

City of Lake Alfred
120 E. Pomelo Street
Lake Alfred, FL 33850



Phone: (863) 291-5270
Fax: (863) 291-5317
www.mylakealfred.com

City Manager's Office

September 16, 2024

Honorable Mayor & City Commissioners,

I am pleased to present the City of Lake Alfred's biennial budget for fiscal year (FY) 24/25 & FY 25/26 for your consideration. The proposed budget includes the General Fund, Utility Fund, Community Redevelopment Agency (CRA), Stormwater Fund, Restricted Funds, the City's five-year Capital Improvements Program (CIP), and the ten-year Facility Plan.

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 future budgets. Having a balanced second year budget better prepares the City to transition projects and operational changes from goals into reality.

Capital

The five-year capital improvement program includes intensive projects in utilities and parks and recreation including the construction of a new water plant in FY 24/25 for \$17 million and a wastewater plant expansion in FY 27/28 for \$30 million. The City has applied for principal forgiveness programs through the State Revolving Fund (SRF) and is currently receiving 60% forgiveness on the water plant and 80% of the wastewater in their respective design and application phases from these programs.

Park Projects include over \$5 million in the CIP split between various projects including finishing Central Park, Mackay, Lions, and Lake Rochelle. The capital budget also includes \$390k in facility projects including an addition to our Veterans Memorial and we have \$125k set aside in FY 24/25 and \$150k set aside in FY 25/26 for ADA projects.

Growth in the CRA Budget from \$20k in FY 15/16 to \$527k in the proposed FY 24/25 budget has allowed for the CRA to pursue multiple priorities at once: including setting aside \$200k per year for the parks and recreation master plan and \$200k each year for façade grants. In the next several years, as the CRA continues to grow, we will also be able to concurrently pursue streetscaping projects in the downtown area.

The 10-year Facility Plan, which is used to track long term and large expenditure projects includes over \$110 million dollars in projects for a new water plant, a wastewater plant expansion, new city hall, additional fire and police stations, and recreation facilities among others. These facility needs are reflective of a maximum buildout of 6,000 residential units over the next 10 years which if realized would add approximately 15,000 in population. For perspective, it took the City over 100 years to reach a 5,000 population and the City

currently has approximately 8,000 residents. The facility plan account accounts for an aggressive growth rate; if growth slows and those targets are not met the plan can be stretched over a 15 to 20 year period as necessary based upon the growth we actually experience.

Revenue

The City's proposed two-year budget is balanced utilizing a property millage rate of 6.75 which is a one-tenth of a mil reduction (0.1) from last year's rate of 6.85. This action continues a longstanding trend by the City Commission to incrementally reduce the millage rate which has resulted in a 0.839 reduction from the 2014 high of 7.589.

Ad Valorem revenue has increased by 31% or approximately \$860k in combination of an increase in value and new construction. While this is a significant boon, the majority of it has been invested into increased costs, new positions necessary to provide service, and discretionary capital (in anticipation of an eventual slowdown in the economy).

In the current interest rate environment we are generating over \$350k in interest income from fund balance in the general and enterprise fund as compared to \$10k only three years prior. While this is also a boon to our finances, we must be prepared for an eventual reduction in interest rates of which the Federal Reserve is expected to begin very shortly.

The Community Redevelopment Agency gained over \$60k in new revenue and is continuing its snowball growth up to a \$527k annual budget. This is allowing us to pursue larger scale capital projects in parks and recreation while also funding façade grants.

Utility Revenues will continue to increase in accordance with the adopted 5-year schedule. The increases are designed to partially account for anticipated increases in expenditures related to alternative water supply, a new water plant, and sewer plant expansion.

All impact and connection fees have been previously updated to reflect updates to master plans and the City's ten-year facility plan to ensure that growth pays for its fair share of the capital projects necessary to create the capacity needed to serve the growth. The increases to impact fees could generate an additional \$60 million over the next ten years needed to help fund these growth-related capital projects.

Water and Sewer Connection fees and rate studies will need to be performed annually for at least the next three years in order to ensure accuracy and sufficiency with the major financial commitment we have with the Polk Regional Water Cooperative. As the Southeast Wellfield project has moved from 60% to 90% design the projected costs have continued to significantly increase which will require further updates to our studies to make sure we are collecting the correct amount for connection fees and rates.

Expenditures

Most of the notable experience in increased expenditures is related to payroll and capital. Notable increases in operating expenditures center around supplies and automotive repair. The cost of chemicals in utilities also continues to increase both in terms of the

amount we're using due to growth and the per unit cost of chlorine for water and wastewater treatment.

Payroll

The salary plan is fully funded for both years and includes step increases, longevity pay, incentive pay, and holiday pay for all city employees. The proposed FY 24/25 budget includes funding for a 4% Cost of Living Adjustment (COLA) to all city employees. The COLA will be split with 2% being given in October and 2% being given six months later in the following April.

With the growth we have experienced and associated increase in service demands we have added numerous positions to the City across all departments including: Police Officer, Firefighters, Service Workers, and a Plant Operator just to name a few. We have also continued our trend of providing number 2's in each department with the addition of a Deputy Clerk and an Assistant Finance Director. These positions are critical to the organization because they provide: succession planning in the event of the department head's retirement or departure as well as providing additional bandwidth to help the department head handle the workload.

The City continues to maintain its compensation structure with a target goal of the starting pay of each position being equal to 90% of the market average. The market average is determined each year with the performance of a salary survey that looks at our local labor market. Continuing the process from last year we have set aside funding in budget to fund any necessary adjustments in January once the study is complete instead of waiting until the following October to make adjustments in the regular budget process. This allows us to be responsive to current changes in the labor market that over the past several years has been very dynamic.

Health care insurance costs have finally plateaued relative to collected premiums marking the completion of a several year journey of catching up to our claims experience. Our discipline in staying the course has resulted in only a 2.5% annual increase in health insurance premiums and a \$60,000 return of premium for this upcoming year. This a sizeable decrease from previous renewals that ranged between 10%-15% annually. While there is no guarantee that this level of renewal will remain, as health care costs continue to escalate every year, it was good to see our perseverance rewarded this year with a modest renewal rate and a sizeable return of surplus premium.

Summary

The proposed FY 24/25 budget is balanced and contains significant long term capital investments within the CIP for utilities and parks and recreation projects.

The City's long-term growth prospects look strong based upon our proximity to Tampa/Orlando on the I-4 corridor. Our largest risk factors will be in the debt service tied to alternative water supply and the wastewater plant expansion as these commitments must be made on projections (i.e. before we receive the customers). Even if the larger economy goes into recession, we will likely be insulated from the worst effects of it as our region and City continue to grow albeit at a potentially slower pace. There is also a lag

effect from when growth is realized to when it is reflected in the budget. It is for this reason that we were aggressive as we were with additional personnel because we need to be ready to meet the demands for increased services.

Residential growth in the northern corridor along CR 557 should help increase the market demand for commercial and retail development in the downtown core. We are starting to see a plateau in valuations and properties staying on the market for longer. This softening in the market could be the beginning of a pullback. Anticipated rate cuts may assist in the real estate market but historically has been a signal of weakness in the economy especially when considered in context of the anticipated 18-month lag effects changes in fiscal policy take to work their way through the system and be fully realized. In other words, things may get worse before they get better. In any case, the City will be prepared for any outcome with anticipation for next year's budget to have a strong focus on building reserves.

Overall, the City is in sound financial condition with strong investments in capital. Larger macroeconomic trends present several risk factors which the City is prepared to mitigate against by funding reserves and maintaining/enhancing healthy margins in discretionary spending/capital that can be pared down in the event of a downturn.

Respectfully submitted,



Ryan Leavengood
City Manager

**CITY OF LAKE ALFRED
FY 2024/2025 BUDGET
SUMMARY**

	2024/2025	2025/2026		2024/2025	2025/2026
General Fund			Community Redevelopment Agency		
Revenues	11,810,306	11,133,000	Revenues	727,533	543,359
Expenditures	11,810,306	11,133,000	Expenditures	727,533	543,359
Contingency	4,077	8,662	Contingency	2,131	17,957
Enterprise Fund			Stormwater		
Revenues	4,927,350	5,151,907	Revenues	78,000	178,000
Expenditures	4,927,350	5,151,907	Expenditures	78,000	178,000
Contingency	510	17,182	Contingency	-	10,000
Restricted Fund					
Revenues	22,049,917	9,363,413			
Expenditures	22,049,917	9,363,413			
Contingency	0	0			

	<u>FY 2024/2025</u>	<u>FY 2025/2026</u>
TOTAL BUDGET:	\$39,593,106	\$26,369,679

CITY OF LAKE ALFRED - MILLAGE RATE ILLUSTRATION

Year	Millage Rate	Taxable Value	Ad Valorem	95%
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
2017	0.007239	175,443,423	1,270,035	1,206,533
2018	0.007239	188,267,498	1,362,868	1,294,725
2019	0.007239	209,369,071	1,515,623	1,439,842
2020	0.007239	236,214,073	1,709,954	1,624,456
2021	0.007239	257,618,608	1,864,901	1,771,656
2022	0.006989	310,605,138	2,170,819	2,062,278
2023	0.006850	426,744,507	2,923,200	2,777,040
2024	0.006750	567,446,066	3,830,261	3,638,748

FY 2024/2025

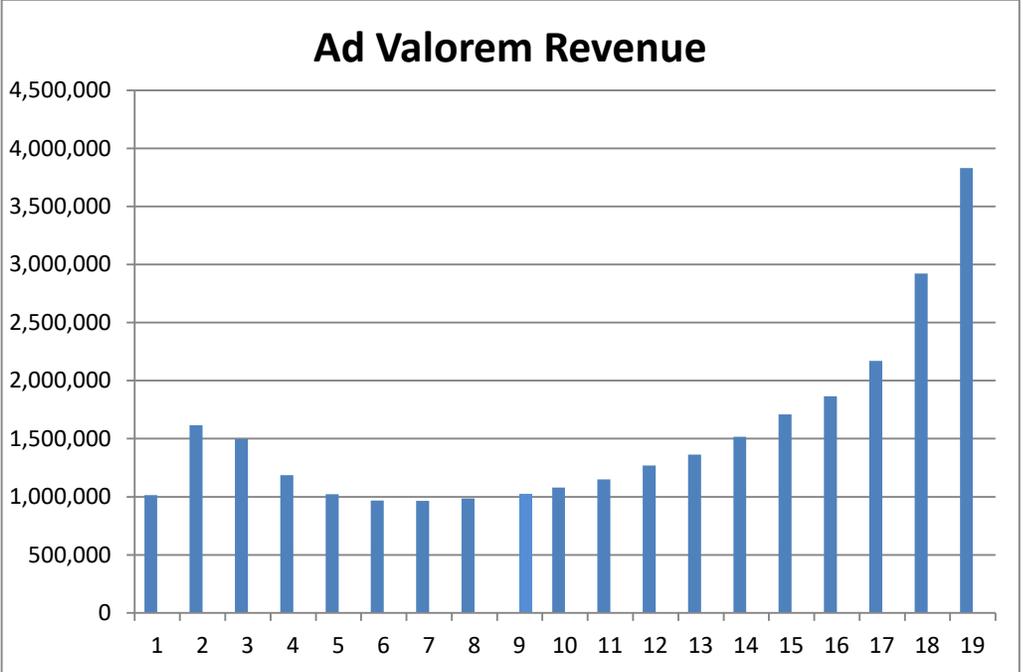
CURRENT RATE	6.85
BUDGET AT 95% OF REVENUE	\$3,692,655

FY 2024/2025

ROLL BACK RATE	6.0981
BUDGET AT 95% OF REVENUE	\$3,287,326
CURRENT VS ROLLBACK	(405,330)

FY 2024/2025

PROPOSED RATE	6.75
BUDGET AT 95% OF REVENUE	\$3,638,748
PROPOSED VS CURRENT	(53,907)



FY 2024/2025 Monthly Utility Rates

Water Rates*

Base Charge:

Residential (per unit)	\$10.08
Nonresidential	
5/8-inch	\$10.08
1-inch	\$25.20
1.5-inch	\$50.40
2-inch & above	\$80.64

Usage Charges:

Residential		
Block 1	\$1.23	0 - 5,000
Block 2	\$2.14	5,001 - 10,000
Block 3	\$2.97	10,001 +
Nonresidential		
Block 1	\$2.25	All Usage

Sewer Rates*

Base Charge:

Residential (per unit)	\$36.79
Nonresidential	
5/8-inch	\$47.83
1-inch	\$91.97
1.5-inch	\$183.93
2-inch & above	\$294.28

Usage Charges:

Residential	\$2.91	Up to 10,000
Nonresidential	\$2.91	All Usage

Sanitation

Sanitation	\$20.28
Fuel Service Charge	\$2.07

Fuel Service Charge Calculation:

Est. # of Customers	3,100
Sanitation Fuel (+10%):	\$77,000
Monthly per Customer:	\$2.07

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

Stormwater

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

Water/Sewer: Fee schedule in accordance with Ordinance 1506-22

Sanitation: 3% increase every even year on October 1st

*Add 25% surcharge to water/sewer rates for customers outside the City limits

DEPARTMENTAL POLICY

SUBJECT: City Purchasing Policy

INITIATING DEPARTMENT: City Manager

COVERED DEPARTMENT(S): All City Employees

EFFECTIVE DATE: 10/1/2023



Per section 2-186(m) of the Code of Ordinances the City Manager shall be the purchasing officer of the City and shall issue rules and regulations, governing the procurement of all municipal supplies and equipment. Therefore, the following departmental and purchasing policy is established:

City of Lake Alfred

Purchase Policy

- A. The following purchase threshold categories "I, II, III, IV, V" and respective authorization level "()" will be adhered to by all city employees:

I. \$100 to \$999.99 (Authorized Personnel)

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

II. \$1,000 to \$4,999.99 (Department Head or Authorized Supervisor)

- The Department Head or Authorized Supervisor shall compare costs of products and services from three separate vendors either in person, catalogs, or through obtaining telephone quotations.

III. \$5,000 to \$9,999.99 (Department Head)

- The Department Head shall solicit written quotations for the purchase of products or services. Three written quotations should be obtained when possible. If fewer than three vendors provide a written quotation, it must be documented which firm(s) were contacted and their response, if any, or that the vendor is a single source of the product or service within the service area.

IV. \$10,000 to \$25,000 (City Manager)

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

V. Greater than \$25,000 (City Commission, see D, E, & F)

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

- B. The above guidelines do not apply to conferences, tuition reimbursement, education seminars, registrations, professional memberships and associated travel costs.
- C. Purchases in categories II, III, and IV are subject to budget constraints and thresholds. Purchases or an expense in any of these categories that have not been budgeted for or that will exceed budgeted amounts for the respective purchase shall require authorization from the City Manager.
- D. The City Manager may authorize an unbudgeted purchase or expense of up to \$25,000. A purchase or expense in category V that represents a cost to the City of greater than \$25,000 that has not been provided for in the adopted budget shall require authorization from the City Commission. Notwithstanding the previous, unbudgeted emergency or time-sensitive purchases, as determined by the City Manager, above the \$25,000 threshold may be authorized by the City Manager who shall notify the City Commission of said expenditure.
 - a. All budgeted projects or purchases are assumed to have a 20% contingency allowance in excess of the budgeted amount. If a budgeted project or purchase exceeds the greater of \$25,000 or the 20% contingency it shall be highlighted in the budget closeout process.
- E. The City Manager reserves the right to transmit any purchase, even if budgeted, to the City Commission for consideration and approval.
- F. Written specifications for purchases in category V may be prepared for a formal bid procedure. An appropriate amount of time will be given for qualified vendors to submit sealed written bids. Upon opening of bids on a predetermined date and time, bids will be evaluated to determine whether they are complete and eligible for consideration. City Staff will evaluate bids by cost and quality of the products and services offered. The City reserves the right to waive all formalities and/or reject any and all bids. The City Manager shall determine if a formal bid procedure is practical based upon the nature of the purchase (i.e. time sensitive, specialized items, limited number of vendors, etc.).
- G. The City may utilize a competitive bid or RFP solicited by any other municipal, county, state, or federal governmental agency to make a "piggyback" purchase for similar goods and services in lieu of soliciting bids or quotations.
- H. The City Commission may enter into master service agreements for engineering, architectural, and other consulting services through guidelines as permitted by Florida State Statutes. Such services are usually guided by service agreements.
- I. Sole source (one) or limited source (two) purchases may be utilized if the purchase is of a time sensitive nature, delayed or lack of response from solicited vendors, obscure or specialized purchases, or for consistency with previous purchases as determined by the judgment of the authorized purchaser. Additionally, and if purchasing similar items or performing similar work, a vendor may be selected on the basis of being a previous low bid or selected vendor if the previous purchase/bid/selection occurred within the previous year from the date of purchase.
- J. Notwithstanding the authorization level required for each purchase threshold, invoices that are in excess of \$1,000 shall be submitted to the City Manager for review and approval before payment is issued. Invoices below this amount shall be approved by the respective Department Head before payment is issued.
- K. The City Manager retains the right to interpret, amend, and update these purchasing policies as may be necessary. The above guidelines do not apply in the case of an emergency or natural disaster as determined by the City Manager or declared by the Mayor as allowed by law.
- L. Federal Procurement guidelines will be followed whenever federal funds are used during the procurement process.

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2024/2025 - FY 2028/2029

	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Funding
	1st Year	2nd Year				
	Budget	Budget				

General Gov. / Finance / Community Development

Replacement Vehicles	\$50,000					Permit
Bank Renovation	\$800,000					80% Permit
Total:	\$850,000	\$0	\$0	\$0	\$0	

Police Department

Replacement Patrol Vehicle	\$60,000	\$120,000	\$60,000	\$60,000	\$60,000	
New Patrol Vehicle	\$60,000	\$60,000				Public Safety Imp
Evidence Building	\$50,000	\$500,000				Public Safety Imp
Total:	\$170,000	\$680,000	\$60,000	\$60,000	\$60,000	

Fire Department

Replacement Fire Engine				\$100,000	\$100,000	
Replace Brush Truck			\$300,000			
Rescue Boat			\$75,000			
Total:	\$0	\$0	\$375,000	\$100,000	\$100,000	

Community Redevelopment Agency

Downtown Streetscaping			\$50,000	\$50,000	\$50,000	
Central Park Phase 3	\$400,000					200k CRA Asg.
Central Park Concession		\$200,000	\$400,000			
Commercial Façade Grant	\$200,000		\$200,000		\$200,000	
Residential Façade Grant		\$200,000		\$200,000		
Total:	\$600,000	\$400,000	\$650,000	\$250,000	\$250,000	

Parks and Recreation

P&R Master Plan (Central)	\$350,000		\$600,000			Rec Imp
P&R Master Plan (Rochelle)			\$500,000			Rec Imp
P&R Master Plan (Mackay)		\$500,000				Rec Imp
P&R Master Plan (Lions)					\$2,000,000	
Growers Fertilizer			\$1,000,000			Grant
Library Expansion	\$150,000			\$1,500,000		Rec Imp.
Vehicle New/Replacement	\$50,000		\$50,000			Rec Imp.
Total:	\$550,000	\$500,000	\$2,150,000	\$1,500,000	\$2,000,000	

General Operations & Facilities

Facility Projects	\$40,000	\$100,000	\$150,000	\$200,000	\$200,000	
City Commission Chambers	\$100,000					Carry Over
Veterans Memorial	\$150,000					
Gardner House	\$100,000	\$100,000	\$50,000			
Total:	\$390,000	\$200,000	\$200,000	\$200,000	\$200,000	

CITY OF LAKE ALFRED

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FY 2024/2025 - FY 2028/2029

	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Funding
	1st Year	2nd Year				

Public Works

Vehicle Replacement/New			\$50,000		\$50,000	
PW Barn Upgrade/Reno	\$100,000	\$150,000	\$250,000			Gen. Impact
Lightning Loader Replacement				\$250,000		Sanitation R.
Garbage Truck Replacement		\$375,000				Sanitation R.
New Sanitation Vehicles			\$375,000			Gen. Impact
Sidewalk/ADA/CDBG Projects	\$125,000	\$150,000	\$175,000	\$200,000	\$200,000	
PW Facility Land Purchase					\$1,000,000	Gen. Impact
Complete Streets Projects	\$150,000					Local Gas Tax
Orange Street Improvement		\$500,000				Transport Imp.
Street Sign Replacement	\$80,000	\$80,000	\$80,000			
Street Resurfacing		\$150,000	\$300,000	\$150,000	\$300,000	Local Gas Tax
Total:	\$455,000	\$1,405,000	\$1,230,000	\$600,000	\$1,550,000	

Public Utilities

Vehicle Replacement/New		\$50,000		\$50,000		
Rapid Infiltration Basin				\$2,000,000		
Stormwater Master Plan		\$100,000				Stormwater R.
Skid Steer/Dump Truck/Bypass	\$60,000	\$60,000	\$60,000			
Crane Truck			\$150,000			
Water/Sewer Master Plan		\$200,000				Water/Sewer Imp
Connection Fee/Rate Study	\$60,000	\$60,000	\$60,000		\$60,000	Water/Sewer Imp
CR 557: Water Main Relocate			\$1,000,000			75% Impact
Land/Receiving Station	\$500,000	\$7,000,000				
New Water Plant	\$17,000,000					50% SRF Grant
Wastewater Plant Upgrade	\$3,000,000			\$30,000,000		SRF
Total:	\$20,620,000	\$7,470,000	\$1,270,000	\$32,050,000	\$60,000	



Funding Reserves



External Funding



Restricted Funding

Total General Fund Capital	\$2,415,000	\$2,785,000	\$4,015,000	\$2,460,000	\$3,910,000
Total Enterprise Fund Capital	\$20,620,000	\$7,470,000	\$1,270,000	\$32,050,000	\$60,000
Total CRA Capital	\$600,000	\$400,000	\$650,000	\$250,000	\$250,000
Total Capital	\$23,635,000	\$10,655,000	\$5,935,000	\$34,760,000	\$4,220,000

CITY OF LAKE ALFRED

FACILITY PLAN & LARGE SCALE NEW CAPITAL (\$250K+)

FY 2024/2025 - FY 2033/2034

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
------	------	------	------	------	------	------	------	------	------

General Government (Commission, Administration, Finance, and Community Development)

Bank Building Renovation \$800,000									City Hall New Complex \$12,000,000
---------------------------------------	--	--	--	--	--	--	--	--	---------------------------------------

Police Department

	Evidence Building \$500,000					North Station \$6,000,000			
--	--------------------------------	--	--	--	--	------------------------------	--	--	--

Fire Department

						North Station \$6,000,000	New Appartus x2 \$2,000,000		
--	--	--	--	--	--	------------------------------	--------------------------------	--	--

Parks & Recreation

Central Park Phase 3 \$750,000		Central Park Concession \$1,000,000		Lions Park Phase 1 \$2,000,000	Lions Park Phase 2 \$3,000,000	Community Center \$6,000,000			
	Mackay Phase 2 \$500,000				Mackay Phase 3 \$1,000,000				
		Lake Rochelle Park \$500,000	Library Expansion \$1,500,000					North Complex \$10,000,000	

Public Works

		New Garbage Truck \$375,000		Land Purchase 10+ Acres \$1,000,000	New Garbage Truck \$375,000	PW Facility \$3,000,000			
		PW Facility Upgrade \$250,000							

CITY OF LAKE ALFRED

FACILITY PLAN & LARGE SCALE NEW CAPITAL (\$250K+)

FY 2024/2025 - FY 2033/2034

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Public Utilities: Water									
Water Plant \$17,000,000		Water Line Relocation \$1,000,000			Remove Water Tower \$500,000		Decom Water Plant \$1,000,000		
Land Purchase 1+ acres \$250,000	Receiving Station \$7,000,000								
Water Main Loop \$500,000									

Public Utilities: Sewer

			Sewer Plant Expansion \$30,000,000		Vac Truck \$500,000				
			Rapid Infil. Basins \$2,000,000						

Transportation

	Orange Street Downtown \$500,000								

Total: \$110,800,000

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
REVENUES								
				Increase Revenue			Decrease Revenue	
001.000- TAXES								
311.110	Ad Valorem Taxes - (M)	1,828,762	2,160,606	2,777,040	2,870,431	103%	3,638,748	3,711,523
312.300	9th Cent Gas Tax - (M)	29,123	32,987	33,272	23,367	70%	33,272	33,272
312.410	Local Option Gas Tax - (M/S)	179,777	177,673	189,587	153,433	81%	189,587	193,379
312.420	5th Cent Gas Tax - (M/S)	113,463	123,920	120,497	98,965	82%	120,497	124,112
312.520	Casualty Insurance Tax -(A)	57,266	66,596	31,535	-	0%	80,000	80,000
314.100	Electric Service Tax - (M)	493,379	572,855	500,000	499,553	100%	600,000	612,000
314.300	Water Service Tax - (M)	89,017	105,676	95,000	91,362	96%	110,000	113,300
312.510	Insurance Premium Tax - (A)	28,956	35,360	29,000	7,483	26%	38,000	38,000
314.800	Propane Service Tax - (M)	12,372	8,966	13,000	5,433	42%	13,000	13,000
315.000	Local Comm Tax - (M/S)	146,138	156,575	161,197	135,269	84%	171,440	176,583
335.180	Half-Cent Sales Tax - (M/S)	530,673	543,765	524,616	457,547	87%	561,691	578,542
	TOTAL TAXES	3,508,926	3,984,979	4,474,744	4,342,841	97%	5,556,235	5,673,711
001.000- LICENSES AND PERMITS								
321.110	Business Tax	13,688	12,057	10,000	7,976	80%	10,000	10,000
321.100	Code Enf. Assessment	259	272	5,000	447	9%	5,000	5,000
322.025	Remittance Fee	52,058	182,901	65,000	325,439	501%	250,000	250,000
322.200	Education Fee	4,422	7,401	4,000	8,504	213%	4,000	4,000
322.100	Alarm Permit	150	50	200	200	100%	200	200
349.322	Building Inspections	983	420	1,000	3,896	390%	1,000	1,000
322.300	Archive Fee	4,469	7,379	4,500	8,518	189%	7,000	7,000
354.000	Code Enforcement Liens	31,937	54,547	15,000	5,045	34%	15,000	15,000
354.100	Lien Searches	10,176	5,580	10,000	4,328	43%	10,000	10,000
322.000	Building Permits	504,257	1,511,112	605,216	1,661,104	274%	1,312,277	672,277
	TOTAL LICENSES AND PERMITS	622,399	1,781,719	719,916	2,025,456	281%	1,614,477	974,477
001.000- FRANCHISE FEES								
323.100	Electric FF - (M)	482,873	582,053	500,000	436,356	87%	580,000	591,600
323.400	Gas FF - (Q)	38,346	52,584	55,000	37,969	69%	55,000	55,000
323.700	Solid Waste FF - (M)	36,312	33,384	35,000	28,646	82%	35,000	35,000
	TOTAL FRANCHISE FEES	557,531	668,021	590,000	502,971	85%	670,000	681,600

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.000- CHARGES FOR SERVICES								
341.200	Zoning Fees	9,874	4,172	6,000	2,892	48%	6,000	6,000
341.041	Library Printing	4,065	3,465	4,000	2,853	71%	4,000	4,000
341.050	Misc Services	2,020	1,321	1,000	1,406	141%	1,000	1,000
341.300	Plat & Site Review	40,650	38,280	40,000	157,454	394%	40,000	40,000
343.800	Cemetery Sales	5,850	6,410	6,000	3,075	51%	5,000	5,000
347.208	Summer Rec Program	25,005	24,218	44,000	27,989	64%	44,000	44,000
	TOTAL CHARGES FOR SERVICES	87,464	77,866	101,000	195,669	194%	100,000	100,000
001.000- INTERGOVERNMENTAL								
335.120	State Revenue Sharing -(M/S)	282,926	293,251	359,051	222,651	62%	304,990	311,090
335.122	8th Cent Motor Fuel Tax - (M/S)	86,086	92,606	86,519	70,311	81%	67,725	69,080
335.140	Mobile Home Licenses - (A/M)	21,950	20,596	21,000	21,540	103%	21,000	21,000
335.150	Alcohol Beverage Lic - (Q)	3,302	4,749	4,000	4,602	115%	5,000	5,000
331.100	Grant - Florida Grants	8,173	-	-	97,722	0%	-	-
331.101	Grant	-	-	-	-	0%	177,951	177,951
334.220	Grant - Police Dept.	14,560	57,018	24,000	-	0%	24,000	24,000
331.200	Grant - Police	14,110	37,310	-	-	0%	-	-
331.550	CDBG	23,980	32,350	30,000	-	0%	30,000	30,000
334.260	Right of Way Maint - (Q)	26,444	26,444	29,000	32,459	112%	29,000	29,000
334.952	Street Lights Maint -(A)	37,587	40,715	38,000	40,751	107%	38,000	38,000
337.210	SRO Supplement -(Q)	205,354	180,161	197,937	164,947	83%	203,875	207,953
338.350	Library Cooperative -(BA)	59,823	61,181	60,000	67,317	112%	60,000	60,000
	TOTAL INTERGOVERNMENTAL	784,295	846,381	849,507	722,299	85%	961,541	973,073
001.000- SANITATION								
343.300	Sanitation	623,678	680,563	660,000	625,405	95%	730,000	744,600
343.400	Recycling	67,269	74,086	70,000	69,605	99%	-	-
343.301	Extra Trash Pickup	2,105	1,294	2,500	2,840	114%	3,000	3,000
343.307	Fuel Adjustment Fee	47,222	64,324	77,000	68,888	89%	77,000	77,000
343.306	Garbage Late Fees	14,462	18,658	16,000	14,550	91%	16,000	16,000
	TOTAL SANITATION	754,736	838,925	825,500	781,288	95%	826,000	840,600

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.000- FINES AND FORFEITURES								
351.000	Police Fines - (M)	8,607	11,124	10,000	31,108	311%	10,000	10,000
351.100	Police Education	934	1,133	1,000	2,755	276%	1,000	1,000
351.200	Forfeiture (Confiscated)	1,883	-	-	12,524	0%	-	-
351.300	Police Detail	11,543	13,861	14,000	12,755	91%	14,000	14,000
351.400	401(a) Nonvested Forfeiture	-	-	-	-	0%	-	-
351.500	Speed Enforcement	-	-	-	-	0%	100,000	100,000
352.000	Library Fines	474	358	1,000	442	44%	1,000	1,000
349.400	Restitution	2,780	1,371	2,000	4,872	244%	2,000	2,000
TOTAL FINES AND FORFEITURES		26,221	27,847	28,000	64,456	230%	128,000	128,000
001.000- INTEREST EARNED								
361.000	Interest Income	29,558	110,688	100,000	122,193	122%	140,000	140,000
361.100	Interest - Investments	96,863	-	-	-	0%	-	-
TOTAL INTEREST EARNED		126,421	110,688	100,000	122,193	122%	140,000	140,000
001.000- RENTALS								
362.030	Rental - Highlands	6,865	7,270	8,000	4,617	58%	7,000	7,000
362.032	Rental - Mackay Preserve	24,988	32,323	25,000	22,724	91%	30,000	30,000
362.033	Rental - Cancellation Fee	2,575	1,050	2,500	1,000	40%	2,500	2,500
362.034	Rental - Lions Park	1,628	1,104	1,000	1,396	140%	1,000	1,000
362.038	Rental - Tower	112,454	105,170	90,000	57,448	64%	105,000	105,000
TOTAL RENTAL		148,510	146,917	126,500	87,185	69%	145,500	145,500

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.000- MISCELLANEOUS								
365.000	Sale of Surplus Property	4,180	2,291	5,000	8,247	165%	5,000	5,000
319.100	Motor Fuel Tax Refund - (M)	7,426	5,800	7,000	8,184	117%	7,000	7,000
366.400	Donations	3,873	3,067	3,000	129,289	4310%	3,000	3,000
369.000	Miscellaneous Income	24,752	5,340	15,000	12,898	86%	15,000	15,000
369.100	Storage	600	600	600	-	0%	600	600
369.200	Bluegrass Barbecue Bash	3,455	2,060	3,000	2,336	78%	3,000	3,000
369.300	Insurance Proceeds	6,838	20,456	10,000	70,248	702%	10,000	10,000
369.400	Event Reimbursement	476	986	1,200	1,714	143%	1,200	1,200
369.500	Ridge League Receipts	-	8,720	9,000	90	1%	9,000	9,000
369.700	Carry Over		335,000		527,000		150,000	
	TOTAL MISCELLANEOUS	51,600	384,320	53,800	760,006	1413%	203,800	53,800
001.000- TRANSFERS								
381.224	Recreation Impact Fee	-	1,416,282	210,000	-	0%	-	-
381.233	Police Impact Fees	-	161,808	8,000	-	0%	-	-
381.314	Local Option Gas Tax	-	96,970	-	-	0%	-	-
381.315	General Gov. Impact Fees	-	161,808	138,000	-	0%	-	-
381.316	HRA/Health Insurance Reserves	-	-	-	-	0%	50,000	-
381.320	Assigned Reserves	-	-	-	-	0%	-	-
381.375	Sanitation Reserve	-	49,100	200,000	-	0%	-	-
381.401	General Fund Reserve	-	-	600,000	-	0%	-	-
381.402	EF Interfund Transfer	275,000	200,000	285,000	237,500	83%	290,000	295,000
381.403	EF Cost Allocation	327,434	482,048	535,942	446,618	83%	676,087	678,674
381.524	Bldg Dept Reserve	-	305,314	64,000	-	0%	-	-
381.538	SW Cost Allocation	32,500	32,500	32,500	27,083	83%	33,000	33,000
381.850	CRA Cost Allocation	15,000	39,579	108,910	90,758	83%	113,802	113,802
384.000	Utility Debt Repayment	-	150,875	301,863	301,863	100%	301,863	301,763
	TOTAL TRANSFERS	649,934	3,096,284	2,484,215	1,103,822	44%	1,464,753	1,422,240
	TOTAL ALL REVENUES	7,318,037	10,065,700	10,353,181	10,708,185	103%	11,810,306	11,133,000

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
EXPENDITURES								
		Decrease Expenditure		Increase Expenditure				
001.510-	GENERAL GOVERNMENT							
422.000	General Employees Obligation	238,405	209,562	293,934	256,236	87%	371,971	371,971
422.100	Public Safety Retirement	61,293	53,388	49,475	31,468	64%	17,000	17,000
422.200	Pension Offset (ASGD)	-	-	-	-	0%	-	-
423.000	Group Health Insurance	480,836	561,095	820,401	9,804	1%	857,796	857,796
423.100	HRA Deductible (ASGD)	16,836	27,168	20,000	30,949	155%	20,000	20,000
423.300	Emp. Wellness & Development	-	29,117	40,000	31,195	78%	100,000	100,000
424.000	Workers Comp Insurance	143,025	138,646	145,578	2,398	2%	195,000	195,000
425.000	Unemployment Compensation	(69)	3,325	2,000	-	0%	2,000	2,000
432.000	Accounting & Auditing	58,843	62,795	60,000	52,798	88%	60,000	60,000
434.100	Cell Tower Consultant	(180)	(540)	1,000	3,080	308%	1,000	1,000
440.200	Employee Holiday Dinner	5,596	8,677	6,000	11,968	199%	12,000	12,000
440.201	Ridge League Dinner/Ridge Art	4,700	15,179	15,000	5,200	35%	15,000	15,000
440.300	Employee Meetings/Awards	7,876	11,596	10,000	1,134	11%	10,000	10,000
440.400	Tuition/CDL Assistance	3,901	5,000	10,000	7,652	77%	10,000	10,000
445.000	Property & Liability	143,517	163,970	274,484	2,718	1%	370,421	370,421
449.000	Insurance Claims	9,030	16,446	2,000	-	0%	2,000	2,000
452.200	IT - Subscription/Reoccurring	94,784	41,584	52,000	52,610	101%	55,000	55,000
452.300	IT - Consultant & Support	39,879	40,158	35,000	35,897	103%	45,000	45,000
452.400	IT - R&M Replacement/Deprec	21,445	29,355	30,000	22,464	75%	40,000	40,000
452.500	IT - Capital/Upgrades	-	-	-	6,536	-	32,000	-
531.000	Transit Cost Allocation	27,060	27,060	30,000	27,060	90%	35,000	35,000
480.100	Leave Buyback	59,966	82,867	80,000	63,996	80%	80,000	80,000
480.101	Salary Survey Mid-Year Adj.	-	-	50,000	-	0%	40,000	40,000
480.102	Payroll/Insurance Offset	-	-	(15,000)	(47,875)	319%	(15,000)	110,000
510.999	Contingency	-	56,103	1,499	-	0%	4,077	8,662
510.979	Fire Engine Reserve (ASGD)	50,000	50,000	-	-	0%	-	-
510.978	General Fund Reserve	-	-	-	-	0%	-	-
510.977	Debt Service/Liabilities	79,932	-	-	-	0%	-	-
510.997	Building Reserve	-	-	-	-	0%	-	-
510.996	P&R Reserve (ASGD)	-	-	50,000	-	0%	-	-
510.977	CRA Cost Out	142,008	195,654	224,429	224,130	100%	260,887	268,714
510.996	Sanitation Capital Res. (19%)	124,933	136,120	138,700	125,677	91%	138,700	141,474
510.994	Public Safety Retire Cost Out	(61,293)	(53,388)	(49,475)	-	0%	(17,000)	(17,000)
510.993	Health Insurance Cost Out	(473,351)	(560,415)	(820,401)	-	0%	(857,796)	(857,796)
510.992	Work Comp Insurance Cost Out	(143,025)	(138,646)	(145,578)	-	0%	(195,000)	(195,000)
510.991	Property & Liability Cost Out	(140,761)	(161,263)	(274,484)	-	0%	(370,421)	(370,421)
510.998	Local Option Gas Tax Reserve	-	-	-	-	0%	-	-
464.100	Capital - Project - ARPA Funds	-	-	-	-	0%	-	-
464.200	Capital - Purchase	-	42,847	30,000	-	0%	-	-
464.300	Capital - Carryover	-	580,000	-	-	0%	-	-
	TOTAL GEN GOVERNMENT	756,780	1,463,893	1,166,562	747,527	64%	1,319,635	1,427,821

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.511- CITY COMMISSION								
411.000	Salaries & Wages	23,724	30,197	29,000	23,417	81%	42,000	42,000
421.000	FICA Expense	1,815	2,310	2,219	1,791	81%	3,213	3,213
424.000	Workers Comp Insurance	1,534	1,568	1,456	1,123	77%	1,950	1,950
440.300	Training & Travel	12,599	10,679	12,000	15,331	128%	18,000	18,000
443.200	Electric	7,313	8,341	5,500	6,115	111%	5,500	5,500
445.000	Property & Liability	21,114	24,189	41,173	31,060	75%	55,563	55,563
451.000	Office Supplies	532	65	500	203	41%	500	500
452.000	Operating Supplies	414	715	1,000	241	24%	1,000	1,000
452.940	Uniforms	96	345	800	586	73%	800	800
454.000	Sub. & Membership	1,763	1,842	2,500	1,922	77%	2,500	2,500
	TOTAL CITY COMMISSION	70,904	80,251	96,147	81,789	85%	131,026	131,026
001.512- GENERAL SERVICES								
412.000	Salaries & Wages	366,989	460,714	489,751	426,192	87%	642,583	648,972
413.000	Part-Time Wages	-	-	5,000	-	0%	5,000	5,000
414.000	Overtime Wages	53	433	1,000	522	52%	1,000	1,000
421.000	FICA & Tax Expense	56,945	66,647	67,161	65,461	97%	81,362	81,850
422.000	Retirement	67,573	107,867	72,389	66,263	92%	131,123	125,758
423.000	Life & Health Insurance	55,747	70,265	70,342	66,943	95%	114,877	114,877
424.000	Workers Comp Insurance	3,059	3,135	2,912	2,246	77%	3,900	3,900
431.200	Deed Recording Escrow	6,740	13,353	10,000	7,694	77%	10,000	10,000
431.500	Employee Exams	-	-	500	85	17%	500	500
434.000	Prof. & Contractural Services	10,271	12,672	15,000	489	3%	15,000	15,000
434.600	Codification & Hosting	900	2,670	5,000	2,502	50%	5,000	5,000
440.300	Training & Travel	9,067	10,942	10,000	9,644	96%	16,000	16,000
440.500	Expense Allowance	11,850	12,040	14,000	10,840	77%	15,000	15,000
441.000	Communications	2,487	3,856	3,000	3,730	124%	4,500	4,500
443.200	Electric	1,632	1,861	1,500	1,365	91%	1,500	1,500
446.100	R & M - Auto	-	1,503	500	22	4%	500	500
446.120	R & M - Copier	3,414	3,516	2,500	1,977	79%	2,500	2,500
446.348	R & M - Software (A)	2,179	2,626	7,000	2,438	35%	7,000	7,000
449.000	Advertisement & Recruiting	23,255	23,322	20,000	15,772	79%	20,000	20,000
451.000	Office Supplies	4,517	1,152	3,000	736	25%	3,000	3,000
452.000	Operating Supplies	1,582	1,959	1,500	1,297	86%	1,500	1,500
452.700	Fuel	72	328	500	375	75%	500	500
453.100	City Election	621	776	5,000	-	0%	6,000	6,000
454.000	Sub. & Membership	2,940	4,641	4,000	4,931	123%	6,000	6,000
	TOTAL GENERAL SERVICES	631,893	806,278	811,554	691,524	85%	1,094,345	1,095,858

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED

001.514-	CITY ATTORNEY							
431.400	Legal	87,584	164,541	110,000	155,176	141%	170,000	170,000
		=====	=====	=====	=====	=====	=====	=====
	TOTAL CITY ATTORNEY	87,584	164,541	110,000	155,176	141%	170,000	170,000
001.513-	FINANCE							
412.000	Salaries & Wages	145,072	162,570	217,167	173,216	80%	322,015	326,108
414.000	Overtime Pay	222	238	100	776	776%	100	100
421.000	FICA Expense	11,499	12,997	16,621	12,850	77%	24,642	24,955
422.000	Retirement	11,920	11,654	12,406	4,827	39%	31,301	29,258
423.000	Life & Health Insurance	18,989	17,488	24,129	15,133	63%	40,444	43,044
424.000	Workers Comp Insurance	2,505	2,352	2,184	1,685	77%	2,925	2,925
431.500	Employee Exams	150	357	500	139	28%	500	500
433.000	Bank Service Charges	7,136	11,532	5,000	294	6%	1,000	1,000
440.300	Training & Travel	3,118	2,505	3,000	1,923	64%	3,000	3,000
441.000	Communications	3,981	4,492	4,000	3,532	88%	4,000	4,000
443.200	Electric	1,632	1,861	1,500	1,365	91%	2,000	2,000
446.000	R & M Services	29	21	500	-	0%	500	500
446.348	Financial Software	8,481	9,021	39,000	25,340	65%	40,000	40,000
451.000	Office Supplies	1,496	1,518	2,000	523	26%	2,000	2,000
452.000	Operating Supplies	1,681	1,689	2,000	2,564	128%	2,000	2,000
452.940	Uniforms & Shoes	540	708	500	824	165%	1,000	1,000
454.000	Sub. & Membership (A)	523	722	500	766	153%	500	500
464.200	Capital - Purchase	-	48,413	-	57,143	0%	-	-
		=====	=====	=====	=====	=====	=====	=====
	TOTAL FINANCE	218,974	290,138	331,107	302,900	91%	477,927	482,890

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.521- POLICE DEPT								
412.000	Salaries & Wages	758,380	939,622	937,576	846,645	90%	1,111,261	1,121,548
414.000	Overtime Pay	48,180	70,581	50,000	42,338	85%	50,000	50,000
421.000	FICA Expense	61,762	76,890	75,550	67,117	89%	88,836	89,623
422.000	Retirement	70,663	59,484	48,535	6,968	14%	33,814	31,533
422.100	State Contribution	57,266	66,596	31,535	-	0%	80,000	80,000
423.000	Life, Health & Special Risk Ins.	115,161	156,078	217,165	167,699	77%	229,664	232,264
424.000	Workers Comp Insurance	39,738	40,761	37,850	29,201	77%	50,700	50,700
431.500	Employee Exams	4,964	7,096	5,000	2,513	50%	5,000	5,000
440.300	Training & Travel	5,926	5,232	7,000	2,284	33%	7,000	7,000
441.000	Communications	14,096	15,585	14,000	15,831	113%	22,000	22,000
443.200	Electric	11,298	12,887	11,000	9,448	86%	11,000	11,000
445.000	Property & Liability	8,446	9,676	16,469	12,424	75%	22,225	22,225
446.000	R & M Services	2,539	3,476	8,000	1,654	21%	8,000	8,000
446.100	R & M - Auto	17,835	29,696	25,000	31,392	126%	35,000	35,000
446.120	R & M - Copier	2,109	2,017	2,500	1,218	49%	2,500	2,500
446.201	R & M - Radios (A)	9,240	9,240	11,000	10,608	96%	11,000	11,000
446.700	R & M - Tiburon (A)	2,550	2,550	2,550	2,550	100%	2,550	2,550
449.000	Contractual Services	3,876	2,908	4,000	3,889	97%	4,000	4,000
449.100	Speed Enforcement Costs	-	-	-	-	0%	100,000	100,000
451.000	Office Supplies	657	1,305	2,000	1,415	71%	2,000	2,000
452.000	Operating Supplies	2,645	6,828	3,000	7,728	258%	7,000	7,000
452.012	K-9 Expenses	1,132	1,315	1,500	32	2%	1,500	1,500
452.100	Computer Replacement	4,814	5,594	9,000	8,439	94%	9,000	9,000
452.700	Fuel	33,496	33,490	35,000	24,401	70%	40,000	40,000
452.940	Uniforms & Shoes	5,649	21,495	4,500	3,649	81%	8,000	8,000
454.000	Sub. & Membership (A)	100	10,428	11,000	10,582	96%	11,000	11,000
464.100	Capital - Purchase	44,785	-	50,000	124,684	249%	60,000	60,000
464.200	Capital - Grant Equipment	50,193	26,600	24,000	-	0%	24,000	24,000
TOTAL POLICE DEPT		1,377,500	1,617,430	1,644,730	1,434,710	87%	2,037,050	2,048,444

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.522- FIRE DEPT								
412.000	Salaries & Wages	385,837	449,447	452,867	382,318	84%	690,889	700,537
413.000	Part Time Wages	38,609	39,843	40,000	45,279	113%	40,000	40,000
413.100	On-Call	2,280	13,804	5,000	10,524	210%	5,000	5,000
414.000	Overtime Pay	22,642	18,321	15,000	42,397	283%	15,000	15,000
421.000	FICA Expense	33,416	40,032	39,234	37,017	94%	57,443	58,181
422.000	Retirement	20,431	20,338	19,790	-	0%	12,800	12,800
422.100	State Contribution	28,956	35,360	29,000	7,484	26%	38,000	38,000
423.000	Life, Health & Special Risk Ins	63,647	86,552	96,518	83,188	86%	153,976	156,576
424.000	Workers Comp Insurance	27,738	28,219	26,204	20,216	77%	35,100	35,100
431.500	Employee Exams	6,410	1,838	4,000	4,383	110%	4,000	4,000
440.300	Training & Travel	4,508	6,197	12,000	816	7%	12,000	12,000
441.000	Communications	7,182	10,147	3,700	8,823	238%	10,000	10,000
443.200	Electric	9,007	10,274	8,000	7,532	94%	8,000	8,000
445.000	Property & Liability	8,801	9,676	16,469	12,424	75%	22,225	22,225
446.000	R & M Services	13,674	9,599	7,000	9,955	142%	10,000	10,000
446.100	R & M - Auto	4,621	26,598	20,000	10,207	51%	21,000	21,000
446.110	R & M - SCBA	2,516	1,891	3,000	-	0%	3,000	3,000
446.201	R & M - Radio (A)	4,488	5,610	6,000	4,680	78%	6,000	6,000
446.348	R & M - Software	6,448	1,912	2,500	3,614	145%	4,000	4,000
451.000	Office Supplies	1,932	1,542	1,000	1,047	105%	2,000	2,000
452.000	Operating Supplies	4,207	5,927	5,000	1,825	37%	10,000	10,000
452.140	Fire Prevention Program	-	347	3,000	2,999	100%	5,000	5,000
452.700	Fuel	4,673	5,414	5,000	2,581	52%	5,000	5,000
452.800	Diesel	2,788	3,656	4,000	1,489	37%	4,000	4,000
452.940	Uniforms & Shoes	6,296	4,762	8,000	8,886	111%	8,000	8,000
452.941	Firefighting Gear	7,916	12,903	12,000	937	8%	12,000	12,000
454.000	Sub. & Membership	100	29	400	-	0%	400	400
464.100	Capital - Purchase	60,381	5,070	75,000	-	0%	-	-
TOTAL FIRE DEPT		779,504	855,308	919,682	710,621	77%	1,194,832	1,207,819

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.524- COMMUNITY DEVELOPMENT								
412.000	Salaries & Wages	241,125	308,152	437,016	315,607	72%	406,165	414,435
413.000	Part Time Wages	-	-	-	-	0%	-	-
414.000	Overtime Pay	3,093	5,064	3,000	6,068	202%	3,000	3,000
421.000	FICA Expense	17,937	23,132	33,661	25,422	76%	31,301	31,934
422.000	Retirement	23,841	30,250	40,358	21,235	53%	49,876	50,862
423.000	Life & Health Insurance	28,286	49,184	48,259	46,372	96%	63,073	63,073
424.000	Workers Comp Insurance	3,867	3,919	3,639	2,808	77%	4,875	4,875
431.000	Professional Services	35,518	40,332	30,000	74,281	248%	100,000	100,000
431.201	Building Official	98,550	132,542	110,000	120,962	110%	150,000	150,000
431.500	Employee Exams	542	75	500	172	34%	500	500
434.600	Special Magistrate	4,665	5,346	5,000	4,451	89%	6,000	6,000
440.300	Training & Travel	1,981	5,531	5,000	684	14%	5,000	5,000
441.000	Communications	5,054	5,890	3,500	5,874	168%	10,000	10,000
443.200	Electric	14,657	16,717	12,000	13,770	115%	16,000	16,000
445.000	Property & Liability	1,408	1,613	2,000	2,071	104%	2,000	2,000
446.000	R & M Services	-	668	500	650	130%	500	500
446.100	R & M - Auto	734	1,234	500	123	25%	500	500
446.120	R & M - Copier	6,310	8,389	6,000	6,103	102%	8,000	8,000
446.220	Code Enf. Abatement	-	16,996	20,000	9,280	46%	20,000	20,000
446.348	R & M - Software	3,187	3,273	4,000	3,122	78%	4,000	4,000
451.000	Office Supplies	2,235	2,469	2,000	949	47%	2,000	2,000
452.000	Operating Supplies	3,222	1,232	3,000	1,243	41%	3,000	3,000
452.700	Fuel	1,498	1,817	1,500	1,400	93%	2,000	2,000
454.000	Sub. & Membership	2,898	1,422	1,500	858	57%	1,500	1,500
464.100	Capital - Project	122,116	1,674,774	80,000	52,300	65%	-	-
464.109	Bank Renovation	-	-	-	10,950	-	640,000	-
464.200	Capital - Purchase	29,410	42,000	120,000	125,185	104%	-	-
TOTAL COMMUNITY DEVELOPMENT		652,134	2,382,021	972,933	851,940	88%	1,529,290	899,178

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.540- PUBLIC WORKS ADMIN								
412.000	Salaries & Wages	52,371	80,008	81,303	65,755	81%	101,871	104,242
421.000	FICA Expense	4,039	6,236	6,220	5,076	82%	7,793	7,974
422.000	Retirement	5,960	6,895	2,948	4,705	0%	15,281	15,636
423.000	Life & Health Insurance	8,926	10,746	12,065	7,931	66%	25,229	25,229
424.000	Workers Comp Insurance	1,469	1,568	1,456	1,123	77%	1,950	1,950
431.500	Employee Exams	121	-	300	139	46%	300	300
440.300	Training & Travel	1,927	4,279	3,000	1,373	46%	3,000	3,000
441.000	Communications	7,640	5,452	6,000	5,733	96%	6,000	6,000
443.200	Electric	1,758	2,005	1,500	1,470	98%	2,000	2,000
445.000	Property & Liability	1,408	1,613	2,745	2,071	75%	3,704	3,704
451.000	Office Supplies	1,071	609	1,000	172	17%	1,000	1,000
452.000	Operating Supplies	350	200	500	906	181%	1,000	1,000
452.940	Uniforms & Shoes	5,410	9,045	8,000	9,168	115%	8,000	8,000
454.000	Sub. & Membership	75	-	200	375	188%	200	200
464.100	Capital - Project	-	-	-	-	0%	-	-
464.200	Capital - Purchase	-	-	-	-	0%	-	-
TOTAL PW ADMIN		92,525	128,656	127,235	105,997	83%	177,328	180,236
001.519- GENERAL OPERATIONS & FACILITY MAINTENANCE								
431.300	Engineering	10,536	3,145	5,000	-	0%	5,000	5,000
441.000	Communications	2,798	1,394	1,700	2,011	118%	1,700	1,700
443.200	Electric	1,412	1,868	2,000	1,181	59%	2,000	2,000
445.000	Property & Liability	4,223	4,838	8,235	6,212	75%	11,113	11,113
446.000	R & M Services	21,028	38,978	30,000	39,235	131%	50,000	50,000
452.000	Operating Supplies	5,444	10,905	10,000	13,069	131%	10,000	10,000
464.000	Capital - Equipment	20,207	48,704	40,000	11,305	28%	50,000	50,000
464.100	Capital - Project	58,560	88,828	40,000	47,450	119%	40,000	100,000
464.101	Gardner House	-	-	50,000	-	0%	100,000	100,000
464.102	Veterans Monument	-	-	50,000	16,000	32%	150,000	-
464.103	Commission Chambers	-	-	150,000	61,260	41%	150,000	-
464.200	Capital - Purchase	-	-	-	-	0%	-	-
TOTAL OPERATIONS & FACILITY MAINT		124,208	198,660	386,935	197,723	51%	569,813	329,813

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.534- SANITATION								
412.000	Salaries & Wages	128,047	158,810	161,183	135,598	84%	168,015	170,189
414.000	Overtime Pay	11,795	16,997	7,000	8,953	128%	7,000	7,000
421.000	FICA Expense	10,673	13,423	12,866	11,052	86%	13,389	13,555
422.000	Retirement	17,880	28,644	17,938	16,201	90%	18,690	18,995
423.000	Life & Health Insurance	29,391	43,468	48,259	32,356	67%	50,459	50,459
424.000	Workers Comp Insurance	9,139	9,406	8,735	6,739	77%	11,700	11,700
431.300	Engineering	-	-	30,000	22,670	76%	-	-
431.500	Employee Exams	288	-	500	93	19%	500	500
434.200	Disposal Fees - Recycling	623	40,253	20,000	35,034	175%	-	-
445.000	Property & Liability	8,446	9,676	16,469	12,424	75%	22,225	22,225
446.100	R & M - Auto	98,907	82,789	80,000	109,360	137%	100,000	100,000
449.000	Contractual Services	15,411	-	-	-	0%	-	-
449.110	Disposal Fees - Land Fill	164,358	167,375	170,000	132,286	78%	175,000	175,000
452.000	Operating Supplies	16,583	33,735	20,000	24,565	123%	30,000	30,000
452.800	Diesel	69,656	69,291	70,000	42,715	61%	70,000	70,000
464.200	Capital - Purchase	59,759	49,089	-	52,000	0%	-	-
464.300	Capital- Garbage Truck	242,593	-	200,000	199,303	100%	-	-
	TOTAL SANITATION	883,549	722,956	862,950	841,349	97%	666,978	669,622

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.541- ROADS AND STREETS								
412.000	Salaries & Wages	82,936	157,864	200,859	164,191	82%	233,105	235,936
413.000	Part Time Wages	38,036		-		0%	-	-
414.000	Overtime Pay	963	1,131	5,000	1,705	34%	5,000	5,000
421.000	FICA Expense	9,297	12,141	15,748	12,622	80%	18,215	18,432
422.000	Retirement	23,841	24,706	24,981	13,446	54%	22,396	22,781
423.000	Life & Health Insurance	20,329	22,263	48,259	38,516	80%	50,459	50,459
424.000	Workers Comp Insurance	12,272	12,542	11,646	8,985	77%	15,600	15,600
431.300	Engineering	5,500	-	10,000	6,271	63%	10,000	10,000
431.500	Employee Exams	893	833	1,000	1,258	126%	1,000	1,000
443.200	Electric	63,083	71,952	56,000	52,752	94%	70,000	70,000
445.000	Property & Liability	8,446	9,676	16,469	12,424	75%	22,225	22,225
446.000	R & M Services	2,525	4,261	4,000	7,992	200%	5,000	5,000
446.020	R & M - Traffic Signs	6,174	11,716	7,000	7,831	112%	7,000	7,000
446.080	R & M - Traffic Signals	8,467	6,027	8,000	6,027	75%	8,000	8,000
446.100	R & M - Auto	14,037	14,286	13,000	16,685	128%	15,000	15,000
446.202	R & M - Street Sweeper	5,060	3,403	5,000	5,840	117%	5,000	5,000
446.280	R & M - Street Lights	9,348	23,415	8,000	2,913	36%	8,000	8,000
446.290	R & M - Tree Maint	14,048	13,206	14,000	5,696	41%	14,000	14,000
446.500	R & M - Cemeteries	904	-	2,000	366	18%	5,000	5,000
446.600	R & M - Right of Way	20,854	11,949	20,000	29,097	145%	20,000	20,000
452.000	Operating Supplies	12,143	9,662	12,000	22,524	188%	12,000	12,000
452.700	Fuel	22,757	19,341	25,000	14,149	57%	25,000	25,000
452.800	Diesel	638	1,468	2,000	906	45%	2,000	2,000
453.000	Sidewalk/ADA Projects/CDBG	60,005	65,608	100,000	138,834	139%	125,000	150,000
464.100	Capital - Projects	-	-	180,000	54,581	30%	80,000	80,000
464.200	Capital - Purchases	31,425	-	40,000	-	0%	-	-
464.300	Paving & Complete Streets	-	220,890	150,497	173,982	116%	150,497	154,112
	TOTAL STREETS	473,981	718,340	980,459	799,593	82%	929,497	961,544

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.589- CENTRAL GARAGE & MOTOR POOL								
412.000	Salaries & Wages	39,494	64,041	84,290	71,657	85%	119,237	121,007
413.000	Part Time Wages	14,746	-	-	-	0%	-	-
414.000	Overtime Pay	1,316	2,960	500	3,474	695%	500	500
421.000	FICA Expense	4,262	5,124	6,486	5,792	89%	9,160	9,295
422.000	Retirement	5,960	6,186	5,945	3,719	63%	10,475	10,717
423.000	Life & Health Insurance	8,855	10,675	12,065	15,137	125%	25,229	25,229
424.000	Workers Comp Insurance	3,104	3,135	2,912	2,246	77%	3,900	3,900
431.000	Employee Exams	-	53	100	-	0%	100	100
441.000	Communications	779	308	500	282	56%	500	500
443.200	Electric	3,515	4,009	3,500	2,939	84%	3,500	3,500
445.000	Property & Liability	9,112	10,355	16,469	13,095	80%	22,225	22,225
446.000	R & M Services	2,285	3,365	3,000	1,858	62%	3,000	3,000
446.100	R & M - Auto	47	593	500	5,786	1157%	500	500
452.000	Operating Supplies	15,965	19,840	16,000	20,496	128%	20,000	20,000
452.700	Fuel	10	23	500	55	11%	500	500
452.800	Supplies - Diesel	93,740	75,744	82,000	60,084	73%	82,000	82,000
452.900	Supplies - Gas & Oil	121,322	90,493	108,500	72,376	67%	102,000	102,000
454.000	Sub. & Membership	1,500	1,500	1,500	1,500	100%	1,500	1,500
458.900	Cost Out - Labor	(11,080)	(11,773)	(15,000)	(14,045)	94%	(15,000)	(15,000)
458.901	Cost Out - Fuel	(95,417)	(90,266)	(108,500)	(57,931)	53%	(102,000)	(102,000)
458.902	Cost Out - Diesel	(83,409)	(78,615)	(82,000)	(50,739)	62%	(82,000)	(82,000)
464.200	Capital - Purchase	-	-	-	-	0%	-	-
TOTAL CGMP		136,106	117,750	139,267	157,781	113%	205,326	207,473

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.572.- PARKS & RECREATION								
412.000	Salaries & Wages	195,206	298,322	351,937	254,072	72%	483,035	489,325
413.000	Part Time Wages	61,957	-	40,000	24,698	62%	40,000	40,000
414.000	Overtime Pay	3,563	3,535	3,000	4,643	155%	4,000	4,000
421.000	FICA Expense	20,150	23,374	30,213	21,785	72%	40,318	40,799
422.000	Retirement	29,801	35,595	31,226	22,217	71%	57,481	58,258
423.000	Life & Health Insurance	43,326	56,761	84,453	63,634	75%	116,132	118,732
424.000	Workers Comp Insurance	13,795	14,110	13,102	10,108	77%	17,550	17,550
431.500	Employee Exams	841	1,441	1,000	2,774	277%	1,000	1,000
440.300	Training & Travel	350	486	3,000	298	10%	4,000	4,000
441.000	Communications	5,727	7,789	5,000	8,831	177%	10,000	10,000
443.200	Electric	15,504	17,684	13,000	13,184	101%	13,000	13,000
444.100	Rental Equipment	935	106	500	3,480	696%	500	500
445.000	Property & Liability	8,446	9,676	16,469	12,424	75%	22,225	22,225
446.000	R & M Services	18,145	21,069	25,000	12,048	48%	25,000	25,000
446.100	R & M - Auto	6,605	6,277	5,000	6,352	127%	7,000	7,000
446.120	R & M - Copier	1,722	2,153	3,000	2,830	94%	3,000	3,000
446.300	R & M - Ground Maintenance	-	-	-	-	0%	30,000	30,000
446.348	R & M - Software	-	-	4,000	400	10%	4,000	4,000
448.000	Events & Promotions	23,433	26,680	30,000	23,934	80%	60,000	60,000
451.000	Office Supplies	616	1,024	500	1,363	273%	1,000	1,000
452.101	Summer Rec. Expense	15,184	11,488	16,000	24,537	153%	21,000	21,000
452.000	Operating Supplies	11,948	15,759	12,000	25,417	212%	15,000	15,000
452.700	Fuel	12,176	7,818	15,000	5,054	34%	8,000	8,000
452.800	Diesel	1,958	568	1,000	193	19%	1,000	1,000
452.940	Uniforms & Shoes	1,975	5,657	2,000	1,829	91%	3,000	3,000
464.100	Capital - Project	33,680	48,591	150,000	135,322	90%	-	-
464.101	Capital - Land Purchase	-	1,313,067	-	-	0%	-	-
464.104	Grower's Purchase	-	-	600,000	621,963	104%	-	-
464.200	Capital - Purchases	95,336	39,212	60,000	31,560	53%	-	-
464.301	Capital - Master Plan: Central	-	99,487	-	378,198	0%	-	-
464.301	Capital - Master Plan: Mackay	-	92,185	-	98,244	0%	-	-
464.302	Capital - Master Plan: Lions	-	-	-	-	0%	-	-
TOTAL PARKS		622,379	2,159,914	1,516,400	1,811,392	119%	987,241	997,389

City of Lake Alfred
GENERAL FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
001.572- MACKAY PRESERVE								
441.000	Communications	600	450	600	450	75%	600	600
443.200	Electric	6,999	7,983	6,500	5,852	90%	6,500	6,500
445.000	Property & Liability	5,630	6,451	10,979	8,283	75%	14,817	14,817
446.000	R & M Services	6,228	10,696	7,000	15,383	220%	7,000	7,000
449.000	Contractual Maint Services	8,000	8,000	9,000	7,000	78%	9,000	9,000
452.000	Operating Supplies	4,610	1,710	4,000	5,537	138%	5,000	5,000
464.100	Capital - Projects	-	-	-	-	0%	-	-
TOTAL MACKAY PRESERVE		32,067	35,290	38,079	42,505	112%	42,917	42,917
001.571- LIBRARY								
412.000	Salaries & Wages	121,939	146,631	150,745	114,568	76%	168,706	172,027
413.000	Part Time Wages	-	-	-	-	0%	-	-
421.000	FICA Expense	9,328	11,242	11,532	8,803	76%	12,906	13,160
422.000	Retirement	5,960	10,340	14,200	8,482	60%	16,367	16,660
423.000	Life & Health Insurance	8,896	10,675	12,065	10,107	84%	12,615	12,615
424.000	Workers Comp Insurance	3,089	3,135	2,912	2,246	77%	3,900	3,900
431.500	Employee Exams	150	-	200	511	256%	200	200
440.300	Training & Travel	-	299	500	-	0%	500	500
441.000	Communications	3,965	5,359	3,500	5,397	154%	5,500	5,500
443.200	Electric	9,227	10,524	10,000	7,716	77%	10,000	10,000
445.000	Property & Liability	2,815	3,225	5,490	4,141	75%	7,408	7,408
446.000	R & M Services	4,691	3,141	6,000	12,696	212%	6,000	6,000
446.120	R & M - Copier	2,033	2,874	3,000	2,697	90%	3,000	3,000
446.438	R & M - Software	-	453	1,500	455	30%	1,500	1,500
446.660	R & M - Books	14,208	14,057	15,000	11,513	77%	15,000	15,000
451.000	Office Supplies	1,785	1,486	1,500	1,408	94%	1,500	1,500
452.000	Operating Supplies	2,153	2,814	2,000	2,233	112%	3,000	3,000
452.160	Youth Programs	3,999	2,610	5,000	4,143	83%	5,000	5,000
454.000	Sub. & Membership	753	-	4,000	101	3%	4,000	4,000
464.100	Capital - Projects - Friends	-	-	-	-	0%	-	-
464.200	Capital - Purchases	-	-	-	-	0%	-	-
TOTAL LIBRARY		194,991	228,865	249,143	197,217	79%	277,102	280,970
TOTAL GEN FUND EXP.		7,135,079	10,078,865	10,353,181	9,129,743	69%	11,810,306	11,133,000

City of Lake Alfred
ENTERPRISE FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
<u>REVENUES</u>								
401.000- UTILITY BILLING RECEIPTS								
343.302	Water Revenue	806,151	870,826	906,381	892,428	98%	1,128,850	1,190,937
343.304	Turn On Fee	26,500	30,950	21,000	52,157	248%	30,000	30,000
343.305	Irrigation	341,432	440,662	418,000	601,285	144%	738,500	779,118
343.306	Late Fees	47,450	58,541	55,000	57,720	105%	60,000	60,000
343.308	Temp Water Service	4,000	3,200	4,000	3,150	79%	4,000	4,000
343.310	NSF Check Fee	1,350	1,950	1,500	1,500	100%	1,500	1,500
343.311	Write Off Accounts Collect	401	183	3,000	386	13%	3,000	3,000
343.312	Turn Off Fee	21,210	19,425	20,000	25,060	125%	20,000	20,000
343.314	Water Meter Fee	109,168	411,750	300,000	763,750	255%	400,000	400,000
343.317	Service Work Orders	325	-	1,000	85	9%	1,000	1,000
343.500	Sewer Revenue	1,680,633	1,809,174	1,828,750	1,754,713	96%	2,215,500	2,337,353
343.550	Tap Fees	16,200	62,750	19,000	98,850	520%	20,000	20,000
361.000	Interest - Bank	6,259	189,432	155,000	210,649	136%	250,000	250,000
365.000	Scrap Metal	5,130	4,913	5,000	-	0%	5,000	5,000
369.000	Non Payment Fees	36,427	37,185	35,000	43,110	123%	50,000	50,000
384.100	Enterprise Reserve	-	-	-	-	0%	-	-
384.200	WC Fees: AWS Offset	-	-	231,852	-	0%	-	-
384.400	Grants	95,760	-	-	-	0%	-	-
384.500	Debt Proceeds	25,000	337,921	280,000	467,199	167%	-	-
384.600	General Fund Loan	-	930,023	-	-	0%	-	-
TOTAL UTILITY REVENUES		3,223,396	5,208,885	4,496,390	4,972,067	111%	4,927,350	5,151,907

City of Lake Alfred
ENTERPRISE FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
<u>EXPENDITURES</u>								
401.536- SERVICE								
412.000	Salaries & Wages	395,808	446,420	576,222	436,905	76%	684,515	694,217
413.000	Part Time Wages	-	-	-	-	0%	-	-
414.000	Overtime Pay	14,365	22,907	6,000	20,411	340%	6,000	6,000
421.000	FICA Expense	31,774	36,577	44,540	34,869	78%	52,824	53,567
422.000	Retirement	47,681	61,887	39,722	36,021	91%	84,117	85,388
423.000	Life & Health Insurance	67,867	93,788	132,712	102,007	77%	153,976	153,976
424.000	Workers Comp Insurance	22,969	23,516	21,837	16,847	77%	29,250	29,250
431.300	Engineering	60,938	33,841	10,000	26,023	260%	30,000	30,000
431.500	Employee Exams	684	1,324	1,000	311	31%	1,000	1,000
433.000	Point and Pay Fees	-	-	-	-	0%	-	-
440.300	Training & Travel	1,045	812	4,000	2,194	55%	4,000	4,000
441.000	Postage & Communications	36,481	34,262	36,000	30,233	84%	36,000	36,000
443.200	Electric	2,166	2,674	2,000	1,811	91%	2,000	2,000
446.100	R & M - Auto	19,233	20,418	15,000	45,000	300%	25,000	25,000
446.120	R & M - Copier	2,304	2,252	2,000	2,016	101%	2,000	2,000
446.348	Annual Software Maint. (A)	3,749	3,749	4,000	2,640	66%	4,000	4,000
446.350	R & M - Water Lines	29,555	51,700	25,000	59,029	236%	60,000	60,000
446.360	R & M - Fire Hydrants	38,415	-	40,000	-	0%	60,000	60,000
446.370	R & M - Lift Stations	114,108	135,432	120,000	96,399	80%	130,000	130,000
446.380	R & M - Sewer Lines	7,637	29,246	20,000	19,166	96%	20,000	20,000
446.390	R & M - Services	-	4,350	5,000	-	0%	5,000	5,000
452.000	Operating Supplies	23,059	30,494	15,000	18,280	122%	25,000	25,000
452.700	Fuel	14,285	15,062	20,000	10,493	52%	15,000	15,000
452.800	Diesel	6,928	3,047	5,000	5,000	100%	5,000	5,000
452.900	Meter & Fittings	165,793	309,024	200,000	559,615	280%	300,000	300,000
452.940	Uniforms & Shoes	3,076	4,098	5,000	5,448	109%	5,000	5,000
536.910	Interfund Transfer - General	275,000	200,000	285,000	237,500	83%	290,000	295,000
533.910	Cost Allocation - General	327,434	482,048	535,942	446,618	83%	676,087	678,674
536.999	Contingency	-	40,660	2,082	-	0%	510	17,182
537.000	Enterprise Fund Reserve	-	-	-	-	0%	100,000	200,000
464.100	Capital - Project	180,000	20,000	-	-	0%	-	-
464.200	Capital - Vehicle & Equip	30,829	-	40,000	-	0%	60,000	110,000
464.300	Capital - Carryover	-	32,000	-	-	0%	-	-
TOTAL SERVICE		1,923,183	2,141,588	2,213,056	2,214,836	100%	2,866,279	3,052,254

City of Lake Alfred
ENTERPRISE FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
401.533- WATER OPERATIONS								
412.000	Salaries & Wages	-	-	-	-	0%	60,336	61,743
414.000	Overtime Pay	-	-	-	-	0%	2,000	2,000
421.000	FICA Expense	-	-	-	-	0%	4,769	4,769
422.000	Retirement	-	-	-	-	0%	9,050	9,262
423.000	Life & Health Insurance	-	-	-	-	0%	12,615	12,615
424.000	Workers Comp Insurance	-	-	-	-	0%	3,900	3,900
431.300	Engineering	2,753	58,634	10,000	56,499	565%	30,000	30,000
434.000	Contractual Services	3,646	6,589	10,000	4,952	50%	10,000	10,000
434.102	Engineering- Water Monitor	15,850	14,900	21,000	14,963	71%	21,000	21,000
440.100	Land Leases	837	1,477	3,000	-	0%	3,000	3,000
440.300	Training & Travel	125	-	2,000	-	0%	2,000	2,000
443.200	Electric	52,381	59,745	46,000	43,802	95%	46,000	46,000
445.000	Property & Liability	11,261	12,901	21,959	16,565	75%	29,634	29,634
446.000	R & M Services	26,700	21,197	35,000	22,663	65%	35,000	35,000
446.100	R & M - Auto	-	-	-	-	0%	500	500
452.000	Operating Supplies	2,620	2,260	2,000	24,801	1240%	3,000	3,000
452.600	Chemicals	125,590	178,152	150,000	173,629	116%	200,000	200,000
452.700	Fuel	-	-	-	-	0%	500	500
452.800	Diesel	-	-	-	-	0%	500	500
454.000	Subscriptions & Membership	1,160	594	2,000	623	31%	2,000	2,000
463.800	Water Cooperative (16%)	8,839	6,915	228,395	230,420	101%	41,889	74,936
464.105	Capital - Project	117,041	758,668	200,000	128,625	64%	-	-
464.200	Capital - Vehicle & Equip	-	-	-	69,000	0%	-	-
TOTAL WATER OPS		368,803	1,122,032	731,354	786,542	108%	517,693	552,358
401.000- DEBT SERVICE								
517.716	Loan F-EF Refi Bridge (2023)	238,445	238,445	60,000	59,611	99%	-	-
517.718	General Fund Repayment	-	150,875	301,863	301,863	100%	301,863	301,763
517.719	Wastewater Loan (2027)	315,645	315,646	315,645	157,823	50%	315,645	315,645
517.720	DW - Loan DW530510	-	-	-	34,794	0%	34,794	34,794
TOTAL DEBT SERVICE		554,090	704,966	677,508	554,090	82%	652,302	652,202

City of Lake Alfred
ENTERPRISE FUND
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
401.535- WASTE WATER OPERATIONS								
412.000	Salaries & Wages	131,194	155,843	157,974	139,418	88%	153,455	157,035
414.000	Overtime Pay	1,536	1,023	4,000	441	11%	4,000	4,000
421.000	FICA Expense	9,336	11,806	12,391	10,619	86%	12,045	12,319
422.000	Retirement	23,841	18,076	7,033	9,668	137%	7,005	7,169
423.000	Life & Health Insurance	26,522	31,999	36,194	35,190	97%	37,844	37,844
424.000	Workers Comp Insurance	9,246	9,406	8,735	6,738	77%	7,800	7,800
431.300	Engineering	772	3,635	10,000	-	0%	10,000	10,000
431.500	Employee Exams	92	-	300	371	124%	300	300
434.100	Contractual Services	-	-	500	-	0%	500	500
434.500	Sampling of Wells	10,480	11,137	18,000	14,202	79%	18,000	18,000
434.510	Sludge Hauling	27,710	28,729	25,000	-	0%	25,000	25,000
440.300	Training & Travel	578	386	1,000	410	41%	1,000	1,000
441.000	Communications	7,909	7,199	8,000	5,519	69%	8,000	8,000
443.200	Electric	112,263	128,301	115,000	97,591	85%	125,000	125,000
445.000	Property & Liability	42,228	48,379	82,345	62,121	75%	111,126	111,126
446.000	R & M Services	44,796	78,008	75,000	66,784	89%	75,000	75,000
446.100	R & M - Auto	8,588	760	5,000	4,494	90%	5,000	5,000
446.200	R & M - Line Replacement	19,000	28,343	50,000	70,635	141%	50,000	50,000
452.000	Operating Supplies	4,839	11,183	6,000	23,583	393%	12,000	12,000
452.100	Septic to Sewer Program	5,193	-	15,000	-	0%	20,000	20,000
452.600	Chemicals	73,105	120,117	100,000	173,639	174%	200,000	200,000
452.700	Fuel	5,749	5,003	6,000	2,450	41%	6,000	6,000
452.940	Uniforms & Shoes	822	1,541	1,000	2,064	206%	2,000	2,000
464.100	Capital - 557 Force Main	1,186,319	313,803	-	1,558,184	0%	-	-
464.200	Capital - Project	-	86,685	50,000	48,000	96%	-	-
464.205	Capital - Buena Vista Lift Station	3,170	300,706	-	1,182,192	0%	-	-
464.202	Capital - Lake George Ext.	-	315,514	-	201,191	0.00%	-	-
464.203	Capital - WW Plant Exp.	-	-	80,000	40,000	50.00%	-	-
TOTAL WASTE WATER		1,755,288	1,717,582	874,472	3,755,504	429%	891,076	895,093
TOTAL EXPENDITURES		4,601,364	8,291,000	4,496,390	7,310,972	163%	4,927,350	5,151,907

City of Lake Alfred
COMMUNITY REDEVELOPMENT AGENCY
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 APR EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
REVENUE								
311.120	CRA - Tax Increment County	131,081	185,132	224,429	227,126	101%	266,646	274,645
311.121	CRA - Tax Increment City	137,541	195,654	244,130	244,130	100%	260,887	268,714
311.122	CRA Reserves	-	97,713	-	-	0%	200,000	-
311.123	Carry Over	50,000	-	-	-	0%	-	-
TOTAL CRA		318,622	478,499	468,559	471,256	101%	727,533	543,359
EXPENDITURES								
101.515- CRA								
431.000	Professional Services	40,000	40,000	-	22,329	0%	0	0
431.000	Engineering & Tech Assistance	-	-	-	-	0%	10,000	10,000
432.000	Audit	600	-	600	-	0%	600	600
440.300	Training & Travel	2,000	-	-	-	0%	-	-
446.000	R & M Services	6,000	-	-	-	0%	-	-
454.000	Subscriptions & Memberships	1,000	820	1,000	795	80%	1,000	1,000
458.903	Cost Allocation	15,000	39,579	108,910	90,758	83%	113,802	113,802
510.999	Contingency	4,022	66,504	8,049	-	0%	2,131	17,957
464.100	Capital - Project	-	-	-	-	0%	-	-
464.101	Capital - Central Park	150,000	228,167	200,000	4,300	2%	400,000	200,000
464.102	Capital - Lions Park	-	-	-	-	0%	-	-
464.103	Capital - Downtown	-	-	-	-	0%	-	-
464.108	Orange Ave Widening	-	-	-	32,118	-	-	-
464.200	Capital - Purchase	-	-	-	-	0%	-	-
463.300	Capital - Residential Grant	100,000	103,429	150,000	4,908	3%	-	200,000
463.301	Capital - Commercial Grant	-	-	-	-	0%	200,000	-
TOTAL CRA		318,622	478,499	468,559	155,208	33%	727,533	543,359

City of Lake Alfred
STORMWATER
FY 2024-2025

83.33% Complete

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
REVENUE								
401.000- STORMWATER								
343.904	Stormwater	69,665	72,811	70,000	66,318	95%	78,000	78,000
381.538	Storm Water Reserve	-	17,545	-	-	0%	-	100,000
TOTAL STORMWATER		69,665	90,356	70,000	66,318	95%	78,000	178,000
EXPENDITURES								
401.538- STORMWATER								
431.300	Engineering	508	90	10,000	-	0%	10,000	10,000
434.000	Contractual Services (NPD)	2,958	3,020	3,500	4,100	117%	3,500	3,500
440.300	Training & Travel	-	-	500	-	0%	500	500
446.000	R & M Services	3,256	13,864	4,000	9,782	245%	4,000	4,000
446.202	Street Sweeping Contract	10,229	16,895	14,000	9,000	64%	14,000	14,000
452.000	Operating Supplies	-	2,376	1,000	148	15%	1,000	1,000
452.940	Subscriptions & Members	2,130	-	2,000	118	6%	2,000	2,000
458.903	Cost Allocation	32,500	32,500	32,500	27,083	83%	33,000	33,000
999.000	Contingency	-	-	2,500	-	0%	-	10,000
464.100	Capital - Project	-	21,611	-	-	0%	-	100,000
464.200	Capital - Vehicle & Equip	-	-	-	-	0%	10,000	-
TOTAL STORMWATER		51,581	90,356	70,000	50,231	72%	78,000	178,000

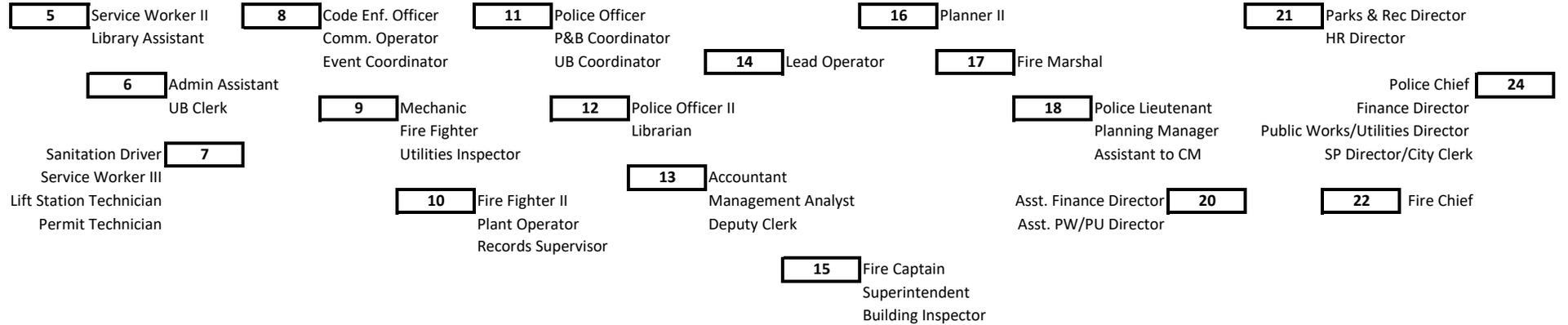
City of Lake Alfred
RESTRICTED FUNDS
FY 2024-2025

ACCT. #	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	2024 JULY EXP	EXP %	FY 24/25 PROP.	FY 25/26 PLANNED
RESTRICTED FUNDS								
Fund 104								
324.710	Facilites Impact Fees	-	-	-	-	0%	180,000	150,000
324.111	Police Impact Fees	-	-	-	-	0%	190,000	560,000
324.112	Fire Impact Fees	-	-	-	-	0%	-	-
324.610	Park Impact Fees	-	-	-	-	0%	400,000	500,000
324.310	Transportation Impact Fees	-	-	-	-	0%	-	500,000
Fund 404								
324.220	Water Connection Fees	-	-	-	-	0%	1,249,917	7,523,413
324.221	Sewer Connection Fees	-	-	-	-	0%	3,030,000	130,000
384.500	Debt Proceeds	-	-	-	-	0%	17,000,000	-
	Total Restricted Project Revenues	=====	=====	=====	=====	=====	22,049,917	9,363,413
RESTRICTED EXPENDITURES								
Fund 104								
464.109	Police: Bank Renovation	-	-	-	-	0%	80,000	-
464.100	Police: New Patrol Vehicles	-	-	-	-	0%	60,000	60,000
464.110	Police: Evidence Building	-	-	-	-	0%	50,000	500,000
464.301	Parks: Central Park	-	-	-	-	0%	350,000	-
	Parks: Mackay	-	-	-	-	0%	-	500,000
	Parks: Library Expansion	-	-	-	-	0%	-	-
464.104	Parks: Growers	-	-	-	-	0%	-	-
464.100	Parks: Vehicle	-	-	-	-	0%	50,000	-
464.108	Transportation: Orange St.	-	-	-	-	0%	-	500,000
464.109	Facilities: Bank Renovation	-	-	-	-	0%	80,000	-
464.112	Facilities: PW Renovation	-	-	-	-	0%	100,000	150,000
Fund 404								
464.800	Water: Water Cooperative (84%)	-	-	-	-	0%	219,917	393,413
464.801	Water: Receiving Station	-	-	-	-	0%	500,000	7,000,000
464.113	Water Line	-	-	-	-	0%	500,000	-
464.105	Water: New Water Plant	-	-	-	-	0%	17,000,000	-
464.204	Sewer: Plant Expansion	-	-	-	-	0%	3,000,000	-
431.300	W&S: Fee Study & Master Plans	-	-	-	-	0%	60,000	260,000
	Total Project Expenditures	=====	=====	=====	=====	=====	22,049,917	9,363,413

City of Lake Alfred - Salary Schedule
FY 2024 / 2025

COLA: 2.00%

Step (2%)	Grade (6%)																			
	16.13	17.09	18.12	19.21	20.36	21.58	22.88	24.25	25.70	27.25	28.88	30.61	32.45	34.40	36.46	38.65	40.97	43.43	46.03	48.79
Base	33,544	35,556	37,690	39,951	42,348	44,889	47,582	50,437	53,463	56,671	60,071	63,676	67,496	71,546	75,839	80,389	85,212	90,325	95,745	101,489
(1y)1	34,214	36,267	38,443	40,750	43,195	45,787	48,534	51,446	54,533	57,805	61,273	64,949	68,846	72,977	77,355	81,997	86,917	92,132	97,659	103,519
(2y)2	34,899	36,993	39,212	41,565	44,059	46,702	49,504	52,475	55,623	58,961	62,498	66,248	70,223	74,436	78,903	83,637	88,655	93,974	99,613	105,589
(4y)3	35,597	37,732	39,996	42,396	44,940	47,636	50,495	53,524	56,736	60,140	63,748	67,573	71,627	75,925	80,481	85,309	90,428	95,854	101,605	107,701
(6y)4	36,309	38,487	40,796	43,244	45,839	48,589	51,504	54,595	57,870	61,343	65,023	68,925	73,060	77,444	82,090	87,016	92,237	97,771	103,637	109,855
2% Assign	37,035	39,257	41,612	44,109	46,756	49,561	52,535	55,687	59,028	62,569	66,324	70,303	74,521	78,992	83,732	88,756	94,081	99,726	105,710	112,052
4% Assign	37,775	40,042	42,445	44,991	47,691	50,552	53,585	56,800	60,208	63,821	67,650	71,709	76,012	80,572	85,407	90,531	95,963	101,721	107,824	114,293

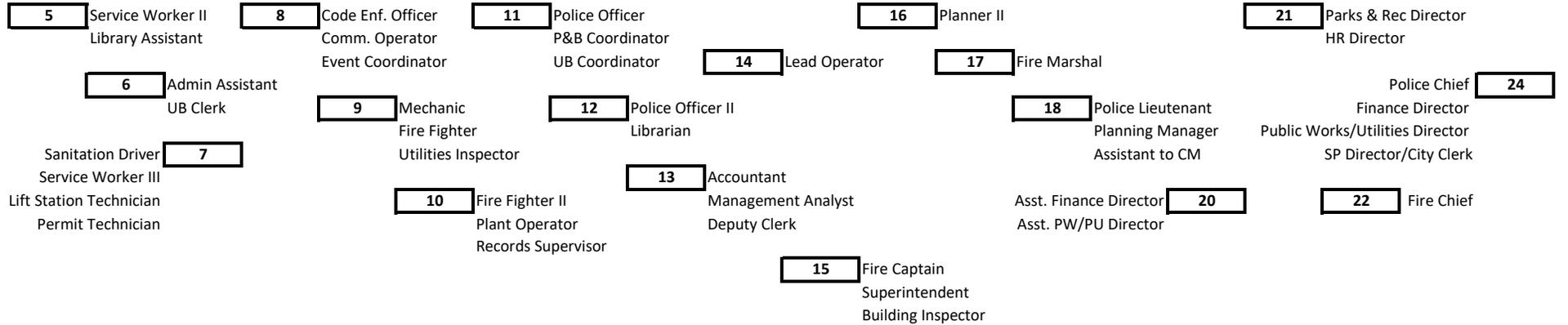


*Effective October 1, 2024

City of Lake Alfred - Salary Schedule
FY 2024 / 2025

COLA: 2.00%

Step (2%)	Grade (6%)																			
	16.45	17.44	18.48	19.59	20.77	22.01	23.33	24.73	26.22	27.79	29.46	31.23	33.10	35.09	37.19	39.42	41.79	44.29	46.95	49.77
Base	34,214	36,267	38,443	40,750	43,195	45,787	48,534	51,446	54,533	57,805	61,273	64,949	68,846	72,977	77,355	81,997	86,917	92,132	97,659	103,519
(1y)1	34,899	36,993	39,212	41,565	44,059	46,702	49,504	52,475	55,623	58,961	62,498	66,248	70,223	74,436	78,903	83,637	88,655	93,974	99,613	105,589
(2y)2	35,597	37,732	39,996	42,396	44,940	47,636	50,495	53,524	56,736	60,140	63,748	67,573	71,627	75,925	80,481	85,309	90,428	95,854	101,605	107,701
(4y)3	36,309	38,487	40,796	43,244	45,839	48,589	51,504	54,595	57,870	61,343	65,023	68,925	73,060	77,444	82,090	87,016	92,237	97,771	103,637	109,855
(6y)4	37,035	39,257	41,612	44,109	46,756	49,561	52,535	55,687	59,028	62,569	66,324	70,303	74,521	78,992	83,732	88,756	94,081	99,726	105,710	112,052
2% Assign	37,775	40,042	42,445	44,991	47,691	50,552	53,585	56,800	60,208	63,821	67,650	71,709	76,012	80,572	85,407	90,531	95,963	101,721	107,824	114,293
4% Assign	38,531	40,843	43,293	45,891	48,644	51,563	54,657	57,936	61,413	65,097	69,003	73,143	77,532	82,184	87,115	92,342	97,882	103,755	109,980	116,579



*Effective April 1st, 2025

**City of Lake Alfred Payroll
Fiscal Year 2024/2025**

COLA: 2.00%

Position	Benefit Date	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
City Commission										
Mayor					9,000	9,000		600		
Vice Mayor					7,500	7,500		600		
Commissioner					7,500	7,500		600		
Commissioner					7,500	7,500		600		
Commissioner					7,500	7,500		600		
General Services										
City Manager	3/5/2012	13	-	4	163,384	176,852		2%	M	10.33%
SP Director/City Clerk	11/16/2020	10	24	4	103,519	112,052		2%	B	5.00%
HR Director	5/1/2017	8	21	4	86,917	94,081		2%	B	4.33%
Asst. to CM	10/1/2024		18	B	72,977	72,977		2%	B	
Management Analyst	1/18/2022	3	13	2	54,533	56,736		2%	M	1.00%
Deputy Clerk	10/1/2024		13	B	54,533	54,533		2%		
Finance Department										
Finance Director	1/11/2005	20	24	4 ^1	103,519	114,293		2%	B	8.33%
Asst. Finance Dir.	10/1/2024		20	B	81,997	81,997		2%		
Accountant	8/26/2024	1	13	1	54,533	55,623	1 Yr Step	2%		
Admin. Assistant (P/T)*	10/1/2024		6 >1	B	23,066	23,066		600		0.67%
Admin. Assistant (P/T)	12/11/2017	7	6 >1	4	23,066	24,967		600	B	2.33%
Police Department										
Police Chief	10/12/1987	37	24	4	103,519	112,052		2%		14.00%
Police Lieutenant	7/24/1995	30	18	4	72,977	78,992		2%	A	10.00%
Police Lieutenant	10/24/2022	2	18	2	72,977	75,925	2 Yr Step	2%		0.67%
Records Supervisor	4/3/2017	8	10	4	45,787	49,561		2%		2.67%
Police Officer II	9/1/2004	21	12	4	51,446	55,687		2%	A	7.00%
Police Officer II	8/30/2010	15	12	4	51,446	55,687		2%		5.00%
Police Officer II	12/14/2015	9	12	4	51,446	55,687		2%	A	3.00%
Police Officer II	10/10/2016	8	12	4	51,446	55,687		2%		2.67%
Police Officer II	8/20/2018	7	12	4	51,446	55,687		2%	A	2.33%
Police Officer II	7/6/2020	5	12	3	51,446	54,595		2%	A	1.67%
Police Officer II	10/1/2024		12	B	51,446	51,446		2%		
Police Officer*	8/29/2022	3	11	2	48,534	50,495		2%		1.67%
Police Officer	7/5/2023	2	11	2	48,534	50,495	2 Yr Step	2%	A	0.67%
Police Officer	10/15/2023	1	11	1	48,534	49,504	1 Yr Step	2%		0.33%
Comm. Operator	10/1/2024		8	B	40,750	40,750		2%		
Comm. Operator	6/22/2020	5	8	3	40,750	43,244		2%		1.67%
Comm. Operator	3/1/2022	3	8	2	40,750	42,396		2%		1.00%
Comm. Operator	11/14/2022	2	8	2	40,750	42,396	2 Yr Step	2%		0.67%

**City of Lake Alfred Payroll
Fiscal Year 2024/2025**

COLA: 2.00%

Position	Benefit Date	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Fire Department										
Fire Chief	12/1/2006	18	22	4	92,132	99,726		2%		7.67%
Fire Marshal	6/12/2021	4	17	3	68,846	73,060	4 Yr Step	2%		1.67%
Fire Capt	9/28/2021	4	15	3	61,273	65,023	4 Yr Step	2%		1.33%
Fire Capt	10/26/2022	2	15	2	61,273	63,748	2 Yr Step	2%	A	1.00%
Fire Capt	5/8/2024	1	15	1	61,273	62,498	1 Yr Step	2%	B	0.33%
FF/Admin (PT)	10/1/2024		9	B	27,472	27,472		600		
Firefighter I	12/27/2023	1	9	1	43,195	44,059	1 Yr Step	2%	B	0.33%
Firefighter I	3/26/2024	1	9	1	43,195	44,059	1 Yr Step	2%		0.33%
Firefighter I	5/6/2024	1	9	1	43,195	44,059	1 Yr Step	2%		0.33%
Firefighter II (SAFR)	10/1/2024		10	B	45,787	45,787		2%		
Firefighter II (SAFR)	10/1/2024		10	B	45,787	45,787		2%		
Firefighter II (SAFR)	10/1/2024		10	B	45,787	45,787		2%		
Community Development										
Planning Manager	10/1/2024		18	B ^1	72,977	74,436		2%	B	
Building Inspector	12/13/2021	3	15	2	61,273	63,748		2%		1.00%
Building Inspector	10/1/2024		15	B	61,273	61,273		2%		
Planner II	10/25/2021	3	16	2	64,949	67,573		2%	M	1.00%
MA & PB Coordinator	10/31/2022	2	13	2	54,533	56,736	2 Yr Step	2%		0.67%
Code Officer (P/T)	3/25/2020	5	8 >1	3	25,917	27,503		600		1.67%
Permit Tech	1/8/2024	1	7	1	38,443	39,212	1 Yr Step	2%		0.33%
PW Administration										
Superintendent	1/2/2024	1	15	1	61,273	62,498	1 Yr Step	2%		2.33%
Svc Wkr II	9/26/2022	3	4	2	34,214	35,597		2%		1.00%
Sanitation & Refuse										
Sanitation Driver	10/4/2017	7	7	4	38,443	41,612		2%		2.33%
Sanitation Driver	11/1/2021	3	7	2	38,443	39,996		2%		1.00%
Sanitation Driver	5/2/2019	6	7	4	38,443	41,612	6 Yr Step	2%		2.00%
Sanitation Driver	8/5/2024	1	7	1	38,443	39,212	1 Yr Step	2%		0.33%
Roads & Streets Maintenance										
Svc Wkr III	8/20/2018	7	7	4	38,443	41,612		2%		2.33%
Svc Wkr III	3/5/2018	7	7	4	38,443	41,612		2%		2.67%
Svc Wkr II	4/26/2005	20	4	4	34,214	37,035		2%		6.67%
Svc Wkr II	11/27/2023	1	4	1	34,214	34,899	1 Yr Step	2%		0.33%
Svc Wkr II (P/T)	2/28/2022	3	4 >1	2	21,760	22,639		600		2.33%
Svc Wkr II (P/T)	2/28/2022	3	4 >1	2	21,760	22,639		600		1.33%
Svc Wkr II (P/T)	8/26/2024	1	4 >1	1	21,760	22,196	1 Yr Step	600		0.33%
Central Garage & Motor Pool										
Mechanic	9/24/2014	11	9	4	43,195	46,756		2%		3.67%
Mechanic	8/1/2022	3	9	2	43,195	44,940		2%		0.33%
Svc Wkr II (P/T)	2/28/2022	3	4 >1	2	21,760	22,639		600		2.67%

**City of Lake Alfred Payroll
Fiscal Year 2024/2025**

COLA: 2.00%

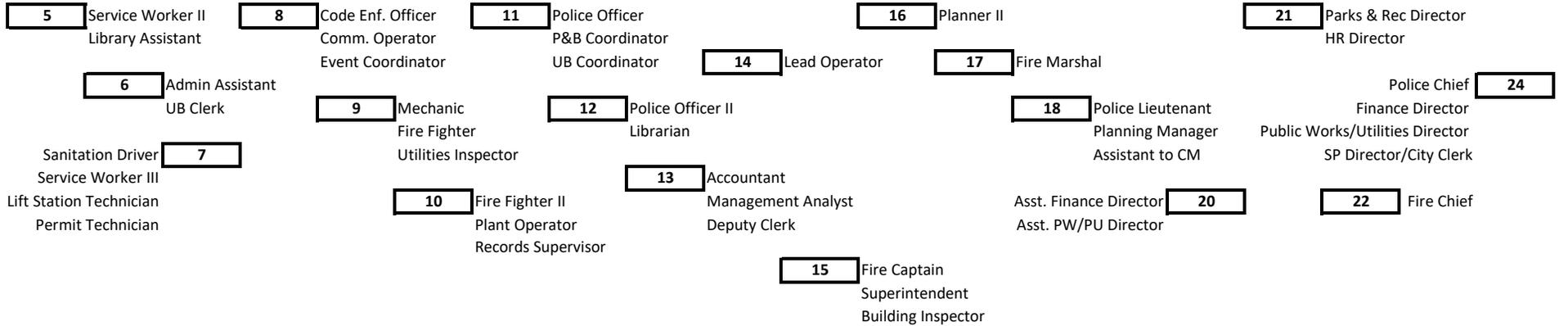
Position	Benefit Date	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Parks & Recreation										
P&R Director	4/17/2023	2	21	2	86,917	90,428	2 Yr Step	2%	B	2.33%
Superintendent	6/5/2023	2	15	2	61,273	63,748	2 Yr Step	2%	A	0.67%
Event Coordinator	10/1/2024		8	B	40,750	40,750		2%	A	
Admin. Assistant	10/22/2012	12	6	4	36,267	39,257		2%		4.00%
Svc Wkr III	7/5/2024	1	7	1	38,443	39,212	1 Yr Step	2%		0.33%
Svc Wkr II	10/1/2024		5	B	34,214	34,214		2%		
Svc Wkr II	7/3/2017	8	5	4	34,214	37,035		2%		2.67%
Svc Wkr II	6/6/2022	3	5	2	34,214	35,597		2%		1.33%
Svc Wkr II	5/21/2024	1	5	1	34,214	34,899	1 Yr Step	2%		0.33%
Svc Wkr II (P/T)	2/28/2022	3	5	>1	22,597	23,510		600		1.00%
Svc Wkr II (P/T)	9/1/2024	1	5	>1	22,597	23,049	1 Yr Step	600		0.33%
Library										
Librarian*	11/29/2021	3	12	2	51,446	53,524		2%	B	5.33%
Asst Librarian (P/T)	2/28/2022	3	5	>1	25,387	26,413		600		2.00%
Asst Librarian (P/T)	7/19/2022	3	5	>1	25,387	26,413		600		1.00%
Asst Librarian (P/T)	6/26/2023	2	5	>1	25,387	26,413	2 Yr Step	600	A	0.67%
Asst Librarian (P/T)	1/29/2024	1	5	>1	25,387	25,895	1 Yr Step	600		0.33%
Enterprise Operations										
Service Operations										
PW/PU Director	5/7/2001	24	24	4	103,519	112,052		2%		9.67%
Assistant PU Director	2/5/2024	1	20	1	81,997	83,637	1 Yr Step	2%		2.00%
Superintendent	3/23/2020	5	15	3	61,273	65,023		2%	B	1.67%
UB Coordinator	7/20/2011	14	11	4	48,534	52,535		2%		4.67%
Utilities Inspector	1/9/2017	8	8	4	40,750	44,109		2%		2.67%
LS Technician	10/26/2020	4	7	3	38,443	40,796	4 Yr Step	2%		1.33%
Svc Wkr III	1/19/2022	3	7	2	38,443	39,996		2%		2.00%
Admin Assistant	1/3/2022	3	6	2	36,267	37,732		2%		1.00%
UB Clerk	7/25/2022	3	6	2	36,267	37,732		2%	A	1.00%
UB Clerk	10/1/2024		6	B	36,993	36,993		2%	A	
UB Clerk (P/T)	7/25/2022	3	6	>1	26,910	27,997		600		1.00%
Svc Wkr II	8/26/2024	1	5	1	34,214	34,899	1 Yr Step	2%		0.33%
Svc Wkr II	10/1/2024		5	B	34,214	34,214		2%		
Wastewater Operations										
Lead Wastewater Operator	10/1/2024		14	B	57,805	57,805		2%		
Plant Operator	10/1/2024		10	B	45,787	45,787		2%		
Plant Operator (Trainee)	3/5/2024	1	10	1	45,787	46,702	1 Yr Step	2%		0.33%
Water Operations										
Lead Water Operator	8/19/2024	1	14	1	57,805	58,961	1 Yr Step	2%		0.33%

P/T - Regular Part Time * Adjusted DOH
M - Master (6%) ^ Assignment Pay
B - Bachelor (4%) > PT Adjustment
A - Associate (2%)

City of Lake Alfred - Salary Schedule
FY 2025 / 2026

COLA: 0.00%

Step (2%)	Grade (6%)																			
	16.45	17.44	18.48	19.59	20.77	22.01	23.33	24.73	26.22	27.79	29.46	31.23	33.10	35.09	37.19	39.42	41.79	44.29	46.95	49.77
Base	34,214	36,267	38,443	40,750	43,195	45,787	48,534	51,446	54,533	57,805	61,273	64,949	68,846	72,977	77,355	81,997	86,917	92,132	97,659	103,519
(1y)1	34,899	36,993	39,212	41,565	44,059	46,702	49,504	52,475	55,623	58,961	62,498	66,248	70,223	74,436	78,903	83,637	88,655	93,974	99,613	105,589
(2y)2	35,597	37,732	39,996	42,396	44,940	47,636	50,495	53,524	56,736	60,140	63,748	67,573	71,627	75,925	80,481	85,309	90,428	95,854	101,605	107,701
(4y)3	36,309	38,487	40,796	43,244	45,839	48,589	51,504	54,595	57,870	61,343	65,023	68,925	73,060	77,444	82,090	87,016	92,237	97,771	103,637	109,855
(6y)4	37,035	39,257	41,612	44,109	46,756	49,561	52,535	55,687	59,028	62,569	66,324	70,303	74,521	78,992	83,732	88,756	94,081	99,726	105,710	112,052
2% Assign	37,775	40,042	42,445	44,991	47,691	50,552	53,585	56,800	60,208	63,821	67,650	71,709	76,012	80,572	85,407	90,531	95,963	101,721	107,824	114,293
4% Assign	38,531	40,843	43,293	45,891	48,644	51,563	54,657	57,936	61,413	65,097	69,003	73,143	77,532	82,184	87,115	92,342	97,882	103,755	109,980	116,579



**City of Lake Alfred Payroll
Fiscal Year 2025/2026**

COLA:

Position	Benefit Date	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
City Commission										
Mayor					9,000	9,000		600		
Vice Mayor					7,500	7,500		600		
Commissioner					7,500	7,500		600		
Commissioner					7,500	7,500		600		
Commissioner					7,500	7,500		600		
General Services										
City Manager	3/5/2012	14	-	4	163,384	176,852		2%	M	11.00%
SP Director/City Clerk	11/16/2020	11	24	4	103,519	112,052		2%	B	5.33%
HR Director	5/1/2017	9	21	4	86,917	94,081		2%	B	4.67%
Asst. to CM	10/1/2024	1	18	1	72,977	74,436	1 Yr Step	2%	B	0.33%
Management Analyst	1/18/2022	4	13	3	54,533	57,870	4 Yr Step	2%	M	1.33%
Deputy Clerk	10/1/2024	1	13	1	54,533	55,623	1 Yr Step	2%		0.33%
Finance Department										
Finance Director	1/11/2005	21	24	4 ^1	103,519	114,293		2%	B	8.67%
Asst. Finance Dir.	10/1/2024	1	20	1	81,997	83,637	1 Yr Step	2%		0.33%
Accountant	8/26/2024	2	13	2	54,533	56,736	2 Yr Step	2%		
Admin. Assistant (P/T)*	10/1/2024	1	6 >1	1	23,066	23,527	1 Yr Step	600		1.00%
Admin. Assistant (P/T)	12/11/2017	8	6 >1	4	23,066	24,967		600	B	2.67%
Police Department										
Police Chief	10/12/1987	38	24	4	103,519	112,052		2%		14.33%
Police Lieutenant	7/24/1995	31	18	4	72,977	78,992		2%	A	10.33%
Police Lieutenant	10/24/2022	3	18	2	72,977	75,925		2%		1.00%
Records Supervisor	4/3/2017	9	10	4	45,787	49,561		2%		3.00%
Police Officer II	9/1/2004	22	12	4	51,446	55,687		2%	A	7.33%
Police Officer II	8/30/2010	16	12	4	51,446	55,687		2%		5.33%
Police Officer II	12/14/2015	10	12	4	51,446	55,687		2%	A	3.33%
Police Officer II	10/10/2016	9	12	4	51,446	55,687		2%		3.00%
Police Officer II	8/20/2018	8	12	4	51,446	55,687		2%	A	2.67%
Police Officer II	7/6/2020	6	12	4	51,446	55,687	6 Yr Step	2%	A	2.00%
Police Officer II	10/1/2024	1	12	1	51,446	52,475	1 Yr Step	2%		0.33%
Police Officer*	8/29/2022	4	11	3	48,534	51,504	4 Yr Step	2%		2.00%
Police Officer	7/5/2023	3	11	2	48,534	50,495		2%	A	1.00%
Police Officer	10/15/2023	2	11	2	48,534	50,495	2 Yr Step	2%		0.67%
Comm. Operator	10/1/2024	1	8	1	40,750	41,565	1 Yr Step	2%		0.33%
Comm. Operator	6/22/2020	6	8	4	40,750	44,109	6 Yr Step	2%		2.00%
Comm. Operator	3/1/2022	4	8	3	40,750	43,244	4 Yr Step	2%		1.33%
Comm. Operator	11/14/2022	3	8	2	40,750	42,396		2%		1.00%

**City of Lake Alfred Payroll
Fiscal Year 2025/2026**

COLA:

Position	Benefit Date	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Fire Department										
Fire Chief	12/1/2006	19	22	4	92,132	99,726		2%		8.00%
Fire Marshal	6/12/2021	5	17	3	68,846	73,060		2%		2.00%
Fire Capt	9/28/2021	5	15	3	61,273	65,023		2%		1.67%
Fire Capt	10/26/2022	3	15	2	61,273	63,748		2%	A	1.33%
Fire Capt	5/8/2024	2	15	2	61,273	63,748	2 Yr Step	2%	B	0.67%
FF/Admin (PT)	10/1/2024	1	9	1	27,472	28,021	1 Yr Step	600		0.33%
Firefighter I	12/27/2023	2	9	2	43,195	44,940	2 Yr Step	2%	B	0.67%
Firefighter I	3/26/2024	2	9	2	43,195	44,940	2 Yr Step	2%		0.67%
Firefighter I	5/6/2024	2	9	2	43,195	44,940	2 Yr Step	2%		0.67%
Firefighter II (SAFR)	10/1/2024	1	10	1	45,787	46,702	1 Yr Step	2%		0.33%
Firefighter II (SAFR)	10/1/2024	1	10	1	45,787	46,702	1 Yr Step	2%		0.33%
Firefighter II (SAFR)	10/1/2024	1	10	1	45,787	46,702	1 Yr Step	2%		0.33%
Community Development										
Planning Manager	10/1/2024	1	18	1 ^1	72,977	75,925		2%	B	0.33%
Building Inspector	12/13/2021	4	15	3	61,273	65,023	4 Yr Step	2%		1.33%
Building Inspector	10/1/2024	1	15	1	61,273	62,498	1 Yr Step	2%		0.33%
Planner II	10/25/2021	4	16	3	64,949	68,925	4 Yr Step	2%	M	1.33%
MA & PB Coordinator	10/31/2022	3	13	2	54,533	56,736		2%		1.00%
Code Officer (P/T)	3/25/2020	6	8 >1	4	25,917	28,053	6 Yr Step	600		2.00%
Permit Tech	1/8/2024	2	7	2	38,443	39,996	2 Yr Step	2%		0.67%
PW Administration										
Superintendent	1/2/2024	2	15	2	61,273	63,748	2 Yr Step	2%		2.67%
Svc Wkr II	9/26/2022	4	4	3	34,214	36,309	4 Yr Step	2%		1.33%
Sanitation & Refuse										
Sanitation Driver	10/4/2017	8	7	4	38,443	41,612		2%		2.67%
Sanitation Driver	11/1/2021	4	7	3	38,443	40,796	4 Yr Step	2%		1.33%
Sanitation Driver	5/2/2019	7	7	4	38,443	41,612		2%		2.33%
Sanitation Driver	8/5/2024	2	7	2	38,443	39,996	2 Yr Step	2%		0.67%
Roads & Streets Maintenance										
Svc Wkr III	8/20/2018	8	7	4	38,443	41,612		2%		2.67%
Svc Wkr III	3/5/2018	8	7	4	38,443	41,612		2%		3.00%
Svc Wkr II	4/26/2005	21	4	4	34,214	37,035		2%		7.00%
Svc Wkr II	11/27/2023	2	4	2	34,214	35,597	2 Yr Step	2%		0.67%
Svc Wkr II (P/T)	2/28/2022	4	4 >1	3	21,760	23,092	4 Yr Step	600		2.67%
Svc Wkr II (P/T)	2/28/2022	4	4 >1	3	21,760	23,092	4 Yr Step	600		1.67%
Svc Wkr II (P/T)	8/26/2024	2	4 >1	2	21,760	22,639	2 Yr Step	600		0.67%
Central Garage & Motor Pool										
Mechanic	9/24/2014	12	9	4	43,195	46,756		2%		4.00%
Mechanic	8/1/2022	4	9	3	43,195	45,839	4 Yr Step	2%		0.67%
Svc Wkr II (P/T)	2/28/2022	4	4 >1	3	21,760	23,092	4 Yr Step	600		3.00%

**City of Lake Alfred Payroll
Fiscal Year 2025/2026**

COLA:

Position	Benefit Date	Yrs.	Gr.	St.	POSITION STARTING SALARY	STEP ADJ BASE SALARY	Adjustment	Holiday	Education	Longevity
Parks & Recreation										
P&R Director	4/17/2023	3	21	2	86,917	90,428		2%	B	2.67%
Superintendent	6/5/2023	3	15	2	61,273	63,748		2%	A	1.00%
Event Coordinator	10/1/2024	1	8	1	40,750	41,565	1 Yr Step	2%	A	0.33%
Admin. Assistant	10/22/2012	13	6	4	36,267	39,257		2%		4.33%
Svc Wkr III	7/5/2024	2	7	2	38,443	39,996	2 Yr Step	2%		0.67%
Svc Wkr II	10/1/2024	1	4	1	34,214	34,899	1 Yr Step	2%		0.33%
Svc Wkr II	7/3/2017	9	4	4	34,214	37,035		2%		3.00%
Svc Wkr II	6/6/2022	4	4	3	34,214	36,309	4 Yr Step	2%		1.67%
Svc Wkr II	5/21/2024	2	4	2	34,214	35,597	2 Yr Step	2%		0.67%
Svc Wkr II (P/T)	2/28/2022	4	4	>1	22,597	23,980	4 Yr Step	600		1.33%
Svc Wkr II (P/T)	9/1/2024	2	4	>1	22,597	23,510	2 Yr Step	600		0.67%
Library										
Librarian*	11/29/2021	4	12	3	51,446	54,595	4 Yr Step	2%	B	5.67%
Asst Librarian (P/T)	2/28/2022	4	4	>1	25,387	26,941	4 Yr Step	600		2.33%
Asst Librarian (P/T)	7/19/2022	4	4	>1	25,387	26,941	4 Yr Step	600		1.33%
Asst Librarian (P/T)	6/26/2023	3	4	>1	25,387	26,413		600	A	1.00%
Asst Librarian (P/T)	1/29/2024	2	4	>1	25,387	26,413	2 Yr Step	600		0.67%
Enterprise Operations										
Service Operations										
PW/PU Director	5/7/2001	25	24	4	103,519	112,052		2%		10.00%
Assistant PU Director	2/5/2024	2	20	2	81,997	85,309	2 Yr Step	2%		2.33%
Superintendent	3/23/2020	6	15	4	61,273	66,324	6 Yr Step	2%	B	2.00%
UB Coordinator	7/20/2011	15	11	4	48,534	52,535		2%		5.00%
Utilities Inspector	1/9/2017	9	8	4	40,750	44,109		2%		3.00%
LS Technician	10/26/2020	5	7	3	38,443	40,796		2%		1.67%
Svc Wkr III	1/19/2022	4	7	3	38,443	40,796	4 Yr Step	2%		2.33%
Admin Assistant	1/3/2022	4	6	3	36,267	38,487	4 Yr Step	2%		1.33%
UB Clerk	7/25/2022	4	6	3	36,267	38,487	4 Yr Step	2%	A	1.33%
UB Clerk	10/1/2024	1	6	1	36,267	36,993	1 Yr Step	2%	A	0.33%
UB Clerk (P/T)	7/25/2022	4	6	>1	26,910	28,557	4 Yr Step	600		1.33%
Svc Wkr II	8/26/2024	2	4	2	34,214	35,597	2 Yr Step	2%		0.67%
Svc Wkr II	10/1/2024	1	4	1	34,214	34,899	1 Yr Step	2%		0.33%
Wastewater Operations										
Lead Wastewater Operato	10/1/2024	1	14	1	57,805	58,961	1 Yr Step	2%		0.33%
Plant Operator	10/1/2024	1	9	1	45,787	46,702	1 Yr Step	2%		0.33%
Plant Operator (Trainee)	3/5/2024	2	8	2	45,787	47,636	2 Yr Step	2%		0.67%
Lead Water Operator	8/19/2024	2	14	2	57,805	60,140	2 Yr Step	2%		0.67%

P/T - Regular Part Time * Adjusted DOH
M - Master (6%) ^ Assignment Pay
B - Bachelor (4%) > PT Adjustment
A - Associate (2%)

CITY OF LAKE ALFRED

DEPARTMENT PERSONNEL PLAN

	2024/2025	2025/2026	2026/2027	2027/2028	2027/2028
Admin	Asst. to CM		PIO/HR Tech		
	Deputy Clerk				
	SP Director^				
Finance	UB Coord^				
	Asst. Director				
Community Dev.	Building Insp.	Code Enf Ofc.			
	PB Coord^				
	Planner II^				
	P. Manager				
Police	Police Officer	Sergeant	Police Officer		
		Deputy Chief^			
		Admin Assist.			
Fire	Firefighter x3		Deputy Chief		Firefighter x3
Parks & Rec.	Event Coord			Asst. Director	
	SW II				
Public Works	Custodian^		Driver		
	SW II^				
Public Utilities	Operator T.		SW III		
			Operator		
CRA	Svc Worker				

Employee Market Gap Compensation Plan

	Starting Pay*	8% Step**	Longevity***	Holiday	Education	Total
Employee:	90%	7.42%	1.95%	1.95%	0.00%	101.32%
as % of market average				Associate	1.95%	103.26%
				Bachelor	3.90%	105.21%
				Master	5.85%	107.16%

*Goal starting pay of 90% of overall market average as determined by the salary survey.

** 2% step increases; 4 steps in 6 years

*** Longevity of 0.33% per year of regular service (6th year amount shown)

Position Analysis (Post Adjustment)	STARTING SALARY	LLM Sample	LLM %
RECORDS/COMM SUPERVISOR	\$ 44,009	\$ 53,468	82%
PARKS AND RECREATION DIRECTOR	\$ 83,542	\$ 101,145	83%
HUMAN RESOURCES DIRECTOR	\$ 83,542	\$ 100,646	83%
POLICE LT	\$ 70,143	\$ 84,412	83%
POLICE SERGEANT	\$ 58,893	\$ 70,864	83%
FIRE CHIEF	\$ 88,554	\$ 106,253	83%
POLICE OFFICER II	\$ 49,448	\$ 59,309	83%
UTILITY DIRECTOR	\$ 99,499	\$ 119,054	84%
COMMUNICATIONS OPERATOR	\$ 39,168	\$ 46,724	84%
UTILITY INSPECTOR	\$ 41,518	\$ 49,409	84%
POLICE CHIEF	\$ 99,499	\$ 118,287	84%
FINANCE DIRECTOR	\$ 99,499	\$ 118,233	84%
FIRE CAPTAIN	\$ 58,893	\$ 69,625	85%
LEAD OPERATOR	\$ 58,893	\$ 69,274	85% IA
COMMUNITY DEVELOPMENT DIRECTOR	\$ 93,867	\$ 109,738	86%
PLANNER	\$ 55,560	\$ 64,783	86%
FIRE FIGHTER 2	\$ 44,009	\$ 51,247	86%
ADMINISTRATIVE ASSISTANT	\$ 34,859	\$ 40,525	86%
BUILDING OFFICIAL	\$ 88,554	\$ 102,657	86% IA
MECHANIC	\$ 41,518	\$ 47,942	87%
MANAGEMENT ANALYST	\$ 52,415	\$ 60,313	87%
POLICE OFFICER	\$ 46,649	\$ 53,111	88%
DEPUTY CLERK	\$ 49,448	\$ 56,272	88% IA
CITY CLERK	\$ 78,813	\$ 89,674	88%
BUILDING INSPECTOR	\$ 58,893	\$ 66,962	88%
RECORDS CLERK	\$ 34,859	\$ 39,411	88% IA
SUPERINTENDENT	\$ 58,893	\$ 66,342	89%
CITY MANAGER	\$ 157,040	\$ 176,604	89%
UB COORDINATOR	\$ 46,649	\$ 52,406	89%
FIRE FIGHTER	\$ 41,518	\$ 46,572	89%
SERVICE WORKER 4	\$ 41,518	\$ 46,554	89% IA
FIRE MARSHAL	\$ 66,173	\$ 73,963	89%
OPERATOR	\$ 44,009	\$ 48,925	90%
HEAD LIBRARIAN	\$ 58,893	\$ 65,406	90% IA
PERMIT TECHNICIAN	\$ 36,950	\$ 41,024	90%
CODE ENFORCEMENT OFFICER	\$ 39,168	\$ 43,438	90%
ACCOUNTANT	\$ 52,415	\$ 57,111	92%
SERVICE WORKER 3	\$ 36,950	\$ 40,046	92%
FINANCE CLERK	\$ 36,950	\$ 39,805	93% IA
HR SPECIALIST	\$ 39,168	\$ 42,012	93% IA
SANITATION DRIVER	\$ 36,950	\$ 39,593	93%
EVENTS COORDINATOR	\$ 39,168	\$ 41,470	94% IA
UB CLERK	\$ 34,859	\$ 36,758	95%
LIFT STATION TECHNICIAN	\$ 36,950	\$ 38,873	95%
LIBRARY ASSISTANT	\$ 32,886	\$ 34,388	96%
PLANNING TECHNICIAN	\$ 41,518	\$ 42,949	97%
LIBRARIAN	\$ 49,448	\$ 50,682	98%
SERVICE WORKER 2	\$ 32,886	\$ 33,188	99%