21,500**

The citrus grove is currently being converted to a hayfield which is used for removal of the wastewater effluent.

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.

2013 Highlights

- ✓ Updated Thelma and Lynchburg lift station panels
- ✓ Install and repair meters
- ✓ Meter reading time reduced
- ✓ New Jeter Truck
- ✓ Painted all Hydrants
- ✓ Shelters purchased to cover and protect equipment

Goals & Objectives

- 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

Performance Measures	2007	2008	2009	2010	2011	2012	2013
Total Number of Work Orders	4,754	4,356	4,159	4,547	4,632	4,347	4,851
Number of Rereads	349	261	114	320	385	149	58
Number installed	48	62	12	24	10	7	26
Change Outs	312	125	155	277	988	1311	204
Transfer Service	0	0	21	44	36	45	44
Turn on	983	975	919	863	664	550	512
Turn offs	1,073	1,003	861	735	502	416	422
Leaks	17	27	45	79	30	11	8
Data Loggers	-	-	-	-	-	45	74
Number of Lift Stations	26	30	30	30	30	30	30
Lift Station Inspections	1,352	1,560	1,560	1,560	1,560	1,560	1,560

Major Changes

Personnel Costs Eliminated one service worker position

Operating Expenses None

Capital Purchase 2 – Light Towers

Capital Projects None

Staffing & Personnel

	Full Time	Part Time	FY 13	FY 12	FY 11	FY 10	Total Change
Superintendent	1	0	1	1	1	1	0
Service Wkr III	1	0	1	1	0	0	0
Service Wkr I	2	0	3	3	4	4	-1
	4	0	5	5	5	5	-1

Service Operations (536.1)		FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 14/15 Planned
Salaries & Benefits		$ 261,242	$ 336,865	$ 260,845	$ 263,825
431.300	Engineering	3,865	8,306	5,000	5,000
431.500	Employee Exams	361	112	500	500
440.300	Training & Travel	1,403	594	2,000	2,000
441.000	Communications	20,969	20,869	21,000	21,000
441.100	Nextel	1,083	1,529	1,800	1,800
443.200	Electric	2,534	3,096	2,500	2,500
444.100	Rental Equipment	1,452	-	500	500
446.100	R & M Auto	11,886	11,244	10,000	10,000
446.120	R & M Copier	1,387	1,548	1,400	1,400
446.348	R & M Software	3,546	3,450	3,500	3,500
446.350	R & M Water Lines	22,193	16,401	20,000	20,000
446.360	R & M Fire Hydrants	1,058	1,432	1,000	1,000
446.370	R & M Lift Stations	60,691	76,504	70,000	70,000
446.380	R & M Sewer Lines	13,721	13,940	10,000	10,000
452.000	Operating Supplies	4,271	4,442	3,000	3,000
452.700	Fuel	20,721	16,542	20,000	20,000
452.800	Diesel	651	1,356	1,500	1,500
452.900	Meter & Fittings	51,066	18,987	18,000	18,000
452.940	Uniforms & Shoes	2,540	2,391	3,000	3,000
464.200	Capital – Equipment	-	-	8,500	85,000
536.999	Contingency	-	124,148	10,000	10,000
	Total	**$ 486,640**	**$ 663,756**	**$ 474,045**	**$ 553,525**

R & M = Repair and Maintenance

Appendix

-

Pay Plan

Five Year Capital

Fund Balances & Reserves

Glossary

City of Lake Alfred - Salary Schedule

	Grade (6%)																	
	9.40	9.96	10.56	11.20	11.87	12.58	13.33	14.13	14.98	15.88	16.83	17.84	18.91	20.05	21.25	22.53	23.88	25.31
Step (2%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Base	19,552	20,725	21,969	23,287	24,684	26,165	27,735	29,399	31,163	33,033	35,015	37,116	39,342	41,703	44,205	46,858	49,669	52,649
(1y)1	19,943	21,140	22,408	23,752	25,178	26,688	28,290	29,987	31,786	33,693	35,715	37,858	40,129	42,537	45,089	47,795	50,662	53,702
(2y)2	20,342	21,562	22,856	24,228	25,681	27,222	28,855	30,587	32,422	34,367	36,429	38,615	40,932	43,388	45,991	48,751	51,676	54,776
(4y)3	20,749	21,994	23,313	24,712	26,195	27,766	29,432	31,198	33,070	35,055	37,158	39,387	41,751	44,256	46,911	49,726	52,709	55,872
(6y)4	21,164	22,434	23,780	25,206	26,719	28,322	30,021	31,822	33,732	35,756	37,901	40,175	42,586	45,141	47,849	50,720	53,763	56,989
(10y)5	21,587	22,882	24,255	25,710	27,253	28,888	30,622	32,459	34,406	36,471	38,659	40,979	43,437	46,043	48,806	51,734	54,839	58,129
6	22,019	23,340	24,740	26,225	27,798	29,466	31,234	33,108	35,095	37,200	39,432	41,798	44,306	46,964	49,782	52,769	55,935	59,291
7	22,459	23,807	25,235	26,749	28,354	30,055	31,859	33,770	35,796	37,944	40,221	42,634	45,192	47,904	50,778	53,825	57,054	60,477

1 Service Worker I
Library Assistant

2 Service Worker II

3 Utility Billing Clerk

4 Administrative Assistant

5 SW III
Code Enforcement
Communication Operator

6 Fire Fighter
Finance Clerk

7 Mechanic

8 Police Officer
Plant Operator
Librarian

11 Police Sergeant
Superintendent
Fire Captain

12 P&R Manager

13 City Clerk
Police Lieutenant

17 Director

City of Lake Alfred Payroll
Fiscal Year 2013/2014

Position	DOH	Gr.	St.	0% COLA for FY 13/14	% Adj	Step Plan	Incentive	Longevity	FY 13/14 Salary
City Commission									
Mayor				3,600					3,600
Vice Mayor				2,400					2,400
Commissioner				2,400					2,400
Commissioner				2,400					2,400
Commissioner				2,400					2,400
		Totals:		$ 13,200					$ 13,200
Misc Pays	-			FICA Exp.	1,010				
City Administration									
City Manager	3/5/2012	-	2	76,500	2 Year Step	1,530	-	-	78,030
City Clerk	3/3/2008	13^1	4	44,256	6 Year Step/6%	885		150	45,291
		Totals:		$ 120,756		$ 2,415	$ -	$ 150	$ 123,321
Vehicle Allowance	6,000			FICA Exp.	9,238				
Misc Pays	200								
Overtime	100								
Finance Department									
Finance Director	1/11/2005	17^1	4	57,699		-	-	375	58,074
Finance Clerk	10/22/2012	6	1	26,165	1 Year Step	523	-	-	26,688
		Totals:		$ 83,864		$ 523	$ -	$ 375	$ 84,763
Misc Pays	150			FICA Exp.	6,416				
Overtime	-								
Police Department									
Police Chief	10/12/1987	17^1	5	58,739		-	1,440	1,650	61,829
Police Lieutenant	3/9/1988	13	5	48,834		-	1,440	1,650	51,924
Police Sergeant	7/24/1995	11	5	41,780		-	1,560	1,125	44,465
Police Officer	4/9/2012	8	2	29,987	2 Year Step	600	1,200	-	31,787
Police Officer	11/23/2009	8	3	30,587		-	480	-	31,067
SRO	12/12/2011	8	2	29,987	2 Year Step	600	480	-	31,067
Police Officer	9/1/2004	8	5	31,822	10 Year Step	636	1,320	450	34,228
Police Officer	4/3/2006	8	4	31,822		-	840	300	32,962
Police Officer	4/2/2007	8	4	31,822		-	480	225	32,527
Police Officer	8/30/2010	8	3	30,587	4 Year Step	612	720	-	31,919
Police Officer	2/16/2011	8	2	30,587		-	1,200	-	31,787
Comm. Coord.	5/30/2007	6	4^1	27,373		-		225	27,598
Comm. Operator	8/31/2009	5	3	25,681		-		75	25,756
Comm. Operator	8/16/2010	5	3	25,681	4 Year Step	514		-	26,195
Comm. Operator	10/17/2011	5	2	25,178	2 Year Step	504		-	25,682
Comm. Operator	8/9/2006	5	4	26,719		-		300	27,019
		Totals:		$ 527,186		$ 3,465	$ 11,160	$ 6,000	$ 547,811
Misc Pays	1,600			FICA Exp.	40,330				
Overtime	4,000								
Fire Department									
Fire Chief	1/2/2007	17	3	52,709	6 Year Step	1,054		150	53,913

City of Lake Alfred Payroll
Fiscal Year 2013/2014

Position	DOH	Gr.	St.	0% COLA for FY 13/14	% Adj	Step Plan	Incentive	Longevity	FY 13/14 Salary
Fire Capt/EMT	11/12/1997	11	5	41,836		-		900	42,736
Fire Capt/EMT	5/14/2004	11	4	37,901	10 Year Step	758		450	39,109
Fire Capt/EMT	10/4/1999	11	4	37,901		-		750	38,651
FF/EMT	12/25/2004	6	4	30,895		-		375	31,270
FF/EMT	12/24/2009	6	3	27,222	4 Year Step	544		-	27,766
FF/EMT	10/18/2010	6	2	27,222		-		-	27,222
FF/EMT	4/28/2012	6	2	26,688	2 Year Step	534		-	27,222
FF/EMT	10/18/2010	6	2	27,222		-		-	27,222
FF/EMT	10/24/2011	6	2	26,688	2 Year Step	534		-	27,222
FF/EMT (P/T)		-		40,000		-			40,000
		Totals:		$ 376,284		$ 3,424	$ -	$ 2,625	$ 382,333

Misc Pays	1000
Overtime	2000

FICA Exp. 28,786

Community Development

Director	10/22/2001	17	3	52,709	6 Year Step	1,054	-	600	54,363
Building Official	2/18/2008	-		24,600		-	-	-	24,600
Code Enforcement	2/13/2012	5	2	12,589	2 year Step	252	-	-	12,841
Admin Assistant	8/30/2010	4	2	24,228	4 Year Step/6%	485	-	-	24,713
		Totals:		$ 114,126		$ 1,791	$ -	$ 600	$ 116,517

Misc Pays	300
Overtime	100

FICA Exp. 8,731

Library

Librarian	2/3/2007	8	2	30,587		-	-	225	30,812
Asst Librarian (P/T)	9/18/2009	2	3	15,562		-	-	75	15,637
Asst Librarian (P/T)	6/4/2012	1	2	14,664	2 Year Step	293	-	-	14,957
Asst Librarian (P/T)	6/7/2012	1	2	15,054	3 Year Step	301	-	-	15,355
		Totals:		$ 75,867		$ 594	$ -	$ 300	$ 76,761

Misc Pays	250
Overtime	-

FICA Exp. 5,804

Parks & Recreation

P&R Manager	10/19/2009	12	3	38,615	4 Year Step	772	-	-	39,387
Svc Wkr II	11/21/2011	2	2	21,969	2 Year Step	439	-	-	22,408
Svc Wkr I	3/11/2013	1	1	19,552	1 Year Step	391	-	-	19,943
Admin. Assistant	10/22/2012	4	1	23,287	1 Year Step/6%	466	-	-	23,753
Counselor/Driver		n/a		4,140					4,140
Lead Counselor		n/a		3,600					3,600
Counselor		n/a		2,880					2,880
		Totals:		$ 75,428		$ 1,296	$ -	$ -	$ 76,724

Misc Pays	400
Overtime	1000

FICA Exp. 5,770

Public Works

PW Administration

Superintendent	7/12/2001	11	5	38,659		-		675	39,334

City of Lake Alfred Payroll
Fiscal Year 2013/2014

Position	DOH	Gr.	St.	0% COLA for FY 13/14	% Adj	Step Plan	Incentive	Longevity	FY 13/14 Salary
Misc Pay	100			FICA Exp.	2,957				
Overtime	-								
Building Maintenance/Govt Svcs									
Custodian	9/9/1985	1	5	26,520		-		1,875	28,395
Misc Pay	100			FICA Exp.	2,029				
Overtime	50								
Roads & Streets Maintenance									
Svc Wkr III	5/17/2002	5	5	27,253		-	-	600	27,853
Svc Wkr II	11/4/2009	5	2	25,681		-	-	-	25,681
Svc Wkr I	11/6/2012	1	1	19,552	1 Year Step	391	-	-	19,943
Svc Wkr I	5/7/2012	1	2	19,943	2 Year Step	399	-	-	20,342
Svc Wkr I	12/4/2012	1	1	19,552	1 Year Step	391	-	-	19,943
		Totals:		$ 111,981		$ 1,181	$ -	$ 600	$ 113,762
Misc Pay	500			FICA Exp.	8,567				
Overtime	3,000								
Central Garage & Motor Pool									
Mechanic	12/20/2010	7	2	33,800		-			33,800
Misc Pay	100			FICA Exp.	2,586				
Overtime	300								
Water & Sewer Operations									
Service Operations									
Director	5/7/2001	17	5	55,224		-	-	600	55,824
Admin Assistant	10/30/2006	4^1	4	27,560	6% Adj.	-	-	225	27,785
Superintendent	9/22/2006	11	2	36,429	6 Year Step	729	-	-	37,158
UB Clerk	5/3/2010	3	3	22,856	4 Year Step	457	-	-	23,313
UB Clerk	7/20/2011	3	3	22,856		-	-	-	22,856
Svc Wkr III	2/22/1999	5	5	27,768		-	-	825	28,593
Svc Wkr I	11/21/2011	1	2	19,943	2 Year Step	399	-	-	20,342
Svc Wkr II	11/15/2010	2	3	20,342		-	-	-	20,342
		Totals:		$ 232,978		$ 1,585	$ -	$ 1,650	$ 236,213
Misc Pay	800			FICA Exp.	17,823				
Overtime	6,000								
Sewer Operations									
WW Plant Operator	5/31/2005	8	4	32,458		-	-	375	32,833
WW Plant Operator	8/3/2009	8	3	30,597		-	-	75	30,672
Svc Wkr I	4/26/2005	1	4	21,091		-	-	375	21,466
		Totals:		$ 84,146		$ -	$ -	$ 825	$ 84,971

City of Lake Alfred Payroll
Fiscal Year 2013/2014

Position	DOH	Gr.	St.	0% COLA for FY 13/14	% Adj	Step Plan	Incentive	Longevity	FY 13/14 Salary
Misc Pay	300			FICA Exp.	6,437				
Overtime	4,000								
Water Operations									
Plant Oper. (P/T)	1/21/2011	n/a	2	10,075		-			10,075
Misc Pay	50			FICA Exp.	771				
Overtime	-								
Sanitation & Refuse									
Svc Wkr III	7/8/2000	5	5	30,202		-	-	750	30,952
Svc Wkr II	10/6/2010	2	2	21,562		-	-	-	21,562
Svc Wkr I	5/13/2013	1	1	19,552	1 Year Step	391	-	-	19,943
Svc Wkr I	7/1/2013	1	1	19,552	1 Year Step	391	-	-	19,943
		Totals:		90,868		782	-	750	92,400
Misc Pay	200			FICA Exp.	6,951				
Overtime	1,000								

Payroll	Total	FY 13/14	FICA Exp.	Step Plan	Incentive	Longevity	FY 13/14
Misc Pays	12,050	$ 2,015,738	$ 154,204	$ 17,056	$ 11,160	$ 16,425	$ 2,060,379
Overtime	21,550						

2,060,379	Total Payroll
154,204	FICA
$ 2,214,583	Payroll & FICA

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)
FY 2013/2014 - FY 2017/2018

	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	Funding
General Government						
Phone System	$10,000	$5,000				
Total:	$10,000	$5,000	$0	$0	$0	
Police Department						
Replacement Patrol Vehicle	$30,000	$30,000	$30,000	$30,000	$30,000	
Total:	$30,000	$30,000	$30,000	$30,000	$30,000	
Fire Department						
Hose Tester	$3,000					
Replacement Fire Engine	*$50,000*	*$50,000*	*$50,000*	$50,000	$450,000	200k GF R.
Total:	$53,000	$50,000	$50,000	$50,000	$450,000	
Community Dev.						
CRA Plan	$30,000					
Wayfinding Signage	$40,000					
Total:	$70,000					
Public Works						
95 Gal. Container Replacement	$8,000					Sanit. Equip. R.
Mower	$8,500					
Replacement Garbage Truck	$250,000					Sanitation R.
Street Resurfacing		$150,000		$150,000		Local Gas Tax
Backhoe		*$45,000*	$90,000			45k GF R.
Replacement Air Compressor			$6,000			
Total:	$266,500	$195,000	$96,000	$150,000	$0	
Parks and Recreation						
Football Scoreboard	$15,000					Rec Impact
Basketball Courts	$4,000					
Mackay Upstairs Balcony		$30,000				Grant/GF R. Match
Tennis Court Relocation			$100,000			FRDAP Grant
Vehicle Replacement			$20,000			
Mower			$8,000			
Football Lighting				$150,000		County MSTU
Civic Center					$1,000,000	
Multisports Complex					$1,000,000	
Total:	$19,000	$30,000	$128,000	$150,000	$2,000,000	
Library						
Computers		$5,000				
Total:	$0	$5,000	$0	$0	$0	
Public Utilities						
Refurbish High Service Pumps	$30,000		$30,000		$30,000	
Stormwater Sampler	$16,000					Stormwater R.
Mobile Utility Data Collector	$15,000					
Concrete Drying Bed	$14,000					
VFD Controller	$9,000					
Mower	$8,500					Stormwater R.
Portable Light Tower	$8,500					
Replacement Service Vehicles		$25,000	$25,000	$25,000		
Mini Excavator		$60,000				
Tri-City Cooperative - Well			$350,000			
Water Tank Mixer					$50,000	
Ramona L/S Improvements					$30,000	
Total:	$101,000	$85,000	$405,000	$25,000	$110,000	
Total General Fund Capital	$448,500	$315,000	$304,000	$380,000	$2,480,000	
Total Enterprise Fund Capital	$101,000	$85,000	$405,000	$25,000	$110,000	
Total Capital	$549,500	$400,000	$709,000	$405,000	$2,590,000	
Total Oper/Unres GF Capital	$175,500	$135,000	$159,000	$80,000	$2,280,000	
Total Oper/Unres EF Capital	$77,500	$85,000	$405,000	$25,000	$110,000	
Total Oper/Unres Capital	$253,000	$220,000	$564,000	$105,000	$2,390,000	

City of Lake Alfred
Five Year Forecast
General Fund

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
REVENUES (001)					
Taxes	$1,956,250	$1,956,250	$1,979,399	$2,003,057	$2,027,234
Licenses and Permits	60,125	60,125	60,125	61,875	61,875
Intergovernmental	541,030	561,260	531,775	531,775	531,775
Franchise Fees	288,000	288,000	288,000	288,000	288,000
Charges for Services	33,350	33,350	33,450	33,450	33,450
Fines and Forfeitures	39,000	39,000	37,000	37,000	37,000
Rentals	147,300	147,300	146,585	146,585	146,585
Sanitation	677,200	474,700	473,900	476,681	479,545
Interest	8,000	8,000	8,000	8,000	8,000
Miscellanous	52,070	52,070	51,570	51,570	51,570
Transfers/Reserves	448,870	476,245	402,000	402,000	402,000
Total	$ 4,251,195	$ 4,096,300	$ 4,011,804	$ 4,039,993	$ 4,067,034
EXPENDITURES (001)					
General Government	$ 1,072,365	$ 1,040,450	$ 1,034,370	$ 1,034,370	$ 1,034,370
City Commission	30,760	30,760	31,345	32,439	33,719
City Attorney	60,000	60,000	60,000	60,000	60,000
City Administration	191,885	191,970	196,994	202,216	207,650
Finance	109,385	110,570	113,741	116,998	120,408
Police	745,890	738,185	771,715	793,665	816,620
Fire Department	505,745	507,465	521,854	535,646	549,850
Community Development	181,600	181,265	187,044	193,816	201,281
Public Works Administration	43,530	43,685	45,050	46,406	47,869
Building Maintenance	61,225	61,310	62,234	63,186	64,167
Central Garage and Motor Pool	29,095	29,095	30,199	31,336	32,507
Sanitation	236,925	237,730	241,219	244,809	248,502
Roads and Streets	266,155	267,865	277,619	288,058	299,240
Library	118,955	119,550	121,964	124,451	127,012
Parks	166,880	167,900	173,324	179,182	185,542
Mackay Estates	15,800	15,800	17,000	18,440	20,168
Recreation	30,000	30,000	30,000	30,000	30,000
Total	$3,866,195	$3,833,600	$3,915,671	$3,995,016	$4,078,906
Net Income	385,000	262,700	96,132	44,977	(11,872)
Capital Expenditures	448,500	315,000	304,000	380,000	2,480,000
Beginning Fund Balance	1,462,891	1,399,391	1,347,091	1,139,223	804,200
Ending Fund Balance	1,399,391	1,347,091	1,139,223	804,200	(1,687,672)
	4%	18%	42%	-148%	

Management and the City Commission will be going through a new capital budget process in March 2014 to determine what their priorities are for future year. There is currently ample undesignated fund balance until FY 16/17 to fund capital needs.

City of Lake Alfred
Five Year Forecast
Enterprise Fund

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Utilities Revenue					
Water	$ 600,000	$ 600,000	$ 618,000	$ 636,540	$ 655,636
Irrigation	125,000	125,000	128,750	132,613	136,591
Waste Water	1,165,000	1,165,000	1,176,650	1,188,417	1,200,301
Stormwater	65,990	55,000	55,550	56,106	56,667
Other Fees	149,500	149,500	149,500	149,500	149,500
Other Income	35,000	10,000	10,000	10,000	10,000
Total	$ 2,140,490	$ 2,104,500	$ 2,138,450	$ 2,173,175	$ 2,208,694
Utilities Expenditures					
Water	372,885	369,772	369,450	369,450	369,450
Service	465,545	468,525	468,525	473,802	473,802
Wastewater	553,480	550,613	550,290	552,211	552,211
Stormwater	41,490	55,000	55,000	55,000	55,000
Grove	21,500	21,500	21,500	21,500	21,500
Debt Service	554,090	554,090	554,090	554,090	554,090
	$ 2,008,990	$ 2,019,500	$ 2,018,855	$ 2,026,052	$ 2,026,053
Net Income	131,500	85,000	119,595	147,122	182,641
Beginning Fund Balance	2,543,333	2,573,833	2,573,833	2,288,428	2,410,550
Capital Purchases/Projects	101,000	85,000	405,000	25,000	110,000
Ending Fund Balance	$2,573,833	$2,573,833	$2,288,428	$2,410,550	$2,483,192

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. <u>These items are also referred to as fixed assets.</u>

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

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

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

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

Division: A budgeted sub-unit of a department.

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

Expenditure: An actual payment for goods or services received.

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

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

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

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

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

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

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

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

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

LOGT: Local Option Gas Tax

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

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

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

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

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

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

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

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

WHAT – Winter Haven Area Transit