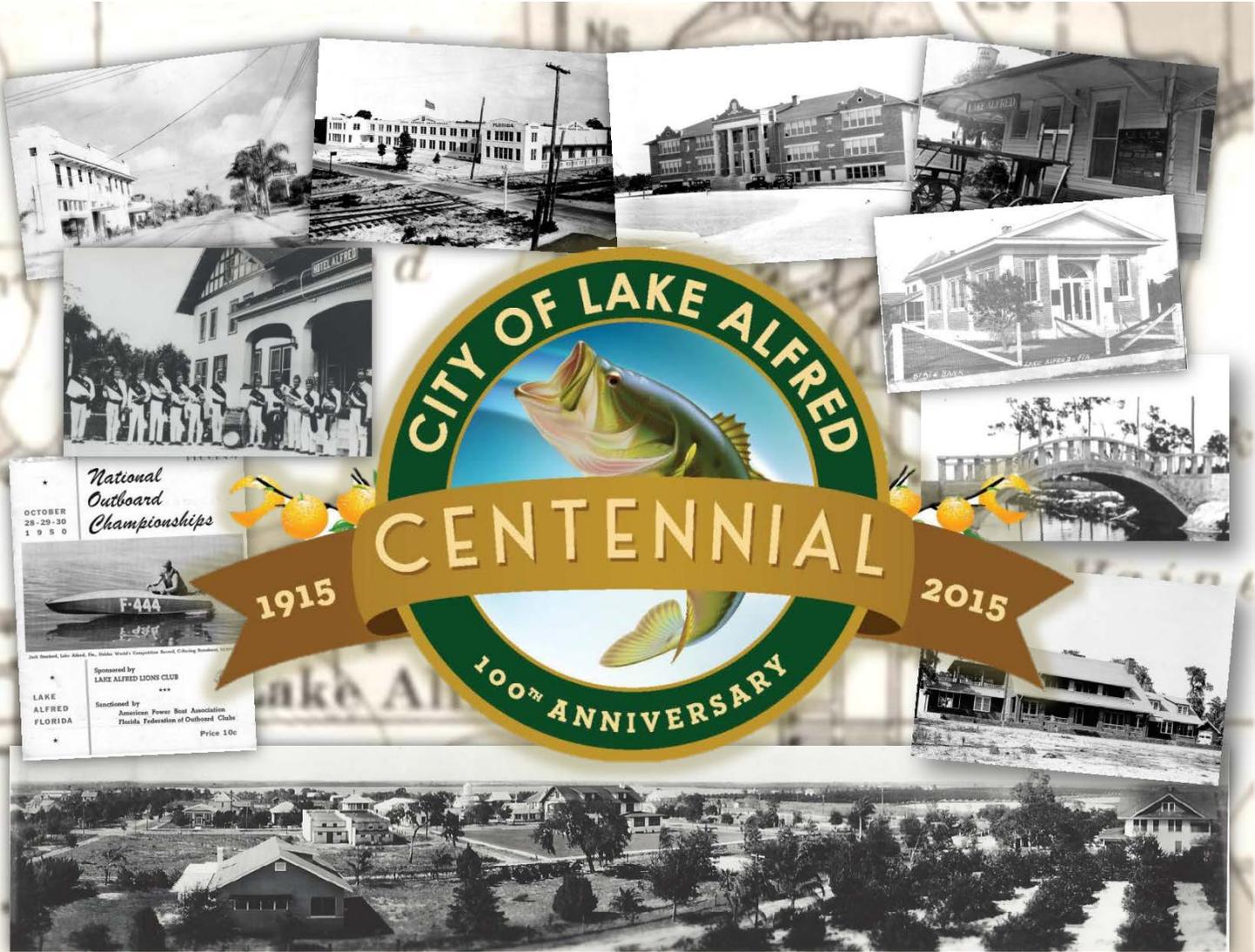


# City of Lake Alfred



**2015/2016 & 2016/2017**

**ANNUAL BUDGET**



*City Manager's Office*

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September 9, 2015

Honorable Mayor & City Commissioners,

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

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

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

Capital

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

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

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

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

## Revenue

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

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

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

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

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

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

### Expenditures

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

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

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

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

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

### Payroll

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

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

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

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## Summary

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

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

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

Respectfully submitted,

A handwritten signature in black ink, consisting of several overlapping, fluid strokes that form a cursive name.

Ryan Leavengood  
City Manager

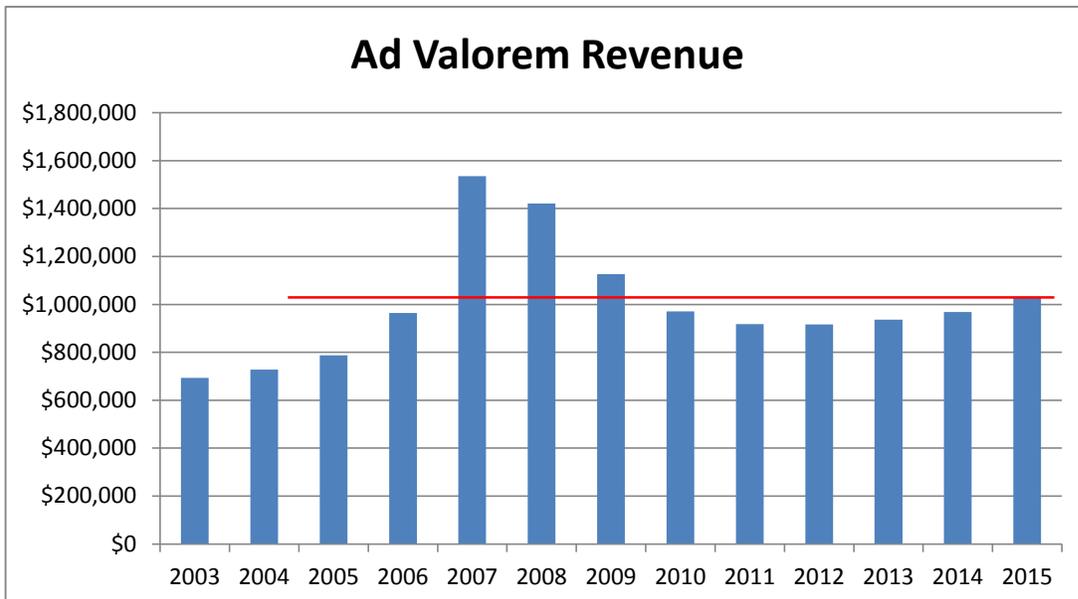
**CITY OF LAKE ALFRED - MILLAGE RATE ILLUSTRATION**

Year	Millage Rate	Taxable Value	Ad Valorem	95%
2003	0.007058	103,386,140	729,699	693,214
2004	0.007058	108,625,887	766,682	728,347
2005	0.007058	117,475,684	829,143	787,686
2006	0.007058	143,722,086	1,014,390	963,671
2007	0.00658	245,600,044	1,616,048	1,535,246
2008	0.00658	227,246,243	1,495,280	1,420,516
2009	0.00658	180,145,512	1,185,357	1,126,090
2010	0.00658	155,418,258	1,022,652	971,520
2011	0.006999	138,114,958	966,667	918,333
2012	0.007589	127,186,643	965,219	916,958
2013	0.007589	129,946,439	986,164	936,855
2014	0.007589	134,275,162	1,019,014	968,063
2015	0.007489	144,244,884	1,080,250	1,026,237

FY 2015/2016	PROPOSED RATE	7.489
	MILLAGE RATE * CUR YR GROSS	\$1,080,250
	BUDGET AT 95% OF REVENUE	\$1,026,237

FY 2015/2016	ROLL BACK RATE	7.3107
	ROLL BACK RATE * CUR YR GROSS	\$1,054,531
	BUDGET AT 95% OF REVENUE	\$1,001,805

BUDGET DIFFERENCE: CURRENT VS ROLLBACK (24,433)



**CITY OF LAKE ALFRED  
FY 2015/2016 BUDGET  
SUMMARY**

	2015/2016	2016/2017		2015/2016	2016/2017
<b>General Fund</b>			<b>Community Redevelopment Agency</b>		
Revenues	4,181,539	4,282,784	Revenues	20,165	20,165
Expenditures	4,181,539	4,282,784	Expenditures	20,165	20,165
Contingency	4,915	3,625	Contingency	-	-
<b>Enterprise Fund</b>			<b>Stormwater</b>		
Revenues	2,186,000	2,186,000	Revenues	55,000	55,000
Expenditures	2,186,000	2,186,000	Expenditures	55,000	55,000
Contingency	20,815	8,022	Contingency	14,110	14,110
		<b><u>FY 2015/2016</u></b>			<b><u>FY 2016/2017</u></b>
<b>TOTAL BUDGET:</b>		<b>\$6,442,704</b>			<b>\$6,543,949</b>

## Fund Balance

### General Fund

<b>Restricted:</b>		<b>Balance*</b>
001.000.0.101.003	Building Reserve	117,186.29
001.000.0.101.004	Historical Gardens	920.00
001.000.0.101.005	Police Forfeitures	33,431.00
001.000.0.101.006	Local Option Gas Tax	73,461.01
001.000.0.101.008	Police Education	25,232.00
001.000.0.101.009	Sanitation Vehicle Reserve	152,308.04
001.000.0.101.112	General Government	173,823.68
001.000.0.101.113	Public Safety	81,124.25
001.000.0.101.114	Recreation Impacts	45,293.92
001.000.0.101.010	Sanitation Equipment Reserve	66,021.44
	Community Redevelopment Agency	-
	<b>Total:</b>	768,801.63

### **Unrestricted:**

Unassigned General Fund Reserve	1,000,532.87
Assigned Fire Engine Reserve	100,000.00
Assigned Capital Project Reserve	50,000.00
Assigned Mackay Capital Reserve	-
Assigned Payroll Offset	-
Assigned Pension Offset	-
Assigned HRA	-
<b>Total:</b>	1,150,532.87
<b>% of FY 15/16 General Fund Budget:</b>	27.51%

### Enterprise Fund

<b>Restricted:</b>		
401.000.0.101.303	Water Impacts	193,992.68
401.000.0.101.304	Sewer Impacts	280,693.88
401.000.0.101.538	Storm Water	119,754.82
	Berry Prepaid Impact	1,133,403.56
	<b>Total:</b>	1,727,844.94

### **Unrestricted:**

Unassigned Enterprise Fund Reserve	2,418,730.91
<b>Total:</b>	2,418,730.91
<b>% of FY 15/16 Enterprise Fund Budget:</b>	107.93%

<b>Total FY 15/16 Budget:</b>	6,442,704.00
<b>Unrestricted Fund Balance:</b>	3,569,263.78
<b>% of Total FY 15/16 Budget:</b>	55.40%

\* YTD as of July 31, 2015



**CITY OF LAKE ALFRED**

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2015/2016 - FY 2019/2020

	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	Funding
	1st Year Budget	2nd Year Budget				
<b>General Government</b>						
Electronic Message Board		\$20,000				
<b>Total:</b>	\$0	\$20,000	\$0	\$0		
<b>Police Department</b>						
Replacement Patrol Vehicle	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Police K-9				\$10,000		
<b>Total:</b>	\$30,000	\$30,000	\$30,000	\$40,000	\$30,000	
<b>Fire Department</b>						
Replacement Fire Engine	\$50,000	\$50,000	\$50,000	\$450,000	\$50,000	250k GF R.
Staff Vehicle Replacement			\$35,000			
<b>Total:</b>	\$50,000	\$50,000	\$85,000	\$450,000	\$50,000	
<b>Community Dev.</b>						
City Limit Legal Description			\$15,000			
<b>Total:</b>	\$0	\$0	\$15,000	\$0	\$0	
<b>Parks and Recreation</b>						
Lion's Park Deck	\$30,000					
P&R Master Plan		\$30,000				P&R Impact
Vehicle Replacement		\$20,000				
Tennis Court Relocation			\$100,000			FRDAP Grant
Capital at Mackay	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000	
Baseball Scoreboard		\$15,000				
Dock Repair & Replacement	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Football Lighting				\$150,000		County MSTU
<b>Total:</b>	\$80,000	\$105,000	\$140,000	\$190,000	\$40,000	
<b>Library</b>						
<b>Total:</b>	\$0	\$0	\$0	\$0	\$0	

**CITY OF LAKE ALFRED**

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2015/2016 - FY 2019/2020

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

**Public Works**

Replacement Service Vehicles			\$25,000			Local Gas Tax 45k GF R.
Street Resurfacing		\$150,000		\$150,000		
Backhoe	\$90,000					
Holiday Decoration Repayment	\$20,000	\$20,000				
Replacement Air Compressor	\$6,000					
<b>Total:</b>	\$116,000	\$170,000	\$0	\$150,000	\$0	

**Public Utilities**

Replacement Service Vehicles	\$25,000	\$25,000			\$25,000	Reserves
Paint Water Tower		\$60,000				
Refurbish High Service Pumps	\$30,000		\$30,000			
Utility Rate Study	\$30,000					
Drying Bed			\$50,000			
Ramona L/S Improvements			\$30,000			
Echo Terrace Lift Station				\$80,000		
<b>Total:</b>	\$85,000	\$85,000	\$110,000	\$80,000	\$25,000	

 Funding Reserves

 Grant Funding

 Restricted Funding

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Total General Fund Capital	\$276,000	\$375,000	\$270,000	\$830,000	\$120,000
Total Enterprise Fund Capital	\$85,000	\$85,000	\$110,000	\$80,000	\$25,000
<b>Total Capital</b>	\$361,000	\$460,000	\$380,000	\$910,000	\$145,000
Total Operating GF Capital	\$231,000	\$195,000	\$170,000	\$280,000	\$120,000
Total Operating EF Capital	\$55,000	\$85,000	\$110,000	\$80,000	\$25,000
<b>Total Oper/Unres Capital</b>	\$286,000	\$280,000	\$280,000	\$360,000	\$145,000

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
<b>REVENUES</b>								
 Increase Revenue/Decrease Expenditure				 Decrease Revenue/Increase Expenditure				
<b>001.000- TAXES</b>								
311.110	Ad Valorem Taxes - (M)	926,120	956,105	968,250	986,244	102%	1,026,238	1,046,763
311.120	CRA - Tax Increment County	-	-	-	-		9,580	9,580
311.121	CRA - Tax Increment City	-	-	-	-		10,585	10,585
312.300	9th Cent Gas Tax - (M)	23,115	20,584	20,000	19,690	98%	20,000	20,000
312.410	Local Option Gas Tax - (M/S)	119,669	124,688	124,240	108,326	87%	132,149	134,792
312.420	5th Cent Gas Tax - (M/S)	72,999	79,406	76,780	68,870	90%	82,622	82,622
312.520	Casualty Insurance Tax -(A)	32,268	32,629	31,535	-	0%	31,535	31,535
314.100	Electric Service Tax - (M)	295,925	296,385	290,000	265,147	91%	295,000	300,900
314.300	Water Service Tax - (M)	45,737	47,253	48,000	43,352	90%	48,000	48,000
312.510	Insurance Premium Tax - (A)	23,713	26,877	21,000	-	0%	21,000	21,000
314.800	Propane Service Tax - (M)	11,121	12,148	13,000	11,123	86%	13,000	13,000
315.000	Local Comm Tax - (M/S)	142,488	126,061	125,830	102,546	81%	122,075	122,075
335.180	Half-Cent Sales Tax - (M/S)	262,033	275,804	282,475	240,163	85%	301,101	307,123
TOTAL TAXES		1,955,188	1,997,940	2,001,110	1,845,461	92%	2,112,885	2,147,975
<b>001.000- LICENSES AND PERMITS</b>								
321.110	Business Tax	10,553	9,471	12,000	4,407	37%	12,000	12,000
322.025	Remittance Fee	1,022	5,148	1,000	10,964	1096%	1,000	1,000
322.200	Education Fee	1,233	1,383	1,000	1,607	161%	1,000	1,000
322.100	Alarm Permit	150	75	125	175	140%	125	125
349.322	Building Inspections	630	525	600	663	111%	600	600
322.300	Archive Fee	1,233	1,383	1,000	1,607	161%	1,000	1,000
354.000	Liens - Violation of Ordinance	1,687	13,990	10,000	9,752	98%	10,000	10,000
354.100	Lien Searches	2,415	2,135	2,000	2,497	125%	2,000	2,000
322.000	Building Permits	39,511	87,738	45,000	169,379	376%	85,000	85,000
TOTAL LICENSES AND PERMITS		58,434	121,848	72,725	201,051	276%	112,725	112,725
<b>001.000- INTERGOVERNMENTAL</b>								
335.120	State Revenue Sharing -(M/S)	108,676	119,826	123,695	97,273	79%	130,347	132,954
335.122	8th Cent Motor Fuel Tax - (M/S)	44,432	48,990	50,570	39,770	79%	58,927	60,106
335.140	Mobile Home Licenses - (M)	14,820	14,733	15,000	15,795	105%	15,000	15,000
335.150	Alcohol Beverage Lic - (Q)	1,785	1,736	3,000	1,907	64%	3,000	3,000
331.100	Grant - Florida Grants	59,850	36,584	-	-	0%	-	-
334.220	Grant - Police Dept.	9,491	7,200	10,190	-	0%	-	-
331.200	Grant - Police	1,000	10,819	-	-	0%	-	-
334.260	Right of Way Maint - (Q)	22,737	30,315	30,000	21,211	71%	30,000	30,000
334.710	Signal Maint -(A)	2,782	2,865	2,700	3,541	131%	-	-
334.952	Street Lights Maint -(A)	17,054	20,642	20,640	21,262	103%	21,000	21,000
331.540	Grant	-	1,961	-	-	0%	-	-
337.210	SRO Supplement -(Q)	92,266	97,103	100,650	81,409	81%	102,000	102,000
338.350	Library Cooperative -(Q)	33,731	25,702	25,000	29,173	117%	25,000	25,000
342.340	Fire Automatic Aid - (Q)	184,807	190,806	190,805	191,273	100%	60,000	40,000
TOTAL INTERGOVERNMENTAL		593,431	609,282	572,250	502,614	88%	445,274	429,059

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.000- FRANCHISE FEES								
323.100	Electric FF - (M)	234,530	250,720	240,000	237,875	99%	320,000	320,000
323.400	Gas FF - (M)	23,371	35,915	32,000	18,938	59%	25,000	25,000
323.700	Solid Waste FF - (M)	18,895	20,322	22,000	15,581	71%	20,000	20,000
	<b>TOTAL FRANCHISE FEES</b>	<b>276,796</b>	<b>306,957</b>	<b>294,000</b>	<b>272,394</b>	<b>93%</b>	<b>365,000</b>	<b>365,000</b>
001.000- CHARGES FOR SERVICES								
341.200	Zoning Fees	358	2,023	2,500	950	38%	2,500	2,500
341.041	Library Printing	2,304	2,811	3,000	3,041	101%	3,000	3,000
341.050	Misc Services	1,100	942	1,850	939	51%	1,450	1,450
343.800	Cemetery Sales	5,075	17,085	10,000	8,250	83%	10,000	10,000
347.208	Summer Rec Program	26,250	20,910	20,000	20,436	102%	20,000	20,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>35,087</b>	<b>43,771</b>	<b>37,350</b>	<b>33,616</b>	<b>90%</b>	<b>36,950</b>	<b>36,950</b>
001.000- SANITATION								
343.300	Sanitation - (M)	301,398	305,754	305,000	264,933	87%	320,000	320,000
343.400	Recycling	46,549	47,107	48,000	40,339	84%	48,000	48,000
343.301	Extra Trash Pickup	1,170	1,997	1,500	161	11%	1,500	1,500
343.307	Fuel Adjustment Fee	90,738	94,069	92,000	83,801	91%	97,000	97,000
343.306	Garbage Late Fees	13,175	14,014	13,000	12,340	95%	14,000	14,000
343.901	Sanitation Reserve Fund	48,222	48,597	49,000	42,025	86%	50,000	50,000
343.902	Equipment Reserve Fund	18,767	18,893	19,000	16,334	86%	20,000	20,000
	<b>TOTAL SANITATION</b>	<b>520,019</b>	<b>530,431</b>	<b>527,500</b>	<b>459,933</b>	<b>87%</b>	<b>550,500</b>	<b>550,500</b>
001.000- FINES AND FORFEITURES								
351.000	Police Fines - (M)	14,984	11,903	20,000	7,664	38%	12,000	12,000
351.100	Police Education	2,050	759	2,000	719	36%	1,000	1,000
351.200	Forfeiture (Confiscated)	5,209	-	-	-	0%	-	-
351.300	Police Detail	2,295	2,863	3,000	3,295	110%	3,000	3,000
352.000	Library Fines	1,639	1,641	1,500	1,254	84%	1,500	1,500
349.400	Restitution	1,452	1,630	1,500	1,745	116%	1,500	1,500
	<b>TOTAL FINES AND FORFEITURES</b>	<b>27,629</b>	<b>18,796</b>	<b>28,000</b>	<b>14,677</b>	<b>52%</b>	<b>19,000</b>	<b>19,000</b>

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.000- RENTALS								
362.030	Rental - Highlands	2,675	3,075	3,000	3,425	114%	3,000	3,000
362.032	Rental - Mackay Preserve	14,961	26,747	22,000	22,082	100%	25,000	25,000
362.033	Rental - Cancellation Fee	1,175	1,950	1,000	3,500	350%	3,000	3,000
362.034	Rental - Lions Park	1,500	1,100	1,000	1,300	130%	1,000	1,000
362.038	Rental - Tower	143,012	138,111	110,000	97,481	89%	100,000	100,000
362.035	Rental - Ball Field	90	-	300	-	0%	300	300
	<b>TOTAL RENTAL</b>	<b>163,413</b>	<b>170,983</b>	<b>137,300</b>	<b>127,788</b>	<b>93%</b>	<b>132,300</b>	<b>132,300</b>
001.000- INTEREST EARNED								
361.000	Interest Income	8,892	8,774	8,000	9,208	115%	9,000	9,000
361.100	Interest - Investments	1,238	446	-	92	0%	-	-
	<b>TOTAL INTEREST EARNED</b>	<b>10,130</b>	<b>9,220</b>	<b>8,000</b>	<b>9,300</b>	<b>116%</b>	<b>9,000</b>	<b>9,000</b>
001.000- MISCELLANEOUS								
365.000	Sale of Surplus Property	14,460	1,234	6,000	568	9%	2,000	2,000
319.100	Motor Fuel Tax Refund - (M)	4,528	5,527	5,000	4,497	90%	5,000	5,000
366.300	Bluegrass Bash	8,023	6,931	7,000	3,412	49%	7,000	7,000
366.400	Recreation Donations	1,000	43	1,000	471	47%	1,000	1,000
369.000	Miscellaneous Income	13,786	1,673	10,000	9,493	95%	7,000	7,000
369.100	Storage	2,200	150	1,000	500	50%	1,000	1,000
369.200	Grillin & Chillin	8,304	7,888	3,000	1,594	53%	3,000	3,000
369.300	Insurance Proceeds	12,396	20,828	9,670	12,057	125%	12,000	12,000
369.400	Event Reimbursement	622	-	1,200	1,475	123%	1,200	1,200
369.500	Ridge League Receipts	3,693	4,574	1,500	-	0%	1,500	1,500
369.600	Veteran's Memorial	31,258	2,200	-	600	0%	-	-
369.700	Centennial Merchandise	-	-	-	2,663	0%	-	-
	<b>TOTAL MISCELLANEOUS</b>	<b>100,270</b>	<b>51,048</b>	<b>45,370</b>	<b>37,330</b>	<b>82%</b>	<b>40,700</b>	<b>40,700</b>
001.000- TRANSFERS								
381.224	Reserve - Rec. Impact Fee	-	-	-	-	0%	-	30,000
381.233	Public Safety Impact Fees	25,475	264,563	-	-	0%	-	-
381.314	Local Option Gas Tax	-	-	73,600	-	0%	-	82,622
381.375	Equipment Reserve	-	-	-	-	0%	45,000	-
381.401	General Fund Reserve	101,912	-	-	-	0%	-	-
381.402	Interfund Transfer	118,236	152,605	239,515	199,596	83%	214,449	222,969
381.403	Cost Allocation	-	176,660	91,000	75,833	83%	117,921	124,149
381.473	Transfer from Sanitation	95,968	249,989	-	-	0%	-	-
	<b>TOTAL TRANSFERS</b>	<b>341,591</b>	<b>843,817</b>	<b>404,115</b>	<b>275,429</b>	<b>68%</b>	<b>377,370</b>	<b>459,740</b>
	<b>TOTAL ALL REVENUES</b>	<b>4,081,988</b>	<b>4,704,093</b>	<b>4,127,720</b>	<b>3,779,593</b>	<b>92%</b>	<b>4,201,704</b>	<b>4,302,949</b>

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
	<span style="color: green;">■</span> Increase Revenue/Decrease Expenditure <span style="color: orange;">■</span> Decrease Revenue/Increase Expenditure							
001.510-	GENERAL GOVERNMENT							
422.000	General Employees Retirement	105,903	198,995	180,750	177,969	98%	170,500	170,500
422.100	Public Safety Retirement	104,841	90,954	107,250	108,161	101%	55,650	57,783
422.200	Pension Offset	-	-	-	-	0%	40,925	30,925
423.000	Group Health Insurance	129,355	290,478	329,625	922	0%	318,108	334,013
423.100	HRA Deductible Reimbursement	-	1,000	2,000	1,000	50%	30,000	30,000
424.000	Workers Comp Insurance	-	60,791	65,000	-	0%	63,485	63,485
425.000	Unemployment Compensation	198	-	1,000	-	0%	1,000	1,000
432.000	Accounting & Auditing	33,006	43,403	46,300	55,440	120%	46,300	46,300
433.000	CRA Expenses	-	-	-	395	0%		
434.100	Cell Tower Consultant	-	-	5,000	8,400	168%	5,000	5,000
434.200	Salary Survey	-	-	2,500	4,500	180%	2,500	2,500
440.200	Employee Holiday Dinner	3,420	3,592	3,500	3,599	103%	4,000	4,000
440.201	Ridge League Dinner	4,436	5,538	1,000	-	0%	1,000	-
440.400	Tuition/CDL Assistance	-	-	3,000	1,989	66%	6,000	6,000
445.000	Property & Liability	5,448	105,780	113,100	9,491	8%	120,000	120,000
440.200	Employee Quarterly Meetings	847	1,872	1,500	896	60%	1,500	1,500
449.000	Insurance Claims	1,000	3,450	2,000	-	0%	2,000	2,000
452.300	IT - Software & Hardware	8,953	23,332	21,000	17,287	82%	21,000	21,000
531.000	W.H.A.T./Ridge Art	4,638	2,000	5,000	7,000	140%	9,000	9,000
480.100	Leave Buyback	-	-	-	-	0%	15,000	15,000
480.102	Payroll Offset	-	-	-	-	0%	5,000	50,000
510.999	Contingency	-	-	7,265	-	0%	4,915	3,625
510.979	Fire Engine Reserve	-	-	50,000	-	0%	50,000	50,000
510.978	General Fund Reserve (Holiday)	-	-	-	-	0%	20,000	20,000
510.996	Sanitation Vehicle Reserve	-	-	49,000	-	0%	50,000	50,000
510.997	Sanitation Equip. Reserve	-	-	19,000	-	0%	20,000	20,000
510.995	General Fund Retirement Cost Out	(105,903)	(198,995)	(180,750)	(177,969)	98%	(170,500)	(170,500)
510.994	Police & Fire Retirement Cost Out	(104,841)	(90,954)	(107,250)	(108,161)	101%	(55,650)	(57,783)
510.993	Health Insurance Cost Out	(116,005)	(286,683)	(329,625)	-	0%	(318,108)	(334,013)
510.992	Workers Comp Insurance Cost Out	-	(60,791)	(65,000)	-	0%	(63,485)	(63,485)
510.991	Property & Liability Cost Out	-	(99,799)	(106,110)	-	0%	(112,572)	(112,572)
510.998	Local Option Gas Tax Reserve	-	-	-	-	0%	82,622	-
464.200	Centennial	-	-	15,000	27,998	187%	-	-
464.100	Capital	12,005	21,401	-	-	0%	-	20,000
	<b>TOTAL GEN GOVERNMENT</b>	<b>87,301</b>	<b>115,364</b>	<b>241,055</b>	<b>138,917</b>	<b>58%</b>	<b>425,190</b>	<b>395,278</b>

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.511- CITY COMMISSION								
411.000	Salaries & Wages	13,200	13,200	13,200	11,000	83%	13,200	27,000
421.000	FICA Expense	1,010	1,010	1,010	842	83%	1,010	2,066
424.000	Workers Comp Insurance	1	376	125	125	100%	226	226
440.300	Training & Travel	5,503	8,670	8,000	1,183	15%	13,000	13,000
443.200	Electric	5,829	5,604	5,500	4,259	77%	5,500	5,500
445.000	Property & Liability	12,883	14,144	19,860	18,454	93%	21,060	21,060
451.000	Office Supplies	47	490	500	31	6%	500	500
452.000	Operating Supplies	805	1,110	1,000	610	61%	1,000	1,000
452.940	Uniforms & Shoes	49	707	800	-	0%	800	800
454.000	Subscriptions & Memberships	1,239	1,238	1,250	1,368	109%	1,500	1,500
	<b>TOTAL CITY COMM</b>	<b>40,566</b>	<b>46,549</b>	<b>51,245</b>	<b>37,872</b>	<b>74%</b>	<b>57,796</b>	<b>72,652</b>
001.512- CITY ADMINISTRATION								
412.000	Salaries & Wages	152,859	135,976	141,910	134,044	94%	159,067	161,333
414.000	Overtime Pay	23	-	-	-	0%	-	-
421.000	FICA Expense	12,592	13,983	14,200	9,132	64%	18,394	19,824
422.000	Retirement	24,786	18,749	21,240	22,108	104%	35,251	35,803
423.000	Life & Health Insurance	18,110	9,556	10,985	7,036	64%	20,158	23,329
424.000	Workers Comp Insurance	1,170	3,789	1,440	1,438	100%	399	399
431.200	Deed Recording Escrow	47	500	500	-	0%	500	500
431.500	Employee Exams	-	-	-	60	0%	-	-
434.600	Municipal Code Corp	1,032	2,207	3,000	3,316	111%	3,000	3,000
440.300	Training & Travel	7,037	4,832	4,000	1,664	42%	4,000	4,000
441.000	Communications	1,786	2,111	2,000	2,243	112%	2,000	2,000
441.100	Cell Phone	737	516	-	-	0%	600	600
443.200	Electric	2,322	1,727	2,000	909	45%	2,000	2,000
445.000	Property & Liability	221	243	-	-	0%	-	-
446.000	Contractual Services	23,192	29,986	24,500	11,430	47%	5,000	5,000
446.100	R & M - Auto	122	-	500	138	28%	500	500
446.120	R & M - Copier	3,370	2,843	3,500	2,102	60%	3,500	3,500
446.200	R & M - Records	4,920	-	-	-	0%	-	-
446.348	R & M - Software	4,375	2,191	2,500	450	18%	2,000	2,000
449.000	Legal Advertisement	5,601	8,467	6,000	7,739	129%	7,000	7,000
451.000	Office Supplies	483	527	500	1,079	216%	1,000	1,000
452.000	Operating Supplies	3,158	2,321	3,000	1,322	44%	3,000	3,000
440.500	Expense Allowance	-	-	5,000	2,763	55%	5,000	5,000
452.700	Fuel	364	318	500	211	42%	500	500
453.100	City Election	48	24	1,800	1,877	104%	-	1,800
454.000	Subscriptions & Memberships	1,417	1,547	1,900	1,599	84%	1,900	1,900
	<b>CITY ADMIN. TOTAL</b>	<b>269,772</b>	<b>242,413</b>	<b>250,975</b>	<b>212,660</b>	<b>85%</b>	<b>274,769</b>	<b>283,988</b>
001.514- ATTORNEY								
431.400	Legal	62,883	68,572	63,000	60,003	95%	64,000	64,000
	<b>TOTAL ATTORNEY</b>	<b>62,883</b>	<b>68,572</b>	<b>63,000</b>	<b>60,003</b>	<b>95%</b>	<b>64,000</b>	<b>64,000</b>

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.513- FINANCE								
412.000	Salaries & Wages	80,926	84,753	87,215	73,724	85%	92,097	92,250
414.000	Overtime Pay	-	51	100	169	169%	100	100
421.000	FICA Expense	5,871	6,345	6,610	5,168	78%	7,053	7,065
422.000	Retirement	12,635	14,828	13,890	13,676	98%	8,975	8,975
423.000	Life & Health Insurance	5,144	9,556	10,985	9,104	83%	11,258	11,929
424.000	Workers Comp Insurance	506	2,459	620	619	100%	91	91
431.500	Employee Exams	42	42	50	-	0%	50	50
433.000	Bank Service Charges	109	228	500	25	5%	500	500
440.300	Training & Travel	830	979	1,500	1,653	110%	2,000	2,000
441.000	Communications	2,770	2,189	2,000	1,848	92%	2,000	2,000
443.200	Electric	2,322	1,727	2,000	909	45%	2,000	2,000
446.000	R & M Services	870	1,109	1,000	-	0%	500	500
446.348	R & M - Software	6,700	6,700	7,600	8,500	112%	8,500	8,500
451.000	Office Supplies	860	944	1,000	531	53%	1,000	1,000
452.000	Operating Supplies	2,244	1,586	2,000	1,456	73%	2,000	2,000
452.940	Uniforms & Shoes	480	621	800	518	65%	800	800
454.000	Subscriptions & Memberships	160	230	195	35	18%	195	195
TOTAL FINANCE		122,469	134,347	138,065	117,935	85%	139,119	139,955

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.521- POLICE DEPT								
412.000	Salaries & Wages	550,410	503,154	574,540	467,483	81%	581,210	589,746
412.221	Retirement - Police	32,268	32,629	31,535	-	0%	31,535	31,535
414.000	Overtime Pay	4,479	9,053	4,000	7,130	178%	5,000	5,000
421.000	FICA Expense	42,122	38,843	44,260	36,099	82%	44,845	45,498
422.000	Retirement	68,171	67,008	79,385	79,542	100%	51,585	52,708
423.000	Life & Health Insurance	75,612	76,449	87,900	68,172	78%	90,061	95,432
424.000	Workers Comp Insurance	11,522	15,792	14,155	14,139	100%	14,355	14,355
431.500	Employee Exams	594	1,459	1,000	1,584	158%	1,000	1,000
441.300	Training & Travel	2,795	2,880	4,000	2,509	63%	4,000	4,000
441.000	Communications	8,024	7,525	7,500	5,327	71%	7,500	7,500
441.100	Cell Phone	1,529	1,592	1,800	1,227	68%	1,800	1,800
443.200	Electric	10,245	10,819	8,000	8,410	105%	10,000	10,000
445.000	Property & Liability	4,705	5,166	5,320	4,940	93%	5,640	5,640
445.500	Special Risk Ins.	538	538	550	458	83%	550	550
446.000	R & M Services	2,449	1,454	1,000	7,637	764%	6,000	6,000
446.100	R & M - Auto	15,108	11,245	10,000	8,179	82%	11,000	11,000
446.120	R & M - Copier	2,518	2,436	2,700	1,861	69%	2,700	2,700
446.200	R & M - Radios	-	3,670	3,500	3,417	98%	3,500	3,500
446.700	R & M - IT Contract	2,550	2,550	3,000	2,550	85%	3,000	3,000
449.000	Contractual Services	3,762	5,157	4,500	1,604	36%	2,500	2,500
451.000	Office Supplies	951	1,144	1,000	998	100%	1,000	1,000
452.000	Operating Supplies	4,050	2,213	3,000	1,129	38%	3,000	3,000
452.012	K-9 Expenses	882	722	1,000	627	63%	1,000	1,000
452.100	Computer Replacement	-	3,389	2,500	1,880	75%	2,500	2,500
452.700	Fuel	29,857	25,570	27,000	17,485	65%	25,000	25,000
452.940	Uniforms & Shoes	3,860	1,571	4,000	4,196	105%	4,000	4,000
454.000	Subscriptions & Memberships	320	370	300	350	117%	300	300
464.100	Capital - Vehicle	30,274	29,617	30,000	30,796	103%	30,000	30,000
464.200	Capital - Grant Equipment	11,248	18,372	10,190	12,159	119%	-	-
TOTAL POLICE DEPT		920,843	882,387	967,635	791,888		944,581	960,264

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.522- FIRE DEPT								
412.000	Salaries & Wages	408,192	347,558	396,850	291,808	74%	316,520	322,547
413.000	Part Time Wages	-	61,751	40,400	49,933	124%	30,000	30,000
414.000	Overtime Pay	2,433	5,396	2,000	5,711	286%	2,000	2,000
421.000	FICA Expense	30,919	31,540	33,605	26,441	79%	26,662	27,123
422.000	Retirement	23,713	44,608	49,936	49,936	100%	26,500	27,510
422.100	State Contribution	36,670	26,887	20,579	-	0%	21,000	21,000
423.000	Life & Health Insurance	51,030	47,781	54,940	41,055	75%	39,402	41,752
424.000	Workers Comp Insurance	10,377	11,029	12,745	12,731	100%	16,150	16,150
431.500	Employee Exams	6,913	5,519	3,000	980	33%	3,000	3,000
440.300	Training & Travel	3,991	2,477	3,000	2,973	99%	3,000	3,000
441.000	Communications	1,225	1,403	1,500	1,199	80%	1,500	1,500
441.100	Cell Phone	715	1,114	1,200	818	68%	1,200	1,200
443.200	Electric	8,310	8,553	6,000	6,862	114%	8,000	8,000
445.000	Property & Liability	5,147	5,651	6,115	5,685	93%	6,480	6,480
445.500	Special Risk Ins.	538	538	550	458	83%	550	550
446.000	R & M Services	2,758	2,607	3,000	2,415	81%	3,000	3,000
446.100	R & M - Auto	14,291	17,051	13,000	12,588	97%	15,000	15,000
446.110	R & M - SCBA	1,464	831	1,500	-	0%	1,500	1,500
446.200	R & M - Radio	-	3,000	3,000	3,000	100%	3,000	3,000
446.348	R & M - Software	1,500	720	2,000	765	38%	1,500	1,500
451.000	Office Supplies	387	426	500	535	107%	500	500
452.000	Operating Supplies	2,601	1,814	2,500	1,702	68%	2,500	2,500
452.140	Fire Prevention Program	801	982	1,000	972	97%	1,000	1,000
452.700	Fuel	6,296	6,707	6,000	4,508	75%	6,000	6,000
452.800	Diesel	2,800	4,557	3,500	3,042	87%	4,000	4,000
452.940	Uniforms & Shoes	2,821	4,258	4,000	2,921	73%	4,000	4,000
454.000	Subscriptions & Memberships	269	389	400	195	49%	400	400
452.941	Bunker Gear Replacements	-	3,488	3,000	-	0%	-	-
464.100	Capital - Equipment	62,955	39,791	6,500	6,424	99%	-	-
464.200	Capital - Bunker Gear	13,674	293	-	-	0%	-	-
TOTAL FIRE DEPT		702,790	688,719	682,320	535,657	79%	544,364	554,212

City of Lake Alfred  
GENERAL FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
<b>001.524- COMMUNITY DEVELOPMENT</b>								
412.000	Salaries & Wages	115,165	115,503	117,865	101,960	87%	124,076	123,881
414.000	Overtime Pay	21	259	200	142	71%	200	200
421.000	FICA Expense	8,812	8,856	8,995	7,811	87%	9,507	9,492
422.000	Retirement	12,094	13,388	12,730	12,534	98%	8,975	8,975
423.000	Life & Health Insurance	9,926	9,556	10,985	9,105	83%	11,258	11,929
424.000	Workers Comp Insurance	1,998	4,166	2,765	2,762	100%	607	607
431.000	Professional Services	26,875	6,338	5,000	594	12%	5,000	5,000
431.100	CFRPC Contract	18,000	20,750	18,000	18,000	100%	15,000	15,000
431.500	Employee Exams	-	-	100	-	0%	100	100
434.600	Special Magistrate	3,754	3,278	4,000	1,946	49%	4,000	4,000
440.300	Training & Travel	1,919	1,578	2,000	755	38%	2,000	2,000
441.000	Communications	2,373	2,311	2,400	2,362	98%	2,400	2,400
441.100	Cell Phone	1,019	809	1,000	409	41%	600	600
443.200	Electric	11,658	11,209	12,000	8,519	71%	12,000	12,000
445.000	Property & Liability	1,044	1,146	1,110	1,030	93%	1,176	1,176
446.000	R & M Services	103	603	500	-	0%	500	500
446.100	R & M - Auto	895	448	500	215	43%	500	500
446.120	R & M - Copier	6,505	7,080	6,500	4,126	63%	6,500	6,500
446.348	R & M - Software	900	900	1,400	900	64%	1,400	1,400
451.000	Office Supplies	513	478	500	226	45%	500	500
452.000	Operating Supplies	1,310	1,448	1,500	958	64%	1,500	1,500
452.700	Fuel	972	802	1,000	730	73%	1,000	1,000
454.000	Subscriptions & Memberships	200	265	200	40	20%	200	200
431.200	Wayfinding Signs	-	5,930	-	20,510	0%	-	-
431.250	CRA Plan	-	30,000	-	-	0%	-	-
464.100	Capital - Machinery & Equip.	-	12,283	-	-	0%	-	-
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>226,056</b>	<b>259,384</b>	<b>211,250</b>	<b>195,634</b>	<b>93%</b>	<b>208,999</b>	<b>209,460</b>
<b>001.550- COMMUNITY REDEVELOPMENT AGENCY</b>								
432.000	Audit	-	-	-	-	0%	600	600
440.300	Training & Travel	-	-	-	-	0%	565	565
446.000	R & M Services/Projects	-	-	-	-	0%	19,000	19,000
446.100	Capital Projects	-	-	-	-	0%	-	-
<b>TOTAL CRA</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>20,165</b>	<b>20,165</b>

City of Lake Alfred  
GENERAL FUND  
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ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.540-	PUBLIC WORKS ADMIN							
412.000	Salaries & Wages	36,958	47,730	35,465	30,074	85%	37,178	38,011
421.000	FICA Expense	2,492	3,369	2,715	2,257	83%	2,844	2,908
422.000	Retirement	22,683	8,386	5,780	5,691	0%	8,970	8,970
423.000	Life & Health Insurance	5,089	4,778	5,495	4,555	83%	5,629	5,965
424.000	Workers Comp Insurance	1,860	-	4,565	4,560	100%	2,024	2,024
431.500	Employee Exams	174	42	300	42	14%	300	300
440.300	Training & Travel	851	450	1,000	170	17%	1,000	1,000
441.000	Communications	1,582	2,644	1,500	2,389	159%	3,000	3,000
441.100	Cell Phone	678	1,050	1,000	818	82%	1,000	1,000
443.200	Electric	1,684	1,335	1,500	911	61%	1,500	1,500
445.000	Property & Liability	854	938	1,030	956	93%	1,092	1,092
446.000	R & M Services	121	889	500	-	0%	500	500
446.120	R & M - Copier	2,041	697	1,000	597	60%	1,000	1,000
451.000	Office Supplies	374	284	500	343	69%	500	500
452.000	Operating Supplies	473	517	500	444	89%	500	500
452.940	Uniforms & Shoes	3,745	5,562	4,000	4,382	110%	5,000	5,000
454.000	Subscriptions & Memberships	115	125	200	110	55%	200	200
458.902	Cost Allocation - Enterprise	-	-	-	-	0%	-	-
458.903	Cost Allocation - Stormwater	(10,326)	(11,130)	(11,130)	(9,275)	83%	(11,130)	(11,130)
464.200	Office Equipment	-	-	-	-	0%	-	-
	TOTAL PW ADMIN	71,448	67,666	55,920	49,024	88%	61,107	62,340
001.519-	BUILDING MAINT							
412.000	Salaries & Wages	27,668	28,522	28,680	24,211	84%		
414.000	Overtime Pay	6	-	50	4	8%		
421.000	FICA Expense	2,117	2,182	2,195	1,852	84%	-	-
422.000	Retirement	-	4,995	4,615	4,544	0%		
423.000	Life & Health Insurance	5,085	4,778	5,495	4,521	82%		
424.000	Workers Comp Insurance	1,239	-	2,120	2,118	100%		
431.300	Engineering	28,658	8,771	5,000	65	1%	5,000	5,000
441.000	Communications	1,310	1,632	1,400	1,348	96%	1,400	1,400
443.200	Electric	545	620	500	331	66%	500	500
445.000	Property & Liability	2,839	3,117	3,260	3,027	93%	3,456	3,456
446.000	R & M Services	16,135	36,112	10,000	16,017	160%	15,000	15,000
446.100	R & M Projects	-	-	30,000	10,493	35%	30,000	10,000
452.000	Operating Supplies	7,117	17,738	11,000	15,579	142%	15,000	15,000
464.100	Capital - Bldg. Improvements	-	264,563	-	30,191	0%	-	-
446.300	Land Swap with IFAS	-	-	-	56,456	0%	-	-
	TOTAL BLDG MAINT	92,719	373,030	104,315	170,757	164%	70,356	50,356

City of Lake Alfred  
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ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.534- SANITATION								
412.000	Salaries & Wages	79,857	82,304	73,790	59,809	81%	79,149	79,882
414.000	Overtime Pay	815	2,124	1,000	1,479	148%	7,000	7,000
421.000	FICA Expense	6,166	6,440	5,645	4,667	83%	6,590	6,646
422.000	Retirement	14,523	14,824	11,825	11,643	0%	13,460	13,460
423.000	Life & Health Insurance	11,919	14,334	16,480	13,160	80%	16,887	17,894
424.000	Workers Comp Insurance	5,843	2,102	7,180	7,172	100%	5,400	5,400
431.500	Employee Exams	1,390	378	750	169	23%	500	500
434.100	Contractual Services	-	5,393	-	289	0%	-	-
434.200	Recycling - City Portion	47,132	47,406	49,000	36,692	75%		
445.000	Property & Liability	5,327	5,849	6,355	5,937	93%	6,768	6,768
446.000	R & M Services	1,034	777	1,000	101	10%	1,000	1,000
446.100	R & M - Auto	23,908	23,161	25,000	17,848	71%	35,000	35,000
449.110	Disposal Fees - Land Fill	67,612	69,060	60,000	57,085	95%	70,000	70,000
449.150	Disposal Fees - Brush	23,650	24,731	23,000	17,784	77%	23,000	23,000
452.000	Operating Supplies	1,702	834	500	454	91%	1,000	1,000
452.800	Diesel	19,486	34,416	25,000	25,808	103%	55,000	55,000
464.100	Capital - Equipment	-	7,186	-	-	0%	-	-
464.200	Capital- Garbage Truck	114,731	249,989			0%	-	-
TOTAL SANITATION		425,095	591,308	306,525	260,097	85%	320,754	322,550

City of Lake Alfred  
GENERAL FUND  
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83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.541- ROADS AND STREETS								
412.000	Salaries & Wages	119,866	116,151	119,335	89,916	75%	120,658	121,657
414.000	Overtime Pay	3,530	4,267	5,000	4,011	80%	5,000	5,000
421.000	FICA Expense	9,190	9,100	9,420	7,092	75%	9,613	9,689
422.000	Retirement	22,623	21,138	18,880	18,590	98%	22,435	22,435
423.000	Life & Health Insurance	18,568	23,890	27,470	22,311	81%	28,144	29,823
424.000	Workers Comp Insurance	6,462	4,410	7,940	7,931	100%	10,120	10,120
431.300	Engineering	-	-	1,000	-	0%	1,000	1,000
431.500	Employee Exams	308	639	400	231	58%	400	400
443.200	Electric	60,837	56,220	56,000	43,204	77%	56,000	56,000
434.000	Contractual Services	-	-	-	4,035	0%	-	-
434.100	Inmate Squad : 1 Day Reimb	-	-	-	-	0%	12,000	12,000
444.100	Rental Equipment	999	-	1,000	-	0%	1,000	1,000
445.000	Property & Liability	1,596	1,752	1,670	1,554	93%	1,776	1,776
446.000	R & M Services	12,097	14,126	10,000	8,299	83%	10,000	10,000
446.020	R & M - Traffic Signs	2,157	2,767	3,000	3,401	113%	4,000	4,000
446.080	R & M - Traffic Signals	6,224	7,344	7,000	5,203	74%	-	-
446.100	R & M - Auto	16,112	12,943	11,000	9,249	84%	12,000	12,000
446.200	R & M - Street Sweeper	6,920	6,920	10,000	1,857	19%	8,000	8,000
446.280	R & M - Street Lights	7,778	2,132	3,000	1,859	62%	3,000	3,000
446.290	R & M - Tree Maint	1,150	2,274	1,000	5,405	541%	3,000	3,000
446.500	R & M - Cemeteries	582	3,393	4,000	2,102	53%	4,000	4,000
446.600	R & M - Right of Way	-	-	40,000	19,265	48%	10,000	10,000
446.700	Equipment	-	-	-	-	0%	5,000	5,000
452.000	Operating Supplies	3,936	7,820	5,000	5,815	116%	7,000	7,000
452.700	Fuel	16,571	19,526	17,000	15,031	88%	18,000	18,000
452.800	Diesel Charges	2,884	3,646	3,000	1,015	34%	3,000	3,000
452.940	Uniforms & Shoes	251	-	-	163	0%	-	-
453.000	Road & Sidewalk Repair	12,631	15,521	12,000	19,235	160%	12,000	12,000
453.100	Road & Street Paving	123,750	-	150,000	151,812	101%	-	165,244
463.000	Capital - Bldg. Improvement	-	-	-	-	0%	-	-
464.000	Capital - Machinery & Equipment	-	-	53,000	10,080	19%	90,000	8,000
TOTAL STREETS		457,022	335,979	577,115	458,666	79%	457,146	543,144

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ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.589- CENTRAL GARAGE & MOTOR POOL								
412.000	Salaries & Wages	33,951	36,321	34,045	27,453	81%	31,710	31,710
414.000	Overtime Pay	24	190	300	293	98%	300	300
421.000	FICA Expense	2,571	2,793	2,595	2,112	81%	2,449	2,449
422.000	Retirement	5,573	6,442	5,475	5,391	98%	4,485	4,485
423.000	Life & Health Insurance	5,103	4,778	5,495	4,102	75%	5,629	5,965
424.000	Workers Comp Insurance	629	970	775	774	100%	965	965
431.000	Employee Exams	56	225	100	127	127%	100	100
441.000	Communications	236	258	500	180	36%	500	500
443.200	Electric	3,285	2,994	3,000	2,385	80%	3,000	3,000
445.000	Property & Liability	10,204	11,816	11,515	10,699	93%	12,216	12,216
446.000	R & M Services	6,782	3,371	500	55	11%	500	500
446.100	R & M - Auto	306	58	500	235	47%	500	500
452.000	Operating Supplies	4,590	12,102	2,000	6,786	339%	6,000	6,000
452.300	IT - Software & Hardware	1,749	-	100	-	0%	100	100
452.700	Fuel	56	133	100	70	70%	100	100
452.800	Supplies - Diesel	40,065	56,110	31,200	25,617	82%	64,200	64,200
452.900	Supplies - Gas & Oil	100,612	102,372	79,800	51,426	64%	85,300	85,300
452.940	Uniforms & Shoes	(190)				0%	-	-
454.000	Subscriptions & Memberships	1,500	1,500	1,500	-	0%	1,500	1,500
458.900	Reimbursement - Labor	(15,431)	(12,589)	(15,000)	(9,127)	61%	(15,000)	(15,000)
458.901	Reimbursement - Fuel	(80,229)	(83,958)	(79,700)	(61,874)	78%	(85,300)	(85,300)
458.902	Reimbursement - Diesel	(24,939)	(44,711)	(31,200)	(31,637)	101%	(64,200)	(64,200)
464.200	Capital - Project & Equipment	-	9,399			0%	6,000	-
TOTAL CGMP		96,503	110,574	53,600	35,067	65%	61,054	55,390

City of Lake Alfred  
GENERAL FUND  
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ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.572.- PARKS & RECREATION								
412.000	Salaries & Wages	104,202	118,152	134,400	106,692	79%	149,518	150,755
414.000	Overtime Pay	1,038	1,049	1,000	1,628	163%	1,000	1,000
421.000	FICA Expense	8,047	9,106	10,280	8,261	80%	11,515	11,609
422.000	Retirement	11,400	19,554	20,630	20,313	0%	22,435	22,435
423.000	Life & Health Insurance	17,312	23,933	27,470	17,581	64%	28,144	29,822
424.000	Workers Comp Insurance	2,632	3,829	3,235	3,231	100%	4,000	4,000
425.000	Unemployment Compensation	-	-	-	938	0%	-	-
431.500	Employee Exams	380	1,122	300	530	177%	300	300
440.300	Training & Travel	224	429	300	427	142%	1,000	1,000
441.000	Communications	1,603	2,721	1,500	3,127	208%	3,000	3,000
441.100	Cell Phone	510	517	600	453	76%	600	600
443.200	Electric	6,220	7,275	7,000	6,126	88%	7,000	7,000
444.100	Rental Equipment	-	60	500	109	22%	500	500
445.000	Property & Liability	2,308	2,534	2,780	2,585	93%	2,952	2,952
446.000	R & M Services	7,857	15,953	8,500	8,272	97%	12,000	12,000
446.100	R & M - Auto	1,494	3,398	2,500	2,726	109%	3,000	3,000
446.120	R & M - Copier	647	2,203	2,000	3,434	172%	3,000	3,000
446.130	R & M - Dock	-	-	-	-	-	20,000	20,000
448.000	Promotional Activities	19,656	16,125	15,000	14,520	97%	15,000	15,000
451.000	Office Supplies	234	223	500	135	27%	500	500
452.100	Summer Recreation Expense	8,574	8,013	7,000	3,641	52%	7,000	7,000
452.200	Operating Supplies	11,714	17,809	13,500	9,909	73%	15,000	15,000
452.700	Fuel	7,306	8,851	7,500	7,689	103%	9,000	9,000
452.800	Diesel	509	432	500	456	91%	500	500
452.940	Uniforms & Shoes	1,133	1,822	1,000	1,440	144%	1,000	1,000
454.000	Subscriptions & Memberships	-	-	-	-	0%	-	-
464.100	Capital - Equipment	7,847	25,074	-	-	0%	8,000	20,000
464.200	Capital - Improvements	-	20,448	-	-	0%	30,000	30,000
464.300	Veteran's Memorial	51,249	6,059	-	18,253	0%	-	-
464.620	Capital - Park Improvements	-	-	-	-	0%	-	15,000
TOTAL PARKS		274,096	316,691	267,995	242,476	90%	355,964	385,973
001.572- MACKAY PRESERVE								
441.000	Communications	600	600	600	450	75%	600	600
443.200	Electric	6,552	6,503	6,000	4,211	70%	6,000	6,000
445.000	Property & Liability	4,827	5,300	6,195	5,758	93%	6,576	6,576
446.000	R & M Services	3,891	6,107	4,000	5,720	143%	6,000	6,000
449.000	Contractual Maint Services	-	1,800	1,500	3,200	213%	4,500	4,500
452.000	Operating Supplies	3,407	3,683	3,500	5,637	161%	4,000	4,000
464.100	Capital - Improvements/Offset	23,885	-	-	-	0%	30,000	20,000
TOTAL MACKAY PRESERVE		43,162	23,993	21,795	24,976	115%	57,676	47,676

City of Lake Alfred  
GENERAL FUND  
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83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
001.571- LIBRARY								
413.000	Salaries & Wages	72,437	70,637	76,500	61,672	81%	80,597	82,032
421.000	FICA Expense	5,541	5,404	5,835	4,718	81%	6,166	6,275
422.000	Retirement	4,372	5,426	5,100	5,022	98%	4,485	4,485
423.000	Life & Health Insurance	5,066	4,778	5,495	4,555	83%	5,629	5,965
424.000	Workers Comp Insurance	368	2,145	450	449	100%	180	180
431.500	Employee Exams	42	126	100	102	102%	200	200
440.300	Training & Travel	30	-	500	10	2%	500	500
441.000	Communications	5,516	2,073	5,480	2,609	48%	5,480	5,480
443.200	Electric	6,485	6,782	6,000	5,272	88%	7,000	7,000
445.000	Property & Liability	1,686	1,851	1,350	1,253	93%	1,428	1,428
446.000	R & M Services	486	2,055	500	-	0%	500	500
446.120	R & M - Copier	3,694	3,042	3,000	1,615	54%	3,000	3,000
446.438	R & M - Software	767	944	1,500	917	61%	1,500	1,500
446.660	R & M - Books	15,620	15,726	12,000	8,973	75%	15,000	10,000
451.000	Office Supplies	357	503	1,000	590	59%	1,000	1,000
452.000	Operating Supplies	4,929	2,314	3,000	1,490	50%	3,000	3,000
452.160	Youth Programs	1,950	2,069	2,000	1,916	96%	2,000	2,000
454.000	Subscriptions & Memberships	926	1,304	1,000	1,224	122%	1,000	1,000
464.100	Capital - Computers	-	-	5,000	4,640	93%	-	-
TOTAL LIBRARY		130,272	127,179	135,810	107,027	79%	138,665	135,545
TOTAL GEN FUND EXP.		4,022,997	4,384,155	4,128,620	3,438,656		4,201,704	4,302,949
Total Revenue:		4,201,704		Total Revenue:		4,302,949		
Total Expenditure:		4,201,704		Total Expenditure:		4,302,949		
Contingency:		4,915		Contingency:		3,625		



City of Lake Alfred  
ENTERPRISE FUND  
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ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
<b>401.000- UTILITY BILLING RECEIPTS</b>								
343.302	Water Revenue	592,836	592,180	600,000	518,294	86%	610,000	610,000
343.303	Water Billing Adj.	(4,844)	(1,932)	-	(1,862)	0%	-	-
343.308	Temp Water Service	2,550	1,950	2,000	2,750	138%	2,000	2,000
343.305	Irrigation	122,217	121,969	125,000	122,769	98%	130,000	130,000
343.500	Sewer Revenue	1,186,311	1,213,240	1,200,000	1,057,759	88%	1,250,000	1,250,000
343.503	Sewer Adjustment	(1,568)	(749)	-	(563)	0%	-	-
343.550	Tap Fees	1,950	5,700	1,500	13,200	880%	8,000	8,000
343.304	Turn On Fee	21,015	20,955	21,000	22,235	106%	22,000	22,000
365.000	Scrap Metal	6,849	423	10,000	349	3%	2,000	2,000
365.100	Hay Proceeds	-	1,632	1,000	-	0%	1,000	1,000
369.000	Non Payment Fees	33,352	34,209	35,000	32,420	93%	35,000	35,000
369.200	Miscellaneous	68,996	-	-	-	0%	-	-
343.314	Water Meter Fee	12,500	38,625	12,000	95,500	796%	40,000	40,000
343.310	NSF Check Fee	1,150	1,620	1,500	615	41%	1,500	1,500
343.306	Late Fees	50,180	50,387	51,000	42,636	84%	51,000	51,000
343.312	Turn Off Fee	16,870	15,730	16,000	15,145	95%	16,000	16,000
343.317	Service Work Orders	295	932	500	-	0%	500	500
343.311	Write Off Accounts Collect	(9,047)	2,773	2,000	2,205	110%	2,000	2,000
361.000	Interest - Bank	5,529	9,217	8,000	15,650	196%	15,000	15,000
361.100	Interest on Investments	4,962	1,198	-	606	0%	-	-
384.100	Wastewater Reserve	-	-	30,000	-	0%	-	-
349.110	Cash Over/Short	53	-	-	(210)	0%	-	-
<b>TOTAL UTILITY REVENUES</b>		<b>2,112,156</b>	<b>2,110,059</b>	<b>2,116,500</b>	<b>1,939,498</b>	<b>92%</b>	<b>2,186,000</b>	<b>2,186,000</b>
<b>401.000- STORMWATER</b>								
343.900	Stormwater	55,808	54,964	55,000	47,147	86%	55,000	55,000
381.538	Storm Water Reserve	-	-	-	-	0%	-	-
<b>TOTAL STORMWATER</b>		<b>55,808</b>	<b>54,964</b>	<b>55,000</b>	<b>47,147</b>	<b>86%</b>	<b>55,000</b>	<b>55,000</b>
<b>TOTAL OPERATING RECEIPTS</b>		<b>2,167,964</b>	<b>2,165,023</b>	<b>2,171,500</b>	<b>1,986,645</b>	<b>91%</b>	<b>2,241,000</b>	<b>2,241,000</b>

City of Lake Alfred  
ENTERPRISE FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
401.538- STORMWATER								
431.300	Engineering - Master Plan	12,005	10,458	10,000	50,413	504%	10,000	10,000
432.000	Accounting & Auditing	662	-	700	-	0%	700	700
434.000	Contractual Services (NPD)	552	1,917	1,000	750	75%	1,000	1,000
440.300	Training & Travel	322	452	500	399	80%	500	500
443.200	Electric	101	-	160	-	0%	160	160
446.000	R & M Services	3,537	4,040	4,000	1,200	30%	4,000	4,000
446.100	R & M - Auto	-	-	1,000	-	0%	1,000	1,000
446.200	Street Sweeping Contract	9,737	9,737	10,000	9,227	92%	10,000	10,000
452.000	Operating Supplies	805	237	500	-	0%	500	500
452.700	Fuel	741	1,125	1,200	-	0%	1,200	1,200
452.940	Subscriptions & Members	-	400	700	-	0%	700	700
458.903	Cost Allocation	10,326	11,130	11,130	9,275	83%	11,130	11,130
999.000	Contingency			14,110	-	0%	14,110	14,110
464.200	Capital - Machinery & Equip	-	21,426	-	-	0%	-	-
TOTAL STORMWATER		38,788	60,922	55,000	71,264	130%	55,000	55,000
401.000- DEBT SERVICE								
517.716	Loan F-EF Refinanced Bridge	238,443	238,443	238,445	238,443	100%	238,445	238,445
517.719	Wastewater Loan 719090	315,646	315,646	315,645	315,646	100%	315,645	315,645
TOTAL DEBT SERVICE		554,089	554,089	554,090	554,089	100%	554,090	554,090

City of Lake Alfred  
ENTERPRISE FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
401.536- SERVICE								
412.000	Salaries & Wages	231,537	238,428	245,695	201,544	82%	253,572	255,147
414.000	Overtime Pay	1,354	1,258	6,000	3,513	59%	6,000	6,000
421.000	FICA Expense	17,817	18,295	19,000	15,662	82%	19,857	19,978
422.000	Retirement	36,911	41,873	38,615	38,021	98%	35,900	35,900
423.000	Life & Health Insurance	40,986	38,254	43,950	35,187	80%	45,031	47,716
424.000	Workers Comp Insurance	7,287	7,195	3,585	3,581	100%	5,295	5,295
425.000	Unemployment Comp	-	-	-	1,917	0%	-	-
431.300	Engineering	8,306	2,494	5,000	400	8%	5,000	5,000
431.500	Employee Exams	112	416	500	119	24%	500	500
440.300	Training & Travel	594	719	1,000	460	46%	1,000	1,000
441.000	Communications	20,869	22,057	21,000	18,273	87%	22,000	22,000
441.100	Cell Phone	1,529	1,902	1,800	1,227	68%	1,800	1,800
443.200	Electric	3,096	2,302	2,500	1,211	48%	2,500	2,500
441.100	Rental Equipment	-	-	500	-	0%	500	500
446.100	R & M - Auto	11,244	5,299	10,000	8,718	87%	10,000	10,000
446.120	R & M - Copier	1,548	1,352	1,400	839	60%	1,400	1,400
446.348	Annual Software Maint.	3,450	3,450	3,500	2,550	73%	3,500	3,500
446.350	R & M - Water Lines	16,401	28,187	20,000	19,766	99%	22,000	22,000
446.360	R & M - Fire Hydrants	1,432	-	1,000	300	30%	1,000	1,000
446.370	R & M - Lift Stations	76,504	50,122	70,000	29,819	43%	70,000	70,000
446.380	R & M - Sewer Lines	13,940	5,190	10,000	13,351	134%	10,000	10,000
446.390	Equipment	-	-	-	-	0%	5,000	5,000
452.000	Operating Supplies	4,442	7,405	5,000	4,075	82%	5,000	5,000
452.700	Fuel	16,542	20,362	20,000	15,703	79%	20,000	20,000
452.800	Diesel	1,356	1,304	1,500	710	47%	1,500	1,500
452.900	Meter & Fittings - New	18,987	39,598	18,000	90,062	500%	30,000	30,000
452.940	Uniforms & Shoes	2,391	4,026	3,000	3,034	101%	3,000	3,000
536.910	Interfund Transfer - General	59,118		239,515	275,429	115%	214,449	222,969
533.910	Cost Allocation - General	59,118		91,000		0%	117,921	124,149
536.999	Contingency	-				0%	20,815	8,022
464-100	Outpost Project	-	-	-	61,110	0%	-	-
464.200	Capital - Machinery & Equip	-	4,999	85,000	75,448	89%	25,000	25,000
	<b>TOTAL SERVICE</b>	<b>656,871</b>	<b>546,487</b>	<b>968,060</b>	<b>922,029</b>	<b>95%</b>	<b>959,540</b>	<b>965,876</b>

City of Lake Alfred  
ENTERPRISE FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
401.533- WATER OPERATIONS								
412.000	Salaries & Wages	12,520	11,051	10,225	11,258	110%	10,377	10,377
421.000	FICA Expense	847	765	775	794	102%	794	794
424.000	Workers Comp Insurance	337	-	1,455	1,453	100%	1,290	1,290
431.300	Engineering	11,183	5,922	10,000	5,678	57%	10,000	10,000
432.000	Accounting & Auditing	5,428	-	-	-	0%	-	-
434.000	Contractual Services	3,540	9,439	5,000	8,825	177%	5,000	5,000
434.100	Engineering- Water Monitor	22,263	15,500	14,000	3,600	26%	14,000	14,000
440.100	Land Leases	640	1,701	1,500	2,341	156%	2,000	2,000
440.300	Training & Travel	530	420	500	1,015	203%	1,000	1,000
443.200	Electric	41,419	40,074	38,000	30,462	80%	40,000	40,000
445.000	Property & Liability	7,475	8,207	7,940	7,378	93%	8,424	8,424
446.000	R & M Services	52,990	20,579	30,000	19,239	64%	25,000	25,000
446.100	R & M - Auto	329	165	500	25	5%	500	500
446.200	R & M - Water Tower	-	-	500	-	0%	500	500
452.000	Operating Supplies	822	355	1,500	384	26%	1,500	1,500
452.600	Chemicals	41,307	45,585	42,000	38,330	91%	45,000	45,000
452.700	Fuel	1,536	586	3,000	-	0%	3,000	3,000
454.000	Subscriptions & Membership	545	560	600	560	93%	600	600
463.800	Water Improvements - Impa	3,857	6,402	-	6,557	0%	-	-
464.200	Capital - Machinery & Equip	-	-	-	-	0%	68,000	60,000
TOTAL WATER OPS		207,568	167,311	167,495	137,899	82%	236,985	228,985

City of Lake Alfred  
ENTERPRISE FUND  
FY 2015-2016

83% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 12/13 ACTUAL	FY 13/14 ACTUAL	FY 14/15 BUDGET	2015 JULY - EXP	EXP %	FY 15/16 PROP.	FY 16/17 PLANNED
401.535- WASTE WATER OPERATIONS								
412.000	Salaries & Wages	87,715	86,972	88,735	74,502	84%	90,548	91,159
414.000	Overtime Pay	1,207	1,711	4,000	1,932	48%	4,000	4,000
421.000	FICA Expense	6,589	6,655	7,095	5,761	81%	7,233	7,280
422.000	Retirement	12,939	15,515	14,220	14,001	98%	13,460	13,460
423.000	Life & Health Insurance	14,467	14,467	16,480	13,661	83%	16,887	17,894
424.000	Workers Comp Insurance	1,609	2,528	1,860	1,858	100%	2,379	2,379
431.300	Engineering	-	14,758	15,000	8,555	57%	15,000	15,000
431.500	Employee Exams	177	56	300	42	14%	300	300
432.000	Accounting & Auditing	7,326	-	-	-	0%	-	-
434.100	Contractual Services	-	-	500	-	0%	500	500
434.500	Sampling of Wells	11,256	10,983	12,000	9,013	75%	12,000	12,000
434.510	Sludge Hauling	2,536	5,480	3,000	8,020	267%	8,000	8,000
440.300	Training & Travel	757	110	500	1,036	207%	1,000	1,000
441.000	Communications	7,856	7,447	8,000	4,876	61%	8,000	8,000
441.100	Cell Phone	532	269	600	365	61%	600	600
443.200	Electric	99,975	92,148	87,000	64,614	74%	87,000	87,000
445.000	Property & Liability	29,782	32,698	31,615	29,374	93%	33,528	33,528
446.000	R & M Services	35,723	66,177	40,000	47,324	118%	40,000	40,000
446.100	R & M - Auto	1,510	335	2,000	10	1%	1,000	1,000
452.000	Operating Supplies	1,335	1,983	2,500	1,660	66%	2,500	2,500
452.600	Chemicals	43,641	90,563	90,000	81,320	90%	90,000	90,000
452.700	Fuel	-	108	500	501	100%	500	500
452.800	Diesel Fuel	-	-	200	-	0%	200	200
452.940	Uniforms & Shoes	90	385	750	60	8%	750	750
464.100	Capital - Equip	4,080	21,620	-	-	0%	-	-
TOTAL WASTE WATER		371,102	472,968	426,855	368,485	86%	435,385	437,050
TOTAL EXPENDITURES		1,828,418	1,801,777	2,171,500	2,053,766	95%	2,241,000	2,241,000

Total Revenue: 2,241,000  
Total Expenditure: 2,241,000  
Contingency: 20,815

Total Revenue: 2,241,000  
Total Expenditure: 2,241,000  
Contingency: 8,022

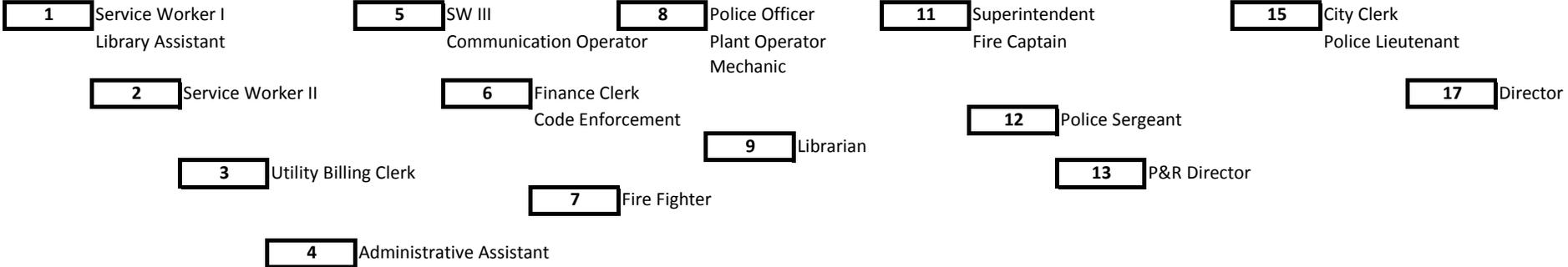


City of Lake Alfred - Salary Schedule

FY 2015 / 2016

COLA: 2.00%

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



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

Position	DOH	Yrs.	Gr.	St.	FY 15/16 BASE	2% COLA for FY 15/16	% Adj	Holiday	Incentive	Longevity	FY 15/16 Salary
<b>City Commission</b>											
Mayor					3,600	3,600					3,600
Vice Mayor					2,400	2,400					2,400
Commissioner					2,400	2,400					2,400
Commissioner					2,400	2,400					2,400
Commissioner					2,400	2,400					2,400
Totals:					\$ 13,200	\$ 13,200					\$ 13,200

<b>City Administration</b>											
City Manager	3/5/2012	4	-	3	91,105	92,927	Contr. Adj. / St.	200	1,394	581	95,101
City Clerk	2/9/2015	1	15	1	51,169	52,192	1 Yr Step	200	2,400	-	54,792
Totals:					\$ 142,274	\$ 145,119		\$ 400	\$ 3,794	-	\$ 149,894

<b>Finance Department</b>											
Finance Director	1/11/2005	11	17	5	59,884	61,082		200	1,222	1,069	63,573
Finance Clerk	10/1/2013	2	6	2	27,494	28,044	2 Yr Step	200	280	-	28,525
Totals:					\$ 87,379	\$ 89,126		\$ 400	\$ 1,502	\$ 1,069	\$ 92,097

<b>Police Department</b>											
Police Chief	10/12/1987	28	17	5	59,884	61,082		200	1,440	3,054	65,776
Police Lieutenant	3/9/1988	28	15	5	49,294	50,280		200	1,440	2,514	54,434
Police Sergeant	7/24/1995	21	12	5	41,388	42,216		200	1,560	1,794	45,770
Police Officer	9/1/2004	12	8	5	34,108	34,790		200	1,320	696	37,006
Police Officer	4/3/2006	10	8	5	34,108	34,790	10 Yr Step	200	840	522	36,352
Police Officer	4/2/2007	9	8	4	33,439	34,108		200	480	426	35,214
Police Officer	8/30/2010	6	8	4	33,439	34,108	6 Yr Step	200	720	171	35,198
Police Officer (SRO)	12/12/2011	4	8	3	32,783	33,439	4 Yr Step	200	480	-	34,119
Police Officer	8/27/2014	2	8	2	32,141	32,783	2 Yr Step	200		-	32,983
Police Officer	1/5/2015	1	8	1	31,510	32,141	1 Yr Step	200		-	32,341
Police Officer	10/1/2015	0	8	B	30,893	31,510		200		-	31,710
Comm. Coord.	5/30/2007	9	5	4	27,526	28,076		200		351	28,627
Comm. Operator	8/9/2006	10	5	5	27,526	28,076	10 Yr Step	200		421	28,697
Comm. Operator	8/31/2009	7	5	4	26,986	27,526		200		206	27,932
Comm. Operator	8/16/2010	6	5	4	26,986	27,526	6 Yr Step	200		138	27,863
Comm. Operator	10/17/2011	4	5	3	26,457	26,986	4 Yr Step	200		-	27,186
Totals:					\$ 548,468	\$ 559,437		\$ 3,200	\$ 8,280	\$ 10,293	\$ 581,210

<b>Fire Department</b>											
Fire Chief	1/2/2007	9	17	4	55,387	56,495		200	-	1,130	57,825
Fire Capt/EMT*	11/12/1997	18	11	5	42,045	42,435		200	-	1,485	44,121
Fire Capt/EMT	9/4/2004	12	11	5	39,046	39,827		200	-	797	40,823
Fire Capt/EMT	4/18/2005	11	11	5	39,046	39,827		200	-	1,195	41,221
FF/EMT	1/24/2010	6	7	4	30,321	30,928	6 Yr Step	200	-	155	31,282
FF/EMT	4/28/2012	4	7	3	29,727	30,321	4 Yr Step	200	-	-	30,521
FF/EMT	1/6/2014	2	7	2	29,144	29,727	2 Yr Step	200	-	-	29,927
FF/EMT (P/T)			-		40,000	40,800			-	-	40,800
Totals:					\$ 304,715	\$ 310,359		\$ 1,400	\$ -	\$ 4,761	\$ 316,520

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

Position	DOH	Yrs.	Gr.	St.	FY 15/16 BASE	2% COLA for FY 15/16	% Adj	Holiday	Incentive	Longevity	FY 15/16 Salary	
<b>Community Development</b>												
Director	10/1/2007	8	17	4	>1	55,387	56,495		200	565	1,412	58,672
Building Official	2/18/2008	8	-	4		24,600	25,092				251	25,343
Code Enforcement	2/13/2012	4	6	3		14,022	14,303	4 Yr Step	100	-	-	14,403
Admin Assistant	10/14/2013	2	4	2	>1	24,959	25,458	2 Yr Step	200	-	-	25,658
Totals:						\$ 118,968	\$ 121,348		\$ 500	\$ 565	\$ 1,663	\$ 124,076
<b>PW Administration</b>												
Superintendent	10/1/2014	1	11	1		36,072	36,794	1 Yr Step	200	-	184	37,178
<b>Sanitation &amp; Refuse</b>												
Svc Wkr III*	7/8/2000	16	5	5		30,353	30,628		200	-	919	31,747
Svc Wkr III	3/11/2013	3	5	2		25,938	26,457		200	-	-	26,657
Svc Wkr I	11/12/2014	1	1	1		20,142	20,545	1 Yr Step	200	-	-	20,745
Totals:						76,433	77,630		600	-	919	79,149
<b>Roads &amp; Streets Maintenance</b>												
Svc Wkr III	9/2/2014	2	5	2		25,938	26,457	2 Yr Step	200	-	-	26,657
Svc Wkr III	11/6/2012	3	5	2		25,938	26,457		200	-	-	26,657
Svc Wkr II	4/6/2005	11	2	5		23,111	23,573		200	-	413	24,186
Svc Wkr II	9/2/2014	2	2	2		21,778	22,214	2 Yr Step	200	-	-	22,414
Svc Wkr I	2/9/2015	1	1	1		20,142	20,545	1 Yr Step	200	-	-	20,745
Totals:						\$ 116,908	\$ 119,246		\$ 1,000	\$ -	\$ 413	\$ 120,658
<b>Central Garage &amp; Motor Pool</b>												
Mechanic	9/24/2014	2	8	2		30,893	31,510	2 Yr Step	200	-	-	31,710
<b>Parks &amp; Recreation</b>												
Director	9/16/2014	2	13	2		41,341	42,168	2 Yr Step	200	843	-	43,211
Svc Wkr III	5/13/2013	3	5	2		25,938	26,457		200	-	-	26,657
Svc Wkr II	7/21/2014	2	2	2		21,778	22,214	2 Yr Step	200	-	-	22,414
Svc Wkr I	6/15/2015	1	1	1		20,142	20,545	1 Yr Step	200	-	-	20,745
Admin. Assistant	10/22/2012	3	4	2	>1	24,959	25,458		200	-	-	25,658
Counselor/Driver			n/a			3,960	4,039			-	-	4,039
Lead Counselor			n/a			3,600	3,672			-	-	3,672
Counselor			n/a			3,060	3,121			-	-	3,121
Totals:						\$ 103,438	\$ 105,506		\$ 1,000	\$ -	\$ -	\$ 149,518
<b>Library</b>												
Librarian	10/1/2010	5	9	3		33,401	34,069		200	1,022	426	35,717
Asst Librarian (P/T)	11/12/2010	5	1	3	^1	14,963	15,262		100	153	114	15,629
Asst Librarian (P/T)	7/13/2015	1	1	1		14,100	14,382	1 Yr Step	100	-	-	14,482
Asst Librarian (P/T)	1/6/2014	2	1	2		14,382	14,669	2 Yr Step	100	-	-	14,769
Totals:						\$ 76,845	\$ 78,382		\$ 500	\$ 1,175	\$ 540	\$ 80,597

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

Position	DOH	Yrs.	Gr.	St.	FY 15/16 BASE	2% COLA for FY 15/16	% Adj	Holiday	Incentive	Longevity	FY 15/16 Salary			
<b>Enterprise Operations</b>														
<b>Service Operations</b>														
Director	5/7/2001	15	17	^1	5	>1		59,884	61,082		200	-	1,680	62,962
Admin Assistant	10/30/2006	9	4	^1	4	>1		27,694	28,076		200	-	351	28,627
Superintendent	4/5/2010	6	11	4				38,280	39,046	6 Yr Step	200	-	586	39,831
UB Clerk	5/3/2010	6	3	4		>1		24,498	24,988	6 Yr Step	200	-	125	25,313
UB Clerk	7/20/2011	5	3	3		>1		24,017	24,498		200	-	61	24,759
Svc Wkr III	11/15/2010	5	5	3				26,457	26,986		200	-	67	27,253
Svc Wkr II	2/17/2014	2	2	2				21,778	22,214	2 Yr Step	200	-	-	22,414
Svc Wkr II	9/30/2013	3	2	2				21,778	22,214		200	-	-	22,414
Totals:					\$ 244,386	\$ 249,102		\$ 1,600	\$ -	\$ 2,870	\$ 253,572			

**Water Operations**

Plant Oper. (P/T)	1/21/2011	5	n/a	3				10,075	10,277		100	-	-	10,377
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**Wastewater Operations**

WW Plant Operator	5/31/2005	11	8	5	^1			33,439	34,108		200	-	597	34,905
WW Plant Operator	8/3/2009	7	8	4				32,141	32,783		200	-	246	33,229
Svc Wkr II	6/3/2013	3	2	2				21,778	22,214		200	-	-	22,414
Totals:					\$ 87,358	\$ 89,105		\$ 600	\$ -	\$ 843	\$ 90,548			

Median Average Tenure: 6.00 years

Average Tenure: 7.78 years

FY 15/16	FY 15/16	FICA Exp.	Holiday	Incentive	Longevity	FY 15/16
\$ 1,997,411	\$ 2,036,141	\$ 162,968	\$ 11,700	\$ 15,316	\$ 23,555	\$ 2,130,304
				Education		
				\$ 7,036		
						2,130,304
						162,968
						\$ 2,293,272

\* Outside of Payscale

^ Assignment Pay

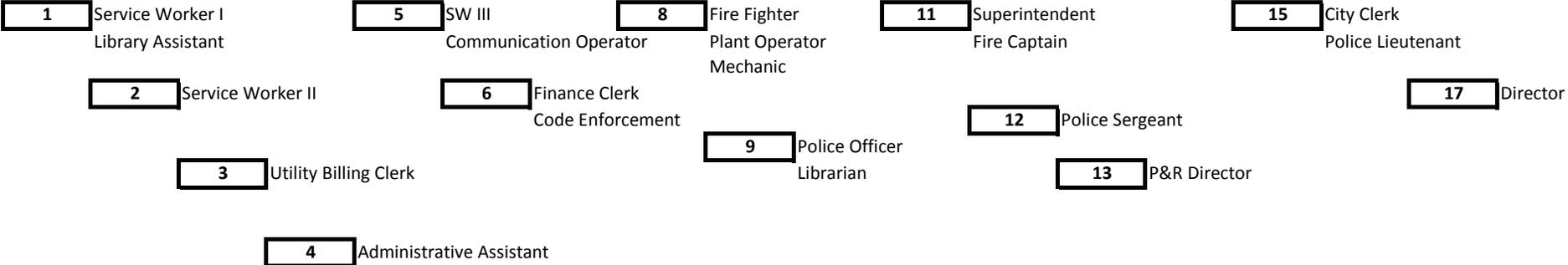
> Phase in Grade Increase

**City of Lake Alfred - Salary Schedule**

FY 2016 / 2017

COLA: 0.00%

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



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

Position	DOH	Yrs.	Gr.	St.	FY 16/17 BASE	0% COLA for FY 16/17	% Adj	Holiday	Incentive	Longevity	FY 16/17 Salary
<b>City Commission**</b>											
Mayor					5,400	6,000		200			6,200
Vice Mayor					3,600	5,000		200			5,200
Commissioner					3,600	5,000		200			5,200
Commissioner					3,600	5,000		200			5,200
Commissioner					3,600	5,000		200			5,200
Totals:					\$ 19,800	\$ 26,000		\$ 1,000			\$ 27,000

<b>City Administration</b>											
City Manager	3/5/2012	5	-	3	92,927	92,927		200	2,788	1,394	97,309
City Clerk	2/9/2015	2	15 ^2	2	53,236	53,236	2 Yr Step	200	2,400	-	55,836
Totals:					\$ 146,163	\$ 146,163		\$ 400	\$ 5,188	-	\$ 153,145

<b>Finance Department</b>											
Finance Director	1/11/2005	12	17 ^1	5 >1	61,082	61,082		200	1,222	1,222	63,725
Finance Clerk	10/1/2013	3	6	2	28,044	28,044		200	280	-	28,525
Totals:					\$ 89,126	\$ 89,126		\$ 400	\$ 1,502	\$ 1,222	\$ 92,250

<b>Police Department</b>											
Police Chief	10/12/1987	29	17 ^1	5 >1	61,082	61,082		200	1,440	3,054	65,776
Police Lieutenant	3/9/1988	29	15	5	50,280	50,280		200	1,440	2,514	54,434
Police Sergeant	7/24/1995	22	12	5	42,216	42,216		200	1,560	1,900	45,876
Police Officer	9/1/2004	13	9	5	35,445	35,445		200	1,320	798	37,763
Police Officer	4/3/2006	11	9	5	35,445	35,445		200	840	620	37,106
Police Officer	4/2/2007	10	9	5	35,445	35,445	10 Yr Step	200	480	532	36,657
Police Officer	8/30/2010	7	9	4	34,750	34,750		200	720	261	35,931
Police Officer (SRO)	12/12/2011	5	9	3	34,069	34,069		200	480	85	34,834
Police Officer	8/27/2014	3	9	2	33,401	33,401		200		-	33,601
Police Officer	1/5/2015	2	9	2	33,401	33,401	2 Yr Step	200		-	33,601
Police Officer	10/1/2015	1	9	1	32,746	32,746	1 Yr Step	200		-	32,946
Comm. Coord.	5/30/2007	10	5	5 ^1	28,638	28,638	10 Yr Step	200		430	29,267
Comm. Operator	8/9/2006	11	5	5	28,076	28,076		200		491	28,767
Comm. Operator	8/31/2009	8	5	4	27,526	27,526		200		275	28,001
Comm. Operator	8/16/2010	7	5	4	27,526	27,526		200		206	27,932
Comm. Operator	10/17/2011	5	5	3	26,986	26,986		200		67	27,253
Totals:					\$ 567,033	\$ 567,033		\$ 3,200	\$ 8,280	\$ 11,233	\$ 589,746

<b>Fire Department</b>											
Fire Chief	1/2/2007	10	17	5 >1	57,625	57,625	10 Yr Step	200	-	1,297	59,121
Fire Capt/EMT*	11/12/1997	19	11	5	42,045	42,045		200	-	1,577	43,822
Fire Capt/EMT	9/4/2004	13	11	5	39,827	39,827		200	-	896	40,923
Fire Capt/EMT	4/18/2005	12	11	5	39,827	39,827		200	-	1,294	41,321
FF/EMT	1/24/2010	7	8	4	32,783	32,783		200	-	246	33,229
FF/EMT	4/28/2012	5	8	3	32,141	32,141		200	-	80	32,421
FF/EMT	1/6/2014	3	8	2	31,510	31,510		200	-	-	31,710
FF/EMT (P/T)			-		40,000	40,000			-	-	40,000
Totals:					\$ 315,757	\$ 315,757		\$ 1,400	\$ -	\$ 5,390	\$ 322,547

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

Position	DOH	Yrs.	Gr.	St.	FY 16/17 BASE	0% COLA for FY 16/17	% Adj	Holiday	Incentive	Longevity	FY 16/17 Salary
<b>Community Development</b>											
Director	10/1/2007	9	17	4 >1	56,495	56,495		200	565	1,554	58,813
Building Official (P/T)	2/18/2008	9	-	4	24,600	24,600			-	308	24,908
Code Enforcement (F)	2/13/2012	5	6	3	14,303	14,303		100	-	36	14,438
Admin Assistant	10/14/2013	3	4	2 >1	25,458	25,458		200	-	64	25,722
Totals:					\$ 120,856	\$ 120,856		\$ 500	\$ 565	\$ 1,961	\$ 123,881
<b>PW Administration</b>											
Superintendent	10/1/2014	2	11	2	37,529	37,529	2 Yr Step	200	-	281	38,011
Totals:					\$ 37,529	\$ 37,529		\$ 200	\$ -	\$ 281	\$ 38,011
<b>Sanitation &amp; Refuse</b>											
Svc Wkr III*	7/8/2000	17	5	5	30,353	30,353		200	-	986	31,539
Svc Wkr III	3/11/2013	4	5	3	26,986	26,986	4 Yr Step	200	-	-	27,186
Svc Wkr I	11/12/2014	2	1	2	20,956	20,956	2 Yr Step	200	-	-	21,156
Totals:					78,295	78,295		600	-	986	79,882
<b>Roads &amp; Streets Maintenance</b>											
Svc Wkr III	9/2/2014	3	5	2	26,457	26,457		200	-	-	26,657
Svc Wkr III	11/6/2012	4	5	3	26,986	26,986	4 Yr Step	200	-	-	27,186
Svc Wkr II	4/6/2005	12	2	5	23,573	23,573		200	-	471	24,245
Svc Wkr II	9/2/2014	3	2	2	22,214	22,214		200	-	-	22,414
Svc Wkr I	2/9/2015	2	1	2	20,956	20,956	2 Yr Step	200	-	-	21,156
Totals:					\$ 120,186	\$ 120,186		\$ 1,000	\$ -	\$ 471	\$ 121,657
<b>Central Garage &amp; Motor Pool</b>											
Mechanic	9/24/2014	3	8	2	31,510	31,510		200	-	-	31,710
<b>Parks &amp; Recreation</b>											
Director	9/16/2014	3	13	2	42,168	42,168		200	843	-	43,211
Svc Wkr III	5/13/2013	4	5	3	26,986	26,986	4 Yr Step	200	-	-	27,186
Svc Wkr II	7/21/2014	3	2	2	22,214	22,214		200	-	-	22,414
Svc Wkr I	6/15/2015	2	1	2	20,956	20,956	2 Yr Step	200	-	-	21,156
Admin. Assistant	10/22/2012	4	4	3 >1	25,968	25,968	4 Yr Step	200	-	-	26,168
Counselor/Driver			n/a		3,960	3,960			-	-	3,960
Lead Counselor			n/a		3,600	3,600			-	-	3,600
Counselor			n/a		3,060	3,060			-	-	3,060
Totals:					\$ 106,743	\$ 106,743		\$ 1,000	\$ -	\$ -	\$ 150,755
<b>Library</b>											
Librarian	10/1/2010	6	9	4	34,750	34,750	6 Yr Step	200	1,043	521	36,514
Asst Librarian (P/T)	11/12/2010	6	1	4 ^1	15,567	15,567	6 Yr Step	100	156	156	15,979
Asst Librarian (P/T)	7/13/2015	2	1	2	14,669	14,669	2 Yr Step	100	-	-	14,769
Asst Librarian (P/T)	1/6/2014	3	1	2	14,669	14,669		100	-	-	14,769
Totals:					\$ 79,656	\$ 79,656		\$ 500	\$ 1,198	\$ 677	\$ 82,032

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

Position	DOH	Yrs.	Gr.	St.	FY 16/17 BASE	0% COLA for FY 16/17	% Adj	Holiday	Incentive	Longevity	FY 16/17 Salary						
<b>Enterprise Operations</b>																	
<b>Service Operations</b>																	
Director	5/7/2001	16	17	^1	5	>1	61,082	61,082		200	-	1,832	63,114				
Admin Assistant	10/30/2006	10	4	^1	5	>1	28,638	28,638	10 Yr Step	200	-	430	29,267				
Superintendent	4/5/2010	7	11		4		39,046	39,046		200	-	683	39,929				
UB Clerk	5/3/2010	7	3		4		24,498	24,498		200	-	184	24,881				
UB Clerk	7/20/2011	6	3		4		24,498	24,498	6 Yr Step	200	-	122	24,820				
Svc Wkr III	11/15/2010	6	5		4		27,526	27,526	6 Yr Step	200	-	138	27,863				
Svc Wkr II	9/30/2013	4	2		3		22,658	22,658	4 Yr Step	200	-	-	22,858				
Svc Wkr II	2/17/2014	3	2		2		22,214	22,214		200	-	-	22,414				
Totals:					\$	250,158	\$	250,158		\$	1,600	\$	-	\$	3,389	\$	255,147
<b>Water Operations</b>																	
Plant Oper. (P/T)	1/21/2011	6	n/a		4		10,277	10,277	6 Yr Step	100	-		10,377				
<b>Wastewater Operations</b>																	
WW Plant Operator	5/31/2005	12	8		5	^1	34,108	34,108		200	-	682	34,990				
WW Plant Operator	8/3/2009	8	8		4		32,783	32,783		200	-	328	33,311				
Svc Wkr II	6/3/2013	4	2		3		22,658	22,658	4 Yr Step	200	-	-	22,858				
Totals:					\$	89,549	\$	89,549		\$	600	\$	-	\$	1,010	\$	91,159

FY 16/17	FY 16/17	FICA Exp.	Holiday	Incentive	Longevity	FY 16/17
\$ 2,062,639	\$ 2,068,839	\$ 165,951	\$ 12,700	\$ 16,733	\$ 26,621	\$ 2,169,298

\* Outside of Payscale

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

^ Assignment Pay

> Phase in Grade Increase

2,169,298
165,951
<b>\$ 2,335,250</b>

## Personnel & Payroll

### Proposed Goals & Objectives:

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

Fy 2014/2015 Lake Alfred Pay Study

2015 Pay Study Position DOH		1% COLA for			Comp.	Comp	Overall	Overall
		FY 14/15	LLM Sample	LLM %	Sample	%		
Librarian	2/3/2007	\$ 29,693	\$ 50,690	0.59	\$ 46,656	0.64	\$ 49,345	0.61
Parks & Rec. Manager	10/1/2015	\$ 37,487	\$ 64,942	0.58	\$ 48,341	0.78	\$ 59,408	0.64
FF/EMT	10/9/2013	\$ 26,427	\$ 39,820	0.67	\$ 38,233	0.70	\$ 38,762	0.69
FF/EMT	10/1/2012	\$ 26,427	\$ 39,820	0.67	\$ 38,233	0.70	\$ 38,762	0.69
FF/EMT	4/28/2012	\$ 26,427	\$ 39,820	0.67	\$ 38,233	0.70	\$ 38,762	0.69
FF/EMT	12/24/2009	\$ 26,427	\$ 39,820	0.67	\$ 38,233	0.70	\$ 38,762	0.69
FF/EMT	10/30/2014	\$ 26,427	\$ 39,820	0.67	\$ 38,233	0.70	\$ 38,762	0.69
FF/EMT	4/9/2014	\$ 26,427	\$ 39,820	0.67	\$ 38,233	0.70	\$ 38,762	0.69
Police Lieutenant	3/9/1988	\$ 39,736	\$ 57,898	0.69	\$ 56,630	0.71	\$ 57,194	0.70
Police Sergeant	7/24/1995	\$ 35,365	\$ 53,219	0.67	\$ 49,929	0.71	\$ 51,125	0.70
Public Works Director	5/7/2001	\$ 53,176	\$ 78,207	0.68	\$ 72,163	0.74	\$ 74,023	0.72
Fire Capt/EMT	10/4/1999	\$ 35,365	\$ 48,992	0.73	\$ 48,254	0.74	\$ 48,523	0.73
Fire Capt/EMT	5/14/2004	\$ 35,365	\$ 48,992	0.73	\$ 48,254	0.74	\$ 48,523	0.73
Fire Capt/EMT	11/12/1997	\$ 35,365	\$ 48,992	0.73	\$ 48,254	0.74	\$ 48,523	0.73
Building Official	2/18/2008	\$ 44,647	\$ 67,528	0.67	\$ 55,436	0.81	\$ 61,482	0.73
Admin Assistant	6/7/2012	\$ 23,520	\$ 29,590	0.80	\$ 32,148	0.74	\$ 31,417	0.75
Admin Assistant	10/30/2006	\$ 23,520	\$ 29,590	0.80	\$ 32,148	0.74	\$ 31,417	0.75
Admin. Assistant	10/22/2012	\$ 23,520	\$ 29,590	0.80	\$ 32,148	0.74	\$ 31,417	0.75
Community Develop. Dir	10/22/2001	\$ 50,166	\$ 65,826	0.77	\$ 69,209	0.73	\$ 67,705	0.75
Code Enforcement	2/13/2012	\$ 26,427	\$ 36,306	0.73	\$ 34,029	0.78	\$ 34,857	0.76
Fire Chief	1/2/2007	\$ 50,166	\$ 66,555	0.76	\$ 66,227	0.76	\$ 66,336	0.76
Police Officer	1/5/2015	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Police Officer	12/22/2014	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Police Officer	8/27/2014	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Police Officer	8/30/2010	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Police Officer	4/3/2006	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Police Officer	4/2/2007	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Police Officer	9/1/2004	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
SRO	12/12/2011	\$ 30,287	\$ 42,440	0.72	\$ 38,861	0.78	\$ 39,962	0.76
Finance Director	1/11/2005	\$ 53,176	\$ 80,883	0.66	\$ 65,719	0.81	\$ 70,385	0.76
Police Chief	10/12/1987	\$ 53,176	\$ 80,416	0.67	\$ 64,732	0.83	\$ 69,960	0.77
Svc Wkr I	11/12/2014	\$ 19,748	\$ 26,670	0.75	\$ 25,675	0.77	\$ 25,959	0.77
Svc Wkr I	2/9/2015	\$ 19,748	\$ 26,670	0.75	\$ 25,675	0.77	\$ 25,959	0.77
Svc Wkr I	9/30/2013	\$ 19,748	\$ 26,670	0.75	\$ 25,675	0.77	\$ 25,959	0.77
Svc Wkr I	7/21/2014	\$ 19,748	\$ 26,670	0.75	\$ 25,675	0.77	\$ 25,959	0.77
Svc Wkr I	4/1/2014	\$ 19,748	\$ 26,670	0.75	\$ 25,675	0.77	\$ 25,959	0.77
Asst Librarian (P/T)	1/27/2015	\$ 19,748	\$ 25,273	0.79	\$ 24,576	0.81	\$ 25,041	0.79
Asst Librarian (P/T)	1/6/2014	\$ 19,748	\$ 25,273	0.79	\$ 24,576	0.81	\$ 25,041	0.79
Asst Librarian (P/T)	9/18/2009	\$ 19,748	\$ 25,273	0.79	\$ 24,576	0.81	\$ 25,041	0.79
Custodian (SW I)	9/9/1985	\$ 19,748	\$ 25,253	0.79	\$ 25,072	0.79	\$ 25,124	0.79
UB Clerk	7/20/2011	\$ 22,188	\$ 28,581	0.78	\$ 28,283	0.79	\$ 28,375	0.79
UB Clerk	5/3/2010	\$ 22,188	\$ 28,581	0.78	\$ 28,283	0.79	\$ 28,375	0.79

Fy 2014/2015 Lake Alfred Pay Study

2015 Pay Study Position DOH		1% COLA for			Comp. Sample	Comp %	Overall	Overall %
		FY 14/15	LLM Sample	LLM %				
City Manager	3/5/2012	\$ 85,850	\$ 128,850	0.67	\$ 95,154	0.91	\$ 106,386	0.81
Comm. Coord.	5/30/2007	\$ 24,931	\$ 27,417	0.91	\$ 32,039	0.78	\$ 30,884	0.81
Comm. Operator	10/17/2011	\$ 24,931	\$ 27,417	0.91	\$ 32,039	0.78	\$ 30,884	0.81
Comm. Operator	8/16/2010	\$ 24,931	\$ 27,417	0.91	\$ 32,039	0.78	\$ 30,884	0.81
Comm. Operator	8/31/2009	\$ 24,931	\$ 27,417	0.91	\$ 32,039	0.78	\$ 30,884	0.81
Comm. Operator	8/9/2006	\$ 24,931	\$ 27,417	0.91	\$ 32,039	0.78	\$ 30,884	0.81
Svc Wkr II	2/17/2014	\$ 20,932	\$ 26,670	0.79	\$ 25,675	0.82	\$ 25,959	0.81
Svc Wkr II	9/2/2014	\$ 20,932	\$ 26,670	0.79	\$ 25,675	0.82	\$ 25,959	0.81
Svc Wkr II	6/3/2013	\$ 20,932	\$ 26,670	0.79	\$ 25,675	0.82	\$ 25,959	0.81
Svc Wkr II	11/6/2012	\$ 20,932	\$ 26,670	0.79	\$ 25,675	0.82	\$ 25,959	0.81
Svc Wkr II	3/11/2013	\$ 20,932	\$ 26,670	0.79	\$ 25,675	0.82	\$ 25,959	0.81
Svc Wkr II	4/26/2005	\$ 20,932	\$ 26,670	0.79	\$ 25,675	0.82	\$ 25,959	0.81
Mechanic	9/24/2014	\$ 28,012	\$ 34,588	0.81	\$ 34,367	0.82	\$ 34,441	0.82
Svc Wkr III	9/2/2014	\$ 24,931	\$ 31,964	0.78	\$ 29,421	0.85	\$ 30,203	0.83
Svc Wkr III	2/22/1999	\$ 24,931	\$ 31,964	0.78	\$ 29,421	0.85	\$ 30,203	0.83
Svc Wkr III	11/15/2010	\$ 24,931	\$ 31,964	0.78	\$ 29,421	0.85	\$ 30,203	0.83
Svc Wkr III	7/8/2000	\$ 24,931	\$ 31,964	0.78	\$ 29,421	0.85	\$ 30,203	0.83
PW Superintendent	11/4/2009	\$ 35,365	\$ 43,112	0.83	\$ 42,373	0.84	\$ 42,584	0.84
Utility Superintendent	9/22/2006	\$ 35,365	\$ 40,571	0.88	\$ 43,579	0.82	\$ 42,576	0.84
WW Plant Operator	8/3/2009	\$ 29,693	\$ 36,218	0.82	\$ 35,018	0.85	\$ 35,454	0.84
Plant Oper. (P/T)	1/21/2011	\$ 29,693	\$ 36,218	0.82	\$ 35,018	0.85	\$ 35,454	0.84
City Clerk	3/3/2008	\$ 47,326	\$ 55,213	0.86	\$ 56,329	0.85	\$ 56,072	0.85
WW Plant Operator	5/31/2005	\$ 30,287	\$ 36,218	0.84	\$ 35,018	0.87	\$ 35,454	0.86
Finance Clerk	10/22/2012	\$ 26,427	\$ 29,788	0.89	\$ 29,903	0.89	\$ 29,864	0.89

**Employee Market Gap Option #4**

**80% Base Starting Salary Goal:**

	Current	Cost	Proposed	Annual Cost	Phase Cost
Holiday	100	\$6,400	\$200	\$12,800	\$6,400
Phase 2			\$300	\$19,200	\$6,400
Phase 3			\$400	\$25,600	\$6,400
Phase 4			\$500	\$32,000	\$6,400
Longevity (5y+)	\$75/year	\$16,988	0.25%/year (5% cap)	\$23,322	\$6,334
Phase 2			0.5%/year (5% cap)	\$37,838	\$14,516
Education	300/600/900	\$5,700	1%/2%/3%	\$7,754	\$2,054
Phase 2			2%/4%/6%	\$15,508	\$7,754
Step			8y Step	\$16,199	\$16,199

Total Current Cost: \$29,088

Total Cost: \$72,457

Reference:	COLA	1%	\$20,464
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Total Remaining Cost: \$57,669

COLA equivalent: 2.82%

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

\* After 10 years of service

\*\* After 15 years of service

 Implemented