

ANNUAL BUDGET



Fiscal Year 2022 - 23
City of Leesburg, Florida



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Date: December 13, 2022

To: Honorable Mayor and City Commission of the City of
Leesburg, Florida

From: Al Minner, City Manager

Subject: Fiscal Year 22–23 Budget

Introduction

It is my privilege to present you the adopted Fiscal Year 2022–23 Budget (FY 23) for the City of Leesburg. The City’s annual budget determines the manner in which services will be provided to the community during the coming year and its adoption is one of the most important actions that the City Commission considers.

The budget was further developed by analyzing financial conditions of the past, present and future. Frameworks were established using financial principles that will sustain fundamental functions of the City for years to come. These guiding principles are as follows:

- Maintain or enhance the provision of services and do so in ways that are observable and beneficial to the community;
- Provide vision for our future by investing in planning efforts that will invigorate our City’s economy;
- Provide employees with market competitive compensation and benefits that are sustainable, while also building a quality workforce;
- Implement organizational modifications that promote and enhance efficiencies, while better using financial resources; and
- Review and monitor rate and taxing structures.

The FY 23 Budget is compliant with all financial policies set forth by the City Commission. The total operating budget for all funds equals \$223,714,149. The General Fund budget equals \$30,388,921, representing a 7% increase from FY 22. The current real property tax rate of 4.0192 per \$1,000 of assessed valuation or the same rate as last year was an increase from the “roll back rate”. Maintaining this rate was considered a “tax increase” under TRIM guidelines.

The budget submitted is legally balanced as required and meets the following goals:

- Continues to seek organizational efficiencies;
- Maintains competitive employment compensation benefits;
- Provides additional funding for increased maintenance operations;
- Attempts to address the current volatility in natural gas prices;
- Ensures that non-recurring revenues are directed to funding non-recurring expenditures; and
- Provides quality frontline services to the community.

This balanced budget requires implementation of many strategies including when available holding job vacancies, using savings from FY 22, reducing expenditures and establishing goals to reorganize the workforce.

Concerning organizational restructuring, the FY 23 Budget increased by 10 positions over FY 22 bringing the total position count to 512. There was a total of 5.60 positions added to the General Fund, which included adding 4 positions to Customer Service, 1 position was added to Human Resources, Public Works positions were adjusted by reducing 0.40 of a position and finally 1 position was added to Planning & Zoning. Additionally, 4.40 positions were added to the various Other Funds, which included 5 positions being added to Gas, 1 position being removed from Wastewater, Stormwater was adjusted by increasing 0.40 of a position, 1 position was removed from the Airport Fund and 1 position was added to the Carver Heights CRA.

Citywide budget activities are funded from multiple sources that include restricted enterprise funds (Electric, Gas, Water, Wastewater, Solid Waste, Airport) and other restricted funds (i.e. public housing, federal/state funding). These restricted funds total \$193,325,228 or 86% of

the total adopted budget, while the General Fund, which totals \$30,388,921 million, represents 14%.

General Fund Approach to balancing the Budget

The City of Leesburg is reliant on enterprise fund transfers, local sales tax and state shared revenues to fund basic services. Recognizing this dynamic, the FY 23 Budget places continued emphasis on General Fund independence, while seeking opportunities for the organization to be a competitive utility provider. Toward this goal 3 actions are monitored:

- 1) The FY 23 Fire Assessment program remained the same (the program was reviewed and recalibrated in FY 21)
- 2) The City maintained the millage rate of 4.0192 mills per \$1,000
- 3) Over the last eight fiscal years the Electric transfer has been reduced by \$2,159,260 or 59%

Budget Goal

The FY 23 Budget takes proactive approaches to control costs and improve Leesburg's quality of life, while protecting itself from financial uncertainties that always exist. Such approaches are seen in (1) maintaining cash reserves well above the GFOA recommendations; (2) reluctance to increase taxes; (3) continually reviewing the organization for operational efficiencies; and, (4) all the while taking a "pay-as-you-go" approach to capital and redevelopment investments.

Conclusion

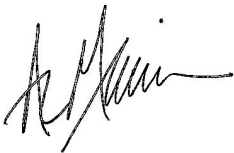
This budget achieves the City Commission's policies and priorities within the resources that are available. It is consistent with the City's goals and maintains reserves. The City has continued its proactive approach to containing operating expenditures so that sufficient monies exist to preserve current service levels and address the identified short-term and long-term infrastructure needs.

The financial policies of the past few years have begun to make a positive impact on the City's overall financial position, thereby allowing reinvestment in a sustainable manner. Such steps include continued allocated reinvestments in the downtown area, the Leesburg International Airport, Gas, Water, Wastewater and Electric expansions. Additionally, the City will begin improvements to the Marina and the Sleepy Hollow/Susan Street complexes. These projects are funded with American Rescue Plan Act funds which were awarded to the City. By utilizing these available funds without issuing debt FY 24 is poised to set Leesburg

in a positive financial and operational direction.

In closing, I would be remiss not to thank the employees, department heads and Finance Department for their efforts in putting together this important document. I would like to thank the City Commission for their continued leadership and commitment to the betterment of Leesburg. The City Commission continues to fulfill their fiduciary obligation to the citizens of Leesburg by adopting sound budgetary plans. Through annual processes like these, I am confident that the City of Leesburg will regain prominence in the Central Florida region and be recognized as a progressive community and one where people desire to live, work and play.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Al Minner', with a stylized flourish at the end.

Al Minner
City Manager

CITY OF LEESBURG

ANNUAL

BUDGET

Fiscal Year 2022-23

MIKE PEDERSON
Mayor
Seat 4, At-Large

JIMMY BURRY
Mayor-Pro Tem
Seat 1, District 1

H. D. ROBUCK, III
Commissioner
Seat 5, At-Large

JOHN CHRISTIAN
Commissioner
Seat 2, District 2

JAY CONNELL
Commissioner
Seat 3, District 3

AL MINNER
City Manager

GRANT WATSON
City Attorney
Stone & Gerken, P.A.

JAMES WILLIAMS
Finance Director

BRANDY MCDANIEL
Budget Director

TINO ANTHONY
Information Technology
Director

MELISSA ARRIAGA
Director of Human
Resources

BRAD CHASE
Electric Director

LUCY GANGONE
Library Director

ROB HICKS
Police Chief

JOSEPH MERA
Fire Chief

CLIFF KELSEY
Director of
Public Works

DAN MILLER
Planning & Zoning Director

J. ANDI PURVIS
City Clerk

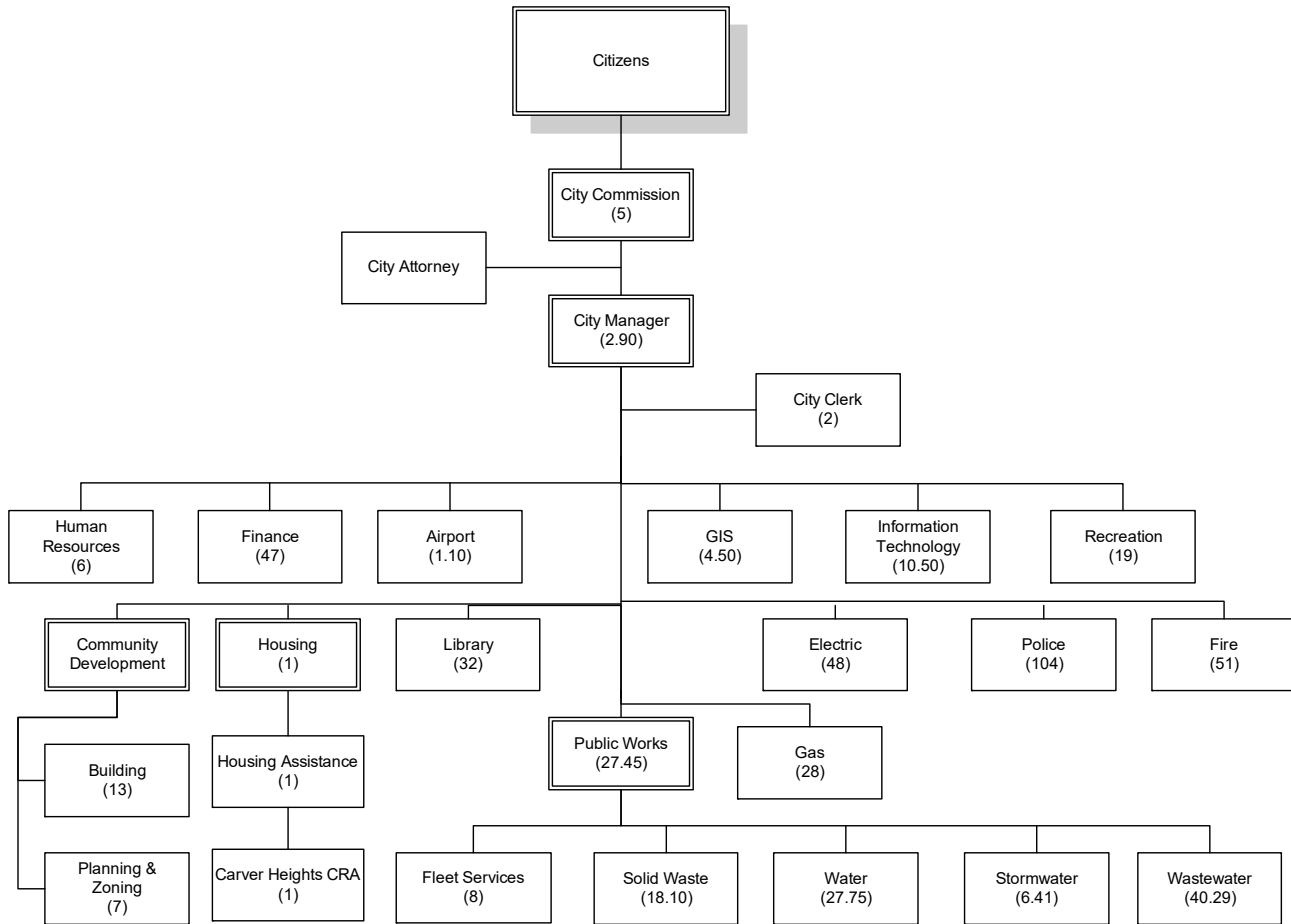
TRAVIS RIMA
Recreation Director

ROBERT THILMONY
Gas Director

SANDRA WILSON
Director of Housing



ORGANIZATION CHART





VISION, MISSION AND ORGANIZATIONAL GOALS OF THE CITY OF LEESBURG

VISION STATEMENT

A diverse community energetically working in collaboration to ensure that the City of Leesburg upholds its history, ambiance and natural resources to become and stay a vibrant community.

MISSION STATEMENT

To provide effective and efficient municipal services that promote public safety, economic growth and quality of life.

Goal #1

Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities.

Goal #2

Lead the industry in providing high quality, low cost, customer driven utility services.

Goal #3

Deliver the highest level of professional public safety service that ensures security for Leesburg's residents and businesses.

Goal #4

Utilize Leesburg's natural resources and slogan as the "Lakefront City" to enhance recreational and leisure amenities.

Goal #5

Foster an environment where local governance is collaborative, transparent and fiscally sound.



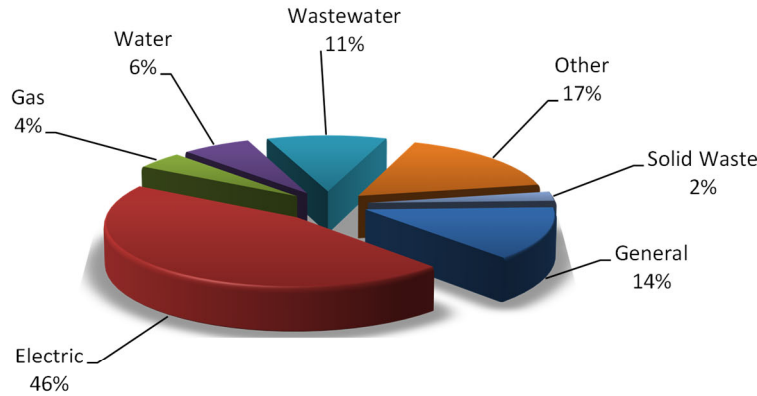
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Executive Summary

The City of Leesburg’s Fiscal Year 2022-23 combined budget includes revenues and expenditures totaling \$223,714,149. This represents an increase of \$47,070,894 over the previous fiscal year budget of \$176,643,255.

Executive Summary

TOTAL CITY EXPENDITURES
Fiscal Year 2022-23 Budget



Fund	FY 21-22	FY 22-23	Change
Governmental Funds	\$ 46,066,659	\$ 48,676,086	\$ 2,609,427
Internal Service Funds	12,958,115	13,769,795	811,680
Electric Utility	69,950,194	101,549,744	31,599,550
Wastewater	15,850,657	24,941,618	9,090,961
Water	12,196,324	14,397,912	2,201,588
Gas	8,555,791	9,966,850	1,411,059
Solid Waste	5,104,880	5,454,110	349,230
Storm water	1,699,040	1,810,246	111,206
Airport	4,261,595	3,147,788	(1,113,807)
Total	\$176,643,255	\$223,714,149	\$47,070,894

Millage Rate – The millage rate included in this proposed budget is 4.0192 mills or maintaining the current millage rate which is higher than the proposed roll-back millage rate.

AD VALOREM REVENUES FOR THE
LAST 5 YEARS

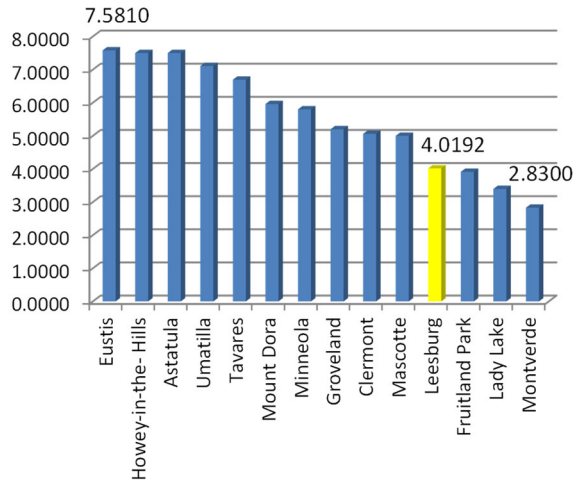


Executive Summary

For comparison, the millage rates for all Lake County cities have been included below:

Millage Rate Comparisons All Cities in Lake County										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Eustis	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810	7.5810
Howey-in-the- Hills	9.6147	9.5177	9.5177	9.2750	9.2750	9.2750	8.9180	7.5000	7.5000	7.5000
Astatula	6.2500	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000
Umatilla	8.2480	7.2980	7.2980	7.1089	7.1089	7.1089	7.1089	7.1089	7.1089	7.1089
Tavares	6.9064	7.1569	6.6166	7.1000	7.0000	7.1119	6.9500	6.9000	6.7579	6.6950
Mount Dora	5.6667	5.9970	5.9970	5.9970	6.3000	6.3000	6.2000	5.9603	5.9603	5.9603
Minneola	6.3676	6.2500	6.2069	6.1483	6.2795	6.1900	6.1800	6.1000	5.9000	5.8000
Groveland	5.4700	5.9900	5.9900	5.6000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000
Clermont	3.7290	3.7290	4.2061	4.2061	4.2061	4.2061	4.2061	4.2061	4.2061	5.0600
Mascotte	9.6147	9.3000	8.8138	8.3289	7.9316	7.6291	7.5500	7.1323	5.7500	5.0000
Leesburg	4.3179	4.3179	4.2678	4.2678	4.2678	4.2678	4.2678	4.1086	4.0192	4.0192
Fruitland Park	4.7371	4.7371	4.7371	3.9863	3.9863	3.9134	3.9134	3.9134	3.9134	3.9134
Lady Lake	3.2808	3.7500	3.5510	3.3962	3.3962	3.3962	3.3962	3.3962	3.3962	3.3962
Montverde	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300	2.8300

2022-23 Millage Rates for Lake County Cities



The following table illustrates the effect of the changes in taxable values on the respective CRA's:

Fund	Taxable Value		TIF Revenue		Other Agency Revenue	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
GLCRA	\$ 146,340,953	\$ 166,892,333	\$ 229,869	\$ 305,974	\$ 334,650	\$ 444,489
CHCRA	115,623,566	130,966,637	206,256	264,838	300,276	384,730
441/27CRA	\$ 478,361,989	\$ 526,620,859	\$ 554,173	\$ 737,927	\$ 806,784	\$ 1,071,988

Utility Services Tax — Budgeted revenue for the Utility Service Tax totals \$3,990,000, which is a slight increase of \$10,000 from the prior year's budget.

Communications Service Tax – Based on estimated taxable sales of \$16,879,208, the City expects to realize \$865,000, which is a 5.22% levy on telecommunications services.

Business Tax – This revenue was eliminated in FY 21.

Building Permit Revenues – Permit revenues increased from \$990,000 to \$1,007,000, or 2%. These fees have been significantly reduced but building has continued to increase in the area.

Fire Assessment Fee- The rates will remain the same for FY 22 and the revenue reflects an increase from \$1,542,770 to \$1,700,000 in FY 23.

Intergovernmental Revenues – Estimated revenues include: funding from Lake County to operate the Leesburg Library as part of the County Library System of \$251,026 and funding from the Lake Sumter EMS for costs associated with Advanced Life Support (ALS) service provided by the Fire department of \$160,000.

Charges for Services – Projected revenues in the Electric utility were increased in the proposed FY 23 budget. The budget includes an increase in the Customer Charge and 4.25% in the usage rates. Due to the ongoing rising power supply cost projections, which include St. Lucie and Florida Municipal Power Agency (FMPA), the FY 23 reflects a significant increase of \$27,339,576, or 69%, from the previous fiscal year.

Projected revenue for the Gas utility is based on adjusted rates, projected usage and projected growth. Revenues have also been adjusted to consider the projected change in the costs of Natural Gas. This budget reflects a cost increase in Natural Gas of \$580,932 or 25%.

Projected revenue for the Water utility reflects a 10% increase in rates. The Wastewater utility fund rates were based on current rates adjusted for the net change in the GDPIPD.

The Solid Waste rates remained the same, due to growth revenues increased from \$4,614,620 to \$4,944,645, or 7%.

Miscellaneous Revenues – Rental and lease revenues, primarily associated with the operation of the Leesburg International Airport, increased slightly or by \$40,974 over the previous fiscal year.

Interest revenues, which are driven by rates and available cash to invest, have decreased. The decrease is primarily attributable to decreasing interest rates. The following table illustrates actual investment income through 2020-21 with budgeted income reflected in 2021-22 and 2022-23.

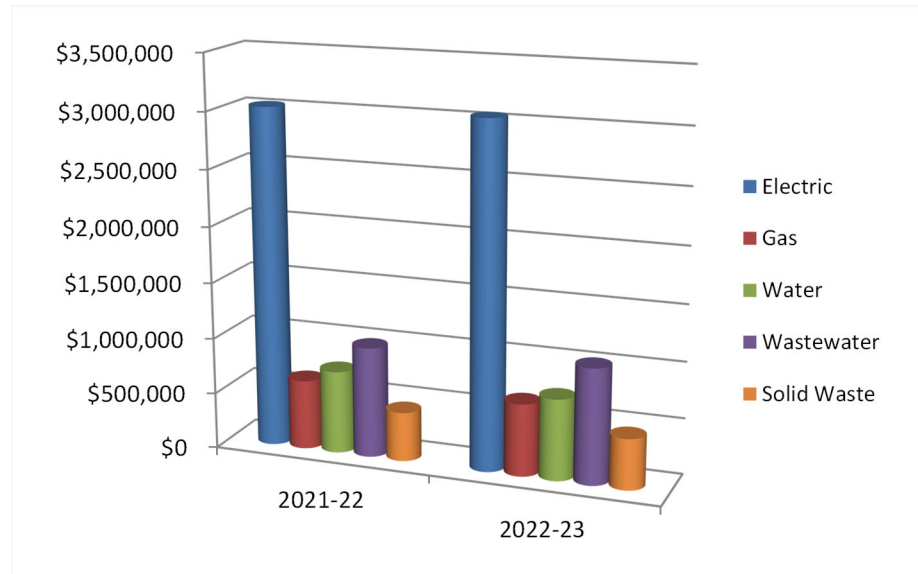
	<u>Operating Interest</u>	<u>Capital Interest</u>	<u>Total</u>
2019-20	\$ 1,700,009	\$-0-	\$ 1,700,009
2020-21	1,379,024	-0-	1,379,024
2021-22	948,501	-0-	948,501
2022-23	\$ 668,288	\$-0-	\$ 668,288

Interfund Transfers – Interfund transfers represent a major source of funding in the General Fund. The amount of transfer is determined by applying the percentage reflected in the table below against charges for services excluding surcharge revenue, gross receipts tax and franchise fees. Interfund transfers of the utility funds are reflected below:

Fund	2021-22		2022-23	
	Percent	Amount	Percent	Amount
Electric	6.00%	\$ 3,027,198	6.00%	\$ 3,052,997
Gas	10.00%	620,989	10.00%	645,572
Water	8.75%	739,232	8.75%	723,968
Wastewater	8.25%	987,324	8.25%	1,029,729
Solid Waste	10.00%	438,571	10.00%	454,086
TOTAL		\$ 5,813,314		\$ 5,906,352

Executive Summary

INTERFUND TRANSFERS TO THE GENERAL FUND



Fund Balance – For the Electric Utility, the minimum cash balance level will be determined by the following formula: (Total Revenues - Cost of Purchased Power - Operating Transfers to the General Fund - Cost of Surcharge Transfers)/ 365 days X 120 days. For the Gas Utility, the minimum cash balance level will be determined by the following formula: (Total Revenues - Cost of Purchased Gas - Operating Transfers to the General Fund - Cost of Surcharge Transfers)/ 365 days X 90 days. The following table illustrates the required calculations:

	Total Revenues	Cost of Energy	Operating Transfers	Surcharge Transfers	Total	Required Reserves	Projected Reserves
Electric	\$ 101,549,744	(\$67,171,061)	(\$3,052,997)	(\$1,663,773)	\$29,661,913	\$9,751,862	\$14,000,000
Gas	\$ 9,966,850	(\$2,876,467)	(\$645,572)	(\$179,662)	\$6,265,149	\$1,544,831	\$ 4,200,000

Projected Fund Balance

Fund	Budget	Percent	Requirement	Projected 09/30/22	Increase/ (Decrease)	Projected 09/30/23
General Fund	\$30,388,921	20%	\$6,077,784	\$13,800,000	\$-0-	\$13,800,000
Water	14,397,912	25%	3,599,478	7,600,000	(2,057,580)	5,542,420
Wastewater	24,941,618	25%	6,235,404	14,500,000	(494,862)	14,005,138
Solid Waste	\$5,454,110	25%	\$1,363,528	\$ 1,700,000	\$(491,500)	\$1,363,528

Positions – Budgeted positions include both full and some part time positions. The total position count increased by 10 positions or to 512 over the previous fiscal year position count of 502. There was 5.60 positions added in the General Fund and 4.40 positions added to the Other Funds. It is important to note that several positions were added to the FY 22 budget. Due to current and upcoming growth, at the February 28, 2022 City Commission meeting, a total of 9 positions were added. There were 5.60 positions added in the General Fund and 3.40 positions were added to the Other Funds. Please refer to the tables on pages 90-92 for additional information.

Personal services – Personal services are comprised of three components:

- Salaries which include regular salaries, wages and standby pay
- Other salaries which include temporary labor, overtime, special pay, bonuses and incentives
- Fringes and benefits which include FICA and Medicare, retirement, insurance, workers compensation, deferred compensation and wellness

Overall, salaries and wages in fiscal year 2022-23 increased \$1,632,377 from \$25,616,569 in fiscal year 2021-22 to \$27,344,114. Other salaries increased by \$262,810 from \$2,269,778 to \$2,532,588. Fringe benefit costs are projected to increase \$1,094,168 from \$11,923,012 to \$13,017,180. Items included in the current fringe benefits package are:

- The fiscal year 2022-23 budget includes increases in salaries. Specific positions were evaluated and adjusted for marketability and retention. The majority of the employees received a 5% increase.
- The City contributes to the frozen general employees retirement plan and the defined contribution 401a plan a total of 13.01% and 5% of wages, respectively. The defined contribution plan remained unchanged at 5% in the Fiscal Year 2022-23 budget. City contributions for the municipal police and firemen's plans total 10.11% and 32.26% of eligible payroll, respectively. Based on current actuarial projections, the contributions are expected to adequately fund the respective plans.
- A self-insured health care program provides for payment of employee health and medical claims, and is managed by the City and a third party administrator. Key components of the primary program include a prescription pharmaceutical plan, a Preferred Provider Organization (PPO) and a Health Maintenance Organization (HMO) for medical treatment and an on-site Employee Wellness Center. The following rate categories are available to employees for health care coverage: employee only, employee and children, employee and spouse and employee and family. The fiscal year 2022-23 budget includes was developed using the same rates for the City's, Employee's and Retiree's contribution to the plan. The Health Insurance fund is constantly monitored and evaluated to ensure the fund remains healthy.
- A PTO buy back policy allows employees to sell their unused accrued PTO time back to the City. Employees can earn a maximum accrual of 560 PTO hours or risk losing additional accruals. The employee may not sell back more PTO time than they used in the previous year. The budget includes an appropriation of \$152,272 for General Fund buybacks; mostly all of the proposed budget is attributable to Police and Fire and are covered under the Collective Bargaining Agreements (CBA).

Operating Expenses – Overall, this category increased \$32,961,115, or 32%. Significant changes include:

Energy and Gas Costs for the Electric and Gas utilities have drastically increased or a combined \$27,920,508 with Electric being \$27,339,576 of the total increase and Gas being the remaining increase of \$580,932.

The fleet services division charges every department a lease fee to purchase vehicles and equipment replacements. The purchases are recorded in capital outlay of the fleet internal services fund budget. The internal fleet lease charges increased slightly from \$1,390,131 to \$1,416,962, or an increase of \$26,831 or 1.93%. The fleet lease fees represent 75% of the amortized replacement values, which is the same as last year. Estimated maintenance fees for vehicles, which are also charged to each department, increased by \$72,484, or 6.88%.

Additionally, the fleet overhead charge to the departments, which totals \$317,807, increased slightly from the prior year budget of \$307,125 or by \$10,682. This charge is to cover shop supplies, utilities and other administrative costs incurred by the fleet fund and is allocated based on the number of vehicles a department has.

Executive Summary

Utilities across all funds are projected to increase from \$3,232,248 to \$3,413,529, an increase of \$181,281, or 5.6%.

The General Fund cost allocations increased \$672,821, or 10% to the utility funds. The allocation percentages remained relatively unchanged from the prior year.

Other significant items to note: Contract services increased by \$514,885. Overall maintenance, which is spread among the various maintenance categories, has increased by \$563,514, and training expenses increased by \$65,330.

Additionally, the budget also includes depreciation expense of \$9,337,732, which is an increase of \$772,468 over the \$8,565,264 budgeted for fiscal year 2021-22.

Capital Projects – The 2022-23 budget includes capital projects from the proposed 5-year Capital Improvement Plan. There has been a increase in capital projects of \$9,759,880 from the fiscal year 2021-22 budget of \$17,829,029, or less than 54.7%.

The capital projects breakdown shown below is by fund; detail can be found within the document:

Fund	Amount
Electric	\$8,167,019
Fleet	2,452,000
Airport	2,000,000
Water	4,304,149
Wastewater	8,643,000
Gas	724,741
General	343,000
Stormwater	275,000
Capital Projects	680,000
Total	<u>\$ 27,588,909</u>

Local government infrastructure sales surtax represents a significant source of revenue to fund capital improvement needs of general government activities. The FY 22 budget uses this funding for various capital improvements. Revenues from this source, which was renewed in 2015 and are available until December 2032, are projected to total approximately \$2,600,000.

Capital Operations and Maintenance Expense- Prior to fiscal year 2007-08, budgetary policy determined fiscal policy. Currently, the capital operations and maintenance expenses are reviewed yearly and categorized by available funding. Each fund completes a 5-year Capital Improvement Plan. The City's capital improvement plan requires the submission of all cost components including ongoing O&M. Management realizes they have to assess the financial impact of recurring expenditures associated with the capital plan. The City also adopted financial policies to establish ongoing renewal and replacement funds for its utilities. Those funds have accumulated significant balances since the implementation of the policies and are now used to fund ongoing O&M related expenditures. The City has a fund balance and a cash reserve policy which clarify the language associated with the definition of fund balance and available cash on hand. These policies create a minimum required reserve as well as establish a margin and establish cash reserves to fund O&M associated with capital infrastructure placed in service.

Debt Service – Debt service includes the costs of liquidating long-term liabilities of the City, such as principal and interest on bond issues, notes and contracts payable. The changes in Debt service are reflected below by fund:

Fund	Type	Final Payment	2021-22	2022-23
<u>Electric:</u>				
	2007 Bonds	2038	\$932,630	\$ 928,705
	2016 Note	2032	600,384	600,456
	2016 Bonds	2037	1,117,850	1,119,950
	2020 Note	2036	779,548	1,234,632
			<u>3,430,412</u>	<u>3,883,743</u>
<u>Capital Improvement:</u>				
	2009 Promissory Note	2030	477,386	476,895
	2013 Bonds	2035	1,008,538	1,002,663
	2018 FD Capital Lease	2027	34,983	34,983
	2018 PD & FD Capital Lease	2027	87,298	87,298
	2022 PD Capital Lease	2026	138,165	140,000
			<u>1,746,370</u>	<u>1,741,839</u>
<u>CRA's:</u>				
GLCRA	2015 Note	2026	100,870	100,338
CHCRA	2016 Bonds	2031	96,018	96,018
Hwy 441/27 CRA	2016 Note	2036	890,553	889,832
			<u>1,087,441</u>	<u>1,086,188</u>
<u>Water:</u>				
	2007/ 2013 Bonds	2035/2038	473,411	475,016
	2010 Revenue Note	2026	375,101	371,368
	2016 Bonds	2037	741,966	741,869
			<u>1,590,478</u>	<u>1,588,253</u>
<u>Wastewater:</u>				
	2007/ 2013 Bonds	2035/2038	737,537	737,399
	2010 Revenue Note	2026	450,977	446,488
	2016 Bonds	2037	272,489	272,453
	2020 Note	2036	1,124,955	1,124,655
	2022 Note	2042	-0-	2,170,000
			<u>2,585,958</u>	<u>4,750,995</u>
<u>Gas</u>				
	2007/ 2013 Bonds	2035/2038	227,592	228,364
	2016 Bonds	2037	129,495	129,478
			<u>357,087</u>	<u>357,842</u>
TOTAL			<u>\$ 10,797,746</u>	<u>\$ 13,408,860</u>

Budget Review Calendar – The City Commission Budget Workshops were held July 5th, 7th and 12th in the City Commission room. The Commission established the maximum millage rate for fiscal year 2022-23 at the July 11th regular Commission meeting. The first public hearing to consider adoption of the budget was held September 15th. The public hearing to consider final adoption of the budget was held Monday, September 26th at the regular City Commission meeting.

Distinguished Budget Presentation Award – The Government Finance Officers Association of the United States and Canada (GFOA), through the Distinguished Budget Presentation Awards Program, recognizes exemplary budget documents. Entities submit their operating budget for review, which is evaluated using a comprehensive checklist. On March 18, 2022 the GFOA awarded the City of Leesburg the Distinguished Budget Presentation Award for the fiscal year 2021-22 budget which is the 24th consecutive year (1999-2022). We believe that the current budget document continues to conform with the program requirements and will be submitted to the GFOA to determine its eligibility for another award.



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Leesburg
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

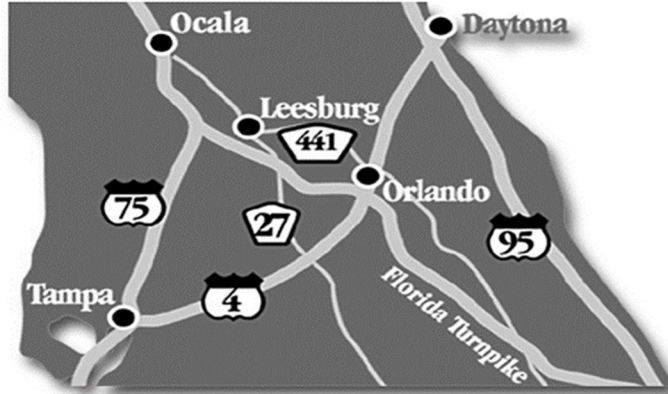
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Leesburg, Florida for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget that meets the program criteria as a policy document, as an operations guide, as a financial plan, and a communications device.

This award is valid for one year only. The City of Leesburg has received the Distinguished Budget Presentation Award for the last twenty-four consecutive years (fiscal years 1999-2022). We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine is eligibility for another award.

Community Profile

LOCATION

Located in the center of the state, Leesburg is conveniently intersected by U.S. Highways 441 and 27 and Florida's Turnpike. Leesburg is known as the "Lakefront City" with the Harris Chain of Lakes providing a scenic backdrop for daily life, work and play.



The City occupies a land area of 45.35 square miles and has a population exceeding 27,000. Leesburg is located about 40 miles northwest of Orlando, Walt Disney World, Universal Studios and other major attractions. The City of Leesburg is approximately 200 miles southeast of the state capital, Tallahassee, 80 miles northeast of Tampa, and 70 miles southwest of Daytona Beach.

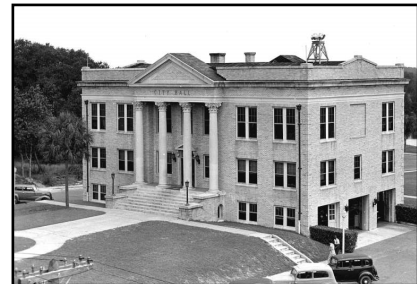
The Florida Legislature created Lake County from portions of Sumter and Orange counties in 1887. From that day forward, the City of Leesburg has been a part of Lake County. It is the oldest of the 14 incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park, Groveland, Howey-in-the-Hills, Lady Lake, Mascotte, Minneola, Montverde, Mount Dora, Tavares and Umatilla.

HISTORY

Leesburg was founded and settled in 1857 by Evander H. Lee - a native of Sumter, South Carolina. The City received its name as a result of shipping directions given by Calvin Lee, Evander's brother, during a merchandising trip to New York City in 1866. By a citizen vote of 23 to 2, the City of Leesburg was incorporated on July 12, 1875. The City was originally part of Sumter County and served as the county seat until 1882.



Evander & Susan Lee



City Hall (circa 1940)

QUALITY OF LIFE/AMENITIES

The City of Leesburg is known for its scenic beauty, relaxed lifestyle, recreational facilities, temperate climate, extensive waterways and affordable housing. Waterfront living is a way of life with 1,400 beautiful lakes located in Lake County.

The City provides a full complement of public utilities including electric, natural gas, water, wastewater, stormwater and solid waste.

Leesburg's beautiful 65-acre Venetian Gardens Park has been transformed in recent years. Improvements include the creation of the Ski Beach area with a new restroom, walking paths and new docks and a boat ramp. Additionally, the Kid's Korner playground was replaced and a Splash Pad was added. The new Venetian Center opened in November 2019 and is near the restaurant which is under construction right on the Lakefront in the Venetian Cove.



There are several recreational complexes in Leesburg. The City of Leesburg has three athletic complex locations. Sleepy Hollow Sports Complex has 8 baseball/softball fields, two multipurpose fields, a playground, concessions, restrooms and locker rooms. The Susan Street Complex includes four youth baseball fields, one regulation football field, four tennis courts, four outdoor racquetball courts, concessions and restrooms. Pat Thomas Stadium has one regulation high school/college field with a full stadium, locker rooms, concessions and restrooms. The Palmetto Street Complex features four tennis courts as well as 24 shuffleboard courts. The H.O. Dabney Aquatic Center opened in March 2022. The new facility consists of a 25 yard competition pool, a beach entry pool, kids play area, two story slide, and basketball/volleyball area. The facility also includes a bath house, guard house and concession stand. Other quality recreational facilities throughout the City include Rogers Park & Rogers Park Splash Pad, Berry Park, Veterans Park, John L. Johnson Park, Leesburg's Dog Park and the Towne Square, which serves as the focal point during major festivals hosted within the City.



The Leesburg Resource Center is a 7,500 square foot building offering a variety of services and resources to help individuals and families become more self-sufficient. It features meeting rooms, computer training space, a café, book depository, resource offices and a teaching kitchen.

Leesburg Public Library is the second busiest location in Lake County's library system. Staff at the 45,000-square-foot facility help patrons with their reading, information and/or educational needs. Circulation of physical and digital items totaled 237,342 for the year and library programs were attended by over 28,000 people.

Leesburg International Airport is an approximately 850-acre controlled-access, general aviation airport that caters primarily to recreational and corporate aircraft with 75,000 take-offs and landings a year. There are 96 fixed-wing, 24 helicopters and 6 jets that are permanently based at KLEE. The Airport has a U.S. Customs and Border Protection office, a federally contracted air traffic control tower and an aircraft rescue firefighting station. Businesses located on the airport property employ over 111 people in various capacities, the majority of which are working in aviation-related positions. The airport features two runways, tie downs, hangar facilities, a flight school and maintenance shops.

Community Profile

Community Profile

Many social and cultural events are normally held in Leesburg throughout the year, attracting tens of thousands of people to the area.

The usual events include: National Night Out, Scare Crow Stroll, Fine Arts Festival, Chili Cook Off, Craft Beer & Food Festival, Christmas Stroll, Parade and the Christmas House, Venetian Gardens Light Up, Mardi Gras, Beast Feast, Heritage Festival, Fine Arts Festival, BBQ Brews & Blues, Spring Fish Fry, Bikefest, Juneteenth, the 4th of July celebration and the Leesburg Lightning Summer baseball league.

LOCAL ECONOMY

Leesburg has been a center of commerce for more than a century. Emerging from its agricultural roots, the City has blossomed to a population of more than 28,000 with employment emphasis on health care, personal services, retail and education.

Leesburg continues to grow as a medical destination, influenced largely by more than 150,000 residents who live nearby in The Villages retirement community. University of Florida Health Leesburg employs 1,696. Other notable job centers in Leesburg include: LifeStream Behavioral Center, Lake County School District and the City of Leesburg.

Below are the principal employers with 150 employees or more in the City of Leesburg:

Name of Employer	Employees	Type of Business
UF Health Leesburg	1,510	Hospital
Lake County School District	750	Education Institution
City of Leesburg	512	City Governmental Services
Publix (3 stores)	466	Grocery Stores
LifeStream Behavioral Center	443	Mental Health Service Provider
Wal-Mart	360	Retail Store
Lake Port Properties	325	Retirement Community
Lake Sumter Community College	252	Higher Education Institution
First Baptist Church of Leesburg	250	Church Ministry Services
Cutrale Citrus Juices USA Inc.	200	Citrus Processing
Leware Construction	185	Construction
Southeast Modular	173	Modular Building Manufacturer

The labor market in Central Florida continues to recover from the effects of the COVID-19 pandemic. The Orlando-Kissimmee-Sanford Metropolitan Statistical Area unemployment rate dropped to 2.8% in October 2022, down from 4.0% which was reported a year ago. Lake County's unemployment rate of 2.8% in October 2022 was slightly higher than the State of Florida's jobless rate of 2.7%. Conversely, Florida's rate of 2.7% remained lower than the United States' figure of 3.7% according to the Florida Department of Economic Opportunity. Filling jobs still remains a problem in healthcare, retail and food service which offer lower wages.

Construction is one of Central Florida's key industries, as it creates jobs as well as subcontractors and vendor opportunities for local businesses. Nearly \$2.8 billion worth of construction permits, both residential and commercial, were pulled in this year's first quarter for projects in the area, up to \$2.1 billion the year prior (Orlando Business Journal, June 2022). The retail sector continues to recover after negative impacts from the pandemic. The overall vacancy rate dropped to 4.4%, down from last year's rate of 5.4%. This is the lowest vacancy rate for the sector since the third quarter of 2018 (Florida Realtors, September 2022). However, increased pricing, along with staffing shortages and supply chain issues remain as concerns for many industries.

Tourism continues to grow due to events like Leesburg Bikefest and annual sports events such as Bassmasters, Florida BASS nation and FLW & MLF Fishing. Additionally, the City continues to host The Spring Games Collegiate Softball utilizing the Sleepy Hollow

Complex. These major events draw visitors from around the country. Leesburg continues to encourage economic development through economic incentives such as the opportunity zone and tax abatement, on the job training (OJT) and paid internship programs in conjunction with Career source. Leesburg has developed a Landscape, Sign and façade grant encouraging redevelopment of properties.

Some demographic and economic statistics are presented:

Lake County unemployment rate (October 2022)	2.8%
State unemployment rate (October 2022)	2.7%
Median age (Lake County)	47
Average median household income (Leesburg)	\$38,026
Median home value (Leesburg)	\$165,787

Leesburg International Airport continues to add tenants and improve facilities. A foreign trade zone was also added to benefit area businesses that import and export products internationally. Leesburg International Airport is also home to Lake County's first Sea Plane ramp valued at over \$2.6 million.

In total, the City sold approximately 1,642 acres near the Florida Turnpike and County Road 470 to The Villages. Approximately 3,200 retirement homes are to be built on this property. Construction started in August of 2022. This will have a major economic impact on the City and other neighboring organizations.

As a residential destination, Leesburg is considered one of country's top locations for retirees, offering plenty of recreational areas, shopping and entertainment. The area includes a large number of rental properties. A variety of new, single-family homes is available, although the area lacks high-end properties often sought by upper-income workers.

Leesburg area public schools consist of three elementary schools, two middle schools, and one high school. Lake-Sumter State College offers a variety of associate degrees and a baccalaureate degree program. Through cooperative agreements, the University of Central Florida and St. Leo University offer bachelor degree programs at the Lake-Sumter campus. Beacon College, the nation's only four-year college for learning disabled students, continues to grow and expand in downtown Leesburg.



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IN GENERAL

The City of Leesburg is a political subdivision of the State of Florida. As such, it is governed by and derives its operating authority from the constitution and laws of the State of Florida. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by State statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing body.

The City operates under a commission/manager form of government, with a governing body consisting of five City Commissioners elected to staggered four-year terms. All five of the commission members must meet district residency requirements. One of the Commissioners is selected by the other four as Mayor on an annual basis.

FUND TYPES AND DESCRIPTION

The City of Leesburg uses funds and account groups to report its financial position and the results of its operations. A fund is used to maintain control over resources that have been segregated for specific activities or functions. The City, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance.

A fund is a separate accounting entity with a self-balancing set of accounts. All of the funds of the City can be divided into the following three categories:

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities. Governmental fund financial statements are reported using the current financial resources measurement, which focuses primarily on near-term sources and uses and available balances of spendable resources, at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The City maintains several individual governmental funds and adopts an annual appropriated budget for all governmental funds. Budgetary comparison schedules for these funds are provided in the annual financial report to demonstrate budgetary compliance.

Proprietary funds - The proprietary funds account for operations similar to private business with the intent to recover costs to provide utility services that extend outside the City limits in all cases except Solid Waste. Electric and Gas utilities provide service to Fruitland Park residents. Revenues are derived from user charges imposed on residential and commercial customers.

The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the financial statements. The City uses enterprise funds to account for its Electric, Gas, Water and Reuse Water, Wastewater, Solid Waste, Stormwater and Airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its self-insurance health, workers' compensation programs and Fleet Services.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is similar to proprietary funds. The fiduciary funds include pension trust funds for police, fire and general employees.

The City reports major funds, as described in the glossary. Major funds must meet two tests and can be reported if the government believes they are important to the financial statement user. The City operates the following major governmental funds:

General Fund - the government's primary operating fund, accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Projects Fund - accounts for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

The City budgets the following major proprietary funds:

Electric Utility Fund - accounts for the purchase and distribution of electric services.

Gas Utility Fund - accounts for the purchase and distribution of gas services.

Water Utility Fund - accounts for costs of collection, treatment and distribution of water and reuse water services.

Wastewater Utility Fund - accounts for costs to provide wastewater and sanitary sewer services.

Solid Waste Fund - accounts for the collection, transportation and disposal of solid waste, yard waste and construction debris.

Stormwater Fund – accounts for revenues and expenditures related to stormwater management.

Airport Fund – accounts for revenues and expenditures related to airport operations.

Additionally, the City reports the following fund types:

Special Revenue Funds - account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes, which include:

Community Redevelopment Funds – Three funds were created pursuant to Section 163, Florida Statutes, to account for income generated from tax increment revenues generated by Community Redevelopment Districts; the Greater Leesburg Community Redevelopment Fund, Carver Heights Community Redevelopment Fund and US Highway 441/27 Community Redevelopment Fund. Expenditures must be approved by the respective agencies composed of the City Commission plus two members appointed by the City Commission. These component units (separate reporting entities) are financially accountable to the City.

Police Forfeiture Fund– accounts for funds associated with Municipal and Federal Seizures.

Police Education Receipts Fund– accounts for funds created by Criminal Justice Education Funding.

Discretionary Sales Tax Fund– accounts for income associated with the discretionary local government infrastructure sales surtax (LOOP) for the purposes of funding Infrastructure.

Gas Tax Fund– accounts for income associated with Ninth-cent Fuel Tax, Local Option Fuel Tax and Revenue Sharing Gas Tax which are restricted for specific uses.

Police Impact Fees Fund– accounts for the Municipal Impact Fees collected on land developed within the City for the provision of Municipal Services Capital Facilities related to police services due to new development.

Fire Impact Fees Fund- accounts for the Municipal Impact Fees collected on land developed within the City for the provision of Municipal Services Capital Facilities related to fire services due to new development.

Recreation Impact Fees Fund— accounts for the Municipal Impact Fees collected on land developed within the City for the provision of Municipal Services Capital Facilities related to recreation services due to new development.

Building Permits Fund— accounts for fees collected on building development within the City.

Housing Assistance Fund— accounts for grants and fees associated with providing affordable housing within the City.

Internal Service Funds - accounts for the financing of goods and services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. Two funds included in this type are:

Health Insurance Fund - accounts for the costs of providing major medical coverage to all eligible City employees, qualified dependents and retirees.

Workers' Compensation Insurance Fund - accounts for the costs of providing workers' compensation coverage to all eligible City employees.

Fleet Services Fund— accounts for the costs of leasing and maintaining City vehicles.

Other Governmental Funds:

Debt Service Funds - accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Fiduciary Funds:

Pension Trust Funds - accounts for the activities of the assets held by the City in a trustee capacity for public employee retirement systems. The City maintains the following three funds which accumulate resources for pension benefit payments to qualified retiring employees:

Police Pension Trust Fund - This defined benefit plan was created pursuant to Chapter 185, Florida Statutes. Resources are contributed by the participating employees and the State of Florida. Members of the Police Pension Trust Fund are also members of the General Employees Pension Trust.

Firemen's Pension Trust Fund - This defined benefit plan was created pursuant to the provisions of Chapter 175, Florida Statutes. Resources are contributed by the City, participating employees and the State of Florida.

General Employees Pension Trust Fund — This defined benefit plan provides pension benefits to eligible full time employees, except commissioners and firefighters. Resources are contributed by the City. The General Employees Pension Trust Fund was frozen as of September 30, 2008.

MUNICIPAL SERVICES

The City provides a traditional mix of general government services including police and fire protection, library, construction and maintenance of streets and infrastructure, storm water drainage, recreational activities, cultural events, planning, zoning, housing and administrative services. In addition to general government activities, the City also provides a full range of utility services, including Electric, Natural Gas, Solid Waste, Water, Wastewater treatment and Stormwater. Detail about each system is found in their respective section of the budget.

The rates charged for the use of all the utility systems are reasonably comparable to rates charged by similar utilities. The rates of the Electric system are established by ordinance of the City Commission. The current rate structure of the City (as opposed to the actual rates) is reviewed by the Public Service Commission (PSC). Rates for the use of the Natural Gas,

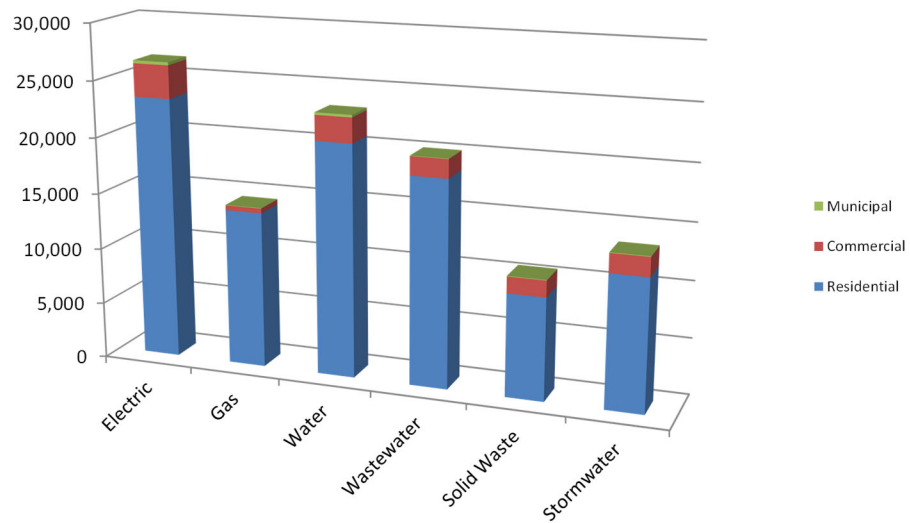
Government Structure

Water, Wastewater and Solid Waste utilities are established by ordinance of the City Commission and are not regulated by any other agency. The City has an active maintenance program and considers all systems to be in good condition.

The following table reflects the customer distributions of the various utility systems when compared to the population and area in square miles of Leesburg totaling 28,234 and 45.35 respectively:

<u>System</u>	<u>Established</u>	<u>Residential Customers</u>	<u>Commercial Customers</u>	<u>Municipal Customers</u>	<u>Total Customers</u>	<u>Area Square Miles</u>
Electric	1921	23,335	2,948	264	26,547	55.0
Gas	1959	13,908	433	42	14,383	180.1
Water	1928	20,669	2,232	222	23,123	96.3
Wastewater	1931	18,364	1,666	42	20,072	96.3
Solid Waste	1925	9,092	1,458	55	10,605	43
Stormwater	1991	11,700	1,705	57	13,462	38.4

Customers by System





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SHORT TERM

The priorities of the current budget have been discussed in the budget message. A balanced budget has been adopted by the Commission, which includes an appropriation of fund balance in the Housing Assistance, Police Forfeiture, Gas Tax, Police Building Permits, Electric, Water, Wastewater, Solid Waste, and Fleet Services Funds.

The City has adjusted the economically driven revenues back to pre COVID-19 estimates. Revenues which are tied to sales seem to have also recovered. Currently, property values have continued to increase which directly impacts Ad Valorem Revenue collections in the General Fund and each of the City's three CRA's. Ad Valorem revenue proceeds are projected to increase by approximately \$1,251,978 in total.

During the downturn in the economy, the property values in the Hwy 441/27 CRA fell below the base year taxable property values that were used to establish the base measuring the incremental property values. In fiscal year 2015-16, the City was able to re-base the Hwy 441/27 CRA. This allowed the floor to be lowered to 2015 property values. The City of Leesburg was only the second City in the state to accomplish this. This change will also allow the City to restructure existing debt and reduce any General Fund impact.

Short term financial planning always includes a revenue analysis in the utilities to determine if rates are sufficient to meet the operational needs of the system. The City received a 20 year extension of its Consumptive Use Permit (CUP) from the St. Johns Water Management District. Included in the CUP were certain conditions that will need to be supported by new ordinances and rate adjustments. Additionally, Electric, Gas, Water and Wastewater conducted rate studies. These studies allowed the utilities to analyze what their maintenance and capital needs will be going forward and adjust the rate structure if needed in upcoming years.

Every effort has been made to maximize the use of grants for general government capital projects, especially the airport, which are 95% funded by State and Federal grants. In addition, grants are sought to meet a variety of needs within recreation and public safety.

General government capital spending and improvements are increasing as the City continues major projects such as recreational improvements to the Sleepy Hollow and Susan Street Complex, expanding the Venetian Cove Marina and improvements to the Downtown corridor. Other projects in the adopted budget include replacement of existing equipment or refurbishment of existing assets. Replacement of existing equipment is closely monitored and performed at the end of its useful life before failure due to fatigue or obsolescence. Grants and other sources are sought for airport maintenance and upkeep. Fleet purchases and maintenance are made through the Fleet Services Fund. Costs associated with Fleet Services are funded through service contracts with those utilizing Fleet assets.

Capital assets purchased and placed in service by the City's enterprise funds are maintained through renewal and replacement funds set aside in restricted cash accounts within the respective enterprise operation. Conversely, the City is preparing for growth in the 470 area and has completed Phase I and has started Phase II to expand the Turnpike Wastewater Plant. Additionally, the Electric department is working on two major reconducting lines servicing south Leesburg and the Villages expansion.

LONG TERM

The vision & mission statements along with the goals adopted by the City Commission drive the long-term planning process. The mission statement is truly the leading factor which is "To provide effective and efficient municipal services that promote public safety, economic growth and quality of life". One of the goals; Goal #5 Foster an environment where local governance is collaborative, transparent and fiscally sound, shows the commitment of the City Commission and City Manager to the proper use of fiscal resources addressing current operations and community needs.

Planning for growth is an ongoing challenge, as the City expects a population growth of 24,000 to 40,000 over the next 15 years. The City developed an annexation policy to keep growth diversified. In an effort to continue to make growth pay its appropriate cost of additional infrastructure, the City adopted an impact fee for police, fire and recreation. To promote redevelopment, the City Commission approved waiving impact fees for downtown redevelopment and for buildings that have not been occupied for a minimum of six months. The City also collects a library county impact fee and applies for additional resources to meet current and ongoing needs.

The 5-year Capital Improvement Plan was developed to maximize the “pay as you go” approach while recognizing the benefit of financing. Utility improvements and replacements are scheduled and completed with consideration of the street paving work plan. The plan includes detailed explanations regarding development of revenue projections and assumptions regarding the capital needs. Interdepartmental coordination is vital to the success of developing an accurate Capital forecast.

The City typically extends services beyond what is presently needed based on a calculation to recoup the initial investment within a 5-7 year period. Additional long range planning for the following utilities is listed below:

Electric – The department consistently evaluates the costs of outsourcing specific activities, especially in the Substation team where they frequently augment their resources by bringing in contractors in order to complete the more labor intensive projects. This year saw the second of two reconductoring projects, US 27 from Center Substation to Leesburg High School, which were completed by our contractor Team Fishel. Past trending, growth projections, outputs from on Contingency Analysis and developer’s input are used to create the 5-year Capital Plan. The Capital Plan incorporates reconductoring, area improvements and feeder extensions as well as new residential, subdivisions and commercial construction projects. During the next fiscal year we will be expanding our use of S&C Trip Saver devices and reclosers to help improve our system reliability to our customers. These types of changes coupled with our continuing design and construction practices ensures that a safe, reliable and affordable electric distribution system is in place to meet the needs of our customers. The Electric department completes a 10 year capital plan for replacing equipment in the field. This plan is based on age, condition and load of the equipment. Current loading and future load forecasts are used as well to design the plan. All new construction is designed based on the National Electrical Safety Code (NEESC) requirements, which includes “storm hardening” of the system. The current system is approximately 70% underground. The long range plans look at both costs and performance of both overhead and underground facilities. Automation of field devices is part of the 10 year plan to help mitigate outages for customers.

Gas – With the approval of Section 25-501 of the City Code of Ordinances in April of 2006, Natural Gas is required in all new subdivisions within the city limits. In addition, the cost of infrastructure is to be borne by the developer. Implementation of this ordinance has significantly reduce future capital outlay. Currently, the Gas department is working on numerous developments throughout Leesburg as the City continues to expand.

Water & Wastewater – Aging infrastructure and capacity issues continue to be a priority for both utilities. Future utility expansion and recapitalization will be based on the five-year utility Master Plan and growth forecast models. The Water Utility is evaluating long-term capacity solutions for increased water consumption driven by population growth and in accordance with the SJRWMD Regional Water Supply Plan. The last four budgets have include funding to expand the Turnpike Wastewater Plant to accommodate the increased growth in the Southern Sewer Shed and future expansion will meet sewer demand forecasts through 2035.

Solid Waste – The Solid Waste Division has a long term disposal agreement with Covanta Lake II, Inc. a waste to energy facility that produces electricity by burning municipal solid waste. The five year agreement included an option to extend the contract for three additional five year terms. The negotiated disposal fee is

Financial Planning

considerably less than the fees associated with alternative disposal options and represents a significant savings in operating expenses for the duration of the contract. The utility will continue to replace semi-automated residential side loading trucks with larger, fully automated trucks and will increase resources as necessary to fulfill the workload requirements. The utility is strong enough to transfer cash reserves, if necessary, for Capital Projects.

Information and technology (IT) is an important part of the City's operations, thus long term financial planning includes preparing to replace computers as they become obsolete. The IT department owns all computer equipment, including desktop computers, laptops, copiers and printers and recovers the cost of equipment from departments based on a five year lease period.

The Fleet Services Fund owns and leases all City vehicles and charges departments a lease fee based on the useful life of the equipment. The City maintains a vehicle replacement plan for all City-owned vehicles and updates it annually. Planning for future vehicle purchases is the joint responsibility of the Fleet Services Fund and leasing department.

Although not included in this budget, some future financial challenges to the City include:

- Economic Development
- Customer Service Excellence
- Recreational Programs and Facilities
- Reasonable Utility Rates
- Diversified General Fund Revenues

Each year the short-term and long-term goals are evaluated to ensure the long range plan is as accurate as possible.

Budget Preparation Process

The fiscal year 2022-23 budget adoption process began at the February 14, 2022, regular City Commission meeting when the Commission adopted the budget calendar.

CAPITAL IMPROVEMENT PLAN

The City added a valuable element to the budget planning process regarding the Capital Improvement Plan (CIP). The capital improvement budget requires interdepartmental coordination between the utilities and public works in planning service upgrades in conjunction with street resurfacing. Each year departments submitted their CIP's to the Budget Manager with their regular budget submission on April 4, 2022.

In addition to the CIP, department directors were required to provide a detailed description on each capital project request form, as well as the reasonably quantifiable additional costs and savings (direct or indirect) or other service impacts that would result from the capital purchase.

This information further explains the:

- Direct benefit of the improvement to the City
- Impact on maintenance and operational costs
- Direct or indirect effect on revenue

The CIP documents were reviewed by the City Manager and the departments during the fiscal year 2022-23 budget review. The CIP will be adopted subsequent to the budget. Although departments were challenged to use only the amounts included in the 5-year CIP, certain adjustments were necessary. The 2022-23 capital requests were presented by the departments to the Commission during the budget workshops held in July. Capital requests for fiscal year 2022-23 were adopted on September 26, 2022.

CITY COMMISSION VISION, MISSION AND ORGANIZATIONAL GOALS

In 2018 the Vision, Mission and Organizational Goals were reestablished. This document includes the Vision, Mission and Organizational Goals which were adopted with the adoption of the 2018-19 budget. In the adopted Vision Statement, "A diverse community energetically working in collaboration to ensure that the City of Leesburg upholds its history, ambiance and natural resources to become and stay a vibrant community," The Mission statement complements the Vision Statement as follows: To provide effective and efficient municipal services that promote public safety, economic growth and quality of life. The following are the goals which drive the vision and mission for the City:

Goal #1 Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities

Goal #2 Lead the industry in providing high quality, low cost, customer driven utility services

Goal #3 Deliver the highest level of professional public safety service that ensures security for Leesburg's residents and businesses

Goal #4 Utilize Leesburg's natural resources and slogan as the "Lakefront City" to enhance recreational and leisure amenities

Goal #5 Foster an environment where local governance is collaborative, transparent and fiscally sound

Budget Preparation Process

Although these goals are the ultimate responsibility of all departments, the following list demonstrates which are specifically assigned to a department:

Department	Goal #1	Goal #2	Goal #3	Goal #4	Goal #5
City Commission					X
Administration					X
Finance	X	X			X
Human Resources					X
Information Technology					X
Geographic Information Systems					X
Police			X		
Fire			X		
Public Works	X			X	X
Community Development	X				X
Housing	X				X
Library				X	X
Recreation & Parks	X			X	
Carver Heights CRA	X				X
Electric		X			
Gas		X			
Water		X			
Wastewater		X			
Solid Waste		X			
Airport	X				X
Stormwater	X				

BASIS OF BUDGETING

Budgets for governmental funds are adopted using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized in the period in which the fund liability is incurred (except matured interest on general long-term debt, which is recognized when due). While budgets for the proprietary fund types are not required by generally accepted accounting principles (GAAP) or by state or local law, they are adopted using the modified accrual basis of accounting to provide for comparability with the other funds.

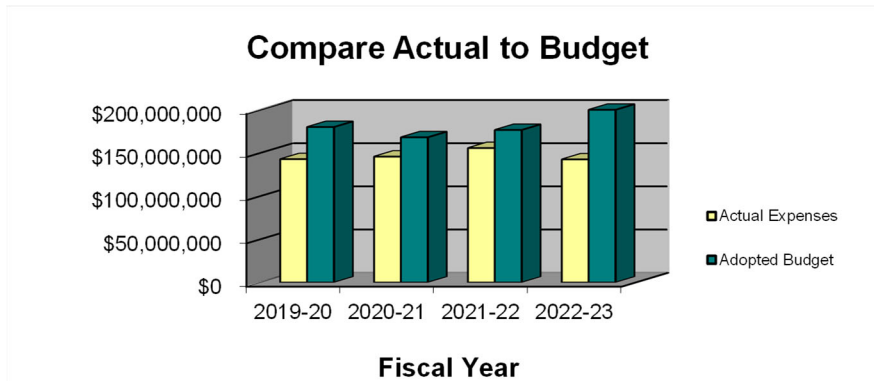
Actual expenses for the utility funds are recorded on the full accrual basis, while other funds are reported on the modified accrual basis. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. When comparing fiscal year 2021-22 actual expense to fiscal year 2022-23 adopted budget, the following three items are presented on a different basis:

- Capital project expenses: Capital projects in the enterprise funds are budgeted on a cash basis, and the actual expenses are zero because they are recorded as assets on the balance sheet.
- Debt service: Debt service expenses, related to principal payments are budgeted in the fiscal year in which they occur; yet they are recorded as a reduction to a liability account.
- Reserve for future capital: Reserves that are budgeted may not be expended in that fiscal year but are appropriated (set aside) for future capital improvements.

To put this in perspective, the actual expenses for fiscal year, when compared to the cash budget versus the accrual budget produce the following results:

	Actual Expenses 2021-22	Adopted Budget 2022-23	Average Annual Change
Cash Basis	\$183,512,776	\$223,714,149	21.91
Accrual Basis	\$183,512,776	\$188,036,647	2.47

The graph below depicts the difference between recording actual expenses compared to the budget as presented:



Departmental Budget Meeting

To kick off the budget process the core vision and mission statement along with the goals are reviewed. As stated in Goal #5 the City strives to foster an environment where local governance is collaborative, transparent and fiscally sound. Additionally, the City strives to achieve excellence in customer service in every aspect of City operations. These key initiatives along with the other goals set the framework for the budget process.

A copy of the budget calendar, procedures manual, forms and budget entry instructions are available to help departments with the budget process. During the budget process, emphasis is placed on departments to:

- Use the instruction manual and formats that are provided
- Submit requests in a timely manner
- Be consistent with capital project titles
- Provide accurate documentation and justification of needs
- Request computer equipment through the IT Department
- Request vehicles and heavy equipment through the Fleet Services Division

Budget Preparation

Individual departments are responsible for the original entry of operating expenses, capital outlay budget information and associated expense detail into the budgetary data base. The Budget Manager after reviewing personnel requests with Human Resources and the City Manager produced the budget for the personal services category. Other information was transmitted to the budget office via computer using a common directory in Microsoft Word or Excel format and was subsequently merged into one document. Following the submission deadlines, departments were prevented from making any changes to the proposed budget.

Review

The Budget Manager compiled all the budget information, assisted each department in completing their goals/tasks and major accomplishments and utilized information from IT, Fleet Services and Accounting Divisions to formulate accurate budget requests and capital project detail expenditures. The City Manager, Finance Director, and Budget Manager met with department representatives to review budget requests. Revisions were made as necessary and included in the proposed budget document presented to the City Commission.

Budget Preparation Process

Approval

Pursuant to Florida law, two public hearings are required prior to the adoption of a millage rate and budget. At the conclusion of the first Public Hearing held on Thursday, September 15, 2022, the City Commission adopted a resolution to tentatively adopt the millage rate, and another resolution to tentatively adopt the budget. At the final hearing on September 26, 2022, the City Commission approved a resolution to adopt the final millage rate and a resolution to adopt the 2022-23 annual budget. Once approved, the budget becomes the basis for operations and capital expenses during the ensuing fiscal year.

Budget Process

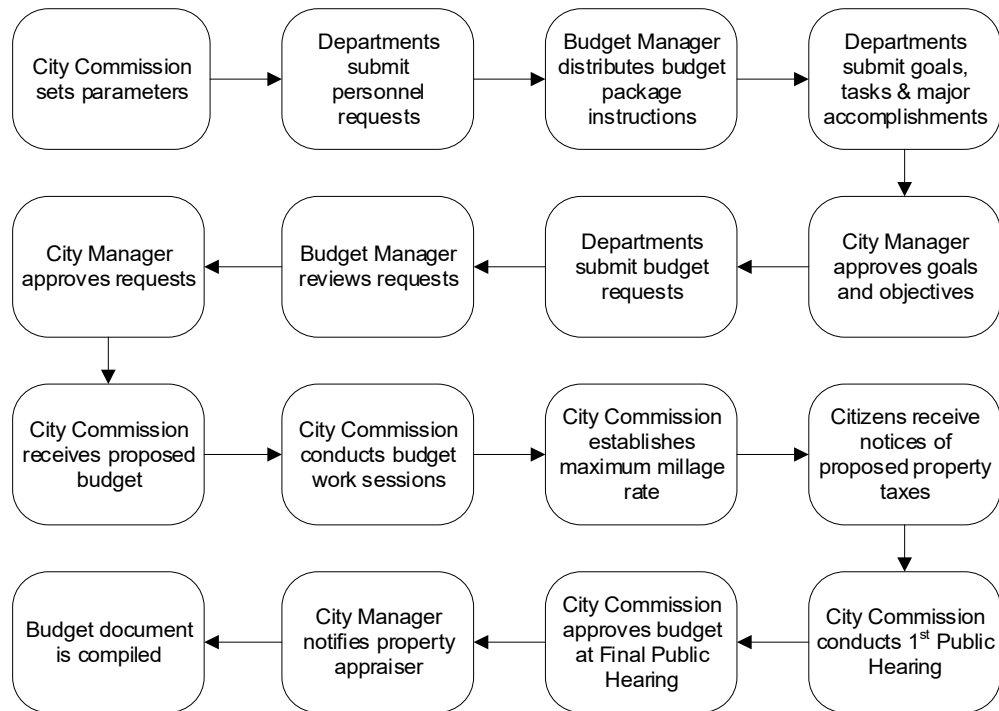
Since the City of Leesburg has automated the input and correspondence portion of the process, departments can review a budget preparation manual which provides guidance on where to find the following items:

- Budget calendar
- Budget checklist
- Common directory and location address for all forms and worksheets that are available between the departments and the budget office
- Budget entry instructions for access to the budgeting software to input budget requests

The draft budget was available on the intranet for City departments and on the City website (internet) for citizens to review. The chart below summarizes the budget process.

Public Input

The City welcomes public involvement during the entire budget process. The City holds three budget workshops in July to review the proposed DRAFT budget. From these workshops changes are made to the budget which is then presented to the City Commission in September for final readings. The City Commission holds two formal public hearings of the budget which are open for public input.



Budget Calendar at a Glance

Phase I – Planning

January – February

- City Commission adopts budget calendar and establishes Citywide core values
- City Commission prioritizes capital projects for 5-year Capital Improvement Plan

Phase II – Department Preparation

March - April

- Departments submit requests for personnel, reclassifications and promotions
- Human Resources Department evaluates job descriptions, pay grades and salary ranges
- Budget Manager distributes forms and information to departments regarding budget requests
- Departments submit values, goals and updated performance measures

Phase III – City Manager Budget Review

May - June

- Budget Manager and City Manager meet to review values, goals and department requests

Phase IV – City Commission Budget Review

July

- Under the direction of the City Manager, the Budget Manager finalizes the budget document that will be presented to the City Commission in July
- Property Appraiser submits estimate of current year total assessed values
- City Commission conducts budget workshops and approves changes, which are recapped and approved at the final budget session
- City Commission approves proposed millage rate

August

- City notifies Property Appraiser of proposed millage rate and date, time and place of the first budget adoption hearing

Phase V – Final Review and Budget Adoption

September

- Finance Director presents tentative Citywide and Community Redevelopment Agency budgets
- Budget Manager finalizes budget document and prepares for budget adoption
- City Commission tentatively adopts budget and millage rate
- City advertises Public Hearing and notice of property tax increase, if applicable
- City Commission conducts final hearing to adopt the budget
- City notifies Property Appraiser and files TRIM compliance

Budget Calendar

CITY OF LEESBURG, FLORIDA
BUDGET CALENDAR
FISCAL YEAR 2022-23

2022 Date, Day	Responsible Party	Required Activity	Requirement Reference
February 14, Monday	City Commission	Adopt budget calendar for the fiscal year 2022-23 budget	
March 28, Monday	Department Directors	Deadline for submission to the Budget Manager of Utility Revenue Projections for fiscal year 2022-23	
April 4, Monday	Department Directors	Deadline for submission to the Budget Manager of budget requests for fiscal year 2022-23	
April 25-May 20, Monday- Friday	City Manager	Meet with governmental fund departments to discuss fiscal year 2022-23 budget requests, including goals and tasks	
May 23-June 3, Monday-Friday	City Manager	Meet with Utility funds to discuss fiscal year 2022-23 budget requests, including goals and tasks	
On or before June 1, Wednesday	Property Appraiser	Provide an estimate of 2022 total assessed values of nonexempt property for budget planning purposes	Section 200.065 (7), Florida Statutes
June 17, Friday	Budget Manager	Present the draft budget for fiscal year 2022-23 to the City Manager for review and analysis	
June 24, Friday	City Manager	Present the draft budget for fiscal year 2022-23 to the City Commission for review and analysis	Section 200.065 (2)(a)2, Florida Statutes, Section 28, Leesburg City Charter
June 27, Monday	City Commission	Adopt Preliminary Fire Assessment Resolution for fiscal year 2022-23	Section 197.3632, Florida Statutes
On or before July 1, Friday	Property Appraiser	Submit 2022 certified taxable values to the City Commission	Florida Statutes, Section 200.065 (1), Florida Statutes
July 5 & 7, Tuesday & Thursday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2022-23	
July 11, Monday	City Commission	Establish the maximum millage rate for fiscal year 2022-23	
July 12, Tuesday	City Commission	Conduct budget/capital improvement work session regarding the proposed budget for fiscal year 2022-23	
On or before August 2, Tuesday	City Commission	Notify the Property Appraiser of: 1. The Proposed millage rate for 2022; 2. The rolled back millage rate for 2022; 3. The date, time and place of the public hearings to consider the proposed millage rates and tentative budgets	Section 200.065 (2)(b), Florida Statutes

Budget Calendar (Continued)

CITY OF LEESBURG, FLORIDA
BUDGET CALENDAR
FISCAL YEAR 2022-23

2022 Date, Day	Responsible Party	Required Activity	Requirement Reference
On or before August 22, Monday	Finance Director/ City Clerk	Advertise public hearing to adopt the Final Fire Assessment Resolution for 2022-23	Section 197.3632, Florida Statutes
On or before August 24, Wednesday	Property Appraiser	Mail notices of proposed property taxes for 2022 to each taxpayer listed on the current year assessment roll	Section 200.065 (2)(b), Florida Statutes, Section 200.069, Florida Statutes
September 12, Monday	City Commission	Conduct public hearing to adopt Annual Fire Assessment Resolution for fiscal year 2022-23	Section 197.3632, Florida Statutes
September 15, Thursday	CRA Board	Establish budgets for Community Redevelopment Agencies	
September 15, Thursday	City Commission	Conduct public hearings to consider adoption of the tentative millage rate for fiscal year 2022-23. All hearings <u>must</u> begin after 5:00 P.M.	Section 166.241 (3), Florida Statutes, Section 200.065 (2)(c)-(e), Florida Statutes
September 22, Thursday	Finance Director/ City Clerk	Advertise public hearings to consider final adoption of the budgets, increases in property taxes and operating expenditures (if applicable), and adoption of millage rate for fiscal year 2022-23	Section 200.065 (2)(d), Florida Statutes, Sections 200.065 (3),(a),(b) and (h)-(l), Florida Statutes
September 26, Monday	City Commission	Conduct public hearings to consider final adoption of the budget/capital improvement plan, and millage rate for fiscal year 2022-23. All hearings <u>must</u> be after 5:00 P.M.	Section 166.241 (3), Florida Statutes, Section 200.065 (2)(d), (e), Florida Statutes
September 30, Friday	City Commission	Certify to the Property Appraiser the adopted millage rate for fiscal year 2022-23.	Section 200.065 (4), Florida Statutes
December	Budget Manager	Begin Distribution of final budget documents	



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Significant Policies

Budget

On September 28, 1998, the City Commission adopted Resolution 5535, which established a formal budget policy for the City of Leesburg. The policy embellishes the budget guidance previously available in the City Charter, as well as that provided in Florida Statutes Chapters 166 and 200. The City follows these procedures in adopting the budget:

- The City Manager submits a proposed budget to the City Commission for the upcoming fiscal year
- Public Hearings are held to obtain citizen input
- The budget is adopted by resolution prior to October 1 of each fiscal year
- The budget may be amended to reflect changes in available resources and appropriations
- Departments are authorized to spend within the major categories; however, changes to the adopted appropriations between major categories require approval from the City Manager. Major categories are defined as personal services, operating expenses, capital outlay, debt service, grants and aids and other uses
- The City Manager is authorized to amend the budget for any department, provided the total amount appropriated for the affected fund does not change
- The City Commission, through the adoption of a resolution, must approve amendments that result in a change to the total amount appropriated within the fund
- The City Manager is authorized to expend beyond budget limits in emergency situations and notify the City Commission at the next meeting. Budget amendments incorporating this action will be processed and approved by the City Commission, as necessary
- Unexpended balances of appropriations lapse at year-end unless funds are carried forward

Budget Adjustment Process

When circumstances change the funding needs, the department head will request a budget amendment. The department head is authorized to approve changes of expenditures between line items within a category and from one division to another within the respective department.

The City Manager may amend appropriations in any fund, provided that the total appropriation of the fund is not changed and does not alter a department's work program. The City Manager can also approve the following:

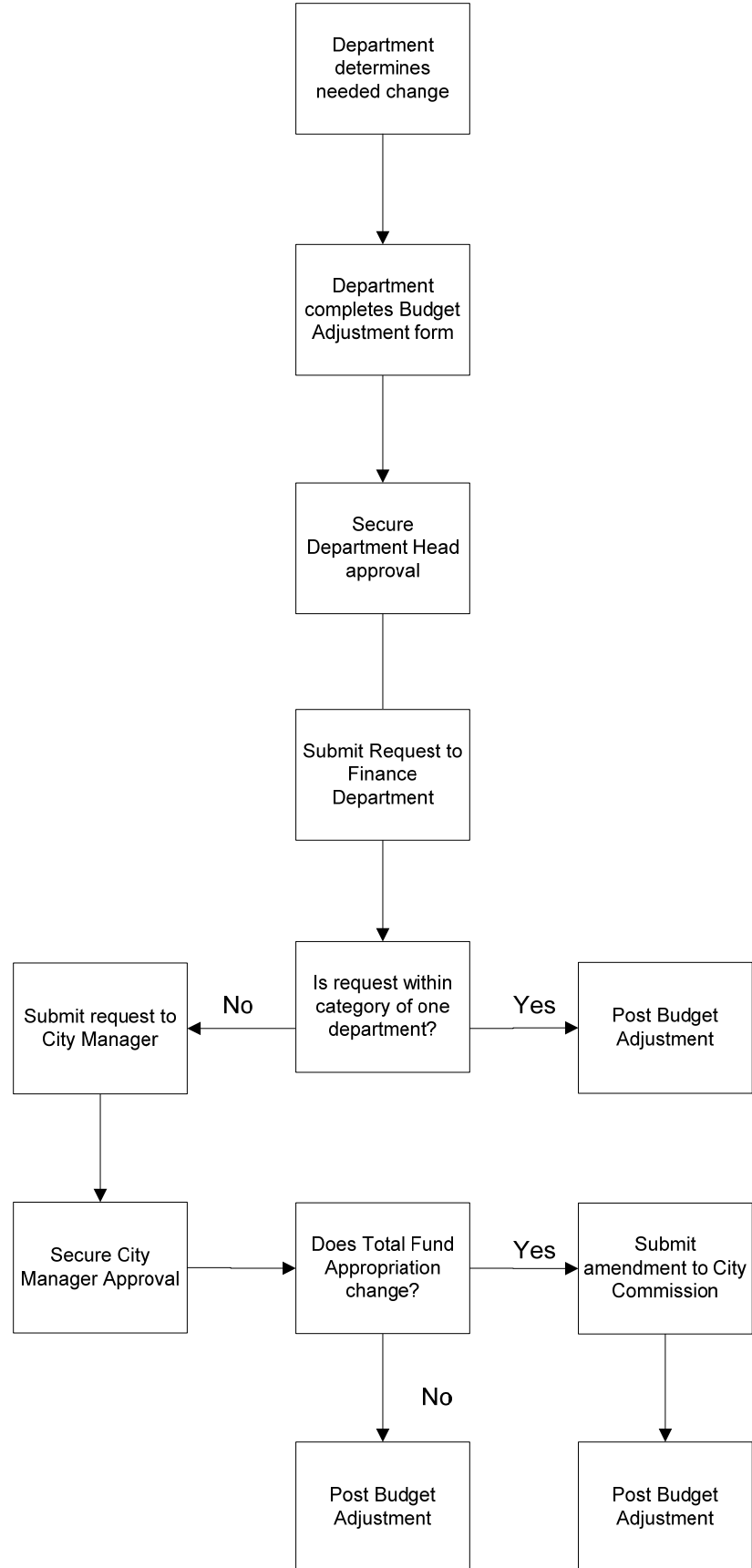
- Additional funding required for an item approved based on an estimated cost
- New items necessary for the operation of the department
- Capital substitution or changes with no fiscal impact
- Appropriations from reserve to increase an appropriation in the same fund for any lawful purpose

The Finance Department can adjust a line item that is approved within the budget, if money is appropriated to the incorrect classification of accounts established under the State Uniform Chart of Accounts.

The steps necessary to complete the amendment process are illustrated on the following flow chart.

Significant Policies

BUDGET ADJUSTMENT PROCESS



Cash Policy

- All cash, checks, money orders and cashier's checks are receipted on the date received and forwarded to the bank for deposit
- All checks, money orders, etc. are endorsed with the City's endorsement stamp upon receipt
- Daily cash reports must be presented to the Finance Department
- Cash drawers in all locations are counted and balanced daily
- Cash received at remote locations is forwarded to the collection's department daily
- Receipts are validated and submitted to Accounting for verification
- Cash collection entries are recorded in the appropriate computer application
- A receipt is provided to every customer
- The Collections Department verifies all transactions and posts information to the system prior to making the bank deposit

Identity Theft Prevention Policy

The Fair and Accurate Credit Transaction Act (FACTA) of 2003 mandated utility service providers to develop and implement an Identity Theft Program to identify, mitigate and prevent identity theft. The program will identify "RED flags" which include pattern, practice, or specific activity that indicates possible existence of identity theft. On April 13, 2009 the City Commission approved the FACTA program and Implementation which went into effect on May 1, 2009.

Deposit Policy

On April 27, 2009 the City Commission approved ordinance 09-19 amending sections 22-181 of the Code of Ordinances pertaining to utility deposits and section 22-263 pertaining to nonpayment of utility bills. On September 24, 2009 the City Commission approved ordinance 09-50 which made some changes to the April 27, 2009 ordinance. Additionally, on October 13, 2014 the City Commission approved an amendment to section 22-181 creating a new residential utility deposit policy. The policy reduced residential deposit amounts and established flat deposit fees, allowed deposits to be returned to customers after 24 months if they have a good credit history, waived deposits to customers if they sign up for 12 months of auto pay and granted the ability to provide waivers of deposits for customers with two accounts. Implementation of these changes could have an increase in receivables and bad debt.

Investment Policy

The investment policy was amended and approved by City Commission on August 12, 2013. Resolution 9244 replaced all prior resolutions. The Investment Policy includes updates from Florida Statutes 163, 218.415 and 280. Florida Statute 163, Intergovernmental Programs, provides guidance with respect to Local Government Investment Pools (LGIP's). Florida Statute 218.415, Financial Matters pertaining to Political Subdivisions, provides guidance to local governments regarding investment policies. Florida Statute chapter 280, Security for Public Deposits, provides definitions and guidance with respect to public deposits. Subsequent changes in these policies since the last update have been incorporated into the new policy. Staff also reviewed the Government Finance Officers Association (GFOA) best practices for guidance. The revised policy also incorporated the addition of high quality corporate notes and municipal securities, while refining the diversification criteria and a few other suggestions. The policy includes a continuing education requirement of a minimum of eight hours per year for the Finance Director or his designee. The policy in all respects provides for the highest standards of integrity and ethical conduct and reinforces the highest priority of the safety of principal and liquidity of funds. Optimization of investment returns is considered secondary to the requirements of safety and liquidity.

Significant Policies

Authorized Investments and Diversification	Percent of Portfolio
U.S. Treasury Obligations (Bills, Notes, Bonds)	100%
U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corporations	80%
U.S. Government Securities	50%
Bankers Acceptances	25%
Repurchase Agreements	50%
Certificates of Deposit (CD's)	30%
Local Government Investment Pools (LGIP)	15%
Money Market Mutual Funds	50%
State and/or Local Government Taxable and/or Taxable Debt	20%
Commercial Paper	35%
Corporate Notes	20%
Short-term Bond Funds	25%

Responsibility

The Finance Director is responsible for the implementation of the investment policy.

Risk Avoidance

- Minimize the risk of unreturned principal and interest through short term and conservative investments
- Require delivery vs. payment.

Investment Techniques

Future levels of interest rates are impossible to predict with any certainty. Therefore, Finance Department staff examines market prices daily and studies trends to enable them to make prudent investment decisions. Funds are invested in accordance with the Investment Policy utilizing short-term maturities (over-night repurchase agreements) to 5 year maturities, which is the maximum maturity allowed by the policy. In addition, the City has contracted with Davidson Fixed Income Management (DFIM) and Chandler Investments to assist with investment strategy.

On March 14, 1986, the City Commission adopted Resolution 4128 to execute a Master Repurchase Agreement with SunTrust Bank, NA to invest funds held in the City's bank account. Idle funds are invested overnight and on weekends.

Cash Reserve Policy

On July 23, 2007, the City Commission adopted ordinances 07-80, 07-81 and 07-82 substantially changing the Fund Balance Policy, Utility Fund Transfer Policy and the Special Transfer Policy. The Fund Balance Policy was changed to clearly define terminology used in the policy and to tailor to the particular needs of the City with respect to each Fund in order to maintain adequate reserves and capacity to:

- Provide sufficient cash flow for daily financial needs
- Secure and maintain investment grade bond ratings
- Offset significant economic downturns or revenue shortfalls
- Provide funds for unforeseen expenditures related to emergencies

Creation of Reserves– Ordinance 07-80 (see pages 522-525 for a actual graphs)

The reservation of cash reserves is in addition to all other reserves or designations of fund balance and is created by fund type, as follows:

- General Fund – 20% of the current fiscal year budget
- Special Revenue Funds – none
- Debt Service Fund – as required by bond covenants
- Capital Projects Fund – none

- Enterprise Funds –
 - Electric Utility- (Total Revenues– Cost of Purchased Power + Operating Transfers to the General Fund + Revenue Surcharge Transfers)/ 365 days X 120 days
 - Gas Utility- (Total Revenues– Cost of Purchased Gas + Operating Transfers to the General Fund + Revenue Surcharge Transfers)/ 365 days X 90 days
 - Water, Wastewater, Communications and Solid Waste– 25% of current fiscal year budget
- Internal Service Funds – greater than or equal to zero (break even)

Utility Transfer Policy

The City assumes all financial risk associated with operating each utility, with the goal of providing superior service at the lowest possible cost. The City Commission adopted ordinance 07-81 on July 14, 2007 which established a policy to accomplish this goal and provide additional financial support to general government functions. On June 23, 2014 the City Commission adopted ordinance 14-20 amending the Utility Transfer Policy.

The Utility Fund Transfer Policy describes transfers of funds from all six Utility Funds: Electric, Natural Gas, Water, Wastewater, Communications, and Solid Waste. The ambiguity of the previous policy allowed for transfers much larger than fiscally prudent. The ordinance provides the following guidance:

- Shall not exceed 10% of the estimated operating revenues excluding utility surcharge fees included in the adopted budget for that fund
- Ten percent (10%) limit excludes franchise fees imposed by the City against itself paid to other jurisdictions

Calculation of utility transfer-

The latest fiscal year audited charges for services (from the CAFR Statement of Activities) Less:

- Franchise Fees imposed by the City against itself
- Regulatory Assessment Fees
- Franchise Fees paid to other jurisdictions
- Gross Receipts Taxes paid to the State of Florida
- Surcharge Revenues on Electric, Gas, and Water

Remaining revenue is then multiplied against the respective dividend applicable to the utility.

Special Transfer Policy

The definition of Special Projects Transfer is the transfer of cash from an enterprise fund to fund the costs of non-enterprise fund expenditures. The purpose of this policy is to provide adequate oversight to special transfers.

Special transfers are subject to the following:

- A five year impact on cash flows taking into consideration the results of all financial activities
- Determination of excess cash and sustainability of cash reserve after transfer is made

Replenishment of Reserve Deficits

If a reserve amount falls below the required levels, the City Manager shall submit a plan to replenish any deficit reserve by the end of the second fiscal year following its occurrence.

Significant Policies

Annual Review

A review is required as part of the annual budget adoption process. Based on the fiscal year 2022-23 adopted budget, the minimum level of cash required in the general fund is \$6,077,784 (20% of \$30,388,921). Direct cost allocation from the utilities, as well as payments for IT services and fleet services are recorded as a reduction to expense in the appropriate division. During the budget cycles for the years listed below, it appears that the fund balance in the general fund is healthy and improving. It is important to utilize the money available for the citizens as well as maintain a fund balance sufficient to meet the needs of the organization if an emergency arises. The general fund receives a utility transfer of 6% from Electric, and 8.75% from Water utility funds. The Wastewater utility fund contributes 8.25% and Gas and Solid Waste utility funds contribute 10%.

Historically, the amount of fund balance appropriated, and its relationship to the general fund budget as a whole may be stated as follows:

	2019-20	2020-21	2021-22	2022-23
<u>GENERAL FUND</u>				
Total Adopted Budget	\$30,543,123	\$27,189,358	\$28,528,392	\$30,388,921
Beginning Fund Balance	11,198,492	12,144,461	13,560,778	14,008,797
Ending Fund Balance *	12,537,191	13,560,778	14,008,797	14,008,797
Percentage of Ending Fund				
Balance to Total Budget	41.1%	49.9%	44.2%	46.1%
Fund Balance Appropriated	\$0	\$0	\$0	\$0

* The ending fund balance for fiscal years 2021-22 and 2022-23 are projected based on estimated revenues and will be adjusted during the year after the audit has been completed.

Procurement Policy

On April 13, 2020, the City Commission adopted Resolution 10619 revising the purchasing limits.

To facilitate daily operations and increase efficiency, the purchasing threshold categories were modified as indicated here and carry the specified signature authority:

Category I & II: All Funds – Under \$5,000 – Purchasing Manager

Departments are authorized to purchase items or services using a City issued procurement card in accordance with City Purchasing Policy.

Category III: All Funds - \$5,000 to \$10,000 – Purchasing Manager

The department must obtain written quotes and submit a purchase request prior to purchase.

Category IV: All Funds - \$10,000 to \$25,000 – Purchasing manager

The department must obtain three (3) written quotes for City Manager Approval and submit a purchase request prior to purchase.

Category V: General Fund - \$25,000 to \$50,000 – City Manager Proprietary Funds - \$25,000 to \$75,000 – City Manager

The Purchasing Department will determine the most advantageous solicitation method which may include using of a cooperative contract or issuance of an informal/solicitation.

Category VI: General Fund - \$50,000 and over – City Commission Proprietary Funds - \$75,000 and over – City Commission

The department must submit a purchase request prior to purchase. The Procurement Division will determine the most advantageous procurement method. The Procurement Division will seek commission approval of the award and purchase request.

The City Commission has adopted a Local Vendor Preference policy. The policy has a tiered percentage preference based on the location of the business for purchases over \$25,000. The preference amount is capped at \$25,000.

The Procurement Process for formal solicitations can take anywhere from 8 to 13 weeks depending on solicitation type (IFB, RFP, RFQ) and complexity. The Procurement Division uses an e-procurement platform that has reduced the amount of time it takes to accomplish many tasks in the procurement process. All solicitations are issued electronically through the platform and all responses must be submitted electronically by the responding suppliers.

Capital Asset Policy

The original capital asset policy was adopted on August 22, 2005 by Resolution 7427. This policy was established to provide guidance, achieve consistency in recording assets and to implement controls that would prevent or promptly detect a loss of an asset. On July 27, 2009 Resolution 8492 was approved by the Commission and revised the original policy and authorized asset management and procedures. The new policy also increased the capital asset threshold from \$1,000 to \$5,000. Key components of the revised policy are summarized below:

Purpose

The purpose of the property asset management program is to establish responsibility for property, provide for better utilization of property, facilitate the physical inventory and to establish a framework for accountability.

Definition

Capital or fixed assets are defined as land, buildings, equipment, fixtures and other tangible personal property of a non-consumable and non-expendable nature, which meets the following conditions: the value or cost of an asset is \$5,000 or more and has a normal life expectancy of one year or more. Attractive items such as wireless mobile devices, personal digital assistants (PDA's), projectors, scanners, tools and printers, all digital cameras, radios, personal computers and laptops, are tracked regardless of cost. Certain capital assets of the enterprise funds are recorded as a group utilizing average unit costing. Depreciation expense is computed on the straight-line basis over the estimated useful life of the asset.

Inventory and Internal Control

The accounting division shall maintain an accurate inventory of all assets and update annually. Policies and procedures are designed to prevent misappropriation of public funds. Each department director has ultimate responsibility for their assets.

Authority

The Finance Director shall develop and maintain written administrative procedures to properly account for all capital assets of the City.

Annual Review

When preparing the 5-year capital improvement plan, revenue projections are analyzed to determine if the plan is financially sound. All capital items are described in this document. A summary of all capital purchases by fund as compared to fiscal year 2021-22 follows:

Significant Policies

Fund	Adopted 2021-22	Adopted 2022-23
Wastewater	\$ 1,755,000	\$ 8,643,000
Electric	5,599,200	8,167,019
Water	2,030,000	4,304,149
Fleet Services	1,589,650	2,452,000
Airport	3,450,720	2,000,000
Gas	861,259	724,741
Capital Projects	1,575,000	680,000
General	248,200	343,000
Stormwater	470,000	275,000
Solid Waste	250,000	-0-
Total	<u>\$ 17,829,029</u>	<u>\$ 27,588,909</u>

A capital improvement plan is developed each year. The plan includes capital projects, vehicles and equipment. The annual capital improvement plan discusses the impact each purchase will have on the operating budget. Capital purchases impact the operating budget in the following three areas:

- New purchases – it is necessary to purchase additional capital items to function properly. For example, upon hiring a police officer to fill a newly created position, the department would purchase another vehicle, computer and related equipment to place the officer in service
- Replacements – it is necessary to purchase additional capital items to function efficiently. Although the City maintains and uses capital items beyond their useful life, purchases are necessary periodically due to wear and tear. Thus, purchasing new assets decreases maintenance costs and provides an indirect savings which allows staff to operate more efficiently. The utility departments replace infrastructure to maintain a safe system for the citizens. Computer systems are replaced periodically to keep pace with technology.
- Improvements – it is necessary to purchase additional capital items to expand operations. Improvements to current assets have a clear impact on operating costs. When improvements are made the incremental costs have to be clearly identified.

Debt Policy

On June 14, 2004, the City Commission adopted Resolution 7101 establishing a debt management policy as follows:

Purpose

- Manage issuance of debt obligations
- Maintain the ability to incur debt at favorable interest rates
- Assure that the capital improvement program is based on cash flow needs

Authority

The City Commission

Legal Debt Limits

As prescribed by State Statute and at levels consistent with creditworthiness objectives.

Limitations on Indebtedness

The City will maintain a conservative debt position and debt will be issued only if the benefits outweigh the costs of the debt.

Types of Debt

Short term and interim debt can include line of credit, pooled financing, interfund and internal borrowing, commercial paper, lease-backed debt and anticipation notes. Long term debt can include general obligation and revenue bonds, master lease agreements and pooled financing.

Structure

- Tax-Exempt Debt – usually, but it can be taxable
- Maturity – shall not exceed 30 years or the life of the benefit being financed
- Bond insurance – shall be acquired
- Debt Service Reserve Funds – evaluated on a case-by-case basis, utilize the best method
- Coverage Requirements – financing team determines at the time of a new bond issue
- Variable-rate Securities – an acceptable option
- Validation – may seek judicial validation if there is a risk of legal challenge

Investment of Bond Proceeds

As prescribed by existing state law, the City's investment policy and bond covenants.

Refinancing Outstanding Debt

- Advance or Current Refundings – when advantageous, legally permissible and a net present value savings is achieved
- Restructuring of Debt – when existing bond covenants impinge on sound financial management

Credit Objectives

Maintain or improve its bond rating of "A" or higher from one of the major rating agencies. If a minimum "A" rating cannot be met, credit enhancement shall be considered to carry a AAA rating. Bonds may be issued without a rating.

Methods of Sale

The City shall seek to issue debt in a negotiated sale unless the Finance Director determines it would not produce the best results. A competitive sale or private placements may be used when appropriate.

Financing Team

- Bond Counsel – provide advice regarding resolutions, trust indentures, official statements, validation and litigation
- Disclosure Counsel – render an opinion of validity of facts in bond documents
- Underwriters – purchases securities from issuer for resale in a negotiated sale
- Financial Advisor – consultant to advise issuer on structure, sizing, timing, marketing, pricing, terms and bond ratings

Market Disclosure

The City will provide complete financial disclosure and continuing disclosure as required by the SEC Rule 15c2-12.

Arbitrage Requirements

The City will minimize the cost of arbitrage rebate and yield restriction to comply with applicable federal tax codes.



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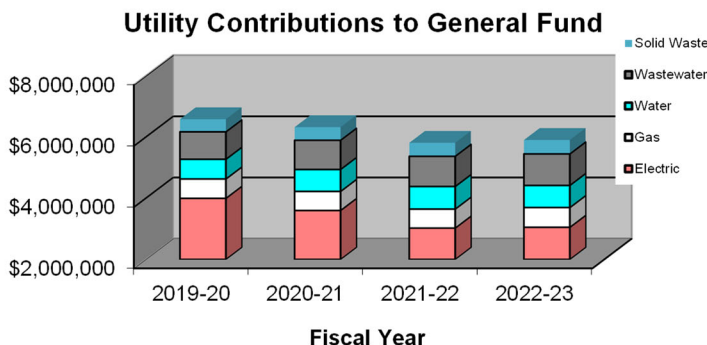
Budget Summary

Budget Summary

The City adopted a balanced budget. The total estimated revenues are equal to total appropriations, which includes an appropriation from reserves and reserves for future capital. The major issues addressed in the adopted budget for fiscal year 2022-23 by fund are as follows:

General Fund

There is no appropriation of fund balance in the General Fund. The Interfund transfers from the utilities increased slightly or by \$93,038 from the previous fiscal year.



During the past fiscal year, the City annexed 1,485 acres. In the past 10 years, the City's boundaries increased by 3,690 acres or from 25,317 to 29,007 acres.

In fiscal year 2014-15, the City and several other cities in Lake County approved Interlocal Boundary Service Area (ISBA) agreements to define annexable property and help manage future development in areas subject to annexation as the City grows. The geographic area is similar to the utility services area and provides the opportunity for the City and County to work toward coordination of services such as Police, Emergency services and managing growth.

Future annexations will be encouraged to continue “infill” strategies to square up the outer boundaries and also to take advantage of the economies of scale provided by increased density. As annexed properties are developed, they will require increased levels of City services including police and fire protection. Utilities are available to some of the annexed areas; however, development of other properties will require utility extensions.

Stormwater

The Stormwater Division operates and maintains the City’s stormwater infrastructure to manage run-off, prevent local flooding and improve surface water quality. Stormwater is also responsible for the inspection and maintenance of culverts, drainage inlets, ditches, stormwater retention and detention ponds and mitigation areas. The division replaces deteriorated storm sewers and installs new storm sewers, drainage inlets and customer service culvert installations. The division’s operating budget reflects a continuing emphasis on restoration and cleaning of various stormwater ponds around the City and improving the quality of our waterways by removing nutrients from runoff. Capital projects are designed and executed to prevent local flooding, improve the quality of water discharged to local lakes, reduce maintenance costs and improve appearance. Projects are prioritized, planned and executed according to the Stormwater Master Plan. Capital Projects for the next few years will focus on cleaning up some of the large lakes around the City. Our primary effort this year is the execute the priorities of our recently updated Stormwater Master Plan and complete the design of a restoration project for Lake Hollywood.

Community Redevelopment Agency

Pursuant to Section 163.512, Florida Statutes, the City Commission created the Greater Leesburg Community Redevelopment Agency (GLCRA) by Resolution 6994 on May 28, 1996. In compliance with the authorizing statute, tax increment financing is used to provide funding for specific capital improvements within the designated area. The base year was established in 1995 with an assessed value of \$86,757,505. The GLCRA is composed of two components, Main Street and Pine Street. All sources of revenue are split equally between the two. In 2015, the GLCRA acquired a \$1,000,000 bond to complete the Streetscape project from 9th Street to 14th Street. The Main Street component of the GLCRA fund balance as of September 30, 2022 will be approximately \$153,000.

The Community Development Corporation (CDC) was formed to assist development in the Pine Street area and later expanded their services to the Carver Heights area. The unreserved undesignated fund balance associated with the Pine Street area as of September 30, 2018 will be zero. On May 24, 2004, the Commission signed an agreement to allow the CDC to request payment of the available funds pursuant to paragraph 18 of the Consent Decree dated February 25, 1999. Therefore, expenditure of the funds will be recorded by the CDC and reported to the City. The GLCRA major projects include: implanting business development programs and rehabilitation of existing structures.

The City of Leesburg created the Carver Heights and Vicinity Community Redevelopment Agency (CHCRA) on December 10, 2001 (Ordinance 01-61). The trust fund was effective for 15 years expiring on September 30, 2016 pursuant to Section 163.512 Florida Statutes. On July 13, 2015 Resolution 9630 was passed by the City Commission expanding the CRA by 327 acres for a total of 1,492 acres. In addition, the initial Redevelopment Plan was replaced by the "Carver Heights Redevelopment Plan of 2015" and extended by thirty years to 2046. The trust generates the majority of its annual income from tax increment revenues. The unreserved, undesignated fund balance associated with the Carver Heights area as of September 30, 2022 will be approximately \$547,800.

The City of Leesburg created Highway 441/27 Redevelopment agency on February 13, 2006 (Ordinance 06-45). A Trust Fund was created on May 22, 2006 and is effective for 30 years. On November 23, 2015 Resolution 9712 was passed by the City Commission expanding the CRA by 106 acres for a total of 2,648 acres. In addition, the initial Redevelopment Plan was replaced by the "Highway 441/27 Redevelopment Plan of 2015" and extended by thirty years. Subsequently, on November 7, 2015 Ordinance 15-49 was passed by the City Commission amending the Highway 441/27 Trust Fund to create a new base year, 2015, to be used for the calculation of the tax increment. The City of Leesburg was only the second City in the state to accomplish re-basing the floor for the tax incremental revenue.

Capital Projects Fund

The Capital Projects Fund budget increased by \$895,000 from \$1,575,000 to \$680,000 in fiscal year 2022-23. The City is working on completing several major recreation projects including improvements to the Sleepy Hollow and Susan Street complexes and improvements to the Venetian Cove Marina.

The projects included are improvements to the Partnership/Arts building \$250,000 which is funded with a transfer from the Solid Waste Fund. There is \$250,000 included for additional improvements to the Pat Thomas Stadium which is also funded with a transfer from the Solid Waste Fund and \$180,000 for improvements to the John L. Johnson Park.

Electric

Many of the system improvements identified within the southwestern portion of our service territory have been completed. Redundant feeds and excess capacity have been added in the CR 468 corridor. For fiscal year 2022-23 we will be finishing up Phase I of the L67 reconductoring project and moving on the Phase II in order to complete the entire project. This upgrade will address reliability issues within the area and provide for future load related to the Tara Oaks Subdivisions, Phase I through Phase IV. A second rebuild project is scheduled to upgrade the north end of CR 468 as it intersects with Miller Avenue in

Fruitland Park. FDOT still has plans to widen the portion of US 441 from Newell Hill Road to Perkins Street, however they have not yet set a firm date. Our goal for fiscal year 2022-23 is to relocate and convert one of the existing overhead feeders to underground prior to the DOT construction. This project is a continuation of the overhead conversions that have long since completed along the US 441 corridor. Various substation equipment replacement projects are scheduled for this year, however supply chain issues continue to increase costs and delay start times.

The Electric department has begun a multi-year process of adding a new electric substation in order to support new growth and provide for greater system contingencies and reliability throughout our system. In fiscal year 2022-23 our plan is to purchase property suitable for a new substation and begin the design/engineering process. The goal is to have the substation completed by fiscal year 2025-26.

Gas

New customer service installations increased in fiscal year 2021-22 by about 39% with the addition of 493 residential and commercial services located outside of The Villages developments. Leesburg's natural gas prices remained among the lowest in the state providing our customers with a clean economical energy alternative. The City has remained a member of the Florida Gas Utility.

In April 2006, Section 25-501 of the City Code of Ordinances was passed, where natural gas began to be required in all new developments within the City limits that contain more than five units. The complete cost of installation is borne by the developer. Four new developments were started in fiscal year 2021-22 and an additional eleven remain in various stages of developments for fiscal year 2022-23 which this ordinance applies to. This ordinance significantly reduces the Gas utility's capital outlay in future fiscal years.

In fiscal year 2021-22, the department contracted installation of over a mile of additional 6" gas mains to begin a loop feed for the significant development growth on southeast Highway 27, with expected completion in fiscal year 2022-23. New service installations continue in multiple developments around the City. In July of 2018, the City began serving residential and commercial customers in The Villages of Southern Oaks. In June of 2020, the City and TECO/Peoples Gas entered in to a Public Service Commission approved territorial agreement. The City transferred 3,625 Villages customers in Sumter County to TECO/Peoples Gas; in return, Leesburg will be the exclusive provider of natural gas to all future Villages expansion South and East of the existing development in both Sumter and Lake County. The new territory will accommodate approximately 50,000 homes and commercial establishments. Service to the first home in the settled Leesburg territory was established in October of 2020.

Water

In addition to providing award winning, high quality, safe potable water on demand every day, the Water Division plans and executes capital improvements to ensure sufficient potable water will be available to customers well into the future. Our strategic priorities are maintenance of existing infrastructure; we must take care of what we have; improve system flexibility, we must interconnect the existing water plants in order to be able to move water supply to where it's needed; and reduction of our per-capita potable water usage; supplies are limited, as we grow each person must use less. We must improve our water conservation efforts and we must explore ways to increase use of reclaimed water and alternate water supplies. Our operating budget provides the necessary personnel and funding to meet regulatory requirements, train our staff and produce high quality water throughout the budget year. The capital program supports projects that sustain and expand our critical infrastructure to support growth and asset management goals. The budget includes funding for repairs to the treatment and distribution systems to ensure they are operating safely and efficiently. The upcoming major projects include design efforts for the utility relocation to support the widening of US 441 from Perkins Street to Newell Hill Road, Treadway School Road expansion and watermain loop installation and fire protection improvements throughout the City. In addition, we continue to promote our water conservation incentive and rebate program for customers who would like to upgrade their

Budget Summary

existing plumbing fixture or irrigation system.

Wastewater

As Lake County continues to grow, so does the requirement to provide wastewater services to support that growth. With all the new development within our wastewater service area the capacity of our treatment facilities is quickly being depleted. In order to provide increased capacity for the projected growth, Phase I to expand the Turnpike facility was completed and Phase II engineering has started with construction slated to being in mid fiscal year 2022-23. The capital budget for the next 3-5 years will focus on expanding the Turnpike Facility to meet this demand, increasing capacity at critical lift stations and installing a forcemain bypass to support growth in the southern sewershed. Several scheduled equipment replacements and repairs, including pump repairs and controller upgrades, will be completed to ensure all systems are operating efficiently and effectively.

Solid Waste

The Solid Waste Division provides garbage collection and disposal services to approximately 8,600 residential households and 1,500 commercial establishments within the City limits. Starting January 1, 2023 residents no longer need to separated recycling products from the regular household garbage. All waste collected at the curb will be transported to a Waste-to-Energy Plant (WTE) that provides an economic renewable source of energy by safely incinerating waste to produce electricity. All trash cans are picked up at the same time by the same truck. Residential garbage will continue to be collected twice weekly. Commercial service is based on the needs of the customer. During fiscal year 2021-22 the utility collected 27,610 tons of solid waste. In addition, the division operates an Air Curtain Burner to burn vegetative debris that accumulates from residential landscape maintenance, City grounds maintenance efforts and storm recovery efforts.

The Division maintains and monitors the closed 92-acre landfill throughout the year. The Florida Department of Environmental Protection (FDEP) also requires the City to monitor an additional 35.5-acre site in the southwest corner of this area. Monitoring includes groundwater sampling, as well as air sampling. Groundwater samples are tested for toxic chemicals quarterly, leachate readings are taken monthly and fence lines are inspected weekly and repaired as needed.

In addition, the Solid Waste Division manages the Adopt-A-Street program. Civic-minded organizations, service groups, churches and businesses are encouraged to demonstrate civic pride and join with other organizations to participate in efforts to beautify Leesburg. Any organization participating in the Adopt-A-Street program will have a signature sign placed on opposite ends of their adopted street.

Overall

The budget document format for the City of Leesburg includes goals and tasks that can be measured based on departmental needs. Organizational charts reflect the structure of each department as it relates to the entire organization. A brief description of the department and the responsibilities and function of each division within the department is included. Each department/division consists of an appropriations detail by line item and an appropriations summary by category that shows the percentage increase/decrease from the adopted fiscal year 2021-22 budget to the adopted fiscal year 2022-23 budget. The appropriations summary page in each division addresses the significant budget changes to make the information clearer to the reader.

The document should present a concise picture of the direction of each department within the City of Leesburg.

Budget Review

Budget Review

Revenue Overview

A balanced budget is presented for each of the City's twenty-six active funds. Appropriations of fund balance were used for the following funds: Housing Assistance, Police Forfeiture, Police Education Receipts, Gas Tax, Building Permits, Electric, Water, Wastewater, Solid Waste and Fleet Services Funds. Generally accepted accounting principles as applicable to local government units are followed in the preparation of financial statements and reports. The report is separated by fund type with a brief description of each fund listed on the face of the divider.

Revenue Forecast

Pursuant to the uniform classification of accounts prescribed by the State Comptroller's office, governmental fund revenues are classified as follows:

Taxes – Includes property (ad valorem) tax, local option gas tax, local option infrastructure surtax, public service tax, communications services tax, other local tax and franchise fees.

Ad valorem property tax – The specific formula used to estimate current ad valorem tax revenues is calculated by multiplying the approved millage rate (4.1092) per \$1,000 times the aggregate assessed property value (as certified by the County Property Appraiser) times 95%.

Local option gas tax and the one cent voted gas tax – This tax, approved in a referendum election, is a levy of one cent per gallon tax on motor fuel and special fuel sold in the County and taxed pursuant to the provisions of Section 206, Florida Statutes. Utilization of the proceeds of this tax is limited to the costs of acquisition, construction, reconstruction, and maintenance of roads and streets, and the costs of establishing, operating, and maintaining a transportation system and related facilities. Nearly 30% of the collected one cent voted gas tax as well as the six cent local option gas tax are shared with the municipalities based on a cooperative agreement between Lake County and the fourteen incorporated Lake County municipalities.

Local option infrastructure surtax – Lake County voters renewed the levy of an additional one cent tax on sales in the County pursuant to the provisions of Section 212.055, Florida Statutes. The City receives a portion of the tax based on an interlocal agreement with Lake County and the fourteen incorporated Lake County municipalities, which expires December 31, 2032. Utilization of the proceeds of this tax is limited to infrastructure improvements and related debt service, long-term maintenance costs associated with landfill closure and vehicles and necessary equipment to outfit vehicles with a life expectancy of at least 5 years.

Public Service Tax – Pursuant to the provisions of Section 166.231 Florida Statutes, the City Commission approved a 10% public service tax for electric, natural gas and water service sold to customers in the incorporated limits of the City of Leesburg. The tax was implemented on April 1, 2000. A public service tax was budgeted based on eligible estimated revenues in Electric, Gas and Water funds.

Communications Services Tax – The "Communications Services Tax Simplification Law" became effective October 1, 2001. The City Commission authorized the levy of the maximum discretionary communications services tax of 5.22% and elected not to collect right-of-way permit fees. Projected revenues were calculated based on the state projected revenues from telecommunications services.

Licenses and Permits – Includes franchise fees, fire assessment fee, business license tax and permits

Franchise fees – Franchise fees from Electric and Solid Waste utilities are included in this category and are estimated based on projections.

Fire Assessment Fee – This fee was adopted June 22, 2015. It is an annual assessment starting October 1, 2015 for fire protection services using the tax bill collection method. The five year study was conducted in fiscal year 2020-21 and the fiscal year 2022-23 budget includes those recalibrated rates as follows: the residential rate is \$87.00 per dwelling, commercial \$0.05 per square foot, industrial/warehouse \$0.02 per square foot, institutional \$0.15 per square foot and church \$0.04 per square foot.

Business License Tax – This fee was eliminated in fiscal year 2020-21.

Permits – Includes building, zoning, utility, right of way and other permits of a local nature. Revenues from this category are heavily dependent on the market and overall health of the economy.

Intergovernmental Revenues – Includes federal, state and local grants, and revenue sharing such as the City's share of state collected motor fuel taxes and sales taxes. The grant portion of this funding source is not reflected in the budget until the grant has been awarded and the appropriate legal documents are signed. For grants that are pending during the budget process, a budget adjustment must be made once the grant is approved, which also includes the match portion. The City utilizes grant revenues for planned projects rather than allowing grant approval to skew priorities. The City's portion of revenue generated from state taxes is based on the state forecasts as reported in the Local Government Financial Information Handbook.

Charges for Services – Includes utility service user fees, parks and recreation fees, recreational activity fees, fuel sales, certification and copy of city documents and records, sale of official maps and publications, Stormwater utility fees, building and other user charges. Utility revenue projections are done by using trending analysis in Microsoft Excel. Gas, Water, and Wastewater trends are analyzed based on actual consumption for each customer category for the past five years and Solid Waste revenues also used five years of history. Electric revenues were based on extensive modeling and several discussions due to unprecedented rising power costs. Additionally, a 4.25% rate increase was included for Electric to fund upcoming necessary capital improvements. The Gas revenues were projected including an increase to the customer charge. Water revenues were estimated and included a 10% increase which is directly related to upcoming necessary improvements to the Water system. All other utility revenues include the automatic rate increase approved by the City Commission on June 28, 2004 per Ordinance 04-38. The increase is based on the percent change in the Gross Domestic Product Implicit Price Deflator Index from the year of implementation based on the second quarter- "June" index as of September. Rental rates for the Mote-Morris house and pavilion, as well as rates for recreation activities, marina and airport hangar rental are established by resolution. The Health Insurance fund revenues are derived from payroll deductions and City contributions based on approved positions using the adopted rates. The Workers' Compensation revenues are generated on the basis of approved positions in payroll budget multiplied by a certain percentage (based on an average of the last 3 years expenses versus revenues) of the state established manual premium rates (by standard industry code).

Fines and Forfeitures – Includes court fines and fees (including police officers' educational funding), the proceeds from the sale of judicially confiscated property and library fines. These estimates are developed from historical data trends, which remain relatively constant from year to year.

Miscellaneous Revenues – Includes interest on investments, rents, impact fees, sales of surplus property, insurance proceeds from lost or destroyed property, street paving assessments, refunds, contributions and revenues which cannot be recognized in other classifications. The revenues in this category are examined based on economic conditions and a variety of methods are used to develop good estimates. Revenues for Impact fees (Water, Wastewater, Police, Fire and Recreation) only reflect funds that have already been received. Rental income from City owned property is determined by contracts that are currently in effect with a minimal growth rate based on availability. Projections of interest income are based on estimates of the amount, which is expected to be available for investment, coupled with an expected short-term interest rate. The employee and employer contributions to the pension plans are actuarially determined.

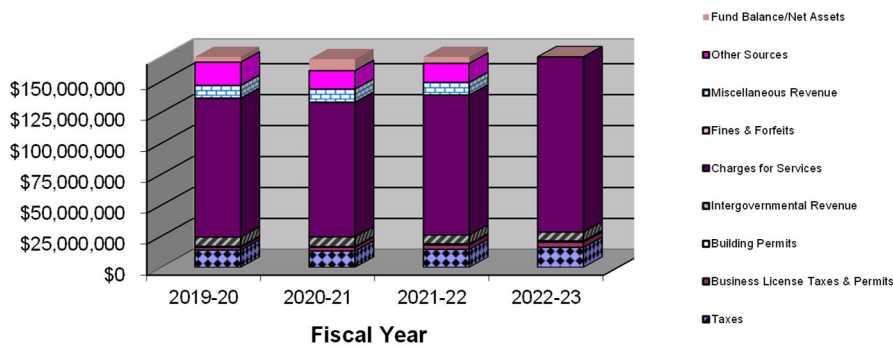
Other Sources – Includes operating transfers and other funding sources for capital purchases. Operating transfers from the enterprise funds are calculated as a percentage (not to exceed 10%) of estimated operating revenues excluding certain fees and taxes.

Fund Balance/Net Assets – Includes fund balance/net assets appropriated for operating or capital expenditures.

Based on the preceding classifications, the estimated revenue sources for the last four fiscal years can be viewed in the following table and graph:

	2019-20	2020-21	2021-22	2022-23
Taxes	\$ 13,987,776	\$ 13,275,492	\$ 14,598,690	\$ 16,234,897
Business License Taxes & Permits	2,211,699	3,059,772	3,486,977	4,197,777
Building Permits	850,000	566,500	990,000	1,070,000
Intergovernmental Revenue	7,503,627	7,767,433	7,160,875	7,098,847
Charges for Services	111,983,480	108,620,048	112,901,358	148,604,156
Fines & Forfeits	208,700	189,000	165,000	171,750
Miscellaneous Revenue	10,316,522	10,630,567	10,143,690	10,500,761
Other Sources	18,729,849	14,871,658	15,434,058	15,260,536
Fund Balance/Net Assets	14,265,679	9,179,374	11,762,607	20,575,425
TOTAL SOURCES	\$ 180,057,332	\$ 168,159,844	\$ 176,643,255	\$ 223,714,149

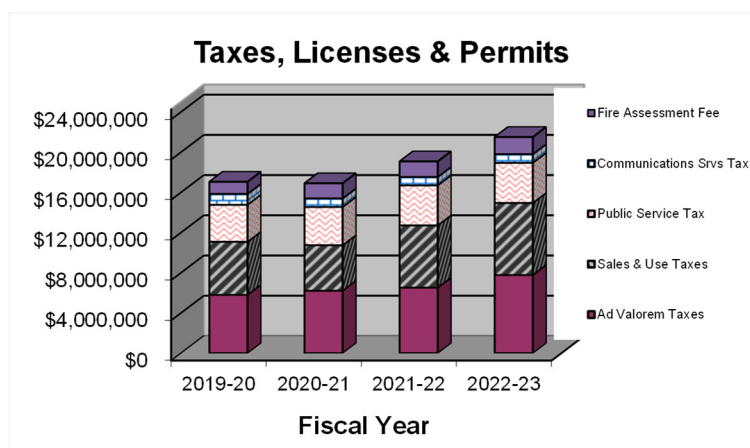
Estimated Revenues and Other Sources



Overall the budget increased by \$47,070,894 or from \$176,643,255 to \$223,714,199.

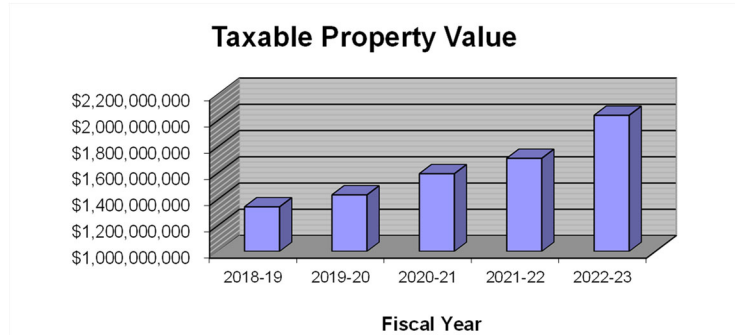
Taxes, Licenses & Permits

Taxes, Licenses & Permits increased \$2,427,007. The following graph demonstrates the revenue stream from the five major tax categories.



Ad Valorem Taxes

The current millage rate of 4.0192 remains the same from the previous fiscal year. Legislation which was adopted January 29, 2008 allows for an increase in the millage rate based on the change in per capita net income, however the homestead exemption was doubled from \$25,000 to \$50,000; resulting in a decrease of total taxes levied. Property values seem to have stabilized.



	2019-20	2020-21	2021-22	2022-23
Millage Rate (per \$1,000)	4.2678 Mills	4.1086 Mills	4.0192 Mills	4.0192 Mills
Taxable Property Value	\$1,430,585,490	\$1,591,924,526	\$1,709,108,240	\$2,037,002,232
Total Taxes Levied	6,105,453	6,540,581	6,869,240	8,187,120
*Amount Collected	5,932,210	6,310,710	6,633,523	7,777,764
*Percentage Collected	97.2%	96.5%	96.5%	95.0%

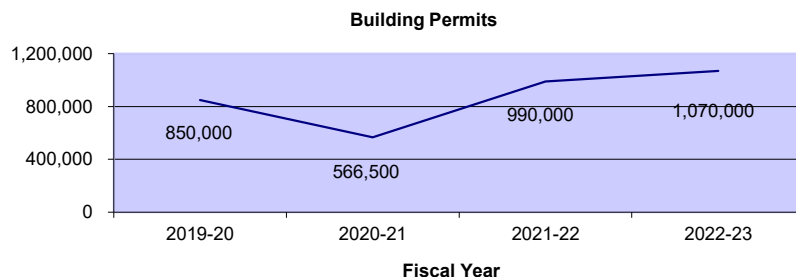
* For fiscal year 2022-23, the amount collected and percentage collected are estimates only, based on a projected collection rate of 95% of the taxable value times the millage rate of 4.0192 mills.

Sales & Use Tax – This tax is generated from sales taxes on the purchase of goods. This category is projected to increase by \$977,799, or 15.8%.

Public Service Tax – The revenue collected from this source is deposited directly into the General Fund. This funding source is directly related to charges for services and increased \$10,000 from the prior fiscal year.

Communication Services Tax – The maximum percentage of 5.22% remained the same. Projections from the State estimated sales of \$16,879,208 increased slightly or by \$30,000 from the prior fiscal year.

Building Permits– The construction market continues to increase and the amount of available cash in the Building Permits Fund continues to grow. As a result of a compounding health reserve the City decreased building permit fees in fiscal year 2019-20. The decreased fees are still in place but due to volume the revenue was increased by \$17,000 in fiscal year 2022-23.



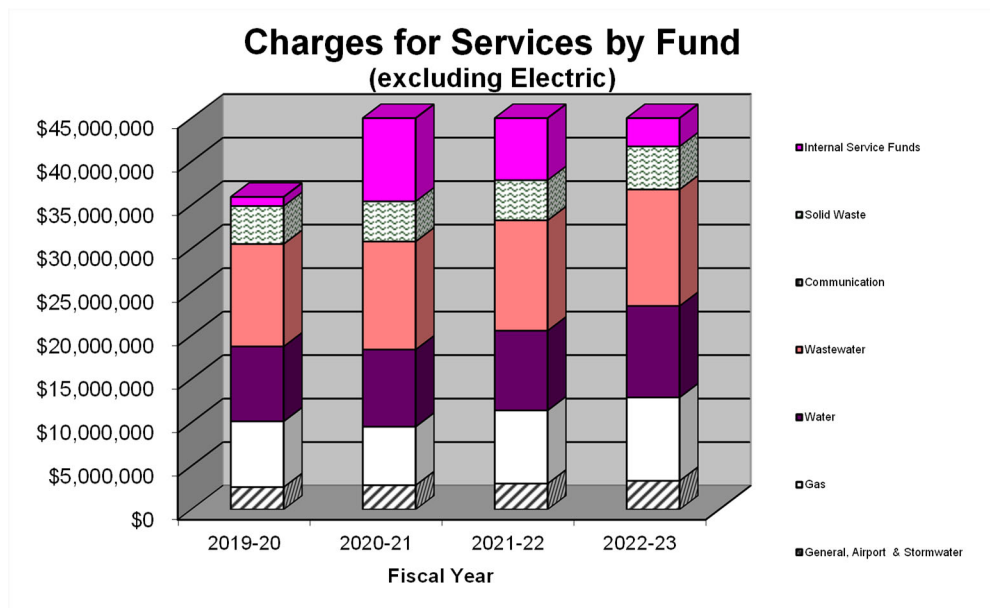
Intergovernmental Revenue

Intergovernmental revenue decreased by \$62,028 or less than 1% from \$7,160,875 to \$7,098,847. The decrease is primarily attributable to Capital Projects and the grants associated with projects.

Charges for Services

Charges for Services increased \$35,702,798 or 31.62% from \$112,901,358 to \$148,604,156 which is directly related to the significant increases in Power and Gas supply cost projections.

Fiscal year comparisons of charges for services are presented below. Since electric revenues approximate 64% of the revenues in this category, the following table excludes them in order to not skew the graph:



Fund Balance/Net Assets Appropriated

Although this is not a revenue source, fund balance/net asset appropriations represent a use of revenues previously accumulated in the fund. The 2022-23 budget includes an appropriations of fund balance in the following; Housing Assistance \$55,432, Police Forfeiture \$25,000, Police Education Receipts \$3,500, Gas Tax \$400,000, Building Permits \$377,022, Electric \$5,323,204, Water \$3,112,580, Wastewater \$9,718,649, Solid Waste \$491,500 and Fleet Services \$1,068,538.

Appropriations Overview

Pursuant to the uniform classification of accounts prescribed by the State Comptroller's office, appropriations are classified as follows:

General Government – Includes legislative and administrative services provided by the following departments for the benefit of the public and the governmental body as a whole: City Commission, Executive, City Attorney, Finance, Human Resources, Purchasing, Information Technology, Debt Service, Fleet Services, Grounds, Facility Services, Planning & Zoning, Health Insurance, Workers' Compensation, Risk Management and Pension Trust funds.

Budget Review

Public Safety – Includes services for the security of persons and property provided by police, fire and building services.

Physical Environment – Includes cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. This classification includes: GIS, Stormwater, Electric, Gas, Water, Wastewater and Solid Waste.

Transportation – Includes cost of services for safe and adequate flow of vehicles, travelers and pedestrians as reflected in the Streets and Airport divisions.

Economic Environment – Includes cost of providing services which develop and improve the economic condition of the community and its citizens, which is more particularly described in Housing & Economic Development, Community Development and Community Redevelopment funds.

Human Services – Includes cost of providing service for the welfare of the community as a whole and the line item associated with C.U.R.E.

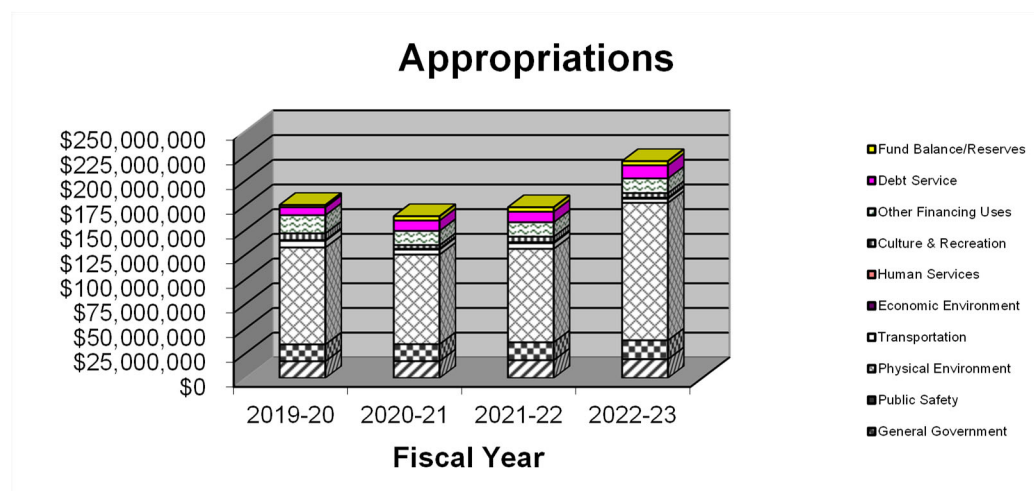
Culture/Recreation – Includes cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors, which are provided by the Library and Recreation departments.

Other Uses - Includes the following activities: debt service, other financing uses and reserves for future capital.

Utilizing the functional categories listed above, the 4 year appropriation history is presented in the following table and graph:

SUMMARY OF APPROPRIATIONS BY FUNCTION

	2019-20	2020-21	2021-22	2022-23
General Government	\$ 21,967,249	\$ 21,495,538	\$ 21,869,915	\$ 23,265,246
Public Safety	17,060,312	17,172,397	18,128,633	19,140,351
Physical Environment	98,142,063	90,747,938	94,649,511	139,148,469
Transportation	6,685,867	5,012,368	5,656,511	4,203,959
Economic Environment	793,493	828,916	1,091,956	991,558
Human Services	6,600	6,600	6,600	6,600
Culture & Recreation	6,765,064	3,723,363	5,564,846	4,710,936
Other Financing Uses	18,381,922	14,358,695	14,553,913	14,783,907
Debt Service	8,105,821	10,548,996	10,652,729	13,260,972
Fund Balance/Reserves	2,148,941	4,265,033	4,468,641	4,202,151
TOTAL APPROPRIATIONS	\$ 180,057,332	\$ 168,159,844	\$ 176,643,255	\$ 223,714,149



The Culture & Recreation category decreased \$853,910 which is attributable a decrease in Capital Projects.

The general government category increased \$1,395,331 of 6.4%.

Transportation expenditures decreased \$1,452,552 or 25.7% which is due to a decrease in Airport Capital Projects.

The Public Safety category increased \$1,011,718 or 5.6%. The increase is directly related to increases in the Police and Fire budgets.

The Debt Service category increased \$2,608,243. This is directly related to new debt associated with the Wastewater Phase II Turnpike Plant Expansion.

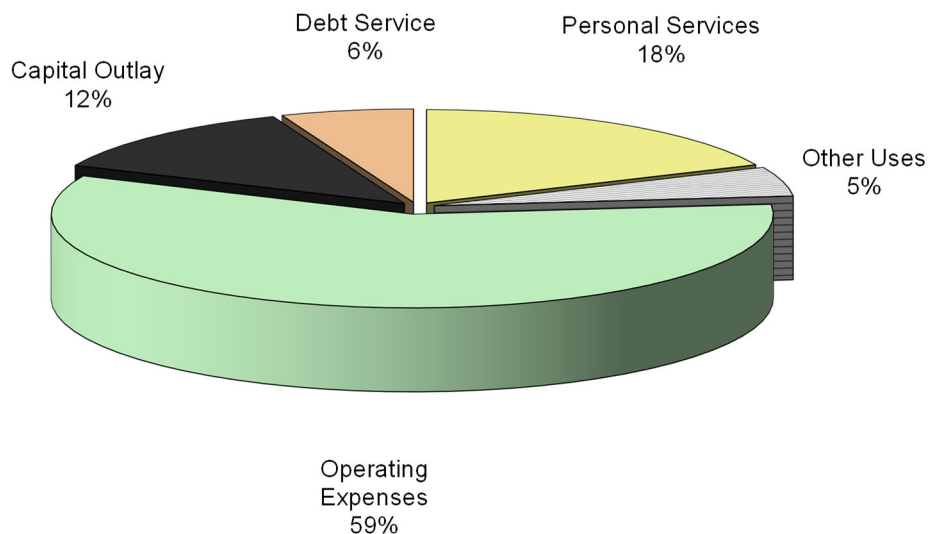
There was a slight decrease in Economic Environment of \$100,398 or 9.2%. This decrease is related the three CRA's.

Physical Environment had the increase or by \$44,498,958 or 47% this category has the various Utility fund budgets which includes the budgets for Power and Gas supply costs.

The Fund Balance/Reserves category decreased slightly or by \$266,490 or 2.5%.

As presented in the following graph, 59% of the appropriations are related to operating expenses associated with day-to-day services for Leesburg's citizens. Capital outlay and personal services comprise 12% and 18% of the overall budget which can vary from year to year. Other Uses and Debt Service make up the remainder with 5% and 6%. It is important to note that the Grants & Aids category was not presented as it makes up less than 1%.

Expenditures by Category



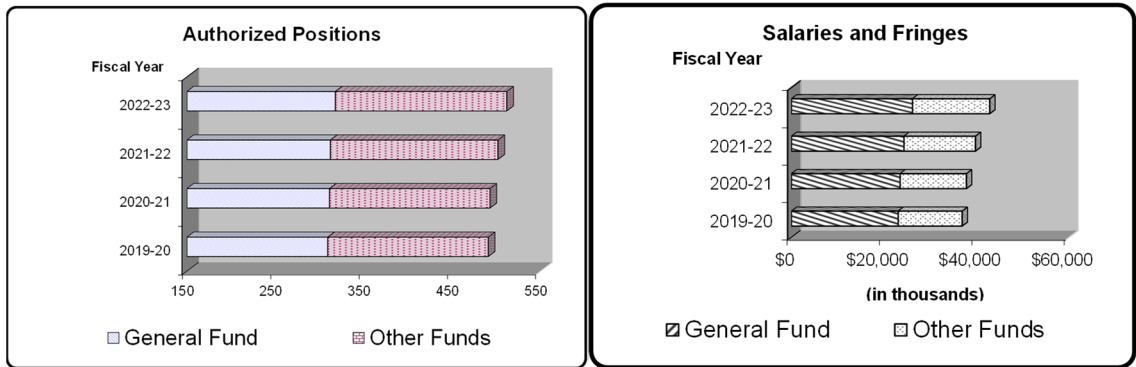
Budget Review

Personal Services

Total personal services costs increased from \$39,809,359 to \$42,893,882, an increase of \$3,084,523 or 7.8%. Components of the increase are reflected below:

	<u>2021-22</u>	<u>2022-23</u>	<u>% Change</u>
Salaries	\$27,886,347	\$29,876,702	7.14%
Fringes	<u>11,923,012</u>	<u>13,017,180</u>	<u>9.18%</u>
Total	\$39,809,359	\$42,893,882	7.75%

Salaries and fringes increased in the general fund from \$24,363,344 to \$26,208,766 reflecting a increase of \$1,845,422 or 7.57%. All other funds also experienced an increase in appropriations for salaries and fringes totaling \$1,239,101 or 8%. The changes are shown graphically as follows:



The fiscal year 2022-23 budget reflects an increase in positions, from 502 positions to 512 which include both full and some part time personnel. Of the additional 10 positions, 5.60 positions were added to the General Fund and the remaining 4.40 were added to the Utilities which is attributable to growth.

The General Employee Pension Plan was frozen effective September 30, 2008. The required contribution is \$1,135,408 for fiscal year 2022-23. The City will be making a 5% contribution to an ICMA 401 (a) plan for each employee which remains unchanged since last year. Police and Fire pension contributions of \$750,000 and \$895,607 respectively are included in this year's budget.

Operating Expenses

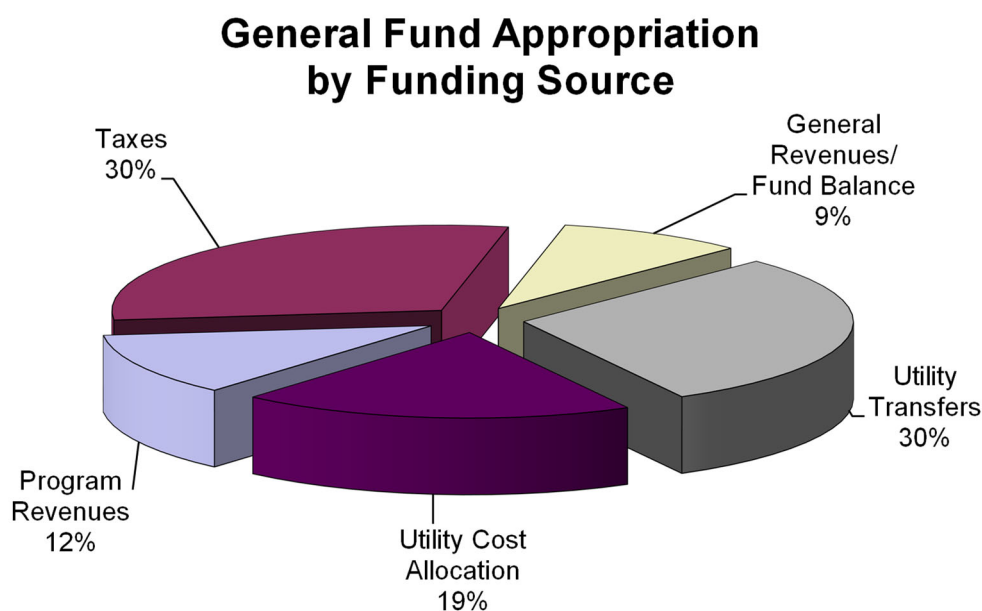
Operating expenses increased \$32,961,150 or 32.3% from \$102,180,412 to \$135,141,527. This is primarily attributable to increases in the cost of power.

Utility Cost Allocation

The General Fund provides a variety of services that are funded by the seven enterprise funds and one special revenue fund. A prorated share of the total operating budget is allocated directly to the appropriate fund operating expense budget. Several factors are used to determine the percentage applicable to the operation of the fund. Expenses related to the costs of services provided are allocated to the various funds and recorded as a contra expense in the General Fund division which provides operational support. The amounts expensed in the General Fund (GF) and allocated (AL) are summarized on the organization page for each department. The total services provided by department/division is listed in the following table:

<u>Department</u>	<u>Percentage</u>
City Commission	75%
Executive:	
Administration	85%
City Clerk	75%
City Attorney	36%
Finance:	
Accounting	85%
Customer Service	98%
Purchasing	67%
Warehouse	87%
Human Resources	37%
Information Technology	90%
GIS	90%
Public Works:	
Administration	35%
Facility Services	5%
Community Development– Planning	55%

The General Fund total expenses increased by \$1,860,529. This increase directly affects the utility cost allocation based on the increases in the departments above. As a result of the allocated department expenses increasing, the cost allocation also increased \$672,821. The utility cost allocation and transfers to the General Fund account for 46% of the funding sources in the General Fund. The breakdown of the types of funding sources in the General Fund can be viewed graphically as follows:



Capital Outlay

Capital projects in all funds increased from \$17,829,029 in fiscal year 2021-22 to \$27,588,909 in fiscal year 2022-23; an increase of \$9,759,880 or 55%. The majority of the increase was in the Wastewater Fund for the Turnpike Plant Expansion Phase II which went up by \$6,888,000. See page 46 for fund detail.

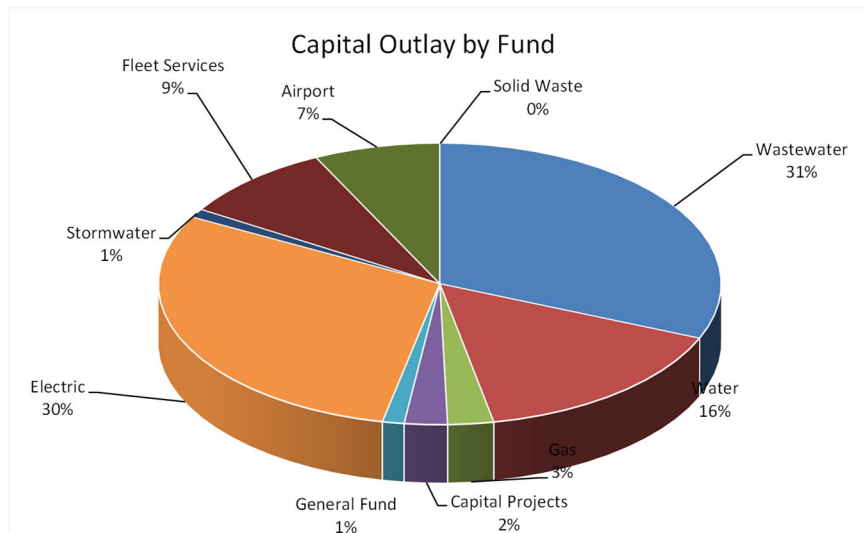
New Capital Projects– The City is currently working on several recreation projects which were mostly funded with remaining American Rescue Plan Act funds. The focus will be on improving the Susan Street and Sleepy Hollow Complex. Additionally, the Venetian Cove Marina Expansion is included in those funds. In the FY 22-23 budget funds are included to improve the Partnership/Arts Building, John L. Johnson Park and also additional funds to make improvements at Pat Thomas Stadium.

Expansion – Expansion of City limits, population growth and infill drive the need for additional infrastructure and the related purchases necessary to provide the required services. The Gas Department is continuing its expansion into The Villages development. Wastewater has completed the Phase I expansion of the Turnpike Plant and has started working on Phase II of the expansion. Electric is extending new and rebuilding existing infrastructure to serve The Villages of St. Catherine and eventually the new portions of The Villages project. The City collects impact fees for Police, Fire, Recreation, Water and Wastewater.

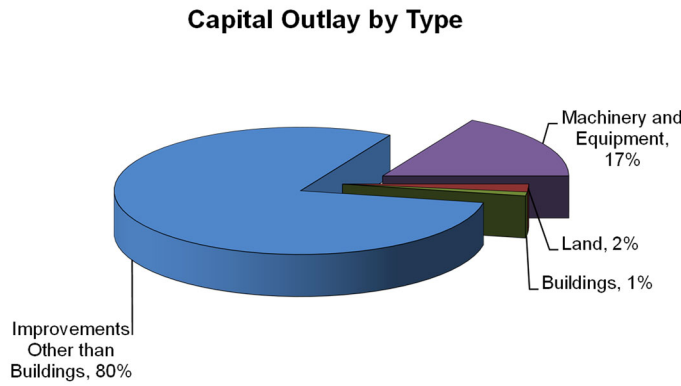
Replacement – Beyond the specific utility expansions and general government services, the majority of City capital purchases represent replacements of equipment and vehicles that are more costly to maintain than to replace.

Funding of Capital Projects - The City has attempted to fund all projects with available Cash in recent years. During the budget process Capital Projects are programmed and funds identified before the City Commission reviews the DRAFT budget. In the Enterprise funds, a portion of the Utilities funds are set aside for Renewal and Replacement projects. Each year the department has a steady pot of funds available to complete necessary maintenance repairs or projects. In rare occasions when the City cannot fully fund a project with available Cash or Grant funds, the City will look to an internal loan between funds or secure a bank note. Due to the City’s diverse revenue stream, it does have other revenues that are statutorily only allowed to be used on Capital Projects. These include the Discretionary Sales Tax and a portion of the Gas Tax. Another source is Impact Fees (Police, Fire and Recreation). These funds can only be used on expansion type projects. In recent years, the City has strived to decrease the reliance on Debt and strongly attempts to only work on projects that can be readily funded.

The following graph represents the total capital improvements by fund:



The following is a schedule of major capital outlay for the entire City by type:



<u>Category</u>	<u>Amount</u>
Land & Buildings	\$ 800,000
Improvements other than buildings	16,613,427
Machinery and Equipment	3,481,010
TOTAL	\$ 20,894,437

Debt Service

The Debt Service category increased by \$2,608,243 from \$10,652,729 in fiscal year 2021-22 to \$13,260,972 in fiscal year 2022-23. The changes are summarized below:

<u>Description</u>	<u>Amount</u>
CRA's	\$ (1,253)
Capital Projects	(4,788)
Utility bond issues	2,614,284
TOTAL	\$ 2,608,243

Other Uses

Other Uses decreased by \$873,021 from \$12,164,377 to \$11,291,356. This budget includes a transfer from the Discretionary Sales Tax Special Revenue Fund of \$1,006,042 to Fleet for vehicle purchases. Additionally, the General Fund is transferring \$1,482,937 to the Debt Service Fund for the various debt payments. Increases were also made in several of the Utilities with budgeted reserve accounts which increased this category.

Debt

There is no legal debt margin established for the City of Leesburg pursuant to the Constitution of the State of Florida, Florida Statutes, City ordinances or other laws applicable to the City of Leesburg. Each of the issuances were fully insured at the time of issuance and thus received an insured rating of AAA. However, due to the recent downgrades of the individual bond insurers one may look at the standalone or underlying rating of the issuer. The table below reflects the standalone underlying ratings by rating agency:

<u>Type</u>	<u>Moody's</u>	<u>S&P</u>	<u>Fitch</u>
Capital	A1	N/A**	AA
Electric	Aa3	A	A+
Utility	Aa3	AA-	AA

* City has no G.O. debt but this is used by the markets as a standard

** Rating agency did not rate this issuance

Budget Review

All bonds are fully registered bonds in denominations of \$5,000 or integral multiples thereof and are collateralized by a pledge of various sources as shown below. As of September 30, 2021, the debt coverage ratio and debt per capita based on the population of 28,234 can be stated as follows:

Type	Debt Ratio	Debt per Capita	Collateralized by Pledge
Capital Improvement Promissory Note, Series 2009	4.03	\$112.18	Local government half-cent sales tax, and a guaranteed portion of state revenue sharing
Capital Improvement Bonds, Series 2013	5.15	\$349.05	Public Service tax, sales tax and guaranteed entitlement, which are subordinate to the 1999 bonds
Electric Revenue Bonds, Series 2007B	4.03	\$212.33	Net Electric system revenues
Refunding Bonds, 2016		598.21	
Refunding Note, 2016		204.04	
Revenue Note, 2020		481.51	
Combined		\$1,496.09	
Utility Revenue Bonds, Series 2007B	2.72	\$23.55	Net Gas, Water and Wastewater revenues
Refunding Note, 2010		81.64	
Bonds, Series, 2013		477.79	
Bonds, Series 2016		575.02	
Revenue Note, 2020		468.05	
Revenue Note, 2022		1,062.55	
Combined		\$2,688.60	

Below is a summary of debt service including principal and interest (excluding fees) for the next five years in all funds:

Issue	2023	2024	2025	2026	2027
GLCRA, Revenue Bond, Series 2015	\$ 101,619	\$ 102,058	\$ 102,410	\$ 101,674	\$ 101,674
Hwy 441/27 CRA TI Revenue Note, 2016	889,832	889,722	890,198	890,233	890,233
Capital Improvement Bonds, Series 2009	476,895	475,695	478,667	475,811	475,811
Capital Improvement Bonds, Series 2013	1,021,912	1,023,662	1,020,662	1,021,662	1,021,662
Electric Revenue Bonds, Series 2007B	958,705	963,010	964,955	959,540	959,540
Electric Revenue Note, Series 2016	600,383	600,456	601,270	599,802	599,802
Electric Revenue Bonds, Series 2016	1,129,950	1,132,350	1,128,950	1,129,950	1,129,950
Electric Revenue Note, Series 2020	1,244,515	1,243,960	1,247,980	1,246,467	1,246,467
Utility Revenue Bonds, Series 2007B	84,235	81,580	83,925	85,975	85,975
Utility Revenue Bonds, Series 2013	1,396,544	1,399,744	1,396,744	1,396,594	1,396,594
Utility Revenue Bonds, Series 2016	1,158,950	1,163,800	1,162,800	1,156,000	1,156,000
Utility Revenue Note, Series 2020	1,139,655	1,144,100	1,143,205	1,142,055	1,142,055
Utility Revenue Note, Series 2022	2,086,000	2,084,773	2,087,366	2,088,611	2,088,508
WA/WWT Utility Revenue Note, 2010	814,498	810,526	815,400	-0-	-0-
TOTAL	\$13,103,693	\$13,115,436	\$13,124,532	\$12,294,374	\$12,294,271

Budget Review

DESCRIPTION	PURPOSE	AMT ISSUED	RATES	FY RETIREMENT	PRIN BAL 11/30/22
CRA FUND					
2015 GLCRA Note	Street Scape	1,000,000	2.91%	2026	380,000
2016 US 441/27 CRA Note	Refund 2009 TI Bonds	11,563,000	2.59%	2036	10,341,000
2018 Carver Note (From Electric)	Resource Center	1,200,000	2.50%	2033	891,554
TOTAL CRAs		13,763,000			11,612,554

GOVERNMENTAL

2009 Capital Impr Revenue Note	Refund 1999 Bonds	6,227,400	4.73%	2030	2,832,400
2013 Capital Imp Refunding Revenue Bonds	Refund 2004 Bonds	15,345,000	2%-5%	2035	9,855,000
2018 MSA Capital Lease (Fire SCBA's)	Fire SCBA's	209,243	4.09%	2025	96,908
2018 Radio Capital Lease (ER Network Radios)	ER Network Radios	780,683	3.37%	2028	402,712
TOTAL GOVERNMENTAL FUND		22,562,325			13,187,021

ELECTRIC FUND

2007B Electric System Revenue Bonds	Fund Balance	11,710,000	5.64% - 5.90%	2032	5,995,000
2016 Electric System Refunding Revenue Note	Refund 2013 SG	8,318,000	2.35%	2032	5,296,000
2016 Electric System Refunding Revenue Bonds	Refund 2007A Bonds & 2014 Note	19,290,000	2%-5%	2037	16,890,000
2020 Electric System Revenue Note	Fund Balance	15,000,000	2.13%	2036	14,070,000
TOTAL ELECTRIC FUND		54,318,000			42,251,000

GAS FUND

2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	3,523,881	2.00% - 5.00%	2035	2,262,595
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	2,050,618	2.00% - 5.00%	2037	1,780,636
TOTAL GAS FUND		5,574,499			4,043,231

WATER FUND

2013 Utility System Refunding Revenue Bonds	Refund 2004 Bonds	7,329,969	2.00% - 5.00%	2035	4,706,381
2010 Utility System Revenue Refunding Note	Plantation	3,632,600	3.85%	2026	1,046,641
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	11,749,389	2.00% - 5.00%	2037	10,202,478
TOTAL WATER FUND		22,711,958			15,955,499

WASTE WATER FUND

2013 Utility System Refunding Revenue Bond	Refund 2004 Bonds	10,156,150	2.00% - 5.00%	2035	6,521,024
2007B Utility System Revenue Bond	Fund Balance	1,070,000	5.90%	2034	665,000
2010 Utility System Revenue Refunding Note	Plantation	4,367,400	3.85%	2026	1,258,359
2016 Utility System Refunding Revenue Bonds	Refund 2007A (not completely)	4,314,993	2.00% - 5.00%	2037	3,746,886
2020 Utility System Revenue Note	Turnpike Plant Exp PH I	15,000,000	1.70%	2036	13,215,000
2022 Utility System Revenue Note	Turnpike Plant Exp PH II	30,000,000	3.37%	2043	30,000,000
TOTAL WASTE WATER FUND		64,908,543			55,406,270

Total	\$ 183,838,325	\$ 142,455,574
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The next fifteen pages provide debt service detail of principal and interest payments over the life of the outstanding debt following the appropriate headings:

Budget Review

Greater Leesburg CRA, Redevelopment Revenue Note, Series 2015

The funds from the Series 2015 Redevelopment Revenue Note were used to pay the costs of acquisition, construction, and improvements of street improvements, undergrounding relocation and replacement of all City provided electric, water, wastewater, storm water and fiber optic on Main Street from U.S. 27 to 9th Street all within the Community Redevelopment Area.

Issue	Year	Principal	Interest	Total
Redevelopment Revenue Note, Series 2015 Original Issue Amount: \$1,000,000 Original Issue Date: January 15, 2015 Final Maturity: October 1, 2026 Interest Rate: 2.91%	2015	0	6,224	6,224
	2016	52,000	20,774	72,774
	2017	74,000	27,587	101,587
	2018	77,000	25,433	102,433
	2019	79,000	23,193	102,193
	2020	81,000	20,894	101,894
	2021	83,000	18,537	101,537
	2022	86,000	16,121	102,121
	2023	88,000	13,619	101,619
	2024	91,000	11,058	102,058
	2025	94,000	8,410	102,410
	2026	96,000	5,674	101,674
	2027	99,000	1,440	100,440
TOTAL		1,000,000	198,964	1,198,964

Carver Heights/Montclair Area CRA, Internal Loan from Electric Department

Funds from this internal Loan from the Electric Department was used to construct the Leesburg Resource Center.

Budget Review

Issue	Year	Principal	Interest	Total
Internal Loan with Electric Department Original Amount \$1,200,000 Original Initiation Date: May 1, 2019 Final Payment: May 1, 2033 Interest Rate: 2.50%	2019	97,874	17,425	115,299
	2020	68,465	27,553	96,018
	2021	70,176	25,842	96,018
	2022	71,931	24,087	96,018
	2023	73,729	22,289	96,018
	2024	75,572	20,446	96,018
	2025	77,462	18,556	96,018
	2026	79,398	16,620	96,018
	2027	81,383	14,635	96,018
	2028	83,418	12,600	96,018
	2029	85,503	10,515	96,018
	2030	87,641	8,377	96,018
	2031	89,832	6,186	96,018
	2032	92,078	3,940	96,018
	2033	65,538	1,639	67,177
TOTAL		1,200,000	230,710	1,430,710

Budget Review

Highway 441/27 CRA, Tax Increment Refunding Revenue Note, Series 2016

Funds from the Refunding Note were used for the acquisition and construction of redevelopment projects including demolition of existing structures and required improvements pursuant to the Redevelopment Plan.

Issue	Year	Principal	Interest	Total
Community Redevelopment Agency for US Highway 441/27 Area Tax Increment Refunding Revenue Note, Series 2016 Original Issue Amount: \$11,563,000 Original Issue Date: December 8, 2016 Final Maturity: May 1, 2036 Interest Rate: 2.59%	2017	60,000	118,961	178,961
	2018	70,000	297,928	367,928
	2019	80,000	296,115	376,115
	2020	195,000	294,043	489,043
	2021	210,000	288,992	498,992
	2022	607,000	283,553	890,553
	2023	622,000	267,832	889,832
	2024	638,000	251,722	889,722
	2025	655,000	235,198	890,198
	2026	672,000	218,233	890,233
	2027	689,000	200,829	889,829
	2028	707,000	182,983	889,983
	2029	725,000	164,672	889,672
	2030	744,000	145,895	889,895
	2031	764,000	126,625	890,625
	2032	783,000	106,838	889,838
	2033	804,000	86,558	890,558
	2034	824,000	65,734	889,734
	2035	846,000	44,393	890,393
	2036	868,000	22,481	890,481
TOTAL		11,563,000	3,699,585	15,262,585

Capital Improvement Revenue Bonds, Series 2009

The purpose of the refunding was to take advantage of interest expense savings due to historically low interest rates. Debt service associated with the Refunding and Capital Improvement Revenue Bonds, Series 1999, is recorded in the debt service fund. The refunded portion of the 1999 bond proceeds (\$4,334,211), were originally issued to expand City Hall, develop the industrial park, close the landfill and provide other capital items for airport development, recreational facilities, and public safety. The new money portion of the 1999 bonds was used to offset the cost of constructing a new police department building.

Budget Review

Issue	Year	Principal	Interest	Total
Capital Improvement Refunding	2010	0	95,731	95,731
Promissory Note, Series 2009	2011	240,000	288,880	528,880
(Refunding of Series 1999 Senior Lien Bonds)	2012	200,000	278,474	478,474
	2013	210,000	268,778	478,778
Original Issue Amount: \$6,227,400	2014	220,000	258,608	478,608
Original Issue Date: December 4, 2009	2015	230,000	247,966	477,966
Final Maturity: April 1, 2030	2016	240,000	236,850	476,850
Interest Rate: 4.73%	2017	255,000	225,143	480,143
	2018	265,000	212,845	477,845
	2019	280,000	199,956	479,956
	2020	295,000	186,357	481,357
	2021	305,000	172,167	477,167
	2022	320,000	157,386	477,386
	2023	335,000	141,895	476,895
	2024	350,000	125,695	475,695
	2025	370,000	108,667	478,667
	2026	385,000	90,811	475,811
	2027	405,000	72,128	477,128
	2028	420,000	52,617	472,617
	2029	440,000	32,278	472,278
	2030	462,400	10,936	473,336
TOTAL		6,227,400	3,464,168	9,691,568

Budget Review

Capital Improvement Refunding Promissory Note, Series 2013

The funds from the Series 2013 were issued for the purpose of providing funds to advance the City's outstanding Utility Revenue Bonds, Series 2004, is recorded in the debt service fund. The refunded portion of the 2004 bond proceeds were originally issued to construct a new library, upgrade the public works facility, construct Canal Street, renovate the old library for general government use, and construct a gymnasium and community center.

Issue	Year	Principal	Interest	Total
Capital Improvement Refunding Promissory Note, Series 2013 (Refunding of Series 2004 Senior Lien Bonds) Original Issue Amount: \$15,345,000 Original Issue Date: May 15, 2013 Final Maturity: October 1, 2034 Interest Rate: 2 - 5%	2013	520,000	202,834	722,834
	2014	495,000	526,612	1,021,612
	2015	505,000	516,612	1,021,612
	2016	515,000	506,512	1,021,512
	2017	530,000	491,062	1,021,062
	2018	545,000	475,162	1,020,162
	2019	565,000	458,812	1,023,812
	2020	580,000	441,862	1,021,862
	2021	605,000	418,662	1,023,662
	2022	630,000	388,412	1,018,412
	2023	665,000	356,912	1,021,912
	2024	700,000	323,662	1,023,662
	2025	725,000	295,662	1,020,662
	2026	755,000	266,662	1,021,662
	2027	775,000	244,012	1,019,012
	2028	800,000	219,794	1,019,794
	2029	830,000	193,794	1,023,794
	2030	860,000	164,744	1,024,744
	2031	890,000	134,644	1,024,644
	2032	915,000	103,494	1,018,494
2033	955,000	70,325	1,025,325	
2034	985,000	35,706	1,020,706	
TOTAL		15,345,000	3,835,953	22,180,953

Electric System Revenue Bonds, Series 2007 B

The funds from the Electric System Revenue Bonds, Series 2007 B were used to provide funds for the purpose of funding a deposit reimbursing the Electric System for prior years' capital expenditures related to certain Florida Department of Transportation (FDOT) mandated State Road 441 projects.

Budget Review

Issue	Year	Principal	Interest	Total
Electric System Revenue Bonds, Series 2007B Original Issue Amount: \$11,710,000 Original Issue Date: August 15, 2007 Final Maturity: October 1, 2031 Interest Rate: 5.64%- 5.90%	2008	0	682,713	682,713
	2009	280,000	682,713	962,713
	2010	295,000	666,921	961,921
	2011	310,000	650,283	960,283
	2012	325,000	632,799	957,799
	2013	345,000	614,469	959,469
	2014	365,000	595,011	960,011
	2015	390,000	574,425	964,425
	2016	405,000	552,429	957,429
	2017	430,000	529,587	959,587
	2018	455,000	505,335	960,335
	2019	485,000	478,490	963,490
	2020	510,000	449,875	959,875
	2021	545,000	419,785	964,785
	2022	575,000	387,630	962,630
	2023	605,000	353,705	958,705
	2024	645,000	318,010	963,010
	2025	685,000	279,955	964,955
	2026	720,000	239,540	959,540
	2027	765,000	197,060	962,060
	2028	810,000	151,925	961,925
	2029	855,000	104,135	959,135
	2030	905,000	53,690	958,690
2031	5,000	295	5,295	
TOTAL		11,710,000	10,120,780	21,830,780

Budget Review

Electric System Refunding Revenue Note, Series 2016

The funds from the Electric System Revenue Note, Series 2016 were issued for the purpose of providing funds to retire the Electric System Revenue Note, Series 2013. The original note was used to make improvements to the City owned and operated Electric system.

Issue	Year	Principal	Interest	Total
Electric System Refunding Revenue Note, Series 2016 Original Issue Amount: \$8,318,000 Original Issue Date: June 16, 2016 Final Maturity: October 1, 2032 Interest Rate: 2.35%	2017	387,000	57,013	444,013
	2018	415,000	186,378	601,378
	2019	423,000	176,626	599,626
	2020	434,000	166,685	600,685
	2021	444,000	156,486	600,486
	2022	454,000	146,052	600,052
	2023	465,000	135,383	600,383
	2024	476,000	124,456	600,456
	2025	488,000	113,270	601,270
	2026	498,000	101,802	599,802
	2027	510,000	90,099	600,099
	2028	522,000	78,114	600,114
	2029	535,000	65,847	600,847
	2030	547,000	53,274	600,274
	2031	560,000	40,420	600,420
2032	573,000	27,260	600,260	
2033	587,000	13,795	600,795	
TOTAL		8,318,000	1,732,960	10,050,960

Electric System Revenue Refunding Bond, Series 2016

The funds from the Electric Revenue Bonds, Series 2016 were issued for the purpose of providing funds to retire the outstanding Electric System Revenue Bonds, Series 2007 A which were issued to acquire and construct additions, extensions and the make improvements and or repairs to the various components of the Electric System.

Budget Review

Issue	Year	Principal	Interest	Total
Electric System Refunding Revenue Bonds, Series 2016 Original Issue Amount: \$19,290,000 Original Issue Date: June 23, 2016 Final Maturity: October 1, 2037 Interest Rate: 2% - 5%	2016	0	205,351	205,351
	2017	375,000	754,350	1,129,350
	2018	385,000	746,850	1,131,850
	2019	390,000	739,150	1,129,150
	2020	405,000	727,450	1,132,450
	2021	415,000	715,300	1,130,300
	2022	430,000	702,850	1,132,850
	2023	440,000	689,950	1,129,950
	2024	460,000	672,350	1,132,350
	2025	475,000	653,950	1,128,950
	2026	495,000	634,950	1,129,950
	2027	515,000	615,150	1,130,150
	2028	535,000	594,550	1,129,550
	2029	560,000	573,150	1,133,150
	2030	580,000	550,750	1,130,750
	2031	1,565,000	527,550	2,092,550
	2032	1,640,000	449,300	2,089,300
	2033	1,780,000	367,300	2,147,300
	2034	1,855,000	296,100	2,151,100
	2035	1,930,000	221,900	2,151,900
2036	1,980,000	164,000	2,144,000	
2037	2,080,000	65,000	2,145,000	
TOTAL		19,290,000	11,667,251	30,957,251

Budget Review

Electric System Revenue Note, Series 2020

The funds from the Electric System Revenue Note, Series 2020 were used for expansion of the distribution system for The Villages development, various reconductoring projects and to replace four (4) aging substation transformers.

Issue	Year	Principal	Interest	Total
Electric System Revenue Note, Series 2020 Original Issue Amount: \$15,000,000 Original Issue Date: July 16, 2020 Final Maturity: October 1, 2035 Interest Rate: 2.13%	2020	0	226,312	226,312
	2021	465,000	319,500	784,500
	2022	940,000	304,643	1,244,643
	2023	960,000	284,515	1,244,515
	2024	980,000	263,960	1,243,960
	2025	1,005,000	242,980	1,247,980
	2026	1,025,000	221,467	1,246,467
	2027	1,040,000	199,528	1,239,528
	2028	1,070,000	177,216	1,247,216
	2029	1,090,000	154,319	1,244,319
	2030	1,110,000	130,995	1,240,995
	2031	1,140,000	107,192	1,247,192
	2032	1,165,000	82,804	1,247,804
	2033	1,185,000	57,883	1,242,883
	2034	1,210,000	32,483	1,242,483
	2035	615,000	6,550	621,550
TOTAL		15,000,000	2,812,347	17,812,347

Utility System Revenue Bonds, Series 2007 B

The funds from the Utility System Revenue Bonds, Series 2007B were used to provide funds for the purpose of funding a deposit reimbursing the Wastewater System operating reserve fund.

Budget Review

Issue	Year	Principal	Interest	Total
Utility System Revenue Bonds, Series 2007B Original Issue Amount: \$1,070,000 Original Issue Date: August 15, 2007 Final Maturity: October 1, 2033 Interest Rate: 5.90%	2008	0	63,130	63,130
	2009	15,000	63,130	78,130
	2010	20,000	62,245	82,245
	2011	20,000	61,065	81,065
	2012	20,000	59,885	79,885
	2013	25,000	58,705	83,705
	2014	25,000	57,230	82,230
	2015	30,000	55,755	85,755
	2016	30,000	53,985	83,985
	2017	30,000	52,215	82,215
	2018	35,000	50,445	85,445
	2019	35,000	48,380	83,380
	2020	40,000	46,315	86,315
	2021	40,000	43,955	83,955
	2022	40,000	41,595	81,595
	2023	45,000	39,235	84,235
	2024	45,000	36,580	81,580
	2025	50,000	33,925	83,925
	2026	55,000	30,975	85,975
	2027	55,000	27,730	82,730
	2028	60,000	24,485	84,485
	2029	65,000	20,945	85,945
	2030	65,000	17,110	82,110
2031	70,000	13,275	83,275	
2032	75,000	9,145	84,145	
2033	80,000	4,720	84,720	
TOTAL		1,070,000	1,076,160	2,146,160

Budget Review

Utility System Revenue Refunding Note, Series 2010

Funds from the Utility System Revenue Refunding Note Series 2010 were used to refinance the sellers note for the purchase of the Plantation Water and Wastewater facilities. The refinancing lowered the interest rate from 4.5% to 3.85%.

Issue	Year	Principal	Interest	Total
Utility System Revenue Refunding Note, Series 2010 (Refunding of Plantation Seller Note) Original Issue Amount: \$8,000,000 Original Issue Date: July 8, 2010 Final Maturity: October 1, 2025 Interest Rate: 3.85%	2010	10,000	224,819	234,819
	2011	50,000	306,653	356,653
	2012	55,000	304,631	359,631
	2013	55,000	302,514	357,514
	2014	525,000	291,349	816,349
	2015	545,000	270,751	815,751
	2016	565,000	249,384	814,384
	2017	590,000	227,150	817,150
	2018	610,000	204,050	814,050
	2019	635,000	180,084	815,084
	2020	660,000	155,155	815,155
	2021	685,000	129,264	814,264
	2022	710,000	102,410	812,410
	2023	740,000	74,498	814,498
	2024	765,000	45,526	810,526
	2025	800,000	15,400	815,400
TOTAL		8,000,000	3,083,638	11,083,638

Utility System Refunding Revenue Bonds, Series 2013

The funds from the Series 2013 were issued for the purpose of providing funds to advance the City's outstanding Utility Revenue Bonds, Series 2004. The refunded portion of the 2004 bond proceeds were used to convert existing gas and water metering to an automated meter reading system, to construct gas and water mains and line extensions, to purchase gas regulators and services, to construct and rehabilitate collection sewers, sewer treatment plant facilities, to design and construct reclaimed water storage tanks, pumps, mains and lines for the disposal of effluent, and other capital improvements to the water facilities.

Budget Review

Issue	Year	Principal	Interest	Total
Utility System Revenue Bonds, Series 2013 (Refunding of Series 2004 Bonds) Original Issue Amount: \$21,010,000 Original Issue Date: May 15, 2013 Final Maturity: October 1, 2034 Interest Rate: 2 - 5%	2013	705,000	281,985	986,985
	2014	665,000	732,331	1,397,331
	2015	675,000	719,031	1,394,031
	2016	695,000	698,781	1,393,781
	2017	725,000	670,981	1,395,981
	2018	755,000	641,981	1,396,981
	2019	770,000	624,994	1,394,994
	2020	800,000	594,194	1,394,194
	2021	845,000	554,194	1,399,194
	2022	885,000	511,944	1,396,944
	2023	920,000	476,544	1,396,544
	2024	960,000	439,744	1,399,744
	2025	1,005,000	391,744	1,396,744
	2026	1,035,000	361,594	1,396,594
	2027	1,065,000	330,544	1,395,544
	2028	1,095,000	298,594	1,393,594
	2029	1,130,000	264,375	1,394,375
	2030	1,165,000	227,650	1,392,650
	2031	1,210,000	185,419	1,395,419
	2032	1,255,000	141,556	1,396,556
2033	1,300,000	96,062	1,396,062	
2034	1,350,000	48,937	1,398,937	
TOTAL		21,010,000	9,293,179	30,303,179

Utility System Revenue Refunding Bonds, Series 2016

Funds from the Utility System Revenue Refunding Note, Series 2016 were issued for the purpose of providing funds to retire the outstanding Utility System Revenue Bonds, Series 2007 A. The funds were originally used to make improvements or repairs to various components of the Gas, Water and Wastewater Systems.

Issue	Year	Principal	Interest	Total
Utility System Refunding Revenue Bonds, Series 2016 Original Issue Amount: \$18,115,000 Original Issue Date: June 23, 2016 Final Maturity: October 1, 2037 Interest Rate: 2% - 5%	2017	0	194,109	194,109
	2018	0	705,850	705,850
	2019	450,000	705,850	1,155,850
	2020	465,000	696,850	1,161,850
	2021	475,000	682,900	1,157,900
	2022	490,000	668,650	1,158,650
	2023	505,000	653,950	1,158,950
	2024	525,000	638,800	1,163,800
	2025	545,000	617,800	1,162,800
	2026	560,000	596,000	1,156,000
	2027	585,000	573,600	1,158,600
	2028	615,000	544,350	1,159,350
	2029	640,000	519,750	1,159,750
	2030	665,000	494,150	1,159,150
	2031	690,000	467,550	1,157,550
	2032	720,000	439,950	1,159,950
	2033	755,000	403,950	1,158,950
	2034	790,000	366,200	1,156,200
	2035	905,000	326,700	1,231,700
	2036	2,470,000	281,450	2,751,450
2037	2,595,000	157,950	2,752,950	
2038	2,670,000	80,100	2,750,100	
TOTAL		18,115,000	10,816,459	28,931,459

Utility System Revenue Note, Series 2020

Funds from the Utility System Revenue Refunding Note, Series 2020 were issued for the purpose of expanding the WWT Turnpike Treatment Plant.

Budget Review

Issue	Year	Principal	Interest	Total
Utility System Refunding Revenue Note, Series 2020 Original Issue Amount: \$15,000,000 Original Issue Date: April 16, 2020 Final Maturity: October 1, 2035 Interest Rate: 1.70%	2020	0	116,875	116,875
	2021	885,000	255,000	1,140,000
	2022	900,000	239,955	1,139,955
	2023	915,000	224,655	1,139,655
	2024	935,000	209,100	1,144,100
	2025	950,000	193,205	1,143,205
	2026	965,000	177,055	1,142,055
	2027	980,000	160,650	1,140,650
	2028	1,000,000	143,990	1,143,990
	2029	1,015,000	126,990	1,141,990
	2030	1,030,000	109,735	1,139,735
	2031	1,050,000	92,225	1,142,225
	2032	1,065,000	74,375	1,139,375
	2033	1,085,000	56,270	1,141,270
	2034	1,105,000	37,825	1,142,825
	2035	1,120,000	19,040	1,139,040
	TOTAL		15,000,000	2,236,945

Utility System Revenue Note, Series 2022

Funds from the Utility System Revenue Note, Series 2022 were issued for the purpose of expanding the WWT Turnpike Treatment Plant for a second time.

Issue	Year	Principal	Interest	Total
Utility System Revenue Note, Series 2022	2022	0	174,116	174,116
	2023	1,075,000	1,011,000	2,086,000
Original Issue Amount: \$30,000,000	2024	1,110,000	974,773	2,084,773
Original Issue Date: July 29, 2022	2025	1,150,000	937,366	2,087,366
Final Maturity: October 1, 2042	2026	1,190,000	898,611	2,088,611
Interest Rate: 3.37%	2027	1,230,000	858,508	2,088,508
	2028	1,270,000	817,057	2,087,057
	2029	1,310,000	774,258	2,084,258
	2030	1,355,000	730,110	2,085,110
	2031	1,400,000	684,447	2,084,447
	2032	1,450,000	637,267	2,087,267
	2033	1,495,000	588,402	2,083,402
	2034	1,550,000	538,020	2,088,020
	2035	1,600,000	485,785	2,085,785
	2036	1,655,000	431,865	2,086,865
	2037	1,710,000	376,092	2,086,092
	2038	1,765,000	318,465	2,083,465
	2039	1,825,000	258,984	2,083,984
	2040	1,890,000	197,482	2,087,482
	2041	1,950,000	133,789	2,083,789
	2042	2,020,000	68,074	2,088,074
TOTAL		30,000,000	11,894,471	41,894,471

Budget Summary

BUDGET SUMMARY

City of Leesburg - Fiscal Year 2022-23 BUDGET

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LEESBURG, FLORIDA
ARE 26.7% HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: 4.0192 Mills

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
ESTIMATED REVENUES								
Taxes								
Current Ad Valorem Taxes	6,469,025	1,308,739	0	0	0	0	0	7,777,764
Other Taxes	0	0	0	0	0	407,265	0	407,265
Sales & Use Taxes	0	3,194,868	0	0	0	0	0	3,194,868
Utility Taxes	4,855,000	0	0	0	0	0	0	4,855,000
Licenses & Permits	2,162,000	1,007,000	0	0	2,098,777	0	0	5,267,777
Intergovernmental Revenue	3,342,640	2,106,207	0	0	1,650,000	0	0	7,098,847
Charges for Services	1,242,418	3,200	0	0	136,165,823	0	11,192,715	148,604,156
Fines & Forfeitures	171,750	0	0	0	0	0	0	171,750
Miscellaneous Revenue	1,005,452	148,180	0	0	2,067,495	6,777,134	502,500	10,500,761
Other Financing Sources	0	48,400	0	0	640,240	0	0	688,640
TOTAL SOURCES	19,248,285	7,816,594	0	0	142,622,335	7,184,399	11,695,215	188,566,828
Transfers In	11,140,636	0	1,745,218	680,000	0	0	1,006,042	14,571,896
Debt Proceeds	0	0	0	0	0	0	0	0
Fund Balances/Reserves/Net Assets	0	860,954	0	0	18,645,933	0	1,068,538	20,575,425
TOTAL REVENUES, TRANSFERS & BALANCES	30,388,921	8,677,548	1,745,218	680,000	161,268,268	7,184,399	13,769,795	223,714,149
EXPENDITURES								
General Government	4,893,695	0	0	250,000	0	5,780,000	12,341,551	23,265,246
Public Safety	17,661,229	1,479,122	0	0	0	0	0	19,140,351
Physical Environment	161,823	0	0	0	138,986,646	0	0	139,148,469
Transportation	1,316,801	0	0	0	2,887,158	0	0	4,203,959
Economic Environment	240,628	750,930	0	0	0	0	0	991,558
Human Services	6,600	0	0	0	0	0	0	6,600
Culture / Recreation	4,280,936	0	0	430,000	0	0	0	4,710,936
Other Financing Uses	164,272	0	0	0	0	0	0	164,272
TOTAL EXPENDITURES	28,725,984	2,230,052	0	680,000	141,873,804	5,780,000	12,341,551	191,631,391
Transfers Out	1,662,937	3,260,196	0	0	8,690,460	0	1,006,042	14,619,635
Debt Service	0	1,087,921	1,745,218	0	10,427,833	0	0	13,260,972
Fund Balances/Reserves/Net Assets	0	2,099,379	0	0	276,171	1,404,399	422,202	4,202,151
TOTAL APPROPRIATED EXPENDITURES	30,388,921	8,677,548	1,745,218	680,000	161,268,268	7,184,399	13,769,795	223,714,149
TRANSFERS, RESERVES & BALANCES								

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Governmental Funds Summary of Estimated Financial Sources & Uses

	General Fund			Special Revenue Funds		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Financial Sources	19,326,096	17,290,439	19,248,285	7,050,617	5,094,563	7,139,377
Financial Uses	(27,520,983)	(26,688,832)	(28,725,984)	(2,717,832)	(1,795,526)	(1,462,588)
Sources over (under) Uses	(8,194,887)	(9,398,393)	(9,477,699)	4,332,785	3,299,037	5,676,789
Operating Transfers In (Out)	9,607,007	8,442,393	9,477,699	(3,150,012)	(2,789,199)	(3,260,196)
Debt Proceeds	0	0	0	0	(697,074)	(1,087,921)
Change in Net Assets Balance	1,412,120	(956,000)	0	1,182,773	(187,236)	1,328,672
Net Assets Balance-October 1	12,905,048	14,317,168	13,361,168	6,059,491	7,242,264	7,055,028
Net Assets Balance-September 30	14,317,168	13,361,168	13,361,168	7,242,264	7,055,028	8,383,700

	Debt Service Fund			Capital Projects Fund		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Financial Sources	0	0	0	1,386,859	0	0
Financial Uses	(1,535,057)	(1,616,170)	(1,750,006)	(9,006,179)	(1,575,000)	(680,000)
Sources over (under) Uses	(1,535,057)	(1,616,170)	(1,750,006)	(7,619,320)	(1,575,000)	(680,000)
Operating Transfers In (Out)	1,535,199	1,616,170	1,750,006	1,518,467	1,575,000	680,000
Debt Proceeds	0	0	0	0	0	0
Change in Net Assets Balance	142	0	0	(6,100,853)	0	0
Net Assets Balance-October 1	1,183,513	1,183,655	1,183,655	8,380,295	2,279,442	2,279,442
Net Assets Balance-September 30	1,183,655	1,183,655	1,183,655	2,279,442	2,279,442	2,279,442

Enterprise Funds Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Electric Utility Fund			Gas Utility Fund		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	60,588	63,969	95,664	6,934	8,419	9,867
Operating Expenses	(53,164)	(61,878)	(92,991)	(5,056)	(6,900)	(8,773)
Operating Income (Loss)	7,424	2,091	2,673	1,878	1,519	1,094
Nonoperating Revenues (Expenses)	(1,128)	2,041	1,681	(158)	(216)	(253)
Income Before Operating Transfers	6,296	4,132	4,354	1,720	1,303	841
Operating Transfers In (Out)	(4,613)	(4,132)	(4,354)	222	(803)	(826)
Net Income (Loss)	1,683	0	0	1,942	500	15
Net Assets-October 1	95,297	96,980	96,980	14,158	16,100	16,600
Net Assets-September 30	96,980	96,980	96,980	16,100	16,600	16,615

Enterprise Funds (Cont.)

Summary of Revenues, Expenses & Changes in Net Assets

(\$ in Thousands)	Water Utility Fund			Wastewater Utility Fund		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	8,725	10,007	11,221	12,724	13,758	15,013
Operating Expenses	(6,217)	(8,757)	(11,700)	(8,338)	(10,919)	(19,170)
Operating Income (Loss)	2,508	1,250	(479)	4,386	2,839	(4,157)
Nonoperating Revenues (Expenses)	(637)	654	(414)	(941)	(487)	4,691
Income Before Operating Transfers	1,871	1,904	(893)	3,445	2,352	534
Operating Transfers In (Out)	(175)	(1,108)	(1,165)	2,324	(987)	(1,030)
Net Income (Loss)	1,696	796	(2,058)	5,769	1,365	(496)
Net Assets-October 1	32,139	33,835	34,631	55,409	61,178	62,543
Net Assets-September 30	33,835	34,631	32,573	61,178	62,543	62,047

(\$ in Thousands)	Stormwater Fund			Solid Waste Fund		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	1,612	1,664	1,787	4,541	4,615	4,945
Operating Expenses	(1,265)	(1,684)	(1,810)	(3,510)	(4,316)	(4,500)
Operating Income (Loss)	347	(20)	(23)	1,031	299	445
Nonoperating Revenues (Expenses)	6	35	23	1	28	18
Income Before Operating Transfers	353	15	0	1,032	327	463
Operating Transfers In (Out)	0	0	0	(821)	(789)	(954)
Net Income (Loss)	353	15	0	211	(462)	(491)
Net Assets-October 1	14,335	14,688	14,703	2,437	1,539	1,077
Net Assets-September 30	14,688	14,703	14,703	2,648	1,077	586

(\$ in Thousands)	Airport Fund		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	1,352	3,941	3,148
Operating Expenses	(2,475)	(4,261)	(2,887)
Operating Income (Loss)	(1,123)	(320)	261
Nonoperating Revenues (Expenses)	6	0	0
Income Before Operating Transfers	(1,117)	(320)	261
Operating Transfers In (Out)	6,157	0	0
Net Income (Loss)	5,040	(320)	261
Net Assets-October 1	26,818	31,858	31,538
Net Assets-September 30	31,858	31,538	31,799

Internal Service Funds

Summary of Revenues, Expenses & Changes in Net Assets

	Health Insurance		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	8,861,657	7,487,925	7,759,137
Operating Expenses	(9,157,729)	(7,500,000)	(7,769,137)
Operating Income (Loss)	(296,072)	(12,075)	(10,000)
Nonoperating Revenues (Expenses)	3,006	12,075	10,000
Income Before Operating Transfers	(293,066)	0	0
Operating Transfers In (Out)	1,000,000	0	0
Net Income (Loss)	706,934	0	0
Net Assets-October 1	699,217	1,406,151	1,406,151
Net Assets-September 30	1,406,151	1,406,151	1,406,151

	Workers' Compensation		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	713,404	672,050	1,160,309
Operating Expenses	(1,163,856)	(618,302)	(738,107)
Operating Income (Loss)	(450,452)	53,748	422,202
Nonoperating Revenues (Expenses)	(5,535)	0	0
Income Before Operating Transfers	(455,987)	53,748	422,202
Operating Transfers In (Out)	(1,000,000)	0	0
Net Income (Loss)	(1,455,987)	53,748	422,202
Net Assets-October 1	463,168	(992,819)	(939,071)
Net Assets-September 30	(992,819)	(939,071)	(516,869)

	Fleet Services		
	Actual 2020-21	Adopted 2021-22	Adopted 2022-23
Operating Revenues	2,601,196	2,679,955	2,740,769
Operating Expenses	(2,864,878)	(2,897,005)	(3,834,307)
Operating Income (Loss)	(263,682)	(217,050)	(1,093,538)
Nonoperating Revenues (Expenses)	311,073	25,000	25,000
Income Before Operating Transfers	47,391	(192,050)	(1,068,538)
Operating Transfers In (Out)	289,422	0	0
Net Income (Loss)	336,813	(192,050)	(1,068,538)
Net Assets-October 1	10,283,241	10,620,054	10,428,004
Net Assets-September 30	10,620,054	10,428,004	9,359,466

Summary of Revenue Sources

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	13,852,251	14,599,704	14,598,690	16,234,897
Licenses and Permits	4,460,122	5,834,773	4,476,977	5,267,777
Intergovernmental Revenue	6,159,952	15,495,811	7,160,875	7,098,847
Charges for Services	103,466,828	108,071,180	112,901,358	148,604,156
Fines and Forfeitures	151,779	224,045	165,000	171,750
Miscellaneous Revenue	15,294,533	25,528,982	10,143,690	10,500,761
Other Sources	23,678,935	17,664,397	27,196,665	35,835,961
TOTAL REVENUE SOURCES	167,064,400	187,418,892	176,643,255	223,714,149

All Funds

Summary of Revenue Sources

Summary of Appropriations

All Funds

Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
001 GENERAL FUND				
Personal Services	22,148,548	23,568,922	24,363,344	26,208,766
Operating Expenses	8,494,361	8,784,707	8,953,567	9,768,298
Capital Outlay	339,614	260,956	248,200	343,000
Debt Service	90,116	0	0	0
Grants and Aids	255,000	1,398,749	0	0
Other Uses	(1,093,264)	(5,010,242)	(5,036,719)	(5,931,143)
TOTAL GENERAL FUND	30,234,375	29,003,092	28,528,392	30,388,921
016 GREATER LEESBURG CRA				
Operating Expenses	224,362	274,426	290,529	383,732
Capital Outlay	42,660	0	0	0
Debt Service	100,715	100,328	100,870	100,338
Grants & Aids	98,120	21,000	75,000	0
Other Uses	0	100,000	100,620	268,393
TOTAL GLCRA	465,857	495,754	567,019	752,463
017 CARVER HEIGHTS CRA				
Personal Services	0	0	0	76,943
Operating Expenses	104,201	102,354	137,970	120,468
Capital Outlay	62,844	34,685	0	0
Debt Service	27,553	25,842	96,018	96,018
Grants and Aids	22,800	10,000	100,000	0
Other Uses	141,958	0	176,294	360,639
TOTAL CHCRA	359,356	172,881	510,282	654,068
018 US HWY 441/27 CRA				
Operating Expenses	3,855	3,857	7,195	7,675
Debt Service	491,275	499,492	892,286	891,565
Grants and Aids	10,000	45,000	142,600	0
Other Uses	0	0	333,876	930,675
TOTAL 441/27CRA	505,130	548,349	1,375,957	1,829,915
121 POLICE FORFEITURE				
Capital Outlay	9,890	0	5,000	25,000
TOTAL POLICE FORFEITURE	9,890	0	5,000	25,000
122 POLICE EDUCATION RECEIPTS				
Operating Expenses	5,851	6,027	6,000	3,500
TOTAL POLICE EDUCATION RECEIPTS	5,851	6,027	6,000	3,500
132 DISCRETIONARY SALES TAX				
Other Uses	2,362,082	1,867,587	2,298,165	2,599,868
TOTAL DISCRETIONARY SALES TAX	2,362,082	1,867,587	2,298,165	2,599,868
133 GAS TAX				
Other Uses	827,125	1,203,665	755,080	1,200,000
TOTAL GAS TAX	827,125	1,203,665	755,080	1,200,000

Summary of Appropriations (Continued)

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
141 POLICE IMPACT FEES				
Operating Expenses	4,595	5,020	0	0
Capital Outlay	5,381	105,908	0	0
Other Uses	13,360	20,400	10,500	0
TOTAL POLICE IMPACT FEES	23,336	131,328	10,500	0
142 FIRE IMPACT FEES				
Other Uses	240	440	250	0
TOTAL FIRE IMPACT FEES	240	440	250	0
143 RECREATION IMPACT FEES				
Other Uses	248,780	10,360	181,000	0
TOTAL RECREATION IMPACT FEES	248,780	10,360	181,000	0
151 BUILDING PERMITS FUND				
Personal Services	737,146	810,930	1,032,358	1,137,718
Operating Expenses	214,694	278,203	434,169	312,904
Capital Outlay	52,725	262,266	0	0
TOTAL BUILDING PERMITS FUND	1,004,565	1,351,399	1,466,527	1,450,622
013 HOUSING ASSISTANCE FUND				
Personal Services	52,757	57,032	55,442	66,410
Operating Expenses	72,575	75,462	96,256	95,702
TOTAL HOUSING ASSISTANCE FUND	125,332	132,494	151,698	162,112
021 DEBT SERVICE				
Debt Service	1,535,057	1,613,090	1,750,006	1,745,218
TOTAL DEBT SERVICE	1,535,057	1,613,090	1,750,006	1,745,218
031 CAPITAL PROJECTS				
Operating Expenses	250,693	56,310	0	0
Capital Outlay	4,452,414	8,949,869	1,575,000	680,000
Other Uses	796,097	0	0	0
TOTAL CAPITAL PROJECTS	5,499,204	9,006,179	1,575,000	680,000
041 ELECTRIC				
Personal Services	5,004,366	5,024,988	5,704,038	5,904,080
Operating Expenses	51,463,451	53,974,237	54,300,369	84,473,697
Capital Outlay	2,422,364	6,324,647	1,710,453	2,488,408
Debt Service	1,300,781	1,406,803	3,345,693	3,796,789
Other Uses	(2,425,292)	(6,986,135)	4,889,641	4,886,770
TOTAL ELECTRIC	57,765,670	59,744,540	69,950,194	101,549,744

All Funds

Summary of Appropriations (Continued)

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
042 GAS				
Personal Services	1,651,222	1,494,404	1,764,978	2,218,648
Operating Expenses	3,908,725	4,752,274	5,383,478	6,687,124
Capital Outlay	67,033	116,552	13,500	183,880
Debt Service	172,031	163,542	352,241	352,773
Other Uses	102,105	(562,303)	1,041,594	524,425
TOTAL GAS	5,901,116	5,964,469	8,555,791	9,966,850
043 WATER				
Personal Services	1,421,749	1,729,363	1,832,994	1,955,873
Operating Expenses	4,561,840	4,499,322	5,983,441	5,354,439
Capital Outlay	555,860	875,090	855,000	4,304,149
Debt Service	688,542	651,154	1,536,405	1,533,810
Other Uses	445,505	185,206	1,988,484	1,249,641
TOTAL WATER	7,673,496	7,940,135	12,196,324	14,397,912
044 WASTEWATER				
Personal Services	2,235,996	2,358,657	2,678,567	2,812,127
Operating Expenses	7,018,497	6,260,710	6,660,699	7,637,301
Capital Outlay	769,739	19,333,417	1,505,000	8,643,000
Debt Service	658,586	930,843	2,579,210	4,744,461
Other Uses	(605,167)	(18,648,936)	2,427,181	1,104,729
TOTAL WASTEWATER	10,077,651	10,234,691	15,850,657	24,941,618
046 SOLID WASTE				
Personal Services	938,236	894,183	1,228,116	1,298,712
Operating Expenses	2,505,317	2,418,617	2,656,218	2,969,337
Capital Outlay	0	135,211	250,000	0
Grants & Aids	181,975	196,925	181,975	231,975
Other Uses	582,345	686,220	788,571	954,086
TOTAL SOLID WASTE	4,207,873	4,331,156	5,104,880	5,454,110
048 AIRPORT				
Personal Services	140,468	145,171	149,294	111,933
Operating Expenses	2,305,688	2,713,366	897,301	1,275,225
Capital Outlay	1,293,444	5,897,614	3,215,000	1,500,000
Other Uses	(1,526,343)	(6,280,896)	0	260,630
TOTAL AIRPORT	2,213,257	2,475,255	4,261,595	3,147,788
014 STORMWATER				
Personal Services	183,689	368,886	335,252	406,563
Operating Expenses	899,056	906,490	978,653	1,128,683
Capital Outlay	1,530,253	71,879	370,000	275,000
Other Uses	(1,594,459)	(81,873)	15,135	0
TOTAL STORMWATER	1,018,539	1,265,382	1,699,040	1,810,246

Summary of Appropriations (Continued)

All Funds

Summary of Appropriations (Continued)

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
061 POLICE PENSION				
Operating Expenses	1,122,913	1,134,022	1,222,000	1,220,000
Other Uses	0	0	741,389	1,003,377
TOTAL POLICE PENSION	1,122,913	1,134,022	1,963,389	2,223,377
062 FIRE PENSION				
Operating Expenses	1,440,654	1,479,488	1,515,000	1,525,000
Other Uses	0	0	161,985	195,614
TOTAL FIRE PENSION	1,440,654	1,479,488	1,676,985	1,720,614
063 GENERAL EMPLOYEES PENSION				
Operating Expenses	2,993,464	2,925,517	3,020,000	3,035,000
Other Uses	0	0	225,409	205,408
TOTAL GENERAL EMPLOYEE	2,993,464	2,925,517	3,245,409	3,240,408
064 HEALTH INSURANCE				
Personal Services	68,183	75,071	69,815	77,029
Operating Expenses	7,351,565	9,082,658	7,430,185	7,692,108
TOTAL HEALTH INSURANCE	7,419,748	9,157,729	7,500,000	7,769,137
065 WORKERS' COMPENSATION				
Personal Services	52,419	52,582	53,302	56,607
Operating Expenses	517,863	1,111,274	565,000	681,500
Other Uses	204,183	1,000,000	53,748	422,202
TOTAL WORKERS' COMP	774,465	2,163,856	672,050	1,160,309
066 RISK MANAGEMENT				
Operating Expenses	775,160	836,843	876,886	0
TOTAL RISK MANAGEMENT	775,160	836,843	876,886	0
510 FLEET FUND				
Personal Services	474,094	488,205	541,859	562,473
Operating Expenses	2,621,190	2,278,329	765,496	769,834
Capital Outlay	2,454,272	1,520,072	1,589,650	2,452,000
Other Uses	(1,154,432)	(128,001)	1,012,174	1,056,042
TOTAL FLEET FUND	4,395,124	4,158,605	3,909,179	4,840,349
ALL FUNDS				
Personal Services	35,108,873	37,068,394	39,809,359	42,893,882
Operating Expenses	98,860,570	103,959,513	102,180,412	135,141,527
Capital Outlay	14,058,493	43,888,166	11,336,803	20,894,437
Debt Service	5,064,656	5,391,094	10,652,729	13,260,972
Grants and Aids	567,895	1,671,674	499,575	231,975
Other Uses	(2,675,177)	(32,624,508)	12,164,377	11,291,356
TOTAL APPROPRIATIONS	150,985,310	159,354,333	176,643,255	223,714,149

Personal Services

Change in Authorized Positions by Fund/ Department

Change in Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	<u>2021-22</u>	<u>2022-23</u>	<u>NET</u>	<u>REASON FOR CHANGE</u>
GENERAL FUND				
Legislative	5.00	5.00	0.00	
Executive	4.90	4.90	0.00	
Finance	42.35	46.35	4.00	Customer Service Specialists (+3 Approved FY 22), Utility Service Technician (+1 Approved FY 22)
Human Resources	4.20	5.20	1.00	Benefits & Compensation Coordinator (-0.70), HR Manager (+0.70), HR Coordinator (+1)
Information Technology	10.50	10.50	0.00	
Geographic Information Systems	4.50	4.50	0.00	
Police	104.00	104.00	0.00	
Fire	51.00	51.00	0.00	
Public Works	27.85	27.45	(0.40)	Land Development Manager (+0.60 Approved FY 22), Maintenance Worker I (-1)
Planning & Zoning	6.00	7.00	1.00	Senior Planner (+1 Approved FY 22)
Housing & Economic	1.00	1.00	0.00	
Library	32.00	32.00	0.00	
Recreation	19.00	19.00	0.00	
GENERAL FUND TOTAL	<u>312.30</u>	<u>317.90</u>	<u>5.60</u>	
Electric	48.00	48.00	0.00	
Gas	23.00	28.00	5.00	Gas Service Technician (+2 Approved FY 22), Utility Locator (+1 Approved FY 22), Deputy Director (+1), Gas Inspector (+1)
Water	27.75	27.75	0.00	
Wastewater	41.29	40.29	(1.00)	Executive Admin II (-1)
Stormwater	6.01	6.41	0.40	Land Development Manager (+0.40 Approved FY 22),
Solid Waste	18.10	18.10	0.00	
Airport	2.10	1.10	(1.00)	Airport Maintenance Technician (-1)
Carver Heights CRA	0.00	1.00	1.00	Housing & Redevelopment Manager (+1)
Health Insurance	0.80	0.80	0.00	
Workers Compensation	0.65	0.65	0.00	
Fleet Services	8.00	8.00	0.00	
Affordable Housing	1.00	1.00	0.00	
Building Permits	13.00	13.00	0.00	
OTHER FUNDS TOTAL	<u>189.70</u>	<u>194.10</u>	<u>4.40</u>	
ALL FUNDS TOTAL	<u>502.00</u>	<u>512.00</u>	<u>10.00</u>	

Authorized Positions by Fund/Department

Personal Services

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>	2019-20	2020-21	2021-22	2022-23
GENERAL FUND				
Legislative	5.00	5.00	5.00	5.00
Executive	5.65	4.90	4.90	4.90
Finance	42.35	41.35	42.35	46.35
Human Resources	4.20	4.20	4.20	5.20
Information Technology	11.50	11.50	10.50	10.50
Geographic Information Systems	4.50	4.50	4.50	4.50
Police	101.00	103.00	104.00	104.00
Fire	51.00	51.00	51.00	51.00
Public Works	25.85	27.85	27.85	27.45
Planning & Zoning	6.25	6.00	6.00	7.00
Housing & Economic Development	1.00	1.00	1.00	1.00
Library	32.00	32.00	32.00	32.00
Recreation	19.00	19.00	19.00	19.00
GENERAL FUND TOTAL	309.30	311.30	312.30	317.90
Electric	45.00	45.00	48.00	48.00
Gas	23.00	23.00	23.00	28.00
Water	27.75	27.75	27.75	27.75
Wastewater	41.29	41.29	41.29	40.29
Stormwater	6.01	6.01	6.01	6.41
Solid Waste	16.10	16.10	18.10	18.10
Airport	2.10	2.10	2.10	1.10
Health Insurance	0.80	0.80	0.80	0.80
Workers Compensation	0.65	0.65	0.65	0.65
Fleet Services	8.00	8.00	8.00	8.00
Affordable Housing	1.00	1.00	1.00	1.00
Building Permits	10.00	10.00	13.00	13.00
Carver Heights CRA	0.00	0.00	0.00	1.00
OTHER FUNDS TOTAL	181.70	181.70	189.70	194.10
ALL FUNDS TOTAL	491.00	493.00	502.00	512.00

Personal Services Cost

Authorized Positions by Fund/Department

Authorized Positions by Fund/Department

<u>DEPARTMENT/DIVISION</u>		<u>AUTH</u>	<u>*SALARIES</u>	<u>OTHER</u>	<u>FRINGES</u>	<u>TOTAL</u>
GENERAL FUND		POS		SALARIES		
1100	Legislative	5.00	64,449	0	66,032	130,481
1200	Executive	4.90	516,044	153,872	185,852	855,768
1300	Finance	46.35	2,073,989	31,000	943,926	3,048,915
1400	Human Resources	5.20	238,087	6,000	104,531	348,618
1600	Information Technology	10.50	752,425	15,000	271,976	1,039,401
1700	Geographic Information Systems	4.50	274,005	3,200	118,343	395,548
2100	Police	104.00	5,921,627	595,647	2,905,320	9,422,594
2200	Fire	51.00	3,232,817	557,762	2,004,683	5,795,262
5100	Public Works	27.45	1,007,961	46,500	581,571	1,636,032
6100	Planning & Zoning	7.00	420,321	1,800	156,588	578,709
6200	Housing & Economic Development	1.00	126,000	0	51,001	177,001
7100	Library	32.00	886,280	36,000	361,558	1,283,838
8100	Recreation	19.00	801,925	232,591	462,083	1,496,599
GENERAL FUND TOTAL		317.90	16,315,930	1,679,372	8,213,464	26,208,766
5171	Stormwater Fund	6.41	271,709	5,000	129,854	406,563
6190	Carver Heights CRA	1.00	55,000	0	21,943	76,943
1000	Electric Fund	48.00	4,143,887	387,000	1,373,193	5,904,080
2000	Gas Fund	28.00	1,407,652	115,420	695,576	2,218,648
3000	Water Fund	27.75	1,253,668	72,000	630,205	1,955,873
4000	Wastewater Fund	40.29	1,749,794	119,300	943,033	2,812,127
5140	Solid Waste Fund	18.10	775,365	65,500	457,847	1,298,712
8100	Airport	1.10	82,999	0	28,934	111,933
1340	Health Insurance Fund	0.80	58,293	0	18,736	77,029
1350	Workers Compensation Fund	0.65	43,296	0	13,311	56,607
5110	Fleet Services Fund	8.00	385,919	3,750	172,804	562,473
6255	Affordable Housing	1.00	42,100	4,500	19,810	66,410
6100	Building Permits Fund	13.00	758,502	80,746	298,470	1,137,718
OTHER FUNDS TOTAL		194.10	11,028,184	853,216	4,803,716	16,685,116
ALL FUNDS TOTAL		512.00	27,344,114	2,532,588	13,017,180	42,893,882

This schedule does not include temporary employees.

*Salaries include wages and standby pay

Revenue Sources and Appropriations

General Fund

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	10,104,335	10,095,945	10,350,488	11,324,025
Licenses and Permits	1,634,859	2,042,959	1,950,770	2,162,000
Intergovernmental	2,982,822	4,851,683	2,816,685	3,342,640
Charges for Services	885,765	1,229,062	1,098,666	1,242,418
Fines and Forfeitures	146,227	219,027	165,000	171,750
Miscellaneous	1,071,393	1,096,055	908,830	1,005,452
Other Sources	10,593,887	10,880,481	11,237,953	11,140,636
TOTAL REVENUE SOURCES	27,419,288	30,415,212	28,528,392	30,388,921
<u>APPROPRIATIONS</u>				
City Commission	40,027	55,391	42,709	42,455
Executive	6,250,020	3,382,553	2,369,245	2,279,184
Finance	305,178	400,869	262,422	305,232
Human Resources	241,065	238,791	235,000	295,007
Information Technology	217,429	306,886	369,584	384,396
Geographic Information Systems	36,513	40,142	39,757	41,091
Police	9,223,464	9,748,486	10,258,584	10,812,594
Fire	6,105,521	6,635,527	6,392,522	6,848,635
Public Works	3,853,850	3,998,536	4,027,036	4,519,598
Community Development	226,347	246,053	254,723	339,165
Economic Development	258,409	177,499	186,964	240,628
Library	1,600,050	1,607,053	1,770,643	1,781,842
Recreation	1,876,502	2,165,306	2,319,203	2,499,094
TOTAL APPROPRIATIONS	30,234,375	29,003,092	28,528,392	30,388,921



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Revenue Detail

General Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
31101 Current Property Taxes	5,288,606	5,425,358	5,535,488	6,469,025
31102 Delinquent Property Taxes	1,889	2,143	0	0
31410 Electric - Utility Services Tax	3,084,734	3,076,717	3,245,000	3,250,000
31430 Water - Utility Services Tax	392,074	391,663	395,000	395,000
31440 Gas - Utility Services Tax	254,524	260,751	260,000	265,000
31490 Reuse Water - Services Tax	76,655	78,073	80,000	80,000
31502 Communication Services Tax	833,150	859,035	835,000	865,000
31601 Business Tax Receipts	172,703	2,205	0	0
TOTAL TAXES	10,104,335	10,095,945	10,350,488	11,324,025
<u>LICENSES AND PERMITS</u>				
32310 Electric - Franchise Fees	271,808	273,039	275,000	300,000
32370 Solid Waste - Franchise Fees	126,334	153,182	130,000	160,000
32521 Fire Assessment Fee	1,234,217	1,615,188	1,542,770	1,700,000
32921 Foreclosure Reg. Fee	2,500	1,550	3,000	2,000
TOTAL LICENSES & PERMITS	1,634,859	2,042,959	1,950,770	2,162,000
<u>INTERGOVERNMENTAL REVENUES</u>				
33121 Federal- Public Safety - Police	147,060	132,189	0	140,000
33122 Federal- Public Safety- Fire	0	227,123	0	0
33159 Federal- ARPA COVID	0	5,687	0	0
33171 Federal- ERATE	7,200	14,400	14,400	16,200
33191 Federal- Emergency Mgmt.	137,180	0	0	0
33210 Intergovernmental- CARES	0	1,363,437	0	0
33473 Joint Partnership Agreement	132,056	132,056	132,056	132,056
33512 Revenue Sharing	586,695	718,653	606,338	754,586
33514 Mobile Home Licenses	75,377	74,669	76,000	76,000
33515 Alcoholic Beverage License	19,824	27,225	20,000	25,000
33518 Half Cent Sales Tax	1,402,403	1,644,070	1,450,000	1,726,272
33522 Fire Supplemental Comp	13,835	10,338	14,000	12,500
33541 Rebate/Vehicles - Gas	48,590	48,839	46,000	49,000
33722 Public Safety - Fire	0	25,916	0	0
33743 Lake County	0	0	50,000	0
33803 ALS-Lake County	143,666	159,154	145,000	160,000
33807 Lake County- Library	264,769	267,927	262,891	251,026
33811 County Licenses	4,167	0	0	0
TOTAL INTERGOVERNMENTAL	2,982,822	4,851,683	2,816,685	3,342,640

General Fund

Revenue Detail (Continued)

Revenue Detail (Continued)

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>CHARGES FOR SERVICES</u>				
34130 General Fund	34,000	53,020	30,000	40,000
34191 Zoning Fees	64,758	131,710	65,000	85,000
34194 Qualifying Fees-Elections	2,142	0	0	0
34195 Certification & Copying	7,320	8,502	8,000	10,332
34196 County Fire Response	86,000	63,050	85,000	85,000
34202 Reimb. Co. Resource Officer	123,467	255,761	245,827	260,534
34209 Other Public Safety	45,612	103,825	56,000	101,000
34493 FDOT St Light/ Traffic Signals	316,358	328,220	327,422	327,422
34711 Library Card Fees	288	333	200	200
34712 Library Passport Accept	9,515	2,718	18,000	15,000
34721 Activities Fees	232	1,336	500	500
34721 Non Resident Fees	3,678	11,776	3,700	2,500
34721 Gymnasium	12,662	18,397	13,585	12,680
34721 Susan Street/ Canal Street	335	4,310	6,500	5,280
34721 Sleepy Hollow Complex	6,668	23,479	14,800	19,590
34722 Splash Pad	10,931	17,682	20,000	16,000
34723 Swimming Pool - Venetian Gardens	0	0	71,750	79,875
34724 Swimming Pool - Dabney	6,050	17,198	0	0
34727 Special Events	3,641	1,775	2,500	2,500
34729 Other Recreation Fees	0	960	5,120	4,855
34755 Marina/Sale - Merchandise	2,119	3,281	3,000	3,550
34756 Marina Fuel Sales	146,864	179,982	121,462	170,000
34757 Marina - Services	3,125	1,747	300	600
TOTAL CHARGES FOR SERVICES	885,765	1,229,062	1,098,666	1,242,418
<u>FINES AND FORFEITURES</u>				
35120 Court Fines (Traffic)	35,587	38,808	40,000	40,000
35120 Investigative Fees	25,367	24,639	28,000	26,000
35120 Criminal Fines & Forfeits	337	137	500	250
35201 Library Fines	9,206	9,690	8,000	17,000
35401 Code Enforcement Fines	71,860	143,701	85,000	85,000
35403 Other Fine/Parking Ticket	3,870	2,052	3,500	3,500
TOTAL FINES AND FORFEITURES	146,227	219,027	165,000	171,750
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	209,334	99,316	185,000	178,198
36130 Gain/Loss Investments	62,349	(59,824)	0	0
36201 Rents and Royalties	31,631	49,631	30,000	50,000
36201 Incubator Rentals	3,450	7,819	4,000	7,500
36205 Cultural Arts Bldg. Fees	4,043	4,521	5,500	0
36206 Mote Morris Fees	0	462	0	2,500

Revenue Detail (Continued)

General Fund

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>MISCELLANEOUS REVENUE (CONT)</u>				
36207 Venetian Center Fees	60,716	129,943	80,000	105,000
36208 Marina Operating Lease	6,600	6,600	6,600	6,600
36208 Marina Dry Slip Rental	221,399	241,757	225,000	261,235
36208 Marina Wet Slip Rental	84,631	81,108	85,000	90,000
36208 Marina Trailer Storage	10,311	11,965	10,500	11,500
36208 Marina Late Fees	1,531	795	1,500	1,000
36208 Marina Utility Revenue	1,561	1,569	1,600	1,600
36208 Marina Boat Rentals	440	860	300	400
36209 Park Facility Rentals	22,556	35,443	25,000	25,000
36209 Pat Thomas Stadium	5,985	450	5,000	5,000
36209 Susan Street/ Canal Street	6,760	10,600	6,500	6,500
36209 Sleepy Hollow Complex	61,385	40,716	60,000	60,000
36211 Library Rentals	11,318	9,000	11,000	10,000
36245 Antenna Tower Fees	55,276	93,278	60,000	80,000
36403 Sale-Furniture/Equipment/Land	2,772	4,089	2,500	2,500
36404 Recovery from Losses	3,461	151,521	0	0
36429 Sale of Real Estate	36,690	52,689	0	0
36501 Sale of Surplus Materials	0	336	0	0
36609 Contributions/Donations	24,860	50,120	3,000	0
36611 Friends of the Library	0	0	7,555	7,644
36691 Mote- Morris	200	0	0	0
36694 Contributions-C.U.R.E.	55,968	7,221	5,500	5,500
36695 School Bus Lights	652	549	675	675
36906 Misc. Reimbursement	83,405	60,256	85,000	85,000
36908 Cash Over and Short	8	3	0	0
36909 Other Income	2,101	3,262	2,100	2,100
TOTAL MISCELLANEOUS	1,071,393	1,096,055	908,830	1,005,452
<u>OTHER SOURCES</u>				
38151 Transfer from Fleet (510)	1,299,840	1,392,071	1,012,174	1,006,042
38191 From Discretionary Tax (132)	413,446	360,429	625,545	791,873
38191 From Gas Tax (133)	427,125	964,665	655,080	1,200,000
38201 Electric Utility Contribution	4,000,000	3,603,405	3,027,198	3,052,997
38201 Electric - Surcharge	1,392,360	1,383,419	1,624,943	1,663,773
38202 Gas Utility Contribution	632,906	622,004	620,989	645,572
38202 Gas - Surcharge	115,646	122,747	181,973	179,662
38203 Water Utility Contribution	644,618	718,582	739,232	723,968
38203 Water - Surcharge	359,963	331,628	368,924	392,934
38204 Wastewater Utility Contribution	897,152	955,243	987,324	1,029,729
38205 Solid Waste Contribution	410,831	426,288	438,571	454,086
38830 Lakefront TV Reserve Account	0	0	6,000	0
38891 Fund Balance Appropriated	0	0	950,000	0
TOTAL OTHER SOURCES	10,593,887	10,880,481	11,237,953	11,140,636
TOTAL REVENUES	27,419,288	30,415,212	28,528,392	30,388,921

Revenue
Detail
(Continued)

General Fund

Departmental Summary of Appropriations

Departmental Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
1100 CITY COMMISSION				
Personal Services	129,903	136,515	132,447	130,481
Operating Expenses	30,202	60,589	38,391	39,338
Other Uses	(120,078)	(141,713)	(128,129)	(127,364)
TOTAL CITY COMMISSION	40,027	55,391	42,709	42,455
1200 EXECUTIVE				
Personal Services	724,003	624,796	750,673	855,768
Operating Expenses	392,604	462,954	402,300	442,678
Grants & Aids	255,000	1,398,749	0	0
Other Uses	4,878,413	896,054	1,216,272	980,738
TOTAL EXECUTIVE	6,250,020	3,382,553	2,369,245	2,279,184
1300 FINANCE				
Personal Services	2,462,985	2,603,687	2,724,940	3,048,915
Operating Expenses	845,520	831,328	796,764	869,152
Capital Outlay	31,834	0	0	0
Other Uses	(3,035,161)	(3,034,146)	(3,259,282)	(3,612,835)
TOTAL FINANCE	305,178	400,869	262,422	305,232
1400 HUMAN RESOURCES				
Personal Services	269,786	270,726	277,085	348,618
Operating Expenses	95,463	99,797	95,931	119,647
Other Uses	(124,184)	(131,732)	(138,016)	(173,258)
TOTAL HUMAN RESOURCES	241,065	238,791	235,000	295,007
1600 INFORMATION TECHNOLOGY				
Personal Services	967,196	978,853	999,367	1,039,401
Operating Expenses	1,001,284	973,024	1,093,229	1,132,441
Capital Outlay	176,168	131,785	132,000	141,000
Other Uses	(1,927,219)	(1,776,776)	(1,855,012)	(1,928,446)
TOTAL INFORMATION TECH	217,429	306,886	369,584	384,396

Departmental Summary of Appropriations (Continued)

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
1700 GIS				
Personal Services	347,452	341,576	382,859	395,548
Operating Expenses	17,659	11,035	14,713	15,364
Other Uses	(328,598)	(312,469)	(357,815)	(369,821)
TOTAL GIS	36,513	40,142	39,757	41,091
2100 POLICE				
Personal Services	7,967,775	8,500,648	8,978,974	9,422,594
Operating Expenses	1,188,070	1,229,954	1,279,610	1,390,000
Capital Outlay	8,142	17,884	0	0
Debt Service	59,477	0	0	0
TOTAL POLICE	9,223,464	9,748,486	10,258,584	10,812,594
2200 FIRE				
Personal Services	5,168,289	5,698,521	5,427,102	5,795,262
Operating Expenses	906,593	825,810	915,420	973,373
Capital Outlay	0	111,196	50,000	80,000
Debt Service	30,639	0	0	0
TOTAL FIRE	6,105,521	6,635,527	6,392,522	6,848,635
5100 PUBLIC WORKS				
Personal Services	1,242,246	1,340,648	1,504,491	1,636,032
Operating Expenses	2,745,064	2,870,802	2,725,953	3,074,187
Capital Outlay	26,947	91	0	95,000
Other Uses	(160,407)	(213,005)	(203,408)	(285,621)
TOTAL PUBLIC WORKS	3,853,850	3,998,536	4,027,036	4,519,598
6100 COMMUNITY DEVELOPMENT				
Personal Services	448,400	434,008	454,248	578,709
Operating Expenses	53,977	108,500	111,804	174,992
Other Uses	(276,030)	(296,455)	(311,329)	(414,536)
TOTAL COMMUNITY DEVELOP	226,347	246,053	254,723	339,165
6200 ECONOMIC DEVELOPMENT				
Personal Services	127,947	137,794	141,819	177,001
Operating Expenses	130,462	39,705	45,145	63,627
TOTAL ECONOMIC DEVELOP	258,409	177,499	186,964	240,628

General Fund

Departmental Summary of Appropriations (Continued)

General Fund

Departmental Summary of Appropriations (Continued)

Departmental Summary of Appropriations (Continued)

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
7100 <u>LIBRARY</u>				
Personal Services	1,095,413	1,135,752	1,230,391	1,283,838
Operating Expenses	448,327	471,301	491,652	498,004
Capital Outlay	56,310	0	48,600	0
TOTAL LIBRARY	1,600,050	1,607,053	1,770,643	1,781,842
8100 <u>RECREATION</u>				
Personal Services	1,197,153	1,365,398	1,358,948	1,496,599
Operating Expenses	639,136	799,908	942,655	975,495
Capital Outlay	40,213	0	17,600	27,000
TOTAL RECREATION	1,876,502	2,165,306	2,319,203	2,499,094
<u>GRAND TOTAL</u>				
Personal Services	22,148,548	23,568,922	24,363,344	26,208,766
Operating Expenses	8,494,361	8,784,707	8,953,567	9,768,298
Capital Outlay	339,614	260,956	248,200	343,000
Debt Service	90,116	0	0	0
Grants and Aids	255,000	1,398,749	0	0
Other Uses	(1,093,264)	(5,010,242)	(5,036,719)	(5,931,143)
TOTAL APPROPRIATIONS	30,234,375	29,003,092	28,528,392	30,388,921

Schedule of General Fund Appropriations by Funding Source

General Fund

Schedule of Appropriations by Funding Source

Functions/Programs	Appropriations	Program Revenues			Appropriations funded from non-program Revenues
		Grants and Contributions	Charges for Services	Miscellaneous Revenue	Total
General fund activities:					
City Commission	\$ 42,455				\$ (42,455)
Executive	2,279,184		10,332	5,500	(2,263,352)
Reserve(s) for cash carried forward	0				0
Finance	305,232				(305,232)
Human Resources	295,007				(295,007)
Information Technology	384,396				(384,396)
GIS/Engineering	41,091				(41,091)
Police	10,812,594	140,000	361,534	154,750	(10,156,310)
Fire	6,848,635	172,500	85,000	1,700,000	(4,891,135)
Public Works	4,519,598	132,056	327,422	80,000	(3,980,120)
Community Development	339,165		85,000		(254,165)
Housing and Economic Development	240,628				(240,628)
Library	1,781,842	251,026	15,200	34,644	(1,480,972)
Recreation	2,181,453	-	143,780	204,000	(1,833,673)
Marina	317,641		174,150	372,335	228,844
Total general fund activities	\$ 30,388,921	\$ 695,582	\$ 1,202,418	\$ 2,551,229	\$ (25,939,692)

General fund revenues not attributable to specific programs:

Taxes:	
Property taxes	\$ 6,469,025
Utility service taxes	4,855,000
Occupational & county licenses	2,000
State shared revenues	2,647,058
Investment income	178,198
Miscellaneous revenue	647,775
Subtotal, general fund revenues before transfers	14,799,056
Transfers from other funds	11,140,636
Appropriate Reserves	-
Fund balance appropriated	-
Total general fund revenues not attributable to specific programs	\$ 25,939,692



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CITY COMMISSION

Mike Pederson, Mayor
Jimmy Burry, Mayor Pro-Tem/Commissioner
H.D. Robuck, III, Commissioner
John Christian, Commissioner
Jay Connell, Commissioner

The City Commission, composed of 5 residents elected to single member districts, is the legislative and policy-making body of the City. Elections are held in conjunction with county, state and federal elections. The Mayor is the presiding officer at official meetings and the ceremonial head of the City.

The responsibilities include: enact ordinances and resolutions necessary for governing the City's affairs, review and adopt annual budget, appoint City Attorney, City Manager and members to boards and committees and promote health, welfare and safety of Leesburg residents.

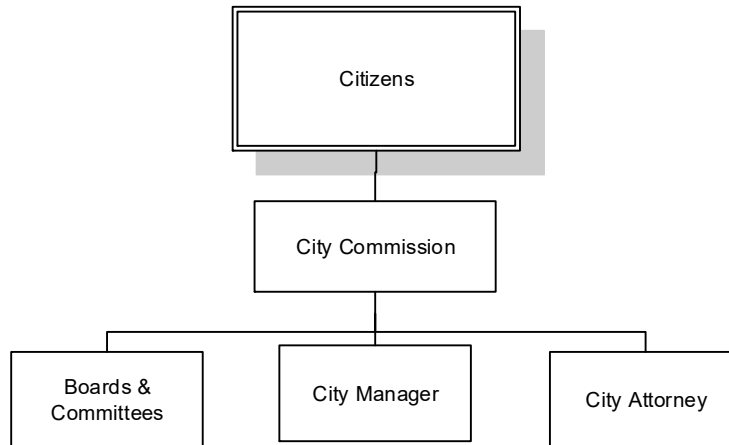
Responsibilities:
Boards & Committees

- . Planning & Zoning Commission
- . Recreation & Parks Advisory Board
- . Leesburg International Airport Advisory Board
- . Library Advisory Board
- . Firemen's Pension Board
- . Police Officers' Pension Board
- . General Employees' Pension Board
- . Greater Leesburg Community Redevelopment Agency
- . Carver Heights & Vicinity Community Redevelopment Agency
- . Highway 27/441 Community Redevelopment Agency
- . Historic Preservation Board
- . Code Enforcement Special Magistrate

Members Of

- . Personnel Committee
- . Lake County League of Cities
- . Leesburg Partnership
- . St. Johns River Water Management District
- . Leesburg Area Chamber of Commerce
- . Florida League of Cities
- . Metropolitan Planning Organization (MPO)
- . Leesburg Center for the Arts
- . Lake Community Action Agency
- . Florida Municipal Electric Association (FMEA)
- . Florida Municipal Power Agency (FMPA)
- . FMPA Policy Makers Committee Liaison

Organizational Chart



Legislative Department

Organization

Total Budget
\$ 42,455 GF
127,364 AL
\$169,819

Legislative Department

City Commission Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Maintain open and good relationships with other governing bodies, business groups, media and citizens
- ◆ Seek economic development opportunities that encourage business expansion and/or retention
- ◆ Support Master Planning activities which improve service delivery, infrastructure and facilities
- ◆ Attend meetings of the Lake County League of Cities and MPO; attend the Florida League of Cities and FMEA/FMPA conferences annually
- ◆ Create and preserve an environmentally healthy, clean and beautiful community
- ◆ Create an atmosphere of safety throughout the community
- ◆ Support an environment which provides for the diverse housing needs of the community
- ◆ Seek opportunities to improve "Quality of Life" for residents
- ◆ Seek and spend resources as good fiduciary stewards of the public's investment

Major Accomplishments:

- Maintained good financial planning
 - Fitch Ratings upgraded Leesburg's Capital Improvement Bonds rating from AA to AA-
- Continued relationship with The Villages to enhance future economic prosperity
- Formed economic development partnership with Lake Economic Area Development Corp. (LEAD)
- Conducted November 2022 election with five district representation
- Approved two voter referendums to enhance the electric fund and keep rate low
- Appointed Stone & Gerken, PA as City Attorney
- Completed major Capital Improvement Projects
 - Teen Enrichment Center
 - H.O. Dabney Aquatic Center
 - Enhancements to Pat Thomas Stadium
- Started several new Capital Improvement Projects including:
 - Turnpike Wastewater Treatment Facility Expansion to 6 MGD which included issuing a Utility System Revenue Note, Series 2022 in the amount of \$30 million
 - Pine Street Rehabilitation Project
 - Susan Street Complex Multi-Field Project
 - Venetian Cove Marina Enhancements

Personnel Schedule

Classification	2022	Change	2023	Amount
City Commissioners	4.00	0.00	4.00	47,756
Mayor	1.00	0.00	1.00	16,693
Total	5.00	0.00	5.00	64,449

**Legislative
Department**

**City
Commission
Division**

**Personnel
Schedule**

Legislative Department

City Commission Division

Appropriations Detail

Appropriations Detail

Account # 001-1111-511

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1110 Salaries	58,181	60,801	61,345	64,449
1510 Special Pay	6,632	6,632	6,632	0
2110 FICA	3,230	3,293	3,288	3,437
23xx Insurance	61,364	65,296	60,702	62,275
2410 Workers' Compensation	162	170	171	277
26xx Other Payroll Benefits	334	323	309	43
TOTAL PERSONAL SERVICES	129,903	136,515	132,447	130,481
<u>OPERATING EXPENSES</u>				
3410 Contract Services	0	0	0	808
4010 Travel	1,785	617	4,010	3,770
4110 Communication	120	357	420	420
4210 Postage	38	12	40	35
4310 Utilities	3,103	2,493	3,000	2,750
4510 Insurance	886	920	941	1,185
46xx Repairs & Maintenance- Equipment	1,400	1,360	1,410	1,410
4710 Printing & Binding	0	121	150	150
4810 Promotional Activities	18,250	47,473	18,750	18,750
4920 Other Current Charges	0	610	500	500
4930 Recognitions	195	195	75	225
5180 Minor Furniture & Equipment	0	0	200	200
5210 Operating Supplies	312	512	1,850	1,850
5410 Publications & Memberships	4,113	4,724	4,995	5,235
5520 Training	0	1,195	2,050	2,050
TOTAL OPERATING EXPENSES	30,202	60,589	38,391	39,338
<u>OTHER USES</u>				
9941 Utilities Allocation	(120,078)	(141,713)	(128,129)	(127,364)
TOTAL OTHER USES	(120,078)	(141,713)	(128,129)	(127,364)
TOTAL GENERAL FUND APPROPRIATIONS	40,027	55,391	42,709	42,455

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	132,447	130,481	(1,966)	-1.48%
Operating Expenses	38,391	39,338	947	2.47%
Other Uses	(128,129)	(127,364)	765	-0.60%
TOTALS	<u>42,709</u>	<u>42,455</u>	<u>(254)</u>	<u>-0.59%</u>

Significant Budget Changes:

Personal Services decreased due to the elimination of Special Pay (the obligations of this payment ended in FY 22). The increase in Operating Expenses is due to properly allocating janitorial expenses/contract services (3410).

**Legislative
Department**

**City
Commission
Division**

**Appropriations
Summary**



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Al Minner, City Manager

The City Manager is the Chief Administrative Officer of the City. Position responsibilities include planning and organizing of all departments in accordance with the City Commission policies, the Municipal Charter, and the City Ordinances. The City Manager represents the City in relations with the public, press, and other governmental units. The City Attorney is hired by the City Commission to provide professional legal service and assistance to the City Commission, Mayor and various boards. The City Clerk is responsible for recording and maintaining official records of the City. Other activities of the department include providing funding for various organizations.

Responsibilities:

Administration

- Personnel activities
- Department operations
- Financial conditions
- Capital needs
- Public relations

City Clerk

- Agenda
- Minutes
- Contracts
- Ordinances
- Resolutions

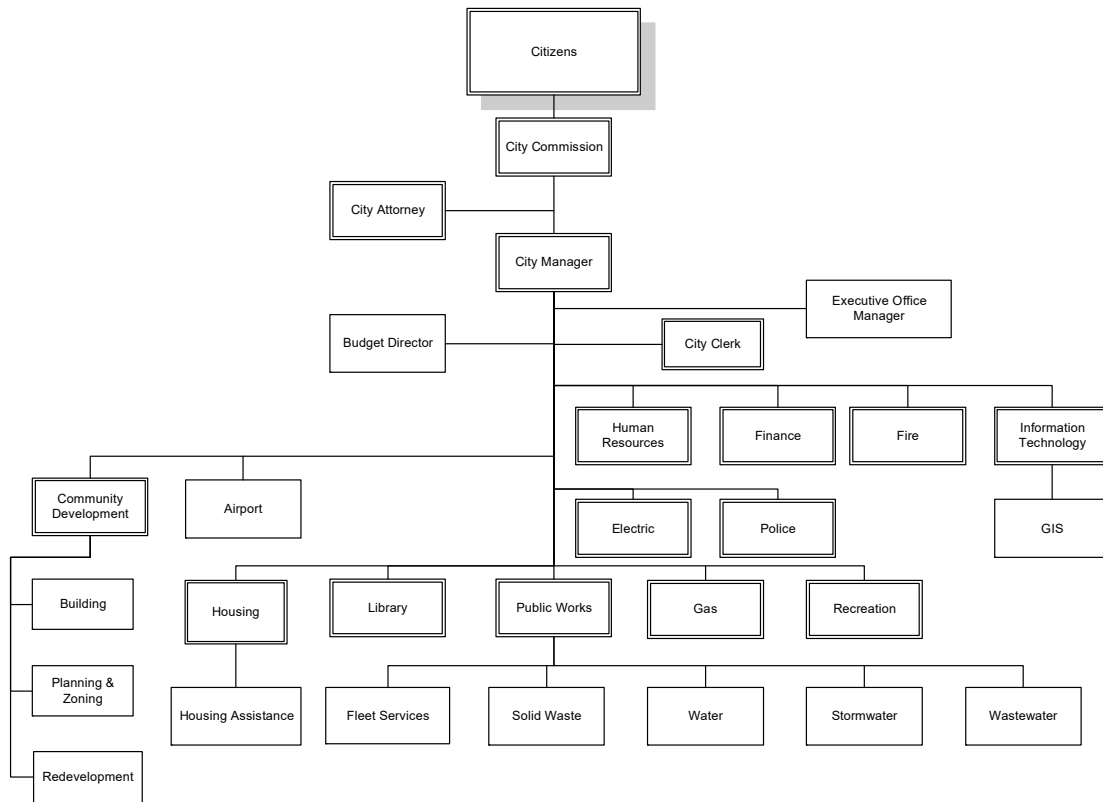
City Attorney

- Legal services
- Litigation
- Research cases
- Correspondence

Miscellaneous

- Citizen participation
- Civic functions
- Grants and Aids
- C.U.R.E.

Organizational Chart



Executive Department

Organization

Total Budget

\$ 2,279,184 GF

682,199 AL

\$ 2,961,383

Executive Department

Public Outreach & Lakefront TV

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Inform the public about accomplishments of the organization
- ◆ Promote the City of Leesburg on a local, regional and statewide level
- ◆ Disseminate information to the public, media outlets and other governmental and non-governmental organizations

Major Accomplishments:

- Livestreaming of select programming on LakeFront TV including City Commission meetings, Planning & Zoning meetings and local events.
- Continued to broadcast Lake County Commission meetings on LakeFront TV
- Continued outreach through website postings and social media

Personnel Schedule

Classification	2022	Change	2023	Amount
Executive Office Manager ¹	0.20	0.00	0.20	14,728
Total	0.20	0.00	0.20	14,728

Notes: Allocations

Executive Office Manager¹

20%-1220, 70%-1221, 10% 048-8021

**Executive
Department**

**Public Outreach
& Lakefront TV**

**Personnel
Schedule**

**Executive
Department**

**Public Outreach
& Lakefront TV**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1220-512

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	14,094	14,068	14,439	14,728
1410 Overtime	215	131	0	0
15xx Bonuses/Incentives	0	416	0	0
1641 Vacation/ Terms & Buyout	0	438	0	0
2110 FICA	1,042	1,110	1,059	1,086
221x Retirement	2,283	1,939	722	736
23xx Insurance	1,991	2,621	1,557	1,853
2410 Workers' Compensation	40	42	40	63
26xx Other Employee Benefits	7	8	7	0
TOTAL PERSONAL SERVICES	19,672	20,773	17,824	18,466
<u>OPERATING EXPENSES</u>				
3110 Professional Services	1,200	0	0	0
341x Contract Services	154,418	160,269	166,200	168,300
4110 Communication	771	1,350	1,728	1,800
4210 Postage	0	0	50	25
4310 Utilities	2,776	2,672	2,880	2,880
4510 Insurance	24	25	25	26
46xx Repairs & Maintenance- Equipment	920	1,568	960	4,660
4710 Printing & Binding	8,876	7,284	9,710	10,240
481x Promotional Activities	4,000	0	4,000	2,000
49xx Advertising	0	379	0	0
5180 Minor Furniture/Equipment	0	3,199	10,475	9,250
5210 Operating Supplies	1,502	1,737	250	300
5410 Publications & Memberships	4,044	2,419	2,475	2,865
TOTAL OPERATING EXPENSES	178,531	180,902	198,753	202,346
TOTAL GENERAL FUND APPROPRIATIONS	198,203	201,675	216,577	220,812

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	17,824	18,466	642	3.60%
Operating Expenses	198,753	202,346	3,593	1.81%
TOTALS	216,577	220,812	4,235	1.96%

Significant Budget Changes:

The increase in Operating Expenses is related to additional software costs due to livestreaming capabilities (46xx).

Executive Department

Public Outreach & Lakefront TV

Appropriations Summary

Executive Department

Administration Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Assist the organization in developing, planning and maintaining infrastructure/general services sufficient to meet the needs of the community, as established by the City Commission
- ◆ Continue to assist the Community Development Corporation and the CRA's
- ◆ Establish organizational operating processes and support systems to meet the needs of the community in an efficient and cost-effective manner
- ◆ Provide operational recommendations to the City Commission
- ◆ Execute the direction of the City Commission
- ◆ Keep the Commission informed on daily operations and long term strategies of the organization
- ◆ Seek opportunities to implement the mission and core values adopted by the City Commission
- ◆ Adhere to the International City Management Association Code of Ethics
- ◆ Develop and implement policies which ensure the City's long term financial stability
- ◆ Remain current on issues and legislation which affect the City

Major Accomplishments:

- Executed the direction of the City Commission pursuant to the ideas and standards of the International City Manager Association

Personnel Schedule

Classification	2022	Change	2023	Amount
City Manager	1.00	0.00	1.00	220,000
Executive Office Manager ¹	0.70	0.00	0.70	51,548
Budget Director	0.00	1.00	1.00	99,750
Budget Manager	1.00	(1.00)	0.00	0
Total	2.70	0.00	2.70	371,298

Notes: Allocations

Executive Office Manager¹

20%-1220, 70%-1221, 10% 048-8021

Executive Department

Administration Division

Personnel Schedule

**Executive
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1221-512

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1xx Regular Salaries & Wages	400,929	325,499	334,083	371,298
1410 Overtime	752	460	750	600
15xx Bonuses/Incentives	2,028	1,456	0	0
1641 Vacation/ Terms & Buyout	10,634	10,727	0	0
2110 FICA	27,978	21,721	24,986	27,820
221x Retirement	34,393	25,235	32,501	34,363
23xx Insurance	44,046	44,393	37,207	37,470
2410 Workers' Compensation	1,160	947	935	1,597
26xx Other Employee Benefits	6,711	4,936	4,925	7,609
TOTAL PERSONAL SERVICES	528,631	435,374	435,387	480,757
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	0	500	300
341x Contract Services	0	0	500	1,866
4010 Travel	1,492	139	1,900	1,795
4110 Communication	1,025	1,196	1,170	1,224
4210 Postage	5	22	75	50
4310 Utilities	3,792	3,047	3,675	3,450
4410 Rentals	0	0	200	200
4510 Insurance	2,391	2,285	2,375	2,056
46xx Repairs & Maintenance- Equipment	4,622	5,158	5,460	5,060
4710 Printing & Binding	0	71	300	250
481x Promotional Activities	31,063	21,375	31,900	31,600
49xx Advertising	1,600	0	150	150
5180 Minor Furniture/Equipment	0	505	200	100
5210 Operating Supplies	2,936	1,173	3,000	3,000
5215 Uniforms	296	0	150	150
5410 Publications & Memberships	14,427	12,014	14,500	6,712
5520 Training	680	75	975	975
TOTAL OPERATING EXPENSES	64,329	47,060	67,030	58,938
<u>OTHER USES</u>				
994x Utilities Allocation	(504,014)	(405,812)	(427,054)	(458,741)
9990 Contingency Fund	0	0	0	0
TOTAL OTHER USES	(504,014)	(405,812)	(427,054)	(458,741)
TOTAL GENERAL FUND APPROPRIATIONS	88,946	76,622	75,363	80,954

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	435,387	480,757	45,370	10.42%
Operating Expenses	67,030	58,938	(8,092)	-12.07%
Other Uses	(427,054)	(458,741)	(31,687)	7.42%
TOTALS	<u>75,363</u>	<u>80,954</u>	<u>5,591</u>	<u>7.42%</u>

**Executive
Department**

**Administration
Division**

**Appropriations
Summary**

Executive Department

City Clerk Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Process all official record requests in compliance with Florida Public Records Law (F.S. Chapter 119)
- ◆ Conduct elections in compliance with all laws, rules and regulations
- ◆ Provide access to City Commission meeting agenda (on the City's website) five (5) days prior to meetings on the City's website
- ◆ Proclaim election at the second City Commission meeting in June of election year as required by the City of Leesburg Code of Ordinances
- ◆ Prepare newspaper ads for ordinances and legal notices as required
- ◆ Record, transcribe and compose City Commission meeting minutes within two weeks
- ◆ Record legal documents, including annexations, vacates, easements, developer agreements, etc. in the Public Records of Lake County
- ◆ Accept qualifying packets, administer and notarize oaths for all candidates for the City Commission seats from pre-filing through end of qualifying period
- ◆ Provide organized, safe document storage and destroy records on a yearly basis in accordance with state and/or local policies
- ◆ Provide record access to all employees through document imaging software
- ◆ Maintain a responsible budget by evaluating expenditures throughout the year

Major Accomplishments:

- Prepared agendas, recorded and transcribed minutes for 40 City Commission, Community Redevelopment Agency meetings, workshops and budget meetings
- Coordinated the destruction of 552 boxes of obsolete records and placed 275 boxes into the records retention system
- Implemented improvements to ensure dissemination of public information is ADA compliant
- Coordinated with Supervisor of Elections to secure polling locations for the Primary and General election of 2022

Performance Measures:

	2020-21	2021-22	2022-23
Public record requests received	795	650	650
Public record requests processed	794	650	650
Indexing transactions processed	1,137	1,000	1,000
Prepared legal ads for newspaper	51	60	60
Commission seats up for election	2	N/A	3
Number of Candidates	5	N/A	N/A
Candidate packets prepared	N/A	10	N/A

Personnel Schedule

Classification	2022	Change	2023	Amount
City Clerk	1.00	0.00	1.00	84,997
Deputy City Clerk I	1.00	0.00	1.00	45,021
Total	2.00	0.00	2.00	130,018

**Executive
Department**

**City Clerk
Division**

**Personnel
Schedule**

**Executive
Department**

**City Clerk
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1222-512

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	106,712	106,898	119,642	130,018
1410 Overtime	245	1,056	500	1,000
1641 Vacation/ Terms & Buyout	2,784	3,192	0	0
2110 FICA	8,111	8,100	8,963	9,176
221x Retirement	13,509	11,241	15,964	16,483
23xx Insurance	25,660	32,091	32,570	33,618
2410 Workers' Compensation	307	310	335	560
26xx Other Payroll Benefits	3,493	3,396	3,367	3,418
TOTAL PERSONAL SERVICES	160,821	166,284	181,341	194,273
<u>OPERATING EXPENSES</u>				
3410 Contract Services	7,504	12,624	9,700	12,016
4010 Travel	1,286	905	1,400	1,400
4110 Communication	469	433	450	450
4210 Postage	314	251	275	275
4310 Utilities	2,758	2,216	2,800	2,800
4510 Insurance	660	647	772	843
46xx Repairs & Maintenance- Equipment	3,937	3,273	3,550	3,300
4810 Promotional Activities	100	0	150	150
4911 Advertising	24,294	11,435	10,000	10,500
4920 Other Current Charges	2,661	2,707	1,000	1,500
5180 Minor Furniture/Equipment	0	0	200	200
5210 Operating Supplies	855	1,161	700	1,000
5410 Publications & Memberships	965	803	2,820	4,330
5520 Training	0	1,400	1,100	1,100
TOTAL OPERATING EXPENSES	45,803	37,855	34,917	39,864
<u>OTHER USES</u>				
9941 Utilities Allocation	(154,968)	(151,116)	(162,194)	(175,603)
TOTAL OTHER USES	(154,968)	(151,116)	(162,194)	(175,603)
TOTAL GENERAL FUND APPROPRIATIONS	51,656	53,023	54,064	58,534

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	181,341	194,273	12,932	7.13%
Operating Expenses	34,917	39,864	4,947	14.17%
Other Uses	(162,194)	(175,603)	(13,409)	8.27%
TOTALS	54,064	58,534	4,470	8.27%

**Executive
Department**

**City Clerk
Division**

**Appropriations
Summary**

**Executive
Department**

**Elections
Division**

Goals & Tasks

Appropriations Detail

Account # 001-1227-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
4911 Advertising-Other Ads	0	500	500	0
4920 Other Current Charges	0	0	500	0
TOTAL OPERATING EXPENSES	0	500	1,000	0
TOTAL GENERAL FUND APPROPRIATIONS	0	500	1,000	0

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,000	0	(1,000)	-100.00%
TOTALS	1,000	0	(1,000)	-100.00%

Significant Budget Changes:

This division was eliminated in FY 23.



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Executive Department

City Attorney Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Review agendas and related documents for regular and special City Commission meetings and provide necessary or requested legal information to the City Manager, City Commissioners and the City Clerk's office prior to each City Commission meeting
- ◆ Attend all regular City Commission meetings, special meetings as requested, Planning Commission, meetings of the Greater Leesburg Community Redevelopment Agency; attend, as requested, proceedings of the Code Enforcement Special Magistrate and other City of Leesburg meetings
- ◆ Maintain current information on personnel law to aid the Human Resources Department and attend personnel meetings and proceedings as necessary or requested
- ◆ Represent the City of Leesburg, its officers and public officials in litigation arising out of or in connection with their official duties or in the normal course of City operations
- ◆ Prepare contracts, deeds, and other instruments, obtain and evaluate title information, and otherwise represent the City in the purchase or sale of real property, and in the foreclosure of liens against real property
- ◆ Provide services for instructional seminars as needed
- ◆ Prepare and review contracts by which the City's utilities and other enterprise funds; review or prepare contracts for acquisition of other utility services areas and sale of utilities
- ◆ Assist the Police department with issues pertaining to civil forfeiture cases and prosecute such cases upon request
- ◆ Provide advice and counsel to the City in connection with issuance, redemption or refinancing of bonds, notes and other evidences of indebtedness
- ◆ Advise the City Clerk and other City officials concerning open records, open meetings and other laws governing public meetings and documents

Performance Measures:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Contracts prepared or reviewed	40	48	48
Resolutions prepared	40	48	48
Ordinances prepared	30	25	25
Public Notices prepared	15	10	10
Easements prepared	45	48	48
Meetings attended	75	75	75
Property transactions	25	15	20
Cases Tried	1	2	0

Appropriations Detail

Account # 001-1241-514

**Executive
Department**

**City Attorney
Division**

**Appropriations
Detail &
Summary**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3110 Professional Services	70,013	80,908	92,000	131,000
4010 Travel	0	0	0	1,930
TOTAL OPERATING EXPENSES	70,013	80,908	92,000	132,930
<u>OTHER USES</u>				
9941 Utilities Allocation	(23,804)	(29,127)	(34,040)	(47,855)
TOTAL OTHER USES	(23,804)	(29,127)	(34,040)	(47,855)
TOTAL GENERAL FUND APPROPRIATIONS	46,209	51,781	57,960	85,075

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	92,000	132,930	40,930	44.49%
Other Uses	(34,040)	(47,855)	(13,815)	40.58%
TOTALS	57,960	85,075	27,115	46.78%

Significant Budget Changes:

In FY 22 the City changed attorney's and subsequently expenses increased as a result of this change.

Executive Department

Miscellaneous Division

Description

Description

The Citizens Utility Relief Effort (CURE) was established in October 1991 to provide monetary assistance to customers who are unable to pay their utility bills due to loss of employment or an unexpected illness or injury. Employees and utility customers contribute throughout the year. Local agencies approved by Commission will collectively determine who needs assistance and provide vouchers up to \$100 per year per customer to the Customer Service department at the City of Leesburg.

This division contains expenditures that do not relate to budgets of any other City operating department.

A contingency account has been established to provide funds for expenditures which cannot be anticipated during the budget preparation process. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

This division reflects reserve for future capital, which allows the City to maintain fund balance at an appropriate level.

Performance Measures:

	2020-21	2021-22	2022-23
CURE donations (including \$6,000 from Commission)	7,221	5,500	5,500
CURE vouchers issued	404	300	250

Appropriations Detail

Account # 001-1295-XXX

Executive
Department

Miscellaneous
Division

Appropriations
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
PERSONAL SERVICES				
1249 Vacation Buy Back	0	0	106,121	152,272
2510 Unemployment Compensation	14,879	2,365	10,000	10,000
TOTAL PERSONAL SERVICES	14,879	2,365	116,121	162,272
OPERATING EXPENSES				
3110 Professional Services	0	50,000	0	0
3410 Contract Services	5,816	11,503	0	0
4510 Insurance	100	100	500	500
4810 Promotional Activities	0	0	0	0
4930 PD Community Services	1,500	1,500	1,500	1,500
4934 CA Warehouse Over/Short	(9,188)	7,949	0	0
4990 C.U.R.E. Payments	35,700	44,677	6,600	6,600
5440 Education Reimbursement	0	0	0	0
TOTAL OPERATING EXPENSES	33,928	115,729	8,600	8,600
GRANTS AND AIDS				
8210 Local Contributions	0	50,000	0	0
8214 Matching Landscape/Façade	5,000	0	0	0
8216 MEC/FSL Grant	250,000	0	0	0
8217 CARES Grant Funding	0	1,348,749	0	0
TOTAL GRANTS AND AIDS	255,000	1,398,749	0	0
OTHER USES				
9112 Homelessness Reserve	0	0	0	0
9121 Debt Service	1,535,199	1,491,066	1,489,560	1,482,937
9131 Transfer to Capital Projects Fund	4,026,000	(8,957)	350,000	180,000
9161 Reserve/Cash Carried Forward	0	0	0	0
9221 Transfer to CHCRA Fund	0	0	0	0
TOTAL OTHER USES	5,561,199	1,482,109	1,839,560	1,662,937
TOTAL GENERAL FUND APPROPRIATIONS	5,865,006	2,998,952	1,964,281	1,833,809

**Executive
Department**

**Miscellaneous
Division**

**Appropriations
Summary**

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	116,121	162,272	46,151	39.74%
Operating Expenses	8,600	8,600	0	0.00%
Grants and Aids	0	0	0	0.00%
Other Uses	1,839,560	1,662,937	(176,623)	-9.60%
TOTALS	1,964,281	1,833,809	(130,472)	-6.64%

James Williams, Finance Director

The Finance Department is responsible for maintaining financial records based on standards prescribed by the Governmental Accounting Standards Board (GASB), and preparing financial statements in conformity with generally accepted accounting principles (GAAP). The Finance Director oversees the Customer Service, Accounting and Purchasing Divisions. The services of the Purchasing Division are conducted in an open, competitive manner to provide maximum return on the dollar to benefit the City and the community. The warehouse function of the Purchasing Division maintains efficient storage and distribution of materials and supplies.

Responsibilities:

Accounting

- Cash Receipts
- Fixed Assets
- Payroll
- Debt Service
- Accounts Payable
- Cash Management
- Investments
- Financial Reporting
- Miscellaneous Billing
- Work Orders
- Risk Management

Customer Service

- Utility Payments
- Cash Receipts
- Switchboard
- Delinquencies
- Collection Reports
- Generate Bills
- Customer Inquiries
- New Accounts
- Terminated Accounts
- Monitor Meter Reading
- Disconnects
- Reconnects

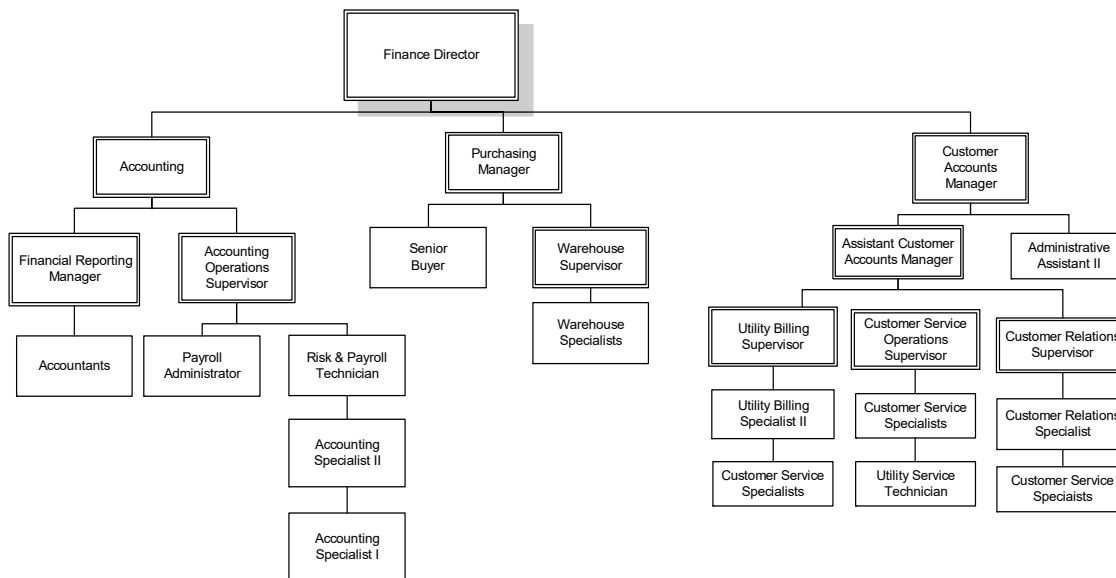
Procurement

- Bids
- Requisitions
- Purchase orders
- Auction
- Annual Contracts

Inventory & Materials Mgmt.

- Receive shipments
- Distribution to city depts.
- Fuel inventory, monitoring and reports
- Surplus disposal

Organizational Chart



Finance Department

Organization

Total Budget

\$ 305,232 GF

3,612,835 AL

\$ 3,918,067

Finance Department

Accounting Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Earn at least 50% of the 1-year Treasury Bills return monthly, while meeting the City's investment policy guidelines
- ◆ Strive to reply to all public information requests within one business day and to provide any requested data within three business days
- ◆ Complete the annual Comprehensive Annual Financial Report (CAFR) no later than the same day the previous year with no Management letter comments from the auditors
- ◆ Complete and close the monthly financial reports by the 22nd of each month
- ◆ To apply for and obtain the Government Finance Officer's Association's Certificate of Achievement for Excellence in Financial Reporting for the City's annual CAFR
- ◆ Increase governmental and interdepartmental efficiency

Major Accomplishments:

- Completed the CAFR in-house, including implementing the new OPEB standard, saving the City consultant expenses

Performance Measures:

	2020-21	2021-22	2022-23
Management Letter Comments	0	0	0
GFOA award for financial reporting (consecutive years)	31	32	33

Personnel Schedule

Classification	2022	Change	2023	Amount
Accountant I	1.00	0.00	1.00	36,089
Accountant III	1.00	0.00	1.00	58,322
Accounting Operations Supervisor	1.00	0.00	1.00	68,146
Accounting Specialist I	1.00	0.00	1.00	33,755
Accounting Specialist II	1.00	0.00	1.00	41,414
Finance Director ¹	0.85	0.00	0.85	112,009
Financial Reporting Manager	1.00	0.00	1.00	75,763
Payroll Administrator	1.00	0.00	1.00	53,952
Payroll & Risk Technician ²	0.50	0.00	0.50	23,527
Total	8.35	0.00	8.35	502,977

Note: Allocations

Finance Director¹
15%-1350 & 85%-1331

Payroll & Risk Technician²
50%-1350 & 50%-1331

**Finance
Department**

**Accounting
Division**

**Personnel
Schedule**

**Finance
Department**

**Accounting
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1331-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	424,206	456,260	475,828	502,977
1410 Overtime	3,992	463	1,000	1,000
15xx Bonuses/Incentives	2,864	874	0	0
1641 Vacation/Terms & Buyout	9,116	4,114	0	0
2110 FICA	30,621	32,751	34,341	35,809
221x Retirement	41,669	35,608	66,667	68,023
23xx Insurance	112,687	134,343	113,973	99,751
2410 Workers' Compensation	1,228	1,296	1,332	2,164
26xx Other Payroll Benefits	3,408	3,186	3,257	3,259
TOTAL PERSONAL SERVICES	629,791	668,895	696,398	712,983
<u>OPERATING EXPENSES</u>				
3110 Professional Services	32	500	100	100
3210 Auditing	90,578	104,343	91,700	95,000
3410 Contract Services	669	656	1,000	4,231
4010 Travel	0	0	3,360	3,360
4210 Postage	4,671	4,810	4,750	5,000
4310 Utilities	11,031	8,863	12,000	12,000
4510 Insurance	3,276	2,978	2,813	3,316
46xx Repairs & Maintenance Equipment	7,195	6,727	8,760	7,420
4710 Printing & Binding	0	248	250	250
4810 Promotional Activities	100	0	150	150
49xx Other Current Charges	630	135	660	660
5180 Minor Furniture/Equipment	514	336	520	520
52xx Operating Supplies	3,006	3,079	3,000	3,500
5410 Publications & Memberships	1,370	1,677	1,920	1,920
5520 Training	40	0	2,615	2,615
5540 Education Reimbursement	0	0	0	4,000
TOTAL OPERATING EXPENSES	123,112	134,352	133,598	144,042
<u>OTHER USES</u>				
9941 Utilities Allocation	(639,965)	(670,248)	(705,497)	(728,471)
TOTAL OTHER USES	(639,965)	(670,248)	(705,497)	(728,471)
TOTAL GENERAL FUND APPROPRIATIONS	112,938	132,999	124,499	128,554

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	696,398	712,983	16,585	2.38%
Operating Expenses	133,598	144,042	10,444	7.82%
Other Uses	(705,497)	(728,471)	(22,974)	3.26%
TOTALS	124,499	128,554	4,055	3.26%

**Finance
Department**

**Accounting
Division**

**Appropriations
Summary**

Finance Department

Customer Service Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Increase Click2Gov and IVR payments to a minimum of 15,000 transactions per month
- ◆ Increase the number of electronic billing customers to 13,000 from 8,000
- ◆ Maintain hold times to less than 5 minutes per call
- ◆ Continue to provide customer education on how to manage utility consumption through bill inserts and customer workshops
- ◆ In conjunction with the Electric department, establish an in-home Energy Audit Program with an FMEA approved third-party contractor

Major Accomplishments:

- Continued our educational campaign to inform our residents of the different services available and how they can save time and money
- The electronic billing campaign has saved the City over \$50,000 annually in utility billing production costs
- Increased staffing to accommodate the recent customer growth

Performance Measures:

	2020-21	2021-22	2022-23
Educational insert into bills (times per year)	2	2	2
Customer workshops (times per year)	2	2	2
In-home Energy Audits	200	200	200

Personnel Schedule

Classification	2022	Change	2023	Amount
Administrative Assistant II	1.00	0.00	1.00	36,470
Assistant Customer Accounts Manager	1.00	0.00	1.00	63,033
Customer Accounts Manager	1.00	0.00	1.00	96,024
Customer Relations Specialist	1.00	0.00	1.00	37,531
Customer Relations Supervisor	1.00	0.00	1.00	43,090
Customer Service Operations Supervisor	2.00	0.00	2.00	81,002
Customer Service Specialist*	17.00	3.00	20.00	706,511
Utility Billing Specialist II	1.00	0.00	1.00	37,531
Utility Billing Supervisor	1.00	0.00	1.00	40,501
Utility Service Technician*	2.00	1.00	3.00	123,350
Standby				3,700
Total	28.00	4.00	32.00	1,268,743

* In FY 22 the City Commission approved adding Customer Service Specialists (3) and Utility Service Technician (1) or a total of 4 positions due to current and upcoming growth.

**Finance
Department**

**Customer
Service
Division**

**Personnel
Schedule**

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1334-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	963,412	985,800	1,095,896	1,268,743
1410 Overtime	27,600	27,403	30,000	30,000
15xx Bonuses/Incentives	0	2,163	0	0
1641 Vacation/Terms & Buyout	12,495	14,544	0	0
2110 FICA	71,309	73,830	78,118	91,455
221x Retirement	73,156	60,351	107,797	116,454
23xx Insurance	285,228	340,401	296,687	378,637
2410 Workers' Compensation	3,923	4,058	4,199	8,005
26xx Other Payroll Benefits	1,816	1,730	1,945	2,225
TOTAL PERSONAL SERVICES	1,438,939	1,510,280	1,614,642	1,895,519
<u>OPERATING EXPENSES</u>				
3xxx Professional Services	103,180	90,876	121,814	142,565
4010 Travel	378	0	2,500	2,500
41xx Communication	10,461	11,511	10,990	10,990
4210 Postage	154,181	132,830	155,040	165,000
4310 Utilities	8,618	6,924	8,550	8,550
4410 Rentals	4,262	3,758	3,600	3,600
4415 Internal Fleet Lease	11,601	8,787	8,898	10,769
4510 Insurance	7,555	7,959	9,133	10,877
461x Repairs & Maintenance- Vehicles	26,216	12,273	11,379	11,435
46xx Repairs & Maintenance- Equipment	21,798	20,062	15,390	17,455
4710 Printing & Binding	191	914	1,000	1,000
4810 Promotional Activities	156	1,804	400	400
49xx Other Current Charges	294,902	305,219	215,700	215,700
5180 Minor Furniture/Equipment	3,085	7,747	4,305	5,000
521x Operating Supplies	27,304	24,504	36,000	36,500
5230 Fuel Purchase	6,211	7,125	5,400	13,300
5410 Publications & Memberships	498	216	1,000	1,000
5520 Training	528	534	3,000	3,000
5540 Education Reimbursement	0	0	0	3,000
TOTAL OPERATING EXPENSES	681,125	643,043	614,099	662,641
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	31,834	0	0	0
TOTAL CAPITAL OUTLAY	31,834	0	0	0
<u>OTHER USES</u>				
9941 Utilities Allocation	(2,127,431)	(2,073,111)	(2,187,413)	(2,510,778)
TOTAL OTHER USES	(2,127,431)	(2,073,111)	(2,187,413)	(2,510,778)
TOTAL GENERAL FUND APPROPRIATIONS	24,467	80,212	41,328	47,382

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,614,642	1,895,519	280,877	17.40%
Operating Expenses	614,099	662,641	48,542	7.90%
Capital Outlay	0	0	0	0.00%
Other Uses	(2,187,413)	(2,510,778)	(323,365)	14.78%
TOTALS	41,328	47,382	6,054	14.65%

**Finance
Department**

**Customer
Service
Division**

**Appropriations
Summary**

Finance Department

Procurement Division

Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities.

Task:

- ◆ At a minimum, obtain annual renewal of contracts for demolition, board-up of buildings and mowing
- ◆ Increase the number of local suppliers registered with the City
- ◆ Provide at least 2 hours per month of supplier training targeted specifically at local suppliers
- ◆ Recruit small businesses and Historically Underutilized Businesses (HUB) as suppliers of commodities to the City
- ◆ Promote the City's Disadvantage Business Enterprise (DBE)/Small Business Enterprise (SBE) program for the Leesburg International Airport

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Use an on-line system to promote transparency of the solicitation process and all activities of procurement
- ◆ Strive to obtain no less than 3 responses to all competitive sealed bids
- ◆ Strive to enroll at least 1 new supplier in the e-payables system to reduce costs associated with accounts payable

Major Accomplishments:

- Completed procurement activities for City capital projects, specifically the new Venetian Garden Docks and Community Development Software Acquisition
- Continuously worked on Owner Direct Purchases for Aquatic Facility and Turnpike WTF
- Have continued with a 100% electronic e-Bid/RFx software platform for all competitive solicitations

Performance Measures:

	2020-21	2021-22	2022-23
Supplier training, targeting local suppliers (hours)	10	4	20
Department user training (hours)	5	5	40

Personnel Schedule

Classification	2022	Change	2023	Amount
Purchasing Manager	1.00	0.00	1.00	97,014
Senior Buyer	2.00	0.00	2.00	97,191
Total	3.00	0.00	3.00	194,205

**Finance
Department**

**Procurement
Division**

**Personnel
Schedule**

**Finance
Department**

**Procurement
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1366-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	169,743	170,869	182,893	194,205
1410 Overtime	0	0	500	0
15xx Bonuses/Incentives	2,558	0	0	0
1641 Vacation/Terms & Buyout	7,216	10,222	0	0
2110 FICA	12,945	13,280	13,390	14,157
221x Retirement	18,395	15,422	22,424	22,990
23xx Insurance	44,256	48,330	40,352	39,144
2410 Workers' Compensation	501	507	512	835
262x Other Payroll Benefits	734	729	776	676
TOTAL PERSONAL SERVICES	256,348	259,359	260,847	272,007
<u>OPERATING EXPENSES</u>				
3410 Contract Services	15,961	17,411	16,850	27,176
4010 Travel	124	0	400	2,100
41xx Communication	780	270	480	250
4210 Postage	9	1	0	50
4310 Utilities	3,595	3,487	4,000	4,000
4510 Insurance	1,070	1,099	1,201	1,310
463x Repairs & Maintenance- Equipment	3,287	3,308	3,160	3,170
4810 Promotional Activities	0	0	400	400
5180 Minor Furniture/Equipment	2,159	2,243	1,000	1,000
5210 Operating Supplies	1,867	1,631	2,300	2,300
5410 Publications & Memberships	1,181	1,059	1,385	2,585
5520 Training	1,505	1,865	3,850	3,850
TOTAL OPERATING EXPENSES	31,538	32,374	35,026	48,191
<u>OTHER USES</u>				
9941 Utilities Allocation	(132,429)	(123,316)	(215,987)	(214,533)
TOTAL OTHER USES	(132,429)	(123,316)	(215,987)	(214,533)
TOTAL GENERAL FUND APPROPRIATIONS	155,457	168,417	79,886	105,665

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	260,847	272,007	11,160	4.28%
Operating Expenses	35,026	48,191	13,165	37.59%
Other Uses	(215,987)	(214,533)	1,454	-0.67%
TOTALS	79,886	105,665	25,779	32.27%

Significant Budget Changes:

The increase in Operating Expenses is due to properly allocating janitorial expenses/Contract Services (3410). Additionally, Travel (4010) increased.

**Finance
Department**

**Procurement
Division**

**Appropriations
Summary**

Finance Department

Warehouse Division

Goals & Tasks

Goals & Tasks

Goal: Lead the industry in providing high quality, low cost, customer driven utility services

Task:

- ◆ Efficiently operate the warehouse and implement best practice inventory management practices
- ◆ Warehouse inventory accuracy to be greater than 98%
- ◆ Closely work with the Electric Department to monitor projects and manage required materials to eliminate overstocking of material

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound

Task:

- ◆ Evaluate inventory materials and only stock those items that make sound fiscal sense
- ◆ Use warehouse resources to provide the most effective operation and services

Major Accomplishments:

- Maintained a warehouse inventory discrepancy of less than 1%
- Continue to efficiently procure inventory materials for large projects
- Manage material ordering and stocking for large high-profile projects for all of the utilities
- Filled the warehouse supervisor position as a result of a retirement

Performance Measures:

	2020-21	2021-22	2022-23
Warehouse inventory accuracy	99.8%	99.8%	99.8%
Revenue from sale of scrap materials	\$80,000	\$120,000	\$180,000

Personnel Schedule

Classification	2022	Change	2023	Amount
Warehouse Specialist	2.00	0.00	2.00	64,778
Warehouse Supervisor	1.00	0.00	1.00	43,286
Total	3.00	0.00	3.00	108,064

**Finance
Department**

**Warehouse
Division**

**Personnel
Schedule**

**Finance
Department**

**Warehouse
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1369-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	91,016	102,518	105,206	108,064
1410 Overtime	0	46	0	0
1641 Vacation/Terms & Buyout	595	536	0	0
211x FICA	6,517	7,419	7,574	8,192
221x Retirement	12,534	11,015	11,723	11,866
23xx Insurance	23,286	39,292	24,139	33,234
2410 Workers' Compensation	3,807	4,287	4,377	7,007
26xx Other Employee Benefits	152	40	34	43
TOTAL PERSONAL SERVICES	137,907	165,153	153,053	168,406
<u>OPERATING EXPENSES</u>				
41xx Communication	266	251	400	450
4415 Internal Fleet Lease	3,036	2,300	2,323	2,346
4510 Insurance	1,214	1,124	1,217	1,517
461x Repairs & Maintenance- Vehicles	465	1,500	1,576	1,587
4620 Repairs & Maintenance- Building	0	10,742	2,000	2,000
46xx Repairs & Maintenance- Equipment	733	2,276	1,900	2,540
5180 Minor Furniture/Equipment	2,800	1,750	2,800	2,000
5210 Operating Supplies	390	899	1,000	1,000
5215 Uniforms	832	716	800	800
5230 Fuel Purchases	9	1	25	38
TOTAL OPERATING EXPENSES	9,745	21,559	14,041	14,278
<u>OTHER USES</u>				
9941 Utilities Allocation	(135,336)	(167,471)	(150,385)	(159,053)
TOTAL OTHER USES	(135,336)	(167,471)	(150,385)	(159,053)
TOTAL GENERAL FUND APPROPRIATIONS	12,316	19,241	16,709	23,631

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	153,053	168,406	15,353	10.03%
Operating Expenses	14,041	14,278	237	1.69%
Other Uses	(150,385)	(159,053)	(8,668)	5.76%
TOTALS	16,709	23,631	6,922	41.43%

**Finance
Department**

**Warehouse
Division**

**Appropriations
Summary**



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Human Resources Department

Organization

Total Budget

\$ 295,007 GF

173,258 AL

\$ 468,265

Melissa Arriaga, Director of Human Resources

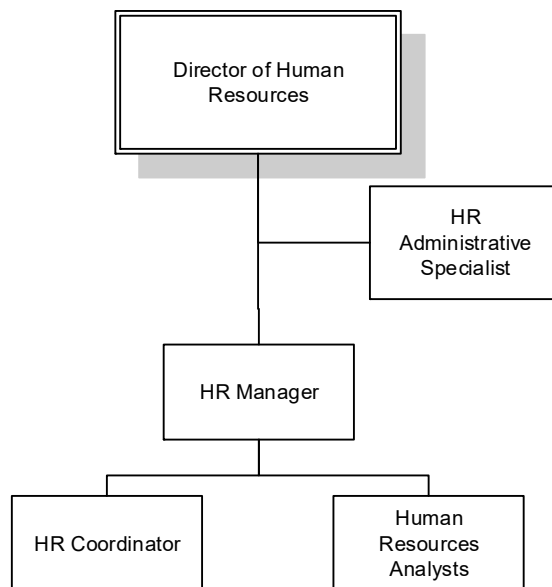
The Human Resources Department is responsible for recruitment, employment, workers' and unemployment compensation, training, firefighter union negotiations, personnel policies and procedures and training. Other services include: monitor/coordinate with contracted agencies for surveys and studies of salaries and fringe benefits, representing the City in personnel matters, and provide administrative service to the City Manager.

Responsibilities:

Management

- Recruitment & testing
- Insurance administration
- Employment
- Workers' compensation
- Performance appraisal system
- Wage & salary administration
- Employee & retiree benefits
- Counseling
- Federal employment law compliance
- Management training

Organizational Chart



Human Resources Department

Human Resources Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Attract and ensure a diverse workforce through an improved online application process
- ◆ Create a simplified performance evaluation process that fosters the City's vision and goals while incorporating improved communication and feedback
- ◆ Strengthen our employee wellness program in order to improve the overall group health and wellness profile of our employees
- ◆ Provide training and development in areas of: effective leadership and career development of employees, employment law and government regulation and litigation avoidance
- ◆ Identify the best and most cost effective recruitment sources to promote job opportunities
- ◆ Maintain continuous open lines of communication between management and staff

Major Accomplishments:

- Implemented online open enrollment process
- Implemented online mandatory training programs
- Selected new Wellness Center provider
- Coordinated the City's Supervisory Leadership Academy
- Promoted and facilitated the City's Summer Youth Program

Performance Measures:

	2020-21	2021-22	2022-23
Days to process applications	2	1	2
Days positions advertised	31	30	30
Days from employment offer to start date	18	16	12
Percentage of positions vacant	4.0	5.0	6.0

Personnel Schedule

Classification	2022	Change	2023	Amount
Benefits & Compensation Coordinator ¹	0.70	(0.70)	0.00	0
Director of Human Resources ²	0.50	0.00	0.50	42,528
Human Resources Analyst	2.00	0.00	2.00	82,996
HR Administrative Specialist	1.00	0.00	1.00	37,502
HR Coordinator	0.00	1.00	1.00	38,274
HR Manager ¹	0.00	0.70	0.70	36,787
Total	4.20	1.00	5.20	238,087

Note: Allocations

Benefits & Compensation Coordinator/ HR Manager¹

70%-1437, 30%-1340

Director of Human Resources²

50%-1437, 50%-1340

Human Resources Department

Human Resources Division

Personnel Schedule

Human Resources Department

Human Resources Division

Appropriations Detail

Appropriations Detail

Account # 001-1437-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	182,118	173,586	191,252	238,087
1410 Overtime	3,968	13,300	6,000	6,000
1641 Vacation/Terms & Buyout	1,900	10,360	0	0
2110 FICA	13,210	13,970	13,386	17,167
221x Retirement	14,532	11,700	22,282	24,624
23xx Insurance	51,544	45,756	42,135	60,198
2410 Workers' Compensation	523	540	535	1,013
26xx Other Payroll Benefits	1,991	1,514	1,495	1,529
TOTAL PERSONAL SERVICES	269,786	270,726	277,085	348,618
<u>OPERATING EXPENSES</u>				
31xx Professional Services	36,451	44,424	35,000	54,200
3410 Contract Services	20,163	16,590	1,000	2,416
4010 Travel	99	876	750	750
41xx Communication	1,478	815	800	800
4210 Postage	1,312	1,201	850	1,600
4310 Utilities	3,792	3,047	3,800	3,800
4510 Insurance	1,212	1,170	1,381	1,541
46xx Repairs & Maintenance- Equipment	7,580	8,209	21,450	21,140
4710 Printing & Binding	0	71	2,000	1,500
4810 Promotional Activities	2,172	2,321	3,000	3,000
49xx Advertising	1,301	949	3,650	3,150
4920 Other Current Charges	45	0	100	100
4930 Recognitions & Awards	7,392	9,572	10,000	10,000
5180 Minor Furniture/Equipment	3,157	1,338	750	4,250
5210 Operating Supplies	5,862	4,744	6,600	6,600
5215 Uniforms	0	0	300	300
5410 Publications & Memberships	1,467	1,105	1,500	1,500
552x Training	1,980	3,365	3,000	3,000
TOTAL OPERATING EXPENSES	95,463	99,797	95,931	119,647
<u>OTHER USES</u>				
9941 Utilities Allocation	(124,184)	(131,732)	(138,016)	(173,258)
TOTAL OTHER USES	(124,184)	(131,732)	(138,016)	(173,258)
TOTAL GENERAL FUND APPROPRIATIONS	241,065	238,791	235,000	295,007

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	277,085	348,618	71,533	25.82%
Operating Expenses	95,931	119,647	23,716	24.72%
Other Uses	(138,016)	(173,258)	(35,242)	25.53%
TOTALS	<u>235,000</u>	<u>295,007</u>	<u>60,007</u>	<u>25.53%</u>

Significant Budget Changes:

The increase in Personal Services is due to adding a new position in this division. Operating Expenses increased due to medical services/drug testing and pre-employment testing (31xx).

Human Resources Department

Human Resources Division

Appropriations Summary



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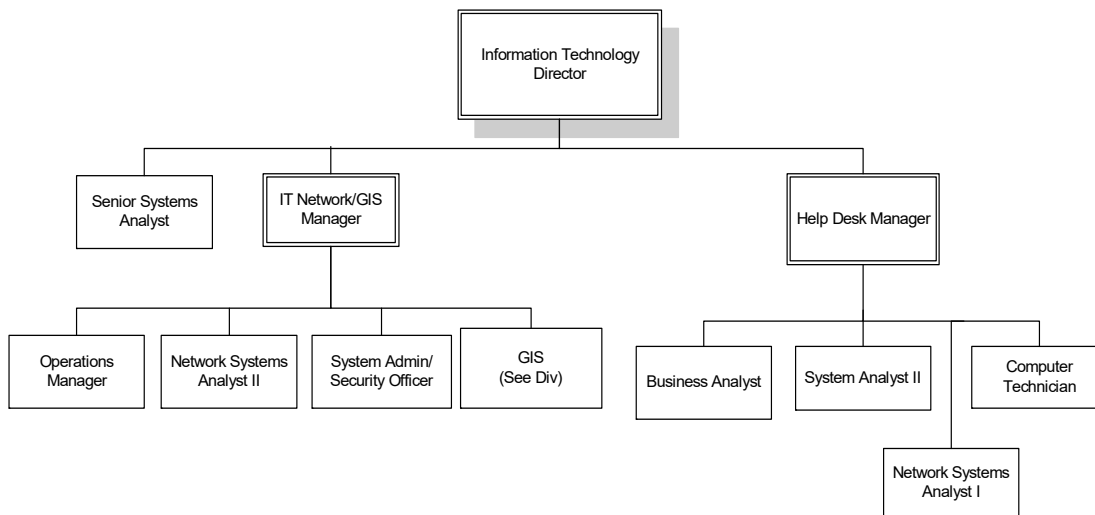
Tino Anthony, Information Technology Director

The Information Technology (IT) Department supports City operations through the application of effective and efficient technology. IT provides current information and communications technologies for the decision making process in an accurate and timely manner. Services include web-site development, system maintenance, training, City-wide computer and communications access, hardware installation, setup, maintenance, and coordination of all computer software and telephone related expenditures.

Responsibilities:

- Hardware and software standards
- Integration of information systems
- Data integrity
- Communications systems
- Pagers, telephones, cellular phones, remote portable devices, and modems
- Specifications and installation of all computer equipment
- PC repairs and maintenance
- Portable personal information manager
- Customized reporting
- Software installation
- Assist and train users
- Analyze and recommend new systems as required

Organizational Chart



Information Technology Department

Organization

Total Budget

\$ 384,396 GF

1,755,836 AL

\$2,140,232

Information Technology Department

Information Systems Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Continue to enhance Cyber Security to prevent, detect, respond and mitigate threats
- ◆ Track staff click rate monthly/annual tied to periodic phishing exercises performed in partnership with FMPA security team. Review statistics with the goal changing attitudes and behaviors in reference to email and social media utilizing City systems
- ◆ Implement Planning & Zoning software and hardware
- ◆ Prepare and test disaster recovery and business continuity procedures to ensure maximum availability, reliability and recoverability in the event of any type of service interruption
- ◆ Control costs by reducing duplication of software systems and data flows
- ◆ Move the City's business systems software to a Cloud environment
- ◆ Install external battery supply increasing up time by 4 hours in the City Hall Data Center

Major Accomplishments:

- Installation of external battery supply increasing up time by 4 hours in LMSC Data Center
- Continue to enhance Internal WIFI coverage and availability throughout the City
- Installed new hardware
- Camera installations City Wide
- New Building Permits Software is online
- Implemented new Agenda management software
- Continue to keep a low phishing click rate from 12% to 4%

Performance Measures:

	2020-21	2021-22	2022-23
PC network systems availability	99%	99%	99%
IBM System Performance availability	99%	99%	99%
Cyber intrusions mitigated	99%	99%	99%
Replacement/Upgrade of software/hardware	96	98	98
Phishing click rate	15%	3%	2%

Personnel Schedule

Classification	2022	Change	2023	Amount
Business Analyst	1.00	0.00	1.00	45,212
Computer Technician	1.00	0.00	1.00	44,532
Help Desk Manager	1.00	0.00	1.00	67,276
Information Technology Director	1.00	0.00	1.00	139,125
IT Network Manager	0.50	0.00	0.50	48,860
Network System Analyst I	1.00	0.00	1.00	55,904
Network System Analyst II	1.00	0.00	1.00	63,394
Operations Manager	1.00	0.00	1.00	76,568
Senior Systems Analyst	1.00	0.00	1.00	64,687
Systems Analyst II	1.00	0.00	1.00	63,563
Sys Admin/Security Office	1.00	0.00	1.00	79,604
Standby				3,700
Total	10.50	0.00	10.50	752,425

Note: Allocations

IT Network Manager
50% 1633, 50% 1731

Capital Outlay Schedule

Description	Funding/Work order	Amount
Information Technology Equipment		
Copiers (2)		21,000
Server & Storage Upgrade		120,000
Total		141,000

Information Technology Department

Information Systems Division

Personnel & Capital Outlay Schedules

**Information
Technology
Department**

**Information
Systems
Division**

**Appropriations
Detail**

Appropriations Detail

Account #001-1633-513

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	648,910	628,823	722,215	752,425
1310 Temporary Labor	46,594	47,741	0	0
1410 Overtime	10,947	13,082	15,000	15,000
15xx Bonuses/Incentives	5,294	5,803	0	0
1641 Vacation/Terms & Buyout	18,313	22,814	0	0
2110 FICA	53,280	53,204	53,302	55,467
221x Retirement	61,239	49,848	89,091	90,452
23xx Insurance	113,073	148,324	110,322	115,918
2410 Workers' Compensation	2,037	1,999	2,012	3,220
26xx Other Payroll Benefits	7,509	7,215	7,425	6,919
TOTAL PERSONAL SERVICES	967,196	978,853	999,367	1,039,401
<u>OPERATING EXPENSES</u>				
3xxx Professional Services	57,270	50,929	157,600	140,893
4010 Travel	331	0	2,500	2,500
41xx Communication	28,226	18,547	18,888	26,100
4210 Postage	1	0	100	100
4310 Utilities	30,018	27,662	20,400	29,000
4410 Rentals	39,482	41,496	0	0
4415 Internal Fleet Lease	12,717	9,633	9,730	9,827
4510 Insurance	11,232	11,756	12,954	13,808
461x Repairs & Maintenance- Vehicles	5,352	4,837	3,427	3,991
46xx Repairs & Maintenance- Equipment	678,260	701,045	717,530	736,855
4710 Printing & Binding	100	0	100	100
51xx Minor Furniture/Equipment	118,534	100,111	136,750	155,900
52xx Operating Supplies	2,750	2,954	2,000	2,000
5230 Fuel Purchases	147	164	225	342
5410 Publications & Memberships	200	601	625	625
5520 Training	11,050	3,289	10,400	10,400
5540 Education Reimbursement	5,614	0	0	0
TOTAL OPERATING EXPENSES	1,001,284	973,024	1,093,229	1,132,441
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	176,168	131,785	132,000	141,000
TOTAL CAPITAL OUTLAY	176,168	131,785	132,000	141,000
<u>OTHER USES</u>				
9916 Computer Maintenance Charges	(173,120)	(172,860)	(169,990)	(172,610)
9941 Utilities Allocation	(1,754,099)	(1,603,916)	(1,685,022)	(1,755,836)
TOTAL OTHER USES	(1,927,219)	(1,776,776)	(1,855,012)	(1,928,446)
TOTAL GENERAL FUND APPROPRIATIONS	217,429	306,886	369,584	384,396

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	999,367	1,039,401	40,034	4.01%
Operating Expenses	1,093,229	1,132,441	39,212	3.59%
Capital Outlay	132,000	141,000	9,000	6.82%
Other Uses	(1,855,012)	(1,928,446)	(73,434)	3.96%
TOTALS	369,584	384,396	14,812	4.01%

Information Technology Department

Information Systems Division

Appropriations Summary



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Geographic Information Systems Department

Organization

Total Budget
\$ 41,091 GF
369,821 AL
\$410,912

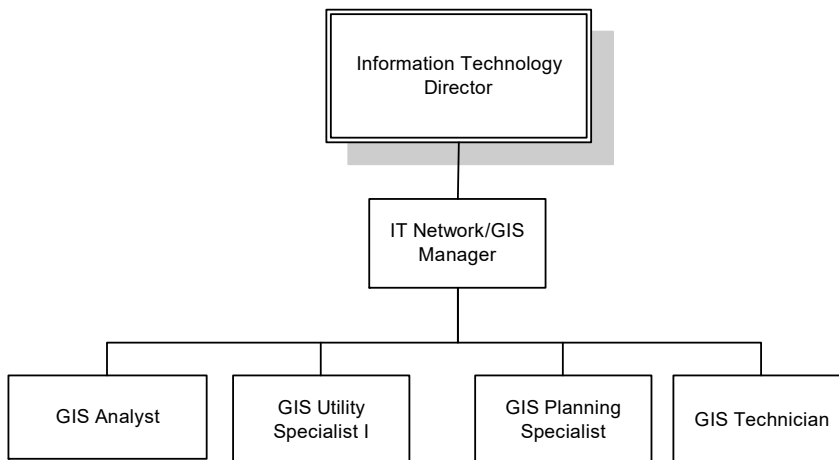
Tino Anthony, Information Technology Director

The GIS Division provides design, drafting, mapping, and technical support to the city's utility systems, which include Electric, Gas, Water & Reuse Water, Wastewater, and Stormwater. Field surveying and project stake out services are provided in support of city capital projects, airport leases, transportation planning, and for the utilities.

Responsibilities:

- GIS System
- Mapping
- Field surveys
- Easements
- AutoCAD

Organizational Chart



Geographic Information Systems Department

GIS Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound

Tasks:

- ◆ Develop and maintain an accurate, comprehensive and up-to-date Geographic Information System
- ◆ Securely and reliably provide quick and easy to access GIS information
- ◆ Generate and centralize training resources to enhance GIS data usage across City departments
- ◆ Promote use of GIS to expedite work processes
- ◆ Process work orders in a timely manner

Major Accomplishments:

- Software and databases updated
- Interfaced with stakeholders on business processes and GIS deliverables
- Increased data accuracy and reliability with online mapping solutions available in real time to field staff (Electric, Gas, Water and Wastewater)
- Provided online services to citizens, external agencies and contractors

Performance Measures:

	2020-21	2021-22	2022-23
Days to complete work orders	<5	<5	<5
Work requests	>50	>50	>50
Completed work requests	900	900	900

**Geographic
Information
Systems
Department**

**GIS
Division**

**Personnel
Schedule**

Personnel Schedule

Classification	2022	Change	2023	Amount
GIS Analyst	1.00	0.00	1.00	73,641
GIS Planning Specialist	1.00	0.00	1.00	46,357
GIS Technician	1.00	0.00	1.00	43,238
GIS Utility Specialist I	1.00	0.00	1.00	61,908
IT Network Manager ¹	0.50	0.00	0.50	48,861
Total	4.50	0.00	4.50	274,005

Note: Allocations

IT Network Manager¹
50% 1633, 50% 1731

**Geographic
Information
Systems
Department**

**GIS
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-1731-539

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	255,760	238,122	268,174	274,005
1410 Overtime	1,825	2,417	3,200	3,200
1530 Bonuses	239	1,830	0	0
1641 Vacation/Terms & Buyout	2,087	5,967	0	0
2110 FICA	19,317	18,515	19,947	20,373
221x Retirement	20,499	16,259	37,672	37,964
23xx Insurance	46,014	56,933	52,267	57,829
2410 Workers' Compensation	728	694	752	1,178
262x Other Payroll Benefits	983	839	847	999
TOTAL PERSONAL SERVICES	347,452	341,576	382,859	395,548
<u>OPERATING EXPENSES</u>				
3410 Contract Services	4,375	0	0	0
4010 Travel	327	0	4,400	4,400
41xx Communication	1,306	1,616	1,000	1,200
4210 Postage	28	7	100	100
4510 Insurance	1,402	1,505	1,713	1,764
46xx Repairs & Maintenance- Equipment	7,203	7,078	5,800	6,200
4710 Printing & Binding	156	0	0	0
5180 Minor Furniture/Equipment	231	0	500	500
5210 Operating Supplies	1,963	679	600	600
5520 Training	668	150	600	600
TOTAL OPERATING EXPENSES	17,659	11,035	14,713	15,364
<u>OTHER USES</u>				
9941 Utilities Allocation	(328,598)	(312,469)	(357,815)	(369,821)
TOTAL OTHER USES	(328,598)	(312,469)	(357,815)	(369,821)
TOTAL GENERAL FUND APPROPRIATIONS	36,513	40,142	39,757	41,091

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	382,859	395,548	12,689	3.31%
Operating Expenses	14,713	15,364	651	4.42%
Other Uses	(357,815)	(369,821)	(12,006)	3.36%
TOTALS	39,757	41,091	1,334	3.36%

Geographic Information Systems Department

GIS Division

Appropriations Summary



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Rob Hicks, Police Chief

The Police Department is responsible for providing professional law enforcement services to the citizens of Leesburg by preserving peace, maintaining order, enforcing the law, and protecting life and property. The Police Department must work with residents to improve the quality of life, increase public awareness, and eliminate opportunities for criminal activity.

Responsibilities:

Patrol

- Enforce traffic regulations
- Proactive patrol
- Respond to citizen's requests
- Make arrests
- Investigate accidents

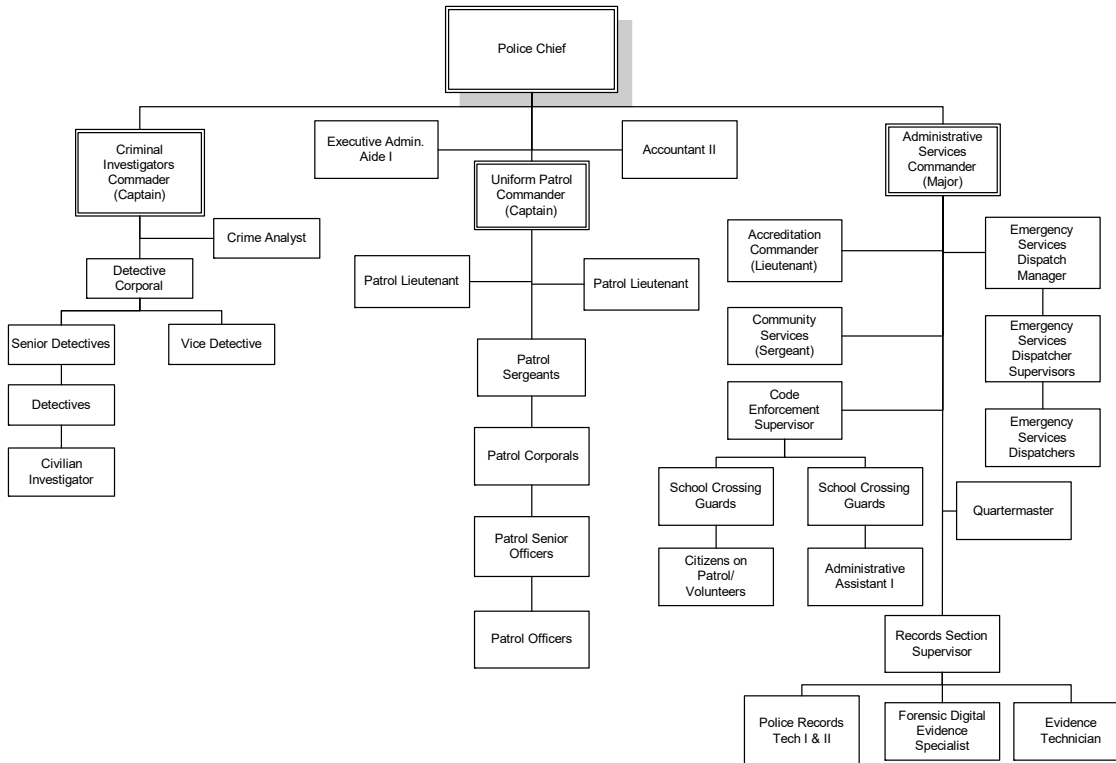
Criminal Investigation

- Investigate felony cases
- Domestic Violence follow up
- Collect data & intelligence
- Process major crime scenes
- Search warrants

Support Services

- Record activities
- Operate 9-1-1
- Citizens Academy
- Code Enforcement
- Community Awareness & crime prevention

Organizational Chart



Police Department

Organization

Total Budget

\$ 10,812,594 GF

Police Department

Administration Division

Goals & Tasks

Goals & Tasks

Goal: Deliver the highest level of professional public safety service that ensures security for Leesburg's residents and businesses.

Task:

- ◆ Maintain the reduction of Part I crimes by utilizing problem solving techniques aided by crime analysis
- ◆ Monitor traffic patterns and frequency of high crash intersections
- ◆ Implement a body worn camera program
- ◆ Conduct Citizens Academy at least once a year
- ◆ Create and maintain innovative and interactive community engagement and outreach programs
- ◆ Provide up-to-date training for sworn and non-sworn personnel
- ◆ Use Code Enforcement to partner with citizens to enhance the quality of life in our community
- ◆ Stress minority hiring needs through career day presentations and active recruitment
- ◆ Maintain departmental policies based on best practices on current policing models

Major Accomplishments:

- Reduction in Part I crimes
- Maintained high level of service throughout the pandemic
- Hosted one of the largest National Night Out events in Central Florida

Performance Measures:

	2020-21	2021-22	2022-23
Police CAD calls for Service	70,000	72,800	75,712
Part I crimes	1,200	1,150	1,125
Traffic crashes	1,200	1,258	1,275
Community Meetings/events	50	55	58
Employee training hours	9,000	9,270	9,548
Code Enforcement actions	1,600	1,664	1,690

Personnel Schedule

Police Department

Administration Division

Personnel Schedule

Classification	2022	Change	2023	Amount
Non-Sworn				
Accountant II	1.00	0.00	1.00	46,102
Administrative Assistant I	1.00	0.00	1.00	32,121
Administrative Assistant II	1.00	(1.00)	0.00	0
Code Enforcement Officer	3.00	0.00	3.00	116,857
Code Enforcement Supervisor	1.00	0.00	1.00	49,688
Crime Analyst	1.00	0.00	1.00	42,135
Emergency Services Dispatcher I	8.00	0.00	8.00	290,320
Emergency Services Dispatcher II	3.00	(1.00)	2.00	81,830
Emergency Services Dispatcher III	3.00	1.00	4.00	193,470
Emergency Services Dispatcher Manager	1.00	0.00	1.00	60,615
Evidence Technician	1.00	0.00	1.00	39,483
Executive Admin. Aide I	0.00	1.00	1.00	37,939
Forensic Digital Evidence Specialist	1.00	0.00	1.00	42,135
Records Section Supervisor	1.00	0.00	1.00	48,840
Records Tech I	3.00	0.00	3.00	101,243
Records Tech II	1.00	0.00	1.00	40,161
Total Non-Sworn	30.00	0.00	30.00	1,222,939
Sworn				
Police Captain	2.00	0.00	2.00	199,824
Police Chief	1.00	0.00	1.00	147,000
Police Corp/Detective Corp	6.00	0.00	6.00	425,942
Police Lieutenant	3.00	0.00	3.00	250,939
Police Major	1.00	0.00	1.00	111,014
Police Officer/Det	35.00	4.00	39.00	1,973,488
Police Senior/Senior Det	18.00	(4.00)	14.00	969,189
Police Serg/Det Serg	7.00	0.00	7.00	571,237
Sworn Total	73.00	0.00	73.00	4,648,633
Part Time				
Civilian Investigator	1.00	0.00	1.00	31,055
Total Part Time	1.00	0.00	1.00	31,055
Standby				
Total	104.00	0.00	104.00	5,902,627

**Police
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-2111-521

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	4,954,392	5,221,150	5,710,672	5,921,627
1310 Temporary Labor	46,623	80,301	75,000	82,000
1410 Overtime	383,575	432,207	400,000	450,000
15xx Special Pay	106,530	86,662	71,280	63,647
1641 Vacation/Terms & Buyout	96,249	89,870	0	0
2110 FICA	405,677	429,023	418,603	437,027
221x Retirement	852,026	719,848	941,003	944,238
23xx Insurance	945,967	1,253,065	1,181,424	1,233,516
2410 Workers' Compensation	164,990	177,269	170,410	279,559
26xx Other Payroll Benefits	11,746	11,253	10,582	10,980
TOTAL PERSONAL SERVICES	7,967,775	8,500,648	8,978,974	9,422,594
<u>OPERATING EXPENSES</u>				
3xxx Professional Services	16,772	25,622	40,000	20,000
3410 Contract Services	8,074	1,654	9,000	23,658
4010 Travel	9,719	11,695	15,000	15,000
41xx Communication	54,807	63,227	57,100	65,000
4210 Postage	4,332	4,261	3,200	4,500
4310 Utilities	69,734	71,756	100,000	85,000
44xx Fleet Lease	251,874	202,464	220,854	221,475
4510 Insurance	66,014	72,866	74,296	85,154
461x Repairs & Maintenance- Vehicles	209,399	230,268	210,000	212,378
4620 Repairs & Maintenance- Building	412	174	3,500	2,000
4625 Repairs & Maintenance- Non-Build	71,200	4,559	4,000	5,000
4627 Repairs & Maintenance- Code Enfrcmt	12,364	8,945	15,000	10,000
46xx Repairs & Maintenance- Equipment	70,960	62,766	71,239	72,404
4710 Printing & Binding	2,241	855	3,000	3,000
4810 Promotional Activities	109	67	1,000	3,000
4911 Advertising	0	0	500	1,500
4920 Other Current Charges	(5,130)	1,605	8,000	8,000
4930 Community Services (other than forfeit)	0	0	1,560	1,560
4945 Injury/Damage to Others	806	51,412	0	0
4964 Investigative Funds	8,352	4,121	10,000	10,000
51xx Minor Furniture/Equipment	35,396	36,775	43,361	43,361
5188 Automation Expense Only	250	1,055	4,000	4,000
521x Operating Supplies	53,316	69,804	60,000	60,000
5215 Uniforms	64,219	70,868	75,000	80,000
5230 Fuel Purchases	139,433	178,398	200,000	289,010
5410 Publications & Memberships	4,343	5,017	5,000	5,000
5520 Training	37,078	47,043	45,000	60,000
5540 Education Reimbursement	1,996	2,677	0	0
TOTAL OPERATING EXPENSES	1,188,070	1,229,954	1,279,610	1,390,000
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	8,142	17,884	0	0
TOTAL CAPITAL OUTLAY	8,142	17,884	0	0
<u>DEBT SERVICE</u>				
7115 Principal- Capital Lease	59,477	0	0	0
TOTAL DEBT SERVICE	59,477	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	9,223,464	9,748,486	10,258,584	10,812,594

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	8,978,974	9,422,594	443,620	4.94%
Operating Expenses	1,279,610	1,390,000	110,390	8.63%
Capital Outlay	0	0	0	0.00%
Debt Service	0	0	0	0.00%
TOTALS	10,258,584	10,812,594	554,010	5.40%

**Police
Department**

**Administration
Division**

**Appropriations
Summary**



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Joseph Mera, Fire Chief

The Fire Department is committed to protecting the people and property within the community. The Fire Department responds to the needs of the citizens by providing rapid, professional, and humanitarian services essential to the health, safety, and well being of the community. Department members participate in the community, serve as role models, and strive to effectively utilize all of the resources necessary to provide services on a 24-hour basis. Activities include: prevention, education, fire suppression, emergency medical services, and other related emergency and non-emergency activities.

Responsibilities:

Life Safety Services

- Public education
- Inspections
- Arson investigation
- Safety classes
- Emergency Management

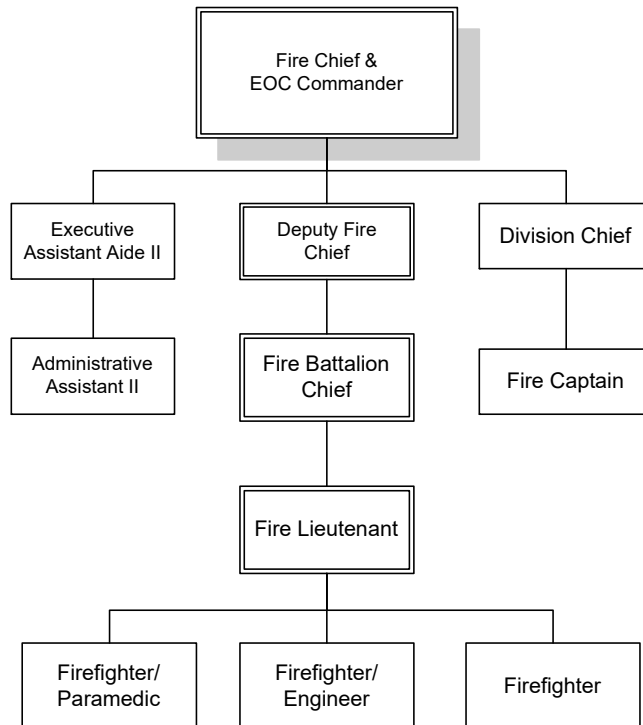
Training - Administration

- Fire training
- EMS training
- Testing– Physicals
- Budgeting
- Certification/records
- SCBA
- Uniforms

Fire – Rescue

- Fire Suppression
- Rescue
- ALS First responder
- Extrication
- Airport fire rescue

Organizational Chart



Fire Department

Organization

Total Budget

\$ 6,848,635 GF

Fire Department

Fire Rescue Division

Goals & Tasks

Goals & Tasks

Goal: Deliver the highest level of professional public safety service that ensures security for Leesburg's residents and businesses.

Task:

- ◆ Increase the building inspections capacity of the City's Life Safety Division to keep up with City growth
- ◆ Continue to reevaluate zone response times and models to establish target response times that meet or exceed National Fire Protection Association (NFPA) standards
- ◆ Initiate design and implementation of a program to assist the department in meeting NFPA response and staffing standards
- ◆ Encourage and provide in-house and outside training opportunities to personnel
- ◆ Provide our firefighters and professionals with knowledge, support and opportunities to improve their physical health, wellness and fitness in order to enhance job performance and reduce job related injuries
- ◆ Enhance public safety by minimizing the impact of fire, medical events, personal injury and hazardous conditions by conducting fire safety inspections, public education, injury preventions and disaster preparedness
- ◆ Provide a comprehensive and integrated emergency management system that coordinates City and community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from natural and man-made hazards that may impact the City
- ◆ Improve collection of building fire pre-plan information and ensure integration into mobile based computers

Major Accomplishments:

- Maintained (2020 evaluation) our public fire protection classification of ISO Class II, which places the Leesburg Fire Department in the top 0.7% of fire departments in the U.S.A.
- Budget was enhanced through Federal and State grants for capital expenditures
- Annual fire inspection program moving forward
- Continued to keep our aging fire stations operational by making many repairs in house and keeping expenditures low
- Met all requirements for in-service training of personnel
- Continued deployment of Automated External Defibrillators (AED's) throughout City owned facilities

Performance Measures:

	2020-21	2021-22	2022-23
Calls for service	10,589	10,073	11,050
Training hours	9,752	9,800	9,800
School fire safety program contacts	0	500	500
Inspections/reviews/meetings	96	200	200
Pre-fire plans	160	250	250
Average response time (min:sec)	7:08	7:17	7:34

Personnel Schedule

Classification	2022	Change	2023	Amount
Fire Chief & EOC Commander	1.00	0.00	1.00	134,814
Deputy Fire Chief	1.00	0.00	1.00	105,367
Fire Division Chief	1.00	0.00	1.00	99,654
Fire Battalion Chief	3.00	0.00	3.00	243,695
Fire Captain	1.00	0.00	1.00	75,021
Fire Lieutenant	11.00	0.00	11.00	830,872
Firefighter Engineer	12.00	0.00	12.00	694,610
Firefighter	19.00	0.00	19.00	795,156
Executive Assistant/Admin. Aide II	1.00	0.00	1.00	56,159
Administrative Assistant II	1.00	0.00	1.00	39,908
Incentive Pay				16,560
Working out of Class				24,300
Holiday Pay				116,701
Total Full Time	51.00	0.00	51.00	3,232,817

Fire Department

Fire Rescue Division

Personnel & Capital Schedules

Capital Outlay Schedule

Description	Funding/Work order	Amount
Tools & Equipment		80,000
Total		80,000

Fire Department

Fire Rescue Division

Appropriations Detail

Appropriations Detail

Account # 001-2220-522

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
121x Regular Salaries & Wages	2,766,622	2,725,997	2,996,208	3,232,817
1220 Permanent/Part time	0	0	0	0
1310 Temporary Labor	0	0	0	0
1410 Overtime	423,658	664,229	248,293	239,793
15xx Special Pay	205,795	243,940	262,885	317,969
1641 Vacation/Terms & Buyout	62,697	47,910	0	0
2110 FICA	249,381	267,617	212,673	220,625
221x Retirement	728,472	814,268	883,583	917,161
23xx Insurance	602,460	798,401	711,265	691,620
2410 Workers' Compensation	118,825	126,197	102,017	165,723
26xx Other Payroll Benefits	10,379	9,962	10,178	9,554
TOTAL PERSONAL SERVICES	5,168,289	5,698,521	5,427,102	5,795,262
<u>OPERATING EXPENSES</u>				
3410 Contract Services	77,932	64,767	71,088	76,868
4010 Travel	1,088	368	6,800	6,800
4110 Communication	9,987	10,900	11,537	11,796
4210 Postage	131	217	250	250
4310 Utilities	47,160	46,021	69,000	69,500
4410 Rentals	5,154	6,095	10,560	9,780
4415 Internal Fleet Lease	180,413	137,265	156,597	158,160
4510 Insurance	34,321	39,545	37,797	46,991
461x Repairs & Maintenance- Vehicles	235,128	189,951	199,481	200,000
4620 Repairs & Maintenance- Building	5,163	10,653	15,000	15,000
4625 Repairs & Maintenance- Non-Build	240	1,913	1,000	1,000
46xx Repairs & Maintenance- Equipment	41,852	32,052	50,180	51,940
4710 Printing & Binding	135	0	1,100	1,100
4810 Promotional Activities	4,848	14,346	9,250	10,175
49xx Other Current Charges	105	511	5,250	5,250
4945 Injury/ Damage to Others	111	0	0	0
5180 Minor Furniture/Equipment	59,051	61,639	46,800	48,730
5210 Operating Supplies	38,419	37,351	42,300	40,643
5215 Uniforms	66,398	71,725	80,980	93,680
5230 Fuel Purchases	44,567	46,580	47,500	60,860
5410 Publications & Memberships	5,298	5,656	5,950	6,100
5520 Training	31,804	39,372	47,000	58,750
5540 Education Reimbursement	17,288	8,883	0	0
TOTAL OPERATING EXPENSES	906,593	825,810	915,420	973,373
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	111,196	50,000	80,000
TOTAL CAPITAL OUTLAY	0	111,196	50,000	80,000
<u>DEBT SERVICE</u>				
7115 Principal- Capital Lease	23,065	0	0	0
7215 Interest- Capital Lease	7,574	0	0	0
TOTAL DEBT SERVICE	30,639	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	6,105,521	6,635,527	6,392,522	6,848,635

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	5,427,102	5,795,262	368,160	6.78%
Operating Expenses	915,420	973,373	57,953	6.33%
Capital Outlay	50,000	80,000	30,000	60.00%
TOTALS	6,392,522	6,848,635	456,113	7.14%

Fire Department

Fire Rescue Division

Appropriations Summary



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Cliff Kelsey, Director of Public Works

The Public Works Department is responsible for streets, right-of-ways, capital projects management, facility maintenance, landscaping and maintenance of city-owned parks, and right-of-ways and intergovernmental coordination of transportation projects. The Director supervises these General Fund Public Works divisions: Project Management, Streets, Facilities Maintenance and Grounds Maintenance.

Responsibilities:

Streets

- Street/parking striping
- Sidewalks
- Signs for events
- Facility programming
- Street maintenance

Grounds

- Landscape maintenance & beautification of all City owned property & parks
- Athletic fields' preservation

Administration

- Clerical
- Reports
- Administration
- Contracts
- Personnel activity

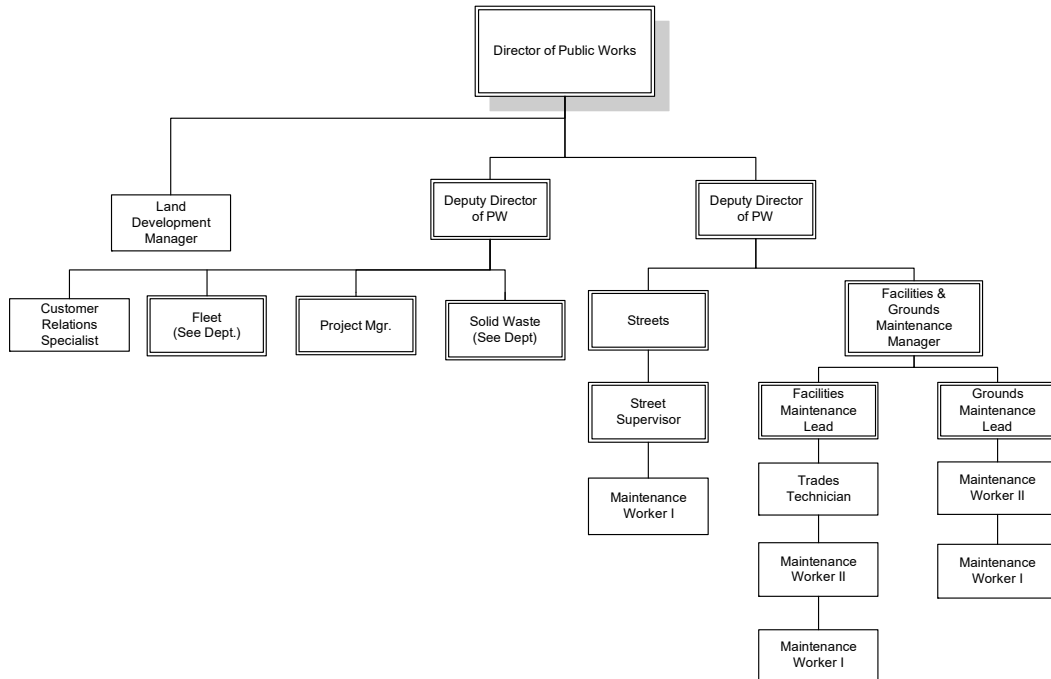
Facilities

- Maintenance & repair of all City owned facilities
- Custodial services
- Irrigation

Project Management

- Capital Project Management
- Project Scope Development
- Design Management
- Inspections & acceptance

Organizational Chart



Public Works Department

Organization

Total Budget

\$ 4,519,598 GF

147,824 AL

\$ 4,667,422

Public Works Department

Street Maintenance Division

Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood development, while pursuing new economic opportunities.

Task:

- ◆ Continue to repair streets to insure multi-modal travel
- ◆ Continue to survey and repair sidewalks ensuring they are safe for pedestrians
- ◆ Install sidewalks in established neighborhoods
- ◆ Ensure signs are replaced when needed to ensure safe traffic operations
- ◆ Perform tree maintenance in City right-of-way
- ◆ Maintain right-of-way vegetation to allow proper sight distance

Major Accomplishments:

- Executed top 5 projects in Paving Master Plan
- Repaired several streets with millings to create base for future paving
- Raised tree canopies citywide
- Laid limerock, graded and maintained unpaved roads

Performance Measures:

	2020-21	2021-22	2022-23
Regulatory signs replaced	122	160	150
Non-regulatory signs replaced	344	460	300
Reported sidewalk falls	0	0	0
Average pavement condition rating	75	80	80

Personnel Schedule

Classification	2022	Change	2023	Amount
Maintenance Worker I	2.00	0.00	2.00	53,252
Street Supervisor	1.00	0.00	1.00	47,333
Standby				3,650
Total	3.00	0.00	3.00	104,235

Public Works Department

Street Maintenance Division

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/Work order	Amount
Skid Steer	WF1442530	25,000
Total		25,000

**Public Works
Department**

**Street
Maintenance
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5112-541

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	86,731	89,634	99,392	104,235
1410 Overtime	2,915	2,705	1,500	1,500
1641 Vacation/Terms & Buyout	0	2,162	0	0
2110 FICA	6,367	6,951	7,086	7,433
221x Retirement	7,234	5,966	11,411	11,654
23xx Insurance	26,084	34,163	30,752	27,295
2410 Workers' Compensation	7,199	7,551	7,698	11,028
26xx Other Payroll Benefits	3	0	34	633
TOTAL PERSONAL SERVICES	136,533	149,132	157,873	163,778
<u>OPERATING EXPENSES</u>				
31xx Professional Services	16,447	0	0	0
3410 Contract Services	0	3,700	40,000	20,000
4010 Travel	0	0	0	500
41xx Communication	590	572	700	700
4310 Utilities	632,290	674,820	650,000	675,000
4410 Rentals	6,272	0	3,000	2,000
4415 Internal Fleet Lease	19,352	14,660	13,158	13,289
4510 Insurance	9,559	9,148	10,194	9,289
461x Repairs & Maintenance- Vehicles	243,689	233,722	212,145	200,000
462x Repairs & Maintenance- Non-Build	198,726	212,217	180,000	175,000
463x Repairs & Maintenance- Equipment	520	360	360	520
4710 Printing & Binding	39	3	0	0
4911 Advertising-Other Ads	0	163	200	150
4945 Injury/Damage to Others	2,500	1,136	2,500	2,500
5180 Minor Furniture/Equipment	5,287	8,426	2,500	2,500
5210 Operating Supplies	5,188	3,700	5,000	4,000
5215 Uniforms	764	1,793	1,950	2,175
5230 Fuel Purchases	3,155	4,790	4,836	9,900
5310 Materials & Supplies	2,905	5,318	5,000	5,000
5311 Materials - Street Signs	8,758	10,206	5,000	5,000
5520 Training	81	2,914	500	500
TOTAL OPERATING EXPENSES	1,156,122	1,187,648	1,137,043	1,128,023
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	0	0	25,000
TOTAL CAPITAL OUTLAY	0	0	0	25,000
<u>OTHER USES</u>				
9950 Contra- Expenses	0	(1,617)	0	0
TOTAL OTHER USES	0	(1,617)	0	0
TOTAL GENERAL FUND APPROPRIATIONS	1,292,655	1,335,163	1,294,916	1,316,801

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	157,873	163,778	5,905	3.74%
Operating Expenses	1,137,043	1,128,023	(9,020)	-0.79%
Capital Outlay	0	25,000	25,000	100.00%
TOTALS	<u>1,294,916</u>	<u>1,316,801</u>	<u>21,885</u>	<u>1.69%</u>

Public Works Department

Street Maintenance Division

Appropriations Summary

Public Works Department

Facilities Maintenance Division

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Install LED lights throughout the City to reduce energy costs
- ◆ Conduct annual energy audits to determine equipment and performance
- ◆ Continue to perform preventative maintenance service according to the manufacturer's recommendations
- ◆ Continue to charge time properly to provide accurate cost estimates by facility
- ◆ Maintain all City facilities to ensure safe and proper functioning conditions
- ◆ Provide timely support for special events

Major Accomplishments:

- Reassigned the staff in order to provide better service to our customers
- Renovated the Wellness Center to allow for more space for customers
- Completed HVAC survey on Library system

Performance Measures:

	2020-21	2021-22	2022-23
Complete facility maintenance site	36	40	40
Inspections (54 locations)			
% of staff's available time charged directly to	75%	77%	65%
facility maintenance tasks			
% of preventative maintenance performed	75%	75%	85%

Personnel Schedule

Classification	2022	Change	2023	Amount
Deputy Director of Public Works ¹	0.50	(0.09)	0.41	39,669
Facilities Maintenance Lead	1.00	0.00	1.00	41,477
Facilities & Grounds Maintenance Manager	1.00	0.00	1.00	70,352
Maintenance Worker I	3.00	(1.00)	2.00	53,464
Maintenance Worker II	3.00	0.00	3.00	89,743
Trades Technician	3.00	0.00	3.00	102,283
Standby				3,650
Total	11.50	(1.09)	10.41	400,638

Public Works Department

Facilities Maintenance Division

Personnel & Capital Outlay Schedules

Notes: Allocations

Deputy Director of Public Works¹
 41%-5193, 41%-5194, 9%-5143, 9%-5144

Capital Outlay Schedule

Description	Funding/Work order	Amount
Privacy Fence/McCormack St Pond		20,000
HVAC		50,000
Total		70,000

**Public Works
Department**

**Facilities
Maintenance
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5193-519

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	319,930	360,697	409,531	400,638
1310 Temporary Labor	0	0	0	0
1410 Overtime	28,628	54,187	36,000	36,000
1530 Bonuses	0	0	0	0
1641 Vacation/Terms & Buyouts	5,274	6,735	0	0
211x FICA	25,671	31,060	29,814	29,294
221x Retirement	26,618	23,101	54,219	53,774
23xx Insurance	103,467	146,715	125,730	121,060
2410 Workers Compensation	13,035	15,694	15,825	24,037
262x Other Payroll Benefits	789	753	822	2,104
TOTAL PERSONAL SERVICES	523,412	638,942	671,941	666,907
<u>OPERATING EXPENSES</u>				
3110 Professional Services	12,403	9,460	0	0
3410 Contract Services	65,410	131,366	100,000	90,000
4010 Travel	109	0	0	500
4110 Communication	5,049	4,189	4,000	4,000
4210 Postage	0	2	0	0
4310 Utilities	127,709	134,196	125,000	130,000
4410 Rentals	2,046	2,189	2,000	2,500
4415 Internal Fleet Lease	23,643	16,821	22,948	25,870
4510 Insurance	32,459	37,201	47,452	51,797
461x Repairs & Maintenance- Vehicles	31,558	22,729	30,942	28,226
4620 Repairs & Maintenance- Buildings	146,043	222,838	117,500	282,260
4625 Repairs & Maintenance- Non-Build	110,096	82,386	87,800	140,800
46xx Repairs & Maintenance- Equipment	703	420	460	740
4920 Other Current Charges	1,299	3,168	375	375
4980 Taxes	843	815	850	872
5180 Minor Furniture/Equipment	26,997	46,523	37,500	37,500
5210 Operating Supplies	170,356	86,035	103,000	95,000
5215 Uniforms	4,325	4,608	6,150	6,500
52xx Fuel Purchases	9,059	13,996	12,798	21,950
5520 Training	250	0	500	500
TOTAL OPERATING EXPENSES	770,357	818,942	699,275	919,390
<u>CAPITAL OUTLAY</u>				
6210 Buildings	16,284	0	0	0
6310 Improvements other than Bldgs	314	0	0	20,000
6410 Machinery & Equipment	10,349	91	0	50,000
TOTAL CAPITAL OUTLAY	26,947	91	0	70,000
<u>OTHER USES</u>				
9941 Utilities Allocation	(63,427)	(67,522)	(64,464)	(82,815)
9950 Contra Expenses	(50,054)	(91,305)	(81,937)	(122,797)
TOTAL OTHER USES	(113,481)	(158,827)	(146,401)	(205,612)
TOTAL GENERAL FUND APPROPRIATIONS	1,207,235	1,299,148	1,224,815	1,450,685

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	671,941	666,907	(5,034)	-0.75%
Operating Expenses	699,275	919,390	220,115	31.48%
Capital Outlay	0	70,000	70,000	100.00%
Other Uses	(146,401)	(205,612)	(59,211)	40.44%
TOTALS	1,224,815	1,450,685	225,870	18.44%

Significant Budget Changes:

The change in Personal Services is due to eliminating a Maintenance Worker I position. Operating Expenses increased due to Repairs & Maintenance- Buildings (4620) for Weatherization of City Hall, and recarpeting of the Venetian Center main room. Additionally, Repairs & Maintenance- Non- Build (4625) increased due to increased general maintenance costs and parking garage repairs.

Public Works Department

Facilities Maintenance Division

Appropriations Summary

Public Works Department

Grounds Maintenance Division

Goals & Tasks

Goals & Tasks

Goal: Utilize Leesburg’s natural resources and slogan as the “Lakefront City” to enhance recreational and leisure amenities.

Task:

- ◆ Improve the appearance of city owned green space including parks, trails and highway median right-of ways
- ◆ Implement an irrigation maintenance and water conservation program
- ◆ Implement “Florida Friendly Landscaping” in several locations throughout the City
- ◆ Maintain Tree City USA certification

Major Accomplishments:

- Improved the appearance of the trails by cutting back growth
- Installed new landscaping at Fire Station 61
- Changed the method of how annuals are installed to now allow for designs at some locations
- Worked with community members to enhance several different sites throughout the area

Performance Measures:

	2020-21	2021-22	2022-23
Annual flowers replaced each year	25,600	25,600	26,000
Debris and litter removed from sites (cubic yards)	360	360	400
Tree City USA member (consecutive years)	22	23	24

Personnel Schedule

Classification	2022	Change	2023	Amount
Deputy Director of Public Works ¹	0.50	(0.09)	0.41	39,669
Grounds Maintenance Lead	1.00	0.00	1.00	44,384
Maintenance Worker I	8.00	0.00	8.00	215,639
Maintenance Worker II	2.00	1.00	3.00	91,780
Nursery Technician	1.00	(1.00)	0.00	0
Total	12.50	(0.09)	12.41	391,472

Notes: Allocations

Deputy Director of Public Works¹
 41%-5193, 41%-5194, 9%-5143, 9%-5144

Public Works Department

Grounds Maintenance Division

Personnel Schedule

**Public Works
Department**

**Grounds
Maintenance
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5194-519

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	333,526	270,286	377,177	391,472
1410 Overtime	2,004	9,646	4,000	8,000
1641 Vacation/Terms & Buyout	6,118	3,468	0	0
211x FICA	24,633	20,810	27,917	28,966
2210 Retirement	24,304	17,160	23,742	24,456
23xx Insurance	99,159	130,177	125,708	142,157
2410 Workers' Compensation	12,908	10,214	14,341	48,968
262x Other Payroll Benefits	2,627	1,899	2,037	2,113
TOTAL PERSONAL SERVICES	505,279	463,660	574,922	646,132
<u>OPERATING EXPENSES</u>				
31xx Professional Services	995	0	0	0
3410 Contract Services	417,176	494,624	500,000	605,000
4010 Travel	0	(15)	0	500
41xx Communication	530	890	500	252
4210 Postage	3	0	0	0
4310 Utilities	101,964	98,126	100,000	100,000
4410 Rentals	2,535	1,040	2,940	2,000
4415 Internal Fleet Lease	39,421	29,056	28,601	30,248
4425 Land Leases	900	0	900	900
4510 Insurance	16,702	17,681	15,844	17,320
461x Repairs & Maintenance- Vehicles	52,077	48,211	48,568	52,318
4620 Repairs & Maintenance- Building	0	2,310	500	500
4625 Repairs & Maintenance- Non-Build	120,592	111,773	120,000	128,600
46xx Repairs & Maintenance- Equipment	320	680	580	720
4810 Promotional Activities	622	0	2,000	2,000
4945 Injury/ Damage to Others	0	0	500	500
5180 Minor Furniture/Equipment	6,687	5,862	3,500	3,500
5210 Operating Supplies	20,130	10,771	20,000	20,500
5215 Uniforms	3,928	5,121	6,150	6,150
52xx Fuel Purchases	13,523	14,654	13,000	28,240
5520 Training	1,540	0	1,500	1,000
TOTAL OPERATING EXPENSES	799,645	840,784	865,083	1,000,248
<u>OTHER USES</u>				
9950 Contra- Expense	(13,500)	(13,500)	(13,500)	(15,000)
TOTAL OTHER USES	(13,500)	(13,500)	(13,500)	(15,000)
TOTAL GENERAL FUND APPROPRIATIONS	1,291,424	1,290,944	1,426,505	1,631,380

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	574,922	646,132	71,210	12.39%
Operating Expenses	865,083	1,000,248	135,165	15.62%
Other Uses	(13,500)	(15,000)	(1,500)	11.11%
TOTALS	1,426,505	1,631,380	204,875	14.36%

Significant Budget Changes:

Operating Expenses increased primarily due to additional costs for Contract Services (3410) which is related to Highway Median Maintenance.

**Public Works
Department**

**Grounds
Maintenance
Division**

**Appropriations
Summary**

Public Works Department

Administration Division

Goals & Tasks

Goals & Tasks

Goal: Foster and environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Monitor revenues and expenditures to evaluate financial condition on a continuous basis
- ◆ Execute Capital Improvement Projects on schedule and within budget to minimize budget rollovers
- ◆ Conduct department wide quarterly safety meetings
- ◆ Increase information published on the Public Works Department website and other social media accounts

Major Accomplishments:

- Completed the Venetian Gardens Boardwalk and Docks Project, renovations to Pat Thomas Stadium, H.O. Dabney Aquatic Center, Teen Center Project and the Lakefront Monument Sign
- Executed over \$50K and awarded over \$225K of construction improvement projects to city parks and recreation sites
- Executed over \$1.4M in infrastructure improvement projects
- Awarded over \$8M in new construction projects

Performance Measures:

	2020-21	2021-22	2022-23
Projects completed	88%	91%	100%
Projects not completed, funds rolled forward	\$1,179,500	\$865,000	\$0

Personnel Schedule

Classification	2022	Change	2023	Amount
Director of Public Works ¹	0.25	0.00	0.25	32,156
Deputy Director of Public Works ²	0.10	0.00	0.10	9,456
Land Development Manager ^{3*}	0.00	0.60	0.60	40,366
Project Manager I ⁴	0.50	0.00	0.50	29,639
Total	0.85	0.60	1.45	111,616

Notes: Allocations

Director of Public Works ¹
 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Deputy Director of Public Works ²
 10%-5197, 45%-3021, 45%-4021

Land Development Manager ^{3*}
 60%-5197, 40%-5171

Project Manager I ⁴
 25%-3021, 25%-4021, 50%-5197

* In FY 22 the City Commission approved adding a Land Development Manager position (60% 5197 & 40% 5171) due to current and upcoming growth.

**Public Works
Department**

**Administration
Division**

**Personnel
Schedule**

**Public Works
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-5197-539

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	53,931	65,013	66,883	111,616
1310 Temporary Labor	0	0	0	1,000
1410 Overtime	54	0	0	0
15xx Bonuses/Incentives	0	75	0	0
1641 Vacation/Terms & Buyout	2,471	1,054	0	0
2110 FICA	4,258	4,685	4,725	8,319
221x Retirement	2,696	2,501	13,079	15,316
23xx Insurance	12,405	14,308	13,802	20,931
2410 Workers' Compensation	833	916	910	1,665
262x Other Payroll Benefits	374	362	356	368
TOTAL PERSONAL SERVICES	77,022	88,914	99,755	159,215
<u>OPERATING EXPENSES</u>				
3110 Professional Services	45	3,600	100	100
3130 Engineering Services	0	2,307	100	1,000
3410 Contract Services	3,593	3,951	3,383	2,424
4010 Travel	0	0	100	200
4110 Communication	85	73	250	250
4210 Postage	4	120	50	50
4310 Utilities	5,955	6,114	9,500	9,500
4415 Internal Fleet Lease	2,142	1,623	1,639	1,655
4510 Insurance	569	523	649	1,117
461x Repairs & Maintenance- Vehicles	1,595	592	1,951	2,000
4620 Repairs & Maintenance- Building	0	0	300	300
463x Repairs & Maintenance- Equipment	459	454	1,500	1,500
4710 Printing & Binding	78	39	80	100
4810 Promotional Activities	188	0	200	250
4911 Advertising	0	0	100	100
5180 Minor Furniture/Equipment	17	659	200	200
5210 Operating Supplies	2,539	1,909	2,500	2,400
5230 Fuel Purchases	772	724	750	1,140
5410 Publications & Memberships	700	740	700	740
5520 Training	199	0	500	500
5540 Education Reimbursement	0	0	0	1,000
TOTAL OPERATING EXPENSES	18,940	23,428	24,552	26,526
<u>OTHER USES</u>				
9941 Utilities Allocation	(33,426)	(39,061)	(43,507)	(65,009)
TOTAL OTHER USES	(33,426)	(39,061)	(43,507)	(65,009)
TOTAL GENERAL FUND APPROPRIATIONS	62,536	73,281	80,800	120,732

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	99,755	159,215	59,460	59.61%
Operating Expenses	24,552	26,526	1,974	8.04%
Other Uses	(43,507)	(65,009)	(21,502)	49.42%
TOTALS	80,800	120,732	39,932	49.42%

Public Works Department

Administration Division

Appropriations Summary



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Community Development Department

Organization

Total Budget
\$ 339,165 GF
414,536 AL
\$ 753,701

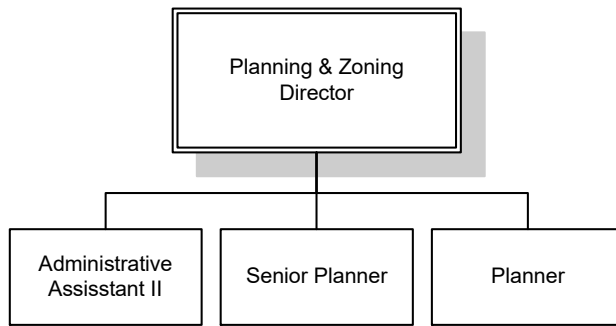
Dan Miller, Planning & Zoning Director

The Community Development Department is responsible for long and short range planning, zoning and land use controls, building and code enforcement. The department provides service to the public in the permit review and issue process and coordination of the City annexation program.

Responsibilities:

- Comprehensive planning
- Site plan reviews
- Annexation
- Land uses
- Zoning analyses
- Conditional use permits
- Development plans
- Grants
- Impact fees
- Historic preservation
- Engineering Services

Organizational Chart



Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities.

Task:

- ◆ Continuously analyze City development patterns utilizing GIS software identifying both new development and redevelopment opportunities, along with opportunities to annex commercial and industrial land within the ISBA
- ◆ Recommend appropriate, sustainable uses of land and structures for the City Commission, Planning Commission and Historic Preservation Board
- ◆ Encourage the elimination of blight through regular assessments of City-sponsored grant programs, to include the Façade, Sign and Landscape grants and home improvement grants

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Prepare an update of the 2035 Comprehensive Plan using significant public participation which reflects planned and potential development issues, changes and needs for the next planning horizon
- ◆ Provide professional, timely and accurate reviews and recommendations to the City Commission, Planning Commission and Historic Preservation Board
- ◆ Propose at least four new reductions in unnecessary or redundant regulation by the end of the fiscal year by amending the Land Development Code (Chapter 25)
- ◆ Educate citizens on common planning, zoning and development questions by completing a series of paper and online brochures, covering topics such as impact fees, grants, site plan processing and variances
- ◆ Provide clear communication to clients and citizens by updating the Planning & Zoning website within seven days of approval of revisions to codes, procedures and information

Major Accomplishments:

- Annexed, comp plan and zoned 1,200 +/- acres for the proposed “Whispering Hills” mixed use development which is expected to bring approximately 2,900 new homes to Leesburg
- Amended City’s adopted Comp Plan to add the new Property Rights Element, per state requirements
- Successfully transferred Development Review Committee (DRC) functions to Public Works
- Amended Chapter 25 to add “clear site triangle” thus reducing fence variances in new neighborhoods
- Exceeded requirements for compliance with Chapter 163, F.S. for review of Large-Scale Comp Plan Map Amendments
- Continued successful management of FSL (Façade, Sign & Landscape) and HIG (Home Improvement Grant) programs
- Annexed property to expand the tax base and utility fees for future residential and commercial development along major corridors
- Provide accurate flood mapping information to homeowners, banks, insurance and mortgage companies
- Continued positive working relationship with Lake County, FDOT, SJRWMD, MPO and other agencies in the review and permitting of various development proposals

Performance Measures:

	2020-21	2021-22	2022-23
Annexation Cases	6	8	9
Planned Unit Development Cases (PUD/SPUD)	15	16	16
Rezoning Cases	5	8	8
Site Plans Reviewed	35	40	50
Sign Grants reviewed	25	33	35

Personnel Schedule

Classification	2022	Change	2023	Amount
Planning & Zoning Director	1.00	0.00	1.00	110,250
Administrative Assistant II	1.00	0.00	1.00	43,068
Senior Planner*	2.00	1.00	3.00	175,901
Planner	2.00	0.00	2.00	91,102
Total	6.00	1.00	7.00	420,321

* In FY 22 the City Commission approved adding a Planner position due to current and upcoming growth.

Community Development Department

Planning & Zoning Division

Personnel Schedule

**Community
Development
Department**

**Planning &
Zoning
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-6151-515

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	335,092	318,715	328,307	420,321
1410 Overtime	1,532	1,649	1,800	1,800
15xx Bonuses/Incentives	2,558	2,558	0	0
1641 Vacation/Terms & Buyout	0	2,497	0	0
2110 FICA	24,958	23,592	23,903	31,202
221x Retirement	28,541	22,697	37,875	42,476
23xx Insurance	53,743	60,899	61,075	80,812
2410 Workers' Compensation	954	908	919	1,807
26xx Other Payroll Benefits	1,022	493	369	291
TOTAL PERSONAL SERVICES	448,400	434,008	454,248	578,709
<u>OPERATING EXPENSES</u>				
31xx Professional Services	1,075	1,600	51,200	100,000
3410 Contract Services	0	48,971	0	2,500
4010 Travel	0	0	2,500	2,500
4110 Communication	1,435	1,821	1,500	1,500
4210 Postage	2,755	1,231	4,000	4,000
4310 Utilities	5,385	5,144	6,000	6,500
4415 Internal Fleet Lease	5,506	4,171	4,213	4,255
4510 Insurance	1,974	2,280	2,455	2,903
461x Repairs & Maintenance- Vehicles	2,193	5,031	2,451	5,474
463x Repairs & Maintenance- Equipment	10,260	7,321	8,085	11,550
4710 Printing & Binding	117	153	250	250
4810 Promotional Activities	110	0	150	150
4911 Advertising	11,469	18,371	16,000	16,000
4920 Other Current Charges	3,934	2,925	2,500	2,500
4930 Recognitions & Awards	0	0	0	200
5180 Minor Furniture/Equipment	0	0	0	1,000
5210 Operating Supplies	4,398	4,262	4,500	4,650
5230 Fuel Purchases	1,486	2,077	2,000	4,560
5410 Publications & Memberships	1,880	1,567	2,000	2,000
5520 Training	0	1,575	2,000	2,500
TOTAL OPERATING EXPENSES	53,977	108,500	111,804	174,992
<u>OTHER USES</u>				
9941 Utilities Allocation	(276,030)	(296,455)	(311,329)	(414,536)
TOTAL OTHER USES	(276,030)	(296,455)	(311,329)	(414,536)
TOTAL GENERAL FUND APPROPRIATIONS	226,347	246,053	254,723	339,165

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	454,248	578,709	124,461	27.40%
Operating Expenses	111,804	174,992	63,188	56.52%
Other Uses	(311,329)	(414,536)	(103,207)	33.15%
TOTALS	254,723	339,165	84,442	33.15%

Significant Budget Changes:

The change in Personal Services is due to adding a position during FY 22. Operating Expenses increased due to adding additional funds for the upcoming Comp Plan update (3110).

Community Development Department

Planning & Zoning Division

Appropriations Summary



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Sandra Wilson, Director of Housing

The Housing Department serves to assist, stimulate and facilitate public and private development resulting in creation of new attainable housing, increasing homeownership, rehabilitation of existing housing stock and providing better services to residents and investors in the City. The department's strategies include the pursuit of grant dollars, establishing public/private partnerships and collaborating with the Community Redevelopment Agencies to increase the viability of existing neighborhoods and promote infill housing.

Responsibilities:

Housing

- 1st Time Homebuyers Program
- Coordinate housing subsidies
- Technical assistance on grant applications
- Leverage partnership dollars
- Affordable housing programs
- Operate Neighborhood Stabilization Program
- Housing Rehabilitation
- Maintaining a list of available properties for affordable housing development

Organizational Chart



Housing Department

Organization

**Total
Budget**

\$ 240,628 GF

Housing Department

Administration Division

Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities.

Task:

- ◆ Create home choices for single home development
- ◆ Identify lots within the City that can accommodate single home development

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Create Housing Rehabilitation Program
- ◆ Offer affordable rental properties to provide a stepping stone for home ownership
- ◆ Educate, equip and assist families to be financially responsible
- ◆ Create programs in conjunction with Lake Technical College, LSSC, LCAA and other local entities

Major Accomplishments:

- Increased home buying counseling to potential homebuyers
- Created partnership with West Leesburg CDC to assist with homebuyers approvals

Performance Measures:

	2020-21	2021-22	2022-23
Development of in-fill lots	8	3	12
Housing Assistance Counseling Provided	120	135	140
Neighborhood meetings (West Leesburg, etc.)	12	5	12
Conducted Workshops/Conferences for new home buyers	12	8	36

Personnel Schedule

Classification	2022	Change	2023	Amount
Director of Housing	1.00	0.00	1.00	126,000
Total	1.00	0.00	1.00	126,000

**Housing
Department**

**Administration
Division**

**Personnel
Schedule**

**Housing
Department**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-6254-554

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	92,676	92,491	94,910	126,000
1530 Bonuses	2,766	2,766	0	0
1641 Vacation/Terms & Buyouts	0	6,778	0	0
2110 FICA	7,028	7,408	6,946	9,639
221x Retirement	4,634	3,561	16,976	18,530
23xx Insurance	17,814	21,764	19,987	19,549
2410 Workers' Compensation	268	283	266	540
26xx Other Payroll Benefits	2,761	2,743	2,734	2,743
TOTAL PERSONAL SERVICES	127,947	137,794	141,819	177,001
<u>OPERATING EXPENSES</u>				
3410 Contract Services	98,483	16,913	7,000	28,231
4010 Travel	766	351	2,000	2,000
4110 Communication	1,606	1,169	2,500	2,000
4210 Postage	40	50	500	200
4310 Utilities	12,686	15,060	20,000	20,000
4410 Rentals	0	0	200	0
4510 Insurance	1,360	1,326	1,685	1,486
462x Repairs & Maintenance- Buildings	809	482	1,000	1,000
46xx Repairs & Maintenance- Equipment	2,739	2,667	3,160	2,610
4710 Printing & Binding	0	0	300	300
48xx Promotional Activities	106	0	500	500
49xx Advertising	0	0	100	100
492x Other Current Charges	8,175	0	0	0
4980 Taxes	1,173	0	1,000	1,000
5180 Minor Furniture/Equipment	0	0	0	0
52xx Operating Supplies	2,024	1,067	2,200	2,200
5410 Publications & Memberships	0	620	2,000	1,000
5520 Training	495	0	1,000	1,000
TOTAL OPERATING EXPENSES	130,462	39,705	45,145	63,627
TOTAL GENERAL FUND APPROPRIATIONS	258,409	177,499	186,964	240,628

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	141,819	177,001	35,182	24.81%
Operating Expenses	45,145	63,627	18,482	40.94%
TOTALS	186,964	240,628	53,664	28.70%

Significant Budget Changes:

Operating Expenses increased due to demolition funds being included for FY 23 Contract Services (3410).

**Housing
Department**

**Administration
Division**

**Appropriations
Summary**



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Lucy B. Gangone, MLS, Library Director

The Library serves as the primary source of all types of information for both city and county residents, provides access to a wide range of informational and recreational materials in a variety of print, non-print, and electronic formats, supports both the formal and informal educational needs of patrons, and encourages children and adults to develop an interest in reading and learning.

Responsibilities:

Adult Services

- Collection Development
- Reference
- Genealogy & Local History
- Reader's advisory
- Public Computers
- Adult Literacy
- Community Outreach
- Technology Classes
- Passport Acceptance Center
- Leesburg Digital Collections

Support Services

- Business operations
- Technical Services
- Circulation Services
- Volunteers
- Collection Management

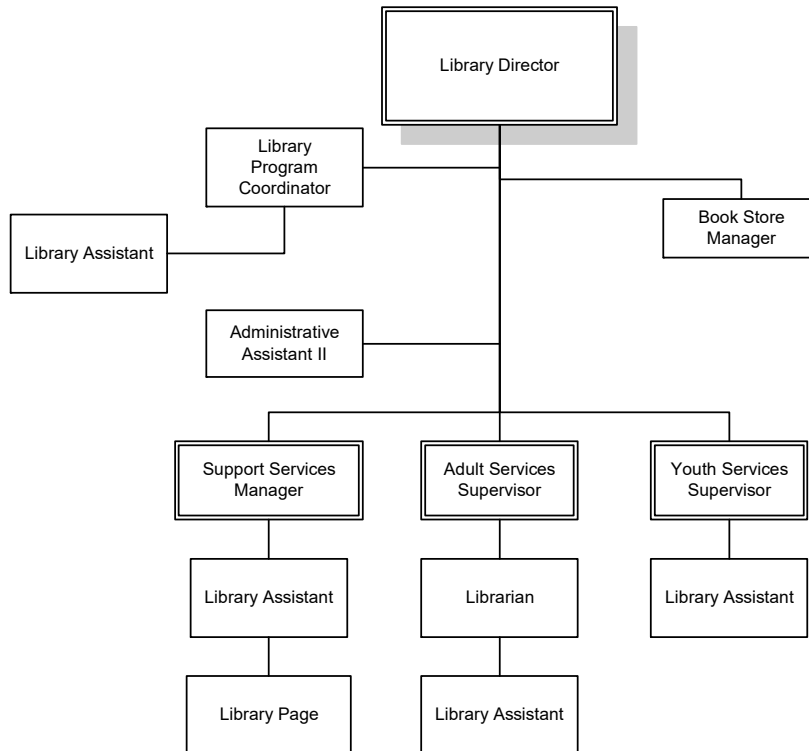
Youth Services

- Programs
- Reference
- Collection Development
- Reader's advisory
- Public Computers
- Community Outreach
- Early & Family Literacy

Programs

- Adult Programs
- Promotion
- Marketing
- Community Outreach

Organizational Chart



Library Department

Organization

Total Budget

\$ 1,781,842 GF

Library Department

Library Division

Goals & Tasks

Goals & Tasks

Goal: Utilize Leesburg’s natural resources and slogan as the “Lakefront City” to enhance recreational and leisure amenities.

Task:

- ◆ Provide a safe and welcoming environment for all citizens to enjoy
- ◆ Provide programming that entertains, inspires and imparts new knowledge and skills to people of all ages
- ◆ Provide a current and comprehensive collection of materials that meets the information, educational and lifelong learning needs of citizens in a variety of formats

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Foster academic success of youth through programs of service to build literacy
- ◆ Foster education, job preparedness and self-sufficiency through adult literacy programs of service
- ◆ Foster job readiness and improve job skills through technology instruction
- ◆ Engage in partnerships with local agencies and non-profit organizations to connect residents with services and help

Major Accomplishments:

- Leesburg Public Library is the only one of sixteen (16) libraries in Lake County to provide continuous curbside service for the loan of library items from March 2020 to date, with almost 11,000 items picked up at curbside
- Outreach to youth remains a high priority, with Library staff visiting childcare facilities and preschools for story times, visiting Leesburg schools for literary events and welcoming schools and youth organizations visiting the Library for materials, research, orientations and assistance with assignments, reaching 2,092 youth in our community
- Leesburg Public Library was the first library in the County to resume in-person programming in 2020-21, holding outdoor programs in the Amphitheater and in-house with safety measures in place, with 7,700 people participating

Performance Measures:

	2020-21	2021-22	2022-23
Number of library visits	100,000	100,000	110,000
Program attendance	17,660	20,000	22,600
Print/non print checkouts	170,000	175,000	180,000
Digital resources downloaded or streamed	60,000	60,000	62,000
Youth reached through programs	12,000	12,500	13,000
Youth check outs	59,000	59,500	60,000
Users receiving technology instruction	17,000	17,500	18,000
People assisted with socio-economic programs	1,000	5,000	5,500

Personnel Schedule

Classification	2022	Change	2023	Amount
Administrative Assistant II	1.00	0.00	1.00	48,033
Adult Services Supervisor	1.00	0.00	1.00	43,430
Librarian	2.00	0.00	2.00	76,356
Library Assistant	9.00	0.00	9.00	267,006
Library Assistant/Adult Services	2.00	(2.00)	0.00	0
Library Reference Assistant	0.00	2.00	2.00	59,022
Library Director	1.00	0.00	1.00	105,000
Library Program Coordinator	1.00	0.00	1.00	39,525
Support Services Manager	1.00	0.00	1.00	48,754
Youth Services Supervisor	1.00	0.00	1.00	47,545
Total Full Time	19.00	0.00	19.00	734,671
Library Assistant	6.00	0.00	6.00	90,705
Library Assistant/Adult Services	1.00	(1.00)	0.00	0
Library Reference Assistant	0.00	1.00	1.00	15,975
Library Page	3.00	0.00	3.00	44,929
Total Part Time	10.00	0.00	10.00	151,609
Book Store Manager (Paid Thru Friends)	1.00	0.00	1.00	7,644
Library Assistant Temp	2.00	0.00	2.00	23,356
Total Temporary Labor	3.00	0.00	3.00	31,000
Total Number of Positions	32.00	0.00	32.00	917,280

Library Department

Library Division

Personnel Schedule

**Library
Department**

**Library
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-7111-571

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	670,515	663,337	697,757	734,671
1220 Permanent/ Part time Salaries & Wages	108,201	119,981	152,643	151,609
1310 Temporary Labor	19,409	15,126	30,200	31,000
1410 Overtime	6,652	3,948	5,000	5,000
15xx Bonuses/Incentives	374	42	0	0
1641 Vacation/Terms & Buyout	15,002	12,509	0	0
2110 FICA	59,281	59,039	63,984	64,355
221x Retirement	51,513	41,580	73,913	75,277
23xx Insurance	158,234	213,919	200,571	213,978
2410 Workers' Compensation	2,291	2,280	2,466	3,811
26xx Other Employee Benefits	3,941	3,991	3,857	4,137
TOTAL PERSONAL SERVICES	1,095,413	1,135,752	1,230,391	1,283,838
<u>OPERATING EXPENSES</u>				
31xx Professional Services	2,010	1,250	5,400	4,400
3410 Contract Services	14,651	17,208	15,442	28,276
4010 Travel	376	290	968	768
4110 Communication	3,586	3,234	3,425	3,131
4210 Postage	821	398	1,530	1,550
4310 Utilities	117,576	130,545	139,592	138,000
4410 Rentals	15,407	18,975	20,790	20,473
4510 Insurance	18,397	19,227	17,133	18,057
4620 Repairs & Maintenance- Building	10,172	10,531	13,492	16,866
46xx Repairs & Maintenance- Equipment	18,442	18,123	18,005	17,265
4710 Printing & Binding	7,382	170	11,070	3,560
4810 Promotional Activities	1,210	330	1,000	1,150
4911 Advertising	0	136	240	240
4920 Other Current Charges	2,511	877	2,375	2,275
5180 Minor Furniture/Equipment	8,692	6,340	7,000	7,000
5210 Operating Supplies	28,291	25,492	30,000	30,000
5410 Publications & Memberships	43,504	52,173	47,690	46,993
541x Library Materials	152,221	162,002	155,000	155,000
5520 Training	557	1,713	1,500	1,000
5540 Education Reimbursement	2,521	2,287	0	2,000
TOTAL OPERATING EXPENSES	448,327	471,301	491,652	498,004
<u>CAPITAL OUTLAY</u>				
6210 Buildings	0	0	48,600	0
6410 Machinery & Equipment	56,310	0	0	0
TOTAL CAPITAL OUTLAY	56,310	0	48,600	0
TOTAL GENERAL FUND APPROPRIATIONS	1,600,050	1,607,053	1,770,643	1,781,842

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,230,391	1,283,838	53,447	4.34%
Operating Expenses	491,652	498,004	6,352	1.29%
Capital Outlay	48,600	0	(48,600)	-100.00%
TOTALS	1,770,643	1,781,842	11,199	0.63%

**Library
Department**

**Library
Division**

**Appropriations
Summary**



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Travis Rima, Recreation Director

The Recreation Department provides the public with a wide variety of activities through athletic, cultural and leisure programming, pools, playgrounds, active and passive parks. The rental facilities are rented on a first come first serve basis which includes the Community Building, Cultural Arts Building and the Mote-Morris House. The Marina provides excellent services to the boating public.

Responsibilities

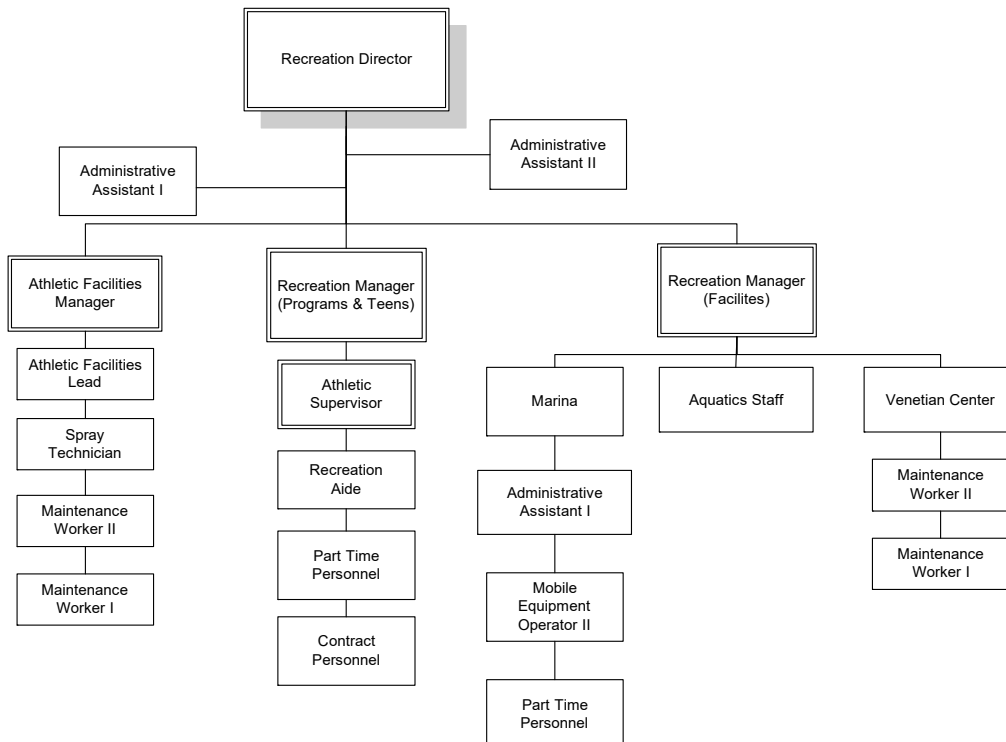
Programs

·Provide athletic, cultural, and Leisure programs

Marina

·Operation

Organizational Chart



Recreation Department

Organization

Total Budget

\$ 2,499,094 GF

Recreation Department

Programs

Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, creating new economic opportunities and investing in infrastructure

Task:

- ◆ Identify areas of blight where redevelopment opportunities can be enhanced through recreation programs and facilities
- ◆ Create interconnecting facilities by linking city and recreation properties via city trails and sidewalks

Goal: Promote Leesburg’s Natural Resources and slogan as the “Lakefront City” to enhance recreational and leisure opportunities

Task:

- ◆ Enhanced funding of Recreation Scholarship Program to make program more widely available
- ◆ Increase all youth participation in recreation programs by 5% the upcoming fiscal year
- ◆ Attract and retain a minimum of three mid to high level fishing events per year
- ◆ Attract and retain a minimum of twenty-four tournament rentals at athletic facilities per year

Major Accomplishments:

- Completed Leesburg’s H.O. Dabney Aquatic Center project and opened to the public
- Completed Teen Enrichment Center project and assisted the Boys & Girls with their initial opening
- Collaborated to bring in Power 5 softball to Sleepy Hollow for three weekends and one full month of Division 3 softball weekends of Division 1 softball
- Completed the 4th Annual Recreation Scholarship Golf Tournament raising funds for program scholarships for underprivileged children
- Hosted high level (Fishing League Worldwide (FLW), Major League Fishing (MLF), Bass Pro Shop Series, Fishers of Men and Florida BASS Nation)
- Processed over 80 special event permits

Performance Measures:

	2020-21	2021-22	2022-23
Youth participation in recreation programs	1,300	1,450	1,600
Number of recreation programs offered	63	65	67
Amount of scholarships offered	\$1,500	\$1,700	\$2,000
Splash pad attendance	13,000	14,000	14,500
Number of tournament rentals at athletic fields	21*	35	35
Revenue from tournament rentals at athletic fields	\$58,000	\$60,000	\$60,000
Number of fishing tournaments hosted	12	13	14

* Decrease due to COVID-19

Personnel Schedule

Classification	2022	Change	2023	Amount
Administrative Assistant I	1.00	0.00	1.00	34,073
Administrative Assistant II	1.00	0.00	1.00	38,676
Athletic Facilities Lead	1.00	0.00	1.00	48,076
Athletic Facilities Manager	1.00	0.00	1.00	63,860
Athletic Supervisor	1.00	0.00	1.00	41,647
Maintenance Worker I	4.00	0.00	4.00	107,186
Maintenance Worker II	3.00	0.00	3.00	100,032
Recreation Aide	1.00	0.00	1.00	32,460
Recreation Director	1.00	0.00	1.00	105,000
Recreation Manager	2.00	0.00	2.00	134,276
Spray Technician	1.00	0.00	1.00	34,773
Total	17.00	0.00	17.00	740,059

Recreation Department

Programs

Personnel & Capital Outlay Schedules

Capital Outlay Schedule

Description	Funding/Work order	Amount
3 Wheel Sand Pro		20,000
Gym Floor Cleaner		7,000
Total		27,000

Recreation Department

Programs

Appropriations Detail

Appropriations Detail

Account # 001-8125-572

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	619,793	653,901	686,130	740,059
1310 Temporary Labor	84,931	106,511	144,039	36,015
1410 Overtime	23,381	46,544	38,000	38,000
1530 Bonuses/Incentives	3,224	1,082	0	0
1641 Vacation/Terms & Buyout	13,243	16,437	0	0
2110 FICA	52,696	59,058	48,539	52,543
221x Retirement	66,256	56,886	81,166	83,862
23xx Insurance	204,161	276,980	217,130	233,799
2410 Workers' Compensation	22,404	25,065	20,134	29,338
262x Other Payroll Benefits	6,762	7,118	7,042	6,996
TOTAL PERSONAL SERVICES	1,096,851	1,249,582	1,242,180	1,220,612
<u>OPERATING EXPENSES</u>				
31xx Professional Services	0	6,000	0	0
3410 Contract Services	51,044	58,683	162,586	114,221
4010 Travel	0	0	1,850	1,150
41xx Communication	2,664	3,194	2,130	2,100
4210 Postage	231	0	250	250
4310 Utilities	172,456	224,861	242,100	195,000
4410 Rentals	657	291	3,650	2,500
4415 Internal Fleet Lease	36,835	27,944	31,723	34,583
4510 Insurance	12,591	18,596	19,091	21,700
461x Repairs & Maintenance- Vehicles	33,855	29,619	30,649	33,862
46xx Repairs & Maintenance- Equipment	12,072	20,319	30,800	29,910
4710 Printing & Binding	4,029	2,426	4,800	4,600
4810 Promotional Activities	260	275	250	250
4911 Advertising- Other Ads	177	696	1,500	1,000
4920 Other Current Charges	3,349	5,976	2,200	6,000
4930 Recognitions & Awards	5,718	5,914	9,920	7,830
5180 Minor Furniture/Equipment	12,396	21,329	18,600	30,620
5210 Operating Supplies	92,094	96,626	158,011	134,215
5215 Uniforms	6,380	6,375	8,500	5,625
5216 Team Uniforms	16,588	25,241	19,325	26,638
5230 Fuel Purchases	8,948	16,221	12,000	22,260
5280 Chemicals	9,830	10,563	10,000	0
5410 Publications & Memberships	2,234	1,584	2,770	1,940
5520 Training	973	3,240	4,810	3,450
TOTAL OPERATING EXPENSES	485,381	585,973	777,515	679,704
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	40,213	0	17,600	27,000
TOTAL CAPITAL OUTLAY	40,213	0	17,600	27,000
TOTAL GENERAL FUND APPROPRIATIONS	1,622,445	1,835,555	2,037,295	1,927,316

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,242,180	1,220,612	(21,568)	-1.74%
Operating Expenses	777,515	679,704	(97,811)	-12.58%
Capital Outlay	17,600	27,000	9,400	53.41%
TOTALS	2,037,295	1,927,316	(109,979)	-5.40%

Significant Budget Changes:

Personal Services decreased due to moving Temporary Labor (1310) to the new Aquatics Division. Additionally, the change in Operating Expenses is due to moving various Aquatics expenses to the new division.

Recreation Department

Programs

Appropriations Summary

**Recreation
Department**

**Aquatics
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-8130-572

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1310 Temporary Labor	0	0	0	135,576
2110 FICA	0	0	0	10,372
2410 Workers' Compensation	0	0	0	8,799
TOTAL PERSONAL SERVICES	0	0	0	154,747
<u>OPERATING EXPENSES</u>				
3410 Contract Services	0	0	0	500
41xx Communication	0	0	0	30
4310 Utilities	0	0	0	50,000
4620 Repairs & Maintenance- Building	0	0	0	2,000
4625 Repairs & Maintenance- Non-Build	0	0	0	1,500
46xx Repairs & Maintenance- Equipment	0	0	0	500
4710 Printing & Binding	0	0	0	200
4911 Advertising- Other Ads	0	0	0	100
4920 Other Current Charges	0	0	0	3,500
4930 Recognitions & Awards	0	0	0	100
5180 Minor Furniture/Equipment	0	0	0	9,100
5210 Operating Supplies	0	0	0	9,900
5215 Uniforms	0	0	0	3,500
5216 Team Uniforms	0	0	0	150
5280 Chemicals	0	0	0	17,000
5410 Publications & Memberships	0	0	0	300
5520 Training	0	0	0	1,010
TOTAL OPERATING EXPENSES	0	0	0	99,390
TOTAL GENERAL FUND APPROPRIATIONS	0	0	0	254,137

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	154,747	154,747	100.00%
Operating Expenses	0	99,390	99,390	100.00%
TOTALS	0	254,137	254,137	100.00%

Significant Budget Changes:

This is a new division for FY 23.

Recreation Department

Aquatics Division

Appropriations Summary

Recreation Department

Marina Division

Goals & Tasks

Goals & Tasks

Goal: Utilize Leesburg's natural resources and slogan as the "Lakefront City" to enhance recreational and leisure amenities.

Task:

- ◆ Promote healthy, safe and recreational waterways through literature available at the Marina such as maps, fishing hot spots, safety guides, activities, current boating standards, regulations and trends
- ◆ Remain in good standing through the Department of Environmental Protection (DEP) for the Clean Marina, Clean Boatyard and Clean/Resilient Marina certifications
- ◆ Promote City's natural resources by creating a regional advertising campaign

Major Accomplishments:

- Recertified as a Clean Marina, Clean Boatyard and Clean/Resilient Marina status through the Department of Environmental Protection (DEP)

Performance Measures:

	2020-21	2021-22	2022-23
Literature distributed at the Marina	350	350	350
Programs developed to introduce Leesburg's natural resources	4	4	4
Wet slips available	44	44	44
Wet slip occupancy	100%	100%	100%
Dry slips available	147	147	147
Dry slip occupancy	85%	90%	90%

Personnel Schedule

Classification	2022	Change	2023	Amount
Administrative Assistant I	0.00	1.00	1.00	32,121
Mobile Equipment Operator II	1.00	0.00	1.00	29,745
Office Specialist	1.00	(1.00)	0.00	0
Total	2.00	0.00	2.00	61,866

Recreation Department

Marina Division

Personnel Schedule

**Recreation
Department**

**Marina
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 001-8151-575

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	55,502	57,897	58,635	61,866
1310 Temporary Labor	15,487	22,425	22,000	22,000
1410 Overtime	589	306	2,000	1,000
2110 FICA	4,951	5,625	3,938	4,203
221x Retirement	2,775	2,236	6,202	6,364
23xx Insurance	19,448	25,462	22,685	23,678
2410 Workers' Compensation	1,489	1,819	1,274	2,086
26xx Other Payroll Benefits	61	46	34	43
TOTAL PERSONAL SERVICES	100,302	115,816	116,768	121,240
<u>OPERATING EXPENSES</u>				
3410 Contract Services	4,574	5,071	7,867	6,196
4210 Postage	999	1,145	1,000	1,000
4310 Utilities	10,784	9,907	10,000	10,000
4415 Internal Fleet Lease	11,192	11,669	11,785	11,903
4510 Insurance	10,200	11,568	10,655	12,381
461x Repairs & Maintenance- Vehicles	2,916	5,692	5,627	4,926
4620 Repairs & Maintenance- Building	2,850	733	5,000	3,000
4625 Repairs & Maintenance- Non-Build	936	1,920	3,250	3,950
46xx Repairs & Maintenance- Equipment	628	780	1,020	1,160
4710 Printing & Binding	0	54	300	350
4911 Advertising	0	0	100	100
4920 Other Current Charges	5,396	7,440	5,090	6,590
4945 Injury/ Damage to Others	3,930	4,962	4,500	4,500
4980 Taxes	0	0	31	0
5180 Minor Furniture/Equipment	2,970	1,174	4,350	2,100
5210 Operating Supplies	2,874	3,413	3,780	2,395
5215 Uniforms	309	294	385	450
52xx Fuel Purchases	93,197	148,113	90,400	125,400
TOTAL OPERATING EXPENSES	153,755	213,935	165,140	196,401
TOTAL GENERAL FUND APPROPRIATIONS	254,057	329,751	281,908	317,641

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	116,768	121,240	4,472	3.83%
Operating Expenses	165,140	196,401	31,261	18.93%
TOTALS	281,908	317,641	35,733	12.68%

Significant Budget Changes:

The increase in Operating Expenses is due to Fuel Purchases (5230) costs.

Recreation Department

Marina Division

Appropriations Summary



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Al Minner, City Manager

The City of Leesburg created the Greater Leesburg Community Redevelopment Agency (GLCRA) on May 28, 1996 (Resolution 4994) pursuant to Section 163.512 Florida Statutes, and generates a majority of its annual income from tax increment revenues. The Trust Fund was created by Ordinance 96-30 on August 26, 1996 effective for 30 years expiring in 2026. The base year was established in 1995 with an assessed taxable value of \$86,757,505. The agency is part of the City's Comprehensive Plan to enhance the downtown district and surrounding areas. The agency determined the existence of blighted areas, noted the general decline of the downtown area, and will attempt to revitalize this special district with available funds.

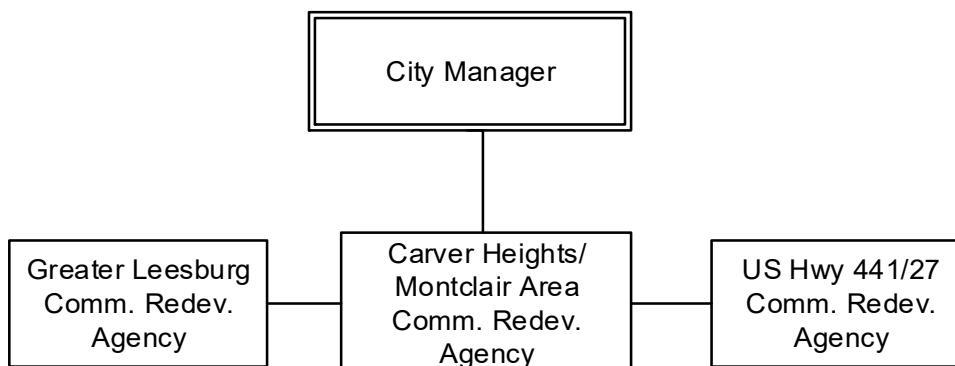
The Leesburg Redevelopment Plan identified four major objectives:

- Establish the boundary of the redevelopment area and the creation of the redevelopment agency
- Assess the current status of the redevelopment area
- Establish goals and time frames for making necessary improvements within the redevelopment area
- Identify funding sources to fund necessary improvements

In addition to revitalizing the downtown area, housing is a major concern for the redevelopment area. New housing stock and rehabilitation of existing structures is also needed.

The Redevelopment Area is divided between downtown and the Pine Street Community. By action of the governing body, the funds were also evenly divided between the two areas. The two (2) agencies work under the umbrella of the CRA, with assistance from the Leesburg Partnership and the Community Development Corporation. All projects and fund disbursements must be in accordance with the Leesburg Redevelopment Plan and approved by the CRA.

Organization Chart:



Greater Leesburg Community Redevelopment Agency

Description

Total Department Budget

\$ 752,463

**Greater
Leesburg
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	180,714	225,585	229,869	305,974
Intergovernmental Revenue	248,674	319,213	334,650	444,489
Miscellaneous Revenue	4,730	(285)	2,500	2,000
Other Sources	78,120	0	0	0
TOTAL REVENUE SOURCES	512,238	544,513	567,019	752,463
<u>APPROPRIATIONS</u>				
CRA	465,857	495,754	567,019	752,463
TOTAL APPROPRIATIONS	465,857	495,754	567,019	752,463

Revenue Detail

Greater Leesburg CRA Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
31101 Current Property Taxes	180,714	225,585	229,869	305,974
TOTAL TAXES	180,714	225,585	229,869	305,974
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	248,674	319,213	334,650	444,489
TOTAL INTERGOVERNMENTAL	248,674	319,213	334,650	444,489
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	3,756	573	2,500	2,000
36130 Gain/Loss Investments	974	(858)	0	0
TOTAL MISCELLANEOUS REVENUE	4,730	(285)	2,500	2,000
<u>OTHER SOURCES</u>				
38131 Transfer from Capital Projects	78,120	0	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	78,120	0	0	0
TOTAL RESOURCES	512,238	544,513	567,019	752,463

**Greater
Leesburg
CRA Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 016-6189-5xx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3110 Professional Services	7,352	350	1,000	1,000
3210 Auditing	0	0	3,000	3,000
4510 Insurance	3,020	3,172	3,020	3,500
4625 Repairs & Maintenance- Non Buik	65	0	0	0
4920 Other Current Charges-CDC	213,925	270,904	283,509	376,232
TOTAL OPERATING EXPENSES	224,362	274,426	290,529	383,732
<u>CAPITAL OUTLAY</u>				
6110 Land Costs	42,660	0	0	0
TOTAL CAPITAL OUTLAY	42,660	0	0	0
<u>DEBT SERVICE</u>				
71xx Principal	81,000	83,000	86,000	88,000
72xx Interest	19,715	17,328	14,870	12,338
TOTAL DEBT SERVICE	100,715	100,328	100,870	100,338
<u>GRANTS & AIDS</u>				
8210 Local Contributions	78,120	0	0	0
8213 Housing Rehab Program	10,000	15,000	0	0
8214 Matching Landscape/Façade Grt	10,000	6,000	75,000	0
TOTAL GRANTS & AIDS	98,120	21,000	75,000	0
<u>OTHER USES</u>				
9131 Transfer to Capital Projects	0	100,000	0	0
9910 Reserve for Future	0	0	100,620	268,393
TOTAL OTHER USES	0	100,000	100,620	268,393
TOTAL APPROPRIATIONS	465,857	495,754	567,019	752,463

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	290,529	383,732	93,203	32.08%
Debt Service	100,870	100,338	(532)	-0.53%
Grants & Aids	75,000	0	(75,000)	-100.00%
Other Uses	100,620	268,393	167,773	166.74%
TOTALS	567,019	752,463	185,444	32.71%

Significant Budget Changes:

The increase in Operating Expenses is due to the increase in Current Property Taxes & Lake County/ Redevelopment Revenues due to 1/2 of the revenue being paid out to the CDC (4920). The change in Other Uses is due to increasing the Reserve for Future (9910) in FY 23.

Greater Leesburg CRA Fund

Appropriations Summary



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Description

Sandra Wilson, Director of Housing

The City of Leesburg created the Carver Heights/ Montclair Area Community Redevelopment Agency (CHCRA) on December 10, 2001 (Ordinance 01-61). The trust fund is effective for 15 years expiring on September 30, 2016 pursuant to Section 163.512 Florida Statutes. The trust generates the majority of its annual income from tax increment revenues. The base year was established in 2001 with an assessed taxable value of \$57,980,259. The purpose of creating the CRA was to identify and address blighted conditions and to enable the City to establish a mechanism to finance redevelopment projects through Tax Increment Financing (TIF). The boundaries of the CHCRA are generally County Road 468 to the east, the West Fork Road to the west, the Leesburg city limits to the north, and Center Street/ Montclair Road to the south.

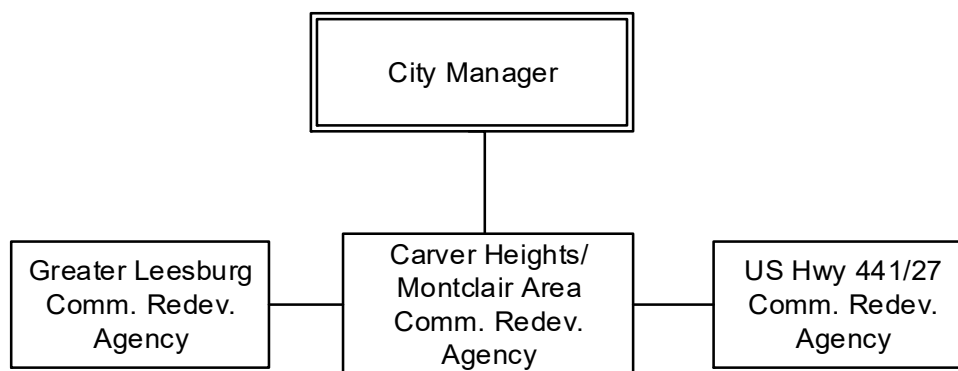
The Carver Heights/ Montclair Area CRA was expanded in July 2015 by 327 acres and 83 properties. In addition the CHCRA was extended by 30 years to 2045. The base year for the properties that were added is 2015. The base year for the original properties remained at 2001.

The Carver Heights Redevelopment Plan identified the following five (5) most crucial projects:

- Develop Senior Housing
- Develop infrastructure and pedestrian support (sidewalk) facilities
- Develop a comprehensive recreation program and facilities
- Commercial and single home development
- Develop gateways into the community

The Carver Heights/ Montclair Area Community Redevelopment Agency works with assistance from the Community Development Corporation. All projects/fund disbursements must be in accordance with the Carver Heights Redevelopment Plan and approved by the CRA.

Organization Chart:



**Total
Department
Budget**
\$ 654,068

**Carver Heights/
Montclair Area
CRA Fund**

Revenue Sources and Appropriations

**Revenue
Sources &
Appropriations**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	135,438	170,358	206,256	264,838
Intergovernmental Revenue	185,729	240,567	300,276	384,730
Miscellaneous Revenues	7,633	3,419	3,750	4,500
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	328,800	414,344	510,282	654,068
<u>APPROPRIATIONS</u>				
Operations	260,803	110,755	432,102	576,175
Resource Center	98,553	62,126	78,180	77,893
TOTAL APPROPRIATIONS	359,356	172,881	510,282	654,068

Revenue Detail

Carver Heights/
Montclair Area
CRA Fund

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
33101 Current Property Taxes	135,438	170,358	206,256	264,838
TOTAL TAXES	135,438	170,358	206,256	264,838
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	185,729	240,567	300,276	384,730
TOTAL INTERGOVERNMENTAL	185,729	240,567	300,276	384,730
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	5,162	2,519	1,250	2,500
36130 Gain/Loss Investments	641	(590)	0	0
36201 Resource Center	1,830	1,490	2,500	2,000
TOTAL MISCELLANEOUS REVENUES	7,633	3,419	3,750	4,500
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	328,800	414,344	510,282	654,068

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities.

Task:

- ◆ Implement In-fill Lot Housing Program
- ◆ Seek funding to acquire additional lots in the Carver Heights CRA
- ◆ Improve the housing conditions in the Carver Heights CRA
- ◆ Increase single family home development

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Partner with non-profit organizations, government agencies, churches and civic groups to offer classes/programs at the Leesburg Resource Center to increase the education and employability skills of our residents
- ◆ Coordinate with commercial developers to expand and build new construction in the area
- ◆ Develop partnerships for redevelopment of residential and commercial properties
- ◆ Hold meetings to discuss needs, concerns and issues affecting the Carver Heights/Montclair Community
- ◆ Provide information to CRA community on potential redevelopment project/programs

Major Accomplishments:

- Created a partnership with non-profit organizations to provide educational workshops for seniors
- Established job training network with Career Source and Kids Central
- Created a partnership with West Leesburg CDC to increase homeownership opportunities

Performance Measures:

	2020-21	2021-22	2022-23
Land Acquired (lots/homes/units)	2	2	5
Community Meetings	35	16	35
Assist West Leesburg CDC Board Meetings	12	8	12
Community Cleanup projects	1	2	5
Conducted Workshops/Conferences for community	12	48	96
Resource Center Programs/Classes	20	64	144

Personnel Schedule

Classification	2022	Change	2023	Amount
Housing & Redevelopment Manager	0.00	1.00	1.00	55,000
Total	0.00	1.00	1.00	55,000

Carver Heights/
Montclair Area
CRA Fund

Operations

Personnel
Schedule

**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6190-559

Operations

**Appropriations
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	0	0	0	55,000
2110 FICA	0	0	0	4,207
221x Retirement	0	0	0	2,750
23xx Insurance	0	0	0	14,623
2410 Workers' Compensation	0	0	0	237
262x Other Payroll Benefits	0	0	0	126
TOTAL PERSONAL SERVICES	0	0	0	76,943
<u>OPERATING EXPENSES</u>				
3110 Professional Services	16,809	11,633	11,400	12,600
3130 Engineering Services	0	0	25,000	0
3210 Auditing	0	0	3,000	3,000
4010 Travel	6	0	0	1,000
4210 Postage	23	0	50	50
4310 Utilities	5,303	446	3,000	1,500
4410 Rentals	0	0	0	300
4510 Insurance	3,020	3,172	3,020	3,500
4620 Repairs & Maint/Building	485	1,398	1,500	1,500
4625 Repairs & Maint/Non Buildings	15,174	17,161	9,000	9,000
4631 Repairs & Maint/Internal IS Maint	1,019	622	900	900
4710 Printing & Binding	1,603	0	200	200
4810 Promotional Activities	0	5,000	750	5,000
4920 Other Current Charges	175	175	175	175
4980 Taxes	0	621	0	0
5210 Operating Supplies	161	0	350	350
5410 Publications & Memberships	620	0	695	1,500
5520 Training	0	0	750	2,000
TOTAL OPERATING EXPENSES	44,398	40,228	59,790	42,575
<u>CAPITAL OUTLAY</u>				
6110 Land Costs	24,094	15,408	0	0
6410 Machinery & Equipment	0	19,277	0	0
TOTAL CAPITAL OUTLAY	24,094	34,685	0	0
<u>DEBT SERVICE</u>				
71xx 2016 Debt	0	0	71,931	73,729
7214 Debt Service\Other	27,553	25,842	24,087	22,289
TOTAL DEBT SERVICE	27,553	25,842	96,018	96,018
<u>GRANTS AND AIDS</u>				
8212 BRAGG- Business Redevelop	0	0	0	0
8213 Housing Rehab Program	19,800	10,000	50,000	0
8214 Matching Landscape/Façade	3,000	0	50,000	0
TOTAL GRANTS & AIDS	22,800	10,000	100,000	0
<u>OTHER USES</u>				
9131 Transfer to Capital Projects	141,958	0	0	0
9910 Reserve for Future	0	0	176,294	360,639
TOTAL OTHER USES	141,958	0	176,294	360,639
TOTAL APPROPRIATIONS	260,803	110,755	432,102	576,175

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	76,943	76,943	100.00%
Operating Expenses	59,790	42,575	(17,215)	-28.79%
Debt Service	96,018	96,018	0	0.00%
Grants and Aids	100,000	0	(100,000)	-100.00%
Other Uses	176,294	360,639	184,345	104.57%
TOTALS	432,102	576,175	144,073	33.34%

Significant Budget Changes:

Personal Services has increased due to adding a position to this division. The decrease in Operating Expenses is due to reduced Engineering Services (3130) for FY 23. The increase in Other Uses is due to an increase in Reserve for Future (9910).

Carver Heights/ Montclair Area CRA Fund

Operations

Appropriations Summary

**Carver Heights/
Montclair Area
CRA Fund**

Appropriations Detail

Account # 017-6192-559

**Resource
Center**

**Appropriations
Detail**

		ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>					
31xx	Professional Services	263	150	3,500	3,500
3410	Contract Services	11,624	13,652	12,251	9,694
4110	Communication	1,610	1,474	1,530	1,800
4310	Utilities	12,093	14,035	15,000	15,000
4410	Rentals	0	0	330	330
4620	Repairs & Maintenance/Buildings	5,059	7,170	17,129	17,129
4625	Repairs & Maintenance/Non Build	9,824	12,957	10,000	12,000
463x	Repairs & Maint/Internal IS Maint	2,652	2,020	2,700	2,700
4710	Printing & Binding	39	195	200	200
4810	Promotional Activities	722	0	1,500	1,500
5180	Minor Furniture & Equipment	2,586	145	2,500	2,500
5210	Operating Supplies	7,444	8,330	10,040	10,040
5410	Publications & Memberships	887	1,208	1,000	1,000
5520	Training	5,000	790	500	500
TOTAL OPERATING EXPENSES		59,803	62,126	78,180	77,893
<u>CAPITAL OUTLAY</u>					
6410	Machinery & Equipment	38,750	0	0	0
TOTAL CAPITAL OUTLAY		38,750	0	0	0
TOTAL APPROPRIATIONS		98,553	62,126	78,180	77,893

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	78,180	77,893	(287)	-0.37%
Capital Outlay	0	0	0	0.00%
TOTALS	<u>78,180</u>	<u>77,893</u>	<u>(287)</u>	<u>-0.37%</u>

Carver Heights/
Montclair Area
CRA Fund

Resource
Center

Appropriations
Summary



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**US Highway
441/27
Community
Redevelopment
Agency**

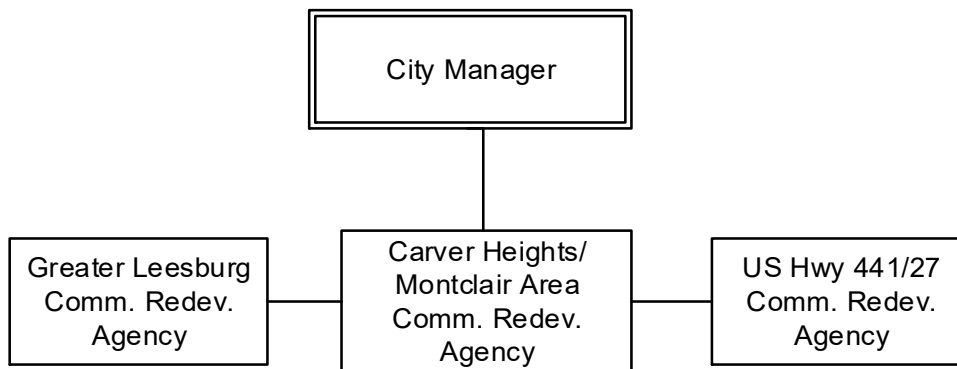
Description

Al Minner, City Manager

The City of Leesburg created the U.S. Highway 441/27 Redevelopment Agency on February 13, 2006 (Ordinance 06-13). A Trust Fund was created to receive CRA proceeds on May 22, 2006 (Ordinance 06-45) and is effective for 30 years. The fund generates a majority of its annual income from tax increment revenues. The base year was established as 2005 with an assessed taxable value of \$352,255,087. The CRA is part of the City's plan to improve conditions within the U.S. 441/27 corridor areas. The boundaries of the CRA are generally described as ½ mile on both sides of U.S. 27 from MLK Boulevard to C.R. 48, and U.S. 441 from C.R. 473 on the east to U.S. 27 on the west. The agency determined the existence of blighted areas, noted the infrastructure improvements that contributed to the decline, and will make improvements utilizing available funds.

The U.S. Highway 441/27 CRA was expanded in December 2015 by 106 acres and 46 properties. In addition, the CRA was extended by 30 years to 2045. The base year was revised for all properties, both the original and expanded to 2015.

Organization Chart:



**Total
Department
Budget
\$ 1,829,915**

**US Highway
441/27
CRA Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	327,452	489,410	554,173	737,927
Intergovernmental Revenue	444,693	686,982	806,784	1,071,988
Miscellaneous Revenue	36,974	7,206	15,000	20,000
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	809,119	1,183,598	1,375,957	1,829,915
<u>APPROPRIATIONS</u>				
Economic Development	505,130	548,349	1,375,957	1,829,915
TOTAL APPROPRIATIONS	505,130	548,349	1,375,957	1,829,915

Revenue Detail

US Highway
441/27
CRA Fund

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
33101 Current Property Taxes	327,452	489,410	554,173	737,927
TOTAL TAXES	327,452	489,410	554,173	737,927
<u>INTERGOVERNMENTAL REVENUES</u>				
33731 Lake County/Redevelopment	444,693	686,982	806,784	1,071,988
TOTAL INTERGOVERNMENTAL	444,693	686,982	806,784	1,071,988
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	28,115	14,704	15,000	20,000
36130 Gain/Loss Investment	8,859	(7,498)	0	0
TOTAL MISCELLANEOUS	36,974	7,206	15,000	20,000
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	809,119	1,183,598	1,375,957	1,829,915

**US Highway
441/27
CRA Fund**

Appropriations Detail

Account # 018-6191-559

**Appropriations
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3210 Auditing	0	0	3,000	3,000
4510 Insurance	3,020	3,172	3,020	3,500
4625 Repairs & Maintenance-Non-Build	660	510	1,000	1,000
4920 Other Current Charges	175	175	175	175
TOTAL OPERATING EXPENSES	3,855	3,857	7,195	7,675
<u>DEBT SERVICE</u>				
71xx Principal	195,000	210,000	607,000	622,000
72xx Interest	294,042	288,992	283,553	267,832
73xx Issue Costs	2,233	500	1,733	1,733
TOTAL DEBT SERVICE	491,275	499,492	892,286	891,565
<u>GRANTS AND AIDS</u>				
8211 Matching Grants	0	0	0	0
8213 Housing Rehab	10,000	20,000	42,600	0
8214 Matching Landscape/Façade	0	25,000	100,000	0
TOTAL GRANTS AND AIDS	10,000	45,000	142,600	0
<u>OTHER USES</u>				
9910 Reserve for Future	0	0	333,876	930,675
TOTAL OTHER USES	0	0	333,876	930,675
TOTAL APPROPRIATIONS	505,130	548,349	1,375,957	1,829,915

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	7,195	7,675	480	6.67%
Debt Service	892,286	891,565	(721)	-0.08%
Grants and Aids	142,600	0	(142,600)	-100.00%
Other Uses	333,876	930,675	596,799	178.75%
TOTALS	<u>1,375,957</u>	<u>1,829,915</u>	<u>453,958</u>	<u>32.99%</u>

Significant Budget Changes:

The change in Other Uses is due to an increased Reserve for Future (9910) for FY 23.

US Highway 441/27 CRA Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Forfeiture Fund

Description

**Total
Department
Budget**
\$ 25,000

Police Forfeiture Fund

The Police Forfeiture Fund has been established to record funds associated with Municipal and Federal seizures. Federal seizures are separated between Justice and Treasury.

Municipal Seizures

Sections 932.701-932.707, Florida Statutes state that any contraband article, vessel, motor vehicle, aircraft, personal property, or real property used in violation of its terms may be seized and shall be forfeited. The act provides that when a seizing agency is a municipality, after payment of certain liens and costs, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the governing body of the municipality. Section 932.7055 (5) (a), Florida Statutes, requires that the proceeds used from a forfeiture and the interest earned be used only for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs, or other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise and providing matching funds to obtain federal grants. Funds may be expended upon the request of the police chief of the governing body of the municipality and must be accompanied by a written certification that the request is in compliance with the provisions of section 932.7055 (5). Funds cannot be the source of revenue to meet normal operating needs of the law enforcement agency. Any local law enforcement agency that acquires at least \$15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds.

Federal Seizures

The City is required to separate federal seizures between Justice and Treasury. Justice funds include shared cash or proceeds received from the Drug Enforcement Administration (DEA), Federal Bureau of Investigation (FBI), U.S. Attorney's Office, U.S. Postal Inspection Service, Food and Drug Administration and the U.S. Department of Agriculture. Treasury funds include shared cash or proceeds received from the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), Internal Revenue Service (IRS), U.S. Immigration and Customs Enforcement (ICE), U.S. Customs and Border Protection, U.S. Secret Service and U.S. Coast Guard.

Shared monies can be spent on salaries for new, temporary (employees not to exceed one year), overtime, informant or buy money, travel and training, communications and computers, firearms and weapons, body armor and protective gear, electronic surveillance equipment, building and improvements, education and awareness programs, other law enforcement programs, transfers to other state and local law enforcement agencies, matching grants, and drug abuse treatment and prevention programs.

The Department of Justice permits state and local law enforcement agencies to use up to 15 percent of shared funds received during the last two years to support drug abuse treatment, drug and crime prevention education, housing and job skills programs, or other nonprofit community-based programs or activities, which are formally approved by the chief law enforcement officer as being supportive of and consistent with a law enforcement effort, policy or initiative.

**Police
Forfeiture
Fund**

Revenue Sources & Appropriations

**Revenue
Sources &
Appropriations**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	865	0	0	0
Miscellaneous Revenues	1,516	72	0	0
Other Sources	0	0	5,000	25,000
TOTAL REVENUE SOURCES	2,381	72	5,000	25,000
<u>APPROPRIATIONS</u>				
Fines & Forfeitures	9,890	0	5,000	25,000
TOTAL APPROPRIATIONS	9,890	0	5,000	25,000

Revenue Detail

**Police
Forfeiture
Fund**

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>FINES AND FORFEITURES</u>				
35630 State Forfeitures	865	0	0	0
TOTAL FINES AND FORFEITURES	865	0	0	0
<u>MISCELLANEOUS REVENUES</u>				
36103 Interest- Police Forfeiture	803	286	0	0
36105 Interest- Federal Forfeiture	384	160	0	0
36130 Change in Fair Value	329	(374)	0	0
TOTAL MISCELLANEOUS REVENUES	1,516	72	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	5,000	25,000
TOTAL OTHER SOURCES	0	0	5,000	25,000
TOTAL RESOURCES	2,381	72	5,000	25,000

**Police
Forfeiture
Fund**

Appropriations Detail

Account # 121-xxxx-xxx

**Appropriations
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>CAPITAL OUTLAY</u>				
6480 Forfeiture Proceeds	9,890	0	5,000	25,000
TOTAL CAPITAL OUTLAY	<u>9,890</u>	<u>0</u>	<u>5,000</u>	<u>25,000</u>
TOTAL APPROPRIATIONS	<u>9,890</u>	<u>0</u>	<u>5,000</u>	<u>25,000</u>

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Capital Outlay	5,000	25,000	20,000	400.00%
TOTALS	<u>5,000</u>	<u>25,000</u>	<u>20,000</u>	<u>400.00%</u>

Significant Budget Changes:

Available funds will be used to purchase ammunition, for training and donations.

Police Forfeiture Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Education Receipts Fund

Police Education Fund

A Special Revenue Fund is used to account for fund balances created by Criminal Justice Education Funding. The Florida Statute listed below describes the authority and usage for the funding.

938.15 Criminal justice education for local government- In addition to the costs provided for in s. 938.01, municipalities and counties may assess an additional \$2 for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the commission, for local funding.

(1) Workshops, meetings, conferences, and conventions shall, on a form approved by the commission for use by the employing agency, be individually approved by the employing agency administrator prior to attendance. The form shall include, but not be limited to, a demonstration by the employing agency of the purpose of the workshop, meeting, conference, or convention; the direct relationship of the training to the officer's job; the direct benefits the officer and agency will receive; and all anticipated costs.

(2) The Commission may inspect and copy the documentation of independent audits conducted of the municipalities and counties which make such assessments to ensure that such assessments have been made and that expenditures are in conformance with the requirements of this subsection and with other applicable procedures.

Description

**Total
Department
Budget**
\$ 3,500

**Police
Education
Receipts
Fund**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Fines & Forfeitures	4,687	5,018	0	0
Miscellaneous Revenues	18	(23)	0	0
Other Sources	0	0	6,000	3,500
TOTAL REVENUE SOURCES	4,705	4,995	6,000	3,500
<u>APPROPRIATIONS</u>				
Police Education Receipts	5,851	6,027	6,000	3,500
TOTAL APPROPRIATIONS	5,851	6,027	6,000	3,500

**Revenue
Sources &
Appropriations**

Revenue Detail

**Police
Education
Receipts
Fund**

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>FINES AND FORFEITURES</u>				
35120 Police Education - 2nd \$	4,687	5,018	0	0
TOTAL FINES & FORFEITURES	4,687	5,018	0	0
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	7	(7)	0	0
36130 Change in Fair Value	11	(16)	0	0
TOTAL MISCELLANEOUS REVENUES	18	(23)	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	6,000	3,500
TOTAL OTHER SOURCES	0	0	6,000	3,500
TOTAL RESOURCES	4,705	4,995	6,000	3,500

**Police
Education
Receipts
Fund**

Appropriations Detail

Account # 122-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
5470 2nd \$ Training	5,851	6,027	6,000	3,500
TOTAL OPERATING EXPENSES	5,851	6,027	6,000	3,500
TOTAL APPROPRIATIONS	5,851	6,027	6,000	3,500

**Appropriations
Detail**

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	6,000	3,500	(2,500)	-41.67%
TOTALS	6,000	3,500	(2,500)	-41.67%

Police Education Receipts Fund

Appropriations Summary



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James Williams, Finance Director

Discretionary Sales Tax Fund

Description

**Total
Department
Budget**
\$ 2,599,868

Chapter 163, Section 212.055, Florida Statutes authorizes the Lake County Board of Commissioners to levy a discretionary local government infrastructure sales surtax for purposes of funding infrastructure. On September 4, 2001 Lake County conducted a public hearing and adopted Ordinance No. 2001-123 which provides for the extension and levy of the one cent infrastructure sales surtax within the geographical boundaries of Lake County. Upon adoption of the Ordinance for a period not to exceed 15 years the surtax shall be distributed during the period from January 1, 2003 through December 31, 2017. The voters renewed this tax and is now in effect from January 1, 2018 to December 31, 2032 and is distributed as follows:

- The School Board shall receive disbursements equaling one third (33.3%) of the net proceeds of the Surtax revenue per year
- Lake County shall receive disbursements equaling one third (33.3%) of the net proceeds of the Surtax revenue per year
- The Cities combined shall receive disbursements equaling one third (33.3%) of the net proceeds of the Surtax revenue per year to be divided among them based on population

At its regular meeting on October 22, 2001 the City Commission approved Resolution 6343 authorizing the mayor and city clerk to execute an inter-local agreement of local government infrastructure surtax between Lake County, the School Board of Lake County, the City of Leesburg and various local cities. The term of the agreement is for a period of 15 years expiring on December 31, 2017. This tax was also renewed and is now in effect from January 1, 2018 to December 31, 2032.

Section 212.055 (2) (d) 2. defines infrastructure to mean:

- a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design and related engineering costs
- b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years
- c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities as defined in s.29.008

Section 212.055 (3) (e) provides that municipalities receiving proceeds may pledge such proceeds for the purpose of servicing new bond indebtedness incurred pursuant to law.

**Discretionary
Sales Tax
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	2,155,466	2,617,066	2,298,165	2,599,868
Miscellaneous Revenue	211	3,406	0	0
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	<u>2,155,677</u>	<u>2,620,472</u>	<u>2,298,165</u>	<u>2,599,868</u>
<u>APPROPRIATIONS</u>				
Discretionary Sales Tax	2,362,082	1,867,587	2,298,165	2,599,868
TOTAL APPROPRIATIONS	<u>2,362,082</u>	<u>1,867,587</u>	<u>2,298,165</u>	<u>2,599,868</u>

Revenue Detail

**Discretionary
Sales Tax
Fund**

**Revenue
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
31261 Local Option Sales Tax	2,155,466	2,617,066	2,298,165	2,599,868
TOTAL TAXES	2,155,466	2,617,066	2,298,165	2,599,868
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	(406)	3,347	0	0
36130 Gain/Loss Investment	617	59	0	0
TOTAL MISCELLANEOUS REVENUE	211	3,406	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	2,155,677	2,620,472	2,298,165	2,599,868

**Discretionary
Sales Tax
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 132-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OTHER USES</u>				
9101 Transfer to General Fund	413,446	360,429	625,545	791,873
9121 Debt Service	0	122,282	260,446	262,281
9131 Transfer to Capital Project	648,796	(7,195)	400,000	0
9152 Transfer to Fleet Fund	1,299,840	1,392,071	1,012,174	1,006,042
9160 Reserve/ Future Capital	0	0	0	539,672
TOTAL OTHER USES	2,362,082	1,867,587	2,298,165	2,599,868
TOTAL APPROPRIATIONS	2,362,082	1,867,587	2,298,165	2,599,868

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	2,298,165	2,599,868	301,703	13.13%
TOTALS	2,298,165	2,599,868	301,703	13.13%

Discretionary Sales Tax Fund

Appropriations Summary



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James Williams, Finance Director

The Gas Tax Fund encompasses three sources of revenue which are restricted to specific uses.

Ninth-Cent Fuel Tax

Chapter 336, Section .021, Florida Statutes authorizes the Lake County Commissioners to levy an additional one cent on every net gallon of motor and diesel fuel sold within a county. The governing body of the county, may, by joint agreement with one or more of the municipalities located therein, provide for the transportation purposes authorized and the distribution of the proceeds of this tax within both the unincorporated and incorporated areas of the county. Generally, the proceeds may be used to fund transportation expenditures.

Local Option Fuel Tax

Chapter 336, Section 0.25, Florida Statutes authorizes the Lake County Commissioners to levy a local option fuel tax on motor fuel and diesel fuel for purposes of construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads, not including routine maintenance of roads.

Revenue Sharing Gas Tax

Chapter 206, Section 206.605, Florida Statutes authorizes a municipal revenue sharing program administered by the Department of Revenue (DOR). The program includes receipts of the 1¢ municipal tax on motor fuel for purposes of funding the purchase of transportation facilities and road and street right-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation related public safety activities, maintenance, and operation of transportation facilities. The funds are distributed monthly to eligible municipal governments.

Gas Tax Fund

Description

**Total
Department
Budget**

\$ 1,200,000

Gas Tax Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	569,107	586,148	580,000	595,000
Intergovernmental	171,703	198,624	175,080	205,000
Miscellaneous Revenues	5,445	1,043	0	0
Other Sources/Installments	717,977	0	0	400,000
TOTAL REVENUE SOURCES	1,464,232	785,815	755,080	1,200,000
<u>APPROPRIATIONS</u>				
Gas Tax Expenses	827,125	1,203,665	755,080	1,200,000
TOTAL APPROPRIATIONS	827,125	1,203,665	755,080	1,200,000

Revenue Detail

Gas Tax Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
31230 Ninth-Cent Fuel Tax (County)	210,040	221,446	215,000	230,000
31241 Local Option Fuel Tax	359,067	364,702	365,000	365,000
TOTAL TAXES	569,107	586,148	580,000	595,000
<u>INTERGOVERNMENTAL REVENUE</u>				
33512 Revenue Sharing- Gas Tax	171,703	198,624	175,080	205,000
TOTAL INTERGOVERNMENTAL REVEN	171,703	198,624	175,080	205,000
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	5,445	1,043	0	0
TOTAL MISCELLANEOUS REVENUES	5,445	1,043	0	0
<u>OTHER SOURCES/INSTALLMENT</u>				
38131 Transfer from Cap'l Proj	717,977	0	0	0
38893 Fund Balance Appropriated	0	0	0	400,000
TOTAL OTHER SOURCES/INSTALLMEN	717,977	0	0	400,000
TOTAL RESOURCES	1,464,232	785,815	755,080	1,200,000

**Gas Tax
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 133-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OTHER USES</u>				
9101 Transfer to General Fund	427,125	964,665	655,080	1,200,000
9131 Transfer to Capital Projects	400,000	239,000	100,000	0
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	827,125	1,203,665	755,080	1,200,000
TOTAL APPROPRIATIONS	827,125	1,203,665	755,080	1,200,000

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	755,080	1,200,000	444,920	58.92%
TOTALS	<u>755,080</u>	<u>1,200,000</u>	<u>444,920</u>	<u>58.92%</u>

Gas Tax Fund

Appropriations Summary



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Rob Hicks, Police Chief

Police Impact Fees Fund

Police Impact Fee

On August 9, 2004 the City Commission approved Ordinance 04-52 authorizing the City to collect Municipal Impact Fees on land developed within the City of Leesburg for the provision of Municipal Services Capital Facilities related to Police services necessitated by new development.

In Fiscal Year 2005 the City began tracking these Impact Fees as if they were their own individual entities within the General Fund. This process required that revenues, expenditures and any resulting excess or deficiency be tracked manually. In Fiscal Year 2007 a Special Revenue Fund was created to account for fund balances created by Impact Fees.

On June 1st of each year, impact fees are adjusted upward, if appropriate, by the same percentage that the construction price index-20 cities average, as published in the magazine "Engineering News Record," has increased between May 1st of the year in which the adjustment is being made and May 1st of the prior year. At no time shall the Schedule of Impact Fees be adjusted downward.

Historically, the City has budgeted and appropriated current year projected revenues. This year's budget employs a conservative approach where appropriations will not exceed available fund balance.

Description

Total Department Budget

\$ 0

**Police
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Licenses & Permits	171,615	261,753	0	0
Miscellaneous Revenue	8,141	1,212	0	0
Other Sources	0	0	10,500	0
TOTAL REVENUE SOURCES	179,756	262,965	10,500	0
<u>APPROPRIATIONS</u>				
Operating Expenses	4,595	5,020	0	0
Capital Outlay	5,381	105,908	0	0
Other Uses	13,360	20,400	10,500	0
TOTAL APPROPRIATIONS	23,336	131,328	10,500	0

Revenue Detail

Police
Impact Fees
Fund

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	171,615	261,753	0	0
TOTAL LICENSES & PERMITS	171,615	261,753	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	8,141	1,212	0	0
TOTAL MISCELLANEOUS REVENUE	8,141	1,212	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	10,500	0
TOTAL OTHER SOURCES	0	0	10,500	0
TOTAL RESOURCES	179,756	262,965	10,500	0

**Police
Impact Fees
Fund**

Appropriations Detail

Account # 141-xxxx-xxx

**Appropriations
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
5180 Minor Furniture & Equipment	4,595	5,020	0	0
TOTAL OPERATING EXPENSES	4,595	5,020	0	0
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	5,381	105,908	0	0
TOTAL CAPITAL OUTLAY	5,381	105,908	0	0
<u>OTHER USES</u>				
9115 Transfer to Building Fund	13,360	20,400	10,500	0
TOTAL OTHER USES	13,360	20,400	10,500	0
TOTAL APPROPRIATIONS	23,336	131,328	10,500	0

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Other Uses	10,500	0	(10,500)	-100.00%
TOTALS	<u>10,500</u>	<u>0</u>	<u>(10,500)</u>	<u>-100.00%</u>

Police Impact Fees Fund

Appropriations Summary



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Joseph Mera, Fire Chief

Fire Impact Fees Fund

Fire Impact Fee

On August 9, 2004 the City Commission approved Ordinance 04-52 authorizing the City to collect Municipal Impact Fees on land developed within the City of Leesburg for the provision of Municipal Services Capital Facilities related to Fire services necessitated by new development.

In Fiscal Year 2005 the City began tracking these Impact Fees as if they were their own individual entities within the General Fund. This process required that revenues, expenditures and any resulting excess or deficiency be tracked manually. In Fiscal Year 2007 a Special Revenue Fund was created to account for fund balances created by Impact Fees.

On June 1st of each year, impact fees are adjusted upward, if appropriate, by the same percentage that the construction price index-20 cities average, as published in the magazine "Engineering News Record," has increased between May 1st of the year in which the adjustment is being made and May 1st of the prior year. At no time shall the Schedule of Impact Fees be adjusted downward.

Historically, the City has budgeted and appropriated current year projected revenues. This year's budget employs a conservative approach where appropriations will not exceed available fund balance.

Description

Total Department Budget

\$ 0

**Fire
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Licenses & Permits	17,996	23,832	0	0
Miscellaneous Revenue	401	158	0	0
Other Sources	0	0	250	0
TOTAL REVENUE SOURCES	18,397	23,990	250	0
<u>APPROPRIATIONS</u>				
Other Uses	240	440	250	0
TOTAL APPROPRIATIONS	240	440	250	0

Revenue Detail

Fire
Impact Fees
Fund

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32411 Impact Fees	17,996	23,832	0	0
TOTAL LICENSES & PERMITS	17,996	23,832	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	401	158	0	0
TOTAL MISCELLANEOUS REVENUE	401	158	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	250	0
TOTAL OTHER SOURCES	0	0	250	0
TOTAL RESOURCES	18,397	23,990	250	0

**Fire
Impact Fees
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 142-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OTHER USES</u>				
9115 Transfer to Building Fund	240	440	250	0
TOTAL OTHER USES	<u>240</u>	<u>440</u>	<u>250</u>	<u>0</u>
TOTAL APPROPRIATIONS	<u>240</u>	<u>440</u>	<u>250</u>	<u>0</u>

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	250	0	(250)	100.00%
TOTALS	250	0	(250)	100.00%

Fire Impact Fees Fund

Appropriations Summary



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Travis Rima, Recreation Director

Recreation Impact Fees Fund

Recreation Impact Fee

On August 9, 2004 the City Commission approved Ordinance 04-52 authorizing the City to collect Municipal Impact Fees on land developed within the City of Leesburg for the provision of Municipal Services Capital Facilities related to recreational services necessitated by new development.

In Fiscal Year 2005 the City began tracking these Impact Fees as if they were their own individual entities within the General Fund. This process required that revenues, expenditures and any resulting excess or deficiency be tracked manually. In Fiscal Year 2007 a Special Revenue Fund was created to account for fund balances created by Impact Fees.

On June 1st of each year, impact fees are adjusted upward, if appropriate, by the same percentage that the construction price index-20 cities average, as published in the magazine "Engineering News Record," has increased between May 1st of the year in which the adjustment is being made and May 1st of the prior year. At no time shall the Schedule of Impact Fees be adjusted downward.

Historically, the City has budgeted and appropriated current year projected revenues. This year's budget employs a conservative approach where appropriations will not exceed available fund balance.

Description

Total Department Budget

\$ 0

**Recreation
Impact Fees
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Licenses & Permits	135,456	210,528	0	0
Miscellaneous Revenue	1,798	1,162	0	0
Other Sources	0	0	181,000	0
TOTAL REVENUE SOURCES	137,254	211,690	181,000	0
<u>APPROPRIATIONS</u>				
Operating Expenses	0	0	0	0
Other Uses	248,780	10,360	181,000	0
TOTAL APPROPRIATIONS	248,780	10,360	181,000	0

Revenue Detail

**Recreation
Impact Fees
Fund**

**Revenue
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32461 Impact Fees	135,456	210,528	0	0
TOTAL LICENSES & PERMITS	135,456	210,528	0	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	1,852	979	0	0
36130 Gain/Loss Investment	(54)	183	0	0
TOTAL MISCELLANEOUS REVENUE	1,798	1,162	0	0
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	181,000	0
TOTAL OTHER SOURCES	0	0	181,000	0
TOTAL RESOURCES	137,254	211,690	181,000	0

**Recreation
Impact Fees
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 143-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OTHER USES</u>				
9115 Transfer to Building Fund	6,780	10,360	6,000	0
9131 Transfer to Capital Projects	242,000	0	175,000	0
TOTAL OTHER USES	248,780	10,360	181,000	0
TOTAL APPROPRIATIONS	248,780	10,360	181,000	0

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Other Uses	181,000	0	(181,000)	-100.00%
TOTALS	181,000	0	(181,000)	100.00%

Recreation Impact Fees Fund

Appropriations Summary



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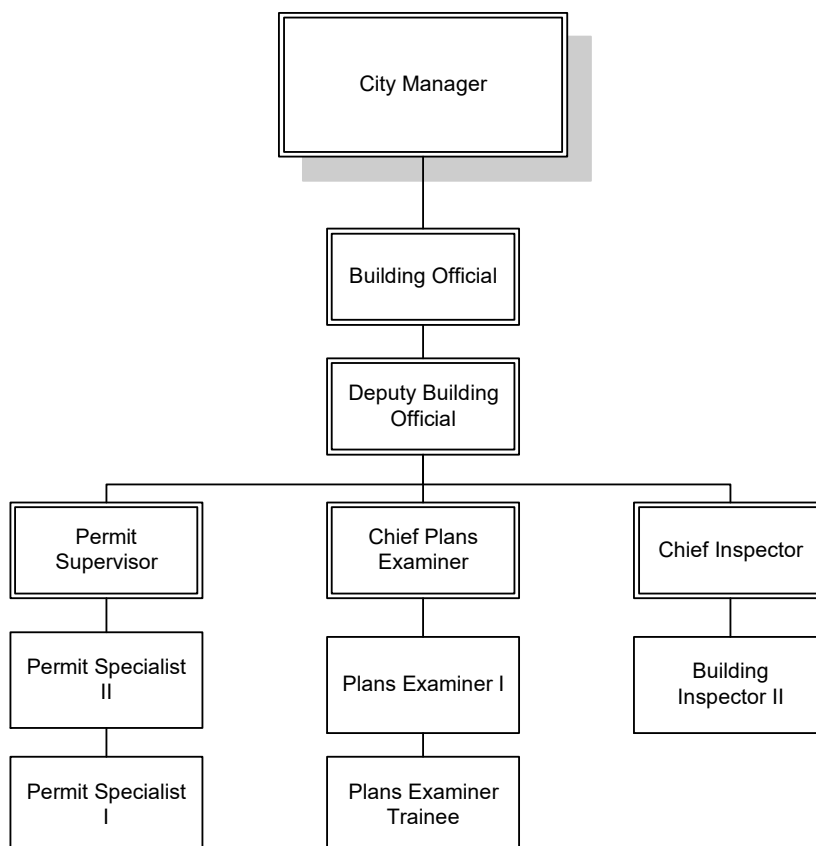
Al Minner, City Manager

In February of 2005 the City received correspondence from its attorney advising that local governments may provide a schedule of fees, as authorized by Title XXXIII Regulation of Trade, Commerce, Investments, and Solicitations, Chapter 553 Building Construction Standards, 553.80 Enforcement, last paragraph of (1): 553.80 Enforcement as authorized by s. 125.26(2) or s. 166.222. Such fees shall be used solely for the carrying out of the local government's responsibilities in enforcing the Florida Building Code. If the building division takes in more money than it costs to run the division, the money has to be earmarked for building use only.

Building Permits Fund

Description

Organizational Chart



Total Department Budget
\$ 1,450,622

**Building
Permits
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Licenses & Permits	1,028,410	924,953	990,000	1,007,000
Intergovernmental Revenue	224	0	0	0
Charges for Services	5,748	3,154	6,500	3,200
Miscellaneous Revenue	48,414	(750)	10,000	15,000
Other Sources	34,100	52,440	460,027	425,422
TOTAL REVENUE SOURCES	1,116,896	979,797	1,466,527	1,450,622
<u>APPROPRIATIONS</u>				
Building Permits	1,004,565	1,351,399	1,466,527	1,450,622
TOTAL APPROPRIATIONS	1,004,565	1,351,399	1,466,527	1,450,622

Revenue Detail

Building Permits Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32201 Building Permits	608,117	586,417	620,000	600,000
32202 Plans Review-Building	90,867	13,175	0	25,000
32901 Plumbing Permits	81,433	85,083	88,000	88,000
32902 Electric Permits	81,416	83,278	88,000	88,000
32903 Gas Permits	38,103	42,620	50,000	46,000
32904 Fire Fees	34,150	24,866	40,000	30,000
32905 Mechanical Permits	81,117	77,704	90,000	80,000
32906 Irrigation Permits	38	540	0	36,000
32907 Mobile Home Permits	4,522	3,510	5,000	5,000
32908 Sign Permits	8,647	7,760	9,000	9,000
TOTAL LICENSES & PERMITS	1,028,410	924,953	990,000	1,007,000
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Emergency Management	224	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	224	0	0	0
<u>CHARGES FOR SERVICES</u>				
34920 Administrative Fee	5,748	3,154	6,500	3,200
TOTAL CHARGES FOR SERVICES	5,748	3,154	6,500	3,200
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	35,985	12,710	10,000	15,000
36130 Gain/ Loss Investments	12,429	(13,460)	0	0
36403 Sale of Furniture/Equipment	0	0	0	0
36908 Cash Over and Short	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	48,414	(750)	10,000	15,000
<u>OTHER SOURCES</u>				
382xx Impact Administration Fee	34,100	52,440	33,050	48,400
38891 Fund Balance Appropriated	0	0	426,977	377,022
TOTAL OTHER SOURCES	34,100	52,440	460,027	425,422
TOTAL RESOURCES	1,116,896	979,797	1,466,527	1,450,622

Building Permits Fund

Goals & Tasks

Goals & Tasks

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Provide courteous personal attention to all applicants, owners and contractors with precise detailed information regarding online and website navigation for timely and efficient permitting and tracking
- ◆ Finalize installation of a new program to allow full online plan reviews and inspections for the City
- ◆ Streamline current procedures as much as possible with aide of new software
- ◆ Update and maintain all applicable forms with current code and detailed instructions for ease of use
- ◆ Process permits in an accurate, efficient and timely manner
- ◆ Intake all fax, email and hand delivered permit applications within 48 hours
- ◆ Perform most building and fire permit reviews within twenty days
- ◆ Ensure safe-build environment within the City of Leesburg
- ◆ Continue to provide courtesy site visits when necessary
- ◆ Maintain quality next-day inspections and plan review to assure life safety as a priority
- ◆ Implement new digital storage of all new and old permits, eventually to eliminate warehouse files
- ◆ Provide opportunities for staff training, development and education to ensure continued excellent customer service, including Department of Building and Professional Regulation (DBPR) license to accommodate internship program
- ◆ Continue participation with Building Official Association of Florida, Home Builders Association and Lake County Building Officials
- ◆ Improve ISO rating and move towards applying to be an accredited municipality

Major Accomplishments:

- Educated and trained staff to enhance customer service and improve the building permit process
- 2 staff members achieved new DBPR or NFPA licenses, 7 more are close to this goal
- City is now a licensed Internship provider for 8 DBPR licenses for Building and the trades
- Continue to improve distribution and tracking system for building permit applications
- Developed innovative procedures to promote safety and continued production during crisis
- Engaged new efficient permitting software to allow better communication between departments and clients
- Maintained lower Building Permit fees which are the lowest in the area

Performance Measures:

	2020-21	2021-22	2022-23
Commercial permits issued	25	35	35
Residential permits issued	240	350	500
Mobile home permits issued	10	5	10
Miscellaneous permits issued	2,700	4,600	1,800
Demolition residential permits issued	20	20	20
Demolition commercial permits issued	30	30	20
Value of construction- commercial	\$22,000,000	\$36,000,000	\$38,000,000
Value of construction- residential	\$35,000,000	\$60,000,000	\$86,000,000

Personnel Schedule

Building Permits Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
Chief Inspector	0.00	1.00	1.00	70,720
Chief Plans Examiner	0.00	1.00	1.00	73,207
Building Inspector II	3.00	(1.00)	2.00	140,875
Building Inspector III	1.00	(1.00)	0.00	0
Building Official	1.00	0.00	1.00	110,250
Deputy Building Official	1.00	0.00	1.00	75,763
Permit Specialist I	3.00	0.00	3.00	100,224
Permit Specialist II	1.00	0.00	1.00	37,022
Permit Supervisor	1.00	0.00	1.00	43,222
Plans Examiner Trainee	1.00	0.00	1.00	51,870
Plans Examiner I	0.00	1.00	1.00	55,349
Plans Examiner III	1.00	(1.00)	0.00	0
Total	13.00	0.00	13.00	758,502

Building Permits Fund

Appropriations Detail

Appropriations Detail

Account # 151-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	499,655	542,378	708,115	758,502
1310 Temporary Labor	0	0	0	15,746
1410 Overtime	10,938	21,576	20,000	30,000
15xx Bonuses/Incentives	7,764	19,550	29,000	35,000
1641 Vacation/Terms & Buyout	10,746	4,382	0	0
2110 FICA	39,251	42,795	53,334	68,943
221x Retirement	39,817	34,097	53,741	56,260
23xx Insurance	115,778	129,601	153,801	137,700
2410 Workers' Compensation	10,829	12,526	12,758	33,890
26xx Other Payroll Benefits	2,368	4,025	1,609	1,677
TOTAL PERSONAL SERVICES	737,146	810,930	1,032,358	1,137,718
<u>OPERATING EXPENSES</u>				
3110 Professional Services	1,357	240	2,000	2,500
3410 Contract Services	727	8,798	5,000	5,000
4010 Travel	452	679	3,800	3,800
4110 Communication	2,013	3,279	3,300	450
4210 Postage	190	199	250	350
4310 Utilities	3,052	2,836	4,000	4,000
4410 Rentals	20,000	20,000	20,000	20,001
4415 Internal Fleet Lease	11,101	9,798	9,354	9,448
4510 Insurance	3,907	4,651	5,686	7,776
461x Repairs & Maintenance- Vehicles	7,944	7,822	18,054	13,222
462x Repairs & Maintenance- Building	33,133	0	95,000	12,000
463x Repairs & Maintenance- Equipment	5,545	13,215	102,625	102,530
4710 Printing & Binding	281	553	1,000	1,000
4810 Promotional Activities	150	0	800	500
4920 Other Current Charges	46,494	103,107	20,500	20,500
4945 Injury/Damage to Others	0	758	0	0
5001 Cost Allocation- City Commission	2,016	2,299	2,103	1,885
5002 Cost Allocation- City Manager	8,886	6,404	7,010	6,789
5003 Cost Allocation- City Clerk	2,729	2,354	2,663	2,599
5004 Cost Allocation- City Attorney	700	1,618	2,760	3,988
5005 Cost Allocation- Accounting	11,035	10,251	11,581	10,780
5009 Cost Allocation- Human Resources	3,652	7,318	11,190	14,048
5010 Cost Allocation- Information Technolo	27,399	25,899	35,493	18,478
5180 Minor Furniture/Equipment	3,160	17,361	20,000	10,000
5210 Operating Supplies	4,335	3,806	5,000	5,000
5215 Uniforms	1,272	2,638	4,000	4,500
5230 Fuel Purchases	6,182	9,301	9,000	15,960
5410 Publications & Memberships	3,499	8,143	12,000	5,800
5520 Training	3,483	4,876	20,000	10,000
TOTAL OPERATING EXPENSES	214,694	278,203	434,169	312,904
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	52,725	262,266	0	0
TOTAL CAPITAL OUTLAY	52,725	262,266	0	0
<u>OTHER USES</u>				
9160 Reserve/ Future Capital	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	1,004,565	1,351,399	1,466,527	1,450,622

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,032,358	1,137,718	105,360	10.21%
Operating Expenses	434,169	312,904	(121,265)	-27.93%
Capital Outlay	0	0	0	0.00%
TOTALS	1,466,527	1,450,622	(15,905)	-1.08%

Significant Budget Changes:

The change in Operating Expenses is primarily related to reduced Repairs & Maintenance- Building (462x) for FY 23.

Building Permits Fund

Appropriations Summary

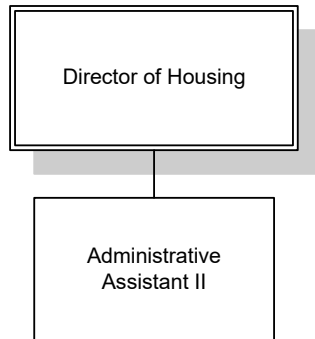


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Sandra Wilson, Director of Housing

This fund was established to create affordable housing for low, moderate and middle income (LMMI) households. The income requirements are administered according to the Community Development Block Grant (CDBG) and the Neighborhood Stabilization Program (NSP). The City acquired two grants Neighborhood Stabilization Program 1 (NSP 1) and Neighborhood Stabilization Program 3 (NSP 3). These programs allowed the City to purchase and rehabilitate several homes. Some of these homes have actually been resold to qualified buyers. All proceeds from any sales remain in this fund and be used for additional Housing Assistance programs. Currently, the City is renting out two single family homes and the Mispah/Simmons apartment complex (12 units). These properties are being rented to individuals who meet certain LMMI criteria. The income is also restricted to being used on Housing Assistance programs.

Organizational Chart



Housing Assistance Fund

Description

Total Department Budget
\$ 162,112

Housing Assistance Fund

Revenue Sources & Appropriations

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	95,769	70,806	96,600	106,680
Other Sources	0	0	55,098	55,432
TOTAL REVENUE SOURCES	95,769	70,806	151,698	162,112
<u>APPROPRIATIONS</u>				
Housing Assistance	125,332	132,494	151,698	162,112
TOTAL APPROPRIATIONS	125,332	132,494	151,698	162,112

Revenue Detail

Housing Assistance Fund

Revenue Detail & Personnel Schedule

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	6,348	1,967	3,600	2,000
36130 Gain/Loss Investments	1,591	(1,934)	0	0
36210 Rental Property- Housing	82,390	69,923	90,000	103,680
36613 Sponsorships/NSP	1,000	0	0	0
36909 Other Income	4,440	850	3,000	1,000
TOTAL MISCELLANEOUS REVENUE	95,769	70,806	96,600	106,680
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	55,098	55,432
TOTAL OTHER SOURCES	0	0	55,098	55,432
TOTAL RESOURCES	95,769	70,806	151,698	162,112

Personnel Schedule

Classification	2022	Change	2023	Amount
Administrative Assistant II	1.00	(1.00)	0.00	0
Housing & Redevelopment Coordinator	0.00	1.00	1.00	42,100
Total	1.00	0.00	1.00	42,100

Housing Assistance Fund

Appropriations Detail

Appropriations Detail

Account # 013-6255-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
PERSONAL SERVICES				
12xx Regular Salaries & Wages	33,455	34,485	35,277	42,100
1410 Overtime	4,193	3,921	4,500	4,500
1641 Vacation/Terms & Buyouts	847	1,482	0	0
2110 FICA	2,698	2,773	2,422	2,858
221x Retirement	1,673	1,326	1,764	2,105
23xx Insurance	9,726	12,860	11,346	14,473
2410 Workers' Compensation	104	108	99	181
26xx Other Payroll Benefits	61	77	34	193
TOTAL PERSONAL SERVICES	52,757	57,032	55,442	66,410
OPERATING EXPENSES				
31xx Professional Services	3,111	3,085	3,200	5,500
3410 Contract Services	13,050	12,300	21,890	22,000
4010 Travel	0	0	1,000	0
4210 Postage	43	55	200	200
4310 Utilities	10,012	8,988	7,000	7,000
4510 Insurance	723	774	766	802
462x Repairs & Maintenance- Buildings	44,408	46,600	55,200	55,200
4950 Uncollectible Accounts	0	0	2,000	0
5180 Minor Furniture/Equipment	983	3,660	3,500	3,500
52xx Operating Supplies	245	0	500	500
5215 Uniforms	0	0	0	0
5520 Training	0	0	1,000	1,000
TOTAL OPERATING EXPENSES	72,575	75,462	96,256	95,702
TOTAL APPROPRIATIONS	125,332	132,494	151,698	162,112

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	55,442	66,410	10,968	19.78%
Operating Expenses	96,256	95,702	(554)	-0.58%
TOTALS	151,698	162,112	10,414	6.86%

Housing Assistance Fund

Appropriations Summary



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James Williams, Finance Director

The Debt Service Fund is used to record debt service payments for general government (non-utility) debt.

This fund includes the Debt Service associated with the Capital Improvement Bonds, Series 2009 and 2013 and the Capital Improvement Fire Lease, 2018.

**Debt
Service
Fund**

Description

**Total
Department
Budget**

\$ 1,745,218

**Debt
Service
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Other Sources	1,535,199	1,613,348	1,750,006	1,745,218
TOTAL REVENUE SOURCES	1,535,199	1,613,348	1,750,006	1,745,218
<u>APPROPRIATIONS</u>				
Debt Service	1,535,057	1,613,090	1,750,006	1,745,218
TOTAL APPROPRIATIONS	1,535,057	1,613,090	1,750,006	1,745,218

Revenue Detail

Debt Service Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OTHER SOURCES</u>				
38111 From General Fund	1,535,199	1,491,066	1,489,560	1,482,937
38191 From Discretionary Tax	0	122,282	260,446	262,281
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	<u>1,535,199</u>	<u>1,613,348</u>	<u>1,750,006</u>	<u>1,745,218</u>
TOTAL RESOURCES	<u>1,535,199</u>	<u>1,613,348</u>	<u>1,750,006</u>	<u>1,745,218</u>

**Debt
Service
Fund**

**Appropriations
Detail &
Summary**

Appropriations Detail

Account # 021-1326-517

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>DEBT SERVICE</u>				
71xx Principal Payments	887,498	982,730	1,165,178	1,214,222
72xx Interest Payments	644,180	626,981	581,192	527,617
73xx Fees	3,379	3,379	3,636	3,379
TOTAL DEBT SERVICE	1,535,057	1,613,090	1,750,006	1,745,218
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	1,535,057	1,613,090	1,750,006	1,745,218

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Debt Service	1,750,006	1,745,218	(4,788)	-0.27%
Other Uses	0	0	0	0.00%
TOTALS	1,750,006	1,745,218	(4,788)	-0.27%

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities. The primary sources of revenue in this fund are usually Gas Tax and Discretionary Sales Tax revenue along with transfers from other funds. Capital Projects must be reviewed and approved by the City Commission prior to the expenditure of any funds.

Due to several ongoing budgeted Capital Projects, the only projects included for fiscal year 2022-23 will be to make additional improvements to the Pat Thomas Stadium \$250,000 and Partnership/Arts Building \$250,000 which are both funded with a transfer from the Solid Waste fund. Additionally, \$180,000 is included for improvements to the John L. Johnson Park which is funded with a transfer from the General Fund.

Capital Projects Fund

Description

**Total
Department
Budget**
\$ 680,000

**Capital
Projects
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Intergovernmental Revenue	191,693	1,404,607	200,000	0
Miscellaneous Revenue	325,894	782,735	0	0
Other Sources	5,630,222	717,985	1,375,000	680,000
TOTAL REVENUE SOURCES	6,147,809	2,905,327	1,575,000	680,000
<u>APPROPRIATIONS</u>				
Public Works	4,853,066	2,613,023	100,000	250,000
Recreation	646,138	6,393,156	1,475,000	430,000
TOTAL APPROPRIATIONS	5,499,204	9,006,179	1,575,000	680,000

Revenue Detail

Capital Projects Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>INTERGOVERNMENTAL REVENUE</u>				
33119 Federal Grant - CDBG	0	662,938	0	0
33123 Federal Grant- Generator	6,765	119,696	0	0
33449 Joint Participation Agmt	147,469	0	0	0
33743 Lake County	37,459	621,973	200,000	0
TOTAL INTERGOVERNMENTAL	191,693	1,404,607	200,000	0
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	137,051	30,100	0	0
36130 Gain/Loss Investments	36,667	(47,847)	0	0
36404 Recovery from Losses	152,176	800,482	0	0
TOTAL MISCELLANEOUS	325,894	782,735	0	0
<u>OTHER SOURCES</u>				
38111 From General Fund	4,026,000	(8,957)	350,000	180,000
38114 Recreation Impact Fees	242,000	0	175,000	0
38116 From GLCRA Fund	0	100,000	0	0
38117 From Carver Heights CRA Fund	141,958	0	0	0
38146 Transfer from Solid Waste (046)	171,468	395,137	350,000	500,000
38191 From Discretionary Tax	648,796	(7,195)	400,000	0
38191 From Gas Tax	400,000	239,000	100,000	0
TOTAL OTHER SOURCES	5,630,222	717,985	1,375,000	680,000
TOTAL RESOURCES	6,147,809	2,905,327	1,575,000	680,000

**Capital
Projects
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 031-xxxx-xxx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
PUBLIC WORKS				
<u>STREET MAINTENANCE (5112)</u>				
<u>OPERATING EXPENSES</u>				
31xx Professional Services	106,321	22,592	0	0
TOTAL OPERATING EXPENSES	106,321	22,592	0	0
<u>CAPITAL OUTLAY</u>				
6310 Improvements Other Than Bldgs	434,883	361,063	100,000	0
TOTAL CAPITAL OUTLAY	434,883	361,063	100,000	0
<u>OTHER USES</u>				
9516 Transfer to GLCRA Fund	78,120	0	0	0
9533 Transfer to Gas Tax Fund	717,977	0	0	0
TOTAL OTHER USES	796,097	0	0	0
TOTAL STREET MAINTENANCE	1,337,301	383,655	100,000	0
<u>FACILITY MAINTENANCE (5193)</u>				
<u>OPERATING EXPENSES</u>				
3110 Professional Services	103,155	24,328	0	0
3410 Contract Services	0	2,500	0	0
4410 Rentals	4,230	2,642	0	0
5180 Minor Furniture/Equipment	31,687	0	0	0
5210 Operating Supplies	272	252	0	0
TOTAL OPERATING EXPENSES	139,344	29,722	0	0
<u>CAPITAL OUTLAY</u>				
6210 Buildings	3,090,438	865,835	0	0
6310 Improve Other Than Bldgs	271,393	1,124,581	0	250,000
6410 Machinery & Equipment	14,590	209,230	0	0
TOTAL CAPITAL OUTLAY	3,376,421	2,199,646	0	250,000
TOTAL FACILITY MAINTENANCE	3,515,765	2,229,368	0	250,000

Appropriations Detail (Continued)

Account # 031-xxxx-xxx

**Capital
Projects
Fund**

**Appropriations
Detail
(Continued)**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
PUBLIC WORKS (Continued)				
<u>GROUNDS (5194)</u>				
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
TOTAL GROUNDS	0	0	0	0
TOTAL PUBLIC WORKS	4,853,066	2,613,023	100,000	250,000
RECREATION				
<u>ATHLETIC FIELDS (8125)</u>				
<u>OPERATING EXPENSES</u>				
3110 Professional Services	5,028	1,410	0	0
3130 Engineering Services	0	306	0	0
5180 Minor Furniture/Equip	0	2,280	0	0
TOTAL OPERATING EXPENSES	5,028	3,996	0	0
<u>CAPITAL OUTLAY</u>				
6110 Land	350,502	60,702	0	0
6210 Buildings	45,076	5,925,789	0	0
6310 Improve Other Than Bldgs	245,532	402,669	1,475,000	430,000
TOTAL CAPITAL OUTLAY	641,110	6,389,160	1,475,000	430,000
TOTAL ATHLETIC FIELDS	646,138	6,393,156	1,475,000	430,000
TOTAL RECREATION	646,138	6,393,156	1,475,000	430,000
TOTAL CAPITAL PROJECTS	5,499,204	9,006,179	1,575,000	680,000

**Capital
Projects
Fund**

**Project
Schedule**

Project Schedule

<u>WF/ Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
310051	<u>Public Works</u>		
	Partnership/Arts Building Improvements	Transfer from Solid Waste Fund	250,000
	Subtotal Public Works		<u>250,000</u>
310081	<u>Recreation</u>		
	Pat Thomas Improvements	Transfer from Solid Waste Fund	250,000
	John L. Johnson Park Improvements	Transfer from General Fund	180,000
	Subtotal Recreation		<u>430,000</u>
		Source of Funds	
		Transfer from Solid Waste	500,000
		Transfer from General Fund	180,000
		TOTAL	<u><u>680,000</u></u>

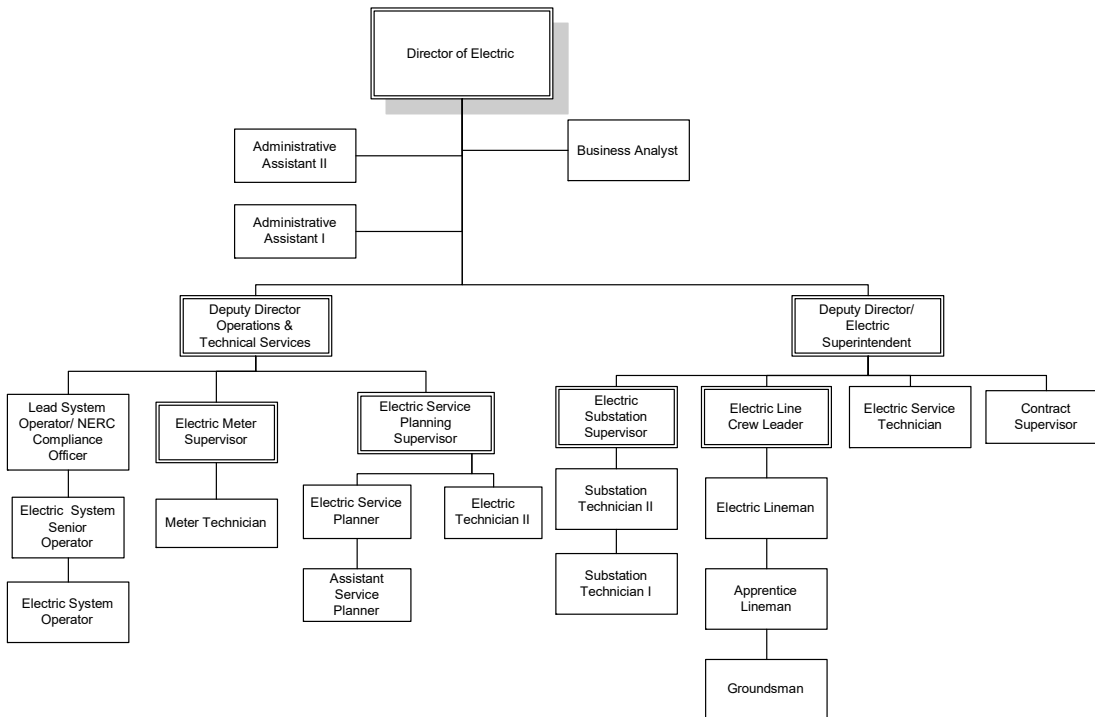
Brad Chase, Director of Electric

The Electric Fund constructs, operates and maintains substation facilities and electric distribution facilities within the retail electric service territory which includes the City of Leesburg, the City of Fruitland Park and portions of Lake County. The department plans, engineers, constructs, operates and maintains substation and distribution system additions and expansions. This includes power transformers, breakers, circuit switchers, capacitor banks, regulators, distribution structures, conductor, service drops, meters, an automated meter reading system and a smart grid system.

Responsibilities:

- Retail Service Planning
- System Expansion Planning
- Engineering
- Construction
- Maintenance/repair
- Distribution System Operations
- Outage Restoration
- Environmental Stewardship
- Safety

Organizational Chart



Electric Fund

Organization

Total Budget

\$ 101,549,744

Electric Fund

Electric System Description

Electric System Description

The City of Leesburg electric system consists of 5 distribution substations, 25 feeders, and 536.95 miles of 7,200 Volt distribution lines, of which 360.87 miles (67%) are underground circuits, serving approximately 27,610 active customers.

The City of Leesburg purchases power from the Florida Municipal Power Agency (FMPA) as an all-requirements member. FMPA was created pursuant to Florida Statutes Chapter 163, Part I and Chapter 361, Part II (The Florida Interlocal Cooperation Act of 1969 and The Joint Electric Power Supply Projects Act) to, among other things, provide a means for the Florida municipal corporations to cooperate with each other to provide for their present and projected energy needs. The City has limited oversight authority over the operation of FMPA. This oversight is manifested through the appointment of one voting member to the 31-member Board of Directors of FMPA and one voting member to the FMPA All-Requirements Project 13-member Executive Committee. Furthermore, the City, by the terms of FMPA's project agreements, has no equity interest in any of the assets owned by FMPA. The City participates in the following FMPA projects:

1. St. Lucie No. 2 Power Purchase Agreement

The City, through FMPA's joint ownership agreement with Florida Power and Light Corporation has an entitlement share for approximately 1.9 Megawatts of the output of the St. Lucie No. 2 nuclear power plant. The City's entitlement share averaged 2.095 megawatt hours of energy per month. The annual entitlement shares amount is based on the City's percent participation in the St. Lucie FMPA Project applied to the output of the plant over the same period. The operating license for Unit No. 2 is due to expire in 2043.

2. All-Requirement Power Supply Project Agreement

The City has an agreement with FMPA whereby the City purchases all of its electric power from FMPA on an all-requirement basis over and above the City's entitlement share of the St. Lucie No. 2 output. The agreement remains in effect on an evergreen 30 year basis. FMPA's power supply rates are subject to a super majority vote of the Executive Committee of FMPA.

The Florida Public Service Commission (FPSC) approved electric service Territorial Agreements with Duke Energy June 2015 and with Sumter Electric Cooperative May 2012. The agreements will remain in effect for 30 years and 20 years from those dates respectively. A territorial swap was approved by the FPSC on January 15, 2021 with Duke Energy and the City of Leesburg whereby similar sections of property and growth potential were exchanged in order for a portion of The Villages not to be split between two electric utility providers.

As a result of the territorial swap, the City of Leesburg entered into a Franchise Agreement with the City of Wildwood, effective July 13, 2020 to provide electric and energy service within the City of Wildwood for a period of 30 years. At any time within the last twelve months of the term of the Franchise Agreement, the City of Wildwood, shall have the right to purchase the electric system within the city limits. If the City of Wildwood elects not to purchase the Franchise Agreement is automatically extended another 30 years. The City of Leesburg also has a long standing Franchise Agreement with the City of Fruitland Park.

Budget Summary – Operating Statement

Electric Fund

Budget Summary – Operating Statement

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING REVENUE</u>				
Charges For Services	57,905,625	60,365,406	63,730,376	95,386,940
Other Operating Revenue	920,611	510,838	489,218	477,000
TOTAL OPERATING REVENUE	58,826,236	60,876,244	64,219,594	95,863,940
<u>OPERATING APPROPRIATIONS</u>				
St. Lucie	1,091,538	1,006,816	1,067,558	990,761
Purchase Power	34,679,160	36,926,046	38,763,927	66,180,300
Administration	633,803	612,709	616,634	687,580
Distribution	4,165,910	4,208,432	5,074,980	4,936,407
Smart Grid	1,204,442	1,267,019	1,458,201	1,709,912
Other Operating Expenses	10,531,891	10,550,326	12,642,553	14,115,995
TOTAL APPROPRIATIONS	(52,306,744)	(54,571,348)	(59,623,853)	(88,620,955)
NET INCOME FROM OPERATIONS	6,519,492	6,304,896	4,595,741	7,242,985
Non-Operating Revenue	354,585	0	0	0
Non-Operating Appropriations	(66,569)	(9,378)	(75,000)	(45,000)
NET OTHER INCOME	288,016	(9,378)	(75,000)	(45,000)
NET INCOME BEFORE TRANSFERS	6,807,508	6,295,518	4,520,741	7,197,985
Transfers to other funds	(5,392,360)	(5,171,098)	(4,652,141)	(4,716,770)
NET INCOME AFTER TRANSFERS	1,415,148	1,124,420	(131,400)	2,481,215
Other Sources	685,632	558,090	5,730,600	5,685,804
Capital Projects	3	7,284	(5,599,200)	(8,167,019)
NET OTHER SOURCES	685,635	565,374	131,400	(2,481,215)
UNAPPROPRIATED BALANCE	2,100,783	1,689,794	0	0

Electric Fund

Revenue Detail

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	125,358	0	0	0
33491 State Emergency Mgmt Reimb	443	0	0	0
33460 FDOT Hwy 441	228,784	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	354,585	0	0	0
<u>CHARGES FOR SERVICES</u>				
34311 Residential	32,804,362	34,590,142	36,820,776	53,882,398
34312 Commercial Non Demand	6,881,774	7,175,283	7,080,155	10,203,727
34313 Commercial Demand	15,412,721	15,881,508	16,475,114	26,798,127
34314 Public Lighting	600,329	638,344	627,181	870,164
34315 Public Authority (Fruitland Park)	250,654	259,179	207,912	324,213
34316 Municipal Non Demand	380,956	377,352	506,645	794,083
34317 Municipal Demand	897,069	1,011,834	1,084,206	1,601,343
34905 Penalties	273,895	45,822	504,000	504,000
34910 Misc Operating Revenue	12,705	10,663	16,000	16,000
34915 Pole Rentals	127,434	124,741	137,187	119,285
34916 Meter Treater Initiation Fee	0	2,160	0	0
34917 Solar Application Fee	2,400	900	1,200	3,600
34918 Misc Service Revenue	261,375	247,319	270,000	270,000
34990 Cash Over & Short	(49)	159	0	0
TOTAL CHARGES FOR SERVICES	57,905,625	60,365,406	63,730,376	95,386,940
<u>MISCELLANEOUS REVENUES</u>				
36110 Interest on Investments	431,401	225,536	249,718	200,000
36130 Gain/Loss Investments	110,061	(111,500)	0	0
36402 Gain From Sale of Fixed Assets	33,360	13,250	0	0
36404 Recovery From Losses	152,947	160,946	35,000	100,000
36501 Sale of Surplus Materials	42,745	53,473	35,000	40,000
36906 Misc. Reimbursement	0	38,906	0	0
36925 Misc Jobbing Revenue	105,017	111,685	100,000	105,000
36990 Misc Non-Operating Revenue	45,080	18,542	69,500	32,000
TOTAL MISCELLANEOUS REVENUES	920,611	510,838	489,218	477,000
<u>OTHER SOURCES</u>				
38893 Appropriate Fund Balance	0	0	0	0
38950 Contributions - Cust/Dev	685,632	558,090	520,000	362,600
38962 Appropriated Renewal & Replacement	0	0	5,210,600	5,323,204
TOTAL OTHER SOURCES	685,632	558,090	5,730,600	5,685,804
TOTAL RESOURCES	59,866,453	61,434,334	69,950,194	101,549,744

Division Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
1012 <u>ST. LUCIE</u>				
Operating Expenses	1,091,538	1,006,816	1,067,558	990,761
TOTAL ST. LUCIE	1,091,538	1,006,816	1,067,558	990,761
1013 <u>PURCHASE POWER</u>				
Operating Expenses	34,679,160	36,926,046	38,763,927	66,180,300
TOTAL PURCHASE POWER	34,679,160	36,926,046	38,763,927	66,180,300
1021 <u>ADMINISTRATION</u>				
Personal Services	286,040	275,657	245,137	251,452
Operating Expenses	347,763	337,052	371,497	436,128
TOTAL ADMINISTRATION	633,803	612,709	616,634	687,580
1045 <u>JOBGING</u>				
Personal Services	23,632	22,856	60,292	60,292
Operating Expenses	11,630	14,921	10,000	10,000
TOTAL JOBBING	35,262	37,777	70,292	70,292
1062 <u>DISTRIBUTION</u>				
Personal Services	3,159,127	2,965,359	3,862,041	3,572,461
Operating Expenses	983,900	1,231,296	1,150,439	1,338,946
Other Uses	22,883	11,777	62,500	25,000
TOTAL DISTRIBUTION	4,165,910	4,208,432	5,074,980	4,936,407
1070 <u>SMARTGRID</u>				
Operating Expenses	1,204,442	1,267,019	1,458,201	1,709,912
TOTALSMART GRID	1,204,442	1,267,019	1,458,201	1,709,912
1088 <u>OTHER</u>				
Operating Expenses	9,195,848	9,105,746	9,126,568	10,148,914
Debt Service	1,300,781	1,406,803	3,345,693	3,796,789
Other Uses	5,458,929	5,180,476	4,827,141	4,861,770
TOTAL OTHER	15,955,558	15,693,025	17,299,402	18,807,473
1099 <u>CAPITAL PROJECTS</u>				
Personal Services	1,535,567	1,761,116	1,536,568	2,019,875
Operating Expenses	3,949,170	4,085,341	2,352,179	3,658,736
Capital Outlay	2,422,364	6,324,647	1,710,453	2,488,408
Other Uses	(7,907,104)	(12,178,388)	0	0
TOTAL CAPITAL PROJECTS	(3)	(7,284)	5,599,200	8,167,019
GRAND TOTAL				
Personal Services	5,004,366	5,024,988	5,704,038	5,904,080
Operating Expenses	51,463,451	53,974,237	54,300,369	84,473,697
Capital Outlay	2,422,364	6,324,647	1,710,453	2,488,408
Debt Service	1,300,781	1,406,803	3,345,693	3,796,789
Other Uses	(2,425,292)	(6,986,135)	4,889,641	4,886,770
TOTAL APPROPRIATIONS	57,765,670	59,744,540	69,950,194	101,549,744

Electric Fund

Division Summary of Appropriations

Goals & Tasks

Goal: Lead the industry in providing high quality, low cost, customer driven utility services.

Task:

- ◆ Provide reliable electric power through system maintenance, inspections and selective capital improvement projects
- ◆ Provide a safe environment for Electric department employees and communities we serve
- ◆ Be prepared with storm preparation and disaster response plans
- ◆ Provide affordable electric power
- ◆ Update mutual aid agreements, disaster restoration plans and complete storm response plan
- ◆ Promote employee development, continued education and learning center programs

Major Accomplishments:

- Completed the installation of the second underground feed to The Villages of St. Catherine providing the necessary redundancy, reliability and resiliency to the area
- Oversaw, inspected and reviewed construction by a contractor of a double circuit pole line along CR 468 from Marcella Way to South Street as well as a single circuit reconductoring to Casteen Road
- Completed installation of 4th Substation Transformer and associated low side breaker and tie breaker and protective relays at Picciola Substation
- Completed installation of high side breakers and associated protective relays at Airport Substation
- Completed reconductoring project on US 27 from Center Street to South Street to improve current carrying capacity for future load growth in the area
- Managing supply chain issues related to purchase and acquisition of key materials; meters, pad-mounted transformers, poles and conductors
- Created design package for contractor construction pertaining to L59 feeder improvements necessary for current and future load growth within the southwest portion of the service territory
- Reliability Public Power Provider Platinum Safety Award recipient 2022

Performance Measures:

	2020-21	2021-22	2022-23
Pole inspections	2,500	1,200	N/A
Pole replacements	225	200	200
Undergrounding (feet)	7,200	10,000	10,000
Remove/ Replace aged Overhead Conductors (feet)	10,000	10,000	10,000
Electric system SAIFI (System Average Interruption Frequency Index)	<1.900	<1.900	<1.300
Safety meetings and trainings	14	14	14
Electric Rate (% below Florida Investor owned average)	5%	5%	5%

Personnel Schedule

Electric Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Administration 1021</u>				
Administrative Assistant I	1.00	0.00	1.00	34,710
Business Analyst	1.00	0.00	1.00	40,501
Director of Electric	1.00	0.00	1.00	149,625
Total Administration	3.00	0.00	3.00	224,836
<u>Jobbing 1045</u>				
Time charged directly to Jobbing				45,000
Total Jobbing				45,000
<u>Distribution 1062</u>				
Administrative Assistant II	1.00	0.00	1.00	39,440
Apprentice Lineman	0.00	4.00	4.00	156,459
Apprentice Substation	1.00	(1.00)	0.00	0
Deputy Director/ Electric Superintenant	1.00	0.00	1.00	113,187
Deputy Director/ Operations & Technical Srvc	1.00	0.00	1.00	105,889
Assistant Service Planner	2.00	0.00	2.00	98,485
Contract Supervisor	1.00	0.00	1.00	104,892
Electric Groundsman	2.00	(2.00)	0.00	0
Electric Lead System Operator/NERC Comp	1.00	0.00	1.00	104,832
Electric Line Crew Leader	5.00	0.00	5.00	524,459
Electric Lineman	14.00	(3.00)	11.00	1,104,995
Electric Meter Supervisor	1.00	0.00	1.00	104,892
Electric Meter Tech	2.00	0.00	2.00	200,193
Electric Senior Systems Operator	6.00	(2.00)	4.00	311,195
Electric Service Planning Supervisor	1.00	0.00	1.00	104,892
Electric Service Planner	1.00	0.00	1.00	55,374
Electric Service Technician	1.00	1.00	2.00	205,385
Electric Substation Supervisor	1.00	0.00	1.00	104,892
Electric Substation Technician II	2.00	1.00	3.00	300,290
Electric System Operator	0.00	2.00	2.00	110,748
Electric Technician II	1.00	0.00	1.00	53,952
Standby				14,600
Time charged directly to Jobbing Division				(45,000)
Time charged directly to Capital Projects				(1,344,000)
Total Distribution	45.00	0.00	45.00	2,530,051
<u>Capital Projects 1099</u>				
Time charged directly to Capital Projects				1,344,000
Total Capital Projects				1,344,000
Total	48.00	0.00	48.00	4,143,887

**Electric
Fund**

**St. Lucie
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1012-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3451 St. Lucie	1,091,538	1,006,816	1,067,558	990,761
TOTAL OPERATING EXPENSES	<u>1,091,538</u>	<u>1,006,816</u>	<u>1,067,558</u>	<u>990,761</u>
TOTAL APPROPRIATIONS	<u>1,091,538</u>	<u>1,006,816</u>	<u>1,067,558</u>	<u>990,761</u>

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,067,558	990,761	(76,797)	-7.19%
TOTALS	1,067,558	990,761	(76,797)	-7.19%

**Electric
Fund**

**St. Lucie
Division**

**Appropriations
Summary**

**Electric
Fund**

**Power Supply
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1013-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3441 Purchase Power- Customer	44,400	60,000	44,400	60,000
3442 Power Purchase- Demand	20,864,367	19,071,917	23,987,480	20,836,320
3443 Purchase Power- Energy	10,361,729	13,528,784	11,474,379	39,545,110
3444 Purchase Power- Transmission	3,555,425	4,414,744	3,411,991	5,897,050
3447 Load Retention Funding	(146,761)	(149,399)	(154,323)	(158,180)
TOTAL OPERATING EXPENSES	34,679,160	36,926,046	38,763,927	66,180,300
TOTAL APPROPRIATIONS	34,679,160	36,926,046	38,763,927	66,180,300

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	38,763,927	66,180,300	27,416,373	70.73%
TOTALS	38,763,927	66,180,300	27,416,373	70.73%

**Electric
Fund**

**Power Supply
Division**

**Appropriations
Summary**

Electric Fund

Administration Division

Appropriations Detail

Appropriations Detail

Account # 041-1021-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	215,857	209,812	209,498	224,836
1410 Overtime	40	112	400	500
1641 Vacation/Terms & Buyout	898	3,981	0	0
2110 FICA	15,951	15,243	14,659	15,786
221x Retirement	15,907	13,122	17,589	18,356
23xx Insurance	61,795	68,994	68,428	78,734
2410 Workers' Compensation	589	607	587	967
26xx Other Payroll Benefits	(7,001)	(14,650)	2,769	2,785
2999 Allocated Labor Expense	(17,996)	(21,564)	(68,793)	(90,512)
TOTAL PERSONAL SERVICES	286,040	275,657	245,137	251,452
<u>OPERATING EXPENSES</u>				
3110 Professional Services	21,805	15,571	25,200	30,200
3410 Contract Services	0	0	0	15,000
4010 Travel	129	1,066	2,600	2,600
4110 Communication	19,001	19,786	27,530	27,530
4210 Postage	1,605	1,441	8,000	8,000
4310 Utilities	69,332	67,582	70,000	75,000
4510 Insurance	199,575	213,049	219,873	245,773
46xx Repairs & Maintenance- Equipment	6,503	5,586	8,260	8,740
4710 Printing & Binding	0	39	100	100
4810 Promotional Activities	810	3,000	3,150	3,150
4911 Advertising	0	0	100	100
4920 Other Current Charges	0	741	1,500	1,500
4945 Injury/Damage to Others	6,061	391	2,000	2,000
5180 Minor Furniture/Equipment	0	0	500	500
5210 Operating Supplies	8,418	6,930	8,000	8,500
5299 Allocated Material Expense	(28,936)	(35,764)	(47,016)	(34,265)
5410 Publications & Memberships	43,460	36,574	38,700	38,700
5520 Training	0	1,060	3,000	3,000
TOTAL OPERATING EXPENSES	347,763	337,052	371,497	436,128
TOTAL APPROPRIATIONS	633,803	612,709	616,634	687,580

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	245,137	251,452	6,315	2.58%
Operating Expenses	371,497	436,128	64,631	17.40%
TOTALS	<u>616,634</u>	<u>687,580</u>	<u>70,946</u>	<u>11.51%</u>

Significant Budget Changes:

The change in Operating Expenses is mainly due to increased Professional Services (3110), Utilities (4310) and Insurance (4510).

**Electric
Fund**

**Administration
Division**

**Appropriations
Summary**

**Electric
Fund**

**Jobbing
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1045-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	16,938	15,982	45,000	45,000
1410 Overtime	214	601	1,000	1,000
2110 FICA	1,249	1,207	3,442	3,442
221x Retirement	847	799	2,250	2,250
23xx Insurance	1,841	1,832	6,600	6,600
2410 Workers' Compensation	262	247	2,000	2,000
26xx Other Payroll Benefits	16	29	0	0
2999 Allocated Labor Expense	2,265	2,159	0	0
TOTAL PERSONAL SERVICES	23,632	22,856	60,292	60,292
<u>OPERATING EXPENSES</u>				
4499 Allocated Equip Rental	3,340	7,341	0	0
462x Repairs & Maintenance-Non Bldg	981	0	0	0
4920 Other Current Charges	267	0	0	0
5210 Operating Supplies	6,756	7,266	10,000	10,000
5299 Allocated Material Expense	286	314	0	0
TOTAL OPERATING EXPENSES	11,630	14,921	10,000	10,000
<u>OTHER USES</u>				
9950 Contra Expense	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	35,262	37,777	70,292	70,292

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	60,292	60,292	0	0.00%
Operating Expenses	10,000	10,000	0	0.00%
TOTALS	70,292	70,292	0	0.00%

**Electric
Fund**

**Jobbing
Division**

**Appropriations
Summary**

**Electric
Fund**

**Distribution
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1062-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	2,226,647	2,206,475	2,747,303	2,530,051
1410 Overtime	393,148	421,572	385,500	385,500
15xx Bonuses/Incentives	2,870	9,651	0	0
1641 Vacation/Terms & Buyout	49,055	89,193	0	0
2110 FICA	194,084	198,588	193,673	176,659
221x Retirement	340,558	276,478	284,267	275,800
23xx Insurance	299,364	447,904	278,284	223,910
2410 Workers' Compensation	33,312	35,021	35,584	63,717
26xx Other Payroll Benefits	(254,140)	(570,961)	3,526	3,787
2999 Allocated Labor Expense	(125,771)	(148,562)	(66,096)	(86,963)
TOTAL PERSONAL SERVICES	3,159,127	2,965,359	3,862,041	3,572,461
<u>OPERATING EXPENSES</u>				
31xx Professional Services	17,479	0	3,000	3,000
3410 Contract Services	99,039	146,958	104,406	67,963
3499 Inter Dept Contract Oblig	126,641	138,286	139,932	116,161
4010 Travel	2,349	4,148	13,800	8,000
41xx Communication	13,517	19,620	21,200	22,200
4310 Utilities	4,912	114	3,251	3,251
4410 Rentals	1,318	801	3,351	851
4415 Internal Fleet Lease	378,772	266,619	281,314	280,854
4499 Allocated Equip Rental	(1,003,206)	(1,006,886)	(814,466)	(918,775)
4510 Insurance	18,341	19,607	21,475	23,903
461x Repairs & Maintenance- Vehicles	162,559	190,828	186,976	173,997
4620 Repairs & Maintenance- Buildings	7,580	38,767	5,300	5,850
4625 Repairs & Maintenance-Non Bldg	660,445	594,380	616,138	682,000
46xx Repairs & Maintenance- Equipment	26,966	14,940	15,980	17,500
4633 Computer Contracts	31,509	32,137	38,500	40,054
4670 Repairs & Maintenance-Office Equi	4,369	3,764	8,500	7,000
4710 Printing & Binding	3,541	4,468	7,050	7,050
4810 Promotional Activities	0	0	1,000	500
49xx Other Current Charges	64,484	1,584	1,600	750
5180 Minor Furniture/Equipment	23,454	21,930	20,950	13,475
521x Operating Supplies	336,866	712,434	348,755	590,900
5215 Uniforms	56,734	56,465	68,850	72,000
5219 Meter Treaters	0	29,436	0	0
5230 Fuel Purchases	54,676	72,604	70,000	117,600
5299 Allocated Material Expense	(121,407)	(145,708)	(48,933)	(35,663)
5410 Publications & Membership	145	710	1,400	1,700
5520 Training	12,817	13,290	31,110	36,825
TOTAL OPERATING EXPENSES	983,900	1,231,296	1,150,439	1,338,946
<u>OTHER USES</u>				
950x Energy Efficiency Rebates	22,883	11,777	62,500	25,000
TOTAL OTHER USES	22,883	11,777	62,500	25,000
TOTAL APPROPRIATIONS	4,165,910	4,208,432	5,074,980	4,936,407

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	3,862,041	3,572,461	(289,580)	-7.50%
Operating Expenses	1,150,439	1,338,946	188,507	16.39%
Other Uses	62,500	25,000	(37,500)	-60.00%
TOTALS	5,074,980	4,936,407	(138,573)	-2.73%

Significant Budget Changes:

Personal Services decreased due to increased Capital Projects which directly affects this division. The change in Operating Expenses is directly related to Operating Supplies (521x).

**Electric
Fund**

**Distribution
Division**

**Appropriations
Summary**

**Electric
Fund**

**Smart Grid
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1070-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3110 Professional Services	150	0	0	150,000
3410 Contract Services	1,204,292	1,267,019	1,458,201	1,559,912
TOTAL OPERATING EXPENSES	1,204,442	1,267,019	1,458,201	1,709,912
TOTAL APPROPRIATIONS	1,204,442	1,267,019	1,458,201	1,709,912

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,458,201	1,709,912	251,711	17.26%
TOTALS	<u>1,458,201</u>	<u>1,709,912</u>	<u>251,711</u>	<u>17.26%</u>

Significant Budget Changes:

Operating Expenses increased due to Professional Services (3110) which relates to an AMI study and Contract Services (3410) which is for the GE Contract.

**Electric
Fund**

**Smart Grid
Division**

**Appropriations
Summary**

Electric Fund

Appropriations Detail

Account # 041-1088-5xx

Other

Appropriations Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
4950 Uncollectible Accounts	414,175	8,176	210,940	180,000
4970 Regulatory Assessment	9,155	9,009	10,000	10,000
4980 Taxes	1,393,425	1,417,343	1,517,032	1,597,044
4982 Franchise Fees	535,304	572,436	493,445	505,309
5001 Cost Allocation- City Commission	45,668	55,458	50,774	52,812
5002 Cost Allocation- City Manager	180,412	160,251	169,232	190,219
5003 Cost Allocation- City Clerk	58,838	59,965	64,274	72,814
5004 Cost Allocation- City Attorney	7,001	8,091	9,200	15,952
5005 Cost Allocation- Accounting	242,925	266,485	279,573	302,064
5006 Cost Allocation- Customer Service	840,550	852,176	899,000	1,076,078
5007 Cost Allocation- Purchasing	57,578	60,224	106,514	60,838
5008 Cost Allocation- Warehouse	95,194	119,428	118,925	121,991
5009 Cost Allocation- Human Resources	36,525	36,592	37,302	46,827
5010 Cost Allocation- IT	773,631	677,444	691,226	776,522
5013 Cost Allocation- Facilities	12,685	13,504	12,893	16,563
5015 Cost Allocation- Planning & Zoning	75,281	80,851	84,908	113,055
5910 Depreciation Expense	4,417,501	4,708,313	4,371,330	5,010,826
TOTAL OPERATING EXPENSES	9,195,848	9,105,746	9,126,568	10,148,914
<u>DEBT SERVICE</u>				
71xx Principal-Long Term Debt	0	0	1,890,000	2,421,000
721x Interest-Long Term Debt	1,334,255	1,493,827	1,540,412	1,462,743
7311 Fees	9,663	10,163	12,468	10,233
732x Amortize Debt Discount/Premium	(43,137)	(97,187)	(97,187)	(97,187)
TOTAL DEBT SERVICE	1,300,781	1,406,803	3,345,693	3,796,789
<u>OTHER USES</u>				
9101 Transfer to General Fund	4,000,000	3,603,405	3,027,198	3,052,997
9102 Surcharge Transfer	1,392,360	1,383,419	1,624,943	1,663,773
9150 R & R Reserve	0	0	100,000	100,000
9152 Transfer to Fleet Fund	0	184,274	0	0
9160 Reserve/Future Capital	0	0	0	0
9960 Interest-Customer Deposit	66,569	9,378	75,000	45,000
TOTAL OTHER USES	5,458,929	5,180,476	4,827,141	4,861,770
TOTAL APPROPRIATIONS	15,955,558	15,693,025	17,299,402	18,807,473

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	9,126,568	10,148,914	1,022,346	11.20%
Debt Service	3,345,693	3,796,789	451,096	13.48%
Other Uses	4,827,141	4,861,770	34,629	0.72%
TOTALS	17,299,402	18,807,473	1,508,071	8.72%

Significant Budget Changes:

The main increase in Operating Expenses is Depreciation Expense (5910). Debt Service increased due to higher Principal payments on the Electric System Revenue Note, Series 2020.

**Electric
Fund**

Other

**Appropriations
Summary**

**Electric
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 041-1099-531

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	1,040,259	1,202,522	1,021,500	1,344,000
1410 Overtime	73,134	70,011	0	0
2110 FICA	80,859	92,846	78,145	102,816
221x Retirement	52,016	60,130	49,825	63,750
23xx Insurance	123,952	146,560	235,763	310,193
2410 Workers' Compensation	17,023	19,444	16,446	21,641
26xx Other Payroll Benefits	1,335	1,596	0	0
2999 Allocated Labor Expense	146,989	168,007	134,889	177,475
TOTAL PERSONAL SERVICES	1,535,567	1,761,116	1,536,568	2,019,875
<u>OPERATING EXPENSES</u>				
31xx Professional Services	379,132	345,569	57,000	409,981
3410 Contract Services	94,368	403,400	0	0
4210 Postage	27	0	0	0
4410 Rentals	551	616	1,500	0
4499 Allocated Equip Rental	999,849	999,545	814,466	918,775
4920 Other Current Charges	215	1,326	300	0
5210 Operating Supplies	2,330,457	2,153,767	1,382,964	2,260,051
5299 Allocated Material Expense	144,571	181,118	95,949	69,929
TOTAL OPERATING EXPENSES	3,949,170	4,085,341	2,352,179	3,658,736
<u>CAPITAL OUTLAY</u>				
6110 Land	103	204	500	500,000
6210 Buildings	7,359	12,000	0	300,000
6310 Improvements Other Than Bldgs	1,038,530	1,863,675	984,786	1,266,278
6410 Machinery & Equipment	211,629	2,173,986	206,567	38,000
6460 Taxable Material & Supply	1,088,545	2,126,242	485,000	359,000
647x Use Tax	76,198	148,540	33,600	25,130
TOTAL CAPITAL OUTLAY	2,422,364	6,324,647	1,710,453	2,488,408
<u>OTHER USES</u>				
9999 WIP Contra	(7,907,104)	(12,178,388)	0	0
TOTAL OTHER USES	(7,907,104)	(12,178,388)	0	0
TOTAL APPROPRIATIONS	(3)	(7,284)	5,599,200	8,167,019

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,536,568	2,019,875	483,307	31.45%
Operating Expenses	2,352,179	3,658,736	1,306,557	55.55%
Capital Outlay	1,710,453	2,488,408	777,955	45.48%
Other Uses	0	0	0	0.00%
TOTALS	5,599,200	8,167,019	2,567,819	45.86%

**Electric
Fund**

**Capital
Projects**

**Appropriations
Summary**

Electric Fund

Capital Projects

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
410001	Meters	Renewal & Replacement	80,000
410002	Transformers (\$1,067,000)	Renewal & Replacement Customer Contribution	1,057,000 10,000
410003	Capacitors	Renewal & Replacement	61,363
410004	<u>Distribution lines (\$2,193,000)</u>	Customer Contribution Current Revenue	272,600 1,920,400
410005	Sectionalizing Equipment	Renewal & Replacement	500,000
410006	<u>Lights (\$853,000)</u>	Customer Contribution Renewal & Replacement Current Revenue	30,000 162,185 660,815
410008	Other equipment	Renewal & Replacement	38,000
410010	<u>Subdivisions (\$480,000)</u>	Customer Contribution Renewal & Replacement	50,000 430,000
410011	Reconductoring	Renewal & Replacement	1,632,000
410012	Substations	Renewal & Replacement	362,656
410013	Structures- Storm Prep Room	Renewal & Replacement	400,000
410014	Land- Future Substation to the West	Renewal & Replacement	500,000
TOTAL			8,167,019
		Source of Funds	
		Renewal & Replacement	5,223,204
		Current Revenue	2,581,215
		Customer Contribution	362,600
TOTAL			8,167,019

Robert Thilmoney, Director of Gas

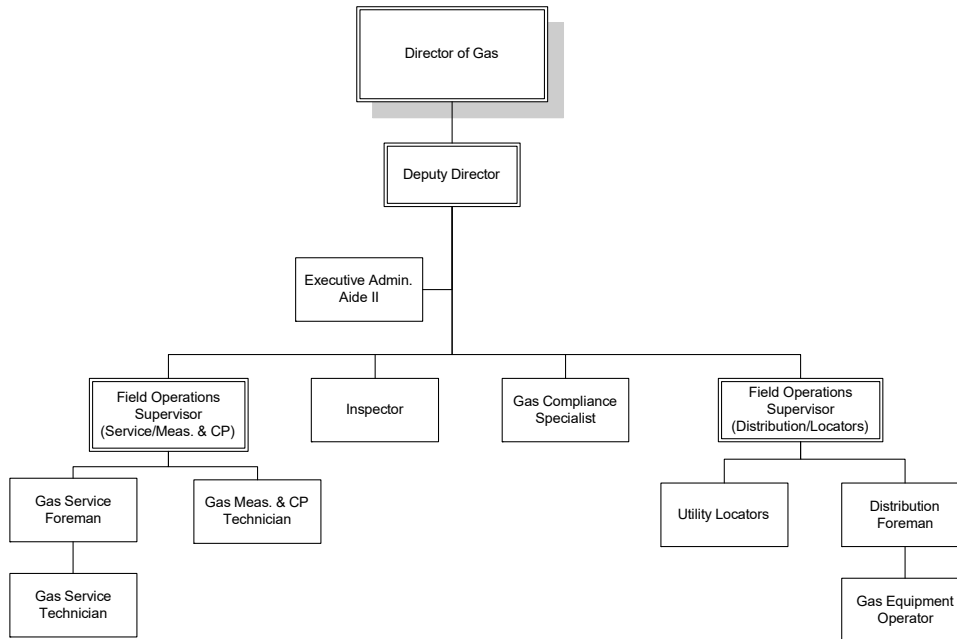
The Gas Fund provides a safe, high quality product and professional service at a low cost. Monitoring gas pressure and responding to gas leaks are an important part of the day-to-day routine.

Responsibilities:

Distribution

- Install services and mains
- Monitor gate stations
- Monitor gas mains and services
- Remove meters and services
- Check/repair gas leaks
- Service calls – service and repair appliances, activate services
- Comply with Public Service Commission rules and regulations

Organizational Chart



Gas Fund

Organization

Total Budget
\$ 9,966,850

Gas Fund

Gas System Description

Gas System Description

The natural gas system is composed of 300 miles of steel and polyethylene gas mains and 15,372 steel and polyethylene services. The areas served include the City of Leesburg, the area west along SR 44 including the Municipal Industrial Park and Pennbrooke Fairways, the area east of the City which includes the Lake Square Mall and Bassville Park and is bounded by Dead River, the City of Fruitland Park to the north including the 3 clubhouses in the Villages of Fruitland Park and the area west of US Highway 27, which includes Okahumpka and extends along CR 470 to the Coleman Federal Correction Facility and continues south to The Villages schools, north along County Road 501 to areas south of 468, serving The Villages of South Sumter and the area along US Highway 27 south including Legacy, Highland Lakes and ending at Royal Highlands just south of the Florida Turnpike, continuing east on CR 48 to Number Two Road.

In December 2014, a new natural gas franchise agreement with the City of Fruitland Park was approved. The initial term of the agreement is for 25 years. In February 2018, the City of Wildwood granted the City of Leesburg a natural gas franchise agreement to serve the Villages of South Sumter. The initial term of the agreement is for 30 years.

In October of 2019, the construction was complete on the Sabal Trail Gate Station on Hwy 470. The station connects the Sabal Trail's interstate pipeline and will provide emergency redundancy as well as supply capacity for future growth of the gas system.

On June 9th, 2020 the Florida Public Service Commission approved a Territorial Agreement between The City of Leesburg and TECO/Peoples Gas, settling a dispute between the parties and defining the area to be served by each in Sumter County.

Installation and maintenance of all gas mains and service lines are the responsibility of the City Gas Department. Mains that are 4 inches in diameter and larger are generally installed by outside contractors, as well as all Villages infrastructure.

The City of Leesburg is a member of the Florida Gas Utility (FGU) consortium. FGU purchases natural gas for its members from various suppliers and coordinates day-to-day nominations with Florida Gas Transmission Company (FGT, an interstate pipeline company) for delivery of natural gas to the City's 2 gate stations. The scheduled volumes are based on the weather forecast, daily consumption needs not related to weather, and FGT system constraints.

Budget Summary – Operating Statement

Gas Fund

Budget Summary– Operating Statement

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING REVENUE</u>				
Charges For Services	6,723,588	6,927,159	8,412,816	9,859,500
Other Operating Revenue	97,677	13,265	56,100	47,350
TOTAL OPERATING REVENUE	6,821,265	6,940,424	8,468,916	9,906,850
<u>OPERATING APPROPRIATIONS</u>				
Gas Purchases	1,532,632	2,142,481	2,295,535	2,876,467
Administration	453,044	370,675	466,819	566,286
Locators	0	0	0	55,482
Distribution	1,298,893	1,123,654	1,431,658	2,004,894
Other Operating Expenses	1,862,832	1,582,084	2,197,649	2,898,205
TOTAL APPROPRIATIONS	(5,147,401)	(5,218,894)	(6,391,661)	(8,401,334)
NET INCOME FROM OPERATIONS	1,673,864	1,721,530	2,077,255	1,505,516
Non-Operating Revenue	2,818	0	0	0
Non-Operating Appropriations	(5,164)	(669)	0	0
NET OTHER INCOME	(2,346)	(669)	0	0
NET INCOME BEFORE TRANSFERS	1,671,518	1,720,861	2,077,255	1,505,516
Transfers to other funds	(748,552)	(744,751)	(802,871)	(825,234)
NET INCOME AFTER TRANSFERS	922,966	976,110	1,274,384	680,282
Other Sources	592,307	966,202	86,875	60,000
Capital Projects	1	(1)	(861,259)	(724,741)
NET OTHER SOURCES	592,308	966,201	(774,384)	(664,741)
UNAPPROPRIATED BALANCE	1,515,274	1,942,311	500,000	15,541

Gas Fund

Revenue Detail

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt	2,818	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	2,818	0	0	0
<u>CHARGES FOR SERVICES</u>				
34311 E Statement One-time Credit	(3,750)	(2,155)	0	0
34321 Residential	3,376,588	3,489,515	4,806,435	5,878,305
34322 Residential Heat Only	85,587	96,141	101,176	98,297
34323 Small Commercial	2,293,834	2,576,455	2,594,566	2,984,859
34324 Commercial Heat Only	23,540	24,631	32,090	30,932
34325 Large Commercial	295,581	232,900	299,714	287,337
34326 Large Interruptible	367,603	342,757	401,274	130,491
34327 Public Authority	2,605	3,650	0	0
34328 Municipal	16,998	13,049	27,044	23,318
34361 Commercial 1	58,349	5,925	15,517	240,961
34362 Commercial 2	8,755	0	0	0
34363 Commercial 3	675	0	0	0
34905 Penalties	21,038	2,108	35,000	35,000
34910 Misc Operating Revenue	14,600	0	0	0
34918 Misc Service Revenue	161,585	142,183	100,000	150,000
TOTAL CHARGES FOR SERVICES	6,723,588	6,927,159	8,412,816	9,859,500
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest Income	63,981	30,396	47,600	40,000
36130 Gain/Loss Investments	25,986	(24,430)	0	0
36402 Gain/Sale of Fixed Assets	3	0	0	0
36925 Misc Jobbing Revenue	7,514	6,995	6,000	7,000
36990 Misc Non-Op Revenue	193	304	2,500	350
TOTAL MISCELLANEOUS REVENUE	97,677	13,265	56,100	47,350
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	0
38950 Contributions- Cust/Dev	592,307	966,202	40,000	60,000
38969 Appropriated ECA Incentives	0	0	46,875	0
TOTAL OTHER SOURCES	592,307	966,202	86,875	60,000
TOTAL RESOURCES	7,416,390	7,906,626	8,555,791	9,966,850

Division Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
2013 GAS PURCHASES				
Operating Expenses	1,532,632	2,142,481	2,295,535	2,876,467
TOTAL GAS PURCHASES	1,532,632	2,142,481	2,295,535	2,876,467
2021 ADMINISTRATION				
Personal Services	299,601	261,803	344,804	462,976
Operating Expenses	153,443	108,872	122,015	103,310
Grants and Aides	0	0	0	0
TOTAL ADMINISTRATION	453,044	370,675	466,819	566,286
2041 LOCATORS				
Personal Services	0	0	0	283,484
Operating Expenses	0	0	0	88,348
Other Uses	0	0	0	(316,350)
TOTAL LOCATORS	0	0	0	55,482
2081 DISTRIBUTION				
Personal Services	1,211,902	1,065,301	1,311,028	1,461,639
Operating Expenses	328,474	313,770	381,907	543,255
Other Uses	(241,483)	(255,417)	(261,277)	0
TOTAL DISTRIBUTION	1,298,893	1,123,654	1,431,658	2,004,894
2088 OTHER				
Personal Services	0	154	0	0
Operating Expenses	1,690,801	1,418,542	1,845,408	2,545,432
Debt Service	172,031	163,542	352,241	352,773
Other Uses	753,716	745,420	1,302,871	840,775
TOTAL OTHER	2,616,548	2,327,658	3,500,520	3,738,980
2099 CAPITAL PROJECTS				
Personal Services	139,719	167,146	109,146	10,549
Operating Expenses	203,375	768,609	738,613	530,312
Capital Outlay	67,033	116,552	13,500	183,880
Other Uses	(410,128)	(1,052,306)	0	0
TOTAL CAPITAL PROJECTS	(1)	1	861,259	724,741
GRAND TOTAL				
Personal Services	1,651,222	1,494,404	1,764,978	2,218,648
Operating Expenses	3,908,725	4,752,274	5,383,478	6,687,124
Capital Outlay	67,033	116,552	13,500	183,880
Debt Service	172,031	163,542	352,241	352,773
Grants and Aides	0	0	0	0
Other Uses	102,105	(562,303)	1,041,594	524,425
TOTAL APPROPRIATIONS	5,901,116	5,964,469	8,555,791	9,966,850

Gas Fund

Division Summary of Appropriations

Goals & Tasks

Goals & Tasks

Goal: Lead the industry in providing high quality, low cost, customer driven utility services.

Task:

- ◆ Perform a leak survey of 33% of the gas distribution system each year and incorporate corrosion survey at the same time
- ◆ Provide service for non-emergency calls within 24 hours and after-hours emergency calls within 45 minutes
- ◆ Provide 1,000 hours of education for all personnel through seminars, operator qualification, cathodic protection, VT Scada training, City education courses and natural gas schools
- ◆ Continue to fully comply with all Public Service Commission (PSC) rules and regulations including: odorization, valve maintenance, leak surveys, monthly cathodic protection and regulator station maintenance with no violations
- ◆ Oversee the installation of 2,400 Villages services, 600 new development services and 100 miscellaneous services for residential and commercial customers
- ◆ Maintain an effective Public Awareness and Distribution Integrity Management Program (DIMP), through a minimum of 51 separate mailings for informational events, which exceeds the PSC requirements
- ◆ Continue to seek the most economical wholesale gas purchases through Florida Gas Utility (FGU), which is our gas purchasing agent
- ◆ Participate with South Sumter Gas Company to expand and grow the system creating higher customer base revenues

Major Accomplishments:

- Pioneered a safety training initiative and established a culture prioritizing safety within the department
- Phase 2 rebuild of Newell Hill regulator station put into service which upgrades the station components and improves reliability
- Installed or took ownership of 1,018 new services
- Installed mains in Tara Oaks, Lake Griffin Reserve, Liberty Preserve, Eagletail Landing, Fox Pointe, Leesburg Senior Living and Robuck/Ostrander developments
- Continued expanding into the new phases of the Villages development

Performance Measures:

	2020-21	2021-22	2022-23
New services installed	1,018	3,100	3,100
Service removals	100	100	100
PSC violations	0	0	0
Distribution leak reports	250	250	250
Employee training man hours	950	1,000	1,050
Public awareness notifications (service line, Newspaper, utility bills, etc.)	51	53	55

Personnel Schedule

Gas Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Administration 2021</u>				
Executive Asst/Admin Aide II	1.00	0.00	1.00	45,593
Gas Compliance Specialist	1.00	0.00	1.00	51,958
Gas Deputy Director	0.00	1.00	1.00	81,744
Gas Director	1.00	0.00	1.00	121,865
Total Administration	3.00	1.00	4.00	301,160
<u>Administration 2041</u>				
Utility Locator*	0.00	5.00	5.00	188,483
Total Locators	0.00	5.00	5.00	188,483
<u>Distribution 2081</u>				
Distribution Foreman	4.00	(1.00)	3.00	155,429
Distribution Technician	1.00	(1.00)	0.00	0
Field Operations Supervisor	2.00	0.00	2.00	143,228
Gas Equipment Operator	5.00	(2.00)	3.00	110,070
Gas Inspector	0.00	1.00	1.00	62,400
Gas Measurement Cathodic Protection Tech	0.00	3.00	3.00	146,485
Gas Service Foreman	0.00	1.00	1.00	47,333
Gas Service Technician*	4.00	2.00	6.00	245,764
Utility Locator	4.00	(4.00)	0.00	0
Time charged directly to Capital Projects				(6,604)
Standby				7,300
Total Distribution	20.00	(1.00)	19.00	911,405
<u>Capital Projects 2099</u>				
Time charged directly to Capital Projects				6,604
Total Capital Projects				6,604
Total	23.00	5.00	28.00	1,219,169

* In FY 22 the City Commission approved adding Gas Service Technician (2) and a Utility Locator (1) or a total of 3 positions due to current and upcoming growth.

**Gas
Fund**

**Gas Purchases
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2013-532

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3470 Gas Purchases	1,532,632	2,142,481	2,295,535	2,876,467
TOTAL OPERATING EXPENSES	<u>1,532,632</u>	<u>2,142,481</u>	<u>2,295,535</u>	<u>2,876,467</u>
TOTAL APPROPRIATIONS	<u>1,532,632</u>	<u>2,142,481</u>	<u>2,295,535</u>	<u>2,876,467</u>

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,295,535	2,876,467	580,932	25.31%
TOTALS	<u>2,295,535</u>	<u>2,876,467</u>	<u>580,932</u>	<u>25.31%</u>

**Gas
Fund**

**Gas
Purchases
Division**

**Appropriations
Summary**

**Gas
Fund**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2021-532

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	205,367	206,603	214,073	301,160
1310 Temporary Labor	0	0	19,628	0
1410 Overtime	4,739	5,049	3,000	6,000
1641 Vacation/Terms & Buyouts	4,296	8,795	0	0
2110 FICA	15,357	16,174	20,297	22,221
221x Retirement	27,753	23,742	25,503	28,876
23xx Insurance	59,478	71,571	74,773	92,974
2410 Workers' Compensation	1,579	1,692	1,674	9,524
26xx Other Payroll Benefits	(2,184)	(51,319)	965	3,681
2999 Allocated Labor Expense	(16,784)	(20,504)	(15,109)	(1,460)
TOTAL PERSONAL SERVICES	299,601	261,803	344,804	462,976
<u>OPERATING EXPENSES</u>				
3110 Professional Services	47,216	6,966	6,000	9,000
3410 Contract Services	2,407	2,827	2,536	16,616
4010 Travel	0	4,487	3,700	7,500
41xx Communication	169	146	135	175
4210 Postage	1,515	550	2,200	2,200
4510 Insurance	30,454	34,320	38,821	39,859
46xx Repairs & Maintenance- Equipment	3,129	2,209	6,360	6,460
4710 Printing & Binding	0	0	100	100
48xx Promotional Activities	56,794	36,625	48,875	2,000
4911 Advertising	145	145	350	350
4920 Other Current Charges	0	6,000	0	0
5180 Minor Furniture & Equip	69	110	1,000	1,000
5210 Operating Supplies	1,144	1,361	1,400	1,400
5215 Uniforms	62	86	150	900
5299 Allocated Material Exp	(2,033)	(27,339)	(23,112)	(31,285)
5410 Publications & Memberships	12,097	39,904	32,000	42,535
5520 Training	275	475	1,500	4,500
TOTAL OPERATING EXPENSES	153,443	108,872	122,015	103,310
TOTAL APPROPRIATIONS	453,044	370,675	466,819	566,286

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	344,804	462,976	118,172	34.27%
Operating Expenses	122,015	103,310	(18,705)	-15.33%
TOTALS	466,819	566,286	99,467	21.31%

Significant Budget Changes:

The increase in Personal Services is to adding a Deputy Director in FY 23. Operating Expenses decreased due reduced Promotional Activities (48xx) as a result of the Arlington Ridge Energy Conservation project being completely paid out.

**Gas
Fund**

**Administration
Division**

**Appropriations
Summary**

**Gas
Fund**

**Locators
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 042-2041-532

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	0	0	0	188,483
1410 Overtime	0	0	0	5,000
2110 FICA	0	0	0	13,793
221x Retirement	0	0	0	9,425
23xx Insurance	0	0	0	58,533
2410 Workers' Compensation	0	0	0	8,130
26xx Other Payroll Benefits	0	0	0	120
TOTAL PERSONAL SERVICES	0	0	0	283,484
<u>OPERATING EXPENSES</u>				
41xx Communication	0	0	0	4,462
4210 Postage	0	0	0	500
4415 Internal Fleet Lease	0	0	0	8,988
461x Repairs & Maintenance- Vehicles	0	0	0	14,209
46xx Repairs & Maintenance- Equipment	0	0	0	2,663
4920 Other Current Charges	0	0	0	10,000
5180 Minor Furniture & Equip	0	0	0	811
521x Operating Supplies	0	0	0	13,500
5215 Uniforms	0	0	0	3,750
5230 Fuel Purchases	0	0	0	28,500
5410 Publications & Memberships	0	0	0	465
5520 Training	0	0	0	500
TOTAL OPERATING EXPENSES	0	0	0	88,348
<u>OTHER USES</u>				
9950 Contra- Expense	0	0	0	(316,350)
TOTAL OTHER USES	0	0	0	(316,350)
TOTAL APPROPRIATIONS	0	0	0	55,482

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	283,484	283,484	100.00%
Operating Expenses	0	88,348	88,348	100.00%
Other Uses	0	(316,350)	(316,350)	100.00%
TOTALS	<u>0</u>	<u>55,482</u>	<u>55,482</u>	<u>100.00%</u>

Significant Budget Changes:

This is a new division for FY 23. The Locator division is allocated by total accounts between Electric, Gas, Water and Wastewater.

**Gas
Fund**

**Locators
Division**

**Appropriations
Summary**

Gas Fund

Distribution Division

Appropriations Detail

Appropriations Detail

Account # 042-2081-532

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	790,825	787,664	866,767	911,405
1310 Temporary Labor	0	0	0	4,420
1410 Overtime	43,807	96,168	60,000	100,000
15xx Bonuses/Incentives	4,493	5,450	0	0
1641 Vacation/Terms & Buyouts	12,562	9,029	0	0
2110 FICA	60,580	64,005	60,218	66,427
221x Retirement	100,126	82,763	89,180	91,631
23xx Insurance	162,790	219,531	209,606	246,660
2410 Workers' Compensation	19,393	19,852	20,114	33,248
26xx Other Payroll Benefits	17,326	(219,161)	5,143	7,848
TOTAL PERSONAL SERVICES	1,211,902	1,065,301	1,311,028	1,461,639
<u>OPERATING EXPENSES</u>				
3130 Engineering Services	0	0	5,000	15,000
3410 Contract Services	9,708	14,792	20,250	34,000
4010 Travel	831	0	4,000	10,000
41xx Communication	8,174	8,901	8,500	12,000
4210 Postage	625	827	700	1,000
4310 Utilities	15,463	14,861	20,000	20,000
44xx Rentals	1,369	1,788	1,600	2,500
4415 Internal Fleet Lease	67,182	56,488	55,064	58,150
4499 Allocated Equip. Rental	(74,996)	(68,783)	(13,000)	(691)
4510 Insurance	7,647	9,868	10,866	13,788
461x Repairs & Maintenance- Vehicles	98,826	76,659	82,087	96,848
4620 Repairs & Maintenance- Buildings	4,386	69	2,000	2,000
4625 Repairs & Maintenance- Non-Build	328	2,100	2,300	0
46xx Repairs & Maintenance- Equipment	4,240	3,840	2,040	2,540
4710 Printing & Binding	10,591	8,549	10,000	10,000
4920 Other Current Charges	7,775	8,716	10,000	9,000
4945 Injury/ Damage to Others	5,316	2,773	1,000	1,000
5180 Minor Furniture & Equip	49,025	31,603	43,000	75,250
521x Operating Supplies	58,129	67,392	50,000	52,670
5215 Uniforms	11,200	11,019	13,000	17,750
5230 Fuel Purchases	35,026	46,230	40,000	76,200
5280 Chemicals	0	10,086	3,000	8,000
5520 Training	6,045	2,200	6,500	22,250
5540 Education	1,584	3,792	4,000	4,000
TOTAL OPERATING EXPENSES	328,474	313,770	381,907	543,255
<u>OTHER USES</u>				
9950 Contra- Expense	(241,483)	(255,417)	(261,277)	0
TOTAL OTHER USES	(241,483)	(255,417)	(261,277)	0
TOTAL APPROPRIATIONS	1,298,893	1,123,654	1,431,658	2,004,894

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	1,311,028	1,461,639	150,611	11.49%
Operating Expenses	381,907	543,255	161,348	42.25%
Other Uses	(261,277)	0	261,277	-100.00%
TOTALS	<u>1,431,658</u>	<u>2,004,894</u>	<u>573,236</u>	<u>40.04%</u>

Significant Budget Changes:

The change in Other Uses is due to removing the Contra-Expense (9950) which is now reflecting in the new Locators division (2041).

**Gas
Fund**

**Distribution
Division**

**Appropriations
Summary**

**Gas
Fund**

Other

**Appropriations
Detail**

Appropriations Detail

Account # 042-2088-5xx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
2510 Unemployment Compensation	0	154	0	0
TOTAL PERSONAL SERVICES	0	154	0	0
<u>OPERATING EXPENSES</u>				
4930 South Sumter	234,605	54,473	317,056	826,232
4950 Uncollectible Accounts	29,681	(11,024)	25,000	25,000
4970 Regulatory Assessments	10,965	12,902	13,000	13,000
4980 Taxes	166,402	161,468	195,775	215,838
4982 Franchise Fees (Wildwood & Fruitland Pk)	49,335	24,194	68,351	132,537
5001 Cost Allocation- City Commission	9,721	11,511	12,996	13,070
5002 Cost Allocation- City Manager	43,809	33,978	43,318	47,076
5003 Cost Allocation- City Clerk	12,820	12,526	16,452	18,021
5004 Cost Allocation- City Attorney	3,501	4,045	4,600	6,647
5005 Cost Allocation- Accounting	53,394	56,443	71,561	74,757
5006 Cost Allocation- Customer Service	180,118	180,934	230,113	266,314
5007 Cost Allocation- Purchasing	2,879	17,207	8,876	3,202
5008 Cost Allocation- Warehouse	13,756	17,014	11,996	13,180
5009 Cost Allocation- Human Resources	18,262	18,296	18,651	23,413
5010 Cost Allocation- IT	128,574	121,635	159,717	166,299
5011 Cost Allocation- GIS	73,022	69,438	79,514	82,182
5013 Cost Allocation- Facilities	12,685	13,504	12,893	16,563
5015 Cost Allocation- Planning & Zoning	50,187	53,901	56,605	75,370
5910 Depreciation Expense	597,085	566,097	498,934	526,731
TOTAL OPERATING EXPENSES	1,690,801	1,418,542	1,845,408	2,545,432
<u>DEBT SERVICE</u>				
711x Principal-Long Term Debt	0	0	197,195	205,602
721x Interest-Long Term Debt	176,965	168,643	159,892	152,240
7311 Fees	1,886	1,719	1,974	1,751
732x Amortize Debt Discount/Premium	(18,724)	(18,724)	(18,724)	(18,724)
7330 Amortize Debt Issue Cost	11,904	11,904	11,904	11,904
TOTAL DEBT SERVICE	172,031	163,542	352,241	352,773
<u>OTHER USES</u>				
9101 Transfer to General Fund	632,906	622,004	620,898	645,572
9102 Surcharge Transfer	115,646	122,747	181,973	179,662
9160 Reserve/Future Capital	0	0	500,000	15,541
9960 Interest-Customer Deposit	5,164	669	0	0
TOTAL OTHER USES	753,716	745,420	1,302,871	840,775
TOTAL APPROPRIATIONS	2,616,548	2,327,658	3,500,520	3,738,980

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	1,845,408	2,545,432	700,024	37.93%
Debt Service	352,241	352,773	532	0.15%
Other Uses	1,302,871	840,775	(462,096)	-35.47%
TOTALS	3,500,520	3,738,980	238,460	6.81%

Significant Budget Changes:

The main change in Operating Expenses is the increase in the South Sumter payment (4930) which is related to The Villages development. Other Uses decreased due to a reduced Reserve/Future Capital in FY 23.

**Gas
Fund**

Other

**Appropriations
Summary**

Appropriations Detail

Account # 042-2099-532

Gas
Fund

Capital
Projects

Appropriations
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	89,833	103,956	68,338	6,604
1410 Overtime	33	466	0	0
2110 FICA	6,368	7,386	5,228	505
221x Retirement	4,492	5,198	3,417	330
23xx Insurance	19,901	27,155	15,456	1,495
2410 Workers' Compensation	2,090	2,386	1,598	155
26xx Other Payroll Benefits	218	95	0	0
2999 Allocated Labor Expense	16,784	20,504	15,109	1,460
TOTAL PERSONAL SERVICES	139,719	167,146	109,146	10,549
<u>OPERATING EXPENSES</u>				
31xx Professional Services	(669)	2,750	0	0
3410 Contract Services	5,405	27,420	202,000	70,871
4499 Allocated Equip Rental	75,598	68,783	13,000	691
4625 R & M/Non-Buildings (OTB)	3,194	354	0	0
4920 Other Current Charges	0	408	0	0
5180 Minor Furniture/Equipment	2,466	0	0	0
5210 Operating Supplies	115,348	641,555	500,500	427,465
5299 Allocated Material Exp	2,033	27,339	23,113	31,285
TOTAL OPERATING EXPENSES	203,375	768,609	738,613	530,312
<u>CAPITAL OUTLAY</u>				
6110 Land Costs	0	0	0	0
6210 Buildings	0	0	0	0
6310 Improvements Other than Bldgs	60,788	111,484	0	0
6410 Machinery & Equipment	6,245	5,068	13,500	183,880
TOTAL CAPITAL OUTLAY	67,033	116,552	13,500	183,880
<u>OTHER USES</u>				
9999 WIP Contra	(410,128)	(1,052,306)	0	0
TOTAL OTHER USES	(410,128)	(1,052,306)	0	0
TOTAL APPROPRIATIONS	(1)	1	861,259	724,741

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	109,146	10,549	(98,597)	-90.33%
Operating Expenses	738,613	530,312	(208,301)	-28.20%
Capital Outlay	13,500	183,880	170,380	1262.07%
TOTALS	861,259	724,741	(136,518)	-15.85%

**Gas
Fund**

**Capital
Projects**

**Appropriations
Summary**

Gas Fund

Project Schedule

Gas Fund

Project

<u>WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Meters	Current Revenue	349,450
420003	Tools & Equipment	Current Revenue	33,880
420004	<u>Vehicles & Equipment (\$150,000)</u>		
1408458	F250 Truck	Current Revenue	58,000
1408665	F250 Truck	Current Revenue	46,000
1408459	F150 Truck	Current Revenue	46,000
420008	Regulators	Current Revenue	21,221
420009	Farm Tap/ Industrial Equip	Current Revenue	49,872
420010	<u>Services (\$120,318)</u>	Current Revenue	60,318
		Customer Contribution	60,000

TOTAL

724,741

Source of Funds

Current Revenue	664,741
Customer Contributed	60,000

TOTAL

724,741

Capital Projects

Project Schedule

Cliff Kelsey, Director of Public Works

The Water Fund provides a safe, high quality water with prompt, professional service at a low cost to the customer. Preventive maintenance is important to continue services.

Responsibilities:

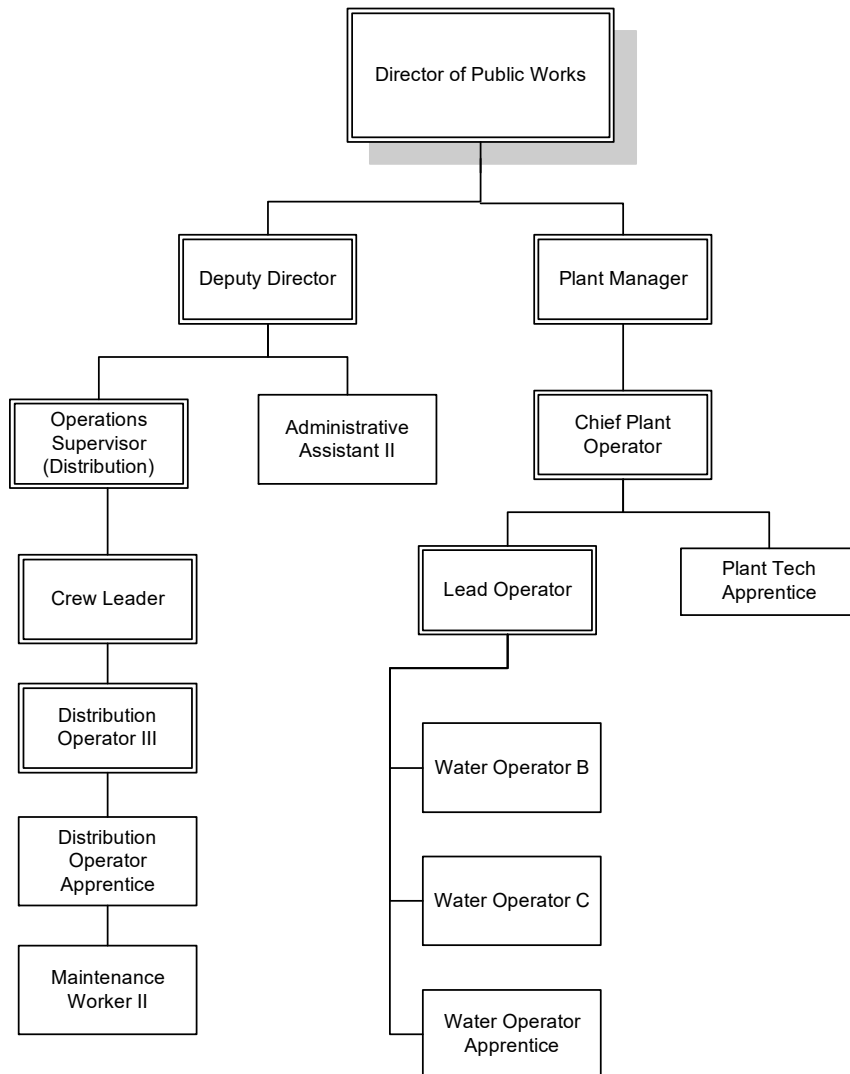
Water Distribution

- Install service
- Install and maintain water mains
- Install and maintain water meters

Water Treatment

- Monitor plants
- Water quality
- Preventive maintenance
- Monitor wells
- Oversee planning/design/construction of new water facilities

Organizational Chart



Water Fund

Organization

Total Budget

\$ 14,397,912

Water Fund

Water System Description

Water System Description

The Water distribution system is composed of 378 miles of water mains, 3 elevated storage tanks and 5 ground storage tanks. The elevated storage tanks, located at Lake Square Mall, Newell Hill, and on College Street have capacities of 150,000, 200,000 and 500,000 gallons, respectively. The ground storage tanks located at the main treatment plant (2), Highland Lakes, Royal Highlands and Plantation have a total capacity of 5.05 million gallons. The City performs routine inspections and maintenance on the system and executed a project to sandblast and re-paint the College Street elevated storage tank in Fiscal Year 2021. Leesburg International Airport has two hydropneumatics tanks with a capacity of 25,000 gallons.

The City has two 20 year consumptive use permits (CUP) from St. Johns River Water Management District; City of Leesburg Public Supply (CUP # 94) and City of Leesburg, Plantation (CUP #2718). In calendar year 2020, the Saint Johns River Water Management District authorized the use of 9.13 million gallons per day (mgd) from CUP #94 and 1.41 mgd from CUP #2718. Water is drawn from 17 Floridian aquifer wells and chlorinated for disinfection prior to distribution. Treatment of the raw water is accomplished at the main water treatment plant and five satellite facilities. The City anticipates having capacity to meet the needs of existing and future customers through the year 2025 and is currently working on a CUP modification to meet the needs through the year 2040. The City meets all Federal and State drinking water standards.

The City began distribution of reuse in fiscal year 2009-10. Reuse water is high quality, treated water produced as a byproduct of the wastewater treatment process. It is suitable for irrigation and a number of industrial cooling operations. By reducing the use of potable water by maximizing reuse for irrigation purposes, the City is extending the life of the drinking water aquifer. Reuse is a valuable resource not only for residential customers but also for commercial customers requiring high volumes of water at reasonable rates. The City currently produces approximately 3.6 mgd of reuse quality water each day. The City continues to add new customers to the reuse system. All new communities are required to install dual distribution systems regardless of availability so that homes are ready for reuse once it becomes available.

Budget Summary – Operating Statement

Water Fund

Budget Summary– Operating Statement

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING REVENUE</u>				
Charges for Services	8,934,682	8,713,166	9,166,981	10,512,935
Other Operating Revenue	604,158	727,886	549,343	554,757
TOTAL REVENUE SOURCES	9,538,840	9,441,052	9,716,324	11,067,692
<u>OPERATING APPROPRIATIONS</u>				
Administration	354,246	349,919	428,551	431,885
Treatment	1,151,517	1,199,694	1,481,968	1,490,074
Reuse	352,606	358,901	392,773	427,500
Distribution	1,302,245	1,601,875	1,585,984	2,020,508
Other Operating Expenses	3,494,075	3,357,992	4,373,564	4,559,155
TOTAL APPROPRIATIONS	(6,654,689)	(6,868,381)	(8,262,840)	(8,929,122)
NET INCOME FROM OPERATIONS	2,884,151	2,572,671	1,453,484	2,138,570
Non-Operating Revenue	34,338	0	0	0
Non-Operating Appropriations	(7,346)	(1,156)	0	0
NET OTHER INCOME	26,992	(1,156)	0	0
NET INCOME BEFORE TRANSFERS	2,911,143	2,571,515	1,453,484	2,138,570
Transfers to other funds	(1,011,461)	(1,060,870)	(1,108,156)	(1,164,641)
NET INCOME AFTER TRANSFERS	1,899,682	1,510,645	345,328	973,929
Other Sources	991,810	194,358	2,480,000	3,330,220
Capital Projects	0	0	(2,030,000)	(4,304,149)
NET OTHER SOURCES	991,810	194,358	450,000	(973,929)
UNAPPROPRIATED BALANCE	2,891,492	1,705,003	795,328	0

Water Fund

Revenue Detail

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	386,179	608,253	396,219	421,175
32422 Impact Fees - Commercial	49,594	92,914	50,883	50,883
TOTAL LICENSES & PERMITS	435,773	701,167	447,102	472,058
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	34,338	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	34,338	0	0	0
<u>CHARGES FOR SERVICES</u>				
34331 Residential Sales	6,011,739	5,796,309	6,168,043	6,936,592
34332 Commercial Sales	1,840,088	1,816,360	1,887,930	2,157,538
34336 Municipal Sales	147,848	156,217	151,692	163,096
34338 Private Fire Protection Sales	33,644	35,082	34,518	41,466
3433x Reuse Water	774,869	801,454	794,731	1,038,408
34905 Penalties	31,539	4,006	32,644	60,500
34918 Misc Service Revenue	94,955	103,738	97,423	115,335
TOTAL CHARGES FOR SERVICES	8,934,682	8,713,166	9,166,981	10,512,935
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	137,494	64,256	89,671	65,501
36130 Gain/Loss Investments	53,783	(49,751)	0	0
36402 Gain From Sale of Fixed Assets	(35,103)	0	0	0
36404 Recovery From Losses	0	695	0	4,783
36501 Sale of Surplus Materials	3,552	2,290	3,644	3,415
36925 Misc Jobbing Revenue	8,700	9,229	8,926	9,000
36990 Misc Non-Operating Revenue	(41)	0	0	0
TOTAL MISCELLANEOUS	168,385	26,719	102,241	82,699
<u>OTHER SOURCES</u>				
38893 Appropriated Ret Earnings	0	0	0	2,057,580
38950 Contributions - Cust/Dev	991,810	194,358	375,000	217,640
38962 Appropriated Renewal & Replacement	0	0	2,105,000	75,000
38963 Appropriated Impact Fees	0	0	0	980,000
TOTAL OTHER SOURCES	991,810	194,358	2,480,000	3,330,220
TOTAL RESOURCES	10,564,988	9,635,410	12,196,324	14,397,912

Division Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
3021 ADMINISTRATION				
Personal Services	224,299	224,042	263,853	258,404
Operating Expenses	129,567	120,577	154,698	163,481
Other Uses	380	5,300	10,000	10,000
TOTAL ADMINISTRATION	354,246	349,919	428,551	431,885
3051 TREATMENT				
Personal Services	476,404	545,392	590,187	658,903
Operating Expenses	675,113	654,302	891,781	831,171
TOTAL TREATMENT	1,151,517	1,199,694	1,481,968	1,490,074
3072 REUSE				
Personal Services	114,283	142,053	144,048	156,475
Operating Expenses	238,323	216,848	248,725	271,025
TOTAL REUSE	352,606	358,901	392,773	427,500
3081 DISTRIBUTION				
Personal Services	606,763	817,876	834,906	882,091
Operating Expenses	695,482	783,999	751,078	1,138,417
TOTAL DISTRIBUTION	1,302,245	1,601,875	1,585,984	2,020,508
3088 OTHER				
Operating Expenses	2,805,533	2,706,838	2,762,159	2,950,345
Debt Service	688,542	651,154	1,536,405	1,533,810
Other Uses	1,018,807	1,071,754	1,978,484	1,239,641
TOTAL OTHER	4,512,882	4,429,746	6,277,048	5,723,796
3099 CAPITAL PROJECTS				
Personal Services	0	0	0	0
Operating Expenses	17,822	16,758	1,175,000	0
Capital Outlay	555,860	875,090	855,000	4,304,149
Other Uses	(573,682)	(891,848)	0	0
TOTAL CAPITAL PROJECTS	0	0	2,030,000	4,304,149
GRAND TOTAL				
Personal Services	1,421,749	1,729,363	1,832,994	1,955,873
Operating Expenses	4,561,840	4,499,322	5,983,441	5,354,439
Capital Outlay	555,860	875,090	855,000	4,304,149
Debt Service	688,542	651,154	1,536,405	1,533,810
Other Uses	445,505	185,206	1,988,484	1,249,641
TOTAL APPROPRIATIONS	7,673,496	7,940,135	12,196,324	14,397,912

Water Fund

Division Summary of Appropriations

Goals & Tasks

Goal: Lead the industry in providing high quality, low cost, customer driven utility services.

Task:

- ◆ Continue to promote water conservation
- ◆ Ensure proper water quality
- ◆ Continue to maintain and improve the system's infrastructure
- ◆ Provide excellent customer service
- ◆ Extend Reuse systems into various subdivisions
- ◆ Exploit process improvement opportunities to increase efficiencies

Major Accomplishments:

- Awarded 2021 Plant Operations Excellence Award for the Plantation Water Treatment Plant
- Installed new control panels at the Lake Pointe Booster Station and Highland Lakes water treatment facility
- Rehabbed College Street Elevated Water Tower
- Completed Sodium Hypochlorite conversion for the Lake Square Mall and the Airport water treatment facilities
- Completed well rehab of Sleepy Hollow irrigation system
- Completed watermain and fire protection upgrades at Cottonwood subdivision
- Completed design of US Hwy 27 Watermain Replacement Project
- Provided new water meters for all new developments within the City

Performance Measures:

	2020-21	2021-22	2022-23
High consumption letters issued	2,600	890	3,000
Water conservation promotions	8	3	8
Main Water Treatment Plant (per capita consumption)	120	120	120
Plantation Water Treatment Plant (per capita consumption)	230	230	130

Personnel Schedule

Water Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Administration 3021</u>				
Admin. Services Coordinator ¹	0.50	0.00	0.50	31,389
Customer Relations Specialist ²	0.80	(0.80)	0.00	0
Deputy Director of Public Works ^{3&4}	0.95	0.00	0.95	90,021
Director of Public Works ⁵	0.25	0.00	0.25	30,652
Project Manager I ⁶	0.25	0.00	0.25	14,820
Water Conservation Specialist ²	0.00	0.80	0.80	27,767
Total Administration	2.75	0.00	2.75	194,648
<u>Treatment 3051</u>				
Chief Plant Operator	1.00	0.00	1.00	73,641
Lead Plant Operator	1.00	0.00	1.00	55,480
Plant Manager ⁷	0.50	0.00	0.50	48,404
Water Operator Apprentice	3.00	(1.00)	2.00	61,824
Water Operator C	3.00	1.00	4.00	140,216
Plant Tech B	0.00	1.00	1.00	37,531
Plant Tech C	1.00	(1.00)	0.00	0
Standby				3,650
Total Treatment	9.50	0.00	9.50	420,746
<u>Reuse 3072</u>				
Wastewater Operator B	1.00	0.00	1.00	50,876
Wastewater Operator C	1.00	(1.00)	0.00	0
WWT/WA Dual Oper A/C	0.00	1.00	1.00	45,074
Standby				1,825
Total Reuse	2.00	0.00	2.00	97,775
<u>Distribution 3081</u>				
Administrative Assistant II	1.00	0.00	1.00	38,167
Crew Leader	1.00	0.00	1.00	47,333
Distribution Tech III	6.00	1.00	7.00	256,948
Distribution Tech II	1.00	0.00	1.00	37,531
Distribution Tech I	1.00	0.00	1.00	44,235
Distribution Tech Apprentice	2.00	(1.00)	1.00	31,824
Operations Supervisor	1.00	0.00	1.00	62,184
Utility Inspector ⁸	0.50	0.00	0.50	16,708
Standby				3,650
Total Distribution	13.50	0.00	13.50	538,580
Total	27.75	0.00	27.75	1,251,749

Note: Allocations

Admin. Services Coordinator ¹ 50%-3021, 50%-4021

Customer Relations Specialist/Water Conservation Specialist ⁷ 80%-3021, 20%-5171

Deputy Director of Public Works ³ 45%-3021, 45%-4021, 10%-5197

Deputy Director of Public Works ⁴ 50%-3021, 50%- 4020

Director of Public Works ⁵ 25%-5197, 25%-3021, 25%- 4021, 15%-5171, 5%-5143, 5%-5144

Project Manager I ⁶ 25%-3021, 25%-4021, 50%-5197

Plant Manager ⁷ 50%-3051, 25%-4051, 25%-4052

Utility Inspector ⁸ 50%-3081, 50%- 4081

**Water
Fund**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 043-3021-533

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	152,603	148,112	191,523	194,648
1310 Temporary Labor	0	0	0	0
1410 Overtime	166	1,117	500	2,000
1530 Bonuses	0	337	0	0
1641 Vacation/Terms & Buyout	15,079	527	0	0
2110 FICA	12,445	10,869	13,983	14,504
221x Retirement	8,437	5,740	9,576	9,731
23xx Insurance	45,530	50,442	46,937	35,728
2410 Workers' Compensation	853	811	898	1,430
26xx Employee Benefits	(10,814)	6,087	436	363
2999 Allocated Labor Expense	0	0	0	0
TOTAL PERSONAL SERVICES	224,299	224,042	263,853	258,404
<u>OPERATING EXPENSES</u>				
31xx Professional Services	18,029	17,896	30,000	28,000
3410 Contract Services	25	0	0	0
4010 Travel	0	0	250	250
41xx Communication	106	73	250	250
4210 Postage	35	177	500	250
4310 Utilities	5,521	5,659	6,000	6,000
4415 Internal Fleet Lease	2,409	2,086	2,107	2,128
4510 Insurance	84,091	89,503	97,283	103,261
461x Repairs & Maintenance- Vehicles	3,874	1,097	793	3,212
4620 Repairs & Maintenance- Buildings	0	0	5,000	5,000
463x Repairs & Maintenance- Equipment	2,232	1,360	1,300	1,580
4710 Printing & Binding	0	78	500	100
4810 Promotional Activities	6,885	385	2,500	2,500
4911 Advertising-Other Ads	0	0	0	1,600
521x Operating Supplies	1,438	620	1,515	1,950
5230 Fuel Purchases	981	761	1,200	1,900
5410 Publications & Memberships	3,941	0	4,000	4,500
5520 Training	0	882	1,500	1,000
TOTAL OPERATING EXPENSES	129,567	120,577	154,698	163,481
<u>OTHER USES</u>				
9501 Water Conservation Rebate	380	5,300	10,000	10,000
TOTAL OTHER USES	380	5,300	10,000	10,000
TOTAL APPROPRIATIONS	354,246	349,919	428,551	431,885

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	263,853	258,404	(5,449)	-2.07%
Operating Expenses	154,698	163,481	8,783	5.68%
Other Uses	10,000	10,000	0	0.00%
TOTALS	428,551	431,885	3,334	0.78%

**Water
Fund**

**Administration
Division**

**Appropriations
Summary**

**Water
Fund**

**Treatment
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 043-3051-533

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	378,625	372,756	397,696	420,746
1410 Overtime	13,084	10,861	15,000	15,000
1530 Bonuses/Incentives	1,383	1,383	0	0
1641 Vacation/Terms & Buyout	5,381	9,666	0	0
2110 FICA	29,268	28,798	28,749	30,232
221x Retirement	37,432	30,749	40,936	42,089
23xx Insurance	79,775	84,376	87,048	117,015
2410 Workers' Compensation	20,042	19,727	19,971	33,017
26xx Other Payroll Benefits	(88,586)	(12,924)	787	804
TOTAL PERSONAL SERVICES	476,404	545,392	590,187	658,903
<u>OPERATING EXPENSES</u>				
31xx Professional Services	16,006	26,845	85,000	40,000
3410 Contract Services	47,698	49,266	86,500	75,000
4010 Travel	178	735	500	500
41xx Communication	3,871	4,300	4,500	4,500
4210 Postage	2,043	2,043	2,500	2,500
4310 Utilities	383,369	374,577	450,000	425,000
4415 Internal Fleet Lease	16,955	13,332	13,330	13,609
4510 Insurance	5,126	6,051	5,722	7,062
461x Repairs & Maintenance- Vehicles	87,672	66,780	86,369	92,400
4620 Repairs & Maintenance- Buildings	3,385	4,917	21,500	20,000
4625 Repairs & Maintenance- Non-Build	8,056	3,786	5,000	3,000
46xx Repairs & Maintenance- Equipment	2,429	2,914	3,150	3,430
4710 Printing & Binding	0	0	500	500
4911 Advertising	0	0	200	200
4920 Other Current Charges	50	485	3,000	17,000
518x Minor Furniture & Equip	1,398	718	8,200	2,500
5210 Operating Supplies	16,734	9,947	14,000	14,000
5215 Uniforms	2,842	3,104	7,610	7,610
5230 Fuel Purchases	12,424	12,708	15,000	22,160
5231 Diesel Fuel	1,558	2,018	3,000	4,000
5280 Chemicals	59,614	60,594	69,000	69,000
5410 Publications & Memberships	2,040	6,437	2,200	2,200
5520 Training	1,665	2,745	5,000	5,000
TOTAL OPERATING EXPENSES	675,113	654,302	891,781	831,171
TOTAL APPROPRIATIONS	1,151,517	1,199,694	1,481,968	1,490,074

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	590,187	658,903	68,716	11.64%
Operating Expenses	891,781	831,171	(60,610)	-6.80%
TOTALS	1,481,968	1,490,074	8,106	0.55%

Significant Budget Changes:

The change in Operating Expenses is due to reduced Professional Services (31xx), Utilities (4310) and Minor Furn & Equip (518x).

**Water
Fund**

**Treatment
Division**

**Appropriations
Summary**

Appropriations Detail

Account # 043-3072-533

Water
Fund

Reuse
Division

Appropriations
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	75,422	93,293	96,465	99,694
1410 Overtime	9,079	9,519	5,000	10,000
1530 Bonuses	1,477	1,477	0	0
1641 Vacation/ Terms & Buyout	7,474	0	0	0
2110 FICA	6,799	7,643	6,753	6,956
2210 Retirement	9,642	8,465	8,212	8,374
23xx Insurance	16,631	23,281	22,970	24,018
2410 Workers' Compensation	4,179	4,653	4,528	7,313
26xx Other Payroll Benefits	(16,420)	(6,278)	120	120
TOTAL PERSONAL SERVICES	114,283	142,053	144,048	156,475
<u>OPERATING EXPENSES</u>				
3130 Engineering Services	21,550	0	0	0
3410 Contract Services	8,072	10,857	12,400	12,400
4010 Travel	0	0	800	800
4110 Communication	167	172	0	0
4310 Utilities	81,465	123,533	100,000	100,000
461x Repairs & Maintenance-Mach & Ec	7,363	9,381	7,700	35,000
4620 R & M Buildings	134	0	500	1,000
4625 Repairs & Maintenance- Non Bldg	0	0	300	300
4920 Other Current Charges	25	25	0	0
5180 Minor Furniture/Equipment	328	317	1,500	1,000
521x Operating Supplies	93,193	52,658	96,000	86,000
5215 Uniforms	450	169	1,525	1,525
5230 Fuel Purchases	543	0	1,000	1,000
5280 Chemicals	25,000	19,736	26,500	31,500
5410 Publications & Memberships	0	0	0	0
5520 Training	33	0	500	500
TOTAL OPERATING EXPENSES	238,323	216,848	248,725	271,025
TOTAL APPROPRIATIONS	352,606	358,901	392,773	427,500

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	144,048	156,475	12,427	8.63%
Operating Expenses	248,725	271,025	22,300	8.97%
TOTALS	392,773	427,500	34,727	8.84%

Significant Budget Changes:

The change in Operating Expenses is due to a replacement VFD drive being included in Repairs & Maint. Machinery & Equip (461x).

**Water
Fund**

**Reuse
Division**

**Appropriations
Summary**

**Water
Fund**

**Distribution
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 043-3081-533

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	445,745	498,535	518,024	538,580
1410 Overtime	53,837	41,422	45,000	45,000
15xx Bonuses/Incentives	1,373	1,373	0	0
1641 Vacation/ Terms & Buyout	136	3,376	0	0
2110 FICA	35,234	38,330	36,069	37,735
221x Retirement	39,140	34,117	60,472	61,500
23xx Insurance	120,188	171,792	149,564	157,701
2410 Workers' Compensation	22,714	25,530	25,181	40,856
26xx Employee Benefits	(111,604)	3,401	596	719
TOTAL PERSONAL SERVICES	606,763	817,876	834,906	882,091
<u>OPERATING EXPENSES</u>				
3110 Professional Services	0	1,118	0	51,500
3130 Engineering Services	2,930	7,810	3,000	5,000
3410 Contract Services	76,979	89,918	99,500	120,808
3499 Inter Dept Contract Oblig	55,085	58,951	58,944	112,514
4010 Travel	3,504	2,412	4,950	6,000
4110 Communication	2,493	3,355	3,500	3,500
4210 Postage	0	91	50	250
4310 Utilities	8,324	4,324	10,000	5,000
4410 Rentals	106	343	0	1,000
4415 Internal Fleet Lease	37,336	26,544	28,507	26,949
4510 Insurance	6,930	6,072	6,408	8,658
461x Repairs & Maintenance- Vehicles	35,438	39,403	53,466	53,988
462x Repairs & Maintenance- Buildings	0	113	0	1,500
4625 Repairs & Maintenance- Non-Build	50,754	1,487	2,500	60,000
46xx Repairs & Maintenance- Equipment	2,630	51,824	47,270	77,620
4710 Printing & Binding	0	388	250	250
49xx Other Current Charges	1,256	119	4,750	4,500
5180 Minor Furniture & Equip	13,618	12,891	15,000	25,000
521x Operating Supplies	137,097	181,724	140,000	180,000
521x Meters	216,118	236,397	220,000	300,000
5215 Uniforms	4,086	5,367	9,135	9,135
522x Hydrants	19,187	20,196	5,000	27,500
5230 Fuel Purchases	20,343	28,858	25,000	44,120
5410 Publications & Memberships	598	900	598	1,200
5520 Training	670	3,394	13,250	12,425
TOTAL OPERATING EXPENSES	695,482	783,999	751,078	1,138,417
TOTAL APPROPRIATIONS	1,302,245	1,601,875	1,585,984	2,020,508

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	834,906	882,091	47,185	5.65%
Operating Expenses	751,078	1,138,417	387,339	51.57%
TOTALS	1,585,984	2,020,508	434,524	27.40%

Significant Budget Changes:

The change in Operating Expenses is due to increases in Professional Services (3110) due to Lead and Copper Compliance costs, increased Contract Services (3410), Inter Dept Contract Oblig (3499) due to the Locators being properly allocated, Repairs & Maint- Non Build/Equipment (4625,46xx), Minor Furniture & Equip (5180), Operating Supplies/ Meter Costs (5180, 521x) and increase Fuel Purchases (5230).

**Water
Fund**

**Distribution
Division**

**Appropriations
Summary**

Appropriations Detail

Account # 043-3088-5xx

Water
Fund

Other

Appropriations
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
4950 Uncollectible Accounts	57,223	12,978	36,000	36,000
5001 Cost Allocation- City Commission	19,172	21,597	19,476	19,677
5002 Cost Allocation- City Manager	85,259	60,786	64,913	70,874
5003 Cost Allocation- City Clerk	25,298	22,847	24,654	27,130
5004 Cost Allocation- City Attorney	3,501	4,854	5,520	5,317
5005 Cost Allocation- Accounting	102,823	98,574	107,237	112,546
5006 Cost Allocation- Customer Service	353,753	319,630	344,833	400,935
5007 Cost Allocation- Purchasing	14,394	8,603	11,835	6,404
5008 Cost Allocation- Warehouse	20,067	22,870	9,788	14,441
5009 Cost Allocation- Human Resources	18,262	21,955	22,381	28,096
5010 Cost Allocation- IT	258,640	230,030	248,449	258,687
5011 Cost Allocation- GIS	109,533	104,156	119,272	123,274
5013 Cost Allocation- Facilities	12,685	13,504	12,893	16,563
5015 Cost Allocation- Planning & Zoning	75,281	80,851	84,908	113,055
5910 Depreciation Expense	1,649,642	1,683,603	1,650,000	1,717,346
TOTAL OPERATING EXPENSES	2,805,533	2,706,838	2,762,159	2,950,345
<u>DEBT SERVICE</u>				
7110 Principal-Long Term Debt	0	0	923,659	958,695
721x Interest-Long Term Debt	742,868	705,647	666,819	629,558
7311 Fees	2,532	2,365	2,785	2,415
7320 Amortize Debt Discount/Premium	(81,619)	(81,619)	(81,619)	(81,619)
7330 Amortize Debt Issue Cost	24,761	24,761	24,761	24,761
TOTAL DEBT SERVICE	688,542	651,154	1,536,405	1,533,810
<u>OTHER USES</u>				
9101 Transfer to General Fund	644,618	718,582	739,232	723,968
9102 Surcharge Transfer	359,963	331,628	368,924	440,673
9115 Transfer to Building Fund	6,880	10,660	0	0
9150 R&R Reserve	0	0	75,000	75,000
9152 Transfer to Fleet Fund	0	9,728	0	0
9160 Reserve/Future Capital	0	0	795,328	0
9960 Interest-Customer Deposit	7,346	1,156	0	0
TOTAL OTHER USES	1,018,807	1,071,754	1,978,484	1,239,641
TOTAL APPROPRIATIONS	4,512,882	4,429,746	6,277,048	5,723,796

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	2,762,159	2,950,345	188,186	6.81%
Debt Service	1,536,405	1,533,810	(2,595)	-0.17%
Other Uses	1,978,484	1,239,641	(738,843)	-37.34%
TOTALS	6,277,048	5,723,796	(553,252)	-8.81%

Significant Budget Changes:

The change in Operating Expenses is mainly related to increased Depreciation Expense (5910). Other Uses decreased due to reduced Reserve/Future Capital in FY 23.

**Water
Fund**

Other

**Appropriations
Summary**

**Water
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 043-3099-533

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
31xx Professional Services	17,513	5,487	1,175,000	0
3410 Contract Services	0	4,667	0	0
44xx Rentals	0	1,865	0	0
4920 Other Current Charges	0	650	0	0
5180 Minor Furniture/Equipment	276	3,377	0	0
5210 Operating Supplies	30	655	0	0
5299 Allocated Material Expense	3	57	0	0
TOTAL OPERATING EXPENSES	17,822	16,758	1,175,000	0
<u>CAPITAL OUTLAY</u>				
6210 Buildings	6,727	329,352	0	0
6310 Improvements Other Than Bldgs	163,498	444,636	500,000	4,229,149
6410 Machinery & Equipment	385,635	101,102	355,000	75,000
TOTAL CAPITAL OUTLAY	555,860	875,090	855,000	4,304,149
<u>OTHER USES</u>				
9999 WIP- Contra	(573,682)	(891,848)	0	0
TOTAL OTHER USES	(573,682)	(891,848)	0	0
TOTAL APPROPRIATIONS	0	0	2,030,000	4,304,149

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	0	0	0	0.00%
Operating Expenses	1,175,000	0	(1,175,000)	-100.00%
Capital Outlay	855,000	4,304,149	3,449,149	403.41%
TOTALS	2,030,000	4,304,149	2,274,149	112.03%

**Water
Fund**

**Capital
Projects**

**Appropriations
Summary**

**Water
Fund**

**Project
Schedule**

Project Schedule

<u>WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>430002</u>	<u>Mains (\$2,974,149)</u>		
	Hwy 441 (Perkins to Newell Hill)	Current Revenue	300,000
	Walmart Loop (Thomas to 441)	Current Revenue	100,000
	US 27 Main Replacement (Middlesex to 48)	Current Revenue	2,000,000
	Treadway School Road Main Extension	Current Revenue	574,149
<u>430004</u>	<u>Vehicles & Equipment</u>		
1442533	Ford F450 4x4 UT Body	Current Revenue	75,000
<u>430006</u>	<u>Plant & Storage (\$1,255,000)</u>		
	Highland Lake Ground Storage Tank	Impact Fees	980,000
	Well Rehabilitation	Current Revenue	75,000
	Elevated Tank Inspection & Rehab	Current Revenue	75,000
	Water Treatment Facility Replacements	Current Revenue	100,000
	Fire Protection Hydrant Replacement	Current Revenue	25,000
TOTAL			4,304,149
Source of Funds			
			Current Revenue
			Impact Fees
TOTAL			4,304,149

Cliff Kelsey, Director of Public Works

The Wastewater Fund is responsible for providing the proper conveyance, treatment, and disposal of reclamation of wastewater within the City's service area, and meeting all regulatory agency requirements and protecting the environment from untreated waste streams.

Responsibilities:

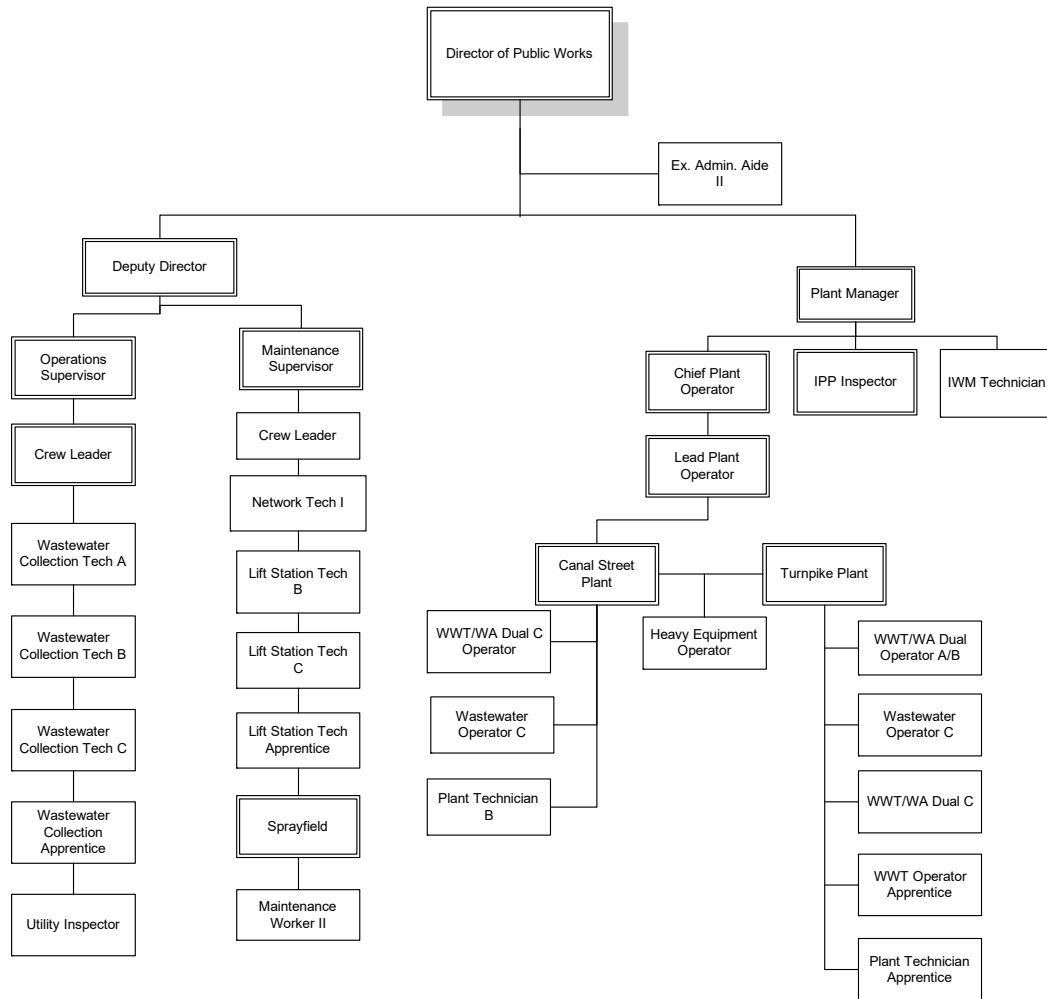
Treatment Plant

- Maintain Proper Treatment
- Preventive maintenance
- Monitor/operate/maintain reclamation sites

Collection

- Install new wastewater conveyance lines
- Repair/replace lift stations
- Repair/replace force main collection system
- Repair/replace maintain gravity collection system

Organizational Chart



Wastewater Fund

Organization

Total Budget
\$ 24,941,618

**Wastewater
Fund**

**Wastewater
System
Description**

Wastewater System Description

The wastewater collection system consists of 178 City owned lift stations, 97 private lift stations, 106 miles of force mains and 207 miles of gravity sewer lines. The system consists of primarily gravity sewer lines and force mains that range from 4 to 24 inches in diameter based on flow requirements. The City has two Florida Department of Environmental Protection (FDEP) permitted wastewater treatment plants: the Canal Street Plant, which is rated at 3.5 million gallons per day (mgd), and the Turnpike Plant, rated at 4.5 mgd. The Turnpike facility is in the process of a substantial upgrade to increase the daily capacity to 4.5 mgd. The Turnpike facility is in Phase II of a substantial upgrade to increase the daily capacity to 6.0 mgd. This upgrade is scheduled to be completed during the 3rd quarter of 2024. The wastewater system is in compliance with all State and Federal regulations. The City treats its wastewater influent to an advanced secondary standard (unrestricted public access reuse quality) and provides reuse water for irrigation to several areas of the City, Lake and Sumter counties. In 2019, the City transitioned from land application of stabilized liquid biosolids to disposal of dewatered biosolids via belt filter press constructed at both wastewater facilities. As the City continues to expand the Turnpike WWTF, it provides the City the opportunity to provide regional support of development in west Lake County. Based on projected growth, the Turnpike and Canal Street Wastewater Treatment Facilities will have the capacity to aide in this growth and through the year 2035.

Budget Summary – Operating Statement

Wastewater Fund

Budget Summary– Operating Statement

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
OPERATING REVENUE				
Charges for Services	12,174,656	12,713,513	12,687,901	13,396,607
Other Operating Revenue	2,357,432	3,052,645	1,332,756	1,826,362
TOTAL REVENUE SOURCES	14,532,088	15,766,158	14,020,657	15,222,969
OPERATING APPROPRIATIONS				
Administration	422,566	428,205	453,720	406,481
Canal Street Treatment Plant	1,043,538	1,063,795	1,324,266	1,350,532
Turnpike Treatment	935,376	924,938	1,071,345	1,913,641
Laboratory	186,249	161,063	220,076	214,345
Sprayfield	0	0	0	0
Collections	966,534	1,049,683	1,197,002	1,452,455
Lift Stations	1,439,353	1,519,039	1,590,148	1,750,850
Other Operating Expenses	4,112,114	4,122,826	5,886,919	8,180,585
TOTAL APPROPRIATIONS	(9,105,730)	(9,269,549)	(11,743,476)	(15,268,889)
NET INCOME FROM OPERATIONS	5,426,358	6,496,609	2,277,181	(45,920)
Non-Operating Revenue	0	0	0	0
Non-Operating Appropriations	(30)	(5)	0	0
NET OTHER INCOME	(30)	(5)	0	0
NET INCOME BEFORE TRANSFERS	5,426,328	6,496,604	2,277,181	(45,920)
Transfers to other funds	(903,992)	(965,823)	(987,324)	(1,029,729)
NET INCOME AFTER TRANSFERS	4,522,336	5,530,781	1,289,857	(1,075,649)
Other Sources	638,022	0	1,830,000	9,223,787
Capital Projects	(1)	(2)	(1,755,000)	(8,643,000)
NET OTHER SOURCES	638,021	(2)	75,000	580,787
UNAPPROPRIATED BALANCE	5,160,357	5,530,779	1,364,857	(494,862)

Wastewater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32421 Impact Fees - Residential	907,504	1,435,308	953,445	1,500,000
32422 Impact Fees - Commercial	110,765	216,538	116,372	116,281
TOTAL LICENSES & PERMITS	1,018,269	1,651,846	1,069,817	1,616,281
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Emergency Management	2,257	237,698	0	0
33738 St Johns River Water Mgmt Dist.	0	1,400,000	0	0
TOTAL INTERGOVERNMENTAL	2,257	1,637,698	0	0
<u>CHARGES FOR SERVICES</u>				
34351 Residential	8,185,117	8,249,200	8,397,930	8,482,017
34352 Commercial Class 1	716,662	755,675	735,295	854,342
34352 Commercial Class 2	145,022	140,911	148,793	146,538
34352 Commercial Class 3	986,232	1,058,192	1,011,874	1,151,140
34352 Commercial Class 4	70,203	71,862	72,028	90,214
34352 Industrial	16,816	16,803	17,253	17,640
34353 Misc Bill - Combined Rate	1,315,878	1,314,946	1,350,091	1,380,693
34354 Multi-Family	195,349	194,999	200,428	197,229
34356 Bulk Use Charge- SSUC	295,610	620,086	500,000	720,000
34356 Municipal	40,680	58,891	41,738	61,834
34905 Penalties	45,525	5,080	46,709	33,450
34911 Oil & Grease Management	74,871	75,425	76,817	80,083
34918 Misc Service Revenue	86,691	151,443	88,945	181,427
TOTAL CHARGES FOR SERVICES	12,174,656	12,713,513	12,687,901	13,396,607
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	496,676	210,775	260,000	206,404
36130 Gain/Loss Investments	230,031	(222,063)	0	0
36402 Gain From Sale of Fixed Assets	609,591	0	0	0
36404 Recovery From Losses	1,090	1,611	1,118	1,384
36501 Sale of Surplus Materials	1,087	794	1,115	638
36925 Misc Jobbing Revenue	0	8,878	0	0
36990 Misc Non-Operating Revenue	688	804	706	1,655
TOTAL MISCELLANEOUS	1,339,163	799	262,939	210,081
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	0	494,862
38950 Contributions - Cust/Dev	638,022	0	0	0
38962 Appropriated Renewal & Replacement	0	0	1,830,000	2,223,787
38963 Appropriated Impact Fees	0	0	0	384,183
38980 Private Sources- Villages Sale & Capacity	0	0	0	6,615,817
TOTAL OTHER SOURCES	638,022	0	1,830,000	9,718,649
TOTAL RESOURCES	15,172,367	16,003,856	15,850,657	24,941,618

Division Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
4021 ADMINISTRATION				
Personal Services	273,273	267,576	296,687	238,976
Operating Expenses	149,293	160,629	157,033	167,505
TOTAL ADMINISTRATION	422,566	428,205	453,720	406,481
4051 CANAL ST. TREATMENT				
Personal Services	383,852	414,072	495,672	473,165
Operating Expenses	659,686	649,723	828,594	877,367
TOTAL CANAL ST. PLANT	1,043,538	1,063,795	1,324,266	1,350,532
4052 TURNPIKE TREATMENT				
Personal Services	317,417	309,621	376,315	475,536
Operating Expenses	617,959	615,317	695,030	1,438,105
TOTAL TURNPIKE PLANT	935,376	924,938	1,071,345	1,913,641
4061 LABORATORY				
Personal Services	118,188	114,537	127,371	136,200
Operating Expenses	68,061	46,526	92,705	78,145
TOTAL LABORATORY	186,249	161,063	220,076	214,345
4081 COLLECTIONS				
Personal Services	501,043	567,321	670,812	727,885
Operating Expenses	465,491	482,362	526,190	724,570
TOTAL COLLECTIONS	966,534	1,049,683	1,197,002	1,452,455
4082 LIFT STATIONS				
Personal Services	640,848	686,218	711,710	760,365
Operating Expenses	798,505	832,821	878,438	990,485
TOTAL LIFT STATIONS	1,439,353	1,519,039	1,590,148	1,750,850
4088 OTHER				
Personal Services	1,375	(688)	0	0
Operating Expenses	3,453,528	3,191,983	3,232,709	3,361,124
Debt Service	658,586	930,843	2,579,210	4,744,461
Other Uses	970,545	965,828	2,427,181	1,104,729
TOTAL OTHER	5,084,034	5,087,966	8,239,100	9,210,314
4099 CAPITAL PROJECTS				
Personal Services	0	0	0	0
Operating Expenses	805,974	281,349	250,000	0
Capital Outlay	769,739	19,333,417	1,505,000	8,643,000
Other Uses	(1,575,712)	(19,614,764)	0	0
TOTAL CAPITAL PROJECTS	1	2	1,755,000	8,643,000
GRAND TOTAL				
Personal Services	2,235,996	2,358,657	2,678,567	2,812,127
Operating Expenses	7,018,497	6,260,710	6,660,699	7,637,301
Capital Outlay	769,739	19,333,417	1,505,000	8,643,000
Debt Service	658,586	930,843	2,579,210	4,744,461
Other Uses	(605,167)	(18,648,936)	2,427,181	1,104,729
TOTAL APPROPRIATIONS	10,077,651	10,234,691	15,850,657	24,941,618

Wastewater Fund

Division Summary of Appropriations

Wastewater Fund

Goals & Tasks

Goals & Tasks

Goal: Lead the industry in providing high quality, low cost, customer driven utility services.

Task:

- ◆ Exceed all permit and compliance driven standards
- ◆ Expand and upgrade the system to satisfy growth projections
- ◆ Develop a program to reduce system inflow and infiltration
- ◆ Reduce sewer overflows using aggressive root control programs
- ◆ Continue manhole rehabilitation program
- ◆ Improve supervisory control and data acquisition (SCADA) monitoring reliability
- ◆ Promote Industrial Pretreatment Program (IPP) awareness

Major Accomplishments:

- Completed Wastewater Master Plan
- Completed 1.5 MGD Expansion and Plant Upgrades of Turnpike Wastewater Treatment Facility
- Smoke tested 173,105 linear feet of lines and identified/repared 140 faults
- Installed 6 emergency generators at high flow lift stations using Federal Emergency Management Agency (FEMA) grant funding
- Installed odor controls at several lift stations
- Replaced 17 controllers for SCADA

Performance Measures:

	2020-21	2021-22	2022-23
Install/repair clean-outs	140	140	150
IPP customers passing monthly compliance inspections	100%	100%	100%
Minor (<1,000 gallons) spills/discharges	5	5	0
Major (>1,000 gallons) spills/discharges	0	2	0

Personnel Schedule

Wastewater Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Administration 4021</u>				
Admin. Services Coordinator ¹	0.50	0.00	0.50	31,389
Deputy Director of Public Works ^{2&3}	0.95	0.00	0.95	89,529
Director of Public Works ⁴	0.25	0.00	0.25	31,143
Executive Admin. II	1.00	(1.00)	0.00	0
Project Manager I ⁵	0.25	0.00	0.25	14,820
Total Administration	2.95	(1.00)	1.95	166,880
<u>Canal Street 4051</u>				
Chief Plant Operator ⁶	0.50	0.00	0.50	32,047
Heavy Equipment Operator ⁷	0.50	0.00	0.50	17,885
Lead Plant Operator	1.00	0.00	1.00	51,194
Plant Manager ⁸	0.25	0.00	0.25	24,203
Plant Technician A	1.00	0.00	1.00	44,299
Wastewater Operator C	2.00	0.00	2.00	77,587
WWT/WA Dual Oper C	2.00	(1.00)	1.00	41,859
Standby				2,394
Total Canal Street	7.25	(1.00)	6.25	291,467
<u>Turnpike 4052</u>				
Chief Plant Operator ⁶	0.50	0.00	0.50	32,047
Heavy Equipment Operator ⁷	1.50	0.00	1.50	50,006
Plant Manager ⁸	0.25	0.00	0.25	24,203
Plant Technician Apprentice	1.00	0.00	1.00	29,745
WWT/WA Dual Operator C	1.00	0.00	1.00	40,161
Wastewater Oper Apprentice	1.00	1.00	2.00	61,824
Wastewater Oper B	0.00	1.00	1.00	38,043
Wastewater Oper C	1.00	(1.00)	0.00	0
Standby				1,256
Total Turnpike	6.25	1.00	7.25	277,284
<u>Laboratory 4061</u>				
Industrial Waste Monitoring Technician	1.00	0.00	1.00	37,531
Industrial Pretreatment Inspector	1.00	0.00	1.00	48,076
Total Laboratory	2.00	0.00	2.00	85,607

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**Wastewater
Fund**

**Personnel
Schedule**

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Collections 4081</u>				
Crew Leader ⁹	0.67	0.00	0.67	35,309
Operations Supervisor ¹⁰	0.67	0.00	0.67	41,009
Utility Inspector ¹¹	1.50	0.00	1.50	54,005
Wastewater Collection Tech Apprentice	3.00	(2.00)	1.00	29,745
Wastewater Collection Tech A	1.00	0.00	1.00	44,744
Wastewater Collection Tech B	2.00	1.00	3.00	112,593
Wastewater Collection Tech C	3.00	1.00	4.00	138,839
Standby				3,650
Total Collections	11.84	0.00	11.84	459,894
<u>Lift Stations 4082</u>				
Crew Leader	1.00	0.00	1.00	47,333
Lift Station Tech Apprentice	1.00	1.00	2.00	59,490
Lift Station Tech A	2.00	0.00	2.00	89,893
Lift Station Tech B	2.00	0.00	2.00	83,973
Lift Station Tech C	3.00	(1.00)	2.00	69,417
Maintenance Supervisor	1.00	0.00	1.00	73,641
Network Technician I	1.00	0.00	1.00	41,265
Standby				3,650
Total Lift Stations	11.00	0.00	11.00	468,662
Total	41.29	(1.00)	40.29	1,749,794

Note: Allocations

- Admin. Service Coordinator ¹ 50%-3021, 50%-4021
- Deputy Director of Public Works ² 45%-3021, 45%-4021, 10%-5197
- Deputy Director of Public Works ³ 50%-3021, 50%-4021
- Director of Public Works ⁴ 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144
- Project Manager I ⁵ 25%-3021, 25%-4021, 50%-5197
- Chief Plant Operator ⁶ 50%-4051, 50%-4052
- Heavy Equipment Operator ⁷ 50%-4051, 50%-4052
- Plant Manager ⁸ 50%-3051, 25%-4051, 25%-4052
- Crew Leader ⁹ 67%-4081, 33%-5171
- Operations Supervisor ¹⁰ 67%-4081, 33%-5171
- Utility Inspector ¹¹ 50%-3081, 50%-4081



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**Wastewater
Fund**

**Administration
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4021-535

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
121x Regular Salaries & Wages	183,704	182,885	205,758	166,880
1410 Overtime	380	1,343	300	1,500
1530 Bonuses/Incentives	0	337	0	0
1641 Vacation/Terms & Buyout	15,079	527	0	0
2110 FICA	14,678	13,507	15,055	12,385
221x Retirement	9,137	6,562	10,288	8,344
23xx Insurance	54,415	66,937	63,708	47,928
2410 Workers' Compensation	892	866	938	1,310
26xx Other Payroll Benefits	(5,012)	(5,388)	640	629
TOTAL PERSONAL SERVICES	273,273	267,576	296,687	238,976
<u>OPERATING EXPENSES</u>				
31xx Professional Services	45,293	46,629	45,000	47,500
4010 Travel	0	0	0	200
41xx Communication	1,007	1,463	0	1,500
4210 Postage	1	0	0	50
4510 Insurance	97,132	103,511	107,593	109,870
463x Repairs & Maintenance- Equipment	4,600	4,860	4,440	4,160
4710 Printing & Binding	0	126	0	100
4911 Advertising	0	0	0	100
5180 Minor Furniture & Equip	0	0	0	200
5210 Operating Supplies	519	190	0	500
5215 Uniforms	105	353	0	1,325
5410 Publications & Memberships	20	0	0	500
5520 Training	99	0	0	500
5540 Education Reimbursement	517	3,497	0	1,000
TOTAL OPERATING EXPENSES	149,293	160,629	157,033	167,505
TOTAL APPROPRIATIONS	422,566	428,205	453,720	406,481

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	296,687	238,976	(57,711)	-19.45%
Operating Expenses	157,033	167,505	10,472	6.67%
TOTALS	453,720	406,481	(47,239)	-10.41%

**Wastewater
Fund**

**Administration
Division**

**Appropriations
Summary**

**Wastewater
Fund**

**Canal Street
Treatment
Plant Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4051-535

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	260,547	272,833	312,600	291,467
1410 Overtime	17,065	27,642	15,000	25,000
15xx Bonuses/Incentives	692	692	0	0
1641 Vacation/Terms & Buyout	1,134	3,758	0	0
2110 FICA	19,467	21,355	21,742	20,008
221x Retirement	34,680	29,423	39,838	38,781
23xx Insurance	77,773	102,155	91,947	77,223
2410 Workers' Compensation	12,293	13,042	13,866	20,148
26xx Other Payroll Benefits	(39,799)	(56,828)	679	538
TOTAL PERSONAL SERVICES	383,852	414,072	495,672	473,165
<u>OPERATING EXPENSES</u>				
3110 Professional Services	2,130	2,741	10,000	10,000
3130 Engineering Services	52,062	1,779	10,000	30,000
3410 Contract Services	50,457	62,005	93,383	143,231
4010 Travel	2,004	2,594	4,800	10,000
41xx Communication	1,642	1,869	1,800	2,000
4210 Postage	1,195	380	600	300
4310 Utilities	275,407	285,127	310,000	310,000
4410 Rentals	31	0	1,000	2,000
4415 Internal Fleet Lease	22,700	18,181	19,803	18,496
4510 Insurance	6,356	5,463	6,513	7,254
461x Repairs & Maintenance- Vehicles	98,837	96,620	147,326	114,977
4620 Repairs & Maintenance- Buildings	10,678	2,030	5,000	8,000
4625 Repairs & Maintenance- Non-Build	3,917	2,357	4,000	4,000
46xx Repairs & Maintenance- Equipment	4,244	3,709	4,600	3,840
4710 Printing & Binding	0	0	150	250
4810 Promotional Activities	0	176	250	250
4911 Advertising	0	0	200	200
4920 Other Current Charges	85	50	100	800
5180 Minor Furniture & Equip	15,110	6,397	8,000	20,000
5210 Operating Supplies	12,210	14,195	14,500	12,500
5215 Uniforms	2,440	2,177	7,469	7,469
5230 Fuel Purchases	12,657	32,491	25,000	25,000
5280 Chemicals	83,768	107,687	150,000	140,000
5410 Publications & Memberships	128	619	300	3,000
5520 Training	1,628	1,076	3,800	3,800
TOTAL OPERATING EXPENSES	659,686	649,723	828,594	877,367
TOTAL APPROPRIATIONS	1,043,538	1,063,795	1,324,266	1,350,532

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	495,672	473,165	(22,507)	-4.54%
Operating Expenses	828,594	877,367	48,773	5.89%
TOTALS	1,324,266	1,350,532	26,266	1.98%

Significant Budget Changes:

Personal Services decreased due to removing a position. The change in Operating Expenses is mostly related to Contract Services (3410) for Sludge Hauling costs.

Wastewater Fund

Canal Street Treatment Plant Division

Appropriations Summary

**Wastewater
Fund**

**Turnpike
Treatment
Plant Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4052-535

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	206,913	198,883	235,209	277,284
1410 Overtime	15,856	12,694	15,000	15,000
15xx Bonuses/Incentives	692	692	0	0
1641 Vacation/Terms & Buyouts	1,827	7,544	0	0
2110 FICA	16,028	15,605	16,653	20,223
221x Retirement	24,117	19,918	17,616	19,719
23xx Insurance	74,784	85,447	81,085	96,266
2410 Workers' Compensation	10,072	9,933	10,458	46,884
26xx Other Payroll Benefits	(32,872)	(41,095)	294	160
TOTAL PERSONAL SERVICES	317,417	309,621	376,315	475,536
<u>OPERATING EXPENSES</u>				
31xx Professional Services	55,687	21,105	20,000	10,000
3410 Contract Services	43,721	55,593	78,383	82,986
4010 Travel	1,000	2,030	4,000	4,000
41xx Communication	1,521	1,358	1,500	1,500
4210 Postage	115	56	200	200
4310 Utilities	288,194	322,821	325,000	440,210
4415 Internal Fleet Lease	23,825	18,250	18,933	20,623
4510 Insurance	3,536	3,486	4,052	4,599
461x Repairs & Maintenance- Vehicles	95,289	72,046	61,412	72,072
4620 Repairs & Maintenance- Buildings	1,122	7,251	4,000	6,500
4625 Repairs & Maintenance- Non-Build	2,900	748	15,000	7,500
46xx Repairs & Maintenance- Equipment	1,725	2,619	3,860	4,600
4710 Printing & Binding	0	0	200	200
4810 Promotional Activities	0	0	200	200
4911 Advertising-Other Ads	0	307	300	500
4920 Other Current Charges	1,025	1,025	1,500	6,325
5180 Minor Furniture & Equip	8,580	20,632	6,000	9,000
5210 Operating Supplies	7,696	8,581	9,000	10,350
5215 Uniforms	1,937	1,976	4,190	4,190
5230 Fuel Purchases	17,559	20,846	21,000	26,250
5280 Chemicals	60,293	51,495	112,500	723,000
5410 Publications & Memberships	713	867	800	800
5520 Training	1,521	2,225	3,000	2,500
TOTAL OPERATING EXPENSES	617,959	615,317	695,030	1,438,105
TOTAL APPROPRIATIONS	935,376	924,938	1,071,345	1,913,641

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	376,315	475,536	99,221	26.37%
Operating Expenses	695,030	1,438,105	743,075	106.91%
TOTALS	1,071,345	1,913,641	842,296	78.62%

Significant Budget Changes:

Personal Services increased due to adding a position. The change in Operating Expenses is directly related to Chemicals (5280) which is related to increased odorization control costs.

Wastewater Fund

Turnpike Treatment Plant Division

Appropriations Summary

Appropriations Detail

Account # 044-4061-535

Wastewater Fund

Laboratory Division

Appropriations Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	91,441	89,339	88,733	85,607
1410 Overtime	1,511	2,672	1,500	2,800
2110 FICA	6,776	6,744	6,491	6,430
221x Retirement	8,717	7,382	10,689	10,532
23xx Insurance	16,665	17,558	15,563	24,018
2410 Workers' Compensation	3,748	3,946	3,966	6,368
26xx Other Payroll Benefits	(10,670)	(13,104)	429	445
TOTAL PERSONAL SERVICES	118,188	114,537	127,371	136,200
<u>OPERATING EXPENSES</u>				
3110 Professional Services	1,530	0	0	0
3410 Contract Services	44,558	27,854	60,000	42,000
4010 Travel	0	0	500	900
41xx Communication	552	998	920	1,200
4210 Postage	1,307	1,305	2,700	1,800
4415 Internal Fleet Lease	4,519	3,423	3,217	3,250
4510 Insurance	478	506	557	641
46xx Repairs & Maintenance- Vehicles	8,138	4,545	8,951	9,674
462x Repairs & Maintenance- Buildings	0	878	500	1,000
4631 Repairs & Maintenance- Equipment	539	770	1,005	745
4710 Printing & Binding	210	0	220	150
4911 Advertising	0	0	200	200
4920 Other Current Charges	0	50	2,000	2,000
518x Minor Furniture & Equip	0	368	3,500	2,500
5210 Operating Supplies	3,059	2,599	2,600	3,500
5215 Uniforms	499	307	1,525	1,525
5230 Fuel Purchases	2,587	2,673	3,500	5,700
5410 Publications & Memberships	0	30	460	460
5520 Training	85	220	350	900
TOTAL OPERATING EXPENSES	68,061	46,526	92,705	78,145
TOTAL APPROPRIATIONS	186,249	161,063	220,076	214,345

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	127,371	136,200	8,829	6.93%
Operating Expenses	92,705	78,145	(14,560)	-15.71%
TOTALS	<u>220,076</u>	<u>214,345</u>	<u>(5,731)</u>	<u>-2.60%</u>

Significant Budget Changes:

Operating Expenses decreased due to reduced Contract Services (3410).

**Wastewater
Fund**

**Laboratory
Division**

**Appropriations
Summary**

**Wastewater
Fund**

**Collection
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4081-535

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	360,643	396,228	427,547	459,894
1410 Overtime	16,732	16,884	25,000	25,000
1641 Vacation/Terms & Buyouts	0	933	0	0
2110 FICA	26,483	29,359	29,923	32,706
221x Retirement	38,868	33,387	44,747	46,364
23xx Insurance	96,985	137,182	122,210	131,338
2410 Workers' Compensation	16,600	18,240	19,758	31,301
26xx Other Payroll Benefits	(55,268)	(64,892)	1,627	1,282
TOTAL PERSONAL SERVICES	501,043	567,321	670,812	727,885
<u>OPERATING EXPENSES</u>				
31xx Professional Services	7,628	15,051	5,000	11,000
3410 Contract Services	100,426	95,153	113,300	131,616
3499 Inter Dept Contract Oblig	59,756	58,180	62,401	87,675
4010 Travel	0	0	2,000	4,000
41xx Communication	4,127	2,438	4,200	4,200
4210 Postage	0	1	250	250
4410 Rentals	99	3,522	4,000	10,000
4415 Internal Fleet Lease	92,740	70,235	69,677	68,250
4510 Insurance	6,213	6,072	6,966	8,017
461x Repairs & Maintenance- Vehicles	53,173	51,483	53,305	61,771
4620 Repairs & Maintenance- Buildings	217	100	1,500	4,000
462x Repairs & Maintenance- Non-Build	74,910	111,920	125,000	205,000
46xx Repairs & Maintenance- Equipment	1,707	2,380	2,720	2,300
4710 Printing & Binding	0	350	40	40
4911 Advertising	0	0	100	100
4920 Other Current Charges	0	99	450	450
4945 Injury/ Damage to Others	16,753	832	5,000	5,000
5180 Minor Furniture & Equip	8,762	6,109	6,000	10,000
5210 Operating Supplies	13,756	19,586	15,000	25,000
5215 Uniforms	3,694	5,585	8,371	8,371
5230 Fuel Purchases	20,501	27,477	25,000	47,200
5280 Chemicals	135	0	5,000	10,000
5410 Publications & Memberships	72	330	330	330
5520 Training	822	5,459	10,580	20,000
TOTAL OPERATING EXPENSES	465,491	482,362	526,190	724,570
TOTAL APPROPRIATIONS	966,534	1,049,683	1,197,002	1,452,455

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	670,812	727,885	57,073	8.51%
Operating Expenses	526,190	724,570	198,380	37.70%
TOTALS	1,197,002	1,452,455	255,453	21.34%

Significant Budget Changes:

Operating Expenses increased due to Professional Services (31xx), Contract Services (3410), Inter Dept Contract Oblig (3499) for Locator services, Repairs & Maintenance- Non- Build (462x), Fuel Purchases (5230) and Training (5520).

**Wastewater
Fund**

**Collection
Division**

**Appropriations
Summary**

**Wastewater
Fund**

**Lift Station
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4082-535

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	420,671	435,711	455,316	468,662
1410 Overtime	58,254	83,666	45,000	50,000
1530 Bonuses/Incentives	0	1,144	0	0
1641 Vacation/Terms & Buyouts	9,633	8,033	0	0
2110 FICA	34,543	37,290	31,536	32,891
221x Retirement	56,192	47,784	44,465	45,129
23xx Insurance	110,943	145,148	115,622	133,474
2410 Workers' Compensation	19,418	20,574	18,548	29,713
26xx Other Payroll Benefits	(68,806)	(93,132)	1,223	496
TOTAL PERSONAL SERVICES	640,848	686,218	711,710	760,365
<u>OPERATING EXPENSES</u>				
31xx Professional Services	0	0	0	6,000
3410 Contract Services	99,228	93,325	102,000	115,000
4010 Travel	2,326	0	3,300	6,090
41xx Communication	5,277	7,987	8,800	11,690
4210 Postage	73	132	500	200
4310 Utilities	267,377	280,851	280,000	344,000
4410 Rentals	0	0	0	900
4415 Internal Fleet Lease	55,200	43,583	42,414	46,297
4510 Insurance	3,823	4,554	5,294	6,093
461x Repairs & Maintenance- Vehicles	168,305	154,479	172,639	193,204
4620 Repairs & Maintenance- Buildings	5,630	4,773	6,500	8,000
4625 Repairs & Maintenance- Non-Build	19,900	44,253	40,000	40,000
46xx Repairs & Maintenance- Equipment	1,980	2,432	3,160	4,340
4710 Printing & Binding	60	100	500	1,500
4911 Advertising- Other Ads	0	0	300	500
4920 Other Current Charges	0	94	700	700
4945 Injury/Damage to Others	2,728	700	5,000	5,000
518x Minor Furniture & Equip	110,182	127,599	130,000	91,000
5210 Operating Supplies	13,973	13,625	15,000	17,500
5215 Uniforms	4,848	5,396	8,371	8,371
5230 Fuel Purchases	25,189	36,317	30,000	60,300
5280 Chemicals	7,651	3,270	10,000	7,500
5410 Publications & Memberships	72	300	300	300
5520 Training	4,683	9,051	13,660	16,000
TOTAL OPERATING EXPENSES	798,505	832,821	878,438	990,485
TOTAL APPROPRIATIONS	1,439,353	1,519,039	1,590,148	1,750,850

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	711,710	760,365	48,655	6.84%
Operating Expenses	878,438	990,485	112,047	12.76%
TOTALS	<u>1,590,148</u>	<u>1,750,850</u>	<u>160,702</u>	<u>10.11%</u>

Significant Budget Changes:

Operating Expenses increased due to Professional Services (31xx), Contract Services (3410), Utilities (4310), and Fuel Purchases (5230).

**Wastewater
Fund**

**Lift Station
Division**

**Appropriations
Summary**

**Wastewater
Fund**

Other

**Appropriations
Detail**

Appropriations Detail

Account # 044-4088-5xx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
2510 Unemployment Compensation	1,375	(688)	0	0
TOTAL PERSONAL SERVICES	1,375	(688)	0	0
<u>OPERATING EXPENSES</u>				
4920 Other Current Charges	138,320	224,015	0	0
4950 Uncollectible Accounts	78,544	(10,745)	50,000	50,000
5001 Cost Allocation- City Commission	30,164	32,499	26,956	25,075
5002 Cost Allocation- City Manager	121,399	93,309	89,845	90,314
5003 Cost Allocation- City Clerk	36,212	34,427	34,123	34,572
5004 Cost Allocation- City Attorney	6,301	7,282	8,280	10,634
5005 Cost Allocation- Accounting	153,539	155,300	148,425	143,417
5006 Cost Allocation- Customer Service	534,000	493,274	477,278	510,911
5007 Cost Allocation- Purchasing	40,304	17,207	53,257	112,069
5008 Cost Allocation- Warehouse	3,956	5,121	6,720	6,499
5009 Cost Allocation- Human Resources	32,872	32,933	33,571	42,144
5010 Cost Allocation- IT	371,733	341,179	337,181	332,597
5011 Cost Allocation- GIS	109,533	104,156	119,272	123,274
5013 Cost Allocation- Facilities	12,685	13,504	12,893	16,563
5015 Cost Allocation- Planning & Zoning	75,281	80,851	84,908	113,055
5910 Depreciation Expense	1,708,685	1,567,671	1,750,000	1,750,000
TOTAL OPERATING EXPENSES	3,453,528	3,191,983	3,232,709	3,361,124
<u>DEBT SERVICE</u>				
7110 Principal-Long Term Debt	0	0	1,824,147	4,045,703
721x Interest-Long Term Debt	607,589	937,513	761,811	705,292
7311 Fees	3,557	3,890	3,812	4,026
7320 Amortize Debt Discount/Premium	(44,868)	(44,868)	(44,868)	(44,868)
7350 Amortize Debt Extngmt Costs	92,308	34,308	34,308	34,308
TOTAL DEBT SERVICE	658,586	930,843	2,579,210	4,744,461
<u>OTHER USES</u>				
9101 Transfer to General Fund	897,152	955,243	987,324	1,029,729
9115 Transfer to Building Fund	6,840	10,580	0	0
9150 R&R Reserve	0	0	75,000	75,000
9152 Transfer to Fleet Fund	66,523	0	0	0
9160 Reserve/Future Capital	0	0	1,364,857	0
9960 Interest-Customer Deposit	30	5	0	0
TOTAL OTHER USES	970,545	965,828	2,427,181	1,104,729
TOTAL APPROPRIATIONS	5,084,034	5,087,966	8,239,100	9,210,314

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	3,232,709	3,361,124	128,415	3.97%
Debt Service	2,579,210	4,744,461	2,165,251	83.95%
Other Uses	2,427,181	1,104,729	(1,322,452)	-54.49%
TOTALS	8,239,100	9,210,314	971,214	11.79%

Significant Budget Changes:

Debt Service increased due to anticipated 2022 Debt associated with the Turnpike Expansion Phase II project. The change in Other Uses is related to reduced Reserve/Future Capital (9160).

Wastewater Fund

Other

Appropriations Summary

**Wastewater
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 044-4099-535

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
31xx Professional Services	805,974	240,502	250,000	0
4410 Rentals	0	4,876	0	0
4620 Repairs & Maintenance- Buildings	0	165	0	0
4710 Printing & Binding	0	9	0	0
5180 Minor Furniture & Equipment	0	35,674	0	0
5210 Operating Supplies	0	123	0	0
TOTAL OPERATING EXPENSES	805,974	281,349	250,000	0
<u>CAPITAL OUTLAY</u>				
6110 Land	0	2	0	0
6210 Buildings	0	17,142,617	0	0
6310 Improvements Other than Bldgs	606,056	1,723,387	1,350,000	8,643,000
6410 Machinery & Equipment	163,683	467,411	155,000	0
TOTAL CAPITAL OUTLAY	769,739	19,333,417	1,505,000	8,643,000
<u>OTHER USES</u>				
9999 WIP Contra	(1,575,712)	(19,614,764)	0	0
TOTAL OTHER USES	(1,575,712)	(19,614,764)	0	0
TOTAL APPROPRIATIONS	1	2	1,755,000	8,643,000

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	250,000	0	(250,000)	-100.00%
Capital Outlay	1,505,000	8,463,000	6,958,000	462.33%
TOTALS	<u>1,755,000</u>	<u>8,463,000</u>	<u>6,708,000</u>	<u>382.22%</u>

**Wastewater
Fund**

**Capital
Projects**

**Appropriations
Summary**

**Wastewater
Fund**

**Project
Schedule**

Project Schedule

<u>WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
<u>440002</u>	<u>Collecting Sewers (\$1,317,000)</u>		
	Forcemain South 27 (RH to Turnpike)	Renewal & Replacement	967,000
	Lift Station Rehabilitation	Renewal & Replacement	250,000
	Vitrified Clay Pipe	Renewal & Replacement	100,000
<u>440003</u>	<u>Other Equipment</u>		
	Pump Packages	Renewal & Replacement	40,000
<u>440006</u>	<u>Treatment Plant (\$7,286,000)</u>		
	Canal Street	Renewal & Replacement	136,000
	Turnpike Plant Expansion Phase 2 (\$7M)	Impact Fees	384,183
		Turnpike Expansion Funds	5,500,000
		Villages Land Sale Funds	1,115,817
	Turnpike Plant	Renewal & Replacement	100,000
	Discharge Pipe Replacement/Line Wet Wells	Renewal & Replacement	50,000
		TOTAL	<u>8,643,000</u>
		Source of Funds	
		Impact Fees	384,183
		Turnpike Expansion Funds	5,500,000
		Villages Land Sale Funds	1,115,817
		Renewal & Replacement	1,643,000
		TOTAL	<u>8,643,000</u>

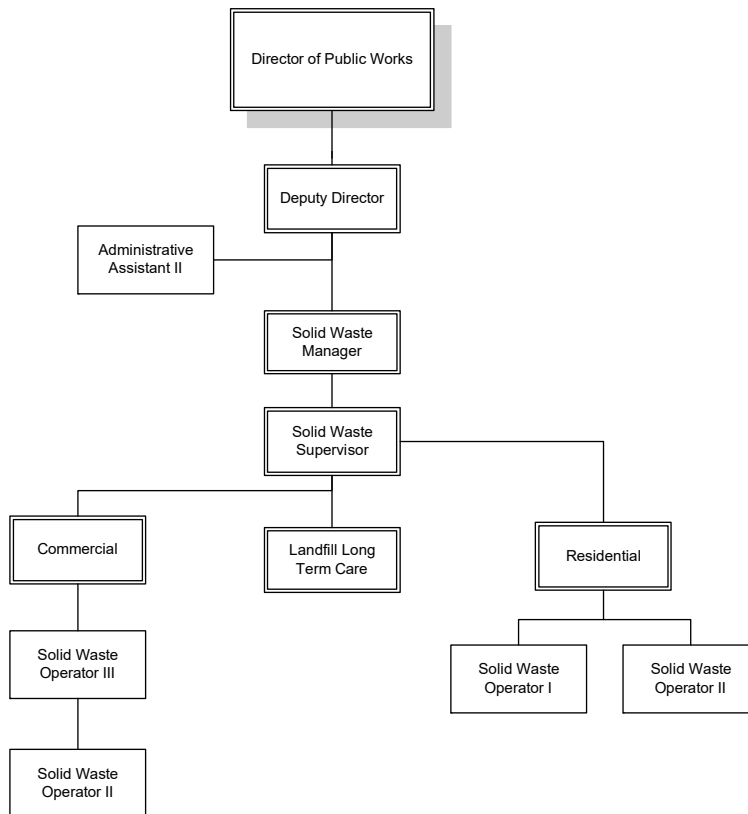
Cliff Kelsey, Director of Public Works

The Solid Waste Fund is responsible for collecting and transporting refuse generated by residential, commercial, and municipal facilities within the City limits. This department also handles recycling, bulk pickup, and roll-off service for construction and demolition debris. Residential garbage is collected semi-weekly, while commercial garbage is collected based on the customer's needs and billed accordingly. Two closed landfills are maintained by the City as required by the Florida Department of Environmental Protection Closure Permits.

Responsibilities:

- Refuse collection
- Recycle collection
- Landfill maintenance
- Gas and groundwater sampling and reporting to satisfy DEP requirements of the closed landfills

Organizational Chart



Solid Waste Fund

Organization

Total Budget

\$ 5,454,110

Solid Waste Fund

Solid Waste System Description

Solid Waste System Description

The Solid Waste Utility serves residential and commercial customers in the City of Leesburg. These services include regular refuse pick-up and disposal, single stream recycling, support of special events and neighborhood clean-up. Residential customers use 95 and/or 65 gallon garbage and 65 and/or 35 gallon recycle containers for pick-up with side-load trucks. Commercial customers that generate small quantities of solid waste are serviced by 95-gallon roll-outs also, but the majority of commercial accounts use front-load dumpsters. Commercial dumpsters are available in various sizes, from two cubic yards to eight cubic yards. The utility offers roll-off service for construction and demolition debris with containers ranging from 10 cubic yards to 40 cubic yards. In addition, the City offers compactor services with sizes up to 40 cubic yards. Leesburg has approximately 9,017 residential accounts which is an increase of 5.9% and 1,498 commercial accounts which is an increase of 0.4% as compared to Fiscal Year 2022.

The Solid Waste Division maintains two permitted, closed landfills that require on-going monitoring and maintenance. A self-contained Air Curtain Burner for disposal of vegetative waste has been procured, permitted and is operational. This is a new capability to the landfill allowing in-house burning of forest/agricultural green waste, land clearing debris, storm debris and other waste streams in compliance with the requirements of US EPA 40CRF60. The permits that allow burning are administered through the State of Florida Department of Environmental Protection.

Budget Summary – Operating Statement

Solid Waste Fund

Budget Summary– Operating Statement

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING REVENUE</u>				
Charges for Services	4,291,067	4,459,875	4,517,103	4,874,533
Other Operating Revenues	92,637	79,585	97,517	70,112
TOTAL OPERATING REVENUE	4,383,704	4,539,460	4,614,620	4,944,645
<u>OPERATING APPROPRIATIONS</u>				
Long-Term Care	32,452	31,688	73,328	64,338
Residential	1,520,622	1,471,685	2,057,787	1,946,793
Commercial	1,379,053	1,451,247	1,482,841	1,704,240
Other Operating Expenses	511,426	493,391	520,378	552,678
TOTAL APPROPRIATIONS	(3,443,553)	(3,448,011)	(4,134,334)	(4,268,049)
NET INCOME FROM OPERATIONS	940,151	1,091,449	480,286	676,596
Non-Operating Revenue	325,246	2,384	27,472	17,965
Non-Operating Appropriations	(182,021)	(61,720)	(181,975)	(231,975)
NET OTHER INCOME	143,225	(59,336)	(154,503)	(214,010)
NET INCOME BEFORE TRANSFERS	1,083,376	1,032,113	325,783	462,586
Transfers to other funds	(582,299)	(821,425)	(788,571)	(954,086)
NET INCOME AFTER TRANSFERS	501,077	210,688	(462,788)	(491,500)
Other Sources	0	0	0	0
Capital Projects	0	0	0	0
NET OTHER SOURCES	0	0	0	0
UNAPPROPRIATED BALANCE	501,077	210,688	(462,788)	(491,500)

Solid Waste Fund

Revenue Detail

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Federal Emergency Mgmt Reimb	251,884	0	0	0
33491 State Emergency Mgmt Reimb	13,034	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	264,918	0	0	0
<u>CHARGES FOR SERVICES</u>				
34341 Residential Refuse	1,707,659	1,767,141	1,797,612	1,936,322
34342 Commercial Dumpster	1,872,510	1,980,028	1,971,146	2,168,401
34343 Commercial Manual Refuse	255,461	267,551	268,917	279,139
34344 Roll-Off/ Compactors	176,782	189,873	186,095	197,093
34345 Commercial Compactor Pickup Fees	258,398	252,787	272,009	278,112
34346 Interdept/Refuse	54,182	51,640	57,036	53,606
34905 Penalties	20,257	2,495	21,324	15,466
34910 Misc Operating Revenue	38,455	27,945	40,481	16,506
TOTAL CHARGES FOR SERVICES	4,383,704	4,539,460	4,614,620	4,944,645
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	41,598	15,632	25,000	17,000
36130 Gain/Loss Investments	14,942	(14,650)	0	0
36501 Sale of Surplus Materials	2,006	1,402	2,112	965
36945 Recyclables - County	0	0	360	0
36990 Misc Non-Operating Rev	1,782	0	0	0
TOTAL MISCELLANEOUS REVENUE	60,328	2,384	27,472	17,965
<u>OTHER SOURCES</u>				
38893 Appropriated Retained Earnings	0	0	462,788	491,500
TOTAL OTHER SOURCES	0	0	462,788	491,500
TOTAL RESOURCES	4,708,950	4,541,844	5,104,880	5,454,110

Division Summary of Appropriations

Solid Waste Fund

Division Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
5142 LONG-TERM CARE				
Operating Expenses	32,452	31,688	73,328	64,338
TOTAL LONG-TERM CARE	32,452	31,688	73,328	64,338
5143 RESIDENTIAL				
Personal Services	451,485	408,837	689,798	712,227
Operating Expenses	1,069,137	927,637	1,117,989	1,234,566
Capital Outlay	0	135,211	250,000	0
TOTAL RESIDENTIAL	1,520,622	1,471,685	2,057,787	1,946,793
5144 COMMERCIAL				
Personal Services	486,751	485,346	538,318	586,485
Operating Expenses	892,302	965,901	944,523	1,117,755
Other Uses	46	(135,205)	0	0
TOTAL COMMERCIAL	1,379,099	1,316,042	1,482,841	1,704,240
6088 OTHER				
Operating Expenses	511,426	493,391	520,378	552,678
Grants & Aids	181,975	196,925	181,975	231,975
Other Uses	582,299	821,425	788,571	954,086
TOTAL OTHER	1,275,700	1,511,741	1,490,924	1,738,739
GRAND TOTAL				
Personal Services	938,236	894,183	1,228,116	1,298,712
Operating Expenses	2,505,317	2,418,617	2,656,218	2,969,337
Capital Outlay	0	135,211	250,000	0
Grants & Aids	181,975	196,925	181,975	231,975
Other Uses	582,345	686,220	788,571	954,086
TOTAL APPROPRIATIONS	4,207,873	4,331,156	5,104,880	5,454,110

Solid Waste Fund

Goals & Tasks

Goals & Tasks

Goal: Lead the industry in providing high quality, low cost, customer driven utility services.

Task:

- ◆ Continue to cross train and qualify drivers on secondary equipment
- ◆ Constantly evaluate routes and adjust as necessary to increase efficiency
- ◆ Run routes properly to ensure no curbside garbage or recycling is overlooked
- ◆ Promote safety and incorporate hands free communication capabilities for all drivers
- ◆ Conduct weekly safety meetings on timely topics
- ◆ Increase information published on the Solid Waste website and other social media accounts

Major Accomplishments:

- Purchased and bought an air burner online to dispose of storm generated vegetative debris
- Passed the final annual Florida DEP inspection for the Long-term Care permit at both of the City's 120-acre site and 40-acre landfill sites
- Reduced monitoring cost at the City's closed landfill
- Distributed new containers to Legacy and Arlington Ridge Developments

Performance Measures:

	2020-21	2021-22	2022-23
Number of accidents/ 1,000 miles	5	3	0
Tons of solid waste collected	27,610	23,033	30,000
Tons of scrap metal recycled	35	28	30
Tons of recycled material collected	717	767	800
Number of pickups for special needs citizens	17	20	20

Personnel Schedule

Solid Waste Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Residential 5143</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	19,709
Director of Public Works (2 positions) ²	0.05	0.09	0.14	15,139
Solid Waste Manager ³	0.50	0.00	0.50	36,821
Solid Waste Operator I	8.00	0.00	8.00	267,831
Solid Waste Operator II	1.00	0.00	1.00	49,964
Solid Waste Supervisor ⁴	0.50	0.00	0.50	31,930
Total Residential	10.55	0.09	10.64	421,394
<u>Commercial 5144</u>				
Administrative Assistant II ¹	0.50	0.00	0.50	19,709
Director of Public Works ²	0.05	0.09	0.14	15,140
Solid Waste Manager ³	0.50	0.00	0.50	36,821
Solid Waste Operator II	3.00	0.00	3.00	110,261
Solid Waste Operator III	3.00	0.00	3.00	140,110
Solid Waste Supervisor ⁴	0.50	0.00	0.50	31,930
Total Commercial	7.55	0.09	7.64	353,971
Total	18.10	0.18	18.28	775,364

Note: Allocations

Administrative Assistant II ¹ 50%-5143, 50%-5144

Director of Public Works ² 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Director of Public Works ² 41%-5193, 41%-5194, 9%-5143, 9%-5144

Solid Waste Manager ³ 50%-5143, 50%-5144³

Solid Waste Supervisor ⁴ 50%-5143, 50%-5144⁴

**Solid Waste
Fund**

**Landfill Long-
Term Care
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 046-5142-534

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
31xx Professional Services	14,609	14,876	50,000	40,000
4310 Utilities	8,340	8,340	8,400	8,988
4410 Rentals	750	0	0	0
4415 Fleet Lease	4,676	3,437	3,471	3,507
4510 Insurance	1,500	1,394	1,514	1,734
461x Fleet Maintenance	2,542	2,978	6,808	4,974
4625 R&M/Non-Building (OTB)	0	0	400	400
4920 Other Current Charges	35	35	35	1,035
52xx Operating Supplies	0	0	200	200
5230 Fuel Purchases	0	628	2,500	3,500
TOTAL OPERATING EXPENSES	32,452	31,688	73,328	64,338
TOTAL APPROPRIATIONS	32,452	31,688	73,328	64,338

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	73,328	64,338	(8,990)	-12.26%
TOTALS	<u>73,328</u>	<u>64,338</u>	<u>(8,990)</u>	<u>-12.26%</u>

Solid Waste Fund

Landfill Long-Term Care Division

Appropriations Summary

Significant Budget Changes:

Operating Expenses decreased due to reduced Professional Services (31xx).

**Solid Waste
Fund**

**Residential
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 046-5143-5xx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	306,398	269,383	390,604	421,394
1410 Overtime	9,917	30,651	30,500	30,500
1530 Bonuses/Incentives	728	1,050	0	0
1641 Vacation/Terms & Buyout	16,045	12,113	0	0
2110 FICA	23,408	22,368	27,948	30,322
221x Retirement	40,706	33,249	45,196	46,734
23xx Insurance	84,335	115,050	153,349	113,964
2410 Workers' Compensation	35,288	32,795	41,720	68,761
262x Other Payroll Benefits	(65,340)	(107,822)	481	552
TOTAL PERSONAL SERVICES	451,485	408,837	689,798	712,227
<u>OPERATING EXPENSES</u>				
3xx Contract Services	425,182	367,401	400,000	400,000
4010 Travel	0	0	200	200
41xx Communication	899	654	2,000	1,000
4415 Internal Fleet Lease	203,754	152,816	153,895	155,434
4510 Insurance	9,346	8,273	9,342	11,458
461x Repairs & Maintenance- Vehicles	229,404	247,849	211,068	234,710
463x Repairs & Maintenance- Equipment	1,510	3,695	1,260	1,260
4710 Printing & Binding	4,271	1,210	3,000	1,500
4810 Promotional Activities	66	0	0	250
49xx Advertising/Other Current Charge	5,324	1,258	1,085	1,165
5180 Minor Furniture/Equipment	0	0	150	150
5210 Operating Supplies	97,848	37,795	210,000	214,800
5215 Uniforms	2,833	3,858	5,200	6,670
5230 Fuel Purchases	88,454	102,124	120,000	204,830
5410 Publications & Memberships	246	491	289	289
5520 Training	0	213	500	850
TOTAL OPERATING EXPENSES	1,069,137	927,637	1,117,989	1,234,566
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	135,211	250,000	0
TOTAL CAPITAL OUTLAY	0	135,211	250,000	0
TOTAL APPROPRIATIONS	1,520,622	1,471,685	2,057,787	1,946,793

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	689,798	712,227	22,429	3.25%
Operating Expenses	1,117,989	1,234,566	116,577	10.43%
Capital Outlay	250,000	0	(250,000)	-100.00%
TOTALS	<u>2,057,787</u>	<u>1,946,793</u>	<u>(110,994)</u>	<u>-5.39%</u>

Significant Budget Changes:

The change in Operating Expenses is mainly attributable to increased Fuel Purchases (5230).

**Solid Waste
Fund**

**Residential
Division**

**Appropriations
Summary**

**Solid Waste
Fund**

**Commercial
Division**

**Appropriations
Detail**

Appropriations Detail

Account # 046-5144-5xx

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	318,204	315,724	330,867	353,971
1410 Overtime	17,841	34,660	30,000	35,000
1530 Bonuses/Incentives	208	2,423	0	0
1641 Vacation/Terms & Buyout	7,646	8,565	0	0
2110 FICA	24,471	25,917	23,532	25,244
221x Retirement	25,182	20,381	28,611	29,766
23xx Insurance	89,596	98,742	89,940	85,243
2410 Workers' Compensation	35,498	36,712	34,922	56,794
26xx Other Payroll Benefits	(31,895)	(57,778)	446	467
TOTAL PERSONAL SERVICES	486,751	485,346	538,318	586,485
<u>OPERATING EXPENSES</u>				
3xx Contract Services	516,303	616,723	520,000	625,000
4010 Travel	0	0	200	200
41xx Communication	814	581	1,900	1,000
4210 Postage	16	13	100	100
4310 Utilities	5,521	5,659	6,650	6,650
4415 Internal Fleet Lease	137,009	100,699	101,706	102,723
4510 Insurance	8,925	7,339	7,788	9,151
461x Repairs & Maintenance- Vehicles	103,659	105,311	129,380	131,089
462x Repairs & Maintenance- Non-Build	25,449	25,392	36,300	40,000
463x Repairs & Maintenance- Equipment	520	650	660	620
4710 Printing & Binding	168	652	3,000	3,000
4920 Other Current Charges	70	0	0	0
4945 Injury/ Damage to Others	5,523	2,323	1,000	1,500
5180 Minor Furniture & Equipment	406	0	500	250
5210 Operating Supplies	28,654	37,877	56,255	75,000
5215 Uniforms	1,964	2,085	3,295	3,295
5230 Fuel Purchases	57,055	60,597	75,000	117,638
5410 Publications & Memberships	246	0	289	289
5520 Training	0	0	500	250
TOTAL OPERATING EXPENSES	892,302	965,901	944,523	1,117,755
<u>OTHER USES</u>				
9960 Interest- Customer Deposits	46	6	0	0
9999 WIP - Contra	0	(135,211)	0	0
TOTAL OTHER USES	46	(135,205)	0	0
TOTAL APPROPRIATIONS	1,379,099	1,316,042	1,482,841	1,704,240

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	538,318	586,485	48,167	8.95%
Operating Expenses	944,523	1,117,755	173,232	18.34%
TOTALS	1,482,841	1,704,240	221,399	14.93%

Significant Budget Changes:

The change in Operating Expenses is related to increased Contract Services (3xxx) for tipping fees, Operating Supplies (5210) and Fuel Purchases (5230).

**Solid Waste
Fund**

**Commercial
Division**

**Appropriations
Summary**

Appropriations Detail

Account # 046-6088-5xx

Solid Waste Fund

Other

Appropriations Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
4950 Uncollectible Accounts	44,460	21,059	30,000	35,000
5001 Cost Allocation- City Commission	8,464	11,374	9,804	9,255
5002 Cost Allocation- City Manager	40,006	31,781	32,677	33,335
5003 Cost Allocation- City Clerk	11,914	11,843	12,411	12,760
5004 Cost Allocation- City Attorney	2,100	2,427	2,760	3,988
5005 Cost Allocation- Accounting	47,888	51,777	53,982	52,935
5006 Cost Allocation- Customer Service	161,588	167,766	173,587	188,575
5007 Cost Allocation- Purchasing	8,637	2,868	2,959	3,202
5008 Cost Allocation-Warehouse	1,584	1,962	1,830	424
5009 Cost Allocation- Human Resources	10,957	10,978	11,190	14,048
5010 Cost Allocation- IT	120,796	120,293	124,225	110,866
5013 Cost Allocation- Facilities	6,343	6,752	6,446	8,281
5014 Cost Allocation- PW Office	33,426	39,061	43,507	65,009
5910 Depreciation Expense	13,263	13,450	15,000	15,000
TOTAL OPERATING EXPENSES	511,426	493,391	520,378	552,678
<u>GRANTS AND AIDS</u>				
8210 Local Contributions	70,215	85,165	70,215	70,215
8215 Local Contributions- Cemetary	111,760	111,760	111,760	161,760
TOTAL GRANTS AND AIDS	181,975	196,925	181,975	231,975
<u>OTHER USES</u>				
9101 Transfer to General Fund	410,831	426,288	438,571	454,086
9160 Reserve/Future Capital	0	0	0	0
9131 Transfer to Capital Projects	171,468	395,137	350,000	500,000
TOTAL OTHER USES	582,299	821,425	788,571	954,086
TOTAL APPROPRIATIONS	1,275,700	1,511,741	1,490,924	1,738,739

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	520,378	552,678	32,300	6.21%
Grants & Aids	181,975	231,975	50,000	27.48%
Other Uses	788,571	954,086	165,515	20.99%
TOTALS	1,490,924	1,738,739	247,815	16.62%

Solid Waste Fund

Other

Appropriations Summary



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Al Minner, City Manager

The Airport Fund is responsible for management of the Leesburg International Airport as well as long and short-range planning.

Responsibilities:

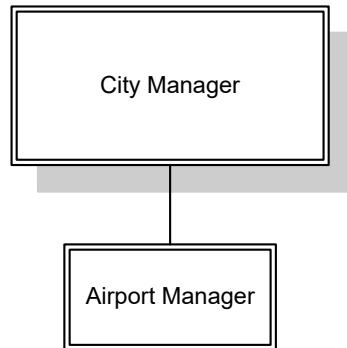
Operations

- Planning and development
- Leases
- Out parcels
- FAA & FDOT compliance
- Grant administration
- Capital project coordination

Maintenance

- Landscape
- Hangars
- Facilities
- Runways

Organizational Chart



Airport Fund

Organization

Total Budget

\$ 3,147,788

Airport Fund

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Licenses & Permits	17,744	17,735	19,288	10,438
Intergovernmental Revenue	1,073,187	6,156,437	2,527,400	1,650,000
Charges for Services	96,073	183,593	225,000	277,813
Miscellaneous Revenue	1,238,457	1,156,908	1,168,563	1,209,537
Other Sources	0	0	321,344	0
TOTAL REVENUE SOURCES	2,425,461	7,514,673	4,261,595	3,147,788
<u>APPROPRIATIONS</u>				
Airport	581,794	732,359	717,959	794,068
Other	1,631,462	1,742,896	92,916	353,720
Capital Projects	1	0	3,450,720	2,000,000
TOTAL APPROPRIATIONS	2,213,257	2,475,255	4,261,595	3,147,788

Revenue Detail

Airport Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>LICENSES & PERMITS</u>				
32918 Security Access Fees	1,065	720	500	500
32918 Parking & Storage Fees	9,728	11,064	12,228	3,600
32918 Airport Operating Permit	6,951	5,951	6,560	6,338
TOTAL LICENSES & PERMITS	17,744	17,735	19,288	10,438
<u>INTERGOVERNMENTAL REVENUE</u>				
33141 Federal Grants- Airport Improvements	181,714	4,936,668	117,000	450,000
33210 Intergovernmental- CARES	0	93,251	0	0
33441 State Grants- Airport Improvements	891,473	1,126,518	2,410,400	1,200,000
TOTAL INTERGOVERNMENTAL REVENUE	1,073,187	6,156,437	2,527,400	1,650,000
<u>CHARGES FOR SERVICES</u>				
34410 Custom Fees/Villages	96,073	183,593	225,000	277,813
TOTAL CHARGES FOR SERVICES	96,073	183,593	225,000	277,813
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	43,840	17,115	15,000	20,000
36130 Gain/ Loss Investments	11,933	(11,442)	0	0
36201 Rental Property- Airport	542,948	576,712	584,432	599,000
36202 Hangar Rentals	511,763	539,672	539,344	560,270
36202 Airport Rent- Fuel Sales	24,286	28,459	24,000	24,000
36202 Tie Down Rents	6,009	6,074	5,787	6,267
36402 Gain/ Loss Assets	(7,332)	0	0	0
36909 Other Income	105,010	318	0	0
TOTAL MISCELLANEOUS REVENUE	1,238,457	1,156,908	1,168,563	1,209,537
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	321,344	0
TOTAL OTHER SOURCES	0	0	321,344	0
TOTAL RESOURCES	2,425,461	7,514,673	4,261,595	3,147,788

Airport Fund

Operations Division

Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing economic opportunities.

Task:

- ◆ Enhance the airport as an economic engine for the City of Leesburg and surrounding areas to increase its economic impact on the community by building positive relationships with current and prospective businesses and aircraft owners
- ◆ Promote/Market the airport and amenities to increase airport operations and encourage growth of new and current businesses
- ◆ Continue to operate and maintain the airport in a safe and efficient manner to encourage use by based and transient aircraft users and attract new users

Goal: Foster an environment where local governance is collaborative, transparent and fiscally sound.

Task:

- ◆ Maintain status as a self-sustaining Enterprise Fund
- ◆ Continue to lease all city-owned airport properties and adjust renewal lease rates to fair market value as opportunities arise
- ◆ Maximize available Federal and State grants under aviation programs for airport development

Major Accomplishments:

- Runway 13/31 Rehabilitation construction completed
- Completed Customs interior rehabilitation
- Main Apron/Ramp design, bid, construct completed
- Air Traffic Control Tower equipment upgrades installed

Performance Measures:

	2020-21	2021-22	2022-23
Airport activity operations	68,193	78,000	82,000
Revenue amount of City hangars leased	581,691	539,344	560,270
Revenue of commercial property leased	594,735	584,432	599,000
Fuel sales by gallons (AvGas & Jet A)	711,475	600,000	600,000
Airport employment, actual	125	115	115
Airport employment economic impact	575	529	529
Construction projects completed	3	3	1
Estimated number of based aircraft	147	159	156

Personnel Schedule

Classification	2022	Change	2023	Amount
Airport Maintenance Technician	1.00	(1.00)	0.00	0
Airport Manager	1.00	0.00	1.00	75,635
Executive Office Manager ¹	0.10	0.00	0.10	7,364
Total	2.10	(1.00)	1.10	82,999

Notes: Allocations

Executive Office Manager¹
20%-1220, 70%-1221, 10%-048-8021

**Airport
Fund**

**Operations
Division**

**Personnel
Schedule**

**Airport
Fund**

**Operations
Division**

**Appropriations
Detail**

Appropriations Detail

Account #048-8021-542

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	107,308	104,312	109,847	82,999
1410 Overtime	107	98	0	0
1530 Bonuses/Incentives	1,435	2,226	0	0
1641 Vacation/Terms & Buyout	2,334	5,406	0	0
2110 FICA	8,112	8,109	8,000	5,919
221x Retirement	5,985	4,727	8,307	6,965
23xx Insurance	17,363	22,697	19,992	12,444
2410 Workers' Compensation	2,890	2,977	2,870	3,323
26xx Other Payroll Benefits	(5,066)	(5,381)	278	283
TOTAL PERSONAL SERVICES	140,468	145,171	149,294	111,933
<u>OPERATING EXPENSES</u>				
31xx Professional Services	11,478	10,015	11,440	16,820
3410 Contract Services	105,654	177,800	229,597	288,873
4010 Travel	49	40	0	0
41xx Communication	18,256	16,220	17,018	16,730
4210 Postage	50	10	100	100
4310 Utilities	50,985	49,226	54,000	56,400
4415 Internal Fleet Lease	15,205	11,517	11,632	8,733
4510 Insurance	44,993	52,534	52,369	57,293
461x Repairs & Maintenance- Vehicles	8,524	10,818	8,464	6,772
4620 Repairs & Maintenance- Building	39,370	95,340	69,050	58,143
4625 Repairs & Maintenance- Non- Build	84,620	80,455	50,600	118,416
46xx Repairs & Maintenance- Equipment	14,127	10,838	13,900	13,840
4810 Promotional Activities	291	33	0	0
4911 Advertising	251	321	0	300
492x Other Current Charges	825	3,201	1,045	1,125
4980 Taxes	31,080	59,939	41,500	34,000
5180 Minor Furniture/Equipment	8,998	1,018	500	500
521x Operating Supplies	2,648	3,270	2,500	2,000
5230 Fuel Purchases	3,297	4,118	4,000	1,140
5410 Publications & Memberships	625	475	950	950
TOTAL OPERATING EXPENSES	441,326	587,188	568,665	682,135
TOTAL APPROPRIATIONS	581,794	732,359	717,959	794,068

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	149,294	111,933	(37,361)	-25.03%
Operating Expenses	568,665	682,135	113,470	19.95%
TOTALS	717,959	794,068	76,109	10.60%

Significant Budget Changes:

The decrease in Personal Services is due to eliminating the Airport Maintenance Technician position due to outsourcing mowing at the Airport.

**Airport
Fund**

**Operations
Division**

**Appropriations
Summary**

**Airport
Fund**

Other

**Appropriations
Detail**

Appropriations Detail

Account #048-8088-542

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
5001 Cost Allocation- City Commission	1,904	2,935	2,483	2,255
5002 Cost Allocation- City Manager	9,839	8,057	8,275	8,120
5003 Cost Allocation- City Clerk	2,881	2,966	3,143	3,108
5005 Cost Allocation- Accounting	11,311	13,131	13,670	12,895
5007 Cost Allocation- Purchasing	5,758	5,736	26,629	25,616
5010 Cost Allocation- IT	29,057	38,714	35,493	36,955
5013 Cost Allocation- Facilities	3,171	3,376	3,223	4,141
5910 Depreciation Expense	1,526,239	1,667,981	0	0
TOTAL OPERATING EXPENSES	1,590,160	1,742,896	92,916	93,090
<u>OTHER USES</u>				
9160 Reserve/Future Use	0	0	0	260,630
9152 Transfer to Fleet Fund	41,302	0	0	0
TOTAL OTHER USES	41,302	0	0	260,630
TOTAL APPROPRIATIONS	1,631,462	1,742,896	92,916	353,720

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	92,916	93,090	174	0.19%
Other Uses	0	260,630	260,630	100.00%
TOTALS	92,916	353,720	260,804	280.69%

Significant Budget Changes:

The increase in Other Uses is directly related to there being a Reserve/Future Use (9160) in FY 23.

Airport Fund

Other

Appropriations Summary

Airport Fund

Capital Projects

Appropriations Detail

Appropriations Detail

Account #048-8099-542

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
3110 Professional Services	180	45	0	0
3130 Engineering Services	273,829	382,730	235,720	500,000
4911 Advertising	193	359	0	0
521x Operating Supplies	0	148	0	0
TOTAL OPERATING EXPENSES	274,202	383,282	235,720	500,000
<u>CAPITAL OUTLAY</u>				
6210 Buildings	1,116,587	1,174,221	3,150,000	0
6310 Improvements other than Bldgs	55,001	4,676,846	0	1,500,000
6410 Machinery & Equipment	121,856	46,547	65,000	0
TOTAL CAPITAL OUTLAY	1,293,444	5,897,614	3,215,000	1,500,000
<u>OTHER USES</u>				
9999 WIP Contra (Expense)	(1,567,645)	(6,280,896)	0	0
TOTAL OTHER USES	(1,567,645)	(6,280,896)	0	0
TOTAL APPROPRIATIONS	1	0	3,450,720	2,000,000

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	235,720	500,000	264,280	112.12%
Capital Outlay	3,215,000	1,500,000	(1,715,000)	-53.34%
TOTALS	3,450,720	2,000,000	(1,450,720)	-42.04%

**Airport
Fund**

**Capital
Projects**

**Appropriations
Summary**

Airport Fund

Project Schedule

Project Schedule

<u>Project WF/Job</u>	<u>Title</u>	<u>Funding Source</u>	<u>Amount</u>
480003	<u>Improvements</u> Stormwater Master Plan (\$200,000)	Federal Grant	180,000
		Current Revenue	20,000
	Fuel Farm Replacement (Construction \$1.5M)	State Grant	1,200,000
		Current Revenue	300,000
	Taxiway/Taxiline Replacement (Design \$300,000)	Federal Grant	270,000
		Current Revenue	30,000
TOTAL			2,000,000
Source of Funds			
		Current Revenue	350,000
		State Grant	1,200,000
		Federal Grant	450,000
TOTAL			2,000,000

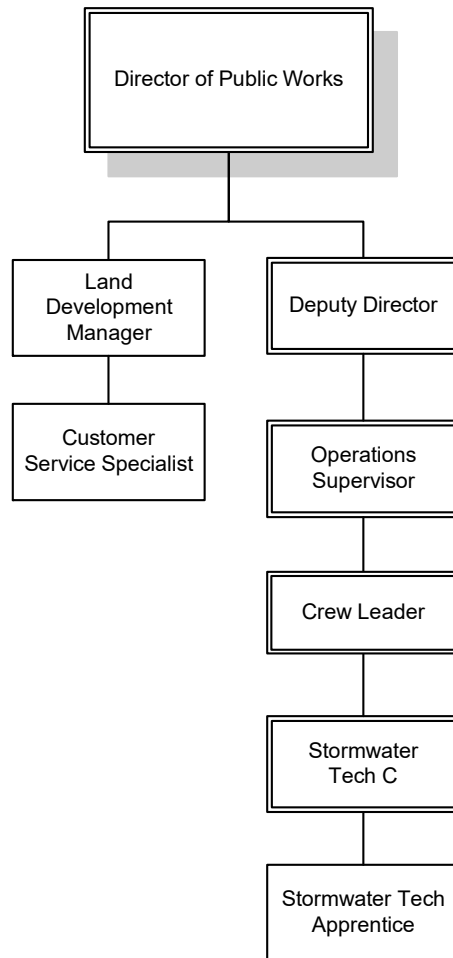
Cliff Kelsey, Director of Public Works

The Stormwater Fund is responsible for development of the stormwater management plan, improvement of stormwater drainage quality, and maintaining the city owned drainage system. The employees report to supervisors in the Public Works Department.

Responsibilities:

- Operation & Maintenance
- Street sweeping
- Mowing & Stormwater ditch cleaning
- Stormwater Main Line Cleaning
- Implement State mandated Stormwater regulations
- Maintain the National Pollutant Discharge Elimination System (NPDES) program
- Maintain Total Maximum Daily Load (TMDL) program

Organizational Chart



Stormwater Fund

Organization

Total Budget

\$ 1,810,246

Stormwater Fund

Stormwater System Description

Stormwater System Description

The Stormwater system is a combination of manmade structures/open ditch lines and natural terrain. All of the City's Stormwater naturally flows to Lakes Griffin, Harris, Denham and the Palatlakaha River but is detained in several areas to enhance water quality. There are 17 distinct drainage sub-basins with a total area of 82 square miles within the City limits. The division funds and oversees projects identified and prioritized in the Stormwater Master Plan. Cleaning up the ponds throughout the City is an ongoing priority for the Stormwater Division. We have partnered with DRMP, Inc. engineers to update the City's Stormwater Master Best Management Plan (BMP) from 2014 in order to identify and prioritize future stormwater projects. Using the Master Plan as the driver, we will program and execute projects that further improve our stormwater quality and achieve pollutant reductions established by a total maximum daily load (TMDL).

The Stormwater Division consists of a small in-house staff dedicated to cleaning and mowing Stormwater ditches, repairing or replacing damaged/worn out Stormwater pipes and outfall structures and controlling aquatic weed growth in City ponds, canals and retention ponds. Additionally, the Stormwater Division manages the City's street sweeping program.

The City's system is located in and regulated by the St. Johns River Water Management District. The City's Stormwater management fee is based on the square footage of impervious area at a rate of \$5.50 per month per calculated equivalent residential unit (ERU). One ERU is equivalent to 2,000 square feet.

Budget Summary– Operating Statement

Stormwater Fund

Budget Summary– Operating Statement

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING REVENUE</u>				
Charges For Services	1,582,861	1,612,041	1,664,182	1,787,383
Other Operating Revenue	243,988	6,029	34,858	22,863
TOTAL OPERATING REVENUE	1,826,849	1,618,070	1,699,040	1,810,246
<u>OPERATING APPROPRIATIONS</u>				
Stormwater	546,968	754,924	719,129	993,028
Other Operating Expenses	471,570	510,458	494,776	542,218
TOTAL APPROPRIATIONS	(1,018,538)	(1,265,382)	(1,213,905)	(1,535,246)
NET INCOME FROM OPERATIONS	808,311	352,688	485,135	275,000
Non-Operating Revenue	542,538	0	0	0
Non-Operating Appropriations	0	0	0	0
NET OTHER INCOME	542,538	0	0	0
NET INCOME BEFORE TRANSFERS	1,350,849	352,688	485,135	275,000
Transfers to other funds	0	0	0	0
NET INCOME AFTER TRANSFERS	1,350,849	352,688	485,135	275,000
Other Sources	0	0	0	0
Capital Projects	(1)	0	(470,000)	(275,000)
NET OTHER SOURCES	(1)	0	(470,000)	(275,000)
UNAPPROPRIATED BALANCE	1,350,848	352,688	15,135	0

Stormwater Fund

Revenue Detail

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Emergency Management	601	0	0	0
33737 Lake County Water Authority	212,250	0	0	0
33738 St Johns River WMD	(10,700)	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	202,151	0	0	0
<u>CHARGES FOR SERVICES</u>				
34306 Stormwater Utility Fees	1,955	3,542	0	0
34370 Conservation & Resource Mgmt	1,573,903	1,607,639	1,656,810	1,776,383
34905 Penalties	7,003	860	7,372	11,000
TOTAL CHARGES FOR SERVICES	1,582,861	1,612,041	1,664,182	1,787,383
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	33,114	15,951	34,858	22,863
36130 Gain/Loss Investments	8,723	(9,922)	0	0
36501 Sale of Surplus Materials	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	41,837	6,029	34,858	22,863
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
38950 Contribution/Customer Dev	542,538	0	0	0
TOTAL OTHER SOURCES	542,538	0	0	0
TOTAL RESOURCES	2,369,387	1,618,070	1,699,040	1,810,246

Division Summary of Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
5171 <u>STORMWATER</u>				
Personal Services	183,689	368,886	335,252	406,563
Operating Expenses	363,279	386,038	383,877	586,465
TOTAL STORMWATER	546,968	754,924	719,129	993,028
7088 <u>OTHER</u>				
Operating Expenses	471,570	510,458	494,776	542,218
Other Uses	0	0	15,135	0
TOTAL OTHER	471,570	510,458	509,911	542,218
7099 <u>CAPITAL PROJECTS</u>				
Personal Services	0	0	0	0
Operating Expenses	64,207	9,994	100,000	0
Capital Outlay	1,530,253	71,879	370,000	275,000
Other Uses	(1,594,459)	(81,873)	0	0
TOTAL CAPITAL PROJECTS	1	0	470,000	275,000
<u>GRAND TOTAL</u>				
Personal Services	183,689	368,886	335,252	406,563
Operating Expenses	899,056	906,490	978,653	1,128,683
Capital Outlay	1,530,253	71,879	370,000	275,000
Other Uses	(1,594,459)	(81,873)	15,135	0
TOTAL APPROPRIATIONS	1,018,539	1,265,382	1,699,040	1,810,246

Stormwater Fund

Division Summary of Appropriations

Stormwater Fund

Stormwater Division

Goals & Tasks

Goals & Tasks

Goal: Eliminate blight and stimulate growth by investing in neighborhood redevelopment, while also pursuing new economic opportunities.

Task:

- ◆ Maintain National Pollutant Discharge Elimination System (NPDES) permit compliance
- ◆ Meet Federal Department of Environmental Protection (FDEP) basin management action plan
- ◆ Improve the quality of water discharged in City lakes, rivers and surface waters
- ◆ Maintain stormwater infrastructure
- ◆ Develop and implement action plans for flood-prone areas throughout the City

Major Accomplishments:

- Added Aquatic Complex Stormwater Ponds and Pat Thomas Stadium pond to inventory
- Completed upsizing of Childs Street infrastructure to increase drainage
- Awarded Stormwater Grant from Lake County Water Authority for Center Street Stormwater Project

Performance Measures:

	2020-21	2021-22	2022-23
Streets swept (miles)	2,404	3,450	4,000
Swept debris collected (cubic yards)	1,005	1,331	2,000
Main lines cleaned (feet)	112,620	92,995	125,000
Ditches/swales/pond banks restored (linear feet)	483,474	367,498	500,000
Inlets cleaned	1,228	1,107	1,500

Personnel Schedule

Classification	2022	Change	2023	Amount
Director of Public Works ¹	0.15	0.00	0.15	19,294
Crew Leader ²	0.33	0.00	0.33	17,391
Customer Relations Specialist ³	0.20	(0.20)	0.00	0
Land Development Manager ^{4*}	0.00	0.40	0.40	26,911
Operations Supervisor ⁵	0.33	0.00	0.33	20,199
Stormwater Tech Apprentice	3.00	(3.00)	0.00	0
Stormwater Tech A	0.00	1.00	1.00	42,135
Stormwater Tech C	2.00	2.00	4.00	138,837
Water Conservation Specialist ³	0.00	0.20	0.20	6,942
Total	6.01	0.40	6.41	271,709

Notes: Allocations

Director of Public Works ¹
 25%-5197, 25%-3021, 25%-4021, 15%-5171, 5%-5143, 5%-5144

Crew Leader ²
 33%-5171, 67%-4081

Customer Relations Specialist/Water Conservation Specialist ³
 20%-5171, 80%-3021

Land Development Manager ^{4*}
 40%-5171, 60%- 5197

Operations Supervisor ⁵
 33%-5171, 67%-4081

*In FY 22 the City Commission approved adding a Land Development Manager position (40% 5171 & 60% 5197) due to current and upcoming growth.

**Stormwater
Fund**

**Stormwater
Division**

**Personnel
Schedule**

Stormwater Fund

Stormwater Division

Appropriations Detail

Appropriations Detail

Account # 014-5171-537

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	167,367	196,122	213,136	271,709
1410 Overtime	1,776	1,581	5,000	5,000
1641 Vacation/Terms & Buyout	6,349	2,051	0	0
2110 FICA	11,412	13,493	14,210	19,730
221x Retirement	17,712	15,373	18,472	21,400
23xx Insurance	60,681	95,741	75,224	73,493
2410 Workers' Compensation	7,109	7,877	8,460	14,562
262x Other Payroll Benefits	(88,717)	36,648	750	669
TOTAL PERSONAL SERVICES	183,689	368,886	335,252	406,563
<u>OPERATING EXPENSES</u>				
31xx Professional Services	16,251	39,069	21,000	21,000
3410 Contract Services	98,030	94,369	104,000	270,000
4010 Travel	0	670	3,000	4,000
4110 Communication	119	1,023	1,408	1,500
4210 Postage	0	0	300	300
4410 Rentals	4,108	5,019	18,000	1,000
4415 Internal Fleet Lease	115,689	88,050	80,600	81,405
4510 Insurance	10,543	14,952	10,914	13,390
461x Repairs & Maintenance- Vehicles	77,770	87,508	82,695	80,000
462x Repairs & Maintenance- Non-Buil	4,802	25,205	16,500	41,500
463x Repairs & Maintenance- Equip	160	160	660	860
49xx Other Current Charges	57	0	250	750
4945 Injury/ Damage to Others	0	1,663	2,500	2,500
4950 Uncollectible Accounts	6,461	(5,992)	0	0
5180 Minor Furniture/Equipment	1,158	2,133	3,000	5,000
5210 Operating Supplies	4,963	2,589	6,500	5,000
5215 Uniforms	1,903	2,118	3,805	3,805
5230 Fuel Purchases	19,019	25,358	24,000	41,830
5410 Publications & Memberships	72	0	125	125
5520 Training	2,174	2,144	4,620	12,500
TOTAL OPERATING EXPENSES	363,279	386,038	383,877	586,465
TOTAL APPROPRIATIONS	546,968	754,924	719,129	993,028

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	335,252	406,563	71,311	21.27%
Operating Expenses	383,877	586,465	202,588	52.77%
TOTALS	719,129	993,028	273,899	38.09%

Significant Budget Changes:

The change in Operating Expenses is mostly related to increased Contract Services (3410) for vegetation control and grounds maintenance around ponds which was previously included in Public Works.

Stormwater Fund

Stormwater Division

Summary of Appropriations

Appropriations Detail

Account # 014-7088-537

Stormwater Fund

Other

Appropriations Detail

		ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>					
4950	Uncollectible Accounts	5,000	5,000	5,000	5,000
5001	Cost Allocation- City Commission	2,969	4,040	3,536	3,336
5002	Cost Allocation- City Manager	14,405	11,247	11,784	12,014
5003	Cost Allocation- City Clerk	4,276	4,190	4,476	4,599
5004	Cost Allocation- City Attorney	700	809	920	1,329
5005	Cost Allocation- Accounting	17,051	18,287	19,468	19,078
5006	Cost Allocation- Customer Service	57,423	59,330	62,601	67,965
5007	Cost Allocation- Purchasing	2,879	11,471	5,917	3,202
5008	Cost Allocation- Warehouse	779	1,075	1,125	2,518
5009	Cost Allocation- Human Resources	3,652	3,659	3,730	4,683
5010	Cost Allocation- IT	44,268	48,722	53,239	55,433
5011	Cost Allocation- GIS	36,511	34,719	39,757	41,091
5013	Cost Allocation- Facilities	3,171	3,376	3,223	4,141
5910	Depreciation Expense	278,486	304,533	280,000	317,829
TOTAL OPERATING EXPENSES		471,570	510,458	494,776	542,218
<u>OTHER USES</u>					
9160	Reserve/ Future Capital	0	0	15,135	0
TOTAL OTHER USES		0	0	15,135	0
TOTAL APPROPRIATIONS		471,570	510,458	509,911	542,218

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	494,776	542,218	47,442	9.59%
Other Uses	15,135	0	(15,135)	-100.00%
TOTALS	509,911	542,218	32,307	6.34%

Significant Budget Changes:

The increase in Operating Expenses is related to increased Depreciation Expense (5910).

Stormwater Fund

Other

Appropriations Summary

**Stormwater
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 014-7099-537

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
31xx Professional Services	64,207	9,994	100,000	0
TOTAL OPERATING EXPENSES	64,207	9,994	100,000	0
<u>CAPITAL OUTLAY</u>				
6110 Land Costs	53	2,170	0	0
6210 Buildings	0	143	0	0
6310 Improvements Other Than Bldgs	1,530,200	69,566	350,000	275,000
6410 Machinery & Equipment	0	0	20,000	0
TOTAL CAPITAL OUTLAY	1,530,253	71,879	370,000	275,000
<u>OTHER USES</u>				
9999 WIP Contra	(1,594,459)	(81,873)	0	0
TOTAL OTHER USES	(1,594,459)	(81,873)	0	0
TOTAL APPROPRIATIONS	1	0	470,000	275,000

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	100,000	0	(100,000)	-100.00%
Capital Outlay	370,000	275,000	(95,000)	-25.68%
TOTALS	470,000	275,000	(195,000)	-41.49%

**Stormwater
Fund**

**Capital
Projects**

**Appropriations
Summary**

Stormwater Fund

Capital Projects

Project Schedule

Project Schedule

140002	<u>Drainage Improvements (\$275,000)</u>		
	Curbs, gutters & inlets	Current Revenue	25,000
	Center Street Improvements	Current Revenue	100,000
	Lake Robinhood Improvements	Current Revenue	150,000
		TOTAL	<u>275,000</u>

Current Revenue 275,000

TOTAL 275,000

POLICE PENSION TRUST

The Municipal Police Pension Trust covers police officers (other police department employees are covered in the General Employee 401(a) Plan). The actuarial funding rate as a percentage of pensionable wages is 23.62% for the fiscal year 2022-23 budget. Employees contribute 7.65% of their annual compensation, including overtime and educational incentive pay. The State of Florida collects and remits a 1% excise tax on gross premiums from casualty insurance policies covering property within the corporate limits to the fund pursuant to the provisions of Chapter 185, Florida Statutes. The City must fund any actuarial shortfalls associated with the plan. The fiscal year 2022-23 actuarial shortfall is projected to be 10.11% of pensionable wages, or \$597,973.

Participants who have completed ten years of credited service are 100% vested in plan benefits at age 45 or later, reduced by 3% per year for each year they retire before their normal retirement date. Participants whose service is terminated prior to completing ten years of credited service are entitled to the return of their employee contributions without interest. Normal retirement benefits are payable to participants who have reached the earlier of age 50 with 25 years of credited service, or age 55 with 10 years of credited service. Such benefits are payable at a rate of 2% of average final compensation times the number of years of credited service. The plan also provides for early retirement, disability retirement and death benefits at rates defined in the plan document.

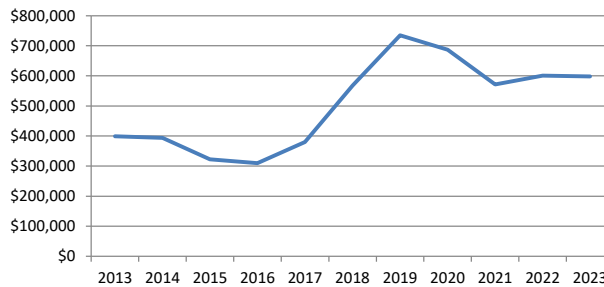
The investment return for Fiscal Year 2020-21 of 9.78% was more than the actuarial assumption of 7.00% or a difference of 2.78%. The City's Police, Fire and General Employee pension plans will require contributions of \$597,973, \$895,607 and \$1,135,409, respectively.

Police Pension Trust

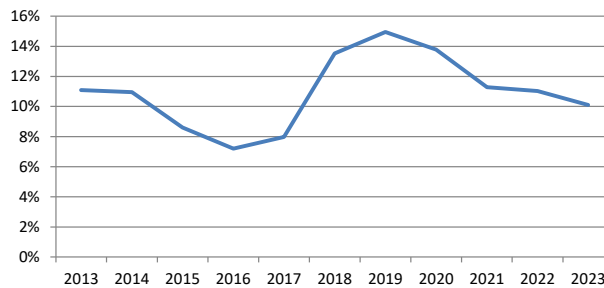
Description

Total Department Budget
\$ 2,223,377

Employer Contributions to Plan



% of Payroll



**Police
Pension
Trust**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	227,475	242,702	227,475	242,702
Miscellaneous Revenue	2,944,078	5,899,955	1,735,914	1,980,675
TOTAL REVENUE SOURCES	3,171,553	6,142,657	1,963,389	2,223,377
<u>APPROPRIATIONS</u>				
Police Pension Trust	1,122,913	1,134,022	1,963,389	2,223,377
TOTAL APPROPRIATIONS	1,122,913	1,134,022	1,963,389	2,223,377

Revenue Detail

Police Pension Trust

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
31252 Insurance Premium Tax (State)	227,475	242,702	227,475	242,702
TOTAL TAXES	227,475	242,702	227,475	242,702
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	150,784	131,282	155,000	135,000
361xx Gain/Loss Investments	1,837,613	4,921,508	600,000	750,000
36801 Employee Contributions	314,104	318,470	380,575	402,702
36802 Employer Contributions	542,732	435,702	600,339	597,973
36909 Other Income	98,845	92,993	0	95,000
TOTAL MISCELLANEOUS REVENUE	2,944,078	5,899,955	1,735,914	1,980,675
TOTAL RESOURCES	3,171,553	6,142,657	1,963,389	2,223,377

**Police
Pension
Trust**

**Appropriations
Detail**

Appropriations Detail

Account # 061-1310-51x

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
311x Professional Services	123,674	140,074	122,000	145,000
3610 Retirement Benefit Payment	924,307	935,058	950,000	950,000
3611 Refund of Contributions	74,932	58,890	150,000	125,000
TOTAL OPERATING EXPENSES	1,122,913	1,134,022	1,222,000	1,220,000
<u>OTHER USES</u>				
9940 Reserve For Employee Benefits	0	0	741,389	1,003,377
TOTAL OTHER USES	0	0	741,389	1,003,377
TOTAL APPROPRIATIONS	1,122,913	1,134,022	1,963,389	2,223,377

FIREFIGHTERS' PENSION TRUST

The Municipal Firefighters' Retirement Trust Fund covers firefighters. The actuarial funding rate as a percentage of pensionable wages is 44.69% for the fiscal year 2022-23 budget. Firefighters contribute 6.5% of their annual compensation to the plan. The State of Florida remits a 1% excise tax on fire insurance premiums sold within the corporate limits of the City to the fund pursuant to the provisions of Chapter 175, Florida Statutes. The City is required to fund any actuarial shortfall associated with the plan. The fiscal year 2022-23 actuarial shortfall is projected to be 32.26% of pensionable wages, or \$895,607.

Participants who have completed ten years of credited service are 100% vested in their accrued retirement benefits. Participants whose service is terminated prior to completing ten years of credited service are entitled to the return of their contributions plus interest at the rate of 5% compounded annually. Normal retirement benefits are payable to participants who have reached the earlier of age 52 with 25 years of credited service, or age 55 with ten years of credited service. Such benefits are payable at a rate of 3% of average final monthly compensation times the number of years of credited service. The plan also provides for early retirement, disability retirement, and death benefits at rates defined in the plan document.

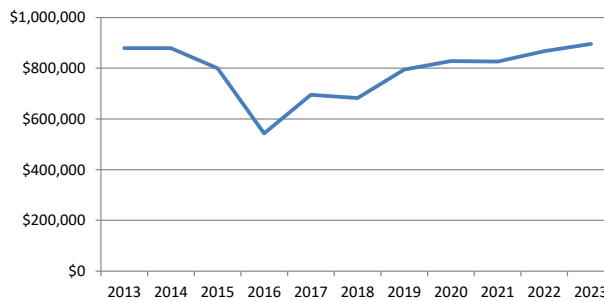
The investment return for Fiscal Year 2020-21 of 19.96% was more than the actuarial assumption of 7.4% or a difference of 12.56%. The City's Police, Fire and General Employee pension plans will require contributions of \$597,973, \$895,607 and \$1,135,409, respectively.

Firefighter's Pension Trust

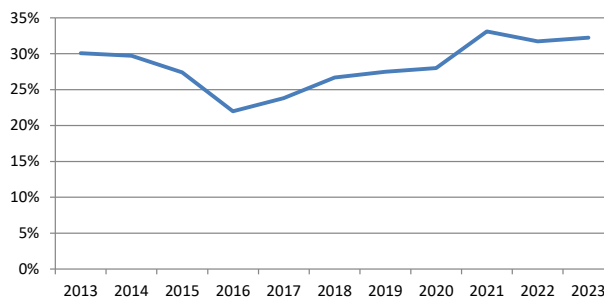
Description

Total Department Budget
\$ 1,720,614

Employer Contributions to Plan



% of Payroll



Firefighter's Pension Trust

Revenue Sources & Appropriations

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Taxes	152,264	172,490	152,264	164,563
Miscellaneous Revenue	3,478,833	5,502,539	1,524,721	1,556,051
TOTAL REVENUE SOURCES	3,631,097	5,675,029	1,676,985	1,720,614
<u>APPROPRIATIONS</u>				
Fire Pension Trust	1,440,654	1,479,488	1,676,985	1,720,614
TOTAL APPROPRIATIONS	1,440,654	1,479,488	1,676,985	1,720,614

Revenue Detail

Firefighter's
Pension
Trust

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>TAXES</u>				
31251 Insurance Premium Tax (State)	152,264	172,490	152,264	164,563
TOTAL TAXES	152,264	172,490	152,264	164,563
<u>MISCELLANEOUS REVENUE</u>				
36111 Miscellaneous Interest	167,963	172,377	180,000	180,000
361xx Salem Trust/ ICC	2,273,069	4,278,337	300,000	300,000
36801 Employee Contributions	177,275	180,074	177,616	180,444
36820 Salem Trust	760,104	795,488	867,105	895,607
36909 Other Income	100,422	76,263	0	0
TOTAL MISCELLANEOUS REVENUE	3,478,833	5,502,539	1,524,721	1,556,051
TOTAL RESOURCES	3,631,097	5,675,029	1,676,985	1,720,614

Firefighter's Pension Trust

Appropriations Detail

Appropriations Detail

Account # 062-1320-51x

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
311x Professional Services	160,795	171,923	175,000	185,000
3610 Retirement Benefit Payment	1,239,160	1,241,901	1,250,000	1,250,000
3611 Refund of Contributions	40,699	65,664	90,000	90,000
TOTAL OPERATING EXPENSES	1,440,654	1,479,488	1,515,000	1,525,000
<u>OTHER USES</u>				
9940 Reserve For Employee Benefits	0	0	161,985	195,614
TOTAL OTHER USES	0	0	161,985	195,614
TOTAL APPROPRIATIONS	1,440,654	1,479,488	1,676,985	1,720,614

GENERAL EMPLOYEES' PENSION TRUST FUND

The General Employees' Pension Plan was frozen as of September 30, 2008. Members of the plan will continue to accrue vesting rights in the plan however; benefits were frozen as of September 30, 2008. New members are no longer added to the plan. The City is required to fund any actuarial shortfalls associated with the plan. The fiscal year 2022-23 actuarial shortfall is projected to be 13.01%, or \$1,135,409 (City chose to contribute the same as last year).

The City of Leesburg Retirement plan for General Employees is a 100% employer contributory defined benefit plan. It covers all full time permanent employees as a condition of employment except firefighters. Participants in the plan who have completed five years of credited service are 100% vested in the plan.

Normal retirement benefits are paid to participants who have reached age 65 and who have completed five years of credited service. Benefits are payable at the rate of 2% of average compensation times the number of years of credited service prior to October 1, 2008 up to a maximum of 45 years. The plan provides for early retirement, late retirement, disability retirement, and death benefits at rates defined in the plan document. In addition, the plan also provides for an annual 2% COLA beginning three years after normal retirement age.

The City accrues and contributes an amount, as determined by the plan actuary, to fund the annual, normal cost and prior service cost using the entry age normal method amortized over thirty years.

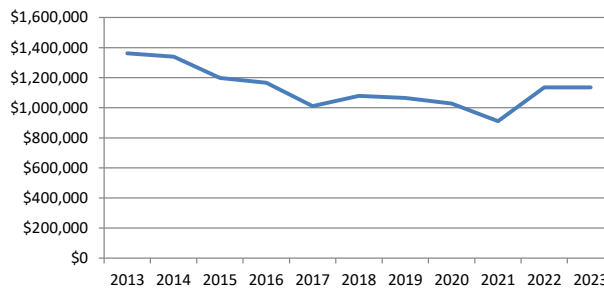
The investment return for Fiscal Year 2020-21 of 10.04% was more than the actuarial assumption of 7.25% or a difference of 2.79%. The City's Police, Fire and General Employee pension plans will require contributions of \$597,973, \$895,607 and \$1,135,409, respectively.

General Employees' Pension Trust Fund

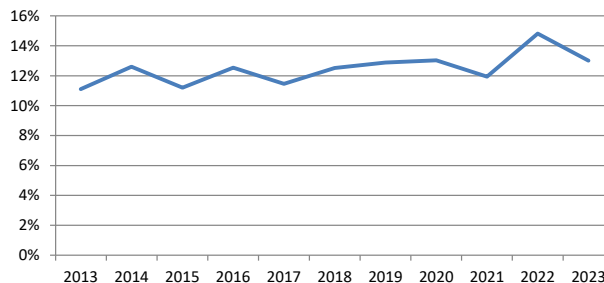
Description

Total Department Budget
\$ 3,240,408

Employer Contributions to Plan



% of Payroll



**General
Employees'
Pension
Trust
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Miscellaneous Revenue	2,708,513	9,006,236	3,245,409	3,240,408
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	2,708,513	9,006,236	3,245,409	3,240,408
<u>APPROPRIATIONS</u>				
General Employees Pension Trust	2,993,464	2,925,517	3,245,409	3,240,408
TOTAL APPROPRIATIONS	2,993,464	2,925,517	3,245,409	3,240,408

Revenue Detail

General
Employees'
Pension
Trust
Fund

Revenue
Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>MISCELLANEOUS REVENUE</u>				
361xx Miscellaneous Interest	599,649	602,384	610,000	605,000
36130 Gain/Loss Sale Investment	(750,478)	3,396,492	0	0
36140 Gain/Loss Sale of Security	1,829,609	4,085,494	1,500,000	1,500,000
36802 Employer Contributions	1,028,808	910,414	1,135,409	1,135,408
36909 Other Income	925	11,452	0	0
TOTAL MISCELLANEOUS REVENUE	2,708,513	9,006,236	3,245,409	3,240,408
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	2,708,513	9,006,236	3,245,409	3,240,408

**General
Employees'
Pension
Trust
Fund**

**Appropriations
Detail**

Appropriations Detail

Account # 063-1330-51x

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
311x Professional Services	79,702	77,334	80,000	80,000
3114 Financial Investment	200,055	224,504	205,000	220,000
3610 Retirement Benefit Payment	2,666,556	2,618,108	2,700,000	2,700,000
3611 Refund of Contributions	47,151	5,571	35,000	35,000
TOTAL OPERATING EXPENSES	2,993,464	2,925,517	3,020,000	3,035,000
<u>OTHER USES</u>				
9940 Reserve For Employee Benefits	0	0	225,409	205,408
TOTAL OTHER USES	0	0	225,409	205,408
TOTAL APPROPRIATIONS	2,993,464	2,925,517	3,245,409	3,240,408

HEALTH INSURANCE FUND

Effective October 1, 1984, the City established a self-insurance program for the payment of employee health and medical claims. For a period from October 1, 1999 through May 31, 2000 the City elected to change to a fully insured program. Effective June 1, 2000, the City returned to a self-insurance program that provides for the payment of City and employee contributions into a self-insurance fund, which is managed by the City, a third party administrator, and a local insurance agent. The fund is operated on a cost reimbursement or break even basis.

The City's specific stop loss coverage provides that claims in excess of \$165,000, up to an unlimited maximum per covered individual per year, are paid by the reinsurer. The aggregate stop loss reinsurance policy indemnifies the City up to \$1,000,000 if total claims paid during the year exceed the aggregate attachment point, which is calculated as a moving monthly average (to compensate for the number of covered individuals in the program).

2022-23 fiscal year monthly rates have remained the same as follows:

Blue Options Plan

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$761.85	\$110.00	\$871.85
Employee and Children	\$942.23	\$287.81	\$1,230.04
Employee and Spouse	\$949.22	\$315.80	\$1,265.02
Employee and Family	\$1,218.62	\$403.15	\$1,621.77

Blue Care Plan

Type of Coverage	City Contribution	Employee Deduction	Total Monthly Cost
Employee Only	\$719.41	\$65.00	\$784.41
Employee and Children	\$907.73	\$235.31	\$1,143.04
Employee and Spouse	\$926.22	\$252.80	\$1,179.02
Employee and Family	\$1,195.62	\$340.16	\$1,535.78

Employee deductions for health care coverage are paid on a pre-tax basis unless the employee elects not to have the benefit deducted pre-tax. Retirees pay the same monthly rates listed above. Supplemental coverage is offered to participants over age 65. The city pays \$400.00 of eligible Retiree cost only.

Additionally, the City currently offers the following options for employees:

- Dental
- Vision
- Flexible Spending Account
- Other Ancillary Products

Health Insurance Fund

Description

Total Department Budget
\$ 7,769,137

Health Insurance Fund

Description, Revenue Sources & Appropriations

Health Insurance Fund Description (Continued)

The city opened a Wellness Center during the second quarter of fiscal year 2010-11 and has aggressively campaigned to capture employee participation. Employees, retirees, and dependents utilizing the City's Wellness facility do not pay for their doctor visits, pharmacy or lab work.

Revenue Sources and Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Charges for Services	6,266,637	7,667,202	7,077,925	7,299,137
Miscellaneous Revenue	418,964	1,197,461	422,075	470,000
Other Sources/Installment	204,183	1,000,000	0	0
TOTAL REVENUE SOURCES	6,889,784	9,864,663	7,500,000	7,769,137
<u>APPROPRIATIONS</u>				
Health Insurance	6,726,997	8,432,711	6,654,581	6,912,327
Wellness Center	692,751	725,018	845,419	856,810
TOTAL APPROPRIATIONS	7,419,748	9,157,729	7,500,000	7,769,137

Revenue Detail

Health Insurance Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>CHARGES FOR SERVICES (343)</u>				
34120 Employee Contributions	1,120,621	1,102,647	1,125,000	1,125,000
34120 Employer Contributions	4,380,064	5,832,402	5,230,925	5,586,337
34120 Retiree's Contribution	326,912	357,353	330,000	335,000
34120 Retiree's Employer Contribution	430,400	374,800	384,000	244,800
3412x Continuation Coverage	8,640	0	8,000	8,000
TOTAL CHARGES FOR SERVICES	6,266,637	7,667,202	7,077,925	7,299,137
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	19,369	8,317	12,075	10,000
36130 Gain/Loss Investments	5,025	(5,311)	0	0
36906 Misc Reimbursement	6,416	5,053	0	0
36909 Other Income	258,078	401,865	275,000	325,000
36918 Reinsurance Payments	98,195	753,561	100,000	100,000
36991 Medicare Part D Subsidy	31,881	33,976	35,000	35,000
TOTAL MISCELLANEOUS REVENUE	418,964	1,197,461	422,075	470,000
<u>OTHER SOURCES/INSTALLMENT</u>				
38165 Transfer from Workers Comp	204,183	1,000,000	0	0
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	204,183	1,000,000	0	0
TOTAL RESOURCES	6,889,784	9,864,663	7,500,000	7,769,137

**Health
Insurance
Fund**

**Health
Insurance**

**Personnel
Schedule**

Personnel Schedule

Classification	2022	Change	2023	Amount
Benefits & Compensation Coordinator ¹	0.30	(0.30)	0.00	0
HR Manager ¹	0.00	0.30	0.30	15,766
Director of Human Resources ²	0.50	0.00	0.50	42,528
Total	0.80	0.00	0.80	58,293

Note: Allocations

Benefits & Compensation Coordinator/ HR Manager ¹
70%-1437, 30%-1340
Director of Human Resources²
50%-1437, 50%-1340

Appropriations Detail

Account # 064-1340-519

**Health
Insurance
Fund**

**Health
Insurance**

**Appropriations
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	53,779	53,160	55,484	58,293
1410 Overtime	612	1,965	0	0
1641 Vacation/Terms & Buyout	464	5,135	0	0
2110 FICA	4,057	4,406	4,140	4,141
221x Retirement	2,657	2,098	2,830	2,915
23xx Insurance	4,999	6,758	5,824	10,045
2410 Workers' Compensation	153	167	159	251
26xx Other Employee Benefits	1,462	1,382	1,378	1,384
TOTAL PERSONAL SERVICES	68,183	75,071	69,815	77,029
<u>OPERATING EXPENSES</u>				
3110 Professional Services	315,872	295,746	320,000	320,000
4540 Insurance Premiums	409,683	403,789	425,000	415,000
4570 Insurance Claims	4,288,861	5,971,870	4,239,766	4,400,298
4572 Prescription Claims	1,539,477	1,660,446	1,600,000	1,700,000
4575 IBNR	104,921	25,789	0	0
TOTAL OPERATING EXPENSES	6,658,814	8,357,640	6,584,766	6,835,298
<u>OTHER USES</u>				
9940 Reserve for Employee Benefits	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	6,726,997	8,432,711	6,654,581	6,912,327

**Health
Insurance
Fund**

**Wellness
Center**

**Appropriations
Detail**

Appropriations Detail

Account # 064-1341-519

		ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>					
3110	Professional Services	186,944	184,233	226,889	230,797
3410	Contract Services	363,729	414,981	459,850	488,322
4110	Communication	6,525	4,078	6,600	3,891
4310	Utilities	2,547	2,681	2,650	2,800
46xx	Repairs & Maint Office Equip	3,460	3,257	3,430	500
4911	Advertising- Other Ads	0	131	0	0
4920	Other Current Charges	158	283	1,000	0
5180	Minor Furniture/Equipment	1,577	0	0	500
5210	Operating Supplies	51,749	56,034	60,000	50,000
5218	Pharmaceuticals	76,062	59,340	85,000	80,000
TOTAL OPERATING EXPENSES		692,751	725,018	845,419	856,810
TOTAL APPROPRIATIONS		692,751	725,018	845,419	856,810

WORKERS' COMPENSATION INSURANCE FUND

The City maintains a self-funded Workers' Compensation program that is used to pay wage loss and medical benefits to employees that have sustained an on-the-job injury or illness in compliance with Florida Statutes, Chapter 440. The City self-funds claims up to a self-insurance retention (SIR) level of \$500,000 per claim and then purchases excess workers' compensation insurance to protect itself from the financial impact of catastrophic claims. In addition, the City contracts with a third party claims administrator (TPA) that provides claims administration, risk control services, litigation and medical case management, medical claims review, and state and federal reporting. Each year, the City obtains an actuarial review of its workers' compensation insurance fund in order to assure the adequacy of the fund. Because of the volatility inherent in a self-funded workers' compensation program, the City elects to fund their expected liabilities at a very conservative 90% probability level in order to maintain the integrity and stability of its workers' compensation insurance fund.

Workers' Compensation Insurance Fund

Description

**Total
Department
Budget**

\$ 1,160,309

**Workers'
Compensation
Insurance
Fund**

Revenue Sources and Appropriations

**Revenue
Sources &
Appropriations**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Charges for Services	645,119	681,545	659,550	1,152,809
Miscellaneous Revenue	70,263	26,324	12,500	7,500
Other Sources	0	0	0	0
TOTAL REVENUE SOURCES	715,382	707,869	672,050	1,160,309
<u>APPROPRIATIONS</u>				
Workers' Compensation Administration	774,465	2,163,856	672,050	1,160,309
TOTAL APPROPRIATIONS	774,465	2,163,856	672,050	1,160,309

Revenue Detail

**Workers'
Compensation
Insurance
Fund**

**Revenue
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>CHARGES FOR SERVICES</u>				
2020 Employer Contributions	645,119	681,545	659,550	1,152,809
TOTAL CHARGES FOR SERVICES	645,119	681,545	659,550	1,152,809
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	30,196	7,653	12,500	7,500
36130 Gain/Loss Investments	10,323	(13,188)	0	0
36909 Other Income	29,744	31,859	0	0
36919 Subrogation Payments	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	70,263	26,324	12,500	7,500
<u>OTHER SOURCES</u>				
38891 Fund Balance Appropriated	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0
TOTAL RESOURCES	715,382	707,869	672,050	1,160,309

**Workers'
Compensation
Insurance
Fund**

**Personnel
Schedule**

Personnel Schedule

Classification	2022	Change	2023	Amount
Finance Director ¹	0.15	0.00	0.15	19,766
Payroll & Risk Technician ²	0.50	0.00	0.50	23,530
Total	0.65	0.00	0.65	43,296

Note: Allocations

Finance Director¹

15%-1350, 85%-1331

Payroll & Risk Technician²

50%-1350, 50%-1331

Appropriations Detail

Account # 065-1350-519

Workers' Compensation Insurance Fund

Appropriations Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
1210 Regular Salaries & Wages	38,289	39,188	40,222	43,296
1410 Overtime	0	0	0	0
1530 Bonuses/Incentives	505	0	0	0
1641 Vacation/Terms & Buyout	1,661	0	0	0
2110 FICA	2,833	2,736	2,812	3,038
22xx Retirement	1,914	1,509	2,011	2,165
23xx Insurance	6,571	8,511	7,622	7,393
2410 Workers' Compensation	113	110	113	187
26xx Other Employee Benefits	533	528	522	528
TOTAL PERSONAL SERVICES	52,419	52,582	53,302	56,607
<u>OPERATING EXPENSES</u>				
3110 Professional Services	42,898	51,840	60,000	55,000
4540 Insurance Premiums	96,748	105,413	120,000	120,000
4570 Insurance Claims	372,607	919,943	375,000	500,000
4580 Self Insurance Assessment	5,610	5,798	10,000	6,500
4920 Other Current Charges	0	28,280	0	0
TOTAL OPERATING EXPENSES	517,863	1,111,274	565,000	681,500
<u>OTHER USES</u>				
9565 Transfer to Health Insurance Func	204,183	1,000,000	0	0
9940 Reserve for Employee Benefits	0	0	53,748	422,202
TOTAL OTHER USES	204,183	1,000,000	53,748	422,202
TOTAL APPROPRIATIONS	774,465	2,163,856	672,050	1,160,309



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RISK MANAGEMENT FUND

The City has established a Risk Management Fund which charges the various departments an Insurance fee for all costs related to General Liability, Excess Liability, Property/Casualty, Auto Physical Damage, Public Official and Employment Practices Liability. Risk management charges the departments based on factors such as number of vehicles, value of assets, and operating budget.

This fund will be eliminated in fiscal year 2022-23.

Risk Management Fund

Description

Total Department Budget

\$ 0

**Risk
Management
Fund**

Revenue Sources and Appropriations

**Revenue
Sources &
Appropriations**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Charges for Services	775,160	835,129	876,886	0
Miscellaneous Revenue	2,865	134	0	0
TOTAL REVENUE SOURCES	778,025	835,263	876,886	0
<u>APPROPRIATIONS</u>				
Insurance	775,160	836,843	876,886	0
TOTAL APPROPRIATIONS	775,160	836,843	876,886	0

Revenue Detail

**Risk
Management
Fund**

**Revenue
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>CHARGES FOR SERVICES</u>				
34120 Employer Contributions	775,160	835,129	876,886	0
TOTAL CHARGES FOR SERVICES	775,160	835,129	876,886	0
<u>MISCELLANEOUS REVENUE</u>				
36101 Interest on Investments	2,174	876	0	0
36130 Gain/Loss Investments	691	(742)	0	0
TOTAL MISCELLANEOUS REVENUE	2,865	134	0	0
TOTAL RESOURCES	778,025	835,263	876,886	0

**Risk
Management
Fund**

Appropriations Detail

Account # 066-1360-519

**Appropriations
Detail**

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
4510 Insurance	775,160	836,843	876,886	0
TOTAL OPERATING EXPENSES	775,160	836,843	876,886	0
<u>OTHER USES</u>				
9940 Reserve for Future Use	0	0	0	0
TOTAL OTHER USES	0	0	0	0
TOTAL APPROPRIATIONS	775,160	836,843	876,886	0

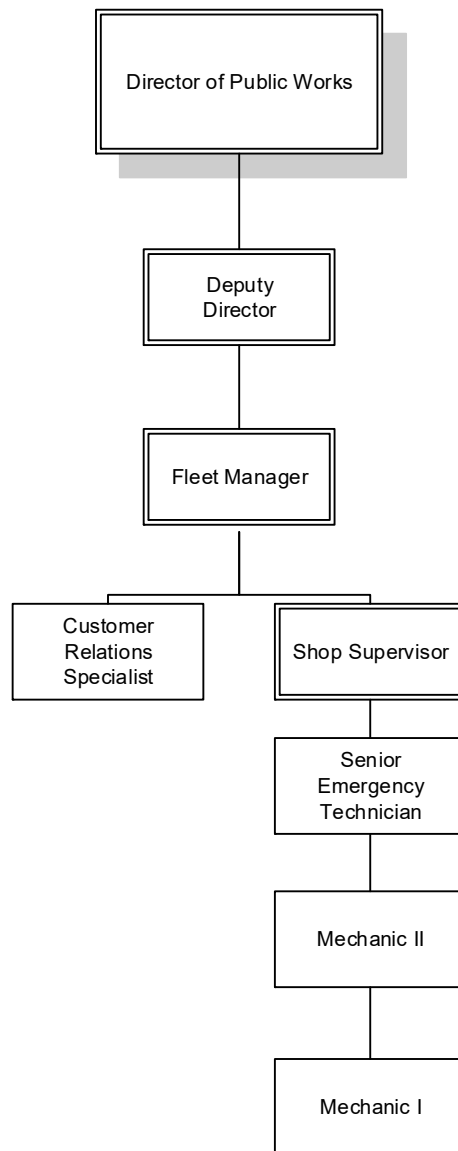
*This fund will be eliminated in FY 23.

Cliff Kelsey, Director of Public Works

The Fleet Services Internal Service Fund was established October 1, 2012. Originally this division was setup in the General Fund. During the development of the FY 2012-13 budget, after extensive modeling and research it became apparent that this division needed to be restricted and reflected as an Internal Service Fund.

Fleet Services is responsible for maintaining and purchasing all City vehicles. The various departments pay lease, maintenance and overhead (MRU) fees for their vehicles. Additionally, Fleet Services is responsible for two fueling sites and the truck wash facility.

Organizational Chart



Fleet Services Fund

Description

Total Department Budget

\$ 4,840,349

**Fleet
Services
Fund**

**Revenue
Sources &
Appropriations**

Revenue Sources & Appropriations

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>REVENUE SOURCES</u>				
Intergovernmental Reveune	160	0	0	0
Charges for Services	3,087,210	2,600,750	2,679,955	2,740,769
Miscellaneous Revenue	196,222	213,175	25,000	25,000
Other Sources	1,434,938	1,681,493	1,204,224	2,074,580
TOTAL REVENUE SOURCES	4,718,530	4,495,418	3,909,179	4,840,349
<u>APPROPRIATIONS</u>				
Maintenance	963,040	956,690	982,398	991,641
Administration	1,999,786	1,593,356	1,337,131	1,396,708
Capital Purchases	1,432,298	1,608,559	1,589,650	2,452,000
TOTAL APPROPRIATIONS	4,395,124	4,158,605	3,909,179	4,840,349

Revenue Detail

Fleet Services Fund

Revenue Detail

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>INTERGOVERNMENTAL REVENUE</u>				
33191 Emergency Management	160	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	160	0	0	0
<u>CHARGES FOR SERVICES</u>				
34120 Fuel Surcharge	2,893	3,589	0	0
34120 Non Contract Maintenance Labor	513,704	479,767	525,000	525,000
34120 Lease Fees	1,774,929	1,342,375	1,390,131	1,416,962
34120 Non Contract Maintenance Parts	501,212	476,077	455,199	480,000
34120 Overhead/MRU Fee	292,393	298,585	307,125	317,807
34190 Pool Vehicle Revenue	2,079	357	2,500	1,000
TOTAL CHARGES FOR SERVICES	3,087,210	2,600,750	2,679,955	2,740,769
<u>MISCELLANEOUS REVENUE</u>				
36110 Interest on Investments	48,193	20,142	25,000	25,000
36130 Gain/ Loss Investments	14,618	(16,879)	0	0
36403 Sale of Furniture/Equipment	111,048	168,439	0	0
36404 Recovery from Losses	21,520	41,027	0	0
36909 Other Income	843	446	0	0
TOTAL MISCELLANEOUS REVENUE	196,222	213,175	25,000	25,000
<u>OTHER SOURCES</u>				
38110 Transfer from General Fund	27,274	95,420	0	0
38191 Transfer from Disc. Sales Tax	1,299,840	1,392,071	1,012,174	1,006,042
38141 Transfer from Electric	29,601	194,002	0	0
38144 Transfer from Wastewater	36,921	0	0	0
38148 Transfer from Airport	41,302	0	0	0
38891 Fund Balance Appropriated	0	0	192,050	1,068,538
TOTAL OTHER SOURCES	1,434,938	1,681,493	1,204,224	2,074,580
TOTAL RESOURCES	4,718,530	4,495,418	3,909,179	4,840,349

Fleet Services Fund

Goals & Tasks

Goals & Tasks

Goal: Deliver the highest level of professional public safety service that ensures security for Leesburg's residents and businesses.

Task:

- ◆ Maintain technician production rate of 80% minimum
- ◆ Ensure hourly labor rate reflects actual cost of service
- ◆ Have all technicians Automated Service Excellence (ASE)/Emergency Vehicle Technician (EVT) certified to ensure safety and proper knowledge for job
- ◆ Complete preventative maintenance on all fleet vehicles and equipment on schedule
- ◆ Identify underutilized vehicles and develop a program to reduce the overall Fleet size
- ◆ Keep road call breakdowns to a minimum through comprehensive preventative and scheduled maintenance

Major Accomplishments:

- Zero defects on Department of Environmental Protection (DEP) fuel site inspections
- No accidents, injuries or incidents during Fleet maintenance operations
- Maintained vehicle availability rating despite high turnover and vacancy rates

Performance Measures:

	2020-21	2021-22	2022-23
Amount of mechanic's time spent on vehicle maintenance (%)	81%	83%	80%
Yearly preventative maintenance performed on vehicles (#)	1,000	887	1,200
Road call breakdowns compared to all maintenance activities (%)	4%	6%	0%

Personnel Schedule

Fleet Services Fund

Personnel Schedule

Classification	2022	Change	2023	Amount
<u>Maintenance 5110</u>				
Mechanic I	1.00	0.00	1.00	33,076
Mechanic II	3.00	0.00	3.00	118,321
Senior Emergency Technician	1.00	0.00	1.00	56,095
Shop Supervisor ¹	0.50	0.00	0.50	29,162
Total Maintenance	5.50	0.00	5.50	236,654
<u>Administration 5121</u>				
Customer Relations Specialist	1.00	0.00	1.00	51,895
Fleet Manager	1.00	0.00	1.00	68,209
Shop Supervisor ¹	0.50	0.00	0.50	29,161
Total Administration	2.50	0.00	2.50	149,265
Total	8.00	0.00	8.00	385,918

Note: Allocations

Shop Supervisor¹ 50% 5110, 50% 5121

**Fleet
Services
Fund**

Maintenance

**Appropriations
Detail**

Appropriations Detail

Account # 510-5110-519

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	229,671	236,590	238,066	236,654
1410 Overtime	1,130	567	1,500	3,000
15xx Bonuses/Incentives	94	832	0	0
1641 Vacation/Terms & Buyout	1,957	3,488	0	0
2110 FICA	16,822	17,508	17,222	17,428
221x Retirement	25,677	21,544	18,611	18,541
23xx Insurance	50,801	68,098	59,099	63,931
2410 Workers' Compensation	7,256	7,430	7,523	11,667
262x Other Payroll Benefits	(12,769)	(36,357)	377	420
TOTAL PERSONAL SERVICES	320,639	319,700	342,398	351,641
<u>OPERATING EXPENSES</u>				
4210 Postage	17	19	0	0
461x Repairs & Maintenance- Vehicles	638,175	636,785	640,000	640,000
46xx Repairs & Maintenance- Equipment	3,736	0	0	0
4920 Other Current Charges	0	0	0	0
4932 FM Inventory Over/Short	423	35	0	0
5210 Operating Supplies	0	151	0	0
5410 Publications & Memberships	50	0	0	0
TOTAL OPERATING EXPENSES	642,401	636,990	640,000	640,000
TOTAL APPROPRIATIONS	963,040	956,690	982,398	991,641

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	342,398	351,641	9,243	2.70%
Operating Expenses	640,000	640,000	0	0.00%
TOTALS	982,398	991,641	9,243	0.94%

Fleet Services Fund

Maintenance

Appropriations Summary

**Fleet
Services
Fund**

Administration

**Appropriations
Detail**

Appropriations Detail

Account # 510-5121-519

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>PERSONAL SERVICES</u>				
12xx Regular Salaries & Wages	138,125	140,665	144,383	149,265
1410 Overtime	30	60	750	750
15xx Bonuses/Incentives	94	1,248	0	0
1641 Vacation/Terms & Buyout	1,860	0	0	0
2110 FICA	10,382	10,513	10,643	11,189
221x Retirement	10,051	8,200	19,906	20,150
23xx Insurance	18,998	22,319	22,234	27,207
2410 Workers' Compensation	1,209	1,229	1,228	1,954
262x Other Payroll Benefits	(27,294)	(15,729)	317	317
TOTAL PERSONAL SERVICES	153,455	168,505	199,461	210,832
<u>OPERATING EXPENSES</u>				
3410 Contract Services	13,854	12,651	21,883	18,808
4010 Travel	100	0	200	500
41xx Communication	762	657	910	900
4210 Postage	327	27	200	200
4310 Utilities	20,281	20,555	25,000	25,000
4510 Insurance	17,440	20,999	18,861	16,904
461x Repairs & Maintenance- Vehicles	23,402	28,481	19,000	18,500
4620 Repairs & Maintenance- Building	0	1,375	2,000	2,000
4625 Repairs & Maintenance- Non-Build	908	0	500	500
46xx Repairs & Maintenance- Equipment	2,717	3,348	4,565	4,525
4710 Printing & Binding	0	0	100	100
4911 Advertising- Other Ads	338	150	300	300
4932 FM Inventory Over/Short	442,226	(98,023)	0	0
5180 Minor Furniture/Equipment	3,489	12,533	4,000	4,000
5210 Operating Supplies	12,343	14,066	13,300	14,300
5215 Uniforms	2,814	3,276	5,327	5,327
5230 Fuel Purchases	5,440	12,685	8,500	12,870
5410 Publications & Memberships	50	0	100	100
5520 Training	0	0	750	5,000
TOTAL OPERATING EXPENSES	546,491	32,780	125,496	129,834
<u>OTHER USES</u>				
9150 Auction Reserve	0	0	0	50,000
9101 Transfer to General Fund	1,299,840	1,392,071	1,012,174	1,006,042
9145 Transfer to Communication	0	0	0	0
TOTAL OTHER USES	1,299,840	1,392,071	1,012,174	1,056,042
TOTAL APPROPRIATIONS	1,999,786	1,593,356	1,337,131	1,396,708

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Personal Services	199,461	210,832	11,371	5.70%
Operating Expenses	125,496	129,834	4,338	3.46%
Other Uses	1,012,174	1,056,042	43,868	4.33%
TOTALS	1,337,131	1,396,708	59,577	4.46%

Fleet Services Fund

Administration

Appropriations Summary

**Fleet
Services
Fund**

**Capital
Projects**

**Appropriations
Detail**

Appropriations Detail

Account # 510-5199-519

	ACTUAL 2019-20	ACTUAL 2020-21	ADOPTED 2021-22	ADOPTED 2022-23
<u>OPERATING EXPENSES</u>				
5910 Depreciation	1,432,298	1,608,559	0	0
TOTAL OPERATING EXPENSES	1,432,298	1,608,559	0	0
<u>CAPITAL OUTLAY</u>				
6410 Machinery & Equipment	0	0	0	0
6413 Fleet Replace	2,454,272	1,520,072	1,589,650	2,452,000
6414 Fleet Refurbish	0	0	0	0
TOTAL CAPITAL OUTLAY	2,454,272	1,520,072	1,589,650	2,452,000
<u>OTHER USES</u>				
9160 Reserve/Future Capital	0	0	0	0
9999 WIP Contra	(2,454,272)	(1,520,072)	0	0
TOTAL OTHER USES	(2,454,272)	(1,520,072)	0	0
TOTAL APPROPRIATIONS	1,432,298	1,608,559	1,589,650	2,452,000

Appropriations Summary

	ADOPTED 2021-22	ADOPTED 2022-23	INCREASE/ (DECREASE)	PERCENTAGE
Operating Expenses	0	0	0	0.00%
Capital Outlay	1,589,650	2,452,000	862,350	54.25%
Other Uses	0	0	0	0.00%
TOTALS	1,589,650	2,452,000	862,350	54.25%

**Fleet
Services
Fund**

**Capital
Projects**

**Appropriations
Summary**



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RESOLUTION NO. 11,188

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA,
ADOPTING THE FISCAL YEAR 2022-23 BUDGET FOR THE CITY OF LEESBURG, FLORIDA;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Commission of the City of Leesburg, Florida, has held several budget work sessions for the purpose of reviewing, and, where appropriate, revising the Fiscal Year 2022-23 Budget, and

WHEREAS, the provisions of Section 200.065 (2)(c), Florida Statutes, commonly known as the Truth in Millage or TRIM Bill, require that the City Commission hold a public hearing and adopt a tentative budget and millage rate for the Fiscal Year 2022-23; and,

WHEREAS, the City Commission has tentatively adopted a budget which they feel is in the best interests of the citizens of the City of Leesburg, and desires by means of this resolution to finally adopt said budget for the Fiscal Year 2022-23;

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

Pursuant to Section 200.065, Florida Statutes, and all other applicable laws, the following amounts for use by the various funds during Fiscal Year 2022-23 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2022-23 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	
(Based on an assessed value of \$1,694,242,711*4.0192 Mills*95%)	6,469,025
Other Taxes	4,855,000
Licenses and Permits	2,162,000
Intergovernmental Revenue	3,342,640
Charges for Services	1,242,418
Fines and Forfeits	171,750
Miscellaneous Revenues	1,005,452
Total Estimated Revenues	19,248,285
Other Financing Sources:	
Transfers from other Funds	11,140,636
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	30,388,921

PROPOSED APPROPRIATIONS

General Government	4,893,695
Public Safety	17,661,229
Physical Environment	161,823
Transportation	1,316,801
Economic Environment	240,628
Human Services	6,600
Culture/Recreation	4,280,936
Other Uses	164,272
Non Expenditures:	
Transfers to other Funds	1,662,937
TOTAL PROPOSED APPROPRIATIONS	30,388,921

HOUSING ASSISTANCE FUND

Miscellaneous Revenues	106,680
Other Financing Sources:	
Fund Balance Appropriated	55,432
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	162,112

PROPOSED APPROPRIATIONS

Economic Environment	162,112
TOTAL PROPOSED APPROPRIATIONS	162,112

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	1,787,383
Miscellaneous Revenues	22,863
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,810,246

PROPOSED APPROPRIATIONS

Physical Environment	1,810,246
TOTAL PROPOSED APPROPRIATIONS	1,810,246

GREATER LEEBSBURG COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	305,974
(Based on an assessed value of \$80,134,828*4.0192 Mills*95%)	
Intergovernmental Revenue	444,489
Miscellaneous Revenues	2,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	752,463

PROPOSED APPROPRIATIONS

Economic Environment	383,732
Non Expenditures:	
Debt Service	100,338
Reserve for Future Use	268,393
TOTAL PROPOSED APPROPRIATIONS	752,463

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	264,838
(Based on an assessed value of \$69,361,212*4.0192 Mills*95%)	
Intergovernmental Revenue	384,730
Miscellaneous Revenues	4,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	654,068

PROPOSED APPROPRIATIONS

Economic Environment	197,411
Non Expenditures:	
Debt Service	96,018
Reserve for Future Use	360,639
TOTAL PROPOSED APPROPRIATIONS	654,068

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS

Current Ad Valorem Taxes	737,927
(Based on an assessed value of \$193,263,581*4.0192 Mills*95%)	
Intergovernmental Revenue	1,071,988
Miscellaneous Revenues	20,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,829,915

PROPOSED APPROPRIATIONS

Economic Environment	7,675
Non Expenditures:	
Debt Service	891,565
Reserve for Future Use	930,675
TOTAL PROPOSED APPROPRIATIONS	1,829,915

DEBT SERVICE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Financing Sources:

Transfers from other Funds 1,745,218

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 1,745,218

PROPOSED APPROPRIATIONS

Non Expenditures:

Debt Service 1,745,218

TOTAL PROPOSED APPROPRIATIONS 1,745,218

CAPITAL PROJECTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Financing Sources:

Transfers from other Funds 680,000

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 680,000

PROPOSED APPROPRIATIONS

General Government 250,000

Culture/Recreation 430,000

TOTAL PROPOSED APPROPRIATIONS 680,000

ELECTRIC FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services 95,386,940

Miscellaneous Revenues 477,000

Other Sources 362,600

Total Estimated Revenues: 96,226,540

Other Financing Sources:

Fund Balance Appropriated- Renewal & Replacement 5,323,204

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 101,549,744

PROPOSED APPROPRIATIONS

Physical Environment 93,036,185

Non Expenditures:

Transfers to other Funds 4,716,770

Debt Service 3,796,789

TOTAL PROPOSED APPROPRIATIONS 101,549,744

GAS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services 9,859,500

Miscellaneous Revenues 47,350

Other Sources 60,000

TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS 9,966,850

PROPOSED APPROPRIATIONS

Physical Environment 8,773,302

Non Expenditures:

Transfers to other Funds 825,234

Debt Service 352,773

Reserves- Contributions to Retained Earnings 15,541

TOTAL PROPOSED APPROPRIATIONS 9,966,850

WATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Licenses and Permits	472,058
Charges for Services	10,512,935
Miscellaneous Revenues	82,699
Other Sources	217,640
Total Estimated Revenues:	11,285,332
Other Financing Sources:	
Fund Balance Appropriated	2,057,580
Fund Balance Appropriated- Impact Fees	980,000
Fund Balance Appropriated- Renewal & Replacement	75,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	14,397,912

PROPOSED APPROPRIATIONS

Physical Environment	11,699,461
Non Expenditures:	
Transfers to other Funds	1,164,641
Debt Service	1,533,810
TOTAL PROPOSED APPROPRIATIONS	14,397,912

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Licenses and Permits	1,616,281
Charges for Services	13,396,607
Miscellaneous Revenues	210,081
Total Estimated Revenues	15,222,969
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	2,223,787
Fund Balance Appropriated- Impact Fees	384,183
Fund Balance Appropriated	494,862
Fund Balance Appropriated- Private Sources	6,615,817
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	24,941,618

PROPOSED APPROPRIATIONS

Physical Environment	19,167,428
Non Expenditures:	
Transfers to other Funds	1,029,729
Debt Service	4,744,461
TOTAL PROPOSED APPROPRIATIONS	24,941,618

SOLID WASTE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	4,944,645
Miscellaneous Revenues	17,965
Other Financing Sources:	
Fund Balance Appropriated	491,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,454,110

PROPOSED APPROPRIATIONS

Physical Environment	4,500,024
Non Expenditures:	
Transfers to other Funds	954,086
TOTAL PROPOSED APPROPRIATIONS	5,454,110

AIRPORT FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Licenses and Permits	10,438
Intergovernmental Revenue	1,650,000
Charges for Services	277,813
Miscellaneous Revenues	1,209,537
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,147,788

PROPOSED APPROPRIATIONS

Transportation	2,887,158
Non Expenditures:	
Reserves- Contributions to Retained Earnings	260,630
TOTAL PROPOSED APPROPRIATIONS	3,147,788

POLICE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	242,702
Miscellaneous Revenues	1,980,675
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,223,377

PROPOSED APPROPRIATIONS

General Government	1,220,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	1,003,377
TOTAL PROPOSED APPROPRIATIONS	2,223,377

FIRE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	164,563
Miscellaneous Revenues	1,556,051
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,720,614

PROPOSED APPROPRIATIONS

General Government	1,525,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	195,614
TOTAL PROPOSED APPROPRIATIONS	1,720,614

GENERAL EMPLOYEE'S PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Miscellaneous Revenues	3,240,408
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,240,408

PROPOSED APPROPRIATIONS

General Government	3,035,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	205,408
TOTAL PROPOSED APPROPRIATIONS	3,240,408

HEALTH INSURANCE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	7,299,137
Miscellaneous Revenues	470,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,769,137

PROPOSED APPROPRIATIONS

General Government	7,769,137
TOTAL PROPOSED APPROPRIATIONS	7,769,137

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	1,152,809
Miscellaneous Revenues	7,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,160,309

PROPOSED APPROPRIATIONS

General Government	738,107
Non Expenditures:	
Reserves- Contributions to Fund Balance	422,202
TOTAL PROPOSED APPROPRIATIONS	1,160,309

FLEET SERVICES FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Charges for Services	2,740,769
Miscellaneous Revenues	25,000
Total Estimated Revenues	2,765,769
Other Financing Sources:	
Transfers from other Funds	1,006,042
Fund Balance Appropriated	1,068,538
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,840,349

PROPOSED APPROPRIATIONS

General Government	3,834,307
Non Expenditures:	
Transfers to other Funds	1,006,042
TOTAL PROPOSED APPROPRIATIONS	4,840,349

DISCRETIONARY SALES TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	2,599,868
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,599,868

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	2,060,196
Reserves- Contributions to Fund Balance	539,672
TOTAL PROPOSED APPROPRIATIONS	2,599,868

GAS TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Taxes	595,000
Intergovernmental Revenue	205,000
Total Estimated Revenues	800,000
Other Financing Sources:	
Fund Balance Appropriated	400,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,200,000

PROPOSED APPROPRIATIONS

Non Expenditures:	
Transfers to other Funds	1,200,000
TOTAL PROPOSED APPROPRIATIONS	1,200,000

BUILDING PERMITS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Licenses and Permits	1,007,000
Charges for Services	3,200
Miscellaneous Revenues	15,000
Other Sources	48,400
Total Estimated Revenues	<u>1,073,600</u>

Other Financing Sources:

Fund Balance Appropriated	377,022
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>1,450,622</u></u>
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PROPOSED APPROPRIATIONS

Public Safety	1,450,622
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TOTAL PROPOSED APPROPRIATIONS	<u><u>1,450,622</u></u>
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POLICE FORFEITURE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Financing Sources:

Fund Balance Appropriated	25,000
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>25,000</u></u>
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PROPOSED APPROPRIATIONS

Public Safety	25,000
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TOTAL PROPOSED APPROPRIATIONS	<u><u>25,000</u></u>
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POLICE EDUCATION RECEIPTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS

Other Financing Sources:

Fund Balance Appropriated	3,500
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>3,500</u></u>
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PROPOSED APPROPRIATIONS

Public Safety	3,500
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TOTAL PROPOSED APPROPRIATIONS	<u><u>3,500</u></u>
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ALL FUNDS

ESTIMATED REVENUES AND OTHER RECEIPTS

Ad Valorem Taxes	7,777,764
Other Taxes	8,457,133
Licenses and Permits	5,267,777
Intergovernmental Revenue	7,098,847
Charges for Services	148,604,156
Fines and Forfeits	171,750
Miscellaneous Revenues	10,500,761
Other Sources	688,640
Total Estimated Revenues	<u>188,566,828</u>

Other Financing Sources:

Transfers from other Funds	14,571,896
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Fund Balance Appropriated- Renewal & Replacement	7,621,991
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Fund Balance Appropriated- Impact Fees	1,364,183
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Fund Balance Appropriated- Private Sources	6,615,817
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Fund Balance Appropriated	4,973,434
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TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	<u><u>223,714,149</u></u>
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ALL FUNDS (cont.)

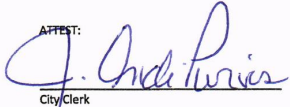
PROPOSED APPROPRIATIONS

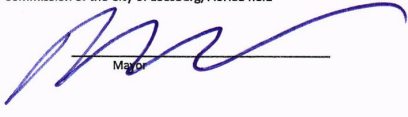
General Government	23,265,246
Public Safety	19,140,351
Physical Environment	139,148,469
Transportation	4,203,959
Economic Environment	991,558
Human Services	6,600
Culture/Recreation	4,710,936
Other Uses	164,272
Non Expenditures:	
Transfers to other Funds	14,619,635
Debt Service	13,260,972
Reserve for Future Use	1,559,707
Reserves- Contributions to Fund Balance	2,366,273
Reserves- Contributions to Retained Earnings	276,171
TOTAL PROPOSED APPROPRIATIONS	223,714,149

SECTION II.

This resolution shall become effective October 1, 2022.

PASSED AND ADOPTED at a regular meeting of the City Commission of the City of Leesburg, Florida held the 26th day of September 2022.

ATTEST: 
City Clerk


Mayor

Capital Improvement Program

This capital improvement program includes the purchase of all capital items as well as major capital projects for all funds. The funding sources are identified by line and recapped at the end of the fund.

General Government

These items are included in general fund and the capital projects fund. Governmental Revenue is the funding source for general fund and the capital projects fund which also includes funding from grants and Gas tax.

INFORMATION TECHNOLOGY

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST		Copiers (2)	Discretionary Sales Tax	21,000
GFAST	1443606	Server & Storage Upgrade	Discretionary Sales Tax	120,000
Total Information Technology Department				141,000

FIRE

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST		Tools & Equipment	Discretionary Sales Tax	80,000
Total Fire Department				80,000

PUBLIC WORKS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		<u>Streets</u>		
GFAST	1442530	Skid Steer	Discretionary Sales Tax	25,000
		<u>Facilities</u>		
GFAST		Privacy Fence/McCormack St. Pond	Discretionary Sales Tax	20,000
GFAST		HVAC	Discretionary Sales Tax	50,000
310051		Partnership/Arts Building Improvements	Transfer from Solid Waste Fund	250,000
Total Public Works Department				345,000

RECREATION

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
GFAST	1450699	Wheel Sand Pro	Discretionary Sales Tax	20,000
GFAST		Gym Floor Cleaner	Discretionary Sales Tax	7,000
310081	1380267	Pat Thomas Rehab	Transfer from Solid Waste Fund	250,000
310081	1438653	John L Johnson Park Improvements	Governmental Revenue	180,000
Total Recreation Department				457,000

General Fund (cont.)

<u>Funding Source</u>	<u>Amount</u>
Governmental Revenue	180,000
Discretionary Sales Tax	343,000
Transfer from Solid Waste Fund	500,000
Total General Government Funding Sources	1,023,000

Capital Improvement Program (Continued)

Enterprise Funds

STORMWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
		<u>Drainage Improvements</u>		
140002		Curbs, gutters & inlets	Stormwater Fees	25,000
140002		Center Street Improvements	Stormwater Fees	100,000
140002		Lake Robinhood Improvement	Stormwater Fees	150,000
Total Stormwater Department				<u><u>275,000</u></u>
 <u>Funding Source</u>				
		Stormwater Fees		275,000
Total Stormwater Funding Sources				<u><u>275,000</u></u>

ELECTRIC

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
410001		Various Meters	Renewal & Replacement	80,000
410002		Various Transformers (\$1,067,000)	Renewal & Replacement Customer Contribution	1,057,000 10,000
410003		Various Capacitors	Renewal & Replacement	61,363
410004		Various <u>Distribution Lines (\$2,193,000)</u>	Customer Contribution Renewal & Replacement	272,600 1,920,400
410005		Various Sectionalizing Equipment	Renewal & Replacement	500,000
410006		Various <u>Lights (\$853,000)</u>	Customer Contribution Renewal & Replacement	30,000 823,000
410008		Various Other equipment	Renewal & Replacement	38,000
410010		Various <u>Subdivisions (\$480,000)</u>	Customer Contribution Renewal & Replacement	50,000 430,000
410011		Various Reconductoring	Renewal & Replacement	1,632,000
410012		Various Substations	Renewal & Replacement	362,660
410013		Various Structures	Renewal & Replacement	400,000
410014		Various Land- Future Substation to the West	Renewal & Replacement	500,000
Total Electric Department				<u><u>8,167,023</u></u>
 <u>Funding Source</u>				
		Customer Contribution		362,600
		Renewal & Replacement		7,804,423
Total Electric Funding Sources				<u><u>8,167,023</u></u>

Capital Improvement Program (Continued)

GAS

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
420001	Various	Meters	Current Revenue	349,450
420003	Various	Tools & Equipment	Current Revenue	33,880
420004	Various	<u>Vehicles & Equipment (\$150,000)</u>		
	1408458	F250 Truck	Current Revenue	58,000
	1408665	F250 Truck	Current Revenue	46,000
	1408459	F150 Truck	Current Revenue	46,000
420008	Various	Regulators	Current Revenue	21,221
420009	Various	Farm Tap/ Industrial Equip	Current Revenue	49,872
420010	Various	<u>Services (\$120,318)</u>	Current Revenue	60,318
			Customer Contribution	60,000
Total Gas Department				<u><u>724,741</u></u>
<u>Funding Source</u>				
Current Revenue				664,741
Customer Contribution				60,000
Total Gas Funding Sources				<u><u>724,741</u></u>

WATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
430002		<u>Mains (\$2,974,149)</u>		
		Hwy 441- Perkins to SR 46	Current Revenue	300,000
		Walmart LOOP (Thomas to 441)	Current Revenue	100,000
		Treadway School Loop	Current Revenue	574,149
		Hwy 27 Middlesex to 48 Water Main Upgrade	Current Revenue	2,000,000
430004		<u>Vehicles & Equipment</u>		
	1442533	Ford F450 4x4 UT Body	Current Revenue	75,000
430006		<u>Plant & Storage (\$1,255,000)</u>		
		Well Rehabilitation	Current Revenue	75,000
		Elevated Tank Inspection & Rehab	Current Revenue	75,000
		Highland Lakes Storage Tank	Impact Fees	980,000
		Water Treatment Facility Replacements	Current Revenue	100,000
		Fire Protection Hydrant Replacement	Current Revenue	25,000
Total Water Department				<u><u>4,304,149</u></u>
<u>Funding Source</u>				
Current Revenue				3,324,149
Impact Fees				980,000
Total Water Funding Sources				<u><u>4,304,149</u></u>

Capital Improvement Program (Continued)

WASTEWATER

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
440002		<u>Collecting Sewers (\$1,317,000)</u>		
		Forcemain South 27	Renewal & Replacement	967,000
		Lift Station Rehabilitation	Renewal & Replacement	250,000
		Vitrified Clay Pipe	Renewal & Replacement	100,000
440003		<u>Other Equipment</u>		
		Pump Packages	Renewal & Replacement	40,000
440006		<u>Treatment Plant (\$7,286,000)</u>		
		Turnpike Plant	Renewal & Replacement	7,000,000
		Canal Street	Renewal & Replacement	136,000
		Turnpike Plant	Renewal & Replacement	100,000
		Discharge Pipe Replacement/Line Wet Wells	Renewal & Replacement	50,000
Total Wastewater Department				8,643,000
<u>Funding Source</u>				
		Impact Fees		384,183
		Turnpike Expansion Funds		5,500,000
		Villages Land Sale Funds		1,115,817
		Renewal & Replacement		1,643,000
Total Wastewater Funding Sources				8,643,000

AIRPORT

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
480003		<u>Improvements (\$2,250,000)</u>		
		Stormwater Infrastructure Impr. - Design (\$200,000)	Federal Grant	180,000
			State Grant	20,000
		Fuel Farm Replacement (Construction \$1.5 M)	State Grant	1,200,000
			Current Revenue	300,000
		Taxiway/Taxiline Replacement (\$300,000)	Federal Grant	270,000
			Current Revenue	30,000
Total Airport Department				2,000,000
<u>Funding Source</u>				
		Federal Grant		450,000
		State Grant		1,220,000
		Current Revenue		330,000
Total Airport Funding Sources				2,000,000

Capital Improvement Program (Continued)

Special Revenue Fund

FLEET

<u>Project #</u>	<u>W F #</u>	<u>Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
FLEET		<u>Replacement Vehicles (\$2,452,000)</u>		
	1442518	Electric- 2007 Altec Bucket (#4034)	Discretionary Sales Tax	350,000
	1442521	Electric- 2005 Altec Bucket (#4027)	Discretionary Sales Tax	350,000
	1442537	Customer Service- 2005 F150 (#190)	Discretionary Sales Tax	35,000
	1442538	Gas- 2005 F150 Truck (#10)	Discretionary Sales Tax	46,000
	1442539	Gas- 2012 F550 Utility (#507)	Discretionary Sales Tax	75,000
	1442540	Gas- 1995 Air Compressor (#565)	Discretionary Sales Tax	35,000
	1442541	Police- 2012 Charger (#8109)	Discretionary Sales Tax	61,000
	1442542	Police- 2013 Charger (#8000) (\$61,000)	Discretionary Sales Tax	54,042
			Current Revenue	6,958
	1442543	Police- 2013 Charger (#8001)	Current Revenue	61,000
	1442544	Police- 2014 Charger (#8130)	Current Revenue	61,000
	1442545	Police- 2017 Charger K-9 (#8158)	Current Revenue	74,000
	1442546	Police- 2017 Explorer K-9 (#8159)	Current Revenue	74,000
	1442548	Police- 2005 Taurus (#5)	Current Revenue	25,000
	1442549	Police- 2005 Taurus (#9070)	Current Revenue	25,000
	1442550	Fire- 2003 E-One Pumper (#659)	Current Revenue	625,000
	1442552	Water- 2007 F150 Truck (#3032)	Current Revenue	42,000
	1442553	Wastewater- 2012 F 150 Truck (#706)	Current Revenue	75,000
	1442554	Wastewater- 2005 F 250 Truck (#7036)	Current Revenue	42,000
	1442557	Solid Waste- 2014 Front Load Truck (#9096)	Current Revenue	305,000
	1442560	Public Works- 2006 Taurus (#920)	Current Revenue	30,000

Total Fleet Department	2,452,000
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Funding Source

Current Revenue	1,445,958
Discretionary Sales Tax	1,006,042

Total Fleet Funding Sources	2,452,000
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TOTAL COSTS

General Government	1,023,000
Stormwater	275,000
Electric	8,167,019
Gas	724,741
Water	4,304,149
Wastewater	8,643,000
Airport	2,000,000
Fleet	2,452,000
Total Costs	27,588,909

Funding Source

Current Revenue	8,346,063
Stormwater Fees	275,000
Discretionary Sales Tax	1,349,042
Federal Grant	450,000
Impact Fees	980,000
State Grant	1,220,000
County Grant	0
Renewal & Replacement	13,866,204
Transfer from GLCRA	
Transfer from Solid Waste Fund	500,000
Recreation Impact Fees	0
Gas Tax	0
Customer Contribution	422,600
Governmental Revenue	180,000
Total Funding Sources	27,588,909



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Capital Improvement Program Operating Costs

Department	Item Description	Long-term Operating Costs Associated	Amount	2022-23	2023-24	2024-25	2025-26	2026-27	5-Year Totals
Information Technology	Copiers (2)	Ongoing maintenance fees	\$ 21,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
Information Technology	Server & Storage Upgrade	No impact to operating budget	\$ 120,000						\$ -
Fire	Tools & Equipment	Ongoing maintenance fees	\$ 80,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Public Works	Skid Steer	Ongoing maintenance fees	\$ 25,000	\$ 250	\$ 750	\$ 1,500	\$ 750	\$ 750	\$ 4,000
Public Works	Privacy Fence/McCormack St. Pond	No impact to operating budget	\$ 20,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
Public Works	HVAC Units	Ongoing maintenance fees	\$ 50,000	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,000
Public Works	Partnership/Arts Building Improvements	No impact to operating budget	\$ 250,000						\$ -
Recreation	Wheel Sand Pro	Ongoing maintenance fees	\$ 20,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Recreation	Gym Floor Cleaner	No impact to operating budget	\$ 7,000						\$ -
Recreation	Pat Thomas Rehab	No impact to operating budget	\$ 250,000						\$ -
Recreation	John L. Johnson Park Improvements	No impact to operating budget	\$ 180,000						\$ -
Stormwater	Curbs, gutters & Inlets	No impact to operating budget	\$ 25,000						\$ -
Stormwater	Canal St. Improvements	No impact to operating budget	\$ 100,000						\$ -
Stormwater	Lake Robinhood Improvements	No impact to operating budget	\$ 150,000						\$ -
Electric	Meters	Ongoing maintenance fees	\$ 80,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
Electric	Transformers	Ongoing maintenance fees	\$ 1,067,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 115,000
Electric	Capacitors	Ongoing maintenance fees	\$ 61,363	\$ 2,000	\$ 2,250	\$ 2,500	\$ 2,750	\$ 3,000	\$ 12,500
Electric	Distribution Lines	Ongoing maintenance fees	\$ 2,193,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 32,500	\$ 35,000	\$ 153,500
Electric	Sectionalizing Equipment	Ongoing maintenance fees	\$ 500,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 5,000	\$ 5,500	\$ 22,500
Electric	Lights	Ongoing maintenance fees	\$ 853,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$ 4,000	\$ 17,000
Electric	Other Equipment	Ongoing maintenance fees	\$ 38,000	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 5,000	\$ 15,000
Electric	Subdivisions	Ongoing maintenance fees	\$ 480,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 100,000
Electric	Reconductoring	Ongoing maintenance fees	\$ 1,632,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 8,000	\$ 8,000	\$ 34,000
Electric	Substations	Ongoing maintenance fees	\$ 362,656	\$ 5,000	\$ 5,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 37,500
Electric	Structures	Ongoing maintenance fees	\$ 400,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 37,500
Electric	Land- Future Substation to the West	Ongoing maintenance fees	\$ 500,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000

Capital Improvement Program Operating Costs (Continued)

Department	Item Description	Long-term Operating Costs Associated	Amount	2022-23	2023-24	2024-25	2025-26	2026-27	5-Year Totals
Gas	Meters	Leak survey, meter reading costs	\$ 349,450	\$ 3,495	\$ 3,495	\$ 10,484	\$ 3,495	\$ 3,495	\$ 24,462
Gas	Tools & Equipment	Annual calibration	\$ 33,880	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Gas	Trucks (3)	Ongoing operating & maintenance fees	\$ 150,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Gas	Regulators	Leak survey	\$ 21,221			\$ 350			\$ 350
Gas	Farm/Tap/Industrial Equipment	Inspections	\$ 49,872	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 3,000
Gas	Services	Leak survey	\$ 120,318			\$ 1,203			\$ 1,203
Water	Hwy 441-Perkins to SR46	No impact to operating budget	\$ 300,000						\$ -
Water	Walmart LOOP (Thomas to 441)	No impact to operating budget	\$ 100,000						\$ -
Water	Treadway School Loop	No impact to operating budget	\$ 574,149						\$ -
Water	Hwy 27 Middlesex to 48 Water Main Upgrade	No impact to operating budget	\$ 2,000,000	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (150,000)
Water	Truck	Ongoing operating & maintenance fees	\$ 75,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 37,500
Water	Well Rehabilitation	Ongoing maintenance fees	\$ 75,000	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (20,000)
Water	Highland Lakes Storage Tank	No impact to operating budget	\$ 980,000						\$ -
Water	Elevated Tank Inspection & Rehab	No impact to operating budget	\$ 75,000						\$ -
Water	Water Treatment Facility Replacements	Ongoing maintenance fees	\$ 100,000	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (5,000)
Water	Fire Protection Hydrant Replacement	Ongoing maintenance fees	\$ 25,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Wastewater	Forcemain South 27	No impact to operating budget	\$ 967,000						\$ -
Wastewater	Lift Station Rehabilitation	No impact to operating budget	\$ 250,000						\$ -
Wastewater	Vitrified Clay Pipe	No impact to operating budget	\$ 100,000	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (50,000)
Wastewater	Pump Packages	No impact to operating budget	\$ 40,000						\$ -
Wastewater	Treatment Plant (Turnpike)	Ongoing maintenance fees	\$ 7,100,000	\$ 110,000	\$ 113,300	\$ 116,699	\$ 70,000	\$ 70,000	\$ 479,999
Wastewater	Treatment Plant (Canal Street)	Ongoing maintenance fees	\$ 136,000	\$ 1,000	\$ 1,000	\$ 120,199	\$ 123,805	\$ 127,519	\$ 373,523
Wastewater	Discharge Pipe Replacement/Line Wet Wells	No impact to operating budget	\$ 50,000						\$ -
Airport	Stormwater Infrastructure Improve. (Design)	No impact to operating budget	\$ 200,000						\$ -
Airport	Fuel Farm Replacement Construction	No impact to operating budget	\$ 1,500,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
Airport	Taxiway/Taxiline Replacement	Ongoing operating & maintenance fees	\$ 300,000						\$ -
Fleet	Replacement vehicles	Routine maintenance	\$ 2,452,000	\$ 50,000	\$ 55,000	\$ 60,000	\$ 65,000	\$ 70,000	\$ 300,000
		Total	\$ 27,588,909						\$ 1,709,787

2022-23 PAYGRADES

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Accountant I	120		17.34	24.00	36,067.20	49,920.00
Accountant II	122		18.72	25.92	38,937.60	53,913.60
Accountant III	124		20.24	28.02	42,099.20	58,281.60
Accountant IV	126		21.88	30.28	45,510.40	62,982.40
Accounting Operations Supervisor	128		23.66	32.74	49,212.80	68,099.20
Accounting Specialist I	114		13.74	19.01	28,579.20	39,540.80
Accounting Specialist II	117		15.44	21.36	32,115.20	44,428.80
Administrative Assistant I	117		15.44	21.36	32,115.20	44,428.80
Administrative Assistant II	119		16.67	23.08	34,673.60	48,006.40
Administrative Services Coordinator	126		21.88	30.28	45,510.40	62,982.40
Airport Maintenance Technician	115		14.29	19.75	29,723.20	41,080.00
Airport Manager	139		36.34	50.31	75,587.20	104,644.80
Alternate Crossing Guard	999		11.00			
Assistant Customer Accounts Manager	126		21.88	30.28	45,510.40	62,982.40
Assistant Service Planner	130	128	25.58	35.39	53,206.40	73,611.20
Athletic Fields Lead	120		17.34	24.00	36,067.20	49,920.00
Athletic Fields Manager	130		25.58	35.39	53,206.40	73,611.20
Athletic Supervisor	123		19.46	26.95	40,476.80	56,056.00
Book Store Manager	999		11.00			
Budget Director	DH-G	136	36.06	84.14	75,004.80	175,011.20
Building Inspector I	131		26.61	36.79	55,348.80	76,523.20
Building Inspector II	132		27.64	38.25	57,491.20	79,560.00
Building Inspector III	136		32.33	44.72	67,246.40	93,017.60
Building Inspector Trainee	121		18.03	24.94	37,502.40	51,875.20
Building Official	DH-G	142	36.06	84.14	75,004.80	175,011.20
Business Analyst	123		19.46	26.95	40,476.80	56,056.00
Chief Building Inspector	137		33.61	46.52	69,908.80	96,761.60
Chief Plans Examiner	137		33.61	46.52	69,908.80	96,761.60
Chief Plant Operator	130		25.58	35.39	53,206.40	73,611.20
City Clerk	DH-G	139	36.06	84.14	75,004.80	175,011.20
Civilian Investigator	127		22.74	31.50	47,299.20	65,520.00
Clerical Assistant	112		12.72	17.58	26,457.60	36,566.40
Code Enforcement Officer	121		18.03	24.94	37,502.40	51,875.20
Code Enforcement Supervisor	127		22.74	31.50	47,299.20	65,520.00
Computer System Analyst	128		23.66	32.74	49,212.80	68,099.20
Computer Technician	123		19.46	26.95	40,476.80	56,056.00
Contract Supervisor	L4		50.40	50.40	104,832.00	104,832.00
Crew Leader	127		22.74	31.50	47,299.20	65,520.00
Crime Analyst	124		20.24	28.02	42,099.20	58,281.60
Customer Accounts Manager	139	137	36.34	50.31	75,587.20	104,644.80
Customer Relations Specialist	121		18.03	24.94	37,502.40	51,875.20
Customer Relations Supervisor	123		19.46	26.95	40,476.80	56,056.00
Customer Service Operations Supervisor	123		19.46	26.95	40,476.80	56,056.00
Customer Service Specialist	119		16.67	23.08	34,673.60	48,006.40
Deputy Building Official	140	137	37.80	52.31	78,624.00	108,804.80
Deputy City Clerk	120		17.34	24.00	36,067.20	49,920.00
Deputy Director of Gas	142		40.87	56.56	85,009.60	117,644.80
Deputy Director of Electric/Electric Superintendent	142	141	40.87	56.56	85,009.60	117,644.80
Deputy Director of Electric/Operations & Tech Svcs	142	141	40.87	56.56	85,009.60	117,644.80
Deputy Director of Public Works	142	137	40.87	56.56	85,009.60	117,644.80
Deputy Finance Director	142	139	40.87	56.56	85,009.60	117,644.80
Deputy Fire Chief	536	139	35.92	57.85	74,713.60	120,328.00
Director of Electric	DH-U	148	55.29	103.37	115,003.20	215,009.60
Director of Housing	DH-G	142	36.06	84.14	75,004.80	175,011.20
Director of Human Resources	DH-G	142	36.06	84.14	75,004.80	175,011.20
Director of Public Works	DH-U	148	55.29	103.37	115,003.20	215,009.60
Distribution Foreman	127		22.74	31.50	47,299.20	65,520.00
Electric Apprentice Lineman	401			Included in apprentice standards		

2022-23 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Electric Apprentice Substation	401		Included in apprentice standards			
Electric Lead Sys Operator/NERC Comp Officer	L4	135	50.40	50.40	104,832.00	104,832.00
Electric Line Crew Leader	L4		50.40	50.40	104,832.00	104,832.00
Electric Lineman	L2		48.10	48.10	100,048.00	100,048.00
Electric Meter Supervisor	L4		50.40	50.40	104,832.00	104,832.00
Electric Meter Tech Apprentice	401		Included in apprentice standards			
Electric Meter Technician	L2		48.10	48.10	100,048.00	100,048.00
Electric Senior Systems Operator	133		28.75	39.77	59,800.00	82,721.60
Electric Service Planner	131		26.61	36.79	55,348.80	76,523.20
Electric Service Planning Supervisor	L4		50.40	50.40	104,832.00	104,832.00
Electric Service Technician	L3		49.26	49.26	102,460.80	102,460.80
Electric Substation Supervisor	L4		50.40	50.40	104,832.00	104,832.00
Electric Substation Technician II	L2		48.10	48.10	100,048.00	100,048.00
Electric System Operator	131		26.61	36.79	55,348.80	76,523.20
Electric Technician I	122	120	18.72	25.92	38,937.60	53,913.60
Electric Technician II	124	122	20.24	28.02	42,099.20	58,281.60
Emergency Services Dispatch Manager	133	125	28.75	39.77	59,800.00	82,721.60
Emergency Services Dispatcher I	124	120	20.24	28.02	42,099.20	58,281.60
Emergency Services Dispatcher II	126	121	21.88	30.28	45,510.40	62,982.40
Emergency Services Dispatcher III	128	123	23.66	32.74	49,212.80	68,099.20
Evidence Technician	120		17.34	24.00	36,067.20	49,920.00
Executive Assistant/Administrative Aide I	122		18.72	25.92	38,937.60	53,913.60
Executive Assistant/Administrative Aide II	124		20.24	28.02	42,099.20	58,281.60
Executive Office Manager	130		25.58	35.39	53,206.40	73,611.20
Facilities Maintenance Lead	120		17.34	24.00	36,067.20	49,920.00
Facilities & Grounds Maintenance Manager	130		25.58	35.39	53,206.40	73,611.20
Finance Director	DH-U		55.29	103.37	115,003.20	215,009.60
Financial Reporting Manager	137	135	33.61	46.52	69,908.80	96,761.60
Fire Battalion Chief **	532		23.47	34.37	64,683.32	94,723.72
Fire Captain	530	134	29.88	45.06	62,150.40	93,724.80
Fire Chief & EOC Commander	DH-E	147	48.08	96.16	100,006.40	200,012.80
Fire Division Chief/Support Services	534	137	33.61	54.36	69,908.80	113,068.80
Fire Lieutenant *	529		21.36	31.03	57,757.44	83,905.12
Firefighter *	520		15.56	22.56	42,074.24	61,002.24
Firefighter/Engineer *	524		17.70	25.63	47,860.80	69,303.52
Firefighter Recruit *	503		12.45	18.05	33,664.80	48,807.20
Fleet Manager	130		25.58	35.39	53,206.40	73,611.20
Forensic Digital Evidence Specialist	124		20.24	28.02	42,099.20	58,281.60
Gas Compliance Specialist	124		20.24	28.02	42,099.20	58,281.60
Gas Director	DH-U	147	55.29	103.37	115,003.20	215,009.60
Gas Equipment Operator	119		16.67	23.08	34,673.60	48,006.40
Gas Field Operations Supervisor	131		26.61	36.79	55,348.80	76,523.20
Gas Inspector	130		25.58	35.39	53,206.40	73,611.20
Gas Measurement & CP Tech	125		21.04	29.13	43,763.20	60,590.40
Gas Service Foreman	127		22.74	31.50	47,299.20	65,520.00
Gas Service Technician	123		19.46	26.95	40,476.80	56,056.00
GIS Analyst	130		25.58	35.39	53,206.40	73,611.20
GIS Planning Specialist	124		20.24	28.02	42,099.20	58,281.60
GIS Supervisor	135		31.08	43.01	64,646.40	89,460.80
GIS Technician	123		19.46	26.95	40,476.80	56,056.00
GIS Utility Specialist I	126		21.88	30.28	45,510.40	62,982.40
GIS Utility Specialist II	127		22.74	31.50	47,299.20	65,520.00
Grounds Maintenance Lead	120		17.34	24.00	36,067.20	49,920.00
Groundsman	L1		14.86	20.55	30,908.80	42,744.00
Heavy Equipment Operator	117		15.44	21.36	32,115.20	44,428.80
Help Desk Manager	136		32.33	44.72	67,246.40	93,017.60
Housing & Redevelopment Coordinator	124		20.24	28.02	42,099.20	58,281.60

2022-23 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Housing & Redevelopment Manager	130		25.58	35.39	53,206.40	73,611.20
HR Administrative Specialist	121		18.03	24.94	37,502.40	51,875.20
HR Coordinator	122		18.72	25.92	38,937.60	53,913.60
HR Manager	130		25.58	35.39	53,206.40	73,611.20
Human Resources Analyst	123		19.46	26.95	40,476.80	56,056.00
Industrial Pretreatment Inspector	121		18.03	24.94	37,502.40	51,875.20
Industrial Waste Monitoring (IWM) Technician	121		18.03	24.94	37,502.40	51,875.20
Information Technology Director	DH-U	147	55.29	103.37	115,003.20	215,009.60
IT Network Manager	139		36.34	50.31	75,587.20	104,644.80
Lead Plant Operator	127		22.74	31.50	47,299.20	65,520.00
Librarian	120		17.34	24.00	36,067.20	49,920.00
Library Adult Services Supervisor	122		18.72	25.92	38,937.60	53,913.60
Library Assistant	112		12.72	17.58	26,457.60	36,566.40
Library Director	DH-G	142	36.06	84.14	75,004.80	175,011.20
Library Page	112		12.72	17.58	26,457.60	36,566.40
Library Program Coordinator	120		17.34	24.00	36,067.20	49,920.00
Library Reference Assistant	114		13.74	19.01	28,579.20	39,540.80
Library Support Services Manager	125		21.04	29.13	43,763.20	60,590.40
Library Youth Services Supervisor	122		18.72	25.92	38,937.60	53,913.60
Lift Station Tech A	124		20.24	28.02	42,099.20	58,281.60
Lift Station Tech Apprentice	115		14.29	19.75	29,723.20	41,080.00
Lift Station Tech B	121		18.03	24.94	37,502.40	51,875.20
Lift Station Tech C	119		16.67	23.08	34,673.60	48,006.40
Maintenance Supervisor	130		25.58	35.39	53,206.40	73,611.20
Maintenance Worker I	112		12.72	17.58	26,457.60	36,566.40
Maintenance Worker II	113		13.24	18.28	27,539.20	38,022.40
Mechanic I	117		15.44	21.36	32,115.20	44,428.80
Mechanic II	119		16.67	23.08	34,673.60	48,006.40
Mobile Equipment Operator I	113		13.24	18.28	27,539.20	38,022.40
Mobile Equipment Operator II	115		14.29	19.75	29,723.20	41,080.00
Network Systems Analyst I	130		25.58	35.39	53,206.40	73,611.20
Network Systems Analyst II	132		27.64	38.25	57,491.20	79,560.00
Network Technician I	123		19.46	26.95	40,476.80	56,056.00
Nursery Technician	117		15.44	21.36	32,115.20	44,428.80
Office Specialist	114		13.74	19.01	28,579.20	39,540.80
Operations Manager	131		26.61	36.79	55,348.80	76,523.20
Operations Supervisor	130		25.58	35.39	53,206.40	73,611.20
Payroll Administrator	122		18.72	25.92	38,937.60	53,913.60
Payroll & Risk Technician	124		20.24	28.02	42,099.20	58,281.60
Permit Supervisor	123		19.46	26.95	40,476.80	56,056.00
Permit Specialist I	117		15.44	21.36	32,115.20	44,428.80
Permit Specialist II	119		16.67	23.08	34,673.60	48,006.40
Planner	126		21.88	30.28	45,510.40	62,982.40
Planning & Zoning Director	DH-G	142	36.06	84.14	75,004.80	175,011.20
Plans Examiner I	131		26.61	36.79	55,348.80	76,523.20
Plans Examiner II	132		27.64	38.25	57,491.20	79,560.00
Plans Examiner III	136		32.33	44.72	67,246.40	93,017.60
Plans Examiner Trainee	121		18.03	24.94	37,502.40	51,875.20
Plant Manager	137		33.61	46.52	69,908.80	96,761.60
Plant Tech A	124		20.24	28.02	42,099.20	58,281.60
Plant Tech Apprentice	115		14.29	19.75	29,723.20	41,080.00

2022-23 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Plant Tech B	121		18.03	24.94	37,502.40	51,875.20
Plant Tech C	119		16.67	23.08	34,673.60	48,006.40
Police Captain	310		40.88	59.79	85,030.40	124,363.20
Police Chief	DH-E	147	48.08	96.16	100,006.40	200,012.80
Police Corporal ***	304		26.18	39.21	57,857.80	86,654.10
Police Detective ***	300		23.06	32.26	50,962.60	71,294.60
Police Detective Corporal ***	304		26.18	39.21	57,857.80	86,654.10
Police Detective Sergeant ***	306		29.40	44.42	64,974.00	98,168.20
Police Interns****	403		19.61	27.43	40,788.80	57,054.40
Police Lieutenant ***	308		34.05	48.51	75,250.50	107,207.10
Police Major	312		44.19	64.57	91,915.20	134,305.60
Police Officer ***	300		23.06	32.26	50,962.60	71,294.60
Police Officer Recruit****	403		19.61	27.43	40,788.80	57,054.40
Police Records Tech I	118		16.05	22.21	33,384.00	46,196.80
Police Records Tech II	121		18.03	24.94	37,502.40	51,875.20
Police Reserve Officer	999		11.00			
Police Senior Detective ***	302		24.93	35.29	55,095.30	77,990.90
Police Senior Police Officer **	302		24.93	35.29	55,095.30	77,990.90
Police Sergeant ***	306		29.40	44.42	64,974.00	98,168.20
Project Manager I	127		22.74	31.50	47,299.20	65,520.00
Purchasing Manager	139	137	36.34	50.31	75,587.20	104,644.80
Records Section Supervisor	124		20.24	28.02	42,099.20	58,281.60
Recreation Aide	115		14.29	19.75	29,723.20	41,080.00
Recreation Director	DH-G	142	36.06	84.14	75,004.80	175,011.20
Recreation Manager	130		25.58	35.39	53,206.40	73,611.20
School Crossing Guard	999		11.00			
Senior Buyer	124		20.24	28.02	42,099.20	58,281.60
Senior Code Enforcement Officer	123		19.46	26.95	40,476.80	56,056.00
Senior ER Technician	123		19.46	26.95	40,476.80	56,056.00
Senior Planner	130		25.58	35.39	53,206.40	73,611.20
Senior Electric Service Planner	135		31.08	43.01	64,646.40	89,460.80
Senior Systems Analyst	135		31.08	43.01	64,646.40	89,460.80
Shop Supervisor	124		20.24	28.02	42,099.20	58,281.60
Solid Waste Manager	130		25.58	35.39	53,206.40	73,611.20
Solid Waste Operator I	117		15.44	21.36	32,115.20	44,428.80
Solid Waste Operator II	120		17.34	24.00	36,067.20	49,920.00
Solid Waste Operator III	121		18.03	24.94	37,502.40	51,875.20
Solid Waste Supervisor	127		22.74	31.50	47,299.20	65,520.00
Spray Technician	117		15.44	21.36	32,115.20	44,428.80
Stormwater Tech A	124		20.24	28.02	42,099.20	58,281.60
Stormwater Tech Apprentice	115		14.29	19.75	29,723.20	41,080.00
Stormwater Tech B	121		18.03	24.94	37,502.40	51,875.20
Stormwater Tech C	119		16.67	23.08	34,673.60	48,006.40
Street Supervisor	127		22.74	31.50	47,299.20	65,520.00
System Admin/Security Officer	132		27.64	38.25	57,491.20	79,560.00
Systems Analyst I	128		23.66	32.74	49,212.80	68,099.20
Systems Analyst II	130		25.58	35.39	53,206.40	73,611.20
Trades Technician	117		15.44	21.36	32,115.20	44,428.80
Utility Billing Specialist II	121		18.03	24.94	37,502.40	51,875.20
Utility Billing Supervisor	123		19.46	26.95	40,476.80	56,056.00
Utility Inspector	118		16.05	22.21	33,384.00	46,196.80
Utility Locator	118		16.05	22.21	33,384.00	46,196.80

2022-23 PAYGRADES (Continued)

Job Classification/Title	Pay Grade	Old Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
Utility Service Technician	119		16.67	23.08	34,673.60	48,006.40
Warehouse Specialist	114		13.74	19.01	28,579.20	39,540.80
Warehouse Supervisor	124	120	20.24	28.02	42,099.20	58,281.60
Wastewater Operator A	124		20.24	28.02	42,099.20	58,281.60
Wastewater Operator Apprentice	116		14.86	20.55	30,908.80	42,744.00
Wastewater Operator B	121		18.03	24.94	37,502.40	51,875.20
Wastewater Operator C	119		16.67	23.08	34,673.60	48,006.40
Wastewater/Water Dual Operator A	128		23.66	32.74	49,212.80	68,099.20
Wastewater/Water Dual Operator A/B	126		21.88	30.28	45,510.40	62,982.40
Wastewater/Water Dual Operator A/C	125		21.04	29.13	43,763.20	60,590.40
Wastewater/Water Dual Operator B	125		21.04	29.13	43,763.20	60,590.40
Wastewater/Water Dual Operator B/C	123		19.46	26.95	40,476.80	56,056.00
Wastewater/Water Dual Operator C	120		17.34	24.00	36,067.20	49,920.00
Water Conservation Specialist	119		16.67	23.08	34,673.60	48,006.40
Water Distribution Tech Apprentice	115		14.29	19.75	29,723.20	41,080.00
Water Distribution Tech I	124		20.24	28.02	42,099.20	58,281.60
Water Distribution Tech II	121		18.03	24.94	37,502.40	51,875.20
Water Distribution Tech III	119		16.67	23.08	34,673.60	48,006.40
Water Operator A	124		20.24	28.02	42,099.20	58,281.60
Water Operator Apprentice	116		14.86	20.55	30,908.80	42,744.00
Water Operator B	121		18.03	24.94	37,502.40	51,875.20
Water Operator B/Cross Connection	121		18.03	24.94	37,502.40	51,875.20
Water Operator C	119		16.67	23.08	34,673.60	48,006.40
WW Coll Tech A	124		20.24	28.02	42,099.20	58,281.60
WW Coll Tech Apprentice	115		14.29	19.75	29,723.20	41,080.00
WW Coll Tech B	121		18.03	24.94	37,502.40	51,875.20
WW Coll Tech C	119		16.67	23.08	34,673.60	48,006.40

Add Pay Notes:

Standby pay is an additional \$25 a day -- (*Police Standby is an additional \$25 a day, per CBA*)

Shift differential is an additional \$1.00 per hour where applicable -- (*Police Shift Diff is an additional \$1.00 per hour, per CBA*)

Car Allowance is provided to some department heads that use their car for city business rate at a rate of \$2,700 per year

Police Clothing Allowance is provided to detectives for professional clothing at a rate of \$1,000.00 per detective per year

Police K-9 Allowance is provided to officers assigned a departmental dog at 3.5 hours per week at the officer's regular hourly rate of pay for completion of such duties

Police EMT Incentive Pay is provided to an officer to compensate for EMT specialized training at a rate of \$1,250 per year

Police FTO Supervisor Incentive Pay is provided to an officer who performs supervisory work coordinating the FTO program at a rate of \$1,250 per year

Police Incentive Pay is a State unfunded mandate, provided to police officers, for advanced training at a max rate of \$120 per month

Police K-9 Supervisor Incentive Pay is provided to an officer who performs supervisory duties overseeing the operations/care of departmental dogs at a rate of \$1,250 per year

Police SWAT Pay is provided to members of the SWAT team at a rate of 2% of their annual salary per year

Fire Misc Special Pay is an additional amount provided to Fire Battalion chiefs for covering shifts.

Fire Paramedic Incentive Pay is provided to a firefighter who has a paramedic license at a rate of \$4.45 per hour for actual hours worked and scheduled shift time

Fire Field Training Officer/EMS Training Officer Pay is provided to a firefighter who has the appropriate credentials and assists with training and remedial activities at a rate of \$0.74 per hour for actual hours worked and scheduled shift time

Fire and EMS Training Coordinators Pay is provided to a firefighter who performs supervisory work in coordinating, preparing, and delivering instructional programs on basic or specialized firefighting or emergency medical techniques to professional emergency personnel at a rate of \$1.11 per hour for actual hours worked and scheduled shift time.

* Annual salary for firefighters is calculated at 2704 hours/year rather than the standard 2080 hours/year. Recruit salary is 80% of Firefighter salary.

** Annual salary for Battalion Chiefs is calculated at 2756 hours/year rather than the standard 2080 hours/year.

2022-23 PAYGRADES (Continued)

Add Pay Notes (Continued):

*** Annual salary for Police Officers, Corporals, Detectives, Sergeants & Lieutenants is calculated at 2210 hours/year rather than the standard 2080 hours/year.

**** Annual salary for Police Officer Recruits/Interns is calculated at 2080 hours/year and is 80% of Police Officer salary.

2022-23 PAYGRADES (Continued)

2022-23 Part Time Pay Grades

Title	Pay Grade	Rate Per Game	Per Hour
College Help	999	N/A	\$ 11.00
Public Works Helper	999	N/A	\$ 11.00
Summer Help	999	N/A	\$ 11.00
Temporary Slot*	999	N/A	\$ 11.00

*If, due to a staffing necessity, a temporary employee must be hired in a certain position, the rate of pay will be the minimum hourly rate of that position's pay grade.

Recreation Part-Time/Temporary Rates

Title	Duties	Skill	Pay Grade	Per Game	Per Hour
Temp 1		D	250		\$ 11.00
Temp 3	Splash Pad/Pool/Concession Attendant Special Projects Promotional Activities Adventure Program Special Events - Rentals	F	252		\$ 12.00
Temp 4	Program Instructor Field Maintenance (Including Tourn) Venetian Center Attendant Open Gym Attendant	G	253		\$ 12.50
Temp 5	Lifeguard Pool Maintenance (Non-Seasonal)	H	254		\$ 13.00
Temp 6	Water Safety Instructor	I	255		\$ 13.50
Temp 7	Head Lifeguard	J	256		\$ 14.00
Temp 8	Assistant Pool Manager	K	257		\$ 14.50
Temp 10	Pool Manager	L	258		\$ 15.00
Official 1	Adult Volleyball Referee Youth Basketball referee	5	270	\$ 25.00	
Official 2	Youth Football Referee Rookie Baseball/Softball Umpire Prep Basketball Adult Kickball/Soccer Official Youth Soccer Referee Enrichment	6	271	\$ 27.00	
Official 3	Adult Football Referee Minors Baseball Umpire Adult Basketball Referee 10U Softball Umpire Adult Softball	7	273	\$ 38.00	
Official 4	Majors Baseball Umpire 12U/14U/16U Softball Umpire Babe Ruth Baseball Umpire	8	274	\$ 45.00	

2022-23 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
DH-E	48.08	96.16	100,006.40	200,012.80
DH-G	36.06	84.14	75,004.80	175,011.20
DH-U	55.29	103.37	115,003.20	215,009.60
L1	14.86	20.55	30,908.80	42,744.00
L2	48.10	48.10	100,048.00	100,048.00
L3	49.26	49.26	102,460.80	102,460.80
L4	50.40	50.40	104,832.00	104,832.00
101	11.00	11.48	22,880.00	23,878.40
102	11.00	11.93	22,880.00	24,814.40
103	11.00	12.40	22,880.00	25,792.00
104	11.00	12.90	22,880.00	26,832.00
105	11.00	13.40	22,880.00	27,872.00
106	11.00	13.94	22,880.00	28,995.20
107	11.00	14.48	22,880.00	30,118.40
108	11.00	15.06	22,880.00	31,324.80
109	11.36	15.65	23,628.80	32,552.00
110	11.80	16.28	24,544.00	33,862.40
111	12.24	16.92	25,459.20	35,193.60
112	12.72	17.58	26,457.60	36,566.40
113	13.24	18.28	27,539.20	38,022.40
114	13.74	19.01	28,579.20	39,540.80
115	14.29	19.75	29,723.20	41,080.00
116	14.86	20.55	30,908.80	42,744.00
117	15.44	21.36	32,115.20	44,428.80
118	16.05	22.21	33,384.00	46,196.80
119	16.67	23.08	34,673.60	48,006.40
120	17.34	24.00	36,067.20	49,920.00
121	18.03	24.94	37,502.40	51,875.20
122	18.72	25.92	38,937.60	53,913.60
123	19.46	26.95	40,476.80	56,056.00
124	20.24	28.02	42,099.20	58,281.60
125	21.04	29.13	43,763.20	60,590.40
126	21.88	30.28	45,510.40	62,982.40
127	22.74	31.50	47,299.20	65,520.00
128	23.66	32.74	49,212.80	68,099.20
129	24.58	34.04	51,126.40	70,803.20
130	25.58	35.39	53,206.40	73,611.20
131	26.61	36.79	55,348.80	76,523.20
132	27.64	38.25	57,491.20	79,560.00
133	28.75	39.77	59,800.00	82,721.60
134	29.88	41.36	62,150.40	86,028.80
135	31.08	43.01	64,646.40	89,460.80
136	32.33	44.72	67,246.40	93,017.60
137	33.61	46.52	69,908.80	96,761.60
138	34.95	48.37	72,696.00	100,609.60
139	36.34	50.31	75,587.20	104,644.80
140	37.80	52.31	78,624.00	108,804.80
141	39.30	54.39	81,744.00	113,131.20

2022-23 PAYGRADES (Continued)

Pay Grade	Hourly Min	Hourly Max	Annual Min	Annual Max
142	40.87	56.56	85,009.60	117,644.80
143	42.48	58.83	88,358.40	122,366.40
144	44.18	61.19	91,894.40	127,275.20
145	45.94	63.61	95,555.20	132,308.80
146	47.79	66.06	99,403.20	137,404.80
147	49.69	68.71	103,355.20	142,916.80
148	51.63	71.54	107,390.40	148,803.20
300	23.06	32.26	50,962.60	71,294.60
302	24.93	35.29	55,095.30	77,990.90
304	26.18	39.21	57,857.80	86,654.10
306	29.40	44.42	64,974.00	98,168.20
308	34.05	48.51	75,250.50	107,207.10
310	40.88	59.79	85,030.40	124,363.20
312	44.19	64.57	91,915.20	134,305.60
403	19.61	27.43	40,788.80	57,054.40
503	12.45	18.05	33,664.80	48,807.20
520	15.56	22.56	42,074.24	61,002.24
524	17.70	25.63	47,860.80	69,303.52
529	21.36	31.03	57,757.44	83,905.12
530	29.88	45.06	62,150.40	93,724.80
532	23.47	34.37	64,683.32	94,723.72
534	33.61	54.36	69,908.80	113,068.80
536	35.92	57.85	74,713.60	120,328.00
999	11.00			
401*	18.34	36.08	38,147.20	75,046.40

* Included in apprentice standards



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ELEMENT/OBJECT CODES

PERSONAL SERVICES

Salaries and Wages (1XXX)

- 1210 Salaries - posted directly from payroll
- 1230 Sick pay - wages paid for employee using sick time, final pay of accumulated sick time
- 1240 Vacation pay - wages paid for employee using vacation time
- 1260 Stand by pay - the extra amount paid to employees on call
- 1280 Comp time pay - wages paid when employee uses comp time
- 1310 Temporary help – wages paid to employees who are not full time
- 1410 Overtime pay - wages paid for overtime worked
- 1510 Special pay - incentive pay, retired commissioner
- 1530 Bonuses
- 1641 Vacation/Terms & Buyouts- amount paid for PTO bought out by employees

Fringes (2XXX)

- 2110 FICA - employer portion of social security and Medicare taxes
- 221x Retirement - City's contribution to the appropriate pension plan and contribution to defined benefit plan
- 231x Health insurance - City's portion of health and life insurance premiums
- 2410 Workers' compensation - payments to workers' compensation fund
- 26xx Other Payroll Benefits- employer portion of deferred compensation, wellness facilities, car allowances and cell phone stipend

OPERATING EXPENSES

Professional and Contractual Services (3XXX)

- 3110 Professional services - architects, appraisals, attorneys, bond rating companies, veterinarians
- 3111 Medical services – employee assistance program, random drug testing only,
- 3112 Pre-employment physical and psychological testing
- 3130 Engineering services
- 3210 Auditing
- 3410 Contractual services - contracts with outside agents

Other Operating Expenses (4XXX)

- 4010 Travel - hotel, meals, tolls, parking, and incidental travel expenses
- 4110 Communication - telephone, cellular and mobile phones
- 4210 Postage - freight, postage
- 4310 Utilities - electric, gas, water, wastewater, sanitation, communications stormwater expenses
- 4410 Rentals
- 4415 Fleet Lease charges
- 4510 Insurance
- 4610 Repairs/Maintenance - vehicles and heavy equipment
- 4611 Fleet Maintenance charges
- 4612 Repairs/Maintenance - machinery and equipment
- 4615 Fleet Overhead MRU charge
- 4620 Repairs/Maintenance – buildings
- 4625 Repairs/Maintenance – other than buildings (OTB)
- 4630 Repairs/Maintenance - communication equipment

ELEMENT/OBJECT CODES (Continued)

- 4631 Repairs/Maintenance – computer equipment - lap tops, printers, monitors
(charged by IT department)
- 4633 Repairs/Maintenance - outside software maintenance contracts
- 4670 Repairs/Maintenance - office equipment
- 4710 Printing and binding
- 4810 Promotional activities
- 4911 Advertising
- 4920 Other current charges
- 4945 Injury/Damage to Others- expenses paid to others for damages

Material and Supplies (5XXX)

- 5180 Minor furniture and equipment - items less than \$5,000 (over \$5,000-see 6410),
- 5210 Operating supplies - consumed in the conduct of operations
- 5215 Uniforms and shoes
- 5230 Fuel purchases
- 5410 Publications and membership
- 5520 Training
- 5910 Depreciation expense

CAPITAL OUTLAY

Capital (6XXX)

- 6110 Land – purchase of land
- 6210 Building - purchase or construction of office or storage building, including
improvements and upgrades to the structure or building
- 6310 Improvements other than buildings - curbs, docks, fences, landscape, parking lots,
athletic fields
- 6410 Machinery and equipment - purchase of an item over \$5,000 (parts under \$5,000-see
5180)

DEBT SERVICE

- 71xx Principal payments
- 72xx Interest payments
- 73xx Debt Service Fees

GRANTS & AIDS

- 82xx Donations to Others- Civic Funding, Sign Grant Program, contributions

OTHER USES

- 91xx Transfers to Other Funds
- 9150 R&R Reserves- funds that can be used for unanticipated R&R repairs
- 9160 Reserve/Future Use- revenues exceed expenditures in the Enterprise Funds,
amount that should go into fund balance at year end
- 9941 Utilities Allocation- funds transferred from the utilities for services provided by the
General Fund
- 995x Contra Expense- repayment for services provided
- 9940 Reserve for Employee Benefits- revenues exceed expenditures in the Pension
Trust Funds, Health Insurance and Workers Compensation Funds
- 9990 Contingency Fund- provided to the City Manager to use at his discretion for
unanticipated expenses

GLOSSARY OF ACRONYMS

AL	Allocated
ALS	Advanced Life Support
AMR	Automated Meter Readers
APPA	American Public Power Association
ARRA	American Recovery & Reinvestment Act
ARV	Air Release Valve
ASE	Automotive Service Excellence
ATF	Bureau of Alcohol, Tobacco, Firearms & Explosives
AutoCAD	Computer Aided Drafting
BAN	Bond Anticipation Note
BBIF	Black Business Investment Fund
BOSS	Business Owners Success Summit
BRAGG	Business Redevelopment Assistance and Guidance Group
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CEU	Continuing Education Units
CGFO	Certified Government Finance Officer
CIP	Capital Improvement Plan
CHCRA	Carver Heights Community Redevelopment Agency
COLA	Cost of Living Adjustment
COVID-19	Coronavirus Disease
CR	County Road
CRA	Community Redevelopment Agency
CT	Current Transformer
CUP	Consumptive Use Permit
C.U.R.E.	Citizens Utility Relief Effort
DEA	Drug Enforcement Agency
DEP	Department of Environmental Protection
DIMP	Distribution Integrity Management Programs
DNS	Domain Name System
DO	Dissolved Oxygen
DOE	Department of Energy
DOT	Department of Transportation
DOR	Department of Revenue
DR	Demand Response
DRC	Department Review Committee
DSM	Demand Side Management
EAR	Evaluation and Appraisal Report
EMS	Emergency Medical Service
ERAU-W	Embry Riddle Aeronautical University-Worldwide
ERT	Electronic Remote Transmitter
ERU	Equivalent Residential Unit
FAA	Federal Aviation Administration
FACTA	Fair and Accurate Credit Transactions Act
FBI	Federal Bureau of Investigation
FCCMA	Florida City/County Managers Association

GLOSSARY OF ACRONYMS (Continued)

FCSL	Florida Collegiate Summer League
FDCA	Florida Department of Community Affairs
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEAT	Florida Energy Aerospace Technology
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FGFOA	Florida Government Finance Officers Association
FGU	Florida Gas Utility
FICA	Federal Insurance Contributions Act
FMEA	Florida Municipal Electric Association
FMPA	Florida Municipal Power Agency
FPL	Florida Power & Light
FPSC	Florida Public Service Commission
FTP	File Transfer Protocol
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GLCRA	Greater Leesburg Community Redevelopment Agency
GDPIPI	Gross Domestic Product Implicit Price Deflator Index
GO	General Obligation
GPS	Global Positioning Satellite
H ₂ S	Hydrogen Sulfide
HSP	High Service Pump
IBNR	Incurred But Not Reported
ICE	US Immigration & Customs Enforcement
ICMA	International City Management Association
IP	Industrial Pretreatment
IPP	Industrial Pretreatment Program
IRS	Internal Revenue Service
ISO	Insurance Services Office
IT	Information Technology
IVR	Interactive Voice Response
ISBA	Interlocal Service Boundary Agreement
LEAP	Leesburg Enterprise Aerospace Plan
LF	Linear Foot
LGIP	Local Government Investment Pools
LHS	Leesburg High School
LMMI	Low, Moderate and Middle Income
LSCC	Lake Sumter Community College
MG	Millions Gallons
MGD	Million Gallons per Day
MS4	Municipal Separate Storm Sewer System

GLOSSARY OF ACRONYMS (Continued)

MWTP	Main Water Treatment Plant
MPO	Metropolitan Planning Organization
NDB	Non Directional Beacon
NERC	North American Electric Reliability Corporation
NPDES	National Pollution Discharge Elimination System
NOV	Notice of Violations
NPDES	National Pollutant Discharge Elimination System
NSF	Non Sufficient Funds
NSP	Neighborhood Stabilization Program
O&M	Operations & Maintenance
OSHA	Occupational Safety & Health Administration
P&Z	Planning & Zoning
PBX	Private Branch Exchange
PEF	Progress Energy- Florida
POOL	Purchasing Officers of Lake
PPC	Public Protection Classification
PPO	Preferred Provider Organization
PSC	Public Service Commission
PTO	Paid Time Off
RFP	Request for Proposal
SAFER	Staffing for Adequate Fire & Emergency Response
SBA	Small Business Association
SBDC	Small Business Development Center
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SGIG	Smart Grid Investment Grant
SMS	Short Message System
SOP	Standard Operating Procedure
TIF	Tax Increment Financing
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
TSS	Total Suspended Solids
TWWTP	Turnpike Wastewater Treatment Plant
UCF	University of Central Florida
USSSA	United States Specialty Sports Association
VoIP	Voice Over Internet Protocol
VT	Voltage Transformer
WA	Water
WRF	Water Reclamation Facility
WWT	Wastewater
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant

GLOSSARY OF BUDGETARY TERMS

ACCRUAL BASIS - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAXES - Taxes based on value. A tax levied by local government on the assessed value of real property. This tax is commonly referred to as "property tax."

AMENDMENT - A change to an adopted budget that has been approved by the Leesburg City Commission which may increase or decrease a fund total.

AMORTIZATION - (1) Gradual reduction or liquidation of the balance of an intangible asset or liability according to specified times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

APPROPRIATION - A specific amount of money authorized by the City Commission for the purchase of goods and services or incurs obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION - A valuation established by the Lake County Property Appraiser for real estate or other property to establish a basis for levying property taxes.

AVAILABLE - Revenue that is collectible within current period, or soon after, to pay liabilities of the current period.

BALANCE SHEET - Basic financial statement, usually accompanied by disclosures that describe the basis of accounting used in its preparation and presentation of a specified date the entity's assets, liabilities and the equity of its owners. Also known as a "Statement of Financial Condition" or a "Statement of Net Position" (on the governmental side). Presentation of City Financial and Capital Assets which equals current and long-term liabilities plus equity.

BOND - A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

BUDGET - A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

BUDGET ADJUSTMENT - A revision to the adopted budget occurring during the affected fiscal year as approved by the City Commission via an amendment or a transfer.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL OUTLAY - The cost of acquiring land, buildings, equipment, machinery, furnishings, etc. with a unit cost in excess of \$5,000 and a useful life greater than one (1) year.

CAPITAL PROJECTS FUND - Accounts for acquisition or construction of major capital facilities which are not funded from proprietary funds, but rather financed by bonds, intergovernmental revenues, donations or other restricted revenues.

CASH BASIS - A method of determining if a budget is balanced. The cash basis of accounting is not in conformance with the accrual and modified accrual bases prescribed by the Governmental Accounting Standards Board.

CHART OF ACCOUNTS - A way of recording revenues and expenditures, using a unique number, which includes all types of transactions within the organizational structure.

COMMUNICATIONS SERVICE TAX - A tax levied by cities on the customers industry, including cable television and telephone.

CONTINGENCY - A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

COST ALLOCATION - The method used to charge Enterprise Funds for their share of central administration costs.

DEBT SERVICE - The City's obligation of principal and interest payments required to retire bonds and other instruments used as a financing source.

DEPARTMENT - A major organizational unit of the city, which indicates overall management responsibility for related activities.

DEPRECIATION - The non-cash expense related to the periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary-type

funds, such as enterprises and internal service funds. Depreciation is a non-cash expense; however, it should be budgeted in proprietary funds to ensure that there is sufficient revenue being collected from rates to cover this expense. Most bond rate covenants require that all operating and maintenance expenses including depreciation be covered by revenue from rates.

DIVISION - A sub-unit of a department, which is a basic organizational unit of the city that uniquely functions in its service delivery.

ENCUMBRANCES - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

ENTERPRISE FUND - A self-supporting fund designed to account for activities supported by user charges similar to business-like enterprise.

EXPENDITURE - Decreases in (uses of) financial resources other than through interfund transfers.

EXPENSE - A use of financial resources to obtain goods and services in the proprietary funds, which are accounted for on the full accrual basis, which is consistent with the business accounting model.

FIDUCIARY FUND - A fund used to account for activity of the city as a trustee over funds allotted to meet a current or future financial obligation, usually on an actuarially sound basis. Example: Pension funds.

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City of Leesburg, the fiscal year begins October 1 and ends September 30.

FIXED ASSETS - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery and equipment.

FRANCHISE - A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.

FRANCHISE FEES - A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the city limits. The City of Leesburg has granted franchises for electric, gas and Solid Waste services. An agreement between the city and a provider of public services imparts certain

standards on the provider and is a contract which requires payments to the City.

FRINGE BENEFITS - These employee benefits include social security, retirement, group health, dental and life insurance.

FTE - Full-time equivalent. The hourly equivalent of a full-time employee. An FTE can be made up of either a full-time employee or two (2) or more part-time employees whose total hours equal 40 per week.

FUNCTION - A major class or grouping of activities established by the State of Florida, whereby the financial reports must be grouped according to those established functions. These categories describe groups of tasks directed toward a common goal, such as executive, financial and administrative, to use in budgetary analysis.

FUND - A fiscal and accounting entity with a self balancing set of accounts to record and segregate specific activities or objectives.

FUND BALANCE - The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

GFOA - Government Finance Officer's Association, a professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The Association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Budgeting.

GENERAL FUND - A fund supported by revenues, such as property taxes, not designed by law for a special purpose. If there are no legal or sound financial reasons to classify an activity within another fund, use the General Fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards for financial recording and reporting established by the accounting profession through such independent entities as the Governmental Accounting Standards Board.

GENERAL OBLIGATION BONDS - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GOALS - A statement of direction, purpose or intent based on the needs of the community.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FUNDS - Governmental funds are used to account for all or most of a government's general activities not accounted for in some other fund and use the modified accrual basis of accounting.

GRANT - A contribution of assets (usually cash) by a governmental unit or other organization to another made for a specific purpose.

IMPACT FEES - Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

INDIRECT COSTS - Costs associated with, but not directly attributed to, providing a product or service, which are usually incurred by another department to support the operating department.

INFRASTRUCTURE - Public support structures such as roads, street lighting, and water and sewer lines.

INTERFUND TRANSFERS - All interfund transactions, except loans, quasi-external transactions and reimbursements. Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total operating budget to calculate the "net" budget.

INTERNAL SERVICE FUNDS - Funds established for the financing of goods or service provided by one department to other departments within the City on a cost-reimbursement basis.

MAJOR FUND – The General Fund is always a major fund. Any governmental fund that meets both of the following criteria:

- 1) An individual fund that reports at least 10% of the total governmental funds in any of the following categories: assets, liabilities, revenues, and expenditures, and
- 2) 5% of the total for both governmental and enterprise funds in any one of the categories that met the 10% test

Enterprise funds apply the same criteria compared to governmental funds, but do not include extraordinary items in revenues and expenses. Internal service funds are never major. A government may elect to always report a fund as major to enhance consistency.

MEASURABLE - The amount of a transaction or event that can be determined.

MILL - 1/1000 of one (1) dollar used in computing taxes by multiplying the rate times the taxable value divided by 1,000.

$$\frac{\text{taxable value}}{\$1,000} \times \text{millage rate} = \text{taxes}$$

$$\frac{\$50,000}{\$1,000} \times \$4.500 = \$225.00$$

MILLAGE - Rate used in calculating taxes based upon the value of property expressed in mills per dollar of property value.

MODIFIED ACCRUAL - Revenues are recorded when both measurable and available (within 60 days of year end) to pay current liabilities. Expenditures are recognized when a transaction draws upon current spend able resources.

NON-OPERATING EXPENDITURES – Types of expenditures that do not represent direct operating costs to the fund; include transfers out, transfers to Constitutional Officers, and reserves for contingency.

NON-OPERATING REVENUES - Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

OPERATING COSTS - Operating and maintenance expenses of day-to-day operations excluding personal services and capital outlay.

PERFORMANCE MEASURES - Specific qualitative and/or quantitative measures of work performed as an objective of service divisions within the departments includes performance measures to identify the planned target levels for services in the fiscal year. Performance measures include workload indicators, effectiveness and efficiency standards.

PERSONAL SERVICES - Costs related to compensating employees including salaries, wages, and fringe benefits.

PROPERTY TAX - Refer to definition for ad valorem tax.

PROPRIETARY FUNDS - Used to account for a government's business-type activities on the full accrual basis. The two (2) fund types in this category are the enterprise funds and internal service funds.

RESERVE - Funds that have been identified for a particular purpose or a portion of fund equity legally segregated for a specific future use. Reserve for working capital is a budgetary reserve appropriated to meet unexpected cash flow needs, emergencies, or revenue shortfalls.

RETAINED EARNINGS - An equity account reflecting the accumulated net earnings of a proprietary fund.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. Bonds payable from a specific revenue source and do not pledge the full faith and credit of the issuer.

REVENUE SHARING - State money allocated to local governments.

ROLLBACK RATE - The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction.

SPECIAL REVENUE FUND - A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TAX BASE - The total property valuations on which each taxing agency levies its tax rates.

TAX ROLL - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the fund and are budgeted separately from other revenues and expenditures.

TRUTH IN MILLAGE LAW - Also called the "TRIM BILL", refers to a 1980 law that changed the budget process of local taxing agencies. It was designed to keep the public informed about the taxing intentions of the agencies.

UNIFORM ACCOUNTING - The chart of accounts prescribed by the Office of the State Comptroller System designed to standardize financial information to facilitate comparison and evaluation of reports.

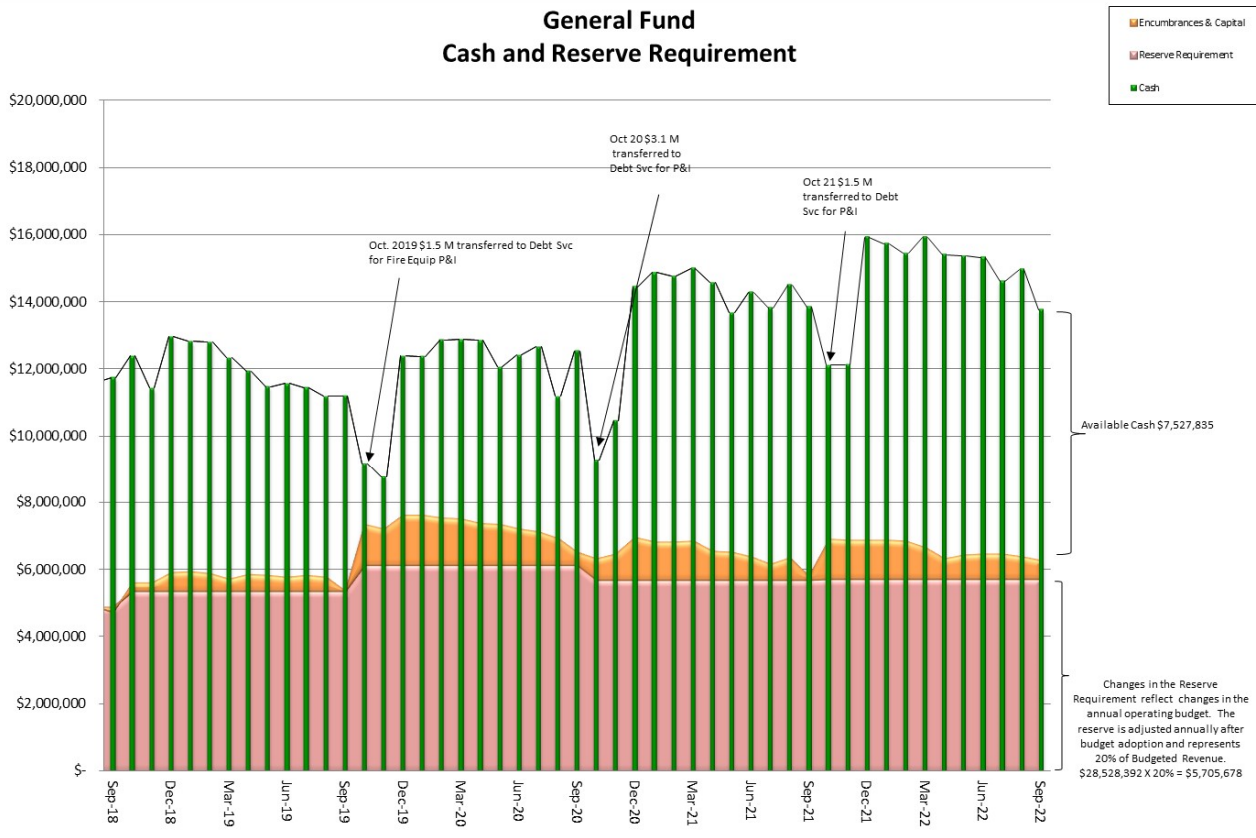
USES - OTHER - Total expenditures and transfers to other funds that decrease net financial resources.

UTILITY SERVICES TAX - A tax levied by cities on the consumers of various utilities such as electricity, gas, or water.

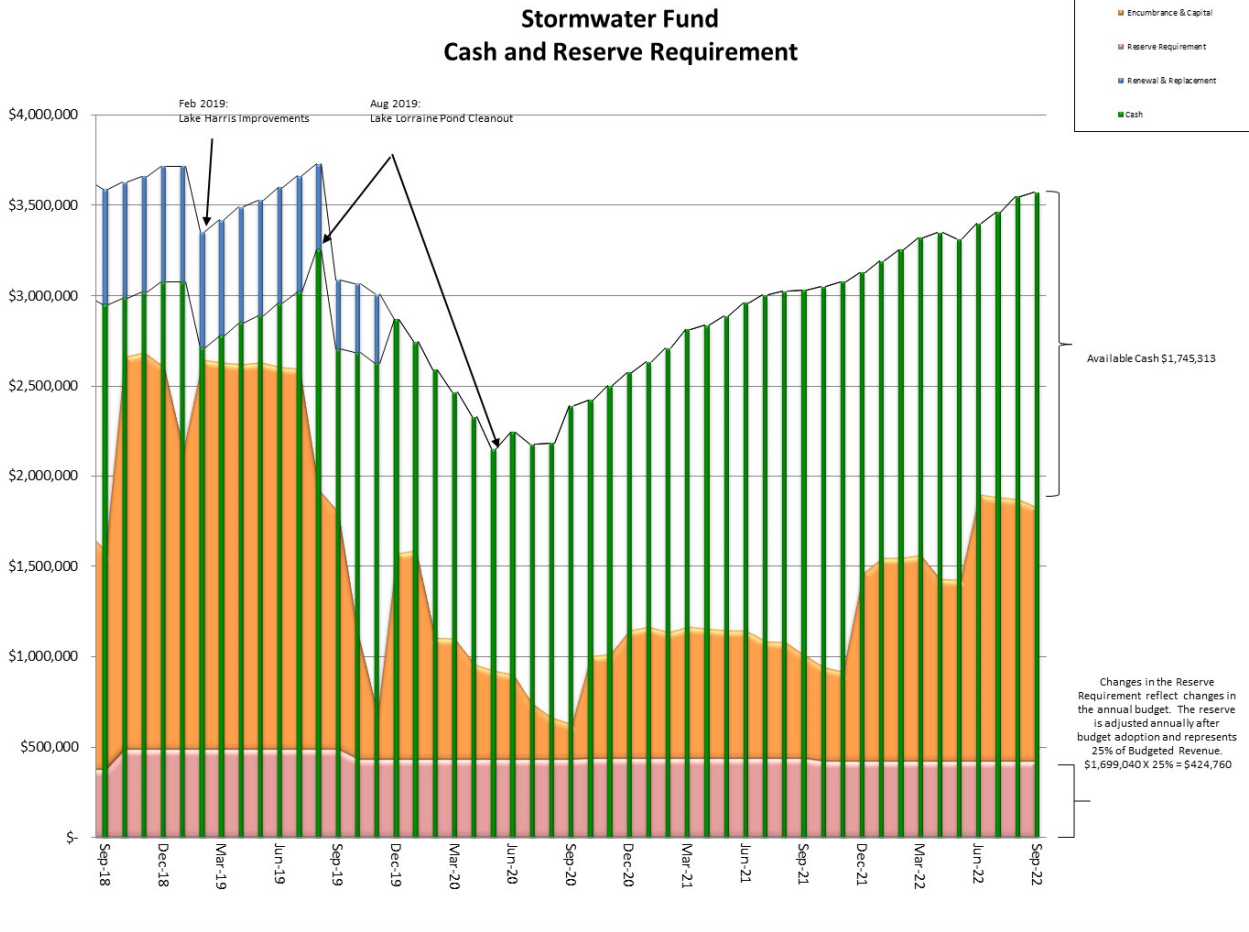


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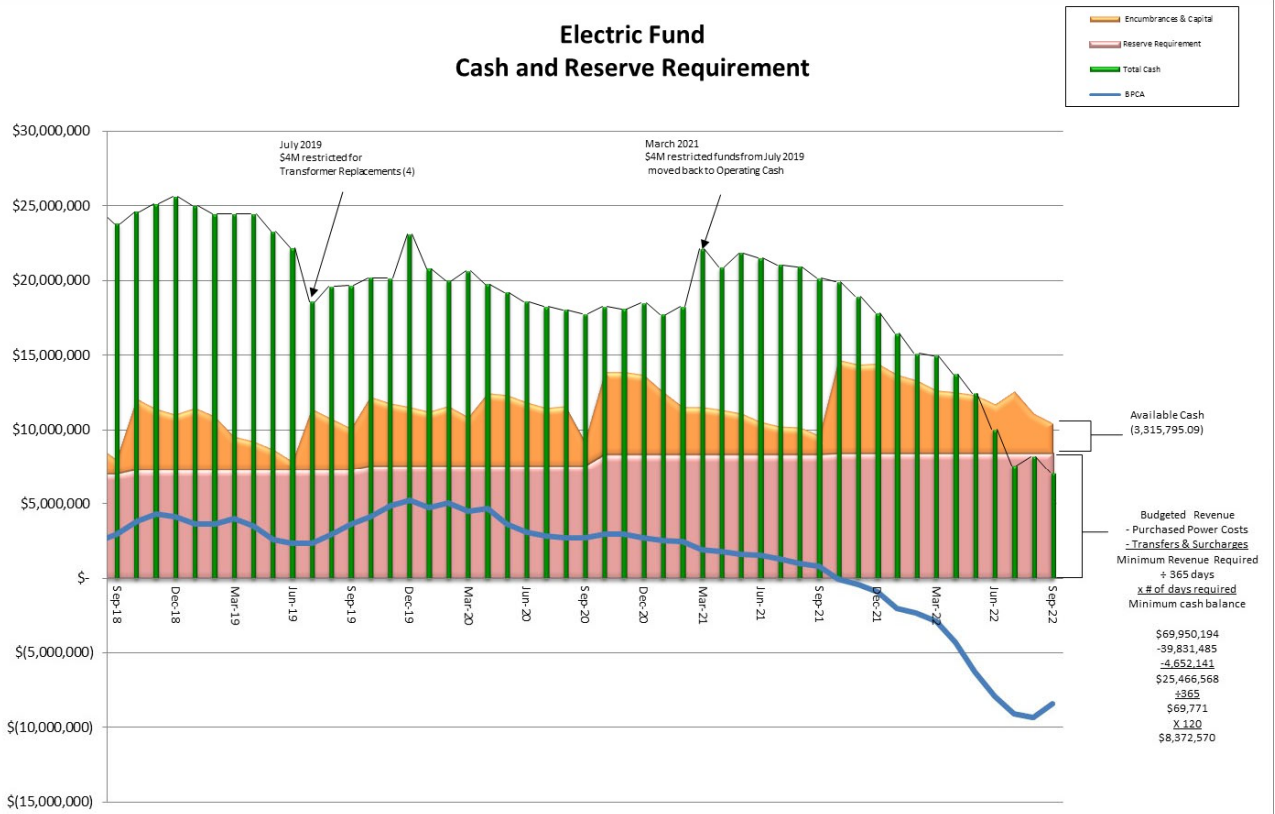
General Fund Cash and Reserve Requirement



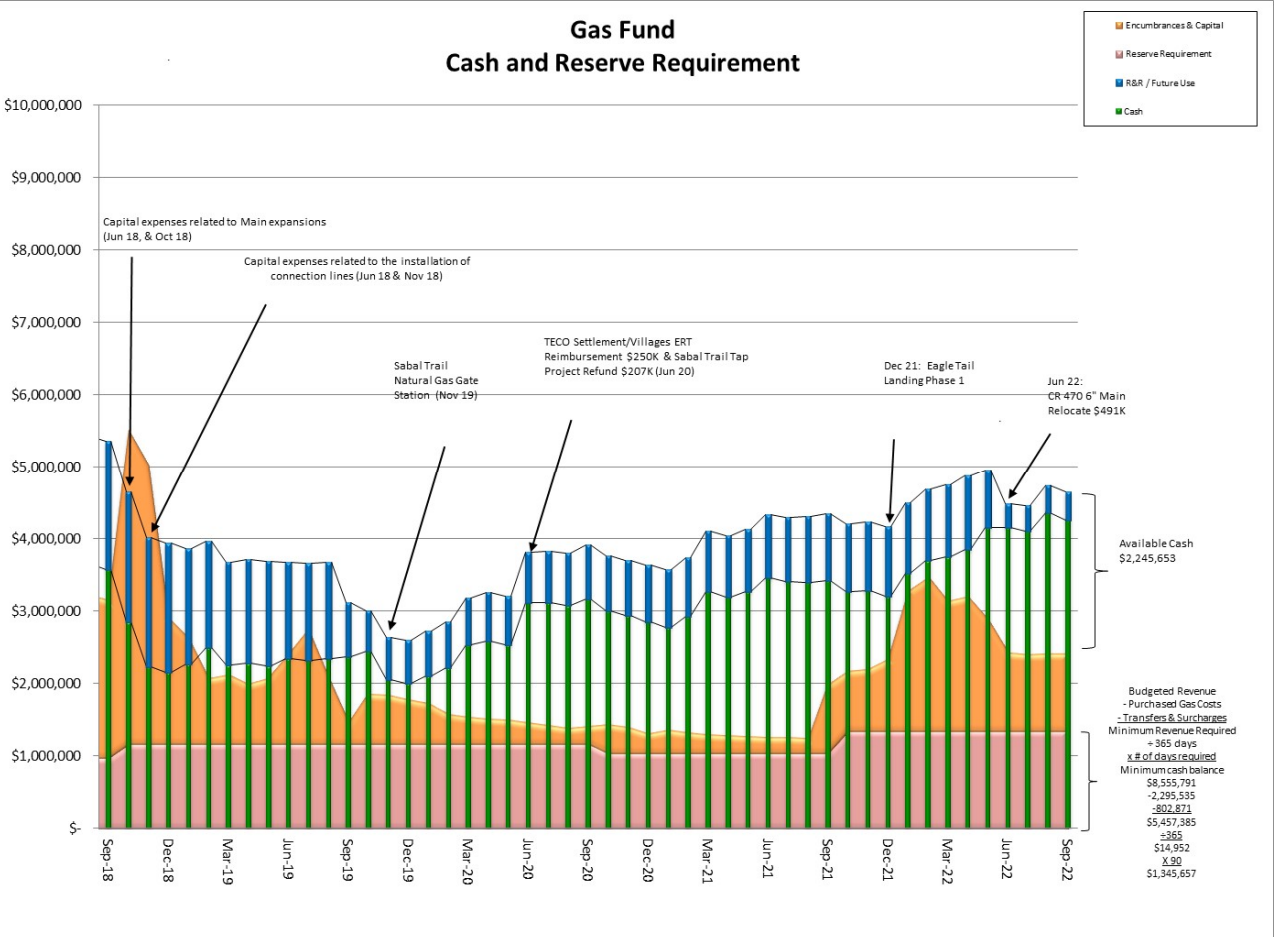
Stormwater Fund Cash and Reserve Requirement



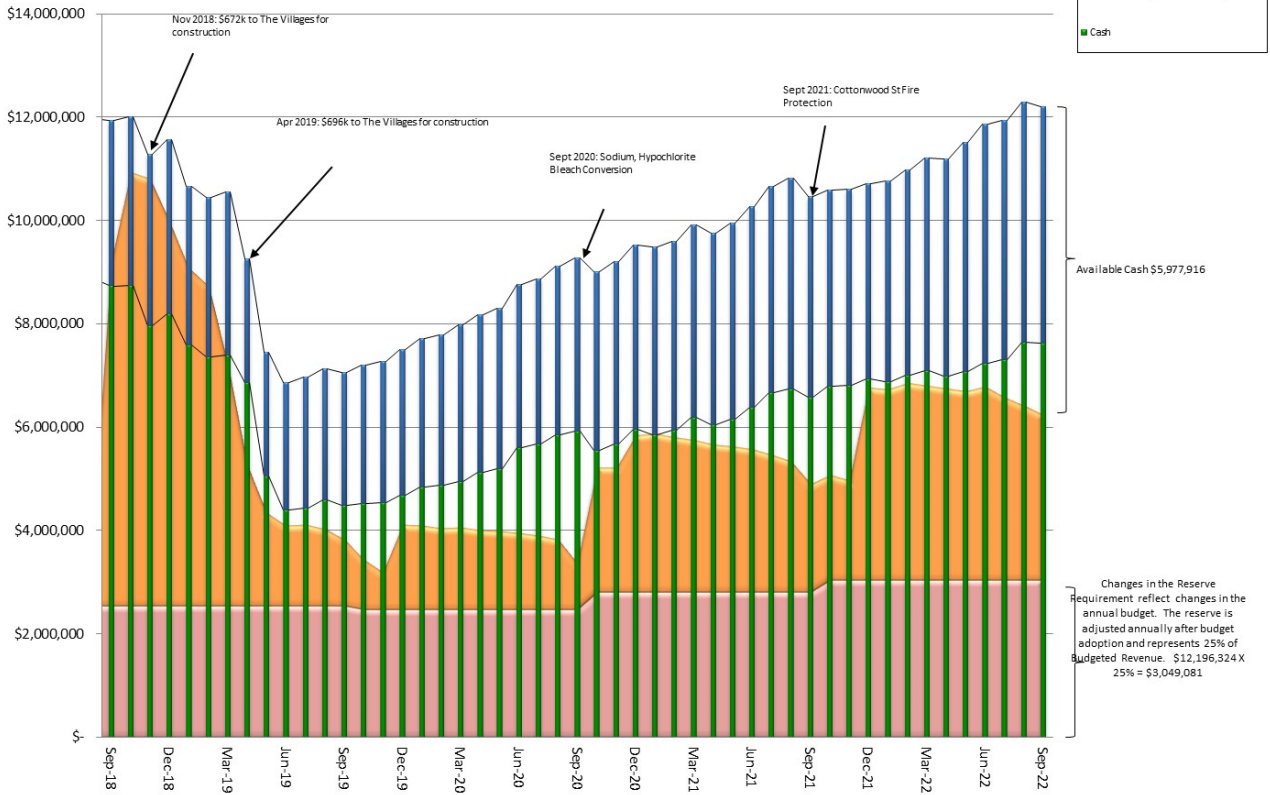
Electric Fund Cash and Reserve Requirement



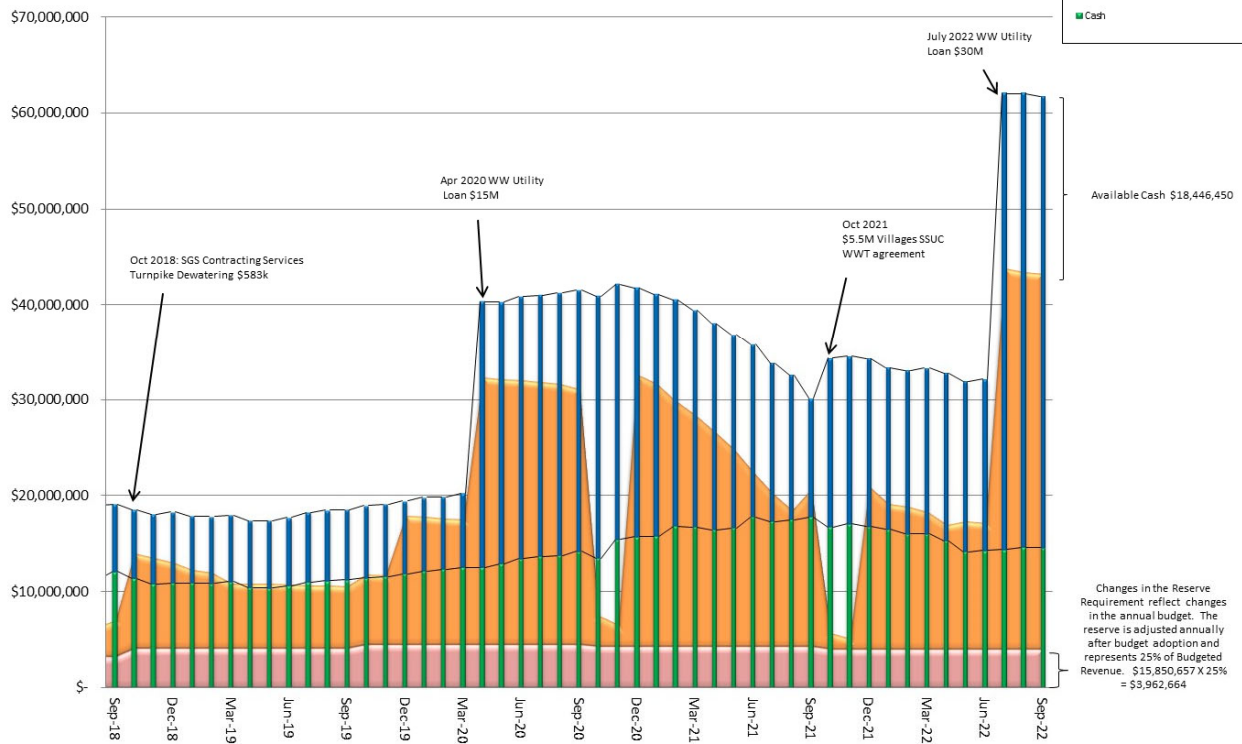
Gas Fund Cash and Reserve Requirement



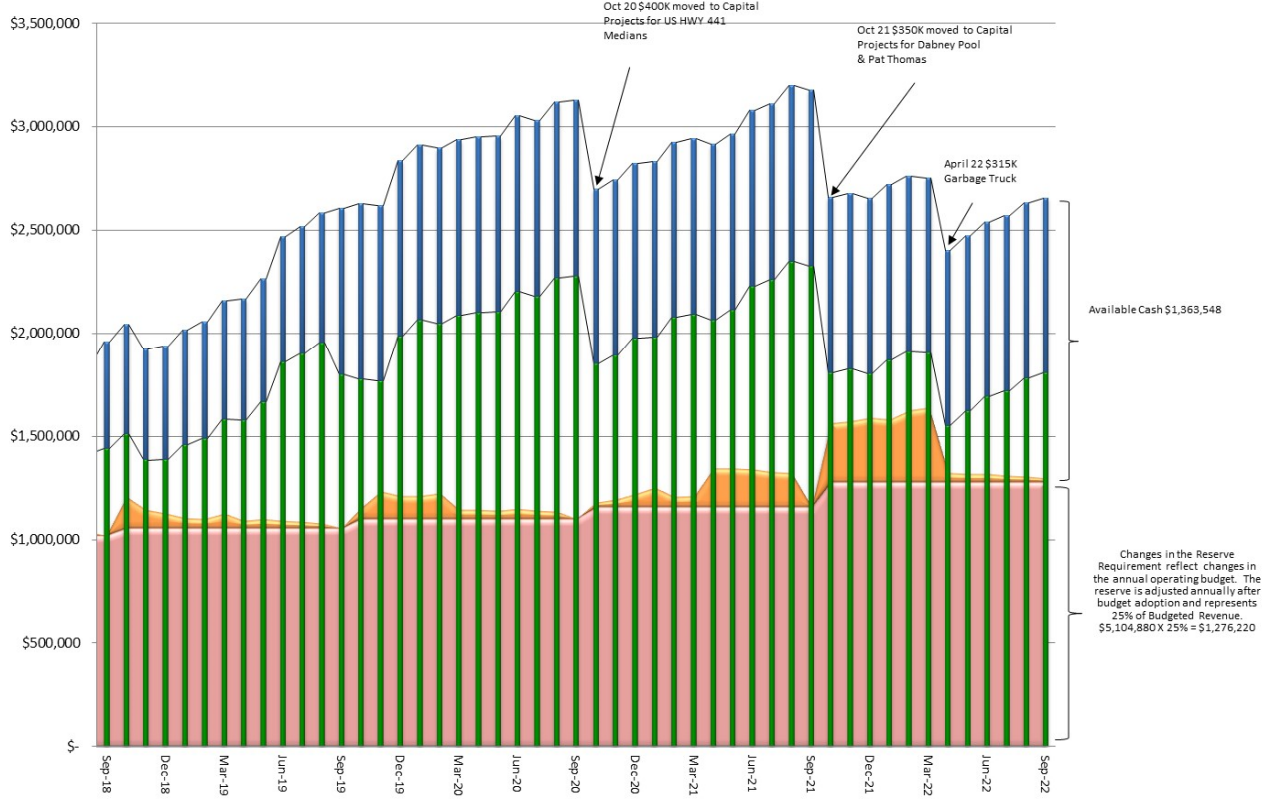
Water Fund Cash and Reserve Requirement



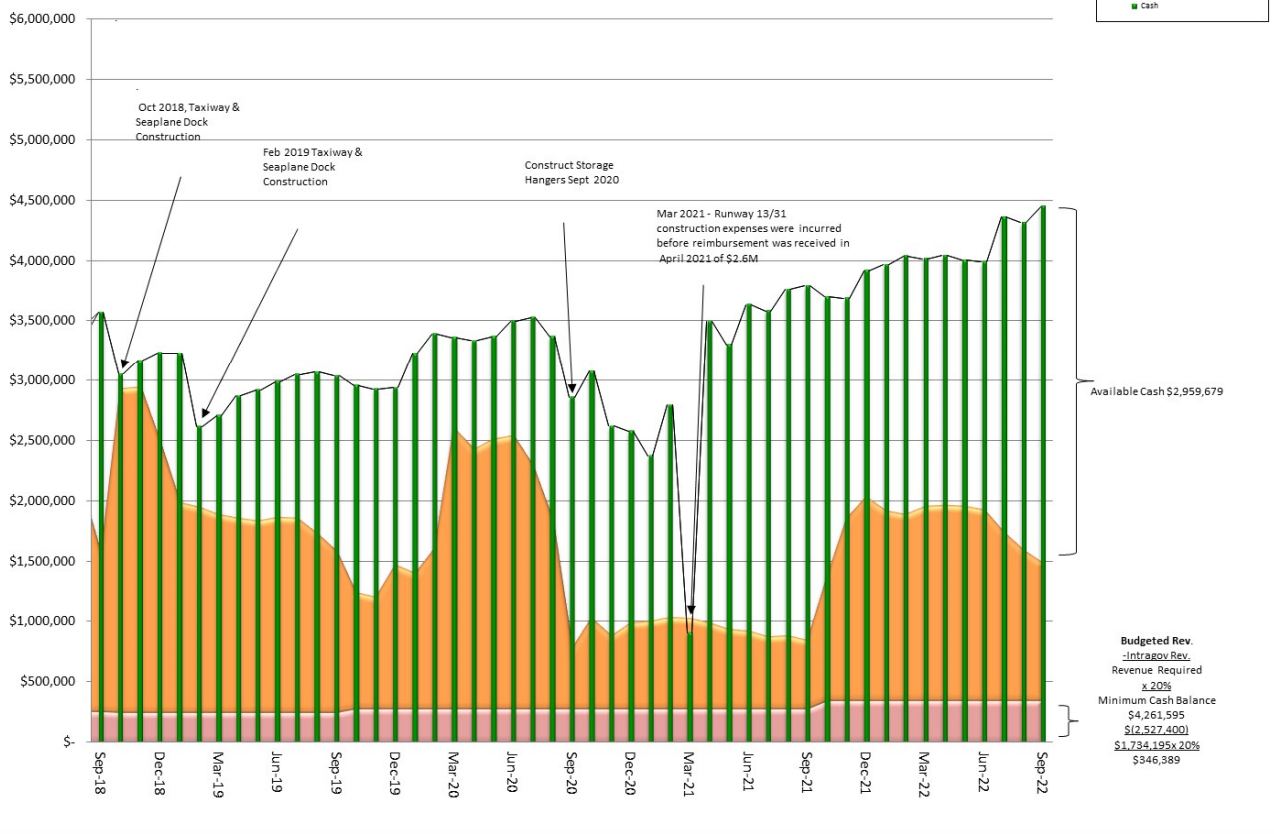
Wastewater Fund Cash and Reserve Requirement



Solid Waste Fund Cash and Reserve Requirement



Airport Fund Cash and Reserve Requirement





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