

ANNUAL BUDGET FY 2016/2017



City Manager's Office

September 8, 2016

Honorable Mayor & City Commissioners,

I am pleased to present the City of Lake Alfred's biennial budget for fiscal year (FY) 16/17 & FY 17/18 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 City's Community Redevelopment Agency (CRA) Fund.

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.

Capital

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

- (2) Replacement Police Vehicle (\$30,000 each)
- Street Resurfacing (\$230,000)
- Dock Repair and Replacement (\$30,000 each year)
- Fire Engine Equipment Reserve (\$50,000 each year)
- (2) Replacement Service Vehicles (\$20 - 25k each)
- Mackay Preserve Capital (\$25k - \$30k each year)
- Bucket Truck Reserve for purchase in FY 18/19 (\$30,000)

Additionally we have funding set aside for the completion of a Parks & Recreation Master Plan which will guide the Commission and the community in outlining what we want our public spaces and recreation facilities to look like in the future. Funding in the amount of \$50,000 is being set aside each year beginning in FY 17/18 on a continuing basis for use in implementing the projects detailed master plan in addition to any funding allocated in the CRA CIP next year for capital projects..

Revenue

The City's proposed two-year budget is balanced utilizing a property millage rate of 7.239 which is one-quarter (.25) of a mil reduction from the current rate of 7.489. This is the second year in a row that we lowered the millage rate. The majority of our state distributed revenues (gas tax, half-cent sales tax, state revenue sharing, etc.) are projected to increase this year. Franchise fee revenue has also increased due to new customers from the new construction we have experienced over the past few years.

As of July's experience in FY 15/16 (83% of the fiscal year) our building permits are at 252% of projected revenue (\$214,186 experience with \$85,000 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.

Utility revenue has increased five percent (5%) over the previous year due to new construction and accounts. The implantation of a new "usage based" utility fee structure should also be implemented by the start of the fiscal year. The new fee structure is revenue neutral and significantly lowers the base service charge of water and sewer service (Sewer \$40.54 to \$29.50; Water \$12.95 to \$8.95). The new rates charge for each 1,000 gallons used by each customer in order to 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. A notable addition includes \$65,000 annually for an inmate squad that will assist the City with long term maintenance of our right of way and facilities. This will allow current service staff to focus on more tailored projects and to increase the overall standard of facility maintenance which will be needed as we begin implementing the projects identified in the upcoming Parks & Recreation Master Plan.

A strong emphasis has been made in the budget process over the past several years in building up our operations and facility maintenance line items which altogether exceed \$100,000 annually. This has allowed us to aggressively pursue facility updates and renovations (roof/AC repairs, tennis court resurfacing, building renovations, etc.) on an as needed basis rather than deferring repairs or projects to wait for appropriation of funding in future budget cycles. This has allowed the City, from an operational standpoint, to be more agile and responsive to facility and operational needs as they arise.

Use of offset line items within the budget to act as placeholders and to buffer against future costs continues to be a successful practice from an operational and budgeting perspective. Payroll, pension, healthcare reimbursement accounts, and capital offsets

(or build ups) have been funded for the past few years and will allow for smoother budget processes as these costs continue to fluctuate.

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 16/17 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 \$2,000 per employee (up from \$1,000 the year before) for those that are seeking a college degree.

In accordance with City Personnel Policies city staff has performed a market analysis of employee compensation based upon a local labor market of larger nearby cities and comparator cities around the state of Florida that share one or more similar characteristics (i.e. population, number of employees, general fund budget). Following the establishment of a base starting salary goal of 80% of the market average, this budget includes targeted adjustments to positions whose base starting salary is below that standard.

The FY 16/17 budget also includes the remaining non-base salary component identified in previous budget's payroll objectives (e.g. step system, longevity, education, etc.) to fully implement the compensation system. The system is designed to move employees beyond the base starting salary (that is generally 20% below the market average) as they gain experience and add value to the organization (e.g. step system, education incentive pay, and holiday pay). The increases to these components are equivalent to a 1.5% increase in payroll.

Summary

The proposed FY 16/17 budget maintains service levels and provides 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 Community Redevelopment Agency is starting to gain momentum with a budget of over \$57,000 after only its second year which will allow us to start pursuing projects and programs in the CRA area.

The marketing of the downtown City owned parcel (formerly the Buchanan Building) continues to represent an excellent opportunity to control the outcome of a key property

within our downtown core. City staff has received several serious inquiries on the property and is in the process of vetting offers and site development plans for the parcel. The project has the potential to be a catalyst project for future economic development activity both from the private sector and by the City through surplus revenues generated by the project and increased funding to the CRA.

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

Respectfully submitted,



Ryan Leavengood
City Manager

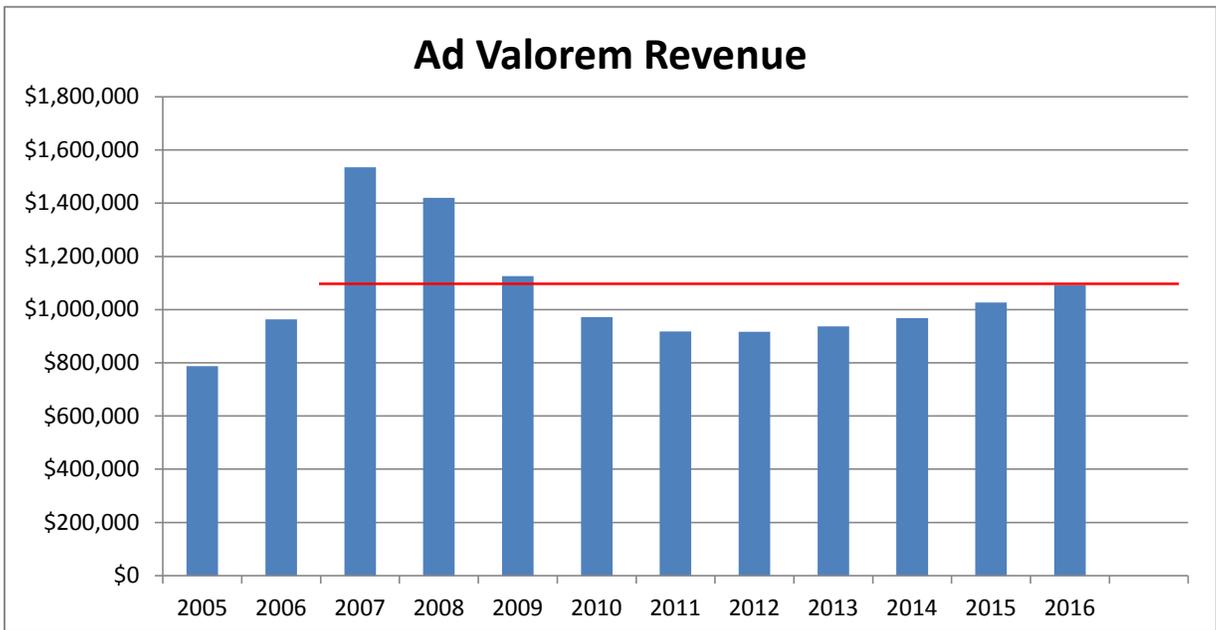
CITY OF LAKE ALFRED - MILLAGE RATE ILLUSTRATION

Year	Millage Rate	Taxable Value	Ad Valorem	95%
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
2016	0.007239	158,867,445	1,150,041	1,092,539

FY 2016/2017	PROPOSED RATE	7.239
	MILLAGE RATE * CUR YR GROSS	\$1,150,041
	BUDGET AT 95% OF REVENUE	\$1,092,539

FY 2016/2017	ROLL BACK RATE	7.2472
	ROLL BACK RATE * CUR YR GROSS	\$1,151,344
	BUDGET AT 95% OF REVENUE	\$1,093,777

BUDGET DIFFERENCE: CURRENT VS ROLLBACK 1,238



FY 2016/2017 Monthly Utility Rates

Water Rates

Base Charge:

Residential (per unit)	\$8.95
Nonresidential	
5/8-inch	\$8.95
1-inch	\$22.38
1.5-inch	\$44.75
2-inch & above	\$71.60

Usage Charges:

Residential		
Block 1	\$1.04	0 - 5,000
Block 2	\$1.25	5,001 - 10,000
Block 3	\$1.46	10,001 +
Nonresidential		
Block 1	\$1.30	All Usage

Sewer Rates

Base Charge:

Residential (per unit)	\$29.50
Nonresidential	
5/8-inch	\$38.35
1-inch	\$73.75
1.5-inch	\$147.50
2-inch & above	\$236.00

Usage Charges:

Residential	\$2.33	Up to 10,000
Nonresidential	\$2.33	All Usage

Sanitation

Sanitation	\$19.48
Recycling	\$2.45
Fuel Service Charge	\$1.98

Fuel Service Charge Calculation:

Est. # of Customers	2,084
Sanitation Fuel (+10%):	\$49,500
Monthly per Customer:	\$1.98

(Sanitation Fuel + 10% / # of Customers / 12)

Stormwater

Residential	\$2.00
Commercial	\$5.00
Industrial	\$8.00

Fund Balance

General Fund

Restricted:		Balance*
001.000.0.101.003	Building Reserve	123,734.00
001.000.0.101.004	Historical Gardens	920.00
001.000.0.101.005	Police Forfeitures	33,831.00
001.000.0.101.006	Local Option Gas Tax	155,948.00
001.000.0.101.008	Police Education	18,205.00
001.000.0.101.009	Sanitation Vehicle Reserve	133,094.00
001.000.0.101.112	General Government	194,824.00
001.000.0.101.113	Public Safety	99,443.00
001.000.0.101.114	Recreation Impacts	57,684.00
001.000.0.101.010	Sanitation Equipment Reserve	27,327.00
	Community Redevelopment Agency	25,350.00
	Total:	870,360.00

Unrestricted:

	Unassigned General Fund Reserve**	1,668,143.00
	Assigned Fire Engine Reserve	100,000.00
	Assigned Capital Project Reserve	-
	Assigned Mackay Capital Reserve	-
	Assigned Payroll Offset	5,000.00
	Assigned Pension Offset	41,900.00
	Assigned HRA	28,500.00
	Total:	1,843,543.00
	% of FY 16/17 General Fund Budget:	37.38%

Enterprise Fund

Restricted:		
401.000.0.101.303	Water Impacts	325,044.00
401.000.0.101.304	Sewer Impacts	729,008.00
401.000.0.101.538	Storm Water	141,130.00
	Total:	1,195,182.00

Unrestricted:

	Unassigned Enterprise Fund Reserve**	2,418,730.91
	Total:	2,418,730.91
	% of FY 16/17 Enterprise Fund Budget:	98.86%

Total FY 16/17 Budget:	7,377,991.09
Unrestricted Fund Balance:	4,262,273.91
% of Total FY 16/17 Budget:	57.77%

* YTD as of July 31, 2016

** YTD as of September 30, 2015

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2016/2017 - FY 2020/2021

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	Funding
	1st Year	2nd Year				
	Budget	Budget				

General Government

Electronic Message Board	\$20,000					
Total:	\$20,000	\$0	\$0	\$0	\$0	

Police Department

Replacement Patrol Vehicle	\$30,000	\$30,000	\$30,000	\$60,000	\$30,000	
Police K-9			\$10,000			
Total:	\$30,000	\$30,000	\$40,000	\$60,000	\$30,000	

Fire Department

Replacement Fire Engine	\$50,000	\$50,000	\$450,000	\$50,000	\$50,000	250k GF R.
Staff Vehicle Replacement		\$35,000				
Replace Extrication Equip.	\$45,000					GF R.
Total:	\$95,000	\$85,000	\$450,000	\$50,000	\$50,000	

Community Dev.

City Limit Legal Description		\$15,000				
Total:	\$0	\$15,000	\$0	\$0	\$0	

Parks and Recreation

P&R Master Plan	\$30,000	\$50,000	\$50,000	\$50,000	\$50,000	P&R Impact
Vehicle Replacement	\$25,000			\$25,000		
Tennis Court Relocation			\$100,000			FRDAP Grant
Capital at Mackay	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	
Baseball Scoreboard			\$20,000			
Dock Repair & Replacement	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Football Lighting				\$150,000		County MSTU
Total:	\$110,000	\$110,000	\$230,000	\$285,000	\$110,000	

Public Works

Replacement Service Vehicles	\$25,000			\$25,000		
Bucket Truck Replacement		\$30,000	\$60,000			30k GF R.
Lightning Loader Replacement				\$160,000		Sanitation R.
Street Resurfacing	\$230,000		\$170,000		\$170,000	Local Gas Tax
Total:	\$230,000	\$0	\$170,000	\$0	\$170,000	

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2016/2017 - FY 2020/2021

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	Funding
	1st Year	2nd Year				

Public Utilities

Replacement Service Vehicles	\$25,000			\$25,000		
Paint Water Tower	\$60,000					
Ramona Lift Station	\$30,000					EF R.
Line Replacement - Mariana		\$50,000		\$50,000		
Echo Terrace Lift Station		\$80,000				
Total:	\$115,000	\$130,000	\$0	\$75,000	\$0	

 Funding Reserves

 External Funding

 Restricted Funding

Total General Fund Capital	\$485,000	\$240,000	\$890,000	\$395,000	\$360,000
Total Enterprise Fund Capital	\$115,000	\$130,000	\$0	\$75,000	\$0
Total Capital	\$600,000	\$370,000	\$890,000	\$470,000	\$360,000
Total Operating GF Capital	\$225,000	\$240,000	\$370,000	\$85,000	\$360,000
Total Operating EF Capital	\$115,000	\$130,000	\$0	\$75,000	\$0
Total Oper/Unres Capital	\$340,000	\$370,000	\$370,000	\$160,000	\$360,000

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED	
REVENUES									
				 Increase Revenue					 Decrease Revenue
001.000-	TAXES								
311.110	Ad Valorem Taxes - (M)	956,105	986,370	1,026,238	1,037,317	101%	1,092,539	1,114,390	
311.120	CRA - Tax Increment County	-	-	9,580	12,438	130%	27,595	27,595	
311.121	CRA - Tax Increment City	-	-	10,585	13,670	129%	29,612	29,612	
312.300	9th Cent Gas Tax - (M)	20,584	25,785	20,000	18,699	93%	22,000	22,000	
312.410	Local Option Gas Tax - (M/S)	124,688	131,528	132,149	114,163	86%	142,041	144,882	
312.420	5th Cent Gas Tax - (M/S)	79,406	82,534	82,622	72,821	88%	86,495	86,495	
312.520	Casualty Insurance Tax -(A)	32,629	32,132	31,535	32,132	102%	31,535	31,535	
314.100	Electric Service Tax - (M)	296,385	335,426	295,000	283,965	96%	335,000	335,000	
314.300	Water Service Tax - (M)	47,253	52,764	48,000	47,210	98%	52,000	52,000	
312.510	Insurance Premium Tax - (A)	26,877	26,391	21,000	26,391	126%	28,000	28,000	
314.800	Propane Service Tax - (M)	12,148	12,128	13,000	8,439	65%	12,000	12,000	
315.000	Local Comm Tax - (M/S)	126,061	122,343	122,075	104,759	86%	122,355	122,355	
335.180	Half-Cent Sales Tax - (M/S)	275,804	290,031	301,101	256,245	85%	329,539	336,130	
	TOTAL TAXES	1,997,940	2,097,432	2,112,885	2,028,249	96%	2,310,711	2,341,994	
001.000-	LICENSES AND PERMITS								
321.110	Business Tax	9,471	11,316	12,000	4,796	40%	12,000	12,000	
321.100	Code Enforcement Assessments	-	-	-	2,698	0%	2,000	2,000	
322.025	Remittance Fee	5,148	12,530	1,000	9,323	932%	10,000	10,000	
322.200	Education Fee	1,383	1,798	1,000	1,378	138%	1,500	1,000	
322.100	Alarm Permit	75	200	125	350	280%	125	125	
349.322	Building Inspections	525	768	600	245	41%	600	600	
322.300	Archive Fee	1,383	1,798	1,000	1,378	138%	1,500	1,500	
354.000	Liens - Violation of Ordinance	13,990	14,702	10,000	2,714	27%	5,000	5,000	
354.100	Lien Searches	2,135	3,154	2,000	4,215	211%	3,000	3,000	
322.000	Building Permits	87,738	181,988	85,000	214,186	252%	85,000	85,000	
	TOTAL LICENSES AND PERMITS	121,848	228,254	112,725	241,283	214%	120,725	120,225	
001.000-	FRANCHISE FEES								
323.100	Electric FF - (M)	250,720	318,130	320,000	293,039	92%	345,000	345,000	
323.400	Gas FF - (M)	35,915	19,097	25,000	29,083	116%	30,000	30,000	
323.700	Solid Waste FF - (M)	20,322	20,205	20,000	18,407	92%	21,000	21,000	
	TOTAL FRANCHISE FEES	306,957	357,432	365,000	340,529	93%	396,000	396,000	

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.000- INTERGOVERNMENTAL								
335.120	State Revenue Sharing -(M/S)	119,826	132,004	130,347	108,275	83%	148,104	151,066
335.122	8th Cent Motor Fuel Tax -(M/S)	48,990	53,969	58,927	44,268	75%	60,550	61,761
335.140	Mobile Home Licenses -(M)	14,733	16,026	15,000	16,826	112%	20,000	20,000
335.150	Alcohol Beverage Lic -(Q)	1,736	1,907	3,000	1,883	63%	3,000	3,000
331.100	Grant - Florida Grants	36,584	-	-	-	0%	-	-
334.220	Grant - Police Dept.	7,200	1,215	-	-	0%	11,410	-
331.200	Grant - Police	10,819	10,193	-	-	0%	-	-
334.260	Right of Way Maint -(Q)	30,315	27,263	30,000	18,158	61%	30,000	30,000
334.710	Signal Maint -(A)	2,865	3,541	-	-	0%	-	-
334.952	Street Lights Maint -(A)	20,642	21,262	21,000	-	0%	22,000	22,000
331.540	Grant	1,961	-	-	-	0%	-	-
337.210	SRO Supplement -(Q)	97,103	101,275	102,000	104,259	102%	102,000	105,000
338.350	Library Cooperative -(B/A)	25,702	29,173	25,000	28,317	113%	29,000	29,000
342.340	Fire Automatic Aid -(Q)	190,806	189,343	60,000	107,336	179%	40,000	20,000
TOTAL INTERGOVERNMENTAL		609,282	587,171	445,274	429,322	96%	466,064	441,827
001.000- CHARGES FOR SERVICES								
341.200	Zoning Fees	2,023	2,023	2,500	658	26%	2,000	2,000
341.041	Library Printing	2,811	3,938	3,000	5,622	187%	4,000	4,000
341.050	Misc Services	942	1,098	1,450	1,015	70%	1,450	1,450
343.800	Cemetery Sales	17,085	10,200	10,000	10,450	105%	10,000	10,000
347.208	Summer Rec Program	20,910	20,226	20,000	16,753	84%	20,000	20,000
TOTAL CHARGES FOR SERVICES		43,771	37,485	36,950	34,498	93%	37,450	37,450
001.000- SANITATION								
343.300	Sanitation	305,754	318,476	320,000	324,661	101%	400,000	400,000
343.400	Recycling	47,107	48,515	48,000	44,074	92%	53,000	53,000
343.301	Extra Trash Pickup	1,997	321	1,500	1,373	92%	1,500	1,500
343.307	Fuel Adjustment Fee	94,069	101,257	97,000	52,193	54%	49,500	49,500
343.306	Garbage Late Fees	14,014	14,810	14,000	12,063	86%	14,000	14,000
343.901	Sanitation Reserve Fund	48,597	50,769	50,000	42,017	84%	55,989	55,989
343.902	Equipment Reserve Fund	18,893	19,732	20,000	15,280	76%	18,875	18,875
TOTAL SANITATION		530,431	553,880	550,500	491,661	89%	592,864	592,864

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.000- FINES AND FORFEITURES								
351.000	Police Fines - (M)	11,903	8,566	12,000	5,420	45%	9,000	9,000
351.100	Police Education	759	816	1,000	694	69%	1,000	1,000
351.200	Forfeiture (Confiscated)	-	-	-	400	0%	-	-
351.300	Police Detail	2,863	3,685	3,000	3,701	123%	3,000	3,000
352.000	Library Fines	1,641	1,559	1,500	1,272	85%	1,500	1,500
349.400	Restitution	1,630	1,822	1,500	651	43%	1,500	1,500
TOTAL FINES AND FORFEITURES		18,796	16,448	19,000	12,138	64%	16,000	16,000
001.000- RENTALS								
362.030	Rental - Highlands	3,075	3,575	3,000	3,623	121%	3,500	3,500
362.032	Rental - Mackay Preserve	26,747	27,626	25,000	30,503	122%	30,000	30,000
362.033	Rental - Cancellation Fee	1,950	4,100	3,000	1,350	45%	3,000	3,000
362.034	Rental - Lions Park	1,100	1,300	1,000	1,050	105%	1,000	1,000
362.038	Rental - Tower	138,111	112,486	100,000	60,114	60%	100,000	100,000
TOTAL RENTAL		170,983	149,087	132,000	96,640	73%	137,500	137,500
001.000- INTEREST EARNED								
361.000	Interest Income	8,774	11,333	9,000	11,451	127%	11,000	11,000
361.100	Interest - Investments	446	92	-	-	0%	-	-
TOTAL INTEREST EARNED		9,220	11,425	9,000	11,451	127%	11,000	11,000
001.000- MISCELLANEOUS								
365.000	Sale of Surplus Property	1,234	568	2,000	282	14%	1,000	1,000
319.100	Motor Fuel Tax Refund - (M)	5,527	5,046	5,000	3,768	75%	5,000	5,000
366.400	Recreation Donations	43	471	1,000	407	41%	1,000	1,000
369.000	Miscellaneous Income	1,673	15,800	7,000	3,448	49%	5,000	5,000
369.100	Storage	150	500	1,000	1,200	120%	1,000	1,000
369.200	Bluegrass Barbecue Bash	14,819	5,006	10,000	8,959	90%	10,000	10,000
369.300	Insurance Proceeds	20,828	12,057	12,000	45,879	382%	15,000	15,000
369.400	Event Reimbursement	-	1,475	1,200	-	0%	1,200	1,200
369.500	Ridge League Receipts	4,574	80	1,500	5,730	382%	5,000	5,000
369.600	Veteran's Memorial	2,200	600	-	409	0%	-	-
369.700	Centennial Merchandise	-	2,663	-	500	0%	-	-
TOTAL MISCELLANEOUS		51,048	44,266	40,700	70,582	173%	44,200	44,200

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.000- TRANSFERS								
381.224	Reserve - Rec. Impact Fee	-	-	-	-	0%	30,000	-
381.233	Public Safety Impact Fees	264,563	30,200	-	-	0%	-	-
381.314	Local Option Gas Tax	-	73,600	-	-	0%	82,622	-
381.315	General Government Impact Fee	-	-	-	-	0%	100,000	-
381.320	Assigned Pension Offset	-	-	-	-	0%	41,900	-
381.375	Equipment Reserve	-	98,513	45,000	-	0%	-	-
381.401	General Fund Reserve	-	-	-	-	0%	105,000	-
381.402	EF Interfund Transfer	152,605	239,515	214,449	178,708	83%	250,000	250,000
381.403	EF Cost Allocation	176,660	91,000	117,921	98,268	83%	151,455	148,989
381.524	SW Cost Allocation	11,130	11,130	11,130	9,275	83%	25,000	25,000
381.850	CRA Cost Allocation	-	-	-	-	0%	13,000	13,000
381.473	Transfer from Sanitation	249,989	850	-	-	0%	-	-
TOTAL TRANSFERS		854,947	544,808	388,500	286,251	74%	798,977	436,989
TOTAL ALL REVENUES		4,715,223	4,627,688	4,212,534	4,042,604	96%	4,931,491	4,576,048

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
<u>EXPENDITURES</u>								
				 Decrease Expenditure		 Increase Expenditure		
001.510-	GENERAL GOVERNMENT							
422.000	General Employees Retirement	198,995	177,969	170,500	173,325	102%	173,850	173,850
422.100	Public Safety Retirement	90,954	108,161	55,650	61,125	110%	68,534	68,534
422.200	Pension Offset (ASGD)	-	-	41,900	-	0%	71,900	40,000
423.000	Group Health Insurance	290,478	305,000	318,108	297	0%	302,212	317,323
423.100	HRA Deductible (ASGD)	1,000	2,000	30,000	1,500	5%	15,000	15,000
424.000	Workers Comp Insurance	60,791	65,000	63,485	-	0%	81,185	81,185
425.000	Unemployment Compensation	-	938	1,000	2,965	297%	1,000	1,000
432.000	Accounting & Auditing	43,403	55,440	46,300	33,769	73%	41,300	41,300
433.000	CRA Expenses	-	640	-	-	0%	-	-
434.100	Cell Tower Consultant	-	8,400	5,000	-	0%	1,000	1,000
440.200	Employee Holiday Dinner	3,592	3,599	4,000	5,789	145%	5,000	5,000
440.201	Ridge League Dinner	5,538	-	1,000	3,987	399%	5,000	5,000
440.400	Tuition/CDL Assistance	-	1,989	6,000	4,214	70%	10,000	10,000
445.000	Property & Liability	105,780	105,000	120,000	10,318	9%	118,000	118,000
440.200	Employee Meetings/Awards	1,872	2,631	1,500	1,791	119%	5,000	5,000
449.000	Insurance Claims	3,450	5,000	2,000	-	0%	2,000	2,000
452.300	IT - Software & Hardware	23,332	26,065	21,000	28,292	135%	25,000	25,000
531.000	W.H.A.T./Ridge Art	2,000	7,000	9,000	7,000	78%	7,000	7,000
480.100	Leave Buyback	-	-	15,000	20,139	134%	30,000	30,000
480.102	Payroll Offset (ASGD)	-	-	5,000	-	0%	5,000	25,000
510.999	Contingency	-	-	4,915	-	0%	5,301	4,134
510.979	Fire Engine Reserve (ASGD)	-	50,000	50,000	-	0%	50,000	50,000
510.978	General Fund Reserve	-	45,000	20,000	-	0%	-	-
510.996	Sanitation Vehicle Reserve	-	50,769	50,000	-	0%	55,989	55,989
510.997	Sanitation Equip. Reserve	-	14,903	20,000	-	0%	18,875	18,875
510.995	GF Retirement Cost Out	(198,995)	(177,969)	(170,500)	(173,325)	102%	(173,850)	(173,850)
510.994	Public Safety Retire Cost Out	(90,954)	(108,161)	(55,650)	(61,125)	110%	(68,534)	(68,534)
510.993	Health Insurance Cost Out	(286,683)	(305,000)	(318,108)	(297)	0%	(318,118)	(334,024)
510.992	Work Comp Insurance Cost Out	(60,791)	(65,000)	(63,485)	-	0%	(81,185)	(81,185)
510.991	Property & Liability Cost Out	(99,799)	(105,000)	(112,572)	-	0%	(109,970)	(109,970)
510.998	Local Option Gas Tax Reserve	-	4,322	82,622	-	0%	-	82,622
464.100	Capital - Project	-	31,867	-	8,729	0%	100,000	-
464.200	Capital - Purchase	21,401	-	-	21,750	0%	20,000	-
TOTAL GEN GOVERNMENT		115,364	310,563	423,664	150,243	35%	466,489	415,249

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.511- CITY COMMISSION								
411.000	Salaries & Wages	13,200	13,200	13,200	11,000	83%	26,000	27,500
421.000	FICA Expense	1,010	1,010	1,010	842	83%	1,989	2,104
424.000	Workers Comp Insurance	376	125	226	93	41%	505	505
440.300	Training & Travel	8,670	7,850	13,000	1,969	15%	9,000	9,000
443.200	Electric	5,604	5,875	5,500	4,440	81%	5,500	5,500
445.000	Property & Liability	14,144	18,454	21,060	20,869	99%	21,000	21,000
451.000	Office Supplies	490	69	500	-	0%	500	500
452.000	Operating Supplies	1,110	915	1,000	957	96%	1,000	1,000
452.940	Uniforms	707	-	800	-	0%	800	800
454.000	Subscriptions & Memberships	1,238	1,368	1,500	1,425	95%	1,500	1,500
=====								
TOTAL CITY COMM		46,549	48,866	57,796	41,595	72%	67,794	69,409
001.512- CITY ADMINISTRATION								
412.000	Salaries & Wages	135,976	160,666	159,067	152,293	96%	184,004	187,205
421.000	FICA & Tax Expense	13,983	11,370	18,394	14,110	77%	35,610	32,938
422.000	Retirement	18,749	25,695	35,251	36,581	104%	66,565	51,500
423.000	Life & Health Insurance	9,556	9,426	20,158	14,629	73%	28,450	29,018
424.000	Workers Comp Insurance	3,789	1,438	399	1,376	345%	1,400	1,400
431.200	Deed Recording Escrow	500	-	500	-	0%	500	500
431.500	Employee Exams	-	60	-	-	0%	-	-
434.000	Contractual Services	29,986	19,500	5,000	9,727	195%	12,000	12,000
434.600	Municipal Code Corp	2,207	3,316	3,000	2,857	95%	3,500	15,500
440.300	Training & Travel	4,832	1,893	4,000	2,994	75%	5,000	5,000
440.500	Expense Allowance	-	5,563	5,000	3,105	62%	6,000	6,000
441.000	Communications	2,111	2,625	2,000	1,351	68%	2,000	2,000
441.100	Cell Phone	516	150	600	450	75%	600	600
443.200	Electric	1,727	1,373	2,000	902	45%	1,500	1,500
445.000	Property & Liability	243	336	-	-	0%	-	-
446.100	R & M - Auto	-	138	500	521	104%	500	500
446.120	R & M - Copier	2,843	2,608	3,500	1,446	41%	3,500	3,500
446.200	R & M - Records	-	-	-	-	0%	-	-
446.348	R & M - Software	2,191	1,500	2,000	600	30%	2,000	2,000
449.000	Legal Advertisement	8,467	9,947	7,000	6,520	93%	8,000	8,000
451.000	Office Supplies	527	1,185	1,000	1,246	125%	2,000	2,000
452.000	Operating Supplies	2,321	1,412	3,000	455	15%	2,000	2,000
452.700	Fuel	318	230	500	169	34%	500	500
453.100	City Election	24	1,877	-	-	0%	2,000	2,000
454.000	Subscriptions & Memberships	1,547	1,674	1,900	1,512	80%	1,900	1,900
=====								
CITY ADMIN. TOTAL		242,413	263,982	274,769	252,844	92%	369,529	367,562

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.514- CITY ATTORNEY								
431.400	Legal	68,572	68,378	64,000	29,498	46%	64,000	64,000
	TOTAL CITY ATTORNEY	68,572	68,378	64,000	29,498	46%	64,000	64,000
001.513- FINANCE								
412.000	Salaries & Wages	84,753	87,462	92,097	60,933	66%	106,064	106,918
414.000	Overtime Pay	51	237	100	142	142%	100	100
421.000	FICA Expense	6,345	6,133	7,053	4,683	66%	8,122	8,187
422.000	Retirement	14,828	13,676	8,975	9,124	102%	9,150	9,150
423.000	Life & Health Insurance	9,556	10,971	11,258	5,640	50%	11,361	11,929
424.000	Workers Comp Insurance	2,459	619	91	580	637%	600	600
431.500	Employee Exams	42	-	50	-	0%	50	50
433.000	Bank Service Charges	228	25	500	232	46%	500	500
433.000	Bank Recon Adjustments	-	-	-	3,682	0%	-	-
440.300	Training & Travel	979	2,069	2,000	1,993	100%	2,000	2,000
441.000	Communications	2,189	2,753	2,000	2,406	120%	3,000	3,000
443.200	Electric	1,727	1,373	2,000	963	48%	1,500	1,500
446.000	R & M Services	1,109	600	500	-	0%	500	500
446.348	Software - ADG	6,700	8,500	8,500	7,980	94%	21,000	10,000
451.000	Office Supplies	944	1,349	1,000	999	100%	1,500	1,500
452.000	Operating Supplies	1,586	1,981	2,000	621	31%	2,000	2,000
452.940	Uniforms & Shoes	621	518	800	298	37%	800	800
454.000	Subscriptions & Memberships	230	230	195	-	0%	250	250
	TOTAL FINANCE	134,347	138,496	139,119	100,276	72%	168,497	158,984

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.521- POLICE DEPT								
412.000	Salaries & Wages	503,154	553,286	581,210	414,275	71%	622,330	629,645
412.221	Retirement - Police	32,629	32,132	31,535	-	0%	31,535	31,535
414.000	Overtime Pay	9,053	9,209	5,000	13,739	275%	5,000	5,000
421.000	FICA Expense	38,843	42,758	44,845	33,058	74%	47,991	48,550
422.000	Retirement	67,008	79,542	51,585	54,825	106%	64,757	64,757
423.000	Life & Health Insurance	76,449	81,280	90,061	54,428	60%	90,891	95,435
424.000	Workers Comp Insurance	15,792	14,139	14,355	16,010	112%	17,570	17,570
431.500	Employee Exams	1,459	1,700	1,000	2,736	274%	2,000	2,000
441.300	Training & Travel	2,880	5,752	4,000	3,571	89%	4,000	4,000
441.000	Communications	7,525	6,946	7,500	5,097	68%	7,500	7,500
441.100	Cell Phone	1,592	1,718	1,800	1,158	64%	1,800	1,800
443.200	Electric	10,819	11,618	10,000	7,367	74%	10,000	10,000
445.000	Property & Liability	5,166	4,940	5,640	5,515	98%	5,550	5,550
445.500	Special Risk Ins.	538	458	550	521	95%	550	550
446.000	R & M Services	1,454	8,690	6,000	3,807	63%	7,000	7,000
446.100	R & M - Auto	11,245	9,220	11,000	20,720	188%	12,000	12,000
446.120	R & M - Copier	2,436	2,164	2,700	1,819	67%	2,700	2,700
446.200	R & M - Radios	3,670	3,417	3,500	4,734	135%	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	5,157	1,684	2,500	5,977	239%	2,500	2,500
451.000	Office Supplies	1,144	1,449	1,000	554	55%	1,000	1,000
452.000	Operating Supplies	2,213	1,577	3,000	2,147	72%	3,000	3,000
452.012	K-9 Expenses	722	782	1,000	603	60%	1,000	1,000
452.100	Patrol Laptop Replacement	3,389	1,880	2,500	4,000	160%	5,000	5,000
452.700	Fuel	25,570	20,749	25,000	12,118	48%	25,000	25,000
452.940	Uniforms & Shoes	1,571	4,458	4,000	2,094	52%	4,000	4,000
454.000	Subscriptions & Memberships	370	350	300	260	87%	300	300
464.200	Capital - Purchase	29,617	30,927	30,000	30,796	103%	30,000	30,000
464.300	Capital - Grant Equipment	18,372	12,159	-	12,411	0%	11,410	-
TOTAL POLICE DEPT		882,387	947,534	944,581	716,890		1,022,884	1,023,893

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.522- FIRE DEPT								
412.000	Salaries & Wages	347,558	340,611	316,520	240,655	76%	305,514	309,258
413.000	Part Time Wages	61,751	61,183	30,000	36,856	123%	30,000	30,000
414.000	Overtime Pay	5,396	6,409	2,000	3,158	158%	2,000	2,000
421.000	FICA Expense	31,540	31,056	26,662	21,300	80%	25,820	26,106
422.000	Retirement	44,608	76,326	26,500	29,107	110%	26,652	26,652
422.100	State Contribution	26,887		21,000	-	0%	21,000	21,000
423.000	Life & Health Insurance	47,781	48,552	39,402	33,787	86%	39,765	41,753
424.000	Workers Comp Insurance	11,029	12,731	16,150	15,297	95%	19,770	19,770
431.500	Employee Exams	5,519	980	3,000	2,070	69%	3,000	3,000
440.300	Training & Travel	2,477	2,973	3,000	1,916	64%	3,000	3,000
441.000	Communications	1,403	1,640	1,500	1,994	133%	2,500	2,500
441.100	Cell Phone	1,114	1,092	1,200	558	47%	1,200	1,200
443.200	Electric	8,553	9,121	8,000	5,962	75%	9,000	9,000
445.000	Property & Liability	5,651	5,685	6,480	6,412	99%	6,450	6,450
445.500	Special Risk Ins.	538	458	550	521	95%	550	550
446.000	R & M Services	2,607	2,929	3,000	3,330	111%	3,000	3,000
446.100	R & M - Auto	17,051	15,338	15,000	9,215	61%	15,000	15,000
446.110	R & M - SCBA	831	-	1,500	1,157	77%	1,500	1,500
446.200	R & M - Radio	3,000	3,000	3,000	3,000	100%	3,000	3,000
446.348	R & M - Software	720	765	1,500	765	51%	1,000	1,000
451.000	Office Supplies	426	601	500	458	92%	500	500
452.000	Operating Supplies	1,814	2,380	2,500	2,078	83%	2,500	2,500
452.140	Fire Prevention Program	982	972	1,000	866	87%	1,000	1,000
452.700	Fuel	6,707	5,154	6,000	3,961	66%	5,000	5,000
452.800	Diesel	4,557	3,468	4,000	3,067	77%	4,000	4,000
452.940	Uniforms & Shoes	4,258	3,001	4,000	2,521	63%	4,000	4,000
454.000	Subscriptions & Memberships	389	230	400	195	49%	400	400
452.941	Bunker Gear Replacements	3,488	-	-	1,879	0%	5,000	5,000
464.200	Capital - Purchase	40,084	6,424	-	-	0%	45,000	-
TOTAL FIRE DEPT		688,719	643,079	544,364	432,085	79%	587,121	548,139

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.524- COMMUNITY DEVELOPMENT								
412.000	Salaries & Wages	115,503	120,668	124,076	105,261	85%	139,628	141,865
414.000	Overtime Pay	259	188	200	351	176%	200	200
421.000	FICA Expense	8,856	9,245	9,507	8,235	87%	10,697	10,868
422.000	Retirement	13,388	12,534	8,975	9,124	102%	9,150	9,150
423.000	Life & Health Insurance	9,556	10,972	11,258	9,367	83%	11,361	11,929
424.000	Workers Comp Insurance	4,166	2,762	607	2,637	434%	2,700	2,700
431.000	Professional Services	6,338	4,583	5,000	16,173	323%	5,000	5,000
431.100	CFRPC Contract	20,750	18,000	15,000	15,000	100%	15,000	15,000
431.500	Employee Exams	-	-	100	-	0%	100	100
434.600	Special Magistrate	3,278	3,035	4,000	1,127	28%	3,000	3,000
440.300	Training & Travel	1,578	2,458	2,000	1,014	51%	2,000	2,000
441.000	Communications	2,311	3,115	2,400	2,219	92%	2,400	2,400
441.100	Cell Phone	809	546	600	448	75%	600	600
443.200	Electric	11,209	11,750	12,000	8,966	75%	12,000	12,000
445.000	Property & Liability	1,146	1,030	1,176	1,243	106%	1,250	1,250
446.000	R & M Services	603	1,235	500	207	41%	500	500
446.100	R & M - Auto	448	215	500	130	26%	500	500
446.120	R & M - Copier	7,080	5,162	6,500	4,489	69%	6,500	6,500
446.220	Code Enforcement Abatement	-	455	-	4,620	0%	5,000	5,000
446.348	R & M - Software	900	900	1,400	945	68%	1,400	1,400
451.000	Office Supplies	478	292	500	348	70%	500	500
452.000	Operating Supplies	1,448	1,246	1,500	593	40%	1,500	1,500
452.700	Fuel	802	816	1,000	397	40%	1,000	1,000
454.000	Subscriptions & Memberships	265	322	200	199	100%	200	200
464.100	Capital - Project	35,930	80,918	-	9,359	0%	-	15,000
464.200	Capital - Purchase	12,283	-	-	-	0%	-	-
TOTAL COMMUNITY DEVELOPMENT		259,384	292,447	208,999	202,452	97%	232,186	250,162
001.550- COMMUNITY REDEVELOPMENT AGENCY								
432.000	Audit	-	-	600	-	0%	600	600
440.300	Training & Travel	-	-	565	761	135%	607	607
446.000	R & M Services	-	-	19,000	-	0%	6,000	6,000
458.903	Cost Allocation	-	-	-	-	0%	13,000	13,000
464.100	Capital - Project	-	-	-	-	0%	37,000	37,000
464.200	Capital - Purchase	-	-	-	-	0%	-	-
TOTAL CRA		-	-	20,165	761	4%	57,207	57,207

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.540- PUBLIC WORKS ADMIN								
412.000	Salaries & Wages	76,252	67,361	37,178	41,426	111%	43,588	44,568
421.000	FICA Expense	3,369	2,689	2,844	3,135	110%	3,334	3,409
422.000	Retirement	10,568	8,108	8,970	4,559	0%	4,575	4,575
423.000	Life & Health Insurance	9,556	10,947	5,629	4,726	84%	5,681	5,965
424.000	Workers Comp Insurance	-	6,678	2,024	4,616	228%	2,480	2,480
431.500	Employee Exams	42	42	300	-	0%	300	300
440.300	Training & Travel	450	170	1,000	388	39%	1,000	1,000
441.000	Communications	2,644	3,014	3,000	2,499	83%	3,000	3,000
441.100	Cell Phone	1,050	1,092	1,000	640	64%	1,000	1,000
443.200	Electric	1,335	1,442	1,500	1,097	73%	1,500	1,500
445.000	Property & Liability	938	956	1,092	1,057	97%	1,060	1,060
446.000	R & M Services	889	-	500	-	0%	500	500
446.120	R & M - Copier	697	786	1,000	901	90%	1,000	1,000
451.000	Office Supplies	284	487	500	522	104%	750	750
452.000	Operating Supplies	517	560	500	494	99%	500	500
452.940	Uniforms & Shoes	5,562	5,276	5,000	5,552	111%	6,000	6,000
454.000	Subscriptions & Memberships	125	110	200	63	32%	200	200
464.100	Capital - Project	-	-	-	-	0%	-	-
464.200	Capital - Purchase	-	-	-	-	0%	-	-
TOTAL PW ADMIN		114,278	109,718	72,237	71,675	99%	76,468	77,807
001.519- OPERATIONS & FACILITY MAINT								
431.300	Engineering	8,771	754	5,000	-	0%	5,000	5,000
441.000	Communications	1,632	1,680	1,400	1,270	91%	1,400	1,400
443.200	Electric	620	653	500	335	67%	500	500
445.000	Property & Liability	3,117	3,027	3,456	3,409	99%	3,500	3,500
446.000	R & M Services	36,112	19,451	15,000	26,848	179%	25,000	25,000
446.100	Projects	-	25,043	30,000	12,488	42%	50,000	50,000
452.000	Operating Supplies/Equipment	17,738	20,026	15,000	26,038	174%	35,000	20,000
464.100	Capital - Project	264,563	40,901	-	-	0%	-	-
446.300	Land Swap with IFAS	-	98,469	-	35,493	0%	-	-
TOTAL BLDG & FACILITY MAINT		332,553	210,004	70,356	105,881	150%	120,400	105,400

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.534- SANITATION								
412.000	Salaries & Wages	82,304	71,417	79,149	66,009	83%	87,346	88,032
414.000	Overtime Pay	2,124	1,717	7,000	1,985	28%	7,000	7,000
421.000	FICA Expense	6,440	5,570	6,590	5,230	79%	7,217	7,270
422.000	Retirement	14,824	11,643	13,460	13,683	102%	13,725	13,725
423.000	Life & Health Insurance	14,334	15,961	16,887	12,657	75%	17,042	17,894
424.000	Workers Comp Insurance	2,102	7,172	5,400	7,725	143%	7,015	7,015
431.500	Employee Exams	378	211	500	210	42%	500	500
434.100	Contractual Services	5,393	289	-	-	0%	-	-
434.200	Disposal Fees - Recycling	47,406	49,221	-	6,379	0%	8,000	8,000
445.000	Property & Liability	5,849	5,937	6,768	6,641	98%	6,650	6,650
446.000	R & M Services	777	101	1,000	1,217	122%	1,000	1,000
446.100	R & M - Auto	23,161	21,005	35,000	47,520	136%	35,000	35,000
449.110	Disposal Fees - Land Fill	69,060	76,188	70,000	61,008	87%	72,000	72,000
449.150	Disposal Fees - Brush	24,731	24,340	23,000	19,297	84%	23,000	23,000
452.000	Operating Supplies	834	665	1,000	414	41%	1,000	1,000
452.800	Diesel	34,416	29,759	55,000	20,735	38%	45,000	45,000
464.200	Capital - Purchase	7,186	20,566	-	36,806	0%	-	-
464.300	Capital- Garbage Truck	249,989	-	-	69,975	0%	-	-
TOTAL SANITATION		591,308	341,762	320,754	377,491	118%	331,495	333,086

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.541- ROADS AND STREETS								
412.000	Salaries & Wages	116,151	106,570	120,658	89,752	74%	97,629	99,572
414.000	Overtime Pay	4,267	4,694	5,000	3,489	70%	5,000	5,000
421.000	FICA Expense	9,100	8,391	9,613	7,085	74%	7,851	8,000
422.000	Retirement	21,138	18,590	22,435	22,806	102%	18,300	18,300
423.000	Life & Health Insurance	23,890	26,984	28,144	18,768	67%	22,723	23,859
424.000	Workers Comp Insurance	4,410	7,931	10,120	9,584	95%	12,385	12,385
431.300	Engineering	-	-	1,000	-	0%	1,000	1,000
431.500	Employee Exams	639	231	400	474	119%	400	400
434.000	Inmate Squad	-	-	12,000	13,834	115%	65,000	65,000
443.200	Electric	56,220	57,112	56,000	43,199	77%	57,000	57,000
445.000	Property & Liability	1,752	1,554	1,776	1,678	94%	1,680	1,680
446.000	R & M Services	14,126	16,641	10,000	1,775	18%	10,000	10,000
446.020	R & M - Traffic Signs	2,767	4,436	4,000	2,743	69%	4,000	4,000
446.080	R & M - Traffic Signals	7,344	5,203	-	3,837	0%	5,000	5,000
446.100	R & M - Auto	12,943	11,891	12,000	7,283	61%	12,000	12,000
446.200	R & M - Street Sweeper	6,920	3,715	8,000	2,307	29%	5,000	5,000
446.280	R & M - Street Lights	2,132	1,859	3,000	13,979	466%	3,000	3,000
446.290	R & M - Tree Maint	2,274	7,405	3,000	1,925	64%	3,000	3,000
446.500	R & M - Cemeteries	3,393	3,161	4,000	4,094	102%	4,000	4,000
446.600	R & M - Right of Way	-	34,812	10,000	5,902	59%	10,000	10,000
452.000	Operating Supplies	7,820	8,803	7,000	3,317	47%	7,000	7,000
452.700	Fuel	19,526	17,885	18,000	8,579	48%	15,000	15,000
452.800	Diesel	3,646	1,345	3,000	2,176	73%	3,000	3,000
452.940	Uniforms & Shoes	-	163	-	900	0%	-	-
453.000	Road & Sidewalk Repair	15,521	21,528	12,000	23,885	199%	20,000	20,000
464.100	Capital - Projects	-	59,862	5,000	3,317	66%	-	-
464.200	Capital - Purchases	-	13,343	90,000	75,501	84%	25,000	30,000
464.300	Road & Street Paving	-	151,812	-	-	0%	232,990	
TOTAL STREETS		335,979	595,921	456,146	372,189	82%	647,958	423,196

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.589- CENTRAL GARAGE & MOTOR POOL								
412.000	Salaries & Wages	36,321	32,296	31,710	26,624	84%	32,462	33,111
414.000	Overtime Pay	190	293	300	613	204%	500	500
421.000	FICA Expense	2,793	2,480	2,449	2,071	85%	2,522	2,571
422.000	Retirement	6,442	5,391	4,485	4,559	102%	4,575	4,575
423.000	Life & Health Insurance	4,778	5,040	5,629	4,692	83%	5,681	5,965
424.000	Workers Comp Insurance	970	774	965	960	99%	990	990
431.000	Employee Exams	225	127	100	42	42%	100	100
441.000	Communications	258	240	500	175	35%	500	500
443.200	Electric	2,994	3,535	3,000	2,507	84%	3,500	3,500
445.000	Property & Liability	11,816	10,699	12,216	11,966	98%	11,970	11,970
446.000	R & M Services	3,371	55	500	328	66%	500	500
446.100	R & M - Auto	58	294	500	112	22%	500	500
452.000	Operating Supplies	12,102	7,949	6,000	9,596	160%	10,000	10,000
452.700	Fuel	133	78	100	51	51%	100	100
452.800	Supplies - Diesel	56,110	31,050	64,200	27,236	42%	54,000	54,000
452.900	Supplies - Gas & Oil	102,372	62,580	85,300	47,772	56%	73,100	73,100
454.000	Subscriptions & Memberships	1,500	1,500	1,500	-	0%	1,500	1,500
458.900	Reimbursement - Labor	(12,589)	(10,762)	(15,000)	(6,852)	46%	(15,000)	(15,000)
458.901	Reimbursement - Fuel	(83,958)	(73,321)	(85,300)	(42,200)	49%	(73,100)	(73,100)
458.902	Reimbursement - Diesel	(44,711)	(36,571)	(64,200)	(26,969)	42%	(54,000)	(54,000)
464.200	Capital - Purchase	9,399	-	6,000	3,389	56%	-	-
TOTAL CGMP		110,574	43,727	60,954	66,672	109%	60,399	61,382

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.572.- PARKS & RECREATION								
412.000	Salaries & Wages	118,152	128,587	149,518	122,374	82%	162,350	171,006
414.000	Overtime Pay	1,049	1,693	1,000	1,808	181%	1,000	1,000
421.000	FICA Expense	9,106	9,932	11,515	9,442	82%	12,496	13,158
422.000	Retirement	19,554	20,313	22,435	22,807	0%	22,875	22,875
423.000	Life & Health Insurance	23,933	21,900	28,144	22,027	78%	28,403	29,824
424.000	Workers Comp Insurance	3,829	3,231	4,000	3,927	98%	4,895	4,895
431.500	Employee Exams	-	-	-	635	0%	300	300
434.000	Contractual Services	429	1,076	1,000	3,080	308%	7,000	7,000
440.300	Training & Travel	429	1,076	1,000	129	13%	1,000	1,000
441.000	Communications	2,721	3,800	3,000	1,517	51%	3,000	3,000
441.100	Cell Phone	517	590	600	297	50%	600	600
443.200	Electric	7,275	8,577	7,000	5,954	85%	8,000	8,000
444.100	Rental Equipment	60	132	500	289	58%	500	500
445.000	Property & Liability	2,534	2,585	2,952	2,906	98%	2,910	2,910
446.000	R & M Services	15,953	8,436	12,000	6,457	54%	10,000	10,000
446.100	R & M - Auto	3,398	3,581	3,000	2,373	79%	2,000	2,000
446.120	R & M - Copier	2,203	4,009	3,000	1,874	62%	3,000	3,000
446.130	R & M - Dock	-	-	20,000	-	0%	30,000	30,000
448.000	Promotional Activities	16,125	14,651	15,000	19,523	130%	18,000	18,000
451.000	Office Supplies	223	201	500	186	37%	500	500
452.100	Summer Recreation Expense	8,013	10,043	7,000	9,771	140%	9,000	9,000
452.200	Operating Supplies	17,809	11,645	15,000	2,535	17%	12,000	12,000
452.700	Fuel	8,851	9,064	9,000	3,817	42%	8,000	8,000
452.800	Diesel	432	456	500	230	46%	500	500
452.940	Uniforms & Shoes	1,822	1,672	1,000	1,702	170%	1,000	1,000
454.000	Subscriptions & Memberships	-	-	-	-	0%	-	-
464.100	Capital - Project	31,133	18,873	8,000	8,100	101%	30,000	-
464.200	Capital - Purchases	20,448	-	30,000	31,007	103%	25,000	-
464.300	Capital - Master Plan (ASGD)	-	-	-	-	0%	50,000	50,000
TOTAL PARKS		315,998	286,123	356,664	284,767	80%	454,330	410,068
001.572- MACKAY PRESERVE								
441.000	Communications	600	456	600	450	75%	600	600
443.200	Electric	6,503	6,745	6,000	4,781	80%	6,500	6,500
445.000	Property & Liability	5,300	5,758	6,576	6,552	100%	6,550	6,550
446.000	R & M Services	6,107	5,976	6,000	2,241	37%	6,000	6,000
449.000	Contractual Maint Services	1,800	3,700	4,500	4,000	89%	6,000	6,000
452.000	Operating Supplies	3,683	6,318	4,000	2,986	75%	4,000	4,000
464.100	Capital - Improvements (ASGD)	-	-	30,000	62,642	209%	25,000	30,000
TOTAL MACKAY PRESERVE		23,993	28,953	57,676	83,652	145%	54,650	59,650

City of Lake Alfred
GENERAL FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JULY - EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
001.571- LIBRARY								
413.000	Salaries & Wages	70,637	73,655	80,597	68,035	84%	90,723	91,176
421.000	FICA Expense	5,404	5,635	6,166	5,199	84%	6,940	6,975
422.000	Retirement	5,426	5,022	4,485	4,559	102%	4,575	4,575
423.000	Life & Health Insurance	4,778	5,492	5,629	4,692	83%	5,681	5,965
424.000	Workers Comp Insurance	2,145	449	180	414	230%	415	415
431.500	Employee Exams	126	204	200	-	0%	200	200
440.300	Training & Travel	-	10	500	99	20%	500	500
441.000	Communications	2,073	3,397	5,480	3,076	56%	3,500	3,500
443.200	Electric	6,782	7,500	7,000	7,234	103%	9,000	9,000
445.000	Property & Liability	1,851	1,253	1,428	1,531	107%	1,550	1,550
446.000	R & M Services	2,055	-	500	1,578	316%	2,000	2,000
446.120	R & M - Copier	3,042	2,039	3,000	2,064	69%	3,000	3,000
446.438	R & M - Software	944	917	1,500	788	53%	1,500	1,500
446.660	R & M - Books	15,726	12,063	15,000	12,372	82%	12,000	12,000
451.000	Office Supplies	503	1,067	1,000	1,485	149%	1,500	1,500
452.000	Operating Supplies	2,314	1,754	3,000	1,499	50%	2,000	2,000
452.160	Youth Programs	2,069	2,265	2,000	2,631	132%	3,000	3,000
454.000	Subscriptions & Memberships	1,304	1,883	1,000	1,411	141%	2,000	2,000
464.100	Capital - Projects	-	-	-	-	0%	-	-
464.200	Capital - Purchases	-	4,640	-	-	0%	-	-
	TOTAL LIBRARY	127,179	129,245	138,665	118,667	86%	150,084	150,856
	TOTAL GEN FUND EXP.	4,389,597	4,458,798	4,210,908	3,407,638	81%	4,931,491	4,576,048

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
<u>REVENUES</u>								
401.000- UTILITY BILLING RECEIPTS								
343.302	Water Revenue	592,180	622,068	610,000	537,453	88%	640,000	659,200
343.303	Water Billing Adj.	(1,932)	(2,530)	-	(5,299)	0%	-	-
343.308	Temp Water Service	1,950	3,100	2,000	1,950	98%	2,500	2,500
343.305	Irrigation	121,969	149,210	130,000	143,656	111%	160,000	164,800
343.500	Sewer Revenue	1,213,240	1,263,105	1,250,000	1,112,693	89%	1,325,000	1,364,750
343.503	Sewer Adjustment	(749)	(575)	-	(967)	0%	-	-
343.550	Tap Fees	5,700	13,950	8,000	9,900	124%	8,000	8,000
343.304	Turn On Fee	20,955	26,795	22,000	18,475	84%	24,000	24,000
365.000	Scrap Metal	423	725	2,000	421	21%	1,000	1,000
369.000	Non Payment Fees	34,209	37,560	35,000	23,665	68%	30,000	30,000
369.200	Miscellaneous	1,632	-	-	-	0%	-	-
343.314	Water Meter Fee	38,625	100,500	40,000	67,500	169%	70,000	70,000
343.310	NSF Check Fee	1,620	840	1,500	900	60%	1,500	1,500
343.306	Late Fees	50,387	51,240	51,000	39,793	78%	50,000	50,000
343.312	Turn Off Fee	15,730	18,610	16,000	15,785	99%	18,000	18,000
343.317	Service Work Orders	932	645	500	2,035	407%	1,000	1,000
343.311	Write Off Accounts Collect	2,773	2,625	2,000	2,645	132%	2,500	2,500
361.000	Interest - Bank	9,217	20,098	15,000	22,413	149%	25,000	25,000
361.100	Interest on Investments	1,198	610	-	-	0%	-	-
384.100	Wastewater Reserve	-	-	-	-	0%	30,000	-
384.200	Water Impact Fees	-	98,470	-	-	0%	-	-
384.300	Wastewater Fees	-	91,913	-	-	0%	-	-
349.110	Cash Over/Short	-	205	-	75	0%	-	-
TOTAL UTILITY REVENUES		2,110,059	2,499,164	2,185,000	1,993,093	91%	2,388,500	2,422,250
401.000- STORMWATER								
343.900	Stormwater	54,964	56,910	55,000	49,692	90%	58,000	58,000
381.538	Storm Water Reserve	-	20,353	-	-	0%	-	-
TOTAL STORMWATER		54,964	77,263	55,000	49,692	90%	58,000	58,000
TOTAL OPERATING RECEIPTS		2,165,023	2,576,427	2,240,000	2,042,785	91%	2,446,500	2,480,250

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
<u>EXPENDITURES</u>								
401.538- STORMWATER								
431.300	Engineering - Master Plan	10,458	51,748	10,000	2,375	24%	10,000	10,000
434.000	Contractual Services (NPD)	1,917	750	1,000	2,673	267%	1,500	1,500
440.300	Training & Travel	452	399	500	25	5%	500	500
443.200	Electric	-	-	160	-	0%	160	160
446.000	R & M Services	4,040	1,200	4,000	6,389	160%	4,000	4,000
446.200	Street Sweeping Contract	9,737	11,533	10,000	10,186	102%	10,000	10,000
452.000	Operating Supplies	237	503	500	372	74%	500	500
452.940	Subscriptions & Members	400	-	700	-	0%	700	700
458.903	Cost Allocation	11,130	11,130	11,130	9,275	83%	25,000	25,000
999.000	Contingency			14,110	-	0%	5,640	5,640
464.200	Capital - Vehicle & Equip	21,426		-	-	0%	-	-
TOTAL STORMWATER		59,797	77,263	52,100	31,295	60%	58,000	58,000
401.000- DEBT SERVICE								
517.716	Loan F-EF Refinanced Bridge	238,443	238,445	238,445	238,443	100%	238,445	238,445
517.719	Wastewater Loan 719090	315,646	315,645	315,645	315,646	100%	315,645	315,645
TOTAL DEBT SERVICE		554,089	554,090	554,090	554,089	100%	554,090	554,090

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
401.536- SERVICE								
412.000	Salaries & Wages	238,428	237,627	255,147	227,631	89%	274,525	307,424
414.000	Overtime Pay	1,258	4,238	6,000	4,232	71%	6,000	6,000
421.000	FICA Expense	18,295	18,414	19,978	17,483	88%	21,460	23,977
422.000	Retirement	41,873	38,021	35,900	36,495	102%	41,175	41,175
423.000	Life & Health Insurance	38,254	42,206	47,716	37,557	79%	51,126	53,682
424.000	Workers Comp Insurance	7,195	3,581	5,295	4,478	85%	6,480	6,480
425.000	Unemployment Comp	-	1,917	-	29	0%	-	-
431.300	Engineering	2,494	400	5,000	2,738	55%	5,000	5,000
431.500	Employee Exams	416	161	500	246	49%	500	500
440.300	Training & Travel	719	460	1,000	310	31%	1,000	1,000
441.000	Communications	22,057	23,320	22,000	19,865	90%	23,000	23,000
441.100	Cell Phone	1,902	1,683	1,800	838	47%	1,800	1,800
443.200	Electric	2,302	1,830	2,500	1,214	49%	2,000	2,000
446.100	R & M - Auto	5,299	11,428	10,000	8,788	88%	10,000	10,000
446.120	R & M - Copier	1,352	1,030	1,400	1,831	131%	2,500	2,500
446.348	Annual Software Maint.	3,450	2,550	3,500	3,622	103%	3,500	3,500
446.350	R & M - Water Lines	28,187	24,340	22,000	16,425	75%	23,000	23,000
446.360	R & M - Fire Hydrants	-	918	1,000	2,984	298%	5,000	5,000
446.370	R & M - Lift Stations	50,122	39,792	70,000	41,625	59%	70,000	70,000
446.380	R & M - Sewer Lines	5,190	15,181	10,000	6,046	60%	10,000	10,000
446.390	Subcapital - Equipment	-	-	5,000	-	0%	5,000	5,000
452.000	Operating Supplies	7,405	4,874	5,000	3,367	67%	5,000	5,000
452.700	Fuel	20,362	18,819	20,000	12,911	65%	18,000	18,000
452.800	Diesel	1,304	936	1,500	709	47%	1,500	1,500
452.900	Meter & Fittings - New	39,598	96,270	30,000	64,231	214%	50,000	50,000
452.940	Uniforms & Shoes	4,026	4,785	3,000	4,587	153%	4,000	4,000
536.910	Interfund Transfer - General	-	330,515	222,969	276,975	124%	250,000	250,000
533.910	Cost Allocation - General	-	-	124,149	-	0%	151,455	148,989
536.999	Contingency	-	-	8,022	-	0%	7,763	38,716
464.100	Capital - Project	-	183,826	-	-	0%		
464.200	Capital - Vehicle & Equip	4,999	86,118	25,000	33,510	134%	25,000	-
TOTAL SERVICE		546,487	1,195,240	965,376	861,152	89%	1,075,784	1,117,243

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
401.533- WATER OPERATIONS								
412.000	Salaries & Wages	11,051	13,101	10,377	8,710	84%	5,000	5,000
421.000	FICA Expense	765	922	794	626	79%	383	383
424.000	Workers Comp Insurance	-	1,453	1,290	1,561	121%	1,580	1,580
431.300	Engineering	5,922	5,753	10,000	2,400	24%	10,000	10,000
434.000	Contractual Services	9,439	9,911	5,000	2,202	44%	5,000	5,000
434.100	Engineering- Water Monitor	15,500	7,000	14,000	11,210	80%	15,000	15,000
440.100	Land Leases	1,701	3,178	2,000	2,341	117%	3,000	3,000
440.300	Training & Travel	420	1,115	1,000	526	53%	1,000	1,000
443.200	Electric	40,074	41,988	40,000	31,807	80%	42,000	42,000
445.000	Property & Liability	8,207	7,378	8,424	8,474	101%	8,480	8,480
446.000	R & M Services	20,579	36,411	25,000	15,505	62%	25,000	25,000
446.200	R & M - Water Tower	-	-	500	-	0%	500	500
452.000	Operating Supplies	355	384	1,500	1,578	105%	1,500	1,500
452.600	Chemicals	45,585	48,937	45,000	38,066	85%	46,000	46,000
454.000	Subscriptions & Membership	560	560	600	560	93%	2,000	2,000
463.800	Water Imp. - Impact	6,402	6,557	-	5,250	0%	-	-
464.100	Capital - Project	-	-	-	-	0%	60,000	-
464.200	Capital - Vehicle & Equip	-	-	60,000	60,404	101%	-	-
TOTAL WATER OPS		166,560	184,648	225,485	191,220	85%	226,443	166,443

City of Lake Alfred
ENTERPRISE FUND
FY 2016-2017

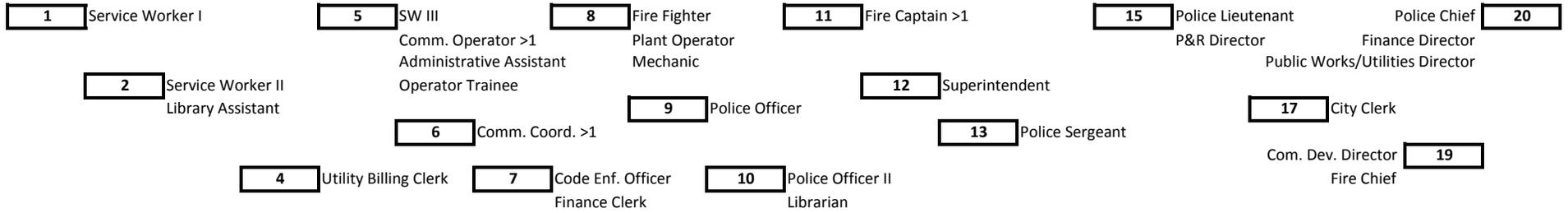
83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 BUDGET	2016 JUNE-EXP	EXP %	FY 16/17 PROP.	FY 17/18 PLANNED
401.535- WASTE WATER OPERATIONS								
412.000	Salaries & Wages	86,972	88,349	91,159	81,355	89%	122,797	96,265
414.000	Overtime Pay	1,711	2,503	4,000	1,322	33%	4,000	4,000
421.000	FICA Expense	6,655	6,851	7,280	6,332	87%	9,700	7,670
422.000	Retirement	15,515	14,001	13,460	13,683	102%	13,725	13,725
423.000	Life & Health Insurance	14,467	16,466	17,894	14,059	79%	17,042	17,894
424.000	Workers Comp Insurance	2,528	1,858	2,379	2,283	96%	2,400	2,400
431.300	Engineering	14,758	30,621	15,000	2,999	20%	10,000	15,000
431.500	Employee Exams	56	42	300	-	0%	300	300
434.100	Contractual Services	-	-	500	-	0%	500	500
434.500	Sampling of Wells	10,983	15,513	12,000	8,520	71%	12,000	12,000
434.510	Sludge Hauling	5,480	20,757	8,000	31,471	393%	30,000	20,000
440.300	Training & Travel	110	1,051	1,000	14	1%	1,000	1,000
441.000	Communications	7,447	6,540	8,000	4,968	62%	8,000	8,000
441.100	Cell Phone	269	457	600	581	97%	600	600
443.200	Electric	92,148	86,996	87,000	66,794	77%	87,000	87,000
445.000	Property & Liability	32,698	29,374	33,528	33,365	100%	33,370	33,370
446.000	R & M Services	66,177	60,095	40,000	58,965	147%	70,000	70,000
446.100	R & M - Auto	500	405	1,000	360	36%	1,000	1,000
452.000	Operating Supplies	1,983	2,212	2,500	1,749	70%	2,500	2,500
452.600	Chemicals	90,563	105,472	90,000	75,091	83%	60,000	60,000
452.700	Fuel	694	579	500	453	91%	500	500
452.940	Uniforms & Shoes	385	60	750	300	40%	750	750
464.100	Capital - Project	-	-	-	85,151	0%	30,000	130,000
464.200	Capital - Vehicle & Equip	21,620	35,880	-	-	0%	15,000	-
TOTAL WASTE WATER		473,719	526,082	436,850	489,815	112%	532,184	584,474
TOTAL EXPENDITURES		1,800,652	2,537,323	2,233,900	2,127,571	95%	2,446,500	2,480,250

City of Lake Alfred - Salary Schedule
FY 2016 / 2017

COLA: 2.00%

Step (2%)	Grade (6%)																			
	9.88	10.47	11.10	11.76	12.47	13.22	14.01	14.85	15.74	16.69	17.69	18.75	19.88	21.07	22.33	23.67	25.09	26.60	28.19	29.89
Base	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	58,643	62,162
(1y)1	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	59,816	63,405
(2y)2	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	61,013	64,673
(4y)3	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	62,233	65,967
(6y)4	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	63,477	67,286
(8y)5	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	64,747	68,632
(10y)6	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	66,042	70,004
Phase >1	23,600	25,016	26,517	28,108	29,795	31,582	33,477	35,486	37,615	39,872	42,264	44,800	47,488	50,337	53,358	56,559	59,953	63,550	67,363	71,404
Phase >2	24,072	25,516	27,047	28,670	30,390	32,214	34,147	36,196	38,367	40,669	43,109	45,696	48,438	51,344	54,425	57,690	61,152	64,821	68,710	72,833



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

COLA: 2.00%

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
City Commission**										
Mayor					6,000	6,000				
Vice Mayor					5,000	5,000				
Commissioner					5,000	5,000				
Commissioner					5,000	5,000				
Commissioner					5,000	5,000				

City Administration

City Manager	3/5/2012	5	-	3	94,677	102,482		1%	M	2.75%
City Clerk	2/9/2015	2	17	1	52,192	57,559	2 Yr + CMC	1%	M	0.75%

Finance Department

Finance Director	1/11/2005	12	20	6	62,162	70,004		1%	B	3.25%
Finance Clerk	5/3/2010	7	6	4	27,494	29,761		300		0.75%

93,243

Police Department

Police Chief	10/12/1987	29	20	6	62,162	70,004		1%		7.50%
Police Lieutenant	3/9/1988	29	15	6	46,451	52,311		1%		6.25%
Police Sergeant	7/24/1995	22	13	6	41,341	46,557		1%		4.50%
Police Officer II	9/1/2004	13	10	6	34,711	39,090		1%		2.25%
Police Officer II	2/8/2016	4	10	3	34,711	36,835	4 Yr Step	1%		
Police Officer II	8/30/2010	7	10	4	34,711	37,572		1%		0.75%
Police Officer	12/14/2015	1	9	1	32,746	33,401	1 Yr Step	1%		
Police Officer	4/25/2016	1	9	1	32,746	33,401	1 Yr Step	1%		
Police Officer	10/1/2016		9	B	32,746	32,746		1%		
Police Officer	10/1/2016		9	B	32,746	32,746		1%		
Police Officer	10/1/2016		9	B	32,746	32,746		1%		
Comm. Coord.	5/30/2007	10	6	6 >1	28,044	31,582	10 Yr Step	1%		1.50%
Comm. Operator	8/9/2006	11	5	6 >1	26,457	29,795		300		1.75%
Comm. Operator	8/31/2009	8	5	5 >1	26,457	29,210	8 Year Step	300		1.00%
Comm. Operator	8/16/2010	7	5	4 >1	26,457	28,638		300		0.75%
Comm. Operator	10/17/2011	5	5	3 >1	26,457	28,076		300		0.25%

Fire Department

Fire Chief	1/2/2007	10	19	6	58,643	66,042	10 Yr Step	1%		3.50%
Fire Capt/EMT*	11/12/1997	19	11	6 >1	37,529	43,050		1%		3.75%
Fire Capt/EMT	9/4/2004	13	11	6 >1	37,529	42,264		1%		2.25%
Fire Capt/EMT	4/18/2005	12	11	6 >1	37,529	42,264		1%		3.25%
FF/EMT	1/24/2010	7	8	4	30,893	33,439		1%		0.75%
FF/EMT	4/28/2012	5	8	3	30,893	32,783		1%	A	0.25%
FF/EMT	12/1/2006	10	8	6	30,893	34,790	10 Yr Step	1%		2.00%
FF/EMT (PTR)			-		30,000	-				

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

COLA: 2.00%

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Community Development										
Director	10/1/2007	9	19	5	58,643	64,747		1%	A	4.50%
Building Official (P/T)	2/18/2008	9	-	5	24,600	27,160		1%		1.25%
Code Officer (P/T)	10/1/2016		7	B	14,572	14,572		300		
Admin Assistant	10/14/2013	3	5	2	25,938	26,986		300		0.25%
PW Administration										
Superintendent	11/4/2009	7	12	4	39,001	42,216		1%		2.25%
Sanitation & Refuse										
Svc Wkr III*	7/8/2000	17	5	6	25,938	30,920		1%		3.25%
Svc Wkr III	3/11/2013	4	5	3	25,938	27,526	4 Yr Step	300		
Svc Wkr III	9/2/2014	3	5	2	25,938	26,986		300		
Roads & Streets Maintenance										
Svc Wkr III	9/2/2014	3	5	2	25,938	26,986		300		
Svc Wkr II	4/26/2005	12	2	6	21,778	24,526		300		2.00%
Svc Wkr II	4/18/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Svc Wkr II	1/11/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Central Garage & Motor Pool										
Mechanic	9/24/2014	3	8	2	30,893	32,141		1%		
Parks & Recreation										
Director	9/16/2014	3	15	2	46,451	48,328		1%	B	1.00%
Svc Wkr III	5/13/2013	4	5	3	25,938	27,526	4 Yr Step	300		
Svc Wkr II	7/21/2014	3	2	2	21,778	22,658		300		
Svc Wkr II	9/6/2016	1	2	1	21,778	22,214	1 Yr Step	300		
Admin. Assistant	10/22/2012	4	5	3	25,938	27,526	4 Yr Step	300		
Extra Help (PTR)			n/a		10,000	10,000				
Library										
Librarian	10/1/2010	6	10	4	34,711	37,572	6 Yr Step	1%	M	1.50%
Asst Librarian (P/T)	10/28/2010	6	2	4 M	15,245	16,831	6 Yr Step	1%	A	1.00%
Asst Librarian (P/T)	7/13/2015	2	2	2	15,245	15,861	2 Yr Step	1%		
Asst Librarian (P/T)	1/6/2014	3	2	2	15,245	15,861		1%		

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

COLA: 2.00%

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
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Enterprise Operations

Service Operations

Director	5/7/2001	16	20	6	62,162	70,004		1%		4.25%
Admin Assistant	10/30/2006	10	5 ^1	6	25,938	30,963	10 Yr Step	1%		1.50%
Superintendent	4/5/2010	7	12	4	39,001	42,216		1%		1.75%
UB Clerk	7/20/2011	6	4	4	24,470	26,487	6 Yr Step	300		0.50%
UB Clerk	1/6/2016	1	4	1	24,470	24,959	1 Yr Step	300		
Svc Wkr III	11/15/2010	6	5	4	25,938	28,076	6 Yr Step	300		0.50%
Svc Wkr II	2/9/2015	2	2	2	21,778	22,658	2 Yr Step	300		
Svc Wkr II	10/1/2016		2	B	21,778	21,778		300		

Water Operations

Plant Oper. (PTR)			n/a		5,000	5,000				
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Wastewater Operations

Plant Operator	8/3/2009	8	8	5 ^1	30,893	34,790	8 Year Step	1%		2.00%
Plant Operator	6/3/2013	4	8	3	30,893	32,783	4 Yr Step	1%		1.00%
Operator Trainee	2/17/2014	3	5	2	25,938	26,986		300		
Operator Trainee	10/1/2016		5	B	25,938	25,938		300		

P/T - Regular Part Time

PTR - Part Time, Temporary, Reserve

M - Master (6%)

B - Bachelor (4%)

A - Associate (2%)

* Outside of Payscale

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

^ Assignment Pay

> Phase in Grade Increase

	FY 16/17	FICA Exp.	Education	Holiday	Longevity
	\$ 2,153,030	\$ 175,219	\$ 18,222	23,104	\$ 38,832

2,290,449

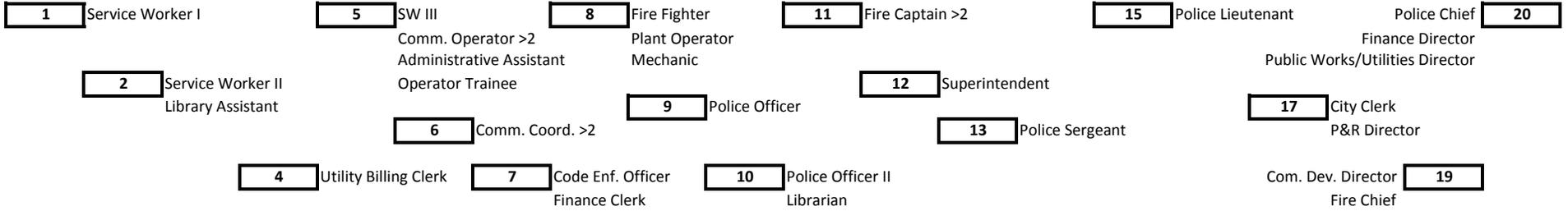
175,219

\$ 2,465,669

City of Lake Alfred - Salary Schedule
FY 2017 / 2018

COLA: 0.00%

Step (2%)	Grade (6%)																			
	9.88	10.47	11.10	11.76	12.47	13.22	14.01	14.85	15.74	16.69	17.69	18.75	19.88	21.07	22.33	23.67	25.09	26.60	28.19	29.89
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Base	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	58,643	62,162
(1y)1	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	59,816	63,405
(2y)2	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	61,013	64,673
(4y)3	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	62,233	65,967
(6y)4	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	63,477	67,286
(8y)5	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	64,747	68,632
(10y)6	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	66,042	70,004
Phase >1	23,600	25,016	26,517	28,108	29,795	31,582	33,477	35,486	37,615	39,872	42,264	44,800	47,488	50,337	53,358	56,559	59,953	63,550	67,363	71,404
Phase >2	24,072	25,516	27,047	28,670	30,390	32,214	34,147	36,196	38,367	40,669	43,109	45,696	48,438	51,344	54,425	57,690	61,152	64,821	68,710	72,833



**City of Lake Alfred Payroll
Fiscal Year 2017/2018**

COLA:

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
City Commission**										
Mayor					6,000	6,000		300		
Vice Mayor					5,000	5,000		300		
Commissioner					5,000	5,000		300		
Commissioner					2,400	5,000		300		
Commissioner					2,400	5,000		300		
City Administration										
City Manager	3/5/2012	6	-	4	94,677	104,532	6 Yr Step	1%	M	3.25%
City Clerk	2/9/2015	3	17	2	52,192	57,559	2 Yr + CMC	1%	M	1.00%
Finance Department										
Finance Director	1/11/2005	13	20	6	62,162	70,004		1%	B	3.50%
Finance Clerk	5/3/2010	8	6	5	27,494	30,356	8 Year Step	1%		1.00%
Police Department										
Police Chief	10/12/1987	30	20	6	62,162	70,004		1%		7.75%
Police Lieutenant	3/9/1988	30	15	6	46,451	52,311		1%		6.50%
Police Sergeant	7/24/1995	23	13	6	41,341	46,557		1%		4.75%
Police Officer II	9/1/2004	14	10	6	34,711	39,090		1%		2.50%
Police Officer II	2/8/2016	2	9	2	34,711	36,113	2 Yr Step	1%		
Police Officer II	8/30/2010	8	9	5	34,711	38,324	8 Year Step	1%		1.00%
Police Officer	12/14/2015	2	10	2	32,746	34,069	2 Yr Step	1%		
Police Officer	4/25/2016	2	9	2	32,746	34,069	2 Yr Step	1%		
Police Officer	4/25/2016	2	9	2	32,746	34,069	2 Yr Step	1%		
Police Officer	10/1/2016	1	9	1	32,746	33,401	1 Yr Step	1%		
Police Officer	10/1/2016	1	9	1	32,746	33,401	1 Yr Step	1%		
Comm. Coord.	5/30/2007	11	6	6 >2	26,986	30,390		1%		1.75%
Comm. Operator	8/9/2006	12	5	6 >2	26,986	30,390		1%		2.00%
Comm. Operator	8/31/2009	9	5	5 >2	26,986	29,795		300		1.25%
Comm. Operator	8/16/2010	8	5	5 >2	26,986	29,795	8 Year Step	300		1.00%
Comm. Operator	10/17/2011	6	5	4 >2	26,986	29,210	6 Yr Step	300		0.50%
Fire Department										
Fire Chief	1/2/2007	11	19	6	58,643	66,042		1%		3.75%
Fire Capt/EMT*	11/12/1997	20	11	6 >2	38,280	43,109		1%		4.00%
Fire Capt/EMT	9/4/2004	14	11	6 >2	38,280	43,109		1%		2.50%
Fire Capt/EMT	4/18/2005	13	11	6 >2	38,280	43,109		1%		3.50%
FF/EMT	1/24/2010	8	8	5	30,893	34,108	8 Year Step	1%		1.00%
FF/EMT	4/28/2012	6	8	4	30,893	33,439	6 Yr Step	1%	A	0.50%
FF/EMT	12/1/2006	11	8	6	30,893	34,790		1%		1.75%
FF/EMT (PTR)			-		30,000	-				

**City of Lake Alfred Payroll
Fiscal Year 2017/2018**

COLA:

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Community Development										
Director	10/1/2007	10	18	6	58,643	66,042	10 Yr Step	1%	A	4.75%
Building Official (P/T)	2/18/2008	10	-	6	24,600	27,704	10 Yr Step	1%		1.50%
Code Officer (P/T)	10/1/2016	1	6	1	13,747	14,022	1 Yr Step	300		
Admin Assistant	10/14/2013	4	5	3	25,938	27,526	4 Yr Step	300		0.50%
PW Administration										
Superintendent	11/4/2009	8	12	5	39,001	43,060	8 Year Step	1%		2.50%
Sanitation & Refuse										
Svc Wkr III*	7/8/2000	18	5	6	25,938	30,920		1%		3.50%
Svc Wkr III	3/11/2013	5	5	3	25,938	27,526		300		0.25%
Svc Wkr III	9/2/2014	5	2	3	25,938	27,526		300		
Roads & Streets Maintenance										
Svc Wkr III	9/2/2014	4	5	3	25,938	27,526	4 Yr Step	300		
Svc Wkr II	4/26/2005	13	2	6	21,778	24,526		300		2.25%
Svc Wkr II	9/2/2014	4	2	3	21,778	23,111	4 Yr Step	300		
Svc Wkr II	4/18/2016	2	2	2	21,778	22,658	2 Yr Step	300		
Central Garage & Motor Pool										
Mechanic	9/24/2014	4	8	3	30,893	32,783	4 Yr Step	1%		
Parks & Recreation										
Director	9/16/2014	4	17	3	52,192	55,387	4 Yr Step	1%	B	1.25%
Svc Wkr III	5/13/2013	5	5	3	25,938	27,526		300		0.25%
Svc Wkr II	7/21/2014	4	2	3	21,778	23,111	4 Yr Step	300		
Svc Wkr II	4/11/2016	2	2	2	21,778	22,658	2 Yr Step	300		
Admin. Assistant	10/22/2012	5	5	3	25,938	27,526		300		0.25%
Extra Help (PTR)			n/a		10,000	10,000				
Library										
Librarian	10/1/2010	7	10	4	34,711	37,572		1%	M	1.75%
Asst Librarian (P/T)	11/12/2010	7	2	4 M	15,245	16,831		1%	A	1.25%
Asst Librarian (P/T)	7/13/2015	3	2	2	15,245	15,861		1%		
Asst Librarian (P/T)	1/6/2014	4	2	3	15,245	16,178	4 Yr Step	1%		

**City of Lake Alfred Payroll
Fiscal Year 2017/2018**

COLA:

Position	DOHB	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
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Enterprise Operations

Service Operations

Director	5/7/2001	17	20	6	62,162	70,004		1%		4.50%
Admin Assistant	10/30/2006	11	5	6 ^{^1}	25,938	30,963		1%		1.75%
Superintendent	4/5/2010	8	11	5	36,794	40,623	8 Year Step	1%		2.00%
UB Clerk	1/6/2016	2	4	2	24,470	25,458	2 Yr Step	300		
UB Clerk	7/20/2011	7	4	4	24,470	26,487		300		0.75%
Svc Wkr III	11/15/2010	7	5	4	25,938	28,076		300		0.75%
Svc Wkr II	2/9/2015	3	2	2	21,778	22,658		300		
Svc Wkr II	10/1/2016	1	2	1	21,778	22,214	1 Yr Step	300		

Water Operations

Plant Oper. (PTR)			n/a		5,000	5,000				
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Wastewater Operations

Plant Operator	8/3/2009	9	9	5	30,893	34,790		1%		2.25%
Plant Operator	6/3/2013	5	8	3	30,893	32,783		1%		1.25%
Operator Trainee	2/17/2014	4	5	3	25,938	32,783	4 Yr Step	1%		
Operator Trainee	10/1/2016	1	5	1	25,938	26,457	1 Yr Step	300		0.25%

P/T - Regular Part Time

PTR - Part Time, Temporary, Reserve

M - Master (6%)

B - Bachelor (4%)

A - Associate (2%)

* Outside of Payscale

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

^ Assignment Pay

> Phase in Grade Increase

	FY 17/18	FICA Exp.	Education	Holiday	Longevity
	\$ 2,177,635	\$ 178,149	\$ 19,990	24,801	\$ 43,325

2,328,749

178,149

\$ 2,506,898

2016 Pay Study Position	STARTING	LLM	LLM %	Comp.	Overall	Overall %	
	SALARY			Sample			Sample
	15/16	Sample	LLM %	Sample	Comp %	Overall	Overall %
Mechanic	\$ 30,287	\$36,791	82%	\$36,705	83%	\$36,725	83%
Public Works Director	\$ 60,943	\$86,679	70%	\$68,389	89%	\$72,692	84%
FF/EMT	\$ 30,287	\$38,569	79%	\$34,329	88%	\$35,541	85%
FF/EMT	\$ 30,287	\$38,569	79%	\$34,329	88%	\$35,541	85%
FF/EMT	\$ 30,287	\$38,569	79%	\$34,329	88%	\$35,541	85%
Asst Librarian (P/T)	\$ 21,351	\$31,185	68%	\$20,800	103%	\$29,108	86%
Asst Librarian (P/T)	\$ 21,351	\$31,185	68%	\$20,800	103%	\$29,108	86%
Asst Librarian (P/T)	\$ 21,351	\$31,185	68%	\$20,800	103%	\$29,108	86%
City Clerk	\$ 51,169	\$67,739	76%	\$56,407	91%	\$59,429	86%
Police Officer	\$ 32,104	\$40,613	79%	\$36,119	89%	\$37,243	86%
Police Officer	\$ 32,104	\$40,613	79%	\$36,119	89%	\$37,243	86%
Police Officer	\$ 32,104	\$40,613	79%	\$36,119	89%	\$37,243	86%
Police Officer	\$ 32,104	\$40,613	79%	\$36,119	89%	\$37,243	86%
Police Officer (SRO)	\$ 32,104	\$40,613	79%	\$36,119	89%	\$37,243	86%
UB Clerk	\$ 23,990	\$30,169	80%	\$25,826	93%	\$27,563	87%
UB Clerk	\$ 23,990	\$30,169	80%	\$25,826	93%	\$27,563	87%
Police Lieutenant	\$ 45,540	\$60,488	75%	\$48,816	93%	\$51,734	88%
Police Officer II	\$ 34,030	\$40,613	84%	\$36,119	94%	\$37,243	91%
Police Officer II	\$ 34,030	\$40,613	84%	\$36,119	94%	\$37,243	91%
Police Officer II	\$ 34,030	\$40,613	84%	\$36,119	94%	\$37,243	91%

Employee Market Gap Compensation Plan

80% Base Starting Salary Goal:

	Original	Cost	Proposed	Annual Cost	Phase Cost
Holiday	100	\$6,400	\$200	\$12,800	\$6,400
Phase 2			\$300	\$19,200	\$6,400
Phase 3			\$300 or 1%	\$23,975	\$4,775
Longevity (5y+)	\$75/year		0.25%/year	\$38,832	\$38,832
Education	300/600/900	\$5,700	1%/2%/3%	\$9,111	\$3,411
Phase 2			2%/4%/6%	\$18,222	\$9,111
Step			8y Step	\$16,199	\$16,199

Total Current Cost: \$12,100

Total Remaining Cost: \$36,484.94

Reference:	COLA	1%	\$23,177
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COLA equivalent: 1.57%

	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

Proposed